



Overview of the **Milwaukee County** **2027 Recommended Budget**



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COUNTY OF MILWAUKEE INTER-OFFICE COMMUNICATION

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FROM: Office of the Comptroller, Research Services Staff
SUBJECT: **Overview of County Executive's 2027 Recommended Budget**

Attached is the Comptroller Research Services Staff's overview of the County Executive's 2027 Recommended Budget. This overview consists of the following four sections:

1. Section 1 is a General Overview of the Recommended Budget
2. Section 2 shows Tax Levy Changes for each Organizational Unit, comparing the 2027 Recommended Budget with the 2026 Adopted Budget.
3. Section 3 provides a summary of Major Changes proposed by the County Executive in the 2027 Recommended Budget.
4. Section 4 is the Capital Improvements section, which summarizes the capital improvement projects proposed by the County Executive.

This overview serves as an initial analysis to highlight major policy and budget changes proposed by the County Executive and is intended to assist interested parties in their understanding of the budget. The Committee on Finance will begin its formal review of all budgets as a full committee beginning October 12 at 9:00 a.m.

Please note that while changes in departmental appropriations and revenues are generally clear, budget narratives may not identify every underlying program or service change, and the full operational impact of some changes may not be apparent from the budget documents alone.

This document was designed to meet Level AA of the Web Content Accessibility Guidelines (WCAG) 2.1, the federal accessibility standard applicable to large state and local governments beginning April 26, 2027. The standards are intended to make digital information accessible to people with disabilities, including those who use screen readers and other assistive technologies. Charts and graphics include text descriptions, tables are structured for assistive technology, and color is not used as the sole means of conveying information.

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Cover photo features a child observing Happy, a hippopotamus at the Milwaukee County Zoo. Photo by Jane Geyer. Cover design and graphics by Jeremy Hooper, Office of the County Clerk.

Table of Contents

Section 1.....	5
Summary Analysis.....	6
Budget Fiscal Synopsis	7
Five-Year Financial Forecast.....	8
Property Tax Levy Limit	8
Sales Tax Revenues and Pension Funding	9
Transit Financing and the Debt Service Reserve	12
2027 Capital Improvements Program	13
Bonding Limits and Capital Improvements Committee (CIC).....	14
Section 2.....	16
Section 3.....	20
Legislative and Executive Function	21
100 – County Board.....	21
110 – County Executive.....	21
103 – County Executive – Office of Government Affairs.....	21
309 – County Treasurer.....	22
327 – Office of the County Clerk	22
340 – Office of the Register of Deeds.....	23
370 – Office of the Comptroller	23
Administrative Function.....	25
109 – Office of Equity	25
112 – Personnel Review Board, Civil Service Commission and Ethics Board	25
113 – Office of Corporation Counsel	26
114 – Department of Human Resources	26
115 – Department of Administrative Services (DAS)	27
116 – Information Management Services Division (IMSD).....	32
118 – Office of Strategy, Budget and Performance	33
Courts & Judiciary Function	35
200 – Combined Court Related Operations.....	35
290 – Courts Pre-Trial Services	37
Public Safety Function	38
400 – Sheriff.....	38
430 – Community Reintegration Center (CRC).....	42
450 – District Attorney.....	43
480 – Office of Emergency Management (OEM)	44
490 – Medical Examiner	45
Transportation Function.....	47
504 – Department of Transportation – Airport	47
509 – DOT – Transportation Services	50

510 – DOT – Highway Maintenance	50
530 – DOT – Fleet Management	51
560 – DOT – Transit/Paratransit System (MCTS)	51
580 – DOT – Director’s Office	56
Health and Human Services Function	57
630 – Mental Health Board (MHB) – Behavioral Health Services (BHS)	57
800 – Department of Health and Human Services (DHHS)	60
Parks, Recreation, and Culture Function	71
900 – Department of Parks, Recreation, and Culture	71
950 – Milwaukee County Zoo	77
991 – University of Wisconsin Extension	79
9711 – Milwaukee Public Museum	79
1974 – Milwaukee County Fund for the Arts (CAMPAC)	80
1908 – Milwaukee County Historical Society	81
1966 – Federated Library System	82
1916 – Marcus Center for the Performing Arts	82
1915 – Charles Allis Art Museum	83
1918 – Villa Terrace Art Museum and Gardens, LTD	83
1914 – War Memorial Center	84
1917 – Milwaukee Art Museum	85
Debt Service Function	87
996 – General County Debt Service	87
Non-Departmental Revenues	88
1901 – Unclaimed Money	88
1902 – State Personal Property Aid	88
1937 – Potawatomi Revenue Allocation	88
1991 – Property Taxes	88
1992 – Earnings on Investments	88
1993 – State Shared Taxes	89
1994 – State Exempt Computer Aid	89
1995 – Milwaukee Bucks Sports Arena and Milwaukee Brewers Stadium Subsidy	89
1996 – County Sales Tax Revenue	89
1998 – Surplus (or Deficit) From Prior Year	94
1999 – Miscellaneous Revenue	94
1903 – Land Sales	94
Non-Departmental Expenditures	95
1950 – Employee and Retiree Fringe Benefits	95
1945 – Appropriation for Contingency	101
1930 – Offset to Internal Service Charges	101
1935 – Charges to Other County Departments	101
1921 – Human Resources and Payroll System	101
1961 – Litigation Reserve	102

1985 – Capital Outlay/Depreciation	102
1913 – Civil Air Patrol	102
1972 – Central Salary Adjustment	102
1989 – Investment Management Fee.....	104
1951 – Fringe Benefits – Other Funding Sources (0.4% Sales Tax)	104
Southeastern Wisconsin Regional Planning Commission (SEWRPC)	105
Section 4.....	107
2027 Capital Budget	108
Administrative Function.....	109
1700 – WG – County Grounds	109
1750 – WC – Courthouse Complex	109
1770 – WI – Information Management.....	111
Public Safety Function	113
1800 – WJ – Community Reintegration Center.....	113
1830 – WR – Sheriff	114
Transportation Function.....	115
1200 – WH – Highways and Bridges	115
1250 – WT – Transit	118
1275 – WF – Fleet.....	119
1300 – WA – Airport.....	120
1850 – WO – Other Agencies.....	124
1375 – WV – Environmental.....	125
Health and Human Services Function	126
1625 – WS – Human Services.....	126
1810 – WD – Office for Persons with Disabilities.....	127
Parks, Recreation and Culture Function	128
1400 – WP – Parks.....	128
1451 – WU – Marcus Center	137
1452 – WU – War Memorial	138
1454 – WU – Charles Allis	139
1455 – WU – Villa Terrace	140
1575 – WZ – Zoo.....	140
Appendix.....	143
Appendix A: CIC Comparison Table	144
Appendix B: Contracts Included in the 2027 Budget in Lieu of Separate Review	150

Section 1

Overview Summary

Summary Analysis

The County Executive's 2027 Recommended Budget totals approximately \$1.508 billion, an increase of \$86.6 million, or 6.1%, from the 2026 Adopted Budget. The recommended property tax levy is \$316.9 million, an increase of \$7.9 million, or 2.55%. As proposed, the budget is at the state-imposed property tax levy limit, using the full amount currently allowed. The limit could change slightly after the County's October bond sale based on actual borrowing costs, debt service changes, or other levy-limit adjustments.

Milwaukee County continues to face a significant gap between the growth in ongoing revenues and the cost of maintaining existing services. In April 2026, the Office of the Comptroller's Five-Year Financial Forecast projected a \$50.8 million budget gap for 2027 before balancing measures. The forecast estimates that expenditures will grow by an average of 3.4% annually, while revenues will increase by only 1%. Although the 2027 Recommended Budget is balanced, some of the measures used to close the gap rely on one-time resources rather than permanent funding solutions.

One of the most significant challenges involves the Milwaukee County Transit System (MCTS). The Recommended Budget uses \$12.1 million from the Debt Service Reserve to maintain current transit and paratransit service levels in 2027. This one-time funding provides additional time to seek state and federal assistance and evaluate service options through the MCTS Forward bus network redesign. However, it does not resolve the system's ongoing financial shortfall. Annual increases in the cost of maintaining existing services will be difficult to absorb through additional property tax funding or increases to the County's vehicle registration fee, which remains at \$30 and is expected to generate approximately \$16.8 million in 2027. Compounding these challenges is uncertainty at the federal level, where reductions in transit funding are under consideration. Without additional ongoing revenue or changes in expenditures, MCTS and policymakers could face difficult decisions about routes and service levels in future years.

The Milwaukee County Sheriff's Office (MCSO) continues to experience budget deficits, largely due to overtime expenditures. The department ended 2025 with a \$2.8 million deficit, and the Comptroller projects a larger shortfall for 2026. Despite these recurring deficits, the 2027 Recommended Budget provides only a modest increase in overtime funding, which remains well below recent spending levels. The budget also reduces funding for authorized positions through an increase in vacancy and turnover assumptions, potentially leaving fewer salary savings available to offset overtime costs. Many MCSO functions, particularly the County Jail, require around-the-clock staffing and depend on overtime to maintain operations. Continued shortfalls could reduce the County's overall year-end surplus or contribute to a countywide deficit if sufficient savings are not available elsewhere.

The County Board has directed the removal of fixed Flock cameras used by the MCSO from County park property and authorized their replacement with conventional video cameras that do not use automated license plate recognition or facial recognition technology. The 2027 Recommended Budget does not include funding identified for either the existing Flock camera system or replacement fixed video cameras, although a related Lakefront Cameras and Video Analytics capital project is included in the five-year plan for 2028.

Employee wages, pensions, health benefits, and rising public safety and human services costs continue to put pressure on the 2027 budget. To help close the projected gap, most departments were asked to absorb their cost-to-continue pressures within existing tax levy targets, even as major expenses continued to grow. The Recommended Budget includes a 2% general salary increase for eligible employees and \$800,000 for skilled trades compensation adjustments, while medical, prescription drug, and dental costs are projected to rise by about \$8.4 million. Despite these pressures, countywide funded staffing increases by more than 10 full-time equivalent (FTE) positions to nearly 4,143 in 2027. Behavioral

Health Services and other human services programs also face changes in operating costs and revenues. In Parks, the budget proposes paid parking at selected lakefront locations and near American Family Field, generating an estimated \$670,000 in net revenue to help support programs and services. Additional details are provided in the departmental summaries.

The 2027 Recommended Capital Improvements Budget includes \$162.3 million for 87 projects, consisting of 11 Airport projects and 76 non-Airport projects, supported by general obligation borrowing, property tax revenue, outside funding, and Airport-related financing. The budget proposes approximately \$58 million in general obligation borrowing for the regular capital program, just below the County's self-imposed annual bonding limit of \$58.5 million. Separately, the County has authorized the Investing in Justice: Courthouse Complex (IJCC) project under File No. [26-638](#). As debt is issued to finance this major project, the additional debt service will place further demands on future budgets and could affect the County's ability to maintain its regular capital improvement program.

The following sections examine the major financial components of the 2027 Recommended Budget, including the County's fiscal outlook, property tax levy limits, sales tax revenues, transit funding, financial reserves, and capital financing policies. Additional information on departmental changes and individual capital projects is provided in later sections of this Overview.

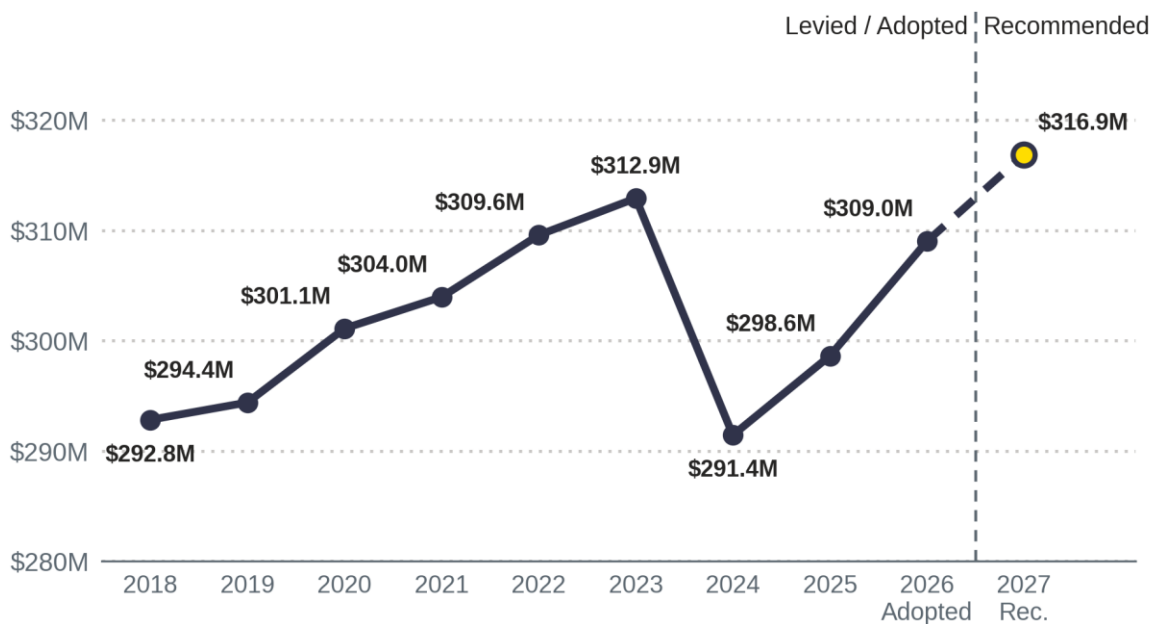
Budget Fiscal Synopsis

County expenditures are funded through a combination of property taxes, sales taxes, state and federal aid, fees and charges for services, and borrowing for capital improvements. Some operations, particularly the Airport, rely largely on dedicated revenues. The recommended property tax levy increases by \$7.9 million, or 2.55%, to \$316.9 million. While property taxes remain an important funding source, they support approximately 21% of total County spending.

The following chart shows Milwaukee County's property tax levy from 2018 through the 2027 Recommended Budget. The decline in 2024 primarily reflects the use of the additional 0.4% sales tax to finance pension obligation bond debt service, reducing the amount supported by property taxes.

Milwaukee County Property Tax Levy, 2018–2027

Property tax levy: 2018–2025 levied, 2026 Adopted Budget, 2027 Recommended Budget



Values in millions, rounded to the nearest \$0.1 million. The vertical axis begins at \$280 million, not zero. The dashed segment and open marker are the 2027 Recommended Budget, not a final levy (Rec. = Recommended).

Five-Year Financial Forecast

As noted earlier, the Comptroller's April 2026 Five-Year Financial Forecast (File No. [26-374](#)) identifies significant financial challenges beyond 2027. Without lasting solutions to annual budget gaps, the cumulative structural deficit is projected to reach approximately \$168.7 million by 2031. The forecast's annual "cost-to-continue" estimates assume that each previous year's gap has been permanently resolved. Reliance on reserves or other one-time funding instead leaves ongoing costs that must be addressed in future budgets.

Property Tax Levy Limit

Wisconsin law limits how much Milwaukee County can increase its property tax levy each year. The limit is based primarily on net new construction, which measures the growth in the County's property tax base from new buildings and improvements to existing properties, rather than increases in property values from reassessments. Adjustments for certain debt service costs and other items permitted under state law also affect the limit.

The Office of the Comptroller recently calculated the County's 2027 property tax levy limit using the estimates and adjustments included in the 2027 Recommended Budget. The maximum allowable property tax levy is \$316.9 million, and the 2027 Recommended Budget uses the full amount permitted under state law. This represents an increase of \$7.9 million over 2026, driven primarily by net new

construction, changes involving tax incremental districts, and adjustments to debt service. The table below provides a breakdown of the calculation.

Calculation of Allowable Levy for 2027

How the 2027 County Executive Recommended Levy compares with the limit set by state law

Line	Item	Amount
	2026 Adopted Levy (Excluding SEWRPC)	\$309,014,834
A	Net new construction and terminated or subtracted tax incremental districts (TIDs)	\$2,965,040
B1	Change in pension obligation bond (POB) debt service financed by levy and not the 0.4% sales tax	(\$3,591,797)
B2	Change in non-POB general obligation debt service	\$8,661,339
C	Change in Emergency Medical Services (EMS) levy available to be levied separately	(\$171,116)
D	Southeastern Wisconsin Regional Planning Commission (SEWRPC) levy change	\$7,605
E	Personal property aid adjustment	\$0
	Total changes to allowable levy	\$7,871,071
	2027 Allowable Levy (Excluding SEWRPC)	\$316,885,905
	2027 County Executive Recommended Levy	\$316,885,905
	Remaining Allowable Levy	\$0

Amounts in parentheses are decreases.

The property tax levy limit may change before final budget adoption following the County's anticipated October 2026 bond sale. Actual borrowing costs could affect debt service expenditures and the allowable levy, as could adjustments to other expenditures exempt from the state-imposed limit. The Office of the Comptroller will update its calculations following the bond sale and report any resulting changes to the allowable levy.

Sales Tax Revenues and Pension Funding

Milwaukee County receives revenue from a combined 0.9% sales tax, but the two portions have different purposes. The original 0.5% sales tax supports general County expenses, including debt service and operating costs. State law restricts the additional 0.4% sales tax to pension-related expenses. As a result, this revenue cannot be used directly to support other County services, such as transit, parks, or human services.

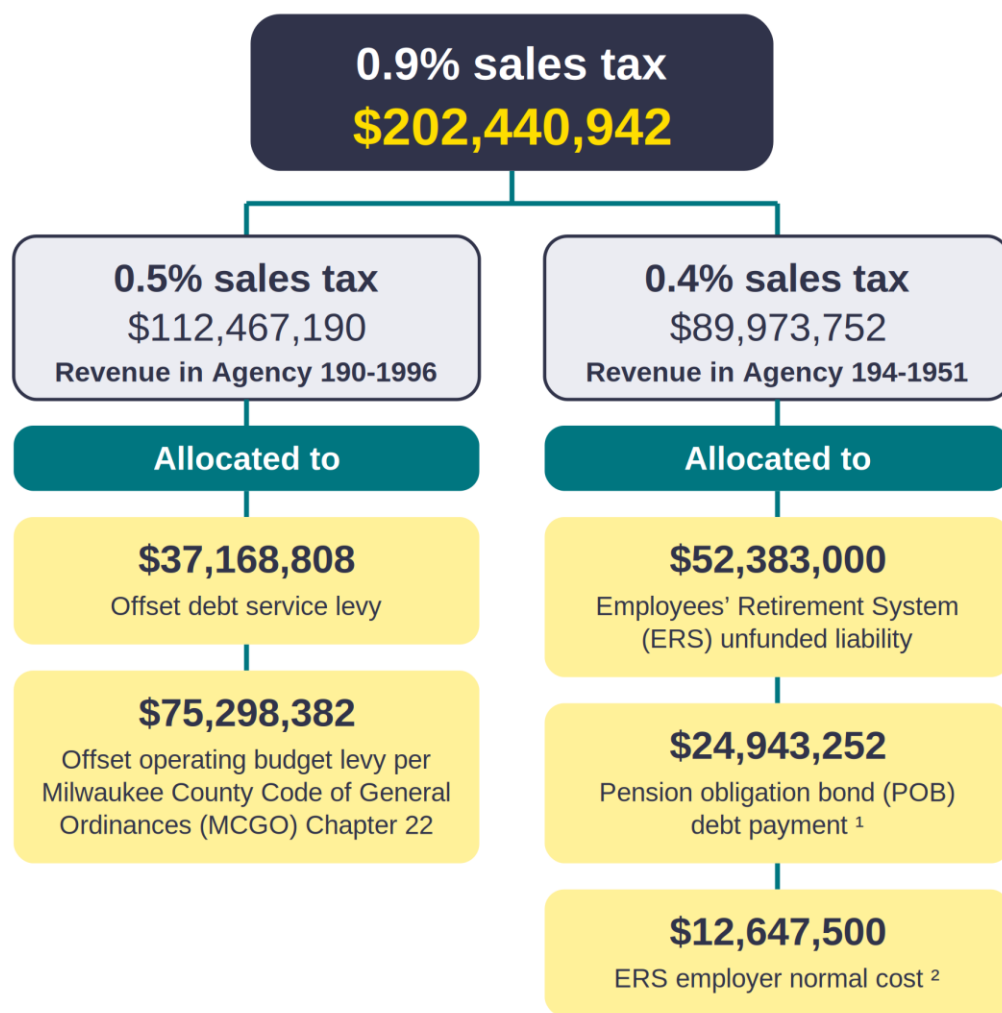
The 2027 Recommended Budget anticipates \$202.4 million in combined sales tax revenue, including \$112.5 million from the original 0.5% tax and \$90 million from the additional 0.4% tax. The restricted revenue helps fund the Employees' Retirement System (ERS), including payments toward its unfunded pension liability, the County's annual employer pension contributions, and debt service on pension obligation bonds.

How the restricted sales tax is used also affects the County's property tax levy limit. Using this revenue for ERS contributions reduces the need for other County funding without directly lowering the allowable levy. However, using it to pay debt service on pension obligation bonds reduces the amount of property taxes the County may levy for that purpose. This helps explain the negative pension-related debt service adjustment shown in the 2027 levy limit calculation. The following chart shows the 2027 Recommended Budget's projected sales tax revenues and how those funds are allocated. Additional information on sales tax revenues is provided in Section 3 under Agency 190-1996.

The table on the following page shows a scenario applying the maximum allowable share of the 0.4% sales tax to the ERS employer contribution. A comparison chart is also shown in Section 3 under Agency 1996 – County Sales Tax Revenue.

Distribution of Sales Tax Revenue, 2027

How the 0.9% county sales tax is allocated in the 2027 Recommended Budget



Allocation detail

Sales tax	Allocated to	Amount
0.5% sales tax	Offset debt service levy	\$37,168,808
0.5% sales tax	Offset operating budget levy per Milwaukee County Code of General Ordinances (MCGO) Chapter 22	\$75,298,382
0.5% sales tax	Total, 0.5% sales tax (Agency 190-1996)	\$112,467,190
0.4% sales tax	Employees' Retirement System (ERS) unfunded liability	\$52,383,000
0.4% sales tax	Pension obligation bond (POB) debt payment ¹	\$24,943,252
0.4% sales tax	ERS employer normal cost ²	\$12,647,500
0.4% sales tax	Total, 0.4% sales tax (Agency 194-1951)	\$89,973,752
0.9% sales tax	Total, 0.9% sales tax	\$202,440,942

¹ The 0.4% sales tax covers \$24.9 million of \$36.7 million in total pension obligation bond (POB) debt service.

² The 0.4% sales tax funds 50% of ERS employer normal cost (\$12.6 million in 2027).

Source: Milwaukee County 2027 Recommended Budget, Agencies 190-1996 and 194-1951.

Transit Financing and the Debt Service Reserve

Milwaukee County Transit System (MCTS)

The Milwaukee County Transit System (MCTS) continues to face financial challenges as federal pandemic assistance runs out and operating costs increase. To maintain existing transit and paratransit services in 2027, the Recommended Budget uses \$12.1 million from the Debt Service Reserve. This one-time funding avoids the need for significant service reductions in 2027 but does not resolve the system's ongoing financial shortfall.

The MCTS Forward initiative is evaluating ways to redesign the bus network to better match available funding and meet community needs. A key goal is to develop a more flexible system that can expand or reduce service as funding levels change, while balancing service frequency, ridership, and geographic coverage. The results will help guide future decisions about routes and service levels. Meanwhile, the County's \$30 vehicle registration fee is expected to generate approximately \$16.8 million in 2027, all of which supports transit and paratransit. Without additional ongoing funding, difficult decisions about costs and service levels may be necessary in future years.

Debt Service Reserve

The 2027 Recommended Budget proposes using approximately \$22.1 million from the Debt Service Reserve, including \$12.1 million to help maintain existing transit and paratransit services. Under Wis. Stat. § [59.60](#), the County's sinking fund is subject to restrictions on how its resources may be used. Rather than transferring reserve funds directly to transit operations, the budget applies them toward eligible County debt service. This frees up other County revenues that would otherwise be needed for debt payments, allowing those resources to support transit and other budgeted expenditures.

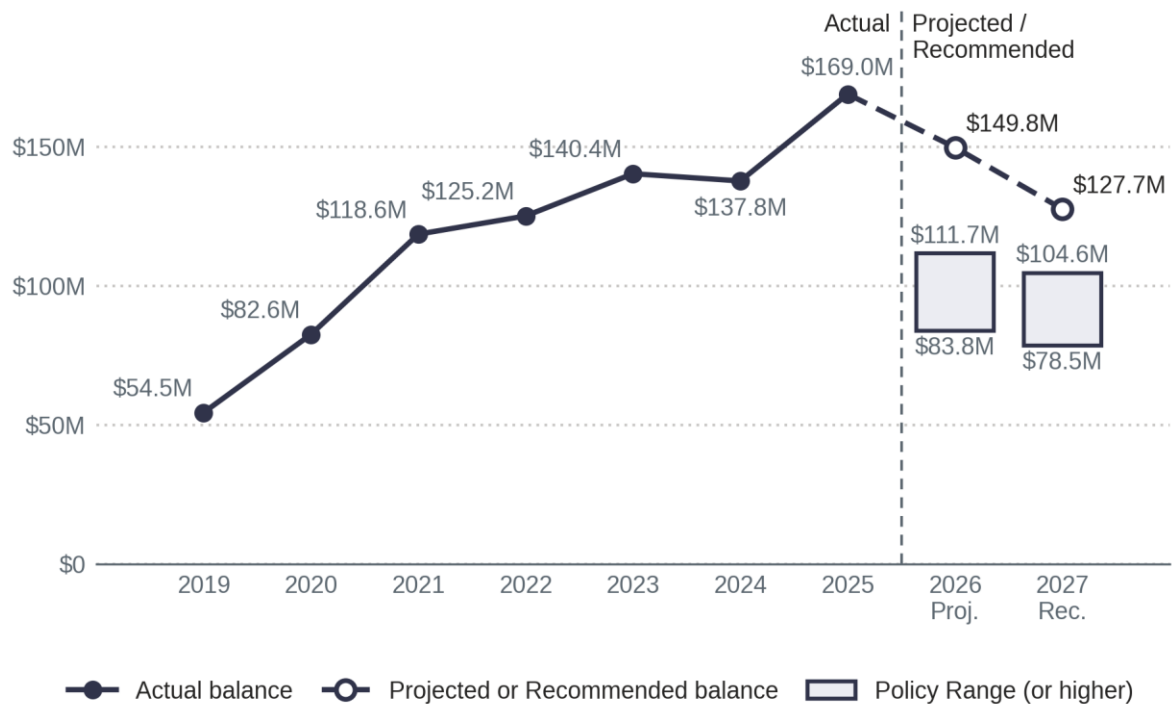
Beginning with the 2026 budget, the County established a financial policy to maintain a Debt Service Reserve equal to 7.5% to 10% of annual General Fund expenditures, or greater. Based on the County's 2025 audited financial statements, this represents approximately \$78.5 million to \$104.6 million for 2027. The policy establishes a target range, not a maximum balance.

The Debt Service Reserve provides financial flexibility to address future needs. However, using it to free up funding for ongoing operations, such as transit, reduces the resources available in future years without addressing the underlying operating shortfall. The reserve ended 2025 with approximately \$169 million and was subsequently projected to decline to \$149.8 million by the end of 2026. Future balances are estimates and may change based on actual financial results, approved uses of the reserve, and other adjustments.

The following chart shows the County's Debt Service Reserve balances and projected balances compared with the policy benchmark of 7.5% to 10% of annual General Fund expenditures.

Debt Service Reserve Balance History, 2019–2027

Year-end balance: 2019–2025 actual, 2026 projected, 2027 Recommended, with the Policy Range (or higher) set by financial policy



Milwaukee County’s financial policy seeks to maintain a Debt Service Reserve equal to 7.5% to 10% of annual General Fund expenditures or greater. Based on the 2024 Annual Comprehensive Financial Report (ACFR), the 2026 Policy Range is \$83.8 million to \$111.7 million (or higher). Based on the 2025 ACFR, the 2027 Policy Range is approximately \$78.5 million to \$104.6 million (or higher). Values rounded to the nearest \$0.1 million. Proj. = Projected; Rec. = Recommended.

2027 Capital Improvements Program

The 2027 Recommended Capital Improvements Budget includes \$162.3 million for 87 projects, consisting of 76 non-Airport projects and 11 Airport projects. Approximately \$51.8 million will come from outside funding, with the remaining \$110.5 million financed through County resources, including borrowing, property taxes, and dedicated Airport funds. Airport improvements generally rely on Airport revenues and reserves rather than County property taxes.

The budget includes \$30.1 million for County Parks improvements, including playground renovations, recreational facilities, and aging infrastructure. This includes \$5 million for the Domes Reimagined project, bringing the County’s total budgeted contribution to \$10 million toward its six-year, \$30 million commitment to restore the Mitchell Park Domes. Other notable investments include \$25.5 million for traffic safety improvements under the County’s Vision Zero initiative, supported largely by federal funding, and \$3.6 million for senior center repairs. Funding is also provided for election equipment, public safety facilities, and a new splash pad at Wil-O-Way Underwood. At Mitchell International Airport, major projects include baggage handling system improvements and runway and taxiway work.

The Recommended Budget also includes \$15.8 million in property tax funding for the Investing in Justice: Courthouse Complex (IJCC) project. This funding is made possible by an increase in state aid for

expressway patrol services, which reduces the property tax support needed for the Sheriff's operating budget. Using these resources for IJCC could reduce future borrowing and help pay for costs that cannot be financed through bonds. The County Board recently adopted the IJCC project resolution under File No. [26-638](#), authorizing up to \$812.2 million in project expenditures, with borrowing subject to separate authorization, and treating the project as a one-time undertaking outside the County's self-imposed annual bonding limit calculations.

Capital Finance Summary

2027 Recommended Capital Budget: expenditures, reimbursement revenue and County financing

Item	Non-Airport	Airport	Combined
Total number of projects	76	11	87
Total expenditures	\$115,239,423	\$47,079,140	\$162,318,563
Total reimbursement revenues	\$32,983,386	\$18,807,897	\$51,791,283
Net County financing	\$82,256,037	\$28,271,243	\$110,527,280
General obligation bonds	\$58,018,832	\$0	\$58,018,832
Property tax levy	\$24,237,205	\$0	\$24,237,205
Sales tax revenue	\$0	\$0	\$0
Debt Service Reserve	\$0	\$0	\$0
Airport revenue bonds	\$0	\$21,724,626	\$21,724,626
Airport reserve and Passenger Facility Charges	\$0	\$6,546,617	\$6,546,617
Total financing	\$82,256,037	\$28,271,243	\$110,527,280

Rows after Net County financing show how it is financed and add to that total.

Bonding Limits and Capital Improvements Committee (CIC)

Self-Imposed Annual Borrowing Limit

Milwaukee County established a self-imposed borrowing policy in 2003 to help control debt and manage long-term borrowing costs. Under the current policy, the annual borrowing limit generally increases by no more than 3%. For 2027, the County's limit is approximately \$58.5 million. The Recommended Capital Budget proposes \$58 million in general obligation borrowing, about \$497,000 below the limit. This is a County financial policy and is separate from the legal debt limit established by state law.

The IJCC project is being treated as a one-time undertaking outside the County's regular annual borrowing limit. While this allows the regular capital program to proceed separately, future IJCC debt payments will add to the County's financial obligations.

Capital Improvements Committee (CIC)

Under Chapter 36 of the Milwaukee County Code of General Ordinances, the Capital Improvements Committee (CIC) reviews departmental capital requests and develops recommendations for the County's five-year Capital Improvements Plan. Projects are evaluated and scored using established criteria, including safety, maintenance needs, and potential operating costs. Based on these reviews and available funding, the CIC recommends which projects should move forward. Its recommendations are advisory. The County Executive prepares the Recommended Capital Budget, and the County Board makes the final funding decisions.

In August 2026, the CIC recommended approximately \$66.9 million in County funding for non-Airport projects, including \$58.5 million in borrowing and \$8.4 million in cash financing. Another \$76.5 million in requests fell below the committee's recommended funding line. Given its size and separate financing requirements, IJCC was considered outside the regular annual capital review process.

The demand for capital improvements extends well beyond 2027. The County's five-year Capital Improvements Plan identifies nearly \$990 million in requested projects for 2028 through 2031, including approximately \$798 million in anticipated County funding. These estimates far exceed the resources typically available through the annual capital budget. While project costs and priorities will change, they illustrate the challenge of maintaining and improving County infrastructure within existing financial limits.

To assist the County Board in its review, the Office of the Comptroller has prepared a project-by-project comparison of the CIC's recommendations and the County Executive's 2027 Recommended Capital Budget. Attached to this report, the comparison identifies which CIC-recommended projects were included or excluded, whether the County Executive added projects not recommended by the CIC, and where recommended funding amounts were increased or decreased.

Section 2

Tax Levy Changes

2027 Recommended Tax Levy Changes

Property tax levy by agency: 2026 Adopted Budget compared with the 2027 Recommended Budget

Agency	Department	2026 Adopted	2027 Rec.	Tax levy change	Percent change
100	County Board of Supervisors	\$1,243,016	\$1,267,544	\$24,528	1.97%
110	County Executive – General Office	\$1,046,131	\$1,068,793	\$22,662	2.17%
103	County Executive – Office of Government Affairs	\$435,412	\$419,587	(\$15,825)	–3.63%
	Legislative and Executive Subtotal	\$2,724,559	\$2,755,924	\$31,365	1.15%
309	Office of the County Treasurer	(\$1,234,262)	(\$1,251,000)	(\$16,738)	–1.36%
327	Office of the County Clerk	\$997,458	\$994,676	(\$2,782)	–0.28%
327	Election Commission	\$1,028,345	\$710,003	(\$318,342)	–30.96%
340	Office of the Register of Deeds	(\$2,653,344)	(\$2,663,433)	(\$10,089)	–0.38%
370	Office of the Comptroller	\$5,937,854	\$6,441,455	\$503,601	8.48%
	General Government Subtotal	\$4,076,051	\$4,231,701	\$155,650	3.82%
109	Office of Equity	\$820,511	\$834,710	\$14,199	1.73%
112	Personnel Review Board, Civil Service Commission and Ethics Board	\$293,329	\$298,172	\$4,843	1.65%
113	Corporation Counsel	\$2,705,415	\$2,697,790	(\$7,625)	–0.28%
114	Department of Human Resources	\$6,840,695	\$6,846,473	\$5,778	0.08%
118	Office of Strategy, Budget and Performance	\$2,942,430	\$2,955,145	\$12,715	0.43%
	Administrative Subtotal	\$13,602,380	\$13,632,290	\$29,910	0.22%
115	Department of Administrative Services – General	\$31,618,858	\$34,688,894	\$3,070,036	9.71%
115	Department of Administrative Services – Internal Services	\$28,059,310	\$28,022,452	(\$36,858)	–0.13%
	Consolidated Department of Administrative Services Subtotal	\$59,678,168	\$62,711,346	\$3,033,178	5.08%
200	Combined Court Related Operations	\$17,682,657	\$17,661,050	(\$21,607)	–0.12%
290	Courts – Pretrial Services	\$6,762,364	\$6,685,108	(\$77,256)	–1.14%
	Courts and Judiciary Subtotal	\$24,445,021	\$24,346,158	(\$98,863)	–0.40%
400	Office of the Sheriff	\$49,171,560	\$50,864,700	\$1,693,140	3.44%
430	Community Reintegration Center	\$64,247,572	\$65,510,584	\$1,263,012	1.97%
450	Office of the District Attorney	\$8,388,608	\$8,381,332	(\$7,276)	–0.09%
480	Office of Emergency Management	\$8,548,599	\$8,359,030	(\$189,569)	–2.22%
490	Medical Examiner	\$1,926,758	\$1,749,126	(\$177,632)	–9.22%
	Public Safety Subtotal	\$132,283,097	\$134,864,772	\$2,581,675	1.95%
504	Department of Transportation – Airport	\$0	\$0	\$0	0%
509	Department of Transportation – Transportation Services	\$0	\$0	\$0	0%
510	Department of Transportation – Highway Maintenance	\$0	\$0	\$0	0%

Agency	Department	2026 Adopted	2027 Rec.	Tax levy change	Percent change
530	Department of Transportation – Fleet Management	(\$719,337)	(\$193,573)	\$525,764	73.09%
560	Transit and Paratransit System	\$28,928,791	\$39,317,499	\$10,388,708	35.91%
580	Department of Transportation – Director’s Office	\$0	\$0	\$0	0%
	Transportation Subtotal	\$28,209,454	\$39,123,926	\$10,914,472	38.69%
630	Mental Health Board – Behavioral Health Services	\$58,967,351	\$54,681,283	(\$4,286,068)	–7.27%
800	Department of Health and Human Services	\$44,294,624	\$50,042,595	\$5,747,971	12.98%
	Health and Human Services Subtotal	\$103,261,975	\$104,723,878	\$1,461,903	1.42%
900	Department of Parks, Recreation and Culture	\$21,254,557	\$21,212,774	(\$41,783)	–0.20%
950	Zoological Department	(\$3,837)	\$318,068	\$321,905	>100%
991	UW-Extension	\$412,470	\$402,726	(\$9,744)	–2.36%
	Parks, Recreation and Culture Subtotal	\$21,663,190	\$21,933,568	\$270,378	1.25%
1908	Milwaukee County Historical Society	\$354,105	\$354,105	\$0	0.00%
1914	War Memorial Center	\$354,000	\$310,000	(\$44,000)	–12.43%
1915	Charles Allis Art Museum	\$185,000	\$165,000	(\$20,000)	–10.81%
1918	Friends of Villa Terrace	\$40,000	\$40,000	\$0	0.00%
1916	Marcus Center for the Performing Arts	\$450,000	\$450,000	\$0	0.00%
1917	Milwaukee Art Museum	\$690,000	\$500,000	(\$190,000)	–27.54%
1966	Federated Library System	\$66,650	\$66,650	\$0	0.00%
1974	Fund for the Arts	\$307,825	\$307,825	\$0	0.00%
9700	Milwaukee Public Museum	\$3,500,000	\$3,500,000	\$0	0.00%
	Cultural Contributions Subtotal	\$5,947,580	\$5,693,580	(\$254,000)	–4.27%
996	General County Debt Service	\$38,372,715	\$37,168,808	(\$1,203,907)	–3.14%
	Debt Service Subtotal	\$38,372,715	\$37,168,808	(\$1,203,907)	–3.14%
120	Capital Improvements	\$23,508,803	\$24,237,205	\$728,402	3.10%
	Capital Improvements Subtotal	\$23,508,803	\$24,237,205	\$728,402	3.10%
1901	Unclaimed Money	\$0	(\$1,750,000)	(\$1,750,000)	Not applicable
1902	State Personal Property Aid	(\$5,665,346)	(\$5,731,591)	(\$66,245)	–1.17%
1937	Potawatomi Allocation	(\$6,034,228)	(\$6,492,895)	(\$458,667)	–7.60%
1992	Earnings on Investments	(\$16,406,737)	(\$15,369,670)	\$1,037,067	6.32%
1993	State Shared Taxes	(\$42,049,140)	(\$43,358,295)	(\$1,309,155)	–3.11%
1994	State Exempt Computer Aid	(\$5,304,961)	(\$5,321,129)	(\$16,168)	–0.30%
1995	Bucks Sports Arena and Brewers Stadium Subsidy	\$6,500,000	\$6,500,000	\$0	0.00%
1996	County Sales Tax Revenue	(\$108,924,164)	(\$112,467,190)	(\$3,543,026)	–3.25%
1998	Surplus from Prior Year	(\$5,000,000)	(\$5,000,000)	\$0	0.00%
1999	Other Miscellaneous Revenue	(\$1,756,185)	(\$50,000)	\$1,706,185	97.15%
	Non-Departmental Revenues Subtotal	(\$184,640,761)	(\$189,040,770)	(\$4,400,009)	–2.38%

Agency	Department	2026 Adopted	2027 Rec.	Tax levy change	Percent change
1913	Civil Air Patrol	\$11,500	\$11,500	\$0	0.00%
1921	Human Resource and Payroll System	\$2,019,391	\$2,282,710	\$263,319	13.04%
1930	Offset to Internal Service Charges	\$0	\$0	\$0	Not applicable
1935	Charges to Other County Departments	(\$56,401,208)	(\$58,057,088)	(\$1,655,880)	-2.94%
1945	Appropriation for Contingency	\$4,500,000	\$4,500,000	\$0	0.00%
1950	Employee and Retiree Fringe Benefits	\$89,004,171	\$89,831,268	\$827,097	0.93%
1951	0.4% Sales Tax	\$0	\$0	\$0	Not applicable
1961	Litigation Reserve	\$186,362	\$186,362	\$0	0.00%
1971	Centralized Crosscharges	\$0	\$0	\$0	Not applicable
1972	Central Salary Adjustment	\$1,858,716	\$50,000	(\$1,808,716)	-97.31%
1985	Capital Outlay/Depreciation Contra	(\$5,596,330)	(\$8,601,233)	(\$3,004,903)	-53.69%
1989	Investment Management Fee	\$300,000	\$300,000	\$0	0.00%
	Non-Departmental Expenditures Subtotal	\$35,882,602	\$30,503,519	(\$5,379,083)	-14.99%
	Grand Total Debt Service	\$38,372,715	\$37,168,808	(\$1,203,907)	-3.14%
	Grand Total Operating Purpose	\$455,282,880	\$468,757,867	\$13,474,987	2.96%
	Grand Total Revenues	(\$184,640,761)	(\$189,040,770)	(\$4,400,009)	-2.38%
	Grand Total	\$309,014,834	\$316,885,905	\$7,871,071	2.55%

Rec. = Recommended. Bold rows are subtotals and grand totals; the gold row is the Grand Total. Amounts in parentheses are negative: either a decrease or a credit, such as revenue or charges to other departments, that lowers the property tax levy. A minus sign in the Percent change column means less property tax is needed in 2027 than in 2026. Percent change is the dollar change divided by the 2026 Adopted amount, ignoring that amount's sign. Not applicable means there was no 2026 tax levy to compare with.

Source: Milwaukee County 2027 Recommended and 2026 Adopted Operating Budgets, Tax Levy by Department.

Section 3

Major Changes

Legislative and Executive Function



100 – County Board

Under 2013 Wisconsin Act 14, County Board expenditures are generally capped at 0.4% of the County's total property tax levy. For every \$1 million change in the County's tax levy, the allowable County Board expenditure limit changes by \$4,000. Based on the 2027 Recommended Budget levy of \$316.89 million, the maximum allowable expenditure is \$1.27 million, an increase of \$31,485 over the adjusted 2026 Adopted Budget of \$1.24 million. The 2027 Recommended Budget fully funds the County Board at the statutory maximum.

To ensure compliance with the statutory cap, any changes to the final 2027 adopted tax levy resulting from budget amendments or vetoes will be addressed through appropriation transfers between the County Board and the Appropriation for Contingency.

Managing rising personnel and operating costs within this limit remains a challenge, as highlighted in a report reviewed by the Committee on Finance in July 2026 (File No. [26-586](#)). The County Board consists of 18 Supervisors supported by four authorized FTE staff positions. The 2027 Recommended Budget includes \$1.07 million in personnel costs and \$200,481 in operating costs. Supervisor compensation increases included in the budget reflect the biennial salary adjustment effective with the term beginning in April 2026.

110 – County Executive

The 2027 Recommended Budget maintains eight authorized full-time positions and two paid interns in the County Executive's Office, with no significant position changes. The tax levy increases \$22,662, from \$1.05 million to \$1.07 million, primarily reflecting the 2% general employee salary increase effective January 2027.

103 – County Executive – Office of Government Affairs

The Office of Government Affairs represents the interests of Milwaukee County and engages with representatives from the State of Wisconsin, the federal government, and local governments across the state. The 2027 budget supports two full-time positions dedicated to advocating for increased funding at

both the state and federal levels. Through its activities and partnership with other County departments, the Office of Government Affairs has secured approximately \$200 million in funding for Milwaukee County over the past six years. Because the state develops its budget on a biennial basis, with most work occurring between January and July of odd-numbered years, 2027 will be a busy year for the office.

In the 2027 budget, funding is focused on supporting personnel costs and contractual services that support advocacy efforts, including efforts aimed at securing increased, sustained funding for the Milwaukee County Transit System. The Office of Government Affairs budget decreases by \$15,825 in 2027, from \$435,412 to \$419,587, and continues to be fully supported by tax levy. The County's membership in the Wisconsin Counties Association is also funded through the Office of Government Affairs.

Contracts included in the 2027 Recommended Budget in lieu of Separate Review are listed in Appendix B.

309 – County Treasurer

The Milwaukee County Treasurer's Office provides services that contribute to the overall operation of County government. The Office employs ten staff members supporting five distinct functions:

- Banking Services – Handles countywide banking functions, internet banking access, bank account and money management and account reconciliation.
- Cash Receipting and Check Distribution – Manages check printing, processing and distribution.
- Accounts Receivable – Administers countywide accounts receivable.
- Property Tax Collection – Conducts the collection of delinquent property taxes for the 18 Milwaukee County municipalities. The County purchases delinquent tax receivables from municipalities, then collects the outstanding balances and initiates foreclosure proceedings.
- Investment Management – Oversees long- and short-term investment of operating funds not needed for immediate use.

A rise in expenditures of \$133,262 is offset by an increase in revenue of \$150,000, resulting in a tax levy decrease of \$16,738 and a net tax levy reduction of \$1.25 million.

327 – Office of the County Clerk

The Office of the County Clerk provides administrative support for the County Board, legislative workflow, Legistar and County Legislative Information Center (CLIC) systems. The Clerk also administers marriage licenses, lobbyist registrations, oaths of office, and other statutory responsibilities. Furthermore, the Clerk provides administrative support to the Milwaukee County Election Commission. The Clerk supports the County Board with 6.0 FTE Administrative Secretary Legislative Assistant III positions.

The 2027 Recommended Budget increases expenditures by \$47,498 and direct revenue by \$50,280, resulting in a \$2,782 decrease in the tax levy.

Election Commission

Election Commission expenditures vary from year to year based primarily on the number of scheduled elections. In even-numbered years, there are four regularly scheduled countywide elections. In odd-numbered years, there are two. The scheduled 2027 elections include the Spring Primary and the Spring Election. This results in a tax levy decrease for the Election Commission of \$318,342.

2027 Elections

Regularly scheduled Wisconsin elections administered in Milwaukee County

Election	Date
Spring Primary	Tuesday, February 16, 2027
Spring Election	Tuesday, April 6, 2027

The Spring Primary is held only if required by the number of candidates filing. No partisan primary or general election is scheduled in 2027.
Source: Wisconsin Elections Commission, 2026–2027 Calendar of Election Events.

340 – Office of the Register of Deeds

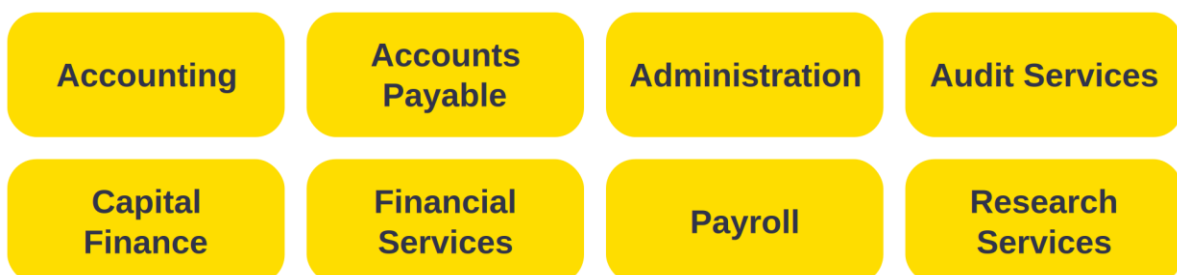
The Register of Deeds (ROD) was established as a permanent county-level governmental office in the 1848 Wisconsin Constitution and operates under the provisions of Wis. Stat. § [59.43](#), [69.05](#), and [69.07](#). The ROD has 24 full-time staff members across the following areas:

- Administration – Provides leadership and oversight for all ROD operations.
- Real Estate Services – Records, indexes, and scans public real estate documents.
- Vital Statistics – Maintains records related to births, deaths, marriages, divorces (after 2016), declarations of domestic partnership, and legal name changes.
- Tax Listing Services – Reviews tax descriptions; assigns new tax key numbers due to real estate boundary changes; maintains plat books and property records; assists in preparing foreclosure petitions; and provides copies of recorded real estate documents to local assessors.

In the 2027 Recommended Budget, modest increases in personnel and operating expenses are fully offset by projected revenue growth of \$98,000 based on current-year trends. Staff changes include shifting one FTE each from Administration and Tax Listing Services to Real Estate Services and Vital Statistics. Overall, the Register of Deeds’ revenue exceeds its expenses, resulting in a net tax levy reduction of \$2.66 million, a decrease of \$10,089 from 2026.

370 – Office of the Comptroller

The Office of the Comptroller was established in 2012 under Wis. Stat. § [59.255](#). The elected Comptroller serves as Milwaukee County’s Chief Financial Officer, maintains the County’s financial records, monitors and reports on budget performance, prepares annual financial statements, and provides independent fiscal analysis. The Office of the Comptroller oversees eight divisions: Accounting, Accounts Payable, Administration, Audit Services, Capital Finance, Financial Services, Payroll and Research Services.



The 2027 Recommended Budget provides \$6.44 million in tax levy support, an increase of \$503,601 from 2026. A significant factor is an additional \$240,000 to support higher costs associated with a newly procured five-year external auditing contract. These costs reflect an increase in professional auditing fees, more complex audit requirements, and changes in the market for governmental auditing services. The office maintains 61 authorized positions, with no net staffing changes.

The Audit Services Division (ASD) conducts performance audits to evaluate internal controls, legal compliance, operational efficiency, and program effectiveness. It also investigates allegations of fraud, waste, and abuse and oversees the County's external auditing services, including the Annual Comprehensive Financial Report (ACFR), Single Audit, and Employees' Retirement System (ERS) audit. The 2027 Recommended Budget provides additional funding to support these required audits under the new contract.

The budget also maintains funding for annual updates to the County's federally Negotiated Indirect Cost Rate Agreements (NICRA). These agreements help establish the amount of administrative and indirect costs that can be recovered through federal grants and other eligible funding sources.

Administrative Function



109 – Office of Equity

The Office of Equity (OOE) advances Milwaukee County's goals of intentional inclusion and equity. It advises leaders and departments on policies and programs, supports analysis to strengthen equitable outcomes, and builds strategic partnerships that address social and economic determinants of health. The Office also leads community engagement initiatives that connect residents to services and deepen relationships. Through training, equity tools, and support for policy reform, OOE helps departments turn equity commitments into measurable, sustainable actions.

The tax levy is budgeted at \$834,710, an increase of \$14,199 from 2026, primarily due to an increase in wages and Social Security costs. Operations expenditures decrease by \$33,809 in 2027 in part due to the end of the Marquette Trinity Fellowship contract in 2026 and a reduction in the racial-sensitivity training contract with the Government Alliance on Racial Equity.

112 – Personnel Review Board, Civil Service Commission and Ethics Board

The Milwaukee County Civil Service System was established in [Chapter 63](#) of the Wisconsin Statutes. Its statutory duties are carried out by two quasi-independent entities: the Civil Service Commission (CSC) and the Personnel Review Board (PRB). The PRB's responsibilities are further defined in [Chapter 33](#) of the Milwaukee County Code of General Ordinances (MCGO). Each body consists of five citizen members appointed by the County Executive and confirmed by the Milwaukee County Board of Supervisors. While the CSC and the PRB operate independently, both are committed to upholding integrity and serving the public interest.

- The CSC typically meets every two months to address a range of civil service matters.
- The PRB provides a forum for reviewing disciplinary actions involving civil service employees and ensures the proper implementation of County civil service rules, policies and procedures.
- The Ethics Board, composed of six appointed members, meets quarterly and holds special meetings as needed. Guided by MCGO [Chapter 9: Code of Ethics](#), the Board issues advisory opinions, develops educational materials, and conducts investigations.

Administrative support for the CSC, PRB, and Ethics Board is provided by three full-time staff members: an administrator, a paralegal, and an administrative assistant. A modest budget increase to support personnel costs reflects consistency in employee disciplinary matters and ongoing levels of service, training, and outreach. The net result for the 2027 budget is an increase of \$4,843 for a total tax levy of \$298,172.

113 – Office of Corporation Counsel

The Office of Corporation Counsel (OCC) serves as the chief legal counsel for all Milwaukee County departments, boards, committees, employees, and elected officials. Additionally, 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.

In 2027, OCC is implementing a modern case management system that will allow the department to improve its services, more efficiently allocate resources, and increase its capacity. The budget adds 1.0 FTE in 2027, increasing personnel costs by \$173,453. An increase in direct revenue of \$211,341 is realized, resulting in a tax levy decrease of \$7,625.

114 – Department of Human Resources

The Department of Human Resources (DHR) is responsible for administering Milwaukee County’s personnel functions, including employee recruitment, compensation and benefits, labor relations, workforce development, employee training, and wellness programs. The department also oversees employee performance management, personnel policies, and retirement benefit administration.

DHR is organized into six service areas: the Director’s Office; Total Rewards; Employee/Labor Relations; Talent Acquisition & HR Operations; Learning & Development and Diversity; and Retirement Plan Services.



The 2027 Recommended Budget provides \$6.85 million in tax levy support, an increase of \$5,778 from 2026. The department maintains 72 authorized positions, with no net staffing changes. One Data Analyst position is transferred from the Director’s Office to Talent Acquisition and HR Operations. In addition, the Learning and Development and Diversity Division is renamed Organizational Learning and Culture, reflecting the consolidation of functions initiated in 2026.

Milwaukee County will continue operating three on-site health clinics at the Vel R. Phillips Youth and Family Justice Center, Courthouse, and Wilson Senior Center. The clinics provide employees and covered family members with convenient, no-cost primary and preventive care. The 2027 Recommended

Budget includes \$900,000 in the County's fringe benefits account to maintain these services following the expiration of federal American Rescue Plan Act (ARPA) funding. Since opening, the clinics have recorded more than 1,780 visits.

DHR will also continue working with RxBenefits and OptumRx to manage prescription drug costs, improve rebates, and monitor the growing expense of specialty medications. Employee wellness initiatives will continue through the County's partnership with WebMD Health Services.

Retirement Plan Services (RPS) administers the County's two legacy defined benefit pension plans, the Employees' Retirement System (ERS) and the Omnibus Budget Reconciliation Act (OBRA) Retirement System, under the direction of the 10-member Milwaukee County Pension Board. Serving approximately 18,000 members, RPS oversees pension administration, benefit calculations, recordkeeping, financial reporting, and member services, including approximately \$15 million in monthly benefit payments and withdrawals. Its 2027 priorities include expanding online services, improving pension records, and modernizing administrative processes. RPS does not administer the Wisconsin Retirement System (WRS), which covers eligible employees hired beginning January 1, 2025.

115 – Department of Administrative Services (DAS)

The Department of Administrative Services (DAS) plans, develops, builds, and manages the technical, operational, and physical infrastructure of Milwaukee County. The DAS budget encompasses Agencies 115 (DAS), 116 (Information Management Services Division, or IMSD), and 117 (Risk Management). Personnel expenditures increase by \$926,683, partially due to an increase in salary and Social Security for skilled trades positions to more closely align with the regional labor market and improve recruitment and retention. Operations expenditures increase by \$1.4 million, driven largely by a \$1.7 million increase within Operations and Maintenance for oversight of the new Forensic Science and Protective Medicine Center. The tax levy is budgeted at \$62.7 million, an increase of \$3 million from 2026. Revenues are budgeted at \$9 million, a decrease of \$146,810 from 2026.

Central Business Office (CBO)

The DAS Central Business Office (CBO) was designed to streamline support for DAS divisions and improve the department's overall cohesion and alignment. The office now provides centralized financial and budget preparation support for DAS and several other departments, including the Office of Emergency Management, Office of Equity, Department of Human Resources, Office of Strategy, Budget and Performance, Office of Corporation Counsel, the Milwaukee County Board of Supervisors and Office of the County Executive. Furthermore, the leased facility on Plankinton has allowed for the consolidation of the office supplies budgets for all divisions of DAS within the facility. The 2027 budget includes \$863,337 in tax levy, an increase of \$5,937 for growth in wages and Social Security.

Procurement

Under MCGO Section 32.22, the Procurement Division is responsible for the development and implementation of procurement-related administrative procedures. The division provides leadership, support and services to all Milwaukee County departments regarding public procurement and contracting and aims to continue to improve efficiency, transparency, ethicality, and equity in purchasing activities. The 2027 budget includes \$955,673 in tax levy, an increase of \$3,770.

Office of Economic Inclusion (OEI)

The Office of Economic Inclusion (OEI) works to increase overall economic viability for targeted and disadvantaged businesses (TBEs and DBEs), in addition to tracking internal contract compliance within Milwaukee County. This office administers the County's Targeted, Small, and Disadvantaged Business Enterprise (TBE/DBE) programs pursuant to federal regulations and County ordinances. OEI regularly reports to County Board committees regarding the status of contracts and their TBE and DBE participation goals (File No. [26-22](#)). By implementing this strategic plan, stakeholders can create a more inclusive economic environment where minority, women-owned, and small businesses thrive. The 2027 budget includes \$679,520 in tax levy, an increase of \$8,649 for increasing wages and Social Security.

Economic Development and Real Estate Services (DAS-EDRES)

DAS-Economic Development and Real Estate Services (DAS-EDRES) serves as Milwaukee County's real estate and economic development division focused on leveraging the County's functions for economic growth. In its real estate role, DAS-EDRES manages the County's tax foreclosure inventory and surplus properties, including the preparation, repair, marketing, and sale of properties. DAS-EDRES represents County departments in lease transactions as either landlord or tenant, negotiates agreements with customer departments and cultural institutions, drafts contract documents, and monitors compliance with lease terms.

This division also manages the Building Bridges program, which supports small businesses through grants for commercial corridor activation, marketing, branding, and website development and maintenance (File Nos. [25-333](#), [25-468](#), [26-649](#)). Furthermore, the Building Bridges program includes a Business Liaison that develops and maintains partnerships with municipalities and the local business community as well as markets and communicates the DAS-EDRES small business economic development and program results. The Building Bridges program uses no tax levy and is funded by the Economic Development Reserve Fund 37005 and a Wisconsin Economic Development Corporation (WEDC) grant. There are no changes to the Building Bridges budget for 2027.



Ribbon cutting for Brim Café and Catering

The 2027 budget includes \$881,142 in tax levy, an increase of \$131,295 for increasing wages and Social Security. Appraisal fees for foreclosed properties have been reduced based on lowered estimates for 2027. Revenues are reduced by \$109,321 for a total of \$1.9 million. This reduction is due to decreasing parking and cell tower revenues. There is a \$10,276 reduction in operations costs to meet levy targets. This will limit DAS-EDRES' ability to consult with experts on complex real estate matters, which may result in fewer projects being completed in 2027.

Facilities Management Division (FMD) and FMD Director's Office

The Director's Office provides overall management and oversight of the Facilities Management Division (FMD). The division functions include facilities planning and development, operations and maintenance, architecture and engineering, environmental services, condition assessment, and sustainability.

Facilities Operations & Maintenance provides full facility services to County-owned properties, ranging from the Courthouse to the Criminal Justice Facility. The operations team focuses on people, performance, and the transition from a reactive to a preventive maintenance program.

The 2027 budget includes \$20 million in tax levy, an increase of \$2.4 million. Revenues are budgeted at \$2.2 million, an increase of \$150,509 from 2026. Operational expenses are expected to increase by \$1.8 million, to \$12.2 million, partially due to the cost of utilities increasing significantly in 2026. Utilities are budgeted to maintain the same actual costs as in 2026; however, should utilities continue to increase in 2027, expenditures will increase further.

Architecture & Engineering (A&E)

The Architecture & Engineering (A&E) strategic program area provides professional and technical services related to the maintenance, construction, and rehabilitation of public infrastructure and natural resources preservation. This strategic program area consists of Architectural Services, Project Management, Airport Engineering, Civil Engineering and Site Development, Capital Operations, and Planning & Development.

The 2027 budget includes \$4.2 million in expenditures, an increase of \$346,698 due to an increase in wages and Social Security. Revenues are budgeted at \$4.4 million, a decrease of \$270,245 from 2026. Because revenues are higher than expenditures, A&E has a tax levy credit of \$165,320.

Environmental Services



A flowering rain garden

The Environmental Services strategic program area provides technical guidance, management, and development of environmental programs for the County's building and infrastructure assets. Environmental Services also assists in coordinating countywide environmental efforts, including the incorporation of green building concepts, environmental due diligence for property acquisition and disposal, stormwater management,

and regulated substance control (asbestos, lead, PCBs, mercury, pesticides/herbicides, etc.). The Environmental Services program also monitors 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. Since 2018, the Environmental Services Unit has focused its resources on working with 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. These efforts will continue in 2027.

The 2027 budget includes \$388,704 in tax levy, an increase of \$18,354, primarily attributed to increases in wages and Social Security. Revenues are budgeted at \$396,000, an increase of \$46,422 from 2026.

Office of Sustainability & Facilities Planning (OSFP)

The Office of Sustainability & Facilities Planning (OSFP), formerly known as the Office of Sustainability, provides strategic leadership by integrating sustainability, energy management, and climate action with facilities planning and capital development. This ensures that County investments are efficient, resilient, and aligned with organizational priorities. Combining the Office of Sustainability with Facilities Planning (formerly under the Facilities Management Division) strengthens coordination across departments and aligns capital decision-making with long-term operational, fiscal, and environmental outcomes.

In 2021, Milwaukee County established a policy to achieve carbon-neutral (zero net greenhouse gas emissions) operations by 2050, which is laid out in the Climate Action Plan (File Nos. [21-389](#) and [25-262](#)). OSFP leads countywide sustainability efforts focused on energy efficiency, greenhouse gas emissions reduction, climate risk mitigation, and sustainable design and operations. The Office utilizes Milwaukee County Sustainable Design Standards (File No. [23-315](#)) to ensure that all facilities planning and capital development align with County sustainability goals and avoid costly modifications later in the capital planning process. OSFP evaluates facility needs in the context of service delivery requirements, asset conditions, and financial constraints, ensuring investments are strategically aligned and fiscally responsible.



Marcia P. Coggs building with rooftop solar panels and terrace



Rooftop solar panels at the Coggs building

In 2025, the County's building portfolio grew temporarily because new buildings were completed while the County still owned some older buildings for part or all of the year, such as the Legacy Marcia P. Coggs Center. This caused a temporary 1% increase in energy use relative to 2024. Since the extra properties have either been removed or are in the process of being removed, emissions are expected to decrease to below 2024 levels in 2027. Milwaukee County has successfully lowered its overall emissions by approximately 48% since 2005. OSFP is actively working to further decrease emissions in 2027.

In 2027, OSFP will be reducing tax levy by \$131,646 for a total of \$803,669, and will receive an estimated \$20,000 in revenue from the statewide Focus on Energy program. Although the consolidation of the two offices results in a reduction of 1.0 FTE to the OSFP budget, the affected employee was reassigned to another position within the Facilities Management Division and did not experience a loss of employment. The remaining reduction in expenditures is due to decreased external cost estimating services.

116 – Information Management Services Division (IMSD)

Information Management Services Division (IMSD) manages all technological areas within Milwaukee County. For 2027, revenues are projected to be \$1 million (\$22,825 increase from 2026) and tax levy is budgeted at \$15.45 million (\$67,267 decrease from 2026). IMSD is made up of 13 program areas: Business Relationship Management; Connectivity; Data Center Services; Enterprise Applications; Enterprise Data Services; Healthcare Applications; IMSD Project Management Office; IT Governance; IT Security; Land Information Office and Geospatial Applications; Managed Print Services; Public Safety Applications; and Service Operations.



While IMSD is a separate agency from the rest of DAS (Agency 115 vs. 116), the Technology Purchase Management fund (Central Spend) is housed under DAS but managed by IMSD. This fund is used countywide to support departments by paying for software licenses and providing centralized purchases for IT needs. This expenditure increases by \$35,642 for a total of \$9.9 million. In 2027, \$333,000 in Managed Print Services expenditures and the related tax levy will shift to County departments, which will be charged directly based on their number of printers and usage.

The following positions are abolished within IMSD in 2027 to meet levy targets:

- 2.0 FTE Systems Engineer
- 1.0 FTE Telecom Analyst
- 1.0 FTE VOIP Administrator

Land Information Office (LIO) and Geospatial Applications

The Land Information Office (LIO) manages the County's Geographic Information System (GIS) web application and records related to land for multiple internal and external stakeholders. LIO 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 the constituency of the County. 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 Land Information Office. The 2027 budget includes \$70,130 in tax levy, an increase of \$5,329. Revenues are budgeted at \$893,780, an increase of \$22,825 from 2026.

117 – Risk Management

DAS – Risk Management is an internal service fund that charges its expenses to other County departments. Risk Management is striving for a centralized safety management model to oversee safety programs, policies and claims investigation. The division has implemented many initiatives to drive down the frequency and severity of workers' compensation claims.

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 the County to recapture previously untapped reimbursement for damages. In 2025, \$99,130 in damages was recovered and the goal is to exceed that amount in 2026. In 2025, Risk Management oversaw the transfer of two Contract Compliance Manager positions from Procurement, a move that helped refresh the countywide contract compliance program in 2026 and reduce risks for critical vendor-provided services in correctional facilities and other departmental areas.

The 2027 budget includes \$12.56 million in tax levy, an increase of \$30,409, primarily attributed to increases in wages and Social Security.

118 – Office of Strategy, Budget and Performance

Established in 2022, the Office of Strategy, Budget and Performance (SBP) consists of three divisions: Strategy, Budget, and the Project Management Office (PMO). The 2027 Recommended Budget increases the department's tax levy by \$12,715, from \$2.94 million to \$2.96 million. The department maintains 25 authorized positions, with no net staffing changes. One Budget Analyst position is advanced to Senior Budget Analyst through a career ladder adjustment.

The Strategy Division works with departments to advance the County's strategic plan, develop performance measures, and support data-driven decision-making. In 2027, its primary focus will be developing the County's 2028–2032 Strategic Plan. Funding previously used for the Future State project will support a new data catalog to identify County data resources, their locations, and the departments responsible for maintaining them.

The Budget Division oversees development of the County's annual operating and capital budgets and supports long-term financial planning. Its work focuses on managing expenditures, identifying sustainable revenue sources, and addressing the County's structural budget challenges while supporting strategic priorities.

The Project Management Office (PMO) provides project management, grant development, continuous improvement, internal communications, and program support across County government. Major initiatives include the Future State project and Investing in Justice: Courthouse Complex, which is expected to continue through 2033. The PMO also oversees the final closeout of American Rescue Plan Act (ARPA) funding and related reporting and evaluation activities. Approximately \$260,000 is planned to

support these efforts through a 2027 transfer from the Debt Service Reserve, subject to approval. The funding is expected to come from unexpended and unencumbered 2026 operating budget tax levy made available through prior ARPA funding, which is expected to lapse at year-end into the Debt Service Reserve consistent with File No. [26-634](#).

The PMO continues to support the Milwaukee County Youth Commission. The 2027 Recommended Budget includes funding for competitive, youth-led projects addressing priorities identified by the Commission, including youth homelessness and mental health. The Youth Commission's tax levy decreases from \$124,346 to \$98,017.

Courts & Judiciary Function



200 – Combined Court Related Operations

Combined Court Related Operations (“Combined Courts”) advance the constitutional principle of an impartial and independent judiciary through the offices and operations of the Chief Judge, Clerk of Circuit Court, and its Criminal, Civil, Small Claims, and Children’s Divisions, as well as Jury Management, the Family Court Commissioner, Permanency Plan Review Court, Family Drug Treatment Court, Law Library, Milwaukee Justice Center, and the Eviction Diversion Initiative.

The Combined Courts’ functions can be categorized into nine groups: Administration; Children’s Court; Civil Court; Criminal Court; Family Court; Family Drug Treatment Court¹; Permanency Plan Review Court²; Probate; and Self-Help³.

State-funded revenues are budgeted to increase by \$1.3 million, resulting in a net tax levy decrease of \$21,607. The Combined Court Related Operations operating budget is largely a cost-to-continue budget with no major programmatic changes.

Investing in Justice: Courthouse Complex (IJCC)

Since 2024, the County Executive’s administration has advanced a plan to replace the Safety Building at 821 W. State Street, which houses criminal courtroom space, and to make improvements to the adjacent Historic Courthouse at 901 N. 9th Street. Budgets in 2024, 2025, and 2026 allocated a combined \$38.6 million for planning and design.

Because of its size, the Capital Improvements Committee considered the project separately from other capital requests. Fully funding it within the standard process would have used all available County bond and cash resources, leaving no room for other capital projects (File No. [26-656](#)). The 2027

¹ 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 equivalent (1.0 FTE) Court Commissioner position and partial funding from Milwaukee County Child Protective Services for an additional 1.0 FTE Court Commissioner position.

² 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.

³ Both Marquette University Law School and Milwaukee Bar Association provide significant support to this program area in the form of personnel, clinical infrastructure services, and grant management operations.

Recommended Capital Budget includes \$15,820,000 in cash financing for construction (Project WC027602).

On October 1, 2026, the County Board of Supervisors voted 16 to 1 to authorize the debt issuance for the project (File No. [26-638](#)). The Board’s resolution removed the Historic Courthouse East Entry Addition, estimated at \$45.78 million, from the project scope, reducing the additional funding authorization to an amount not to exceed \$812.173 million (File No. [26-638](#)). The authorization is subject to Board approval of a separate initial resolution authorizing the issuance of General Obligation Promissory Notes. An amendment added language calling for state support for the project that does not come at the expense of other County services, including transit, parks, and social programs. The authorized borrowing exceeds a bonding cap set by County policy but remains below the limits set by state law.

The administration estimated the County would repay the debt through 2049 and interest on the original project budget was estimated at about \$621 million.



Concept drawing of the proposed Courthouse Complex, part of the Investing in Justice: Courthouse Complex (IJCC) project.

Funds Allocated for the IJCC Project

Investing in Justice: Courthouse Complex (IJCC) funding by budget year

Budget year	Funds allocated
2024 Budget	\$9,450,000
2025 Budget	\$13,360,000
2026 Adopted Budget	\$15,820,000
Subtotal, 2024–2026	\$38,630,000
2027 Recommended Budget	\$15,820,000
Total, 2024–2027	\$54,450,000

Source: Milwaukee County 2027 Recommended Capital Improvements Budget; 2026 Adopted Capital Improvements Budget.

290 – Courts Pretrial Services

Pretrial Services is overseen by the Chief Judge and Judicial Operations Manager. Together, they monitor all pretrial contracts, program outcomes, and fiscal management of the division. The Pretrial Services Advisory Board also meets to review program outcomes and recommend program development and annual budget guidance. The goals of Pretrial Services are to reduce pretrial misconduct, reduce re-arrest rates, reduce overcrowding at the Milwaukee County Jail, enhance the processing and adjudication of criminal cases, and enhance public safety.

The 2027 Recommended Budget is a cost-to-continue budget with no major programmatic changes. The net tax levy decreases by \$77,256, reflecting reductions to the Pretrial Supervision and Secure Continuous Remote Alcohol Monitoring contracts.

Contracts included in the 2027 Recommended Budget in lieu of Separate Review are listed in Appendix B.

Public Safety Function



400 – Sheriff

The Sheriff is an independently elected position and is the head of the Milwaukee County Sheriff's Office (MCSO). The Office of the Sheriff is responsible for the day-to-day safety and security of the citizens of Milwaukee County. The department manages the Milwaukee County Jail; performs police services for Milwaukee County Courts, airports, parks, and expressways; conducts criminal investigations; effectuates arrests and warrants; serves process papers; and extradites criminals.

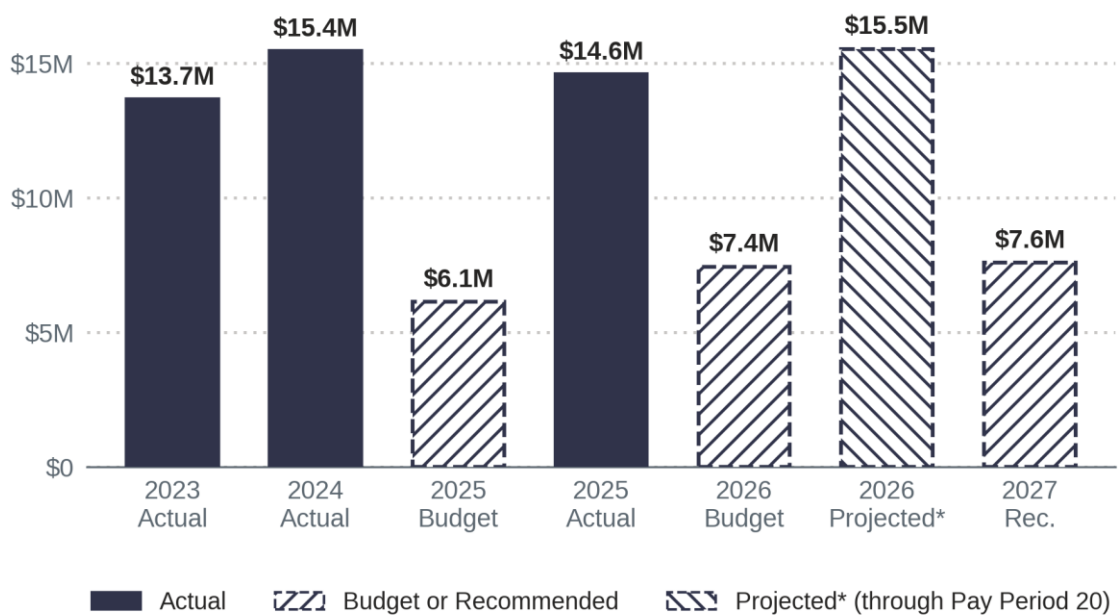
Milwaukee County is the only county in Wisconsin that patrols its own expressways. In other counties, these services are provided by the Wisconsin State Patrol. The 2025–2027 Enacted State of Wisconsin budget's \$19 million increase in Expressway Policing Aids, first budgeted in 2026, continues in 2027. State and federal revenue is unchanged at \$21.6 million.

Expenses for the Sheriff increase by \$1.42 million, primarily due to personnel costs (\$2.32 million), while revenues decrease by \$274,478, resulting in a net tax levy increase of \$1,693,140. Salary, overtime and Social Security increase \$1.83 million, reflecting the Milwaukee Deputy Sheriffs' Association (MDSA) contract and the countywide 2% pay increase. By state law, Milwaukee County must collectively bargain wages for deputy sheriffs and sergeants with the MDSA. The pay scale for correctional officers is set by the County Board and is not subject to collective bargaining. Wages help contribute to the rise in overtime costs that the Sheriff is experiencing. Funded positions increase by 2.0 FTE Civilian Investigators, which were created in File No. 26-361. The 2027 Recommended Budget also creates 16 unfunded Correctional Officer I positions, for a total of 20, and abolishes 2 unfunded Deputy Sheriff Sergeant positions.

In the 2027 Recommended Budget, budgeted overtime increases \$143,049 to approximately \$7.6 million. Actual overtime was approximately \$14.6 million in 2025 and \$15.4 million in 2024. For 2026, the Office of the Comptroller projects an overtime deficit of \$7.6 million and a Social Security deficit of \$0.3 million, partly offset by about \$3.7 million in salary savings (File No. 26-69). The Office of the Sheriff's 2027 Requested Budget asked for an additional \$8 million for overtime, which it described as the cost of minimum staffing for 24-hour operations. That request is not included in the Recommended Budget.

Sheriff Overtime, 2023–2027

Office of the Sheriff overtime: actual 2023–2025, budget 2025–2026, 2026 projected, 2027 Recommended

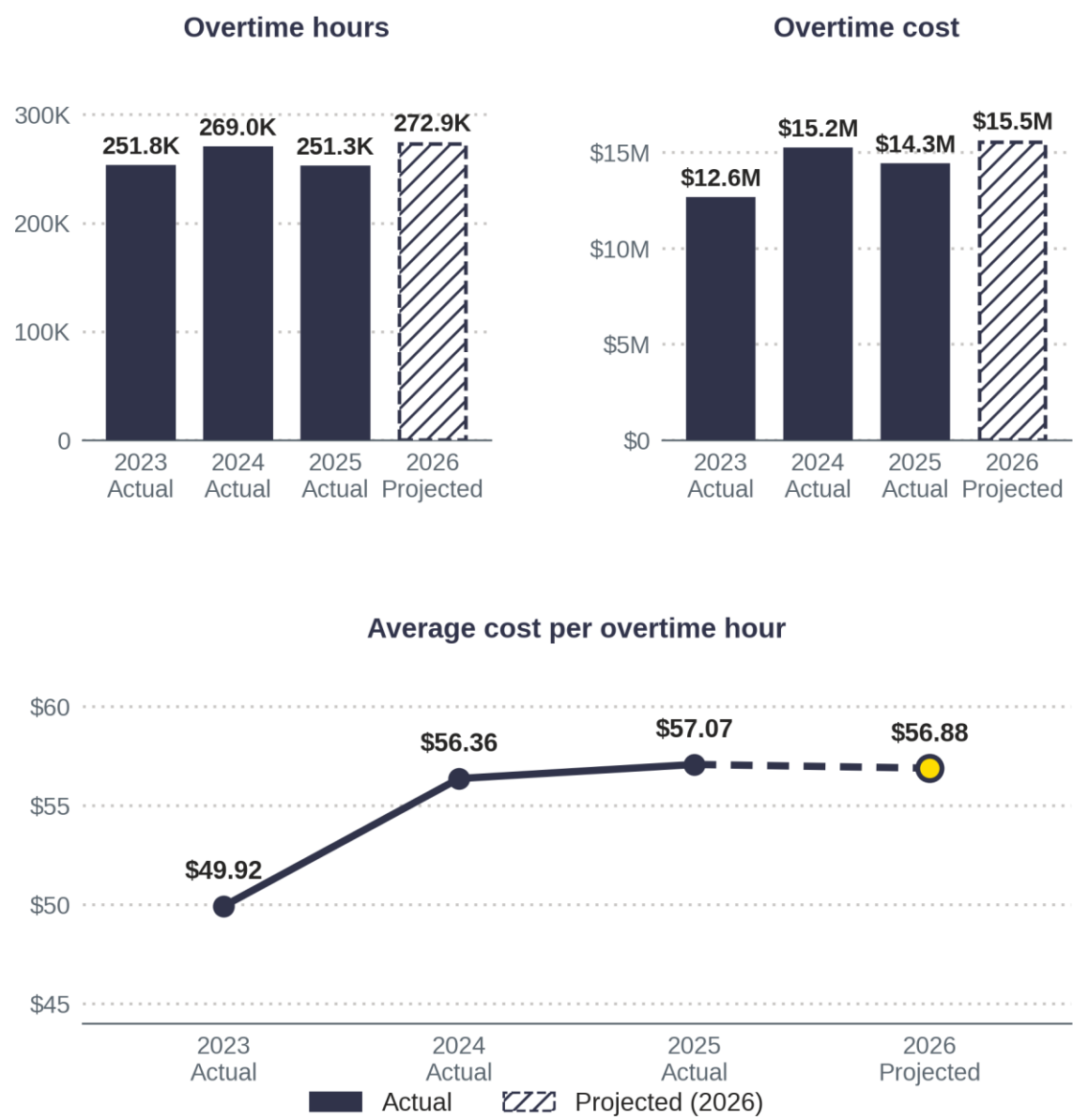


Rec. = Recommended. Hatched bars are budget, projected or Recommended amounts, not actual results. In 2025, actual overtime was \$8.5 million above the budget of \$6.1 million. The 2026 projection is based on actual data through Pay Period 20 and covers Deputy Sheriffs and Correctional Officers only, so it excludes overtime by other Sheriff staff.

The wage rates set under the MDSA contract and the County Board pay scale also affect the cost of each overtime hour. Combined overtime hours for Deputy Sheriffs and Correctional Officers are projected to rise about 8% from 2023 to 2026, while overtime spending rises about 24%, because the average cost per overtime hour rises about 14%, from \$49.92 to \$56.88. The following chart shows Sheriff overtime hours, costs, and the average cost per overtime hour from 2023 through a projected 2026 based on actual data through Pay Period 20.

Sheriff Overtime Hours and Costs, 2023–2026

Combined Deputy Sheriff and Correctional Officer overtime; 2026 projected based on actual data through Pay Period 20

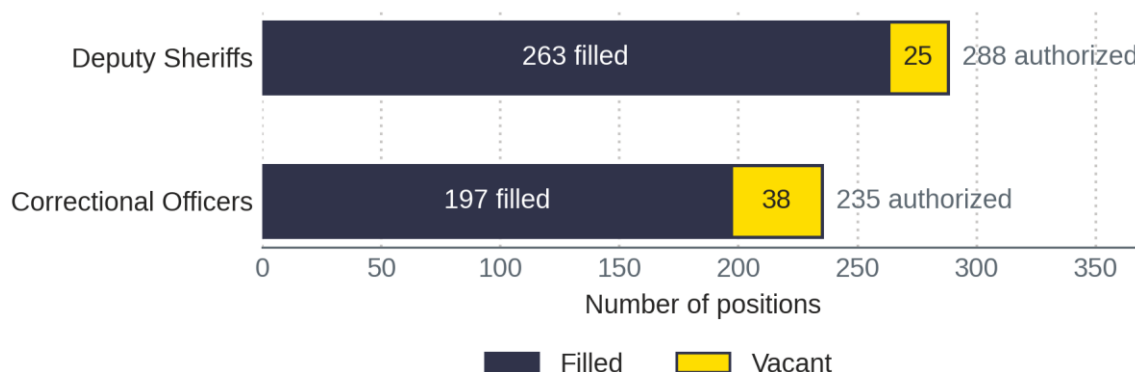


Hatched bars and the dashed line segment are projected. Hours are shown in thousands (K) and cost in millions (M), rounded. The vertical axis of the average cost chart begins at \$44, not zero.

As of September 2026, 63 funded positions were vacant: 25 of 288 Deputy Sheriff positions and 38 of 235 Correctional Officer positions. The 2027 Recommended Budget funds Sheriff wages at approximately 91.3% of wages after vacancy and turnover, compared with 91.8% in the 2026 Adopted Budget. Restoring the 2026 funding percentage would require approximately \$329,000 in additional salary and Social Security appropriations. Surplus salary appropriations due to high vacancies are used to partially offset overtime costs.

Sheriff Staffing Vacancies

Authorized (funded), filled and vacant positions in the Office of the Sheriff: 63 total vacancies



Position counts as of September 2026.

Source: Milwaukee County Office of the Sheriff.

MCSO's contract with Allied Universal Inc. for secured transportation is budgeted at \$3,304,000 in 2027, compared with \$3,300,000 in 2026. MCSO is projecting 2026 costs for this contract to be closer to \$3.6 million. The following table describes major changes in the Sheriff's 2027 budget.

Major Changes in the Sheriff's 2027 Budget

Change from the 2026 Budget to the 2027 Recommended Budget

Item	Change from 2026	Explanation
Personnel costs	\$2,323,718	Salary, Social Security and overtime increase \$1.83 million, mainly from the Milwaukee Deputy Sheriffs' Association (MDSA) contract and a 2% countywide pay increase. Fringe benefits increase \$483,482.
Operations costs	(\$762,140)	Adjusted to more accurately reflect actual expenditures.
Interdepartmental charges	(\$142,916)	Decrease mainly from completion of the Radio Replacement Project.
Total expenditure change	\$1,418,662	
Revenue change	(\$274,478)	Adjusted to more accurately reflect actual revenue.
Overall tax levy change	\$1,693,140	

Amounts in parentheses are decreases.

Source: Milwaukee County 2027 Recommended Operating Budget, Agency 400.

The 2027 Recommended Budget does not list a Flock Safety contract. The 2026 Adopted Budget included a \$156,200 Flock Safety contract held by the Department of Administrative Services' Information Management Services Division (IMSD), and that contract expires at the end of 2026. On October 1, 2026, the County Board adopted File No. [26-640](#), which directs removal of fixed Flock Condor and automated license plate reader (ALPR) cameras from County parkland by the December 2026 meeting cycle. The resolution authorizes the Sheriff's Office to replace them with conventional video cameras through

Johnson Controls and the County's Genetec system, without ALPR, facial recognition, or connections to external surveillance networks. This resolution does not appropriate funding. The 2027 Recommended Capital Budget includes \$283,166 for Criminal Justice Facility (CJF) Camera Replacements (WR021601), covering about 116 cameras in the Jail, Courthouse and surrounding perimeter. Two other camera projects, Lakefront Cameras and Video Analytics (\$510,600) and Camera Towers and Trailer Systems (\$266,858), are planned for 2028 and are not funded in 2027.

Contracts included in the 2027 Recommended Budget in lieu of Separate Review are listed in Appendix B.

430 – Community Reintegration Center (CRC)

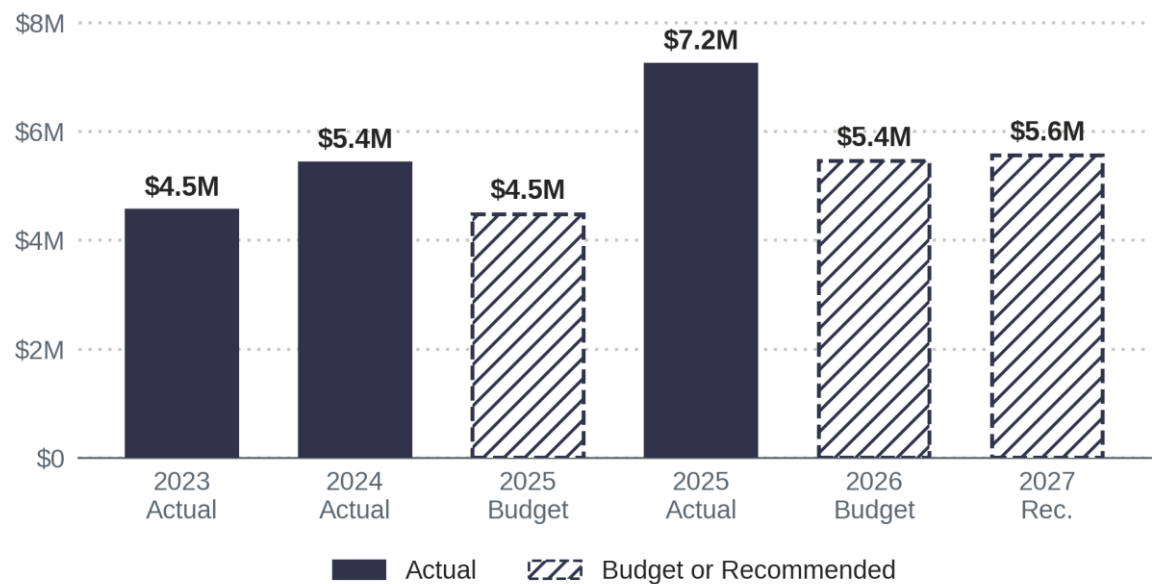
The Community Reintegration Center (CRC) is Milwaukee County's house of correction as defined in Chapters [302](#), [303](#), [304](#), and [973](#) of the Wisconsin Statutes. The CRC is responsible for receiving and maintaining custody of all those sentenced in Milwaukee County and other jurisdictions as authorized by County ordinance, for periods not to exceed one year per conviction. Additionally, state statutes allow this institution to receive and maintain custody of people awaiting trial at the request of the Milwaukee County Sheriff. The CRC reports that a recent program evaluation found an overall recidivism rate of 9.0% among eligible program completers.

The 2027 Recommended Budget removes approximately \$1.1 million in state sanction revenue. The CRC cannot house additional state-sanctioned individuals that would be needed to generate this revenue because of the requirements of the consent decree.

Personnel costs increase \$472,380, largely due to the general employee salary increase. The budget allocates \$83,499 to the CRC to support salary and Social Security for skilled trade positions to address recruitment and retention issues. Overtime is budgeted at \$5.55 million, up \$104,760, compared with actual overtime of \$7.22 million in 2025. The Office of the Comptroller is projecting an overtime deficit of \$2.9 million in 2026 (File No. [26-69](#)). The contract with the CRC's correctional health care provider, Wellpath, increases by \$69,200. The 2027 Recommended Budget allocates \$65.51 million in tax levy to the CRC, an increase of \$1.26 million from 2026.

Community Reintegration Center Overtime, 2023–2027

Overtime: actual 2023–2025, budget 2025–2026, 2027 Recommended



Rec. = Recommended. Hatched bars are budget or Recommended amounts, not actual results. Values rounded to the nearest \$0.1 million; M = million.
Source: Milwaukee County 2026 Adopted and 2027 Recommended Operating Budgets, Agency 430, Community Reintegration Center.

450 – District Attorney

The District Attorney’s Office (DA) is made up of 13 divisions: Administrative; Child Welfare; Clerical; DA’s Office Support; Delinquency; General Crimes; Information Technology; Investigative; Juvenile; Legal; Sensitive Crimes; Victim Witness Services; and Violent Crimes.



The DA provides services required by the state constitution and statutes. To reduce the tax levy impact on Milwaukee County, the DA actively pursues grants and reimbursement programs. For 2027, the budgeted expenditures are \$15,185,804, with \$6,804,472 in revenue, lowering the tax levy impact to \$8,381,332. However, reimbursement levels can vary from year to year. The 2027 Recommended Budget results in a \$7,276 tax levy decrease for the DA. Funded positions increase by 1.0 FTE for a Process Investigator (File No. [25-735](#)).

The State has authorized 12.5 Assistant District Attorney positions through the 2025-27 budget years, and Milwaukee County has not incurred salary or benefit costs for these positions. State funding for the positions beyond June 30, 2027 remains under discussion, and the 2027 Recommended Budget does not include County funding to assume these costs. The funding source previously identified was insufficient and has been subsequently ruled as unconstitutional. Separately, approximately \$700,000 of traffic-citation revenue included in the 2026 Adopted Budget is not assumed in 2027, and the DA reduced operating expenditures by a comparable amount in its 2027 budget request.

Contracts included in the 2027 Recommended Budget in lieu of Separate Review are listed in Appendix B.

480 – Office of Emergency Management (OEM)

The Office of Emergency Management (OEM) operates under Chapter 323 of the Wisconsin Statutes and Chapter 99 of the Milwaukee County Code of General Ordinances, which governs emergency activities within Milwaukee County. OEM is composed of five program areas: The Director's Office, Emergency Management, Emergency Medical Services (EMS), 911 Communications, and Radio Services. In 2026, OEM relocated to the Forensic Science and Protective Medicine facility on the Medical College of Wisconsin campus.

OEM's accomplishments and goals include:

- The Emergency Management division will prioritize flood preparedness and resilience in 2027, as severe rain events have become more frequent.
- Key priorities include strengthening intergovernmental coordination, advancing flood-mitigation planning, improving early-warning and communications systems, and expanding community outreach.

- The project to replace the County's tornado sirens is underway, with completion expected in early 2027.
- The 911 Communications division maintains call-answer times of less than 10 seconds—5% faster than the national standard.
- The EMS system continues its highly successful pre-hospital blood program, enabling personnel to administer whole blood transfusions at the scene or en route to the hospital. Notably, 80% of patients who received a transfusion survived to discharge.
- OEM received an Urban Areas Security Initiative (UASI) grant, aimed at enhancing Milwaukee County's preparedness and resilience by addressing security gaps, increasing interagency coordination, and strengthening infrastructure to mitigate threats to public safety.

In June 2026, OEM presented File No. [26-454](#) in response to the Board's request for an independent study evaluating the need for a new countywide Computer-Aided Dispatch (CAD) system. Based on the study's recommendations, project WQ021201 was submitted for consideration in the 2027 Capital Budget. Although the project was not funded this year, the department will continue to advocate for replacement of the current CAD system to modernize operations and fulfill statutory obligations.

In the 2027 Recommended Budget, OEM's total expenditures decrease by \$715,894 and total revenues decrease by \$526,325, primarily due to the completion of the Radio Replacement Project. Total spending for the office is just under \$12.1 million with no major changes in staffing levels. The resulting tax levy for OEM is \$8.36 million, a reduction of \$189,569 from the prior year.

490 – Medical Examiner

The Milwaukee County Medical Examiner's Office (MCMEO) investigates and determines the cause of death for persons who died from injury, homicide, suicide, suspicious or unusual circumstances, or when a person is not attended by a physician. The MCMEO also identifies public health trends, such as potential infectious diseases or injuries that may pose a risk to the public. In addition, the MCMEO performs referral autopsies for other counties, provides educational and training opportunities, and operates an annual two-day Forensic Science Education Program.

The 2027 Recommended Budget reflects the MCMEO's first full year of operations in its new facility, the Forensic Science and Protective Medicine Center (FSPMC) in Wauwatosa. 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.

MCMEO will increase the referral autopsy fee by \$300 per case. Fees for death certificates, cremation permits, and body transport rise to \$172, \$402, and \$172, based on a conservative 2.5% estimate of the Consumer Price Index change, the maximum increase allowed under Wisconsin Statute § [59.365](#). A \$1.7 million allocation for facility costs from the Department of Administrative Services is charged to the Medical Examiner's Office and is partially offset by an increase in revenue.

Medical Examiner Fees, 2026 and 2027

Fees for referral autopsies, death certificates, cremation permits and body transportation

Fee	2026	2027 Recommended	Change
Referral autopsy (per case)	\$1,850	\$2,150	\$300
Death certificate	\$168	\$172	\$4
Cremation permit	\$393	\$402	\$9
Body transportation	\$168	\$172	\$4

Referral county autopsy and external examination fees increase by \$300 per case in 2027 to help offset increased operational costs. Additional charges for specialized testing and consultations continue to apply as needed. Under Wisconsin Statute § 59.365, fee increases for death certificates, cremation permits and body transportation may not exceed the annual change in the Consumer Price Index for All Urban Consumers. The 2027 fees for those three are based on a conservative estimate of a 2.5% increase.

Source: Milwaukee County 2027 Recommended Operating Budget, Agency 490; Overview of the 2026 Recommended Budget (2026 fees).

At the March 10, 2026, meeting of the Committee on Judiciary, Law Enforcement and General Services, MCMEO with the Office of Corporation Counsel (OCC) presented a report that listed 18 funeral homes that have a balance owed to MCMEO of more than \$25,000. MCMEO reported that 7 of the 18 have a balance exceeding \$100,000. The total debt owed to MCMEO by funeral homes was reported to be about \$2.4 million. The County Board of Supervisors authorized OCC to pursue collection and enforcement actions against funeral homes with outstanding balances of \$25,000 or more owed to MCMEO. MCMEO's 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. Additionally, MCMEO has implemented a new E-Billing platform for 2027 that enables funeral homes and partner agencies to pay invoices online via credit card or Automated Clearing House (ACH). The platform improves payment convenience, increases collection efficiency, and enhances accounts receivable management.

The net tax levy in the 2027 Recommended Budget decreases by \$177,632. Funded positions decrease by 1.0 FTE as one Forensic Chemist position is unfunded due to the loss of grant revenue that funded the position.

Contracts included in the 2027 Recommended Budget in lieu of Separate Review are listed in Appendix B.

Transportation Function



504 – Department of Transportation (DOT) – Airport

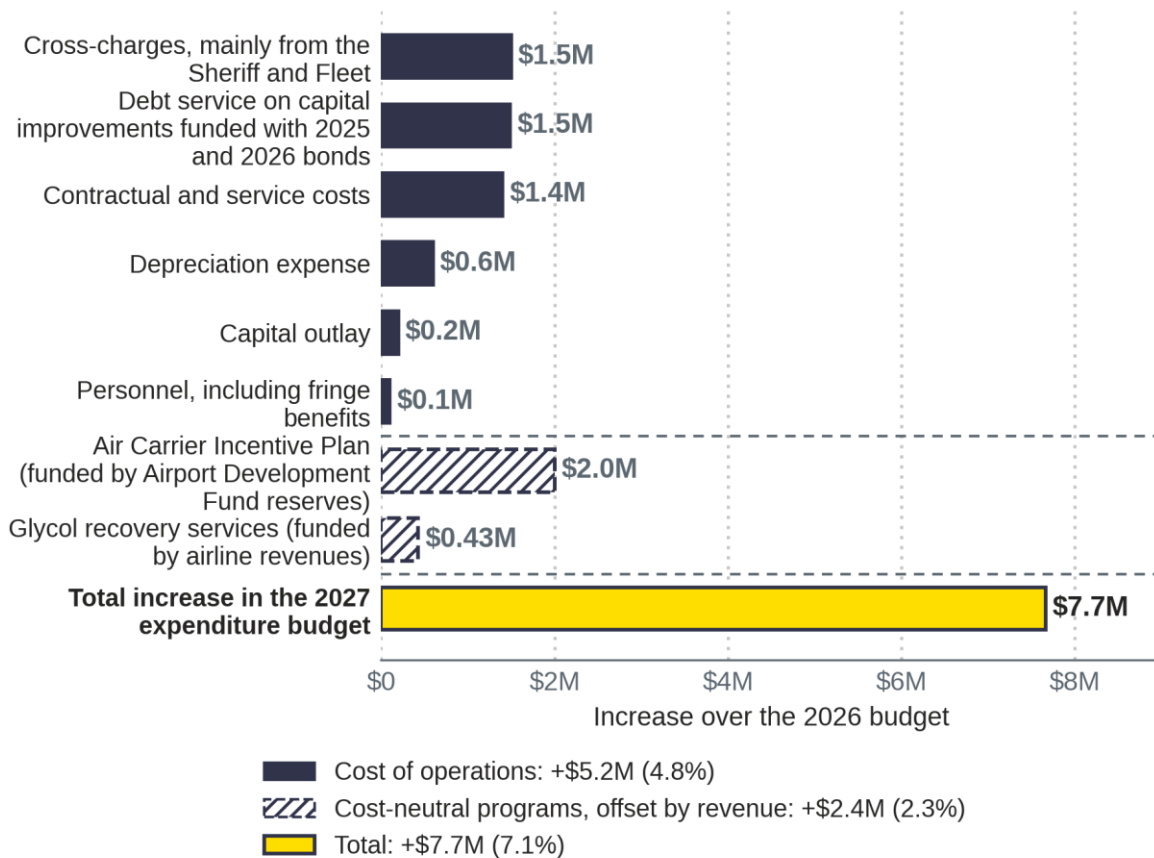
Milwaukee Mitchell International Airport (Code: MKE)

Milwaukee Mitchell International Airport (MKE or the Airport) is an important asset for Milwaukee County, southeastern Wisconsin, and northern Illinois. The Airport is an economic catalyst for the region, providing connections to domestic and international markets for business and leisure travelers. It has 236 budgeted full-time positions and supports numerous indirect jobs for the County and the region.

The Airport's operations budget is paid for entirely through airline fees and airport business revenue, such as parking and car rentals, under a residual lease agreement. Any airport surplus or deficit has no impact on the County's budget or its taxpayers. The Airport operating budget, which includes Lawrence J. Timmerman Airport (LJT), increases \$7.66 million (7.12%) to \$115.27 million, with revenues matching expenditures. Higher cross-charges from other County departments (\$1.5 million), debt service (\$1.5 million) and depreciation (\$596,703) account for about \$3.6 million of the increase. In 2027, \$400,000 is allocated to create and install new wayfinding signs to help passengers find their way more easily at the Airport.

Airport Budget Increase by Driver, 2027 Recommended

Expenditures rise \$7.7 million (7.1%): \$5.2 million in cost of operations and \$2.4 million in cost-neutral programs



Amounts are from the 2027 Recommended Budget, rounded to the nearest \$0.1 million except glycol recovery (\$430,000). Rounded parts may not add exactly to the totals. The 2026 Adopted Budget was \$107,608,516.

Source: Milwaukee County 2027 Recommended Operating Budget, Agency 504, Department of Transportation – Airport.

Passenger traffic at MKE was 5.87 million in 2025, down from 6.32 million in 2024, and is budgeted at 5.83 million in 2027, a decrease of 2.7% from the 2026 Budget. The Airport's vacancy rate was 10.49% in the first quarter of 2026, compared with 15.38% in the first quarter of 2025.

To offset lower passenger volume and rising costs, the 2027 Recommended Budget raises parking rates (daily from \$18 to \$19, valet from \$28 to \$29, and hourly from \$2 to \$4) and budgets parking revenue at \$36.5 million, an increase of \$2.73 million. Car rental revenue increases \$1.43 million to \$15.43 million. The budget also proposes raising the Customer Facility Charge on rental cars from \$0.50 to \$2.00 per contract day, which is expected to add about \$2.1 million to reserves. This change will require an amendment to County Ordinance.

The table below displays the Recommended parking rates and Customer Facility Charge.

Airport Fee and Rate Changes, 2027 Recommended

Recommended parking rates and Customer Facility Charge

Fee or rate	2026	2027 Rec.	Change	Percent change	Context
Daily parking rate (per day)	\$18	\$19	\$1	5.56%	Medium-hub average: \$23 per day
Valet parking rate (per day)	\$28	\$29	\$1	3.57%	Medium-hub average: \$33 per day
Hourly parking rate (per hour)	\$2	\$4	\$2	100%	Medium-hub average not stated in the budget
Customer Facility Charge (per rental car contract day)	\$0.50	\$2.00	\$1.50	300%	Lowest among similar medium-hub airports; \$2.1 million in additional reserves

Rec. = Recommended. MKE parking rates remain below medium-hub airport averages even after the increase; the last parking increase was in 2025.

Source: Milwaukee County 2027 Recommended Operating Budget, Agency 504, Department of Transportation – Airport.

The table below displays the different budgeted revenue sources for the Airport from 2022–2027.

Airport Revenue Streams

Budgeted revenue by source: 2022–2026 Budget and 2027 Recommended

Revenue stream	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Rec.
Parking	\$24,638,500	\$28,350,000	\$31,483,468	\$37,650,000	\$33,775,000	\$36,500,000
Car rentals	\$9,144,116	\$9,507,777	\$11,245,959	\$13,597,744	\$14,001,205	\$15,433,825
Taxi and transportation network company (TNC) fee	\$892,000	\$623,350	\$790,000	\$1,771,310	\$1,775,000	\$2,145,500
Food and beverage concessions	\$3,263,000	\$4,647,508	\$3,099,829	\$3,780,569	\$3,646,422	\$3,726,422
Retail sales (non-food and beverage)	\$1,618,200	\$1,866,040	\$2,000,000	\$2,300,000	\$2,200,000	\$2,300,000

The highlighted column is the 2027 Recommended Budget (Rec. = Recommended). Amounts are budget figures, not actual results.

Source: Milwaukee County 2027 Recommended Budget Line Item Detail Report, Airport (Agency 504).

The table below succinctly displays the Airport’s changes in revenue in the 2027 Recommended Budget.

Airport Revenue Changes, 2026 Budget to 2027 Recommended

Parking, car rental, Customer Facility Charge and Air Cargo Center revenue

Revenue item	2026 Budget	2027 Rec.	Change
Parking revenue	\$33.8 million	\$36.5 million	\$2.7 million
Daily parking rate	\$18	\$19	\$1
Valet parking rate (per day)	\$28	\$29	\$1
Hourly parking rate	\$2	\$4	\$2
Car rental concession revenue	\$14.0 million	\$15.4 million	\$1.4 million
Customer Facility Charge (per contract day)	\$0.50	\$2.00	\$1.50
Air Cargo Center ground rent (first year)	\$0	\$562,000	\$562,000

Rec. = Recommended.

Source: Milwaukee County 2027 Recommended Operating Budget, Agency 504, Department of Transportation – Airport.

Contracts included in the 2027 Recommended Budget in lieu of Separate Review are listed in Appendix B.

Lawrence J. Timmerman Airport (LJT) (Code: MWC)

LJT is a “general aviation reliever” in industry terms, meaning it provides services for private and recreational aviation which otherwise would need to be provided at MKE. Having LJT as a general aviation reliever reduces congestion and allows for fewer slower-moving aircraft at MKE. LJT’s operations are likewise subsidized by the MKE airlines. Increased activity reduces airline subsidies.

The 2027 Recommended Budget results in a \$1.13 million subsidy to operate LJT, a decrease of \$44,186 from 2026. The largest 2027 project is a mechanical rehabilitation of the control tower, at about \$791,000. A long-term master plan update process for LJT continues. Future qualifying Timmerman-based projects will be eligible for federal and state funding once the master plan update is complete.

509 – DOT – Transportation Services

Transportation Services plans, designs, and provides construction management over capital projects relating to County Trunk Highways, County-owned bridges, and County-owned traffic signals. It also inspects these County assets.

Expenditures decrease \$88,063 in the 2027 Recommended Budget, and the tax levy remains \$0, supported by the \$286,916 of General Transportation Aids (GTA) added in 2026.

510 – DOT – Highway Maintenance

Highway Maintenance repairs, maintains, and plows County Trunk Highways and the interstate freeways under the direction of Wisconsin’s Department of Transportation (WisDOT). Highway Maintenance will keep making agreements with WisDOT to receive extra funding to help cover the growing costs of maintaining the County’s roads. Highway Maintenance does not receive any tax levy in the 2027 Recommended Budget. The division relies on funding from the GTA and the State of Wisconsin.

The 2027 Recommended Budget reflects a net decrease of \$1.13 million for Highway Maintenance, including reductions of \$550,000 for asphalt and \$300,798 for concrete. There are no major programmatic changes for 2027. The division notes that reduced County investment in County Trunk Highways over time lowers the County's eligibility for State GTA funding. This would further impact the County's ability to maintain its highway infrastructure.

Contracts included in the 2027 Recommended Budget in lieu of Separate Review are listed in Appendix B.

530 – DOT – Fleet Management

Fleet Management purchases, maintains, repairs, and helps with procurement of the County's stock of approximately 2,400 vehicles and equipment while working with departments to minimize vehicle and equipment inactivity.

Fleet Management is responding to both workforce and operating-cost pressures in 2027. The division plans to replace one full-time Lead Mechanic position with two part-time Assistant Mechanic positions to address a skilled-worker shortage and provide opportunities for on-the-job experience and training. The department also expects vehicle, equipment, repair-part, and fuel costs to remain elevated following increases in 2026. To manage operating costs, Fleet will work with user departments to right-size their equipment under Milwaukee County Administrative Manual of Operating Procedure (AMOP) 16.02, Milwaukee County Fleet Vehicle Reduction, which was approved in 2025. In 2027, Fleet will begin its first full year using fuel-monitoring software following the installation of fuel monitors at all County fuel sites in 2025. The system will allow Fleet to monitor fuel use by County vehicles and equipment. Fleet will also continue a cost-benefit analysis of two electric Sheriff's Office squad vehicles and evaluate other vehicle and equipment options.

The 2027 Recommended Budget increases expenditures by \$2.3 million, or 9.05%, to \$27.4 million. Personnel costs increase by \$630,082, while interdepartmental charges increase by \$1.3 million. Revenue charged to County departments increases by \$1.8 million to \$27.6 million. Because Fleet's departmental revenue exceeds its expenditures, the division produces a credit against the County tax levy. The credit decreases from \$719,337 in 2026 to \$193,573 in 2027, reducing the amount by which Fleet offsets the County tax levy.

560 – DOT – Transit/Paratransit System (MCTS)

The Milwaukee County Transit System (MCTS) provides fixed-route bus and paratransit service throughout Milwaukee County. MCTS operates more than 40 routes across 19 municipalities, with Milwaukee Transport Services, Inc. (MTS), a quasi-governmental entity, operating the system using County-owned facilities and equipment.

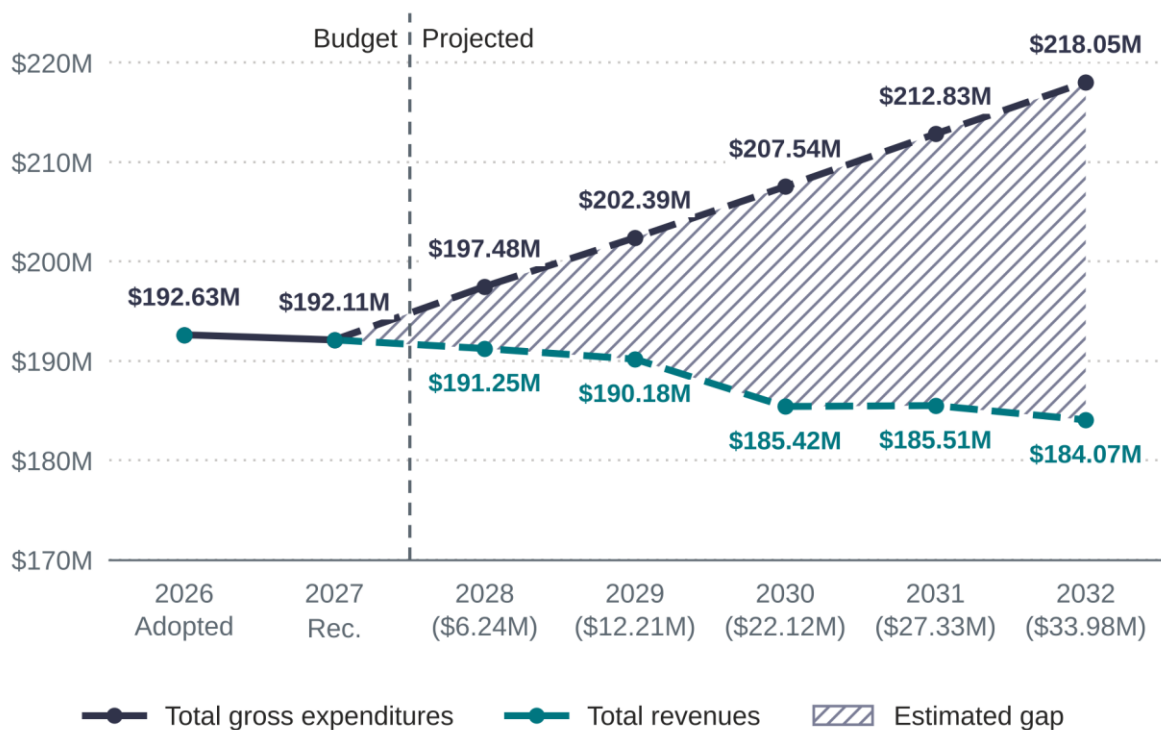
The 2027 Recommended Budget increases the Transit tax levy by \$10.39 million. The increase supports the budgeted level of fixed-route bus service while MCTS pursues additional funding and completes MCTS Forward, its system-wide bus network redesign. The Recommended Budget supports the increase in tax levy in part through a one-time \$12.1 million withdrawal for transit from the County's Debt Service Reserve. The withdrawal is not planned to continue in 2028. The Recommended Budget also ends the \$300,000 Sheriff's Office transit security pilot included in the 2026 budget. Fares remain unchanged in 2027.

Structural Funding Gap

MCTS has faced a structural funding gap for more than a decade. State mass transit operating aid, its largest revenue source, has been essentially flat: \$66.5 million in 2010 and a budgeted \$66.8 million in 2027. The 2027 Recommended Budget states that MCTS is underfunded by the State by about \$34 million. The \$30 Vehicle Registration Fee (VRF), first budgeted in 2017, became the primary local source of transit funding but does not increase with inflation. The 2027 budget projects \$16.8 million in VRF revenue, a decrease of \$412,266 based on registration trends.

Transit Funding Gap, 2026–2032

Total gross expenditures and total revenues for the Milwaukee County Transit System: budgets for 2026 and 2027, projections through 2032



Amounts in millions, rounded to the nearest \$0.01 million. The vertical axis begins at \$170 million, not zero. 2028 through 2032 are projections (dashed lines); the hatched area is the estimated gap between total revenues and gross expenditures, shown in parentheses under each year. In 2026 and 2027, total revenues equal gross expenditures. Rec. = Recommended.

Source: Milwaukee County Office of the Comptroller, transit projections for the 2027 Recommended Budget.

Transit Expenditures and Revenues, 2026–2032

Milwaukee County Transit System, in dollars: 2026 Adopted Budget, 2027 Recommended Budget and projections through 2032

Item	2026 Adopted	2027 Rec.	2028	2029	2030	2031	2032
Estimated inflation	Not applicable	–0.27%	2.80%	2.48%	2.54%	2.55%	2.45%
Gross expenditures	192,628,923	192,112,486	197,484,955	202,390,066	207,537,778	212,832,365	218,047,531
Tax levy	29,115,116	39,317,498	39,317,498	39,317,498	39,317,498	39,317,498	39,317,498
Federal funding	32,652,136	30,183,970	30,050,804	30,000,000	26,140,000	26,140,000	26,140,000
Federal stimulus funding	8,257,017	3,097,118	0	0	0	0	0
State funding	69,967,400	69,901,446	69,957,400	69,947,400	69,947,400	69,947,400	69,947,400
Passenger and other direct revenue	35,374,988	32,762,454	35,069,515	34,065,519	33,165,053	33,250,691	31,814,241
Vehicle Registration Fee (VRF) revenue	17,262,266	16,850,000	16,850,000	16,850,000	16,850,000	16,850,000	16,850,000
Total revenues	192,628,923	192,112,486	191,245,216	190,180,416	185,419,950	185,505,589	184,069,139
Estimated gap	0	0	(6,239,739)	(12,209,650)	(22,117,827)	(27,326,777)	(33,978,392)

The highlighted column is the 2027 Recommended Budget (Rec. = Recommended). Amounts are in dollars; 2028 through 2032 are projections.

Federal COVID-19 relief funding temporarily supported MCTS operations and capital needs. Since 2020, MCTS has used approximately \$192 million in federal COVID-19 relief funds. As that funding has been spent down, the County increased its tax levy support for transit, including \$17.8 million in 2024 and \$3.5 million in 2026.

COVID-19 Relief Funding, 2020–2027

Transit funding by source and County fiscal year: American Rescue Plan Act (ARPA); Coronavirus Response and Relief Supplemental Appropriations Act (CRRSAA); Coronavirus Aid, Relief, and Economic Security Act (CARES); and the state allocation

Year	ARPA	CRRSAA	CARES	State allocation	Total funding
2020	\$0	\$0	\$31,500,000	\$0	\$31,500,000
2021	\$0	\$2,769,944	\$23,428,728	\$0	\$26,198,672
2022	\$21,683,735	\$40,303,299	\$0	\$19,797,794	\$81,784,828
2023	\$25,207,957	\$0	\$0	\$0	\$25,207,957
2024	\$16,594,770	\$0	\$0	\$0	\$16,594,770
2025	\$10,607,784	\$8,019,498	\$0	\$0	\$18,627,282
2026 (projected)	\$18,477	\$8,634,200	\$0	\$0	\$8,652,677
2027 (budget)	\$1,116,616	\$1,980,502	\$0	\$0	\$3,097,118
Total, 2020–2027	\$75,229,339	\$61,707,443	\$54,928,728	\$19,797,794	\$211,663,304

Federal COVID-19 funding allocated to the Milwaukee County Transit System (MCTS) totals \$191.9 million (ARPA, CRRSAA and CARES). Amounts for 2020 through 2025 are drawn funds; 2026 is projected (\$7.6 million operating and \$1.0 million capital) and 2027 is budgeted. The 2026 amounts have not yet been drawn, and the final amount will not be known until the fiscal year closes. The state allocation is separate from and in addition to the federal funding: in 2022, the Governor allocated \$19.8 million of state COVID-19 relief funding to Milwaukee County after the Legislature's Joint Finance Committee cut state transit aid to Milwaukee and Madison by 50% in 2021.

Source: Milwaukee County Transit System (MCTS), COVID-19 funding by County fiscal year, October 8, 2026; state allocation from the Overview of the 2026 Recommended Budget.

The funding gap became more pronounced in 2025 and 2026. In June 2025, MCTS reported a \$10.9 million deficit, followed by service reductions and changes in MCTS and Department of Transportation leadership. The Office of the Comptroller's Audit Services Division also conducted an audit of MTS governance, completed in 2026.

For 2026, MCTS faced a projected \$14 million gap and initially proposed eliminating six routes. The 2026 Adopted Budget increased the adult cash fare from \$2.00 to \$2.75 and reduced service. Before adopting the budget, the County Board approved an amendment that added approximately \$4.8 million to the Transit budget, funded through higher projected sales tax revenue and other adjustments elsewhere in the County budget. The funding preserved limited service on routes proposed for elimination and a reduced version of the same-day paratransit program. MCTS reported that this funding could not be relied on in 2027.

During 2026, MCTS reduced costs, renegotiated its paratransit contract, and reported a decrease in fare evasion from approximately 33% in May 2025 to about 25% from January through April 2026. MCTS subsequently projected a modest 2026 surplus. Despite these changes, the Office of the Comptroller's April 2026 forecast projected a \$15.7 million transit funding gap in 2027, growing to \$18.3 million in 2028, \$25.3 million in 2029, \$32.2 million in 2030, and \$37.1 million in 2031 without additional revenue, because revenues remain relatively flat while expenditures increase.

In July 2026, MCTS proposed reducing service by approximately 25% in 2027 to a level it could sustain for three years while the system redesign and efforts to identify additional funding continued.

Debt Service Reserve Withdrawal

The Debt Service Reserve is a sinking fund the County uses to hold surplus funds, because state law requires prior-year surpluses and deficits to be budgeted in the following year and limits the County's ability to keep an unrestricted fund balance. The 2027 Recommended Budget uses \$22.1 million from the reserve, an increase of \$11 million from 2026, including the \$12.1 million withdrawal for transit. The County projects ending 2027 with about \$127 million in the reserve, which the Recommended Budget states meets its reserve goal.

Recommended Budget Details

State and federal revenue for transit decreases by \$7.7 million, primarily because federal COVID-19 relief funds are being spent down. Based on final 2025 results, savings from the renegotiated paratransit contract, and a modest projected 2026 surplus, MCTS expects to carry approximately \$3 million of those funds into 2027. Federal Section 5307 formula funds in the operating budget decrease from \$31.0 million to \$29.5 million, because recent operating allocations have exceeded annual federal appropriations, and the budget notes that further adjustments may be needed. The budget expects some mitigation funding from the Wisconsin Department of Transportation for service affected by the I-94 East-West project, and it assumes that the Other Post-Employment Benefits Trust covers 100% of retiree health care costs because the fund has reached fully funded status.

Labor costs total \$117.3 million, including \$9.9 million of overtime, for an estimated 1,068 full-time employees. Under current collective bargaining agreements, employees represented by Amalgamated Transit Union (ATU) Local 998 receive a 4% salary increase plus a cost-of-living adjustment capped at 2.5% in 2027. Employees represented by Office and Professional Employees International Union (OPEIU) Local 9 receive 3.5% plus the same cap, and non-represented employees receive an average 3% merit increase. The budget incorporates several fiscal transparency recommendations from the Comptroller's audit of MTS governance, and MCTS and the Department of Transportation are seeking guidance from Corporation Counsel to implement the remaining recommendations.

MCTS Forward



MCTS and Jarrett Walker + Associates (contract of \$437,500) are conducting MCTS Forward, a system-wide redesign of the MCTS bus network. MCTS Forward is examining how to allocate available service among routes and frequencies within existing resources while considering potential future funding. MCTS presented two concepts to the County Board's Committee on Transportation and Transit in September 2026: a

Ridership concept, with fewer routes and more frequent service, and a Coverage concept, with more routes and less frequent service. The two concepts reflect different ways of allocating a fixed amount of service. No decision has been made on which direction to take. A County Board vote is expected in late first quarter or early second quarter of 2027, with implementation anticipated in the second half of 2027 or early 2028. The financial and service effects will be reflected in the 2028 budget.

More information is available on the [MCTS Forward project page](#).

Milwaukee County remains the only major Midwest metropolitan area without a dedicated and sustainable transit funding source. The Office

of Government Affairs, the Office of Strategy, Budget and Performance, MCTS, and the Department of Transportation have begun an effort to secure and diversify funding. In his budget address, the County Executive named securing sustainable state funding the administration's top legislative priority, and the County Board

designated increased and sustainable transit funding its highest advocacy priority in 2026 Budget Amendment #01. State aid will be set in the 2027–2029 state budget, which the Governor and Legislature elected in November 2026 will write.

Paratransit

MCTS also continues to support the Transit Plus paratransit program for people who are eligible under the Americans with Disabilities Act (ADA). MCTS contracts with Transdev to provide rides for persons with disabilities and recently signed a contract amendment with Transdev that seeks to improve efficiency and service. Transit Plus monitors Transdev's ongoing performance for improvements, paying particular attention to ride reliability and service productivity; these are contractual obligations of Transdev. Paratransit expenditures increase \$180,494 to \$24.95 million, and the paratransit tax levy decreases \$237,129 to \$2.77 million. The same-day paratransit program continues in a limited capacity, with \$670,000 allocated until funds are exhausted.

580 – DOT – Director's Office

The Director's Office oversees all County Department of Transportation divisions as well as Milwaukee Mitchell International Airport, Lawrence J. Timmerman Airport, and the Milwaukee County Transit System (MCTS). In 2027, expenses for the Director's Office rise by \$2.5 million, which is fully offset by a matching increase in revenue, resulting in no impact on the tax levy. The increase reflects budgeting the biennial federal Section 5310 grant for mobility services for seniors and individuals with disabilities in the Director's Office at the start of the year rather than through a mid-year transfer after the award. The budget also funds 1.0 FTE Administrator Contract position (File No. [26-395](#)).

Health and Human Services Function



630 – Mental Health Board (MHB) – Behavioral Health Services (BHS)

2013 Wisconsin Act 203 established the Milwaukee County Mental Health Board (MHB) and transferred policymaking authority for Milwaukee County mental health programs and services to the MHB. Under state law, the MHB proposes the Behavioral Health Services budget, community aids amount, and tax levy to the County Executive. The County Executive has the authority to recommend a different tax levy amount, generally subject to a statutory range of \$53 million to \$65 million.

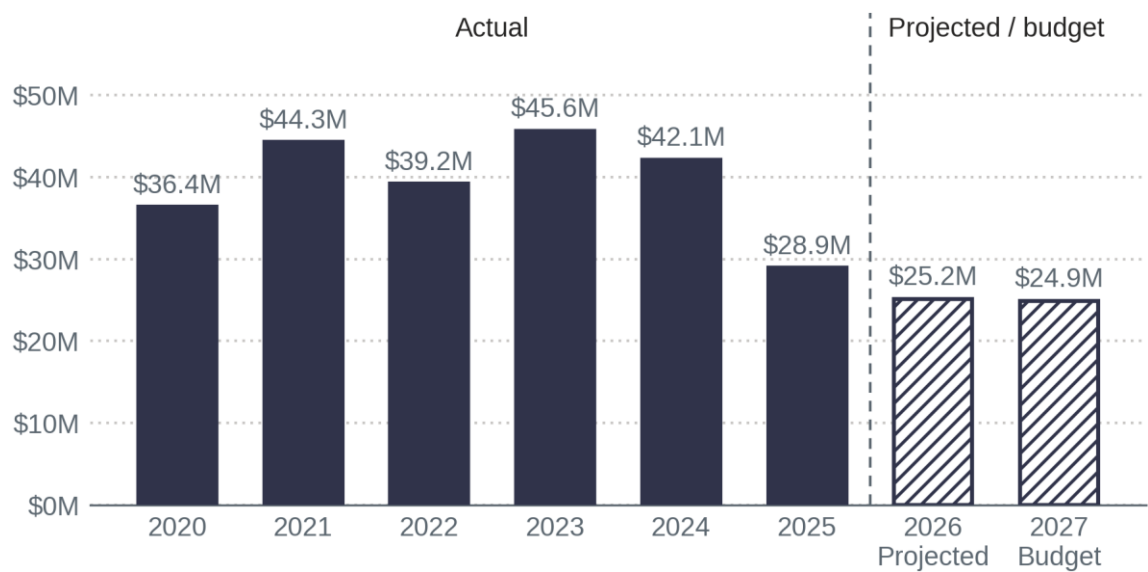
The 2027 Recommended Budget includes approximately \$211.1 million in expenditures, a decrease of \$4.9 million, or 2.3%, from the 2026 Adopted Budget. Revenues total approximately \$156.4 million, a decrease of \$620,800. Tax levy support decreases by approximately \$4.3 million, or 7.3%, from \$59 million in 2026 to \$54.7 million in 2027. A significant portion of the expenditure reduction results from lower interdepartmental charges, which decrease by approximately \$4.2 million. This includes a \$3.2 million reduction in central service allocations and a \$900,000 reduction in interest allocations (i.e. debt service) associated with BHS capital projects. These adjustments account for much of the overall reduction in expenditures and tax levy support.

The 2027 Recommended Budget increases funded staffing by 2.0 FTE, from 282 to 284 FTE, reflecting a combination of position actions, including changes made during 2026. The budget reduces administrative and management positions while adding direct-service and direct-support positions to support ongoing service needs.

BHS has an operational reserve, which is projected to have \$25.2 million at the end of 2026. BHS will use \$200,000 of operational reserves to continue Oxford House in 2027. IMPACT Connect is referral software used by both Milwaukee County Behavioral Health Services and the Department of Health and Human Services (DHHS), but while DHHS makes 70% of referrals using IMPACT Connect, BHS has historically paid for the entire contract. In 2027, BHS will continue to fund \$46,800 of the IMPACT Connect information-exchange agreement, while DHHS assumes \$109,200 of the cost based on utilization. The \$300,000 in general IMPACT 2-1-1 support that the Mental Health Board restored with reserves for 2026 is eliminated in 2027.

DHHS-BHS Reserve Fund Balance, 2020–2027

Department of Health and Human Services – Behavioral Health Services (DHHS-BHS) reserve fund year-end balance: 2020–2025 actual, 2026 projected, 2027 budget



Values rounded to the nearest \$0.1 million. Hatched bars show the projected 2026 balance and the budgeted 2027 balance, not actual amounts.
Source: Milwaukee County Department of Health and Human Services – Behavioral Health Services.

Mental Health Emergency Center and Inpatient Services



Mental Health Emergency Center, 1525 North 12th Street

The Mental Health Emergency Center (MHEC) is an innovative public-private partnership that looks

to address the mental health crisis needs of vulnerable residents close to where they live. 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. The 2027 budget includes \$5.7 million in annual membership payments to MHEC. Payments for inpatient psychiatric care at Granite Hills, Winnebago Mental Health Institute, and other partner facilities are increased by approximately \$1.1 million based on current utilization. There is also a \$946,000 reduction in interest allocations due to the completion of bond repayment for MHEC facility construction.

Crisis Intervention Services

The budget narrative identifies approximately \$1.5 million in increased Crisis Intervention costs, including higher personnel costs and Crisis Resource Center payments; after other adjustments, the program budget increases by approximately \$1.15 million. The program increases from 110 to 114 FTE, including two Psychiatric Technician and Transporter PT positions and a Senior Manager Community Crisis Services position created in March 2026. The increase is partially offset by elimination of IMPACT 2-1-1 funding previously supported with BHS operational reserves.

Community Access to Recovery Services

Community Access to Recovery Services (CARS) provides support and services for those experiencing substance use disorders and other mental health struggles. For 2027, expenditures decrease by \$2.14 million and revenues increase by \$3.02 million. Major program adjustments include:

- Community-Based Residential Facility and Adult Family Home costs increase based on current enrollment trends (\$1.3 million increase) and assume savings of \$650,000 by consolidating provider rates.
- Substance use disorder (SUD) expenditures and revenues decrease by \$1 million each, primarily due to elimination of the \$500,000 Injection Drug Use Treatment grant from changing requirements. Expenditure changes include ending the Outpatient Plus program, reducing the SUD Residential room-and-board rate from \$53 to \$33 per day, and adjusting Bridge Housing authorizations to reflect the loss of funding.
- Within CARS, interdepartmental charges decrease by \$2.3 million. Targeted Case Management expenditures decrease by approximately \$928,000 based on current utilization, while patient revenues increase by approximately \$3.4 million based on service volumes and cost-report experience.
- One FTE, an Integrated Services Coordinator, is added to CARS according to state requirements for this program.

Oxford House, a sober housing program, is funded in 2027 through BHS reserves (\$200,000) with the intention of ending tax levy support for this program in 2028. In 2026, BHS reserves were used to fund contracts with Our Space Psychosocial Clubhouse, Grand Avenue Club Clubhouse, and Our Space Parachute House, which are programs that provide healthy social environments for adults needing additional support. These contracts will not be continued in 2027.

Within Adult Comprehensive Community Services (CCS), tax levy will no longer be used to fund the interim period between enrollment and service activation, saving \$140,000. This will increase the time between initial enrollment and service date for some customers, but this process is more typical of how other Adult CCS services are provided.

BHS previously provided funding for customers who qualified for subsidized bus passes (“Go Pass”). This program is eliminated in 2027 for a savings of \$10,000. BHS customers who qualify will still receive subsidized rates from MCTS.

Due to tax levy constraints and changes in state Medicaid, Service Access Money funds will no longer be used for housing support services and will only be used to fund basic needs of customers for a net savings of \$30,000. Customers in need of housing support will be referred to the County’s 1915(i) Housing Support Services program.

Youth Mental Health

Wraparound Milwaukee-Children's Community Mental Health (WM), also known as Youth Mental Health, is the BHS entity that manages voluntary public-sector, community-based mental health for children, adolescents, and young adults (ages 5–23) in Milwaukee County. Programs provide access to a range of supportive services, foster family independence, and provide trauma-informed care for children and youth in the context of their family and community. In 2027, expenditures and revenues for Youth Mental Health decrease by just under \$4 million each (\$3.62 million and \$3.71 million, respectively), resulting in totals of \$53.84 million in expenditures and \$46.63 million in revenues. The tax levy increases by \$97,093, bringing it to \$7.21 million.

A majority of the budgeted expenditure reduction is due to a plateau in Youth Comprehensive Community Services (Youth CCS) enrollment and service volumes. The 2026 budget assumed continued growth in this program that has not materialized. The year-over-year budget reduction represents a rightsizing based on current enrollment trends rather than an intentional service reduction.

REACH-Crisis Care Coordination is a program that provides coordinated community-based supports and services to families of youth with complex emotional, behavioral, and mental health needs. The program is expected to have increased enrollment, and its budget increases by \$290,527 for a total of \$4.7 million. Several services within Youth Mental Health, such as literacy support, female-specific programming, and parenting skills, were funded through BHS reserves in 2026 and are eliminated for a savings of \$250,000.

800 – Department of Health and Human Services (DHHS)

The Department of Health and Human Services (DHHS) has a mission of empowering safe, healthy, and meaningful lives. DHHS advances this mission through a variety of services, including housing, disability, youth justice, aging, and child support services. DHHS operates under the philosophy of “No Wrong Door,” meaning that however an individual comes into contact with DHHS, they will have full access to all relevant programming for their needs. The goal of this philosophy is to increase access to programs and reduce administrative barriers.

In 2027, tax levy increases by \$5.75 million for a total of \$50.04 million, revenues increase by \$2.85 million for a total of \$141.2 million, and expenditures increase by \$8.6 million for a total of \$191.24 million. The major drivers of these increased expenditures are personnel costs (+\$3.44 million), interdepartmental charges (+\$3.82 million), and operations (+\$1.34 million).

The Director's Office and Veteran Services provide administrative guidance, financial accounting, grant monitoring, and contract oversight to all DHHS program areas. The 2025–2027 DHHS Strategic Plan emphasizes four key focus areas—Community Safety, Housing, Mental and Emotional Wellness, and Age-Friendly Communities. DHHS will continue to track progress in these areas and publish results online through data dashboards. 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 benefits through community outreach and education.

The 2027 Director's Office and Veteran Services expenses are budgeted at \$7.8 million compared to \$6.7 million in the 2026 Adopted Budget. The primary drivers of this change include an increase in operations and personnel costs of \$3.14 million and an increase in 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. Approximately \$109,200 is added to the Director's Office for IMPACT Connect, an information exchange designed to improve connections between health care and social service providers. BHS had funded the full cost of the agreement during the startup phase.

Beginning in 2027, DHHS and BHS will share the cost based on utilization, with DHHS funding \$109,200 and BHS funding the remaining \$46,800. Separately, \$338,162 in County tax levy support for the IMPACT 2-1-1 phone line is eliminated in 2027.

Children, Youth, and Family Services (CYFS)

Children, Youth, and Family Services is a countywide integrated network of resources that require shared responsibility and accountability to ensure that Milwaukee County families have access to the services, programs and supports they need. While partnering with families, the local system of care integrates the work of disabilities services, family and treatment courts, youth justice, health, mental health, child welfare, education, and other community organizations through team decision-making and focused efforts to address inequities.

The 2027 budget includes an expenditure increase of \$6.1 million for a total of \$82 million and a revenue increase of \$1.6 million for a total of \$54.9 million. The budgeted tax levy for CYFS is \$27.19 million, an increase of \$4.51 million from 2026. While CYFS funding increases overall, rising Youth Justice costs result in reductions to several other program areas. CYFS increases by a net 1.0 FTE. Position actions include the creation of two Dialectical Behavioral Therapy Skills Facilitator positions and one Supervisor, offset by other position changes.

Children's Disability Services

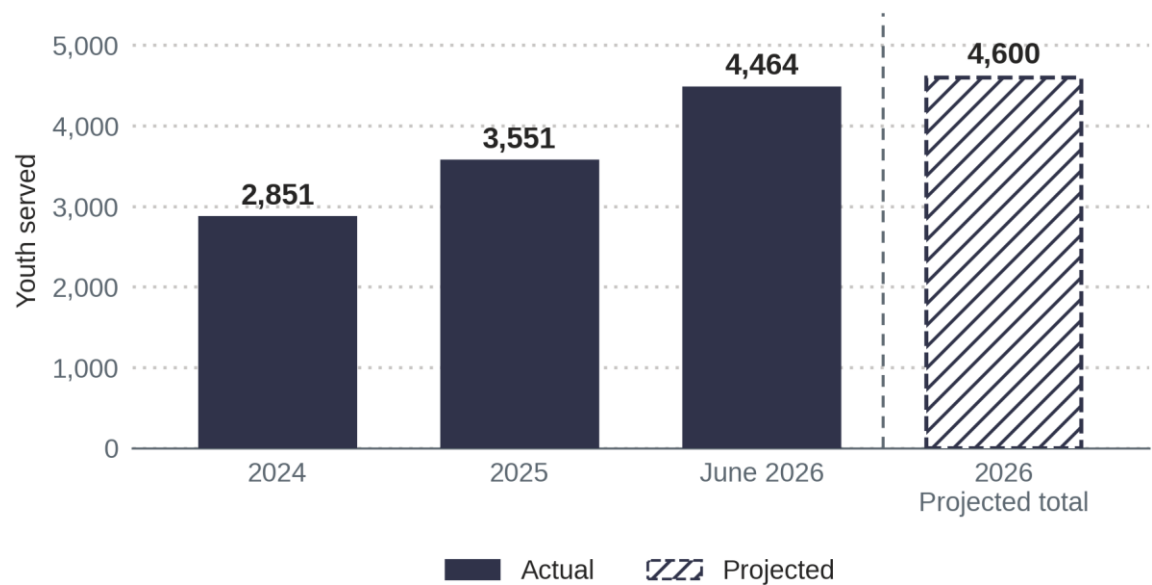
The children's disability services within CYFS include Birth-to-3, Children's Long-Term Support Waiver and Children's Community Options Programs. The service delivery model of these programs centers on addressing the individualized needs of children and their families to create a pathway of independence for the youth.

Birth-to-3 is a critical program for parents who have children, from birth to age three, with a developmental delay. It is an educational and therapeutic model that provides support to the family to ensure that their child is meeting developmental milestones to be ready for school by age three. The Birth-to-3 budget is heavily reliant on County tax levy and community aid as the State's contracted allocation reflecting both state and federal revenue has remained flat at about \$2.7 million for several years. In 2027, \$5,225,000 is allocated to 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. An additional \$100,000 in Medicaid funding is anticipated in 2027.

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. Examples of authorized services include respite, counseling and therapy, personal support (bathing, dressing, eating, etc.), home modification, vehicle modification, and electronic equipment purchases.

Youth Served Through CLTS

Youth served through the Children’s Long-Term Support (CLTS) program: 2024, 2025, June 2026 and projected 2026 total



The hatched bar is the projected 2026 year-end total. The June 2026 figure is the number served through June.

In 2027, additional expenditures and offsetting revenues of approximately \$214,000 create a total budget of \$5.9 million. For the past four years, program enrollment has expanded every year, including a 24.5% increase in the number of children served from 2024 to 2025.

Along with the increase in the 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.

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, and it pays for one-time needs. In 2027, funding of \$865,000 is provided for CCOP.

Youth Justice



A common area at the Milwaukee County Center for Youth

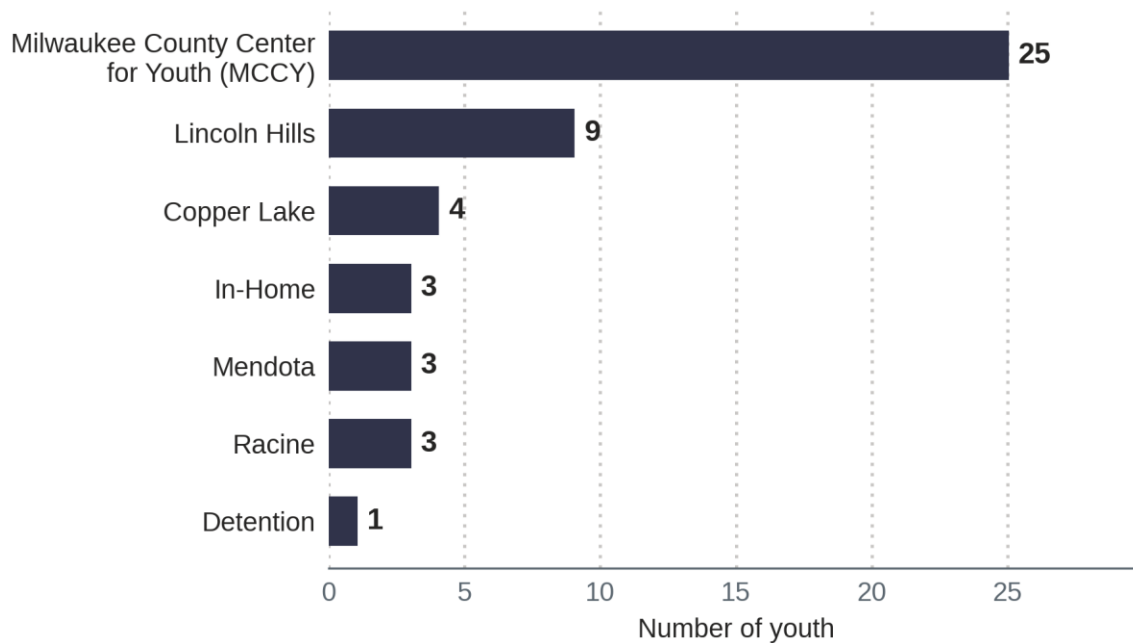
In August 2023, the State of Wisconsin Joint Committee on Finance amended the statewide plan to increase grant authorization for the Secure Residential Care Center for Children and Youth (SRCCCY) project to award a grant to Milwaukee County for \$28.34 million which is to fund 95% of the costs of designing and constructing an SRCCCY. Milwaukee County has moved forward with the implementation of a 32-bed SRCCCY (File Nos. [24-61](#), [25-61](#), and [26-56](#)), located at the existing Vel R. Phillips secure youth detention center and named the Milwaukee County Center for Youth (MCCY). The program includes renovation of the two existing Milwaukee County Accountability Program (MCAP) housing units, along with adding another two living units. The project also includes additional space for education, mental health, health and dental care, recreation space and a welcome/visitation center, as well as a culinary arts program space. The MCCY officially opened in March 2026 and at the time of publication, houses 25 boys and no girls.

The Milwaukee County Center for Youth is entering its first full budget year, with the annual number of youth committed to MCCY projected to increase from 26 in 2026 to 64 in 2027.

There is \$6.45 million allocated for out-of-county correctional placements, up \$2.1 million. Based on the trend in placements of youth to the Department of Corrections, the budget assumes an average daily population (ADP) of 19 youth, consistent with the 2026 budget assumptions. The daily rate is set by the State of Wisconsin and is subject to change effective July 1, 2027, under the 2027–2029 State Budget. Without a gubernatorial veto in the 2025–2027 State Budget, the daily rate would have been \$2,501 in 2025–2026 and \$2,758 in 2026–2027. While the rate beginning July 1, 2027 is unknown, the 2027 Recommended Budget assumes a daily rate of \$1,000, up from \$758 in 2026. The Wisconsin Department of Corrections' 2027–2029 budget request proposes establishing a standard daily rate of \$1,000, supported by additional state funding to offset correctional costs. The proposal also includes supplemental reimbursements for Secure Residential Care Centers for Children and Youth (SRCCCY), such as the MCCY, to help offset operating costs exceeding the standard daily rate. While these proposals would benefit Milwaukee County, final daily rates, state funding levels, and reimbursement amounts will not be known until the State Biennial Budget is adopted, potentially requiring adjustments to the County's 2027 Budget. Racine secure residential placements are budgeted at \$1,200 per day.

Youth in Our Care, by Placement

48 youth in the County's care, by placement



Placements are shown largest first. This data was accessed on Monday, October 5th, 2026.

The 2027 Recommended 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. This is because that there are fewer female juveniles in the Youth Correctional System overall, and maintaining separate facilities to ensure proper care for them comes at an added cost, as typically that means that there are empty beds that may only be filled by other female juveniles. This would therefore prevent the SRCCY from serving additionally referred male juveniles. At the time of publishing, Milwaukee County had not yet reached a formal agreement with the state as to how to access the funding that was allocated in the statute, and should an agreement not be reached, additional program cuts will need to be made in 2027.

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.

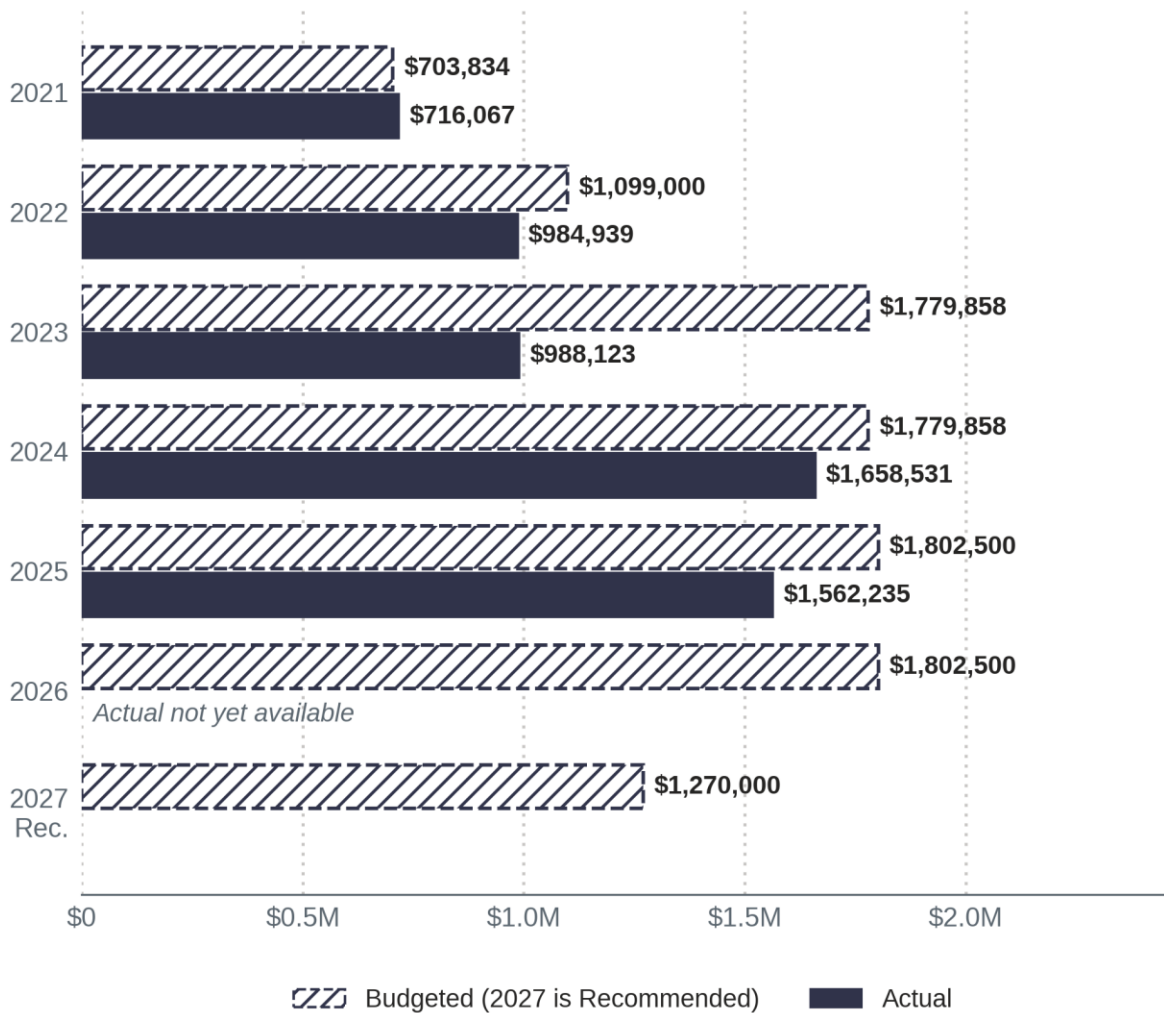
Community-Based Alternate Programming

The Credible Messengers program provides community-based support and mentoring to at-risk youth to help prevent their involvement in the justice system. Historically, the program has received both tax levy and ARPA funding, with each funding source supporting different services and initiatives. This includes \$2.2 million in ARPA funding to Milwaukee Community Crossroads' Advance Peace gun-violence prevention initiative, which operates separately from tax levy funded Credible Messengers services. File No. [26-634](#) extends ARPA (since converted to tax levy) spending authority into 2027 for several initiatives, including Advance Peace.

The 2027 Recommended Budget reduces tax levy support for Credible Messengers by \$532,500 to \$1,270,000. This reduction does not affect the separately funded Advance Peace initiative. The chart below shows annual tax levy funding for Credible Messengers from 2021 through 2027.

Credible Messengers Tax Levy Funding, 2021–2027

Budgeted and actual tax levy funding, 2021–2025 actual, 2026 budget, 2027 Recommended



Hatched bars are budgeted amounts; the 2027 amount is the Recommended Budget (Rec. = Recommended). The 2027 Recommended amount is \$532,500 (29.5%) below the 2026 budget.

Cuts are also made to the following programs:

- 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 & Training Resources for Dialectical Behavioral Therapy Implementation for a reduced total of \$100,000

Aging & Disability

The primary purpose of Aging and Disability Services (ADS) is to serve people across the lifespan to provide care that individuals deem acceptable and that promotes their dignity. ADS primarily serves older adults and persons with differing abilities. Programs operated under ADS include Adult Protective Services, a combined Aging and Disabilities Resource Center (ADRC), Commission on Aging, Office for Persons with Disabilities (OPD) Expendable Trust Fund, Aging Unit Services, recreation for persons with disabilities, caregiver support, transportation services, senior center operations, case management, respite, burial services and employment services.

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 (OAA) funding, which is allocated through the state by a demographics-based formula that is anticipated to allocate more funding to other counties in 2027. An increase of 1.2 FTE is included in the 2027 budget to add 1.0 FTE Clerical Assistant and to increase a 0.8 FTE Registered Dietitian to a 1.0 FTE.

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 Recommended Budget to pilot an employment services and job training program for individuals with disabilities. OPD will seek alternative funding to continue the program beginning in 2028.

The ADRC is funded through a State grant specific to Aging and Disability Resource Centers and can draw additional federal matching funds based on expenditures 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 an increase in federal matching funds of \$630,176 from \$7.9 million in 2026 to \$8.5 million in 2027 based on current time reporting percentages.

Established in 1983, the Milwaukee County Commission for Persons with Disabilities maintains an expendable trust fund dedicated to benefiting residents with disabilities. Fund allocations support disability-related community events, ensuring continued advocacy and engagement. The 2027 budget anticipates \$10,000 in expenditures for these efforts.

The Area Agency on Aging (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 OAA Supportive Services funding, State Health Insurance Assistance Program (SHIP) funding, County tax levy reductions, 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 senior center program funding will support leasing a new part-time senior center site on the northwest side of Milwaukee County to replace the McGovern Senior Center.

Housing Services

Housing Services in the Department of Health and Human Services (DHHS) includes six program areas: Community Development Block Grant Program; HOME and Home Repair Loans; Homelessness Prevention and Supportive Housing; Housing Choice Voucher Program; Housing Outreach Services; and Real Estate Services.



The graphic shows the same program areas as the text.



Phoenix Rising Apartments



A kitchen unit in the Phoenix Rising Apartments

Housing Services works to assist County residents in obtaining and maintaining stable housing, focusing on those who are homeless or at risk of homelessness. Housing Services follows the Housing First model, which is based on the concept

that a person's first and primary need is to obtain stable housing. With the launch of this initiative in 2015, Housing Services has worked in collaboration with Behavioral Health Services (BHS), the City of Milwaukee, Milwaukee Police Department, and its network of providers to house many additional homeless individuals and families through the existing Housing Choice Voucher Program. Many of these individuals need case management services to be successful in permanent housing. Through the addition of wraparound services, individuals tend to be far more likely to remain successfully housed. Nationally, the availability of these services has been shown to dramatically reduce expensive public service costs such as emergency room visits, inpatient psychiatric hospitalizations, police time, and court appearances. The budget reflects the continuation of funding for this initiative. In early 2026, Housing Services was named the Milwaukee Continuum of Care Coordinated Entry Lead agency to unify the County's response to homelessness. The project provides timely, transparent, and consistent access to housing through a single coordinated entry point.

With the reduction in the chronically homeless population, Housing Services also works to stabilize individuals and families that do not meet the federal definition of homeless as well as provide prevention services.

Housing First Impact on Homelessness in Milwaukee

-46%

Overall homeless
population reduced in 5
years

-91.8%

Unsheltered, street
homelessness reduced
in 5 years

-65%

Sheltered chronic
homelessness as of
2023

For 2027, expenses increase by \$2.03 million and revenues increase by \$336,980 for a net tax levy increase of \$1.69 million. The increase in expenditures is primarily due to a \$1.6 million increase in operations costs and \$402,184 in personnel costs. The 2027 budget is supported by \$410,602 in revenue from the City of Milwaukee, United Way, the U.S. Department of Housing and Urban Development (HUD),

Community Development Block Grant (CDBG) funds, and \$476,655 in tax levy which includes the reallocation of \$50,000 that was previously contracted with IMPACT 2-1-1 for coordinated entry services. A contract with Faculty and Students Together (FAST) Fund (\$200,000) is eliminated to reach tax levy targets.

The 2027 Recommended Budget includes:

- \$1 million in Tenant-Based Rental Assistance (TBRA) funding to place individuals into permanent housing with supportive services from HOME funds reallocated in 2026
- \$887,257 for Milwaukee's Continuum of Care Coordinated Entry Lead program for personnel costs and flexible financial assistance
- \$500,000 for flexible housing resources for unsheltered or housing-insecure households
- \$223,000 for eviction prevention assistance to allow individuals to stay up to date on their rent and utility payments
- \$111,250 for Eviction Free MKE, a nonprofit that provides legal assistance for households facing eviction
- \$700,000 for emergency shelters

Housing Services continues its work to expand lead remediation in suburban Milwaukee County owner-occupied homes where children have elevated blood lead levels. This effort is funded by a \$7.75 million Lead Hazard Control and Healthy Homes Supplement HUD grant effective March 1, 2025, through March 1, 2029.

In 2026, 3.0 FTE Community Intervention Specialists were created, and the 2027 budget includes an additional 1.0 FTE Community Intervention Specialist. A 1.0 FTE Executive Assistant position is created in the 2027 Budget but no funding is provided for this position. One vacant Quality Assurance Coordinator is abolished. This creates a net increase of 4.0 FTE in the Division of Housing Services.

Child Support Services

Child Support Services (CSS) works to ensure children receive support from both parents by leveraging community resources and administering key child support functions. The department reports monthly performance data and, as a performance-funded agency, earns a larger share of federal funding when outcomes improve. Child Support leverages federal dollars and generates returns on investment for the Milwaukee community; every dollar spent on child support programming brings in an additional \$2 in federal funding. Conversely, a \$1 reduction results in a \$2 loss in federal funding and compounds negative impacts on low-income families.

In 2027, tax levy is reduced by \$81,837 for a total of \$902,131; revenues increase by \$1.33 million for a total of \$21.38 million. Expenditures increase by \$1.25 million for a total of \$22.28 million. FTEs increase by 0.25 to reflect a limited-term, dual-fill position.

CSS added the following programs and services in 2026:

- Added cash payment window/cash kiosk at the Marcia P. Coggs Building and Gee's Clippers increasing participant access to make payments
- Created comprehensive screening and referral system that includes cross-agency service coordination to continue to align with the "No Wrong Door" initiative
- Advertised through radio, television, and community events
- Started Housing Assistance Program funded by a \$99,000 housing stabilization grant

- Implemented Behavioral Health Referral Initiative to expand access to behavioral health resources for parents and family members who may not otherwise engage with traditional service systems
- Presented “What’s the Rush,” 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

The Family Opportunity, Resilience, Grit, Engagement – Fatherhood (FORGE Fatherhood) federal grant, previously known as the Fatherhood FIRE (Family-focused, Interconnected, Resilient, and Essential), program was a five-year federal Healthy Marriage and Responsible Fatherhood initiative awarded to CSS in 2020. The program provided fathers with evidence-informed parenting, marriage, and relationship education, along with optional career and support workshops. CSS received the FORGE Fatherhood grant in September 2025, funded at \$999,999 annually for five years, to enroll 1,800 fathers and support parenting, relationship, and career workshops. CSS has administered Responsible Fatherhood grants since 2011 and remains the only child support agency in the nation to receive them.

Parks, Recreation, and Culture Function



900 – Department of Parks, Recreation, and Culture

Milwaukee County's park system is diverse and multifaceted, directly supporting the community by providing opportunities for recreation, health, wellness, environmental stewardship, and improved quality of life. The services provided by the Parks Department play a crucial role in fulfilling the County's goal of becoming the healthiest county in Wisconsin.

Milwaukee County Parks is organized into four divisions: Administration; Planning; Operations & Trades; and Recreation & Business Services. Planning became a new strategic area in 2026, originating from functions that were formerly part of the Administration division.

Administration

Planning

Operations & Trades

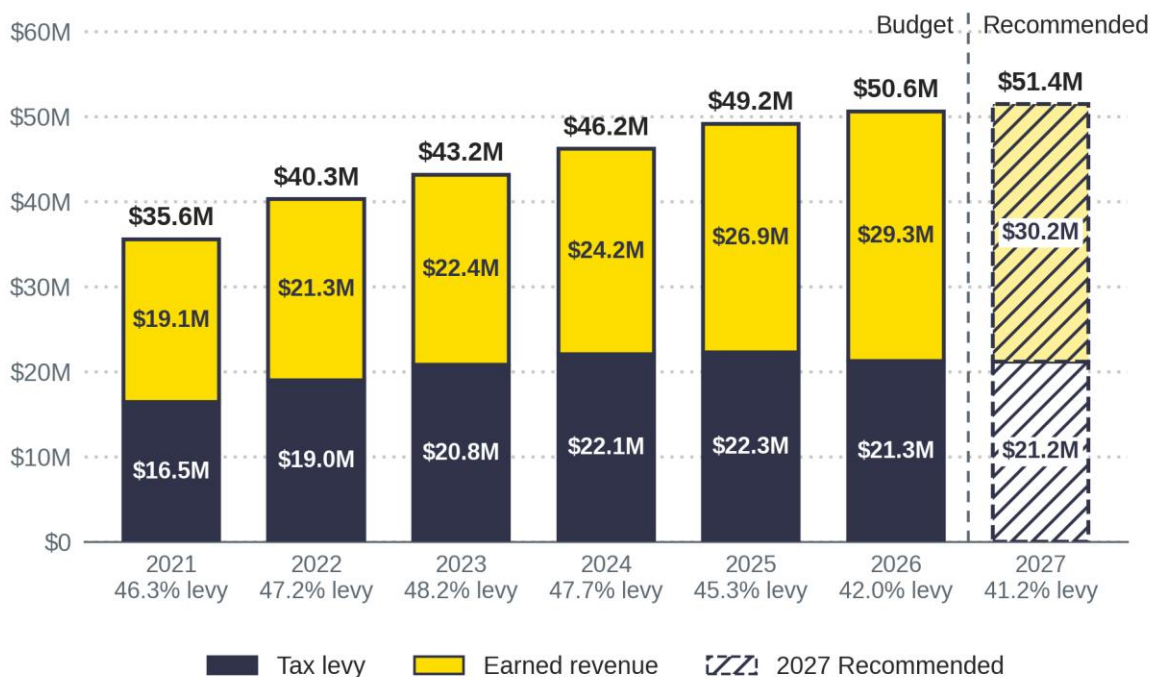
**Recreation & Business
Services**

The Parks Department manages more than 15,000 acres of land, encompassing 153 parks and parkways, and over 200 miles of trails, representing approximately 10% of the county's total land area. The system supports year-round recreation activities such as access to 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 venues.

However, the costs of maintaining County parkland, parkways, trails, and amenities continue to increase. Deferred maintenance needs continue to outpace the available resources, levy support has declined over time, and the department has become increasingly dependent upon earned revenue to sustain operations. To retain current amenities and keep them accessible and affordable for County residents and visitors, while closing the structural gap, new revenue is needed.

Parks Funding: Tax Levy and Earned Revenue, 2021–2027

Total expenses by funding source and the tax levy share of expenses



Values in millions, rounded to the nearest \$0.1 million. Total expenses are budgeted amounts, which equal tax levy plus earned revenue. The percentage under each year is the tax levy share of total expenses. The hatched bar is the 2027 Recommended Budget.

Source: Milwaukee County Parks, Recreation and Culture; Milwaukee County 2026 Adopted and 2027 Recommended Operating Budgets, Agency 900.

Revenue Strategy, Fees, and Partnerships

To address funding needs, Milwaukee County Parks is proposing a 2027 pilot program to implement fair-market parking rates at select high-demand lakefront lots and areas around American Family Field (File No. [26-629](#)). The goals are to improve access, reduce congestion, and shift parking costs from all taxpayers to motorists. The added revenue will help maintain essential services—such as pools, splash pads, and safety improvements—while also addressing issues like loitering, cruising for parking, and associated environmental impacts. The pilot is expected to generate \$839,180 in gross revenue and \$671,344 in net revenue for Parks in 2027.

Other major sources of earned revenue include golf, food and beverage sales, marina operations, and building rentals. The 2027 budget includes modest fee increases for various amenities, such as golf rounds, horticulture admissions and permits, pools, facility rentals, recreation center sites, dog exercise areas, disc golf, ice skating, special events, and sports permits. McKinley Marina storage and slip fees will also rise. Right-of-entry fees will increase to reflect changing industry standards and staff workload, and the minimum easement fee for telecommunications will rise to \$2,000.

The Parks Department continues its partnership with the Milwaukee Parks Foundation under an approved Memorandum of Understanding (File No. [22-785](#)). The Foundation has pledged \$600,000 in support for the department in 2027.

Environmental Restoration and Capital Projects

Efforts to delist the Milwaukee Estuary as an [Area of Concern](#) will continue in 2027, including:

- Ongoing implementation of the Little Menomonee River Parkway Habitat Restoration Project (Sections 2, 3, and 6)
- The planning and design for 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 and 6, and County Grounds Park
- Planning and design for the Bradford & McKinley Beach Improvements Project
- The ongoing maintenance of the South Shore Beach Rehabilitation Project



The Mitchell Park Horticultural Conservatory, known as the Domes

The Mitchell Park Horticultural Conservatory (the Domes) continues to advance long-term redevelopment planning. The Domes Reimagined Plan (File No. [24-723](#)), presented by the Milwaukee Domes Alliance in 2024, envisions a \$134 million public-private partnership to restore the Domes, add a children's garden and café, expand the gift shop, and develop a new nature learning center and outdoor garden. The Lease and Development agreements were adopted in September 2025 (File No. [25-553](#)), and the County's second \$5 million contribution toward its \$30 million commitment is included in this year's Recommended Capital Budget.

Per Milwaukee County Ordinance 47.32, the 2027 fees for Mitchell Park Horticultural Conservatory are included in the table below. Adult admission fees are unchanged, while fees for youth, students, and adults with disabilities will increase by \$0.50. The Parks Director is authorized to adjust the dates of free or discounted admission as needed. Visitors have the opportunity for discounted access of \$5.00 admission on the last Thursday of each month in 2027.

2027 Mitchell Park Horticultural Conservatory Admission Rates

Admission rates for County and non-County visitors to the Domes

Admission type	County	Non-County
Adult (13 and up)	\$9.00	\$10.00
Youth (3–12 years)	\$7.00	\$7.00
Student (with college ID)	\$7.00	\$7.00
Adult with disabilities	\$7.00	\$7.00
Child (0–2)	Free	Free

These fees and free days may change midway through the year as the facility transitions from Parks Department management to the Milwaukee Domes Alliance (MDA). MDA will then be responsible for all operations and maintenance costs while developing its programmatic calendar and collecting all admission revenue. Once MDA assumes operations of the Domes, admission rates are no longer reviewed and approved per MCGO 47.32. The Parks operating budget assumes eight 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.

The 2027 Recommended Capital Budget includes funding for 28 Parks Department projects with a total investment of \$30 million, including the \$5 million investment in the Domes restoration. A detailed description of each project can be found in Section 4 of the Overview. While the number of recommended projects and capital investment in 2027 is higher than in recent years, Parks continues to face a significant long-term infrastructure backlog. The table below summarizes capital support for the Parks in recent years:

Parks Capital Funding and Projects, 2021–2027

Capital funding and number of projects in the Milwaukee County Parks capital budget

Year	Capital funding	Number of projects
2021	\$8,111,606	17
2022	\$14,831,690	14
2023	\$17,478,819	21
2024	\$20,430,935	15
2025	\$17,399,490	7
2026	\$13,441,950	13
2027 Recommended	\$30,073,723	28

The highlighted row is the 2027 Recommended Capital Budget. Capital funding in 2027 more than doubles from 2026 and includes \$5,000,000 for Mitchell Park Domes repairs.

Source: Parks Department, Milwaukee County 2026 Adopted and 2027 Recommended Capital Improvements Budgets.

Staffing and Operating Budget

The Parks Department's 2027 Recommended operating budget is \$51.4 million, an increase of \$851,138 over the prior year. Of that amount, the department will receive just over \$21 million in tax levy support and projects \$30.2 million in total revenues.

The budget includes the addition of 1 FTE across the department. Staffing changes include:

- Addition of a Volunteer and Community Engagement Coordinator at Wehr Nature Center, funded 50% by the Friends of Wehr Nature Center.
- Abolishment of one Head Lifeguard position and addition of funding for Seasonal Head Lifeguard positions to provide additional flexibility during peak season.
- Allocation of \$276,417 for salary and Social Security adjustments to align skilled trades positions with labor market conditions. Human Resources will finalize adjustments in 2027.

Operationally, the budget includes funding for four or five outdoor pools, consistent with 2026 service levels. Parks will continue to operate as many wading pools and splash pads as facility conditions and available staffing allow.

Aquatic Facilities in County Parks, Summer 2026

45 facilities by park, municipality and type; 6 are closed for the 2026 season

Park	Municipality	Type
Alcott Park	Milwaukee	Wading Pool
Algonquin Park	Brown Deer	Wading Pool
Carver Park	Milwaukee	Splash Pad
Clarke Square Park	Milwaukee	Splash Pad
Cooper Park	Milwaukee	Wading Pool
Dineen Park	Milwaukee	Splash Pad
Gordon Park	Milwaukee	Splash Pad
Greene Wading Pool	St. Francis	Wading Pool
Greenfield Park – Cool Waters Aquatic Park	West Allis	Water Park
Grobschmidt Pool	South Milwaukee	<i>Closed for the 2026 season</i>
Hales Corners Park	Hales Corners	Wading Pool
Hales Corners Pool	Hales Corners	<i>Closed for the 2026 season</i>
Harriet Tubman Park	Milwaukee	Wading Pool
Hoyt Park TOSA Pool (run by Friends of Hoyt Park and Pool)	Wauwatosa	Deep Well Outdoor Pool
Humboldt Park	Milwaukee	Wading Pool
Indigenous Peoples Park	Milwaukee	Wading Pool
Jackson Pool	Milwaukee	<i>Closed for the 2026 season</i>
Jacobus Park	Wauwatosa	Wading Pool
Kops Park	Milwaukee	Wading Pool
Kosciuszko Park – Pelican Cove	Milwaukee	Deep Well Outdoor Pool
LaFollette Park	West Allis	Wading Pool

Park	Municipality	Type
Lincoln Park – Schulz Aquatic Park	Glendale	Water Park
Lindsay Park	Milwaukee	Wading Pool
Lucille Berrien Park	Milwaukee	Splash Pad
Lyons Park	Milwaukee	Wading Pool
Madison Park	Wauwatosa	Splash Pad
McCarty Pool	West Allis	<i>Closed for the 2026 season</i>
Mitchell Park	Milwaukee	Wading Pool
Moody Park	Milwaukee	Splash Pad
Noyes Park	Milwaukee	Indoor Pool
Pulaski Cudahy	Cudahy	Wading Pool
Pulaski Milwaukee	Milwaukee	Indoor Pool
Rainbow Park	West Allis	Wading Pool
Saveland Park	Milwaukee	Wading Pool
Sheridan Park	Cudahy	Deep Well Outdoor Pool and Wading Pool
Sherman Wading Pool	Milwaukee	<i>Closed for the 2026 season</i>
Smith Park	Milwaukee	Wading Pool
Tiefenthaler Park	Milwaukee	Wading Pool
Tippecanoe Park	Milwaukee	Wading Pool
Walker Square Park	Milwaukee	Wading Pool
Washington Park (operated by Urban Ecology Center)	Milwaukee	Splash Pad
Washington Pool	Milwaukee	<i>Closed for the 2026 season</i>
Wedgewood Park	Milwaukee	Wading Pool
West Milwaukee Park	West Milwaukee	Wading Pool
Wilson Park	Milwaukee	Deep Well Outdoor Pool

Facilities are listed alphabetically by park name.

Contracts included in the 2027 Recommended Budget in lieu of Separate Review are listed in Appendix B.

950 – Milwaukee County Zoo



A hippopotamus at the Milwaukee County Zoo

Mission, Partnerships, and Strategic Direction

The Milwaukee County Zoo, Wisconsin's largest zoological park, is a leader in animal management,

conservation, education, and research. The Zoo operates in close partnership with the Zoological Society of Milwaukee (ZSM). Together, they form the Zoo Coalition, guided by a shared strategic plan built around three key commitments: Care, Connect, and Conserve, and three foundational principles: Culture, Community Impact, and Financial Strength and Stewardship.

The 2027 budget reflects this strategic direction by focusing on sustainable revenue growth rather than additional cuts. The Zoo is pursuing this growth through an increase in daily attendance and special events, fee adjustments, and new revenue mechanisms, including transaction fees and parking fee changes.

Attendance, Accessibility, and Revenue Model

Attendance for 2027 is projected at 1,328,427 visitors, a 2% increase over the 2026 budget. Over the past three years, a growing share of visits has come through free admission opportunities, increasing accessibility but creating pressure on the Zoo's earned revenue model. To ensure both affordability and financial sustainability, the Zoo will evaluate these accessibility programs in 2027 to maintain public access while supporting essential operating revenue.

The 2027 budget maintains Flex Pricing, a dynamic admissions model that allows the Zoo to adjust admission rates in response to market conditions, weather, demand, and other factors. This approach helps maximize revenue while maintaining accessibility. Milwaukee County residents will continue to receive discounted admission prices on Wednesdays, in addition to discounts for online ticket purchases. To allow greater flexibility for residents who prefer weekend visits, the Wednesday discount will also be offered one Sunday each month in April, May, and September. Historically, free days have also been offered several times throughout the year, at the discretion of the Executive Zoo Director.

A new online transaction fee of \$2.99 and a ticket exchange fee of \$3.90 are expected to generate an additional \$172,534.

Beginning in late April 2026, the Zoo transitioned the majority of its parking operations to a revenue-share partner responsible for collecting parking fees and remitting applicable sales tax. As part of the 2027 Recommended Budget, parking fees will increase by \$2, effective July 1, 2027, coinciding with completion of the Front Entrance capital project (WZ017401). Together, the new revenue-share agreement and fee increase are projected to increase net parking revenue by \$111,465.

Staffing, Personnel Costs, and Operational Adjustments

Personnel costs make up roughly half of the Zoo's total budgeted expenses, covering 172.5 full-time positions and \$1.75 million in seasonal and hourly wages. Paid internships continue in 2027 in the Animal Management and Health Division, and the Cristo Rey High School partnership also continues in the 2026–27 school year with three interns.

Several staffing changes are included in the 2027 budget:

- A part-time Community Engagement Coordinator position moves from the Administration and Finance Division to the Marketing and Communications Division and becomes full-time to support community and business partnerships and build sponsorship revenue.
- Four Maintenance Worker positions are added, reflecting County Board action from the December 2025 cycle (File No. [25-683](#)). This increases Personnel Services by \$224,772 but is fully offset by reduced building repair and maintenance costs and need for outside contractors.
- Actions approved in September 2026 (File No. [26-602](#)) restructure the Animal Division by abolishing a vacant Behavioral Husbandry & Ambassador Animals Curator, creating a Behavioral Husbandry Coordinator, and reclassifying two Assistant Curators to Curator to reflect expanded responsibilities. These changes support operational needs within the Animal Division and align with evolving Association of Zoos and Aquariums accreditation standards.
- The budget includes \$39,750 to adjust skilled trades salaries to market conditions, with Human Resources implementing changes in 2027.

Overall Financial Summary

Total 2027 expenses are budgeted at \$23.6 million, with revenues projected at \$23.3 million. The resulting gap adds \$318,068 to the tax levy. The budget incorporates a loss of \$41,797 in cell tower revenue and \$100,000 in unrealized savings on credit card fees from the Zoo's new point-of-sale system.

The Recommended Capital Budget includes funding for four Zoo projects, including improvements to the Primate Building, the Zoofari Building, the Aviary, and replacement of underground voltage feeders—a total investment of \$3.35 million. Detailed descriptions of these projects can be found in Section 4 of the Overview.

Contracts included in the 2027 Recommended Budget in lieu of Separate Review are listed in Appendix B.

991 – University of Wisconsin Extension

UW-Madison, Division of Extension, Milwaukee County, serves as the community outreach branch of the state's flagship university. Its educational programs apply the research and resources of UW-Madison to strengthen citizens, youth, families, nonprofits, businesses, and communities. In 2026, Dan Terrio became Area Extension Director, succeeding Jerry Braatz, who retired after 30 years of service.

The department leads educational programs, conducts local research, trains leaders and volunteers, and builds partnerships that benefit County residents. UW-Extension also partners with the Milwaukee County Community Reintegration Center, the Milwaukee County Office of Equity, the Milwaukee County Department of Health and Human Services, and numerous community organizations and nonprofits.

UW-Extension outreach programs include FoodWise, Positive Youth Development, 4-H & STEM, Community Development, Financial Literacy, and Justice-Involved Families. The Extension Urban Agriculture and Community Gardens program manages seven community garden sites on County-owned land, providing residents of all backgrounds the opportunity to grow healthy, culturally relevant foods.

Staff consists of 15 educators and coordinators, three state specialists, and the Area Extension Director. Five of the educator coordinator positions are partially funded by the County through a professional services contract. All remaining positions are funded entirely by UW-Madison, Division of Extension.

The County's 2027 Recommended tax levy support for UW-Extension services is \$402,726, a decrease of \$9,744 from the prior year. The budget reflects a reduction in interdepartmental charges based on actual usage. It also projects a \$24,000 increase in revenues generated from fees for service, grants, and donations.

In recent years, Milwaukee County has worked to reduce its operational and capital responsibilities for cultural institutions while ensuring continued public access and community value. The 2027 Recommended Budget reflects several developments related to this policy direction. In April 2026, the County completed the transfer of the Charles Allis Art Museum. Public-private partnership agreements for the Villa Terrace Museum and Gardens and Trimborn Farm continue to advance. The Milwaukee Public Museum is scheduled to close on January 4, 2027, with the Museum of Nature and Culture of Wisconsin expected to open later in the year. The budget also anticipates transferring operations and management of the Mitchell Park Domes from the Parks Department to the Milwaukee Domes Alliance in September 2027. These transitions are expected to generate savings for the County in future budgets.

9700 – Milwaukee Public Museum

As Wisconsin's largest museum of human and natural history, the Milwaukee Public Museum (MPM) has provided a dynamic educational environment for decades. MPM has maintained Milwaukee County's collections as a public trust and remains dedicated to preserving them for the enrichment of present and future generations.

However, by 2022 it had become evident that the current facility was obsolete, risking both the safety and preservation of the collection as well as MPM's accreditation. In response, the County Board passed a resolution authorizing \$45 million in support of a new home for the museum and its collections (File No. [22-454](#)).

MPM will close on January 4, 2027, as the museum transitions to its new location. The new Nature and Culture Museum of Wisconsin (NCMW), located at 6th and McKinley, will feature four floors of exhibits, a rooftop butterfly garden and a planetarium. Construction on the building's exterior is complete, and interior drywall, electrical, and plumbing work are underway. Exhibit installation has begun in anticipation of the museum's 2027 opening.

The new Nature and Culture Museum of Wisconsin



Under the Lease and Management Agreement (LMA) extended in 2023 between Milwaukee County and MPM, the County provides \$3.5 million annually in operating support (File No. [24-616](#)). This contractual level of support remains in place through the end of 2027, unless terminated earlier. Upon termination of the LMA, the Funding and Management Agreement decreases the County's annual operating funding to \$1 million, designated specifically to support the care of the collections.

1974 – Milwaukee County Fund for the Arts (CAMPAC)

The Milwaukee County Fund for the Arts, administered through the Milwaukee County Cultural, Artistic, and Musical Programming Advisory Council (CAMPAC), allocates County property tax dollars to support and promote cultural and artistic activities that enhance both the community's quality of life and its economic vitality. In 2026, the administrative responsibility for CAMPAC transferred from the Parks Department to DAS – Economic Development and Real Estate Services (DAS-EDRES).

CAMPAC has the following objectives:

- To provide support for arts organizations to improve their financial stability, encourage the development of additional resources, enhance management capacity, and achieve or sustain growth in the artistic quality of their programs.
- To ensure broad public access to a full range of artistic genres for all County residents, particularly individuals with limited financial resources, those living in more restrictive settings, or those otherwise limited by age or disability.
- To promote the creative growth and development of local individual artists.
- To encourage the maximum use of County-owned arts facilities.

The funding formula for CAMPAC allocations was revised in 2021 through policy adopted in File No. [21-90](#). When the 2025 grants were brought forward for approval, members of the Committee on

Parks and Culture raised concerns regarding the equity and sustainability of the existing CAMPAC funding model. In 2026, the Board approved a new funding formula that established one category of funding for cornerstone organizations with expenses over \$5 million, and three tiers of grants for emerging and established cultural and performing arts organizations (File No. [26-422](#)).

The 2027 Recommended CAMPAC budget remains unchanged from the prior year, providing \$307,825 in tax levy funding for County arts organizations.

1908 – Milwaukee County Historical Society



Entrance to the Milwaukee County Historical Society

The Milwaukee County Historical Society (MCHS) is a nonprofit cultural organization dedicated to

collecting, preserving, and sharing Milwaukee County history with the public through exhibits, its research library, the management of historic sites, and educational programs. The Historical Society provides an important public service by preserving and making key County records accessible. Through its research library, individuals can access essential vital records, including documents that prove relationships or verify citizenship, which can support access to important benefits. MCHS also maintains the County-owned Historical Center and the Benjamin Church House in Estabrook Park.

MCHS is working with the County on two significant cost- and capacity-saving initiatives:

- For several years, MCHS has managed Trimborn Farm, a historic park in Greendale. In 2026, MCHS collaborated with the Economic Development and Real Estate Services Division on a request for proposals to identify a partner to transition Trimborn Farm to a public-private partnership. Following a competitive evaluation process, the proposal from Two Weathervanes, LLC was selected as the most responsive and responsible (File No. [26-403](#)). The long-term lease agreement is currently being finalized, with an initial five-year term. The success of this effort will reduce capital expenditures to maintain the historic buildings and lessen the workload for County Parks to maintain the grounds. MCHS will continue to host events, field trips, and educational programs at Trimborn Farm.
- MCHS negotiated a lease with the Department of Administrative Services to use the underutilized building at 10930 Lapham Street as its off-site storage facility. This move will save the County more than \$150,000 annually and accelerate the process of transferring historic County records from commercial storage.

The 2027 Recommended Budget maintains the same funding level as the previous year: a tax levy allocation of \$354,105. This funding supports Milwaukee County's annual record-retention services, as well as preservation activities, staff capacity, and the operation of the MCHS research library.

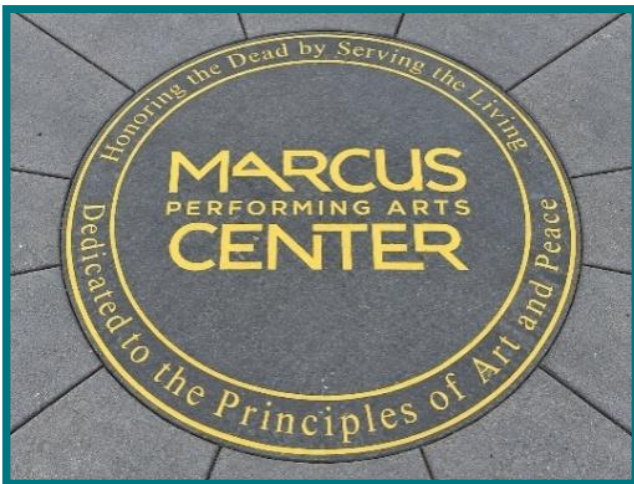
1966 – Federated Library System

The Milwaukee County Federated Library System (MCFLS) is composed of 15 administratively autonomous and fiscally independent public libraries across Milwaukee County. These libraries are fully funded by their respective municipalities, and their participation in MCFLS is voluntary. The system facilitates the sharing of materials among member libraries through an interlibrary loan network, expanding access to books, media, and other resources.

2027 marks the third year of the 2025–2028 Strategic Plan, which focuses on six major areas: advocating for system and member library support, improving data collection and utilization, defining organizational culture, enhancing the patron experience, stewarding system resources, and strengthening member libraries. The system’s approach emphasizes delivering essential infrastructure at the local level, allowing member libraries to concentrate on the unique needs of their communities. Absorbing these infrastructure costs will require reevaluating allocations in other areas to ensure the most effective use of taxpayer funding.

The County’s 2027 level of tax levy support for the Milwaukee County Federated Library System is maintained at \$66,650.

1916 – Marcus Center for the Performing Arts



Marker at the Marcus Center for the Performing Arts

The Marcus Center for the Performing Arts (MPAC) was established in 1969 as the second building of the Milwaukee County War Memorial Project, honoring those who gave their lives in service to our country.

Today, MPAC is the premier performing arts center in southeastern Wisconsin, presenting a vibrant and diverse array of cultural

arts programming—from acclaimed Broadway tours to world-class contemporary dance, jazz, and global music. In addition to performances, the Marcus Center offers high-quality arts education and community engagement experiences for all ages and is home to several resident companies, including the Milwaukee Ballet, the Florentine Opera, First Stage, and Black Arts MKE. The Milwaukee Business Journal reported that, in the most recent fiscal year, total MPAC attendance exceeded 195,000.

Milwaukee County and MPAC agreed to modifications to their Contribution Agreement in 2025. Under this agreement, the County will provide annual operating support through 2030 and capital funding in 2027 and 2028 (File No. [25-467](#)). MPAC, in turn, will study the feasibility of becoming independent from County support and must report the results to the County Board within three years of the agreement.

The 2027 contractual operating contribution is \$450,000, continuing the step-down pattern of support.

County Operational Support for the Marcus Center, 2026–2030

Marcus Center for the Performing Arts (MPAC)

Year	Amount
2026	\$450,000
2027	\$450,000
2028	\$400,000
2029	\$225,000
2030	\$225,000

Support is \$450,000 in 2026 and 2027, then declines to \$400,000 in 2028 and \$225,000 in 2029 and 2030. 2027 is highlighted in light yellow.

Under the Contribution Agreement, the County also committed to capital funding of \$755,000 in 2027 for projects identified by MPAC that reduce expenses, increase revenue, or address an immediate safety or property need, subject to approval by Milwaukee County. For additional details on MPAC capital projects, refer to Section 4 of the Overview.

1915 – Charles Allis Art Museum

The Charles Allis Art Museum is a public-private partnership between Milwaukee County and Charles Allis Art Museum (CAAM, Inc.). It honors the 1946 gift of Charles and Sarah Allis by preserving their historic home and art collection, while also sharing the story of early Milwaukee as a city shaped by industry and entrepreneurship. The museum enhances the quality of life for County residents by offering vibrant exhibitions, collaborative educational programs, performances, and other community events. CAAM also partners with countywide public school art programs throughout the year. The museum is listed on the National Register of Historic Places and is available for rental by civic, cultural, educational, and private groups.

Beginning in 2012, the Charles Allis and Villa Terrace Museums were operated by the nonprofit CAVT. In December 2024, the County Board adopted a term sheet authorizing the transfer of the Charles Allis Art Museum and collection to CAVT (now CAAM, Inc.), and the transfer of the Villa Terrace Decorative Arts Museum and collection to Friends of Villa Terrace (File No. [24-940](#)). On April 17, 2026, Milwaukee County successfully closed the transfer of the Charles Allis Art Museum property to CAAM, Inc., completing a multi-year strategic initiative.

Since CAAM, Inc. continues to meet the conditions of the Contribution Agreement, the County will provide operating support of \$165,000 in 2027. Operating support for the museum, as outlined in the agreement, will conclude with the 2028 budget. Additionally, the Contribution Agreement obligates the County to provide \$250,000 in capital funding in 2027 for deferred maintenance projects.

1918 – Villa Terrace Art Museum and Gardens, Ltd.

Villa Terrace Art Museum and Gardens is a public-private partnership between Milwaukee County and Villa Terrace Museum and Gardens, Ltd. (VTMG). It honors the 1967 gift of Lloyd and Agnes Smith by preserving their architecturally significant home, art collection, and world-renowned Renaissance Gardens.

VTMG contributes to the County's quality of life by offering vibrant exhibitions, collaborative educational programs, musical performances, and other community events. Programming includes art exhibitions featuring local and regional artists; free Sunday morning concerts in the summer; small Milwaukee Symphony Orchestra salon concerts in the winter; family-friendly events, including children's programming; and a well-attended garden lecture series. VTMG also works with public schools across the County to promote art appreciation and offers chess in the house for high school students. Villa Terrace is listed on the National Register of Historic Places and is available for rental by civic, cultural, educational, and private groups.

Beginning in 2012, the Charles Allis and Villa Terrace Museums were operated by the nonprofit CAVT. In December 2024, the County Board adopted a term sheet authorizing the transfer of the Charles Allis Art Museum and collection to CAVT (now CAAM, Inc.) and the transfer of the Villa Terrace Decorative Arts Museum and collection to Friends of Villa Terrace (now VTMG), with each entity continuing to operate their respective buildings as museums (File No. [24-940](#)).

As VTMG has met conditions of the agreement negotiated in File No. [24-940](#), the County will provide operating support in the amount of \$40,000 in 2027 to ensure the fiscal sustainability of the Villa Terrace Art Museum & Gardens. Under the terms of the Development Agreement, VTMG raised the required \$400,000 (a total of \$800,000 for 2025 and 2026) to qualify for the matching contribution of \$400,000 from the County in 2027.

1914 – War Memorial Center

The War Memorial Center (WMC) stands as a memorial to those who gave their lives for our collective freedom, inspired by the motto "Honor the Dead and Serve the Living." The Center provides a variety of internal and outreach programs, offering unique opportunities for students and the community to learn about patriotism, history, and the accomplishments of our veterans. In addition, the WMC is the primary community facility partner for the Veteran Suicide Prevention Initiative, a partnership among organizations focused on serving the greater veteran community.

Per the 2016 Funding Agreement between Milwaukee County and the WMC (File No. [16-229](#)), the County will provide \$310,000 in operating support to the War Memorial Center in 2027. This amount follows the schedule outlined in the Lease and Management Agreement, in which annual support to the War Memorial decreases through 2033.

War Memorial Center Funding, 2020–2033

County funding under the 2016 Lease and Management Agreement

Year	Amount
2020	\$486,000
2021	\$486,000
2022	\$486,000
2023	\$486,000
2024*	\$442,000
2025	\$398,000
2026	\$354,000
2027	\$310,000
2028	\$266,000
2029	\$222,000
2030	\$178,000
2031	\$134,000
2032	\$90,000
2033	\$46,000

Funding is \$486,000 a year through 2023 and then declines by \$44,000 each year, reaching \$46,000 in 2033. 2027 is highlighted in light yellow.

* In 2024, the County provided a one-time supplemental payment of \$44,000, which maintained funding at \$486,000.

The 2027 Recommended Budget includes \$2.17 million for three capital projects at the War Memorial Center. These projects address necessary building repairs, including life safety–related work, that are the responsibility of Milwaukee County under the condominium documents. Detailed descriptions of each project can be found in Section 4 of the Overview.

1917 – Milwaukee Art Museum

The Milwaukee Art Museum (MAM) connects people with art, each other, and the world. Through exhibitions and related programs, the Museum is committed to bringing people together to inform, educate, and foster conversation around art. Central to this mission is MAM’s role as a premier educational resource, offering classes, tours, and a full calendar of events for all ages.

Planned exhibitions for 2027 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*

In accordance with the current agreements between MAM and Milwaukee County, the 2027 tax levy for operating support is \$500,000 (File No. [13-647](#)). The County has completed its obligation to provide an additional \$190,000 from 2017 through 2026 due to an arbitration settlement related to the sale of the O'Donnell parking structure (File No. [16-229](#)).

Debt Service Function

996 – General County Debt Service

The 2027 Recommended Budget reduces the General County Debt Service tax levy by \$1.2 million, from \$38.37 million to \$37.17 million. Total expenditures increase \$9.79 million to \$60.1 million, while revenues rise \$10.99 million to \$22.93 million. The increase in revenue is primarily attributable to a larger planned withdrawal from the Debt Service Reserve.

Debt Service Expenditures

Principal and interest payments on general obligation debt increase \$8.36 million, from \$101.92 million in 2026 to \$110.28 million in 2027. This includes debt service associated with the County's pension obligation bonds and notes, originally issued in 2009 and subsequently refinanced.

Total pension obligation debt service is budgeted at approximately \$36.7 million, with \$11.8 million supported by the tax levy in Org. 1950 – Employee and Retiree Fringe Benefits and \$24.9 million funded through the additional 0.4% sales tax in Org. 1951 – Fringe Benefits Other Funding Sources. These costs are also reflected in General County Debt Service, with corresponding expenditure offsets to prevent double-counting.

Debt Service Revenues

The 2027 Recommended Budget includes a \$22.1 million withdrawal from the Debt Service Reserve (DSR), approximately \$11 million more than budgeted in 2026. Of this amount, \$12.1 million is a one-time allocation to support the Milwaukee County Transit/Paratransit System while longer-term funding solutions are pursued.

Despite this withdrawal, the DSR is projected to have approximately \$127.7 million remaining at year-end 2027. The County's financial policy, established in the 2026 Adopted Budget, seeks to maintain a reserve equal to 7.5% to 10% of annual General Fund expenditures or greater. Based on expenditures reported in the 2025 Annual Comprehensive Financial Report (ACFR), the 2027 Policy Range is approximately \$78.5 million to \$104.6 million. The projected year-end balance would remain above the upper end of that range, providing additional financial flexibility for emergencies and one-time expenditures while supporting the County's creditworthiness.

Non-Departmental Revenues

1901 – Unclaimed Money

Unclaimed Money revenue is budgeted at \$1.75 million in 2027, compared with \$0 in 2026. Under Wis. Stat. [59.66](#), unclaimed funds become County revenue after required public notice and the claims period. The County generally recognizes this revenue in alternating years.

1902 – State Personal Property Aid

State Personal Property Aid increases \$66,245, from \$5,665,346 in 2026 to \$5,731,591 in 2027. The aid compensates local governments for property tax revenue lost through state exemptions and the elimination of the remaining personal property tax.

The program originated with 2017 Wisconsin Act 59, which exempted machinery, tools, and patterns not used in manufacturing from the personal property tax and established State aid to offset the resulting revenue loss. 2023 Wisconsin Act 12 subsequently repealed the remaining personal property tax and established an additional reimbursement payment. Milwaukee County therefore receives two Personal Property Aid payments, which the Wisconsin Department of Revenue estimates will total \$5.7 million in 2027.

1937 – Potawatomi Revenue Allocation

A contract between the Forest County Potawatomi Tribe and Milwaukee County requires the Tribe to make annual payments equal to 1.5% of the Class III Net Win from the Potawatomi Bingo Casino for each 12-month period. The anticipated 2027 revenue represents payments based on Class III Net Win earned from July 1, 2026, through June 30, 2027, in accordance with the contract. The 2027 budget increases by \$458,667, bringing the total to \$6.49 million, due to previous years' actuals and reported growth in Class III Net Win collections.

1991 – Property Taxes

The Recommended property tax levy totals \$316.89 million, an increase of \$7.87 million, or 2.55%, from the 2026 Adopted Budget of \$309.01 million. (*See Section 1 for tax levy limit discussion.*)

1992 – Earnings on Investments

Investment earnings are budgeted at \$15.37 million, down \$1.04 million from \$16.4 million in 2026. The recommendation attributes this change to updated earnings allocation percentages. The County Treasurer oversees investment activity, and contracted advisors manage investments under County policy. Earnings on Investments is budgeted as a non-departmental account with the Treasurer responsible for the oversight.

1993 – State Shared Taxes

State Shared Taxes increase \$1.3 million, from \$42.05 million to \$43.36 million in 2027. This includes increases of \$1.04 million in base aid, \$168,353 in supplemental county aid, and \$96,432 in utility aid.

The gross 2027 payment is \$63.87 million. After State deductions of \$20.1 million for child welfare services and \$409,613 for the Volkswagen bus grant, net Shared Revenue totals \$43.36 million.

2023 Wisconsin Act 12 significantly reformed the State Shared Revenue Program by increasing local government aid and authorizing Milwaukee County to impose an additional 0.4% sales tax dedicated to pension obligations. Supplemental shared revenue payments are tied to growth in State sales tax collections and are restricted to eligible services under Wis. Stat. § [79.037](#). The 2025–2027 State Budget permanently extends the residential utility sales tax exemption to the full year, reducing Milwaukee County's sales tax revenue by an estimated \$2.8 million annually and limiting future growth in supplemental shared revenue.

Under 2023 Wisconsin Act 40, Milwaukee County must contribute \$2.5 million annually toward improvements to the Milwaukee Brewers' stadium through 2050, or until total contributions reach \$67.5 million. Combined with the County's existing \$4 million annual contribution toward the Milwaukee Bucks arena, these payments reduce State Shared Revenue by \$6.5 million annually. For budget transparency, the contributions are separately identified as negative revenue in Org. 190-1995, Milwaukee Bucks Sports Arena and Milwaukee Brewers Stadium.

1994 – State Exempt Computer Aid

State Exempt Computer Aid increases \$16,168, from \$5.3 million to \$5.32 million. The program compensates local governments for exempt computer property. Annual inflation adjustments were eliminated beginning in 2020; the 2027 amount is an estimate pending the official State notice.

1995 – Milwaukee Bucks Sports Arena and Milwaukee Brewers Stadium Subsidy

Milwaukee County's \$4 million annual contribution to the Bucks arena began in 2016 and continues for 20 years, through 2035. Under 2023 Wisconsin Acts 40 and 41, the County is also required to contribute \$2.5 million annually to the Brewers stadium improvement fund through December 31, 2050, or until cumulative contributions reach \$67.5 million. These commitments total \$6.5 million annually and are deducted from State Shared Revenue but shown separately as negative revenue in this account for budget transparency.

1996 – County Sales Tax Revenue

Milwaukee County's 0.9% sales and use tax is projected to generate \$202.44 million net in 2027, compared with \$195.6 million budgeted across the two tax components in 2026. The unrestricted 0.5% portion, shown in Org. 1996, increases \$3.54 million to \$112.47 million. The restricted 0.4% portion is budgeted separately in Org. 1951 at \$89.97 million.

Of the \$112.5 million unrestricted portion, \$37.17 million offsets general debt service, leaving \$75.3 million available for General Fund purposes. The 0.4% proceeds are restricted to eligible pension costs under 2023 Wisconsin Act 12.

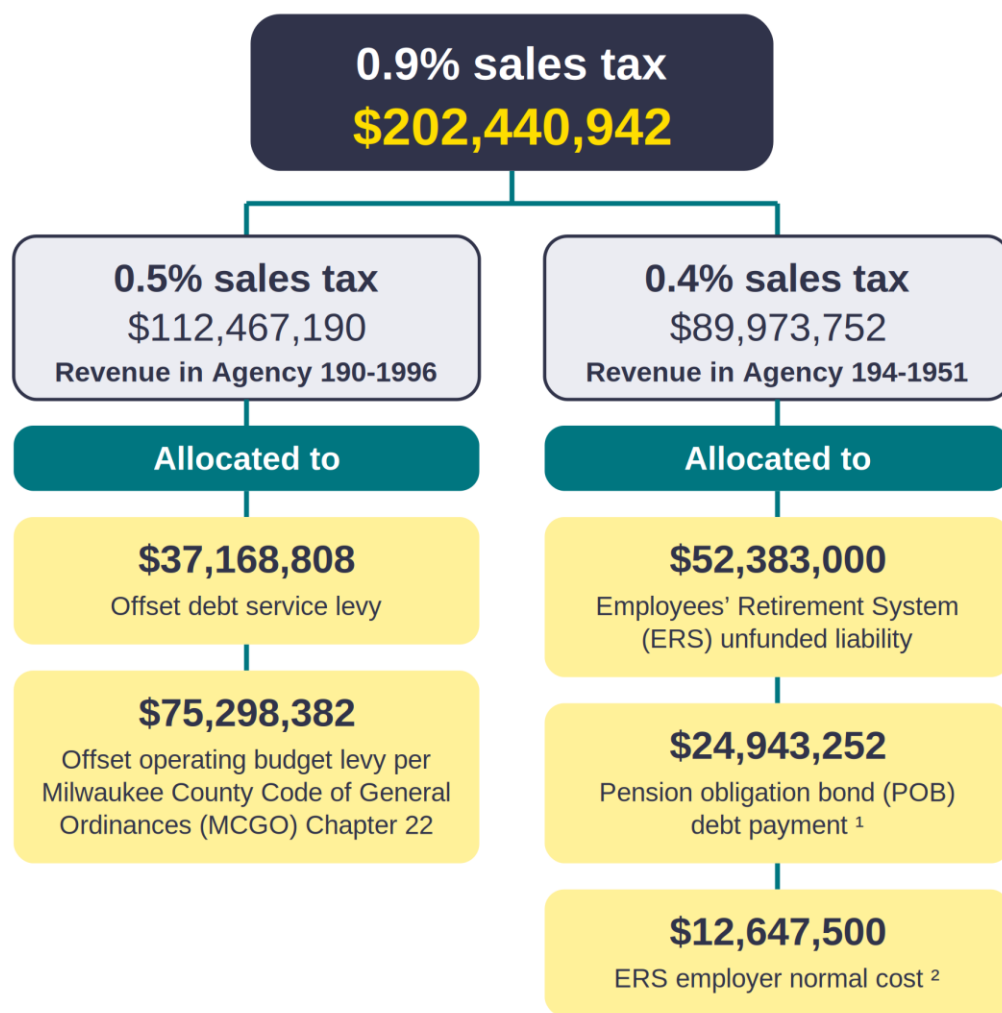
Total revenue from Milwaukee County's 0.9% sales tax is projected to increase \$6.8 million, or 3.5%, from \$195.6 million in the 2026 Adopted Budget to \$202.4 million in the 2027 Recommended Budget, reflecting anticipated growth in taxable sales.

As of its September update, the Office of the Comptroller projects 2026 sales tax collections to meet budget estimates, although significant fluctuations in monthly State remittances make accurate forecasting difficult.

The chart on the next page shows the 2027 Recommended Budget sales tax revenues and how they are allocated.

Distribution of Sales Tax Revenue, 2027

How the 0.9% county sales tax is allocated in the 2027 Recommended Budget



Allocation detail

Sales tax	Allocated to	Amount
0.5% sales tax	Offset debt service levy	\$37,168,808
0.5% sales tax	Offset operating budget levy per Milwaukee County Code of General Ordinances (MCGO) Chapter 22	\$75,298,382
0.5% sales tax	Total, 0.5% sales tax (Agency 190-1996)	\$112,467,190
0.4% sales tax	Employees' Retirement System (ERS) unfunded liability	\$52,383,000
0.4% sales tax	Pension obligation bond (POB) debt payment ¹	\$24,943,252
0.4% sales tax	ERS employer normal cost ²	\$12,647,500
0.4% sales tax	Total, 0.4% sales tax (Agency 194-1951)	\$89,973,752
0.9% sales tax	Total, 0.9% sales tax	\$202,440,942

¹ The 0.4% sales tax covers \$24.9 million of \$36.7 million in total pension obligation bond (POB) debt service.

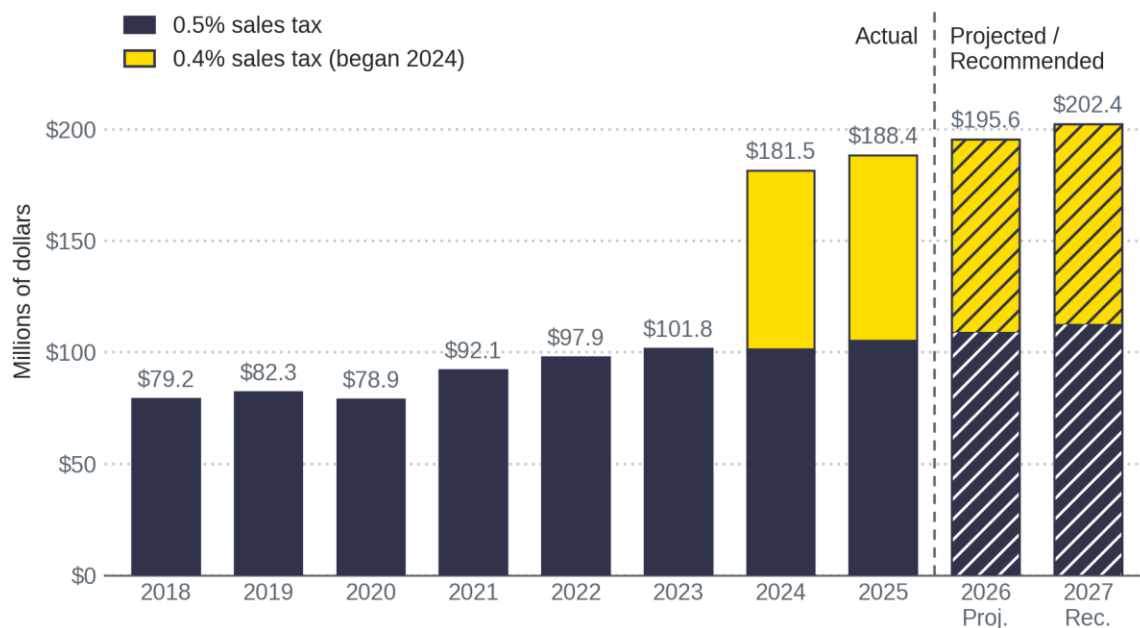
² The 0.4% sales tax funds 50% of ERS employer normal cost (\$12.6 million in 2027).

Source: Milwaukee County 2027 Recommended Budget, Agencies 190-1996 and 194-1951.

The chart on the following page shows Milwaukee County’s actual sales tax collections from 2018 through 2025, projected collections for 2026, and the 2027 Recommended Budget. Beginning in 2024, the amounts include revenue from the additional 0.4% sales tax, which is budgeted separately in Agency 194-1951 for pension-related obligations as required by 2023 Wisconsin Act 12.

Sales Tax Revenue, 2018–2027

Milwaukee County 0.5% and 0.4% sales tax revenue: 2018–2025 actual, 2026 projected, 2027 County Executive Recommended



Values in millions, rounded to the nearest \$0.1 million. Hatched bars are not actual results. Proj. = Projected; Rec. = County Executive Recommended. The 0.4% sales tax took effect January 1, 2024.

Sales Tax Revenue History, 2018–2027

Year	Status	0.5% sales tax	0.4% sales tax	Total
2018	Actual	\$79,226,314	Not applicable	\$79,226,314
2019	Actual	\$82,282,089	Not applicable	\$82,282,089
2020	Actual	\$78,944,867	Not applicable	\$78,944,867
2021	Actual	\$92,063,661	Not applicable	\$92,063,661
2022	Actual	\$97,925,081	Not applicable	\$97,925,081
2023	Actual	\$101,760,154	Not applicable	\$101,760,154
2024	Actual	\$101,335,702	\$80,188,297	\$181,523,999
2025	Actual	\$105,230,560	\$83,197,919	\$188,428,479
2026	Projected	\$108,924,164	\$86,670,949	\$195,595,113
2027	Recommended	\$112,467,190	\$89,973,752	\$202,440,942

Status: Projected = 2026 year-end projection, which assumes collections break even with the 2026 Adopted Budget; Recommended = 2027 County Executive Recommended Budget.

1998 – Surplus (or Deficit) From Prior Year

The 2027 budget applies \$5 million of the County’s 2025 surplus, unchanged from the 2026 budget. The 2027 recommendation is consistent with County Board File No. [26-256](#). This account is required by State law to ensure that year-end surplus and deficit amounts are reconciled from two years prior.

1999 – Miscellaneous Revenue

Miscellaneous Revenue decreases \$1,706,185, from \$1,756,185 in 2026 to \$50,000 in 2027, primarily due to the elimination of \$1.73 million in one-time revenue associated with the final resolution of the County’s 2003 Credit Assistance Agreement with Midwest Airlines, including proceeds from the 2017 sale of two hangars. This account also includes revenues from the closure of municipal Tax Increment Financing (TIF) districts, canceled County checks, and employee jury fee payments.

1903 – Land Sales

This account records 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 General Ordinances. No revenue is budgeted in 2027.

Non-Departmental Expenditures

1950 – Employee and Retiree Fringe Benefits

Employee and retiree fringe benefit costs continue to rise, including health and dental insurance, pension contributions, retiree Medicare premiums, life insurance, employee bus passes, and actuarial services. The tax levy supporting these benefits is budgeted to increase \$3.3 million in 2027, from approximately \$134 million to \$137.3 million.

Employee and Retiree Health Care

The 2027 Recommended Budget includes several changes designed to reduce overall health and dental benefit costs:

- Monthly employee health insurance premiums increase by approximately 2.0% to 4.3% for employees receiving the wellness credit, depending on coverage level. For employees who do not qualify for the wellness credit, increases range from 0.5% to 6.9%.
- For 2027, in-network annual deductibles increase by \$250 for each coverage tier, rising to \$1,500 for single coverage, \$1,750 for employee plus child(ren), \$2,500 for employee plus spouse, and \$2,750 for family coverage.
- Raise office visit copay amounts by \$5. Virtual visits and on-site health clinics have \$0 copay.
- Increase Emergency Room copay by \$50 to \$250. Deductible and coinsurance will also apply to any services received.
- Lower the age covered dependents can remain on the plan from 27 to 26.
- Reduce annual dental limit from \$3,000 to \$2,000.
- Reduce basic dental services coinsurance from 100% to 80%.

To help employees manage out-of-pocket medical and dental expenses, the 2027 Recommended Budget increases the County's Flexible Spending Account (FSA) match by \$500, from \$1,000 to \$1,500 annually. The County will continue to match employee contributions dollar for dollar, up to \$1,500 per year.

The Recommended Budget narrative includes a summary of health insurance, but the full benefit provisions are outlined in Milwaukee County Code of General Ordinances Section 17.14(7). Any modifications to the employee health and dental plans must also be accompanied by conforming ordinance changes. The Interim Chief Human Resources Officer in the Department of Human Resources has indicated that any fringe benefit changes requiring ordinance modifications will be submitted during the December 2026 meeting cycle. (See the tables below for a detailed listing of current benefits.)

Fringe Benefits at a Glance, 2026 Adopted to 2027 Recommended

Medical benefits

Benefit	Coverage	2026 Adopted	2027 Rec.
Monthly premium (with Wellness credit)	Single	\$101	\$104
	Employee + child(ren)	\$149	\$152
	Employee + spouse	\$235	\$245
	Employee + family	\$264	\$274
Monthly premium (without Wellness credit)	Single	\$144	\$154
	Employee + child(ren)	\$201	\$202
	Employee + spouse	\$287	\$295
	Employee + family	\$316	\$324
In-network annual deductible	Single	\$1,250	\$1,500
	Employee + child(ren)	\$1,500	\$1,750
	Employee + spouse	\$2,250	\$2,500
	Employee + family	\$2,500	\$2,750
Office visits	Primary care copay	\$30	\$35
	Specialist copay	\$40	\$40
	Workplace clinic visit	\$0	\$0
Virtual visits	Copay	\$49	\$0
Inpatient hospital	Coinsurance	20%	20%
Outpatient surgery	Coinsurance	20%	20%
Emergency room	Copay	\$200	\$250
Preventive services	Coverage	100%	100%
Medical out-of-pocket max	Single	\$3,000	\$3,000
	Family	\$6,000	\$6,000

Rec. = Recommended. Shaded, bold 2027 values differ from 2026 Adopted.

Pharmacy, dental and other benefits

Benefit	Coverage	2026 Adopted	2027 Rec.
Pharmacy copay, retail (30-day)	Tier 1	\$10	\$10
	Tier 2	\$40	\$40
	Tier 3	\$70	\$70
Pharmacy copay, mail (90-day)	Tier 1	\$25	\$25
	Tier 2	\$100	\$100
	Tier 3	\$175	\$175
Pharmacy copay, specialty	Tier 4	\$125	\$125
Pharmacy out-of-pocket max	Single	\$2,000	\$2,000
	Family	\$4,000	\$4,000
Covered dependents	Coverage ends	End of year turning 27	Age 26
Dental plan	Deductible, single/family	\$50/\$100	\$50/\$100
	Annual limit (PPO, Premier)	\$3,000	\$2,000
	Basic services coinsurance	100%	80%
	Major services coinsurance	80%	80%
	Orthodontic coinsurance	75%	75%
	Orthodontic lifetime maximum	\$5,000	\$5,000
	X-ray frequency	2 per year	2 per year
Dental biweekly premium	Employee only	\$11.77	\$11.77
	Employee + child(ren)	\$23.54	\$23.54
	Employee + spouse	\$23.54	\$23.54
	Employee + family	\$23.54	\$23.54
Wellness plan		No change	No change
Flexible Spending Account (FSA)	County match, up to	\$1,000	\$1,500
General employee pay increase	Effective Jan. 3, 2027	1%	2%
Life insurance		No change	No change
Sick, vacation, holiday		No change	No change

FSA = Flexible Spending Account.

For much of the past decade, Milwaukee County successfully contained employee and retiree health and dental costs through increased cost-sharing, improved prescription drug rebates, and transitioning retirees to more cost-effective coverage options. These efforts helped reduce budgeted gross costs from \$120.1 million in 2014 to \$108.7 million in 2024. However, costs have risen sharply in recent years. The 2027 Recommended Budget projects gross health and dental expenditures of \$149.8 million, an increase of \$8.4 million over 2026 and \$41.1 million since 2024. This represents a nearly 38% increase in just three years, placing growing pressure on the County's budget and adding to its structural fiscal challenges.

Health Care Expenses by Area, 2022–2027

Dental, prescription drug and health insurance costs: 2022–2025 final, 2026 estimate, 2027 budget

Item	2022 Final	2023 Final	2024 Final	2025 Final	2026 Estimate	2027 Budget
Dental Claims	\$3,535,101	\$3,571,739	\$3,805,940	\$3,912,801	\$4,220,374	\$4,147,573
Dental Administration	\$103,757	\$106,513	\$121,832	\$116,440	\$119,651	\$123,193
Employee Dental Insurance Premium Paid	(\$1,289,709)	(\$1,326,876)	(\$1,412,791)	(\$1,468,657)	(\$1,524,887)	(\$1,524,505)
Total Dental Cost	\$2,349,149	\$2,351,375	\$2,514,981	\$2,560,585	\$2,815,138	\$2,746,261
<i>Year-over-Year Percent Increase</i>	<i>–3.08%</i>	<i>0.09%</i>	<i>6.96%</i>	<i>1.81%</i>	<i>9.94%</i>	<i>–2.45%</i>
Prescription Drugs and Administration	\$48,665,461	\$53,638,840	\$60,302,152	\$71,935,270	\$71,366,857	\$76,372,327
Prescription Administration	\$917,390	\$864,122	\$929,525	\$659,403	\$1,060,158	\$1,195,892
Prescription Rebates and Subsidies	(\$26,114,903)	(\$28,838,772)	(\$35,453,582)	(\$42,401,322)	(\$35,841,389)	(\$30,138,445)
Total Prescription Drug Cost	\$23,467,948	\$25,664,190	\$25,778,095	\$30,193,351	\$36,585,626	\$47,429,774
<i>Year-over-Year Percent Increase</i>	<i>12.06%</i>	<i>9.36%</i>	<i>0.44%</i>	<i>17.13%</i>	<i>21.17%</i>	<i>29.64%</i>
Health Insurance Claims	\$52,755,380	\$53,381,175	\$58,989,850	\$63,504,033	\$65,920,051	\$69,752,151
Medicare Advantage Premiums	\$0	\$0	\$0	\$0	\$0	\$0
Medical Administration	\$2,576,834	\$2,365,366	\$2,198,313	\$2,361,393	\$2,537,418	\$2,729,085
Stop Loss Insurance	\$0	\$0	\$0	\$0	\$0	\$0
Retiree Medicare Reimbursement	\$10,287,611	\$11,428,764	\$10,612,249	\$10,754,349	\$11,497,569	\$11,784,256
Employee Health Insurance Premium Paid	(\$6,059,167)	(\$6,213,767)	(\$6,511,594)	(\$6,689,618)	(\$7,437,909)	(\$7,671,581)
Retiree Health Insurance Premium Paid	(\$356,236)	(\$416,446)	(\$505,376)	(\$521,312)	(\$556,694)	(\$500,260)
Total Health Insurance Cost	\$59,204,422	\$60,545,091	\$64,783,442	\$69,408,845	\$71,960,434	\$76,093,651
<i>Year-over-Year Percent Increase</i>	<i>–4.95%</i>	<i>2.26%</i>	<i>7.00%</i>	<i>7.14%</i>	<i>3.68%</i>	<i>5.74%</i>

Costs in dollars. Amounts in parentheses reduce cost. The highlighted column is the 2027 budget.

Pension

The Retirement System Contribution–OBRA account separately budgets Milwaukee County's contributions to the OBRA pension plan. In the 2027 Recommended Budget, the contribution increases \$84,000, from \$328,000 to \$412,000.

Milwaukee County established the OBRA Retirement System in 1990 to provide retirement coverage for certain employees, including seasonal and temporary workers. Administered by Retirement Plan Services under the Milwaukee County Pension Board, the plan does not require employee contributions. Participants generally do not pay the 6.2% Social Security tax on wages covered by OBRA, nor does the County pay the corresponding employer contribution. The County Board is considering File No. [26-660](#), which proposes transitioning future OBRA-eligible employees to Social Security and eventually closing the plan. The file remains held in committee.

The 2027 Recommended Budget includes \$39.6 million in pension expenditures in the tax levy-supported fringe benefit account, an increase of approximately \$2.6 million from 2026. The increase is primarily driven by growing participation in the Wisconsin Retirement System (WRS), partially offset by lower Employees' Retirement System (ERS) costs and pension obligation bond payments. The 2027 amount includes \$412,000 for OBRA contributions, \$12.65 million for ERS normal costs, \$14,821,345 for WRS contributions, and \$11,762,902 for pension obligation bond debt service.

Part of the WRS increase reflects an accounting change. Beginning in 2027, both employer and employee contributions are recorded as expenditures, with employee contributions recognized as offsetting revenue. This increases reported expenditures without affecting the County's net tax levy requirement.

Under 2023 Wisconsin Act 12, employees hired on or after January 1, 2025, participate in WRS rather than ERS. As WRS enrollment grows, the County's contributions to that system are expected to increase.

The additional 0.4% sales tax remains dedicated to eligible pension obligations. In 2027, \$89.97 million is budgeted in Agency 194-1951, an increase of \$3.30 million over 2026. This includes \$52.38 million for the ERS unfunded actuarial accrued liability (UAAL), \$12.65 million for a portion of ERS normal costs, and \$24.94 million for pension obligation bond debt service. The ERS normal cost allocation is separate from the \$12.65 million budgeted in the tax levy-supported fringe benefit account.

Under 2023 Wisconsin Acts 12 and 40, restricted sales tax proceeds must first fund the ERS unfunded liability. Remaining revenue may be used for eligible pension obligation bond payments and normal costs, with any additional funds directed toward reducing the unfunded liability. The 2027 Recommended Budget continues using a 30-year amortization period for the UAAL payment.

Since 2011, most general employees have been required to contribute toward their pension costs, while certain public safety employees are subject to different statutory and collective bargaining provisions. In 2027, the general employee ERS contribution rate remains unchanged at 4.9% of salary, compared with 7.25% for general employees participating in WRS. Public safety contribution rates vary by retirement classification and applicable labor agreements.

As of September 15, 2026, Milwaukee County had 3,743 employees participating in ERS or WRS. Of these, 2,892 employees (77.3%) participated in ERS, while 851 employees (22.7%) participated in WRS. An additional 908 active employees participated in the County's OBRA Plan.

The proportion of employees participating in WRS will continue to increase as new employees replace those covered by ERS. Eligible County Jailers may also elect WRS protective status, which provides enhanced retirement benefits with different contribution requirements. As of the reported count, 46 Milwaukee County Correctional Officers had elected this coverage.

Employee Pension Contribution Rates, 2026–2027

Milwaukee County Employees' Retirement System (ERS) and Wisconsin Retirement System (WRS), employee share of salary

Employee category	County ERS 2026	County ERS 2027	State WRS 2026	State WRS 2027
General Employee	4.90%	4.90%	7.20%	7.25%
Public Safety	7.10%	7.30%	7.20%	7.25%
Protective County Jailers	Not applicable	Not applicable	14.70%	14.35%

Rates are the employee share of pensionable salary. Protective County Jailers is a WRS-only category.

1945 – Appropriation for Contingency

The Recommended Budget provides \$4.5 million for unallocated contingencies, unchanged from 2026. No funding is included in the allocated contingency account. The appropriation supports unforeseen expenses or other needs subject to applicable approvals. Any balance remaining at year-end is applied to reduce the County's overall deficit or, if no deficit exists, to increase the year-end surplus.

1930 – Offset to Internal Service Charges

This budget includes offsets to charges by internal service fund departments and cross-charging departments so those budgets are not overstated. The amount of the offset increases by \$3.7 million to reflect charges from internal service funds to other county departments. There is no tax levy impact from this area.

1935 – Charges to Other County Departments

This budget reflects the offset to Central Service costs allocated to departments to show the full cost of operating a department. The Central Service Allocation amounts for 2025 are based upon the Cost Allocation Plan, which uses actual costs as its basis. The Office of the Comptroller calculates the amounts of the Central Service Allocation using a web-based cost allocation system. The new allocation methodology includes many items that were previously included in other cross-charges, such as IT, Facilities, and Risk Management charges. This helps show the full cost of operating a department, which in turn helps departments in efforts to recoup costs through grant revenues or other indirect revenues. The offset (abatement) for 2027 is \$58 million, an increase of \$1.7 million.

1921 – Human Resources and Payroll System

This account funds the County's hosted Ceridian Dayforce payroll and human resources systems, including payroll processing, timekeeping, learning management, employee recruitment, and related services. Benefits administration is funded separately in Org. 1950. The 2027 Recommended Budget includes \$2.28 million, an increase of \$263,319 from 2026.

1961 – Litigation Reserve

The 2027 Recommended Budget for Litigation Reserve is \$186,362, consistent with the 2026 Adopted Budget. The Litigation Reserve is used to fund unanticipated litigation costs and is managed by the Office of Corporation Counsel (OCC).

1985 – Capital Outlay/Depreciation

This account is a budgetary device used to provide for proper accounting of capital outlays in Proprietary Fund departments (i.e., Enterprise and Internal Service Fund departments) and depreciation. There is no countywide tax levy impact from this account.

1913 – Civil Air Patrol

The Civil Air Patrol (CAP) is an educational program for youth and adults focused on aeronautics and provides public service to the County and region. The CAP uses a County-owned hangar at Lawrence J. Timmerman Airport. The 2027 Recommended Budget provides no changes to the CAP's appropriation of \$11,500 in tax levy. The CAP's appropriation covers utility costs, communications, insurance, paint, repairs, materials, and basic supplies to maintain the facilities.

1972 – Central Salary Adjustment

The 2027 Recommended Budget includes \$50,000 for potential Public Safety Officer salary adjustments, subject to a Human Resources market analysis and subsequent County Board approval. Funding for the 2% general employee salary increase, effective January 3, 2027, is included in departmental budgets.

The compensation system approved in 2023 (File No. [23-811](#)) eliminated automatic step increases for most employees, replacing them with salary ranges that do not include steps.

The 2027 Recommended Budget includes \$800,000 in tax levy funding within affected departmental budgets for skilled trades compensation adjustments, with the goal of moving County wages toward 96% of 2026 union benchmark rates. The funding is not held in the central salary adjustment account. Human Resources, affected departments, and the Office of Strategy, Budget and Performance are finalizing the adjustments for implementation in January 2027. An additional approximately \$543,000 for fully reimbursed Airport and DOT positions will be funded separately with non-tax levy revenue.

Funded FTE Positions by Functional Area, 2024–2027

Functional area	2024	2025	2026	2027 Rec.	Change, 2026–2027
Legislative and Executive	16.0	14.0	14.0	14.0	0.0
Administration	414.0	429.0	420.0	416.0	(4.0)
Courts and Judiciary	288.0	301.0	300.0	300.0	0.0
Public Safety	1,332.0	1,343.0	1,359.0	1,360.0	1.0
General Government	120.5	121.5	120.5	121.0	0.5
Transportation and Public Works	425.2	427.0	429.0	429.8	0.8
Health and Human Services	921.3	1,008.1	1,012.8	1,019.3	6.5
Parks, Recreation and Culture	466.9	479.1	477.1	482.5	5.4
Total, all operating departments	3,983.8	4,122.7	4,132.4	4,142.6	10.2

The highlighted column is the 2027 Recommended Budget (Rec. = Recommended). FTE = full-time equivalent, rounded to the nearest tenth. Amounts in parentheses are decreases.

1989 – Investment Management Fee

Investment management fees are budgeted at \$300,000, the same as 2026. These fees are paid to consultants to assist with the County's cash investment earnings that are overseen by the Treasurer and deposited into non-departmental account Org. 190-1992 Earnings on Investments.

1951 – Fringe Benefits – Other Funding Sources (0.4% Sales Tax)

This non-departmental account was established in the 2024 Budget to track revenues and expenditures associated with the additional 0.4% sales tax, which took effect January 1, 2024. Under 2023 Wisconsin Act 12, as amended by 2023 Wisconsin Act 40, these revenues are restricted to pension-related obligations. Proceeds must first fund the Employees' Retirement System (ERS) unfunded liability, with remaining funds available for pension obligation bond (POB) debt service and the County's annual ERS normal cost contribution.

For 2027, the account includes \$89.97 million in both revenues and expenditures, an increase of \$3.3 million over 2026. These funds are allocated as follows:

- \$52.38 million toward the ERS unfunded liability, based on a 30-year amortization period;
- \$24.94 million toward POB debt service; and
- \$12.65 million toward the County's share of ERS normal costs.

Total POB debt service for 2027 is \$36.7 million, with the remaining \$11.76 million supported by the tax levy and budgeted in Org. 1950 – Employee and Retiree Fringe Benefits.

Southeastern Wisconsin Regional Planning Commission (SEWRPC)

SEWRPC is the regional planning agency serving the seven-county southeastern Wisconsin region. Milwaukee County provides financial support as required under state law.

Under Wisconsin Statute § [66.0309\(14\)\(b\)](#), Milwaukee County pays dues to [SEWRPC](#) based on its share of the region's equalized assessed property value. Although this support is not part of the general operating tax levy, it does count toward the County's overall levy limit. The County Board previously sought an exemption for SEWRPC dues in File No. [20-611](#).

SEWRPC is authorized to levy up to 0.00300% of the region's equalized assessed property value. For 2027, the levy is set at 0.00075%. Due to the timing of assessment cycles, this levy is based on 2025 equalized assessed values, the most recent data available.

2027 Levy Impact on Milwaukee County

Milwaukee County's tax levy support for SEWRPC in 2027 decreases by \$7,605 to a total of \$798,790. Until 2023, Milwaukee County's dues had remained unchanged since 2008 due to slower growth in assessed values compared with other member counties.

Allocation of Regional Tax Levy to Counties

Southeastern Wisconsin Regional Planning Commission (SEWRPC) tax levy by county: 2026 Adopted Budget and 2027 Recommended Budget

County	2026 Adopted Budget	2027 Rec.	Change	Percent change
Kenosha	\$214,785	\$222,090	\$7,305	3.4%
Milwaukee	\$806,395	\$798,790	(\$7,605)	-0.9%
Ozaukee	\$149,630	\$157,610	\$7,980	5.3%
Racine	\$207,280	\$218,650	\$11,370	5.5%
Walworth	\$214,740	\$218,135	\$3,395	1.6%
Washington	\$197,275	\$0	(\$197,275)	-100.0%
Waukesha	\$698,650	\$722,035	\$23,385	3.3%
Total	\$2,488,755	\$2,337,310	(\$151,445)	-6.1%

The highlighted column is the 2027 Recommended Budget (Rec. = Recommended). Amounts in parentheses are decreases. Washington County's allocation is \$0 in 2027.

Source: Southeastern Wisconsin Regional Planning Commission.

SEWRPC funding is adopted through a separate legislative file and is not included directly in the County's Adopted Budget. File No. [26-600](#) will be considered alongside the 2027 budget. Additional information, including project updates, is available in the [SEWRPC Progress Report](#) included in File No. [26-600](#).

Selected SEWRPC Projects and Services Supporting Milwaukee County:

- Transit benefits study, with preliminary findings shared in May (File No. [26-396](#)). The final report is expected in late 2026.

- Contractual professional services in 2027 for the Land Information Office (LIO)
- Work on [VISION 2060](#), the next major regional land use and transportation plan, building on [VISION 2050](#).
- Milwaukee County Parks Long-Range Park and Open Space Plan (File No. [22-132](#)).
- Technical services were provided to the County's Independent Redistricting Committee (IRC) and later the County Board (File Nos. [HRA-21-307](#), [21-898](#), [21-955](#), [21-972](#), and [21-994](#)).
- East-West Bus Rapid Transit ([BRT](#)).
- Comprehensive Economic Development Strategy for southeastern Wisconsin (File No. [21-607](#)).
- County Park and Open Space [Planning](#).
- Coastal Management [Guidelines](#) and related natural resources work.
- SEWRPC's participation on the County's [Paratransit Task Force](#).

Section 4

Capital Improvements

2027 Capital Budget

87

Individual projects

\$110,527,280

Net County financing
(including Airport)

\$162,318,563

Total expenditure
appropriation

Capital Finance Summary

2027 Recommended Capital Budget: expenditures, reimbursement revenue and County financing

Item	Non-Airport	Airport	Combined
Total number of projects	76	11	87
Total expenditures	\$115,239,423	\$47,079,140	\$162,318,563
Total reimbursement revenues	\$32,983,386	\$18,807,897	\$51,791,283
Net County financing	\$82,256,037	\$28,271,243	\$110,527,280
General obligation bonds	\$58,018,832	\$0	\$58,018,832
Property tax levy	\$24,237,205	\$0	\$24,237,205
Sales tax revenue	\$0	\$0	\$0
Debt Service Reserve	\$0	\$0	\$0
Airport revenue bonds	\$0	\$21,724,626	\$21,724,626
Airport reserve and Passenger Facility Charges	\$0	\$6,546,617	\$6,546,617
Total financing	\$82,256,037	\$28,271,243	\$110,527,280

Rows after Net County financing show how it is financed and add to that total.

The Office of the Comptroller's reconciliation showed:

- 87 Recommended Budget subprojects.
- 84 were recommended or otherwise supported by the Capital Improvements Committee (CIC).
- Three were included by the County Executive in addition to those recommended by the CIC.
- No CIC-recommended 2027 project was omitted entirely.
- Five CIC-supported projects had a change in County financing.

A CIC Comparison Table is available in Appendix A.

Administrative Function

8 projects

1700 – WG – County Grounds

- 2 projects
- 2027 Capital Expenditure: \$5,095,090
 - \$5,095,090 from general obligation bonds

WG004201 – Vel Phillips HVAC

- Expenditure: \$4,153,180
- Revenue Reimbursement: \$0

Net County Commitment: \$4,153,180 from general obligation bonds

Construction funding will replace the Vel Phillips facility's 20- to 25-year-old building automation and HVAC controls, which run on unsupported software and cause more than half of the building to operate at full capacity. The department expects improved system efficiency and lower operating costs.

WG004501 – Facilities West (Lapham) – Parking Lot

- Expenditure: \$941,910
- Revenue Reimbursement: \$0
- Net County Commitment: \$941,910 from general obligation bonds

The roughly 40,000-square-foot Facilities West (Lapham) parking lot, which must be maintained as an impermeable cap under state environmental requirements, will be reconstructed along with loading dock ramps and storm sewer.

1750 – WC – Courthouse Complex

- 4 projects
- 2027 Capital Expenditure: \$17,184,392
 - \$635,990 from general obligation bonds
 - \$16,548,402 from property tax levy

WC030601 – CJF – Light Controls Renovation

- Expenditure: \$224,940
- Revenue Reimbursement: \$0
- Net County Commitment: \$224,940 from general obligation bonds

This project involves rewiring the existing cell lighting system so that lighting controls are relocated to the officers' workstation using current technology. This upgrade is recommended in the Creative Corrections

– Correctional Management Review of the Milwaukee County Jail (File No. [24-960](#)) and is also a recommendation of the Department of Corrections State Jail Inspector.

Currently, occupants control the lighting in their assigned cells, which limits staff’s ability to maintain clear and consistent visual observation of occupants. Occupants have also tampered with the lighting fixtures by inserting metal objects into the fixtures, causing circuit breaker disruptions and resulting in repeated maintenance service calls. This tampering creates significant safety concerns, as interference with electrical fixtures can result in electrical hazards, including the risk of electrocution. The scope of work includes renovating the CJF detention pods for safety, as well as finalizing the design and implementing a lighting and power control system for the CJF. This project was not included in the Capital Improvements Committee’s recommendations but was incorporated into the Recommended Budget.

WC030801 – CJF – Safe Rooms Retrofit

- Expenditure: \$728,402
- Revenue Reimbursement: \$0
- Net County Commitment: \$728,402 from property tax levy

This capital project involves retrofitting existing cells and spaces within the Mental Health Unit (SNC #1), Housing Unit 4D recreation cell #3, and the 4A gym to create designated Safe Rooms. This project is a recommendation from the Creative Corrections Correctional Management Review of the Milwaukee County Jail (File No. [24-960](#)). This project will improve safety and security at the Milwaukee County Jail for both occupants and staff by providing a designated, controlled environment for individuals who are experiencing a mental health crisis or are at risk of self-harm. The creation of Safe Rooms will provide an appropriate space for occupants who are currently unable to ensure their own safety and will help prevent potential deaths in custody.

The scope of work includes construction “safe room” modifications to three second-floor cells in the CJF for temporary holding to prevent self-harm, pursuant to recommendations from the 2024 safety audit. Considerations include retrofitting the safe door, toilet, sink, windows, bars, ceiling, walls, bed, HVAC, lighting, and sprinkler system. The design for intercom and cameras in each safe room, plus integration with the existing floor control system, is also included, as well as finishing fourth-floor room design, if needed.

WC031501 – CJF – Life Detection Sensors

- Expenditure: \$411,050
- Revenue Reimbursement: \$0
- Net County Commitment: \$411,050 from general obligation bonds

Many occupants entering the facility present with significant health challenges, including mental health conditions, substance withdrawal, or other physical health concerns that require close observation and care. This capital project would provide continuous 24-hour monitoring of an occupant’s vital signs, including heart rate and respiratory rate. If a significant change is detected, the system would immediately alert medical staff and trigger a faster response. The scope of work includes buying and installing 30 to 35 life detection sensors in the Mental Health area and the Special Medical Unit.

WC027602 – IJCC: Courthouse Complex Owner Construction

- Expenditure: \$15,820,000
- Revenue Reimbursement: \$0
- Net County Commitment: \$15,820,000 from property tax levy

The existing Public Safety Building does not meet current design standards for courtroom facilities, including separate paths of travel for different users, and it has extensive deferred maintenance needs and significant underutilized space. Planning for its replacement has been underway in phases since 2015. The project will demolish the Public Safety Building, build a new Courthouse in the same footprint, and renovate and modernize the Historic Courthouse. Staff and court functions will move to renovated Historic Courthouse space or leased off-site space during construction and return afterward. The 2027 work focuses on planning and design, leasing off-site and swing space, relocating select staff and functions, and demolishing the Public Safety Building.

1770 – WI – Information Management

- 2 projects
- 2027 Capital Expenditure: \$4,248,546
 - \$3,498,982 from property tax levy
 - \$749,564 from non-county revenue

WI020904 – Technology Lifecycle Replacements – IMSD – Phase 4

- Expenditure: \$1,750,000
- Revenue Reimbursement: \$0
- Net County Commitment: \$1,750,000 from property tax levy

The scope of this project includes lifecycle replacement and deployment of end-user devices (e.g., laptops, desktops, etc.) and network equipment (e.g., switches, routers, wireless access points, etc.) based on IMSD's asset tracking and end-of-life status, as included in the five-year Capital Improvements Plan. Projected costs for 2027 increase significantly due to two factors:

1. Significant cost increases from vendors for hardware, on the order of 40% to 70%, due to memory and other supply chain cost increases
2. A large number of assets approaching end of life

The departmental request for this project was \$7,268,855, but the amount was modified during the CIC process and recommended for approval at \$1,750,000.

WI022001 – Election Equipment Replacements

- Expenditure: \$2,498,546
- Revenue Reimbursement: \$749,564 from local municipalities
- Net County Commitment: \$1,748,982 from property tax levy

In 2015, Milwaukee County and its municipalities centralized election programming to reduce costs, standardize processes, and modernize voting systems, leading to a multi-year project to replace aging equipment and meet federal Voluntary Voting System Guidelines (VMSG) 2.0. Beginning in 2027, the County will replace DS200 tabulators, upgrade election software, and implement other system updates. Major equipment replacements will continue through 2030 to ensure secure, accessible, and efficient elections ahead of the 2028 presidential cycle. The department's original request for this project was \$2,605,390, to be funded entirely by the County. During the CIC process, however, the Clerk negotiated cost-sharing agreements with County municipalities, which will also benefit from the new equipment. As a result, the CIC recommended County funding of \$1,445,648, contingent on commitments from the municipalities to share project costs and assume responsibility for fees, subscriptions, and maintenance. The Recommended Budget subsequently increased the County investment to \$1,748,982. The project scope includes hardware replacement, installation, training, and one-year warranties, with ongoing maintenance costs assigned to each jurisdiction.

Public Safety Function

6 projects

1800 – WJ – Community Reintegration Center

- 5 projects
- 2027 Capital Expenditure: \$3,113,230
 - \$3,113,230 from general obligation bonds

WJ011001 – CRC Boiler House Repair Structural Slab

- Expenditure: \$1,244,430
- Revenue Reimbursement: \$0
- Net County Commitment: \$1,244,430 from general obligation bonds

The concrete floor slab in the Building Link between the Boiler House and Main Facility is deteriorating, with localized failures and broader areas in poor condition. The scope of work includes full replacement of the concrete structural slab between the Boiler House and the main facility at the CRC.

WJ011501 – CRC Chillers Repairs (600 and 400 Facilities)

- Expenditure: \$967,670
- Revenue Reimbursement: \$0
- Net County Commitment: \$967,670 from general obligation bonds

The current chillers and associated pumps at the CRC are reaching the end of their useful life. The scope of work for this project includes removing the current two chillers from the sub-basement and replacing them with new chillers and all necessary ancillary parts, as well as connecting them to the building automation system and existing chilled water piping.

WJ011601 – CRC Powerhouse Windows

- Expenditure: \$403,250
- Revenue Reimbursement: \$0
- Net County Commitment: \$403,250 from general obligation bonds

This project is to replace the windows on the CRC Powerhouse, which have far exceeded their useful life and are now threatening the structural integrity of the building.

WJ012101 – CRC 600 and 400 Bed Dormitory Roof

- Expenditure: \$347,880
- Revenue Reimbursement: \$0
- Net County Commitment: \$347,880 from general obligation bonds

The roofs of the 600 & 400 Bed Dormitory Buildings located at the Community Reintegration Center (CRC) have reached the end of their 25-year lifespan, leading to significant deterioration and ongoing structural issues. The scope of work includes the design and planning of CRC's 600 & 400 Bed Dormitory Roof. The design is to be based on a complete roof tear-off and replacement of the 120,100-square foot area. This includes replacing roof insulation with improved thermal performance, overflow scuppers, roof drains, guard rails where required and evaluation of structure for potential future solar array. This project was not included in the Capital Improvements Committee's recommendations but was incorporated into the Recommended Budget.

WJ012401 – CRC Back-Up Generator Replacement

- Expenditure: \$150,000
- Revenue Reimbursement: \$0
- Net County Commitment: \$150,000 from general obligation bonds

This project continues the replacement of the emergency generator at the CRC, which was included in the 2026 Adopted Budget. In 2027, the scope of work includes construction of the quick disconnect socket and emergency connection box for the generator system. This will prevent costly renovation work in the future.

1830 – WR – Sheriff

- 1 project
- 2027 Capital Expenditure: \$283,166
 - \$283,166 from property tax levy

WR021601 – CJF – Camera Replacements

- Expenditure: \$283,166
- Revenue Reimbursement: \$0

Net County Commitment: \$283,166 from property tax levy

This project replaces end-of-life surveillance cameras to improve visual coverage, enhance safety, and reduce risk liability within the Milwaukee County Jail, Courthouse and surrounding perimeters. The current system began replacement under the 2015 capital project WO44701 – CCFC Camera System. The scope of work includes purchasing and installing approximately 116 new cameras and mounts to replace failing end-of-life units, reusing existing licenses, storage, and Cat6 cabling, while removing and disposing of old equipment to reduce video loss and County risk.

Transportation Function

29 projects

1200 – WH – Highways and Bridges

- 10 projects
- CTH = County Trunk Highway
- STH = State Trunk Highway
- 2027 Capital Expenditure: \$12,077,331
 - \$6,032,429 from general obligation bonds
 - \$6,044,902 from non-county revenue

WH026101 – S. 76th St. (CTH U) S. Creekview Ct. to W. High St.

- Expenditure: \$4,650,000
- Revenue Reimbursement: \$1,643,688 from state and \$200,000 from local
- Net County Commitment: \$2,806,312 from general obligation bonds

The scope of work for this project is the construction phase of the reconstruction of a 1.40-mile segment of S. 76th St. (CTH U) from S. Creekview Ct. to W. High St. with consideration of bicycle and pedestrian accommodations. The State funding from Wisconsin Department of Transportation (WisDOT) under the County Highway Improvement Program (CHI) is a maximum of \$1,643,688 for eligible project costs.

WH026501 – W. College Ave. (CTH ZZ) – S. 26th St. to S. Howell Ave.

- Expenditure: \$415,000
- Revenue Reimbursement: \$332,000 from federal
- Net County Commitment: \$83,000 from general obligation bonds

The scope of work includes the continuation of the design phase and start of the right-of-way acquisition phase for a 1.5-mile segment of W. College Ave. (CTH ZZ) from S. 26th St. to S. Howell Ave. The Wisconsin Department of Transportation (WisDOT) under the Surface Transportation Program (STP) approved funding of \$1.77 million where 80% (\$1.41 million) is the Federal share and 20% (\$353,000) is the Milwaukee County share for the design and right-of-way acquisition phases for the project. The construction phase funding of \$9.3 million for the project is pending approval in 2026 by WisDOT where 80% (\$7.44 million) is the Federal Share and 20% (\$1.86 million) is the Milwaukee County share.

WH026701 – W. Silver Spring Dr. (CTH E) – N. 124th St. to W. Appleton Ave.

- Expenditure: \$800,000
- Revenue Reimbursement: \$640,000 from federal
- Net County Commitment: \$160,000 from general obligation bonds

The scope of work includes continuation of the design phase and the right-of-way acquisition phase for a 1.3-mile segment of W. Silver Spring Dr. (CTH E) from N. 124th St. to W. Appleton Ave. (STH 175). The

Wisconsin Department of Transportation (WisDOT) under the Surface Transportation Program (STP) approved Federal funding for a total estimated cost of \$12.55 million where the Federal share is \$10.04 million and the County share is \$2.51 million.

WH026801 – S. 76th St. (CTH U) – W. Layton Ave. to W. Howard Ave. Reconstruction

- Expenditure: \$375,000
- Revenue Reimbursement: \$300,000 from federal
- Net County Commitment: \$75,000 from general obligation bonds

The scope of work includes the continuation of the design phase for a 1-mile segment of S. 76th St. (CTH U) from W. Layton Ave. to W. Howard Ave. The Wisconsin Department of Transportation (WisDOT) under the Surface Transportation Program (STP) approved Federal funding for a total estimated cost of \$9.33 million where 80% (\$7.46 million) is the Federal share and 20% (\$1.87 million) is the Milwaukee County share.

WH026901 – W. Hampton Ave. (CTH EE) – N. 92nd St. to N. 76th St. Reconstruction

- Expenditure: \$500,000
- Revenue Reimbursement: \$0
- Net County Commitment: \$500,000 from general obligation bonds

The scope of work includes the start of the design phase for W. Hampton Ave. (CTH EE) from N. 92nd St. to N. 76th St. The State funding from Wisconsin Department of Transportation (WisDOT) under the County Highway Improvement Program (CHI) is a maximum of \$1.58 million for eligible project costs.

WH028601 – W. Ryan Rd. (CTH H) – S. 96th St. to STH 100 Reconstruction

- Expenditure: \$2,200,000
- Revenue Reimbursement: \$905,116 from state funding
- Net County Commitment: \$1,294,884 from general obligation bonds

The scope of work includes the construction phase for W. Ryan Rd. (CTH H) from S. 96th St. to STH 100. The State funding from Wisconsin Department of Transportation (WisDOT) under the County Highway Improvement Program Discretionary (CHID) is a maximum of \$905,116 for eligible project costs.

WH028701 – S. 13th St. (CTH V) – Oakwood Rd. to W. Puetz Rd. Reconstruction

- Expenditure: \$350,000
- Revenue Reimbursement: \$0
- Net County Commitment: \$350,000 from general obligation bonds

The scope of work includes the continuation of the design phase and start of the right-of-way acquisition phase for S. 13th St. (CTH V) from W. Oakwood Rd. to W. Puetz Rd. The overall sub-project scope of work includes the reconstruction of a 1.4-mile segment of S. 13th St. (CTH V) from W. Oakwood Rd. to W. Puetz Rd. with consideration of bicycle and pedestrian accommodations. The State funding from Wisconsin Department of Transportation (WisDOT) under the County Highway Improvement Program Supplemental (CHIS) is a maximum of \$2.59 million for eligible project costs.

WH028801 – W. Good Hope Rd. (CTH PP) – N. Teutonia Ave. to I-43 Reconstruction

- Expenditure: \$1,200,000
- Revenue Reimbursement: \$960,000 from federal
- Net County Commitment: \$240,000 from general obligation bonds

The scope of work includes the start of the design phase for a 2-mile segment of W. Good Hope Rd. (CTH PP) from N. Teutonia Ave. to I-43. The overall sub-project scope of work includes the reconstruction of W. Good Hope Rd. (CTH PP) from N. Teutonia Ave. to I-43, including consideration of bicycle and pedestrian accommodations and appropriate traffic calming measures. The Wisconsin Department of Transportation (WisDOT) under the Surface Transportation Program (STP) approved the design and right-of-way acquisition phases for the project for a total of \$5.5 million where 80% (\$4.4 million) is the Federal share and 20% (\$1.1 million) is the County share.

WH029101 – Good Hope Rd. (CTH PP) – N. 76th St. to 0.08 Miles East

- Expenditure: \$1,187,331
- Revenue Reimbursement: \$1,064,098 from federal
- Net County Commitment: \$123,233 from general obligation bonds

The scope of work includes the construction phase for the W. Good Hope Rd. (CTH PP) project from N. 76th St. to 0.08 miles east. The overall project scope of work includes median modifications which would close the first median opening east of the intersection of N. 76th St. (STH 181) & W. Good Hope Rd. (CTH PP) and restrict movements to a left-in, right-in, and right-out to the adjacent median opening. It also includes a new eastbound left-turn lane and reconstructing the existing westbound left-turn lane with improved sight distances, enhancing visibility and minimizing conflicting movements. Federal funding from Wisconsin Department of Transportation (WisDOT) under the Highway Safety Improvement Program (HSIP) was approved for a total estimated cost of \$1.39 million where the Federal share is \$1.25 million and the County share is \$143,833.

WH029501 – W. Oklahoma Ave. (CTH NN) – S. 114th St. to S. 108th St. Reconstruction

- Expenditure: \$400,000
- Revenue Reimbursement: \$0
- Net County Commitment: \$400,000 from general obligation bonds

The scope of work includes the start of the design phase for W. Oklahoma Ave. (CTH NN) from S. 114th St. to S. 108th St. The overall sub-project scope of work includes the reconstruction of a 0.4-mile segment of W. Oklahoma Ave. (CTH NN) from S. 114th St. to S. 108th St. with consideration of bicycle and pedestrian accommodations and appropriate traffic calming measures. The State funding from Wisconsin Department of Transportation (WisDOT) under the County Highway Improvement Program Supplemental (CHIS) is a maximum of \$2.61 million for eligible project costs where 90% (\$2.35 million) is the State share and 10% (\$261,019) is the County share.

1250 – WT – Transit

- 4 projects
- 2027 Capital Expenditure: \$1,795,450
 - \$525,890 from general obligation bonds
 - \$1,269,560 from non-county revenue

WT016701 – Concrete Yard and Parking Lot – Hillside – Fleet Maintenance Building

- Expenditure: \$473,240
- Revenue Reimbursement: \$378,592 from federal
- Net County Commitment: \$94,648 from general obligation bonds

The concrete at the Fleet Maintenance building is original to the facility and is severely damaged. The scope of work includes planning and design for replacement of the concrete pavement (and related utilities and equipment) for the entire transit garage site.

WT016901 – Roof Replacement – Fond du Lac Site – Maintenance Building

- Expenditure: \$123,210
- Revenue Reimbursement: \$98,568 from federal
- Net County Commitment: \$24,642 from general obligation bonds

The roof at the Fond du Lac (FDL) Maintenance Building has reached the end of its useful life, is prone to leaking, and has a significant bird problem. The scope of work includes design and planning of roof replacement on the FDL Maintenance Building.

WT017001 – Roof Replacement – Kinnickinnic Site – Maintenance and Operations Buildings

- Expenditure: \$208,500
- Revenue Reimbursement: \$0
- Net County Commitment: \$208,500 from general obligation bonds

The roofs on the Kinnickinnic (KK) Operating Building and the Maintenance Building have reached end of life and are leaking. The scope of work includes the design and planning for a complete tear-off and roof replacement on the two buildings. This project was not included in the Capital Improvements Committee's recommendations but was incorporated into the Recommended Budget.

WT017901 – Driver Barrier Upgrades Phase 1 (Gilligs only)

- Expenditure: \$990,500
- Revenue Reimbursement: \$792,400 from federal
- Net County Commitment: \$198,100 from general obligation bonds

MCTS has steadily strengthened security by upgrading operator barriers, installing improved shield prototypes in 2026, and receiving strong support from operators and their union, who view the larger shields as an important protection against assaults. With assaults already declining, MCTS believes

continued investment in full operator shields will further enhance safety and safeguard its workforce. The 2027 project will retrofit approximately 70 Gillig series buses with new, larger barriers as part of this ongoing commitment to operator security.

1275 – WF – Fleet

- 2 projects
- 2027 Capital Expenditure: \$3,835,970
 - \$3,835,970 from general obligation bonds

WF062101 – Fleet Central Garage Boiler Replacement

- Expenditure: \$99,970
- Revenue Reimbursement: \$0
- Net County Commitment: \$99,970 from general obligation bonds

The DOT Fleet Management administration building, garage, and MCSO substation are currently heated with five outdated boilers installed in 2013, and all have either experienced catastrophic failure or are expected to fail soon. Replacing all five boilers is the recommended option for reliable heating at this 24-hour emergency facility. The scope of work includes designs to replace the existing boilers for the garage and mechanics bays. This may include ancillary systems such as electric, pumping, piping, ducts, valves, and controls. Assets will be reused, if possible, such as hot water distribution.

WF061901 – Countywide Vehicle and Equipment Replacement (CRNT) – 2027

- Expenditure: \$3,736,000
- Revenue Reimbursement: \$0
- Net County Commitment: \$3,736,000 from general obligation bonds

This project includes vehicle and equipment replacement for all County departments except for Transit and the Airport which are funded differently. All vehicle and equipment replacement requests have been consolidated to one project to provide Fleet Management with more control over replacement prioritization to keep departmental operating costs down.

2027 Countywide Vehicle and Equipment Replacements

Vehicles and equipment funded by capital project WF061901, by department

Department	Equipment	Number	Total cost
District Attorney	SUV 4x4	3	\$135,000
	Total, District Attorney	3	\$135,000
Parks, Recreation and Culture	Greens Mower	13	\$910,000
	Pickup Truck 4x4 with Plow	8	\$536,000
	11-Foot Rotary Mower	6	\$600,000
	Wood Chipper	2	\$200,000
	Pickup Truck 4x4 with Utility Body	1	\$75,000
	Pickup Truck 4x4	1	\$55,000
	Total, Parks, Recreation and Culture	31	\$2,376,000
Sheriff	Squad SUV	8	\$840,000
	SUV 4x4	3	\$205,000
	Cargo Van	1	\$100,000
	Total, Sheriff	12	\$1,145,000
Zoo	Skid Steer	1	\$80,000
	Total, Zoo	1	\$80,000
	Grand total	47	\$3,736,000

SUV = sport utility vehicle; 4x4 = four-wheel drive.

1300 – WA – Airport

- 11 projects
- 2027 Capital Expenditure: \$47,079,140
 - \$28,271,243 from airport revenue funds
 - \$18,807,897 from non-county revenue

WA045601 – MKE Baggage Handling Control System Replacement

- Expenditure: \$16,402,650
- Revenue Reimbursement: \$0
- Net County Commitment: \$16,402,650 from airport revenue funds

The purpose of this project is to modernize and extend the operational life of the Baggage Handling System at Milwaukee Mitchell International Airport. The system is currently at or near the end of its service life and depends on obsolete communications infrastructure that is increasingly difficult to maintain and support. To ensure reliable, efficient, and resilient baggage operations, the project will upgrade key

conveyor equipment, including makeup carousels, belt diverters, controls hardware, and related communications infrastructure. The scope of work includes procuring, installing, integrating, and commissioning these system improvements to support long-term performance and maintenance.

WA041801 – MKE Rehabilitate Taxiway W, Runway 1R/19L South of Taxiway W

- Expenditure: \$12,866,210
- Revenue Reimbursement: \$11,257,934 from state and federal funding
- Net County Commitment: \$1,608,276 from airport revenue funds

This project covers the construction phase of rehabilitating Taxiway W, Runway 1R/19L south of Taxiway W, and Taxiway S east of Runway 1L, as well as converting the portion of Runway 1R/19L south of Taxiway W into a taxiway. It addresses needs identified in Milwaukee Mitchell International Airport's master plan and airport layout future state, with funding provided through a combination of federal, state, and Passenger Facility Charge Bond sources. The scope of work includes laying pavement, installing drainage, airfield electrical work, pavement markings, and grading as needed.

WA042101 – MKE Remove Runway 1R/19L (North of Taxiway W)

- Expenditure: \$7,403,650
- Revenue Reimbursement: \$6,478,194 from state and federal funding
- Net County Commitment: \$924,456 from airport revenue funds

This project covers the construction phase for removing Runway 1R/19L at Milwaukee Mitchell International Airport, along with associated infrastructure and the related improvements required after its removal, including drainage, signage, and pavement markings. It supports needs identified in the airport's master plan and airport layout future state, with funding provided through a combination of Federal, State, and Passenger Facility Charge PayGo sources. The project includes pavement removal and replacement, both asphalt and concrete, as well as drainage upgrades, airfield electrical work, grading, and updated markings as needed.

WA043401 – MWC Obstruction Removal

- Expenditure: \$360,000
- Revenue Reimbursement: \$0
- Net County Commitment: \$360,000 from airport revenue funds

This project funds the construction phase of obstruction removals at Lawrence J. Timmerman Airport (MWC), involving the removal of identified objects—primarily trees—that penetrate or affect protected airspace surfaces, along with the required survey documentation. Developed from the 2022 Obstacle Assessment for Timmerman Airport, the work includes field verification and identification of obstructing trees, tree cutting and trimming, clearing, stump removal, and site restoration as needed, in accordance with Federal Aviation Administration standards. The project is supported by the Airport Development Fund.

WA043501 – MKE Car Rental Lobby and Bathrooms Renovation

- Expenditure: \$1,898,080
- Revenue Reimbursement: \$0
- Net County Commitment: \$1,898,080 from airport revenue funds

This project funds the construction phase to fully rehabilitate the rental car lobby and bathroom areas in the parking structure at Milwaukee Mitchell International Airport. These areas have not been updated in more than 20 years and were identified in a 2021 consultant study as needing complete updates. Supported by the Customer Facility Charge reserve, the scope of work includes replacing and upgrading wall and floor finishes, light fixtures, plumbing fixtures, toilet partitions, and drinking fountains in the bathrooms, as well as completing the full renewal of the lobby area to ensure these high-traffic spaces remain functional and up to current standards.

WA043701 – MKE Saver Lot A Parking Rehabilitation

- Expenditure: \$3,713,700
- Revenue Reimbursement: \$0
- Net County Commitment: \$3,713,700 from airport revenue funds

This project funds the construction phase for rehabilitating Saver Lot A at Milwaukee Mitchell International Airport. The pavement in this lot has exceeded its useful life, has not been updated in more than 20 years, and now shows widespread failure such as alligator cracking that can no longer be addressed through patching. Supported by airline rate-backed revenue bonds, the scope of work includes pavement rehabilitation, subgrade repair, underground utility improvements, fencing, pavement markings, and any other associated tasks needed to complete the lot's reconstruction.

WA043901 – MKE Paging System Replacement

- Expenditure: \$756,000
- Revenue Reimbursement: \$0
- Net County Commitment: \$756,000 from airport revenue funds

This project funds the replacement, upgrade, and modernization of the paging systems at Milwaukee Mitchell International Airport, where existing equipment has exceeded its useful life and is at risk of losing manufacturer support. This system is critical to airport safety and security, as it provides communication and public announcements throughout the airport. This project will install current-generation technology, including new servers, audio power amplifiers, microphone stations, and related components. Supported by the Airport Development Fund Reserve, this effort is the final phase of a multi-year modernization program that began in 2025 and will conclude in 2027 with this project.

WA044603 – MKE Parking Structure Rehabilitation – Phase 3

- Expenditure: \$1,416,000
- Revenue Reimbursement: \$0
- Net County Commitment: \$1,416,000 from airport revenue funds

This project funds the third construction phase for repairing post-tensioned tendons and rehabilitating or adding traffic-bearing concrete membranes in the parking structure at Milwaukee Mitchell International Airport. The parking garage is critical to airport operations, and the need for these repairs was identified in a 2021 study. The testing within the study identified areas of high chloride levels within the concrete, and other signs of water migration such as efflorescence. This project will include post-tensioned reinforcement repairs, membrane renewal or installation of new membranes, and expansion-joint repairs or replacements as needed. The project is supported by both the Airport Development Fund Reserve and the Customer Facility Charge Reserve accounts.

WA045701 – MKE Concourse D Floor Replacement (High Traffic Areas)

- Expenditure: \$352,100
- Revenue Reimbursement: \$0
- Net County Commitment: \$352,100 from airport revenue funds

This project funds the design phase to replace the existing carpet in the high-traffic areas of Concourse D at Milwaukee Mitchell International Airport. The carpet will be replaced with a more durable hard-surface flooring system, addressing the frequent 3–5-year replacement cycle, high maintenance costs, and passenger requests for surfaces that improve mobility with roller bags. Supported by the Airport Development Fund, the scope of work includes designing hard-surface flooring areas as identified within the Concourse D stem, hammerhead, and Transportation Security Administration (TSA) screening areas.

WA045801 – MKE Airport IT Networking Access Replacement

- Expenditure: \$811,500
- Revenue Reimbursement: \$0
- Net County Commitment: \$811,500 from airport revenue funds

This project funds the replacement and modernization of the network access switch infrastructure at Milwaukee Mitchell International Airport. The existing Cisco switches have reached the end of their useful life and are nearing or exceeding manufacturer support limits, creating operational and maintenance risks for the airport's critical network. To improve reliability, security, and performance, this project includes removing outdated switches, installing modern fully supported equipment, migrating network connections and services, updating configurations, and integrating the new switches into the existing network environment. The project is supported by the Capital Improvement Reserve and is intended to reduce the risk of service disruptions affecting airport operations, airlines, passengers, emergency services, security systems, and communications infrastructure.

WA046001 – MWC Security and Wildlife Perimeter Fencing Replacement

- Expenditure: \$1,099,250
- Revenue Reimbursement: \$1,071,769 from state and federal funding
- Net County Commitment: \$27,481 from airport revenue funds

This project will remove and replace the existing six-foot-high perimeter fence with barbed wire along the north and west property lines at Lawrence J. Timmerman Airport. This fencing, much of it original, is beyond its useful life and no longer meets Federal Aviation Administration standards. The upgraded chain-link fencing will be eight feet high with three strands of barbed wire to improve security and better prevent wildlife from entering the airfield. The scope of work includes removing the existing fence and installing the new perimeter fencing, along with any necessary gate modifications, grading, clearing, restoration, and other incidental tasks as needed.

1850 – WO – Other Agencies

- 1 project
- 2027 Capital Expenditure: \$25,510,075
 - \$24,919,360 from non-county revenue
 - \$590,715 from property tax levy

WO066101 – Traffic Safety – SS4A Investing in Vision Zero for All

- Expenditure: \$25,510,075
- Revenue Reimbursement: \$24,919,360 from federal revenue
- Net County Commitment: \$590,715 from property tax levy

Milwaukee County was awarded \$24.9 million in federal Safe Streets and Roads for All (SS4A) funding, the third-largest award in the nation, to improve safety along ten Corridors of Concern in partnership with five municipalities. This five-year project will fund pedestrian and intersection improvements designed to reduce traffic speeds and prevent fatal and serious injury crashes. In 2027, the project will focus on finalizing grant agreements, surveying project areas, developing preliminary designs, and beginning public engagement. The grant also includes funding for a safety study of W. Lincoln Avenue in West Allis and a countywide “Road to Vision Zero” progress report.

1375 – WV – Environmental

- 1 project
- 2027 Capital Expenditure: \$270,280
 - \$270,280 from property tax levy

WV006101 – Countywide Sanitary Sewers Repairs – 2027

- Expenditure: \$270,280
- Revenue Reimbursement: \$0
- Net County Commitment: \$270,280 from property tax levy

In 2004, Milwaukee County received a Notice of Violation from the Wisconsin Department of Natural Resources (WDNR) for alleged noncompliance with its sanitary sewer overflow permit, leading to a 2006 stipulated settlement requiring ongoing improvements to reduce clear-water inflow and infiltration. Under this agreement, the County must inspect its sanitary sewer system every five years and correct deficiencies within 18 months, supported by annual inspections of a portion of pipes and manholes. The 2027 sub-project continues this work by reviewing inspection results, identifying required repairs, and completing tasks such as manhole restoration, pipe lining, grouting, root removal, and replacements. These efforts improve system reliability and reduce energy use by limiting excess water entering the sewer system.

Health and Human Services Function

6 projects

1625 – WS – Human Services

- 5 projects
- 2027 Capital Expenditure: \$3,600,520
 - \$3,600,520 from general obligation bonds

WS014406 – Senior Centers Fire Protection System

- Expenditure: \$945,660
- Revenue Reimbursement: \$0
- Net County Commitment: \$945,660 from general obligation bonds

The scope of work for this project is the replacement of obsolete fire alarm systems and any ancillary connected systems at three Milwaukee County senior centers: Clinton Rose, Wilson Park and Washington Park Senior Centers. Existing systems have exceeded their useful life and may not reliably communicate alarm conditions throughout the buildings or to emergency monitoring services.

WS015201 – Clinton Rose Senior Center Chiller

- Expenditure: \$982,650
- Revenue Reimbursement: \$0
- Net County Commitment: \$982,650 from general obligation bonds

The scope of work includes replacement of the 30-year-old water-cooled chiller at Clinton Rose Senior Center. The existing chiller is a 100-ton water-cooled unit with a cooling tower on the roof. This will be replaced with a 90-ton Trane CGAM air-cooled scroll chiller on a concrete pad on the west side of the building. Fencing and bollards will be installed for chiller protection and security. The project also includes electrical, controls, site work, and abatement.

WS015801 – Wilson Senior Center Siding

- Expenditure: \$420,310
- Revenue Reimbursement: \$0
- Net County Commitment: \$420,310 from general obligation bonds

The current exterior finish has exceeded its useful life expectancy and is showing significant deterioration, resulting in weather infiltration and intrusion by wildlife. The proposed project will remove the deteriorated siding and replace it with modern engineered exterior siding systems designed to provide improved durability, weather resistance, and thermal performance. The project also includes replacement of the greenhouse glazing located on the south side of the building. These improvements will restore the integrity of the building envelope, extend the service life of the facility, improve energy efficiency, and ensure a safe and functional environment for vulnerable senior occupants.

WS016001 – Washington Senior Center Improvements

- Expenditure: \$968,300
- Revenue Reimbursement: \$0
- Net County Commitment: \$968,300 from general obligation bonds

Windows and doors at the Washington Senior Center have deteriorated due to rotting framing, causing portions of the systems to sink vertically and create large gaps at the tops of the assemblies. This project will replace the deteriorated window and door systems with modern, durable assemblies that restore the integrity of the building envelope. The replacement will reduce air infiltration, improve indoor air quality, and enhance comfort and safety for the vulnerable elderly occupants. Additionally, the project will reduce strain on the HVAC system, improve energy efficiency, and lower utility costs, ensuring a safer and more functional environment for all building users.

WS016201 – Clinton Rose Senior Center HVAC

- Expenditure: \$283,600
- Revenue Reimbursement: \$0
- Net County Commitment: \$283,600 from general obligation bonds

The existing unit ventilators at the Clinton Rose Senior Center have exceeded their expected service life and are experiencing frequent failures due to obsolete and deteriorating components. The scope of work includes demolition and replacement of the existing unit ventilators at the Clinton Rose Senior Center. This includes the unit ventilators that were not replaced in the full building remodel grant project.

1810 – WD – Office for Persons with Disabilities

- 1 project
- 2027 Capital Expenditure: \$1,219,260
 - \$1,219,260 from general obligation bonds

WD020201 – Wil-O-Way Underwood – New Splash Pad

- Expenditure: \$1,219,260
- Revenue Reimbursement: \$0
- Net County Commitment: \$1,219,260 from general obligation bonds

The Wil-O-Way (WOW) Underwood facility currently includes a wading pool that uses an outdated filtration system and has significant accessibility and usability challenges. The Office for Persons with Disabilities has developed a fully accessible, lower-maintenance splash pad design to replace the existing wading pool. The splash pad is designed for inclusive use, allowing individuals of all abilities to independently activate and engage with water features. This project will convert the existing WOW Underwood wading pool into an ADA-accessible splash pad and path and update the filtration system.

Parks, Recreation and Culture Function

38 projects

1400 – WP – Parks

- 28 projects
- 2027 Capital Expenditure: \$30,073,723
 - \$29,593,723 from general obligation bonds
 - \$480,000 from property tax levy

WP046801 – Sports Complex Make-Up Air (MUA)

- Expenditure: \$3,335,960
- Revenue Reimbursement: \$0
- Net County Commitment: \$3,335,960 from general obligation bonds

The 2027 scope of work includes replacing all nine rooftop units and associated electrical, controls, piping, ductwork, and any required abatement, along with site investigation to confirm makeup air unit locations. The new equipment will meet current American Society of Heating, Refrigerating and Air-Conditioning Engineers (ASHRAE) standards for energy efficiency and sustainability.

WP052301 – Lake Park Steel Arch Bridge

- Expenditure: \$307,880
- Revenue Reimbursement: \$0
- Net County Commitment: \$307,880 from general obligation bonds

The focus of this project is the rehabilitation of the historic Lake Park Steel Arch Bridge over the Locust Street Ravine, built in 1893. The bridge is wide enough to carry vehicular traffic but has been closed to vehicles for years due to the reconfiguration of roadways in the park and concern over structural integrity. Past inspections have recommended full rehabilitation or replacement, and the bridge, along with its degraded connecting walkways, has been identified as a high-priority for repair requiring dedicated funding due to its historical nature.

This project includes planning and design for the rehabilitation of the Lake Park Steel Arch Bridge. The scope of the design includes partial demolition, preserving historic elements (the cast iron arch and rail), a new structure for pedestrian use only, and lighting and approach roadway restoration. Design of the rehabilitation or replacement of the bridge is being coordinated with historic preservation. Power needs to serve future camera installations will be evaluated in conjunction with lighting upgrades.

WP054001 – Root River Parkway-124th Morgan and RR Lincoln to Oklahoma-National

- Expenditure: \$447,530
- Revenue Reimbursement: \$0
- Net County Commitment: \$447,530 from general obligation bonds

This project focuses on planning and design for the full replacement of the Root River Parkway (west and east) between W Morgan Ave and W Lincoln. This is a major access route serving Greenfield Park, the Greenfield Park Golf Course, and Cool Waters. Pavement conditions along both the east and west segments of the parkway have been rated as “poor” or “very poor,” and require continual patching as well as traffic control for storm-related flooding. Storm sewer and roadway lighting systems are also in need of reconstruction. The project will develop design plans for new pavement, upgraded drainage and storm sewers, LED lighting, and potential utility replacements, incorporating stormwater best management practices, green infrastructure, natural areas restoration, and improved roadway connections. Replacement of municipal utilities such as sanitary sewers, water mains, storm sewers, and lighting will be coordinated with this project.

WP054501 – Whitnall Golf Course Irrigation

- Expenditure: \$3,081,140
- Revenue Reimbursement: \$0
- Net County Commitment: \$3,081,140 from general obligation bonds

The project provides updated irrigation for Whitnall Golf Course, building on earlier planning and design funding from the 2022 budget as well as adjustments made after ARPA funds were reassigned due to timing and feasibility issues. While ARPA funding originally covered irrigation and cart path work at multiple golf courses, Parks requested the redirection of Whitnall’s cart path funding toward essential golf infrastructure, including replacing its primary irrigation pump. The current project focuses on constructing new and replacement irrigation lines for holes 10–18 at Whitnall, with work planned for 2027.

WP054901 – Bender Boat Launch Reconfiguration

- Expenditure: \$671,900
- Revenue Reimbursement: \$0
- Net County Commitment: \$671,900 from general obligation bonds

The Bender Park boat launch requires a major redesign because shallow water and ongoing sediment buildup make it difficult for boaters to launch and safely access the harbor and Lake Michigan. Sedimentation has been a problem since the park opened in 1999, requiring repeated costly dredging to remove thousands of cubic yards of material. Sand moving south along the shoreline, known as littoral drift, continues to accumulate at the south end of the breakwater, causing repeated blockages.

To create a long-term, sustainable solution, this project will identify a launch and harbor configuration that reduces the frequency of dredging, prevents boat launch closures, and meets safe-harbor standards relied upon by Lake Michigan boaters. The revised plan is expected to significantly reduce how often dredging is needed, lowering long-term maintenance costs for the County. Conceptual designs are already complete, and these materials will be used along with additional analysis to develop a comprehensive engineering plan.

WP056601 – Dretzka Park Eliminate High Voltage

- Expenditure: \$957,360
- Revenue Reimbursement: \$0
- Net County Commitment: \$957,360 from general obligation bonds

The electrical system at Dretzka Park has exceeded its 50-year useful life and now requires urgent replacement. The site has experienced a leaking transformer and increasingly frequent blown high-voltage fuses on We Energies poles, leading to more power outages. Staff cannot safely work on the existing equipment because the system no longer meets clearance requirements. In addition, the high-voltage utility service runs through much of the park, adding complexity and increasing safety risks. A system failure could result in serious injury, fire hazards, groundwater contamination, or soil pollution.

Frequent outages affect the entire site—including the service yard, golf clubhouse, and irrigation pump—creating both safety concerns and revenue loss when golf operations are disrupted. This aging infrastructure is similar to the former electrical system at the Milwaukee County Courthouse, which required full replacement after a fire in 2013. The Parks Department is proactively addressing similar high-risk systems across the park network.

The project includes a comprehensive electrical system upgrade: demolishing outdated high-voltage equipment, installing new utility service from We Energies, and replacing all aging electrical panels. Planning is complete, and construction documents have reached the 90% design stage.

WP068201 – Whitnall Clubhouse HVAC Replacement and Kitchen-Bathroom Improvements

- Expenditure: \$1,598,370
- Revenue Reimbursement: \$0
- Net County Commitment: \$1,118,370 from general obligation bonds and \$480,000 from property tax levy

In 2016, Milwaukee County funded a project to replace the HVAC system serving the kitchen and dining area at the Whitnall Park Clubhouse. During design, the consultant determined that major kitchen upgrades were necessary to ensure the new HVAC system could operate efficiently. These upgrades also triggered required kitchen and ADA code compliance improvements, including kitchen modifications, new access ramps, and an ADA-accessible restroom. The County's VFA database identifies these systems as potentially critical repairs, underscoring the need for comprehensive updates.

Construction will include installing the new HVAC system and completing major kitchen upgrades, ADA access ramps, and the ADA-accessible bathroom. Updated HVAC controls coordinated with IMSD will also be included. The new HVAC equipment will be designed to meet current ASHRAE standards for energy efficiency and sustainability. Planning and 90% design work have already been completed.

An administrative appropriation transfer will be completed to properly align bond-eligible and non-bond-eligible components into the correct sub-projects.

WP070501 – Cool Waters Heaters

- Expenditure: \$1,054,500
- Revenue Reimbursement: \$0
- Net County Commitment: \$1,054,500 from general obligation bonds

Cool Waters in Greenfield Park is one of the County's premier aquatic park facilities. This project will upgrade the heating system, as the current heater and piping layout has operated inefficiently for years and caused extra maintenance and premature equipment wear. A 2008 study recommended converting the facility to a sealed combustion system. Design work was completed in 2025, and the project now moves into the construction phase. Work will include installing a double-wall heat exchanger, two new boilers, and all related plumbing, electrical, and mechanical components—such as ductwork, piping, pumps, valves, and a transformer upgrade—to create a more reliable and efficient heating system.

WP074101 – Schulz Aquatic Center – Pool Grating

- Expenditure: \$489,750
- Revenue Reimbursement: \$0
- Net County Commitment: \$489,750 from general obligation bonds

The Schulz Aquatic Center at Lincoln Park is one of the Parks' swimming sites, offering tube and body water slides, a lazy river, and a leisure pool with swimming, water basketball, and other amenities. This project will replace failing pool grates and repair aging gutter systems, as many components have reached the end of their useful life and are beginning to fail. After completing design work in 2025, the project now shifts to construction, including removing and replacing the grating system, repairing and waterproofing the concrete pool gutter, and installing new tile with a durable quartz aggregate finish to ensure the facility remains safe, functional, and reliable for visitors.

WP074201 – Greenfield Park – Eliminate High Voltage

- Expenditure: \$527,410
- Revenue Reimbursement: \$0
- Net County Commitment: \$527,410 from general obligation bonds

This project will replace the outdated high-voltage electrical system that powers the Greenfield Park mechanical building supporting the Cool Waters pool. This work is critical to address a safety risk similar to the system that failed at the courthouse in 2013 and resulted in a fire. Because the equipment is past its useful life and difficult to repair, and Parks has been working to eliminate high-voltage hazards system-wide, this project will remove the old system and install a new, safer We Energies power service. With planning and design nearly complete, this phase includes constructing and installing the updated electrical infrastructure.

WP074601 – Cooper Park – Parking Lot Redesign and Replacement

- Expenditure: \$1,800,000
- Revenue Reimbursement: \$0
- Net County Commitment: \$1,800,000 from general obligation bonds

This project will rebuild the deteriorated asphalt area in the northwest corner of Cooper Park, which was originally a basketball court but has long functioned as an informal parking lot. Because the area is difficult to navigate, no longer suited to its improvised use, and surrounded by ample street parking, this project will downsize the lot to what is needed for the park's nearby amenities. This location is also a voting site for two wards.

The scope of work includes constructing a smaller, properly designed asphalt lot with new striping, landscaping, lighting, stormwater improvements, curb and gutter, ADA upgrades, revised fencing, new signage, a service-vehicle barrier, a new shed, and evaluation of power needs for future cameras, creating a safer and more functional layout for both visitors and staff.

WP075101 – Brown Deer Tennis and Pickleball

- Expenditure: \$118,010
- Revenue Reimbursement: \$0
- Net County Commitment: \$118,010 from general obligation bonds

This project includes the design work needed to replace the deteriorated and unsafe tennis courts at Brown Deer Park, which have been closed to the public due to safety concerns. The plan calls for redesigning the area with a mix of four dedicated pickleball courts and two tennis courts that can also be used for pickleball, along with new LED lighting, fencing, seating, nets, windscreens, and a storage shed. The project will also evaluate any impact to the adjacent disc golf course and use sustainable construction practices, reusing and recycling existing asphalt where possible.

WP075201 – Simmons Baseball and Softball Fields Lighting

- Expenditure: \$2,346,610
- Revenue Reimbursement: \$0
- Net County Commitment: \$2,346,610 from general obligation bonds

This project will replace the outdated and unreliable lighting and electrical systems at Simmons Field and two nearby baseball fields, where aging high-voltage equipment, failing wiring, and old energy-intensive fixtures have caused frequent outages and safety issues. The City of Milwaukee's Bureau of Electrical Services maintains the current system and bills Milwaukee County for its services; however, the City lacks the manpower to perform the extensive repairs needed. This capital project will remove the failing electrical distribution and poles, install new We Energies service, add modern LED lighting and new scoreboards, and complete related site restoration. The work may also include installing cameras alongside the lighting upgrades to improve overall reliability and safety.

WP075401 – Jacobus Park Sprayground – Playground

- Expenditure: \$835,418
- Revenue Reimbursement: \$0
- Net County Commitment: \$835,418 from general obligation bonds

This project will fully replace the outdated, 30-year-old Class 1 playground at Jacobus Park, which has exceeded its lifespan and is a high priority for renewal within the Parks system. To meet modern safety, accessibility, and design standards—and to support the County’s goal of updating aging facilities—the project will demolish the existing playground and install a new, fully ADA-compliant play area along with a sprayground for summer water play. Work includes all new equipment and supporting site amenities to create an updated, engaging, and inclusive recreation space for the community.

WP075601 – Zablocki Playground Reconstruction

- Expenditure: \$485,010
- Revenue Reimbursement: \$0
- Net County Commitment: \$485,010 from general obligation bonds

This project will replace the aging Class 2 playground at Zablocki Park, which was installed in 1999 and has exceeded its typical lifespan, making it a high-priority site for renewal within the Parks system. To meet modern safety and accessibility standards and support the County’s goal of updating aging play spaces, the project will fully remove the existing playground and install a new, ADA-compliant Class 2 playground with updated equipment and supporting amenities, creating a safer and more engaging space for families.

WP075901 – Grant Park Roadway Reconstruction Hawthorne to Picnic Area 5

- Expenditure: \$358,890
- Revenue Reimbursement: \$0
- Net County Commitment: \$358,890 from general obligation bonds

This project will redesign the main roadway in Grant Park, which is in severely deteriorated condition and difficult for visitors and staff to navigate safely. The failing pavement also complicates maintenance tasks like snowplowing and causes drivers to leave proper lanes to avoid damaged sections of the road. The project will develop design plans for rebuilding the road between key intersections, adding curb, gutter, signage, storm-sewer improvements, and potentially a new crosswalk. It will also evaluate long-term options for the nearby parking area that was lost to erosion, with a focus on converting the space back to turf and following sustainable stormwater and pavement-reduction practices to support the park’s long-term health and usability.

WP079001 – Scout Lake Parking Lot and Paths

- Expenditure: \$1,754,060
- Revenue Reimbursement: \$0
- Net County Commitment: \$1,754,060 from general obligation bonds

This project will rebuild the failing parking lot and deteriorating path system at Scout Lake Park, where poor drainage and ongoing pavement breakdown have created hazardous conditions for visitors accessing the lake, pathways, and accessible fishing pier. With design work nearly complete, this project will reconstruct the parking lot and surrounding paths, add stormwater-management features, install new storm sewers, improve grading and erosion control, and complete restoration, lighting, signage, and a fire-hydrant replacement near the pavilion to create a safer and more durable park environment.

WP079301 – LaFollette Park Court and Site Improvements

- Expenditure: \$173,910
- Revenue Reimbursement: \$0
- Net County Commitment: \$173,910 from general obligation bonds

This project will redesign the deteriorating basketball and tennis court area at LaFollette Park, where aging pavement and the courts' current location create safety concerns and conflicts with vehicle traffic. The plan calls for designing three new courts within a single fenced recreation area, building a new parking lot with improved access, converting excess pavement to green space, and installing fencing, seating, lighting, benches, and other court amenities. The scope of work includes the design of three courts, a parking lot, fencing, bleachers, benches, court amenities, and parking lot lighting.

WP080301 – Mitchell Park Domes Repairs

- Expenditure: \$5,000,000 (Contractual)
- Revenue Reimbursement: \$0
- Net County Commitment: \$5,000,000 from general obligation bonds

In 2027, Milwaukee County will make its second contribution of \$5 million toward the long-term repair and restoration of the Mitchell Park Domes, which have suffered from decades of deferred maintenance and require major structural and glass replacement. Through the Domes Reimagined Campaign—a public-private partnership between Milwaukee County and the Milwaukee Domes Alliance—the County has committed up to \$30 million over several years, matched by private fundraising, to rehabilitate all three Domes. Following the execution of a development agreement in 2025, and the first \$5 million contribution in 2026, the 2027 installment continues this multi-year funding plan, with additional annual contributions anticipated through 2031.

WP084401 – Mitchell Boulevard Park Playground Renovation

- Expenditure: \$422,020
- Revenue Reimbursement: \$0
- Net County Commitment: \$422,020 from general obligation bonds

This project will fully replace the aging Class 3 playground at Mitchell Boulevard Park, which was installed in 1999 and has exceeded its typical lifespan, making it a high-priority site for renewal. To meet modern safety and ADA standards and support the County's goal of updating aging playgrounds, the project will demolish the existing equipment and install a new, accessible Class 3 playground along with all necessary site amenities, creating a safer and more engaging play space for the community.

WP085001 – Playground and Splashpad Surfacing Replacement

- Expenditure: \$588,507
- Revenue Reimbursement: \$0
- Net County Commitment: \$588,507 from general obligation bonds

This project will upgrade playground and splashpad surfacing across Milwaukee County Parks by replacing worn or outdated materials with safer, more accessible poured-in-place (PIP) rubber. With many older sites still using sand or aging PIP that has exceeded its useful life, this effort will improve safety, reduce maintenance, and enhance accessibility. The project includes planning, design, and installation of about 18,000 square feet of new PIP surfacing, which requires removing existing materials, preparing a new stone base, and installing fresh rubber surfacing at selected high-use playgrounds and splashpads.

WP085201 – Little Menomonee River Parkway – Park Manor Playground Renovation

- Expenditure: \$422,020
- Revenue Reimbursement: \$0
- Net County Commitment: \$422,020 from general obligation bonds

This project will fully replace the aging Class 4 playground at Park Manor, which was installed in 2001 and has surpassed its expected lifespan, making it a high priority for renewal within the Parks system. To meet modern safety and ADA standards and keep pace with the County's goal of replacing outdated playgrounds, the project will remove the existing play area and install a new, accessible playground complete with updated equipment, installation work, and supporting site amenities.

WP085301 – Hales Corners Park Sprayground

- Expenditure: \$835,418
- Revenue Reimbursement: \$0
- Net County Commitment: \$835,418 from general obligation bonds

This project will replace the aging Class 2 playground at Hales Corners Park, which was installed in 1998 and has surpassed its typical lifespan, making it a high-priority site for renewal. To meet modern safety and ADA standards and support the County's goal of updating older playgrounds, the project will fully remove and rebuild the playground with new equipment, accessible features, and supporting amenities.

The updated design will also include a sprayground area for summer water play, reflecting recommendations from the Parks' 2025 Aquatic Study.

WP085401 – Grant Park Beach Playground

- Expenditure: \$422,020
- Revenue Reimbursement: \$0
- Net County Commitment: \$422,020 from general obligation bonds

This project will replace the aging Class 4 playground at Grant Beach, which was installed in 2002 and has exceeded its typical lifespan, making it a priority for renewal within the Parks system. To meet modern safety and ADA standards and support the County's goal of updating older playgrounds, the project will remove the existing equipment and install a new, fully accessible playground with updated features, installation work, and supporting amenities.

WP085501 – Cudahy Park Playground

- Expenditure: \$585,000
- Revenue Reimbursement: \$0
- Net County Commitment: \$585,000 from general obligation bonds

This project will replace the aging Class 3 playground at Cudahy Park, which was installed in 1999 and has surpassed its typical lifespan, making it a high-priority site for renewal. To meet modern safety and ADA standards and support the County's goal of updating older playgrounds, the project will fully remove and rebuild the play area with new equipment, installation work, and supporting amenities, following all WDNR regulations and environmental recommendations for the site.

WP085601 – Greene Park Playground

- Expenditure: \$485,010
- Revenue Reimbursement: \$0
- Net County Commitment: \$485,010 from general obligation bonds

This project will replace the aging Class 2 playground at Greene Park, which was installed in 1999 and has exceeded its typical lifespan, making it a priority for renewal within the Parks system. To meet modern safety and ADA standards and support the County's goal of updating older playgrounds, the project will fully demolish and rebuild the play area with new equipment, installation work, and supporting amenities, ensuring an up-to-date, accessible, and safe play space for the community.

WP085701 – Noyes Park Playground

- Expenditure: \$485,010
- Revenue Reimbursement: \$0
- Net County Commitment: \$485,010 from general obligation bonds

This project will replace the aging Class 2 playground at Noyes Park, which was installed in 2001 and has exceeded its typical lifespan, making it a priority for renewal within the Parks system. To meet current safety and ADA standards and support the County's goal of updating older playgrounds, the project will

fully remove the existing play area and install a new, accessible playground with updated equipment, installation work, and supporting amenities.

WP085801 – Maitland Park Playground

- Expenditure: \$485,010
- Revenue Reimbursement: \$0
- Net County Commitment: \$485,010 from general obligation bonds

This project will replace the aging Class 2 playground at Maitland Park, which was installed in 2001 and has outlived its typical lifespan, making it a high-priority renewal site within the Parks system. To meet modern safety and ADA standards and support the County's goal of updating older playgrounds, the project will fully remove the existing equipment and install a new, accessible playground complete with updated features, installation work, and supporting site amenities.

1451 – WU – Marcus Center

- 1 project
- 2027 Capital Expenditure: \$755,000
 - \$755,000 from property tax levy

WU020112 – Marcus Center – General Capital Improvements Amendment 3 – 2027

- Expenditure: \$755,000 (Contractual)
- Revenue Reimbursement: \$0
- Net County Commitment: \$755,000 from property tax levy

The Marcus Center for the Performing Arts (MPAC) was built with private funds in 1969 and deeded to the County to be held in trust for the public for the preservation and enrichment of the performing arts. Over time, a series of contractual agreements have defined the County's level of capital support for MPAC.

In August 2018, the County entered into a lease with MPAC, which was subsequently amended in 2018, 2022, and 2025 (File No. [25-467](#)). Under the updated agreement, the County's 2027 capital contribution is \$755,000. This funding will support projects identified by MPAC that reduce expenses, increase revenue, or address immediate safety or property needs, subject to approval by Milwaukee County.

1452 – WU – War Memorial

- 3 projects
- 2027 Capital Expenditure: \$2,172,840
 - \$1,012,180 from general obligation bonds
 - \$1,160,660 from property tax levy

WU030103 – War Memorial Center (WMC) Saarinen Freight Elevator

- Expenditure: \$1,012,180 (Contractual)
- Revenue Reimbursement: \$0
- Net County Commitment: \$1,012,180 from general obligation bonds

The small freight elevator (“Jaws”) at the War Memorial was installed in 1962 and is far beyond its useful life, posing safety risks due to its clamshell door system, which closes after a warning bell and can strike riders. The elevator is unreliable, but it is the only freight lift that reaches the mezzanine level, making it essential for moving archival materials and IT equipment to the Information Systems and Library Archive Study area. Although modernization of this elevator and six others was originally included in the 2013 Development Agreement between the Art Museum and Milwaukee County, the elevator was removed from the project after bids came in over budget, with the expectation it would be addressed in a later funding cycle.

Under Section 8.1 of the agreement, Milwaukee County remains responsible for modernizing this freight elevator. The 2027 scope of work provides for full modernization, including new conveying equipment; architectural, mechanical, and electrical upgrades; structural modifications; improved HVAC and drainage; updated life-safety integrations; finish restoration; and construction of a new mechanical room to support elevator operations.

WU030201 – WMC Condominium Agreement – Exterior Pedestal – Concrete Repair and Replace

- Expenditure: \$1,110,770 (Contractual)
- Revenue Reimbursement: \$0
- Net County Commitment: \$1,110,770 from property tax levy

In 2016, the County initiated a transfer of ownership of portions of the Saarinen Building, the North Tract, and the Underbridge to the War Memorial Center (WMC), and transferred the remaining Saarinen Building areas, the Kahler Building (including its East Addition), and O’Donnell Park to the Milwaukee Art Museum (MAM) (File No. [16-229](#)). To implement these transfers, the County, WMC, and MAM entered into a condominium agreement in December 2017 outlining each party’s responsibilities for maintenance, repair, and replacement of designated facility components.

The exterior concrete of the Eero Saarinen–designed WMC has significantly deteriorated, with earlier patching proving insufficient and water infiltration continuing to damage the cantilevered concrete walls on the third and fourth floors. By early 2024, conditions had worsened, causing cracked concrete and falling sections in public areas below. A structural study completed in 2025–2026 produced design recommendations, and Phase 1 construction in 2026 addressed the east face and portions of the underside ceiling. The 2027 appropriation funds the remaining “make-safe” masonry and concrete repairs to the ceiling underneath and the north, south, and west faces of the pedestal structure.

Under the condominium agreement, Milwaukee County is responsible for these repair and replacement costs. The 2027 scope of work consists of completing these safety-critical masonry and concrete repairs.

WU030207 – WMC Condominium Agreement – Base Exterior Canopies and Birdcage Repairs

- Expenditure: \$49,890 (Contractual)
- Revenue Reimbursement: \$0
- Net County Commitment: \$49,890 from property tax levy

The north and south canopies of the Saarinen base building, as well as the Birdcage stairway structure, are experiencing significant deterioration and water infiltration issues. The Birdcage roof leaks during rainfall, leading to water damage to ceilings, walls, intake ductwork, and intake covers, and causing puddling on the terrazzo floor that creates slip-and-fall hazards. This project will address these issues through detailed assessments and repairs.

For the Saarinen Building's north and south canopies, the work includes identifying leak points, evaluating overall deterioration, performing necessary repairs, and determining whether full canopy replacement or future restoration will be needed. For the Birdcage stairway structure, the assessment will focus on identifying sources of water infiltration, especially at the roof, and completing repairs while evaluating the need for more extensive replacement or renovation.

Under Exhibit F of the condominium agreement, Milwaukee County is responsible for repairing and replacing the external canopies and the Birdcage structure. The 2027 scope includes condition assessments of all three structures, preparation of design documentation for 2028 construction, structural analysis of both canopies, and make-safe repairs to address immediate life-safety hazards. This work will specifically target the Birdcage rooftop assembly and HVAC penetrations, the north entrance canopy and roof, and the south entrance canopy and roof.

1454 – WU – Charles Allis

- 1 project
- 2027 Capital Expenditure: \$250,000
 - \$250,000 from property tax levy

WU050202 – Development Agreement – Charles Allis Deferred Maintenance – 2027

- Expenditure: \$250,000 (Contractual)
- Revenue Reimbursement: \$0
- Net County Commitment: \$250,000 from property tax levy

Under File No. [24-940](#), the County entered into an agreement with CAVT (now CAAM, Inc.) to assume responsibility for the Charles Allis Art Museum. Based on an approved Term Sheet, the County agreed to provide operational and capital support during the transition period, subject to reporting and compliance obligations.

As part of these commitments, CAAM, Inc. will receive \$250,000 in 2027 to address deferred maintenance needs at the Charles Allis building. This includes work related to health and safety, ADA accessibility, structural integrity, and protection of the art collection. CAAM, Inc. may request

reimbursement for eligible expenses once all conditions in the Development Agreement are met. To document improvements and align budgets, the Office of Strategy, Budget and Performance and the Office of the Comptroller may execute administrative appropriation transfers within WU0502 to create sub-projects and adjust budget authority as needed.

1455 – WU – Villa Terrace

- 1 project
- 2027 Capital Expenditure: \$400,000
 - \$400,000 from property tax levy

WU060202 – Development Agreement – Villa Terrace Deferred Maintenance – 2027

- Expenditure: \$400,000 (Contractual)
- Revenue Reimbursement: \$0
- Net County Commitment: \$400,000 from property tax levy

Under File No. [24-940](#), the County entered into an agreement with Friends of Villa Terrace (FOVT, now VTMG) to assume responsibility for the Villa Terrace Art Museum and Gardens. Based on an approved term sheet, the County agreed to provide operational and capital support during the transition period, subject to reporting and compliance requirements.

As part of these commitments, VTMG will receive \$400,000 in 2027 to address deferred maintenance needs at Villa Terrace. This funding supports work related to health and safety, ADA accessibility, structural integrity, and protection of the art collection. VTMG may request reimbursement for eligible expenses once all conditions in the Development Agreement are met. To document improvements and align budgets, the Office of Strategy, Budget and Performance and the Office of the Comptroller may execute administrative appropriation transfers within WU0602 to create sub-projects and adjust budget authority as needed.

1575 – WZ – Zoo

- 4 projects
- 2027 Capital Expenditure: \$3,354,550
 - \$3,354,550 from general obligation bonds

WZ020401 – Primate Building – New Air Conditioning System

- Expenditure: \$100,930
- Revenue Reimbursement: \$0
- Net County Commitment: \$100,930 from general obligation bonds

The Primates of the World building at the Zoo currently lacks air conditioning, making it difficult to maintain stable temperatures and healthy air quality during periods of extreme heat or poor outdoor conditions. Staff rely on temporary measures to improve airflow, but these are not sustainable and will become less effective as heat events grow more frequent. Installing air conditioning will provide consistent climate control year-round, improve air circulation and air quality for animals, staff, and visitors, and reduce reliance on labor-intensive, short-term interventions.

Enhanced environmental controls are also critical for accreditation. The Association of Zoos and Aquariums identified the lack of air conditioning as a concern in its 2024 inspection, and the Zoo must address this issue before its 2029 reaccreditation. Reliable cooling will help protect endangered and critically endangered primate species, many of which are vulnerable to respiratory and heat-related health risks.

The scope of work includes designing an air-conditioning system for the Primate Building interior, visitor, and habitat areas outside the skylit area, including electrical, plumbing, and patching work.

WZ020801 – Underground Voltage Feeder Replacements

- Expenditure: \$193,080
- Revenue Reimbursement: \$0
- Net County Commitment: \$193,080 from general obligation bonds

This project addresses a critical risk-mitigation need at the Zoo. The underground voltage feeders installed in 1958 are failing testing and have exceeded their reliable service life, threatening the Zoo's ability to distribute power from its backup diesel generators during outages. A major or prolonged power loss would immediately impair life-support systems essential to animal health—such as temperature control, ventilation, water circulation, and habitat operations—putting many sensitive species at risk of severe stress, illness, or death. An outage would also force partial or full Zoo closures, disrupting admissions, events, concessions, and memberships, which are core revenue sources.

Replacing the aging feeders through directional boring will eliminate a critical point of failure, protect animal wellbeing, and ensure operational continuity. This project will replace the underground voltage feeders that no longer pass testing, disconnect and remove the existing feeder, abandon the old raceway in place, and install a new medium-voltage feeder cable from the south-end substation to the Peck Pavilion switchgear.

WZ020901 – Zoofari Building – Roof and HVAC Replacement

- Expenditure: \$2,985,640
- Revenue Reimbursement: \$0
- Net County Commitment: \$2,985,640 from general obligation bonds

The Zoofari Building requires replacement of both its HVAC system and roof, and combining these needs into a single project will reduce costs, limit operational disruptions, and improve construction efficiency. The current HVAC system is more than 30 years old—well past its 20-year useful life—resulting in frequent failures that disrupt rentals and events in this heavily used venue. The project will replace three aging air-handling units with a single, energy-efficient variable air-volume rooftop unit, improving comfort, reducing maintenance, and lowering energy use.

The roof is also in critical condition. Installed during a 1990 renovation and now consisting of three deteriorated layers, nearly 90% of the surface shows significant wear, with multiple leaks documented over the past six years. These leaks have caused interior damage, interrupted services, and required repeated temporary repairs. Full replacement is needed to prevent further operational and revenue impacts.

Replacing the roof also creates an opportunity to advance sustainability goals. The Zoo plans to pursue grant funding for a solar installation and completing the roof work now positions the facility to integrate solar infrastructure more cost-effectively than in a future retrofit. This investment protects a key

revenue source—the Zoofari Building generates \$80,000 to \$100,000 annually through rentals—and safeguards leased warehouse space where the Zoo is responsible for major repairs.

The work will include installing a new membrane roof system with associated flashing and parapet improvements, along with replacing the rooftop HVAC unit and completing the necessary electrical, structural, plumbing, technology, and control upgrades. This combined project will improve facility reliability, reduce long-term costs, support sustainability objectives, and ensure the Zoofari Building remains a safe, functional, and revenue-generating asset.

WZ021501 – Aviary Building – Air Handling Unit 3 Replacement

- Expenditure: \$74,900
- Revenue Reimbursement: \$0
- Net County Commitment: \$74,900 from general obligation bonds

Air Handling Unit #3 (AHU#3), which supports the indoor penguin habitat, was installed in 2001 and is now well past its 20-year useful life. The unit's lower chilled water coil has developed leaks and been taken out of service, reducing cooling capacity and increasing the risk of a system failure that could compromise the tightly controlled climate the penguins require. Because penguins are highly sensitive to heat stress, any prolonged HVAC outage could trigger emergency responses such as animal relocation, temporary cooling measures, and costly operational disruptions.

Maintenance expenses for the aging unit are also rising. Although the Zoo has a service contract through 2027, future repair costs are expected to nearly double as obsolete components become harder to source. During failures, staff must manually carry bags of ice into the habitat to maintain safe temperatures—a labor-intensive stopgap that highlights the need for system replacement.

This project will ensure reliable climate control for the penguin habitat, protect animal wellbeing, and reduce the likelihood of emergency repairs and escalating maintenance costs. The scope of this project includes evaluating and designing a replacement system for AHU-3, including exploring redundancy options such as an additional chiller and appropriately sized cooling coils. Updated HVAC controls and related technology are also included.

Appendix

Appendix A: CIC Comparison Table

Appendix A: Comparison of CIC and CEX Recommended 2027 Capital Budgets

Capital Improvements Committee (CIC) and County Executive (CEX) recommendations for 2027, grouped by how they differ

The Capital Improvements Committee (CIC) reviews and grades capital project requests, and the County Executive (CEX) issues the Recommended Capital Budget. The five tables below show how the two compare for 2027, grouped by what changed. Amounts are County financing in dollars.

A-1: Not in the 2027 Requested, in CIC Recommended and in CEX Recommended

Item no.	Requesting department	Department rank	Project number	Project name	County financing	CIC grading	Financing
55	Parks	Outyear (no 2027 rank)	TBD-358903	Cooper Park Parking Lot	\$1,800,000	NA	Bond
56	Parks	Outyear (no 2027 rank)	TBD-551431	Little Menomonee River Parkway – Park Manor Playground Renovation	\$422,020	NA	Bond
57	Parks	Outyear (no 2027 rank)	TBD-202695	Hales Corners Park Sprayground	\$835,418	NA	Bond
58	Parks	Outyear (no 2027 rank)	TBD-392612	Grant Park Beach Playground	\$422,020	NA	Bond
59	Parks	Outyear (no 2027 rank)	TBD-349945	Cudahy Park Playground	\$585,000	NA	Bond
60	Parks	Outyear (no 2027 rank)	TBD-223033	Greene Park Playground	\$485,010	NA	Bond
61	Parks	Outyear (no 2027 rank)	TBD-830134	Noyes Park Playground	\$485,010	NA	Bond
62	Parks	Outyear (no 2027 rank)	TBD-564201	Maitland Park Playground	\$485,010	NA	Bond
Total					\$5,519,488		

A-2: Requested, Not Recommended by CIC, Included in CEX Recommended

Item no.	Requesting department	Department rank	Project number	Project name	County financing	CIC grading	Financing
68	Community Reintegration Center	1	WJ012101	CRC 600 and 400 Bed Dormitory Roof	\$347,880	C1	Bond
69	Transit	8	WT017001	Roof Replacement – KK Site – Maintenance and Operations Buildings	\$208,500	B2	Bond
71	Sheriff	2	WC030601	CJF – Light Controls Renovation	\$224,940	B3	Bond
Total					\$781,320		

A-3: Changed in CEX Recommended, No Change in CIC

Item no.	Requesting department	Department rank	Project number	Project name	CIC recommended amount	CEX recommended amount	Change, CIC to CEX	CIC grading	Financing
9	Sheriff	5	WR021601	CJF – Camera Replacements	\$586,500	\$283,166	(\$303,334)	A1	Cash
34	Transit	9	WT016901	Roof Replacement – FDL Site – Maintenance Building (note 1)	\$123,210	\$24,642	(\$98,568)	B3	Bond
35	Transit	2	WT016701	Concrete Yard and Parking Lot – Hillside – Fleet Maintenance Building (note 1)	\$473,240	\$94,648	(\$378,592)	B2	Bond
38	Transit	1	WT017901	Driver Barrier Upgrades Phase 1 (Gilligs only) (note 1)	\$990,500	\$198,100	(\$792,400)	B2	Bond
Total					\$2,173,450	\$600,556	(\$1,572,894)		

Note 1: The Department of Transportation received grant funds that were applied to partially replace County financing.

A-4: Changed in CIC and Changed in CEX Recommended

Item no.	Requesting department	Department rank	Project number	Project name	CIC recommended amount	CEX recommended amount	Change, CIC to CEX	CIC grading	Financing
									Cash
13	County Clerk	1	WI022001	Election Equipment Replacements (note 1)	\$1,445,648	\$1,748,982	\$303,334	F1	
12	Information Management Services Division	1	WI020903	Technology Lifecycle Replacements – IMSD – Phase 4 (note 2)	\$1,750,000	\$1,750,000	\$0	C1	Cash
Total					\$3,195,648	\$3,498,982	\$303,334		

Note 1: The requested amount for Project WI022001 was \$2,605,390, for 100% County funding. The amount was changed in the CIC to \$1,445,648 (58% County funding) and in the CEX Recommended to \$1,748,982 (70% County funding).

Note 2: The requested amount for Project WI020903, Technology Lifecycle Replacements – IMSD – Phase 4, was \$7,268,855 and changed to \$1,750,000 in the CIC and CEX Recommended.

A-5: Not in CIC Recommended, Not in CEX Recommended

Item no.	Requesting department	Department rank	Project number	Project name	County financing	CIC grading	Financing
14	Transit	10	WT011401	Lighting Improvements (FDL Garage)	\$1,643,750	A1	Cash
14	DAS – Facilities Management	1	WC027602	IJCC – Investing in Justice: Courthouse Complex (note 1)	\$857,948,000	A1	Bond and cash
15	Transit	11	WT008001	MCTS Fleet Maintenance Lighting Upgrades	\$1,456,180	A1	Cash
16	Transit	12	WT005901	MCTS Administration Building Lighting	\$518,750	A1	Cash
17	DAS – Facilities Management	14	WS014506	Security System Upgrades	\$247,970	A1	Cash
18	Sheriff	7	WR020701	Training Academy – HVAC and Plumbing Replacements	\$100,610	B3	Cash
19	Sheriff	3	WC030901	CJF – Special Medical Unit Negative Pressure Rooms	\$125,920	C1	Cash
20	DAS – Facilities Management	21	WG004401	Vel Phillips – Water System	\$95,910	C1	Cash

Item no.	Requesting department	Department rank	Project number	Project name	County financing	CIC grading	Financing
21	DAS – Facilities Management	5	WC031701	CH – AHU Wall Fan System	\$113,440	C1	Cash
22	DAS – Facilities Management	8	WC029601	CJF – Automatic Transfer Switches	\$39,560	C2	Cash
23	DAS – Facilities Management	9	WC031901	CJF – Fire and Smoke Control (Building)	\$1,669,510	C2	Cash
24	Sheriff	6	WR020601	Training Academy – Security Improvements	\$496,143	C2	Cash
25	DAS – Facilities Management	20	WC028901	CJF 102 and 110 – Safety Partitions	\$330,710	C2	Cash
26	Zoo	7	WZ021401	Zoo – Macaque Holding Area – AC Unit 2 and AHU Unit 1	\$65,870	C2	Cash
27	Sheriff	14	WC031001	CJF – Jail Records Area Remodel and Updates	\$469,683	C3	Cash
28	DAS – Facilities Management	2	WS016501	Demolition – McGovern Senior Center	\$648,210	C3	Cash
29	DAS – Facilities Management	7	WC031601	CJF – Pod Refresh – Phase 1	\$219,740	D1	Cash
30	Parks	32	WP083601	Concrete Stair Reconstruction (Various Parks)	\$421,130	D1	Cash
31	DAS – Facilities Management	11	WG004701	Vel Phillips – Fire and Smoke Control (Building)	\$185,500	D2	Cash
32	Parks	15	WP074701	Parks Riparian Walls – Inventory and Assessment	\$144,810	D3	Cash
33	Parks	36	WP084601	Park Paths – Wahl to Bradford Bridge, Wahl to Newberry	\$171,160	F1	Cash
34	Parks	31	WP054301	Parks ADA Inventory and Assessment	\$170,640	F2	Cash
35	Parks	34	WP076101	Park Walkway Replacements Phase 1	\$200,000	A1	Bond and cash
36	Emergency Management	1	WQ021201	911 CAD Replacement – OEM	\$9,526,952	D1	Cash
37	Sheriff	9	WR021901	Training Academy – General Interior Repairs and Updates	\$1,439,870	D2	Cash
38	Information Management Services Division	2	WI021301	Cityworks Application – (SaaS) Migration	\$410,000	D2	Cash
39	Parks	19	WP082401	Little Menomonee River Trail Ext (County Line – Good Hope)	\$20,000	D2	Bond and cash
40	DAS – Facilities Management	19	WC031801	CH 102 and 105 – Safety Partitions	\$255,300	D2	Cash
41	Sheriff	12	WC031101	CJF In-Person Visitation	\$561,000	D2	Cash

Item no.	Requesting department	Department rank	Project number	Project name	County financing	CIC grading	Financing
42	Parks	33	WP078701	Parks South Region Roof Replacements	\$320,110	D3	Cash
43	Parks	20	WP083701	Basketball Court Reconstruction (Various Parks)	\$708,750	D3	Cash
44	DAS – Facilities Management	3	WS016401	Demolition – Kelly Senior Center	\$684,850	D3	Cash
45	Sheriff	16	WC030501	CJF – Conference Room Improvements	\$467,817	D3	Cash
46	Parks	26	WP084201	Parks Wading Pool Conversion	\$570,080	F1	Cash
47	Parks	35	WP084801	Land Resources-Wood Waste Recycling Facility Study + Design	\$510,980	F1	Cash
48	Parks	25	WP084901	Comprehensive Athletic Field Planning Study	\$101,600	F2	Cash
63	Transit	6	WT015601	Bus Lift Replacement (2) – FDL Site – Garage	\$622,024	A1	Bond
64	Sheriff	8	WR021201	Training Academy and Parking Lot Replacement	\$2,433,800	A1	Bond
65	Parks	16	WP056901	New Service Building and Service Yard – Washington Park	\$12,958,976	A1	Bond
66	Parks	34	WP076101	Park Walkway Replacements Phase 1	\$744,390	A1	Bond and cash
67	Parks	10	WP065801	Currie Park Replace Parking Lot and Cart Path Improvements	\$6,800,510	A1	Bond
70	Transit	5	WT017701	Bus Lift Replacement (2) – Fleet Maintenance Site – Main Garage	\$598,237	B2	Bond
72	Transit	7	WT016802	Bus Lifts (2) KK Site – Maintenance Building – Phase 2	\$622,024	B3	Bond
73	Courts	1	WG004001	Vel Phillips – Secure Courtroom (Childrens Court)	\$641,510	B3	Bond
74	Parks	7	WP070602	Bay View Park – Revetment	\$12,320,890	C1	Bond
75	Transit	4	WT017201	Replacement of Underground Fuel Tanks FDL	\$401,510	C1	Bond
76	Sheriff	10	WR020901	Camera Towers and Trailer Systems	\$266,858	C2	Bond
77	Parks	38	WP085101	Parks Maintenance High Voltage Service Update	\$172,180	C2	Bond
78	DAS – Facilities Management	17	WG003701	Facilities West (Lapham) Roof Replacement	\$205,340	C2	Bond
79	Sheriff	11	WR020501	Lakefront Cameras and Video Analytics	\$510,600	C3	Bond
80	Fleet Management	2	WF055701	Fleet Storage Tank System Replacement	\$177,960	D1	Bond
81	Zoo	8	WZ020101	Watermain Pipe Replacement – Zoo Grounds	\$3,604,820	D1	Bond

Item no.	Requesting department	Department rank	Project number	Project name	County financing	CIC grading	Financing
82	Transit	3	WT018001	Bus Wash Replacements KK and FDL	\$1,800,000	D1	Bond
83	Zoo	2	WZ019001	New Carousel	\$1,975,640	D1	Bond
84	Sheriff	13	WR020801	Vehicle Barrier System	\$198,568	D2	Bond
85	Parks	19	WP082401	Little Menomonee River Trail Ext (County Line – Good Hope)	\$819,590	D2	Bond and cash
86	Parks	17	WP079601	Mckinley Marina Parking Lot Replacement – Center Section	\$314,320	D3	Bond
87	Parks	22	WP057001	Mckinley Parking Lots – Phase 3	\$282,260	F1	Bond
88	Parks	30	WP062601	Cool Waters Overflow Parking Lot and Service Yard	\$292,550	F1	Bond
89	DAS – Environmental Services	18	WV004401	Mitchell Park Lift Station Upgrade	\$131,710	F1	Bond
90	Sheriff	15	WR021001	Training Track (EVOC) – Sheriff Training Academy	\$201,470	F1	Bond
91	Zoo	6	WZ020301	Zoo Ocean Connections Pool Area Improvements	\$274,370	F1	Bond
92	Parks	37	WP084701	Mckinley Marina Dock and Pedestal Replacement	\$1,278,840	F3	Bond
Total					\$933,711,452		

Note 1: The CIC voted to remove Project IJCC, Investing in Justice: Courthouse Complex, from consideration and expressed support for the project outside of the regular scoring process.

Abbreviations: CIC = Capital Improvements Committee; CEX = County Executive; DAS = Department of Administrative Services; CRC = Community Reintegration Center; CJF = Criminal Justice Facility; IMSD = Information Management Services Division; IJCC = Investing in Justice: Courthouse Complex; MCTS = Milwaukee County Transit System; HVAC = heating, ventilation and air conditioning; ADA = Americans with Disabilities Act; AHU = air handling unit; CAD = computer-aided dispatch; OEM = Office of Emergency Management; KK = Kinnickinnic; FDL = Fond du Lac; EVOC = Emergency Vehicle Operations Course; MUA = makeup air.

Source: Milwaukee County Office of the Comptroller

Appendix B: Contracts Included in the 2027 Budget in Lieu of Separate Review

Appendix B: Contracts Included in the 2027 Budget in Lieu of Separate Review⁴

Contracts by department; contracts are for the 2027 fiscal year only, unless otherwise noted

Agency	Department	Vendor	Contract description	Contract amount
103	County Executive – Office of Government Affairs	The Kammer Group LLC	Professional services agreement for State lobbying consulting	\$80,000
290	Courts – Pretrial Services	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
370	Office of the Comptroller	The Grant Project	Negotiated Indirect Cost Rate Agreement (NICRA) consulting services, September 2027 to August 2028	\$50,000
		Foster and Foster	Benefits consulting services, June 2027 to May 2028, budgeted in Agency 194	\$220,000
		Segal	Pension actuarial services, January 2027 to December 2028, budgeted in Agency 194	\$50,000
		PFM Asset Management LLC	Arbitrage liability calculation services, budgeted in Agency 996	\$50,000
400	Office of the Sheriff	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

⁴ BHS items in contract table in the narrative: These were approved by the Mental Health Board (MHB) on July 9, 2026, when the MHB voted to approve the 2027 BHS budget.

Agency	Department	Vendor	Contract description	Contract amount
400	Office of the Sheriff	Mental Health Clinicians	First responders psychological services (expense)	\$61,750
		UG2	Cleaning services (expense)	\$94,172
		State of Wisconsin, Department of Transportation	Traffic mitigation contract (revenue)	\$800,000
450	Office of the District Attorney	Milwaukee Police Department	Milwaukee Metropolitan Drug Enforcement Group (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

Agency	Department	Vendor	Contract description	Contract amount
450	Office of the District Attorney	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 Investigation	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 Investigation	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 Policy	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
		EOP - Office of National Drug Control Policy	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

Agency	Department	Vendor	Contract description	Contract amount
450	Office of the District Attorney	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

Agency	Department	Vendor	Contract description	Contract amount
450	Office of the District Attorney	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
480	Office of Emergency Management	Priority Dispatch	Emergency Medical Dispatch (EMD) software	\$36,000
		HERC	Call taking agreement for Region 7 Mass Casualty Incident (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	Emergency Medical Services (EMS) Medical Direction	\$406,495
		Zoll Medical	Case Review Premium	\$49,316

Agency	Department	Vendor	Contract description	Contract amount
480	Office of Emergency Management	Zoll Medical	RescueNet Live	\$51,300
		Ninth Brain	Learning Management System	\$65,000
		Imagetrend	Electronic Patient Care Record	\$451,829
		Motorola	SUAIL, 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
490	Medical Examiner	Outagamie County	Revenue contract in which the Milwaukee County Medical Examiner's Office (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	Dr. Schneider provides oversight of the Forensic Laboratory as per accrediting standards of the National Association of Medical Examiners (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 Forensic Science and Protective Medicine Campus (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	Service contract	\$158,612
		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 the North Dakota State Forensic Examiner's Office.	\$60,000

Agency	Department	Vendor	Contract description	Contract amount
504	Department of Transportation – Airport	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

Agency	Department	Vendor	Contract description	Contract amount
504	Department of Transportation – Airport	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
510	Department of Transportation – Highway Maintenance	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
630	Mental Health Board – Behavioral Health Services	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

Agency	Department	Vendor	Contract description	Contract amount
630	Mental Health Board – Behavioral Health Services	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
		Meta House, Inc	CARS: Med Monitor Residential (75.11)	\$171,847
		Meta House, Inc	CARS: RSS-Housing	\$284,101

Agency	Department	Vendor	Contract description	Contract amount
630	Mental Health Board – Behavioral Health Services	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

Agency	Department	Vendor	Contract description	Contract amount
630	Mental Health Board – Behavioral Health Services	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
		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

Agency	Department	Vendor	Contract description	Contract amount
630	Mental Health Board – Behavioral Health Services	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
		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

Agency	Department	Vendor	Contract description	Contract amount
630	Mental Health Board – Behavioral Health Services	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

Agency	Department	Vendor	Contract description	Contract amount
630	Mental Health Board – Behavioral Health Services	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
		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

Agency	Department	Vendor	Contract description	Contract amount
630	Mental Health Board – Behavioral Health Services	Lutheran Social Services of Wisconsin and Upper Michigan, Inc.	WRAP: REACH Crisis Care Coordination & Stabilization	\$425,000
		MDTherapy 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
		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

Agency	Department	Vendor	Contract description	Contract amount
630	Mental Health Board – Behavioral Health Services	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
800	Department of Health and Human Services	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

Agency	Department	Vendor	Contract description	Contract amount
800	Department of Health and Human Services	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
		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

Agency	Department	Vendor	Contract description	Contract amount
800	Department of Health and Human Services	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

Agency	Department	Vendor	Contract description	Contract amount
800	Department of Health and Human Services	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
		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 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: Housing Supportive Services – West Haven	\$174,132

Agency	Department	Vendor	Contract description	Contract amount
800	Department of Health and Human Services	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
		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

Agency	Department	Vendor	Contract description	Contract amount
800	Department of Health and Human Services	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
900	Department of Parks, Recreation and Culture	Northern Ground	Website and marketing support	\$50,000
		Granicus	Parks engagement software subscription	\$31,000
		Northern Lights	Drone show	\$150,000
950	Zoological Department	2-Story Creative LTD	Advertising services	\$125,000
		2-Story Creative LTD	Website hosting and 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

Agency	Department	Vendor	Contract description	Contract amount
950	Zoological Department	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
		O8O Leasing LLC	Hurricane machines – revenue share	\$30,000
		Personality Portraits Inc	Face painting, caricatures, henna and airbrush tattoos	\$105,000
		Traditions LLC	Event lighting	\$300,000
		VenuPlus, Inc	Mobility rentals, medallions, penny press – revenue share	\$154,800

Contract descriptions are as written in the 2027 Recommended Operating Budget. Amounts are the contract amounts shown in the budget; some are revenue contracts to the County and some are expense contracts, as each description indicates. CYFS = Children, Youth and Family Services; ADS = Aging and Disability Services; CARS = Community Access to Recovery Services. HERC and FSPMC are defined in the Emergency Management and Medical Examiner entries.

