



INTEROFFICE COMMUNICATION

DATE: June 24, 2026

TO: Marcelia Nicholson-Bovell, Chairwoman, Milwaukee County Board of Supervisors

FROM: Scott F. Brown, Corporation Counsel, Office of Corporation Counsel
William G. Davidson, Deputy Corporation Counsel, Office of Corporation Counsel
Liz Sumner, Milwaukee County Comptroller
Jaci Bobo, Director and Chief Information Officer, Department of Administrative Services – Information Management Services Division

SUBJECT: 2026 Budget Amendment No. 10 concerning the feasibility of establishing an online donation portal.

Request

Pursuant to Amendment No. 10 to the 2026 Adopted Budget, the Office of Corporation Counsel, the Department of Administrative Services – Information Management Services Division (DAS-IMSD), and the Office of the Comptroller respectfully submit this report discussing the feasibility of establishing a publicly accessible online donation portal through which members of the public may voluntarily contribute to myriad Milwaukee County programs, initiatives, and projects.

Legal Authority

Because Section 59.52(19) of the Wisconsin Statutes authorizes the County Board to “accept donations, gifts or grants for any public governmental purpose within the powers of the county,” Milwaukee County may establish and maintain the online donation portal contemplated here.

In determining whether and how to establish a publicly accessible online donation portal, decisionmakers should consider whether to welcome restricted donations (or gifts). With respect to private donations to Milwaukee County, a restricted donation is one a donor specifies may be

used only within a definite time period or for a particular lawful purpose, program, or initiative¹; an unrestricted donation may instead be used at any time and for any lawful governmental purpose.²

Should Milwaukee County wish to welcome restricted donations through an online donation portal, the Office of Corporation Counsel recommends creating specific restricted donation funds such that a potential donor could select from a menu describing the specific funds before giving Milwaukee County any donation. Doing so would allow donors to support only those purposes, programs, or initiatives while eliminating the administrative burden restricted donations are certain to impose on Milwaukee County staff. If instead, decisionmakers choose to welcome only unrestricted donations through such a portal, the portal should include messaging indicating that any donation made through the portal may be used for any lawful governmental purpose.

TECHNICAL FEASIBILITY

DAS-IMSD has completed an initial review of the request to explore the feasibility of creating an online donation and civic crowdfunding portal for Milwaukee County, as directed in Amendment No. 10. Based on our assessment of current infrastructure, security obligations, administrative requirements, and long-term operational impacts, DAS-IMSD concludes that: Yes — the creation of such a platform is technologically feasible. However, it is not cost neutral, and DAS-IMSD cannot proceed without detailed business, legal, financial, and governance requirements jointly developed with the Office of Corporation Counsel (OCC), the Office of the Comptroller, and the appropriate County Board representatives.

A. Governance & Legal Requirements

OCC has noted the importance of legal framework, including distinctions between restricted and unrestricted gifts. DAS-IMSD requires:

- Confirmation of which types of donations will be accepted.
- Rules for restricted funds and project level contributions.
- Required donor disclosures.
- Required public transparency standards.
- Required retention, audit, and compliance obligations.
- Any required disclaimers or legal notices.

B. Financial Controls & Accounting Requirements

The Office of the Comptroller may define:

- How each donation type posts to County financial systems.
- Requirements for-reconciliation and reporting.
- For deposit requirements, please refer to AMOP 7.04 Cash Handling.
- Office of the Comptroller will establish the proper accounting fund or use an existing designated fund in INFOR specifically for receiving and tracking unrestricted and restricted donation activity.

¹ For example, a donor may give to Milwaukee County funds required to be used only to benefit maintenance of a particular Milwaukee County park. In this event, Milwaukee County may not then use any such funds for any purpose other than to maintain the particular park for which the gift was offered.

² See *Maxcy v. City of Oshkosh*, 144 Wis. 238, 128 N.W. 899, 907 (1910) (citing *Danforth v. Oshkosh*, 119 Wis. 262, 97 N.W. 258 (1903)); see also Wis. Att'y Gen. Op. OAG-1-08 (2008).

- Appropriate disclosures in its financial statements, explaining the nature of donation activities, any significant donor restrictions, and any material arrangements that provide benefits to donors.

C. Administrative & Operational Requirements

The County Board must identify:

- Who approves new donation categories or civic crowdfunded projects.
- Criteria for project selection (equity, district distribution, capital vs. operating impacts).
- Stakeholder departments responsible for content administration.
- Required coordination workflows (Board, DAS-IMSD, OCC, Comptroller, departmental liaisons).
- Consider indirect or subtle advantages a donor might receive, such as exclusive access or elevated recognition, to ensure the donation is classified properly before acceptance.

D. Milwaukee County Departments shall:

- Work with the Treasurer's Office and the Comptroller's Office to ensure that each donation is deposited into the correct fund and that any special terms or restrictions are documented and monitored appropriately.
- If asked by the County Board, report on the volume, amounts, and frequency of donations they receive.

E. Cost Implications: While the amendment states "no tax levy impact" for the amendment itself, development of the portal will have real costs.

Implementation Costs

- Bill One-time Set-up Fees: \$950 to build the portal and connect to the County's URL.
- eBill Estimated Monthly Fee: \$132 (assuming 95% of the payments are ACH).
- Secure payment integration with County financial system.
- Donor interface and project pages.
- Workflow automation.
- Accessibility compliance.
- Security controls, monitoring and audit logging.

Ongoing Operating Costs

- Per transaction costs for an ACH would be \$0.165, and a Credit Card would be \$0.155 (plus the additional cost from the processor, typically 0.14% of transaction amount).
- Hosting and infrastructure.
- Application enhancement and bug fixes.
- Workflow updates as programs evolve.
- End-user support for both donors and staff.
- Security patching and monitoring.

This request cannot be created or sustained without additional resources, whether operating dollars, capital funding, staffing, and/or vendor support. Once the requirements have been

defined, a potential timeline for development and deployment can be created and shared with the County Board.

As stated above, DAS-IMSD confirmed Milwaukee County has the technical capability to develop an online donation and civic engagement portal. However, the initiative requires a clear funding plan and comprehensive requirements before it can advance. DAS-IMSD stands ready to partner with OCC, the Comptroller, and the County Board to move this initiative forward once those foundational elements are defined.

VIRTUAL MEETING INVITATIONS

Scott F. Brown, Chief Corporation Counsel, Office of Corporation Counsel
William G. Davidson, Deputy Corporation Counsel, Office of Corporation Counsel
Jaci Bobo, Director and Chief Information Officer, DAS-IMSD
Matt Johnson, Deputy Chief Information Officer, DAS-IMSD
Liz Summer, Comptroller, Office of the Comptroller
James Moon, Deputy Comptroller, Office of the Comptroller

FISCAL EFFECT

This report is informational only; there is no current fiscal impact.

PREPARED BY:

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APPROVED BY:

/s/ Scott F. Brown

Scott F. Brown

Chief Corporation Counsel
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