



Overview of the **Milwaukee County** **2026 Recommended Budget**



Liz Sumner *Milwaukee County Comptroller*

OFFICE OF THE COMPTROLLER STAFF

Steve Cady *Research and Policy Director* • Brady Coulthard *Research and Policy Analyst*

Jane Geyer *Research and Policy Analyst* • Sandy Saltzstein *Research and Policy Analyst*



OFFICE OF THE COMPTROLLER

COUNTY OF MILWAUKEE INTER-OFFICE COMMUNICATION

DATE: October 9, 2025
FROM: Comptroller Research Services Staff
SUBJECT: **Overview of County Executive's 2026 Recommended Budget**

Attached is the Comptroller Research Services Staff's overview of the County Executive's 2026 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 2026 Recommended Budget with the 2025 Adopted Budget.
3. Section 3 provides a summary of **Major Changes**, proposed by the County Executive in the 2025 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 9th at 9:00 a.m.

Please note that while changes in departmental appropriations and revenues are generally clear, the corresponding impact on programs and services is not always apparent.

Comptroller-Research Services Division:

Steve Cady
Brady Coulthard
Jane Geyer
Sandy Saltzstein

With Assistance from Comptroller staff:

Liz Sumner, Comptroller
Jim Moon, Deputy Comptroller
Pam Bryant
CJ Pahl
Justin Rodriguez

Cover photo features the Milwaukee County Courthouse Complex, including the Courthouse (center), Criminal Justice (Jail) Facility (top right), and Safety Building (right). Photo by Isaac Rowlett, used with permission. Cover design and graphics by Jeremy Hooper, Office of the County Clerk.

TABLE OF CONTENTS

OVERVIEW OF THE 2026 RECOMMENDED BUDGET

SECTION 1 – OVERVIEW SUMMARY	3
SECTION 2 – TAX LEVY CHANGES	14
SECTION 3 – MAJOR CHANGES	
LEGISLATIVE AND EXECUTIVE FUNCTION	20
GENERAL GOVERNMENT FUNCTION	21
ADMINISTRATIVE FUNCTION	24
COURTS & JUDICIARY FUNCTION	32
PUBLIC SAFETY FUNCTION	35
TRANSPORTATION FUNCTION	42
HEALTH AND HUMAN SERVICES FUNCTION	53
PARKS, RECREATION AND CULTURE FUNCTION	60
DEBT SERVICE FUNCTION	72
NON-DEPARTMENTAL REVENUES	73
NON-DEPARTMENTAL EXPENDITURES	79
SECTION 4 – CAPITAL IMPROVEMENT PROJECTS	88
APPENDIX	
A. CIC COMPARISON TABLE	120

SECTION 1

OVERVIEW SUMMARY

SUMMARY ANALYSIS

The 2026 Milwaukee County Recommended Budget totals approximately \$1.36 billion, with a property tax levy of \$310.8 million, an increase of \$12.1 million, or 4.1%, from 2025. The budget fully utilizes the County's state-imposed levy limit and reflects ongoing structural challenges identified in the Comptroller's Five-Year Fiscal Forecast, which projects a \$46.7 million gap for 2026. Expenditures continue to grow faster than revenues, driven largely by personnel costs, health care, and debt service.

The Comptroller's Five-Year Fiscal Forecast projects that the County's structural deficit will grow from \$46.7 million in 2026 to \$171.6 million by 2030 without new revenue sources or significant restructuring. Expenditures are expected to rise 3.5% annually, while revenues grow only 1%. If the County avoids one-time fixes in 2026, the gap may narrow slightly in future years, but long-term sustainability will still depend on new revenue authority and continued state funding support for mandated services.

While the County benefits from the 0.4% local sales tax authorized under 2023 Wisconsin Acts 12 and 40, those revenues are legally restricted to pension-related costs. This means that most general operations, including transit, social services, and public safety, must continue to rely on limited tax levy growth and unpredictable state and federal aid. Pandemic-era federal funding masked these underlying imbalances, but with that support nearly exhausted, Milwaukee County faces difficult choices in balancing the 2026 budget.

The \$12.1 million levy increase represents the maximum permitted under state law and is primarily driven by a \$11.9 million rise in debt service linked to previously approved capital projects, including the Milwaukee Public Museum and the Center for Forensic Science and Protective Medicine. Even with projected 2026 sales-tax revenues of \$192.5 million, including \$85.5 million restricted to pension obligations, the County's long-term outlook remains constrained. Limited revenue increases and modest growth in net new properties leave little room to expand programs or absorb inflationary pressures.

County personnel costs, including wages and benefits, account for more than 43% of total spending. Between 2021 and 2025, salaries increased 37%, and overtime costs more than doubled. Health care expenses continue to rise, up 14.5% in 2025 and another 8% projected for 2026. To contain costs, the Recommended Budget includes \$1.8 million in additional employee cost-sharing through higher premiums, co-pays, and a new \$50 monthly spousal surcharge. Most employees will receive a one percent general wage increase in 2026, while Employees' Retirement System participants will see their pension contribution rate reduced from 5.2% to 4.9%.

The Milwaukee County Transit System remains one of the most financially stressed services. A mid-2025 budget shortfall required early use of pandemic era funds to balance operations. These federal relief funds, once totaling \$211.2 million, will be depleted by mid-2026, leaving a gap of roughly \$14 million. The Recommended Budget closes that gap through a 15% service reduction, a 75-cent fare increase (the first since 2007), and the reallocation of remaining one-time pandemic revenues. A \$300,000 pilot program will deploy Sheriff's deputies on select routes to improve rider safety. However, this initiative does not address the system's broader structural funding challenges. The County's \$30 Vehicle Registration Fee, implemented in 2017, continues to generate \$17.2 million annually for transit, though raising the fee further could prove difficult, particularly as the City of Milwaukee is expected to raise its own to \$40 in 2026.

A central feature of the 2026 budget is the County Executive's proposal to allocate \$15.8 million toward continued planning and design of a new criminal courthouse complex under the Investing in Justice: Courthouse Complex (IJCC) initiative. The State of Wisconsin declined to provide a direct grant for replacing the aging Safety Building, but increased Expressway Patrolling Aids by \$38 million over the biennium, with the legislative intent that these funds would indirectly support the building's replacement costs. This support is anticipated to continue, providing a stable revenue stream for what will become the most expensive capital project in County history. Remaining estimated costs of \$458.4 million highlight the project's size and long-term fiscal impact on the County's finances. While most agree the current facility is outdated, some have questioned prioritizing courthouse planning while transit and social service programs face cuts.

Milwaukee County benefited from several provisions in the 2025–27 Wisconsin State Budget (Act 15) with positive fiscal effects. In addition to the increased Expressway Patrol Aid, the County will receive about \$1.5 million more in 2026 for the State Court System. Governor Evers' veto of a proposed increase in Juvenile Correction's Institutions (JCI) daily rates provided further relief, saving the County \$6.4 million in 2026, although future rate hikes remain a concern. The State Budget also includes a potential \$5 million war memorial center matching grant, which could help reduce the County's ongoing cost of supporting cultural institutions.

The Department of Health and Human Services' Behavioral Health Services (BHS) budget reflects a \$500,000 levy reduction amid sharp declines in state, federal, and Medicaid revenue. To balance operations, BHS is eliminating or scaling back several non-mandated programs, including Residential Withdrawal Management (Detox), a contracted Community Support Program, and AODA prevention and advocacy services, resulting in total savings exceeding \$7 million. Additional reductions include \$2.3 million from transitioning clients to less restrictive housing and the elimination of various community contracts. The BHS tax levy of \$58.9 million is \$5.9 million above the statutory minimum under 2013 Wisconsin Act 203, which established the Milwaukee County Mental Health Board. The County Board cannot amend or reallocate the BHS budget, limiting policymakers' ability to remedy these changes.

As noted earlier, the Governor's veto of the Juvenile Correctional Institution (JCI) daily rate increase was critical in helping the Department of Health and Human Services preserve key programs. The savings from that veto allowed the department to absorb the growing costs of Out-of-Home Care, which provides court-ordered placements for children who cannot safely remain in their homes. These costs are projected to rise to \$12.8 million in 2026, an increase of \$4.5 million compared to the 2025 budget.

Outside of Behavioral Health and Transit, most County departments are maintaining existing programs and, in some cases, expanding select services through modest new investments. The County will occupy two major new facilities in 2026: the Center for Forensic Science and Protective Medicine, a \$130.5 million facility that will co-locate the Medical Examiner, Office of Emergency Management, and State Crime Laboratory; and the Milwaukee County Center for Youth, a new 32-bed Secure Residential Care Center (SRCCY) opening in early 2026 as part of statewide youth justice reform. These new facilities follow the opening of the 60,000 sq. ft. Marcia P. Coggs Health and Human Services building earlier this year.

The 2026 Recommended Capital Budget includes 55 non-airport projects totaling \$81.2 million, funded with \$56.7 million in general obligation bonds and \$24.5 million in property tax levy support. The largest tax levy funded project is the Safety Building replacement. The Parks Department receives \$13.3 million for 11 projects, including \$5 million toward the Mitchell Park Domes, \$3.6 million for Bender Park

roadway repairs, and \$1.9 million for improvements at the Kosciuszko Community Center. The Zoo is allocated \$13.6 million to redesign its front entrance and modernize the guest admissions process. Ten cultural institution projects are also included, largely to meet capital contribution obligations. Overall, general obligation bonding of \$56.7 million remains just under the County's self-imposed debt cap.

The 2026 Recommended Budget demonstrates both progress and fragility. Policymakers have leveraged state support and sales tax flexibility to stabilize pension costs and advance justice facility modernization, but core services such as transit and social services remain under financial strain. With reserves limited, the tax levy capped, and federal relief funds nearly exhausted, Milwaukee County's fiscal stability depends on prudent capital planning, strategic efficiency measures, and a continued commitment to partnership between state and local governments.

More information on these items can be found in Section 3.

BUDGET FISCAL SYNOPSIS

The 2026 Budget calls for total expenditures of \$1,385,906,991 a decrease of \$15,434,380, or 1.1 %, compared to the 2025 Adopted County Budget. The recommended property tax levy is \$310,754,002, an increase of \$12,129,075 or 4.1 %, from the 2025 levy. The recommended tax levy is comprised of two components: debt service levy of \$41,465,090 and operating levy of \$269,288,912. The recommended tax levy is at the state-limited tax levy cap as the budget is currently constructed. (See Tax Levy Cap below)

The Recommended Budget allocates \$107,955,680 in expenditures for capital improvements with \$17.8 million for the airport and \$90.2 million for general government. General Obligation bond financing is \$56,705,132 and is \$106,590 under the self-imposed bonding cap of \$56,811,722 set for 2026.

TAX LEVY CAP

The Office of the Comptroller recently calculated Milwaukee County's 2026 property tax levy limit based on the Recommended Budget. Under state law, the allowable increase in the levy is generally tied to the rate of net new construction, the closure or termination of Tax Incremental Financing (TIF) districts, and growth in debt service costs. In addition to these core factors, four other elements can influence the final levy limit: changes in the Emergency Medical Services (EMS) levy, adjustments for the Southeastern Wisconsin Regional Planning Commission (SEWRPC) levy, variations in personal property aid, and any carryover capacity from prior years.

The analysis below reflects the 2026 Recommended Budget. Any subsequent budget amendments, such as revisions to debt service or EMS allocations, would alter the final levy limit. For 2026, the estimated allowable increase in the property tax levy is \$12,129,075. The County Executive recommends a total levy of \$310,754,002, excluding the SEWRPC levy. Based on current calculations, this figure represents the maximum amount Milwaukee County may levy under state-imposed limits.

RECOMMENDED BUDGET TAX LEVY LIMIT

2025 Adopted Levy (Excluding SEWRPC)		\$298,624,927
A)	Net New Construction and Terminated/Subtracted TIDs	\$2,645,839
B1)	Change in POB Debt Service financed by levy and not the 0.4% sales tax *	\$(2,711,219)
B2)	Change in non-POB General Obligation Debt Service *	\$11,933,172
C)	Change in EMS Levy Available to be Levied Separately *	\$298,443
D)	SEWRPC Levy Change	\$(37,160)
E)	Personal Property Aid Adjustment	\$0
Total Changes to Allowable Levy		\$12,129,075
2026 Allowable Levy (Excluding SEWRPC)		\$310,754,002
2026 CEX Recommended Levy		\$310,754,002
Remaining Allowable Levy		\$0

The tax levy limit may change prior to final budget adoption based on factors such as the final sale of 2025 bonds or adjustments to the exclusions listed above. The Office of the Comptroller will update the debt service figures after the bond sale and report any resulting changes to the tax levy limit.

0.4% SALES TAX REVENUE AND ITS RELATION TO THE MAXIMUM ALLOWABLE LEVY

The County may use a portion of the 0.4% sales tax to pay the employer contribution (not the employee contribution share) to the Employees' Retirement System (ERS). Using the 0.4% sales tax to fund the ERS employer contribution does not reduce the County's allowable property tax levy, allowing those levy funds to be used for other County operations. This treatment differs from applying the 0.4% sales tax to pension obligation bond (POB) debt service, which does reduce the County's allowable levy.

The 2026 Recommended Budget includes \$85,553,981 in revenue from the 0.4% sales tax. Of this amount, the Budget allocates \$56,231,000 to the unfunded actuarial accrued liability (UAAL), \$21,651,315 of \$37,006,014 for POB debt service, and \$7,671,666 of \$13,454,000 for the employer contribution to ERS.

The table below 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.

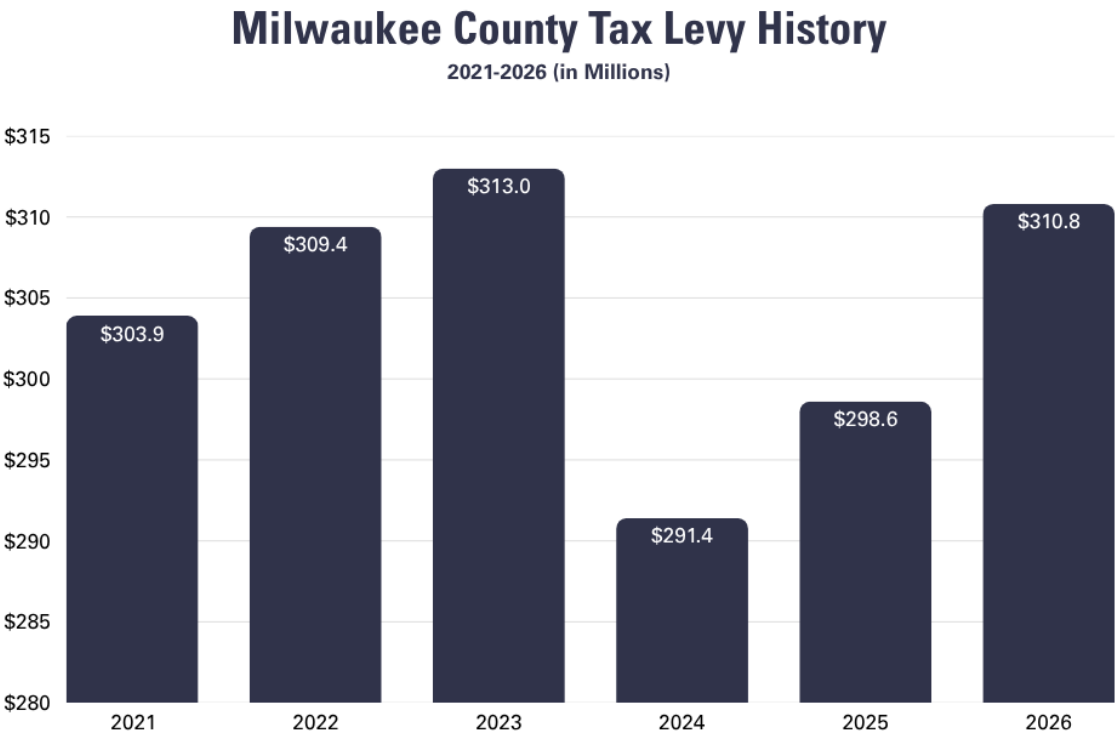
CALCULATION OF ALLOWABLE LEVY FOR 2026 – 0.4% MAX		
2025 Adopted Levy (Excluding SEWRPC)		\$298,624,927
A)	Net New Construction and Terminated/Subtracted TIDs	\$2,645,839
B1)	Change in POB Debt Service financed by levy and not the 0.4% sales tax *	\$3,071,115
B2)	Change in non-POB General Obligation Debt Service *	\$11,933,172
C)	Change in EMS Levy Available to be Levied Separately *	\$298,443
D)	SEWRPC Levy Change	\$(37,160)
E)	Personal Property Aid Adjustment	\$0
Total Changes to Allowable Levy		\$17,911,409
2026 Allowable Levy (Excluding SEWRPC)		\$316,536,336
2026 CEX Recommended Levy		\$310,754,002
Remaining Allowable Levy		\$5,782,334

If all 0.4% sales tax revenues were applied to the County's ERS normal cost payment, the state-imposed tax levy limit would rise by \$5,782,334, increasing the allowable levy to \$316,536,336. Fully utilizing this capacity would result in a tax levy increase of \$17,911,409, or 6.0%, compared to the 4.1% increase recommended in the 2026 Budget. However, the ERS normal cost payment is projected to decrease by \$1.6 million in the following year, which would require a corresponding reduction in the tax levy for the 2027 Budget.

TAX LEVY HISTORY

The State of Wisconsin established strict property tax levy limits for local governments beginning in 2005. These limits restrict how much counties, municipalities, and school districts may increase their annual property tax levies, tying the allowable growth primarily to the percentage of new construction. Under this framework, a local government may not exceed its levy limit unless authorized by voter referendum or through specific exceptions defined in state law. Milwaukee County may increase its levy to accommodate higher debt service costs but must reduce it when debt obligations decline. In 2024, Milwaukee County’s tax levy decreased by approximately \$21.5 million to comply with state-imposed levy limits, as \$23.4 million in new 0.4% sales tax revenue was applied to reduce pension obligation bond (POB) debt service.

A recent history of the County’s property tax levy is provided below.

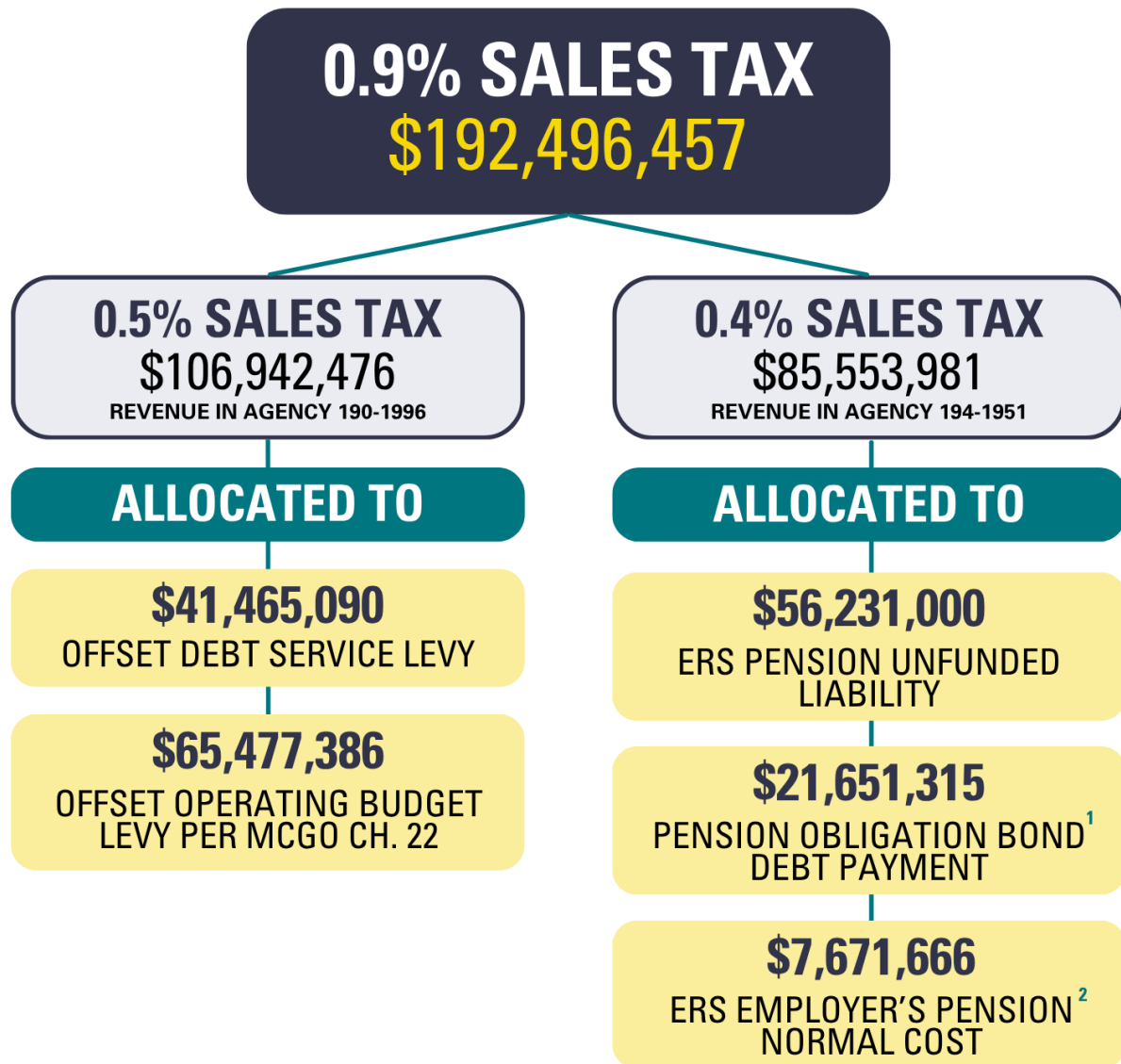


DISTRIBUTION OF SALES TAX REVENUE

A key feature of the 2026 Recommended Budget is the allocation of sales tax revenues and how they are applied to eligible expenditures. As described above, the way the 0.4% sales tax is distributed directly affects the County’s allowable tax levy limit. The chart below illustrates the allocation of both the 0.5% and 0.4% sales tax revenues. Additional information on sales tax revenues is provided in Section 3 under Agency 190-1996.

DISTRIBUTION OF SALES TAX REVENUE

2026 RECOMMENDED BUDGET



¹ 0.4% Sales Tax Revenue covers \$21.6M of \$37M POB Debt Service

² 0.4% Sales Tax Revenue covers \$7.7M of \$13,454,500 Employer's Pension Normal Cost

CAPITAL IMPROVEMENTS PROGRAM

The 2026 Recommended Budget includes \$108 million in expenditures for capital improvements, consisting of \$17.8 million for airport projects and \$90.2 million for general government projects. Of this total, \$99 million will be financed through a combination of \$56.7 million in general obligation bonds, \$24.5 million in property tax levy, \$12.7 million in airport revenue bonds, and \$5.1 million in reserve funds and Airport Passenger Facility Charges (PFCs) (see financing chart below). The 2026 Capital Improvements Program provides funding for 66 new projects, including 11 airport and 55 non-airport initiatives.

CAPITAL FINANCE SUMMARY

2026 RECOMMENDED BUDGET CAPITAL BUDGET

	Non-Airport	Airport	Combined
Total Number of Projects	55	11	66
Total Expenditures	\$90,179,980	\$17,775,700	\$107,955,680
Total Reimbursement Revenues	\$8,942,400	\$0	\$8,942,400
NET COUNTY FINANCING	\$81,237,580	\$17,775,700	\$99,013,280

FINANCED AS FOLLOWS

General Obligation Bonds	\$56,705,132	\$0	\$56,705,132
Property Tax Levy	\$24,532,448	\$0	\$24,532,448
Sales Tax Revenue	\$0	\$0	\$0
Debt Service Reserve	\$0	\$0	\$0
Airport Revenue Bonds	\$0	\$12,685,810	\$12,685,810
Airport Reserve/PFC	\$0	\$5,089,890	\$5,089,890
TOTAL FINANCING	\$81,237,580	\$17,775,700	\$99,013,280

The largest capital investments in 2026 include \$15.8 million for the continued planning and design of the Safety Building replacement (Courthouse Complex) and \$13.6 million for the Zoo's front entrance and admissions reconfiguration. The Safety Building allocation accounts for \$15.8 million of the \$24.5 million in tax levy funding included in the Capital Budget.

The Parks Department will receive \$13.3 million across 11 projects, highlighted by \$5 million toward the County's \$30 million commitment to repair the Mitchell Park Domes, \$3.6 million for Bender Park roadway repairs, and \$1.9 million for Kosciuszko Community Center improvements.

Funding is also provided for ten cultural institution projects, primarily to meet the County's capital contribution requirements under existing contractual agreements.

At the Airport, 11 projects are planned, including \$11.9 million for two passenger loading bridge replacements. These projects do not rely on property tax levy support, as airport improvements are

typically financed through airport revenue bonds (repaid with ongoing airport revenues) or Passenger Facility Charges (PFCs) collected from travelers.

BONDING LIMITS

Milwaukee County established its self-imposed bonding cap policy in 2003 as part of a broader effort to control borrowing and promote long-term fiscal discipline. While the policy originally restricted annual bond issuance increases and introduced a 3% growth limit beginning in 2008, its purpose remains the same, to limit debt growth to sustainable levels regardless of external borrowing capacity.

For 2026, the self-imposed bonding limit is \$56,811,722, which serves as a fiscal goal rather than a legal restriction¹. The Recommended Capital Improvements Budget proposes \$56,705,132 in general obligation bonding, remaining \$106,590 below the limit and \$71,620 less than the amount recommended by the Capital Improvements Committee (CIC).

Policymakers interested in the background and framework of the County's bonding policy can refer to File No. [19-626](#), a report from the Comptroller prepared during the 2019 Capital Improvement Budget process.

Policymakers should note that general obligation bonding authority empowers the Office of the Comptroller, subject to an authorizing resolution, to issue bonds as needed to finance approved capital improvement projects. Debt service for bonds issued in 2026 for projects approved in the 2026 and prior budget years will be budgeted in the 2027 Budget. Under state levy limits, Milwaukee County may increase its tax levy to reflect changes in net debt service costs. For 2026, this adjustment permits a levy increase of \$9,221,953, reflecting a \$11.9 million gross change in debt service, partially offset by \$2.7 million of pension obligation bond debt service financed by the 0.4% sales tax. Approximately \$7.8 million of the \$11.9 Million annual increase in gross debt service for 2026 is directly related to debt issued for the County's contribution for the construction of the Wisconsin Museum of Nature and Culture (new Museum Building).

Based on \$56.7 million in new general obligation bonding, and past debt not yet issued, debt service in 2027 is expected to rise by approximately \$10.7 million, which may require a corresponding levy increase unless offsetting reductions are identified elsewhere in the budget. Approximately \$6.3 million of the \$10.7 million estimated annual increase in gross debt service for 2027 is directly related to debt issued for the County's portion of the financing for the Center for Forensic Science and Protective Medicine).

CAPITAL IMPROVEMENTS COMMITTEE

The Capital Improvements Committee (CIC) was established in the 2013 Adopted Budget to evaluate and rank proposed capital projects while developing a five-year plan for capital investments. The committee includes County elected officials, staff, and representatives from local municipalities, ensuring a broad perspective in the review process. Although CIC recommendations are advisory and not binding on the County Executive or County Board, they promote a more transparent and data-driven approach to prioritizing projects through quantitative scoring and in-depth analysis. In recent years, a racial equity

¹ The 2025 bonding cap was reduced by \$9.25 million to advance the Rhino Exhibit project under File 23-919. This adjustment does not affect the 2026 calculation, which assumes a 3% annual increase from the 2025 base of \$55.16 million, resulting in a 2026 bonding cap of \$56.81 million.

metric has been incorporated into the scoring framework to better align capital investments with the County's strategic goals.

At its August 19, 2025 meeting, the CIC approved a five-year Capital Improvement Plan (CIP) (File No. [25-562](#)) and forwarded it to the County Executive and County Board for consideration. The 2026 Recommended Capital Improvement Budget closely aligns with the CIC's proposal, with only a few changes. Two new projects were added: the Washington Park Aquatics² project and the Community Reintegration Center Backup Generator replacement, while two projects were removed: the Kops Park Playground replacement and the Cooper Park Parking Lot redesign and replacement. A few funding adjustments were also made, most notably an additional \$10.2 million in cash financing for the Courthouse Complex Safety Building Replacement project.

A detailed summary of these changes can be found in the Appendix and within each capital project description in Section 4 of this Overview.

The following sections of this Overview offer additional detail on tax levy changes, key budget initiatives, and capital projects.

² The Washington Park Aquatics project (\$180,000 cash funding) was inadvertently excluded from the final amended CIC recommendation.

SECTION 2

TAX LEVY CHANGES

2026 RECOMMENDED TAX LEVY CHANGES

DEPARTMENT		2025 Adopted	2026 Rec.	Tax Levy Change	Percent Change
LEGISLATIVE & EXECUTIVE					
100	County Board of Supervisors	\$1,198,763	\$1,243,016	\$44,253	3.69%
110	County Executive – General Office	\$980,138	\$1,046,131	\$65,993	6.73%
103	County Executive – Office of Government Affairs	\$438,193	\$435,412	\$(2,781)	-0.63%
<i>Legislative & Executive Subtotal</i>		\$2,617,094	\$2,724,559	\$107,465	3.94%
GENERAL GOVERNMENT					
309	Office of the County Treasurer	\$(1,009,184)	\$(1,234,262)	\$(225,078)	22.30%
327	Office of the County Clerk	\$1,013,341	\$997,458	\$(15,883)	-1.57%
327	Election Commission	\$639,603	\$1,028,345	\$388,742	60.78%
340	Office of the Register of Deeds	\$(2,597,708)	\$(2,653,344)	\$(55,636)	2.14%
370	Office of the Comptroller	\$5,962,233	\$5,937,854	\$(24,379)	-0.41%
<i>General Government Subtotal</i>		\$4,008,285	\$4,076,051	\$67,766	1.69%
ADMINISTRATIVE					
109	Office of Equity	\$835,114	\$820,511	\$(14,603)	-1.75%
112	Pers. Review Brd./Civ. Service Com./Ethics Brd.	\$291,197	\$293,329	\$2,132	0.73%
113	Corporation Counsel	\$2,560,457	\$2,705,415	\$144,958	5.66%
114	Department of Human Resources	\$6,939,181	\$6,840,695	\$(98,486)	-1.42%
118	Office of Strategy, Budget and Performance	\$2,991,418	\$2,942,430	\$(48,988)	-1.64%
<i>Administrative Subtotal</i>		\$13,617,367	\$13,602,380	\$(14,987)	-0.11%

Continued on next page.

ADMINISTRATIVE – CONSOLIDATED DEPARTMENT OF ADMINISTRATION (DAS)					
115	DAS – Central Business Office	\$857,245	\$857,400	\$155	0.02%
115	DAS – Facilities Operations and Maintenance	\$18,604,139	\$17,709,801	\$(894,338)	-4.81%
115	DAS – Facilities Management Director's Office	\$192,693	\$180,368	\$(12,325)	-6.40%
115	DAS – Procurement	\$1,168,334	\$959,443	\$(208,891)	-17.88%
115	DAS – Office of Economic Inclusion	\$684,580	\$670,871	\$(13,709)	-2.00%
115	DAS – Management	\$154,085	\$152,041	\$(2,044)	-1.33%
115	DAS – Office of Sustainability	\$303,131	\$220,845	\$(82,286)	-27.15%
115	DAS – Environmental Services	\$364,781	\$370,350	\$5,569	1.53%
115	DAS – Architecture & Engineering	\$(91,976)	\$(68,793)	\$23,183	-25.21%
115	DAS – Econ. Development & Real Estate Services	\$15,198	\$749,847	\$734,649	4833.85%
115	DAS – Technology Purchase Management	\$9,099,300	\$9,816,685	\$717,385	7.88%
116	DAS – Information Mgt Services Division	\$15,817,106	\$15,521,771	\$(295,335)	-1.87%
117	DAS – Risk Management	\$12,348,636	\$12,537,539	\$188,903	1.53%
Consolidated DAS Subtotal		\$59,517,252	\$59,678,168	\$160,916	0.27%

COURTS & JUDICIARY					
200	Combined Court Related Operations	\$18,996,573	\$17,682,657	\$(1,313,916)	-6.92%
290	Courts – Pre-Trial Services	\$6,577,338	\$6,762,364	\$185,026	2.81%
Courts & Judiciary Subtotal		\$25,573,911	\$24,445,021	\$(1,128,890)	-4.41%

PUBLIC SAFETY					
400	Sheriff	\$55,415,950	\$49,423,157	\$(5,992,793)	-10.81%
430	Community Reintegration Center	\$62,414,516	\$64,247,572	\$1,833,056	2.94%
450	Office of the District Attorney	\$8,429,939	\$8,388,608	\$(41,331)	-0.49%
480	Office of Emergency Management	\$8,433,904	\$8,548,599	\$114,695	1.36%
490	Medical Examiner	\$2,020,400	\$1,926,758	\$(93,642)	-4.63%
Public Safety Subtotal		\$136,714,709	\$132,534,694	\$(4,180,015)	-3.06%

TRANSPORTATION					
504	DOT – Airport	\$0	\$0	\$0	0.00%
509	DTPW – Transportation Services	\$286,916	\$0	\$(286,916)	-100.00%
510	DOT – Highway Maintenance	\$0	\$0	\$0	0.00%
530	DOT – Fleet Maintenance	\$(543,474)	\$(719,337)	\$(175,863)	32.36%
560	Transit/Paratransit System	\$25,435,964	\$23,572,041	\$(1,863,923)	-7.33%
580	DOT – Director's Office	\$0	\$0	\$0	0.00%
Transportation Subtotal		\$25,179,406	\$22,852,704	\$(2,326,702)	-9.24%

HEALTH AND HUMAN SERVICES

630	Mental Health Board – Behavioral Health Services	\$59,458,264	\$58,967,351	\$(490,913)	-0.83%
800	Department of Health and Human Services	\$42,993,189	\$43,394,624	\$401,435	0.93%
<i>Health & Human Services Subtotal</i>		\$102,451,453	\$102,361,975	\$(89,478)	-0.09%

PARKS, RECREATION & CULTURE

900	Department of Parks, Recreation and Culture	\$22,275,148	\$21,254,557	\$(1,020,591)	-4.58%
900	Parks, Recreation and Culture Trust Account	\$(125,797)	\$0	\$125,797	-100.00%
950	Zoological Department	\$70,346	\$(3,837)	\$(74,183)	-105.45%
991	UW-Extension	\$412,972	\$412,470	\$(502)	-0.12%
<i>Parks, Recreation & Culture Subtotal</i>		\$22,632,669	\$21,663,190	\$(969,479)	-4.28%

CULTURAL CONTRIBUTIONS – AGENCY 199

1908	Milwaukee County Historical Society	\$354,105	\$354,105	\$0	0.00%
1914	War Memorial Center	\$398,000	\$354,000	\$(44,000)	-11.06%
1915	Charles Allis Art Museum	\$225,108	\$185,000	\$(40,108)	n/a*
1918	Friends of Villa Terrace	\$0	\$40,000	\$40,000	n/a*
1916	Marcus Center for the Performing Arts	\$500,000	\$450,000	\$(50,000)	-10.00%
1917	Milwaukee Art Museum	\$690,000	\$690,000	\$0	0.00%
1966	Federated Library System	\$66,650	\$66,650	\$0	0.00%
1974	Fund for the Arts (CAMPAC)	\$307,825	\$307,825	\$0	0.00%
9700	Milwaukee Public Museum	\$3,500,000	\$3,500,000	\$0	0.00%
<i>Cultural Contributions Subtotal</i>		\$6,041,688	\$5,947,580	\$(94,108)	-1.56%

DEBT SERVICE

996	General County Debt Service	\$32,211,979	\$41,465,090	\$9,253,111	28.73%
<i>Debt Service Subtotal</i>		\$32,211,979	\$41,465,090	\$9,253,111	28.73%

CAPITAL IMPROVEMENTS

Capital Improvements – Agency 120		\$11,858,154	\$24,532,448	\$12,674,294	106.88%
<i>Capital Improvements Subtotal</i>		\$11,858,154	\$24,532,448	\$12,674,294	106.88%

* Reflects internal redistribution from Dept. 1915 to newly created Dept. 1918.

Continued on next page.

NON-DEPARTMENTAL REVENUES – AGENCY 190					
1901	Unclaimed Money	\$(3,500,000)	\$0	\$3,500,000	-100.00%
1902	State Personal Property Aid	\$(5,566,825)	\$(5,665,346)	\$(98,521)	1.77%
1937	Potawatomi Allocation	\$(5,813,322)	\$(6,034,228)	\$(220,906)	3.80%
1992	Earnings on Investments	\$(13,234,544)	\$(14,846,737)	\$(1,612,193)	12.18%
1993	State Shared Taxes	\$(40,109,705)	\$(42,049,140)	\$(1,939,435)	4.84%
1994	State Exempt Computer Aid	\$(5,292,252)	\$(5,304,961)	\$(12,709)	0.24%
1995	Bucks Sports Arena & Brewers Stadium Subsidy	\$6,500,000	\$6,500,000	\$0	0.00%
1996	County Sales Tax Revenue	\$(104,475,811)	\$(106,942,476)	\$(2,466,665)	2.36%
1998	Surplus from Prior Year	\$(5,000,000)	\$(5,000,000)	\$0	0.00%
1999	Other Misc. Revenue	\$(1,800,000)	\$(1,756,185)	\$43,815	-2.43%
Non-Departmental Revenues Subtotal		\$(178,292,459)	\$(181,099,073)	\$(2,806,614)	1.57%

NON-DEPARTMENTAL EXPENDITURES – AGENCY 194					
1913	Civil Air Patrol	\$11,500	\$11,500	\$0	0.00%
1921	Human Resource and Payroll System	\$1,921,160	\$2,019,391	\$98,231	5.11%
1930	Offset to Internal Service Charges	\$0	\$0	\$0	0.00%
1935	Charges to Other County Depts.	\$(54,360,124)	\$(56,401,208)	\$(2,041,084)	3.75%
1945	Appropriation for Contingency	\$4,500,000	\$4,500,000	\$0	0.00%
1950	Employee & Retiree Fringe Benefits	\$84,647,344	\$89,090,784	\$4,443,440	5.25%
1951	0.4% Sales Tax	\$0	\$0	\$0	0.00%
1961	Litigation Reserve	\$186,362	\$186,362	\$0	0.00%
1971	Centralized Crosscharges	\$0	\$0	\$0	0.00%
1972	Central Salary Adjustment	\$2,050,000	\$1,858,716	\$(191,284)	-9.33%
1985	Capital Outlay/Depreciation Contra	\$(4,762,823)	\$(5,596,330)	\$(833,507)	17.50%
1989	Investment Management Fee	\$300,000	\$300,000	\$0	0.00%
Non-Departmental Expenditures Subtotal		\$34,493,419	\$35,969,215	\$1,475,796	4.28%

EXPENDABLE TRUST FUND					
700	BHD Expendable Trust Fund	\$-	\$-	\$-	0.00%
Expendable Trust Funds Subtotal		\$-	\$-	\$-	0.00%

GRAND TOTAL DEBT SERVICE		\$32,211,979	\$41,465,090	\$9,253,111	28.73%
GRAND TOTAL OPERATING PURPOSE		\$444,705,407	\$450,387,985	\$5,682,578	1.28%
GRAND TOTAL REVENUES		\$(178,292,459)	\$(181,099,073)	\$(2,806,614)	1.57%
GRAND TOTAL		\$298,624,927	\$310,754,002	\$12,129,075	4.06%

SECTION 3

MAJOR CHANGES

LEGISLATIVE AND EXECUTIVE FUNCTION

100 – COUNTY BOARD

Under [2013 Wisconsin Act 14](#), County Board expenditures are capped at 0.4% of the County tax levy. With the proposed increase in the 2026 Recommended Budget, the cap is \$1,243,016, which is \$44,253 higher than the 2025 cap. The 2026 Recommended Budget fully allocates the statutory maximum. For reference, each \$1 million change in the tax levy increases or decreases the allowable Board expenditure cap by \$4,000.

To ensure the Board is always funded at the maximum level permitted by law, any changes to the adopted 2025 tax levy (through amendments or vetoes) will be addressed in 2026 by making appropriation transfers to or from the Appropriation for Contingencies. The difficulty of managing rising [salary](#) and departmental costs within this state-imposed cap was highlighted in a [report](#) reviewed by the Committee on Finance in September 2024. The County Board is composed of 18 elected Supervisors supported by 4.0 FTE. Funding has been provided to cover 100% of salary costs.

110 – COUNTY EXECUTIVE

The 2026 Recommended Budget maintains nine authorized positions in the Office of the County Executive. The tax levy increases by \$65,993, primarily due to raising the funding level for authorized positions from 92.1% in 2025 to 97.9% in 2026.

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 Wisconsin. The 2026 budget supports two full-time positions dedicated to advocating for increased funding at the state and federal levels. Membership in the Wisconsin Counties Association is paid through the Office of Government Affairs.

In the 2026 budget, funding is focused on supporting personnel costs and contractual services that support advocacy efforts. In 2026, the Office of Government Affairs budget decreases by \$2,781, from \$438,193 to \$435,412, funded by tax levy. The following contract is included in the 2026 budget in lieu of separate review during the fiscal year:

2026 OFFICE OF GOVERNMENT AFFAIRS CONTRACT		
Description	Vendor	Amount
Professional Service Agreement for Legislative Consulting Services for the Office of Government Affairs (OGA) to provide legislative consulting services and assist with legislative advocacy efforts at the state level.	The Kammer Group	\$80,000

GENERAL GOVERNMENT FUNCTION

309 – COUNTY TREASURER

The Office of the Treasurer manages five key functions: county-wide banking services, cash receipting and check distribution, centralized accounts receivable, delinquent property tax collection for Milwaukee County's 18 municipalities, and investment management of operating funds. An increase of \$200,000 in revenue is included in the 2026 Budget based on projected collected revenue from interest and penalties on foreclosed properties owned by Milwaukee County. Expenditures are decreased by \$25,078 and tax levy is reduced by \$225,078.

327 – OFFICE OF THE COUNTY CLERK & ELECTION COMMISSION

OFFICE OF THE COUNTY CLERK

The independently elected County Clerk administers and records the proceedings of the County Board of Supervisors, maintains all legislative files, staffs County Board meetings and committees, updates existing ordinances and publishes new ordinances online. The County Clerk's Office runs and maintains the legislative workflow software Legistar, its public-facing counterpart, the Milwaukee County Legislative Information Center (CLIC), and all the hardware and software that accompanies it. The County Clerk issues marriage licenses and domestic partnership terminations, registers all lobbyists and lobbying principals, and reports lobbying registrations and expenditures to the County Board, County Executive, and the public. The Clerk's office also administers all oaths of office, and the County Clerk serves as the Executive Director of the County Elections Commission.

The 2026 Recommended Budget for the County Clerk provides a tax levy decrease of \$15,883 driven by increased direct revenue and reduced operating costs.

ELECTION COMMISSION

Expenses vary every year for the Elections Commission based on the number of regularly scheduled elections. In even numbered years, there are four regularly scheduled county-wide elections. The scheduled 2026 elections include: the Spring Primary, Spring Election, Partisan Primary, and the General Election. The 2026 Recommended Budget reflects a cost-to-continue budget for the Office of the County Clerk, with expenses rising to account for an increase in the number of scheduled county-wide elections. The tax-levy increase for the Election Commission is \$388,742.

2026 ELECTIONS	
Spring Primary	Tuesday, February 17, 2026
Spring Election	Tuesday, April 7, 2026
Partisan Primary	Tuesday, August 11, 2026
General Election	Tuesday, November 3, 2026

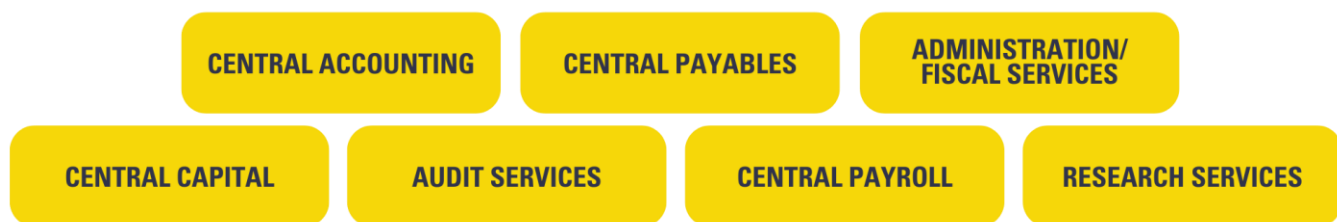
340 – OFFICE OF THE REGISTER OF DEEDS

The Office of the Register of Deeds (ROD) is mandated under Wisconsin State Statutes 59.43, 69.05, and 69.07. The ROD documents and records all vital statistics, land records, tax descriptions, as well as assigning new tax numbers and assisting local assessors with copies of real estate documents. The ROD historically is an office that yields higher revenue than expenses.

In the 2026 budget, the ROD revenue is expected to increase by \$148,265. There are minor adjustments to positions and pay scale, but with the increase in revenue, tax levy will decrease by \$55,636.

370 – OFFICE OF THE COMPTROLLER

The Office of the Comptroller was created in 2012 in accordance with Wisconsin State Statute § [59.255](#). The elected Comptroller maintains Milwaukee County's accounting books, monitors and reports on budget versus actual fiscal results, prepares annual financial reports of the government and analyzes proposals for the use of County funds. The Comptroller serves as the County's Chief Financial Officer and oversees seven service divisions including:



The 2026 Recommended Budget reflects a tax levy decrease of \$24,379 to \$5,937,854. Efficiencies from the implementation of Infor software and other accounts payable improvements allow for the abolishment of 3.0 FTEs. These savings are reinvested in a Senior Grants Compliance Manager (1.0 FTE, File No. [25-571](#)), recommended by the 2024 audit on grant management, to support the new Infor grants module and Countywide NICRA policies and procedures. In addition, a Supervisor Accounting (1.0 FTE, File No. [25-391](#)) is included in the 2026 budget. The number of positions for the office is reduced by one to 61 FTE.

The Payroll Services Division is expected to launch Dayforce Wallet in late 2025, allowing employees to securely access part of their earned wages before payday. This modernized payroll option supports financial stability and well-being while enhancing the employee experience and maintaining full payroll accuracy and compliance.

The Audit Services Division (ASD) conducts performance audits to evaluate internal controls, legal compliance, operational efficiency, and program effectiveness, with each audit including a Diversity, Equity, and Inclusion review. ASD also manages the County's professional services agreement with Baker Tilly US, LLP, a five-year contract (executed in 2021) supporting the annual ACFR audit, Single Audit, ERS audit, and other agreed-upon procedures, with a 34% Targeted Business Enterprise goal each year.

For 2026, the Comptroller is authorized to amend the Baker Tilly contract to increase funding by up to \$30,000 to review COVID-19 programs, and execute a separate agreement, not to exceed \$100,000, for assistance in preparing the ACFR and related services.

The Office of the Comptroller creates a [Five-Year Financial Forecast](#) annually as a tool for helping policymakers and the public understand the future challenges and opportunities of the County's budget.

ESTIMATED STRUCTURAL DEFICIT AND COST-TO-CONTINUE			
Year		Structural Deficit	Cost-to-Continue*
2025		\$0	\$0
2026		\$(46,655,071)	\$(46,655,071)
2027		\$(69,798,452)	\$(23,143,380)
2028		\$(111,007,803)	\$(41,209,351)
2029		\$(138,972,913)	\$(27,965,111)
2030		\$(171,586,766)	\$(32,613,853)
Average Cost-to-Continue		\$(34,317,353)	

*Cost-to-continue assumes that the prior year gap was eliminated with long-term solutions.

ADMINISTRATIVE FUNCTION

109 –OFFICE OF EQUITY

Office of Equity (OOE), formerly the Office on African American Affairs, brings a high level of leadership, expertise and accountability to advance the county’s strategic goals of creating intentional inclusion, bridging the gap and investing in equity to help fulfill this vision. The office prioritizes strategic partnerships with entities influencing social and economic determinants of health, employing a community-centric system lens to align interventions with community needs. The Office also leads robust community engagement initiatives—such as County Days and the We Care Crew—that build relationships, meet residents where they are, and expand access to critical services. By equipping staff with equity frameworks, delivering training, and supporting research and policy reform, OOE helps departments translate equity commitments into measurable, sustainable action. In 2026, expenditures are decreased by \$114,603 and revenues are decreased by \$100,000 due to a grant ending. Tax levy is then reduced by \$14,603.

112 – PERSONNEL REVIEW BOARD, CIVIL SERVICE COMMISSION AND ETHICS BOARD

The Milwaukee County Civil Service System was established under [Chapter 63](#) of the Wisconsin State 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 defined in [Chapter 33](#) of the Milwaukee 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 bi-monthly 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 small increase in personnel costs is partially offset by a decrease in operations cost. The net result for the 2026 budget is an increase of \$2,132 to the tax levy for a total of \$293,329.

113 – OFFICE OF CORPORATION COUNSEL (OCC)

The Office of Corporation Counsel (OCC) serves as the chief legal counsel for all Milwaukee County departments, elected officials, and the Employees’ Retirement System. Additionally, OCC provides litigation defense services billed to Wisconsin Mutual Insurance Company to generate revenue for the department.

In 2026, the department will unfund 1.0 FTE Assistant Corporation Counsel position and allow for the role to exist structurally without incurring budgetary impact. 1.0 FTE Public Records Analyst is created to enable OCC to be more responsive to departments and benefit from dedicated staff time on these issues. The tax levy for Corporation Counsel increases \$144,958.

114 – DEPARTMENT OF HUMAN RESOURCES

The Department of Human Resources (DHR) aims to position Milwaukee County as a leading employer by fostering a high-performing, engaged, and inclusive workforce. DHR supports this mission through competitive compensation and benefits, career development, employee wellbeing programs, leadership training, and a strong total rewards strategy. The department promotes accountability, balances employee and management rights, and cultivates a workplace that values diversity, equity, and work-life balance.

DHR is organized into six service areas:



The 2026 Recommended Budget reflects a tax levy decrease of \$98,486 to \$6.8 million. This is primarily due to lower personnel costs, including the abolishment of one Manager of Training and Development position.

In 2026, Milwaukee County will continue operating three on-site health clinics (Vel R. Phillips, Courthouse, and Wilson Senior Center) to provide employees with convenient, no-cost care, reducing reliance on emergency and urgent care services. In addition, the County implemented RxBenefits in 2025 to optimize pharmacy coverage with UnitedHealthcare and OptumRx, improving employee support, lowering medication costs, eliminating mandatory mail order, and securing \$2 million in additional rebates.

Retirement Plan Services (RPS) administers Milwaukee County’s two defined benefit pension plans; the Employees’ Retirement System (ERS) and the OBRA Retirement System, serving about 20,000 members under the direction of the 10-member Pension Board. The RPS team manages plan administration, compliance, recordkeeping, and customer service, issuing roughly \$20 million in monthly payments while providing member education, benefit calculations, financial reporting, and technology support. RPS does not administer the Wisconsin Retirement System for employees hired after December 31, 2024.

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 to deliver great public service. The DAS budget encompasses Agency 115 (DAS), 116 (IMSD), and 117 (Risk Management). Overall, total expenditures remain largely the same at \$69.7 million, but revenues are anticipated to decrease by \$135,587 causing the budgeted tax levy to increase to \$59.7 million.

CENTRAL BUSINESS OFFICE

The DAS Central Business Office (CBO) was initially created to assist the other DAS Divisions and provide a more seamless and consolidated view of the department. 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 & Performance, Office of Corporation Counsel, the Milwaukee County Board of Supervisors and Office of the County Executive. Furthermore, the new leased facility on Plankinton has allowed for the consolidation of the office supplies budgets for DAS divisions located in the new facility. There are no changes to FTE, and tax levy is budgeted at \$857,400.

PROCUREMENT

Under Milwaukee County Ordinance [Chapter 32.22](#), the Procurement Division is responsible for the development and implementation of procurement related administrative procedures. Procurement provides leadership, support and services to all Milwaukee County departments regarding public procurement and contracting. Additionally, the division is responsible for maintaining ethical standards to ensure fair and open procurements. Procurement continues its commitment to modernizing operations to improve efficiency, transparency, and equity in purchasing activities. In 2026, the division is actively advancing efforts toward implementing a Source-to-Pay (S2P) framework, and will report on progress milestones, readiness indicators, and opportunities to align ordinances and procedures with modern procurement expectations. Major changes to Procurement's budget include transferring two Contract Compliance Managers to DAS-Risk Management.

OFFICE OF ECONOMIC INCLUSION

The Office of Economic Inclusion (formerly Community Business Development Partners) works to increase overall economic viability for targeted and disadvantaged businesses (TBEs and DBEs), in addition to tracking internal contract compliance within Milwaukee County. By implementing this strategic plan, stakeholders can create a more inclusive economic environment where minority, women-owned, and small businesses thrive. This office administers the County's Targeted, Small, and Disadvantaged Business Enterprise (TBE/DBE) programs pursuant to federal regulations and County ordinances. OEI frequently reports to County Board committees regarding the states of different contracts meeting their TBE and DBE participation goals (For example, see File Nos. [23-21](#), [24-22](#), or [25-22](#)). Expenditures are reduced by \$19,761 to meet tax levy requirements. These cuts will reduce the conference and events budget, as well as ending local business organization memberships. However, outside of these reductions, no other change in services is expected.

ECONOMIC DEVELOPMENT AND REAL ESTATE SERVICES

DAS-Economic Development and Real Estate Services (DAS-EDRES), formally known as Economic Development, serves as Milwaukee County's real estate and economic development division focused on leveraging the County's functions for economic growth. Since DAS-EDRES provides support above and beyond what is typical for Economic Development, this name change will better reflect the mission and work done in DAS-EDRES. In serving the real estate function, the division manages the County's tax foreclosure inventory and surplus properties which includes the preparation, repair, marketing and sale of properties. DAS-EDRES represents County departments in lease transactions as landlord or tenant; negotiates contracts with customer departments and cultural institutions; drafts contracts; and monitors lease agreements. The division helps lead the County Facilities Planning Steering Committee, which guides real estate decision making with a focus on total lifecycle costs. DAS-EDRES also manages parking lot leases, including lots under I-794 and at 6th and State in downtown Milwaukee, as well as the cell tower revenues on various county properties. For 2026, expenditures are budgeted at \$2,758,451, revenues at \$2,008,604, and tax levy at \$749,847.

DAS-EDRES are leading several significant initiatives in 2025 and 2026. First, the division began the Building Bridges Small Business Program which provides grants and support for small business owners in Milwaukee County (File No. [25-333](#)). This program utilizes grant finding and the balance of the Economic Development Fund-37005. In addition, DAS-EDRES manages the lease for the DAS and Audit divisions that are located at the 600 N. Plankinton Avenue location.



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's functions include facilities planning and development, operations and maintenance, architecture and engineering, environmental services, condition assessment and sustainability. In addition, the Director's Office also co-manages the county-wide Facilities Planning Steering Committee (CFPSC) with the Economic Development Division, and in close coordination with all County departments. In 2026, expenditures and tax levy are reduced by \$12,325 to meet tax levy limits.



Facilities Operations & Maintenance (Facilities) 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 preventative maintenance program. In 2026, Facilities will focus on improving energy efficiency to offset increasing energy costs and upgrading and refining the security systems in the Courthouse complex and the new Marcia P. Coggs facility. 5.0 FTE are abolished to meet tax levy limits, and approximately \$600,000 of expenditures are transferred to Economic Development and Real Estate Services for the lease at 600 N. Plankinton Avenue.

In 2026, Facilities faces the task of bringing online multiple new facilities, like the Marcia P. Coggs facility, the new Medical Examiner's facility, and the Vel Phillips SRCCCY. These facilities should reduce maintenance costs due to modern design and energy efficiency, though operating expenses may rise initially as systems stabilize, and staffing adjusts. The Facilities budget does not include the full cost of the operations for the new Medical Examiner's building for 2026. In early 2026 an appropriation transfer of the remaining capital budget for the operating costs will be made, helping manage costs until a sustainable revenue source can be identified. These new facilities will have lasting impacts on the County's building footprint, workflow, staff training, and more.

ARCHITECTURE & ENGINEERING

The Architecture & Engineering (A&E) program area provides professional and technical services related to the maintenance, construction and rehabilitation of public infrastructure and preservation of Milwaukee County's natural resources. This strategic program area is broken into Architectural Services, Project Management, Airport Engineering, Civil Engineering and Site Development, Capitol Operations, and Planning & Development. The number of projects A&E will carry over to 2026 is expected to decrease compared to 2023 and 2024, though it will remain high due to the addition of projects funded by ARPA and the Bipartisan Infrastructure Law. A&E expects the number of projects carried over to decrease through 2026 and stabilize thereafter as these funding programs expire.

For 2026, one administrative assistant position is eliminated to meet tax levy goals, with that position's responsibilities distributed amongst the other A&E employees. Expenditures are budgeted to be \$4,590,763, revenue is projected to be \$4,659,556, decreasing the total 2026 tax levy impact by \$68,793.

ENVIRONMENTAL SERVICES

The Environmental Services program area provides technical guidance, management, and development of environmental functions for the County's building and infrastructure assets and assists in coordinating county-wide environmental efforts. Key initiatives include the incorporation of green building concepts, environmental due diligence for property acquisition and disposal, procurement of grant funding, storm water management and regulated substance control (asbestos, lead, PCB's, mercury, pesticides/herbicides, etc.). 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. This work will continue in 2026. There are no major changes for 2026, with tax levy budgeted to be \$370,350.



OFFICE OF SUSTAINABILITY

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](#), [25-262](#)). The Office of Sustainability supports and leads initiatives to improve Milwaukee County government's operational efficiency and effectiveness, protect and restore natural resources, and enhance racial and health equity. The office works to integrate environmental stewardship and climate resiliency into County operations, infrastructure, and services, and is responsible for coordinating the County-wide environmental sustainability program.



In 2025, the office created the Sustainable Design Standards (File No. [23-315](#)), a set of standards that will guide all applicable future construction projects to align with the Climate Action Plan and the County's other environmental goals. Milwaukee County has successfully lowered its emissions by approximately 44% since 2005. The Office of Sustainability is actively working to further decrease emissions in 2026.

In 2026, the Office of Sustainability is reducing tax levy by \$82,286 and will receive an estimated revenue of \$7,000 in incentives and rebates from the statewide Focus on Energy program.

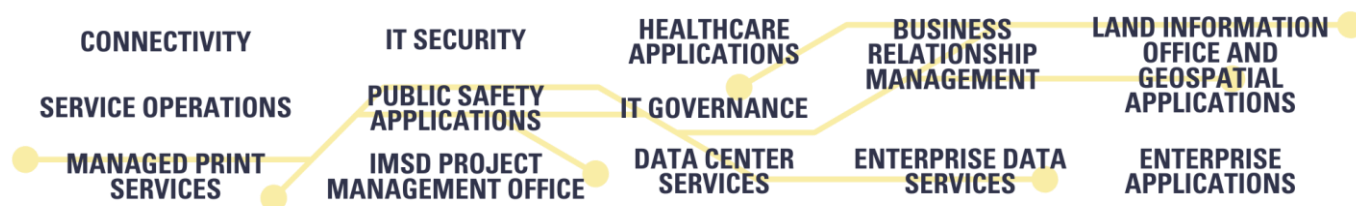
RISK MANAGEMENT

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 initiatives to drive down the frequency and severity of workers' compensation claims. Overall, expenditures and tax levy increase \$188,903 to \$712,537,539 mainly due to personnel costs and rising medical costs for workers compensation claims. Risk Management has taken on additional related responsibilities in contract compliance. In 2026, 2.0 FTE Contract Compliance Managers are transferred from Procurement Division to Risk Management. Milwaukee County relies on these services, and transferring these positions will continue to help ensure that these vital services are properly administered and that any deficiencies by vendors are immediately addressed.

In 2021, Risk Management requested authorization to create [Section 32.67](#) of the Milwaukee County Code of General Ordinances to require the Risk Management Division to collaborate with the Office of Corporation Counsel to produce an annual report to the Milwaukee County Board of Supervisors by October 1 of each year detailing liability insurance and claims costs by department.

116 – INFORMATION MANAGEMENT SERVICES DIVISION (IMSD)

Information Management Services Division (IMSD) manages all technological areas within the county. For 2026, revenues are projected to be \$979,455 (\$184,899 decrease from 2025) and tax levy is budgeted at \$16,501,226 (\$295,335 decrease from 2025). IMSD is made up of the following program areas:



While IMSD is a separate agency from the rest of DAS (Agency 115 vs. 116), the Technology Purchase Management fund (aka Central Spend) is housed under DAS but managed by IMSD. Central Spend is used countywide to support departments by paying for software licenses and providing centralized purchases for IT needs. The Central Spend expenditures are increased by \$717,385, primarily due to a \$750,000 increase in tax levy funding to support BHS software needs for an electronic health record system for client care and case management. The increase is due to more users as a result of the No Wrong Door philosophy.

Since 2019, Milwaukee County has reduced the monthly average number of printed pages by almost 1 million a month. Furthermore, most printing costs have shifted from cost per page to the cost to maintain the printer. In 2026, IMSD will work with customer departments to reduce the number of printing devices while maintaining employee access.

The following are changes to staffing within IMSD in 2026:

- 1.0 FTE IT Vendor Performance Manager is abolished. This position is still needed but was eliminated due to lack of qualified candidates and tax levy limits.
- DAS-IMSD intern positions were unfunded in the 2026 budget (approximately \$80,000).
- 1.0 FTE Business Development Analyst is abolished in 2026.
- 1.0 FTE Business Intelligence Analyst is created and cross charged to the Office of the Medical Examiner.

LAND INFORMATION OFFICE AND GEOSPATIAL APPLICATIONS

The Land Information Office (LIO) manages the County's Geographical 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 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. In 2025, LIO/GA was moved from Agency 115 (DAS) to Agency 116 (IMSD). 1.0 FTE Applications Architect Supervisor is eliminated due to overall vacancy and turnover pressures, and with the move to IMSD it is unclear what the staffing needs will be for LIO/GA in the future.

In 2026, LIO/GA will maintain the level of services required by state statute with \$935,756 in expenditures, \$870,955 in revenue, and \$64,801 in tax levy. This is a cost to continue budget, with an increase in net tax levy of \$3,771 to reflect general rising costs.

118 – OFFICE OF STRATEGY, BUDGET AND PERFORMANCE

The Office of Strategy, Budget and Performance (SBP) was established in the 2022 Budget, consolidating staff previously assigned to DAS–Fiscal Affairs, the Office of Performance, Strategy and Budget (DAS-PSB), and the DAS–Grants Management Division. It is organized into three divisions: Strategy, Budget, and the Project Management Office (PMO). The tax levy for SBP decreases by \$48,998 or 1.64%.

The Strategy Division partners with departments to drive meaningful progress on the County’s strategic plan. Key initiatives include serving as executive sponsor of the Data Governance Workgroup, which builds a framework for evidence-based decision-making across County government, and launching the Future State project to identify how County services can best advance health equity. Due to fiscal constraints, one Data Governance Lead position is abolished in 2026, leaving 25 authorized positions department-wide. These positions are funded at 99%.

The Budget Division focuses on long-term financial sustainability by collaborating with departments to strengthen financial planning, broaden revenue opportunities, and manage expenditures.

The Project Management Office (PMO) advances the County’s strategic vision by providing direct project support and implementing organization-wide systems that improve operations. Its service areas include project management, grant development, continuous improvement, internal communications, program leadership, and policy advocacy. The PMO employs a tiered support model and provides capacity-building resources through Communities of Practice, tools, trainings, and outreach platforms.

The PMO also continues to support the Milwaukee County Youth Commission. In 2026, the Recommended Budget includes a tax levy appropriation of \$124,346, an increase of \$503, to provide stipends for Youth Commissioners and fund program activities.

COURTS & JUDICIARY FUNCTION

200 – COMBINED COURT 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
- Civil Court
- Family Court
- Self-Help³
- Family Drug Treatment Court⁵
- Criminal Court
- Children's Court
- Probate
- Permanency Plan Review Court⁴

In 2026, the State of Wisconsin increases the amount of compensation that Wisconsin Counties will receive via Base Circuit Court Payments. State funded revenues increase by \$1.5 million, resulting in a net tax levy decrease of \$1,313,916. The Combined Court Related Operations operating budget is largely a cost-to-continue budget with no major programmatic changes.

In April 2025, the AmeriCorps Courthouse Navigator program was terminated by the federal government resulting in the program ending. The Clerk of Circuit Court supported the program by identifying an already-established Clerical Specialist role from the Civil division to staff the Courthouse information desk on a permanent full-time basis.

INVESTING IN JUSTICE: COURTHOUSE COMPLEX

Milwaukee County's court facilities are at a crossroads. The nearly century-old Public Safety Building no longer meets the needs of a modern justice system, posing risks to safety, accessibility, and constitutional rights. Decades of studies and reports have confirmed what is now undeniable: meaningful investment is required to ensure safe, functional, and dignified spaces for the administration of justice. The Investing in Justice: Courthouse Complex project seeks to replace the Public Safety Building and modernize the Courthouse Complex. The 2025-2027 Enacted State of Wisconsin budget included a \$19 million increase in Expressway Policing Aids to Milwaukee County in Fiscal Year 2025-2026, with the intent that this

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.

⁴ All funding for this program area is through the revenue shared by the State of Wisconsin Department of Children and Families' Division of Milwaukee Child Protective Services to Combined Courts.

⁵ This program area is a grant-funded initiative. Additionally, Combined Courts receives funds from Children Youth and Family Services for the entire cost of 1.0 FTE Court Commissioner and from Milwaukee County Child Protective Services for partial costs for 1.0 FTE Court Commissioner.

increase aid would allow Milwaukee County to pursue replacement the Public Safety Building. In September 2025, the Milwaukee County Board of Supervisors reallocated \$7.5 million of tax levy to the Investing in Justice: Courthouse Complex capital project (WC027604) by recognizing the \$9 million in increased Expressway Patrol Aids the County receives in 2025 (File No. [25-583](#)).

FUNDS ALLOCATED FOR IJCC	
	Budget
2024	\$9,450,000
2025	\$13,360,000
Subtotal	\$22,810,000
2026 CEX Rec.	\$15,820,000
Total	\$38,630,000



290 – COURTS PRE-TRIAL SERVICES

The Pre-Trial Services department is overseen by the Chief Judge and Judicial Operations Manager. Together, they monitor all pre-trial contracts, program outcomes, and fiscal management of the division. The Pre-trial Services Advisory Board also meets to review program outcomes and recommend program development and annual budget guidance. The goals of the department are to reduce pre-trial 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 MacArthur Safety and Justice Challenge Award, which previously funded initiatives in the Courts Pre-Trial Services agency, ended in 2025. ARPA funding that supported pretrial and GPS program census overages also expired in 2025. Contracts for Universal Screening and Supportive Programming were each reduced by 1.0 FTE, yet program operations were maintained despite these reductions. Additionally, File No. [25-151](#) abolished 1.0 FTE Coordinator Court position. The 2026 Recommended Budget reflects a net tax levy increase of \$185,026.

The pre-trial services division follows a competitive bid process for contracts in collaboration with the Procurement Department, with contracts being put out for bid on a three-year cycle and an optional two-year renewal. The following contracts are included in the 2026 Budget in lieu of separate review and approval from the County Board during the fiscal year:

2026 COURTS PRE-TRIAL SERVICES CONTRACTS

Description	Vendor	Amount
Universal Screening	JusticePoint	\$1,502,249
Pretrial Supervision	JusticePoint	\$3,097,764
Early Interventions	JusticePoint	\$1,115,769
Supportive Programming	JusticePoint	\$340,863
Treatment Alternatives and Diversion	JusticePoint	\$484,617
Drug Testing	Wisconsin Community Services	\$178,046
Secure Continuous Remote Alcohol Monitoring (SCRAM)	Wisconsin Community Services	\$93,000
Data Support (MacArthur Safety and Justice Challenge Grant)	Medical College of Wisconsin	\$6,790
Psychiatry Fellows (MacArthur Safety and Justice Challenge Grant)	Medical College of Wisconsin	\$6,000
Safety and Justice Challenge Project Manager (MacArthur Safety and Justice Challenge Grant)	Wisconsin Policy Forum	\$50,572

MILWAUKEE COMMUNITY JUSTICE COUNCIL (CJC)

The Milwaukee Community Justice Council (CJC), created by Milwaukee County Board resolution in 2007, is made up of Milwaukee-area criminal justice agencies and local governments working collaboratively to ensure a fair, efficient, and effective justice system that enhances public safety and quality of life in our community.



The CJC functions as an independent entity governed by key criminal legal system leaders and is empowered to:

- Define broad justice system goals
- Monitor/analyze justice system performance
- Facilitate collaboration among justice system partners to enhance performance
- Provide technical assistance to ensure adherence to evidence-based principles
- Act as a conduit between the justice system and the larger community

The 2025 Wisconsin Policy Forum Report "[In The Interest of Justice](#)" reports some of the accomplishments of the CJC as being, "a decline in the county's corrections population, enhanced services for individuals reentering society from a correctional institution, and greater cooperation to address the needs of those who come into contact with the justice system while suffering from mental health challenges or substance use disorders."

To learn more about CJC subcommittees and meeting schedule, please visit <https://www.milwaukee.gov/EN/MCJC>.

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 has five service areas including: Detention Services Bureau, Investigative Services Bureau, Police Services Bureau, and Administration and Compliance. Collectively, these units oversee and manage the Milwaukee County Jail (MCJ), perform police services for Milwaukee County Courts, airports, parks, and expressways; conduct criminal investigations, effectuate arrests and warrants, serve process papers, and extradite criminals.

The 2025–2027 Enacted State of Wisconsin budget includes a \$19.0 million increase in Expressway Policing Aids to Milwaukee County for Fiscal Year 2025–2026. This increase was intended to help the County pursue replacement of the Public Safety Building. The added revenue also fully funds Expressway Patrol in the 2026 Recommended Budget, shifting that cost from Milwaukee County taxpayers to the state. 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. In September 2025, the Milwaukee County Board of Supervisors authorized allocating \$1.5 million of the expected \$9.0 million in revenue to the Office of the Sheriff (File No. [25-583](#)).

The Office of the Comptroller is projecting a \$5.5 million deficit for MCSO in 2025 (File No. [25-74](#)). The Office of the Sheriff ended 2024 with a significant deficit due largely to unbudgeted overtime costs. For 2025, overtime costs are currently projected to exceed budget by approximately \$8.6 million and social security by \$0.5 million. Budgeted overtime increases \$3,621,402 to partially address ongoing increases in overtime spending. Of this amount \$300,000 in additional overtime is added to provide the Milwaukee County Transit System with funding for Deputy Sheriffs within a Transit Security pilot program.

Expenses for the Sheriff increase by \$10,320,488, primarily due to personnel costs (\$8,931,930), while revenues increase by \$16,313,281 primarily due to the increase in state aid, resulting in a net tax levy decrease of \$5,992,793.

MAJOR CHANGES IN MCSO BUDGET		
Expenditure Changes		
Salaries	\$1,280,698	
Overtime	\$3,621,402	
Social Security	\$375,141	
Fringe Benefits	\$3,680,715	Costs Budgeted Centrally in 2025
Central Service Costs	\$1,733,485	Costs Budgeted Centrally in 2025
	\$5,414,200	Subtotal - Costs Budgeted Centrally in 2025
Other Misc. Exp	\$(370,953)	
Expenditure Change	\$10,320,488	
Revenue Changes		
Expressway Patrol Aids	\$19,000,000	
Gen. Transp. Aids	\$(2,985,219)	
Misc. Rev. Changes	\$298,500	
Revenue Change	\$16,313,281	
Overall Tax Levy Change	\$(5,992,773)	

In 2024, the Milwaukee County Board of Supervisors authorized an audit of the Milwaukee County Jail (MCJ). Creative Corrections LLC provided updates on their Correctional Management Review (CMR) periodically throughout 2025, including a Corrective Action Plan (CAP) which provides specific, measurable corrective actions to foster a safer, more accountable environment for staff and occupants.

2026 BUDGET REQUESTS RELATING TO THE JAIL AUDIT				
Project No.	Project/Line Item	2026 County Financing	Type	2026 Recommended Budget?
WC030401	Mental Health Doors and Glass Replacement	\$223,310	Capital (Cash)	Yes
WC030701	Holding Cells Retrofit	\$379,980	Capital (Cash)	Yes
WC030801	Safe Rooms Retrofit	\$68,550	Capital (Cash)	Yes
WC030601	Light Controls Renovation	\$3,088,520	Capital (Bond)	No
	Designated Tool Kits	\$10,000	Operational	No
	CERT/Riot Gear	\$76,000	Operational	No
	+4 Correctional Sergeants	\$389,562	Operational	No
	+52 Correctional Officers	\$4,556,008	Operational	No
	+1 Captain (Security Director)	\$130,209	Operational	No
	+1 Maintenance Worker	\$80,329	Operational	No

As of June 2024, MCSO was budgeted for 267 deputy sheriffs with 235 positions filled, leaving 32 vacancies, and 225 correctional officers with 191 positions filled, leaving 34 vacancies. In September 2025, staffing levels declined to a total of 82 vacancies, represented in the chart below.

SEPTEMBER 2025 STAFFING VACANCIES			
Deputy Sheriffs	277 budgeted	240 filled	37 vacant
Correctional Officers	225 budgeted	180 filled	45 vacant
			82 total vacancies

By state law, Milwaukee County must collectively bargain wages for deputy sheriffs and sergeants with the Milwaukee Deputy Sheriff's Association (MDSA). From 2016 to 2024, deputy sheriff wages increased by \$10.81 per hour (47.1%) and corrections officers saw a \$12.39 increase (70.4%). While these increases were necessary, they have contributed to rising overtime costs. (File No. [25-410](#)). In 2026, salaries increase approximately \$1.3 million for yearly pay advancement.

2016 – 2024 WAGE INCREASES		
Deputy Sheriffs	\$10.81 per hour	47.1% increase
Correctional Officers	\$12.39 per hour	70.4% increase

In 2026, there are budgeted increases in key contracts. The extension of the contract with Axon Enterprise Inc. for body-worn cameras, tasers, arbitrators, Skydio, and storage increases expenses by \$203,884, bringing the total from \$827,000 to \$1,031,000. In addition, the contract with Allied Universal Inc., which is currently under negotiation, is projected to grow by \$543,041, increasing the cost from \$2,756,959 to \$3,300,000. To help absorb these increases, reductions are made to commodities and services within the Operating Costs series.

The following contracts are included in the 2026 Recommended Budget in lieu of separate review and approval from the County Board during the fiscal year:

2026 MCSO CONTRACTS		
Description	Vendor	Amount
Secured Transportation Services	Allied Universal Inc.	\$3,300,000
Body Cameras, Tasers, Arbitrator, Skydio, and Storage	Axon Enterprise Inc.	\$1,031,800
Axon-Sydio	Axon Enterprise Inc.	\$32,743
Service of Legal Papers	State Process Inc.	\$125,000
Lease of Motorcycles	House of Harley	\$60,000
Cordico Shield Law Enforcement Wellness App (CSLEWA) - Expense, Grant	CORDICO	\$38,250
Mental Health Clinician – Expense, Grant	First Responder Psychological Services	\$61,750
Crime Stoppers Program	Crime Stoppers Inc.	\$5,000
Group Counseling Services	Eulopia Family Services Inc.	\$28,000
Cleaning Services	UG2	\$128,844
Rent of EVOC Track	MATC	\$26,500

430 – COMMUNITY REINTEGRATION CENTER

The Community Reintegration Center (CRC) is Milwaukee County’s house of correction as defined in Chapters 302, 303, 304, and 973 of the State 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.

In 2026, overtime increases \$974,311 to address the mandatory overtime caused by large vacancies. Although overtime increases nearly \$1 million, personnel costs only increase by \$756,649 due to the abolishment of 5.0 FTE. State revenue is reduced by \$500,000 due to a reduction of transfers from state facilities to the CRC. The County’s contract with its correctional health care provider Wellpath increases by \$717,671. The 2026 Recommended Budget allocates \$64,247,572 in tax levy to the CRC, an increase of \$1,833,056 from 2025.

450 – DISTRICT ATTORNEY

The District Attorney's (DA) Office is responsible for the prosecution of all criminal, juvenile, and ordinance violations in Milwaukee County. The District Attorney's Office is comprised of 13 divisions:

- Administrative
- Legal
- General Crimes
- Sensitive Crimes
- Delinquency
- Investigative
- DA's Office's Support
- Information Technology
- Juvenile
- Violent Crimes
- Child Welfare
- Victim Witness Services
- Clerical

The District Attorney's Office 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. The 2026 Milwaukee County Budget includes \$2.2 million in new citation revenue to fund 12.5 Assistant District Attorney positions that were previously supported by federal ARPA funds. Under a 2025–27 State Budget provision, Milwaukee County is uniquely permitted to retain 100% of traffic fine revenue to support these positions, while other counties must remit half of such revenues to the State's Common School Fund. In contrast, Assistant District Attorney positions added elsewhere in the state were funded with State General Purpose Revenue (GPR).

This provision is being legally challenged, creating uncertainty over the long-term viability of this funding source and the County's ability to sustain these state prosecutor positions if the provision is overturned. The District Attorney's Office includes 118 Assistant District Attorneys, seven Deputy District Attorneys, and one elected District Attorney; 39 of the Assistant District Attorney positions are currently supported by grants or other non-GPR funding sources.

For 2026, the budgeted expenditures are \$15,543,917, with \$7,155,309 in revenue, lowering the tax levy impact to \$8,388,608. However, reimbursement levels can vary year to year. The 2026 Recommended Budget results in a \$41,331 tax levy decrease for the DA's office.

480 – OFFICE OF EMERGENCY MANAGEMENT (OEM)

Office of Emergency Management (OEM) operates under [Chapter 323](#) of the Wisconsin Statutes and Milwaukee County Code of General Ordinances (MCGO) [Chapter 99](#): Emergency Activities of the Government of the County. OEM is comprised of five program areas:



In 2025, OEM helped lead the response to a 1,000-year flood event, in which Milwaukee County received up to 14.5 inches of rain in 24 hours. An initial Emergency Operations Center (EOC) was activated

within hours of the event to support emergency responders. A longer-term EOC was established to focus on centralized communication, resource management, and alignment with federal and state emergency management requirements. In the aftermath of the event, the EOC continues the ongoing assessment and documentation of damage to ensure accurate FEMA reimbursement submissions, the launch of long-term recovery planning to address fiscal and community impacts, and the development of future mitigation strategies.

In 2026, OEM will move to the new Forensic Science and Protective Medicine facility on the Medical College of Wisconsin campus. This move will enhance collaboration with the Medical Examiner and State Crime Lab and expand OEM's operational and planning capacity. OEM is also upgrading their EMS learning management system to integrate onboarding, education, certifications, quality assurance, and other personnel management in one tool.

The 2026 Recommended Budget increases OEM's expenditures by \$848,700 to \$12.8 million and maintains current staffing levels. The following contracts are included in the 2026 Budget in lieu of separate review and approval from the County Board during the fiscal year:

2026 OEM CONTRACTS			
Description		Vendor	Amount
Case Review		Zoll Medical – Case Review	\$49,316
Rescue Net Live		Zoll Medical – Rescue Net Live	\$50,000
Medical Direction		Medical College of Wisconsin	\$394,655
EMS System Electronic Patient Care Reporting Software		Imagetrend	\$434,451
Learning Management System		Ninth Brain	\$64,125
EMD Software for 911		Priority Dispatch	\$36,000
Call Taking Grant for Region 7 MCI Services		HERC	\$4,500
Water Dispenser Agreement		Culligan	\$3,308
Text-to-911 Services		Intrado	\$5,700
Scheduling Software		Fourth Enterprises, LLC	\$1,140
Dispatcher Testing Software		Criticall	\$4,400
Payment for EMS Communication Services within 911 Center		Froedtert Memorial Hospital	\$82,687
Communication Services with EMS Communications within the 911 Center		Children's Hospital	\$62,100
SUAI, NICE Silver, Tech Support, Network Monitoring, and MDR/RSUS for RF and Dispatch Sites		Motorola	\$891,466
WiPSN ½ Core Charge, Critical Connect, and Core MDR/RSUS		Motorola	\$135,184
APX 7000 Radio Replacement		Motorola	\$766,760

490 – MEDICAL EXAMINER

The Milwaukee County Medical Examiner's Office (MCMEO) investigates and determines the cause of death for persons that 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 office

performs referral autopsies for other counties, provides educational and training opportunities, and operates an annual two-day Forensic Science Education Program.

The 2026 Recommended Budget presents multiple changes for the MCMEO. The office will increase the referral autopsy fee by about 3% to \$1,850 per case, with additional charges for extra tests or consultations. For 2026, fees for death certificates, cremation permits, and body transport will rise by 2.9%, the maximum allowed under Wisconsin Statute § [59.365](#), which ties increases to the annual U.S. consumer price index. The new rates will be \$168 for death certificates, \$393 for cremation permits, and \$168 for body transport. In addition, Toxicology Laboratory testing for the University of North Dakota continues to show a steady upward trend over the past five years.

Description	2026 Fee
Referral Autopsy Fee	\$1,850/case
Death Certificates	\$168
Cremation Permits	\$393
Body Transport	\$168



New management software is scheduled to launch in January 2026, requiring a Business Analyst position to support the transition. The contract with Randal Schneider, Ph.D., LLC has shifted from an annual agreement to an hourly structure for oversight of the Forensic Toxicology Laboratory to meet NAME and ANAB accreditation standards. The contract increases from \$75,000 in 2025 to \$82,500 in 2026. Additionally, the Medical Examiner's Office will relocate to a new facility in mid-2026.

The net tax levy in the 2026 Recommended Budget decreases by \$93,642.

TRANSPORTATION FUNCTION

504 – DEPARTMENT OF TRANSPORTATION – AIRPORT

MILWAUKEE MITCHELL INTERNATIONAL AIRPORT (INTERNATIONAL AIRPORT CODE: MKE)

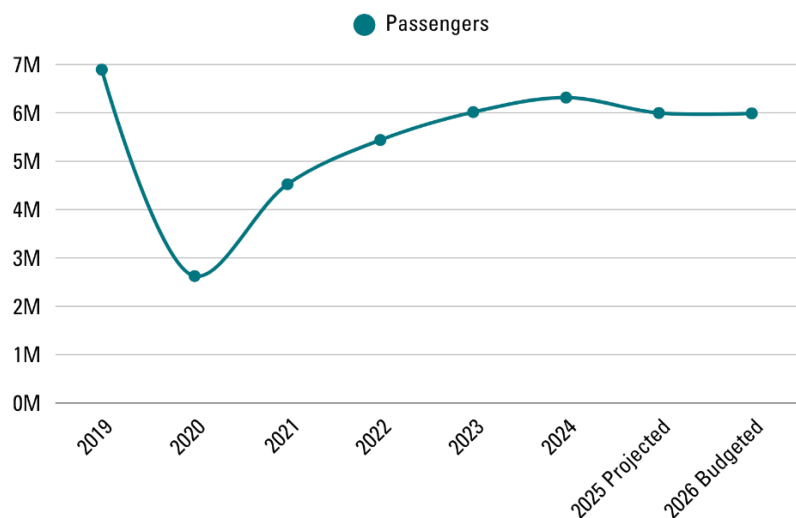
Milwaukee Mitchell International Airport (MMIA) is an important asset for Milwaukee County, southeastern Wisconsin, and northern Illinois. MMIA is an economic catalyst for the region, providing connections to domestic and international markets for business and leisure travelers. MMIA's operations budget is paid for entirely through passenger and airline fees under a residual lease agreement. Any airport surplus or deficit has no impact on the County's budget or its taxpayers. The operating budget for MMIA sees an increase of \$3,083,585 with revenues matching the anticipated expenditures of \$107,695,640.



Vacancy Rates	
Q1 2024	18%
Q4 2024	12%
Q1 2025	15.38%
Q2 2025	15.38%

The 2026 Recommended Budget responds to difficulties the airport has in hiring and retaining staff. A 2% salary increase is planned to address any potential market-based compensation issues that may arise during the year. The 2026 Budget increases 2.0 FTE: Senior Budget and Management Analyst (1.0 FTE) and an Airport Public Safety and Security 2 (1.0 FTE).

Passenger traffic at MKE declined from 6.32 million enplanements in 2024 to 5.997 million in 2025, with a slight further decrease projected to 5.990 million in 2026, reflecting broader economic headwinds such as inflation, higher airfares, and softer consumer confidence. In response to these reduced enplanements and the resulting revenue impact, the 2026 Recommended Budget allows for a 2.95% increase (or \$3,083,585) in expenses.



Some major revenues that decrease are parking, retail, and restaurant. No parking fee increases are planned in the 2026 Budget after two consecutive increases in 2024 and 2025.

AIRPORT REVENUE STREAMS					
	2022 BUDGET	2023 BUDGET	2024 BUDGET	2025 BUDGET	2026 BUDGET
Parking	\$24,638,500	\$28,350,000	\$31,483,468	\$37,650,000	\$33,775,000
Car Rentals	\$9,144,116	\$9,507,777	\$11,245,959	\$13,679,019	\$14,001,205
Taxi & TNC Fee	\$892,000	\$623,350	\$790,000	\$1,771,310	\$1,710,750
Food & Beverage Concessions	\$3,263,000	\$4,647,508	\$3,099,829	\$3,780,569	\$3,646,422
Retail Sales, Non-Food & Beverage	\$1,618,200	\$1,866,040	\$2,000,000	\$2,300,000	\$2,200,000

Federal revenue for 2026 is budgeted at \$0 in 2026 as the result of all COVID related stimulus revenues having fully been exhausted.

COVID RELIEF FOR AIRPORT			
	Airport Operation	Concessionaire Relief	Equipment
2020	\$20,800,000	\$700,000	\$-
2021	\$1,663,926	\$722,638	\$-
2022	\$11,800,000	\$2,200,000	\$-
2023	\$14,800,000	\$500,000	\$6,500,000
2024	\$4,907,091	\$178,204	\$-
2025	\$0	\$62,984	\$-
2026	\$0	\$0	\$-

LAWRENCE J. TIMMERMAN (LIT) (AIRPORT CODE: MWC)

Lawrence J. Timmerman Airport (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 MMIA. Having LJT as a general aviation reliever reduces congestion and allows for fewer slower-moving aircraft at MMIA. LJT’s operations are likewise subsidized by the MMIA airlines. Increased activity reduces airline subsidies.



Overview of the 2026 Recommended Budget

Milwaukee County Office of the Comptroller, Research and Policy Division

A long-term master plan process for LJT is underway and is expected to conclude in 2026, delayed from 2025. Future qualifying Timmerman based projects will be eligible for federal and state funding once the master plan is complete.

The 2026 Recommended Budget results in a \$1,171,957 subsidy to operate LJT. Similar to 2025, the increase is driven by higher expenditures while revenues remain steady, reflecting ongoing efforts to properly account for LJT operating costs that were previously blended with MKE. Key 2026 projects include about \$245,000 for tower updates to address lead pipes, asbestos, flooring, and electrical issues, and about \$103,000 for north ramp pavement repairs to remediate a sinkhole and improve safety.

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.

The 2026 Recommended Budget moves revenue between different agencies. \$286,916 of General Transportation Aids (GTA) is added to Transportation Services to reduce the tax levy to \$0.

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 continue making agreements with WisDOT to receive additional funding to help cover the growing costs of maintaining the County's roads. Highway Maintenance does not receive any tax levy in the 2026 Recommended Budget.

The 2026 Recommended Budget reflects a net increase of \$1.59 million for Highway Maintenance, primarily driven by a \$2.65 million increase in General Transportation Aids (GTA) funding following a realignment of County GTA resources and a \$150,000 increase from the 2025–27 Wisconsin Enacted Budget. This realignment, enabled by full state funding for Expressway Patrol, allows additional investments to extend the life of County roads and reduce future capital needs. Vehicle Registration Fee funding of \$1.06 million has been reallocated to Transit Services. Highway Maintenance will continue securing Discretionary Maintenance Agreements (DMAs) with WISDOT to maintain service levels and offset rising costs.

There are no major programmatic changes for 2026. Milwaukee County's Director of Highway Maintenance will also serve as Highway Commissioner, representing the County on the Wisconsin County Highways Association (WCHA). Wisconsin State Statute § [83.01\(1\)\(b\)](#) states that the director of transportation will assume the duties of county highway commissioner and director of public works.

Staffing and service levels remain steady, with 7.68 FTE Highway Maintenance Worker 3 positions unfunded to provide flexibility for high-impact winter operations. The division will also explore apprenticeship and mentoring programs to strengthen recruitment and retention in public works.

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.

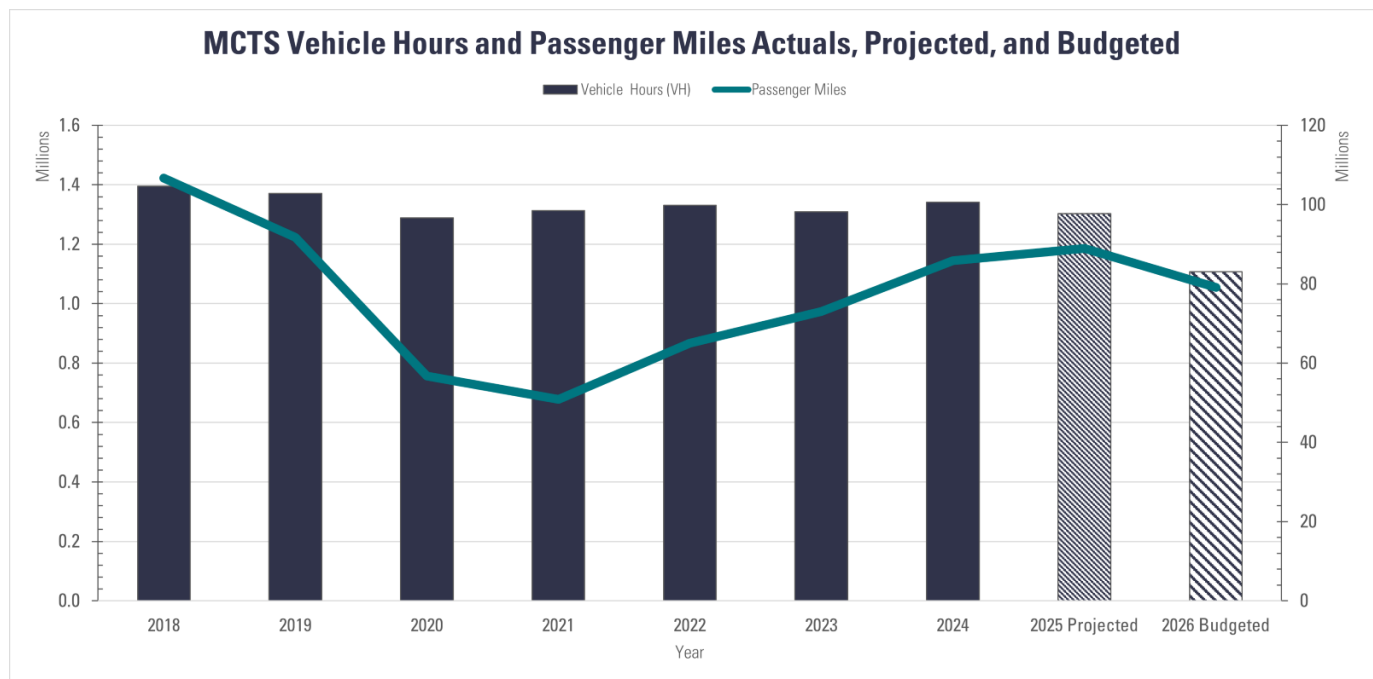
In 2026, Fleet Management will operate with 52 full-time positions. The budget sees a significant increase from 2025, driven by higher prices for vehicles, equipment, and repair parts. U.S. tariffs on imported goods could further increase prices. Furthermore, more vehicles and equipment were requested by other departments in the previous year, increasing interdepartmental principal and interest payments in the 2026 budget. Despite these rising expenses, the 2026 Recommended Budget yields a \$175,863 tax levy decrease.

560 – DOT – TRANSIT/PARATRANSIT SYSTEM

The Milwaukee County Transit System (MCTS) connects the community to jobs, education, and life with essential transit services. One of the best ways to measure how much service is being provided is by looking at annual Vehicle Hours (VH), which represent the total hours buses spend in service, including deadhead hours, since operators are compensated for this time. VH directly tie to both operating costs and workforce needs.

Over the past several years, MCTS has consistently provided around 1.3 million service hours annually, even during the Covid-19 pandemic, when ridership dropped sharply. Passenger Miles (PM) measure the total miles traveled by all riders, and unlike VH, they are largely driven by ridership. This means that even though bus service hours have remained steady, PM remain below 2018 and pre-pandemic levels.

The chart below highlights Milwaukee County's historic VH levels, projections for 2025, and the amount included in the 2026 Recommended Budget, with PM overlaid to provide a fuller picture. For 2026, the Recommended Budget includes 1,106,892 vehicle hours (a 15% decrease from 2025) and 79,121,000 passenger miles (an 11% decrease from 2025).



Overview of the 2026 Recommended Budget

Milwaukee County Office of the Comptroller, Research and Policy Division

MCTS remains one of the most financially stressed services. A mid-2025 budget shortfall required early use of pandemic era funds to balance operations. These federal relief funds, once totaling \$192 million, will be depleted by mid-2026, leaving a gap of roughly \$14 million.

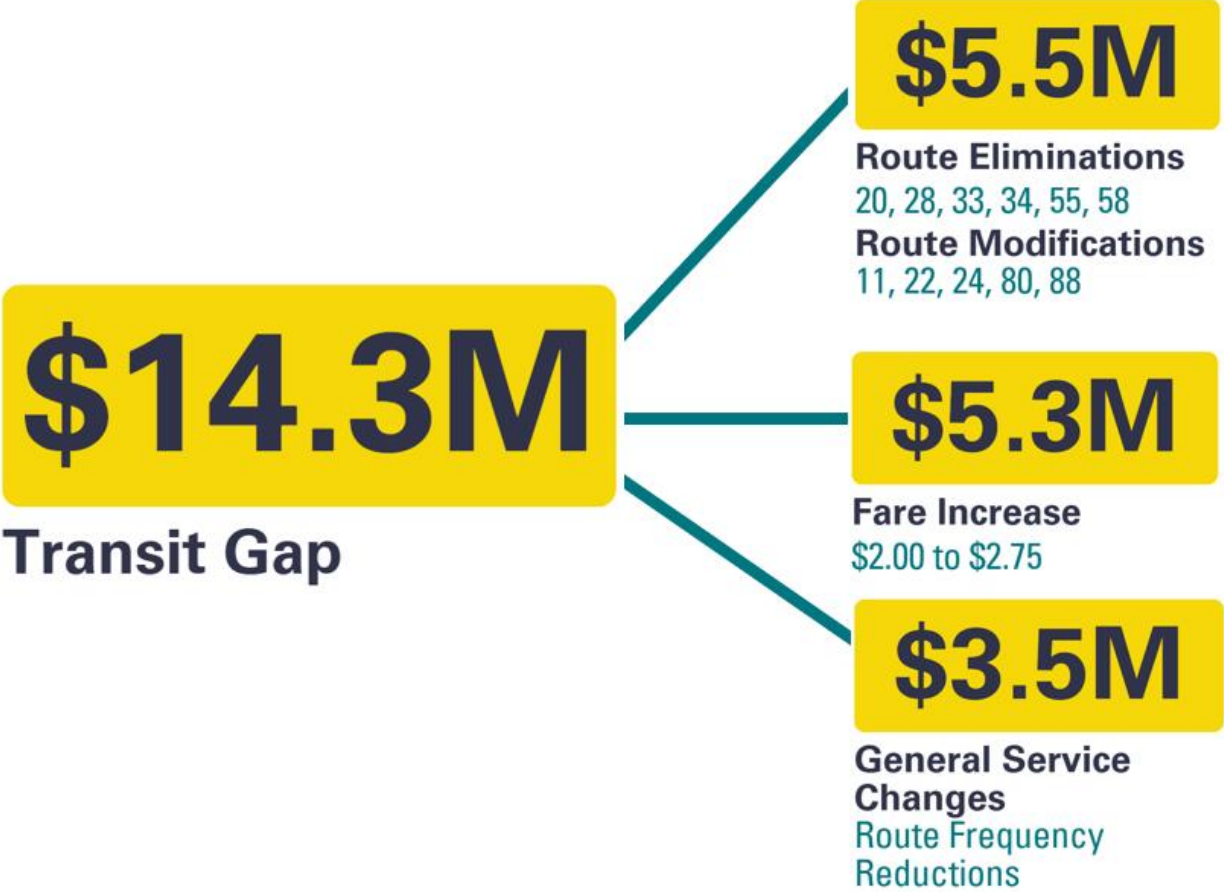
COVID RELIEF FUNDS SPENDING								
		2020	2021	2022	2023	2024	2025	2026
ARPA	\$83,620,910	-	-	\$21,683,735	\$25,207,957	\$10,200,000	\$10,500,000	\$8,400,000
CRRSA	\$52,874,571	-	\$2,571,272	\$40,303,299	-	-	\$9,200,000	\$800,000
CARES	\$54,928,728	\$31,500,000	\$23,428,728	-	-	-	-	-
State Allocation ⁶	\$19,797,794	-	-	\$19,797,794	-	-	-	-
Total Funding	\$211,222,003							
		\$31,500,000	\$26,000,000	\$81,784,828	\$25,207,957	\$10,200,000	\$19,700,000	\$9,200,000

Funding gaps will continue annually without an increase in revenues, as shown in the chart below.

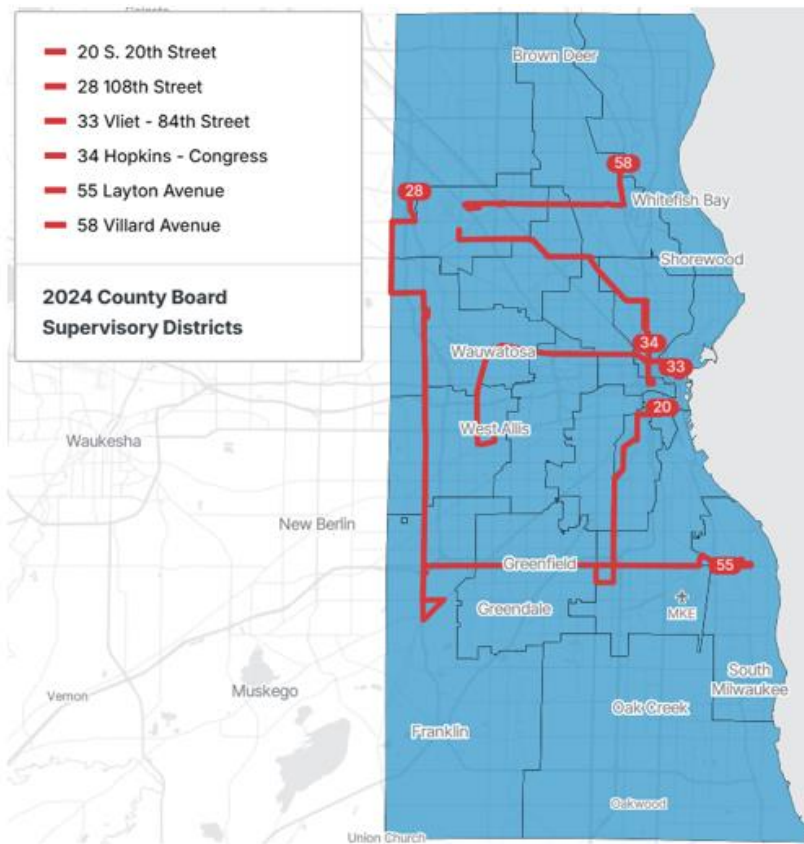
TRANSIT EXPENDITURES AND REVENUES (2025-2030)						
	2025	2026 Rec.	2027	2028	2029	2030
Estimated Inflation	5.0%	4.5%	2.6%	2.6%	2.6%	2.6%
Total Gross Expenditures	\$179,065,105	\$187,085,848	\$191,872,157	\$187,372,526	\$190,745,231	\$194,178,646
Tax Levy	\$26,850,663	\$23,572,041	\$23,572,041	\$23,572,041	\$23,572,041	\$23,572,041
5307 Funds	\$23,600,000	\$32,009,153	\$31,000,000	\$31,000,000	\$24,000,000	\$24,000,000
Federal Stimulus Funds	\$10,500,000	\$8,400,000	\$-	\$-	\$-	\$-
Passenger Fares	\$29,604,042	\$35,374,988	\$35,728,738	\$36,086,025	\$36,446,886	\$36,811,354
Other Revenues	\$88,510,400	\$87,729,666	\$87,771,289	\$87,945,638	\$88,121,730	\$88,299,583
Total Revenues	\$179,065,105	\$187,085,848	\$168,325,450	\$178,072,068	\$172,140,656	\$172,682,979
Estimated Gap	\$-	\$-	(\$13,800,089)	(\$18,212,074)	(\$29,782,141)	(\$34,516,587)

⁶ In 2021, the state Legislature's Joint Finance Committee cut state transit aid to Milwaukee and Madison by 50%. Governor Tony Evers allocated \$19.7 million of Covid-19 relief funding to Milwaukee County to partially replace the funding cut.

MCTS is closing its 2026 budget gap of approximately \$14.3 million by eliminating and modifying routes (~\$5.5 million); increasing fares from \$2.00 to \$2.75 (\$~5.3 million); and reducing route frequency (~\$3.5 million). Major changes to the system’s operations are explained in further detail below.



The 2026 Recommended Budget seeks to right size MCTS operations to close the funding gap and move MCTS towards a sustainable future. The 2026 Recommended Budget requires either an additional \$9–10 million in funding or a reduction of approximately 200,000 annual bus hours to balance the budget. Each hour of service cut saves about \$45 after accounting for both operating costs and lost fare revenue. To achieve this reduction, the budget includes a combination of frequency adjustments, route modifications, and route eliminations. Decisions on which services to reduce are based on ridership by route and day of the week, productivity measured by passengers per hour, proximity to other routes and access to jobs and businesses, and demographic factors such as the share of minority riders, low-income riders, and riders with disabilities. Restoration of eliminated and modified routes would require approximately \$5.5 million in additional revenue.



2026 DISCONTINUED ROUTES

20 (S. 20 th Street)
28 (108 th Street)
33 (Vliet -84 th St)
34 (Hopkins – Congress)
55 (Layton Avenue)
58 (Villard Avenue)

AVERAGE DAILY RIDERSHIP OF DISCONTINUED ROUTES (WEEKDAY)

20 (S. 20 th Street) – 387
28 (108 th Street) – 787
33 (Vliet -84 th St) – 511
34 (Hopkins – Congress) – 760
55 (Layton Avenue) – 833
58 (Villard Avenue) – 549

2026 MODIFIED ROUTES

Route	Modification
11 (Hampton)	Service ends at N. 92nd Street (no longer runs west)
22 (Center)	Service ends at N. Humboldt Blvd (no longer runs east)
24 (Forest Home)	Service ends at Southridge Mall in Greendale
80 (6 th)	Service ends at Glendale Industrial Park (N. Green Bay & W. Florist); no longer reaches Brown Deer Park
88 (Brown Deer)	Westbound service ends at N. 107 th Street (no longer reaches N. 124 th Street)

The 2026 Recommended Budget implements Fixed Route fare increases across the board with the goal of reducing further service cuts this year. Adult fares increase from \$2.00 to \$2.75 and other fare changes are made as described in the table below. Fares have remained at \$2.00 since 2007 (18 years). Adjusted for Consumer Price Index (CPI)-U, Midwest Region inflation, the equivalent fare in 2025 would be approximately \$3.10, a 55% increase over the 2007 rate. Assuming a fare increase from \$2.00 to \$2.75, MCTS would need an additional \$9 million in revenue to avoid any service reductions.

2026 FARE TABLE			
Fare Name	2025 Fare	2026 Fare	Variance
Cash Fares			
Adult	\$2.00	\$2.75	\$0.75
Reduced Fare	\$1.00	\$1.25	\$0.25
Stored Value Fares			
Adult Single Ride	\$2.00	\$2.75	\$0.75
Adult Daily Cap	\$5.00	\$8.25	\$3.25
Adult Weekly Cap	\$20.00	\$33.00	\$13.00
Adult Monthly Cap	\$75.00	\$99.00	\$24.00
Adult Single Ride – Reduced Fare	\$1.00	\$1.25	\$0.25
Adult Daily Cap – Reduced Fare	\$2.50	\$4.00	\$1.50
Adult Weekly Cap – Reduced Fare	\$11.00	\$16.50	\$5.50
Adult Monthly Cap – Reduced Fare	\$37.50	\$49.50	\$12.00
Passes			
Student 7-Day Pass	\$17.50	\$17.50	\$0.00
U-Pass Semester Pass	\$50.00	\$50.00	\$0.00
Commuter Value Pass (Quarterly)	\$210.00	\$210.00	\$0.00
Other Special Fares			
Umo Lite – 1 ride	\$2.00	\$2.75	\$0.75
Paratransit Fare	\$4.00	\$4.00	\$0.00
Paratransit Agency Fare	\$35.00	\$35.00	\$0.00

Wisconsin State Statute § [341.35\(1\)](#) allows local governments to establish and implement a Vehicle Registration Fee (VRF) in addition to the regular annual fee paid for a vehicle. The fee applies to vehicles kept in the municipality or county where the vehicle is registered. This fee was first included in the 2017 Milwaukee County Adopted Budget. Revenues from this fee can only be used for transportation related activities such as roads, bridges, trails and public transportation. As a source of revenue, each \$1 of VRF Revenue generates \$575,409. Increasing the VRF to \$55 would generate an additional \$14.4M in revenue, which would close the funding gap for 2026 and eliminate route eliminations, modifications, fare increases, and other service (bus frequency) reductions. The 2026 Recommended Budget does not change the existing \$30 VRF; therefore, \$17.2 million of Vehicle Registration Fee revenue is budgeted (the same level as 2025).

VRF REVENUE ESTIMATOR			
	VRF	Revenue	Additional Revenue
Current VRF	\$30	\$17,262,266	\$0
	\$35	\$20,139,315	\$2,877,049
	\$40	\$23,016,360	\$5,754,094
	\$45	\$25,893,405	\$8,631,139
	\$50	\$28,770,450	\$11,508,184
VRF to Close MCTS Gap for 2026 and eliminate route eliminations and changes, fare increases, and other service (bus frequency) reductions.	\$55	\$31,647,495	\$14,385,229
	\$60	\$34,524,540	\$17,262,274
	\$65	\$37,401,585	\$20,139,319
	\$70	\$40,278,630	\$23,016,364
	\$75	\$43,155,675	\$25,893,409
	\$80	\$46,032,720	\$28,770,454
	\$85	\$48,909,765	\$31,647,499
	\$90	\$51,786,810	\$34,524,544

SAMPLE OF VEHICLE REGISTRATION FEES ACROSS WISCONSIN			
Appleton	\$30	Oshkosh	\$35
Baraboo	\$20	Shorewood	\$30
Beloit	\$20	Wauwatosa	\$15
City of Eau Claire	\$24	Dane County	\$28
Green Bay	\$25	Eau Claire County	\$30
Janesville	\$40	Marathon County	\$30
Madison	\$40	Milwaukee County	\$30
City of Milwaukee	\$30	Pierce County	\$35

ATU Local 998 and MCTS have finalized a three-year collective bargaining agreement which runs through March 2028. The contract, which especially focuses on increased pay and safety, is reflected in the 2026 Recommended Budget.

In 2026, MCTS will launch a \$300,000 pilot program with the Sheriff's Office deploying undercover deputies on targeted bus routes to enhance rider and operator safety, using data-driven strategies to reduce violence and credible threats across the system.

PARATRANSIT

MCTS also continues to support the Transit Plus paratransit program, which serves over 5,800 registered participants who are ADA paratransit eligible. MCTS contracts with Transdev to provide rides for persons with disabilities. Transit Plus monitors Transdev's ongoing performance for improvements, paying particular attention to ride reliability and service productivity; these are contractual obligations of Transdev.

MCTS had launched a same-day ride pilot program in 2024, which continued into 2025. The cost per same-day trip in August 2025 was approximately \$136/trip; compared to a \$53/trip cost of a paratransit van trip. The funding for the same-day ride pilot program is projected to run out by Q1 of 2026 and the program is sunsetting in the 2026 Recommended Budget as it is a non-mandated program.

Paratransit expenses are budgeted to rise by \$4,523,608, and revenues will increase to \$3,041,281, resulting in a \$1,482,327 million net increase in the tax levy for 2026. The ridership target for 2026 is 375,291, up from 361,302 in 2025.

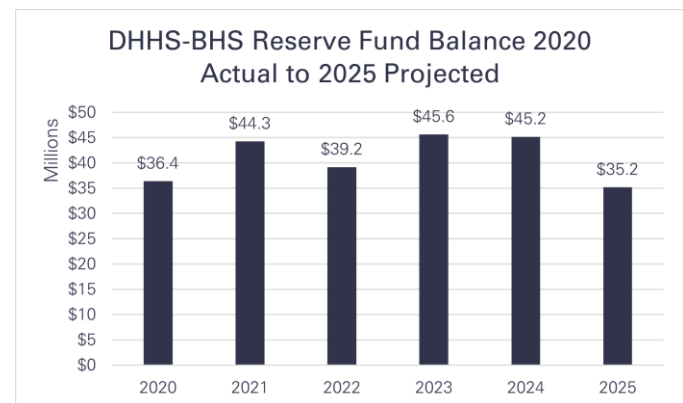
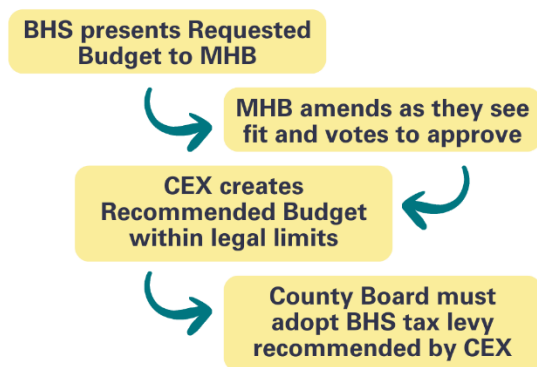
580 – DOT – DIRECTOR'S OFFICE

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 2026, expenses for the Director's Office will rise by \$50,000, which is fully offset by a matching \$50,000 increase in state and federal revenue, resulting in no impact on the tax levy.

HEALTH AND HUMAN SERVICES FUNCTION

630 – MENTAL HEALTH BOARD - BEHAVIORAL HEALTH SERVICES

The Mental Health Board - Behavioral Health Services (MHB) was created by the passage of [2013 Wisconsin Act 203](#), and it governs all aspects of mental health within Milwaukee County. Per state statute, the MHB may not propose a tax levy that is less than \$53 million, nor more than \$65 million. The MHB passed their budget for 2026 in July 2025, and the 2026 Recommended Budget does not contain any major changes (there are some slight variances due to fringe benefits, revenue adjustments, and cross charge adjustments). The 2026 Recommended Budget includes additional approval to use reserve funding for Youth Mental Health services and restored 1.0 FTE that was to be moved to Agency 800. BHS has an operational reserve, which is projected to have \$35 million at the end of 2025. \$1 million from this reserve will be used to support several contracts, mainly in Community Access to Recovery Services (CARS) that would have been ended due to tax levy constraints.



MHB provides a variety of mental health services to Milwaukee County, including the Mental Health Emergency Center, Crisis Intervention Services, Community Access to Recovery Services, and Youth Mental Health Services. For 2026, revenue is reduced by \$17.4 million (State & Federal comprising \$2.1 million) and tax levy is reduced by \$512,441. Total BHS staffing is reduced by 32.25 FTE, including 23.0 FTE that were moved to DHHS to reflect the work these employees were doing. These changes are not expected to impact services.

The Mental Health Emergency Center is an innovative public-private partnership that looks to address the mental health crisis needs of vulnerable residents closer 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 2026 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 decreased by approximately \$3.4 million based on current utilization.

Crisis Intervention Services includes comprehensive services for people experiencing an acute mental health crisis, including transportation, community assessment, and stabilization facilities. 2026 Crisis Intervention expenditures are decreased by \$700,000: operations and personnel expenses decrease by \$1.27 million, whereas interdepartmental expenses increase by \$557,367. 2026 revenue is decreased by \$3.5 million primarily due to updated billing and cost report assumptions due to state law change. This is an accounting change, not a change in services or budget of any kind. Major changes include \$350,000 in reduced security costs, reductions in contract services including a \$100,000 reduction to Impact, Inc. related to insourcing the Milwaukee Mobile Crisis phone line and \$450,000 in reduced pharmacy expenses based on current purchasing needs. These changes are primarily due to utilization trends impacted by Medicaid enrollment and services are not expected to be profoundly impacted.

The Community Access to Recovery Services (CARS) provides support and services for those experiencing substance use disorder. The 2026 CARS budget decreases expenditures by \$6.97 million due to current enrollment trends across all programs and targeted reductions to tax levy-funded services detailed below. Revenue is reduced by \$7.6 million to account for the decrease in total utilization and decrease in Medicaid enrollment for individuals receiving services and the loss of grant funding. There are significant program adjustments being made in this area (detailed below) due to changes in Medicaid and enrollment trends. These changes have allowed for the abolishment of 3.0 FTE position and the creation of 7.0 FTE positions.

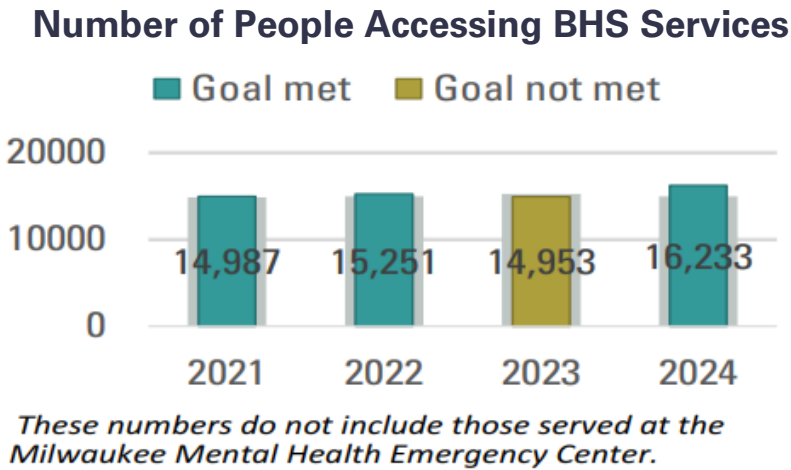
Adult Comprehensive Community Services (CCS) vendor expenses remain flat compared to 2025 based on current enrollment trends. CCS enrollment is expected to stay consistent with 2023 and 2024 totals of about 1,600 adult individuals enrolled on average. CSP vendor expenses are decreased by \$500,000, and revenues are decreased by \$2.2 million due to ongoing enrollment trends and the elimination of one contracted CSP provider for total tax levy savings of \$700,000. Clients served by the eliminated program will transfer to other CSP providers or lower levels of care. TCM/Crisis Case Management vendor expenses are increased by \$862,524, due to a rate increase for crisis intervention services provided in the program. AODA Prevention contracts are reduced by \$700,000 to eliminate tax levy funding in this area.

Community-based residential facility (CBRF), adult family home (AFH), and supported apartment costs are reduced by a net of \$2.3 million. This assumes that clients currently living in CBRFs can be successfully transitioned to less restrictive supported housing models for net tax levy savings. This change will also impact Housing Services. The Matt Talbot Detoxication Center contract is eliminated for a savings of \$2.9 million. \$1.8 million in Substance Abuse Prevention & Treatment Block Grant (SAPTBG) funding that previously funded this contract has been reallocated to other substance use disorder programs that lacked adequate funding and remain in high demand. This reallocation offsets tax levy used to support ongoing substance use treatment needs for Milwaukee County residents.

Wraparound Milwaukee - Children's Community Mental Health (WM), also known as Youth Mental Health is the Behavioral Health Services (BHS) entity that manages the voluntary public-sector, community-based mental health for children, adolescents, and young adults (ages 5-23) in Milwaukee County who have serious mental health or emotional needs. Serving as the umbrella body for several supports, all core programs rely on care coordination that promotes parental and youth driven care through the Wraparound Process. Programs create 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. There is an overall reduction of 13.0 FTE in this area, due to moving some employees and right sizing staff.

2026 program expenses funded by Wraparound decrease by \$5.6 million based on ongoing enrollment trends. Revenue also decreases by \$6 million based on current enrollment trends and updated

revenue assumptions. Comprehensive Community Services youth enrollment is expected to increase in 2026 to a total enrollment of 1,225. This will bring total youth and adult CCS enrollment to an estimated 2,825 by the end of 2026. Vendor spending is increased by \$4 million to meet increasing enrollment projections. The increase in expenditures by vendors is offset by CCS Medicaid and Wisconsin Medicaid Cost Reporting (WIMCR) funding.⁷ REACH - Crisis Care Coordination is expected to have an enrollment of 350 by the end of 2026 accounting for approximately \$4.15 million in direct services, supported by Crisis Medicaid and WIMCR revenues.



800 – DEPARTMENT OF HEALTH & HUMAN SERVICES

The Department of Health and Human Services (DHHS) mission is to empower safe, healthy, and meaningful lives. DHHS pursues this vision through a variety of services, including housing services, disability services, youth justice programs, services for senior citizens, and child support services. DHHS operates under the philosophy of “No Wrong Door,” meaning that however an individual encounters 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 cut back on red tape and bureaucracy.

In 2026, DHHS’ tax levy will increase by \$401,435 yet expenditures will decrease by \$34.0 million. This is partially due to State and Federal revenues decreasing by \$34.5 million, which puts a strain on the department’s budget. The specific changes in DHHS’s budget are outlined below in the different service areas.

The Director’s Office and Management Services provide administrative guidance, 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 public the results on the data dashboards online.

⁷ WIMCR is a program that brings additional federal funds into Wisconsin and Milwaukee County through cost-based reimbursement for applicable services.

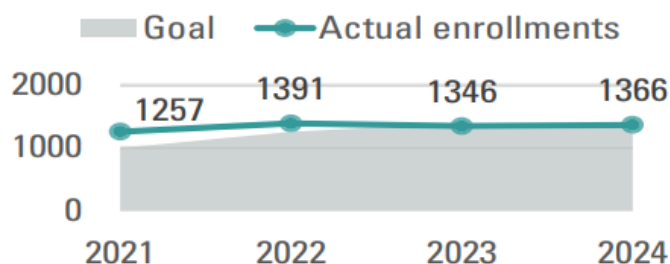


As the department reassess its future staffing needs, considering funding changes, there have been significant position changes in this office. 4.0 FTE positions were eliminated, and 3.0 FTEs were created. The largest change is that 23.0 FTE are transferred from BHS for better organizational support. This change will not affect services in any way.

CHILDREN, YOUTH, AND FAMILY SERVICES

Children, Youth, and Family Services (CYFS) is a countywide integrated network of resources which require shared responsibility and accountability to assure that Milwaukee County families have access to the services, programs and supports they need. In partnership 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. The children's disability services within CYFS include Birth to Three, Children's Long Term Support Waiver (CLTS) and Children's Community Options Programs. The Birth to Three budget is cost to continue with no major changes due to stagnant federal funding. CLTS serves children, from ages birth to under 22 years, who are Medicaid eligible and in need of care that is typically provided in an institutional setting. Some examples of services authorized include respite, counseling and therapy, personal support (bathing, dressing, eating, etc.), home modification, vehicle modification, and electronic equipment purchase.

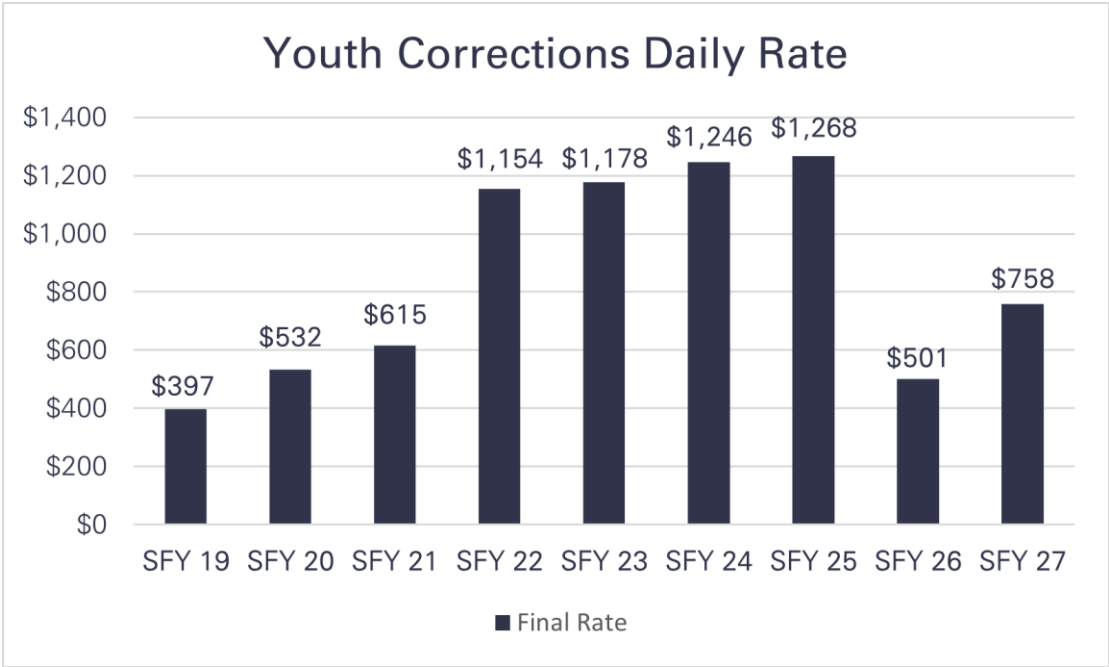
Enrollment in Birth to Three



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 \$28.4 million. This grant will fund 95% of the costs of designing and construction of the County's SRCCCY. Milwaukee County has moved forward with the implementation of a 32-bed SRCCCY (File No. [24-61](#)), located at the existing Vel R. Phillips secure youth detention center. The program includes renovation of the two existing Milwaukee 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 SRCCCY, called the Milwaukee County Center for Youth, is scheduled to open and accept youth in Q1 of 2026 and CYFS is preparing to transition from MCAP to SRCCCY operations.

Based on the trend in the placements of youth to the Department of Corrections, the budget assumes an Average Daily Population of 19 youth which reflects a decrease of 4 youth from the 2025 Budget. This results in a savings of \$6.4 million for 2026, primarily related to the lower Juvenile Correctional Institution (JCI) rate of \$501 effective July 1, 2025 through June 30, 2026 and \$758 from July 1, 2026 through June 30, 2026 in the final 2025-2027 State Budget. The prior daily rate was \$1,268. While the current rates are allowing for significant savings, the JCI rate is likely to increase in 2027 which could require the department to make additional service cuts.



Additionally, Out-of-Home care costs have substantially increased. These court-ordered placements are anticipated to increase to \$12.8 million in the 2026 budget, which is a \$4.5 million increase over the 2025 budget due to increased placements and higher daily rates in both Group Home costs and Residential Care Center (RCC) costs.

There is a net increase of 5.0 FTE, which is largely accounted for by general position shifting throughout the 2025-26 year and adjustments for the SRCCCY opening.

AGING AND DISABILITY SERVICES

Aging and Disability Services (ADS) serves older adults and persons with differing abilities. Programs include Adult Protective Services, a combined Aging and Disabilities Resource Center (ADRC), Commission on Aging, OPD Expendable Trust Fund, Aging Unit Services, recreation for persons with disabilities, caregiver support, transportation services, senior center operations, case management, respite, employment services, and burial services.

In 2025, the ADRC state revenue included permanent expansion funding for Aging & Disability Resource Centers (ADRCs) throughout the State and Milwaukee County was awarded \$6.9 million in ongoing funding with the ability to draw an additional \$5.3 million in federal match based on spending and time reporting. This funding supports the creation of five new positions to support the increase volume of calls and requests for options counseling and enrollment. For 2026, Milwaukee County will be awarded \$7 million in State Resource Center revenue and anticipates an additional \$7.9 million in federal match funding based on current time reporting percentages. The 2026 budget reduces revenue by \$80,000 and eliminates the Enhanced Multi-Disciplinary Team (EMDT) Prevention Coordinator position due to the sunset of the Federal Department of Justice Office of Violence Against Women Abuse in Later Life grant. The vacant ADS Recreations Services Coordinator position is unfunded pending anticipated operational changes for 2026. If operational changes impact service delivery, the ADS Recreations Services Coordinator position will be restored. In 2026, the Interim Disability Assistance Program will be operated internally for a tax levy savings of \$91,000.

The 2026 Area Agency on Aging (AAA) Budget includes an additional \$360,000 in National Community Service Corporation funding and \$85,858 in state match funds to administer the AmeriCorps Senior Companions program. Other changes include a decrease in Nutrition program revenue of \$177,781 due to reductions in Older Americans Act (OAA) funding and Managed Care Organization (MCO) donations. The Senior Chore program is eliminated due to low utilization. Savings from the Senior Chore program will be reallocated into senior programming at the County owned Senior Centers.

HOUSING SERVICES



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 been working in collaboration with Behavioral Health Services (BHS), 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. The budget reflects the continuation of funding for this initiative. With the reduction in the chronically homeless population, Housing has turned its focus to individuals and families that do not meet the federal definition as well as providing prevention services.

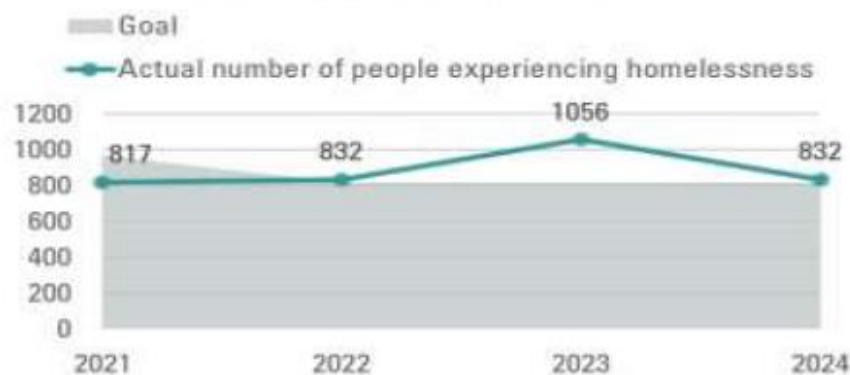
For 2026, expenses increase by \$2.6 million, and revenues increase by \$1.9 million for a net tax levy of \$709,565. The increase in tax levy is primarily due to the loss of \$1 million in funding from Behavioral Health Services (BHS) to offset the cost of the Housing First Program. The remaining levy

increase of approximately \$600,000 reflects increased fringe and salary adjustments not offset by revenue. Three FTE's are abolished due to the Energy Assistance Program being transferred to the State, and four additional Community Intervention Specialists are funded.

Additional budget details can be seen below:

- \$500,000 for Flexible Housing Resources
- \$200,000 for Eviction Prevention Assistance
- \$700,000 for Emergency Shelters
- \$388,162 for 211-IMPACT Helpline
- \$4.4 million increase for the Housing Choice Voucher Program
- Right-To-Counsel, and MATC FAST fund receive no funding due to fiscal constraints
- Wisconsin Home Energy Assistance Program managed by the State

Homelessness in Milwaukee County



CHILD SUPPORT SERVICES

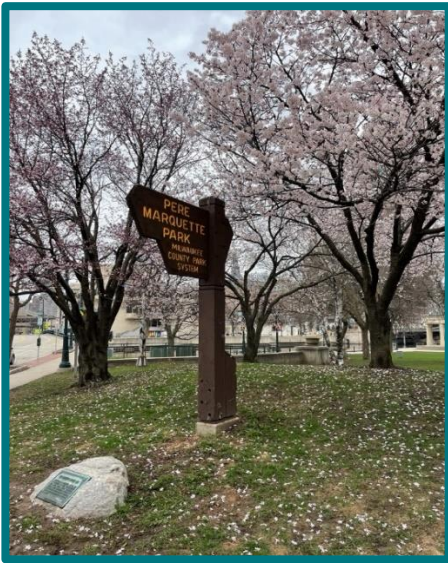
The Department of Child Support Services (CSS), through the utilization of community resources, promotes family stability, creating a better quality of life for the children of Milwaukee County. CSS employees are dedicated to ensuring that all children are supported by both parents whenever possible. CSS reports data monthly on caseload, establishment of paternity, establishment of court orders, collections of current support, and collections on cases with arrears. CSS is a performance funded department in which higher performance on child support metrics translates into a greater share of federal funds. 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. Likewise, a \$1 cut to child support loses \$2 from the Federal government and multiplies service impacts to low-income families.

In 2026, personnel service expenses increase by \$414,617 due to a net increase of 5.0 FTE. Interdepartmental charges decrease by \$2.04 million based on updated administrative and central service charge allocations. Revenue increases by \$188,069 based on updated State and performance measure funding assumptions for a net tax levy decrease of \$2.05 million

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.



The Parks Department manages more than 15,000 acres of land, encompassing 154 parks, 12 parkways, and over 215 miles of trails—representing approximately 10% of the county's total land area. The system provides year-round recreation activities including 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.

The Parks Department's 2026 recommended operating budget is just under \$50.6 million, an increase of \$1.4 million (2.9%) over the previous year. Of that amount, the department will receive just over \$21 million in tax levy support and the remaining \$29.3 million through direct revenue. \$200,000 of tax levy in the Parks Department is replaced with General Transportation Aids (GTA) funding in the budget.

While in past years Parks revenue has exceeded expectations and covered expenditures like seasonal staffing, the 2026 projection is expected to closely align with actual earnings. The largest sources of earned revenue for the department are golf, food and beverage sales, marina operations and building rentals. The 2026 budget includes revenues from minimal increases to rental rates and fees for a variety of amenities, including golf and foot golf rounds, pools, picnic areas, pavilions, facility rooms at horticultural and recreation center sites, dog exercise areas, and permits for special events and sports activities. The budget includes an increase to McKinley Marina storage fees, and the implementation of dinghy fees. Select right-of-entry fees will increase to better align with industry standards, and a new hotline renewal fee will be introduced when department staff identify and mark utilities on behalf of construction contractors.

The Parks Department continues its partnership with the Milwaukee Parks Foundation under a Memorandum of Understanding approved by the Board of Supervisors in 2022 (File No. [22-785](#)). As part of this collaboration, the Foundation has pledged \$560,391 in support for the department in 2026.

Efforts to delist the Milwaukee Estuary as an [Area of Concern](#) will continue in 2026, with activities including habitat restoration and wildlife enhancement on Little Menomonee River Parkway (File No. [23-1040](#)), Kohl Park wildlife projects (File No. [24-116](#)) and ongoing maintenance of revegetation areas at South Shore Beach (File No. [23-851](#)).

Overview of the 2026 Recommended Budget

Milwaukee County Office of the Comptroller, Research and Policy Division

The County Parks' 2026 budget includes an overall reduction of 2.0 FTE across the department. Staffing changes include the creation of a Horticulturist position at Boerner Botanical Gardens that will support increased admissions, attendance and special events. The budget also creates 3.0 FTE additional Park Maintenance Workers to support activities on the park's golf courses, including one position each assigned to the north, central and south regions. The 2025 Parks Department's budget included six unfunded forestry positions in anticipation of receiving a \$1.2 million grant from the US Department of Agriculture to promote reforestation efforts. Unfortunately, the grant was rescinded by the federal government, and the six unfunded positions were removed from the budget this year.

A long documented, troubling trend for the Parks Department has been the decrease in the full-time employees and the increasing reliance on seasonal employees. The department's full-time workforce is less than one-third the size of the staff in 1989, resulting in an increased reliance on part-time and seasonal employees. At the same time, Parks continues to be responsive to increased public demand for amenities like aquatics and golf. While past years saw revenues surpass budgeted expectations and helped to offset seasonal employment costs, this year's budget reflects a more cautious and realistic revenue outlook.

COUNTY PARKS SEASONAL EMPLOYMENT		
	Recommended Seasonal Budget	Actual Seasonal Cost
2022	\$3,780,505	\$5,432,291
2023	\$4,567,094	\$6,503,064
2024	\$4,773,820	\$7,021,770
2025	\$6,361,361	\$6,592,269*
2026	\$6,391,293	-

*Projection provided by the Parks Department

In the September cycle, the Board adopted the 2025 Milwaukee County Parks [Aquatics Study](#) as an addendum to the Parks 2050 Long-Range Plan (File No. [25-549](#)). The study scope was to define a sustainable path forward for the aquatic amenities provided by Milwaukee County Parks over the next 20 or so years. The Parks Department will use the study's recommendations to guide future planning, capital requests, operating budgets and grant opportunities for the aquatics system.

The 2026 budget includes funding for three to four outdoor pools or aquatic facilities (locations to be determined) and two year-round indoor pools. Parks will continue to operate as many wading pools and splash pads as facility functionality and personnel allow. The department opened most of its aquatics facilities this summer, including one addition from the previous season (McCarty Pool). Parks will continue to operate as many wading pools and splash pads as facility functionality and personnel allow. This summer the department opened the majority of their aquatics facilities, as illustrated in the following table:

SUMMER 2025 COUNTY PARK AQUATICS FACILITIES

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 2025 season</i>
Hales Corners Park	Hales Corners	Wading Pool
Hales Corners Pool	Hales Corners	<i>Closed for the 2025 season</i>
Harriet Tubman Park	Milwaukee	Wading Pool
Humboldt Park	Milwaukee	Wading Pool
Indigenous Peoples Park	Milwaukee	Wading Pool
Jackson Pool	Milwaukee	<i>Closed for the 2025 season</i>
Jacobus Park	Wauwatosa	Wading Pool
Kops Park	Milwaukee	Wading Pool
Kosciuszko Park - Pelican Cove	Milwaukee	Deep Well Outdoor Pool
La Follette Park	West Allis	Wading Pool
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	Deep Well Outdoor Pool
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/Wading Pool
Sherman Wading Pool	Milwaukee	<i>Closed for the 2025 season</i>
Smith Park	Milwaukee	Wading Pool
Tiefenthaler Park	Milwaukee	Wading Pool

Tippecanoe Park – Milwaukee	Milwaukee	Wading Pool
Walker Square Park – Milwaukee	Milwaukee	Wading Pool
Washington Park (operated by Urban Ecology Center)	Milwaukee	Splash Pad
Washington Pool	Milwaukee	<i>Closed for the 2025 season</i>
Wedgewood Park – Milwaukee	Milwaukee	Wading Pool
West Milwaukee Park — West Milwaukee	West Milwaukee	Wading Pool
Wilson Park	Milwaukee	Deep Well Outdoor Pool

The Mitchell Park Horticultural Conservatory (the Domes) is a longtime local landmark and the only cultural institution on Milwaukee’s Near South Side. In 2024, the Friends of the Domes, now known as the Milwaukee Domes Alliance (MDA), presented the Domes Reimagined Plan (File No. [24-723](#)). Under the leadership of MDA, the plan envisions a public-private partnership that would address the long-term fiscal and structural sustainability of the Domes while reducing the County’s long-term commitment for operations. The total cost of the proposed two-phase project will be \$134 million, and includes restoring the Domes, adding a children’s garden and cafe, expanding the gift shop and adding a new nature learning center and outdoor garden.

The 2025 Adopted County Budget included Amendment #6, which authorized the Director of Parks to develop the necessary agreements to move forward with the “Domes Reimagined” plan. These agreements describe the phased approach to the rehabilitation of the Domes, and the transfer operations to MDA on a long-term lease, while Mitchell Park remains the property of the County Parks Department. The amendment included a commitment of \$30 million dollars to the project over six years.

The Lease and Development agreements were adopted by the Board and signed by the County Executive in September 2025 (File No. [25-553](#)). The rehabilitation will be funded with a capital campaign that leverages the County’s capital funding commitment of \$30 million over six years, to be combined with MDA’s private philanthropy and tax credit financing, totaling \$104 million. The anticipated revenues from the renovation and expansion are expected to contribute to the ongoing operations of the facility. The first \$5 million of the County’s commitment is included in this year’s Recommended Capital Budget.



Per Milwaukee County Ordinance 47.32, current fees for Mitchell Park Horticultural Conservatory are included in the table below. Adult admission fees will increase \$1.00 this year, accompanied by a \$.50 increase for youth, student and adults with disabilities. Admission fees at Boerner Botanical Gardens will see comparable increases. 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 2026.

2026 MITCHELL PARK HORTICULTURAL CONSERVATORY ADMISSION RATES

	Adult (13+)	Youth (3-12)	Student (w/college ID)	Adult with Disabilities	Child (0-2)
County	\$9	\$6.50	\$6.50	\$6.50	Free
Non-County	\$10	\$6.50	\$6.50	\$6.50	Free

The 2026 Recommended Capital Budget includes funding for 11 Parks Department projects with a total investment of \$13.3 million including \$5 million toward the restoration of the Domes. Detailed descriptions of each project can be found in Section 4 of the Overview.

The Parks Department budget also includes several contracts in lieu of separate review:

2025 PARKS CONTRACTS

Description	Vendor	Amount
Website and Marketing Support	Northern Ground	\$60,000
Parks Engagement Software Subscription	Granicus	\$25,000
3 rd of July Drone Show	Northern Light Drone Shows (BCI Entertainment)	\$150,000
Volunteer Management Software Solutions	Volgistics	\$6,000

950 – MILWAUKEE COUNTY ZOO

The Milwaukee County Zoo, Wisconsin's largest zoological park, is a leader in animal management, conservation, education and research. The Zoo benefits from a long-standing partnership with the Zoological Society of Milwaukee (ZSM). In partnership with ZSM, the Zoo presented a Strategic Plan (File No. [24-1025](#)), establishing a mission and vision for the next seven to ten years.



The Zoo's mission "to inspire people to conserve wildlife and wild places," is not only central to its educational and environmental goals—it also drives significant economic value for the region. A 2025 economic impact study found that the Zoo contributes an estimated \$277.9 million in direct and indirect economic activity across the four-county region. This impact reflects the Zoo's role as both a cultural and economic asset, aligning with its vision for "a world where wildlife and people thrive."

The 2026 budget positions the Zoo for growth in attendance and revenue across key areas, including admissions, society memberships, group sales, revenue-sharing contracts and leases, special exhibits and events. At the same time, it ensures the delivery of exceptional animal care and supports the ongoing maintenance and improvement of the Zoo's buildings and grounds. The marketing strategy focuses on increasing attendance by promoting the newly renovated Rhino habitat, as well as a special exhibit on the essential role of pollinators in sustaining ecosystems and global food supplies.

Overview of the 2026 Recommended Budget

Milwaukee County Office of the Comptroller, Research and Policy Division

The total 2026 operating budget for the Zoo is just under \$22.7 million. Personnel costs account for approximately half of the Zoo's total budgeted expenditures including 168 full-time positions plus \$1.64 million allocated for seasonal and hourly wages. The 2026 budget provides funding for a Zoological Medicine & Surgery Resident, as approved by the County Board in File No. [25-152](#). It also eliminates one Zoo Area Supervisor position, resulting in no net change to the total full-time positions compared to the previous year.

The Zoo continues to reflect the County's values of inclusion and equity, with initiatives like Flex Pricing, Access MKE Zoo, and engagement with the Native American, Hmong and Hispanic/Latine communities in the County. The 2026 budget maintains current top daily Flex Pricing admission rates, with no planned increases. The focus continues to be on marketing the discount for online purchases, aiming to streamline entry at admission gates, boost attendance and maximize revenue. Milwaukee County residents will continue to receive reduced admission prices on Wednesdays. The rates for 2026 increase by \$.50 to \$12.00 for adults/seniors and \$9.50 for children. To provide residents with the flexibility to visit on a weekend, the Wednesday rate is offered one Sunday each month in April, May and September. School field trip admission fees increase \$.50 across all categories.

The Zoo's 2026 budget includes several contracts in lieu of separate review and approval by the County Board during the fiscal year. Many of the Zoo's largest requested contracts are essential to hosting their biggest programs such as Wild Lights, A La Carte at the Zoo, and the popular dinosaur special exhibit.

2026 ZOO CONTRACTS		
Description	Vendor	Amount
2026 Special Exhibit – Pollinators	Dino Don, Inc.	\$300,000
2027 Special Exhibit Deposit	Dino Don, Inc.	\$30,000
Library Services	Mary Kazmierczak dba MEK Consulting	\$25,000
Elephant Foot Care Services	McClure International Consulting LLC	\$24,500
Plastic Mold Vending Machine (Revenue)	Mold-A-Rama Inc.	\$139,066
Hurricane Vending Machine (Revenue)	080 Leasing LLC	\$20,000
Medallion and Penny Press (Revenue)	VenuPlus, Inc (Venu+)	\$35,805
Photo Booths (Revenue)	DNP Imagincomm America dba Innovative FOTO Corp	\$34,980
Website Hosting, Maintenance	2-Story Creative LTD	\$43,200
Mobility Carts and Scooters (Revenue)	Scooterbug Inc.	\$140,000

The Recommended Capital Budget includes funding for two Zoo projects: the renovation of the Front Entrance and the Zoofari Building Roof and HVAC Replacement Design, with a total investment of over \$13.5 million. More details and descriptions of both projects can be found in Section 4 of the overview.

991 – UNIVERSITY OF WISCONSIN EXTENSION

UW Madison, Division of Extension, Milwaukee County is the community outreach branch of the state's flagship university. The educational programs it provides apply the research and resources of UW to strengthen citizens, youth, families, non-profits, businesses and communities. The department leads

educational programs, conducts local research, trains leaders and volunteers, and builds partnerships that benefit County residents. The initiatives and programs supported by the UW Extension promote the County's mission to be the healthiest county in the state.



The major UW Extension outreach program areas include Positive Youth Development, 4-H & STEM, Community Development, Financial Literacy, Justice-involved Families, Entrepreneur in Training Partnership (EITP), and Beekeeping. 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. Until 2025, UW Extension also oversaw the statewide FoodWise nutrition education program. However, due to the elimination of federal funding for the Supplemental Nutrition Assistance Program – Education (SNAP-Ed), the FoodWise program was discontinued statewide, resulting in the loss of ten nutrition educators and coordinators in Extension Milwaukee County.

The County's 2026 recommended budget for UW Extension is \$540,470, which includes a tax levy of \$412,470 in support of the services provided by UW Extension. The fee for service for educators increases by 3% in the 2026 Professional Services Contract. Though expenses have gone up, UW Extension has budgeted additional revenue so that the levy is comparable to last year's.

9711 – MILWAUKEE PUBLIC MUSEUM

As Wisconsin's largest museum of natural history, the Milwaukee Public Museum (MPM) provides a dynamic learning environment for more than 400,000 annual visitors. MPM holds its collections as a public trust and is dedicated to their preservation for the enrichment of present and future generations.

The current MPM facility has become obsolete, and in 2022, 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](#)). The future Nature and Culture Museum of Wisconsin, located at 6th and McKinley is anticipated to open in 2027 and will feature four floors of exhibits, a rooftop butterfly garden and a planetarium. This summer, the new building's steel and concrete frame was completed, and the installation of precast stone panels is underway. The museum's staff continues the labor-intensive process of packing and moving the collection.



Per the amended Lease and Management Agreement (LMA) executed in 2013 between Milwaukee County and the Milwaukee Public Museum, the County provides \$3.5 million annually in operating support to MPM (File No. [13-598](#)). Once the new Nature & Culture Museum of Wisconsin facility opens, the County's annual operating funding will decrease from \$3.5 million to \$1 million, which is designated to support 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.

The CAMPAC program has the following objectives:

- To provide support for arts organizations to improve their financial stability, encourage the development of other resources, enhance management capacity and achieve or sustain growth in the artistic quality of their programs
- To assure broad public access to a full range of artistic genres for all county residents, particularly those whose financial resources are limited, who live in more restricted settings, or who are otherwise limited by reason of age or disability
- To promote the creative growth and development of local individual artists
- To encourage the maximum usage of county-owned arts facilities

Since 2020, the Department of Parks, Recreation and Culture has been the administrator of CAMPAC. The funding formula for CAMPAC awards was revised in 2021 through policy adopted in File No. [21-90](#), which realigned eligibility criteria and awards with the County's adopted mission and vision for racial equity. 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 current CAMPAC funding model. An amendment to File No. [25-552](#) declared the 2021 formula null and void and requested that the committee work in collaboration with UPAF to develop a new funding strategy for the 2026 grant cycle.

The 2026 budget recommendation for CAMPAC is unchanged from the past year at \$307,825 in tax levy funding.

1908 – MILWAUKEE COUNTY HISTORICAL SOCIETY



The Milwaukee County Historical Society (MCHS) is a non-profit cultural organization that collects, preserves, and shares Milwaukee County history with the public through exhibits, the research library, three historic sites and educational programs. The Historical Society plays a significant role as a service provider to the County by preserving and making important County records accessible to the public. Through the research library, people can access essential vital records, including documents that prove relationships or verify citizenship, and thus improve access to key benefits. MCHS also maintains the County-owned Historical Center building, Trimborn Farm and the Benjamin Church house in Estabrook Park.

The 2026 Recommended Budget retains the same funding level as 2025, a tax levy funded allocation of \$354,105.

MCCHS is working with the County on two significant cost and capacity-saving measures:

- Collaborating with Economic Development on a Request for Proposal to bring in an outside partner to manage and maintain Trimborn Farm, reducing capital expenditures and workload for the Parks Department to maintain the grounds.
- Negotiating a lease with the Department of Administrative Services to use the under-utilized building at 10930 Lapham Street as its offsite storage facility, ultimately saving the County over \$150,000 annually.

1966 – FEDERATED LIBRARY SYSTEM

The Milwaukee County Federated Library System (MCFLS) includes 14 branches of the Milwaukee Public Library and 15 suburban libraries. The libraries are entirely funded by their municipalities and join the Milwaukee County Federated Library System voluntarily. MCFLS facilitates the sharing of materials among member libraries through an interlibrary loan system, providing access to a wider range of books, media and other resources.

In 2026, a primary area of emphasis for MCFLS will be to bolster support for members, both financially and through effective resource allocation and marketing. One example is the increased use of learning platforms like Gale Courses and Udemy on Demand video instruction among county residents. MCFLS has a strong social media presence, with high engagement numbers and extensive post reach, but recognize the need to highlight library resources in a landscape with lots of competition for people's attention.

The County's 2026 tax levy contribution to the Milwaukee County Federated Library System is maintained at \$66,650.

1916 – MARCUS CENTER FOR THE PERFORMING ARTS

The Marcus Center for the Performing Arts (MCPA) 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. Funded through private contributions, it was deeded to the County as a private trust dedicated to preserving the performing arts.

Today, MPAC presents a vibrant and diverse array of cultural arts programming—from acclaimed Broadway tours to world-class productions of contemporary dance, jazz, and global music. In addition to its 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, Florentine Opera, First Stage and Black Arts MKE.

In March 2016, Milwaukee County and MPAC finalized a contribution agreement outlining the operating and capital support provided by the County through 2025 (File No. [16-214](#)). For the period of 2016 through 2025, Milwaukee County's operating support decreased by \$50,000 per year.

While the agreement anticipated MPAC's independence from County operational support at the end of 2025, it acknowledged the possibility of reassessing the need for continued support. Milwaukee County and MPAC are in the process of finalizing a contribution agreement for 2026-2030, outlining annual operating and capital support (File No. [25-467](#)). The planned 2026 contractual operating contribution is \$450,000, continuing the step-down pattern of funding from the prior agreement.

The County is similarly responsible for contributing to the capital expenses of the Marcus Center on an annual basis from 2017 through 2026. An amendment to the lease between Milwaukee County and the Marcus Center (File No. [22-850](#)) updated the agreed upon projects for which the County is responsible.

COUNTY CAPITAL SUPPORT TO THE MARCUS CENTER PER THE LEASE AND MANAGEMENT AGREEMENT (LMA)			
Year	Project	Amount	Support per Prior LMA
2022	Phased Electrical Service	\$750,000	\$773,000
2023	Phased Electrical Service	\$762,181	\$860,000
2024	Phased Exterior Stone Cladding**	\$757,852	\$780,000
2025	Phased Exterior Stone Cladding**	\$713,430	\$500,000
2026	Phased Exterior Stone Cladding*	\$757,295	\$568,270
Total		\$3,740,758	\$3,481,270

*This project will be replaced with alternative needs identified by MCPA and approved by the County.

**The balance of funding in these projects will also be applied to alternative needs as noted above.

Under the third amendment (File No. [25-467](#)), the 2026 Phased Building Exterior Stone Cladding restoration originally budgeted at \$757,295 is to be replaced in the 2026 capital budget with alternative projects identified by MCPA. These projects must either reduce expenses, generate revenue, or address an immediate safety or property need, and are subject to approval by Milwaukee County. The 2026 appropriation and scope reflect this change. Any remaining balance of funding in the 2024 and 2025 Phased Exterior Stone Cladding projects will also be applied to alternative projects.

A second Marcus Center capital project is included in the recommended budget to replace an original roofing section in the Fitch Garden area. After review by Corporation Counsel, it was confirmed that this section is part of the original roof project. As such, the County is responsible for the replacement, and the capital budget includes \$2.2 million to fund the work. For additional details on both recommended 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 CAVT Museums, Inc. It honors the 1946 gifts of Charles and Sarah Allis to the community by preserving their historic home and art collection, while also telling the story of early Milwaukee as a city shaped by industry and entrepreneurship. The museum contributes to County residents' quality of life by offering vibrant exhibitions, collaborative educational programs, performances and other events. The Charles Allis Museum is on the National Register of Historic Places, and is available for rent by civic, cultural, educational and private groups.

Beginning in 2012, the Charles Allis and Villa Terrace Museums were operated by the nonprofit CAVT. In 2024, following direction from the County Board, the Economic Development Director provided a report outlining options for the future of both museums (File No. [24-470](#)). In December 2024, the County Board adopted a term sheet that authorized the transfer of the Charles Allis Art Museum and collection to CAVT and the transfer of the Village Terrace Decorative Arts Museum and collection to Friends of Villa Terrace (FOVT), with each entity continuing to operate the buildings in part as museums (File No. [24-940](#)).

The County is authorized to continue making payments to CAVT, Inc., if they have a signed Contribution Agreement and meet certain conditions. Assuming all conditions are met, the County has will provide operating support in the amounts of \$185,000 in 2026, \$165,000 in 2027, and \$150,000 in 2028 to ensure fiscal sustainability of CAVT's operations.

1918 – FRIENDS OF VILLA TERRACE

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

VTMG contributes to county residents' quality of life by offering vibrant exhibitions, collaborative educational programs, musical performances, and other events. Programming includes free Sunday morning concerts in the summer as well as MSO small salon concerts in the winter; family friendly events including children's programming, and a well-attended garden lecture series for the whole family. VTMG continues to work with public schools across the county to promote art appreciation and offers chess in the villa for high schoolers. Villa Terrace is listed on the National Register of Historic Places, and is available for rent by civic, cultural, educational and private groups.

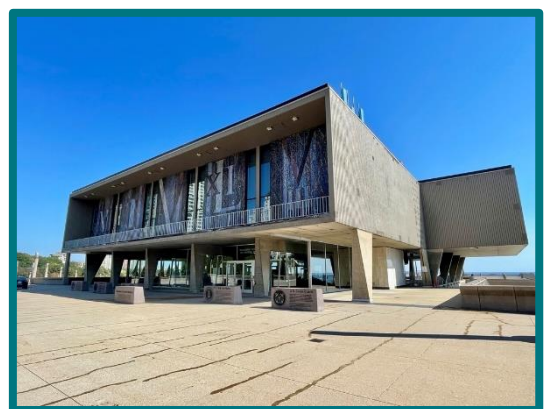
Beginning in 2012, the Charles Allis and Villa Terrace Museums were operated by the nonprofit CAVT. In 2024, following direction from the County Board, the Economic Development Director provided a report outlining options for the future of both museums (File No. [24-470](#)). In December 2024, the County Board adopted a term sheet that authorized the transfer of the Charles Allis Art Museum and collection to CAVT and the transfer of the Village Terrace Decorative Arts Museum and collection to Friends of Villa Terrace (now VTMG), with each entity continuing to operate the buildings in part as museums (File No. [24-940](#)).

Assuming the conditions of the agreement negotiated in File No. [24-940](#) are met, the County will provide operating dollars in the amount of \$40,000 in 2026, 2027 and 2028 to ensure the fiscal sustainability of Villa Terrace Museum and Gardens, Ltd.'s operations.

1914 – WAR MEMORIAL CENTER

The War Memorial Center (WMC) stands in tribute 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 that offer unique opportunities for students and the community to learn about patriotism, history, and the accomplishments of our veterans. In addition, the Center is the primary community facility partner for the Veteran Suicide Prevention Initiative, a partnership among organizations focused on serving the greater veteran family.

The 2025-2027 Biennial State Budget included a new continuing appropriation of \$5 million to the Department of Veterans Affairs to support war memorials in populous counties. The memorial board may request funds for one or more of the following purposes, provided that matching private donations are raised: (a) expenses relating to the operation of the war memorial, including memorials, capital projects, exhibits, programs, salaries, and insurance; or (b) maintenance, repairs, development, construction, or



improvements of the war memorial's facilities, properties, or grounds or other property owned, operated, or maintained by the war memorial.

Per the 2016 Funding Agreement between Milwaukee County and the WMC (File No. [16-229](#)), the County will provide \$354,000 of operating support to the War Memorial in 2026. This amount follows the schedule outlined in the Lease and Management Agreement wherein the annual amount provided to the War Memorial decreases through 2033.

WAR MEMORIAL CENTER FUNDING PER THE 2016 LEASE MANAGEMENT AGREEMENT			
Year	Amount	Year	Amount
2020	\$486,000	2027	\$310,000
2021	\$486,000	2028	\$266,000
2022	\$486,000	2029	\$222,000
2023	\$486,000	2030	\$178,000
2024	\$442,000*	2031	\$134,000
2025	\$398,000	2032	\$90,000
2026	\$354,000	2033	\$46,000

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

The 2026 Recommended Budget also provides capital funding support for WMC per the Agreement. This year's budget includes funding for six projects, totaling just over \$3.8 million. Detailed descriptions of each project can be found in Section 4 of the Overview.

1917 – MILWAUKEE ART MUSEUM

The mission of the Milwaukee Art Museum (MAM) is to serve the community and present art as a vital source of inspiration and education. Through exhibitions and related programs, the MAM is committed to bringing people together to inform, educate and engage in conversation around art. Central to the Museum's mission is its role as a premier educational resource, with programs that include classes, tours, and a full calendar of events for all ages. MAM welcomed a new director in 2025, Dr. Kim Sajet, former Director of the Smithsonian National Portrait Gallery.

Exhibitions planned for 2026 include:

- The Bradley Collection of Modern Art: A Bold Vision for Milwaukee
- Gertrude Abercrombie: The Whole World is a Mystery
- Seeking Revelation: German Romantic Prints and Drawings, 1770-1850
- Looking Forward: New Gifts of Art
- Currents 40: Widline Cadet

In accordance with the current MAM and Milwaukee County Agreements, the 2026 tax levy contribution for operating support is \$500,000 (File No. [13-647](#)). An additional \$190,000 is included in the 2017-2026 budgets due to an arbitration settlement outlined in the sale of the O'Donnell parking garage (File No. [16-229](#)).

DEBT SERVICE FUNCTION

996 – GENERAL COUNTY DEBT SERVICE

The property tax levy for the General Debt Service Fund increases by \$9.3 million, from \$32.2 million to \$41.5 million. Total expenditures rise by \$11.5 million, while revenues increase by \$2.2 million.

DEBT SERVICE EXPENDITURES

Principal and interest costs increase by \$11.9 million, from \$91.7 million to \$103.7 million. This total includes \$37 million for pension obligation note debt service related to issuances in 2009 and 2013, partially refinanced in 2021. Of this amount, \$15.4 million is budgeted in Org. 1950 – Employee Fringe Benefits, and \$21.7 million in Org. 1951 – Fringe Benefits Other Funding Sources (0.4% Sales Tax).

DEBT SERVICE REVENUES

The 2026 Recommended Budget assumes a \$9.8 million contribution from the Debt Service Reserve (DSR), an increase of \$2.3 million from 2025. The DSR balance is projected at \$138.3 million at the end of 2025 and \$128.5 million at the end of 2026. While extraordinary budget surpluses in recent years have significantly bolstered the reserve, the 2025 budget is not expected to generate a comparable surplus.

DEBT SERVICE RESERVE ("DSR") 2025 ACTIVITY & 2026 PROJECTION			
	Action	Outflows	Inflows
Balance as of December 31, 2024			\$140,764,151
2025 Budget Commitment	2025 Budget	(\$7,443,123)	
Matching Grant Pilot Funds to Org 9960 to Matching Grant Projects	23-808	\$(1,445,00)	
ARPA Tax Levy Swap to Org 9960 to Tax Levy Swap Ops Projects	24-753	\$(7,581,139)	
State and Courts MOU to Org 9960 to Sheriff and Courts	24-763	\$(1,010,403)	
Unspent Bond Reallocation	25-101	\$(1,104,211)	
Reestablish Senior Home Funds	24-926	\$(893,165)	
Lapse Closed Project Funds to DSR	25-300		\$532,613
Allocate Lapsed Bonds/Cash from Closed Projects to Pay Debt Service	25-387	\$(371,368)	
Transit FDA Funding for 2024 Services	25-589		\$19,882,876
Projected Balance as of December 31, 2025			\$138,331,230
2026 CEX Recommended Budget Contribution	2026 Budget	\$(9,773,278)	
Projected Balance as of December 31, 2026			\$128,557,952

NON-DEPARTMENTAL REVENUES

1901 – UNCLAIMED MONEY

Unclaimed Money is budgeted at \$0, a decrease of \$3,500,000 from the amount budgeted in 2025. Every other year unclaimed funds are forfeited and recognized by the County. This revenue represents payments to vendors and individuals that go unclaimed.

1902 – PERSONAL PROPERTY AID

Beginning in 2024, Wisconsin fully repealed the personal property tax and replaced it with a permanent, state-funded personal property aid payment to local governments. Previously, this aid only reimbursed for limited exemptions enacted in 2017, but under 2023 Wisconsin Act 12, payments now equal the total 2023 property tax levy on all personal property for each local jurisdiction. The Wisconsin Department of Revenue distributes these annual payments each May to ensure municipalities, counties, and school districts remain fiscally whole despite the loss of this tax base. In 2026, Milwaukee County will again receive two separate payments totaling \$5,665,346, an increase of \$98,521 from 2025.

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 2026 revenue reflects payments based on Class III Net Win earned from July 1, 2025, through June 30, 2026, in accordance with the contract. The 2026 budget increases by \$220,906, bringing the total to \$6.03 million, due to higher-than-expected actuals in prior years and reported growth in Class III Net Win collections.

1991 – PROPERTY TAXES

Property Tax revenue is budgeted at \$310,754,002 an increase of \$12,129,075 or 4.1%, from the 2025 Adopted Budget. (*See Section 1 for tax levy limit discussion.*)

1992 – EARNINGS ON INVESTMENTS

Earnings on Investments is budgeted as a non-departmental account with the Treasurer responsible for the oversight. Interest earnings are budgeted to increase \$1.6 million from \$13.2 million to \$14.8 million. The Comptroller, with input from the Treasurer, recently [projected](#) Earnings on Investments to experience a \$6.2 million surplus in 2025. However, due to declining interest rates and lower average daily balances the anticipated earnings are expected to be less in 2026. Part of the decline in funds available for investment is due to the spend down of American Rescue Plan Act (ARPA) funds that have been held in interest earning accounts.

1993 – STATE SHARED TAXES

State Shared Taxes (Shared Revenue) increases \$1.9 million, from \$40,109,717 to \$42,049,140 for 2026. 2023 Wisconsin Act 40, among other things, requires Milwaukee County to contribute \$2.5 million per year toward the Milwaukee Brewers Stadium until 2050, or until \$67.5 million is paid. The Bucks Arena and Brewers Stadium contributions are made through reductions in the shared revenue payment from the state, but to highlight them in the Budget, they are shown in Org. 190-1995 Milwaukee Bucks Sports Arena and Milwaukee Brewers Stadium as a negative revenue.

2023 Wisconsin Act 12 provided major reforms to the State Shared Revenue Program to increase local aids and, in addition, authorized Milwaukee County to increase its local sales and excise tax by 0.4% to pay for pension liabilities. The \$1.9 million increase in the 2026 Budget includes a \$1.6 million increase in the base payment, \$263,640 in the supplemental payment, and \$40,630 in the utility aid component. Supplemental payments are based on the growth of the state sales tax, providing opportunities for increased state aid.

For 2025, the gross payment from the state increases \$1.9 million to \$62,560,053 before deductions of \$20,101,300 reduce the net revenue to \$42,049,140. The deductions include Volkswagen Settlement Bus Grant repayment (\$409,613) and State Child Welfare Intercept (\$20,101,300).

Since 1999, the State intercepts \$20.1 million, for the Child Welfare reallocation after the State assumed control of Child Welfare operations. County Community Aids are also reduced by \$38.8 million, for a total reallocation of \$58.9 million to the State Bureau of Milwaukee Child Welfare.

1994 – STATE EXEMPT COMPUTER AID

State Exempt Computer Aid is budgeted at \$5,304,961, an increase of \$12,709 from the 2025 amount. This state aid payment was first established in the 2000 Budget to offset the revenue loss from a state-enacted property tax exemption on business computers that took effect that year. Originally, the annual payment was calculated using a formula based on the equalized value of exempt computers, Milwaukee County's equalized value (excluding TIDs), and the property tax levy. The 2017-19 State Budget revised this approach, replacing the formula with a flat 1.47% increase in 2018 and an annual adjustment tied to inflation thereafter. However, beginning in 2020, the State eliminated the inflationary adjustments, effectively freezing the payment at its 2019 level.

1995 – MILWAUKEE BUCKS SPORT ARENA & MILWAUKEE BREWERS STADIUM SUBSIDY

This non-departmental revenue account was established to reflect the County's annual contribution of \$4 million to the new Bucks Sports Arena for 20 years, from 2016 through 2035. The State collects the County's contribution by reducing its Shared Revenue payments to the County by \$4 million each year. To highlight the commitment Milwaukee County is making to the new Bucks Sports Arena, Org. Unit 1995 was established in the 2016 Adopted Budget to reflect a negative revenue of \$4 million that, coupled with the shared revenue payment budgeted in Org. 1993, would reflect the County's anticipated receipts.

Under 2023 Wisconsin Act 40 (and its companion Act 41), beginning in 2024 Milwaukee County is required to contribute \$2.5 million annually into a stadium improvements fund, continuing through December 31, 2050, or until its cumulative contributions reach \$67.5 million. These payments are deducted directly from Milwaukee County's shared revenue allocation but are shown in this non-departmental account to make transparent to residents the \$6.5 million in annual County support committed to the Bucks arena and Brewers stadium.

1996 – COUNTY SALES TAX REVENUE

Milwaukee County's sales tax is set at 0.9%, projected to generate \$192,496,457 in revenue for 2026. 2023 Wisconsin Act 12 authorized an increase from the existing 0.5% sales tax, beginning January 1, 2024, adding an additional 0.4% specifically allocated for pension-related obligations. To ensure transparent reporting, a separate account was created to track the revenues and expenditures tied to this 0.4% portion.

As a result, Agency 190-1996 Sales Tax Revenue anticipates \$106,942,476 in revenue from the 0.5% portion, while Agency 194-1951 – Other Funding Sources budgets \$85,553,981 from the 0.4% portion of the sales tax.

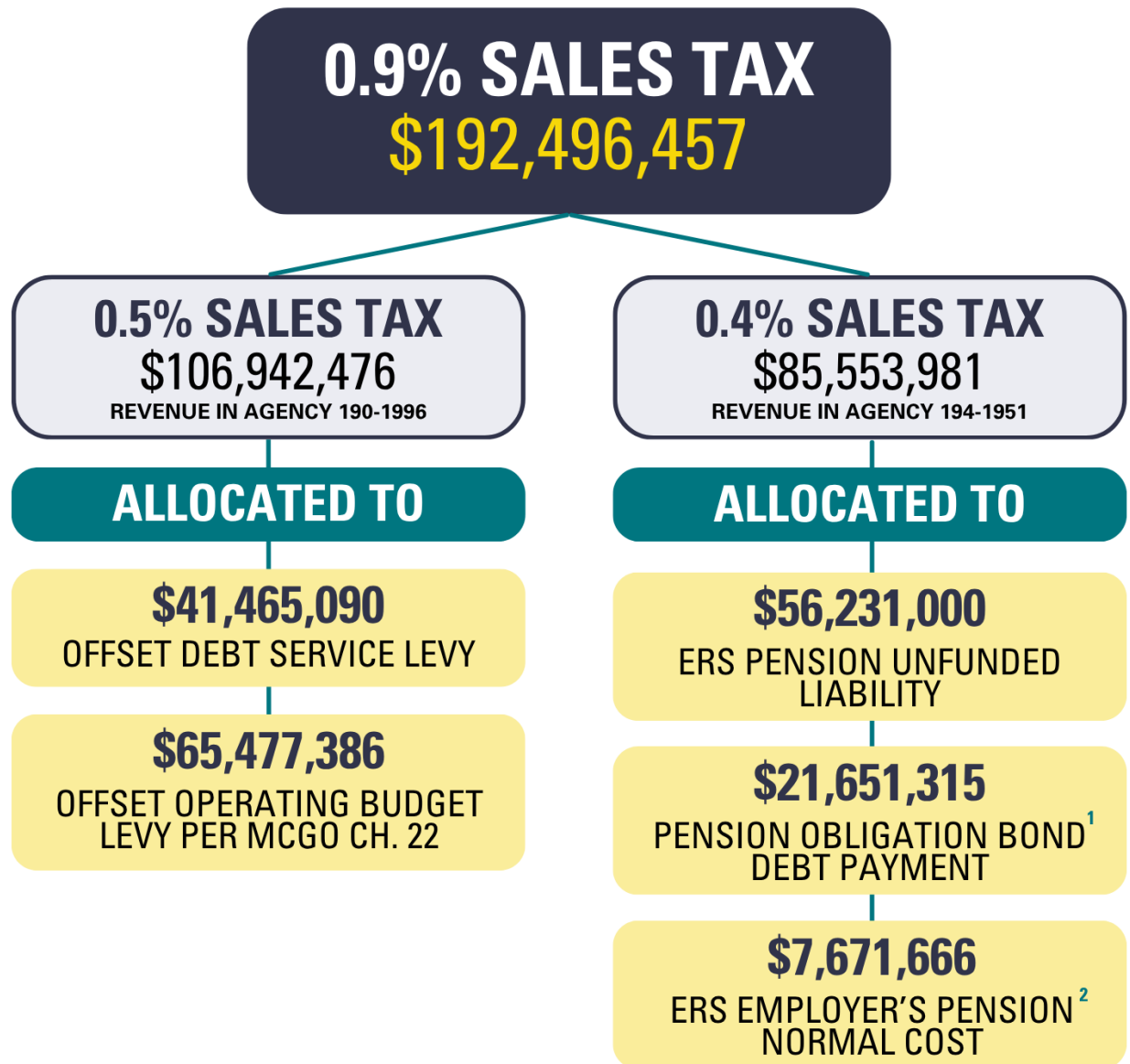
Total sales tax receipts from Milwaukee County's 0.9% sales tax are budgeted to increase by \$4,439,997, or 2.4%, from \$188,056,460 to \$192,496,457. As of the September update, the Office of the Comptroller projects actual sales tax collections for 2025 to be on budget. The monthly remittances from the state often vary greatly making accurate projections difficult.

However, the 2025-27 Wisconsin state budget permanently extends the sales tax exemption for residential electricity and natural gas to cover the full year rather than only November through April. While this provides an estimated \$178 million in biennial savings to ratepayers, it reduces state sales tax collections by the same amount and creates downstream impacts for counties. For Milwaukee County, which levies a 0.9% sales tax, the exemption is projected to permanently lower the revenue baseline by roughly \$2.8 million annually, with further indirect losses from reduced growth in state shared revenue payments. Although shared revenue will still increase modestly due to state growth, the rate of increase is smaller than previously forecast, meaning Milwaukee County (and other counties) will receive less than expected.

The chart below shows the 2026 Recommended Budget sales tax revenues and how they are allocated.

DISTRIBUTION OF SALES TAX REVENUE

2026 RECOMMENDED BUDGET



¹ 0.4% Sales Tax Revenue covers \$21.6M of \$37M POB Debt Service

² 0.4% Sales Tax Revenue covers \$7.7M of \$13,454,500 Employer's Pension Normal Cost

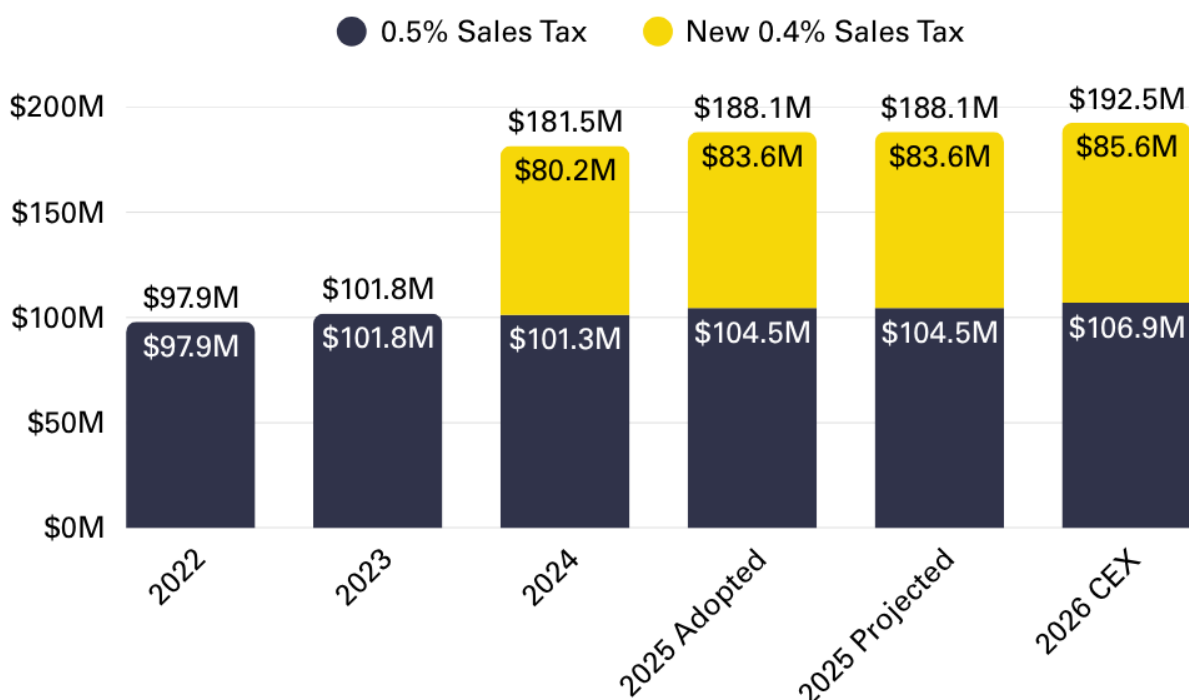
Of the \$107 million in sales tax revenue budgeted in Agency 190-1996, \$41.5 million is designated to offset debt service costs, while \$65.5 million is applied to reduce the operating budget tax levy. Under the Sales and Use Tax Ordinance ([Section 22.04](#)), any revenue remaining after debt service is considered “surplus” and may be used to cash-finance capital improvement projects, prepay outstanding bonds, cover employee benefit cost increases, or supplement the contingency appropriation.

The chart below illustrates Milwaukee County’s sales tax collections from 2020 actuals through 2025 projections, along with the 2026 Recommended amount. Revenues from the new 0.4% sales and use tax (effective January 2024) are included in the chart but are budgeted separately in Agency 194-1951 to ensure compliance with allowable expenditures under 2023 Wisconsin Act 12.

0.4% SALES TAX & USES					LEVY FINANCED POB AND TOTAL POB DS	
Year	Budgeted Sales Tax	Pension UAAL Costs	POB Sales Tax Funded	ERS Employer Contribution	POB Property Tax Funded	Total POB Debt Service
2025 Adopted	\$83,580,649	\$57,801,000	\$18,940,096	\$6,839,553	\$18,364,382	\$37,304,478
2026 Rec.	\$85,553,981	\$56,231,000	\$21,651,315	\$7,671,666	\$15,354,699	\$37,006,014
2026 Maximum 0.4% Sales Tax to Employer ERS Contribution	\$85,553,981	\$56,231,000	\$15,868,981	\$13,454,000	\$21,137,033	\$37,006,014

Milwaukee County Sales Tax Collections

2022-2024 Actuals, 2025 Adopted and Projected, and 2026 CEX Recommended



1998 – SURPLUS (OR DEFICIT) FROM PRIOR YEARS

The 2024 adjusted surplus applied to the 2026 budget is \$5,000,000, the same as the 2025 amount. (See File No. [25-224](#)). Therefore, there is no tax levy impact. 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 is budgeted at \$1,756,185, a decrease of \$43,815 from 2025. This account typically records revenues returned to taxing authorities from the closure of municipal Tax Increment Financing (TIF) districts, along with proceeds from canceled County checks and jury fee payments from employees. For 2026, an additional \$1.73 million will be recognized from the final resolution of all matters related to the 2003 Credit Assistance Agreement with Midwest Airlines, including proceeds from the 2017 sale of two hangars. These funds will be deposited into this account.

1903 – LAND SALES

Accounts for the sale of County land in accordance with state statutes. Monies received through this revenue stream will be allocated in accordance with established policies on one-time revenues and Chapter 6 of the Milwaukee County Code of Ordinances. \$0 is budgeted in 2026.

NON-DEPARTMENTAL EXPENDITURES

1950 – EMPLOYEE FRINGE BENEFITS

Fringe benefit costs, for items such as health and dental insurance, contributions to pension plans, life insurance, Medicare premium contributions, employee bus passes and actuarial services, have risen significantly. Tax levy to support these benefits is budgeted to increase next year by \$13 million, from approximately \$144 million to \$157 million.

EMPLOYEE/RETIREE HEALTH CARE

The 2026 Recommended Budget includes several changes designed to reduce overall health and dental benefit costs by \$1,814,00:

- Increase employee monthly health insurance premiums by approximately 4%. (\$240K savings)
- Raise office visit copay amounts by \$10. (\$360K savings)
- Implement a \$50 per month spousal surcharge for all covered spouses, regardless of whether other health insurance is available. (\$660,000 savings)
- Reduce orthodontic coverage by lowering coinsurance from 75% to 60% and the lifetime maximum from \$5,000 to \$3,000. (\$554K savings for all dental plan changes)
- Decrease coinsurance for basic dental services from 100% to 90%.
- Decrease coinsurance for major dental services from 80% to 70%.
- Increase the dental deductible from \$25/\$75 to \$50/\$100 (single/family).
- Reduce x-ray coverage frequency from three to two per year.

The Recommended Budget narrative includes a summary of health insurance, but the full benefit provisions are outlined in Milwaukee County General Ordinance Section 17.14(7). Any modifications to the employee health and dental plans must also be accompanied by conforming ordinance changes. The Director of Total Rewards in the Department of Human Resources has indicated that any fringe benefit changes requiring ordinance modifications will be submitted during the December 2025 meeting cycle. (See chart below for a detailed listing of current benefits.)

FRINGE BENEFITS AT-A-GLANCE 2025 ADOPTED TO 2026 RECOMMENDED

2025 Adopted			2026 Recommended	
Monthly Premiums (w/ Wellness Credit)	Single	\$97	Single	\$101
	Employee + Child(ren)	\$143	Employee + Child(ren)	\$149
	Employee + Spouse	\$226	Employee + Spouse	\$235
	Employee + Family	\$254	Employee + Family	\$264
In-Network Annual Deductible	Single	\$1,250	Single	\$1,250
	Employee + Child(ren)	\$1,500	Employee + Child(ren)	\$1,500
	Employee + Spouse	\$2,250	Employee + Spouse	\$2,250
	Employee + Family	\$2,500	Employee + Family	\$2,500
Office Visits	\$30 Copay/\$40 Specialist		\$40 Copay/\$50 Specialist	
Inpatient Hospital	20% Coinsurance		20% Coinsurance	
Outpatient Surgery	20% Coinsurance		20% Coinsurance	
Emergency Room	\$200 Copay		\$200 Copay	
Preventive Services	100% Coverage		100% Coverage	
Medical Out-of-Pocket Maximum	In Network		In Network	
	Single	\$3,000	Single	\$3,000
	Family	\$6,000	Family	\$6,000
Pharmacy Copay	Retail (30-Day Supply)		Retail (30-Day Supply)	
	Tier 1	\$10	Tier 1	\$10
	Tier 2	\$30	Tier 2	\$30
	Tier 3	\$50	Tier 3	\$50
	Mail Order (90-Day Supply)		Mail Order (90-Day Supply)	
	Tier 1	\$25	Tier 1	\$25
	Tier 2	\$75	Tier 2	\$75
	Tier 3	\$125	Tier 3	\$125
Pharmacy Out-of-Pocket Maximum	Single	\$2,000	Single	\$2,000
	Family	\$4,000	Family	\$4,000
Dental Plan	Changes for 2026: Decrease Orthodontic coinsurance from 75% to 60% and lower Orthodontic max from \$5K to \$3K. Decrease basic services coinsurance from 100% to 90%. Decrease major services coinsurance from 80% to 70%. Increase deductible (single/family) from \$25/\$75 to \$50/\$100. Reduce x-ray frequency.			
Wellness Plan	No changes from 2025			
Flexible Spending Accounts (FSA)	1:1 match up to \$1,000. This is the same as 2025.			
Life Insurance	No changes from 2025			
Sick, Vacation, Holiday	No changes from 2025			
Spousal Surcharge	Currently None		\$50/month for all spouses	

Of the total \$111.7 million in budgeted health and related benefit costs, approximately 51% supports retirees and their dependents, while 49% covers active employees and their dependents. Nearly all the targeted \$1.8 million in projected savings from health and dental plan design changes, about 96%, will come from active employees. This disproportionate impact reflects that retirees generally do not receive dental coverage and are exempt from monthly premiums and spousal surcharges under their retirement benefits. Eligibility for lifetime health insurance benefits was largely eliminated for employees hired after 1993.

Over the past decade, the County's strategies to contain healthcare costs have significantly improved its five-year fiscal forecasts for employee benefits. In 2014, gross health and dental costs were budgeted at \$120.1 million, falling to \$108.7 million by 2024. Key changes included higher cost-sharing for retirees and employees, enhanced prescription drug rebates, and the transition of retirees to more cost-effective coverage options. However, the 2026 Budget projects gross health and dental costs of \$141.2 million. This \$32.5 million increase in just two years is now creating serious fiscal pressure and exacerbating the County's structural deficit challenges.

HEALTH CARE EXPENSES BY AREA (2021 TO 2026)

Item	2021 Final	2022 Final	2023 Final	2024 Final	2025 Estimate	2026 Budget
Dental Claims	\$3,692,149	\$3,535,101	\$3,571,739	\$3,805,940	\$3,947,616	\$3,875,606
Dental Administration	\$110,062	\$103,757	\$106,513	\$121,832	\$116,090	\$118,811
Employee Dental Ins. Premium Paid	\$(1,378,480)	\$(1,289,709)	\$(1,326,876)	\$(1,412,791)	\$(1,465,540)	\$(1,488,481)
Total Dental Cost	\$2,423,731	\$2,349,149	\$2,531,375	\$2,514,981	\$2,598,166	\$2,505,936
Year-over-Year % Increase	45.2%	-3.1%	0.8%	7.0%	3.3%	-3.68%
RX Drugs & Administration	\$45,333,451	\$48,665,461	\$53,638,840	\$60,302,152	\$69,901,881	\$72,750,584
RX Administration	\$774,182	\$917,390	\$864,122	\$929,525	\$831,212	\$831,212
RX Rebates & Subsidies	\$(25,165,915)	\$(26,114,903)	\$(28,838,772)	\$(35,453,582)	\$(42,000,000)	\$(35,302,631)
Total Prescription Drug Cost	\$20,941,719	\$23,467,948	\$24,664,190	\$25,778,095	\$28,733,093	\$38,279,165
Year-over-Year % Increase	-3.5%	12.1%	9.4%	0.4%	11.5%	33.2%
Health Insurance Claims	\$56,625,480	\$52,755,380	\$53,381,175	\$58,989,850	\$68,130,626	\$74,473,073
Medicare Advantage Premiums	\$-	\$-	\$-	\$-	\$-	\$-
Medical Administration	\$2,528,684	\$2,576,834	\$2,365,366	\$2,198,313	\$2,352,948	\$2,352,948
Stop Loss Insurance	\$-	\$-	\$-	\$-	\$-	\$-
Retiree Medicare Reimbursement	\$10,099,257	\$10,287,611	\$11,428,761	\$10,612,249	\$10,840,401	\$11,012,463
Employee Health Ins. Premium Paid	\$(6,631,126)	\$(6,059,167)	\$(6,213,767)	\$(6,511,594)	\$(6,664,603)	\$(7,244,539)
Retiree Health Ins. Premium Paid	\$(332,600)	\$(356,236)	\$(416,446)	\$(505,376)	\$(498,176)	\$(525,349)
Total Health Insurance Cost	\$62,289,694	\$59,204,422	\$60,545,091	\$64,783,442	\$74,161,196	\$80,068,596
Year-over-Year % Increase	6.6%	-5.0%	2.3%	7.0%	14.5%	8.0%

FLEXIBLE SPENDING ACCOUNT (FSA) CONTRIBUTION

The Recommended Budget maintains the County's current Flexible Spending Account (FSA) contribution policy. Employees continue to receive a dollar-for-dollar County match, up to a maximum employer contribution of \$1,000. For example, an employee who contributes \$1,000 would receive a \$1,000 County match, providing a total of \$2,000 to cover eligible FSA expenses.

PENSION

The Retirement System Contribution–OBRA account budgets separately for contributions to the OBRA pension plan. In 2026, the account will decrease by \$92,000, from \$420,000 to \$328,000. The 2024 budget included a larger one-time payment to bring the plan closer to full funding.

As outlined in the fiscal analysis accompanying File No. [23-719](#) (which authorized the 0.4% sales and use tax), Milwaukee County established the OBRA Pension Plan in 1990 for certain employees, including seasonal workers. The plan is administered by the Milwaukee County Employees' Retirement System and requires annual County contributions to cover the normal cost of OBRA members. Employees do not contribute to the plan.

Participants in the OBRA plan do not pay the 6.2% Social Security portion of FICA, providing them with savings early in their careers. Similarly, the County does not pay its share of FICA, partially offsetting the County's contributions to the plan.

The Retirement System Contribution account will decrease by \$2,990,796, from \$41,109,829 to \$38,119,033 (inclusive of the OBRA contribution noted above). This amount includes:

- \$19,236,334 for normal cost contributions;
- \$15,354,699 for debt service on pension obligation notes; and
- \$3,200,000 for normal cost payments to the Wisconsin Retirement System (WRS).

Under 2023 Wisconsin Act 12, employees hired on or after January 1, 2025, will become members of WRS rather than the County's Employees' Retirement System (ERS). The remaining \$21,651,315 in debt service on pension obligation notes is budgeted separately in Agency 194-1951.

The 0.4% sales tax is dedicated to covering pension costs. In 2026, it will fund the remaining normal cost payment of \$7,671,666 and the full ERS unfunded liability payment of \$56,231,000. This budget structure, introduced in 2024, aligns sales tax revenue with allowable expenditures under 2023 Wisconsin Acts 12 and 40. By statute, 0.4% sales tax proceeds must first address the ERS unfunded actuarial accrued liability (UAAL). Any surplus may then be applied to pension bond obligations or the County's share of normal costs. If additional revenue remains, it must further reduce the UAAL.

Since 2011, most employees, except law enforcement officers and firefighters, who are exempt under state law, have been required to contribute half of actuarially determined pension costs. Deputy Sheriffs were later added under a subsequent labor agreement. Beginning in 2026, employee contribution rates will decrease: from 5.2% to 4.9% of salary for general employees in ERS, and from 9.1% to 7.1% of salary for public safety employees.

As of October 2, 2025, of the 3,731 employees covered by either ERS or WRS, approximately 12% are enrolled in WRS. This proportion will continue to grow as all new hires since January 1, 2025, are required to participate in WRS. The State WRS also offers County Jailers the option to enroll under the "Protective County Jailers" category, which carries higher employee contribution rates in exchange

for enhanced pension benefits. To date, 46 Milwaukee County Correctional Officers have elected this option. The chart below compares the employee pension contribution rates for ERS and WRS.

EMPLOYEE PENSION CONTRIBUTION RATES				
	County ERS		State WRS	
	2025	2026	2025	2026
General Employee	5.2%	4.9%	6.95%	7.2%
Public Safety	9.1%	7.1%	6.95%	7.2%
Protective County Jailers	n/a	n/a	15.01%	14.8%

1945 – APPROPRIATION FOR CONTINGENCIES

The Recommended Budget provides \$4.5 million for the Appropriation for Contingencies, unchanged from 2025. These funds are reserved to address unanticipated needs or initiatives that may arise during the year, subject to approval by policymakers. 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.

1950 – 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 \$16.6 million to reflect charges from internal service funds to other county departments. In 2025, expenditure offsets are equal to revenue offsets for a zero property tax levy impact. The change is largely due to the treatment of the new 0.4% sales tax that will be used to offset a portion of pension costs that were previously allocated to departments.

1950 – 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 (abatment) for 2026 is \$56.4 million, an increase of \$2,041,084.

194 – HUMAN RESOURCES AND PAYROLL SYSTEM

This account funds the County's hosted payroll system (Ceridian), along with human resources, benefits administration, learning management, applicant recruiting, and actuarial services. The 2026 Recommended Budget includes \$2,019,391, an increase of \$98,231 from the prior year.

194 – LITIGATION RESERVE

The 2026 Recommended Budget for Litigation Reserve is \$186,362, consistent with the 2025 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 CONTRA

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 county-wide tax levy impact from this account.

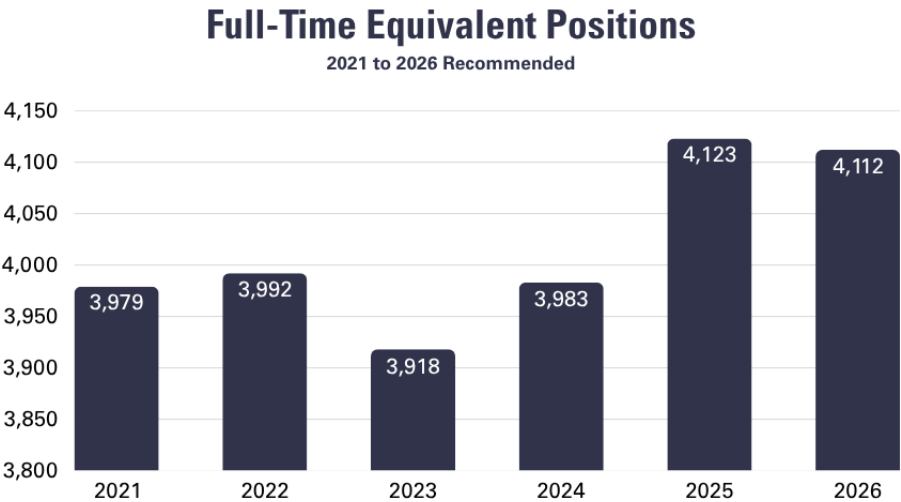
194 – CIVIL AIR PATROL

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 2026 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.

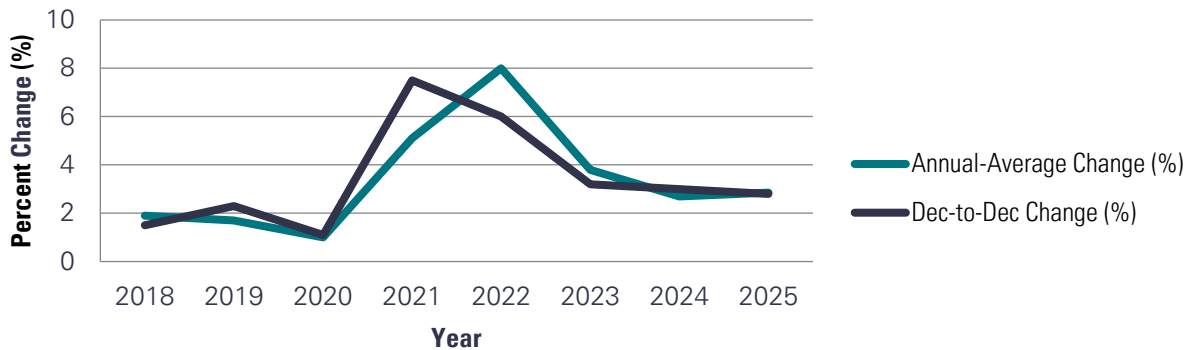
194 – CENTRAL SALARY COSTS

The Recommended Budget includes \$1,858,716 to fund costs associated with December 2025 adjustments under the Compensation Transformation Project. No additional funding is budgeted for 2026; however, a 1% across-the-board increase is planned effective January 4, 2026, for most non-represented employees.

No funds are provided in departmental accounts for step increases, as the new compensation model (File No. [23-811](#)) eliminates steps. Step increases have not been granted to most employees since 2010.



Midwest CPI-U Inflation (Milwaukee County)



194 – 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 new 0.4% sales tax, which took effect on January 1, 2024. Under 2023 Wisconsin Act 12 (as amended by 2023 Wisconsin Act 40), these revenues are restricted to pension-related purposes: first to pay the annual unfunded pension liability, and then to either pension obligation bond (POB) debt service or the County’s annual “normal cost” contribution to the Employees’ Retirement System (ERS).

For 2026, the account reflects \$85,553,981 in both anticipated revenues and expenditures, including:

- \$56,231,000 for the actuarially required payment toward the ERS unfunded liability (based on a 30-year amortization);
- \$21,651,315 toward POB debt service costs; and
- \$7,671,666 toward the County’s share of the ERS normal cost (\$13,454,000 in total).

The total 2026 POB debt service is \$37,006,014, with the remaining \$15,354,699 budgeted in Org. 1996 – General County Debt Service.

194 – SOUTHEASTERN WISCONSIN REGIONAL PLANNING COMMISSION

Under Wisconsin Statutes § 66.0309(14)(b), Milwaukee County pays dues for SEWRPC's budget based on the proportion of its equalized assessed property value in the region. SEWRPC has the statutory authority to levy up to 0.00300% of the region's equalized assessed value but the 2026 levy is 0.00079%. As there is some lag between when assessed value is calculated and when taxes are levied, the SEWRPC levy is based on 2024 values, the most recent data available. This statutory requirement is not exempt from the statutory levy limit, though the County Board of Supervisors previously sought to have SEWRPC dues exempted from statutory levy limits in File No. [20-611](#).

Milwaukee County's dues to SEWRPC in 2026 increase by \$37,160 to \$806,395. Until 2023, Milwaukee County's dues had not increased since 2008 due to a years-long trend of assessed property value growing more slowly in Milwaukee County than in other SEWRPC member counties.

ALLOCATION OF REGIONAL TAX LEVY TO COUNTIES				
County	2025 Adopted Budget	2026 Rec. Budget	Change 2025-2026	
Kenosha	\$198,810	\$214,785	\$15,975	8.04%
Milwaukee	\$769,235	\$806,395	\$37,160	4.83%
Ozaukee	\$141,900	\$149,630	\$7,730	5.45%
Racine	\$194,500	\$207,280	\$12,780	6.57%
Walworth	\$197,500	\$214,740	\$17,240	8.73%
Washington	\$187,825	\$698,650	\$18,175	5.03%
Waukesha	\$680,475	\$698,650	\$18,175	2.67%
Total	\$2,370,245	\$2,488,755	\$118,510	5.00%

SEWRPC funding is adopted through a separate legislative file and is not included directly in the Adopted Budget. File No. [25-520](#) will be considered alongside the 2026 budget.

- [North-South Transit Enhancement](#) Feasibility Study for 27th Street
- Milwaukee County Parks Long-Range Park and Open Space Plan (File No. [22-132](#))
- Technical services for the County's Independent Redistricting Committee (IRC) and later the County Board (File Nos. [HRA-21-307](#), [21-898](#), [21-955](#), [21-972](#), & [21-994](#))
- The East-West Bus Rapid Transit ([BRT](#))
- [VISION 2050](#), the area's regional land use and transportation plan
- The Comprehensive Economic Development Strategy for southeastern Wisconsin approved in File No. [21-607](#)
- County Park and Open Space [Planning](#)
- Coastal Management [Guidelines](#)
- Participation on the [Paratransit Task Force](#)

SECTION 4

CAPITAL IMPROVEMENTS

2026 CAPITAL BUDGET

AT A GLANCE

66
INDIVIDUAL PROJECTS

\$99,013,280
NET COUNTY FINANCING
(including Airport)

\$107,955,680
TOTAL EXPENDITURE
APPROPRIATION

CAPITAL FINANCE SUMMARY

2026 RECOMMENDED BUDGET CAPITAL BUDGET

	Non-Airport	Airport	Combined
Total Number of Projects	55	11	66
Total Expenditures	\$901,179,980	\$17,775,700	\$107,955,680
Total Reimbursement Revenues	\$8,942,400	\$0	\$8,942,400
NET COUNTY FINANCING	\$81,237,580	\$17,775,700	\$99,013,280

FINANCED AS FOLLOWS

General Obligation Bonds	\$56,705,132	\$0	\$56,705,132
Property Tax Levy	\$24,532,448	\$0	\$24,532,448
Sales Tax Revenue	\$0	\$0	\$0
Debt Service Reserve	\$0	\$0	\$0
Airport Revenue Bonds	\$0	\$12,685,810	\$12,685,810
Airport Reserve/PFC	\$0	\$5,089,890	\$5,089,890
TOTAL FINANCING	\$81,237,580	\$17,775,700	\$99,013,280

COURTHOUSE GROUNDS (WG)

WG004201

VEL PHILLIPS HVAC

Expenditure: \$150,000

Revenue Reimbursement: \$0

Net County Commitment: \$150,000 from general obligation bonds

CIC: Recommended at \$150,000

The Vel Phillips facility is a 24/7, 365/day operation wherein proper heating and cooling is critical. The HVAC system has outlived its useful life and is now inefficient and units are rotting from the inside out. This project will evaluate and design a new HVAC system, and identify possible emergency repairs to the HVAC system with the goal of assessing the existing systems and developing a construction plan.

WG004501

FACILITIES WEST (LAPHAM) – PARKING LOT

Expenditure: \$77,170

Revenue Reimbursement: \$0

Net County Commitment: \$77,170 from general obligation bonds

CIC: Recommended at \$77,170

This project will replace the parking lot at the Facilities Management West building. State codes require the County to maintain the parking lot, which functions as a cap for a contained area contaminated by the previous owner. The lot has surpassed its useful life, is a safety hazard, and cannot be used for parking in its current condition. This project will evaluate and design a new parking lot, ramps and select sidewalks.

COURTHOUSE COMPLEX (WC)

WC030401 **CJF – MENTAL HEALTH DOORS AND GLASS REPLACEMENT**

Expenditure: \$223,310
Revenue Reimbursement: \$0
Net County Commitment: \$223,310 from tax levy
CIC: Recommended at \$223,310

This project is based on a recommendation from the Creative Corrections, Correctional Management Review (File No. [24-960](#)). The Milwaukee County Jail will replace 19 worn and damaged cell doors, including glass visibility panes, in the Mental Health Unit to improve safety and monitoring of occupants at risk of self-harm. Work will ensure doors are connected to the current security system, enhancing safety for both occupants and staff. Replacement is planned for 2026, with no additional work scheduled through 2030.

WC030701 **CJF – HOLDING CELLS RETROFIT**

Expenditure: \$379,980
Revenue Reimbursement: \$0
Net County Commitment: \$379,980 from tax levy
CIC: Recommended at \$379,980

This project is based on a recommendation from the Creative Corrections, Correctional Management Review (File No. [24-960](#)). Milwaukee County Jail will retrofit existing holding cell #17 in the booking room into two suicide watch observation cells. Each cell will include seating, a sink, a toilet, and cameras to allow clear monitoring by staff. Design and construction are planned for 2026, with no additional work scheduled through 2030.

WC030801 **CJF – SAFE ROOMS RETROFIT**

Expenditure: \$68,550
Revenue Reimbursement: \$0
Net County Commitment: \$68,550 from tax levy
CIC: Recommended at \$68,550

This project is based on a recommendation from the Creative Corrections, Correctional Management Review (File No. [24-960](#)). Milwaukee County Jail will design "safe room" modifications to (2) 4th floor and (1) 2nd floor rooms in the CJF for temporary holding to prevent self-harm. Design considerations include retrofitting doors, toilets, sinks, windows, bars, ceilings, walls, beds, HVAC, lighting, and sprinkler systems. The design work is planned for 2026, with construction to follow in subsequent years.

WC006201

CJF BLDG ROOF REPLACEMENT

Expenditure: \$1,590,620

Revenue Reimbursement: \$0

Net County Commitment: \$1,590,620 from general obligation bonds

CIC: Recommended at \$1,590,620

The original 1992 roof of the Criminal Justice Facility (CJF) is beyond its useful life and requires full replacement. Prior appropriations of \$2.59M were allocated towards this project. However, due to material increases and inflation, an additional 2026 appropriation is required to fully fund and complete the project. Construction is planned for 2026, with no additional work scheduled through 2030.

WC022701

CH – ELEVATOR MODERNIZATION

Expenditure: \$2,809,350

Revenue Reimbursement: \$0

Net County Commitment: \$2,809,350 from general obligation bonds

CIC: Recommended at \$2,809,350

This project will replace five of the nine elevators in the Milwaukee County Historic Courthouse. They are fundamentally original to the building and are threatening the safety of the elevator users. The scope of work includes replacement of courthouse elevators #1-4 and #9, including IMSD card readers, controls, and cameras. This appropriation provides additional construction funds due to the bids being higher than the cost estimate.

WC027604

IJCC: COURTHOUSE COMPLEX DESIGN

Expenditure: \$15,820,000

Revenue Reimbursement: \$0

Net County Commitment: \$15,820,000 from tax levy

CIC: Recommended at \$5,610,000

Portions of Milwaukee County's current Courthouse Complex do not meet modern design standards and have an extensive list of deferred maintenance issues. This project continues the planning efforts that have been underway in a phased approach since 2015. The ultimate goal is to replace the Public Safety Building with a new Criminal Courthouse and renovate the Historic Courthouse, while provide temporary swing space for staff and court functions. Work in 2026 focuses on continued planning, design, and project coordination. Construction and additional planning are expected through 2032, with out-year costs estimated at \$458.4 million.

WC028201

CJF SPRINKLER SYSTEM

Expenditure: \$100,500

Revenue Reimbursement: \$0

Net County Commitment: \$100,500 from tax levy

CIC: Recommended at \$100,500

This project will resolve an ongoing issue with flooding resulting from tampering with the fire prevention sprinkler heads at the Criminal Justice Facility (CJF). This project will install a pre-action system that requires two triggers to activate the water flow, including the detection of heat or smoke. The project includes installing additional fire protection, modifying the system to integrate with existing infrastructure, and electrical equipment modification.

WC028501

COURTHOUSE POWER UPGRADE

Expenditure: \$4,902,080

Revenue Reimbursement: \$0

Net County Commitment: \$4,902,080 from general obligation bonds

CIC: Recommended at \$4,902,080

Since the electrical feeders and panels in the courthouse have not been updated since 1965, an upgrade is necessary to mitigate the risk of fire and ensure safe operation. This project will replace and upgrade the electrical system in the historic Courthouse, which will ensure the system is safe, reliable, and capable of supporting modern electrical needs, as well as meeting current safety standards and codes.

WC028601

CJF – SPU REPLACEMENT

Expenditure: \$328,720

Revenue Reimbursement: \$0

Net County Commitment: \$328,720 from general obligation bonds

CIC: Recommended at \$328,720

To address a duct breach that creates debris hazards and premature equipment failure, the Criminal Justice Facility will replace Stair Pressurization Unit #2 along with its associated condensate pump. Work includes rerouting and installing new ductwork, adding mechanical equipment to support stair pressurization, and connecting the unit to the existing BAS system. Construction is planned for 2026, with no additional work scheduled through 2030.

WC028701

CJF – SANITARY DRAINAGE

Expenditure: \$519,020

Revenue Reimbursement: \$0

Net County Commitment: \$519,020 from general obligation bonds

CIC: Recommended at \$519,020

This project will install a new sanitary drainage system at the Criminal Justice Facility (CJF) and is anticipated to significantly reduce the need for hooks (and related maintenance), lessen exposure to harmful sanitary sewage, and reduce after-hours plumbing staff overtime. Work includes design and installation of the new basins, sanitary piping, and electrical connections. Design and construction are planned for 2026, with no additional work scheduled through 2030.

WC029401

COURTHOUSE STEAM TRAPS (ALLOCATION 2)

Expenditure: \$125,000

Revenue Reimbursement: \$0

Net County Commitment: \$125,000 from tax levy

CIC: Recommended at \$125,000

The steam traps in the Milwaukee County historic courthouse are outdated and need to be replaced. This is an ongoing project to evaluate and replace the steam traps in the courthouse. This allocation is for the next phase of evaluation and replacement of steam traps in the courthouse building, replacing any that are past their useful life. This phased replacement is expected to yield an annual steam use reduction of 1.875%, resulting in a cumulative savings of approximately 15% over the duration of the project.

WC031201

COURTHOUSE – G2A SERVER ROOM SAFETY IMPROVEMENTS

Expenditure: \$1,100,000

Revenue Reimbursement: \$0

Net County Commitment: \$1,100,000 from tax levy

CIC: Recommended at \$1,100,000

This project proposes a comprehensive upgrade to the computer/server room infrastructure to improve fire safety, modernize critical systems, and ensure long-term operational continuity. Key components are likely to include fire suppression installation, HVAC system modifications, downsizing the server room, upgrading the Honeywell Building Automation System (BAS), and enhancing the MKE Complex with new UL-listed servers and upgraded workstations.

WC031301

KITCHEN AREA IMPROVEMENTS

Expenditure: \$726,090

Revenue Reimbursement: \$0

Net County Commitment: \$726,090 from tax levy

CIC: Recommended at \$726,090

The Community Reintegration Center (CRC) will replace aging kitchen and traying equipment to ensure safe and efficient food service for residents and other county facilities. Work may include additional ovens, sinks, and upgrades to existing equipment. Procurement and installation are planned for 2026, with no additional work scheduled through 2030.

SHERIFF (WR)

WR021601

CJF – CAMERA REPLACEMENTS

Expenditure: \$620,965

Revenue Reimbursement: \$0

Net County Commitment: \$620,965 from tax levy

CIC: Recommended at \$620,965

Milwaukee County will replace 408 surveillance cameras in the MCJ, Courthouse, Safety Building, and surrounding perimeter to improve safety, monitoring, and risk management. New cameras will offer higher resolution, better night vision, AI capabilities for object detection (person, face, vehicle type, plate, person tracking), and digital auto-tracking. Installation includes mounts, removal of old equipment, and reuse of existing licenses, storage, and network cabling. Work is planned for 2026, with no additional work scheduled through 2030.

INFORMATION MANAGEMENT (WI)

WI020903

TECHNOLOGY LIFECYCLE REPLACEMENTS –PHASE 3

Expenditure: \$600,000

Revenue Reimbursement: \$0

Net County Commitment: \$600,000 from tax levy

CIC: Recommended at \$600,000

All aspects of IT infrastructure, such as computers, printers, routers, etc. have an end of life/support date. Properly addressing lifecycle management of IT infrastructure resolves several problems such as increasing maintenance costs for out-of-date equipment, security risks, and environmental impact of incorrect disposal of IT infrastructure. DAS-IMSD is receiving funding for an annual lifecycle management program to ensure hardware is acquired, maintained, and disposed of in a structured manner.

HUMAN SERVICES (WS)

WS015501

WASHINGTON SENIOR CENTER HVAC CONTROLS

Expenditure: \$697,260

Revenue Reimbursement: \$0

Net County Commitment: \$697,260 from general obligation bonds

CIC: Recommended at \$697,260

The current HVAC system at the Washington Senior Center is severely outdated, leaky, and inefficient. This project will replace the HVAC system, modernizing it to extend the life and reliability of the system while delivering long-term operational, environmental, and financial benefits.

PARKS, RECREATION & CULTURE (WP)

WP074001

KOSCIUSZKO COMMUNITY CENTER REHABILITATION

Expenditure: \$1,294,090

Revenue Reimbursement: \$0

Net County Commitment: \$1,294,090 from tax levy

CIC: Recommended at \$1,294,090

The Kosciuszko Community Center faces mounting deferred maintenance which has affected the building's performance, and the interior layout lacks the flexibility to meet evolving community needs. In addition, the playground and field west of the community center have been negatively impacted by flooding and poor drainage. The scope of work includes full design services for the Roof and Skylight phase, as well as the schematic design for all recommended improvements to the Center outlined in the [April 2022 study](#). These recommendations include architectural upgrades, playground and field improvements, HVAC, lighting, and fire protection upgrades, site enhancements, a northwest addition featuring a weight room and associated renovations, and a northeast addition featuring a boxing gym and associated renovations. Year one design efforts will also include the final design of Phase 1, which consists of replacing precast panels with new cladding, storefront replacement, re-roofing, and installation of new skylights. Updated phasing and cost estimates will also be developed.

WP075001

BENDER PARK ROADWAY AND DRAINAGE REPLACEMENT

Expenditure: \$3,657,110

Revenue Reimbursement: \$0

Net County Commitment: \$3,657,110 from general obligation bonds

CIC: Recommended at \$3,657,110

Bender Park's slopes have experienced multiple failures due to compromised drainage and stormwater management, which in turn have negatively impacted the hard surfaces in the park, including the main roadway. A comprehensive infrastructure project is now required to address both the failing roadway and the underlying drainage issues. The scope of work includes replacement of Bender Park Roadway and the walkway leading to the boat launch and lakefront access. The project will incorporate overlooks, drainage improvements, slope stability improvements, stormwater best management practices, landscaping, guard rail, green infrastructure, improvement to utilities, and natural area restoration and management shall be incorporated where applicable. Planning and 90% design plans are complete, and the next phase will move forward with construction as designed.

WP075701

AC HANSON PLAYGROUND RECONSTRUCTION

Expenditure: \$390,789

Revenue Reimbursement: \$0

Net County Commitment: \$390,789 from general obligation bonds

CIC: Recommended at \$390,789

AC Hanson Park has one of the oldest playgrounds in the Milwaukee County Parks system, having been installed in 1998. Based on the age and condition of this playground, it is a high priority for replacement within the County Parks System. At the time of project funding, the site location will be reviewed and confirmed, with an alternative site within the same service area possible based on community needs and sustainability goals. The project scope includes the full replacement of the playground to ADA and current safety standards, including all demo, installation, equipment, and supporting amenities.

WP077801

BENDER PARK BOAT LAUNCH – SEDIMENT ABATEMENT

Expenditure: \$241,418

Revenue Reimbursement: \$0

Net County Commitment: \$241,418 from tax levy

CIC: Adjusted cash goal funding to recommend at \$241,418

The 2024 Adopted Capital Improvements Budget allocated \$820,500 to Project WP077801 to support dredging at the Bender Park Boat Launch. In May 2025, only one bid was received for the dredging work, and it exceeded the available budget. The project was rebid in June 2025 with a revised schedule and dredging quantities. However, only two bids were received, both of which remained over budget due to the need for mechanical dredging, barge access and spoil handling requirements. To address the funding shortfall, in September 2025 the Board adopted a \$100,000 appropriation transfer of surplus funds from the completed McKinley Beach Safety Improvements project. This additional 2026 capital budget appropriation is expected to close the funding gap and allow the project to move forward to completion.

WP078401

KOSCIUSZKO COMMUNITY CENTER – FAÇADE AND ENTRANCE

Expenditure: \$620,760

Revenue Reimbursement: \$0

Net County Commitment: \$620,760 from tax levy

CIC: Recommended at \$620,760

This project aims to address deferred maintenance issues by improving the building envelope, restoring the façade, and upgrading entry points. Design work for the entry and facade repairs was completed in 2024. The construction phase will focus on restoring the building envelope and cleaning and repairing the façade. It will also include replacing entry and exit doors, and remodeling the foyer, lobby, and upgrading the staff entry office. Architectural improvements will include reconfiguring the secure entrance with a staff booth, remodeling the front canopy, and replacing sealant joints at all sides of the building.

WP079801

SHERMAN PARK – BOYS AND GIRLS CLUB ROOF REPLACEMENT

Expenditure: \$203,010 (contractual)

Revenue Reimbursement: \$0

Net County Commitment: \$203,010 from general obligation bonds

CIC: Recommended at \$203,010

The Mary Ryan Boys & Girls Club of Greater Milwaukee, located within a County-owned building in Sherman Park, operates under a long-term lease renewed in 2025 (File No. [25-550](#)). Under the terms of the lease, the County retains the responsibility for all major building maintenance. The building's roof has experienced multiple failures, resulting in the interior damage and disruptions to programming due to water infiltration, and programming is impacted due to water leaks. The scope of work includes design and planning for a full roof replacement. This encompasses the removal of the existing built-up and metal roofing systems, and the installation of new EPDM roofing system, metal roofing and skylights.

WP080201

COPERNICUS PLAYGROUND REPLACEMENT

Expenditure: \$465,833

Revenue Reimbursement: \$0

Net County Commitment: \$465,833 from general obligation bonds

CIC: Recommended at \$465,833

Installed in 2000, the playground at Copernicus Park is one of the oldest in the Milwaukee County Parks system. Based on its age and condition, this playground is a high priority for replacement. The scope of work includes full replacement of the Copernicus Park playground to ADA and current safety standards, including all demolition, installation, equipment, and supporting amenities.

WP080301

MITCHELL PARK DOMES REPAIRS

Expenditure: \$5,000,000 (contractual)

Revenue Reimbursement: \$0

Net County Commitment: \$5,000,000 from general obligation bonds

CIC: Recommended at \$5,000,000

For many years, maintenance of the Mitchell Park Horticultural Conservatory—commonly known as “the Domes” has been prohibitively expensive for the County to address. In the 2025 Milwaukee County budget, Amendment 06 established the Board of Supervisors' policy support for the "[Domes Reimagined Campaign](#)"—a collaborative public-private initiative aimed at raising funds to match a County financial contribution for the Domes' restoration. As part of this campaign, the Milwaukee Domes Alliance (formerly the Friends of the Domes) has committed to work in partnership with Milwaukee County to repair the Domes over several years.

The County's financial commitment to the Domes Reimagined Campaign is set at up to \$30 million, to be allocated in installments over successive fiscal years. In September 2025, the Milwaukee County Board of Supervisors adopted a resolution (File No. [25-553](#)) authorizing Milwaukee County Parks to enter into a Lease Agreement and a Development Agreement to advance the project. The 2026 Capital Budget includes the first County contribution of \$5 million, with additional funding requests anticipated in future years until the full commitment is realized.

WP080801

PARKS LIGHTING IMPROVEMENTS

Expenditure: \$682,940

Revenue Reimbursement: \$0

Net County Commitment: \$682,940 from general obligation bonds

CIC: Recommended at \$682,940

This project addresses both infrastructure modernization and safety concerns with the lighting infrastructure in Mitchell Park. The existing system fails to adequately illuminate the parking lot and pathways, creating safety concerns for park users and staff. The scope of work includes the removal of the current lighting system and the installation of new light poles equipped with energy-efficient LED fixtures in the north interior parking lot and along key pathways. To further enhance safety, the project also includes the evaluation and planning for power infrastructure to support future camera installations. The new lighting system will be connected to the County's electrical grid. These upgrades will significantly enhance safety for both park visitors and staff. The design phase of this project was funded through non-capital sources.

WP082301

PLAYGROUND RESURFACING – PHASE 4

Expenditure: \$588,000

Revenue Reimbursement: \$0

Net County Commitment: \$588,000 from general obligation bonds

CIC: Recommended at \$588,000

Modern playground safety standards now favor Poured In Place (PIP) rubber and engineered wood fiber for their durability, accessibility, and reduced maintenance needs. While many playgrounds have been upgraded to full PIP surfacing, some high-use areas require replacement due to wear. PIP also supports ADA accessibility and Milwaukee County's installations have averaged 23 years. The project's scope includes planning, design and installation of 18,000 square feet of PIP rubberized safety surfacing. The scope includes excavating existing areas of rubberized surfacing, mulch or other playground surfaces. New surfacing will be installed over new compacted stone base material for the entire surface of the play area.

WP084101

WASHINGTON PARK AQUATICS

Expenditure: \$180,000

Revenue Reimbursement: \$0

Net County Commitment: \$180,000 from tax levy

CIC: Inadvertently excluded from the final amended 2026 recommended projects

The aquatic facilities at Washington Park have not been fully operational for several years. Staffing and operational challenges were assessed through the Parks Aquatics Study, which identified Washington Park as a high priority site for investment. The project scope includes the demolition of the existing outdoor activity and wading pools, and the design of a new aquatic feature that complements the existing splashpad. As part of an amendment to the adoption of the Aquatics Study (File No. [25-549](#)), it was acknowledged that "the Milwaukee Parks Foundation and partners are committed to a fundraising effort to work towards a quality aquatics amenity in Washington Park."

CULTURAL INSTITUTIONS (WU)

WU020110

MARCUS CENTER ROOF REPLACEMENT – FITCH GARDEN AREA

Expenditure: \$2,201,850 (contractual)

Revenue Reimbursement: \$0

Net County Commitment: \$2,201,850 from general obligation bonds

CIC: Recommended at \$2,201,850

The Marcus Center has experienced significant interior leaks from an original section of roofing in the Fitch Garden area. After consultation with the County's Office of Corporation Council, it was determined that this portion of the roof falls under the original roof project as defined in the terms of the Capital Support Agreement, making it the County's responsibility. The planned scope of work involves a comprehensive reconstruction of the Marcus Center's Fitch Garden area. The includes the complete removal of existing pavers and planters down to the existing concrete deck, necessary deck repairs, and the installation of new roof drains and drain lines. The project will also incorporate stone panels in areas where planters are removed, new metal and PVC base flashing, a new 80mil PVC roof assembly with pavers on pedestals, pedestal-mounted planters, LED light poles, and a trellis planted with ivy.

WU020111

MARCUS CENTER – GENERAL CAPITAL IMPROVEMENTS AMENDMENT 3 - 2026

Expenditure: \$757,295 (contractual)

Revenue Reimbursement: \$0

Net County Commitment: \$757,295 from tax levy

CIC: Recommended at \$757,295

In accordance with the third amendment (File No. [25-467](#)), the 2026 Phased Building Exterior Stone Cladding project, originally budgeted at \$757,295, will be replaced in the 2026 capital budget with alternative projects identified by MCPA that either reduce expenses, generate revenue, or address immediate safety or property needs, as approved by Milwaukee County. The 2026 appropriation and scope reflect this change. The revised scope includes projects that meet these criteria, up to a total not-to-exceed amount of \$757,295. These projects include the installation of security screening equipment, enhancements to building security, removal of the Uihlein Hall orchestra shell, repairs to the Peck drain line and campus paving, and the addition of digital signage. Responsibility for any future repair or maintenance related to the removed stone cladding project will remain with MCPA.

WU030101

WAR MEMORIAL CENTER – FLOOD MITIGATION

Expenditure: \$416,000

Revenue Reimbursement: \$0

Net County Commitment: \$416,000 from general obligation bonds

CIC: Recommended at \$416,000

Two storm inlets under the Mason Street Bridge occasionally back up and flood portions of the War Memorial and could potentially impact the Art Museum. The 2021 Adopted Capital Budget included an appropriation of \$605,880 (WO064301) for design and construction to resolve this issue. However, due to unanticipated costs related to the need for four pumps and the impact of underground utilities, the 2025 Adopted Capital Budget included an additional appropriation of \$233,070. Original cost estimates also excluded consultant fees, as third-party management wasn't anticipated. This 2026 appropriation is needed to complete the project, due to higher bids than originally budgeted. The scope of work includes construction alteration of the storm sewer in the garage area at the War Memorial Center, de-coupling the existing storm sewer and installing a new lift station with water pumps to reroute the water and prevent flooding in the garage area.

WU030103

WMC SAARINEN FREIGHT ELEVATOR

Expenditure: \$320,320 (contractual)

Revenue Reimbursement: \$0

Net County Commitment: \$320,320 from general obligation bonds

CIC: Recommended at \$320,320

This War Memorial Small Freight Elevator (Jaws) elevator was installed in 1962 and is well beyond its useful life and is a safety hazard. It is the only freight elevator that stops on the mezzanine level where the Information Systems and Library Archive Study Areas are located, which makes it crucial for moving archive materials and IT equipment. Milwaukee County is responsible to modernize the small freight elevator, under the development agreement. The scope of work includes designing the modernization of WMC's Saarinen freight elevator.

WU030201

WMC CONDO AGRMNT-EXT PEDESTAL-CONCRETE REPAIR AND REPLACE

Expenditure: \$697,870 (contractual)

Revenue Reimbursement: \$0

Net County Commitment: \$697,870 from tax levy

CIC: Recommended at \$697,870

The concrete exterior of the Saarinen-designed WMC has deteriorated, allowing water to penetrate the 3rd and 4th floor walls. This has caused cracking and falling concrete in public areas below the elevated sections. Since early 2024, the damage appears to be worsening, raising concerns about structural integrity. This project involves repairing and replacing the damaged concrete to ensure safety. The scope includes finalizing a make-safe repair detail for the spalled concrete, performing masonry and concrete work to implement the repairs and conducting on-site inspections during construction to ensure proper installation of the make-safe repair measures.

WU030202

WMC CONDO AGRMNT-PASSENGER ELEVATOR (SAARINEN)

Expenditure: \$1,640,560 (contractual)

Revenue Reimbursement: \$0

Net County Commitment: \$1,640,560 from general obligation bonds

CIC: Recommended at \$1,640,560

Since 2020, the passenger elevators located in the Saarinen building—serving both the WMC and MAM—have broken down 2-3 times per month. These frequent failures often leave guests stranded or unable to access upper floors, creating serious accessibility issues and potential ADA concerns. The elevators were last upgraded about 30 years ago, and most of their mechanical and electrical systems are now obsolete. Due to aging equipment, service costs have been rising 10-15% each year. Emergency calls—especially after hours—are significantly more expensive than scheduled maintenance. The upgrades in this project are expected to reduce long-term maintenance costs and improve reliability. The scope of work includes modernizing the passenger electric traction elevator with microprocessor controls, including new traction machines, controls, door operator equipment, signal fixtures, and car enclosure renovations.

WU030205

WMC CONDO AGRMNT – EXTERIOR WALL (PEDESTAL)

Expenditure: \$144,950 (contractual)

Revenue Reimbursement: \$0

Net County Commitment: \$144,950 from tax levy

CIC: Recommended at \$144,950

There are running cracks in the mosaic mural on the exterior third-floor west wall of the War Memorial Center facing downtown Milwaukee. The mosaic exemplifies the spirit of the building, standing as a bold, but dignified tribute to those who gave their lives in the service of their country from 1941 to 1945 and from 1950 to 1953. The 1.4-million-piece mosaic features Roman numerals representing the commencement and end dates for World War II and the Korean Conflict.

The running cracks may indicate detachment behind the mortar, structural settling, or prolonged vibration exposure. Delaying repairs will likely result in more extensive damage, including worsening cracks or tesserae loosening or falling off, resulting potential higher restoration costs. The scope of work includes investigation of the running cracks on face of the mosaic mural panel and the design to complete the work. The estimate includes installation of crack gauge (monitoring). Based on inspection results, this may involve immediate safety repairs.

WU030206

WMC CONDO AGRMNT – VETERANS GALLERY WINDOWS

Expenditure: \$660,000 (contractual)

Revenue Reimbursement: \$0

Net County Commitment: \$660,000 from general obligation bonds

CIC: Recommended at \$660,000

The existing Veteran's Gallery windows were installed in the mid 1990's and are nearing the end of their useful life. Many of the windows have lost their thermal seal and experience fogging between the panes. Previous Adopted Capital Budgets included appropriations for assessment and design work for the project (2022 for \$40,001; 2024 for \$57,340). The 2026 appropriation is for the construction phase of the project. The scope of work includes replacement of the WMC's gallery windows and the immediately related window systems, and repairs as needed to adjacent EIFS exterior wall.

WU050201

DEVELOPMENT AGREEMENT – CHARLES ALLIS DEFERRED MAINTENANCE

Expenditure: \$250,000 (contractual)

Revenue Reimbursement: \$0

Net County Commitment: \$250,000 from tax levy

CIC: Recommended at \$250,000

The project fulfills the County deferred maintenance contribution as specified in the Term Sheet adopted in File No. [24-940](#) and the resulting Development Agreement between the County and Charles Allis and Villa Terrace Museums, Inc. (CAVT). For 2026, a \$250,000 contribution is budgeted to address deferred maintenance needs at the Charles Allis building, focusing on health and safety, ADA accessibility compliance, protection of the art collection, and structural integrity, as identified by the County. CAVT may request reimbursement for eligible expenditures upon meeting all conditions outlined in the Development Agreement. To reflect completed improvements under the Agreement, the Office of Strategy, Budget, and Performance and the Office of the Comptroller are authorized to execute administrative appropriation transfers to create sub-projects within WU0502 and reallocate budget authority accordingly.

WU060201

DEVELOPMENT AGREEMENT – VILLA TERRACE DEFERRED MAINTENANCE

Expenditure: \$400,000 (contractual)

Revenue Reimbursement: \$0

Net County Commitment: \$400,000 from tax levy

CIC: Recommended at \$400,000

This project fulfills the County deferred maintenance contribution as specified in the Term Sheet adopted in File No. [24-940](#) and the resulting Development Agreement between the County and Friends of Villa Terrace (FOVT). For 2026, a \$400,000 contribution is budgeted to address deferred maintenance needs at the Villa Terrace related to health and safety, ADA accessibility, protection of the art collection, and structural integrity, as determined by the County. FOVT will request reimbursement for approved improvements upon meeting contingencies and conditions outlined in the Development Agreement. To reflect the actual improvements made to the building under the agreement, the Office of Strategy, Budget, and Performance and the Office of the Comptroller are authorized to perform administrative appropriation transfers to establish new sub-projects within WU0602 and reallocate budget authority.

HIGHWAYS & BRIDGES (WH)

WH027901

SIGNAL AT LAYTON AVE INTERSECTIONS 84TH, 68TH, NICHOLSON

Expenditure: \$2,135,900 (contractual)

Revenue Reimbursement: \$1,406,400 from federal funds

Net County Commitment: \$729,500 from general obligation bonds

CIC: Recommended at \$729,500

The sub-project addresses the immediate need to improve efficiency and mobility at signalized intersections for both motorists and pedestrians along County Trunk Highways (CTH). The overall project scope of work is to install overhead per lane signal heads for the through lanes of Layton Avenue Intersections of 84th, 68th, and Nicholson to reduce crashes and eliminate the number of signal heads and poles in the median that have been repeatedly struck.

WH026201

N. TEUTONIA AVE (CTH-D)-W. BRADLEY RD TO N. GREEN BAY RD

Expenditure: \$6,000,000 (contractual)

Revenue Reimbursement: \$3,150,000 from state and other funds

Net County Commitment: \$2,850,000 from general obligation bonds

CIC: Recommended at \$2,850,000

The sub-project addresses the need to meet future transportation and safety provisions together with improving the deficiencies of the existing roadway system. This project will reconstruct the portion of N. Teutonia Ave. (CTH D)/N. 43rd St. (CTH G) from W. Bradley Rd. to N. Green Bay Rd. (STH 57) with realignment to improve safety, including consideration of bicycle and pedestrian accommodations.

WH027501

LAYTON AVE SIGNAL IMPROVEMENTS 76TH TO 47TH

Expenditure: \$431,000 (contractual)

Revenue Reimbursement: \$344,800 from federal funds

Net County Commitment: \$86,200 from general obligation bonds

CIC: Recommended at \$86,200

This sub-project includes new communications equipment between intersections, flashing yellow arrow signals, new detection at intersections, improved traffic signal timings, and other equipment needs associated with these upgrades for the W Layton corridor from 76th to 47th.

WH026801

S. 76TH ST. (CTH U)-W. LAYTON AVE. TO W. HOWARD AVE. RECONST

Expenditure: \$150,000 (contractual)

Revenue Reimbursement: \$120,000 from federal funds

Net County Commitment: \$30,000 from general obligation bonds

CIC: Recommended at \$30,000

This project addresses the need to meet future transportation and safety provisions together with improving the deficiencies of the existing roadway system. The scope of work includes the continuation of the design phase for a one-mile segment of S. 76th St. (CTH U) from W. Layton Ave to W. Howard Ave, with the eventual goal to reconstruct this corridor including bicycle and pedestrian accommodations.

WH027401

LINCOLN MEMORIAL DR SIGNAL IMPRV JUNEAU PARK TO WATER TOWER

Expenditure: \$339,000 (contractual)

Revenue Reimbursement: \$271,200 from federal funds

Net County Commitment: \$67,800 from general obligation bonds

CIC: Recommended at \$67,800

The sub-project addresses the need to improve the flow of traffic from signalized intersections along the Lincoln Memorial Drive corridor from Juneau Park to Water Tower Rd, improving the overall Milwaukee County highway system, with the cost of this project to be shared with the federal government. The scope of work includes the start of the construction phase for the Lincoln Memorial Dr Signal Improvement Juneau Park to Water Tower Rd project. The work will include new communications equipment between intersections, flashing yellow arrow signals, new detection at intersections, improved traffic signal timings and other equipment associated with these upgrades. The intersections included in the project are on N. Lincoln Memorial Dr. at E. Lagoon Dr., E. Lafayette Hill Rd. and E. Water Tower Rd.

WH026501

W. COLLEGE AVE. (CTH ZZ)-S 26TH ST. TO W. HOWELL AVE

Expenditure: \$500,000 (contractual)

Revenue Reimbursement: \$400,000 from federal funds

Net County Commitment: \$100,000 from general obligation bonds

CIC: Recommended at \$100,000

This project is the continuation of the design phase for a 1.5-mile segment of W. College Ave from S. 26th St. to S. Howell Ave with the eventual goal to reconstruct this corridor to meet future transportation needs and safety provisions.

WH029201	W LAYTON AVE (CTH Y)-S 68TH ST. TO S. 60TH ST. Expenditure: \$5,500,000 (contractual) Revenue Reimbursement: \$3,000,000 from the City of Greenfield Net County Commitment: \$2,500,000 from general obligation bonds CIC: Recommended at \$2,500,000 This project includes the construction phase for W. Layton Ave. from S. 68th St. to S. 60th St for a total reconstruction of this .5-mile corridor with improvements to existing pedestrian accommodations and consideration of bicycle accommodations. The cost of this project is shared with the City of Greenfield.
WH026101	S. 76TH ST. (CTH U)-S. CREEKVIEW CT TO W HIGH ST Expenditure: \$600,000 (contractual) Revenue Reimbursement: \$0 Net County Commitment: \$600,000 from general obligation bonds CIC: Recommended at \$600,000 This project includes the continuation of the design phase and start of the right-of-way acquisition phase for S. 76th St. (CTH U) from S. Creek View Ct. to W. High St to meet the future transportation and safety provisions together with improving the deficiencies of the existing roadway system.
WH028701	S 13TH ST (CTH V)-OAKWOOD RD TO W PUETZ RD RECONSTRUCTION Expenditure: \$500,000 (contractual) Revenue Reimbursement: \$0 Net County Commitment: \$500,000 from general obligation bonds CIC: Recommended at \$500,000 This project addresses the need to meet future transportation and safety provisions together with improving the deficiencies of the existing roadway system, including bicycle and pedestrian accommodations by initiating the design phase and start of right-of-way acquisition phase for S. 13th St. from W. Oakwood Rd. to W. Puetz Rd.
WH028601	W RYAN RD (CTH H)-S 96TH ST TO STH 100 RECONSTRUCTION Expenditure: \$270,000 (contractual) Revenue Reimbursement: \$0 Net County Commitment: \$270,000 from general obligation bonds CIC: Recommended at \$270,000 This project includes the continuation of the design phase and start of the right-of-way acquisition phase for W. Ryan Rd. (CTH H) from S. 96th St. to STH 100. The overall sub-project scope of work includes the reconstruction of a 0.6-mile segment of W. Ryan Rd. (CTH H) from S. 96th St. to STH 100 with consideration of bicycle and pedestrian accommodations.

MASS TRANSIT (WT)

WT015801

REPLACEMENT OF UNDERGROUND FUEL TANKS KK

Expenditure: \$243,000

Revenue Reimbursement: \$0

Net County Commitment: \$243,000 from general obligation bonds

CIC: Recommended at \$243,000

The underground fuel tanks at MCTS are past their useful life and require full replacement to maintain critical fueling operations. Work will include replacing 15,000-gallon diesel tanks, oil and waste oil tanks, a transmission fluid tank, associated piping, pumps/dispensers, ATG units, leak detection systems, and concrete. Design is planned for 2026, with construction to follow in subsequent years.

FLEET MANAGEMENT (WF)

WF061701

COUNTYWIDE VEHICLE AND EQUIPMENT REPLACEMENT-2025

Expenditure: \$7,203,000

Revenue Reimbursement: \$0

Net County Commitment: \$7,203,000 from general obligation bonds

CIC: Recommended at \$7,203,000

All equipment and vehicle updates and replacements for County departments (except for Transit and Airport) are centralized under Fleet Management for the purposes of prioritization so that department costs can be lowered. Fleet Management has attached a list to this request for the specific items that they plan to replace for 2026 to ensure no service level reductions. Debt for equipment acquisitions will be included in the County's short-term debt issues for vehicles and attachments. The actual costs, including interest paid, will be charged to user departments, as was adopted by the 2010 budget, and continued since.

The chart on the following page shows the 2026 Vehicle and Equipment Replacement Program.

Dept	Description	Count	\$ Amount
Parks	11' Rotary Mower	15	\$ 1,425,000.00
	Pickup 4x4 - Dump	10	\$ 1,300,000.00
	Fairway Mower	8	\$ 720,000.00
	Pickup 4x4 - Utility Body	6	\$ 510,000.00
	Compact Tractor	5	\$ 325,000.00
	Towable Mower	8	\$ 200,000.00
	Pickup 4x4	3	\$ 195,000.00
	16' Rotary Mower	1	\$ 140,000.00
	Dual Pickup Utility body	1	\$ 95,000.00
	Sedan 4 door	2	\$ 80,000.00
	Pickup 4x4	1	\$ 60,000.00
	Crew cab Pick up 4x4	1	\$ 55,000.00
Parks Total		61	\$ 5,105,000.00
Sheriff	Squad Car - SUV	11	\$ 1,188,000.00
	Sedan 4 door	13	\$ 520,000.00
Sheriff Total		24	\$ 1,708,000.00
Zoo	Minivan	2	\$ 80,000.00
	Utility Vehicle	1	\$ 50,000.00
Zoo Total		3	\$ 130,000.00
BHD	Handicap Accessible Van	1	\$ 80,000.00
	Sedan 4 door	1	\$ 35,000.00
BHD Total		2	\$ 115,000.00
DAS-FMD	Cargo Van	1	\$ 60,000.00
DAS-FMD Total		1	\$ 60,000.00
DHHS	SUV - 4x4	1	\$ 45,000.00
DHHS Total		1	\$ 45,000.00
District Attorney	Sedan 4 door	1	\$ 40,000.00
District Attorney Total		1	\$ 40,000.00
Grand Total		93	\$ 7,203,000.00

COMMUNITY REINTEGRATION CENTER (WJ)

WJ012201

CRC – SEGREGATION HEALTH AND SAFETY IMPROVEMENTS

Expenditure: \$181,670

Revenue Reimbursement: \$0

Net County Commitment: \$181,670 from tax levy

CIC: Recommended at \$181,670

Milwaukee County will improve safety and security in the Community Reintegration Center (CRC) Behavioral Intervention Units A and B (58 cells) to reduce suicide risks and enhance supervision. Work includes replacing bar doors with solid, anti-ligature doors with food chutes, installing anti-ligature beds, adding intercoms and cameras for 24/7 monitoring, and upgrading HVAC and plumbing to support the changes. Design is planned for 2026, with construction to follow in subsequent years.

WJ012401

CRC BACK-UP GENERATOR REPLACEMENT

Expenditure: \$700,000

Revenue Reimbursement: \$0

Net County Commitment: \$700,000 from general obligation bonds

CIC: Not Recommended in 2026

The Community Reintegration Center's emergency generator, installed in 1997, is well past its useful life and recently suffered catastrophic failure. This project will acquire and install a new backup generator, including associated transformers, pads, feeders, transfer switches, and distribution panels, to ensure reliable power. Design and construction are planned for 2026, with no additional work scheduled through 2030.

ZOO (WZ)

WZ017401

ZOO FRONT ENTRANCE-ADMISSIONS RECONFIGURATION

Expenditure: \$13,600,000

Revenue Reimbursement: \$250,000 from a GIPP grant

Net County Commitment: \$13,350,000 from general obligation bonds

Requested: \$17,600,000

CIC: Recommended at \$13,600,000

Reconfiguring the Zoo's main entrance will improve safety, enhance the guest experience, increase operational efficiency, and support long-term financial sustainability. Currently, guests are screened while still in their vehicles before parking, which causes severe traffic congestion. The proposed renovation will move admission inside the Zoo grounds, creating a secure and streamlined entry process. This change will reduce traffic backups, enhance safety, and allow staff to better assist guests upon arrival. By addressing long-standing issues at the entrance, the project will create a safer, more welcoming, and more efficient gateway to the Zoo.

The scope of this project includes architectural, civil, and traffic engineering services to redesign the east vehicle entry and exit, traffic flow, and ticketing facilities. Existing ticket booths will be removed, and the access road will be redesigned to improve traffic queuing. Automatic parking machines will be installed at the south end of the access road, and new traffic ingress/egress directions will be established. Eight new ticketing booths with turnstiles will be installed—four at the main entrance and four near Lot #4 by the picnic area. A new entry canopy will be constructed at Lot #4, and the Zoo's east perimeter will be secured to allow for walk-up guests. This project will also benefit from a \$250,000 grant from the [Green Infrastructure Partnership Program](#) (GIPP).

WZ020901

ZOOFARI BUILDING – ROOF AND HVAC REPLACEMENT

Expenditure: \$175,000 (contractual)

Revenue Reimbursement: \$0

Net County Commitment: \$175,000 from general obligation bonds

CIC: Recommended at \$175,000

The Zoofari Building's HVAC system and roof need replacement. In the past, these were presented as two separate projects, WZ020601 & WZ020501. To save costs, the Zoo proposes combining the projects. The Zoofari building is used for rental space, generating revenue of approximately \$80,000-\$100,000 annually. In 2023, upgrades were made to the Zoofari Conference Center to enhance its rental appeal and increase revenue. Maintaining full functionality of the space is essential to support Group Sales operations. The Zoo also leases warehouse space in the building, which includes storage of retail and food inventory. The Zoo has a binding agreement in which it is responsible for repairing any major breakdown or system malfunction not caused by the negligence of the Lessee. When roof leaks occur, there is also a risk to the Lessee's property, such as inventory damage and loss.

The scope of work includes the complete design for HVAC unit replacement at the Zoofari Building, including related electrical, structural and plumbing work. The scope also includes design and planning of Zoofari Building's roof with a new TPO roofing membrane and insulation. The basis for the design is a complete roof tear off and replacement, including HVAC controls with IMSD.

AIRPORT (WA)

WA043001

MKE FUEL FARM ROADWAY RECONSTRUCTION

Expenditure: \$173,000

Revenue Reimbursement: \$0

Net County Commitment: \$173,000 from revenue bond funds

CIC: Recommended at \$173,000

The pavement at MKE's Fuel Farm is over 20 years old, with widespread failures and poor drainage which causes standing water. Repairs are no longer effective, so full rehabilitation is needed. Work will include pavement replacement, drainage upgrades, and fuel containment improvements if required. Design begins in 2026, with construction planned for 2028.

WA043304

MKE PASSENGER LOADING BRIDGE REPLACEMENT – PHASE 4

Expenditure: \$10,282,930

Revenue Reimbursement: \$0

Net County Commitment: \$10,282,930 from revenue bond funds

CIC: Recommended at \$10,282,930

The passenger loading bridges at MKE gates C10, C18, C19, C22, C23, and C24 are aging and prone to excessive maintenance. Full replacement is needed to maintain reliable airport operations. Work will include new bridges and preconditioned air units, with any necessary modifications to fuel pits, foundations, and electrical infrastructure. Replacement is planned in 2026, with additional bridges scheduled for 2028, 2029, and 2031 under a new project number.

WA043801

MKE DATA CENTER VIRTUALIZATION INFRASTRUCTURE REPLACEMENT

Expenditure: \$458,810

Revenue Reimbursement: \$0

Net County Commitment: \$458,810 from airport revenue funds

CIC: Recommended at \$458,810

The data center virtual infrastructure at MKE is aging and at risk of losing manufacturer support. Full replacement and modernization are needed to maintain critical IT services. Work will include new servers, storage units, and related equipment, building on a project started in 2025. Equipment procurement is planned for 2026, with no additional work scheduled through 2030.

WA043901

MKE PAGING SYSTEM REPLACEMENT

Expenditure: \$413,890

Revenue Reimbursement: \$0

Net County Commitment: \$413,890 from airport revenue funds

CIC: Recommended at \$413,890

The paging systems at MKE are aging and at risk of losing manufacturer support. Full replacement and modernization are needed to maintain critical safety, security, and public announcement capabilities. Work will include procuring servers, audio power amplifiers, microphone stations, and related equipment, continuing a project started in 2025. Equipment procurement will occur over 2025, 2026, and 2027, with no additional work scheduled through 2030.

WA044602

MKE PARKING STRUCTURE REHABILITATION – PHASE 2

Expenditure: \$1,625,000

Revenue Reimbursement: \$0

Net County Commitment: \$1,625,000 from airport revenue funds

CIC: Recommended at \$1,625,000

The parking structure at MKE needs repairs and rehabilitation to extend its lifespan, addressing high chloride levels and water migration identified in a 2021 study. Work will include renewing or adding post-tensioned concrete membranes and reinforcement. Phase two construction is planned for 2026, with additional phases scheduled through 2028 based on testing and project needs.

WA044901

MKE SURFACE LOT REHABILITATION

Expenditure: \$297,780

Revenue Reimbursement: \$0

Net County Commitment: \$297,780 from revenue bond funds

CIC: Recommended at \$297,780

The surface lot at MKE, serving long-term parking, bus staging, and the cell phone waiting area, is over 20 years old with widespread pavement failures. Repairs are no longer effective, so full rehabilitation is needed. Work will include asphalt replacement or overlay, subgrade and utility repairs, fencing, and pavement markings. Design begins in 2026, with construction anticipated in two phases starting in 2028.

WA045001

MKE EMPLOYEE PARKING LOT REHABILITATION

Expenditure: \$351,980

Revenue Reimbursement: \$0

Net County Commitment: \$351,980 in revenue bond funds

CIC: Recommended at \$351,980

The employee lot at MKE is over 20 years old with widespread pavement failures, and patch repairs are no longer effective. Full rehabilitation is needed, including asphalt replacement or overlay, subgrade and utility repairs, fencing, and pavement markings. Design begins in 2026, with construction planned in three phases starting in 2028.

WA045101

MKE SNOW REMOVAL EQUIPMENT REPLACEMENT

Expenditure: \$1,273,390

Revenue Reimbursement: \$0

Net County Commitment: \$1,273,390 from airport revenue funds

CIC: Recommended at \$1,273,390

MKE will replace an aging snow removal vehicle with a new mid-mount, multi-tasking unit. The replacement vehicle will have a 500-horsepower diesel engine, meet Environmental Protection Agency (EPA) Tier 4 Final emission standards, and include a 24-foot plow and 22-foot broom. Procurement is planned for 2026, with no additional work scheduled through 2030.

WA045201

ARFF VEHICLE REPLACEMENT (EQUIPMENT)

Expenditure: \$1,000,000

Revenue Reimbursement: \$0

Net County Commitment: \$1,000,000 from airport revenue funds

CIC: Recommended at \$1,000,000

MKE will replace an aging Rapid Intervention Vehicle (RIV) for the Aircraft Rescue and Fire Fighting (ARFF) team. The new vehicle will include a bumper turret rated at 250 gallons per minute and 500 pounds of Dry Chem Agent, built to Federal Aviation Administration (FAA) and National Fire Protection Association (NFPA) standards. Procurement is planned for 2026, with no additional work scheduled through 2030.

WA045301

MKE IT NETWORKING DISTRIBUTION REPLACEMENT

Expenditure: \$318,800

Revenue Reimbursement: \$0

Net County Commitment: \$318,800 from airport revenue funds

CIC: Recommended at \$318,800

The networking distribution system at MKE is aging and at risk of losing manufacturer support. Full replacement and modernization are needed to maintain critical communication and public announcement capabilities. Work will include upgrading distribution switches and other key equipment to ensure network stability. Procurement is planned for 2026, with no additional work scheduled through 2030.

WA045401

MKE PASSENGER LOADING BRIDGE REPLACEMENT – PART 2 - 2026

Expenditure: \$1,580,120

Revenue Reimbursement: \$0

Net County Commitment: \$1,580,120 from revenue bond funds

CIC: Recommended at \$1,580,120

MKE will replace aging passenger loading bridges at gates C9, C20, C21, D30, D47, D51, D52, D53, and D56 as part of a multi-year program. These bridges are critical infrastructure and are being replaced as they exceed their useful life and require frequent maintenance. The 2026 work focuses on design. Construction is anticipated in 2028, 2029, and beyond 2030.

ADDITIONAL CHANGES FROM CIC TO 2026 RECOMMENDED BUDGET

WP082001

KOPS PARK PLAYGROUND REPLACEMENT

Net County Commitment: \$403,620 from general obligation bonds

CIC: Recommended at \$403,620

CEX 2026 Recommended: Not Recommend in 2026

WP074601

COOPER PARK – PARKING LOT REDESIGN AND REPLACEMENT

Net County Commitment: \$118,000 from general obligation bonds

CIC: Recommended at \$118,000

CEX 2026 Recommended: Not Recommend in 2026

APPENDIX

APPENDIX A: CIC COMPARISON TABLE

In CIC Recommended - Not In CEX Recommended									
Item #	REQ DEPT	DEPT RANK	Project Number	Project Name	2026 County Financing	CIC Grading	Financing		
68	9010_PARKS	40	WP082001	KOPS PARK PLAYGROUND REPLACEMENT	\$403,620	D1	BOND		
75	9010_PARKS	47	WP074601	COOPER PARK – PARKING LOT REDESIGN AND REPLACEMENT	\$118,000	D2	BOND		
				Total	\$521,620				
Not In 2026 Request - In CEX Recommended									
Item #	REQ DEPT	DEPT RANK	Project Number	Project Name	2026 County Financing	CIC Grading	Financing		
NA	4311_CRC (FORMERLY HOC)	NA	WJ012401	CRC Back-Up Generator Replacement	\$700,000	NA	BOND		
				Total	\$700,000				
Changed In CEX Recommended - No Change In CIC									
Item #	REQ DEPT	DEPT RANK	Project Number	Project Name	CIC Recommended Amount	CEX Recommended Amount	Change Between CIC and CEX Recommended	CIC Grading	Financing
NA	9010_PARKS	NA	WP084101	WASHINGTON PARK AQUATICS*	\$0	\$180,000	(\$180,000)	NA	CASH
5	1916_CULT_MARCUS CTR FOR PERFORM ARTS	4	WU020111	PHASED BUILDING EXTERIOR STONE CLADDING (2026)**	\$757,295	\$757,295	\$0	F1	CASH
6	5725_DAS-FMD	1	WC027604	IJCC - COURTHOUSE COMPLEX DESIGN***	\$5,610,000	\$15,820,000	(\$10,210,000)	B1	CASH
32	9551_ZOO	1	WZ017401	ZOO FRONT ENTRANCE - ADMISSIONS RECONFIGURATION****	\$13,600,000	\$13,350,000	\$250,000	C3	BOND
				Total	\$19,967,295	\$29,927,295	(\$9,960,000)		
*Project was inadvertently excluded from the final amended 2026 CIC recommended projects. The CEX Recommended Budget includes \$180,000 for design (as submitted by Parks as part of the 2026 Capital Request process). **The 2026 CEX Recommended Budget changed the project name of WU020111 Phased Building Exterior Stone Cladding to WU020111 Marcus Center - Gen Capital Improvements Amendment 3 – 2026 in accordance with ***Variance due to related State Biennium revenue that frees up operational tax levy that can be used towards the IJCC project. ****CEX Recommended Budget maintains a total EXP budget of \$13.6M, with \$13.35M in bond funding and \$250,000 of (Zoo staff) confirmed grant award that can be applied towards project costs.									

Continued on next page

Overview of the 2026 Recommended Budget

Milwaukee County Office of the Comptroller, Research and Policy Division

Not In CIC Recommended - Not In CEX Recommended							
Item #	REQ DEPT	DEPT RANK	Project Number	Project Name	2026 County Financing	CIC Grading	Financing
10	5725_DAS-FMD	32	WS014506	SECURITY SYS UPGRADES	\$4,082,801	D1	CASH
11	5605_TRANSIT	11	WT005901	MCTS ADMINISTRATION BUILDING LIGHTING	\$246,600	D3	CASH
12	5605_TRANSIT	9	WT011401	LIGHTING IMPROVEMENTS (FDL GARAGE)	\$1,335,000	D3	CASH
13	5605_TRANSIT	10	WT008001	MCTS FLEET MAINTENANCE LIGHTING UPGRADES	\$1,432,170	D3	CASH
14	9010_PARKS	44	WP051701	NOYES PARK – ROAD, PARKING LOT & WALKWAYS	\$1,531,180	D3	CASH
15	9010_PARKS	30	WP068201	WHITNALL CLUBHOUSE HVAC REPLACEMENT AND KITCHEN IMPROVEMENTS	\$1,556,810	D3	CASH
16	9010_PARKS	29	WP074201	GREENFIELD PARK – ELIMINATE HIGH VOLTAGE	\$593,350	F2	CASH
21	4802_EMERGENCY MANAGEMENT	3	WQ020701	911 DISPATCH ACADEMY EQUIPMENT	\$1,283,600	B3	CASH
24	5725_DAS-FMD	30	WS015701	SR CENTERS - WILSON HVAC CONTROLS AND EQUIPMENT	\$113,000	B3	CASH
25	5725_DAS-FMD	16	WS014406	SR CENTERS - FIRE PROTECTION SYS	\$2,025,720	C1	BOND
26	9010_PARKS	12	WP056901	NEW SERVICE BLDG AND SRVC YARD - WASHINGTON PARK	\$12,710,736	C1	BOND
27	4002_SHERIFF	1	WR021501	JAIL BODY SCANNER	\$73,869	C1	BOND
27	5725_DAS-FMD	33	WC029701	CJF - TOILET AND SINK REPLACEMENT	\$100,000	C1	CASH
28	4002_SHERIFF	7	WR020701	TRAINING ACADEMY - HVAC AND PLUMBING REPLACEMENTS	\$100,550	C1	CASH
29	9010_PARKS	5	WP083901	WILSON PARK ICE RINK REFRIGERATION AND RENEWAL STUDY	\$326,550	C1	CASH
30	5605_TRANSIT	12	WT017401	BUS STOP IMPROVEMENTS - BUS PADS-BOLLARDS AT STATIONS - PHASE 2	\$67,500	C2	CASH
30	9010_PARKS	7	WP054501	WHITNALL GOLF COURSE IRRIGATION	\$5,251,000	D1	BOND
31	5605_TRANSIT	6	WT016802	BUS LIFTS (2) KK SITE - MAINT BUILDING - PHASE 2	\$239,964	B2	BOND
31	5605_TRANSIT	13	WT017501	BUS SHELTERS - MULTIPLE SITES - PHASE 2	\$100,000	C2	CASH
33	5725_DAS-FMD	12	WC030201	COURTHOUSE - FLOOR COATINGS PENTHOUSE	\$1,213,890	C2	CASH
33	5725_DAS-FMD	27	WS014306	BACK UP POWER GENERATOR - SR CENTERS	\$1,599,770	D1	BOND

Continued on next page

34	4002_SHERIFF	12	WR021201	TRAINING ACADEMY AND PARKING LOT REPLACEMENT	\$2,395,310	D3	BOND
34	5725_DAS-FMD	13	WS016001	SR CENTERS - WASHINGTON WINDOW REPLACEMENT	\$161,000	C2	CASH
35	5725_DAS-FMD	22	WC029501	COURTHOUSE - VAV REPLACEMENTS (ALLOCATION 1)	\$100,000	C2	CASH
35	9010_PARKS	31	WP074101	SCHULZ AQUATIC CENTER – POOL GRATING	\$443,940	D3	BOND
36	5725_DAS-FMD	25	WC029601	CJF - AUTOMATIC TRANSFER SWITCHES	\$39,020	C2	CASH
37	4002_SHERIFF	14	WR020501	LAKEFRONT CAMERAS AND VIDEO ANALYTICS	\$427,235	C2	CASH
37	5725_DAS-FMD	36	WD020201	WIL-O-WAY UNDERWOOD - NEW SPLASH PAD	\$1,038,930	F1	BOND
38	5190_HWY MAINT	1	WH028501	SHORT TERM CTH REHABILITATION - PHASE 2	\$1,278,370	C2	CASH
38	9010_PARKS	3	WP056601	DRETZKA PARK ELIMINATE HIGH VOLTAGE	\$500,000	F1	BOND
39	4002_SHERIFF	8	WR020601	TRAINING ACADEMY - SECURITY IMPROVEMENTS	\$340,012	C3	CASH
40	5725_DAS-FMD	23	WC029901	COURTHOUSE - AHU (1 - 4) REPAIR AND REPLACEMENT COMPONENTS	\$103,000	C3	CASH
40	9010_PARKS	27	WP070501	COOL WATERS HEATERS	\$954,420	F1	BOND
41	5725_DAS-FMD	10	WC023001	CH COMPLEX FACADE INSPECT & REPAIR-PHASE 4	\$2,378,110	D1	CASH
41	9010_PARKS	32	WP075201	SIMMONS BASEBALL AND SOFTBALL FIELDS LIGHTING	\$2,290,000	F1	BOND
42	5725_DAS-FMD	14	WS015801	SR CENTERS - WILSON SIDING	\$233,850	D1	CASH
42	9010_PARKS	33	WP079001	SCOUT LAKE PARKING LOT AND PATHS	\$1,695,670	F3	BOND
43	5605_TRANSIT	3	WT017701	BUS LIFT REPLACEMENT (2) – FLEET MAINT SITE – MAIN GARAGE	\$279,334	B1	BOND
43	9010_PARKS	26	WP083801	SHERIDAN PARK BLUFF STABILITY	\$1,000,110	D1	CASH
44	4802_EMERGENCY MANAGEMENT	1	WQ021201	911 CAD REPLACEMENT – OEM	\$4,348,549	D1	CASH
44	5605_TRANSIT	4	WT015602	BUS LIFT REPLACEMENT (2) - FDL SITE – GARAGE – PHASE 2	\$276,700	B2	BOND
45	5605_TRANSIT	8	WT016901	ROOF REPLACEMENT - FDL SITE - MAINT BUILDING	\$378,000	B3	BOND
45	5725_DAS-FMD	24	WC030101	COURTHOUSE - HVU AND MAU REPLACEMENTS (ALLOCATION 1)	\$103,020	D2	CASH
46	5605_TRANSIT	7	WT017001	ROOF REPLACEMENT - KK SITE - MAINT AND OPERATIONS BUILDINGS	\$471,700	B3	BOND

Continued on next page

46	5725_DAS-FMD	34	WC030301	CJF - GENERAL FLOORING	\$200,000	D2	CASH
47	2851_COURTS	1	WG004001	VEL PHILLIPS - SECURE COURTROOM (CHILDRENS COURT)	\$641,510	B3	BOND
47	4002_SHERIFF	10	WC030901	CJF - SPECIAL MEDICAL UNIT NEGATIVE PRESSURE ROOMS	\$124,160	D2	CASH
48	4002_SHERIFF	4	WC030601	CJF - LIGHT CONTROLS RENOVATION	\$3,088,520	B3	BOND
48	5725_DAS-FMD	31	WG004401	VEL PHILLIPS - WATER FIXTURE CONTROLS	\$200,000	D3	CASH
49	4802_EMERGENCY MANAGEMENT	4	WQ020801	STATION ALERTING LOUDSPEAKER SYSTEM – OEM	\$365,300	D3	CASH
50	4802_EMERGENCY MANAGEMENT	5	WQ020901	MOBILE RADIO SITE - OASIS 700.800MHZ	\$1,220,000	D3	CASH
50	5725_DAS-FMD	28	WS016201	SR CENTERS - CLINTON ROSE SENIOR CENTER HVAC TRAINING ACADEMY - GENERAL INTERIOR REPAIRS AND UPDATES	\$346,400	C1	BOND
51	4002_SHERIFF	11	WR021901	SR CENTERS - WASHINGTON MECHANICALS AND EQUIPMENT	\$1,405,950	D3	CASH
51	5725_DAS-FMD	29	WS016101	SR CENTERS - WASHINGTON MECHANICALS AND EQUIPMENT	\$146,240	C1	BOND
52	4002_SHERIFF	16	WC031001	CJF - JAIL RECORDS AREA REMODEL AND UPDATES	\$406,254	D3	CASH
52	5605_TRANSIT	5	WT016701	CONCRETE YARD AND PARKING LOT REPLACEMENT - HILLSIDE SITE - FLEET MAINT BLDG	\$463,000	C1	BOND
53	9010_PARKS	41	WP083601	CONCRETE STAIR RECONSTRUCTION (VARIOUS PARKS)	\$394,000	D3	CASH
54	1162_IMSD	6	WI021401	FIBER INTERNET – SENIOR CENTERS	\$850,000	F1	CASH
54	5605_TRANSIT	2	WT017201	REPLACEMENT OF UNDERGROUND FUEL TANKS FDL	\$185,870	C1	BOND
55	3270_CLERK	1	WC029301	COURTHOUSE - ELECTION COMMISSION AREA RECONFIGURATION	\$144,710	F1	CASH
55	9010_PARKS	18	WP070602	BAY VIEW PARK - REVETMENT	\$18,129,970	C1	BOND
56	4311_CRC (FORMERLY HOC)	4	WJ012301	CRC CAMPUS BUILDINGS RETRO-COMMISSIONING STUDY	\$215,010	F1	CASH
56	5725_DAS-FMD	9	WG004301	NEW FIRE HYDRANT - VEL PHILLIPS	\$70,000	C1	BOND

Continued on next page

57	9010_PARKS	42	WP075801	SPORT FIELD RECONDITIONING HARDEN-ZABLOCKI	\$317,420	F1	CASH
58	9010_PARKS	25	WP083701	BASKETBALL COURT RECONSTRUCTION (VARIOUS PARKS)	\$675,000	F1	CASH
59	4311_CRC (FORMERLY HOC)	2	WJ011901	CRC SURGES BUILDING ROOF REPLACEMENT	\$305,000	C2	BOND
59	9010_PARKS	46	WP084001	JACKSON PARK POOL RENEWAL	\$180,000	F1	CASH
60	4311_CRC (FORMERLY HOC)	3	WJ012101	CRC 600 & 400 BED DORMITORY ROOF	\$485,000	C2	BOND
61	1162_IMSD	4	WI021801	UNINTERRUPTIBLE POWER SUPPLY (UPS) REPLACEMENTS	\$900,000	F1	CASH
61	5300_FLEET MANAGEMENT	2	WF061801	FLEET GARAGE MECHANICALS REPLACEMENT	\$428,750	C2	BOND
62	4002_SHERIFF	15	WR020901	CAMERA TOWERS AND TRAILER SYSTEMS	\$232,050	C2	BOND
62	4002_SHERIFF	17	WC030501	CJF – CONFERENCE ROOM IMPROVEMENTS	\$440,336	F1	CASH
63	4311_CRC (FORMERLY HOC)	5	WJ011801	CRC LOTTER BUILDING ROOF REPLACEMENT	\$337,000	C3	BOND
63	9551_ZOO	3	WZ020301	ZOO OCEAN CONNECTIONS POOL AREA DEMOLITION	\$50,000	F1	CASH
64	5725_DAS-FMD	26	WC029801	CJF AIR HANDLER SYSTEM REPLACEMENT	\$175,080	C3	BOND
64	9010_PARKS	16	WP074701	PARKS RIPARIAN WALLS – INVENTORY AND ASSESSMENT	\$122,110	F1	CASH
65	3410_ROD	1	WI021901	VITAL RECORDS DIGITIZATION	\$3,000,000	F1	CASH
65	9010_PARKS	36	WP082101	KK SPORTS CENTER PLAYGROUND REPLACEMENT	\$389,183	C3	BOND
66	1162_IMSD	3	WI021301	CITYWORKS APPLICATION – (SAAS) MIGRATION	\$400,000	F2	CASH
66	9010_PARKS	6	WP075101	BROWN DEER TENNIS & PICKLEBALL	\$184,740	C3	BOND
67	4802_EMERGENCY MANAGEMENT	2	WQ020301	COMMAND CENTRAL AWARE	\$489,237	F2	CASH
67	9010_PARKS	39	WP075601	ZABLOCKI PLAYGROUND RECONSTRUCTION	\$475,010	D1	BOND
68	9010_PARKS	21	WP084201	PARKS WADING POOL CONVERSION	\$545,000	F2	CASH
69	4802_EMERGENCY MANAGEMENT	6	WQ020501	700MHZ SIMULCAST NETWORK - OEM	\$403,620	F2	CASH

Continued on next page

70	4802_EMERGENCY MANAGEMENT	7	WQ021301	RADIO ENCRYPTION - OEM	\$5,185,200	F2	CASH
70	9010_PARKS	11	WP082401	LITTLE MENOMONEE RIVER TRAIL EXT (COUNTY LINE - GOOD HOPE)	\$1,271,249	D1	BOND
71	1162_IMSD	5	WI021501	CONFERENCE ROOM(S) TECHNOLOGY IMPROVEMENTS	\$960,020	F2	CASH
71	5725_DAS-FMD	18	WG003701	FACILITIES WEST (LAPHAM) ROOF REPLACEMENT	\$260,000	D2	BOND
72	9010_PARKS	10	WP083501	WILSON PARK FACILITY STUDY	\$270,000	F3	CASH
72	9010_PARKS	20	WP078701	PARKS SOUTH REGION ROOF REPLACEMENTS	\$80,000	D2	BOND
73	1162_IMSD	2	WI021201	ONBASE APPLICATION – (SAAS) MIGRATION	\$762,160	F3	CASH
73	5300_FLEET MANAGEMENT	3	WF055701	FLEET STORAGE TANK SYSTEM REPLACEMENT	\$250,000	D2	BOND
74	5300_FLEET MANAGEMENT	5	WF055801	FLEET MANAGEMENT ELECTRICAL UPGRADE	\$202,000	D2	BOND
74	9010_PARKS	45	WP054301	PARKS ADA INVENTORY AND ASSESSMENT	\$181,020	F3	CASH
75	9010_PARKS	43	WP078501	DOYNE PARK REDESIGN STUDY	\$166,000	F3	CASH
76	9010_PARKS	38	WP075401	JACOBUS PLAYGROUND RECONSTRUCTION	\$190,010	D2	BOND
77	9010_PARKS	14	WP075901	GRANT PARK ROADWAY RECONSTRUCTION HAWTHORNE TO PICNIC AREA 5	\$586,898	D2	BOND
78	9010_PARKS	22	WP054001	RR PRKWAY-124TH MORGAN AND RR LINCOLN TO OKLAHOMA-NATIONAL	\$300,040	D2	BOND
79	5300_FLEET MANAGEMENT	4	WF055601	FLEET GARAGE EXTENSION	\$897,920	D3	BOND
80	4311_CRC (FORMERLY HOC)	6	WJ012001	CRC WEST PARKING LOT RESURFACE	\$800,000	D3	BOND
81	9010_PARKS	15	WP052301	LAKE PARK STEEL ARCH BRIDGE	\$185,000	D3	BOND
82	9010_PARKS	13	WP079301	LAFOLLETTE PARK COURT AND SITE IMPROVEMENTS	\$254,990	D3	BOND
83	9010_PARKS	28	WP079601	MCKINLEY MARINA PARKING LOT REPLACEMENT – CENTER SECTION	\$162,320	F1	BOND
84	9010_PARKS	19	WP057001	MCKINLEY PARKING LOTS - PHASE 3	\$320,330	F1	BOND
85	9010_PARKS	37	WP062601	COOL WATERS OVERFLOW PARKING LOT & SERVICE YARD	\$270,430	F1	BOND

Continued on next page

86	8110_DHHS	1	WD020701	WOW - PLAYGROUND REPLACEMENTS	\$270,000	F1	BOND
87	5725_DAS-FMD	20	WV004401	MITCHELL PARK LIFT STATION UPGRADE	\$1,987,010	F1	BOND
88	4002_SHERIFF	9	WR021001	TRAINING TRACK (EVOC) – SHERIFF TRAINING ACADEMY	\$175,000	F1	BOND
89	5725_DAS-FMD	21	WG004601	VEL PHILLIPS - JUDGE PARKING LOT	\$194,970	F2	BOND
90	4002_SHERIFF	13	WC031101	CJF IN-PERSON VISITATION	\$276,300	F2	BOND
					\$112,810,637		



OFFICE OF THE
COMPTROLLER