


**COUNTY OF MILWAUKEE**  
**OFFICE OF THE COMPTROLLER**  
INTER-OFFICE COMMUNICATION

DATE: May 21, 2025

TO: Supervisor Marcelia Nicholson, Chairwoman, County Board of Supervisors

FROM: Cynthia (C.J.) Pahl, Financial Services Director 

SUBJECT: Passive Review Authorization to Extend Contract with Foster & Foster for OPEB Actuarial Services

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**Request**

The Comptroller requests authorization to extend the professional services contract with Foster & Foster for OPEB actuarial services for an additional two-year term.

**Policy**

Per Wisconsin Statutes, the Comptroller is requesting passive review authorization for a contract with a value of at least \$100,000 but not more than \$300,000.

**Background**

The Comptroller first entered into a contract with Foster & Foster for the period August 1, 2021 to July 31, 2023 for actuarial services to provide an actuarial valuation and report for the County's OPEB plan based on GASB Statements No. 74 and 75 requirements. The contract was subsequently extended one time under the terms of the agreement from August 1, 2023 to July 31, 2025. The Comptroller wishes to extend the contract one final time under the terms of the agreement, which will result in a total contract value of \$105,000.

**Recommendation**

It is recommended that the Milwaukee County Board of Supervisors authorize the Comptroller to execute a second extension with Foster & Foster, for the period August 1, 2025 to July 31, 2027, for a total contract amount of \$105,000.

**Fiscal Effect**

There is no fiscal effect as funds were included in the 2025 adopted budget for the actuarial valuation. Additional funds will need to be included in the 2026 and 2027 budgets to fund the valuations.

**Virtual Meeting Invites**

Cynthia (CJ) Pahl, Financial Services Director