# The Single Audit Act Supplemental Financial Report

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# City of Milwaukee, Wisconsin

**for the Year Ended December 31, 2025**

**Bill Christianson**
**Comptroller**

## City of Milwaukee

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Special Deputy Comptroller

July 28, 2026

Honorable Cavalier Johnson, Mayor
Members of the Common Council
and the Citizens of the City of Milwaukee

Dear Mayor, Council Members, and Citizens:

The Single Audit Report for the City of Milwaukee, Wisconsin (the City) for the year ended December 31, 2025 is submitted in accordance with the requirements of the Uniform Grant Guidance as contained in Title 2 U.S. Code of Federal Regulations Part 200; and the State Single Audit Guidelines. The Single Audit provides for an organization-wide audit of Federal and State grant programs rather than a grant-by-grant audit. The audit was conducted by Baker Tilly US, LLP, an independent firm of certified public accountants. This report will be submitted to the Federal Audit Clearinghouse and the Department of Administration of the State of Wisconsin.

This report was prepared by the Office of the Comptroller. Management of the City is responsible for establishing and maintaining an internal control structure designed to reasonably ensure both the accuracy of the presented data and the completeness and fairness of the presentation, including all disclosures. The Schedule of Expenditures of Federal, State and Other Awards is supplementary data to the Annual Comprehensive Financial Report of the City for the year ended December 31, 2025. We believe the grant financial activity presented is accurate in all material aspects and fairly represents the results of operation of the City's grants. All disclosures necessary to enable the reader to understand the City's grant financial activity have also been included.

## RECIPIENT ORGANIZATION

Grant programs reflected in the City’s Single Audit Supplemental Financial Report are operated by City departments under the fiscal administration of the City Comptroller. These grant programs have been approved by the Common Council in accordance with City of Milwaukee Code of Ordinances 304-81. This ordinance provides procedural guidelines for budgeting and accounting of grant programs.

Grants made directly to the Redevelopment Authority of the City and the Neighborhood Improvement Development Corporation are not included in this report. The Redevelopment Authority and any other applicable component units which receive grant funds and meet the requirements of the Uniform Grant Guidance publish separate financial and single audit reports.

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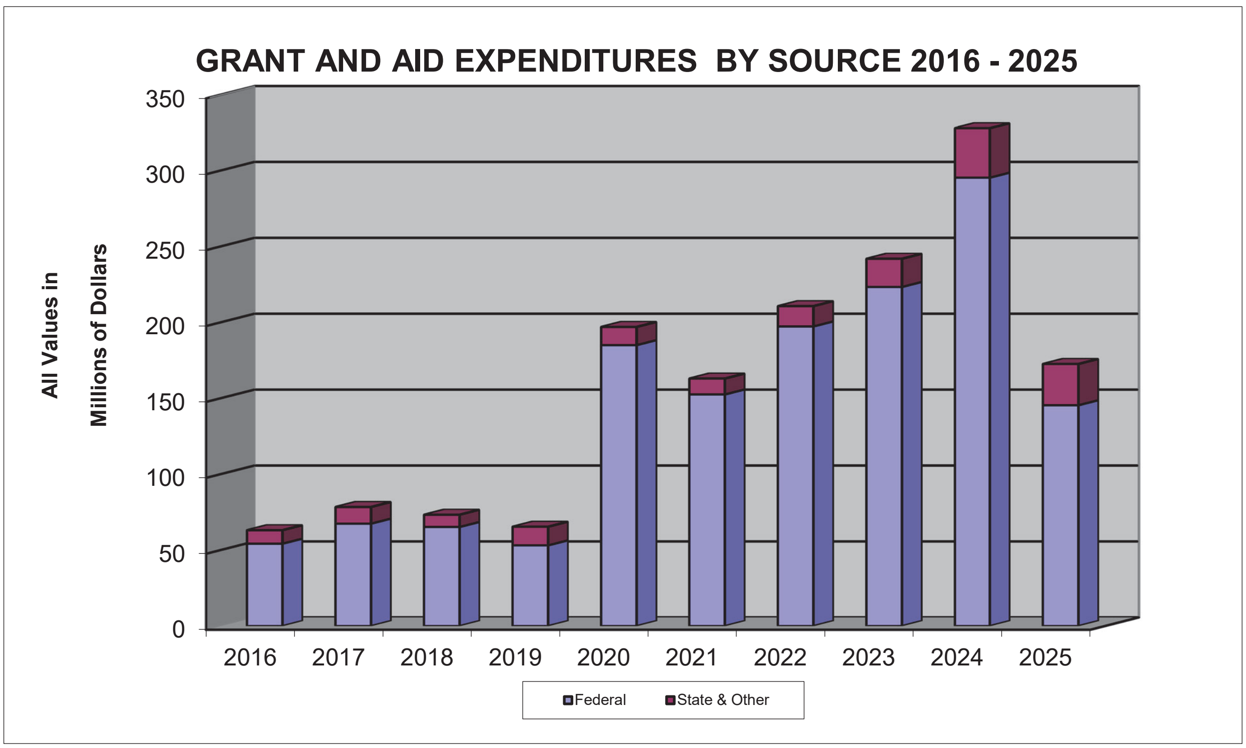
## INDEPENDENT AUDIT

The independent auditors' reports required by the Uniform Grant Guidance have been included in this report. The content of the independent auditors' reports is consistent with the requirements in the Uniform Grant Guidance.

## 2025 GRANT ACTIVITIES

The City of Milwaukee expended $172.7 million of grant and aid dollars in 2025, a decrease of approximately $155 million or 47% compared to the previous year. Federal assistance reported a combined decrease of $150 million or 51%. This reflects significant decreases in various program areas including $116.5 million in Treasury Department COVID-19 State and Local Fiscal Recovery Relief Fund (SLFRF), $70.6 million in Justice Department programs, and $3 million from the Department of Housing and Urban Development, offset by an increase of $23.7 million in Department of Transportation grants and $17 million from Environmental Protection Agency Safe Drinking Water Revolving Fund. In aggregate, State and Other assistance decreased by approximately $5.4 million or 17% from the previous year.

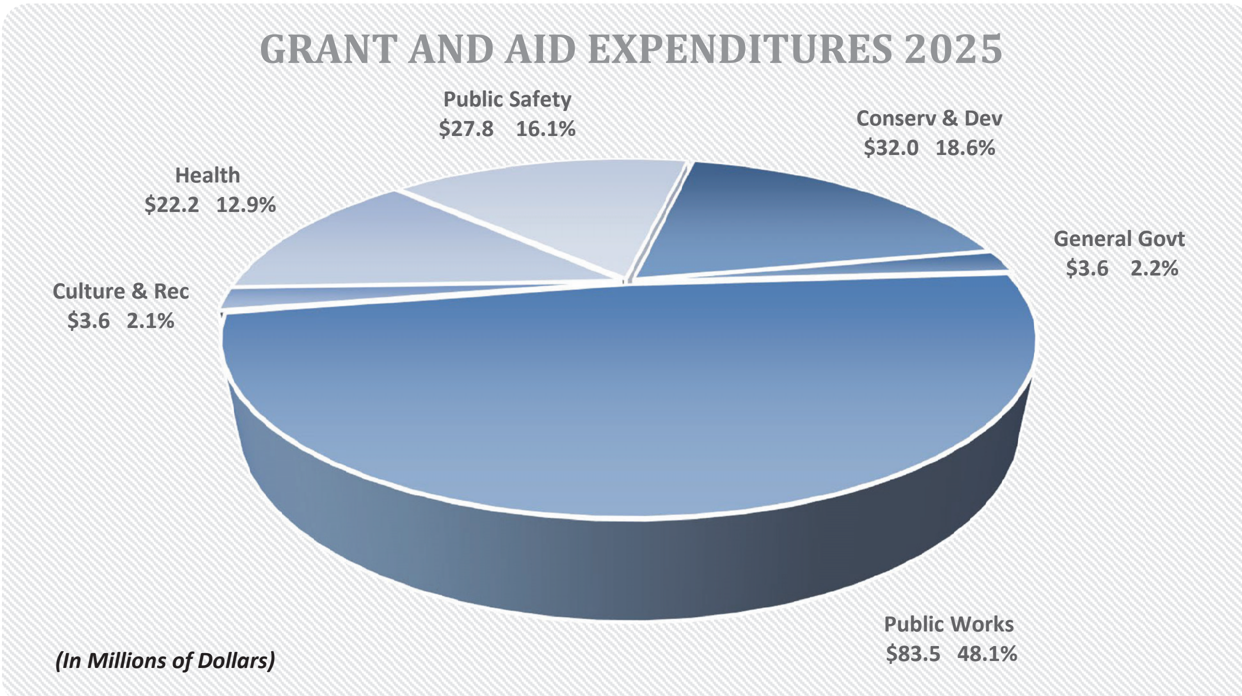



The chart above presents the City's grant and aid expenditure by source over the past 10 years. The chart reflects moderate levels of grants activities from 2016 through 2019, a dramatic increase in 2020, a reduction in 2021, increases each year from 2022 through 2024, and a decrease in grant activities in 2025 due to the amount of SLFRF funds remaining and the 2024 Republican National Convention funding having been completed.

## GRANT EXPENDITURES

## 2016-2025

| 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 |
|---|---|---|---|---|---|---|---|---|---|
| $63.1 | $78.4 | $73.3 | $65.4 | $197.0 | $163.0 | $210.7 | $241.9 | $327.9 | $172.7 |




The graph above indicates the areas in which the City expended 2025 grant funds. The largest category is that of Public Works which received a substantial amount of Safe Drinking Water and Highway Planning and Construction funding, followed by Conservation & Development which received SLFRF funding for the Strong Homes program and Northridge Mall demolition. Expenditures in these categories primarily related to mitigation efforts and improvement of the City's infrastructure.

## ACKNOWLEDGEMENT

The timely preparation of this report could not have been achieved without the professionalism and dedication demonstrated by each member of the Grant Accounting Division of the Comptroller's Office, the cooperation and involvement of the accounting and grants program staff of the City departments and the able assistance of our independent auditors, Baker Tilly US, LLP. I extend my appreciation to you and members of your respective staff for your support and commitment in planning and conducting the fiscal affairs of the City.

Sincerely,

Bill Christianson

Bill Christianson
Comptroller

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**Report on Internal Control**
**Over Financial Reporting and on Compliance**
**and Other Matters Based on an Audit of**
**Financial Statements Performed in Accordance**
**With *Government Auditing Standards***

Independent Auditors' Report

To the Honorable Members of the
Common Council of the City of Milwaukee

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*), the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Milwaukee (the City), as of and for the year ended December 31, 2025, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated July 28, 2026.

**Report on Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the City's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

**Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the City's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

**Purpose of This Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Baker Tilly US, LLP

Milwaukee, Wisconsin
July 28, 2026

# Report on Compliance
# for Each Major Federal and Major State Program;
# Report on Internal Control Over Compliance; and
# Report on the Schedule of Expenditures of Federal, State, and Other Awards
# and the DHS Cost Reimbursement Award Schedule
# Required by the Uniform Guidance and the *State Single Audit Guidelines*

Independent Auditors' Report

To the Honorable Members of the
Common Council of the City of Milwaukee

**Report on Compliance for Each Major Federal and Major State Program**

***Opinion on Each Major Federal and Major State Program***

We have audited the City of Milwaukee's (the City) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* and the *State Single Audit Guidelines* (the *Guidelines*) that could have a direct and material effect on each of the City's major federal and major state programs for the year ended December 31, 2025. The City's major federal and major state programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, the City complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal and major state programs for the year ended December 31, 2025.

***Basis for Opinion on Each Major Federal and Major State Program***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance); and the *Guidelines*. Our responsibilities under those standards, the Uniform Guidance, and the *Guidelines* are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal and major state program. Our audit does not provide a legal determination of the City's compliance with the compliance requirements referred to above.

***Other Matter - Federal Expenditures Not Included in the Compliance Audit***

The City's basic financial statements include the operations of the Redevelopment Authority of the City of Milwaukee (RACM) and the Neighborhood Improvement Development Corporation (NIDC), which are not included in the City's schedule of expenditures of federal awards during the year ended December 31, 2025. Our compliance audit, described in the "Opinion on Each Major Federal and Major State Program" section above, does not include the operations of RACM or NIDC because RACM had a separate audit performed in accordance with the Uniform Guidance and NIDC did not require an audit in accordance with the Uniform Guidance or the *Guidelines*.

***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the City's federal and state programs.

***Auditors' Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the City's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, the Uniform Guidance, and the *Guidelines* will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the City's compliance with the requirements of each major federal and major state program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, the Uniform Guidance, and the *Guidelines*, we:

- exercise professional judgment and maintain professional skepticism throughout the audit.

- identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the City's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.

- obtain an understanding of the City's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance and the *Guidelines*, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

***Other Matters***

The results of our auditing procedures disclosed an instance of noncompliance, which is required to be reported in accordance with the Uniform Guidance and the *Guidelines* and which is described in the accompanying schedule of findings and questioned costs as item 2025-001. Our opinion on each major federal and major state program is not modified with respect to this matter.

*Government Auditing Standards* requires the auditor to perform limited procedures on the City's response to the noncompliance finding identified in our compliance audit described in the accompanying schedule of findings and questioned costs. The City's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

**Report on Internal Control Over Compliance**

Our consideration of internal control over compliance was for the limited purpose described in the Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, as discussed below, we did identify a deficiency in internal control over compliance that we consider to be a significant deficiency.

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal or state program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal or state program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal or state program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2025-001, to be a significant deficiency.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

*Government Auditing Standards* requires the auditor to perform limited procedures on the City's response to the internal control over compliance finding identified in our compliance audit described in the accompanying schedule of findings and questioned costs. The City's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance and the *Guidelines*. Accordingly, this report is not suitable for any other purpose.

**Report on Schedule of Expenditures of Federal, State, and Other Awards and the DHS Cost Reimbursement Award Schedule Required by the Uniform Guidance and the *Guidelines***

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City as of and for the year ended December 31, 2025, and the related notes to the financial statements, which collectively comprise the City's financial statements. We issued our report thereon dated July 28, 2026, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal, state, and other awards and the DHS cost reimbursement award schedule are presented for purposes of additional analysis as required by the Uniform Guidance and the *Guidelines* and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal, state, and other awards and the DHS cost reimbursement award schedule are fairly stated in all material respects in relation to the basic financial statements as a whole.

**Additional Information**

Management is responsible for the accompanying Transmittal Letter (the additional information), which is presented for purposes of additional analysis and is not a required part of the single audit report. Our in-relation-to opinion on the schedule of expenditures of federal, state, and other awards and the DHS Cost Reimbursement Award Schedule does not cover the additional information, and we do not express an opinion or any form of assurance thereon.

Baker Tilly US, LLP

Milwaukee, Wisconsin
July 28, 2026

**CITY OF MILWAUKEE**

Schedule of Expenditures of Federal, State, and Other Awards

For the Year Ended December 31, 2025

| Grantor Agencies | Assistance Listing (ALN) or State Appropriation Number | Contract | Grant Award Amount | Grantor Expenditures | Passed Through to Subrecipients |
|---|---|---|---|---|---|
| **Federal Awards:** | | | | | |
| U.S. Department of Agriculture: | | | | | |
| Passed through Wisconsin Department of Health Services-Division of Public Health: | | | | | |
| Special Supplemental Nutrition Program for Women, Infants, and Children: | | | | | |
| 2025 Women, Infants, and Children | 10.557 | 154710-060 | $ 1,996,545 | $ 1,696,046 | $ - |
| 2025 Women, Infants, and Children - Outreach | 10.557 | 154760-060 | 125,190 | 124,078 | - |
| Subtotal ALN 10.557 | | | | 1,820,124 | - |
| Passed through Wisconsin Department of Health Services-Division of Public Health: | | | | | |
| SNAP Cluster: | | | | | |
| State Administrative Matching Grants for the Supplemental Nutrition Assistance Program: | | | | | |
| Women, Infants, and Children - SNAP Education | 10.561 | 242WI126Q3903 | 25,139 | 12,531 | - |
| Subtotal SNAP Cluster | | | | 12,531 | - |
| Direct Programs: | | | | | |
| Inflation Reduction Act (IRA) Urban & Community Forestry Program: | | | | | |
| IRA: Growing Milwaukee Tree Canopy and Community Resilience | 10.727 | 24-DG-11094200-070 | 12,000,000 | 975,214 | 474,662 |
| Direct Programs: | | | | | |
| Urban Agriculture and Innovative Production: | | | | | |
| FEED MKE Pilot Project | 10.935 | 2024-70510-41979 | 400,000 | 218,718 | - |
| Total U.S. Department of Agriculture | | | | 3,026,587 | 474,662 |
| U.S. Department of Housing and Urban Development: | | | | | |
| Direct Programs: | | | | | |
| CDBG – Entitlement/Special Purpose Grants Cluster: | | | | | |
| Community Development Block Grant/Entitlement Grants: | | | | | |
| Community Development Block Grant 2025 | 14.218 | B-25-MC-55-0006 | 15,266,737 | 12,388,559 | 6,207,595 |
| Community Development Block Grant 2024 | 14.218 | B-24-MC-55-0006 | 15,584,216 | 467,387 | 402,826 |
| Community Development Block Grant 2023 | 14.218 | B-23-MC-55-0006 | 15,931,961 | 837,371 | 733,776 |
| Community Development Block Grant 2022 | 14.218 | B-22-MC-55-0006 | 16,161,496 | 113,766 | 113,766 |
| Community Development Block Grant 2021 | 14.218 | B-21-MC-55-0006 | 16,608,219 | 160,651 | 157,328 |
| Community Development Block Grant 2019 | 14.218 | B-19-MC-55-0006 | 15,793,966 | 374,201 | 374,201 |
| Community Development Block Grant 2018 | 14.218 | B-18-MC-55-0006 | 15,835,003 | 283,703 | 283,703 |
| COVID-19 - Community Development Block Grant | 14.218 | B-20-MW-55-0006 | 12,939,382 | 621,097 | 211,416 |
| Prior Years' Loans with Continuing Requirements: | | | | | |
| Community Development Block Grant | 14.218 | B-14-MC-55-0006 | N/A | 3,487,942 | - |
| Neighborhood Stabilization Program 1 | 14.218 | B-08-MN-55-0006 | N/A | 740,000 | - |
| Subtotal CDBG – Entitlement/Special Purpose Grants Cluster | | | | 19,474,677 | 8,484,611 |

| Grantor Agencies | Assistance Listing (ALN) or State Appropriation Number | Contract | Grant Award Amount | Grantor Expenditures | Passed Through to Subrecipients |
|---|---|---|---|---|---|
| Passed through Wisconsin Department of Administration: | | | | | |
| Community Development Block Grants/State's Program: | | | | | |
| Prior Years' Loans with Continuing Requirements: | | | | | |
| Neighborhood Stabilization Program 1-Loans | 14.228 | NSP09-17 | N/A | $ 259,000 | $ - |
| Neighborhood Stabilization Program 3-Loans | 14.228 | NSP11-01 | N/A | 150,000 | - |
| Subtotal ALN 14.228 | | | | 409,000 | - |
| Direct Programs: | | | | | |
| Emergency Solutions Grant Program: | | | | | |
| 2025 Emergency Solutions Grant | 14.231 | E-25-MC-55-0006 | 1,369,661 | 1,280,683 | 1,214,790 |
| 2024 Emergency Solutions Grant | 14.231 | E-24-MC-55-0006 | 1,400,000 | 16,462 | 16,462 |
| 2023 Emergency Solutions Grant | 14.231 | E-23-MC-55-0006 | 1,420,425 | 296,026 | 296,026 |
| 2022 Emergency Solutions Grant | 14.231 | E-22-MC-55-0006 | 1,396,094 | 51,975 | 51,975 |
| Subtotal ALN 14.231 | | | | 1,645,146 | 1,579,253 |
| Direct Programs: | | | | | |
| Home Investment Partnerships Program: | | | | | |
| 2025 Home Grant | 14.239 | M-25-MC-55-0204 | 5,093,294 | 801,853 | 400,683 |
| 2025 Home Grant-Loans | 14.239 | M-25-MC-55-0204 | N/A | - | - |
| 2024 Home Grant | 14.239 | M-24-MC-55-0204 | 5,175,113 | 936,492 | 855,672 |
| 2024 Home Grant-Loans | 14.239 | M-24-MC-55-0204 | N/A | 980,897 | 421,162 |
| 2023 Home Grant | 14.239 | M-23-MC-55-0204 | 6,329,271 | 1,573,675 | 1,449,864 |
| 2023 Home Grant-Loans | 14.239 | M-23-MC-55-0204 | N/A | 108,714 | 101,187 |
| 2022 Home Grant | 14.239 | M-22-MC-55-0204 | 6,505,273 | 931,715 | 931,715 |
| 2022 Home Grant-Loans | 14.239 | M-22-MC-55-0204 | N/A | 52,909 | 52,909 |
| 2021 Home Grant | 14.239 | M-21-MC-55-0204 | 5,660,461 | 201,181 | 200,413 |
| 2021 Home Grant-Loans | 14.239 | M-21-MC-55-0204 | N/A | 13,819 | 13,405 |
| 2020 Home Grant | 14.239 | M-20-MC-55-0204 | 6,349,230 | 208,605 | 201,739 |
| 2020 Home Grant-Loans | 14.239 | M-20-MC-55-0204 | N/A | 53,540 | 53,540 |
| 2019 Home Grant | 14.239 | M-19-MC-55-0204 | 6,565,681 | 337,730 | 337,730 |
| 2019 Home Grant-Loans | 14.239 | M-19-MC-55-0204 | N/A | 37,706 | 37,706 |
| 2024 PRO Housing Grant | 14.239 | B-23-PH-55-0002 | 2,100,000 | 116,555 | - |
| 2021-2030 Home ARPA Grant | 14.239 | M21-MP-55-0204 | 20,309,464 | 66,025 | - |
| Prior Years' Loans with Continuing Requirements: | | | | | |
| Home Grants-2014 and Prior-Loans | 14.239 | M-14-MC-55-0204 | N/A | 9,389,597 | - |
| Subtotal ALN 14.239 | | | | 15,811,013 | 5,057,725 |
| Direct Programs: | | | | | |
| Housing Opportunities for Persons with AIDS: | | | | | |
| 2025 HOPWA Grant | 14.241 | WIH25F001 | 1,463,367 | 31,023 | - |
| 2024 HOPWA Grant | 14.241 | WIH24F001 | 1,400,000 | 892 | - |
| 2021 HOPWA Grant | 14.241 | WIH21F001 | 1,098,623 | 752,423 | 752,423 |
| Subtotal ALN 14.241 | | | | 784,338 | 752,423 |

# CITY OF MILWAUKEE

Schedule of Expenditures of Federal, State, and Other Awards

For the Year Ended December 31, 2025

| Grantor Agencies | Assistance Listing (ALN) or State Appropriation Number | Contract | Grant Award Amount | Grantor Expenditures | Passed Through to Subrecipients |
|---|---|---|---|---|---|
| Direct Programs: | | | | | |
| Neighborhood Stabilization Program (NSP): | | | | | |
| Prior Years' Loans with Continuing Requirements: | | | | | |
| Neighborhood Stabilization Program 2-Loans | 14.256 | B-09-LN-WI-0036 | N/A | $ 1,204,675 | $ - |
| Subtotal ALN 14.256 | | | | 1,204,675 | - |
| Direct Programs: | | | | | |
| Continuum of Care Program: | | | | | |
| 2025 Continuum of Care-Planning | 14.267 | WI0291L5I012300 | 939,649 | 565,251 | - |
| 2024 Continuum of Care-Planning | 14.267 | WI0275L5I012200 | 456,690 | 1,904 | - |
| Subtotal ALN 14.267 | | | | 567,155 | - |
| Direct Programs: | | | | | |
| Youth Homelessness Demonstration Program: | | | | | |
| Continuum of Care-Youth Homelessness Demonstration | 14.276 | WI0285Y5I012200 | 90,644 | 47,991 | - |
| Direct Programs: | | | | | |
| Lead-Based Paint Hazard Control in Privately-Owned Housing: | | | | | |
| Lead Hazard Reduction Demonstration | 14.900 | WILHD0513-23 | 5,700,000 | 1,323,472 | - |
| Direct Programs: | | | | | |
| Healthy Homes Production Grant Program | | | | | |
| HUD Healthy Homes Production Grant | 14.913 | WIHHP0199-24 | 2,000,000 | 33,800 | 1,186 |
| Total U.S. Department of Housing and Urban Development | | | | 41,301,267 | 15,875,198 |
| U.S. Department of Interior: | | | | | |
| Passed through Wisconsin Historic Society | | | | | |
| Historic Preservation Fund Grants-in-Aid | | | | | |
| CCCC-HPC-Historic Places Study | 15.904 | WI-24-10015 | 16,500 | 14,947 | - |
| Total U.S Department of Interior | | | | 14,947 | - |
| U.S. Department of Justice: | | | | | |
| Passed through Wisconsin Department of Justice: | | | | | |
| Missing Children’s Assistance: | | | | | |
| 2024-2025 Wisconsin Internet Crimes | 16.543 | Not Available | 80,000 | 25,179 | - |
| Passed through Wisconsin Department of Justice: | | | | | |
| Violence Against Women Formula Grants | | | | | |
| 2025 VAWA Stop Training | 16.588 | 2020-WF-0026-STOP | 2,731 | 2,731 | - |

# CITY OF MILWAUKEE

Schedule of Expenditures of Federal, State, and Other Awards

For the Year Ended December 31, 2025

| Grantor Agencies | Assistance Listing (ALN) or State Appropriation Number | Contract | Grant Award Amount | Grantor Expenditures | Passed Through to Subrecipients |
|---|---|---|---|---|---|
| Direct Programs: | | | | | |
| Public Safety Partnership and Community Policing Grants: | | | | | |
| 2022-2027 COPS Hiring Program | 16.710 | 15JCOPS-22-GG-03405-UHPX | $ 15,740,904 | $ 5,347,659 | $ - |
| 2020-2025 COPS Hiring Program | 16.710 | 2020ULWX0009 | 9,712,096 | 112,940 | - |
| COPS Technology and Equipment | 16.710 | 15JCOPS-24-GG-02333-TECP | 963,000 | 963,000 | - |
| Passed through Wisconsin Department of Justice: | | | | | |
| 2025 Anti-Meth Task Force | 16.710 | Not Available | 15,000 | 7,511 | - |
| 2025 Anti-Heroin Task Force | 16.710 | Not Available | 150,000 | 130,478 | - |
| Subtotal ALN 16.710 | | | | 6,561,588 | - |
| Direct Programs: | | | | | |
| Edward Byrne Memorial Justice Assistance Grant Program: | | | | | |
| 2022-2025 Advanced CIT Training Program | 16.738 | 15PBJA-22-GG-03587-NTCP | 250,000 | 3,479 | - |
| 2023-2027 JAG - Edward Byrne Memorial | 16.738 | 15PBJA-24-GG-05362-JAGX | 878,671 | 514,978 | 253,429 |
| 2023-2026 JAG - Edward Byrne Memorial | 16.738 | 15PBJA-23-GG-03930-JAGX | 1,048,793 | 183,987 | 81,770 |
| 2021-2025 JAG - Edward Byrne Memorial | 16.738 | 15PBJA-22-GG-02100-JAGX | 955,716 | 70,224 | 23,257 |
| 2024-2025 NIBIN Enhanced Capacity Initiative | 16.738 | 2020-DJ-06-18931 | 124,840 | 124,840 | - |
| Passed through Milwaukee County: | | | | | |
| 2025 Milwaukee Metro Drug Enforcement | 16.738 | 2023-DJ-01-19433 | 180,264 | 168,221 | - |
| Passed through Wisconsin Department of Justice: | | | | | |
| 2024-2025 JAG - Youth Interview Area | 16.738 | 2021-DJ-06-19403 | 47,197 | 47,197 | - |
| Subtotal ALN 16.738 | | | | 1,112,926 | 358,456 |
| Passed through the Medical College of Wisconsin: | | | | | |
| Byrne Criminal Justice Innovation Program: | | | | | |
| 2021-2025 BCJI-VR-PHAST | 16.817 | O-BJA-2021-94001 | 218,562 | 2,493 | - |
| Direct Programs: | | | | | |
| Comprehensive Opioid Abuse Site-Based Program: | | | | | |
| Milwaukee Rapid Testing COSSAP | 16.838 | 15PBJA-22-GG-04454-COAP | 1,598,719 | 800,162 | 787,955 |
| Federal Bureau of Investigation: | | | | | |
| Direct Programs: | | | | | |
| Equitable Sharing Program: | | | | | |
| 2025 Federal Asset Forfeiture | 16.922 | Not Available | | 843,290 | - |
| Total U.S. Department of Justice | | | | 9,348,369 | 1,146,411 |
| U.S. Department of Transportation: | | | | | |
| Passed through Wisconsin Department of Transportation: | | | | | |
| Highway Planning and Construction: | | | | | |
| Federal Aid Highway Program | 20.205 | Various | 256,524,885 | 14,954,442 | - |
| Vehicle Recharging Options of Milwaukee (VROOM!) | 20.205 | 693JJ32540015 | 14,965,533 | 524,735 | - |
| CMAQ: Big Lake Towboat | 20.205 | 1693-06-09 | 616,475 | 255,106 | - |
| HAP Mooring Basin Dockwall Go Bonding | 20.205 | 0495-22-04 | 1,175,000 | 884,611 | - |
| Subtotal ALN 20.205 | | | | 16,618,894 | - |

See accompanying independent auditors’ report and notes to schedule.



(Continued)

| Grantor Agencies | Assistance Listing (ALN) or State Appropriation Number | Contract | Grant Award Amount | Grantor Expenditures | Passed Through to Subrecipients |
|---|---|---|---|---|---|
| Federal Transit and Administration Division: | | | | | |
| Direct Programs: | | | | | |
| Federal Transit Cluster: | | | | | |
| Federal Transit - Formula Grants: | | | | | |
| FTA Streetcar Operating Grant | 20.507 | WI-2022-046-00 | $ 6,832,955 | $ 2,572,201 | $ - |
| Interstate Cost Estimate Substitute - Milwaukee Connector | 20.507 | WI-95-X033-01 | 52,692,803 | 679,320 | - |
| Streetcar CMAQ L-Line | 20.507 | WI-2024-016-00 | 1,455,675 | 639,652 | - |
| Subtotal Federal Transit Cluster | | | | 3,891,173 | - |
| Passed through Wisconsin Department of Transportation: | | | | | |
| Highway Safety Cluster: | | | | | |
| State and Community Highway Safety: | | | | | |
| 2024-2025 Speed Enforcement | 20.600 | 3950985-40-02 | 79,920 | 68,617 | - |
| 2025-2026 Seat Belt Enforcement | 20.600 | 3950986-20-11 | 68,006 | 306 | - |
| 2024-2025 Seat Belt Enforcement | 20.600 | 3950985-20-13 | 48,960 | 41,560 | - |
| 2025 Pedestrian Enforcement | 20.600 | 3950985-80-14 | 24,840 | 8,764 | - |
| Subtotal ALN 20.600 | | | | 119,247 | - |
| Passed through Wisconsin Department of Transportation: | | | | | |
| National Priority Safety Programs: | | | | | |
| 2025-2026 Impaired Driving | 20.616 | 3950986-31-18 | 78,008 | 581 | - |
| 2024-2025 Impaired Driving | 20.616 | 3950985-31-11 | 93,960 | 50,781 | - |
| 2025 Fall Drug Recognition Expert Field Training | 20.616 | 3950984-31-06 | 26,136 | 22,646 | - |
| 2025 Spring Drug Recognition Expert Field Training | 20.616 | 3950985-31-05 | 26,136 | 20,355 | - |
| Subtotal ALN 20.616 | | | | 94,363 | - |
| Subtotal Highway Safety Cluster | | | | 213,610 | - |
| Direct Programs: | | | | | |
| Port Infrastructure Development Program: | | | | | |
| Maritime MARAD Agreement for Port Infrastructure | 20.823 | 693JF72444075 | 9,276,352 | 7,993,758 | 7,993,758 |
| Direct Programs: | | | | | |
| Safe Streets and Roads for All: | | | | | |
| Connecting North to South: A Complete 6th Street | 20.939 | 693JJ32540502 | 36,560,000 | 1,135,507 | - |
| Accessible Intersections for All | 20.939 | 693JJ32440148 | 4,400,000 | 509,839 | - |
| Safe, Welcoming, and Enjoyable Streets to Grow Milwaukee | 20.939 | 693JJ32540031 | 5,000,000 | 149,108 | - |
| Subtotal ALN 20.939 | | | | 1,794,454 | - |
| Total U.S. Department of Transportation | | | | 30,511,889 | 7,993,758 |

**CITY OF MILWAUKEE**

Schedule of Expenditures of Federal, State, and Other Awards

For the Year Ended December 31, 2025

| Grantor Agencies | Assistance Listing (ALN) or State Appropriation Number | Contract | Grant Award Amount | Grantor Expenditures | Passed Through to Subrecipients |
|---|---|---|---|---|---|
| U.S. Department of the Treasury: | | | | | |
| Direct Programs: | | | | | |
| COVID-19 Emergency Rental Assistance Program (ERAP): | | | | | |
| Emergency Rental Assistance Program #2 | 21.023 | 1505-0266 | $ 35,126,156 | $ 6,721,649 | $ 6,721,649 |
| Direct Programs: | | | | | |
| COVID-19 Coronavirus State and Local Recovery Funds (SLFRF): | | | | | |
| COVID-19 - 2021-2026 American Rescue Plan Act Grant | 21.027 | Not Available | 394,226,649 | 21,376,022 | 3,900,734 |
| Passed through Wisconsin Department of Administration: | | | | | |
| 2021 Tourism Capital Grant | 21.027 | ARPA-TC-036 | 3,500,000 | 2,188,641 | - |
| Passed through Milwaukee County: | | | | | |
| OECI-Mighty Small Moments | 21.027 | 40-23943-100 | 100,000 | 1,336 | - |
| Subtotal ALN 21.027 | | | | 23,565,999 | 3,900,734 |
| Total U.S. Department of the Treasury | | | | 30,287,648 | 10,622,383 |
| National Endowment for the Arts: | | | | | |
| Direct Programs: | | | | | |
| Promotion of the Arts - Grants to Organizations and Individuals: | | | | | |
| 2025 WI Arts Board Regranting | 45.024 | FY25-2825 | 28,500 | 28,500 | - |
| Total National Endowment for the Arts | | | | 28,500 | - |
| U.S. Environmental Protection Agency: | | | | | |
| Direct Programs: | | | | | |
| Climate Pollution Reduction Grants: | | | | | |
| 2023-2027 Milwaukee Metropolitan Climate Action Plan | 66.046 | 5D-00E03471-0 | 200,000 | 43,465 | - |
| Direct Programs: | | | | | |
| Environmental Justice Government-to-Government (EJG2G) Program: | | | | | |
| 2024-2027 Healthy Homes and ECO Neighborhoods | 66.312 | 00E03634-0-5C | 1,000,000 | 89,149 | 56,549 |
| Passed through Wisconsin Department of Health Services-Division of Public Health: | | | | | |
| Lead Testing in School & Child Care Program Drinking Water (SDWA 1464(D)) (A): (SDWA 1464(d)): | | | | | |
| 2024 WI Lead in Water Testing WIIN | 66.444 | 00E02760 | 55,000 | 27,294 | - |
| Passed through Wisconsin Department of Administration: | | | | | |
| Capitalization Grants for Drinking Water State Revolving Funds: | | | | | |
| 2025 Environmental Improvement Fund | 66.468 | 4428-32 | 1,907,395 | 1,907,395 | - |
| 2025 Environmental Improvement Fund | 66.468 | 4851-43 | 6,481,716 | 6,481,716 | - |
| 2025 Environmental Improvement Fund | 66.468 | 4851-45 | 7,927,492 | 7,927,492 | - |
| 2025 Environmental Improvement Fund | 66.468 | 4851-46 | 5,701,851 | 5,701,851 | - |
| 2025 Environmental Improvement Fund | 66.468 | 4851-47 | 13,454,206 | 13,454,206 | - |
| Subtotal ALN 66.468 | | | | 35,472,660 | - |

See accompanying independent auditors’ report and notes to schedule.



(Continued)

| Grantor Agencies | Assistance Listing (ALN) or State Appropriation Number | Contract | Grant Award Amount | Grantor Expenditures | Passed Through to Subrecipients |
|---|---|---|---|---|---|
| Passed through Wisconsin Department of Natural Resources | | | | | |
| Beach Monitoring and Notification Program Implementation Grant: | | | | | |
| 2025 Beach Monitoring Grant | 66.472 | WIDNR25 | $ 26,900 | $ 25,611 | $ - |
| Direct Programs: | | | | | |
| Total U.S. Environmental Protection Agency | | | | 35,658,179 | 56,549 |
| U.S. Department of Energy: | | | | | |
| Passed through Wisconsin Office of Energy Innovation: | | | | | |
| State Energy Program (SEP): | | | | | |
| 2022-2024 Energy Innovation Grant Program | 81.041 | EIGP-2021-27 | 443,642 | 33,882 | - |
| Passed through Wisconsin Energy Conservation Corporation: | | | | | |
| Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training and Technical Analysis/Assistance: | | | | | |
| Benchmarking & Building Performance Policy Development and Implementation | 81.117 | DE-SE0001537 | 9,000,000 | 115,342 | - |
| Passed through Wisconsin Office of Energy Innovation: | | | | | |
| Energy Efficiency and Conservation Block Grant Program (EECBG): | | | | | |
| Energy Efficiency and Conservation Block Grant Program | 81.128 | DE-SE0000441 | 522,370 | 100,738 | - |
| Total U.S. Department of Energy | | | | 249,962 | - |
| U.S. Department of Education: | | | | | |
| Direct Programs: | | | | | |
| Innovative Approaches to Literacy; Promise Neighborhoods; Full-Service Community Schools; and Congressionally Directed Spending for Elementary and Secondary Education Community Projects: | | | | | |
| 2023-2024 Milwaukee Public Library: Ready to Read | 84.215 | S215K230288 | 241,250 | 47,710 | - |
| Total U.S. Department of Education | | | | 47,710 | - |
| U.S. Department of Health and Human Services: | | | | | |
| U.S. Centers for Disease Control and Prevention: | | | | | |
| Passed through the Board of Regents of the University of Wisconsin System: | | | | | |
| Impact of Immune Failure on SARS-Cov-2: | | | | | |
| 2022-2024 CDC Phylodynamics | 93.000 | 0000002676 | 1,186,610 | 240,251 | - |

# CITY OF MILWAUKEE

Schedule of Expenditures of Federal, State, and Other Awards

For the Year Ended December 31, 2025

| Grantor Agencies | Assistance Listing (ALN) or State Appropriation Number | Contract | Grant Award Amount | Grantor Expenditures | Passed Through to Subrecipients |
|---|---|---|---|---|---|
| Passed through Wisconsin Department of Health Services-Division of Public Health: | | | | | |
| Public Health Emergency Preparedness: | | | | | |
| 2025-2026 Public Health Emergency Preparedness | 93.069 | 155015-60 | $ 348,008 | $ 83,816 | $ - |
| 2025-2026 Public Health Emergency Preparedness | 93.069 | 155015-60 | 195,000 | 63,579 | - |
| 2024-2025 Public Health Emergency Preparedness | 93.069 | 155015-60 | 348,009 | 163,347 | - |
| 2024-2025 Public Health Emergency Preparedness | 93.069 | 155015-60 | 195,000 | 57,618 | - |
| 2024 Bioterrorism Preparedness | 93.069 | 155050-60 | 79,655 | 41,119 | - |
| 2024 Bioterrorism Preparedness | 93.069 | 155050-60 | 78,138 | 36,326 | - |
| 2025-2026 Bioterrorism Focus CRI | 93.069 | 155190-60 | 248,637 | 89,323 | - |
| 2024 Bioterrorism Focus CRI | 93.069 | 155190-60 | 248,637 | 79,695 | - |
| 2024 Bioterrorism Citi Readiness | 93.069 | 155191-60 | 106,636 | 2,977 | - |
| Subtotal ALN 93.069 | | | | 617,800 | - |
| Passed through Wisconsin Department of Health Services-Division of Public Health: | | | | | |
| Environmental Public Health and Emergency Response: | | | | | |
| Taking Action with Data | 93.070 | 155078-60 | 9,950 | 1,559 | - |
| Passed through Michigan Public Health Institute: | | | | | |
| Special Projects of Regional and National Significance: | | | | | |
| 2024-2025 National Center for Fatality | 93.110 | 24-QA-100071-11E-504201 | 21,400 | 2,767 | - |
| Passed through Wisconsin Department of Health Services-Division of Public Health: | | | | | |
| 2025-2026 Maternal Health Innovation | 93.110 | 152021-60 | 105,000 | 17,025 | - |
| 2024-2025 Maternal Health Innovation | 93.110 | 152021-60 | 105,025 | 105,025 | - |
| Subtotal ALN 93.110 | | | | 124,817 | - |
| Direct Programs: | | | | | |
| Substance Abuse and Mental Health Services_Projects of Regional and National Significance: | | | | | |
| 2025 Office of Wellness and Safety - Recast Milwaukee Project | 93.243 | 5H79SM084935-05 | 680,646 | 173,746 | - |
| 2024 Office of Wellness and Safety - Recast Milwaukee Project | 93.243 | 5H79SM084935-04 | 1,250,000 | 1,103,006 | - |
| Subtotal ALN 93.243 | | | | 1,276,752 | - |
| Passed through Wisconsin Department of Health Services-Division of Public Health: | | | | | |
| Immunization Cooperative Agreements: | | | | | |
| 2025 Consolidated Immunization Action | 93.268 | 155020-60 | 259,610 | 123,913 | - |
| 2025 Immunization Action Plan | 93.268 | 155022-60 | 256,914 | 97,514 | - |
| 2021-2025 COVID-19 Immunizations | 93.268 | 155809-60 | 997,500 | 47,053 | - |
| Subtotal ALN 93.268 | | | | 268,480 | - |

# CITY OF MILWAUKEE

Schedule of Expenditures of Federal, State, and Other Awards

For the Year Ended December 31, 2025

| Grantor Agencies | Assistance Listing (ALN) or State Appropriation Number | Contract | Grant Award Amount | Grantor Expenditures | Passed Through to Subrecipients |
|---|---|---|---|---|---|
| Passed through Wisconsin Department of Health Services-Division of Public Health: | | | | | |
| Epidemiology and Laboratory Capacity for Infectious Diseases (ELC): | | | | | |
| ELC Enhanced Detection | 93.323 | NU50CK000534 | $ 1,598,008 | $ 411,883 | $ - |
| 2025-2026 Lab Epidemiology and Lab Capacity-CARGOS | 93.323 | 155715-60 | 213,669 | 85,052 | - |
| 2024-2025 Lab Epidemiology and Lab Capacity-CARGOS | 93.323 | 155715-60 | 197,254 | 94,659 | - |
| 2024-2025 Lab Epidemiology and Lab Capacity-SHARP | 93.323 | NU50CK000534 | 189,009 | 41,042 | - |
| 2024-2025 AMD Sequencing | 93.323 | NU50CK000534 | 806,395 | 224,510 | - |
| 2024-2027 ELC:Project Expansion | 93.323 | NU50CK000534 | 1,326,839 | 572,979 | - |
| Subtotal ALN 93.323 | | | | 1,430,125 | - |
| Passed through Wisconsin Department of Health Services-Division of Public Health: | | | | | |
| Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response: | | | | | |
| MPOX Crisis Response | 93.354 | 155197-60 | 66,396 | 12,960 | - |
| Public Health Workforce | 93.354 | 155812-360 | 619,900 | 5,500 | - |
| Subtotal ALN 93.354 | | | | 18,460 | - |
| Direct Programs: | | | | | |
| Activities to Support State, Tribal, Local and Territorial (STLT) Health Department Response to Public Health or Healthcare Crises: | | | | | |
| CDC Health Disparities | 93.391 | NH75OT000074 | 6,639,489 | 852,737 | - |
| U.S. Centers for Disease Control and Prevention: | | | | | |
| Passed through Wisconsin Department of Health Services-Division of Public Health: | | | | | |
| Medicaid Cluster: | | | | | |
| Grants to States for Medicaid: | | | | | |
| 2025 Medical Assistance Outreach-Forward Health | 93.778 | 445461-60 | 402,052 | 330,635 | - |
| Subtotal Medicaid Cluster | | | | 330,635 | - |
| Passed through Wisconsin Department of Children and Families: | | | | | |
| Maternal, Infant, and Early Childhood Home Visiting Grant: | | | | | |
| 2025 Comprehensive Home Visiting Family Foundation | 93.870 | 437003-G16-0000701-R09-05 | 1,534,205 | 319,811 | - |
| 2024 Comprehensive Home Visiting Family Foundation | 93.870 | 437003-G16-0000701-R08-05 | 1,534,205 | 1,180,918 | - |
| Subtotal ALN 93.870 | | | | 1,500,729 | - |
| Passed through Wisconsin Department of Health Services-Division of Public Health: | | | | | |
| HIV Care Formula Grants: | | | | | |
| 2025 HIV Partner Services | 93.917 | 155957-60 | 51,244 | 44,395 | - |

**CITY OF MILWAUKEE**

Schedule of Expenditures of Federal, State, and Other Awards

For the Year Ended December 31, 2025

| Grantor Agencies | Assistance Listing (ALN) or State Appropriation Number | Contract | Grant Award Amount | Grantor Expenditures | Passed Through to Subrecipients |
|---|---|---|---|---|---|
| Direct Programs: | | | | | |
| CDC's Collaboration with Academia to Strengthen Public Health: | | | | | |
| 2022 CDC PH Infrastructure A1 | 93.967 | NE11OE000092 | $ 7,686,593 | $ 1,350,238 | $ 64,233 |
| 2022 CDC PH Infrastructure A2 | 93.967 | NE11OE000092 | 2,905,992 | 806,869 | - |
| Subtotal ALN 93.967 | | | | 2,157,107 | 64,233 |
| Passed through Wisconsin Department of Health Services-Division of Public Health: | | | | | |
| Preventive Health Services - Sexually Transmitted Diseases Control Grants: | | | | | |
| 2025 Sexually Transmitted Disease Infertility - Applications | 93.977 | 155027-60 | 273,362 | 175,493 | - |
| 2025 Sexually Transmitted Disease - Applications | 93.977 | NH25PS005148-05-06 | 22,782 | 22,780 | - |
| Subtotal ALN 93.977 | | | | 198,273 | - |
| Passed through Wisconsin Department of Health Services-Division of Public Health: | | | | | |
| Preventive Health and Health Services Block Grant: | | | | | |
| 2025-2026 Preventive Health | 93.991 | 159220-60 | 57,967 | 12,252 | - |
| 2024-2025 Preventive Health | 93.991 | 159220-60 | 58,004 | 39,597 | - |
| Subtotal ALN 93.991 | | | | 51,849 | - |
| Direct Programs: | | | | | |
| Maternal and Child Health Services Block Grant to the States: | | | | | |
| Passed through Wisconsin Department of Health Services-Division of Public Health: | | | | | |
| 2025 Family Planning Grant | 93.994 | 159316-60 | 14,865 | 14,068 | - |
| 2024 Consolidated Maternal & Child Health | 93.994 | 159320-60 | 423,385 | 315,152 | - |
| Subtotal ALN 93.994 | | | | 329,220 | - |
| Total U.S. Department of Health and Human Services | | | | 9,443,189 | 64,233 |
| Executive Office of the President: | | | | | |
| Direct Programs: | | | | | |
| High Intensity Drug Trafficking Areas Program: | | | | | |
| 2025-2026 HIDTA-Interdiction | 95.001 | G25ML0002A | 51,958 | 16,031 | - |
| 2024-2025 HIDTA-Interdiction | 95.001 | G24ML0002A | 35,705 | 21,192 | - |
| 2025-2026 HIDTA-Investigative | 95.001 | G25ML0002A | 84,755 | 55,333 | - |
| 2024-2025 HIDTA-Investigative | 95.001 | G24ML0002A | 76,916 | 46,252 | - |
| 2024-2025 HIDTA-Opioid Task Force | 95.001 | G24ML0002A | 23,598 | 6,487 | - |
| 2025-2026 HIDTA-Fugitive Task Force | 95.001 | G25ML0002A | 11,941 | 4,756 | - |
| 2024-2025 HIDTA-Fugitive Task Force | 95.001 | G24ML0002A | 7,062 | 2,982 | - |
| 2025-2026 HIDTA-Drug Gang Task Force | 95.001 | G25ML0002A | 60,249 | 26,007 | - |
| 2024-2025 HIDTA-Drug Gang Task Force | 95.001 | G24ML0002A | 43,288 | 28,682 | - |
| 2025-2026 HIDTA-MMDEG TF | 95.001 | G25ML0002A | 5,000 | 5,000 | - |
| Subtotal ALN 95.001 | | | | 212,722 | - |
| Total Executive Office of the President | | | | 212,722 | - |

# CITY OF MILWAUKEE

Schedule of Expenditures of Federal, State, and Other Awards

For the Year Ended December 31, 2025

| Grantor Agencies | Assistance Listing (ALN) or State Appropriation Number | Contract | Grant Award Amount | Grantor Expenditures | Passed Through to Subrecipients |
|---|---|---|---|---|---|
| U.S. Department of Homeland Security: | | | | | |
| Direct Programs: | | | | | |
| Homeland Security Grant Program: | | | | | |
| 2025-2026 HS-WEM/STAC Operations | 97.067 | 2023-HSW-40-14150 | $ 61,000 | $ 6,968 | $ - |
| 2024-2025 HS-WEM/STAC Operations | 97.067 | 2022-HSW-40-13649 | 61,000 | 49,858 | - |
| 2025 HS-WEM/ALERT Bomb Training | 97.067 | 2024-HSW-02B-14181 | 4,366 | 3,932 | - |
| 2025 HS-WEM/IP Intel Analyst | 97.067 | 2023-HSW-10/01/40-14149 | 292,283 | 97,530 | - |
| 2025 HS-WEM Bomb Squad Equipment | 97.067 | 2024-HSW-02A-14170 | 10,000 | 9,891 | - |
| 2024-2025 HS-WEM ALERT Bomb Robot | 97.067 | 2024-HSW-02A-14082 | 254,462 | 254,462 | - |
| 2025 HS-WEM-ALERT DIVE Equipment | 97.067 | 2024-HSW-02A-14208 | 11,000 | 11,000 | - |
| 2024-2025 HS-WEM/ALERT SWAT Technology & Equipment | 97.067 | 2024-HSW-02A-14144 | 11,949 | 8,664 | - |
| Subtotal ALN 97.067 | | | | 442,305 | - |
| Passed through Wisconsin Department of Military Affairs: | | | | | |
| State & Local Cybersecurity Grant Program Tribal Cybersecurity Grant Program: | | | | | |
| 2025 ITMD Cybersecurity Grant | 97.137 | 2022-SLCGP-01-13795 | 100,000 | 100,000 | - |
| Total Department of Homeland Security | | | | 542,305 | - |
| Total Federal Assistance | | | | 160,673,274 | 36,233,194 |
| Total Federal Awards - Current | | | | 145,442,060 | 36,233,194 |
| Total Prior Years' Loans with Continuing Requirements: | | | | 15,231,214 | - |
| Total Federal Awards | | | | $160,673,274 | $ 36,233,194 |

## CITY OF MILWAUKEE

Schedule of Expenditures of Federal, State, and Other Awards

For the Year Ended December 31, 2025

| Grantor Agencies | Assistance Listing (ALN) or State Appropriation Number | Contract | Grant Award Amount | Grantor Expenditures | Passed Through to Subrecipients |
|---|---|---|---|---|---|
| **State Awards:** | | | | | |
| Wisconsin Department of Health Services - Division of Public Health: | | | | | |
| Direct Programs: | | | | | |
| 2025-2026 Congenital Disorder | 435.128010 | 128010-60 | $ 284,052 | $ 127,730 | $ - |
| 2024-2025 Congenital Disorder | 435.128010 | 128010-560 | 142,026 | 68,421 | - |
| Subtotal State Approp.# 435.128010 | | | | 196,151 | - |
| Direct Programs: | | | | | |
| 2025 MCH-EDI - Congenital Disorders | 435.128090 | 128090-60 | 75,000 | 74,997 | - |
| Subtotal State Approp.# 435.128090 | | | | 74,997 | - |
| Direct Programs: | | | | | |
| 2025 Family Planning Grant | 435.152003 | 152003-60 | 95,506 | 30,015 | - |
| Subtotal State Approp.# 435.152003 | | | | 30,015 | - |
| Direct Programs: | | | | | |
| 2025 Women, Infants, and Children | 435.154720 | 154720-60 | 3,400 | 2,739 | - |
| Subtotal State Approp.# 435.154720 | | | | 2,739 | - |
| Direct Programs: | | | | | |
| 2025-2026 Communicable Disease Prevention | 435.155800 | 155800-60 | 28,040 | 3,169 | - |
| 2024-2025 Communicable Disease Prevention | 435.155800 | 155800-560 | 27,800 | 10,416 | - |
| Subtotal State Approp.# 435.155800 | | | | 13,585 | - |
| Direct Programs: | | | | | |
| 2025-2026 BC Wisconsin Well Woman Service Coordination | 435.157010 | 157010-60 | 375,000 | 133,691 | - |
| 2024-2025 BC Wisconsin Well Woman Service Coordination | 435.157010 | 157010-560 | 375,000 | 126,767 | - |
| Subtotal State Approp.# 435.157010 | | | | 260,458 | - |
| Direct Programs: | | | | | |
| 2025 Consolidated Lead Detection Program | 435.157720 | 157720-60 | 253,643 | 236,082 | - |
| Subtotal State Approp.# 435.157720 | | | | 236,082 | - |
| Direct Programs: | | | | | |
| 2025 Family Planning Grant | 435.159327 | 159327-60 | 193,375 | 167,519 | - |
| Subtotal State Approp.# 435.159327 | | | | 167,519 | - |
| Total Wisconsin Department of Health Services - Division of Public Health | | | | 981,546 | - |

**CITY OF MILWAUKEE**

Schedule of Expenditures of Federal, State, and Other Awards

For the Year Ended December 31, 2025

| Grantor Agencies | Assistance Listing (ALN) or State Appropriation Number | Contract | Grant Award Amount | Grantor Expenditures | Passed Through to Subrecipients |
|---|---|---|---|---|---|
| Wisconsin Department of Justice: | | | | | |
| Direct Programs: | | | | | |
| Juvenile Justice and Delinquency Prevention_Allocation to States | | | | | |
| 2025-2026 Gunshot Location Grant | 455.207 | 2026-SS-01-19702 | $ 175,000 | $ 175,000 | $ - |
| Direct Programs: | | | | | |
| Law Enforcement Drug Trafficking Response: | | | | | |
| 2024 Automated Drug Test Detection | 455.208 | 2024-DT-01-18597 | 38,468 | 14,901 | - |
| Direct Programs: | | | | | |
| Uniform Beat Patrol Officers: | | | | | |
| 2025 Beat Patrol | 455.211 | 2025-BP-01A/01-19363 | 126,714 | 126,714 | - |
| Total Wisconsin Department of Justice | | | | 316,615 | - |
| Wisconsin Department of Military Affairs: | | | | | |
| Direct Programs: | | | | | |
| HAZMAT Regional Emergency Response Election Support | 465.313 | 2024-HRER-01-14050 | 29,450 | (3,979) | - |
| 2024-2025 WHMRS Equipment | 465.313 | 2024-HRER-01-14049 | 12,463 | 5,423 | |
| Total Wisconsin Department of Military Affairs | | | | 1,444 | - |
| Wisconsin Department of Natural Resources: | | | | | |
| Direct Programs: | | | | | |
| 2025 Urban Forestry Program | 370.587 | 25UF1662 | 25,000 | 1,408 | - |
| Direct Programs: | | | | | |
| 2025 Recycling Grant-Basic | 370.670 | RU#40251 | 2,167,508 | 2,167,508 | - |
| Direct Programs: | | | | | |
| 2025 Recycling Grant-Consolidated | 370.673 | RU#40251 | 140,538 | 140,538 | - |
| Total Wisconsin Department of Natural Resources | | | | 2,309,454 | - |
| Wisconsin Department of Transportation: | | | | | |
| Direct Programs: | | | | | |
| Local Roads Improvement Program: | | | | | |
| Local Roads Improvement Grants | 395.206 | 395-0880-2303 | 1,000,654 | 496,497 | - |
| Total Wisconsin Department of Transportation | | | | 496,497 | - |
| Total State Awards | | | | $ 4,105,556 | $ - |

## CITY OF MILWAUKEE

Schedule of Expenditures of Federal, State, and Other Awards

For the Year Ended December 31, 2025

| Grantor Agencies | Assistance Listing (ALN) or State Appropriation Number | Contract | Grant Award Amount | Grantor Expenditures | Passed Through to Subrecipients |
|---|---|---|---|---|---|
| **Local Awards:** | | | | | |
| All Voting is Local: | | | | | |
| Direct Programs: | | | | | |
| All Voting is Local Grant | | Not Available | $ 5,500 | $ 1,990 | $ - |
| Total All Voting is Local | | | | 1,990 | - |
| Bader Philanthropies, Inc.: | | | | | |
| Direct Programs: | | | | | |
| MPD District 5 Community Partnership Unit Support | | 31245 | 7,000 | 7,000 | - |
| Total Bader Philanthropies, Inc. | | | | 7,000 | - |
| Cities for Financial Empowerment Fund (CFE Fund): | | | | | |
| Direct Programs: | | | | | |
| FEC-Financial Empowerment Center | | Not Available | 200,000 | 50,000 | - |
| Total Cities for Financial Empowerment Fund (CFE Fund) | | | | 50,000 | - |
| Cities Forward: | | | | | |
| Direct Programs: | | | | | |
| 2024-2025 Cities Forward - Civic Engagement | | Not Available | 475,000 | 88,935 | - |
| Total Cities Forward | | | | 88,935 | - |
| Employ Milwaukee: | | | | | |
| Direct Programs: | | | | | |
| 2025 Summer Youth Internship Program | | 25-014 | 164,820 | 149,882 | - |
| Total Employ Milwaukee | | | | 149,882 | - |
| Greater Milwaukee Foundation: | | | | | |
| Direct Programs: | | | | | |
| 2025 Fund for Lake Michigan | | 136276 | 67,000 | 29,941 | - |
| Milwaukee Continuum of Care | | Not Available | 600,000 | 20,710 | - |
| 2025 Breast Cancer GMF-CB Urban Fund | | 133398 | 20,336 | 2,937 | - |
| Total Greater Milwaukee Foundation | | | | 53,588 | - |
| Medical College of Wisconsin: | | | | | |
| Direct Programs: | | | | | |
| 2025-2026 MORI-Enhancing Outreach for Disparately Impacted Communities | | Not Available | 86,206 | 307 | - |
| Total Medical College of Wisconsin | | | | 307 | - |

# CITY OF MILWAUKEE

Schedule of Expenditures of Federal, State, and Other Awards

For the Year Ended December 31, 2025

| Grantor Agencies | Assistance Listing (ALN) or State Appropriation Number | Contract | Grant Award Amount | Grantor Expenditures | Passed Through to Subrecipients |
|---|---|---|---|---|---|
| Milwaukee County Federated Library System: | | | | | |
| Direct Programs: | | | | | |
| 2025-2026 Interlibrary Loan | | MCFLS 07/01/25-06/30/26 | $ 36,450 | $ 17,000 | $ - |
| 2024-2025 Interlibrary Loan | | MCFLS 07/01/24-06/30/25 | 36,450 | 12,999 | - |
| Total Milwaukee County Federated Library System | | | | 29,999 | - |
| Milwaukee Metropolitan Sewerage District: | | | | | |
| Direct Programs: | | | | | |
| Green Infrastructure Partnership Program Funding Agreement: | | | | | |
| Good Hope Parking Lot Green Infrastructure | | G98005P158 | 100,000 | 100,000 | - |
| Private Prop Inflow & Infiltration | | M10005MI12 | 1,655,000 | 1,400,099 | - |
| Private Prop Inflow & Infiltration | | M10005MI11 | 329,000 | 201,669 | - |
| Private Prop Inflow & Infiltration | | M10005MI10 | 150,000 | 63,099 | - |
| 6 Green Alleys | | G98005P172 | 731,400 | 554,650 | - |
| MKE E Linus St Pavers | | G98005P154 | 211,000 | 100,251 | - |
| Maple St Parking Lot | | G980015P07 | 295,000 | 295,000 | - |
| Green Parking Lot | | G980015P06 | 234,000 | 6,008 | - |
| Private Prop Inflow & Infiltration | | M10005MI09 | 999,000 | 203,093 | - |
| Private Prop Inflow Reduction | | M10005MI06 | 566,000 | 426,929 | - |
| 5 Green Alleys | | G98005P144 | 601,000 | 3,841 | - |
| One Mke Green Alley | | G98005P152 | 143,000 | 895 | - |
| Private Property Inflow and Infiltration | | M10005MI05 | 1,275,692 | 621 | - |
| Jewell Playfield Bioswales | | G98005P121 | 182,000 | 67,803 | - |
| Private Prop Inflow & Infiltration | | M10005MI07 | 1,092,000 | 1,088,280 | - |
| Private Property Inflow and Infiltration | | M10005MI08 | 1,222,500 | 727,000 | - |
| W Congress St to W Glendale Ave. N 66th to N 70th Street | | M10005MI04 | 434,000 | 30,679 | - |
| Alley Paving Work and Safe route to School | | G98005P90 | 560,000 | 21,436 | - |
| Howard Ave Bioswales | | G98005P89 | 287,000 | 20,505 | - |
| Oklahoma Ave Bioswales | | G98005P88 | 115,000 | 28,833 | - |
| Milwaukee Green Alleys | | G98005P76 | 466,556 | 1,615 | - |
| Kinnickinnic River Flood Management Project | | GH 7-1-2019 | 2,400,000 | 1,495,632 | - |
| Three Green Alleys | | G98005P49 | 716,826 | 102,080 | - |
| Total Milwaukee Metropolitan Sewerage District | | | | 6,940,018 | - |
| Milwaukee Public Library Foundation: | | | | | |
| Direct Programs: | | | | | |
| 2023-2026 Library Education & Outreach | | Not Available | 244,817 | 65,601 | - |
| Total Milwaukee Public Library Foundation | | | | 65,601 | - |

# CITY OF MILWAUKEE

Schedule of Expenditures of Federal, State, and Other Awards

For the Year Ended December 31, 2025

| Grantor Agencies | Assistance Listing (ALN) or State Appropriation Number | Contract | Grant Award Amount | Grantor Expenditures | Passed Through to Subrecipients |
|---|---|---|---|---|---|
| National Opioid Settlements: | | | | | |
| Direct Programs: | | | | | |
| MFD-Opioid Settlement | | Not Available | $ 1,900,000 | $ 1,431,235 | $ - |
| MHD-Opioid Settlement | | Not Available | 660,000 | 161,420 | - |
| DOA-Vape Suppression | | Not Available | 1,287,214 | 206,906 | - |
| Total National Opioid Settlements | | | | 1,799,561 | - |
| Slipstream Group, Inc: | | | | | |
| Direct Programs: | | | | | |
| 2023-2025 American-Made Buildings Upgrade Prize | | Not Available | 65,000 | 17,466 | - |
| Total Slipstream Group, Inc. | | | | 17,466 | - |
| U.S. Department of Treasury (received as beneficiary) | | | | | |
| Passed through Wisconsin Department of Administration | | | | | |
| Coronavirus State and Local Recovery Funds (SLFRF): | | | | | |
| COVID-19 - ARPA Neighborhood Investment Fund | | Not Available | 15,000,000 | 2,969,500 | - |
| ARPA COVID-19 Recovery Grant-Violence Prevention Initiative | | Not Available | 8,400,000 | 901,200 | 852,512 |
| ARPA-Northridge Demolition & Redevelopment | | Not Available | 15,000,000 | 6,710,511 | - |
| ARPA-Prevent Reckless Driving Through Design Initiative | | Not Available | 3,954,939 | 1,116,787 | - |
| ARPA-Connected Learning of Teens | | Not Available | 400,000 | 32,424 | - |
| Passed through Sojourner Peace Center | | | | | |
| ARPA DVHRT Grant | | Not Available | 325,000 | 88,897 | - |
| Passed through Wisconsin Board of Regents | | | | | |
| ARPA-Healthy Wisconsin Families | | 0000003136 | 1,150,000 | 485,912 | 147,269 |
| Passed through META House: | | | | | |
| ARPA-Healthy Wisconsin Families | | Not Available | 24,500 | 6,789 | - |
| Total U.S. Department of Treasury | | | | 12,312,020 | 999,781 |
| We Energies Foundation: | | | | | |
| Direct Programs: | | | | | |
| 2025 Rewarding Responders Grant | | Not Available | 1,949 | 1,949 | - |
| Total We Energies Foundation | | | | 1,949 | - |
| Wisconsin Department of Health Services: | | | | | |
| Direct Programs: | | | | | |
| MFD-EMS Funding Assistance Program | | Not Available | 1,744,790 | 43,948 | - |
| MPD-Public Health Vending Machine Grant | | 435100-G24-VendMachine-24 | 16,588 | 10,980 | - |
| Total Wisconsin Department of Health Services | | | | 54,928 | - |

# CITY OF MILWAUKEE

Schedule of Expenditures of Federal, State, and Other Awards

For the Year Ended December 31, 2025

| Grantor Agencies | Assistance Listing (ALN) or State Appropriation Number | Contract | Grant Award Amount | Grantor Expenditures | Passed Through to Subrecipients |
|---|---|---|---|---|---|
| Wisconsin Department of Public Instruction: | | | | | |
| Direct Programs: | | | | | |
| 2025-2026 Interlibrary Loan | | 26-C0245 | $ 197,100 | $ 91,972 | $ - |
| 2024-2025 Interlibrary Loan | | 25-C0131 | 197,100 | 70,330 | - |
| 2025-2026 Talking Book & Braille Library | | 26-C0244 | 1,178,700 | 530,039 | - |
| 2024-2025 Talking Book & Braille Library | | 25-C0132 | 1,033,100 | 521,252 | - |
| Total Wisconsin Department of Public Instruction | | | | 1,213,593 | - |
| Wisconsin Economic Development Corporation: | | | | | |
| Direct Programs: | | | | | |
| 2023-2026 WEDC-CDI-The New State MKE LLC | | CDI FY23-53625 | 250,000 | 122,311 | - |
| 2024-2026 WEDC-CDI-Vibrant Spaces Grant Program | | ISR FY24-54046 | 500,000 | 178,900 | - |
| 2024-2025 WEDC Site Assessment Grant Program | | SAG FY24-53999 | 88,000 | 29,644 | - |
| Total Wisconsin Economic Development Corporation | | | | 330,855 | - |
| Wisconsin Library Services (WiLS): | | | | | |
| Direct Programs: | | | | | |
| 2024-2025 WiLS - Ideas to Action | | Not Available | 5,000 | 5,000 | - |
| Total Wisconsin Library Services (WiLS) | | | | 5,000 | - |
| Total Local Awards | | | | 23,122,692 | 999,781 |
| Total Financial Awards | | | | 187,901,522 | 37,232,975 |
| Total Financial Awards - Current | | | | 172,670,308 | 37,232,975 |
| Total Prior Years' Loans with Continuing Requirements | | | | 15,231,214 | - |
| Total Financial Awards | | | | $187,901,522 | $ 37,232,975 |

**CITY OF MILWAUKEE**

Notes to Schedule of Expenditures
of Federal, State, and Other Awards

Year ended December 31, 2025

## (1) Reporting Entity

The funds and entities presented in the City of Milwaukee's Federal and State Single Audit Report are controlled by or are dependent on the City of Milwaukee (the City). The basis for defining the reporting entity of the City of Milwaukee is discussed in the summary of significant accounting policies note in the City's Annual Comprehensive Financial Report, which can be found on the City's website at http://city.milwaukee.gov/AnnualComprehensiveFinancialReport. The Assistance Listing Number (ALN) or State Appropriation Number has been provided on the accompanying schedule of expenditures of federal, state, and other awards to the extent it is available.

Financial data for the Milwaukee Public School System, the Milwaukee Metropolitan Sewerage District, Milwaukee County government, Wisconsin Center District and the Milwaukee Area Technical College have not been included in this report. These governmental entities are not considered component units of the City, the primary government, because these entities do not meet the criteria established by Governmental Accounting Standards Board Statement (GASB) No. 14, *The Financial Reporting Entity* (as amended by GASB No. 39 and GASB No. 61).

Grants made directly to the City's component units, the Redevelopment Authority of the City of Milwaukee (RACM) and the Neighborhood Improvement Development Corporation (NIDC) are not included in this report. The Redevelopment Authority and the Neighborhood Improvement Development Corporation publish separate financial and single audit reports.

## (2) Basis of Accounting

The City has a centralized accounting system for grant programs. The accounting records for grant programs are maintained on the modified accrual basis of accounting. Under this basis, revenues are recognized in the accounting period in which all eligibility requirements have been satisfied and the resources are available. Eligibility requirements include timing requirements which specify the year when the resources are required to be used or the fiscal year when use is first permitted, matching requirements in which the City must provide local resources to be used for specified purpose, and expenditure requirements in which the resources are provided to the City on a reimbursement basis.

Budgetary control is maintained by a formal appropriation and encumbrance system. Encumbrances are made against appropriations prior to issuance of purchase requisitions. Purchase requisitions which exceed appropriation balances are not released until additional appropriations are made available. Expenditures are recorded when the services or materials are received.

Accounting and budgeting for grants is further controlled by Milwaukee Code of Ordinances Section 304-81. This ordinance provides that no grant programs can be put into operation (expenditures incurred) unless the program has been approved by the Common Council of the City of Milwaukee. The ordinance also provides other procedural guidelines for budgeting and accounting of grant programs.

**CITY OF MILWAUKEE**

Notes to Schedule of Expenditures
of Federal, State, and Other Awards

Year ended December 31, 2025

**(3) Annual Comprehensive Financial Report**

In the Annual Comprehensive Financial Report, City grant projects are accounted for in the Special Revenue Funds, Capital Projects Funds, and Enterprise Funds. Details on the individual grant projects are not readily identifiable in the Annual Comprehensive Financial Report. However, allowable grantor expenditures as reported within the schedule of expenditures of federal, state, and other awards have been reconciled with the balances reported within the Comprehensive Annual Financial Report.

**(4) Loan Programs**

The City provides loans to various businesses and individuals using funds from various grant programs. These loans are primarily for the rehabilitation of commercial and residential properties. On December 31, 2025, the outstanding balances of the loans by grant program are as follows:

| CFDA Number | Grant Program | Forgivable Loans | Loans with Continuing Monitoring Requirements | Total Loan Balance |
|---|---|---|---|---|
| 14.218 | CDBG-Entitlement Grant Cluster - CDBG | $ 0 | $ 3,060,197 | $ 3,060,197 |
| 14.218 | CDBG-Entitlement Grant Cluster - NSP 1 | 355,067 | 740,000 | 1,095,067 |
| 14.218 | CDBG-Entitlement Grant Cluster - NSP 3 | 833,507 | 0 | 833,507 |
| 14.228 | CDBG-State Program WI NSP 1 | 177,188 | 259,000 | 436,188 |
| 14.228 | CDBG-State Program WI NSP 3 | 0 | 150,000 | 150,000 |
| 14.239 | HOME Investment Partnerships Program | 2,170,741 | 9,197,791 | 11,368,532 |
| 14.256 | Neighborhood Stabilization Program 2 | 6,072,596 | 1,204,675 | 7,277,271 |
| | Aggregate Balance | $ 9,609,099 | $14,611,663 | $24,220,762 |

The loan balances reported include forgivable amounts and the forgiveness occurs when all eligibility requirements have been met.

**(5) Related Party Transactions**

The City expended $26,950 in 2025 of its CDBG funds for the RACM. The expenditures incurred by RACM related to CDBG planning and environmental inspection reviews of rehabilitation projects in the City. The City entered into a cooperation agreement with RACM, which detailed responsibilities and allowable expenditure categories.

## (6) State Programs Excluded from Testing

Certain programs funded by the State of Wisconsin that are included in the schedule of expenditures of federal, state and other awards are not required to be tested under *Wisconsin State Single Audit Guidelines* as follows:

- Local Roads Improvement Program (State ID #395.206)

## (7) Indirect Cost Allocation Rate

The City of Milwaukee has not elected to apply the applicable de minimis indirect cost rate to awards for the year ended December 31, 2025.

## Section I - Summary of Auditors' Results

### Financial Statements

| | | |
|---|---|---|
| Type of report the auditor issued on whether the financial statements audited were prepared in accordance with GAAP: | Unmodified | |
| Internal control over financial reporting: | | |
| Material weakness(es) identified? | ___ yes | X no |
| Significant deficiency(ies) identified? | ___ yes | X none reported |
| Noncompliance material to financial statements noted? | ___ yes | X no |

### Federal and State Awards

Internal control over major programs:

| | Federal Programs | | State Programs | |
|---|---|---|---|---|
| Material weakness(es) identified? | ___ yes | X no | ___ yes | X no |
| Significant deficiencies identified that are not considered to be material weakness(es)? | X yes | ___ none reported | ___ yes | X none reported |
| Type of auditors' report issued on compliance for major programs: | Unmodified | | Unmodified | |
| Any audit findings disclosed that are required to be reported in accordance with section 2 CFR 200.516(a) of the Uniform Guidance or the *State Single Audit Guidelines*? | X yes | ___ no | ___ yes | X no |
| Auditee qualified as low-risk auditee? | X yes | ___ no | X yes | ___ no |
| Dollar threshold used to distinguish between type A and type B programs: | $ 3,000,000 | | $ 330,000 | |

Identification of major federal programs:

| Assistance Listing Number | Name of Federal Program or Cluster |
|---|---|
| 14.218 | CDBG – Entitlement/Special Purpose Grants Cluster: Community Development Block Grant/ Entitlement Grants |
| 16.710 | Public Safety Partnership and Community Policing Grants |
| 20.507 | Federal Transit Cluster: Federal Transit – Formula Grants |
| 20.823 | Port Infrastructure Development Program |
| 66.468 | Drinking Water State Revolving Fund |
| 93.323 | Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) |

Identification of major state programs:

| State Number | Name of State Program |
|---|---|
| 370.670 | Recycling Grants to Responsible Units |

**Section II - Financial Statement Findings Required to be Reported in Accordance With *Government Auditing Standards***

None reported.

**Section III - Federal and State Awards Findings and Questioned Costs**

Finding 2025-001

| | |
|---|---|
| Assistance Listing Number | 20.823 |
| Federal Program | Port Infrastructure Development Program |
| Award Number / Year | 693JF72444075 / 2025 |
| Pass-Through Entity | Not applicable |

Criteria: Per the Federal Funding Accountability and Transparency Act (FFATA), as implemented through 2 CFR Part 170 and the terms and conditions of the federal award, non-federal entities are required to report information on first-tier subawards exceeding applicable thresholds in SAM.gov (FSRS) by the end of the month following the month in which the subaward obligation was made.

Condition/Context: The City did not prepare or submit the required FFATA report for the first-tier subrecipient. There was one active subrecipient agreement in the year under audit. Our sample was not statistically valid.

Cause: The agreement was unique to the City and there was some confusion on whether the entity in question was a subrecipient or contractor.

Effect: Information required by the federal government was not reported and ultimately not available for disclosure on the federal website.

Questioned Costs: None noted.

Recommendation: We recommend the City establish procedures to identify subawards subject to FFATA requirements at the time of award and implement controls to ensure FFATA reports are prepared, reviewed, and submitted timely. The city should consider assigning clear responsibility for preparation and submission as well as providing training to relevant personnel on FFATA requirements. A checklist or tracking mechanism may assist in ensuring all required reports are completed.

View of Responsible Officials: The City of Milwaukee Comptroller’s Office, in partnership with the Department of Administration, recognizes the need for procedures to be established related to FFATA reporting for all city departments receiving federal grant funds. FFATA reporting instructions have been distributed to all city departments with directions on how to complete the reports and when the reports are due.

**Section IV - Other Issues**

| | | | | |
|---|---|---|---|---|
| Does the auditors' report or the notes to the financial statements include disclosure with regard to substantial doubt as to the auditee's ability to continue as a going concern? | ______ | yes | X | no |
| Does the audit report show audit issues (i.e., material noncompliance, nonmaterial noncompliance, questioned costs, material weakness, significant deficiency, management letter comment, excess revenue or excess reserve) related to grants/contracts with funding agencies that require audits to be in accordance with the *State Single Audit Guidelines*: | | | | |
| Department of Administration | ______ | yes | X | no |
| Department of Health Services | ______ | yes | X | no |
| Department of Justice | ______ | yes | X | no |
| Department of Military Affairs | ______ | yes | X | no |
| Department of Natural Resources | ______ | yes | X | no |
| Department of Transportation | ______ | yes | X | no |
| Was a Management Letter or other document conveying audit comments issued as a result of this audit? | ______ | yes | X | no |

Name and signature of principal

Amanda Blomberg

Amanda Blomberg, Managing Director

Date of report July 28, 2026

# CITY OF MILWAUKEE
# DHS Cost Reimbursement Award Schedule
# For the Audit Period Ended December 31, 2025

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| GEARS Profile | 128010 | 128010 | 128090 | 152003 | 152021 | 152021 | 154710 |
| Agency Type | 60 | 60 | 60 | 60 | 60 | 60 | 60 |
| ALN or State Appropriation Number | 435.128010 | 435.128010 | 435.128090 | 435.152003 | 93.110 | 93.110 | 10.557 |
| City of Milwaukee Project ID | GR3800724000 | GR3800725000 | GR3804125000 | GR3800625300 | GR3802324000 | GR3802325000 | GR3801125100 |
| Award Amount | $142,026 | $284,052 | $75,000 | $95,506 | $105,025 | $100,000 | $1,996,545 |
| Award Period | 07/24 - 06/25 | 07/25 - 06/26 | 01/25 - 06/25 | 01/25 - 12/25 | 10/24 - 09/25 | 10/25 - 09/26 | 01/25 - 12/25 |
| Period of Award Within Audit Period | 01/25 - 06/25 | 07/25 - 12/25 | 01/25 - 06/25 | 01/25 - 12/25 | 01/25 - 09/25 | 10/25 - 12/25 | 01/25 - 12/25 |
| Expenditures Reported to DHS for Payment: | 68,421 | 127,730 | 74,997 | 30,015 | 105,025 | 17,025 | 1,696,046 |
| Total Costs of Award: | | | | | | | |
| Employees Salaries and Wages | 48,607 | 87,459 | 52,247 | 0 | 0 | 0 | 1,046,504 |
| Employees Fringe Benefits | 19,315 | 34,839 | 20,761 | 0 | 0 | 0 | 416,581 |
| Other | 499 | 5,432 | 1,989 | 30,015 | 105,025 | 17,025 | 232,961 |
| Total Operating Costs of Award | 68,421 | 127,730 | 74,997 | 30,015 | 105,025 | 17,025 | 1,696,046 |
| Less: Disallowed Costs | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Less: Program Revenue and Other Offsets to Costs | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Allowable Costs | 68,421 | 127,730 | 74,997 | 30,015 | 105,025 | 17,025 | 1,696,046 |

# CITY OF MILWAUKEE
# DHS Cost Reimbursement Award Schedule
# For the Audit Period Ended December 31, 2025

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| GEARS Profile | 154720 | 154760 | 155015 | 155015 | 155015 | 155020 | 155022 |
| Agency Type | 60 | 60 | 60 | 60 | 60 | 60 | 60 |
| ALN or State Appropriation Number | 435.154720 | 10.557 | 93.069 | 93.069 | 93.069 | 93.268 | 93.268 |
| City of Milwaukee Project ID | GR3801125200 | GR3801125400 | GR3801824100 | GR3801824200 | GR3801825100 | GR3801525000 | GR3801525100 |
| Award Amount | $3,400 | $125,190 | $348,009 | $195,000 | $250,566 | $259,610 | $256,914 |
| Award Period | 01/25 - 12/25 | 01/25 - 12/25 | 07/24 - 06/25 | 07/24 - 06/25 | 07/25 - 06/26 | 01/25 - 06/25 | 07/25 - 06/26 |
| Period of Award Within Audit Period | 01/25 - 12/25 | 01/25 - 12/25 | 01/25 - 06/25 | 07/25 - 12/25 | 07/25 - 12/25 | 01/25 - 06/25 | 07/25 - 12/25 |
| Expenditures Reported to DHS for Payment: | 2,739 | 124,078 | 163,347 | 57,618 | 83,816 | 123,913 | 97,514 |
| Total Costs of Award: | | | | | | | |
| Employees Salaries and Wages | 928 | 17,553 | 112,491 | 38,517 | 58,504 | 62,194 | 55,246 |
| Employees Fringe Benefits | 368 | 6,989 | 44,700 | 15,305 | 23,339 | 24,714 | 21,972 |
| Other | 1,443 | 99,536 | 6,156 | 3,796 | 1,973 | 37,005 | 20,296 |
| Total Operating Costs of Award | 2,739 | 124,078 | 163,347 | 57,618 | 83,816 | 123,913 | 97,514 |
| Less: Disallowed Costs | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Less: Program Revenue and Other Offsets to Costs | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Allowable Costs | 2,739 | 124,078 | 163,347 | 57,618 | 83,816 | 123,913 | 97,514 |

# CITY OF MILWAUKEE
# DHS Cost Reimbursement Award Schedule
# For the Audit Period Ended December 31, 2025

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| GEARS Profile | 155027 | 155050 | 155050 | 155078 | 155119 | 155190 | 155190 |
| Agency Type | 60 | 60 | 60 | 60 | 60 | 60 | 60 |
| ALN or State Appropriation Number | 93.977 | 93.069 | 93.069 | 93.070 | 93.069 | 93.069 | 93.069 |
| City of Milwaukee Project ID | GR3800425000 | GR3802824100 | GR3802824200 | GR3807325000 | GR3801825200 | GR3804424000 | GR3804425000 |
| Award Amount | $273,363 | $79,655 | $76,138 | $9,950 | $140,000 | $248,637 | $248,637 |
| Award Period | 03/25 - 02/26 | 07/24 - 06/25 | 07/24 - 06/25 | 09/25 - 07/26 | 07/25 - 06/26 | 07/24 - 06/25 | 07/25 - 06/26 |
| Period of Award Within Audit Period | 01/25 - 12/25 | 01/25 - 06/25 | 01/25 - 06/25 | 07/25 - 12/25 | 07/25 - 12/25 | 01/25 - 06/25 | 07/25 - 12/25 |
| Expenditures Reported to DHS for Payment: | 175,493 | 41,119 | 36,326 | 1,559 | 63,579 | 79,695 | 89,323 |
| Total Costs of Award: | | | | | | | |
| Employees Salaries and Wages | 125,503 | 5,358 | 0 | 0 | 33,769 | 51,274 | 59,110 |
| Employees Fringe Benefits | 49,990 | 2,004 | 0 | 0 | 13,463 | 20,375 | 23,584 |
| Other | 0 | 33,757 | 36,326 | 1,559 | 16,347 | 8,046 | 6,629 |
| Total Operating Costs of Award | 175,493 | 41,119 | 36,326 | 1,559 | 63,579 | 79,695 | 89,323 |
| Less: Disallowed Costs | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Less: Program Revenue and Other Offsets to Costs | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Allowable Costs | 175,493 | 41,119 | 36,326 | 1,559 | 63,579 | 79,695 | 89,323 |

# CITY OF MILWAUKEE
# DHS Cost Reimbursement Award Schedule
# For the Audit Period Ended December 31, 2025

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| GEARS Profile | 155191 | 155197 | 155715 | 155715 | 155800 | 155800 | 155809 |
| Agency Type | 60 | 60 | 60 | 60 | 60 | 60 | 60 |
| ALN or State Appropriation Number | 93.069 | 93.354 | 93.323 | 93.323 | 435.155800 | 435.155800 | 93.268 |
| City of Milwaukee Project ID | GR3804424100 | GR3801724000 | GR3802524000 | GR3802525000 | GR3800224000 | GR3800225000 | GR3807021000 |
| Award Amount | $106,636 | $66,396 | $197,254 | $213,669 | $27,800 | $28,040 | $997,500 |
| Award Period | 07/24 - 06/25 | 07/24 - 01/25 | 08/24 - 07/25 | 08/25 - 07/26 | 07/24 - 06/25 | 07/25 - 06/26 | 07/21- 06/25 |
| Period of Award Within Audit Period | 01/25 - 06/25 | 01/25 - 01/25 | 07/25 - 12/25 | 08/25 - 12/25 | 01/25 - 06/25 | 07/25 - 12/25 | 01/25 - 06/25 |
| Expenditures Reported to DHS for Payment: | 2,977 | 12,960 | 94,659 | 85,052 | 10,416 | 3,169 | 47,053 |
| Total Costs of Award: | | | | | | | |
| Employees Salaries and Wages | 552 | 0 | 49,224 | 49,175 | 0 | 0 | 24,802 |
| Employees Fringe Benefits | 219 | 0 | 19,560 | 19,646 | 0 | 0 | 9,855 |
| Other | 2,206 | 12,960 | 25,875 | 16,231 | 10,416 | 3,169 | 12,396 |
| Total Operating Costs of Award | 2,977 | 12,960 | 94,659 | 85,052 | 10,416 | 3,169 | 47,053 |
| Less: Disallowed Costs | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Less: Program Revenue and Other Offsets to Costs | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Allowable Costs | 2,977 | 12,960 | 94,659 | 85,052 | 10,416 | 3,169 | 47,053 |

# CITY OF MILWAUKEE
# DHS Cost Reimbursement Award Schedule
# For the Audit Period Ended December 31, 2025

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| GEARS Profile | 155812 | 155957 | 157010 | 157010 | 157720 | 159220 | 159220 |
| Agency Type | 60 | 60 | 60 | 60 | 60 | 60 | 60 |
| ALN or State Appropriation Number | 93.354 | 93.917 | 435.157010 | 435.157010 | 435.157720 | 93.991 | 93.991 |
| City of Milwaukee Project ID | GR3807221000 | GR3800325000 | GR3801024000 | GR3801025100 | GR3801925000 | GR3800524000 | GR3800525000 |
| Award Amount | $619,900 | $51,244 | $375,000 | $375,000 | $253,643 | $58,004 | $57,967 |
| Award Period | 07/21 - 06/25 | 01/25 - 01/25 | 07/24 - 06/25 | 07/25 - 06/26 | 01/25 - 12/25 | 10/24 - 09/25 | 10/25 - 09/26 |
| Period of Award Within Audit Period | 01/25 - 06/25 | 01/25 - 12/25 | 01/25 - 06/25 | 07/25 - 12/25 | 01/25 - 12/25 | 01/25 - 09/25 | 10/25 - 12/25 |
| Expenditures Reported to DHS for Payment: | 5,500 | 44,395 | 126,767 | 133,691 | 236,082 | 39,597 | 12,252 |
| Total Costs of Award: | | | | | | | |
| Employees Salaries and Wages | 0 | 31,759 | 56,868 | 67,180 | 149,158 | 19,347 | 5,755 |
| Employees Fringe Benefits | 0 | 12,636 | 22,598 | 26,695 | 59,396 | 7,688 | 2,321 |
| Other | 5,500 | 0 | 47,301 | 39,816 | 27,528 | 12,562 | 4,176 |
| Total Operating Costs of Award | 5,500 | 44,395 | 126,767 | 133,691 | 236,082 | 39,597 | 12,252 |
| Less: Disallowed Costs | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Less: Program Revenue and Other Offsets to Costs | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Allowable Costs | 5,500 | 44,395 | 126,767 | 133,691 | 236,082 | 39,597 | 12,252 |

# CITY OF MILWAUKEE
# DHS Cost Reimbursement Award Schedule
# For the Audit Period Ended December 31, 2025

| | | | | |
|---|---|---|---|---|
| GEARS Profile | 159316 | 159320 | 159327 | 445461 |
| Agency Type | 60 | 60 | 60 | 60 |
| ALN or State Appropriation Number | 93.994 | 93.994 | 435.159327 | 93.778 |
| City of Milwaukee Project ID | GR3800625100 | GR3801325000 | GR3800625200 | GR3805825000 |
| Award Amount | $14,865 | $423,385 | $193,375 | $402,052 |
| Award Period | 01/25 - 12/25 | 01/25 - 12/25 | 01/25 - 12/25 | 01/25 - 12/25 |
| Period of Award Within Audit Period | 01/25 - 12/25 | 01/25 - 12/25 | 01/25 - 12/25 | 01/25 - 12/25 |
| Expenditures Reported to DHS for Payment: | 14,068 | 315,152 | 167,519 | 330,635 |
| Total Costs of Award: | | | | |
| Employees Salaries and Wages | 0 | 186,736 | 54,724 | 196,441 |
| Employees Fringe Benefits | 0 | 74,235 | 21,745 | 78,203 |
| Other | 14,068 | 54,181 | 91,050 | 55,991 |
| Total Operating Costs of Award | 14,068 | 315,152 | 167,519 | 330,635 |
| Less: Disallowed Costs | 0 | 0 | 0 | 0 |
| Less: Program Revenue and Other Offsets to Costs | 0 | 0 | 0 | 0 |
| Total Allowable Costs | 14,068 | 315,152 | 167,519 | 330,635 |