

2027 PROPOSED PLAN AND EXECUTIVE BUDGET SUMMARY

CITY OF MILWAUKEE

STATE OF WISCONSIN

Cavalier Johnson
Mayor

Department of Administration
Budget and Management Division

Danielle Rodriguez
Administration Director

Nik Kovac
Budget and Management Director

Budget and Management Staff

Tyler Calligaro
Amanda Cervantes
Nathaniel Haack
Mason Lavey
Sarah Osborn
Angelique Pettigrew
Bryan J. Rynders

GUIDE TO BUDGET DOCUMENTS

PLAN AND BUDGET SUMMARY

A document containing a fiscal summary of the 2027 budget; a budget forecast for Milwaukee; detailed narrative descriptions of each department's mission, services, outcome measures and related activities; and a summary of appropriations by expenditure category. This document is printed annually in Adopted and final form as follows: the *Proposed Plan and Executive Budget Summary* contains the Mayor's Executive Budget as presented to the Common Council for review. The *Plan and Budget Summary* contains the budget as adopted by the Common Council.

BUDGET

The official City of Milwaukee line-item budget provides a listing of all appropriation accounts by department and is published after the final budget adoption.

SIX-YEAR CAPITAL PLAN

A presentation of the city's six year capital program. Includes details on planning, financing, infrastructure, and urban development undertakings involved in the capital plan.

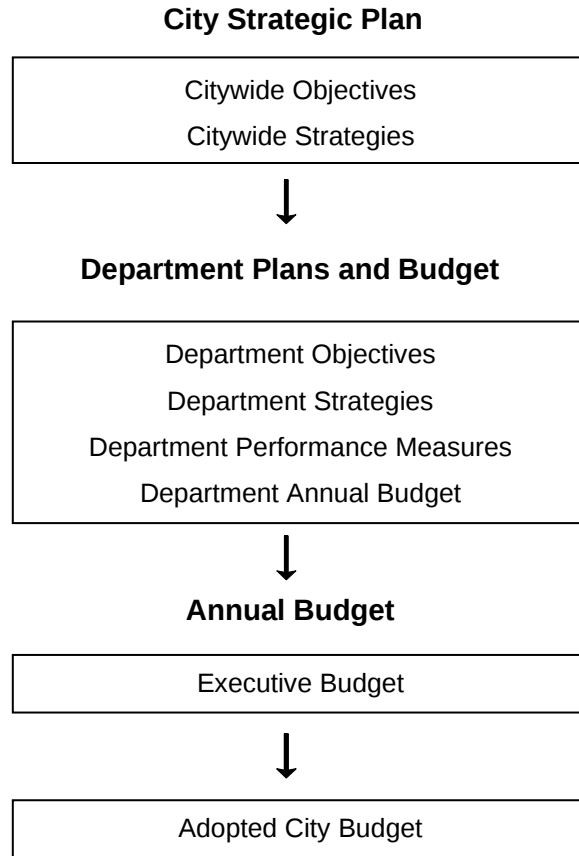
To obtain copies of the: *Proposed Plan and Executive Budget Summary*, *Plan and Budget Summary*, and *Detailed Budget* contact the:

Budget and Management Division
City Hall - Room 603
200 East Wells Street
Milwaukee, Wisconsin 53202
(414) 286-3741

or

Visit the Budget and Management website at:
www.city.milwaukee.gov/budget

BUDGET AND PLANNING PROCESS



Calendar Date	Activity
January - March	Departments Prepare Plans, Objectives, and Performance Measures
March	Departments Receive Budget Request Materials
Early May*	Department Plans and Budget Requests Due
Mid-Summer	Mayor's Public Hearing on Plans and Budgets
July - September	Mayor's Executive Plan and Budget Review
Late September**	Plan and Budget Submitted to Common Council
October	Legislative Hearings
Early November	Finance and Personnel Committee Budget Amendment Day
Early November ***	Common Council Action on Budget

* Legal Deadline Second Tuesday in May

** Legal Deadline September 28

*** Legal Deadline November 14

ELECTED OFFICIALS

Mayor Cavalier Johnson
City Attorney Evan Goyke
City Comptroller Bill Christianson
City Treasurer..... Spencer Coggs

COMMON COUNCIL

President..... José G. Pérez

<u>District</u>	<u>Aldersperson</u>
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First.....	Andrea M. Pratt
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Second.....	Mark Chambers, Jr.
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Third	Alex Brower
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Fourth	Robert Bauman
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Fifth.....	Lamont Westmoreland
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Sixth.....	Milele A. Coggs
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Seventh	DiAndre Jackson
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Eighth.....	JoCasta Zamarripa
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Ninth.....	Larresa Taylor
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Tenth.....	Sharlen P. Moore
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Eleventh.....	Peter Burgelis
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Twelfth.....	José G. Pérez
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Thirteenth.....	Scott Spiker
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Fourteenth.....	Marina Dimitrijevic
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Fifteenth	Russell W. Stamper, II
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MUNICIPAL JUDGES

Branch 1 Valarie A. Hill

Branch 2 Molly E. Gena

Branch 3 Phil Chavez

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THE VALUE OF MILWAUKEE

Milwaukee is a cohesive, talent rich, diverse, safe and economically vibrant community. It is nationally recognized for its manufacturing, arts, recreation, museums, academic institutions, revitalized lakefront and rivers, beautiful neighborhoods and well-maintained housing.

Milwaukee is the economic hub of the southeast region and entire State of Wisconsin, the “Fresh Coast City” that is rising fast in national stature and prominence. It is a premiere center for advanced manufacturing, fresh water research and development, clean and green technology, health care, biomedical technology and financial services. These core industries spur productivity, innovation, heightened rates of business formation and growth, a strong and growing entrepreneurial climate, and a boost in Milwaukee’s national and global competitiveness. Milwaukee’s dynamic and accessible markets attract people, business and investment in large and increasing numbers, and its transportation system is a gateway for tourism, conventions, commerce, business growth and economic development.

OUR VISION FOR MILWAUKEE

We want Milwaukee to become an even more desirable place to live and work. Our vision is a Milwaukee where opportunity is abundant and accessible to all residents - a Milwaukee where:

- Neighborhoods are safe, healthy, thriving and culturally rich;
- Children are empowered with the tools they need to reach their full potential, including a superior education;
- Residents have equal access to good family supporting jobs and benefits; and
- Our environment and economy support and sustain the quality of life for this generation and the next.

MISSION

The mission of city government is to enhance the safety, prosperity, and quality of life of all of our residents by working directly and through partnerships with our community stakeholders.

City government is dedicated to delivering services at a competitive cost and achieving customer satisfaction and responsiveness to residents. This enables the city to deliver the highest quality services possible to residents and businesses. These services enhance the value of Milwaukee by:

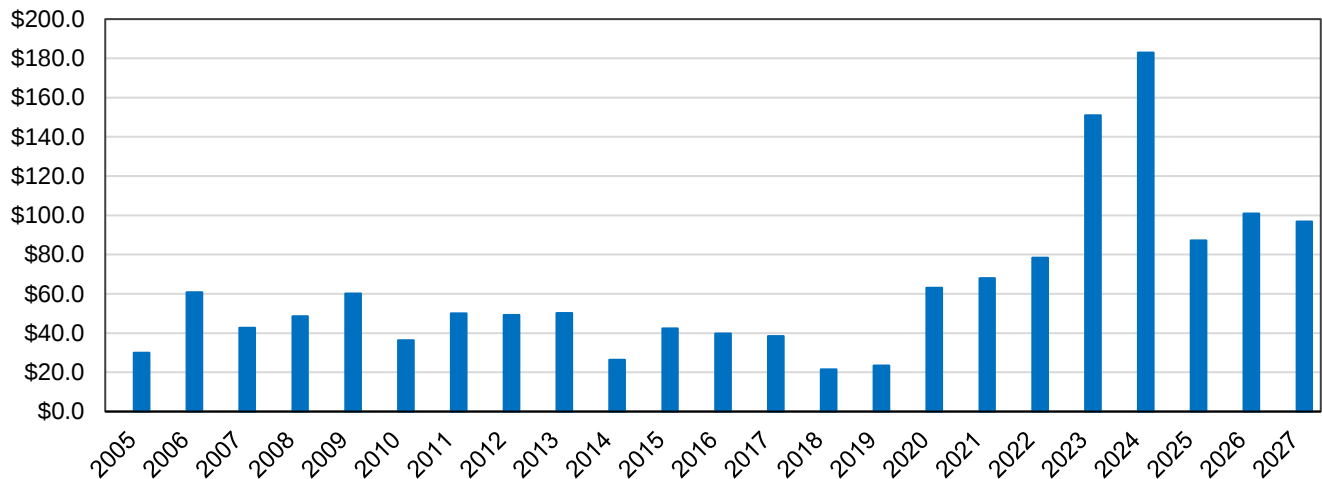
- Building safe and healthy neighborhoods;
- Increasing investment and economic vitality throughout Milwaukee;
- Improving workforce development and connecting more residents to family supporting jobs;
- Helping children succeed, prepare for post-secondary education, and meet their full potential;
- Promoting racial, social and economic equity for all residents; and
- Sustaining, enhancing and promoting Milwaukee’s natural environmental assets.

2027 Budget Introduction

The 2027 Proposed Budget maintains core services while holding increases to property taxes and user fees under the rate of inflation. This seeming stability occurs in the context of an ongoing structural deficit, which will persist unless changes occur to expected revenues or expenditure requirements.

Recent volatility in annual budget gaps seems to be giving way to a new stability, now that federal American Rescue Plan Act (ARPA) dollars have expired and the scale of local sales tax collections are better understood. Unfortunately, this stability reveals a stubborn imbalance between the overall revenues required to continue current services in each year, and the expected annual revenues. That difference is calculated every spring in the year before the budget takes effect, and is known as the requested budget gap. The following chart illustrates its history over the prior two decades:

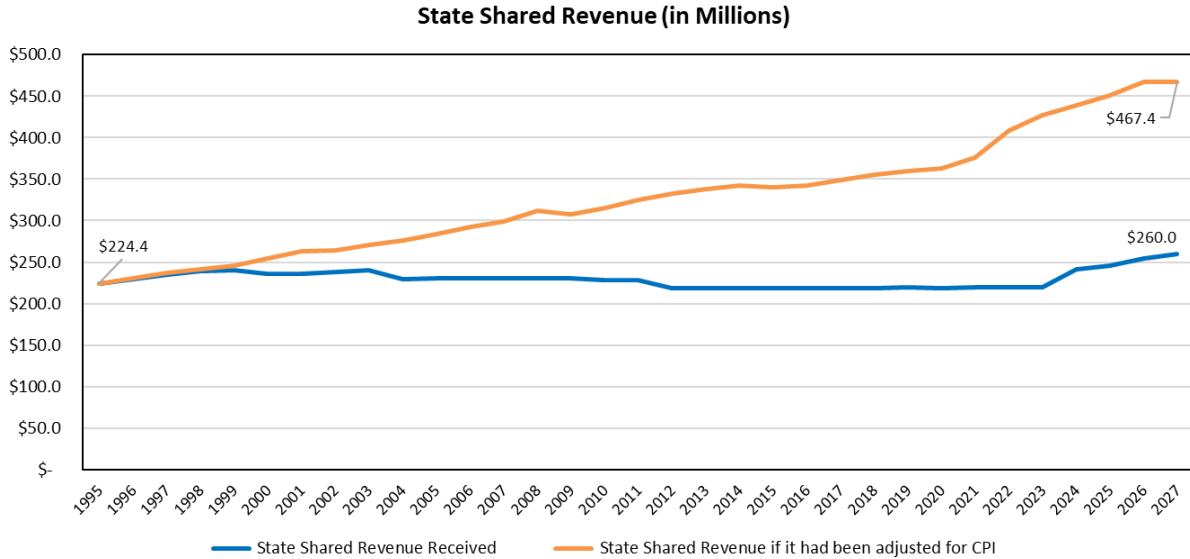
Requested Budget Gaps (in Millions)



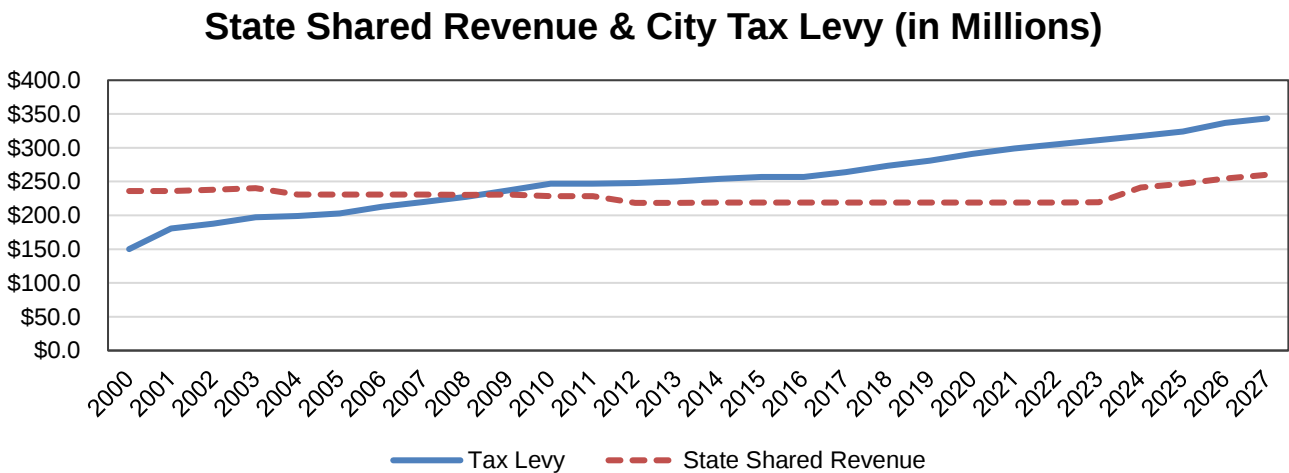
The historic pattern of these gaps can be distilled into five distinct, and recently overlapping, driving factors:

- 1) State Shared Revenue (SSR) was reduced between the 1990s and 2023.
- 2) Pension costs were no longer fully covered by the pension fund's investment returns, beginning in 2010.
- 3) In 2023 pension costs spiked after the discount rate was lowered during the previous five-year stable funding period.
- 4) The City used \$394 million in federal ARPA to close gaps in 2022-2024.
- 5) Wisconsin Act 12, passed in the summer of 2023, enabled the city to collect a 2% sales tax and increased SSR, but also required the City to increase public safety and pension spending.

Prior to the COVID-19 epidemic, the City generally experienced budget gaps of \$20-\$60 million, averaging \$40 million from 2005-2019. The primary driving factor during that period is the first one listed above – frozen and reduced SSR – and is illustrated in the chart on the following page:

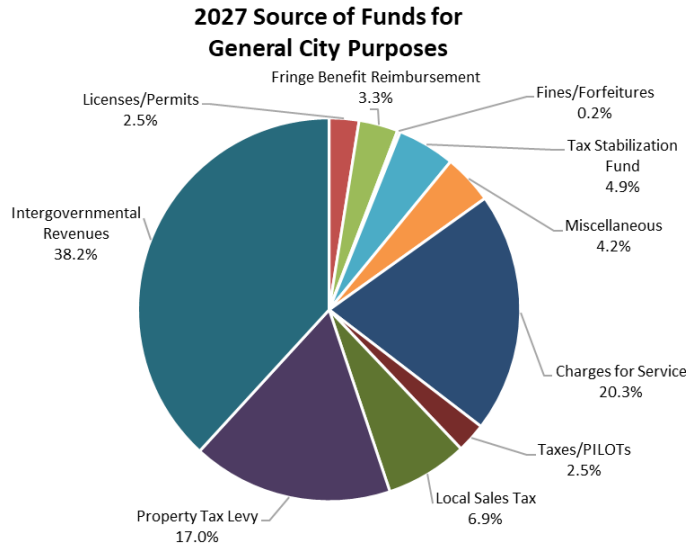
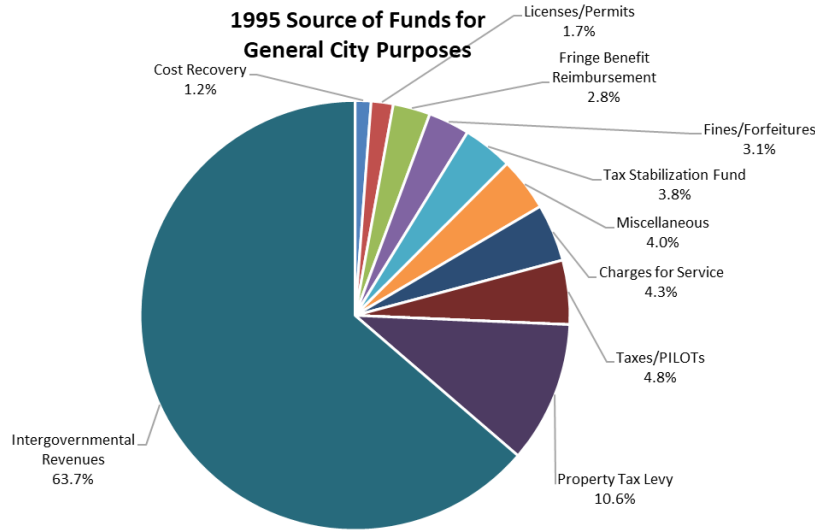


The lower line on the above chart represents the actual amount of SSR the City received in each year. The higher line adjusts the amounts to rise along with the rate of inflation in each year as measured by the Consumer Price Index (CPI). The sources of funds for SSR are state-wide sales and income tax collections, which increased in this period along with consumer behavior and wage growth. Despite increases in overall State revenue, the amount of SSR distributed to Milwaukee and other municipalities was effectively frozen, or sometimes even nominally reduced, from 1999 until 2024. Before the State started freezing SSR in the 1990s, it was the City's largest source of revenue for General City Purposes (GCP). By 2008 it was exceeded by the property levy, which did increase annually, roughly along with inflation, as illustrated in the following chart:



In further response to the SSR freeze, the City increasingly diversified its revenues, creating new charges for services like the sewer fee in 1998, the stormwater fee in 2006, the vehicle registration fee in 2009, and the streetlight fee in 2021. In addition, the City expanded the scope of existing fees, such as using the stormwater fee to fund forestry services in 2009.

In 1995, charges for services accounted for 4.3% of the total revenue for GCP, while in the 2027 proposed budget they account for 20.3%. Property taxes, meanwhile, increased from 10.6% of GCP revenue to 17.0%. These increases did not fully offset the stagnation, or occasional reductions, in SSR, which were the primary factor causing intergovernmental revenues' proportion of GCP revenue to decline from 63.7% of GCP to 38.1% over that span, as illustrated in the pie charts on the following page:



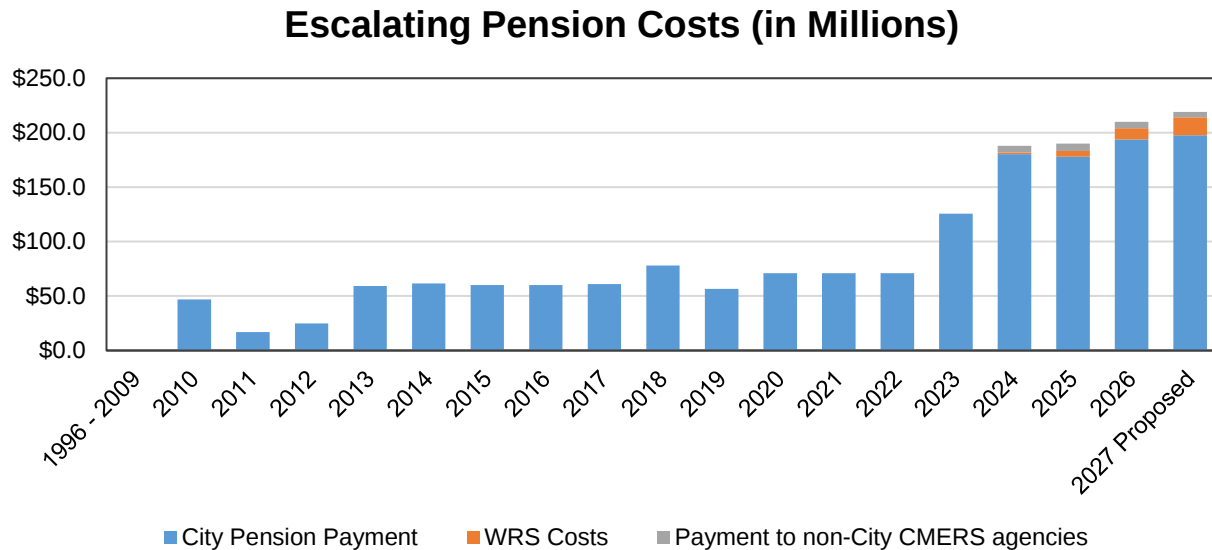
Because increased revenue from property taxes and user fees was not enough to fully offset the scale of reduced SSR revenue, this led to expenditure reductions, and thus service reductions, becoming an annual occurrence. Between 2000 and 2023, the City's workforce declined by over 1,000 Full Time Equivalents (FTEs), or roughly a 14% reduction in total employees.

These annual adjustments to expenditures meant that the baseline "cost-to-continue" expenditures were reduced each year to reflect lower service levels adopted in the prior year's budget, and the baseline revenues from property taxes and fees increased each year in an analogous fashion, creating new baselines of expected revenues. In this context, the seeming stability of the budget gaps from 2005 through 2019, in fact, reveal an ever-worsening structural deficit. The decline in SSR was so extreme and compounding, that even annual increases in revenue and decreases in expenditures were not enough to offset it.

One anomalous year in particular illustrates this dynamic. The 2018 requested budget gap appears (on the bar graph on the first page of this introduction) to be much smaller than the 2017 gap, about \$17 million lower. However, during the spring of 2017, the then Mayor gave departments target budget amounts for their 2018 budget request. That direction had significant impacts. For example, in order to meet their specific budget target, the Fire department "requested" to decommission five fire engine crews, reducing sworn fire personnel by 75 FTEs. Departments followed the direction to submit a budget request at a specific target, meaning that the budget gap was artificially reduced in advance. In most other years, such significant reductions were not

assumed in the requests, but the pattern of “baking in” the prior year’s reductions to the new, lower “cost-to-continue” service levels was routine.

Then, beginning in 2010, and spiking in 2023, unavoidable pension costs were layered on top of the structural deficit caused by frozen and reduced SSR. The scale of these costs are described in the following chart:



The City’s pension costs were fully covered by the pension funds’ investment trust until the global financial crisis of 2008. In 2010, the City began a three-year period of volatile payments. To smooth out annual fluctuation, the City converted to a five-year stable funding formula. The City contributed about \$60 million per year to the pension fund from 2013-17, and \$70 million from 2018-22.

In 2019, the pension fund reduced its expected annual rate of return from 8.25% to 7.5% in response to advice from global capital market consultants. Reducing the discount rate, or expected rate of return, cause a higher upfront payment. This reduction of 75 basis points on a multi-billion-dollar fund more than doubled the City’s required annual contribution in 2023-27.

The City was largely able to absorb this increase thanks to federal funding. In the wake of the COVID-19 pandemic, the federal government passed the American Rescue Plan Act (ARPA), which distributed millions of dollars to cities across the nation to make up for revenue lost due to decreased economic activity during stay-at-home orders. The City of Milwaukee received a total of \$394 million, of which about two-thirds were used to replace lost revenue in the 2022-24 budgets and maintain services (\$68 million in 2022, \$85 million in 2023, and \$110 million in 2024). In those three years, budget requests did not assume revenue replacement ARPA funding, so that when ARPA was allocated to maintain services, it was another factor, on top of those SSR and pension factors described above, pushing those years’ budget gaps higher and higher.

In the summer of 2023, the State of Wisconsin passed Act 12, which generated significant new revenue for the City of Milwaukee. The 2% local sales tax it authorized generated over \$200 million in 2024 and increased in following years with consumer spending. Act 12 also increased SSR to Milwaukee in 2024 by over \$20 million and indexed future annual growth to consumer spending and wage growth. These new revenues were not yet assumed for the 2024 budget requests, which were made in the spring of 2023, but their presence significantly reduced the gaps in the years thereafter.

The budget gaps in 2025-27 are smaller than the peaks in 2023-24, but still persistently higher than 2005-22. Not only are the gaps larger, but they are also harder to close, as the two largest tax levy-supported departments, Police and Fire, now have requirements to increase sworn personnel. The third largest tax-levy supported department, Public Works, receives most of its funding from charges for services, which means that significant reductions in that department would cause a corresponding drop in revenue.

These restraints on expenditure reductions in the three largest departments mean that the City must rely more heavily on increasing revenues and using reserves to close gaps. Fortunately, there has been good news on both of those fronts in the last several years.

In the 2025 and 2026 budgets, local sales tax revenue estimates increased significantly between the requested and proposed budgets. As we now have multiple years of experience with sales tax collections, initial estimates are more accurate. In 2024, the City budgeted \$184 million in revenue from the local sales, and eventually collected \$200.6 million. That higher than anticipated pace of collections benefited future budgets' revenues by adjusting estimates upwards, and strengthened our reserve funds, as the additional actual collections bolstered the general fund.

In the past several budgets, reserves have also been strengthened by lower-than-expected salary and health care expenditures, attributable partly to unusually high vacancy rates. Citywide compensation adjustments have now brought vacancy rates back down, but current available reserve levels are determined by 2025 year-end balances, at which point most vacancy rates were still higher than budgeted levels.

Those two trends – higher than expected sales tax revenues, lower than expected employee costs – likely will not continue into future years, so the scale of the City's ability to use general fund reserves to close future budget gaps is not certain. For the 2027 budget, however, reserves were once again the largest bottom-line strategic lever.

Closing the 2027 Budget Gap

Similar to the strategies for the 2025 and 2026 budgets, at Mayor Johnson's direction the Budget and Management Division (BMD) pursued three strategic approaches to balance the 2027 budget:

1) Reserve Withdrawals

The Tax Stabilization Fund (TSF) at the close of Fiscal Year 2025 increased over the prior year, which was already at its highest level in decades. The unassigned General Fund balance, a subset of the TSF, was \$79.6 million at end of year 2025, and the 2027 proposed budget would transfer half of that amount, \$39.8 million, to maintain services.

The Public Debt Amortization Fund (PDAF) also continued to increase in 2025, enabling the City to again withdraw \$6 million to fund debt service, \$3 million more than was assumed in the request.

The sum total of these two withdrawals on the gap was \$42.8 million, making this category once again the largest bottom-line factor in closing the budget gap.

2) Revenue Increases

Last year, revenue estimates increased by about \$40 million between the requested and proposed budget. This year, the increased was about \$20.5 million. This smaller change is due to lower increases to taxes and fees, and more accurate initial projections.

3) Expenditure Reductions

Deeper cuts across the board are proposed in 2027 than in 2026, just as 2026 proposed deeper cuts than in 2025. This was necessitated partly because revenue increases were not as substantial, and also because the State's Expenditure Restraint Incentive Program (ERIP) required at least \$29.6 million in reductions from requested level in order to qualify for \$11.6 million in conditional state aid. The 2027 proposed budget total cut about \$33.5 million from the requested budget. In 2026, such reductions totaled just under \$30 million.

Capital Budget Highlights

2027 is the final year of a planned three-year surge in levy-supported general obligation borrowing. The first two years of this surge, along with significant cash financing of capital improvements in 2024, funded public safety radios, a new enterprise resource planning system, and the port cruise dock terminal. This year's capital budget begins funding a new Midtown library branch and continues funding a new municipal services facility in the 30th Street corridor.

Even with increased borrowing levels, much maintenance continues to be deferred. Reductions to local road investments would also have been necessary if not increased parking permit, citation, and meter fees, which will allow a \$6 million transfer from the Transportation Fund for High Impact Paving (HIP). With that transfer, the combined total of investments in the HIP and local road reconstruction line items are now proposed to be \$19.2 million, the highest total on record. The 2027 capital budget also maintains funding for Raze and Revive – Mayor Johnson’s initiative to demolish blighted vacant properties and build new construction on the resulting vacant lots.

Public Survey Responses

Throughout the summer of 2026, Mayor Johnson and the Budget Office engaged in extensive public outreach regarding the 2027 budget process. At neighborhood meetings, on social media via video clips, and at two public forums in July, the public was encouraged to help the Mayor make decisions.

Some of this feedback was verbal, some was on notes stuck to easel boards at those public forums, and thousands of Milwaukee residents took a two-minute, six-question survey about which revenue categories to increase or not, and which services to protect or not. Overwhelming, the public asked for better roads and more demolitions of nuisance properties, and to hold the line on taxes and fees. Those priorities are reflected in the 2027 Proposed Budget.

2027 PROPOSED BUDGET AND TAX RATE COMPARED TO PRIOR YEAR

Purpose Of Expenditure And Funding Source	2026 Adopted Budget	2027 Proposed Budget	CHANGE 2027 Minus 2026 Adopted	2026 Adopted Budget	2027 Proposed Budget	CHANGE 2027 Minus 2026 Adopted
A. GENERAL CITY PURPOSES						
1. Budget (Expenditure Authority)	\$815,673,383	\$846,796,205	\$31,122,822			
2. Non Tax Levy Funding	668,366,363	703,107,465	34,741,102			
3. Tax Levy Funding	147,307,020	143,688,740	-3,618,280	\$3.33	\$3.05	\$-0.28
B. EMPLOYEE RETIREMENT						
1. Budget (Expenditure Authority)	\$261,171,274	\$273,417,384	\$12,246,110			
2. Non Tax Levy Funding	184,339,698	188,766,653	4,426,955			
3. Tax Levy Funding	76,831,576	84,650,731	7,819,155	\$1.74	\$1.80	\$0.06
C. CAPITAL IMPROVEMENTS						
1. Budget (Expenditure Authority)	\$236,708,867	\$316,607,345	\$79,898,478			
2. Non Tax Levy Funding	235,803,867	315,522,345	79,718,478			
3. Tax Levy Funding	905,000	1,085,000	180,000	\$0.02	\$0.02	\$0.00
D. CITY DEBT						
1. Budget (Expenditure Authority)	\$272,242,143	\$326,623,735	\$54,381,592			
2. Non Tax Levy Funding	165,464,868	217,490,918	52,026,050			
3. Tax Levy Funding	106,777,275	109,132,817	2,355,542	\$2.41	\$2.31	\$-0.10
F. CONTINGENT FUND						
1. Budget (Expenditure Authority)	\$5,000,000	\$5,000,000	\$0			
2. Non Tax Levy Funding	0	0	0			
3. Tax Levy Funding	5,000,000	5,000,000	0	\$0.11	\$0.11	\$-0.01
SUBTOTAL (A+B+C+D+F)						
1. Budget (Expenditure Authority)	\$1,590,795,667	\$1,768,444,669	\$177,649,002			
2. Non Tax Levy Funding	\$1,253,974,796	\$1,424,887,381	\$170,912,585			
3. Tax Levy Funding	\$336,820,871	\$343,557,288	\$6,736,417	\$7.61	\$7.29	\$-0.33
G. TRANSPORTATION FUND						
1. Budget (Expenditure Authority)	\$41,223,093	\$60,215,300	\$18,992,207			
2. Non Tax Levy Funding	41,223,093	60,215,300	18,992,207			
3. Tax Levy Funding	0	0	0	\$0.00	\$0.00	\$0.00
H. GRANT AND AID FUND						
1. Budget (Expenditure Authority)	\$83,926,856	\$70,387,414	\$-13,539,442			
2. Non Tax Levy Funding	83,926,856	70,387,414	-13,539,442			
3. Tax Levy Funding	0	0	0	\$0.00	\$0.00	\$0.00
I. ECONOMIC DEVELOPMENT FUND						
1. Budget (Expenditure Authority)	\$15,000,000	\$0	\$-15,000,000			
2. Non Tax Levy Funding	15,000,000	0	-15,000,000			
3. Tax Levy Funding	0	0	0	\$0.00	\$0.00	\$0.00
J. WATER WORKS						
1. Budget (Expenditure Authority)	\$216,910,988	\$228,909,690	\$11,998,702			
2. Non Tax Levy Funding	216,910,988	228,909,690	11,998,702			
3. Tax Levy Funding	0	0	0	\$0.00	\$0.00	\$0.00
K. SEWER MAINTENANCE FUND						
1. Budget (Expenditure Authority)	\$113,561,748	\$118,641,798	\$5,080,050			
2. Non Tax Levy Funding	113,561,748	118,641,798	5,080,050			
3. Tax Levy Funding	0	0	0	\$0.00	\$0.00	\$0.00
M. COUNTY DELINQUENT TAXES FUND						
1. Budget (Expenditure Authority)	\$9,269,370	\$9,488,541	\$219,171			
2. Non Tax Levy Funding	9,269,370	9,488,541	219,171			
3. Tax Levy Funding	0	0	0	\$0.00	\$0.00	\$0.00
N. SETTLEMENT FUND						
1. Budget (Expend. Auth.)	\$5,000,000	\$5,000,000	\$0			
2. Non Tax Levy Funding	5,000,000	5,000,000	0			
3. Tax Levy Funding	0	0	0	\$0.00	\$0.00	\$0.00
SUBTOTAL (G+H+I+J+K+M+N)						
1. Budget (Expenditure Authority)	\$484,892,055	\$492,642,743	\$7,750,688			
2. Non Tax Levy Funding	\$484,892,055	\$492,642,743	\$7,750,688			
3. Tax Levy Funding	\$0	\$0	\$0	\$0.00	\$0.00	\$0.00
TOTAL (A thru M)						
1. Budget (Expenditure Authority)	\$2,075,687,722	\$2,261,087,412	\$185,399,690			
2. Non Tax Levy Funding	\$1,738,866,851	\$1,917,530,124	\$178,663,273			
3. Tax Levy Funding	\$336,820,871	\$343,557,288	\$6,736,417	\$7.61	\$7.29	\$-0.32

Tax Rates and Assessed Value - 2027 rate column is based on an estimated assessed value of: \$47,141,816,729 as of August 31, 2026.

Comparisons by Budget Sections Between 2027 Proposed Budget Versus 2026 Adopted Budget, and 2027 Requested Revenues, Tax Levies, and Resulting Changes

	2026 Adopted Budget	2027 Requested Budget	2027 Proposed Budget	Change 2027 Proposed Versus	
				2026 Adopted	2027 Requested
A. General City Purposes					
Appropriations					
Salaries and Wages	\$507,779,368	\$535,112,298	\$521,327,643	\$13,548,275	\$-13,784,655
Fringe Benefits	225,321,709	244,666,955	240,573,987	15,252,278	-4,092,968
Operating Expenditures	93,883,626	105,523,463	100,814,805	6,931,179	-4,708,658
Equipment Purchases	10,042,000	14,357,815	10,514,340	472,340	-3,843,475
Special Funds	44,986,968	47,756,409	46,762,552	1,775,584	-993,857
Special Purpose Account Miscellaneous*	23,056,921	30,352,865	26,726,865	3,669,944	-3,626,000
Workers Compensation Special Purpose Accounts	12,000,000	12,500,000	11,850,000	-150,000	-650,000
Employee Health Care Special Purpose Accounts	123,924,500	133,300,000	128,800,000	4,875,500	-4,500,000
Fringe Benefit Offset	-225,321,709	-244,666,955	-240,573,987	-15,252,278	4,092,968
Total Appropriations	\$815,673,383	\$878,902,850	\$846,796,205	\$31,122,822	\$-32,106,645
Funding Sources					
General City Revenues	\$636,066,363	\$644,347,217	\$661,806,465	\$25,740,102	\$17,459,248
Tax Stabilization Fund Withdrawal	32,300,000	0	41,301,000	9,001,000	41,301,000
Property Tax Levy	147,307,020	234,555,633	143,688,740	-3,618,280	-90,866,893
Total Revenues	\$815,673,383	\$878,902,850	\$846,796,205	\$31,122,822	\$-32,106,645
B. Employee Retirement					
Total Appropriations	\$261,171,274	\$272,144,632	\$273,417,384	\$12,246,110	\$1,272,752
Funding Sources					
Non-Property Tax Revenue	\$184,339,698	\$186,848,543	\$188,766,653	\$4,426,955	\$1,918,110
Property Tax Levy	76,831,576	85,296,089	84,650,731	7,819,155	-645,358
Total Revenues	\$261,171,274	\$272,144,632	\$273,417,384	\$12,246,110	\$1,272,752
C. Capital Improvements					
Total Capital Improvements Program					
Appropriations	\$236,708,867	\$396,656,097	\$316,607,345	\$79,898,478	\$-80,048,752
Funding Sources					
1. Borrowing (General Obligation)					
a. New	\$120,098,943	\$282,527,097	\$116,000,000	\$-4,098,943	\$-166,527,097
2. Borrowing (Tax Incremental Districts)					
a. New	\$25,000,000	\$25,000,000	\$100,000,000	\$75,000,000	\$75,000,000
3. Special Assessments (Internal Borrowing)					
a. New	\$3,165,000	\$2,665,000	\$2,665,000	\$-500,000	\$0
4. Cash Financed					
a. From Revenues	\$87,539,924	\$84,000,000	\$96,857,345	\$9,317,421	\$12,857,345
c. From Tax Levy	905,000	2,464,000	1,085,000	180,000	-1,379,000
d. Total Cash Financed	88,444,924	86,464,000	97,942,345	9,497,421	11,478,345
Total Revenues (Capital Improvements)	\$236,708,867	\$396,656,097	\$316,607,345	\$79,898,478	\$-80,048,752
D. City Debt					
Total Appropriations					
(Includes Borrowing for Milwaukee Public Schools)	\$272,242,143	\$327,248,735	\$326,623,735	\$54,381,592	\$-625,000

	2026 Adopted Budget	2027 Requested Budget	2027 Proposed Budget	Change 2027 Proposed Versus 2026 Adopted 2027 Requested	
Funding Sources					
Revenues	\$7,756,056	\$42,414,792	\$42,414,792	\$34,658,736	\$0
TID Increments	20,027,565	28,774,784	31,149,784	11,122,219	2,375,000
Delinquent Tax Revenue	16,681,247	22,926,342	22,926,342	6,245,095	0
Offset and Premium	121,000,000	121,000,000	121,000,000	0	0
Transfers In	0	0	0	0	0
Property Tax Levy	106,777,275	112,132,817	109,132,817	2,355,542	-3,000,000
Total Revenues	\$272,242,143	\$327,248,735	\$326,623,735	\$54,381,592	\$-625,000
F. Common Council Contingent Fund					
Total Appropriations	\$5,000,000	\$5,000,000	\$5,000,000	\$0	\$0
Funding Sources					
Total Revenue (Property Tax Levy)	\$5,000,000	\$5,000,000	\$5,000,000	\$0	\$0
Subtotals (Items A through F)					
City Budget Appropriations	\$1,590,795,667	\$1,879,952,314	\$1,768,444,669	\$177,649,002	\$-111,507,645
Less: Non-Property Tax Revenues	\$1,253,974,796	\$1,440,503,775	\$1,424,887,381	\$170,912,585	\$-15,616,394
Property Tax Levies	\$336,820,871	\$439,448,539	\$343,557,288	\$6,736,417	\$-95,891,251
Special Revenue Accounts (Items G through M)					
G. Transportation Fund					
Total Appropriations	\$41,223,093	\$55,883,000	\$60,215,300	\$18,992,207	\$4,332,300
Funding Sources					
Current Revenues	\$25,131,093	\$28,054,000	\$29,410,300	\$4,279,207	\$1,356,300
Withdrawal from Reserves	0	0	0	0	0
Citation Revenue and Processing	14,000,000	18,000,000	21,000,000	7,000,000	3,000,000
New Borrowing	2,092,000	9,829,000	9,805,000	7,713,000	-24,000
Total Revenues	\$41,223,093	\$55,883,000	\$60,215,300	\$18,992,207	\$4,332,300
H. Grant and Aid					
Total Appropriations	\$83,926,856	\$75,114,096	\$70,387,414	\$-13,539,442	\$-4,726,682
Funding Sources					
Grantor Share	\$83,926,856	\$75,114,096	\$70,387,414	\$-13,539,442	\$-4,726,682
Total Revenues	\$83,926,856	\$75,114,096	\$70,387,414	\$-13,539,442	\$-4,726,682
I. Economic Development Fund					
Total Appropriations	\$15,000,000	\$0	\$0	\$-15,000,000	\$0
Funding Sources					
BID Assessment/Excess TID Revenue	\$15,000,000	\$0	\$0	\$-15,000,000	\$0
Total Revenues	\$15,000,000	\$0	\$0	\$-15,000,000	\$0
J. Water Works					
Appropriations					
Operating Budget	\$156,592,608	\$173,594,555	\$174,100,890	\$17,508,282	\$506,335
Capital Improvements Program	49,290,000	43,980,000	43,980,000	-5,310,000	0
Debt Service (Principal and Interest)	11,028,380	11,028,380	10,828,800	-199,580	-199,580
Capital Funding from Retained Earnings	0	0	0	0	0
Total Appropriations	\$216,910,988	\$228,602,935	\$228,909,690	\$11,998,702	\$306,755
Funding Sources					
Current Operating Revenues	\$106,896,216	\$126,145,900	\$126,145,900	\$19,249,684	\$0
Non-Operating Revenues	50,825,000	59,398,500	59,398,500	8,573,500	0
Proceeds from Borrowing	49,280,000	43,970,000	43,970,000	-5,310,000	0
Use of Retained Earnings	9,909,772	-911,465	-604,710	-10,514,482	306,755
Total Revenues	\$216,910,988	\$228,602,935	\$228,909,690	\$11,998,702	\$306,755

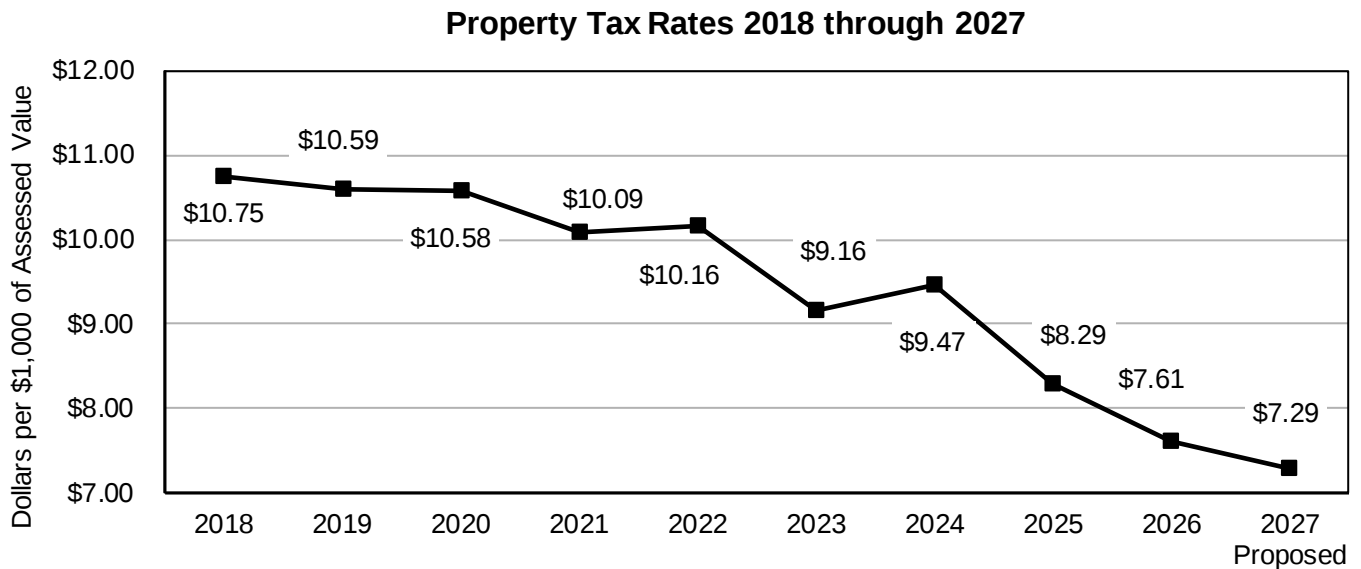
	2026 Adopted Budget	2027 Requested Budget	2027 Proposed Budget	Change 2027 Proposed Versus	
				2026 Adopted	2027 Requested
K. Sewer Maintenance					
Appropriations					
Operating Budget	\$88,903,748	\$91,120,750	\$92,441,798	\$3,538,050	\$1,321,048
Capital Improvements Program	24,658,000	25,700,000	26,200,000	1,542,000	500,000
Total Appropriations	\$113,561,748	\$116,820,750	\$118,641,798	\$5,080,050	\$1,821,048
Funding Sources					
Sewer User Fee	\$35,908,928	\$35,777,103	\$37,517,900	\$1,608,972	\$1,740,797
Storm Water Management Fee	44,681,842	44,748,708	46,065,000	1,383,158	1,316,292
Charges for Services	1,800,000	1,911,800	1,900,000	100,000	-11,800
Miscellaneous Revenue and Retained Earnings	8,670,978	10,183,139	8,958,898	287,920	-1,224,241
Proceeds from Borrowing	22,500,000	24,200,000	24,200,000	1,700,000	0
Total Revenues	\$113,561,748	\$116,820,750	\$118,641,798	\$5,080,050	\$1,821,048
M. County Delinquent Taxes					
Appropriations					
Operating Budget	\$9,269,370	\$9,051,601	\$9,488,541	\$219,171	\$436,940
Total Appropriations	\$9,269,370	\$9,051,601	\$9,488,541	\$219,171	\$436,940
Funding Sources					
Operating Revenue	\$9,269,370	\$9,051,601	\$9,488,541	\$219,171	\$436,940
Total Revenues	\$9,269,370	\$9,051,601	\$9,488,541	\$219,171	\$436,940
N. Settlement Funds					
Appropriations					
Operating Budget	\$5,000,000	\$2,500,000	\$5,000,000	\$0	\$2,500,000
Total Appropriations	\$5,000,000	\$2,500,000	\$5,000,000	\$0	\$2,500,000
Funding Sources					
Operating Revenue	\$5,000,000	\$2,500,000	\$5,000,000	\$0	\$2,500,000
Total Revenues	\$5,000,000	\$2,500,000	\$5,000,000	\$0	\$2,500,000
Subtotals Special Revenue Account Budgets (Items G through M)					
Total Budgets	\$484,892,055	\$487,972,382	\$492,642,743	\$7,750,688	\$4,670,361
Total Revenues (Non-Property Tax)	\$484,892,055	\$487,972,382	\$492,642,743	\$7,750,688	\$2,170,361
Grand Totals (Items A through M)					
Budget Appropriations	\$2,075,687,722	\$2,367,924,696	\$2,261,087,412	\$185,399,690	\$-106,837,284
Less: Non-Property Tax Revenues	\$1,738,866,851	\$1,928,476,157	\$1,917,530,124	\$178,663,273	\$-10,946,033
Property Tax Levies	\$336,820,871	\$439,448,539	\$343,557,288	\$6,736,417	\$-95,891,251

Note: All adopted budgets for governmental funds are prepared in accordance with the modified accrual basis of accounting, except for the treatment of the fund balance reserved for tax stabilization. For budget purposes, the fund balance reserved for tax stabilization is reflected as other financing sources. However, for accounting purposes it is reflected as part of the overall fund balance.

* The Wages Supplement Fund appropriation for pending labor agreements is shown in this table under "Salaries and Wages" but is budgeted under "Special Purpose Accounts Miscellaneous" in the line item budget.

PROPERTY TAX RATE AND LEVY COMPARISON

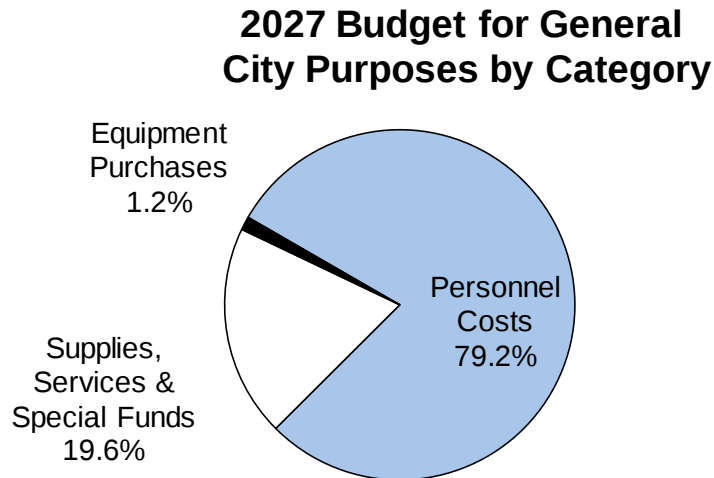
The graph below shows property tax rates for the City of Milwaukee from 2018 through the 2027 proposed budget. The 2027 proposed tax rate of \$7.29 is \$0.32 lower than the 2026 rate of \$7.61. The 2027 tax levy of \$343.6 million is \$6.7 million higher than the 2026 levy. The property tax rate has decreased by \$3.46 from \$10.75 in 2018 to the 2027 proposed rate of \$7.29.



GENERAL CITY PURPOSES SPENDING

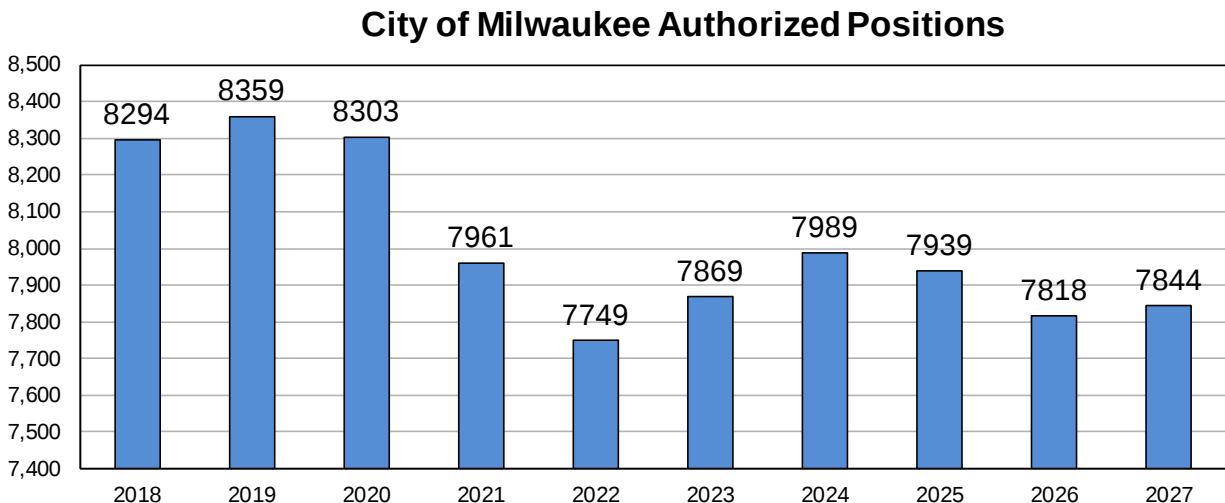
The pie chart below depicts the proportions of general city purposes spending allocated to personnel costs (79.2%), supplies, services, and special funds (19.6%), and equipment purchases (1.2%) in the 2026 budget.

It should be noted that the 2027 proposed budget also funds approximately \$12.0 million (DPW and Police) of major equipment purchases.



AUTHORIZED POSITIONS

The following bar graph indicates changes in authorized positions from 2018 to 2027. Funding for personnel costs (which include salary and wages) relates directly to the number of positions authorized citywide. Excluding temporary and seasonal staff, the 2027 proposed budget reflects an increase of 26 positions from 2026 levels (7,844 in 2027 to 7,818 2026).



CHANGE IN POSITIONS

	2026 Adopted Budget	2027 Requested Budget	2027 Proposed Budget	Change 2027 Proposed Versus 2026 Adopted 2027 Requested	
General City Purposes					
Administration, Dept. of	185	179	172	-13	-7
Assessor's Office	53	53	53	0	0
City Attorney	63	65	64	1	-1
City Development, Dept. of	103	101	93	-10	-8
City Treasurer	44	44	44	0	0
Common Council City Clerk	127	126	132	5	6
Community Wellness and Safety, Dept. of	14	18	13	-1	-5
Compliance and Engagement, Dept. of	19	19	23	4	4
Comptroller's Office	58	58	56	-2	-2
Election Commission *	2,332	2,469	2,330	-2	-139
Emergency Communications, Dept. of	241	241	230	-11	-11
Employee Relations, Dept. of	89	86	84	-5	-2
Fire and Police Commission	37	37	37	0	0
Fire Department	966	997	984	18	-13
Health Department	310	322	323	13	1
Library	394	394	398	4	4
Mayor's Office	16	16	17	1	1
Municipal Court	33	33	33	0	0
Neighborhood Services, Dept. of	290	290	277	-13	-13
Police Department	2,526	2,586	2,585	59	-1
Port Milwaukee	38	38	38	0	0
Public Works, Dept. of (Total)	(1,608)	(1,593)	(1,582)	(-26)	(-11)
Administrative Services Division	45	47	45	0	-2
Infrastructure Services Division	792	775	754	-38	-21
Operations Division	771	771	783	12	12
Special Purpose Account	12	12	12	0	0
General City Purposes Total	9,558	9,777	9,580	22	-197
General City Purposes Total *	7,240	7,325	7,265	25	-60
Pensions					
Deferred Compensation	3	3	3	0	0
Employees' Retirement System	59	59	59	0	0
Pensions Total	62	62	62	0	0
Special Revenue Funds					
Transportation Fund	149	149	150	1	1
Sewer Maintenance Fund	165	165	163	-2	-2
Water Works	443	443	445	2	2
Special Revenue Funds Total	757	757	758	1	1
Subtotal Budgeted Positions	10,377	10,596	10,400	23	-196
Less Temporary Positions	2,559	2,693	2,556	-3	-137
Total Budgeted Positions	7,818	7,903	7,844	26	-59

*Does not include Election Commission temporary workers.

ESTIMATED FULL TIME EQUIVALENTS O&M Funded

	2026 Adopted Budget	2027 Requested Budget	2027 Proposed Budget	Change 2027 Proposed Versus 2026 Adopted 2027 Requested	
General City Purposes					
Administration, Department of	112.36	117.26	110.26	-2.10	-7.00
Assessor's Office	45.80	45.80	45.80	0.00	0.00
City Attorney	62.80	62.80	62.80	0.00	0.00
City Development, Dept. of	56.03	57.19	56.44	0.41	-0.75
City Treasurer	29.96	30.10	30.10	0.14	0.00
Common Council City Clerk	103.70	103.70	102.70	-1.00	-1.00
Community Wellness and Safety, Dept. of	8.85	17.00	12.00	3.15	-5.00
Compliance and Engagement, Dept. of	10.36	9.00	8.00	-2.36	-1.00
Comptroller's Office	43.98	47.22	45.22	1.24	-2.00
Election Commission *	11.00	14.00	11.50	0.50	-2.50
Emergency Communications, Dept. of	230.36	230.36	218.61	-11.75	-11.75
Employee Relations, Dept. of	48.00	47.00	44.00	-4.00	-3.00
Fire and Police Commission	28.10	28.10	28.10	0.00	0.00
Fire Department	1,045.00	1,076.00	1,060.00	15.00	-16.00
Health Department	171.96	196.99	168.58	-3.38	-28.41
Library	313.28	322.15	312.48	-0.80	-9.67
Mayor's Office	14.47	14.47	15.47	1.00	1.00
Municipal Court	33.00	33.00	33.00	0.00	0.00
Neighborhood Services, Dept. of	194.52	195.00	195.70	1.18	0.70
Police Department	2,324.95	2,352.95	2,349.45	24.50	-3.50
Port Milwaukee	21.00	21.00	21.00	0.00	0.00
Public Works, Department of (Total)	(955.38)	(957.83)	(913.20)	(-42.18)	(-44.63)
Administrative Services Division	45.00	46.50	45.00	0.00	-1.50
Infrastructure Services Division	242.64	240.59	221.86	-20.78	-18.73
Operations Division	667.74	670.74	646.34	-21.40	-24.40
Special Purpose Accounts	5.33	5.33	5.33	0.00	0.00
General City Purposes Total	5,870.19	5,984.25	5,849.74	-20.45	-134.51
Pensions					
Deferred Compensation	3.00	3.00	3.00	0.00	0.00
Employees' Retirement System	51.00	51.00	51.00	0.00	0.00
Pensions Total	54.00	54.00	54.00	0.00	0.00
Special Revenue Funds					
Transportation Fund	124.00	124.00	125.00	1.00	1.00
Sewer Maintenance Fund	115.15	116.95	116.95	1.80	0.00
Water Works	418.04	418.04	418.04	0.00	0.00
Special Revenue Funds Total	657.19	658.99	659.99	2.80	1.00
Grand Total	6,581.38	6,697.24	6,563.73	-17.65	-133.51

* Election Commission does not include temporary election workers (21.56 FTEs in 2026, 21.56 FTEs in 2027 request, and 10.78 in 2027 proposed) due to staffing fluctuations between election and non-election years.

ESTIMATED FULL TIME EQUIVALENTS Non-O&M Funded

	2026 Adopted Budget	2027 Requested Budget	2027 Proposed Budget	Change 2027 Proposed Versus 2026 Adopted 2027 Requested	
General City Purposes					
Administration, Department of	46.94	38.14	37.14	-9.80	-1.00
Assessor's Office	0.00	0.00	0.00	0.00	0.00
City Attorney	0.20	0.20	0.20	0.00	0.00
City Development, Dept. of	23.72	21.56	21.31	-2.41	-0.25
City Treasurer	0.00	0.00	0.00	0.00	0.00
Common Council City Clerk	1.20	1.20	1.20	0.00	0.00
Community Wellness and Safety, Dept. of	5.15	1.00	1.00	-4.15	0.00
Compliance and Engagement, Dept. of	1.64	3.00	3.00	1.36	0.00
Comptroller's Office	10.02	6.78	6.78	-3.24	0.00
Election Commission	0.00	0.00	0.00	0.00	0.00
Emergency Communications, Dept. of	0.00	0.00	0.00	0.00	0.00
Employee Relations, Dept. of	21.67	16.67	16.67	-5.00	0.00
Fire and Police Commission	0.00	0.00	0.00	0.00	0.00
Fire Department	0.00	4.00	4.00	4.00	0.00
Health Department	104.64	97.23	99.64	-5.00	2.41
Library	17.95	18.95	19.65	1.70	0.70
Mayor's Office	0.00	0.00	0.00	0.00	0.00
Municipal Court	0.00	0.00	0.00	0.00	0.00
Neighborhood Services, Dept. of	59.98	60.00	48.30	-11.68	-11.70
Police Department	81.50	103.50	102.50	21.00	-1.00
Port Milwaukee	0.00	0.00	0.00	0.00	0.00
Public Works, Department of (Total)	(480.71)	(484.76)	(486.16)	(5.45)	(1.40)
Administrative Services Division	0.00	0.00	0.00	0.00	0.00
Infrastructure Services Division	413.45	417.50	418.50	5.05	1.00
Operations Division	67.26	67.26	67.66	0.40	0.40
Special Purpose Accounts	0.00	0.00	0.00	0.00	0.00
General City Purposes Total	855.32	856.99	847.55	-7.77	-9.44
Pensions					
Deferred Compensation	0.00	0.00	0.00	0.00	0.00
Employees' Retirement System	0.00	0.00	0.00	0.00	0.00
Pensions Total	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Transportation Fund	0.00	0.00	0.00	0.00	0.00
Sewer Maintenance Fund	26.35	27.05	25.05	-1.30	-2.00
Water Works	13.20	13.20	13.20	0.00	0.00
Special Revenue Funds Total	39.55	40.25	38.25	-1.30	-2.00
Grand Total	894.87	897.24	885.80	-9.07	-11.44

ESTIMATED FULL TIME EQUIVALENTS All Funding Sources

	2026	2027	2027	Change	
	Adopted	Requested	Proposed	2027 Proposed	
	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	Versus	
				<u>2026 Adopted</u>	<u>2027 Requested</u>
General City Purposes					
Administration, Department of	159.30	155.40	147.40	-11.90	-8.00
Assessor's Office	45.80	45.80	45.80	0.00	0.00
City Attorney	63.00	63.00	63.00	0.00	0.00
City Development, Dept. of	79.75	78.75	77.75	-2.00	-1.00
City Treasurer	29.96	30.10	30.10	0.14	0.00
Common Council City Clerk	104.90	104.90	103.90	-1.00	-1.00
Community Wellness and Safety, Dept. of	14.00	18.00	13.00	-1.00	-5.00
Compliance and Engagement, Dept. of	12.00	12.00	11.00	-1.00	-1.00
Comptroller's Office	54.00	54.00	52.00	-2.00	-2.00
Election Commission *	11.00	14.00	11.50	0.50	-2.50
Emergency Communications, Dept. of	230.36	230.36	218.61	-11.75	-11.75
Employee Relations, Dept. of	69.67	63.67	60.67	-9.00	-3.00
Fire and Police Commission	28.10	28.10	28.10	0.00	0.00
Fire Department	1,045.00	1,080.00	1,064.00	19.00	-16.00
Health Department	276.60	294.22	268.22	-8.38	-26.00
Library	331.23	341.10	332.13	0.90	-8.97
Mayor's Office	14.47	14.47	15.47	1.00	1.00
Municipal Court	33.00	33.00	33.00	0.00	0.00
Neighborhood Services, Dept. of	254.50	255.00	244.00	-10.50	-11.00
Police Department	2,406.45	2,456.45	2,451.95	45.50	-4.50
Port Milwaukee	21.00	21.00	21.00	0.00	0.00
Public Works, Department of (Total)	(1,436.09)	(1,442.59)	(1,399.36)	(-36.73)	(-43.23)
Administrative Services Division	45.00	46.50	45.00	0.00	-1.50
Infrastructure Services Division	656.09	658.09	640.36	-15.73	-17.73
Operations Division	735.00	738.00	714.00	-21.00	-24.00
Special Purpose Accounts	5.33	5.33	5.33	0.00	0.00
General City Purposes Total	6,725.51	6,841.24	6,697.29	-28.22	-143.95
Pensions					
Deferred Compensation	3.00	3.00	3.00	0.00	0.00
Employees' Retirement System	51.00	51.00	51.00	0.00	0.00
Pensions Total	54.00	54.00	54.00	0.00	0.00
Special Revenue Funds					
Transportation Fund	124.00	124.00	125.00	1.00	1.00
Sewer Maintenance Fund	141.50	144.00	142.00	0.50	-2.00
Water Works	431.24	431.24	431.24	0.00	0.00
Special Revenue Funds Total	696.74	699.24	698.24	1.50	-1.00
Grand Total	7,476.25	7,594.48	7,449.53	-26.72	-144.95

* Election Commission does not include temporary election workers (21.56 FTEs in 2026, 21.56 FTEs in 2027 request, and 10.78 in 2027 proposed) due to staffing fluctuations between election and non-election years.

Comparison of 2027 Proposed Expenditures and Funding Sources with Prior Years by Major Budget Sections and Subsections

Section 1. City Budgets Under Control of the Common Council

	2024 Actual** <u>Expenditures</u>	2025 Actual** <u>Expenditures</u>	2026 Adopted <u>Budget</u>	2027 Proposed <u>Budget</u>	Change 2026 Adopted Versus <u>2027 Proposed</u>
A. General City Purposes					
1. Budgets for General City Purposes					
Administration, Department of	\$12,514,159	\$23,340,044	\$22,942,789	\$25,062,669	\$2,119,880
Assessor's Office	1,985,846	5,433,598	5,676,889	5,933,850	256,961
City Attorney	3,684,648	8,787,167	9,356,963	9,751,037	394,074
City Development, Department of	3,113,699	7,699,683	8,188,139	8,667,262	479,123
City Treasurer	2,865,014	4,613,661	4,851,182	5,097,630	246,448
Common Council City Clerk	5,377,264	13,445,081	13,313,932	13,387,317	73,385
Community Wellness & Safety, Department of	0	0	1,354,725	2,789,273	1,434,548
Compliance and Engagement, Department of	0	0	1,886,467	2,079,094	192,627
Comptroller	2,699,323	5,739,430	5,859,969	6,609,594	749,625
Election Commission	5,864,488	3,234,740	5,247,509	3,496,354	-1,751,155
Emergency Communications, Department of	4,539,461	23,800,555	27,171,944	25,770,876	-1,401,068
Employee Relations, Department of	2,638,928	5,984,248	6,395,445	6,871,919	476,474
Fire and Police Commission	2,610,952	4,916,395	5,490,902	6,136,786	645,884
Fire Department	135,229,262	151,605,153	165,408,632	172,888,103	7,479,471
Health Department	17,630,131	19,145,279	22,682,951	23,043,869	360,918
Library	17,087,994	31,644,176	33,651,471	35,142,226	1,490,755
Mayor's Office	764,869	1,947,510	2,108,535	2,256,261	147,726
Municipal Court	1,933,672	3,825,655	4,199,399	4,180,654	-18,745
Neighborhood Services, Department of	11,617,737	24,170,090	25,881,545	25,844,087	-37,458
Police Department	269,682,242	330,680,888	310,111,835	343,937,125	33,825,290
Port Milwaukee	7,167,936	7,325,269	7,060,819	7,266,355	205,536
Public Works Department (Total)	(147,995,857)	(161,140,492)	(164,868,703)	(172,280,882)	7,412,179
Administrative Services Division	2,474,942	3,807,557	4,068,897	4,152,356	83,459
Infrastructure Services Division	38,632,035	51,206,876	52,436,592	54,403,862	1,967,270
Operations Division	106,888,880	106,126,059	108,363,214	113,724,664	5,361,450
Special Purpose Accounts***	142,626,808	156,451,173	187,284,347	178,876,969	-8,407,378
Fringe Benefit Offset	-156,082,894	-195,390,769	-225,321,709	-240,573,987	-15,252,278
Total Budgets for General City Purposes	\$643,547,396	\$799,539,518	\$815,673,383	\$846,796,205	\$31,122,822
*** Special Purpose Account expenditures do not include wage supplement funding. These funds are reflected in departmental expenditures.					
2. Source of Funds for General City Purposes					
Revenues					
Taxes and Payment in Lieu of Taxes	\$63,463,608	\$91,216,001	\$75,881,544	\$79,974,110	\$4,092,566
Licenses and Permits	20,206,303	18,280,374	20,787,000	21,276,000	489,000
Intergovernmental Revenue	295,591,788	305,434,112	316,795,000	323,295,000	6,500,000
Charges for Services	151,804,173	164,618,756	163,457,819	171,669,355	8,211,536
Fines and Forfeitures	1,943,738	2,107,865	2,000,000	2,100,000	100,000
Miscellaneous Revenue	31,379,928	44,771,979	32,145,000	35,492,000	3,347,000
Fringe Benefits	69,169,589	30,839,048	25,000,000	28,000,000	3,000,000
Total Revenues	\$633,559,127	\$657,268,135	\$636,066,363	\$661,806,465	\$25,740,102
Tax Stabilization Fund Withdrawals	\$0	\$32,300,000	\$32,300,000	\$41,301,000	\$9,001,000
Property Tax Levy	96,730,870	142,311,410	147,307,020	143,688,740	-3,618,280
Total Financing for General City Purposes	\$730,289,997	\$831,879,545	\$815,673,383	\$846,796,205	\$31,122,822

	<u>2024 Actual** Expenditures</u>	<u>2025 Actual** Expenditures</u>	<u>2026 Adopted Budget</u>	<u>2027 Proposed Budget</u>	<u>Change 2026 Adopted Versus 2027 Proposed</u>
B. Employees' Retirement					
1. Budgets for Employees' Retirement					
Firemen's Pension Fund					
Pension Contribution	\$0	\$0	\$0	\$0	\$0
Lump Sum Supplement Contribution	18,000	13,417	15,000	12,000	-3,000
Policemen's Pension Fund					
Pension Contribution	\$2,500	\$0	\$0	\$0	0
Lump Sum Supplement Contribution	2,000	0	0	0	0
Employees' Retirement Fund					
Pension Contribution	\$180,351,600	\$177,996,815	\$193,885,382	\$197,686,604	\$3,801,222
Administration	19,569,954	21,108,411	24,635,860	25,958,735	1,322,875
Non-City Employers Normal Cost Increase	6,337,993	6,840,826	5,731,724	4,880,621	-851,103
WRS contribution	1,620,890	6,059,990	10,300,000	16,500,000	6,200,000
Employers' Share of Employees' Annuity Contribution	0	0	0	0	0
Annuity Contribution Employer's Reserve Fund	0	0	0	0	0
Social Security					
Social Security Tax	\$25,120,455	\$26,735,886	\$26,059,931	\$27,800,000	1,740,069
Former Town of Lake Employees' Retirement Fund					
Pension Contribution	\$0	\$0	\$0	\$0	\$0
Deferred Compensation	331,008	330,620	543,377	579,424	36,047
Total Budgets for Employees' Retirement	\$233,354,400	\$239,085,965	\$261,171,274	\$273,417,384	\$12,246,110
2. Source of Funds for Employees' Retirement					
Fringe Benefits Pension	\$2,296,598	\$2,084,454	\$2,423,005	\$2,632,604	\$209,599
Charges to Retirement Fund	19,569,954	18,454,697	24,635,860	25,958,735	1,322,875
Charges to Deferred Compensation	331,008	330,620	543,377	579,424	36,047
Miscellaneous and Other	185,306	174,770	200,000	235,000	35,000
Reserve Fund	0	0	0	0	0
Local Sales Tax	155,968,000	141,263,053	156,537,456	159,360,890	2,823,434
Property Tax Levy	69,189,392	69,189,392	76,831,576	84,650,731	7,819,155
Total Financing for Employees' Retirement	\$247,540,258	\$231,496,986	\$261,171,274	\$273,417,384	\$12,246,110
C. Capital Improvements					
1. Budgets for Capital Improvements					
Special Capital Projects or Purposes	\$320,867	\$565,650	\$35,415,000	\$35,115,000	\$-300,000
Administration, Department of	6,944,844	10,220,342	9,160,000	5,665,000	-3,495,000
Assessor's Office	0	0	0	0	\$0
City Attorney	0	0	0	0	\$0
City Development, Department of	43,390,500	47,092,666	55,300,000	130,500,000	75,200,000
Common Council City Clerk	0	0	223,867	0	-223,867
Election Commission	0	0	900,000	1,370,000	470,000
Emergency Communications, Department of	234,356	0	0	0	0
Fire and Police Commission	0	0	0	0	0
Fire Department	3,342,806	5,056,701	13,000,000	3,000,000	-10,000,000
Health Department	43,281	650,282	750,000	700,000	-50,000
Library	2,457,607	3,703,817	3,000,000	3,000,000	0
Municipal Court	80,934	55,848	370,000	400,000	30,000
Neighborhood Services, Department of	2,673,991	2,728,715	3,225,000	3,380,000	155,000
Police Department	18,753,624	4,478,856	5,000,000	4,115,000	-885,000
Port Milwaukee	521,250	3,490,990	2,900,000	2,900,000	0

	2024 Actual** Expenditures	2025 Actual** Expenditures	2026 Adopted Budget	2027 Proposed Budget	Change 2026 Adopted Versus 2027 Proposed
Public Works, Department of (Total)	(87,799,991)	(104,362,188)	(107,465,000)	(126,462,345)	(18,997,345)
Administration Division	0	0	0	0	0
Infrastructure Services Division	79,890,566	86,263,781	93,205,000	111,912,269	18,707,269
Operations Division	7,909,425	18,098,407	14,260,000	14,550,076	290,076
Total Budgets for Capital Improvements					
(Other than Transportation, Water Works and Sewer Maint.)	\$166,564,051	\$182,406,055	\$236,708,867	\$316,607,345	\$79,898,478
2. Source of Funds for Capital Improvements					
General Obligation Borrowings					
New Borrowing	\$111,282,457	\$121,851,007	\$120,098,943	\$116,000,000	\$-4,098,943
Tax Increment District Public Improvements					
New Borrowing	\$20,678,120	\$11,771,911	\$25,000,000	\$100,000,000	\$75,000,000
Anticipated Special Assessments					
New Authorizations	\$1,639,512	\$1,807,914	\$3,165,000	\$2,665,000	\$-500,000
Capital Improvement Revenues					
Cash Revenues	\$31,278,011	\$45,189,933	\$87,539,924	\$96,857,345	\$9,317,421
Property Tax Levy	1,685,951	1,785,290	905,000	1,085,000	180,000
Total Financing for Capital Improvements					
(Other than Transportation, Water Works and Sewer Maint.)	\$166,564,051	\$182,406,055	\$236,708,867	\$316,607,345	\$79,898,478
* Does not include School Board expenditures.					
D. City Debt (Including School Purposes)					
1. Budget for City Debt					
Bonded Debt (Principal)	\$117,282,477	\$142,584,786	\$227,625,000	\$277,640,000	\$50,015,000
Bonded Debt (Interest)	45,674,774	47,369,630	49,229,393	53,517,292	4,287,899
Bonded Debt (Fees)	233,487	275,816	250,000	250,000	0
Bonded Debt (Issuance Expenses)	1,508,549	1,361,683	1,137,750	1,216,443	78,693
Transfers out	844,541	0	0	0	0
Subtotal	\$165,543,828	\$191,591,915	\$278,242,143	\$332,623,735	\$54,381,592
Less: Prepayment					
Prepayment Deduction (PDAF)	\$0	\$-6,000,000	\$-6,000,000	\$-6,000,000	\$0
Special Assessment	0	0	0	0	0
Total Budget for City Debt	\$165,543,828	\$185,591,915	\$272,242,143	\$326,623,735	\$54,381,592
2. Source of Funds for City Debt					
Revenues	\$10,584,962	\$11,504,876	\$7,756,056	\$42,414,792	\$34,658,736
TID Increments from Prior Year	21,140,605	19,195,022	20,027,565	31,149,784	11,122,219
Delinquent Tax Revenues	17,074,886	16,681,247	16,681,247	22,926,342	6,245,095
Offsets and Premium	18,121,698	23,584,509	121,000,000	121,000,000	0
Transfers In	0	0	0	0	0
Property Tax Levy	106,677,819	103,984,705	106,777,275	109,132,817	2,355,542
Total Financing for City Debt	\$173,599,970	\$174,950,359	\$272,242,143	\$326,623,735	\$54,381,592
F. Common Council Contingent Fund					
1. Budget for Common Council Contingent Fund					
Common Council Contingent Fund	[\$4,818,518]	[\$4,998,805]	\$5,000,000	\$5,000,000	\$0
2. Source of Funds for Common Council Contingent Fund					
Property Tax Levy	\$5,000,000	\$5,000,000	\$5,000,000	\$5,000,000	\$0
* 2024 and 2025 experience shown for informational purposes only.					
Expenditure experience represents transfers and expenditures authorized by resolution.					
Subtotal Budget Authorizations Common Council Controlled Purposes					
(Except Water and Special Revenue Accounts)	\$1,209,009,675	\$1,406,623,453	\$1,590,795,667	\$1,768,444,669	\$177,649,002
Non-Tax Levy	\$1,043,710,244	\$1,103,462,148	\$1,253,974,796	\$1,424,887,381	\$170,912,585
Tax Levy	\$279,284,032	\$322,270,797	\$336,820,871	\$343,557,288	\$6,736,417

	2024 Actual** Expenditures	2025 Actual** Expenditures	2026 Adopted Budget	2027 Proposed Budget	Change 2026 Adopted Versus 2027 Proposed
Subtotal Financing for (Estimated Revenues) Common Council Controlled Budgets					
(Except Water and Special Revenue Accounts)	\$1,322,994,276	\$1,425,732,945	\$1,590,795,667	\$1,768,444,669	\$177,649,002
Special Revenue Accounts Sections G through M					
G. Transportation Fund					
1. Budget for Transportation Fund					
Operating and Maintenance Expense	\$35,163,262	\$35,080,052	\$38,319,651	\$41,619,198	\$3,299,547
Transfer to General Fund	0	6,000,000	0	0	0
Transfer to Capital Fund	0	0	0	6,000,000	6,000,000
Deposit to Retained Earnings	0	0	811,442	2,791,102	1,979,660
Capital Improvement Program	2,180,419	4,271,266	2,092,000	9,805,000	7,713,000
Total Budget for Transportation Fund	\$37,343,681	\$45,351,318	\$41,223,093	\$60,215,300	\$18,992,207
2. Source of Funds for Transportation					
Parking Permits	\$3,053,500	\$3,406,147	\$3,350,000	\$6,000,000	\$2,650,000
Meters	4,239,000	4,520,377	4,634,000	6,178,000	1,544,000
Rental and Lease of Facilities	6,499,000	8,438,970	6,890,000	7,165,000	275,000
Towing of Vehicles	5,559,900	5,066,406	4,900,000	5,300,000	400,000
Vehicle Disposal	1,211,800	2,349,887	2,000,000	2,700,000	700,000
Miscellaneous and Other	999,400	4,636,737	3,357,093	2,067,300	-1,289,793
Subtotal Financing for Transportation	\$21,562,600	\$28,418,524	\$25,131,093	\$29,410,300	\$4,279,207
Other Funding Sources					
Withdrawal from Reserves	\$0	\$0	\$0	\$0	\$0
Citation Revenue	11,363,100	14,907,275	14,000,000	21,000,000	7,000,000
Capital Improvements to be Financed from Available:					
Cash Reserves	\$0	\$0	\$0	\$0	\$0
New Borrowing	2,180,419	4,271,266	2,092,000	9,805,000	7,713,000
Subtotal Other Funding Sources	\$13,543,519	\$19,178,541	\$16,092,000	\$30,805,000	\$14,713,000
Total Financing for Transportation	\$35,106,119	\$47,597,065	\$41,223,093	\$60,215,300	\$18,992,207
H. Grants and Aids Projects (Except Capital Projects)					
1. Budget for Grants and Aids Projects					
Grantor Share (Non-City)	\$296,821,989	\$88,348,821	\$83,926,856	\$70,387,414	\$-13,539,442
Total for Grants and Aids Projects	\$296,821,989	\$88,348,821	\$83,926,856	\$70,387,414	\$-13,539,442
2. Source of Funds for Grants and Aids Projects					
Grantor Share (Non-City)	\$296,821,989	\$88,348,821	\$83,926,856	\$70,387,414	\$-13,539,442
Total Financing for Grants and Aids Projects					
(Except Capital Projects)	\$296,821,989	\$88,348,821	\$83,926,856	\$70,387,414	\$-13,539,442
I. Economic Development Fund					
1. Budget for Economic Development Fund					
Business Improv. District Assessments/Excess TID Revenue	\$0	\$10,745,521	\$15,000,000	\$0	\$-15,000,000
Total Budget for Economic Development Fund	\$0	\$10,745,521	\$15,000,000	\$0	\$-15,000,000
2. Source of Funds for Economic Development Fund					
Business Improv. District Assessments/Excess TID Revenue	\$0	\$10,745,521	\$15,000,000	\$0	\$-15,000,000
Total Source of Funds for Economic Development Fund	\$0	\$10,745,521	\$15,000,000	\$0	\$-15,000,000
J. Water Works					
1. Budget for Water Works, Department of Public Works					
Operating Budget	\$122,583,298	\$146,587,660	\$167,620,988	\$184,929,690	\$17,308,702
Capital Improvements Program	23,984,224	29,220,343	49,290,000	43,980,000	-5,310,000
Retained Earnings, Borrowing, and Other Accounts	0	0	0	0	0
Total Expenditures and Deposits	\$146,567,522	\$175,808,003	\$216,910,988	\$228,909,690	\$11,998,702

	2024 Actual** Expenditures	2025 Actual** Expenditures	2026 Adopted Budget	2027 Proposed Budget	Change 2026 Adopted Versus 2027 Proposed
2. Source of Funds for Water Works					
Operating Revenue	\$115,870,347	\$113,165,900	\$106,896,216	\$126,145,900	\$19,249,684
Non-Operating Revenue	1,140,204	10,340,800	6,765,000	8,748,500	1,983,500
Proceeds from Borrowing	23,912,901	29,184,856	49,280,000	43,970,000	-5,310,000
Retained Earnings/Miscellaneous	7,907,255	23,116,447	53,969,772	50,045,290	-3,924,482
Total Source of Funds for Water Works	\$148,830,707	\$175,808,003	\$216,910,988	\$228,909,690	\$11,998,702
K. Sewer Maintenance					
1. Budget for Sewer Maintenance					
Operating Budget	\$54,700,099	\$59,061,238	\$88,903,748	\$92,441,798	\$3,538,050
Capital Budget	19,474,479	27,053,412	24,658,000	26,200,000	1,542,000
Deposit to Retained Earnings	22,186,207	22,104,410	0	0	0
Total Budget for Sewer Maintenance	\$96,360,785	\$108,219,060	\$113,561,748	\$118,641,798	\$5,080,050
2. Source of Funds for Sewer Maintenance					
Sewer User Fee	\$33,140,777	\$35,352,159	\$35,908,928	\$37,517,900	\$1,608,972
Storm Water Fee	40,815,168	42,856,922	44,681,842	46,065,000	1,383,158
Charges for Services	2,102,650	2,223,784	1,800,000	1,900,000	100,000
Miscellaneous Revenue	5,263,403	7,094,034	2,458,000	2,500,000	42,000
Retained Earnings	0	0	6,212,978	6,458,898	245,920
Proceeds from Borrowing	15,038,787	20,692,161	22,500,000	24,200,000	1,700,000
Total Source of Funds for Sewer Maintenance	\$96,360,785	\$108,219,060	\$113,561,748	\$118,641,798	\$5,080,050
M. Delinquent County Taxes					
1. Budget for Delinquent County Taxes					
Delinquent County Taxes and Tax Certificate Purchases	\$10,619,045	\$9,629,370	\$9,269,370	\$9,488,541	\$219,171
Total Budget for Delinquent County Taxes	\$10,619,045	\$9,629,370	\$9,269,370	\$9,488,541	\$219,171
2. Source of Funds for Delinquent County Taxes					
Purchase of Milwaukee County Delinquent Taxes	\$10,619,045	\$9,629,370	\$9,269,370	\$9,488,541	\$219,171
Total Source of Funds for Delinquent County Taxes	\$10,619,045	\$9,629,370	\$9,269,370	\$9,488,541	\$219,171
N. Settlement Fund					
1. Budget for Settlement Fund					
Opioid Settlement Funds	\$0	\$1,776,769	\$5,000,000	\$5,000,000	\$0
Vaping Settlement Funds	0	-43,882	0	0	0
Total Budget for Settlement Fund	\$0	\$1,732,887	\$5,000,000	\$5,000,000	\$0
2. Source of Funds for Settlement Fund					
Opioid Settlement Funds	\$0	\$2,877,412	\$5,000,000	\$5,000,000	\$0
Vaping Settlement Funds	0	251,656	0	0	0
Total Source of Funds for Settlement Fund	\$0	\$3,129,068	\$5,000,000	\$5,000,000	\$0
Subtotal Budget Authorization for Special Revenue Accounts	\$587,713,022	\$439,834,980	\$484,892,055	\$492,642,743	\$7,750,688
Subtotal Estimated Revenues for Special Revenue Accounts	\$587,738,645	\$443,476,908	\$484,892,055	\$492,642,743	\$7,750,688
Total All Budgets Under the Control of the Common Council					
(Includes Water and Special Revenue Accounts)	\$1,796,722,697	\$1,846,458,433	\$2,075,687,722	\$2,261,087,412	\$185,399,690
Total Financing Revenues of Budgets Under the Control of the Common Council					
(Includes Water and Special Revenue Accounts)	\$1,910,732,921	\$1,869,209,853	\$2,075,687,722	\$2,261,087,412	\$185,399,690
** Expenditures include funding carried over from prior year, but do not include American Rescue Plan Act Funds.					

DEPARTMENT APPROPRIATIONS BY FUNDING CATEGORY

The following table shows the 2027 proposed appropriations for departments by funding category. Funding in the Operating category is from departmental operating budgets in the general fund, the enterprise funds, and from various special purpose accounts. Estimated employee fringe benefit amounts are included in the Operating category. Funding in the Capital category is from capital improvement projects in the capital funds, including enterprise fund capital funds. Funding in the Grant category includes both operating and capital grants. The table only includes department specific appropriations and anticipated funding and excludes non-department specific contingency appropriations as well as anticipated appropriations that are not allocated to specific departments.

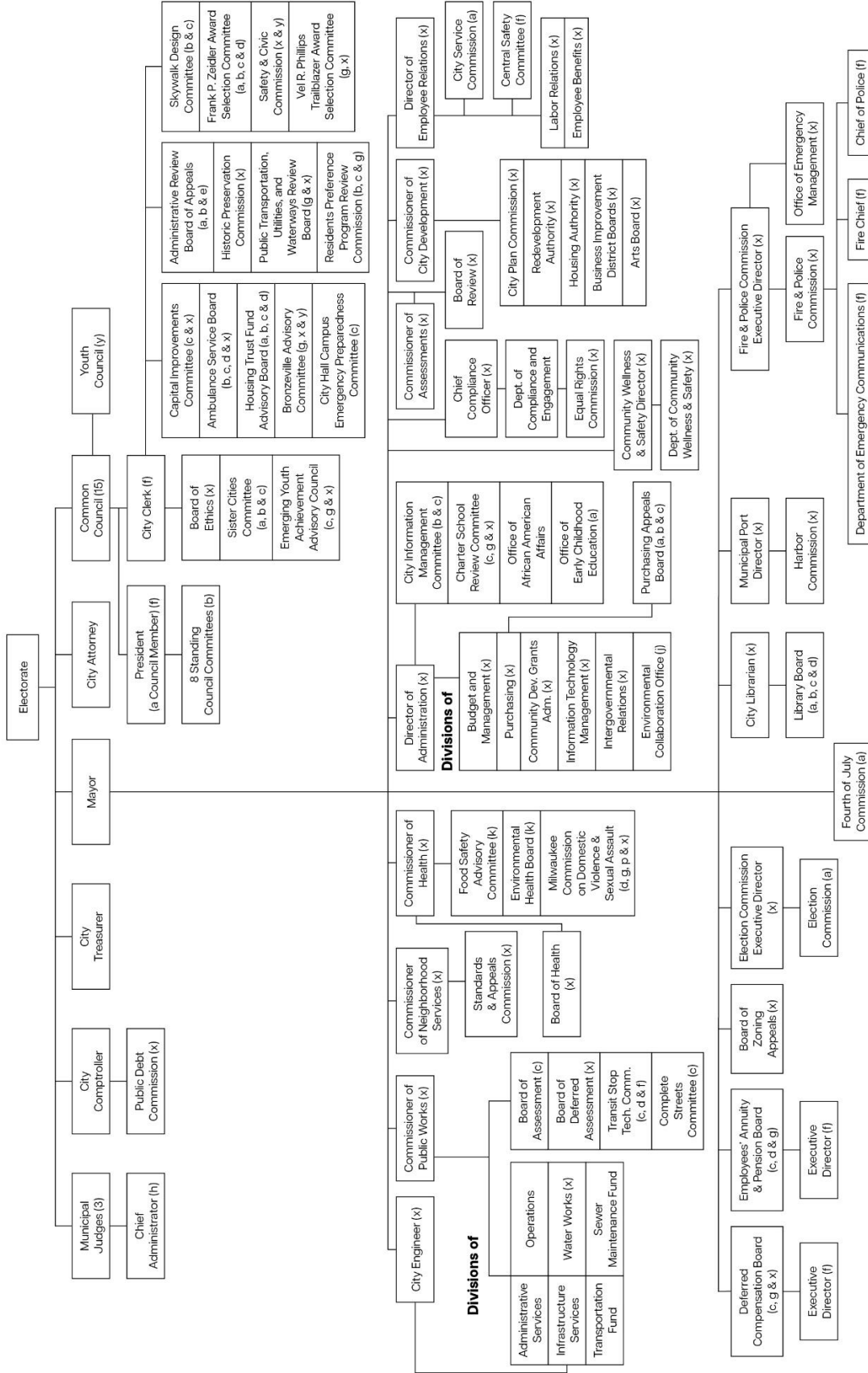
Department	Operating Budget + SPAs	Capital Budget	Grant Budget	Total
Administration, Dept. of	\$25,262,669	\$5,665,000	\$22,500,000	\$53,427,669
Assessor's Office	7,433,850	0	0	\$7,433,850
City Attorney	17,200,379	0	0	\$17,200,379
City Development, Dept. of	10,132,262	130,525,000	30,000	\$140,687,262
City Treasurer	5,647,630	0	0	\$5,647,630
Common Council City Clerk	13,954,238	90,000	0	\$14,044,238
Community Wellness & Safety, Department of	4,744,273	0	0	\$4,744,273
Compliance & Engagement, Department of	2,079,094	0	0	\$2,079,094
Comptroller	6,899,694	0	0	\$6,899,694
Election Commission	3,496,354	1,370,000	0	\$4,866,354
Emergency Communications, Dept. of	25,770,876	0	0	\$25,770,876
Employee Relations, Dept. of	9,374,419	0	0	\$9,374,419
Fire and Police Commission	6,136,786	0	0	\$6,136,786
Fire Department	172,888,103	3,000,000	1,500,000	\$177,388,103
Health Department	23,043,869	700,000	11,726,834	\$35,470,703
Library	35,142,226	3,000,000	1,529,600	\$39,671,826
Mayor's Office	2,256,261	0	0	\$2,256,261
Municipal Court	4,686,654	400,000	0	\$5,086,654
Neighborhood Services, Dept. of	25,974,087	3,380,000	0	\$29,354,087
Police Department	343,937,125	4,115,000	0	\$348,052,125
Port Milwaukee	7,266,355	2,900,000	6,585,980	\$16,752,335
Public Works, Dept. of	172,280,882	126,462,345	23,464,557	\$322,207,784
Board of Zoning Appeals	675,498	0	0	\$675,498
ERS Administration	30,170,735	0	0	\$30,170,735
Deferred Compensation	579,424	0	0	\$579,424
Transportation Fund	50,410,300	9,805,000	0	\$60,215,300
Water Works	184,929,690	43,980,000	0	\$228,909,690
Sewer Maintenance Fund	92,441,798	26,200,000	0	\$118,641,798

SECTION II. SUMMARY OF BORROWING AUTHORIZATIONS (Including School Purposes)

	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>
General Obligation Bonds or Short Term Notes				
New Borrowing				
General City Purposes	\$95,999,084	\$119,950,826	\$120,098,943	\$116,000,000
Schools	2,000,000	2,000,000	2,000,000	2,000,000
Subtotal	\$97,999,084	\$121,950,826	\$122,098,943	\$118,000,000
Special Assessment Borrowing				
New Borrowing	\$0	\$2,025,000	\$3,175,000	\$2,675,000
Subtotal	\$0	\$2,025,000	\$3,175,000	\$2,675,000
Contingency Borrowing				
New Borrowing	\$200,000,000	\$200,000,000	\$200,000,000	\$200,000,000
Subtotal	\$200,000,000	\$200,000,000	\$200,000,000	\$200,000,000
Tax Incremental District Borrowing				
New Borrowing	\$25,000,000	\$25,000,000	\$25,000,000	\$100,000,000
Subtotal	\$25,000,000	\$25,000,000	\$25,000,000	\$100,000,000
Delinquent Taxes Borrowing				
New Borrowing	\$37,000,000	\$37,000,000	\$37,000,000	\$37,000,000
Subtotal	\$37,000,000	\$37,000,000	\$37,000,000	\$37,000,000
Revenue Anticipation Borrowing				
New Borrowing	\$400,000,000	\$400,000,000	\$400,000,000	\$400,000,000
Subtotal	\$400,000,000	\$400,000,000	\$400,000,000	\$400,000,000
Water Works Borrowing				
New Borrowing	\$50,485,000	\$50,300,000	\$49,280,000	\$43,980,000
Subtotal	\$50,485,000	\$50,300,000	\$49,280,000	\$43,980,000
Sewer Maintenance Fund Borrowing				
New Borrowing	\$22,700,000	\$23,200,000	\$22,500,000	\$26,200,000
Subtotal	\$22,700,000	\$23,200,000	\$22,500,000	\$26,200,000
Transportation Fund Borrowing				
New Borrowing	\$3,411,989	\$2,338,820	\$2,092,000	\$9,805,000
Subtotal	\$3,411,989	\$2,338,820	\$2,092,000	\$9,805,000
Total All Borrowing				
New Borrowing	\$836,596,073	\$861,814,646	\$861,145,943	\$937,660,000
Total	\$836,596,073	\$861,814,646	\$861,145,943	\$937,660,000

CITY OF MILWAUKEE ORGANIZATION CHART

Source: City Clerk's Office • September 2026



K (a) Appointment by Mayor, not confirmed by Common Council
E (b) Members appointed by Common Council President
Y (c) Members serve ex-officio; by law or department
 (d) Members selected by other external bodies
 (e) Appointment by City Attorney
 (f) Appointment by connected board or department
 (g) Appointment by Common Council President, confirmed by Common Council
 (h) Appointment by Police Chief confirmed by Common Council
 (i) Appointment by Director of Administration confirmed by connected council, confirmed by Common Council
 (j) Appointment by Health Commissioner confirmed by Common Council
 (k) Appointment by Mayor, confirmed by Common Council
 (l) Appointment by Police Chief confirmed by Common Council
 (m) Appointment by Mayor, confirmed by Common Council
 (n) Appointment by Police Chief confirmed by Common Council
 (o) Appointment by Mayor, confirmed by Common Council
 (p) Appointment by Police Chief confirmed by Common Council
 (q) Appointment by Mayor, confirmed by Common Council
 (r) Appointment by Mayor, confirmed by Common Council
 (s) Appointment by Mayor, confirmed by Common Council
 (t) Appointment by Mayor, confirmed by Common Council
 (u) Appointment by Mayor, confirmed by Common Council
 (v) Appointment by Mayor, confirmed by Common Council
 (w) Appointment by Mayor, confirmed by Common Council
 (x) Appointment by Mayor, confirmed by Common Council
 (y) Appointment by Mayor, confirmed by Common Council

I. CITY BUDGETS UNDER THE CONTROL OF THE COMMON COUNCIL

PROPERTY TAX SUPPLEMENTED FUNDS SUMMARY OF EXPENDITURES

Expense Category	2025 Actual Expenditures	2026 Adopted Budget	2027 Requested Budget	2027 Proposed Budget	Change 2027 Proposed Versus	
					2026 Adopted	2027 Requested
A. General City Purposes	\$799,539,518	\$815,673,383	\$878,902,850	\$846,796,205	\$31,122,822	\$-32,106,645
B. Employees' Retirement	239,085,965	261,171,274	272,144,632	273,417,384	12,246,110	1,272,752
C. Capital Improvements	182,406,055	236,708,867	396,656,097	316,607,345	79,898,478	-80,048,752
D. City Debt	185,591,915	272,242,143	327,248,735	326,623,735	54,381,592	-625,000
F. Contingent Fund*	[4,995,805]	5,000,000	5,000,000	5,000,000	0	0
Total	\$1,406,623,453	\$1,590,795,667	\$1,879,952,314	\$1,768,444,669	\$177,649,002	\$-111,507,645

* Contingent Fund experience shown for informational purposes only. Expenditure experience represents transfers to other expense categories and is not included in the total to prevent double counting.

A. GENERAL CITY PURPOSES

1. BUDGET APPROPRIATIONS AND EXPENDITURES

DEPARTMENT OF ADMINISTRATION

MISSION: To make Milwaukee one of the nation's most attractive cities to live, work, and do business.

BUDGET SUMMARY

	2025 Actual Expenditures	2026 Adopted Budget	2027 Requested Budget	2027 Proposed Budget	Change 2027 Proposed Versus 2026 Adopted 2027 Requested	
<u>Personnel</u>						
FTEs - Operations & Maintenance	122.92	112.36	117.26	110.26	-2.10	-7.00
FTEs - Other	35.64	46.94	38.14	37.14	-9.80	-1.00
Total Positions Authorized	215	185	179	172	-13	-7
<u>Expenditures</u>						
Salaries and Wages	\$10,901,893	\$10,130,279	\$10,967,573	\$10,501,580	\$371,301	\$-465,993
Fringe Benefits	4,578,110	4,558,625	4,935,406	4,725,711	167,086	-209,695
Operating Expenditures	4,542,175	5,442,093	7,098,698	6,829,048	1,386,955	-269,650
Equipment	12,055	25,000	25,000	20,000	-5,000	-5,000
Special Funds	3,305,811	2,786,792	3,183,330	2,986,330	199,538	-197,000
Total	\$23,340,044	\$22,942,789	\$26,210,007	\$25,062,669	\$2,119,880	\$-1,147,338
<u>Revenues</u>						
Charges for Services	\$106,686	\$81,000	81,000	\$81,000	\$0	0
Miscellaneous	185,460	562,000	336,000	336,000	-226,000	0
Total	\$292,146	\$643,000	\$417,000	\$417,000	\$-226,000	\$0

SUMMARY OF SERVICES DELIVERED BY THIS DEPARTMENT

The Department of Administration (DOA) supports the city's mission delivery goals through policy, planning, financial management, procurement, sustainability, and information technology services. The city's goals are:

1. Responsible fiscal stewardship and a stable budgetary future for our city
2. Ensuring public safety
3. Advancing community and economic development through affordable housing and family-supporting jobs
4. Maintaining a clean and healthy environment
5. Connecting our city through safe and equitable transportation

DOA provides planning, policy, and management functions that assist the Mayor, Common Council, and city departments. Key functions include:

- Reckless driving prevention advocacy and coordination
- Innovation and data analysis
- Fiscal analysis and budget development
- Intergovernmental policy advocacy
- Grant application, distribution, and monitoring
- Procurement management and local business support
- Environmental sustainability program and policy development and management developing policy and programs
- Information technology development and management

Description of Services Provided	Operating Budget & SPAs	Capital Budget	Grant and Settlement Fund Budget	FTEs
Office of the Director – General Operations	\$1,731,879	-	-	8.00
Vision Zero	\$351,901	-	-	2.00
Innovation	\$227,070	-	-	1.00
African American Affairs*	\$590,717	-	-	4.00
Budget & Management	\$1,537,909	-	-	9.00
Environmental Sustainability & Climate Action	\$895,616	\$200,000	\$783,610	11.40
Community Development Grant Administration	\$874,995	-	\$22,500,000	19.00
Purchasing	\$1,509,622	-	-	12.00
Intergovernmental Relations	\$505,735	-	-	3.00
IT Management*	\$17,037,225	\$5,465,000	\$44,754	78.00
Total	\$25,262,669	\$5,665,000	\$23,328,364	147.40

*Includes \$200,000 E-Government Payment Systems Special Purpose Account

OFFICE OF THE DIRECTOR

The Office of the Director supports the internal operations of all Department of Administration Divisions and provides leadership to improve service delivery models and methods citywide. The office also includes Vision Zero, the Office of African American Affairs, and an Innovation Director.

Key Performance Measures	2025 Actual	2026 Projected	2027 Planned
Vision Zero contacts through classes and outreach events	8,300	10,000	10,000
Vision Zero impressions through media campaign	150 million	86 million	200,000

SERVICE HIGHLIGHTS

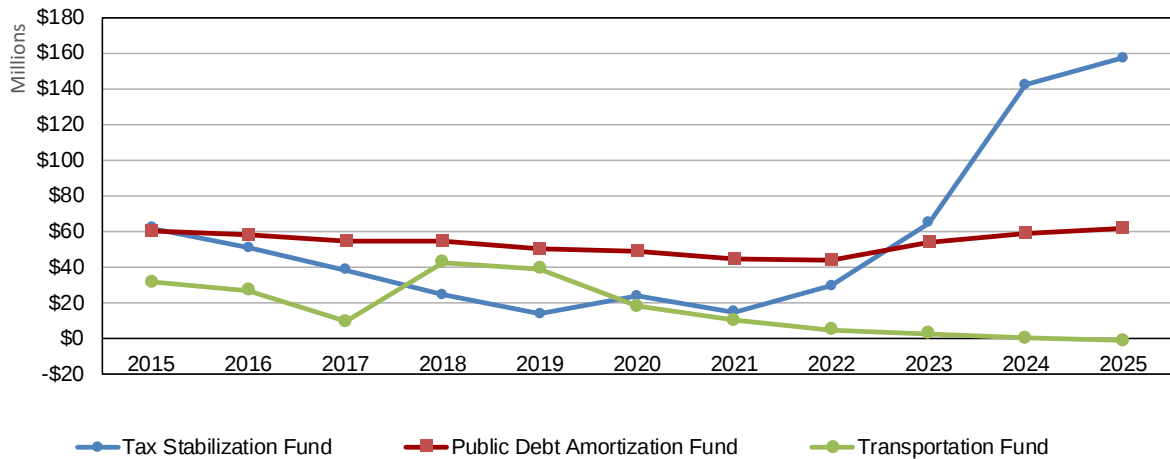
The Office of the Director houses several key strategic initiatives. Their 2025 accomplishments are highlighted below:

- Vision Zero
 - Held the inaugural Vision Zero Summit with 300 attendees and MPD, MFD, MHD, and DPW as major partners
 - Collectively, departments and partners have implemented 43% of Vision Zero Action Plan recommendations, corresponding with a 19% decrease in fatalities (24-25)
 - Translated the Vision Zero Action Plan into an interactive, public dashboard to support transparency and accountability
 - Educated thousands of residents at over 100 events and 7 classes
 - Made 86,308,500 impressions with Speeding-We Can Live Without It advertising campaign
- African American Affairs
 - Launched quarterly programming for seniors to help connect with resources and services to promote healthy living
 - Increased youth outreach with the addition of MERA Moms and Pretty Girls Are Educated in addition to the ongoing GO MKE program.
 - Planned and executed the M.O.M.S Symposium, providing over 450 families with resources and services.
 - Established new partnerships with multiple organizations enhance access to valuable resources for underserved communities.
 - Worked with other City of Milwaukee departments and provided two city-wide RPP certified community events to connect local residents with local contractors.
- Innovation
 - Led multi-department improvement of receivables policies and standardized collection practices.
 - Advanced adoption of GovAI, a secure, low-cost government AI platform.
 - Obtained a no-cost website AI search tool, saving \$35,000 annually.
 - Supported new police recruitment consulting efforts contributing to a 66% increase in applications.
 - Advanced Midtown Walmart mixed-used redevelopment planning, including securing free space for MPL library replacement site.
 - Secured Hoan Foundation support for a DPW LiDAR pothole pilot and public ADU plans.
 - Partnered on telecom audit and rate optimization project, yielding significant savings.
 - Secured Brewers-provided pothole equipment and police recruitment advertising.
 - Negotiated City-MSOE academic technology partnership.

BUDGET & MANAGEMENT DIVISION

Over the past decade, the City has drawn down reserve funds to minimize service reductions. Temporary funding from the federal government under the American Rescue Plan Act (ARPA) and the local sales tax authorized by Wisconsin Act 12 in 2023 enabled the City to limit and eliminate withdrawals from reserves in 2023 and 2024, restoring reserve balances to healthier levels. The Tax Stabilization Fund (TSF) increased by 970% from 2021 to 2025, while the Public Debt Amortization Fund (PDAF) increased by 39% in the same period.

Reserve Fund Balances History



The 2025 budget reinstated withdrawals from reserves. Both the TSF and PDAF balances have remained above 2022 levels after the budgeted withdrawals. The 2027 proposed budget includes a \$39.8 million withdrawal from the TSF, an increase of \$7.5 million from 2026.

Although the Transportation Fund reserve continued to decrease in 2023, the 2025 budget restored transfers from the Transportation Fund to the General Fund due to policy changes intended to increase Transportation revenue in 2025. The fund balance continued to decline in 2024 and the 2025 transfer proved higher than the fund could sustain. The 2026 budget eliminated transfers to the General Fund again for that reason. The proposed 2027 budget does include a \$6 million transfer tied to proposed policy changes. This transfer will help fund road repairs. The budget also includes planned deposits to retained earnings to help restore the fund to health.

Levy Funding Availability for City Services

The City tries to limit the amount of property tax levy required to support the Employees' Retirement (ERS) system and the City's debt obligations. Both the ERS and City Debt payments are legally required to meet the City's previous commitments. By minimizing the percent of tax levy obligated to ERS and debt payments, the City can maximize the funding available for city services.

The levy funding for pension and debt obligations from 2017-2027 are summarized below.

LEVY FUNDING PENSION AND DEBT*											
	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
ERS property tax levy	\$77,982,361	\$94,188,661	\$86,619,281	\$96,710,343	\$97,347,853	\$129,314,718	\$118,230,671	\$70,408,886	\$69,189,392	\$76,771,645	\$84,650,731
Debt property tax levy	\$65,280,205	\$66,215,500	\$68,558,500	\$73,512,200	\$83,446,500	\$85,434,549	\$98,545,626	\$106,677,819	\$103,884,705	\$106,674,678	\$109,132,817
Total tax levy	\$263,775,306	\$273,484,972	\$280,995,907	\$291,018,541	\$299,200,570	\$305,103,039	\$311,202,826	\$317,696,575	\$324,150,507	\$333,875,022	\$333,875,022

	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
ERS % of tax levy	29.6%	34.4%	30.8%	33.2%	32.5%	42.4%	38.0%	22.2%	21.3%	23.0%	25.4%
Debt % of tax levy	24.7%	24.2%	24.4%	25.3%	27.9%	28.0%	31.7%	33.6%	32.0%	32.0%	32.7%
Combined % of tax levy	54.3%	58.7%	55.2%	58.5%	60.4%	70.4%	69.7%	55.7%	53.4%	54.9%	58.0%

*Percentages as written do not always add up due to rounding.

Act 12 enabled the City to decrease the percent of tax levy obligated to the ERS and debt from a high of 70% in 2022 to a low of 53% in 2025. Increased pension obligations and borrowing in recent years drove the percent back up to 58% in 2027, but this is still below 2020-2024 levels.

SERVICE HIGHLIGHTS

- Managed mayoral performance review presentations with city departments to ensure departments clearly define, measure, and communicate key performance indicators with the Mayor and other city leadership. Each of our budget analysts work closely with their assigned departments as part of regular performance management reviews with the Mayor to help assess needs in key areas across the city and leverage the City's resources to serve all Milwaukeeans.
- Reformatted annual budget books to more transparently capture all sources of funds, including capital and grant funds.
- Collaborated with other city departments to coordinate the transition process to the City's new Enterprise Resource Planning system (ERP). Lead the transition to a new budget module system.

ENVIRONMENTAL COLLABORATION OFFICE

Key Performance Measures	2025 Actual	2026 Projected	2027 Planned
Number of homes receiving energy efficiency and renewable energy retrofits	176	46	75
Percent of City Electricity Sourced from Renewable energy (excluding Water Works)	31%	44%	54%
Sustainability Plans & Policies Adopted	1	2	2

SERVICE HIGHLIGHTS

Flooding, wild-fire smoke, and increasing heat and humidity in Milwaukee in 2025 and 2026 underscore the economic and health dangers associated with climate change. The Environmental Collaboration Office (ECO) develops practical solutions to protect and restore the Milwaukee's natural ecosystems while improving people's lives and long-term prosperity. ECO collaborates with community groups, supports statewide and national partnerships on sustainability, and implements the *Milwaukee Climate and Equity Plan*. ECO reduces local greenhouse gas emissions that contribute to global warming, while also helping the City adapt to the climate change that is already happening. ECO coordinates green infrastructure and six other water-related principles to protect the City's water and build Milwaukee's national profile as a "Water-Centric City." As a result of ECO's efforts and other city departments commitment to environmental sustainability, the US Green Building Council has certified the City of Milwaukee as LEED Gold under its LEED for Cities version 4.1 scoring system.

ECO operates several core programs to serve Milwaukee residents, government, and businesses:

- Greenhouse gas reduction in municipal operations, including municipal buildings and fleet.
- Property Assessed Clean Energy (PACE) financing for commercial buildings
- Commercial building energy benchmarking policy
- Milwaukee Shines solar program
- Me² and ARPA home energy efficiency retrofit programs
- Water Centric City initiative to showcase Milwaukee's leadership on managing water resources in a sustainable and resilient way, including coordination of green infrastructure.
- MKE EV project to transition the municipal fleet to hybrid and electric vehicles (EV) and develop a public EV charging network
- ECO Neighborhoods Initiative with community-based organizations for neighborhood-level climate action
- "Green Jobs Accelerator" to connect Milwaukee residents with training and employment opportunities in forestry, energy efficiency, renewable energy, and other relevant trades in collaboration with the Department of Compliance and Engagement, Employ MKE, workforce training agencies, and contractors.

Since 2023, ECO received over \$42 million in federal grants to implement the Climate and Equity Plan, largely funded through the bipartisan Infrastructure Investment and Jobs Act and the Inflation Reduction Act. Over \$13 million of those funds were impounded in 2025, but the remaining grant-funded projects are underway. The current federal Administration has also limited the City's ability to advance clean energy through major reductions to clean energy tax credits and termination or delays to climate-related grants to the Department of Public Works, the State of Wisconsin, and community-based organizations. These federal funding reductions coupled with elimination of greenhouse gas emission regulations impede the City's ability to achieve its adopted goals of reducing community greenhouse gas emissions 45% by 2030. However, ECO is committed to continuing to find creative means to advance our climate goals. For example, the City's PACE financing program has financed 22 energy efficiency and renewable energy projects since inception totaling over \$40.4 million in projects without using local tax dollars.

Additionally, ECO worked with WE Energies and the Wisconsin Public Service Commission to develop the Renewable Pathway program that allows for the development of new multi-acre solar projects dedicated to power municipal operations. The City now powers 60 municipal buildings with 100% renewable electricity as a result of major cooperative projects using this framework. Expansion of the College Avenue landfill solar project will be completed in 2026, bringing the total municipal buildings powered by renewable energy to 80. ECO now has a publicly facing dashboard to show progress towards our community and municipal climate goals.

ECO is also delivering results for the community. In 2025 In 2025 ECO's housing programs, including Me², supported energy efficiency projects in 158 Milwaukee homes using ARPA funds. ECO also secured a \$2 million HUD Healthy Homes Production grant to support indoor air-quality and other health-related home improvements to 123 homes in 2025-2027. ECO supported a solar-group program that facilitated the installation of solar energy systems in 18 homes in 2025, with more in development in 2026. In support of the Mayor's *Year of Housing*, ECO worked with ITMD to re-launch the website [Milwaukee.gov/HousingHelpMKE](https://milkwaukee.gov/HousingHelpMKE). Housing Help MKE helps homeowners understand which housing repair programs they are eligible for based on their need, income, address, and other factors.

IN 2025, ECO implemented the first year of the City's commercial building benchmarking policy, conducting training sessions with commercial building managers and owners. In the first year, 46% of buildings covered by the policy reported their energy use. ECO advocates that We Energies improve its data systems to make it easier for building owners to transfer their energy bill data to the nationally recognized reporting system.

ECO supports the transition to electric (EV) and hybrid vehicles in both the City fleet and community at large. ECO worked with DPW to install fleet EV charging infrastructure at the DPW field headquarters, 809 building, and other properties to support the city's investment in new electric light-duty vehicles. ECO is managing the City's \$15m EV charging grant, with the first 13 sites now planned for construction in 2027. Another 28 sites have been approved by the Milwaukee Common Council in 2026 and are undergoing federal environmental review. ECO also worked with the Milwaukee Fire Department and Department of Neighborhood Services to develop a website with best practices for permitting and safely locating EV chargers.

ECO's green jobs coordinator has reinvigorated the arborists pre-apprenticeship program, developed ECO's Green Jobs Guide, supported a week-long green jobs career exploration camp for high schoolers and young adults, and is building a tighter connection between Employee Milwaukee's employee support programs and the City's RPP program. ECO further works with regional partners such as the Southeastern Wisconsin Regional Planning Commission and Wisconsin Local Government Climate Coalition on shared climate plans, efforts, and agreements, including the first regional Climate Plan.

ECO also operates an Eco Neighborhoods Initiative in six neighborhoods including Lindsay Heights, Sherman Park, Century City Triangle, Harambee, Amani and Metcalfe Park. ECO engages residents and community organizations in these neighborhoods to develop action plans and educational programming in support of the citywide Climate and Equity Plan.

ECO's 2027 budget includes position authority for 3 vacant grant-funded positions that will not be filled unless the federal government restores grants that are currently under contract but impounded. The City's FEED Milwaukee grant has expired and the associated position has been eliminated, although ECO continues to support cross-departmental planning efforts to address concerns about fresh-food access in Milwaukee neighborhoods.

CAPITAL PROJECTS

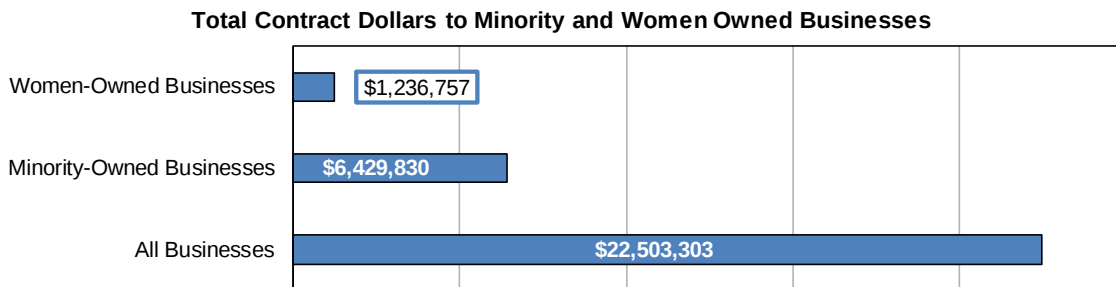
ECO's capital budget includes \$200,000 for the Better Buildings Challenge to fund energy efficiency, electric vehicle charging, and renewable energy projects in municipal operations. In 2026, ECO, working with the Department of Public Works, completed major solar energy projects at the DPW Field Headquarters and Milwaukee Police Department's Third District station that are expected to leverage hundreds of thousands of dollars in federal tax credits. 2027 capital funding will be used for additional energy efficiency, geothermal, or EV charging infrastructure.

COMMUNITY DEVELOPMENT GRANT ADMINISTRATION (CDGA)

Community Block Grant funding enables hundreds of families to achieve housing stability every year, supports economic development, provides critical public services, and responds to community needs after disasters. CDGA has a long history of utilizing the program in partnership with community-based partners and other City Departments to achieve HUD's long-term outcomes.

CDGA's foundational grants are the Community Development Block Grant (CDBG), Home Investment Partnership (HOME), Emergency Solution Grant (ESG), and Housing Opportunities for Persons with AIDS (HOPWA). These investments are crucial to enhancing the quality of life in the City's most challenging and impoverished neighborhoods.

Key Performance Measures	2025 Actual	2026 Projected	2027 Planned
Number of Grants Obtained/Managed	11	10	10
Contracts executed with Subrecipients and City Departments	177	210	170
Milwaukee Builds and Other Training Programs	333	135	175
Creation of Supportive Housing Units	-	-	30
MBE/WBE – Contracting and Subcontracting	See Chart Below		



SERVICE HIGHLIGHTS

- Allocated more than \$5.4 million in HOME funds to create and/or rehabilitate over 250 new affordable housing units.
- Supporting City of Milwaukee departments with grant writing and application submissions.
- Partnered with community-based organizations to provide technical assistance on business plan development, financial accounting, loan underwriting, legal and tax consulting, and contract procurement to local businesses, creating or retaining more than 100 jobs.
- HOME-ARP funded non-congregate shelter production and rental housing production for the development and/or preservation of supportive units for unsheltered community members
- Facilitated technical assistance and capacity building to community-based organizations implementing CDBG funded programs in addition to offering organizational trainings such as board development
- Released an Impact Report that demonstrates how HUD funding supports the Milwaukee community regarding initiatives such as affordable housing and economic development
- Increased support of homelessness prevention efforts with more targeted funding in response to realignment of federal housing priorities

PURCHASING

Key Performance Measures	2024 Actual	2025 Projected	2026 Planned
Process 80% of all city procurement requests within 100 days	55%	80%	80%
Contract dollars awards to Small Business Enterprise (SBE) firms	\$15,200,206	\$12,000,000	\$12,000,000
Minimize the number of bid appeals	0	0	0

SERVICE HIGHLIGHTS

In 2026, the Purchasing Division plans to:

- Release the City's 2026–2028 Buying Plan (or Contracting Forecasting Plan)
- Implement revised procurement procedures associated with the purchase of the City's new Enterprise Resource Planning System (ERP)
- Streamline purchasing thresholds to maximize revenues and efficiencies for city departments
- Develop the Supplier Engagement Program
- Explore revamping the Local Business Enterprise Bid (LBE) Incentive Program
- Host the 2026 City Vendor Fair
- Explore contracting/bid incentives to support environmental sustainability

Purchasing will also continue to collaborate with the Department of Compliance and Engagement on the City's small business enterprise (SBE) program and enforce the City's bid incentives programs to foster opportunities for locally-owned businesses and socially responsible contractors committed to strengthening the local economy.

INTERGOVERNMENTAL RELATIONS

Key Performance Measures	2025 Actual	2026 Projected	2027 Planned
Growth in state fiscal revenues (shared revenue & local sales tax)	\$220 million	\$18million	\$25 million

Key Performance Measures	2025 Actual	2026 Projected	2027 Planned
Federal earmarks awarded	4	4	4
Intergovernmental legislator visits/presentations with city departments	5	6	6

SERVICE HIGHLIGHTS

- Advocated for increased local road funding, obtaining a 3% biennial increase in state funding for local roads
- Obtained passage of legislation to allow TIF extension from 1 to 2 years, which will provide significant resources for affordable housing development
- Negotiated increased Payments for Municipal Services from the State to support City services provided to state-owned properties in the City of Milwaukee
- Advocated for a significant increase in the State bonding authority for the Environmental Improvement Fund to help assist the City in its continued efforts for lead lateral replacements
- Organized and advocated at the Federal level to protect critical federal funding streams essential to maintaining City services, particularly in the Community Development Grant Administration, ECO Office, Health Department, and Department of Public Works
- Ongoing focus areas include diversifying revenue opportunities for the City to sustain on-going service levels, obtaining state permission to implement traffic safety cameras, allowance of Monday ballot processing for central counts, advocating gun safety measures, and increasing workforce development programming.

The Intergovernmental Relations Division recognizes Milwaukee is the largest and most diverse community in the state and the economic engine for the entire state. IRD's lobbying efforts are defined through expansive state and federal legislative packages which contain hundreds of items. These items are analyzed for how they would impact the City's most vulnerable residents when developing recommendations for city positions. The Division will prioritize the diversification of revenue streams allowed by the State of Wisconsin to ensure the Common Council and Mayor have the opportunity to maintain service levels, while also providing property tax relief to residents.

INFORMATION & TECHNOLOGY DIVISION (ITMD)

Key Performance Measures	2025 Actual	2026 Projected	2026 Planned
Percentage of Call Center calls answered within 60 seconds	86%	85%	85%
Percentage of permits and licensees applied online	79%	78%	78%
Average time to close service desk tickets	1.8 days	1.5 days	1.0 days

SERVICE HIGHLIGHTS

ITMD employs four core values throughout all business practices: Transparency, Service, Efficiency, and Equality.

Transparency. ITMD ensures transparency in government by maintaining the City of Milwaukee website which provides citizens and businesses with the opportunity to interact directly with city government. The City's OpenData Portal is also available through the website, providing citizen access to a wide range of City data.

Service. The Unified Call Center (UCC) serves the public by providing a single point of contact for a number of citizen requests, including Parking, DNS, and many other service types. The UCC uses both internal tracking tools and new phone technologies to monitor customer satisfaction and response times, and leverages cross-training, self-service tools, and first call resolution policies to ensure efficient and effective call management and service delivery. In 2026, the UCC started deployment of an automated voice assistant to provide quick answers to common questions and reduce wait times for callers (especially during busy planned and unplanned events), and provide a consistent service experience for all callers, regardless of when the call is made.

Efficiency. ITMD provides enterprise application support through business processes and technical expertise to deliver services and solutions around application development and maintenance, data access and analytics, and GIS and ERP resources. E-government and web technology allow residents and businesses to interact more easily and more efficiently with their City government. The City's web tools make it easier to voice an opinion, obtain information, request services, and make payments. For example, the Accela land management system allows residents and businesses to apply for permits and licenses online at any time of day, and E-notify provides users with updates on City activities, public meetings, and more. In 2024, the City began the implementation of a new Enterprise Resource Planning tool to bring modern technology and efficiency to financial, human resources, budget, procurement, and other core city functions. This effort is scheduled to go into production at the end of 2026.

ITMD is additionally responsible for managing, maintaining, and securing the City's IT infrastructure, including public safety communications infrastructure. This includes the Computer Aided Dispatch (CAD) system, all City telephones, City Fiber management and installation, cybersecurity policy and threat mitigation, network engineering, IT ServiceDesk for employees, as well as the PC replacement program. ITMD's systems support covers a wide array of software and equipment, including the routers, switches, and server firewalls needed to run the City's website. The City's e-mail system provides e-mail and calendaring capability to approximately 6,500 users across all City departments. E-mail archiving stores all message and calendar events, making the City compliant with current e-mail records retention laws or requirements.

Equality. In 2025, ITMD partnered with the City Attorney's Office to review city webpages for compliance with new federal grant requirements related to unlawful discrimination. This effort ensured that no language violated these requirements, protecting the City of Milwaukee's eligibility to apply for grants that fund critical services for its residents.

In 2026 ITMD performed a review and update of the city website to confirm compliance with modern Web Content Accessibility Guidelines (WCAG). This effort will continue in 2027 to ensure that all web content and mobile applications are accessible to people with disabilities.

Additionally, the automated voice assistant deployed for the UCC in 2026 and planned website chat interface will expand fair access, respect, and participation for people of all linguistic backgrounds.

CAPITAL PROJECTS

The 2027 capital budget includes funding for several IT related projects:

- \$150,000 for general IT upgrades
- \$625,000 for Public Facility Communication projects
- \$300,000 for network infrastructure upgrades
- \$100,000 for city telephone survey
- \$200,000 for Cyber security projects
- \$200,000 for Workday integration upgrades
- \$3,840,000 for corporate server and storage replacement
- \$50,000 for DEC computer replacement

DETAILED LISTING OF POSITION AND FULL TIME EQUIVALENTS' CHANGES

Specific ADDITIONAL positions (or eliminations) and associated Full Time Equivalents' (FTEs) as follows:

Positions	O&M FTEs	Non-O&M FTEs	Position Title	Reason
Office of the Commissioner				
-1	-1.00		Administrative Services Manager	Moved from Office of the Commissioner to ITMD
1	1.00		Policy and Administration Manager	Moved from ITMD to the Office of the Commissioner and changed titles
-1	-1.00		Training and Development Coordinator	Moved to Dept of Employee Relations
-1	-1.00		Early Childhood Program Director	Moved to Library
-1	-1.00		Program Manager (OAAA)	Retitled
1	1.00		Community Program Coordinator	
-3		-3.00	Grant Monitor, Program Assistant, Grant Compliance Coordinator (OAAA)	JUUL settlement funds moving to Health Department
	0.09	0.01	Miscellaneous	FTE count corrections
Environmental Collaboration Office				
-1	0.31	-1.31	Environmental Sustainability Program Coordinators	Decreased grant funding availability; Eliminated one position and moved others more onto levy
-1			Business Finance Officer	Eliminated unfunded position
Community Development Grant Administration				
1	1.00		Grant Compliance Manager	Reclassified
-1	-1.00		Grant Monitor	
	1.00		Grant Compliance Manager	Funded
-1		-1.00	Continuum of Care Specialist	Reclassified
1		1.00	Technical Communications Specialist	
		-1.00	Administrative Assistant I	Unfunded. Position authority remains if sufficient grant funding available to cover.
-3		-3.00	Grant monitors	Positions eliminated due to decreased grant availability
Purchasing				
	1.00	-1.00	Business Analyst-Senior	Position moving off of ERP project to support permanent operations
-1		-1.00	Purchasing Agent-Senior	Position authority ending with ERP project
Information and Technology Management Division				
-1	-1.00		ITMD Policy and Administration Manager	Moved to Office of the Commissioner and retitled
1	1.00		Administrative Services Manager	Moved from Office of the Commissioner
-1	-1.00		ITMD Administrative Assistant	Reclassified
1	1.00		Administrative Assistant III	
1	1.00		Telecommunications Manager	New position
-1	-1.00		Telecommunications Engineer	Position eliminated
-1	-1.00		Communications Facilities Coordinator	Position eliminated
-1		-1.00	Systems Analyst - Senior	Position authority ending with ERP project
	-1.50	1.50	Miscellaneous	Movement onto capital
-13	-2.10	-9.80	Totals	

ASSESSOR'S OFFICE

MISSION: Establish public confidence in the accuracy, efficiency, and fairness of the assessment process and ensure the equitable distribution of the city's property tax levy.

BUDGET SUMMARY

	2025 Actual Expenditures	2026 Adopted Budget	2027 Requested Budget	2027 Proposed Budget	Change 2027 Proposed Versus 2026 Adopted 2027 Requested	
<u>Personnel</u>						
FTEs - Operations & Maintenance	47.49	45.80	45.80	45.80	0.00	0.00
FTEs - Other	0.00	0.00	0.00	0.00	0.00	0.00
Total Positions Authorized	56	53	53	53	0	0
<u>Expenditures</u>						
Salaries and Wages	\$3,622,960	\$3,625,441	\$3,801,525	\$3,791,621	\$166,180	\$-9,904
Fringe Benefits	1,414,814	1,631,448	1,710,686	1,706,229	74,781	-4,457
Operating Expenditures	321,071	350,000	361,000	361,000	11,000	0
Equipment	0	0	0	0	0	0
Special Funds	74,753	70,000	75,000	75,000	5,000	0
Total	\$5,433,598	\$5,676,889	\$5,948,211	\$5,933,850	\$256,961	\$-14,361
<u>Revenues</u>						
Charges for Services	\$1,247,490	\$1,250,000	\$1,125,000	\$1,125,000	\$-125,000	\$0
Total	\$1,247,490	\$1,250,000	\$1,125,000	\$1,125,000	\$-125,000	\$0

SUMMARY OF SERVICES DELIVERED BY THIS DEPARTMENT

The Assessor's Office uniformly and accurately assesses taxable property in the City of Milwaukee. This includes tracking and recording all ownership and parcel changes, listing all taxable residential and commercial real property as of January 1 of each year, determining if properties are eligible for property tax exemption, reviewing permits, estimating the market value of all locally assessable property, producing an annual assessment roll, and assisting in the creation of the tax roll. The City seeks to achieve customer satisfaction and distribute the cost of service as equitably as possible based on the property's value. The Office also manages assessment objections and appeals, including staffing and supporting the Board of Review, an independent board to which property owners can appeal their assessed values.

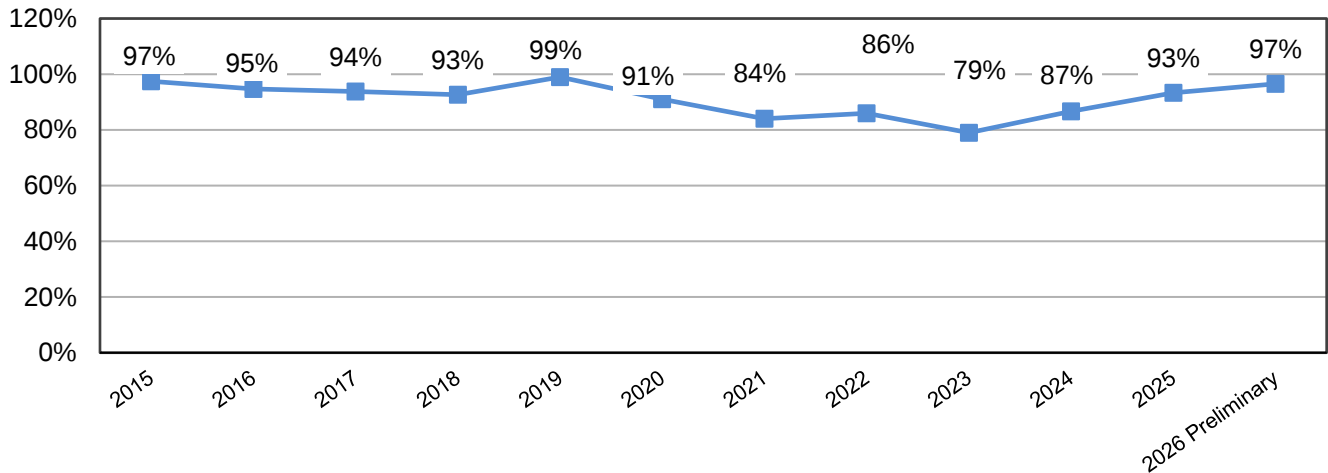
Description of Services Provided	Operating and SPA Budget	Capital Budget	Grant Budget	FTEs
Property valuation	\$4,052,853	-	-	30.00
Processing, analyzing, and responding to property owner objections	\$2,892,248	-	-	10.50

Description of Services Provided	Operating and SPA Budget	Capital Budget	Grant Budget	FTEs
Processing exemption requests, reviewing exempt properties use, estimating value of exempt properties	\$331,487	-	-	2.50
Staffing and support the Board of Review	\$157,262	-	-	2.80
Total	\$7,433,850	\$0	\$0	45.80

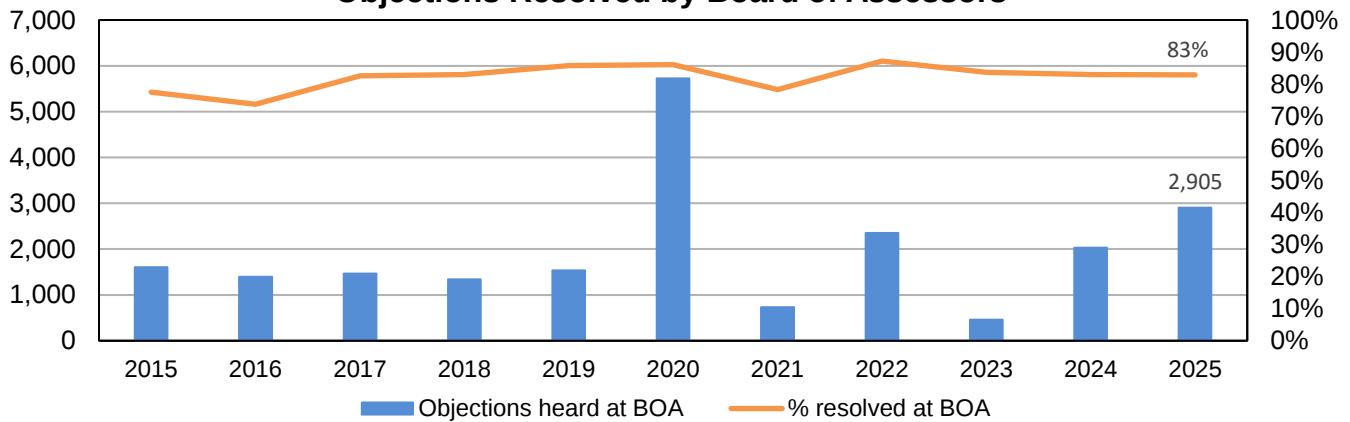
*Includes \$1,500,000 in Special Purpose Accounts

KEY PERFORMANCE MEASURES

Median Sale Ratio



Objections Resolved by Board of Assessors



SERVICE HIGHLIGHTS

- Maintained compliance with the statutory major class assessment requirements under Wis. Stat. § 70.05.

- Of 3,051 assessment objections received in 2025, only 77 remain pending before the Board of Review.
- Reviewed and analyzed condominium land values to bring them to market value.
- Continued recent policy for requesting and receiving income and expense information from commercial property owners, as the first year resulted in better and more accurate market data and more efficient processing of objections.
- Continued work on resolving more objections at the Board of Assessors and reducing the number of appeals to the Board of Review by making early contact with property owners and requesting supporting information and documentation earlier in the objection process.
- Increased efforts to increase and improve public relations by attending and presenting at community events, aldermanic neighborhood meetings, and informational meetings for neighborhood associations, housing organizations and other groups.
- Used statistical modeling to analyze bias and regressivity in assessments.

DETAILED LISTING OF POSITION AND FULL TIME EQUIVALENTS' CHANGES

Specific ADDITIONAL positions (or eliminations) and associated Full Time Equivalents' (FTEs) as follows:

Positions	O&M FTEs	Non-O&M FTEs	Position Title	Reason
0	0.00	0.00	No changes	N/A
0	0.00	0.00	Totals	

CITY ATTORNEY

MISSION: To meet the City's legal needs in accordance with the City Charter and statutory requirements in an ethical, non-biased manner, by providing high-quality, expert advisory, transactional, and plaintiff- and defense-sided litigation services.

BUDGET SUMMARY

	2025 Actual Expenditures	2026 Adopted Budget	2027 Requested Budget	2027 Proposed Budget	Change 2027 Proposed Versus 2026 Adopted 2027 Requested	
<u>Personnel</u>						
FTEs - Operations & Maintenance	55.60	62.80	62.80	62.80	0.00	0.00
FTEs - Other	0.44	0.20	0.20	0.20	0.00	0.00
Total Positions Authorized	64	63	65	64	1	0
<u>Expenditures</u>						
Salaries and Wages	\$6,017,247	\$6,130,247	\$6,519,349	\$6,421,129	\$290,882	\$-98,220
Fringe Benefits	2,314,510	2,758,611	2,933,707	2,889,508	130,897	-44,199
Operating Expenditures	405,622	446,105	418,400	418,400	-27,705	0
Equipment	49,788	22,000	22,000	22,000	0	0
Special Funds	0	0	0	0	0	0
Total	\$8,787,167	\$9,356,963	\$9,893,456	\$9,751,037	\$394,074	\$-142,419
<u>Revenues</u>						
Charges for Services	\$833,617	\$1,304,000	\$1,508,000	\$1,508,000	\$204,000	\$0
Total	\$833,617	\$1,304,000	\$1,508,000	\$1,508,000	\$204,000	\$0

SUMMARY OF SERVICES DELIVERED BY THIS DEPARTMENT

The City Attorney is a publicly elected official and conducts all legal business for the City and its departments, boards, commissions, and other City governmental agencies including the Housing and Redevelopment Authorities and Milwaukee Public Schools. The City Attorney's Office handles litigation and maintains a docket of cases to which the City may be a party, provides legal advice and opinions, and prepares and examines legislation for the Common Council. In addition, the City Attorney drafts all legal documents required for conducting the business of the City, collects claims and delinquencies, and prosecutes City ordinance violations.

Description of Services Provided	Operating & SPA Budget*	Capital Budget	Grant & Aid Budget	FTEs
Administration provides oversight of legal section and deliver of administrative services grievances. (27%)	\$2,684,546	-	-	14.00
Employment, Administrative & Health Section handles all aspects of employment law & benefits, collective bargaining, labor disputes and grievances for both the City and MPS and provides services related to the operations of the Health Department, Water Works and advises on issues related to public utilities and general city governance. (15%)	\$1,497,351	-	-	10.00

Description of Services Provided	Operating & SPA Budget*	Capital Budget	Grant & Aid Budget	FTEs
Contracts, Real Estate & Tax Assessment Section does transactional legal work for various departments including DCD, RACM, DPW & DOA; advises the Fire & Police Commission, the Elections Commission, BOZA, Port Milwaukee, the Library, and MPS; and represents the City in defense of tax assessment litigation. (16%)	\$1,395,167	-	-	9.00
Litigation Section defends the city in all civil litigation matters brought against the city, both under federal and state law. (22%)	\$9,793,374	-	-	18.00
Neighborhood Revitalization, Ordinance Enforcement & Housing Section prosecutes ordinance violations, pursues litigation and other enforcement actions related to chronic neighborhood problems (e.g., nuisance abatement, raze orders), and advises all City departments and officials on public records and open meetings. (20%)	\$1,829,941	-	-	13.00
Total	\$17,200,379	\$0	\$0	64.00

*SPA 2027 Proposed: \$7,449,342

KEY PERFORMANCE MEASURES

Indicators	2025 Actual	2026 Projected	2027 Planned
Total Number of State and Federal Court Cases Opened	298	297	318
Total Number of State and Federal Court Cases Closed	322	293	314
Total Number of State and Federal Court Cases Pending	320	195	209
Number of State Appellate Cases	14	15	16
Number of Federal Appellate Cases	9	8	9
Total Number of Administrative Cases Opened	117	106	113
Total Number of Administrative Cases Closed	112	144	154
Total Number of Administrative Cases Pending	275	278	297
Number of Contracts Handled	343	230	246
Number of Legal Services Assignments Opened	610	618	661
Number of Legal Services Assignments Closed	474	500	535
Number of Legal Opinions Issued	13	35	37
Total Claims Opened	556	450	482

Indicators	2025 Actual	2026 Projected	2027 Planned
Total Claims Closed	726	500	535
Number of Public Records, Open Meetings, Ethics, and Anti-harassment Training Sessions Provided to City Departments and City Officials	28	28	28
Circuit Court appearances for property/gun return hearings	409	429	459
Tax Assessment cases litigated	48	48	51
Eviction Cases Handled	343	495	530

SERVICE HIGHLIGHTS

- Advising all city departments, MPS and HACM on reaction to Executive Orders from President Trump and trying to preserve access to federal grant funds in the wake of those orders.
- Advised Common Council, Mayor's office, and departments regarding response to federal immigration-related grant conditions. Ongoing evaluation of legality of federal efforts to compel cooperation with immigration enforcement efforts and to condition grants on cooperation.
- Responding to requests from Common Council members and City officials and departments for opinions and advice on various legal matters.
- Assisting in responding to public records requests and in complying with the open meeting law, as well as providing training on these topics.
- Assisting the City's Ethics Board in drafting confidential advisory opinions.
- Assisting in the creation of new tax incremental financing districts (TIDs) and the TID amendments and business improvement districts (BIDs).
- Assisting DCD, RACM, and Milwaukee Public Library on development projects and other real estate matters, including TID supported affordable housing and the City's first TID supported workforce housing projects.
- Assisting Port Milwaukee in matters involving private investment to the Port and environmental remediation partnerships.
- Provide general counsel service to HACM.
- Serving as general counsel for MPS and assisting the Board of School Directors with various school-related legal matters including litigation, real estate, contracts and employment matters.
- Advising the Board of Zoning Appeals in zoning matters.
- Assisting in City bond financing and advising the Public Debt Commission.
- Represent and defend the City and its officers and employees in all claims and legal process filed against them in federal and state court.
- Provide ongoing support and advice in reaching compliance with the *Collins* settlement agreement.
- Assisting the Common Council and its Licenses Committee in licensing matters, and engaging in related litigation.
- Reviewing new ordinances for legality and enforceability.
- Assisting the Department of Public Works in parking, easements and other real estate and public construction matters.
- Provide advice and guidance on Act 12 implementation regarding multiple areas, including public safety maintenance of effort and transfer to WRS.
- Draft, negotiate, and review purchasing and other contracts, for various City departments and MPS.

- Advise City departments on employment related issues including requests for reasonable accommodations based on medical reasons or for religious exemption, Family Medical Leave Act issues and disciplinary matters.
- Advise and assist the City of Milwaukee Election Commission.
- Defend the City against claims of employment discrimination in federal and state forums.
- Advise DER on civil service matters, and serve as staff counsel for the CSC during regular meetings and disciplinary appeal hearings.
- Administer the City's self-insured program and insurance policies.
- Prosecuted nuisance property owners, including the appointment of receivers to correct ongoing violations.
- Represented the Department of Neighborhood Services on multiple vicious animal complaints.
- Preserved City's ability to prevail on OWI cases after analysts leave state lab by convincing Circuit Court to permit hearsay testimony of current lab employees.
- Provided guidance in establishing the policies and procedures for the Board of Review and its largely new membership.
- Adopted new initiative to hold reckless drivers accountable, leading to much greater rate of conviction.

DETAILED LISTING OF POSITION AND FULL TIME EQUIVALENTS' CHANGES

Specific ADDITIONAL positions (or eliminations) and associated Full Time Equivalents' (FTEs) as follows:

Positions	O&M FTEs	Non-O&M FTEs	Position Title	Reason
2	2.00	0.00	Graduate Interns	Internship
-1	-1.00	0.00	Assistant City Attorney	Position Eliminated
1	1.00	0.00	Totals	

DEPARTMENT OF CITY DEVELOPMENT

MISSION: Improve the quality of life in Milwaukee by guiding and promoting development that creates jobs, builds wealth, and strengthens the urban environment.

BUDGET SUMMARY

	2025 Actual Expenditures	2026 Adopted Budget	2027 Requested Budget	2027 Proposed Budget	Change 2027 Proposed Versus 2026 Adopted 2027 Requested	
<u>Personnel</u>						
FTEs - Operations & Maintenance	62.04	56.03	57.19	56.44	0.41	-0.75
FTEs - Other	21.22	23.72	21.56	21.31	-2.41	-0.25
Total Positions Authorized	105	103	101	93	-10	-8
<u>Expenditures</u>						
Salaries and Wages	\$5,057,631	\$5,421,987	\$5,698,722	\$5,760,181	\$338,194	\$61,459
Fringe Benefits	2,306,831	2,439,894	2,564,425	2,592,081	152,187	27,656
Operating Expenditures	190,120	176,258	185,000	185,000	8,742	0
Special Funds	145,101	150,000	150,000	130,000	-20,000	-20,000
Total	\$7,699,683	\$8,188,139	\$8,598,147	\$8,667,262	\$479,123	\$69,115
<u>Revenues</u>						
Taxes and PILOTS	\$0	\$1,000,000	\$0	\$0	\$-1,000,000	\$0
Charges for Services	10,810	108,000	110,000	110,000	2,000	0
Licenses and Permits	43,720	40,000	40,000	40,000	0	0
Miscellaneous	31,827	32,000	34,000	34,000	2,000	0
Total	\$86,357	\$1,180,000	\$184,000	\$184,000	\$-996,000	\$0

SUMMARY OF SERVICES DELIVERED BY THIS DEPARTMENT

The Department of City Development (DCD) supports the City and Mayor's goals to advance community and economic development by supporting housing development and family-supporting jobs throughout Milwaukee and to build safe, connected, equitable, sustainable and healthy neighborhoods. DCD has a wide range of responsibilities in housing, planning, development and financing, business assistance, real estate, and marketing.

Description of Services Provided	Operating Budget & SPAs*	Capital Budget	Grant Budget	FTEs
Office of the Commissioner and Economic Development	\$1,146,326	\$125,000,000	-	9.00
Commercial Corridors	\$694,447	\$1,025,000	\$155,927	4.00
Real Estate & Development	\$3,490,046	\$500,000	\$216,037	19.35
Housing & Neighborhood Development	\$1,320,894	\$3,800,000	\$379,384	15.00
Planning	\$1,704,411	\$200,000	\$119,448	12.40
Finance & Administration	\$1,776,138	-	\$166,260	15.00

Description of Services Provided	Operating Budget & SPAs*	Capital Budget	Grant Budget	FTEs
Public Housing	-	-	-	3.00
Total	\$10,132,262	\$130,525,000	\$1,037,055	77.75

*Includes \$1,465,000 in Special Purpose Accounts

The proposed 2027 budget eliminates two positions that were funded by ARPA and carried out ARPA funded activities.

The Public Housing Division of DCD is fully reimbursed by the Housing Authority of the City of Milwaukee (HACM).

Key Performance Measures	2025 Actual	2026 Projected	2027 Planned
Sales, transfers, and dispositions of tax foreclosed property including vacant lots	156	220	175
Percentage increase in value of property for closing tax increment districts	326%	531% %	0%
Number of Strong Neighborhoods loans closed	53	50	50
Percentage of Strong Neighborhoods loans in CDBG area	68%	65%	65%
Percentage of community engagement opportunities within CDBG neighborhoods during Housing Element Planning and Implementation	83%	87%	70%
Percentage of Commercial Corridor grants made to businesses within the CDBG area	53%	58%	58%

SERVICE HIGHLIGHTS

DCD carries out a variety of programs and initiatives to increase private sector employment and investment to help grow the City's tax base and expand opportunities for City residents. The department utilizes the following key approaches to accomplish its mission:

1. Land use planning, zoning, and urban design to establish and advance planning and development goals,
2. Strategic management and disposition of city-owned real estate,
3. Direct financial assistance to small businesses, affordable housing developers, and property owners,
4. Tax incremental financing,
5. Partnerships with organizations that represent businesses and employers, and
6. Redevelopment project management, including environmental remediation.

The Department's support to potential businesses and developers has spurred many development projects throughout Milwaukee, helping create more than 245,000 new housing units citywide since 2004.

Housing

Mayor Johnson designated 2026 as The Year of Housing in the City of Milwaukee and DCD continued its efforts to support and encourage homeownership, preserve and improve the City's housing stock, and provide affordable housing opportunities in City neighborhoods. DCD administers several programs to support homeowners and housing development and collaborates with the Community Development Alliance and a broad range of partners to implement Milwaukee's Collective Affordable Housing Strategic Plan and work toward these goals. In 2026, the Department launched the Homeownership Development Fund program – funded in the Capital budget – to provide development incentives to facilitate building new residential homes on vacant lots as part of the Mayor's Raze and Revive strategy.

Several of DCD's key housing initiatives are highlighted below:

- **Strong Homes Loans:** The Strong Homes Loan program preserves homeowner occupancy by assisting owners with essential home repair needs. The program provides low interest, deferred payment loans and technical assistance for emergency and critical home repairs to homeowners who are not able to access conventional financing. The typical Strong Homes loan borrower owns a house built before 1939 and has owned the house for more than 15 years. During the past 10+ years the program has helped over 750 families remain in their home by investing nearly \$13 million dollars towards these much-needed home improvements. In 2025, the Strong Homes Loan Program helped 53 families, and approximately \$1.1 million dollars were invested into our communities through this program to help homeowners remain in their homes.
- **Milwaukee Home Down Payment Assistance Program:** In 2021, DCD launched the successful Milwaukee Home Down Payment Assistance Program that provides grants to help eligible first-time homebuyers afford a down payment. The Down Payment Assistance Program has helped nearly 1,200 City of Milwaukee residents become new homeowners through the end of 2025.
- **Revive Attached Housing Development (Homeownership Development Fund):** In 2026, DCD created the Revive Attached Housing Development Program utilizing previously awarded HUD PRO Housing funds of \$1.2 million and a 2026 City budget allocation of \$1.6 million. DCD selected four development teams to design and construct "missing middle" type housing units to be sold for affordable homeownership. The Program has a two-step subsidy structure. Step one will provide design cost subsidy to development teams to reduce pre-development costs. As part of the design subsidy, DCD will provide teams feedback on their designs and will have access to the designs for future purposes. The second step will provide development subsidy. DCD will work with teams to identify the funding gap between development costs and affordable sales prices. It is estimated that 20-25 units will be built under this Program.
- **Tax Increment Financing (TIF) for Housing Development:** In 2025, DCD updated its longstanding TIF for Affordable Housing Development policy to allow TIF to be considered on workforce and commercial conversion to housing projects. Under the updated policy, three types of housing are considered for TIF: 1) Affordable Housing - developments where the majority of housing units are rent and income capped at 60% Area Median Income (AMI); 2) Workforce Housing - developments where the majority of housing units are rent and income capped between 60%-100% AMI; 3) Commercial Conversion to Housing - redevelopments that convert vacant or mostly vacant commercial space to housing. Since the TIF policy update in April 2025, DCD has supported over 1,500 housing units including more than 950 affordable units and more than 300 workforce units through the creation of 13 TIF districts.

Land Use Planning

The DCD Planning Division provides staff support to the City Plan Commission (CPC) and manages the Comprehensive and Area Planning process, reviews Zoning Map change applications and development approvals in overlay zones, and coordinates land combinations and divisions, street and alley vacations, urban design review, and strategic updates to the Zoning Code. Major ongoing planning projects include updating the West Side Area Plan, the King Drive Corridor Plan, the Lisbon Avenue Corridor Plan, housing Zoning Code updates (as outlined in the Citywide Housing Element), and preparations for the Citywide Land Use Element, to comply with Wisconsin

Act 173 by the January 1, 2028 deadline. Wisconsin Act 173 will also expand allowable TID extensions for affordable housing from one year to two years, beginning on January 1, 2028. The City Plan Commission reviews ~50 proposals annually; files approved by the CPC during the past year are anticipated to enable over \$100 million in new development. The Planning Division also provides mapping and data analysis to support the work of all of the Divisions within DCD.

The Planning Division continues to use the 2021 Breaking Down Barriers to Participation Implementation Plan to guide neighborhood planning activities. DCD uses community advisory groups, the City's online engagement platform ("Engage MKE" - www.engage.milwaukee.gov), and additional engagement strategies and techniques tailored to individual neighborhoods. To date in 2026, DCD staff have shared resources at 12 community-building sessions and events. These interactions strengthen solidarity and cooperation with our neighbors and allow DCD to share information to assist residents and businesses in understanding and benefiting from DCD initiatives throughout Milwaukee's many communities. DCD also creates multilingual online and printed material and provides live closed captions for virtual meetings. To date in 2026, DCD Planning has engaged with over 3,200 individuals in-person and through the City's engagement platform.

Real Estate

DCD is responsible for the sale and disposition of city-owned properties including improved homes, commercial properties, and vacant lots. In 2025, DCD sold 73 improved properties (57 residential and 16 commercial) and 84 vacant lots (including 14 lots to Habitat for Humanity). As of August 2026, DCD has sold 111 improved properties (97 residential and 14 commercial) and 42 vacant lots, for a total of 153 properties to date. DCD anticipates selling approximately 220 properties by the end of the year. In 2025, DCD successfully worked with the Common Council to update Milwaukee City Ordinance (MCO) 304-49 to align with updated state statute 75.69.

DCD currently manages over 3,600 City-owned properties, including 3,258 vacant lots, 102 commercial properties, and 306 residential properties.

Anti-Displacement Plan

February 2018, the Department of City Development released "A Place in the Neighborhood: An Anti-Displacement Plan for Neighborhoods Surrounding Downtown Milwaukee." The Plan analyzes neighborhood market and demographic data to determine if displacement is occurring in Milwaukee neighborhoods. The Plan-recommended Anti-Displacement Preference Program was adopted by Council in 2019 and requires City-assisted affordable rental developments to provide a leasing preference for local neighborhood residents. This policy currently applies to 14 housing developments with 1,200 new housing units in neighborhoods at risk of displacement. In the coming year, DCD will continue to advance the recommendations of the Anti-Displacement Plan, including through collaborations with the Community Development Alliance.

Riverwalk Expansion

The Milwaukee Riverwalk System continues to highlight the City's three rivers as the system expands further into the Harbor District and brings new investment Downtown. In the 31 years since the first segment was constructed, the value of riverfront properties adjacent to the Riverwalk have increased by \$2 billion. The Riverwalk remains a hot spot for development with three projects currently under construction, three segments completed in 2026, and four projects planned for 2027. On the Milwaukee River, those projects completed include the Dog Park Riverwalk located under Interstate 794, and the Riverwalk adjacent to the Rowe MKE Apartment building at 1801 North Water Street, adding nearly 1,000 linear feet of Riverwalk to the System. In the Harbor District, the Riverwalk at the Lincoln Playfields was completed in late 2025. The Gary Grunau Memorial Plaza, located on the Riverwalk at Highland Avenue will wrap up construction in September of 2026, the Harbor District Riverwalk adjacent to Komatsu will be complete by the end of the year and the Riverwalk at Foxtown Landing on Plankinton Avenue is under construction and will be complete in 2027.

In addition, construction is anticipated to begin on four Riverwalks or riverfront plazas, including 236 South Water Street, Boone and Crockett, the Riverwalk between Becher Street and the Lincoln Playfields and improvements to the Erie Street Plaza.

Commercial Revitalization and Business Investment

DCD's Commercial Corridor Team (CCT) serve as liaisons between the City and local small business owners, connecting them to a variety of grant programs focused on blight elimination, commercial revitalization, and economic development. Commercial revitalization grant programs help business and property owners improve the exterior appearance of commercial buildings and update outmoded interior space to attract tenants and purchase equipment that enables job expansion.

In 2025, these programs awarded 91 grants, totaling approximately \$890,000. These grants supported commercial development projects that leveraged a total investment of more than \$7 million. Total grants awarded in 2025 reflected a diverse mix of business owners: 53% African American, 25% White, 13%-Latinx/Hispanic, 3% Asian, and 4% Native American.

Commercial corridor staff provide technical assistance and monitoring to the City's 40 active Business Improvement Districts (BIDs) and Neighborhood Improvement Districts (NIDs). These organizations work in partnership with the city to strengthen commercial corridors and residential neighborhoods. In 2026, CCT staff provided technical assistance to a BID creation effort along the Lincoln Avenue corridor and a NID creation effort in the Metcalfe Park neighborhood. Annual BID/NID assessments in 2026 provided approximately \$12.9 million total for BIDs and NIDs to carry out public improvements and activities in the various districts.

Tax Incremental Financing

In 2025, the City created eight new and amended six tax increment financing districts (TIDs). These TIDs supported housing in city neighborhoods and downtown, public infrastructure improvements to address reckless driving throughout the city, bike facilities, public spaces and amenities, public art, and commercial corridor grants programs.

TID highlights from 2025 are summarized below:

- **Created 8 new housing TIDs** (supports 1,178 new housing units, \$435M investment, \$33.63M in City contributions):
 - Cudahy Farms: 212 affordable housing units. .
 - Harambee Homeownership Initiative: Second "Backbone TID" in partnership with Community Development Alliance and participating developers. Supports construction of 59 new single-family homes built on former City-owned vacant lots for affordable homeownership.
 - Historic Patterson Place: 48 apartments using a former MPS School building and 18 Townhomes newly constructed on the former parking lot.
 - Field House Flats: 269 newly constructed apartment units, mixed income. Includes 40,000 sf of commercial space & 27,000 sf field house for MATC. Building will be on former RACM and County vacant land in Park East Corridor.:
 - 100 East Wisconsin Avenue: 373 apartment units, workforce rents. Conversion of a former office building.
 - Compass Lofts: 67 affordable apartment units and 7,000 sf commercial space to be built on former City-owned property.
 - Mitchell Building: 60 units, workforce rents. Historic building conversion of former office building.
 - Northwoods: Rehabilitation of deeply affordable 72-unit apartment building to include sprinkler system and updated play area for resident's children.

- **Amended 6 TIDs to advance public infrastructure and public amenities::**

- Erie Jefferson: \$30,000,000 total amendment
 - \$26M for Public Infrastructure Improvements
 - \$2M for Public Spaces-Erie Street Plaza & Catalano Square
- Bronzeville Cultural and Entertainment District:: \$5M total amendment
 - \$1.935M for Public Infrastructure
 - \$1.22M North Doctor Martin Luther King Jr. Drive Streetscaping
 - \$80K Beechie Brooks Statue
 - \$1M for Commercial Corridor Programs
- 1st and Becher: \$475K total amendment
 - \$475,000 for Riverwalk funding
- Menomonee Valley Business Park: \$750,000 total amendment
 - \$150K for Environmental & Infrastructure for Three Bridges Park
 - \$600K for Commercial Corridor programs
- Northwestern Mutual: \$17M total amendment
 - \$16.5M for Lake Gateway Project
- West McKinley & Juneau: \$8.4M total amendment
 - \$5M for Gary Grunau Plaza
 - \$3M for Vliet Street reconstruction
- 1st & Becher: \$2.85M total amendment
 - \$1.2M for public infrastructure
 - \$1M for public skate park
 - \$52K for murals
- Zillman Park: \$1.5M total amendment
 - \$1.4M for bike infrastructure

Summer Youth Internship Program

DCD administers the City of Milwaukee Summer Youth Internship Program as part of the Mayor's Earn & Learn program. The program assists young people in making a successful transition to adulthood by providing opportunities to develop work readiness skills while they earn wages working in City government. In 2023, the program transitioned back to in-person and employed 61 teens in City government departments. In 2025, 68 teens worked across 12 city government departments.

Community Improvement Project (CIP)

The Community Improvement Program (CIP) approved 18 projects totaling over \$83,000. These efforts included community garden creation, art installations, beautification initiatives, and other targeted improvements to enhance the overall appearance of neighborhoods. CIP is complemented by neighborhood canvassing efforts to distribute flyers promoting NIDC programs and encourage resident participation. These outreach efforts have sustained high levels of activity for CIP projects in 2025

Healing Space Initiative

The City of Milwaukee launched the Healing Spaces Initiative in January 2021 in response to the isolation felt by City residents from quarantine and social distancing during the COVID-19 pandemic. Under the direction of the Neighborhood Improvement Development Corporation (NIDC), the Healing Spaces Initiative helps residents build relaxing natural environments on available city-owned vacant lots while eliminating blighted spaces and engaging residents. Over the past year, NIDC has pursued philanthropic funding to sustain the Healing Spaces Initiative, while DPW has continued routine maintenance at existing Healing Spaces sites. As part of these efforts, NIDC applied for Love Your Block funding through Bloomberg Philanthropies, aiming to secure grant support that could potentially complement the Healing Spaces Initiative and other community engagement type projects.

Arts Board and 4th of July Commission

DCD provides staff support to the Milwaukee Arts Board and 4th of July Commission, including administering the Arts Board Sustaining Grants Program, the Public Art Conservation Fund, and the Public Artist in Residence Program, and coordinating contracting and partnership agreements to support the City's July 4th activities within neighborhood parks.

CAPITAL PROJECTS

Advanced Planning Fund (\$200,000): This funding supports neighborhood and land use planning, mapping and data analysis, and community outreach and engagement. In 2027, these funds will be used to finalize the King Drive Corridor Plan, Lisbon Avenue Corridor Plan, former Northridge Mall site redevelopment preparations, draft and adopt the Land Use Element, conduct research to draft and adopt Zoning Code regulations for data centers, and undertake additional planning projects focused on economic development and implementation.

Tax Increment Districts (TIDs) (\$125,000,000): The 2027 Proposed Budget provides \$100 million in authority for amending existing and potential new TIDs, as approved by the Joint Review Board, Mayor, and Common Council, and \$25 million in authority to pay increment on current developer-financed TIDs, offset by corresponding revenues.

Brownfield Program (\$500,000): This funding supports brownfield cleanup, provides funds to match federal grant funds for environmental remediation, and protects the City from future environmental liability. The funds primarily focus on the seven industrial BIDs where the City investigates and remediates commercial and manufacturing brownfields. This includes addressing about 160 (over half of initial inventory) tax-delinquent brownfields that contribute significant blight to the neighborhood. The Program has generated hundreds of millions of dollars in private investment and created or retained thousands of jobs in the City.

Commercial Investment Program (\$1,000,000): This program improves the viability of neighborhood commercial corridors. Funding supports façade/signage improvements for businesses and interior buildout of commercial spaces throughout the city. City funding leverages investment from property owners, business owners, and other organizations, while increasing the property tax base.

Homeownership Programs (\$3,800,000): The Department has a strong track record of utilizing local capital funds as well as funds from expiring TIDs to support housing efforts, as allowed by State Statute. No TIDs are anticipated for extension for housing purposes during 2027, so housing activities included within the proposed budget are proposed to be carried out with City tax levy supported capital funding. These funds are proposed to be allocated to fund the **Milwaukee Homeowners' Fund** (\$1,400,000), the **STRONG Homes loan program** (\$1,000,000), **In-rem property management activities** (\$400,000), and the **Homeownership Development Fund** (\$1,000,000).

In 2026, DCD launched the "Revive" component of Mayor Johnson's Raze and Revive strategy with the **Homeownership Development Fund** to revitalize blighted properties. Funding under this program provides "gap financing" to local developers to facilitate the construction of new homes for affordable homeownership on vacant lots in neighborhoods where demolition has occurred. In the initial year of the program, DCD targeted housing styles that are not currently being developed for homeownership locally – such as townhomes, duplexes, and cottage courts – to supplement existing efforts in the City to construct single family detached homes. In the upcoming year, in addition to these "missing middle" housing styles, DCD may also evaluate innovative housing designs that have the potential to lower construction costs for new construction such as modular housing for funding via the Homeownership Development Fund.

NEIGHBORHOOD IMPROVEMENT DEVELOPMENT CORPORATION

The Neighborhood Improvement Development Corporation (NIDC) is a non-profit corporation established by the city in 1973 to promote reinvestment in housing and neighborhood development within the city. NIDC works with a broad range of partners to improve Milwaukee's neighborhoods and the quality of life for Milwaukee residents. Those partners include; various City departments, community-based agencies, financial institutions, residents, developers and the local philanthropic community.

An eight-member Board of Directors that includes at least four city residents, heads NIDC. NIDC administers several housing and neighborhood redevelopment strategies to promote and preserve the City's existing housing stock. NIDC's housing programs and staff work with neighborhood partner agencies in an effort to stabilize and increase owner occupancy, strengthen property values, and assist property owners in improving the physical appearance and quality of life in their neighborhood. Additionally, NIDC supports and administers other city and departmental housing initiatives.

NIDC also operates the community improvement project (CIP). CIP compliments NIDC's housing activities by providing small matching grants to neighborhood block clubs and groups to undertake projects that encourage resident involvement, relationship building, and grassroots neighborhood improvements.

REDEVELOPMENT AUTHORITY OF THE CITY OF MILWAUKEE

The Redevelopment Authority of the City of Milwaukee (RACM) is an independent corporation created by state statute in 1958 and derives its powers solely from state law. Details on RACM's relationship with the City of Milwaukee are in the audited financial statements of the Redevelopment Authority.

A board, appointed by the Mayor and confirmed by the Common Council, oversees the Redevelopment Authority. The Redevelopment Authority relies upon the Department of City Development for the professional, technical, and administrative support necessary to carry out its mission. This support is through an annual cooperation agreement with the City of Milwaukee that specifies DCD will provide the following services:

- Management of financial affairs;
- Land use planning and urban design guidance;
- Real estate acquisition and disposition;
- Relocation assistance for displaced families and businesses;
- Property management and environmental investigation; and
- Housing and economic development project management.

The mission of the Redevelopment Authority is to eliminate blighting conditions that inhibit neighborhood reinvestment; foster and promote business expansion and job creation; and facilitate new business and housing development. Toward that end, the Redevelopment Authority:

- Prepares and implements comprehensive redevelopment plans;
- Assembles real estate for redevelopment;
- Is empowered to borrow money, issue bonds, and make loans; and
- Can condemn property (eminent domain) in furtherance of redevelopment objectives.

DETAILED LISTING OF POSITION AND FULL TIME EQUIVALENTS' CHANGES

Specific ADDITIONAL positions (or eliminations) and associated Full Time Equivalents' (FTEs) as follows:

Positions	O&M FTEs	Non-O&M FTEs	Position Title	Reason
-1			Associate Planner	Used PRO Housing grant to fill the Associate Planner position that was unfunded in the 2026 budget.
-2		-2.00	Housing Rehab Specialist 4	Sunsetting ARPA-funded positions.
			Real Estate Development Specialist	
	0.41	-0.41	Various	Increased salaries with constant grant funding shifts more burden onto the levy.
-3	0.41	-2.41	Totals	

CITY TREASURER

MISSION: To fulfill the duties and responsibilities of the independently elected City Treasurer, who serves as the chief investment and revenue collection officer of the City of Milwaukee.

BUDGET SUMMARY

	2025 Actual Expenditures	2026 Adopted Budget	2027 Requested Budget	2027 Proposed Budget	Change 2027 Proposed Versus 2026 Adopted 2027 Requested	
<u>Personnel</u>						
FTEs - Operations & Maintenance	29.00	29.96	30.10	30.10	0.14	0.00
FTEs - Other	0.00	0.00	0.00	0.00	0.00	0.00
Total Positions Authorized	44	44	44	44	0	0
<u>Expenditures</u>						
Salaries and Wages	\$2,237,256	\$2,259,350	\$2,315,133	\$2,380,595	\$121,245	\$65,462
Fringe Benefits	891,955	1,016,708	1,041,810	1,071,268	54,560	29,458
Operating Expenditures	633,642	695,589	723,040	723,040	27,451	0
Equipment	1,530	2,895	0	0	-2,895	0
Special Funds	849,278	876,640	922,727	922,727	46,087	0
Total	\$4,613,661	\$4,851,182	\$5,002,710	\$5,097,630	\$246,448	\$94,920
<u>Revenues</u>						
Charges for Services	\$196,925	\$132,000	\$138,000	\$138,000	\$6,000	\$0
Licenses and Permits	77,757	94,000	100,000	100,000	6,000	0
Miscellaneous	8,301,298	5,163,000	5,163,000	5,867,000	704,000	704,000
Total	\$8,575,980	\$5,389,000	\$5,401,000	\$6,105,000	\$716,000	\$704,000

SUMMARY OF SERVICES DELIVERED BY THIS DEPARTMENT

Pursuant to Wisconsin State Statutes, the Milwaukee City Charter, and Code of Ordinances, the independently elected City Treasurer serves as the chief investment and revenue collection officer of the City of Milwaukee.

The City Treasurer receives and accounts for all monies paid to the City, makes disbursements for accounts payable and payroll, invests City funds that are not needed immediately to pay the City's obligations, collects current and delinquent property taxes for all five taxing jurisdictions within the City of Milwaukee, settles property tax collections on a prorated basis, remitting to each taxing jurisdiction their share of the tax levy collected, and pursues a three phase tax enforcement protocol on delinquent real estate tax accounts. The first phase is in-house collection, the second phase is referral to the City's collection law firm, and the third and final phase, as a last resort, is in rem tax foreclosure.

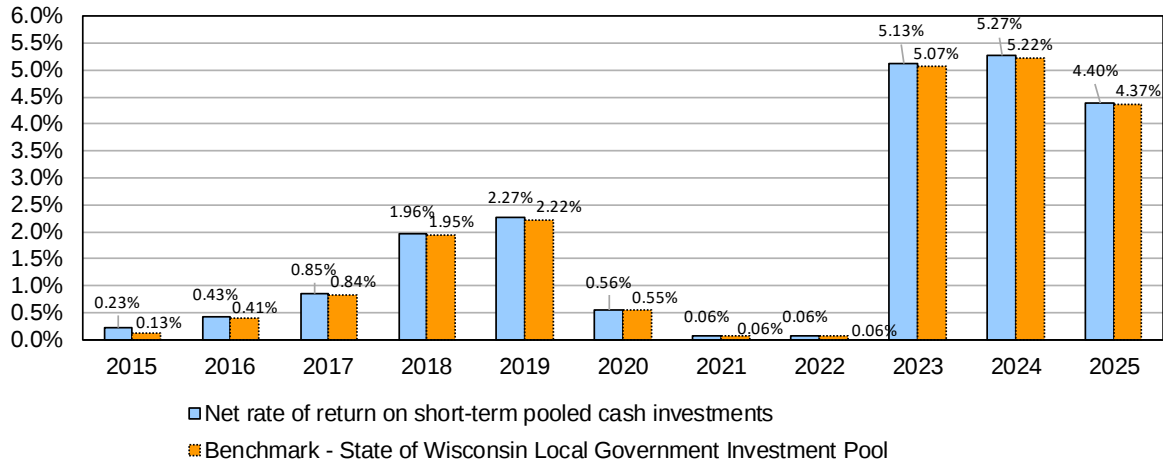
Description of Services Provided	Operating and SPA Budget*	Capital Budget	Grant Budget	FTEs
Financial Services, Investment Portfolio Management, and Revenue Collection	\$1,187,531	-	-	6.97
Property Tax Billing, Collection, and Enforcement	\$3,910,099	-	-	23.13
City Attorney, DNS, DPW, and Water Works Kohn collection costs	\$550,000	-	-	0

Description of Services Provided	Operating and SPA Budget*	Capital Budget	Grant Budget	FTEs
Total	\$5,647,630	\$0	\$0	30.10

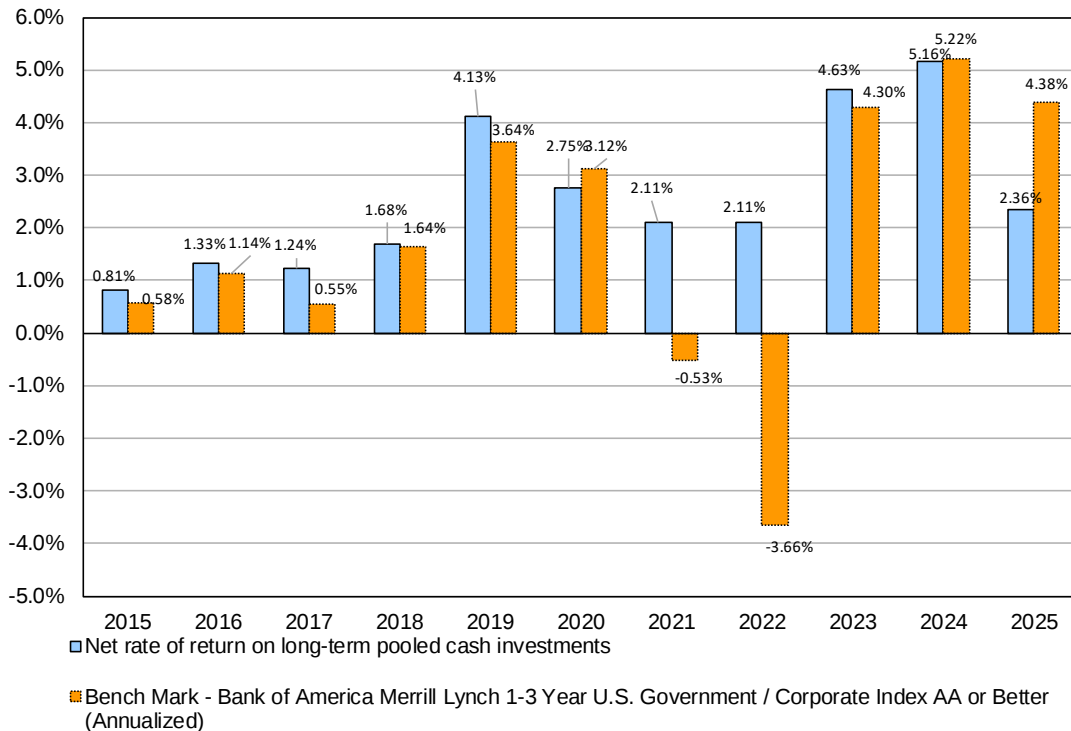
*Includes \$550,000 Special Purpose Account Budget

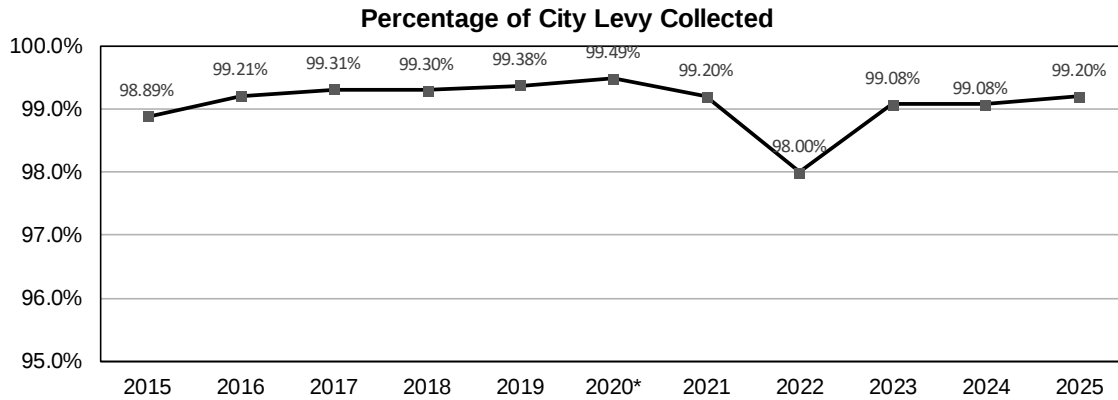
KEY PERFORMANCE MEASURES

Net Rate of Return on Short-Term Pooled Cash Investments



Net Rate of Return on Long-Term Pooled Cash Investments





*3-year collection cycle incomplete for the 2020.

Cost of Property Tax Collection: The cost of property tax collection as a percentage of total property taxes collected continues to remain below sixty cents per \$100 collected. In 2027, the cost of property tax collection is projected to be 0.6348%, a slight increase over the 2025 actual of 0.6251%, which is primarily the result of increased postage costs, market rate salary increases granted to some department personnel and contractual increases.

SERVICE HIGHLIGHTS

- In 2025, the City Treasurer's Office collected over \$988.7 million in property taxes and processed nearly \$3.8 billion of in-house financial transactions.
- In 2025, the City Treasurer's Office filed in rem tax foreclosure against 560 delinquent tax parcels of which 166 were acquired by an in-rem tax foreclosure judgment. The redemption rate increased from 62.68% in 2024 to 70.36% in 2025, while the acquisition rate decreased from 37.32% in 2024 to 29.62% in 2025.
- In 2025, the City Treasurer's Office realized \$11,715,272 in total investment revenue, with \$7,810,181 going to the general fund and \$3,905,091 going to the Public Debt Amortization Fund. This decrease from recent years is due to no longer having ARPA funding available for investment.
- In 2027, the department will continue to deliver efficient and cost-effective property tax billing, collection, and enforcement and the requisite financial and revenue collection services. The department will also continue to provide effective investment portfolio management.
- The office has eight Spanish speakers and one Hmong speaker, who are available on an on-going basis to assist taxpayers who may not speak English.
- The office website provides the back side of the annual combined tax bill, frequently asked questions, and the overview of the delinquent general real estate property tax collection process in English, Spanish, and Hmong.
- During the annual combined tax bill collection period (December and January), property tax payment drop boxes are installed at Police District Stations 2 - 7, providing a secure tax payment option to constituents in their respective neighborhoods. Along with online, in-person and mail-in, taxpayers have a number of options for making payments.

DETAILED LISTING OF POSITION AND FULL TIME EQUIVALENTS' CHANGES

Specific ADDITIONAL positions (or eliminations) and associated Full Time Equivalents' (FTEs) as follows:

Positions	O&M FTEs	Non-O&M FTEs	Position Title	Reason
0	0.19	0.00	Temp. Customer Service Rep. I	Increasing Temp Hours
0	0.19	0.00	Totals	

COMMON COUNCIL - CITY CLERK

MISSION: To establish city policy and law, oversee the administration of city government, adopt the annual budget, ensure the delivery of services to constituents, provide the public with information about the duties and actions of city government, and to manage an equitable and efficient licensing system that supports business operations while providing adequate protections for the public.

BUDGET SUMMARY

	2025 Actual Expenditures	2026 Adopted Budget	2027 Requested Budget	2027 Proposed Budget	Change 2027 Proposed Versus 2026 Adopted 2027 Requested	
<u>Personnel</u>						
FTEs - Operations & Maintenance	97.99	103.70	103.70	102.70	-1.00	-1.00
FTEs - Other	0.88	1.20	1.20	1.20	0.00	0.00
Total Positions Authorized	124	127	126	132	5	6
<u>Expenditures</u>						
Salaries and Wages	\$7,996,624	\$7,909,454	\$8,451,648	\$8,132,939	\$223,485	\$-318,709
Fringe Benefits	3,143,455	3,559,254	3,803,242	3,659,823	100,569	-143,419
Operating Expenditures	1,958,644	1,421,459	1,434,435	1,414,435	-7,024	-20,000
Equipment	19,182	12,450	41,120	41,120	28,670	0
Special Funds	327,176	411,315	412,280	139,000	-272,315	-273,280
Total	\$13,445,081	\$13,313,932	\$14,142,725	\$13,387,317	\$73,385	\$-755,408
<u>Revenues</u>						
Charges for Services	\$2,345,041	\$2,803,000	\$2,319,000	\$2,319,000	\$-484,000	\$0
Licenses and Permits	\$5,224,376	5,644,000	5,576,000	5,576,000	-68,000	0
Total	\$7,569,417	\$8,447,000	\$7,895,000	\$7,895,000	\$-552,000	\$0

SUMMARY OF SERVICES DELIVERED BY THIS DEPARTMENT

The City Clerk's Office performs city government and licensing functions with efficiency and fairness. In addition, the department maintains accurate, up-to-date records of city government actions and ordinances, and keeps constituents informed about the activities of their council representatives. The Common Council, which serves as the legislative branch of city government, consists of 15 members representing geographically distinct districts. The City Clerk's Office supports both the Common Council and the overall operations of city government.

Description of Services Provided	Operating and SPA Budget	Capital Budget	Grant Budget	FTEs
Provide administrative support functions for the department; staff council and committee meetings; lobbying; auditing services; assisting Council Members in their work with constituents.	\$8,507,582	-	-	58.93
Create publications and public information materials for Council members and city departments; public relations support for Council members.	\$701,491	-	-	4.95

Description of Services Provided	Operating and SPA Budget	Capital Budget	Grant Budget	FTEs
Broadcast live, remote, and hybrid coverage of public meetings, press conferences, special projects and city events; produce original and information programming.	\$547,820	-	-	3.96
Provide non-partisan research, legislative and fiscal analysis; legislative drafting services.	\$1,202,385	-	-	9.90
Administer over 100 types of licenses and permits; advise the Licenses Committee and Council members in reviewing license applications.	\$1,446,010	-	-	12.88
Serve as the physical custodian of records for all City departments and ensure records are retained and accessible in accordance with local, state, and federal records laws; manage mail services.	\$815,229	-	-	7.92
Provide City officials, employees and residents with research services on local and urban/governmental affairs; maintain the Code of Ordinances and specialized collections.	\$411,695	-	-	2.97
Administer and support the preservation of the City's historic built environment.	\$322,027	-	-	2.39
Total	\$13,954,238	\$0	\$0	103.90

*SPA total \$566,921

Key Performance Measures	2025 Actual	2026 Projected	2027 Planned
License applications processed	17,009	17,000	17,000
Licenses issued	14,754	15,000	15,000
Public meetings staffed	294	312	322
Legislation and reports prepared	457	475	490
Documents scanned, processed and indexed	1,875,149	600,000	800,000
Reference requests filled	2,564	2,475	2,535
Records boxes received and processed	1,347	1,300	1,300
HPC Section 106 reviews performed (rather than contracted out)	542	615	550

SERVICE HIGHLIGHTS

- With the assistance of the Chair and members of the Licenses Committee, the License Division scheduled 12 special Licenses Committee meetings and two extra regular meetings through September 2026, prioritizing high-volume summer months, enabling 300 businesses to receive their licenses more quickly.
- The License Division rolled out individual licenses via the Accela LMS platform, allowing applicants to apply on their schedule from anywhere. Functionality for business licenses, including two new licenses established by 2023 Act 73, is on-going, under a consolidated plan of system operation that will simplify business-record review by stakeholders and promote future integration with DNS records.
- The Municipal Research Library and City Records Center continue to identify opportunities to digitally preserve the City's publications and records, and to make these documents available on-demand. Challenges persist in staff capacity, aging equipment, and accessing older materials stored on a variety of formats.
- Various workflows, notably for HR and accounts payable, are slated to go digital-first upon Workday go-live. The reduction in Citywide operational paper scanning needs will free-up staffing capacity for addressing backlogs, complicated reformatting applications, and expanded electronic records intake and management.
- City Records is conducting a city-wide information ecosystem analysis and design study to inform a future electronic records management system implementation. The intent is to identify the location, nature, and quantity of electronic public records and other data currently siloed in department-managed software platforms, provide departments with guidance for process and retention improvement, and develop scope and functionality criteria for a system implementation RFP.
- The Public Information Division, via over 220 press pieces, graphic design, website management, and on-site technical assistance from the City Channel, provided year-round support for councilmember initiatives, town halls, office hours and more, in addition to supporting more than two dozen city-wide Council-led events.
- The City Channel is continuing its partnership to broadcast public meetings and original content on local over-the-air television, reaching the public outside of cable subscriptions and increasing overall viewership. City Channel is also developing apps to facilitate viewing content on mobile devices and streaming platforms.

Connecting with Milwaukee: Celebrating Community and Expanding Access to City Services

Common Council members, with support from the Public Information Division and other City staff, sponsor a variety of community-focused events that celebrate the cultural diversity of Milwaukee and foster civic engagement. These events include Black History Month, Bronzeville Week, Girls' Day @ City Hall, Apprenticeship Day, Big Clean MKE, Hispanic Heritage Month, Back to School events, and the MKE Business Now Summit. The Municipal Research Library contributes by providing graphics, biographical content for honorees, and curating special displays from its collection in coordination with each event.

Beyond broadcasting public meetings, City Channel staff offers production support and live coverage for citywide events such as the Vendor Fair, the State of the City Address, and community ICE awareness events. It also produces original content, including award-winning informational videos for the Election Commission and community events like Bronzeville Week.

The City Clerk's Office has worked to improve access to City services for residents with limited English proficiency:

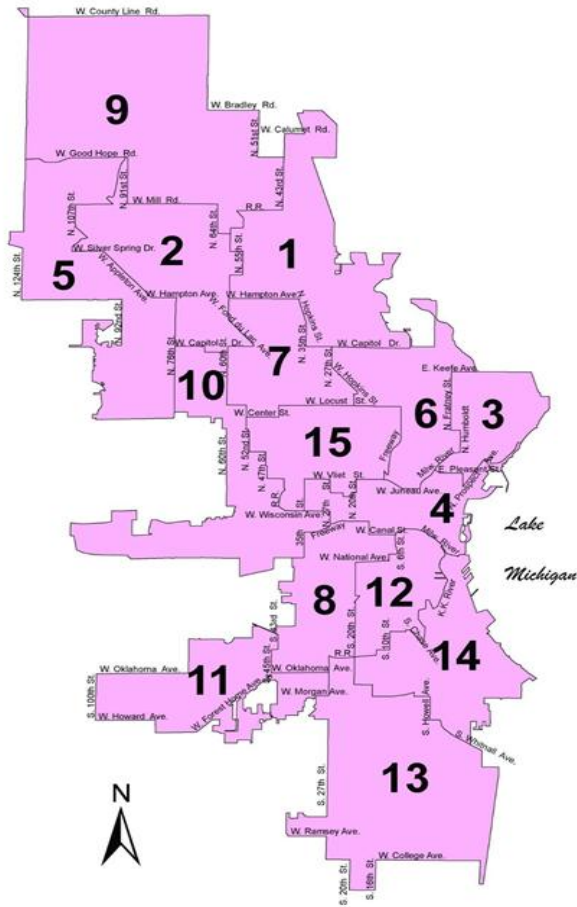
- Five dedicated bilingual positions in the License Division
- Six dedicated bilingual positions in Central Administration
- 24-7 closed captioning in English and Spanish for City Channel broadcasts
- Managing document translation requests for departments City-wide
- Providing interpreters and disability access at City meetings, town halls, and informational events

- Implementing a language-access initiative, called Babel Blocks, with the goal of increasing engagement with residents who have limited English proficiency. Babel Blocks on hearing notices are used to inform residents of upcoming license committee meetings, and point to companion versions online in Spanish, Arabic, Hindi, Burmese, Karen (language in Myanmar), and Rohingya.

In 2026, the License Division hosted or participated in community events to provide education and technical assistance in all corners of the city, including Food Peddler safety meetings, PIVOT, the MKE Business Now Summit, the City's Career Fair, and Advocacy Day.

Historic Preservation Commission staff has begun a customized educational campaign that will reach every property owner in the City's historic districts, and, with the help of ITMD, developed a simple on-line tool for identifying whether a property has been designated historic.

Map of Common Council Districts



DETAILED LISTING OF POSITION AND FULL TIME EQUIVALENTS' CHANGES

Specific ADDITIONAL positions (or eliminations) and associated Full Time Equivalents' (FTEs) as follows:

Positions	O&M FTEs	Non-O&M FTEs	Position Title	Reason
6	0.00	0.00	Auxiliary Executive Administrative Assistant	New unfunded positions created in 2026
-1	-1.00	0.00	Community Plan Manager	Position eliminated
5	-1.00	0.00	Totals	

DEPARTMENT OF COMMUNITY WELLNESS AND SAFETY

MISSION: The Department of Community Wellness and Safety coordinates cross-sector partners around a unified public health and public safety strategy to prevent harm, intervene effectively, support survivors, and ensure returning residents have a real path to stability and opportunity.

BUDGET SUMMARY

	2025 Actual Expenditures	2026 Adopted Budget	2027 Requested Budget	2027 Proposed Budget	Change 2027 Proposed Versus 2026 Adopted	2027 Requested
Personnel						
FTEs - Operations & Maintenance	0.00	8.85	17.00	12.00	3.15	-5.00
FTEs - Other	0.00	5.15	1.00	1.00	-4.15	0.00
Total Positions Authorized	0	14	18	13	-1	-5
Expenditures						
Salaries and Wages	\$0	\$728,500	\$1,389,056	\$1,010,464	\$281,964	\$-378,592
Fringe Benefits	0	327,825	625,075	454,709	126,884	-170,366
Operating Expenditures	0	98,400	1,404,795	1,164,100	1,065,700	-240,695
Equipment	0	0	0	0	0	0
Special Funds	0	200,000	210,000	160,000	-40,000	-50,000
Total	\$0	\$1,354,725	\$3,628,926	\$2,789,273	\$1,434,548	\$-839,653

SUMMARY OF SERVICES DELIVERED BY THIS DEPARTMENT

The Department of Community Wellness and Safety (DCWS) works to prevent violence through partnerships that empower youth and strengthen families and neighborhoods. Violence, both interpersonal and structural, poses a serious threat to the health, safety, and wellbeing of Milwaukee residents and communities. Guided by the goals and strategies outlined in the Blueprint for Peace, the City of Milwaukee is committed to preventing and reducing violence through public health interventions. DCWS uses data to focus our efforts in the neighborhoods most likely to experience violence and leverages relationships and providers in these communities to reach at-risk populations.

Description of Services Provided	Operating Budget & SPAs	Capital Budget	Grant and Settlement Budget	FTEs
Violence Interruption*	\$2,086,660	-	-	3
Victim Support and Mental Health Service Coordination**	\$490,819	-	\$400,000	2
Community Engagement	\$286,838	-	-	1
Domestic Violence and Sexual Assault Intervention	\$255,897	-	-	1
Management and Administration	\$1,094,059	-	-	5

Description of Services Provided	Operating Budget & SPAs	Capital Budget	Grant and Settlement Budget	FTEs
Youth Engagement	\$530,000	-	\$118,360	1
Total	\$4,744,273	\$0	\$518,360	13

*Includes \$1,750,000 Special Purpose Account

**Includes \$205,000 Special Purpose Account

Key Performance Measures	2025 Actual	2026 Projected	2027 Planned
Community members trained in wellness & safety strategies	1,359	900	1,500
Youth contacted through engagements	2,226	3,000	2,000
Conflict mediations conducted	231	240	250
Community events hosted	27	30	30

SERVICE HIGHLIGHTS

- **Community violence interruption and conflict mediation:** DCWS supports neighborhood-based outreach that mediates conflicts, reduces retaliation, connects residents to resources, and provides support following violent incidents.
- **Trauma-informed healing and behavioral health support:** DCWS connects individuals and families affected by violence with culturally responsive counseling, healing practices, restorative support, and other trauma-informed services.
- **Youth leadership, resilience, and prevention programming:** DCWS invests in programs that build youth leadership, resilience, and practical skills to help young people contribute to safer communities.
- **Data-informed public health coordination and community partnerships:** DCWS uses violence-related data and trusted community partnerships to direct prevention resources and services to Milwaukee residents and neighborhoods at greatest risk.

DETAILED LISTING OF POSITION AND FULL TIME EQUIVALENTS' CHANGES

Specific ADDITIONAL positions (or eliminations) and associated Full Time Equivalents' (FTEs) as follows:

Positions	O&M FTEs	Non-O&M FTEs	Position Title	Reason
	1.00	-1.00	Admin Assistant IV	Grant expired
-2		-2.00	ReCAST Program Coordinator	Grant expired and positions retitled
1	1.00		Healing and Wellness Coordinator	
1	1.00		Research and Policy Analyst	
-1		-1.00	ReCAST Program Manager	
1	1.00		Healing and Wellness Manager	
-1	-0.85	-0.15	Operations Manager	
1	1.00		Community Wellness and Safety Deputy Director	
-1	-1.00		Family Outreach Program Manager	Position eliminated
-1	-1.00		Family Outreach Program Coordinator	Retitled
1	1.00		Family Support Coordinator	
-1	3.15	-4.15	Totals	

DEPARTMENT OF COMPLIANCE AND ENGAGEMENT

MISSION: Advancing opportunity through compliance, strategic partnerships, and community engagement to ensure Milwaukee residents can participate in and benefit from the city's growth.

BUDGET SUMMARY

	2025 Actual Expenditures	2026 Adopted Budget	2027 Requested Budget	2027 Proposed Budget	Change 2027 Proposed Versus 2026 Adopted 2027 Requested	
Personnel						
FTEs - Operations & Maintenance	0.00	10.36	9.00	8.00	-2.36	-1.00
FTEs - Other	0.00	1.64	3.00	3.00	1.36	0.00
Total Positions Authorized	0	19	19	23	4	4
Expenditures						
Salaries and Wages	\$0	\$759,193	\$793,367	\$897,567	\$138,374	\$104,200
Fringe Benefits	0	341,637	357,015	403,905	62,268	46,890
Operating Expenditures	0	755,637	755,600	747,622	-8,015	-7,978
Equipment	0	0	0	0	0	0
Special Funds	0	30,000	30,000	30,000	0	0
Total	\$0	\$1,886,467	\$1,935,982	\$2,079,094	\$192,627	\$143,112

SUMMARY OF SERVICES DELIVERED BY THIS DEPARTMENT

The Department of Compliance and Engagement:

- Monitors Small Business Enterprise (SBE) contract and Residential Preference Program (RPP) compliance for private and public sector developers.
- Administers the DCMKE app to help connect city residents to job and skill building opportunities.
- Coordinates with departments to analyze needs and service impacts across different neighborhoods and demographic groups in the city.
- Helps city projects comply with American Disability Act (ADA) standards.
- Staffs the Equal Rights Commission

Description of Services Provided	Operating Budget & SPAs	Capital Budget	Grant Budget	FTEs
ADA Compliance/Equal Rights Compliance	\$292,287	-	\$100,000	1.0
Business Inclusion Compliance	\$169,035	-	-	1.0
Citywide Training and Staff Travel	\$224,648	-	-	1.0
Contract Compliance	\$164,414	-	\$215,000	2.0
Data Analysis	\$104,842	-	-	1.0
DCMKE Management and Workforce Outreach	\$478,790	-	-	2.0

Description of Services Provided	Operating Budget & SPAs	Capital Budget	Grant Budget	FTEs
Management and Administration	\$595,563	-	-	3.0
2027 Personnel & Reclass Adjustments	\$49,515	-	-	-
Total	\$2,079,094	\$0	\$215,000	11.0

Key Performance Measures	2025 Actual	2026 Projected	2027 Planned
Target number of RPP Workers employed on development projects	629	650	650
Small Business Enterprise (SBE) Certification	19	10	45
ERC Community Touchpoints	466	500	500

SERVICE HIGHLIGHTS

- Onboarded and monitored 15 private construction development projects, supporting more than 629 Residents Preference Program (RPP) workers, 40 of whom also participated in the city's Apprenticeship program.
- Actively engaged more than 19 Small Business Enterprises (SBE) on private construction development projects.
- Identified more than 1,000 Noncompliant Architectural Barriers through ADA compliance initiatives; of these, 78% were either resolved or determined to no longer be of hindrance to the public.
- Connected more than 600 skill and job seekers with actively hiring employers through regularly scheduled career fairs.
- Staffed private weekly and public monthly Equal Rights Commission meetings, bringing greater community awareness about key issues.
- Provided dedicated staff administration for public monthly Equal Rights Commission (ERC) sessions, driving 500 community touchpoints to increase public awareness regarding civil rights protections
- Collaborated with the Purchasing Division to host the annual Vendor Fair, attracting dozens of registered small businesses and more than 100 active participants.
- Analyzed policies and community data to determine potential equity impacts.

DETAILED LISTING OF POSITION AND FULL TIME EQUIVALENTS' CHANGES

Specific ADDITIONAL positions (or eliminations) and associated Full Time Equivalents' (FTEs) as follows:

Positions	O&M FTEs	Non-O&M FTEs	Position Title	Reason
4	4.00	0.00	Equal Rights Commissioner (Y)	Position Increase (Volunteers)
-1	-1.00	0.00	Equal Rights Specialist (A)	Combined with ADA Coordinator; reclassified to Compliance & Engagement Coordinator
-1	-1.00	0.00	Administrative Specialist - Senior	Position Title Reclassification
-1	-1.00	0.00	Business Operations Manager (aux)	Position Elimination
1	1.00	0.00	Business Operations Specialist - Senior	New Position Added via Reclassification
1	1.00	0.00	Compliance and Engagement Coordinator	New Position Added via Reclassification
-1	-1.00	0.00	Equal Rights Complaints Liaison	Position Title Reclassification
-1	-1.00	0.00	Operations Policy and Grant Manager (aux)	Position Elimination
1	1.00	0.00	Compliance and Engagement Deputy Director	New Position Title Added (Reclass)
-1	-1.00	0.00	OEI Outreach Specialist	Position Title Reclassification
1	1.00	0.00	Workforce Outreach Specialist	New Position Title Added (Reclass)
-1	-1.00	0.00	OEI Grant Specialist	Position Title Reclassification
1	1.00	0.00	Total	

COMPTROLLER

MISSION: To serve City of Milwaukee residents by maintaining strong fiscal oversight and delivering transparent, accurate, and timely financial services, while providing exceptional customer service to City of Milwaukee departments and other agencies which directly serve the public.

BUDGET SUMMARY

					Change	
	2025 Actual Expenditures	2026 Adopted Budget	2027 Requested Budget	2027 Proposed Budget	2027 Proposed Versus 2026 Adopted	2027 Requested
<u>Personnel</u>						
FTEs - Operations & Maintenance	42.40	43.98	47.22	45.22	1.24	-2.00
FTEs - Other	7.56	10.02	6.78	6.78	-3.24	0.00
Total Positions Authorized	58	58	58	56	-2	-2
<u>Expenditures</u>						
Salaries and Wages	\$3,881,968	\$3,831,703	\$4,152,728	\$4,209,626	\$377,923	\$56,898
Fringe Benefits	1,610,522	1,724,266	1,868,728	1,894,332	170,066	25,604
Operating Expenditures	207,105	264,000	328,000	465,636	201,636	137,636
Equipment	39,835	40,000	40,000	40,000	0	0
Special Funds	0	0	0	0	0	0
Total	\$5,739,430	\$5,859,969	\$6,389,456	\$6,609,594	\$749,625	\$220,138
<u>Revenues</u>						
Charges for Services	\$520,954	\$480,000	\$480,000	\$480,000	\$0	\$0
Total	\$520,954	\$480,000	\$480,000	\$480,000	\$0	\$0

SPA total: \$287,100

SUMMARY OF SERVICES DELIVERED BY THIS DEPARTMENT

The City of Milwaukee Comptroller, an elected official, is responsible for managing the city's financial operations. The Comptroller's duties include central accounting and fiscal oversight of grants, payroll, debt issuance and management, and auditing. The Comptroller also provides general oversight of city activities to ensure compliance with Generally Accepted Accounting Principles (GAAP) and various other regulations imposed by city ordinance, state law, and/or grants passed through by state and/or federal governments.

The Comptroller advises city policymakers on financial matters and provides leadership to city sponsored committees including the Common Council's Finance and Personnel Committee. The Comptroller also holds positions on the Wisconsin Center District Board, Charter School Review Committee, Pension Board, City Information Management Committee, Purchasing Appeals Board, and the Deferred Compensation Board.

Description of Services Provided	Operating & SPA Budget*	Capital Budget	Grant & Aid Budget	FTEs
Provide financial analysis, perform internal audits of City departments, compile various rate calculations.	\$1,083,086	-	-	7.00
Perform the City's accounting activities, provide oversight of Federal and State grants, prepare financial reports, process citywide bi-weekly payroll and related administrative functions, administer the citywide financial and human resource systems.	\$4,442,761	-	\$500,000	40.00
Issue city debt, provide debt management to ensure debt is in compliance with all covenants and regulations, maintain relationships with rating agencies and investors.	\$329,261	-	-	3.00
Administer the Office's duties and tasks such that the duties and tasks are performed promptly, accurately, and efficiently.	\$1,041,586	-	-	2.00
Total	\$6,899,694	\$0	\$500,000	52.00

*SPA total, \$290,100

KEY PERFORMANCE MEASURES

Indicators	2025 Actual	2026 Projected	2027 Planned
Percentage of actual revenues to revenue estimates	104.2%	100%	100%
Internal audit work products	12	13	13
Unqualified audit opinion by the City's independent auditor	Yes	Yes	Yes
Bond rating (S&P Global/Moody's/Fitch)	A-/A3/A+	A-/A3/A+	A-/A3/A+

SERVICE HIGHLIGHTS

- Prepare revenue budget estimates contained in the annual City Budget.
- Prepare the annual State Financial Report, which is used by the State of Wisconsin to determine certain state aids received by the City.
- Prepare certification of the city tax levy and tax levies of overlapping jurisdictions.
- Perform TID review and financial analysis.
- Formulate fringe and indirect rates, central service cost allocation rates, sewer user rates, and space usage rates.
- Conduct internal audits of City departments and their programs.
- Operate the fraud hotline.
- Process, audit and review citywide bi-weekly payroll.

- Prepare and submit payroll associated tax filings.
- Compile the City's Annual Comprehensive Financial Report (ACFR) for review by independent auditors.
- Review and analyze all accounts payable vouchers submitted by City departments to ensure compliance with accounting standards.
- Structure and issue debt for the City and Milwaukee Public Schools.
- Provide oversight and reconciliation of grant funds.
- Prepare the Single Audit Report, which entails an independent audit of Federal and State grant programs.
- Provide functional assistance for citywide finance and HR applications.
- Provide training of PeopleSoft modules to City employees.
- Work in conjunction with the City's Information Technology Management Division to develop and implement a new Enterprise Resource Planning System to replace PeopleSoft.
- Administer Open Checkbook, which fosters transparency and accountability of the City's financial information.

DETAILED LISTING OF POSITION AND FULL TIME EQUIVALENTS' CHANGES

Specific ADDITIONAL positions (or eliminations) and associated Full Time Equivalents' (FTEs) as follows:

Positions	O&M FTEs	Non-O&M FTEs	Position Title	Reason
-1	-1.00	0.00	Accounts Director	Name change
1	1.00	0.00	Accounting Director	Name change
-1	-1.00	0.00	Accounting Coordinator II	Position Title Reclassification
1	1.00	0.00	Accounting Services Supervisor	New Position Added via Reclassification
-1	-1.00	0.00	Accountant - Lead	Position Title Reclassification
1	1.00	0.00	City Payroll Specialist - Lead	New Position Added via Reclassification
-1	-1.00	0.00	Time and Attendance Payroll Adm Lead	Position Title Reclassification
1	1.00	0.00	Time Tracking Lead	New Position Added via Reclassification
-1	-1.00	0.00	Accountant - Lead	Position Title Reclassification
1	1.00	0.00	Senior Accountant	New Position Added via Reclassification
-1	-1.00	0.00	Auditor - Lead	Position Title Reclassification
1	1.00	0.00	Senior Auditor - Grant Accounting	New Position Added via Reclassification
-1	-1.00	0.00	Senior Financial Analyst	Position eliminated
-1	-1.00	0.00	City Payroll Specialist	Position eliminated
0	1.00	-1.00	Accounting Specialist (ERP)	Converting to full time position
0	1.00	-1.00	City Payroll Specialist (ERP)	Converting to full time position
0	1.24	-1.24	Various positions	Reflects reduction in capital and grant deductions
-1	-1.00	0.00	Accounting Specialist	Position eliminated
1	1.00	0.00	Finance Manager	New Position in 2027
-2	1.24	-3.24	Totals	

ELECTION COMMISSION

MISSION: To ensure that elections are administered in a secure, transparent, and accessible manner in order to instill voter confidence in the democratic process.

BUDGET SUMMARY

	2025 Actual Expenditures	2026 Adopted Budget	2027 Requested Budget	2027 Proposed Budget	Change 2027 Proposed Versus 2026 Adopted	2027 Requested
<u>Personnel</u>						
FTEs - Operations & Maintenance	20.72	32.56	35.56	22.28	-10.28	-13.28
FTEs - Other	0.00	0.00	0.00	0.00	0.00	0.00
Total Positions Authorized	2,332	2,332	2,469	2,330	-2	-139
<u>Expenditures</u>						
Salaries and Wages	\$1,930,152	\$3,382,230	\$2,475,416	\$2,211,585	\$-1,170,645	\$-263,831
Fringe Benefits	554,356	409,899	518,532	446,769	36,870	-71,763
Operating Expenditures	750,232	1,455,380	913,000	838,000	-617,380	-75,000
Equipment	0	0	0	0	0	0
Total	\$3,234,740	\$5,247,509	\$3,906,948	\$3,496,354	\$-1,751,155	\$-410,594

SUMMARY OF SERVICES DELIVERED BY THIS DEPARTMENT

The Milwaukee Election Commission (MEC) manages all aspects of public elections for the City of Milwaukee. The department is responsible for ensuring secure, transparent and accurate elections. MEC manages all of the logistics, planning and preparation for 177 polling locations, 15 drop boxes, six to 10 in person absentee voting centers as well as the tens of thousands of mail-in ballots, voting in long-term facilities, administering early voting centers and processing overseas and military voting for residents. MEC also trains nearly 3,000 poll workers and hundreds of seasonal election workers on election administration, security, chain of custody and deescalation. Additionally, MEC is the filing office for all 31 elected seats in the City of Milwaukee and their respective campaign committees. MEC is responsible for all post-election duties, including chain of custody and reconciling every single vote. MEC provides public access to elections and campaigns with a focus on security to safeguard democracy.

Description of Services Provided	Operating Budget	Capital Budget	Grant Budget	FTEs
Manage voter registration data: new registration, maintenance and record retention	\$524,453	-	-	3.34
Administration of absentee voting, including in-person absentee (early voting)	\$699,271	-	-	4.46
Election Worker recruitment, training, assignment, including bilingual election workers	\$1,223,724	-	-	7.8

Description of Services Provided	Operating Budget	Capital Budget	Grant Budget	FTEs
Polling Place Coordination, including ADA accessibility	\$874,089	1,370,000	-	5.57
Candidate Filing / Campaign Finance Reporting	\$174,818	-	-	1.11
Total	\$3,496,354	\$1,370,000	\$0	22.28

Key Performance Measures	2026	2027 Planned	2028 Projected
Maintain IPAV daily average wait time to 15 minutes	100%	100%	90%
Election worker training completion rate		80%	85%
Pre-Election Day supply perfect order rate		90%	90%
Complete Central Count within 30 minutes of estimated time	2	2/2	4/4
Attend and lead voter engagement opportunities to instill trust in the democratic process	17	25	17

SERVICE HIGHLIGHTS

There will be two elections in 2027 including Milwaukee Public Schools District At Large and Districts 1, 2, 3, and 8 as well as another State Supreme Court race in April. City of Milwaukee voters continued to break turnout records in 2024, 2025 and again in 2026. As a result of Milwaukee's "new normal," the MEC is preparing for continuous record-breaking turnout in 2027. Behind the scenes, the MEC has enhanced its operational and communications capacity between City Hall, the Operations Center and our polling locations to better streamline communication and improve response time to polling location requests for supplies and technical issues. MEC implemented a new system with secure carts at Central Count to enhance security and transparency. 2027 will be a planning year for the 2028 Presidential Election, updating and writing written procedures for payroll, hiring and also for general election administration. MEC is also planning to kick off the next round of the "I Voted Early" sticker contest in late fall.

DETAILED LISTING OF POSITION AND FULL TIME EQUIVALENTS' CHANGES

Specific ADDITIONAL positions (or eliminations) and associated Full Time Equivalents' (FTEs) as follows:

Positions	O&M FTEs	Non-O&M FTEs	Position Title	Reason
1	0.50	0.00	Administrative Election Specialist	New position added to 2027 budget at pay period 13
0	-10.78		Miscellaneous Seasonal Staff	Two scheduled elections in 2027 compared to four in 2026 resulted in less seasonal staff needed
-11	-0.10		Temporary Office Assistant II	Position Reclassed
-6	-0.05		Temporary Election Laborer	Position Reclassed
15	0.07		Seasonal Election Laborer I	Position created in reclass
130	0.65		Seasonal Election Worker II	Position created in reclass
6	0.03		Seasonal Election Worker I	Position created in reclass
1	0.01		Seasonal Election Program Asst.	Position created in reclass
-137	-0.58		Election Inspector	Positions redistributed to new created positions
-1	-0.03		Early Voting Supervisor	Position Reclassed
-2	-10.28	0.00	Totals	

DEPARTMENT OF EMERGENCY COMMUNICATIONS

MISSION: To serve as the city's consolidated Emergency Communications Center that provides effective and timely 9-1-1 dispatch, and resource allocation services to the community and public safety professionals.

BUDGET SUMMARY

	2025 Actual Expenditures	2026 Adopted Budget	2027 Requested Budget	2027 Proposed Budget	Change 2027 Proposed Versus 2026 Adopted 2027 Requested	
Personnel						
FTEs - Operations & Maintenance	203.65	230.36	230.36	218.61	-11.75	-11.75
FTEs - Other	0.00	0.00	0.00	0.00	0.00	0.00
Total Positions Authorized	242	241	241	230	-11	-11
Expenditures						
Salaries and Wages	\$15,720,996	\$17,390,996	\$16,539,485	\$15,938,535	\$-1,452,461	\$-600,950
Fringe Benefits	6,194,975	7,825,948	7,442,768	7,172,341	-653,607	-270,427
Operating Expenditures	1,884,584	1,955,000	3,192,000	2,620,000	665,000	-572,000
Equipment	0	0	40,000	40,000	40,000	0
Special Funds	0	0	0	0	0	0
Total	\$23,800,555	\$27,171,944	\$27,214,253	\$25,770,876	\$-1,401,068	\$-1,443,377

SUMMARY OF SERVICES DELIVERED BY THIS DEPARTMENT

Description of Services Provided	Operating Budget	Capital Budget	Grant Budget	FTEs
Provide 9-1-1 Emergency Communications workflows and business processes that achieve maximum operational effectiveness and response efficiency	\$4,960,074	-	-	44.34
Provide quality call-taking and dispatching services to the citizens who call 9-1-1 to report emergency situations	\$18,702,589	-	-	156.43
Incorporate nationally accepted public safety standards, best practices, and guidelines to the Department of Emergency Communications policies and procedures	\$458,996	-	-	4.10
Provide fully trained personnel and staffing minimums that meet the city's call volume and public safety resource needs	\$458,996	-	-	4.10
Planning, personnel, purchasing, technology, and research	\$1,190,221	-	-	9.64
Total	\$25,770,876	\$0	\$0	218.61

Key Performance Measures	2025 Actual	2026 Projected	2027 Planned
Percent of 911 calls answered within 15 seconds	98.1%	98%	98%
Percent of 911 calls answered within 20 seconds	98.4%	98%	98%
Complete the implementation of the unified computer-aided dispatch system	100% - ongoing enhancements		
Transition current Police and Fire call taker staff to the DEC	Completed	-	-
Telecommunicators UCT Trained	67.1%	90.9%	100%
Dispatchers UCT Trained	1.4%	13%	

Consolidation and Performance Metrics

On February 16, 2025, the Department successfully completed the consolidation of police and fire call centers, assuming full positional and administrative authority over the unified Emergency Communications Center.

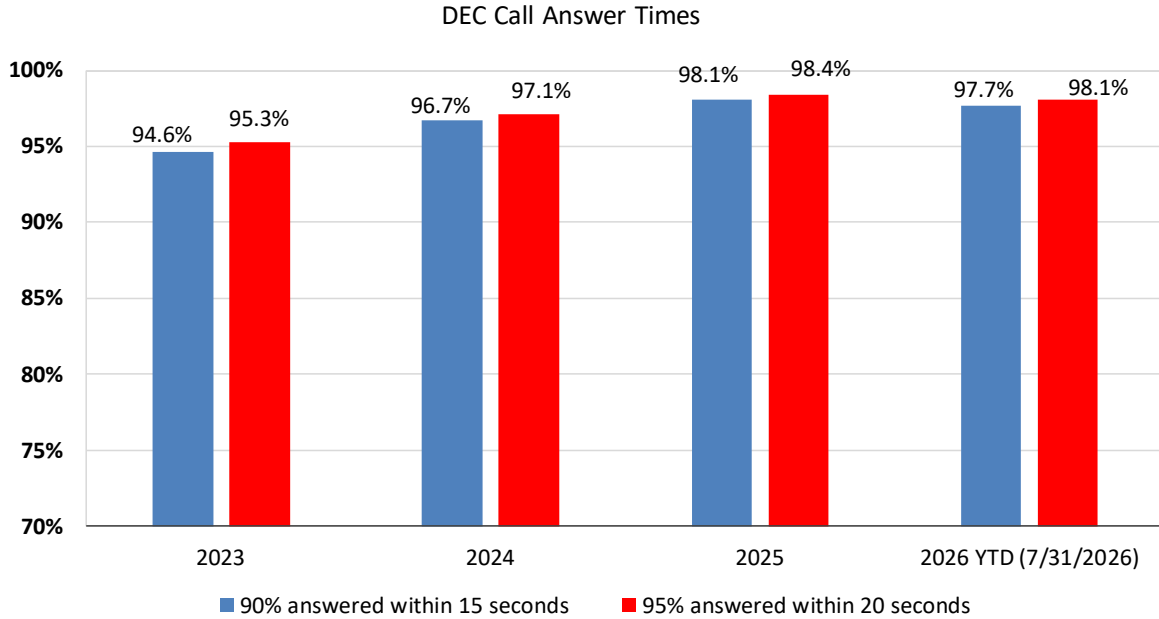
In January 2025, the Department also launched the Universal Call Taker (UCT) program, cross-training all call takers to handle police, fire, and medical emergency calls. This initiative improves operational flexibility and efficiency by ensuring any call taker can handle any type of emergency.

Implementing the UCT program creates significant opportunities to improve operational performance and response times. With call takers now equipped to process both police and medical emergencies, the distinction between answer times by discipline has become increasingly irrelevant, enabling a holistic performance measurement.

The accompanying chart reflects combined departmental answer times for police and fire 9-1-1 calls from 2023 through July 2026, measured against NENA and NFPA standards:

- 90% of calls answered within 15 seconds
- 95% of calls answered within 20 seconds

As the data illustrates, the city continues to make substantial progress toward meeting and exceeding national standards for 9-1-1 call answer times, reinforcing our ongoing commitment to efficient, high-quality emergency response.



SERVICE HIGHLIGHTS

- **Provide quality call-taking services to the citizens who call 9-1-1 to report emergencies.**
 - The UCT initiative eliminates the need for transferring 9-1-1 calls between police, fire, and medical disciplines. Full UCT implementation will be complete by the end of 2026.
 - The department maintains eight Bilingual Emergency Communications Officer (ECO) positions to better serve Milwaukee's diverse community.
- **Provide quality dispatch services and support to first responders and city resources.**
 - In 2026, the department continued to realize reduced time-to-dispatch for medical calls, sustaining a 23-second improvement attributed to the UCT program.
- **Provide nationally accepted public safety standards, best practices, and guidelines to the Department of Emergency Communications.**
 - In 2026, the DEC expanded its internal quality improvement efforts and continued strengthening core competencies.
 - The UCT-centered training program for new hires was further refined, emphasizing scenario-based skill development.
 - Coursework across all disciplines and roles underwent a second annual review to ensure alignment with evolving national standards.
 - The Quality Assurance/Quality Improvement program continued to advance, maintaining processes capable of achieving near-comprehensive review of calls for accuracy and service quality. Dedicated QA Leads perform evaluations and remediation to support and sustain this ongoing effort.
- **Provide fully trained personnel and staffing minimums that meet the city's call volume and public safety resource needs.**
 - Training programs were adapted to meet changing operational demands and to attain ACE Accreditation in Emergency Medical Dispatch by 2028.
 - All employees received updated or refreshed training to maintain proficiency with new protocols and best practices.

- Staffing strategies continued to be guided by data-driven analysis of call volume, response demand, and abandonment rates, utilizing advanced forecasting tools to optimize workforce planning.

In 2027, the Department will:

- Expand Leadership Academy offerings and strengthen workforce development initiatives
- Implement standardized training and certification requirements to ensure all training staff meet established competency benchmarks
- Accelerate operational efficiencies through emerging technology integration
- Further standardize call processing and enhance dispatch protocols
- Launch expanded KPIs and advanced performance management systems
- Deepen community education, outreach, and multilingual engagement programs
- Enhance Peer Support and Resilience initiatives to improve wellness and reduce burnout
- Introduce RAVE to enhance situational awareness through collaboration with other departments and improved communication with the community
- Conduct enhanced multi-agency disaster and readiness exercises with MPD, MFD, OEM, county partners, and regional emergency management agencies

The Department of Emergency Communications is proud of our staff's diversity. With 77.8% of our workforce being female, ethnic diversity that reflects the community we serve, and 65.9% of our employees residing in the City of Milwaukee.

The DEC Administration has developed a Diversity Training workshop that we continually review and improve as part of the leadership training program. Workshops educate employees and management about the different groups and communities the DEC serves. The training includes information on how to be supportive and to ensure equity in services to people of different races, ethnicities, socio-economic backgrounds, religions, abilities, genders, and sexual orientation and gender identity.

Our office also works with the Fire & Police Commission in recruitment, testing, and selection. The department's recruitment and promotional procedures embrace all current and potential employees. The DEC's objective is to build an inclusive, diverse workplace where everyone feels welcome and has the opportunity to make meaningful contributions and advance their careers.

DETAILED LISTING OF POSITION AND FULL TIME EQUIVALENTS' CHANGES

Specific ADDITIONAL positions (or eliminations) and associated Full Time Equivalents' (FTEs) as follows:

Positions	O&M FTEs	Non-O&M FTEs	Position Title	Reason
-10	-10.00	0.00	Emergency Communications Officer V	Elimination of funded vacant positions
-1	-1.00	0.00	Administrative Assistant III	Position eliminated
-1	-1.00	0.00	Business Systems Manager	Position reclassified and retitled
1	1.00	0.00	Emergency Comm. Tech Sup. and Int. Eng.	
1	1.00	0.00	Emergency Comm. System Administrator	New Position
-2	-2.00	0.00	Emergency Communications Manager	Position eliminated
1	1.00	0.00	Emergency Communications Supervisor	Additional position
-4	-4.00	0.00	Emergency Communications Lead	Position eliminated
1	1.00	0.00	Emerg. Comm. Open Records Analyst	New Position
1	1.00	0.00	Emerg. Comm. Payroll & Scheduling Analyst	New Position
1	1.00	0.00	Emerg. Comm. Database Analyst Sr.	New Position
1	0.25	0.00	CAD Project Manager (LTE)	New Position
-11	-11.75	0.00	Totals	

DEPARTMENT OF EMPLOYEE RELATIONS

MISSION: DER is a leader in HR excellence, dedicated to meeting the evolving needs of our multifaceted workforce, empowering employees to thrive and serve the City of Milwaukee with purpose

BUDGET SUMMARY

	2025 Actual Expenditures	2026 Adopted Budget	2027 Requested Budget	2027 Proposed Budget	Change 2027 Proposed Versus 2026 Adopted 2027 Requested	
<u>Personnel</u>						
FTEs - Operations & Maintenance	48.89	48.00	47.00	44.00	-4.00	-3.00
FTEs - Other	18.66	21.67	16.67	16.67	-5.00	0.00
Total Positions Authorized	89	89	86	84	-5	-2
<u>Expenditures</u>						
Salaries and Wages	\$3,840,141	\$3,912,266	\$4,226,065	\$4,275,971	\$363,705	\$49,906
Fringe Benefits	1,536,806	1,760,519	1,901,729	1,924,186	163,667	22,457
Operating Expenditures	521,915	618,260	666,799	579,762	-38,498	-87,037
Equipment	5,077	4,400	2,000	2,000	-2,400	0
Special Funds	80,309	100,000	100,000	90,000	-10,000	-10,000
Total	\$5,984,248	\$6,395,445	\$6,896,593	\$6,871,919	\$476,474	\$-24,674
<u>Revenues</u>						
Charges for Services	\$359,068	\$349,000	\$403,000	\$403,000	\$54,000	\$0
Miscellaneous	\$2,475,854	\$10,000	\$10,000	\$10,000	\$0	\$0
Total	\$2,834,922	\$359,000	\$413,000	\$413,000	\$54,000	\$0

SUMMARY OF SERVICES DELIVERED BY THIS DEPARTMENT

The Department of Employee Relations (DER) oversees the City's civil service system and guides human resource and employee relations functions for the City. Its staff manage the employee experience from hiring and onboarding through career development and support, ensuring fair pay, access to benefits, a safe workplace, and consistent application of policies. Beyond its internal responsibilities, DER also serves as a resource to City departments, offering guidance that helps support employees' ability to deliver efficient and high-quality public services. The Department carries out this work through three divisions:

- Administration Division
- Operations Division
- Employee Benefits Division

Description of Services Provided	Operating and SPA Budget*	Capital Budget	Grant Budget	FTEs
Employee Relations	\$1,572,631	-	-	7.68
Staffing and Employee Development	\$3,616,161	-	-	31.87

Description of Services Provided	Operating and SPA Budget*	Capital Budget	Grant Budget	FTEs
Employee Compensation and Benefits	\$2,581,629	-	-	15.37
Worker's Compensation	\$1,603,998	-	-	5.75
Total	\$9,374,419	\$0	\$0	60.67

*Includes Special Purpose Account budget of \$2,502,500

Key Performance Measures	2025 Actual	2026 Projected	2027 Planned
General City resignations/retirements	140/86	155/95	150/90
Recruitment events	78	80	82
Job applications processed	11,298	15,000	11,000
Average days to establish an eligible list for open & competitive (outside recruitments)	72	60	60
Employee Assistance Program (EAP) session attendees	3,310	3,350	3,400
Employee tuition reimbursements	2,116	2,150	2,200
Employee health appraisals completed	4,604	4,625	4,650
Workers' Compensation injury hours	51,470	51,250	51,000

SERVICE HIGHLIGHTS

Administration Division

The Administrative Division of the Department of Employee Relations encompasses the department oversight, marketing & communications, training and overall administrative functions. Administrative staff also directly support the City Service Commissioners in carrying out their duties.

Professional & Organizational Development

- The City continued to invest in employee career growth and leadership development through the University of Wisconsin's Certified Public Manager (CPM) program, which equips current and emerging managers with skills to improve performance and promote best practices. To date, the program has engaged 57 employees, with Cohort 3 concluding in August 2026 and Cohort 4 beginning in September 2026. In partnership with Milwaukee Area Technical College (MATC), the City also continued its cohort-based leadership program focused on communication, change management, and leadership skills. Four cohorts have completed the program since 2024, with more than 40 digital Leadership badges awarded, and Cohort 5 launching in August 2026.

- Interest in the Tuition Reimbursement Program continues to remain strong, with 2024 and 2025 recording the highest numbers of applications and reimbursements of the 2020s. The sustained participation demonstrates continued employee interest in professional development and furthering their education through the City's tuition assistance benefit.
- Employee Resource Groups (ERGs) foster connection, inclusion, professional development, and a sense of belonging among employees with shared interests, identities, or experiences. There are currently nine ERGs, with more than 750 members across all groups. To support employees who lead these groups, ERG leadership meetings are held bimonthly to engage members, share resources, and support organizational initiatives.

City Service Commission

- The City Service Commission serves as the independent body responsible for overseeing the City of Milwaukee's civil service system and supporting the Department of Employee Relations in maintaining a fair, merit-based process for public employment. Commissioners review and approve key personnel matters, including examination and recruitment processes, eligible lists, classifications, and certain appeals or employment actions. Through this oversight, the Commission helps ensure that City hiring and personnel practices are administered consistently and in accordance with civil service rules and applicable laws.

Operations Division

The Operations Division oversees staffing, compensation, labor relations, and compliance functions. These teams work to support fair, consistent, and effective human resources practices across the organization.

Staffing & Recruitment

- The Staffing Division continues to strengthen recruitment and hiring through proactive workforce planning, improved technology, and expanded community engagement. Regularly scheduled meetings with customer departments help the Division anticipate rather than react to vacancies. The Staffing Division is on track to meet its 2026 goal of reducing the time required to produce a new eligible list from 79 days in 2025 to 60 days. In 2027, their work will focus on tracking key candidate experience metrics, including vacancy-to-hire timelines, offer acceptance rates, and first-year resignations, to help inform recruitment and retention strategies. The integration of Workday with JobApps will also create a more seamless experience for customer users.
- DER also continued to expand its outreach and early-career recruitment efforts. The 5th Annual City Hall Career and Resource Fair featured 20 breakout sessions, mock interviews, and job application support. DER staff also participated in more than 60 engagement events through the third quarter of 2026. In partnership with the Milwaukee Public Library, DER hosted Career and Resource Fairs at nearly every branch, engaging an average of 75 residents at each event. Additional initiatives include a new engineering intern and early-career recruitment strategy, expanded outreach to local colleges and universities, and the launch of an Internships & Apprenticeships page on City Jobs, with a Shadow Day page currently in development.

Compensation & Classification

- The City's market rate job studies have been a multi-year improvement project, with the final study completed in 2026. These studies have established a more coherent compensation and classification structure, directly linking competitive pay with improved outcomes in recruitment, retention, and reinstatement requests. Metrics from the past five years demonstrate that market studies have strengthened the City's ability to attract and retain employees. Sustaining predictable, annual across-the-board increases will also extend the timeline before new studies are needed.

- Looking ahead, the City seeks to provide employees with predictable pay progression, which is critical for retaining talent and ensuring departments can deliver services effectively. In collaboration with the Mayor's Office and Budget Office, this work will culminate in the creation of a comprehensive compensation philosophy. This philosophy will reinforce competitive pay and consistent progression and will be presented to policymakers as the foundation for long-term workforce stability.
- Implementation of Workday will further support these efforts by enabling Compensation to import cost-of-labor data and integrate it with metrics on hiring, vacancies, and turnover. This capability will allow for more accurate forecasting of future market study needs, with results realized in 2027.

Labor Relations & Compliance

- Labor Relations negotiates and administers the City's employee labor agreements, conducts fair and thorough investigations to resolve employee grievances, facilitates meet-and-confer sessions to address workplace issues, and develops and administers provisions of the Milwaukee Code of Ordinances, Chapter 350 and certain sections of Part II, of the Salary Ordinance.
- Compliance continues to deliver numerous training sessions across multiple departments to strengthen awareness and understanding of key policies. The team advanced policy updates to ensure alignment with evolving regulations and best practices, and conducted complex investigations requiring careful analysis and resolution to foster a respectful, compliant workplace.

Employee Benefits Division

The Benefits Division administers a comprehensive portfolio of employee benefits and programs, including health, dental, vision, life, short- and long-term disability, wellness, flexible spending accounts, and the Employee Assistance Program (EAP). The Division also oversees workers' compensation and workplace safety programs.

Benefits & Wellness

- The City's 2027 healthcare plan holds premium growth to 6%, the overall cost to employees remains below industry standards and well under national medical inflation trends. This reflects the City's ongoing commitment to fiscal responsibility, health equity, and sustainable benefits management, ensuring long-term value for both employees and taxpayers.
- 2026 marked a major step forward for employee health access the Workplace Clinic added dedicated Primary Care Provider (PCP) and expanded the clinic service hours, while enhanced blood pressure and A1C outreach to promote earlier identification and management of health risks. Injury Prevention services continue to provide physical therapy, ergonomics, and injury prevention support, including services delivered directly within City departments. FastCare provides convenient same-day care for common illnesses and injuries, with expanded evening, weekend, and select holiday hours.
- Well-being services also expanded in 2026 to make resources more accessible and personalized. Enhancements include expanded Health Appraisal and Healthy Rewards event times and locations, new programs developed by registered dietitians and health coaches, on-site body composition testing, and additional outreach through at-home mailers and health coaching calls. The Wellwaukee Newsletter was refreshed, and the Healthy Rewards program was redesigned to support managed care and add a dedicated Mental Health & Well-Being category. An enhanced Interest Assessment Survey will help identify employee needs and guide future programming.

- 2026 marked the most significant EAP expansion in decades. The City doubled mental health access for employees, partnering with Spring Health to increase EAP visits from 3 to 6 per year, the first change to that benefit in decades. The in-house EAP matched that momentum with expanded educational programming: delivering Strategic Serenity: Mastering Stress for High-Stakes Leadership to executive leadership, launching two new anxiety-focused sessions for departments and the webinar library, and partnering with Community Advocates on two no-cost Adult Mental Health First Aid courses equipping participants with three-year certification and real skills to recognize and respond to mental health concerns.

Workers' Compensation & Safety

- The Workers' Compensation section has shifted its focus from compensation to recovery, prioritizing employee well-being, effective care, and a safe, timely return to work. This collaborative approach, bringing together employees, departments, medical providers, and claims professionals, has driven measurable reductions in medical costs, temporary disability payments, and injury leave, all while minimizing the number of claims that proceed to litigation.
- The Bridge to Work Program provides injured employees with meaningful, productive work opportunities while supporting recovery and successful return-to-work outcomes. The program currently has 23 active placements and continues to expand into additional City locations, increasing opportunities for temporary work assignments.
- From 2024 to 2025, injury leave and injury pay decreased by approximately 11-12%, reflecting the positive impact of a stronger recovery and return-to-work focus. Workers' compensation claims expenditures increased by only 0.4% during the same period, demonstrating effective cost management and remaining well below national trends.

DETAILED LISTING OF POSITION AND FULL TIME EQUIVALENTS' CHANGES

Specific ADDITIONAL positions (or eliminations) and associated Full Time Equivalents' (FTEs) as follows:

Positions	O&M FTEs	Non-O&M FTEs	Position Title	Reason
-1	-6.00	0.00	Management Trainee	Removing Funding for Managment Trainee and Technical Correction
-1	0.00	-1.00	Human Resources Analyst(ERP)	Position not included in 2027 Budget
-1	0.00	-1.00	Human Resources Analyst(ERP)	Position not included in 2027 Budget
-2	0.00	-2.00	HRIS Auditor	Position not included in 2027 Budget
-1	0.00	-1.00	Position Control Specialist	Position not included in 2027 Budget
1	1.00	0.00	Administrative Services Coordinator	New position for 2027 Budget
1	1.00	0.00	Training and Development Coordinator	New position for 2027 Budget
-1	-1.00	0.00	Human Resources Manager	Position Reclassed to Staffing Administration Manager
1	1.00	0.00	Staffing Administration Manager	
-1	-1.00	0.00	Human Resources Manager	Position Reclassed to Compensation Administration Manager
1	1.00		Compensation Administration Manager	
-1	-1.00	0.00	Human Resources Assistant	Position Reclassed to Compensation Analytics Specialist
1	1.00	0.00	Compensation Analytics Specialist	
-1	0.00	0.00	Paralegal	Position Authority Removed for 2027 Budget
-5	-4.00	-5.00	Totals	

FIRE AND POLICE COMMISSION

MISSION: Through independent, civilian oversight of Milwaukee's public safety departments, the Fire and Police Commission (FPC) strives to enhance public safety for our residents, promote accountability and public trust, increase diversity within the departments, and safeguard the constitutional rights of all people.

BUDGET SUMMARY

	2025 Actual Expenditures	2026 Adopted Budget	2027 Requested Budget	2027 Proposed Budget	Change 2027 Proposed Versus 2026 Adopted 2027 Requested	
<u>Personnel</u>						
FTEs - Operations & Maintenance	34.95	28.10	28.10	28.10	0.00	0.00
FTEs - Other	0.00	0.00	0.00	0.00	0.00	0.00
Total Positions Authorized	36	37	37	37	0	0
<u>Expenditures</u>						
Salaries and Wages	\$2,337,168	\$2,393,904	\$2,478,446	\$2,592,300	\$198,396	\$113,854
Fringe Benefits	944,354	1,077,257	1,115,301	1,166,535	89,278	51,234
Operating Expenditures	1,276,413	1,339,439	1,532,737	1,517,460	178,021	-15,277
Equipment	2,200	2,200	2,200	0	-2,200	-2,200
Special Funds	356,260	678,102	896,685	860,491	182,389	-36,194
Total	\$4,916,395	\$5,490,902	\$6,025,369	\$6,136,786	\$645,884	\$111,417

SUMMARY OF SERVICES DELIVERED BY THIS DEPARTMENT

Under Wisconsin law and the Milwaukee City Charter, the FPC oversees the operations of the Fire, Police, and Emergency Communications Departments, and ensures that these departments are prepared and effective in protecting the lives and property of Milwaukee's residents and businesses.

Description of Services Provided	Operating Budget	Capital Budget	Grant Budget	FTEs
Recruitment and testing of candidates for police, fire, and emergency communications positions	\$3,420,464	-	-	9.50
Conduct reviews of department policy and operations, recommend policy changes, and respond to community public safety concerns	\$306,689	-	-	3.00
Perform audits related to the policies, practices, and outcomes of the public safety departments	\$800,374	-	-	5.50
Provide a complaint process for residents and a disciplinary appeal process for police, fire, and emergency communications personnel	\$461,175	-	-	3.00

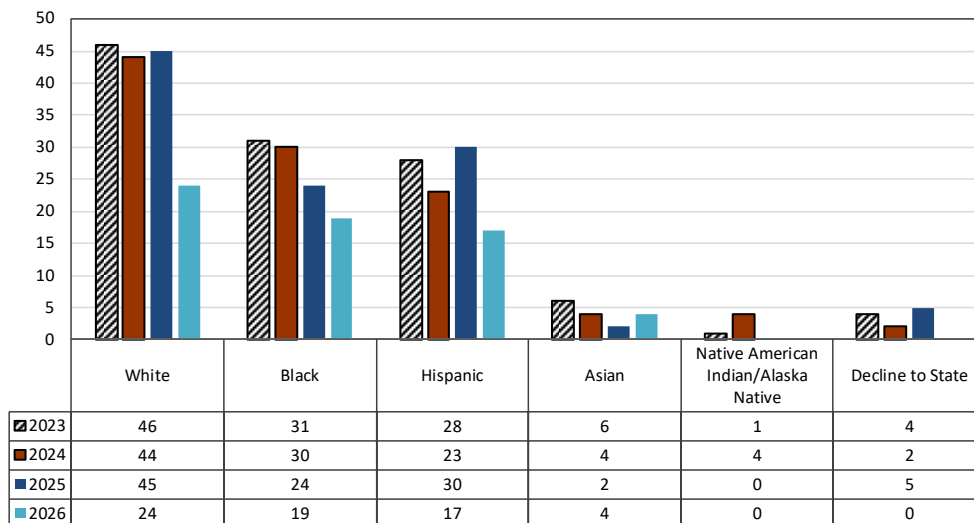
Description of Services Provided	Operating Budget	Capital Budget	Grant Budget	FTEs
Provide emergency management planning and services for the City of Milwaukee	\$206,974	-	-	1.00
Provide administrative support functions for the department and the FPC Board	\$941,110	-	-	6.10
Total	\$6,136,786	\$0	\$0	28.10

Key Performance Measures	2025 Actual	2026 Projected	2027 Planned
Number of recruitment events and prep sessions held	183	150	100
Number of audits conducted	12	19	19
Number of partnerships formed with community organizations	23	20	20
Average time (days) to resolve complaints	22	22	23
Average time (days) to resolve disciplinary appeals	116	120	120
Develop specific disaster response annexes and other emergency plans for special events and joint exercises	6	6	6
Number of Virtual Emergency Operations Center (EOC) activations	7	10	15

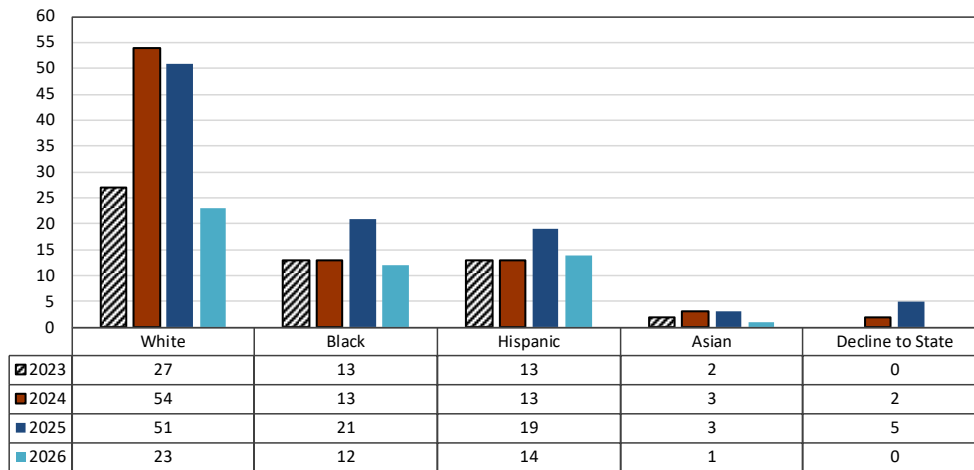
Recruit Diversity Overview

Our commitment remains clear: public safety departments should reflect the diversity of the communities they serve. The charts below provide a three-year snapshot (2024–2026) of the racial and ethnic composition in our Police and Fire Recruit Classes.

Diversity of Police Officer Recruit Classes



Diversity of Firefighter Recruit Classes



SERVICE HIGHLIGHTS

Recruitment & Testing

- Recruit and process candidates in 2027 for: three (3) Police Officer classes, one (1) Police Aide class, two (2) Firefighter classes, one (1) Fire Cadet class, and two (2) 911 Telecommunicator classes.
- Conduct promotional testing for the positions of Police Lieutenant and Detective, Fire Lieutenant, and Heavy Equipment Operator.
- Maintain continuous Police Officer recruitment.
- Updated and modernized selection processes to ensure a more candidate-friendly testing experience.
- Establish and nurture connections with community groups and Milwaukee Public Schools to encourage high school age candidates to apply for apprenticeship positions.
- Partner with a recruiting and marketing firm to enhance recruitment efforts and improve branding and social media outreach.
- As an equity and retention strategy, maintain regular contact with candidates and host extensive prep sessions and fit camps to help candidates prepare for tests and exams.

Policies & Procedures/Complaints & Disciplines

- Continue informing residents about policy and procedure changes within the Police and Fire Departments, and serve as a resource for community input and engagement.
- Strive to reduce the time required to resolve complaints and disciplinary appeals.

Audit & Monitoring

- Continue conducting required audits within the timeframe mandated by the *Collins* Settlement Agreement and aim to achieve full compliance with its provisions.
- With the expansion of the Audit Unit, additional audits and research are now being performed on subjects such as use of force, drones, automated license plate readers, 911 call wait times, and recruitment/retention.
- Collaborate with the Milwaukee Police Department to promote and improve constitutional and unbiased policing in the City of Milwaukee.

Emergency Management

- Continue supporting citywide emergency management planning among multiple departments for high-hazard threats (e.g., bio-terrorism, active shooter, tornado, floods, winter storms).
- Oversee Urban Area Security Initiative (UASI) grant funding totally \$3 million and coordinate terrorism project proposals between Milwaukee, Waukesha, and Ozaukee Counties.
- Coordinate FEMA disaster damage assessment team related to April 2026 storms and organize city-county disaster resource center for residents who qualified for disaster assistance.
- Supervise local efforts associated with Wisconsin Disaster Fund reimbursements related to Milwaukee 2025 flooding.
- Support and serve on the Wisconsin Homeland Security Advisory Work Group.
- Serve as City Emergency Management liaison to County and State agencies during emergency incidents.
- Contribute to the National Preparedness Goals through social media outreach to the community.
- Support the updating and compliance of the Local Hazard Mitigation Plan.
- Assist in activating a virtual or onsite Emergency Operation Center during significant events.
- Organize localized training sessions that promote the National Incident Management System.
- Support the development of citywide incident management plans for large-scale special events.

DETAILED LISTING OF POSITION AND FULL TIME EQUIVALENTS' CHANGES

Specific ADDITIONAL positions (or eliminations) and associated Full Time Equivalents' (FTEs) as follows:

Positions	O&M FTEs	Non-O&M FTEs	Position Title	Reason
0	0.00	0.00	Totals	No Changes

FIRE DEPARTMENT

MISSION: Protect people and property within our city, remaining responsive to the needs of our citizens by providing rapid, professional, humanitarian services essential to the health, safety and well-being of the city. Prevent loss of life from fire, limit fire-related property damage, and improve the chances of survival from life threatening medical and traumatic injury emergencies.

BUDGET SUMMARY

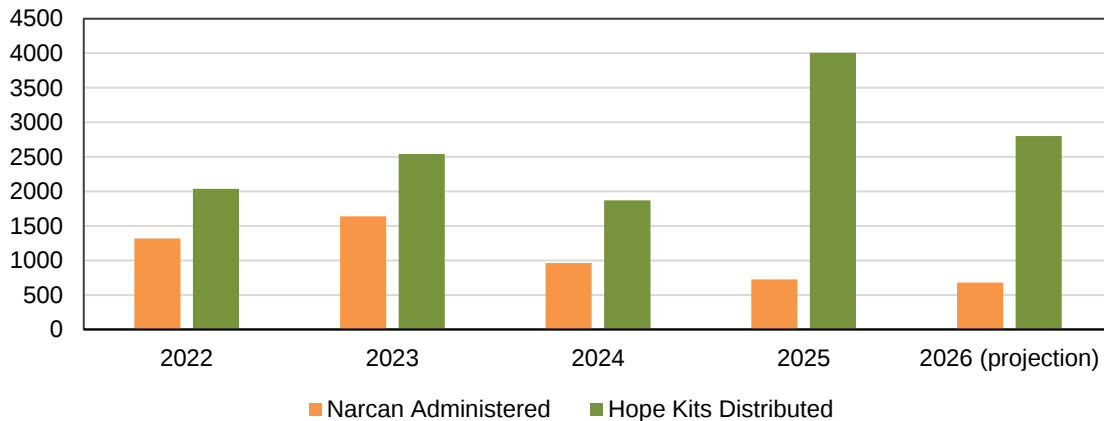
	2025 Actual Expenditures	2026 Adopted Budget	2027 Requested Budget	2027 Proposed Budget	Change 2027 Proposed Versus 2026 Adopted 2027 Requested	
<u>Personnel</u>						
FTEs - Operations & Maintenance	1,172.17	1,045.00	1,076.00	1,060.00	15.00	-16.00
FTEs - Other	3.45	0.00	4.00	4.00	4.00	0.00
Total Positions Authorized	940	966	997	984	18	-13
<u>Expenditures</u>						
Salaries and Wages	\$90,193,940	\$95,251,712	\$100,775,532	\$99,075,025	\$3,823,313	\$-1,700,507
Fringe Benefits	40,137,739	47,625,857	50,387,767	49,537,513	1,911,656	-850,254
Operating Expenditures	12,023,110	12,200,688	15,646,615	13,759,115	1,558,427	-1,887,500
Equipment	1,392,668	1,682,125	3,030,110	1,595,760	-86,365	-1,434,350
Special Funds	7,857,696	8,648,250	8,920,690	8,920,690	272,440	0
Total	\$151,605,153	\$165,408,632	\$178,760,714	\$172,888,103	\$7,479,471	\$-5,872,611
<u>Revenues</u>						
License and Permits	\$4,400	\$5,000	\$5,000	\$5,000	\$0	\$0
Charges for Services	10,563,931	9,453,000	10,156,000	10,456,000	1,003,000	300,000
Total	\$10,568,331	\$9,458,000	\$10,161,000	\$10,461,000	\$1,003,000	\$300,000

SUMMARY OF SERVICES DELIVERED BY THIS DEPARTMENT

Description of Services Provided	Operating & SPA Budget	Capital Budget	Grant & Aid Budget	FTEs
Fire Suppression & Emergency Medical Response	\$138,246,946	\$3,000,000	-	912.00
Administrative and Technical Support: human resources, business & finance, technical services (IT), and construction and maintenance.	\$15,590,643	-	-	61.00
Emergency Medical Services and Training: EMS, training academy, Mobile Integrated Health, community relations, recruiting, and Basic Life Support partnerships	\$19,050,514	-	-	91.00
Total	\$172,888,103	\$3,000,000	\$0	1064.00

Key Performance Measures	2025 Actual	2026 Projected	2027 Planned
Reduce Morbidity & Mortality from Opioid Overdose			
• Harm Reduction distribution	4,004	2,800	2,950
• Sum of MORI Contacts*	1,439	2,500	2,600
• 911 Narcan Administration (MORI)	723	680	612
• Opioid litigation funds utilized	\$1.43M	\$1.68M	\$2.74M
Ensuring Public Safety			
• Daily Staffing	206	207	211
• Smoke detector installation	11,719	5,000	5,000
• Public Education/Fire Prevention Events Attended	1,990	2,000	2,000

Milwaukee's Opioid Response



SERVICE HIGHLIGHTS

In 2025, the MFD dispatch center processed 146,513 emergency incidents, inclusive of calls for private ambulance providers and the department's community paramedic section which provides specialized care to high utilizers, complex patients and the city's post opioid response. EMS calls included 52,462 responses for advanced life support and 30,851 for basic life support. MFD advanced life support practitioners completed 12,813 transports with the department's 14 paramedic units. MFD also responded to a total of 3,328 fire response calls, 59,872 service-related calls and 534 vehicle extrication calls.

Providing fire suppression and emergency medical services within nationally recognized response times is vital to protecting lives and property in Milwaukee. Currently, 100% of MFD emergency responders hold an EMT license, ensuring high-quality basic and advanced life support on every call. Thanks to the adoption of 2023 Wisconsin Act 12 and the subsequent 2% city sales tax increase, the department is steadily reversing a decade of severe staffing reductions. This funding allowed MFD to reopen Station 17 with a single engine in 2024, followed by Station 31 with an engine and a med unit in 2025. Looking ahead to 2027, daily staffing will increase from 207 to 211. This expanded workforce will directly alleviate operational stress on our busiest companies and provide much-needed relief to a fatigued workforce.

MFD works to maintain or improve the fire suppression and emergency medical response capabilities of fire companies and EMS units through ongoing, diligent and standards-based training. As the department encounters new and more complex hazards in its working environment, training is necessary to maintain high standards of safety and excellence. Training formats must match the desired outcomes and hands-on training is key to positive performance outcomes. This level of on-going training is time-consuming, costly and difficult amidst high call volumes. Alternative training platforms (virtual, battalion-based, company based or distance learning) are in regular use where appropriate.

The MFD contributes to safe and healthy neighborhoods through fire prevention and fire safety programs, and timely and effective response to calls for service. The department's community risk reduction program emphasizes fire prevention because fewer fires typically correlate with fewer injuries and deaths from fire.

The MFD's Mobile Integrated Health (MIH) and Milwaukee Opioid Response Initiative (MORI) continue to serve Milwaukeeans, offering follow up care, navigation of services, peer-support and case management to both high utilizers as well as those who are in the grips of addiction. These programs will continue to be supported by MFD. The 2027 Proposed budget relies on funding from the opioid settlement funds to support the MORI program.

MFD would not be able to provide the level of service Milwaukee deserves without the dedication of our members. To ensure effective operations, MFD invests in the safety, health, and well-being of department members (operationally, mentally and physically). MFD began the Health and Wellness Initiative (WFI) in 2009 to address the mental health and injury prevention challenges affecting firefighters. The wellness program includes:

- Annual physicals in accordance with National Fire Protection Association standards
- Physical fitness and annual injury prevention screenings programs
- The Behavioral Health/Critical Incident stress Management Program
- Firefighter specific injury rehabilitation programs
- Healthy eating and lifestyle education programs

WFI benefits department staff by reducing the likelihood of on-the-job injuries and providing resources to manage job related stress. MFD is keenly aware of not only the physical stress firefighters endure, but also the mental stress. MFD will continue to emphasize the importance of checking in on one another, reducing the mental health stigma and constructive coping mechanisms.

CAPITAL PROJECTS

The 2027 proposed capital budget includes \$3.0 million for MFD Facilities Maintenance program.

DETAILED LISTING OF POSITION AND FULL TIME EQUIVALENTS' CHANGES

Specific ADDITIONAL positions (or eliminations) and associated Full Time Equivalents' (FTEs) as follows:

Positions	O&M FTEs	Non-O&M FTEs	Position Title	Reason
-1	-1.00	-1.00	Fire Human Resources Administrator	Position Title Reclassification
1	1.00	1.00	Human Resources Administration Manager	New Position Title Added (Reclass)
-1	-1.00	-1.00	Athletic Trainer	Position Title Reclassification
1	1.00	1.00	Performance and Training Physical Therapist	New Position Title Added (Reclass)
1	1.00	0.00	Fire Captain	Added position authority in 2027 for increased daily staffing
2	2.00	0.00	Fire Lieutenant	
9	9.00	0.00	Firefighter/Fire Paramedic (H)	
3	3.00	0.00	Heavy Equipment Operator	
2	1.00	0.00	Youth Carpenter Apprentice (0.5 FTE)	New positions added in 2026
1	1.00	0.00	Fire Lieutenant	Added position authority in 2027 for Training Division
0	-1.00	1.00	Milw. Overdose Resp. Initiative Lead Asst.	Technical correction reflecting use of settlement funds.
0	-1.00	1.00	Milw. Overdose Resp. Initiative Supv.	
0	-2.00	2.00	Milw. Overdose Resp. Initiative Practitioner	
0	2.00	0.00	Various Titles	Special Duty (overtime) FTE's adjustment
18	15	4	TOTAL	

HEALTH DEPARTMENT

MISSION: Advance the health and equity of Milwaukeeans through science, innovation, and leadership.

BUDGET SUMMARY

	2025 Actual Expenditures	2026 Adopted Budget	2027 Requested Budget	2027 Proposed Budget	Change 2027 Proposed Versus 2026 Adopted 2027 Requested	
<u>Personnel</u>						
FTEs - Operations & Maintenance	158.21	171.96	196.99	168.58	-3.38	-28.41
FTEs - Other	77.79	104.64	97.23	99.64	-5.00	2.41
Total Positions Authorized	318	310	322	323	13	1
<u>Expenditures</u>						
Salaries and Wages	\$11,770,322	\$12,559,139	\$14,358,563	\$13,176,737	\$617,598	\$-1,181,826
Fringe Benefits	4,474,679	5,651,612	6,461,354	5,929,532	277,920	-531,822
Operating Expenditures	1,684,691	2,457,200	2,950,100	1,953,600	-503,600	-996,500
Equipment	14,492	50,000	10,000	10,000	-40,000	0
Special Funds	1,201,095	1,965,000	2,014,000	1,974,000	9,000	-40,000
Total	\$19,145,279	\$22,682,951	\$25,794,017	\$23,043,869	\$360,918	\$-2,750,148
<u>Revenues</u>						
Charges for Services	\$634,137	\$783,000	\$672,000	\$672,000	\$-111,000	\$0
Licenses and Permits	246,692	245,000	230,000	230,000	-15,000	0
Total	\$880,829	\$1,028,000	\$902,000	\$902,000	\$-126,000	\$0

SUMMARY OF SERVICES DELIVERED BY THIS DEPARTMENT

The Milwaukee Health Department (MHD) improves public health by advocating for policies to improve health, administering health services, collaborating with regional health service providers, and analyzing data to understand health trends and develop intervention strategies. The Department promotes health care equity, quality, and accessibility through its work at its central office in the Zeidler Municipal Building, its three health centers (Keenan, South Side, and Northwest), and across the city.

Description of Services Provided	Operating Budget	Capital Budget	Grant Budget	FTEs
Commissioner's Office & Administration - Executive Leadership & Management, Finance & Billing, Human Resources, Vital Records	\$4,055,577	700,000	\$409,639	29.50
Policy, Innovation & Engagement - Community Health Planning, Data Analysis & Epidemiology, Health Policy Development, Communications & Design	\$1,677,536	-	\$4,322,430	26.00

Description of Services Provided	Operating Budget	Capital Budget	Grant Budget	FTEs
Community Health – Maternal & Child Health, Family & Parent Support Programs, Nutrition/WIC, Newborn Screening	\$3,021,469	-	\$5,198,065	59.00
Clinical Services – Disease Control & Surveillance, Immunizations, Sexual & Reproductive Health, WellWoman, Laboratory Services	\$8,082,746	-	\$623,366	79.50
Environmental Health – Home & Consumer Environmental Health, Emergency Preparedness	\$6,206,541	-	\$6,450,050	74.22
Total	\$23,043,869	\$700,000	\$17,003,550	268.22

Key Performance Measures	2025 Actual	2026 Projected	2027 Planned
Number of immunizations administered for the city and Milwaukee Public Schools (MPS)	6,423	4,500	4,500
Number of clients (unduplicated) seen at Sexual/Reproductive Health Clinics	4,000	5,000	5,000
Average number of CDC Critical Risk Factor violations per routine inspection	1.02	1.20	1.20
Number of Children < 6 Yrs. Old with a blood lead test result greater than or equal to 5 µg/dL	781	1,000	1,000
Infant mortality rate per 1,000 births (3-year average)	7.25	7.25	7.25

SERVICE HIGHLIGHTS

- Continue to serve as the largest WIC provider in Southeastern Wisconsin, providing early childhood and nutrition support to over 9,000 families.
- Provide pre- and post-natal support to hundreds of Milwaukee families through the Empowering Families of Milwaukee and Direct Assistance to Dads home visiting programs and the Birth Outcomes Made Better (BOMB) Doula program.
- Build new collaborative efforts to support families and parents at high risk for infant and maternal mortality.
- Continue expanded lead hazard reduction activity in Home Environmental Health through HUD and City-funded community partnerships.
- Implement a newly adopted strategic plan to address substance misuse and opioid addiction, funded by the National Prescription Opioid Settlement.
- Increase capacity to understand health trends and outcomes across different populations in Milwaukee through epidemiology and data analysis.

- Grow permanent capacity for public health work and improve MHD services through the Federally funded Public Health Infrastructure grant.

The Milwaukee Health Department also continues to implement its 2022-2027 Strategic Plan and Milwaukee's community health improvement plan, MKE Elevate, by strengthening community partnerships to support a healthy built environment, maternal and child health, and safe and supportive communities. The Department is committed to building a 21st Century public health workforce through internal capacity building and connecting community organizations to public health initiatives.

DETAILED LISTING OF POSITION AND FULL TIME EQUIVALENTS' CHANGES

Specific ADDITIONAL positions (or eliminations) and associated Full Time Equivalents' (FTEs) as follows:

Positions	O&M FTEs	Non-O&M FTEs	Position Title	Reason
Office of the Commissioner				
1	0.08	0.92	Research and Policy Coordinator	Moved from PIE to Office of the Commissioner; Grant expiring at end of year
-1	-1.00		Administrative Assistant III	Moved from Executive Office to Clinic Operations in Commissioners Office
1	1.00		Administrative Assistant III	
1	1.00		Public Health Compliance Officer	Moved from HR to Compliance Section
-1	-1.00		Public Health Compliance Officer	
1	1.00		Public Health Compliance Analyst	Reclassified; Moved from Clinic Operations to Compliance Section
-1	-1.00		Clinic Office Coordinator 3	
1			Grant Budget Specialist	Retitled unfunded position
-1			Grant Compliance Coordinator	
	0.08	-0.08	Grant Budget Specialists (2)	Grant ending before end of year
-3	-2.00		Accounting Coordinator II	Reclassified
3	2.00		Finance Specialist	
		-1.00	Program Assistant	Grant ended
-1	-1.00		Health Human Resources Administrator	Reclassified
1	1.00		Human Resources Admin Manager	
1	0.08	0.92	Workforce Development Administrator	Moved from PIE to Office of the Commissioner; Grant expiring at end of year
-1	-1.00		Human Resource Analyst	Reclassified
1	1.00		Human Resource Supervisor	
-2	-2.00		Human Resources Assistant	Reclassified
1	1.00		Human Resources Representative	
1	1.00		Health Payroll Specialist	Eliminated
-1			Public Health Intern	
5			Public Health Youth Apprentice	Added Unfunded position authority for apprentices
4			Public Health Apprentice	
-3	-2.00		Community Health Admin Specialist	Reclassified
3	2.00		Health Admin Specialist 3	
	-0.38		Customer Service Representative III	Changed FTE count method

Family & Community Health				
	-0.20	0.20	Family & Community Health Director	Grant ending before end of year
-1	-0.50	-0.50	Community Health Administrative Specialist 3	Retitled
1	0.50	0.50	Health Administrative Specialist	
	-2.00		Doula Coordinator	Position funding eliminated
-2	-0.40	-1.60	Community Outreach Specialist	2 positions reclassified; Moved more onto levy
1	0.40	0.60	FIMR Case Coordinator	
1	0.40	0.60	FIMR Case Abstractor	

DETAILED LISTING OF POSITION AND FULL TIME EQUIVALENTS' CHANGES

Specific ADDITIONAL positions (or eliminations) and associated Full Time Equivalents' (FTEs) as follows:

Positions	O&M FTEs	Non-O&M FTEs	Position Title	Reason
Policy, Innovation, & Equity				
-1		-1.00	Research and Policy Coordinator	Moved from PIE to Office of the Commissioner; Grant expiring at end of year
-1		-1.00	Workforce Development Administrator	Moved from PIE to Office of the Commissioner; Grant expiring at end of year
	0.08	-0.08	Epidemiologist	Grant ending before end of year
	0.04	-0.04	Epidemiologist - Senior	Grant ending before end of year
-1	-1.00		Data & Evaluation Coordinator	Reclassified
1	1		Information Systems Project Coordinator	
	0.08	-0.08	Data & Evaluation Coordinator	Grant ending before end of year
	0.16	-0.16	Marketing & Communications Officers (2)	Grant ending before end of year
	0.08	-0.08	Graphic Designer	Grant ending before end of year
0	-0.20	-1.80	Public Health Strategists (7)	Net change in FTEs; Grants ending
1		1.00	Grant Monitor	Moving from OAAA. JUUL Settlement funded.
1		1.00	Grant Compliance Coordinator	Moving from OAAA. JUUL Settlement funded.
1		1.00	Program Assistant	Moving from OAAA. JUUL Settlement funded.
Environmental Health				
	-0.25	0.25	Deputy Commissioner of Environmental Health	Moved onto grant
-1		-1.00	Emergency Response Planning Director	Retitled and moved onto levy
1	0.25	0.75	Public Health Emergency Preparation Director	
	-0.80	-0.20	Emergency Response Planning Coordinator (5)	Unfunded 1 position and moved more onto levy
	0.10	-0.10	Community Outreach Specialist	Moved onto levy
-2	-0.22		Temporary Health Project Assistant	Retitled
2	0.22		Beach Water Monitoring Tech	
	0.02	-0.02	Home Environmental Health Director	Moved onto levy
	0.33	-0.33	Home Environmental Health Manager	
	0.54	-1.54	Home Environmental Health Coordinator	Moved onto levy; 1 unfunded
	-0.94	0.94	Home Environmental Health Inspector	Moved onto grant
	-1.00		Public Health Nurse 3	Reclassified
	1.00		Public Health Social Worker	
4	1.00	-1.00	Public Health Social Worker	Moved onto levy
	-0.45	0.45	Lead Project Inspector	
	0.02	-0.02	Housing Compliance Officer 1	
	0.02	-0.02	Lead Enrollment Coordinator	Eliminated position
-1	-1.00		Program Assistant I	

DETAILED LISTING OF POSITION AND FULL TIME EQUIVALENTS' CHANGES

Specific ADDITIONAL positions (or eliminations) and associated Full Time Equivalents' (FTEs) as follows:

Positions	O&M FTEs	Non-O&M FTEs	Position Title	Reason
Clinical Services				
-1		-1.00	Program Assistant III	Moved from Admin to Scales Neighborhood Nursing Office
1		1.00		
-1		-1.00	Scales Neighborhood Nursing Program	
1		1.00	Manager	
-4		-2.00	Public Health Educator II	Moved from Admin to Scales Neighborhood Nursing Office; 1 position funded on levy
4	1.00	2.00		
-4		-2.00	Public Health Nurse 3	Moved from Admin to Scales Neighborhood Nursing Office
4		2.00		
	-0.25	-0.75	Office Assistant III	Not funded
	0.04	-0.04	Public Health Nurse - Leader (5)	Net change in FTEs
	-1.44	0.44	Public Health Nurse	Unfunded one FTE and moved another onto grant
	-0.48	0.48	Public Health Nurse Supervisor	Moved onto grant
	-1.00		Public Health Assistant Laboratories Director	Unfunded
	0.46	-0.46	Bioinformatician	Grant ended
	0.08	-0.08	Biothreat Coordinator	Grant ending before end of year
	-0.23	0.23	Chemist	More grant availability
	0.58	-0.58	Lab Quality Assurance Specialist	Grant ended
1	1.00		Microbiologist	Reclassified
-1	-1.00		Virologist	
	-0.71	-0.29	Microbiologist	Grant ended
1	1.00		Microbiologist Senior	Reclassified
-1	-1.00		Virologist Senior	
	0.58	-0.58	Microbiologist Senior	Grant ended
	1.00	-1.00	Disease Intervention Coordinator	Moved off of grant
	-0.50	0.50	Disease Intervention Specialist 3	Moved onto grant
	0.85	-0.85	Medical Assistant	Moved off of grant
-1	-1.00		Public Health Nurse 3	Reclassified and moved onto grant
1	0.50	0.50	Nurse Practitioner	
-1	-1.00		Public Health Nurse Supervisor	Reclassified
1	1.00		Health Project Supervisor - SRH	
-1			Public Health Nurse Leader	Eliminated unfunded position
13	-3.38	-5.00	Totals	

LIBRARY

MISSION: Inspiration starts here; we help people read, learn, and connect.

BUDGET SUMMARY

	2025 Actual Expenditures	2026 Adopted Budget	2027 Requested Budget	2027 Proposed Budget	Change 2027 Proposed Versus	
					2026 Adopted	2027 Requested
<u>Personnel</u>						
FTEs - Operations & Maintenance	313.28	313.28	322.15	312.48	-0.80	-9.67
FTEs - Other	17.95	17.95	18.95	19.65	1.70	0.70
Total Positions Authorized	394	394	394	398	4	4
<u>Expenditures</u>						
Salaries and Wages	\$18,201,406	\$19,412,775	\$20,698,031	\$20,206,309	\$793,534	\$-491,722
Fringe Benefits	7,127,734	8,735,750	9,314,114	9,092,839	357,089	-221,275
Operating Expenditures	3,750,136	2,897,816	3,387,428	3,122,318	224,502	-265,110
Equipment	2,334,233	2,371,430	2,559,185	2,357,260	-14,170	-201,925
Special Funds	230,667	233,700	238,500	363,500	129,800	125,000
Total	\$31,644,176	\$33,651,471	\$36,197,258	\$35,142,226	\$1,490,755	\$-1,055,032
<u>Revenues</u>						
Charges for Services	\$1,385,951	\$1,166,000	\$1,241,000	\$1,241,000	\$75,000	\$0
Total	\$1,385,951	\$1,166,000	\$1,241,000	\$1,241,000	\$75,000	\$0

SUMMARY OF SERVICES DELIVERED BY THIS DEPARTMENT

Milwaukee Public Library (MPL) provides all residents free access to information, technology, learning, and opportunity at every stage of life. From early literacy and school readiness to educational support, workforce resources, digital access, and lifelong learning, MPL connects Milwaukeeans with the tools and services they need to learn, build skills, and pursue what comes next.

Across Central Library and 12 branches, residents have access to more than five million collection items, digital resources, computers, internet, programs, services, and welcoming public spaces. Central Library also serves as a steward of important historical and cultural materials, preserving and providing access to collections of local, state, and national significance for current and future generations.

As an anchor institution in every neighborhood, MPL brings these resources and services closer to the people who need them, helping residents discover what's possible for themselves, their families, and their communities.

Description of Services Provided	Operating and SPA Budget	Capital Budget	Grant Budget	FTEs
Administrative Services (Human Resources, Business Office, Communications, and other operations)	\$3,220,834	\$0	\$113,552	24.50

Description of Services Provided	Operating and SPA Budget	Capital Budget	Grant Budget	FTEs
Public Services (research and readers' advisory services, customer experience, circulation and cardholder account management in-person at Branches and Central, by phone and online; and programs and public instruction)	\$16,753,740	\$0	\$766,368	187.53
Outreach Services (van delivery, early literacy services, school-aged and teen services at childcare centers, schools, senior high-rises, community events, and partner organizations)	\$1,524,121	\$0	\$117,904	18.50
Information Technology (IT), Technical Services, and Collections (IT and network services, collections development, management and access, interlibrary loan services, database management, and other technology services)	\$6,653,769	\$0	\$176,501	40.00
Facilities and Fleet Services, and Security at 13 facilities	\$6,989,763	\$3,000,000	\$0	61.60
TOTAL	\$35,142,226	\$3,000,000	\$1,174,325	332.13

SERVICE HIGHLIGHTS

MPL will continue to fulfill its mission by providing equitable access to literacy programming, welcoming and safe spaces, and diverse print and digital collections. Through responsive, needs-based programs and services for residents of all ages, MPL will help connect Milwaukeeans to information, resources, and opportunities. Highlights of these programs and services are outlined below.

Library Hours: All 12 branch libraries will be open Monday through Saturday. Two branches will continue to offer year-round Sunday service from 1-5 p.m. Central Library will open 7 days per week, including Sundays from 1-5 p.m. year-round.

Education and Outreach Services (EOS) Mobile Library and Delivery: MPL's reach beyond its physical locations by bringing library materials, services, and information directly into the community. EOS staff provide delivery service at selected sites for patrons who are unable to visit a library because of age, disability, limited transportation, health needs, or other barriers. Through mobile library visits, outreach at community events, and partnerships with schools, senior living communities, social service providers, and other local organizations, EOS helps residents discover and use MPL resources. These efforts promote equitable access to reading materials, digital resources, library cards, learning opportunities, and referrals to community services—ensuring that more Milwaukeeans can benefit from the Library regardless of where they live or their ability to travel.

Early Literacy: MPL helps families build the foundation for reading and school success. Through storytimes, play-based learning, family engagement, and other early literacy programs, the Library gives caregivers practical tools and support to build language, vocabulary, and early reading skills through everyday activities. MPL also extends this work beyond library walls through initiatives including Ready to Read, which provides practice-based coaching and continuing education for early childhood educators.

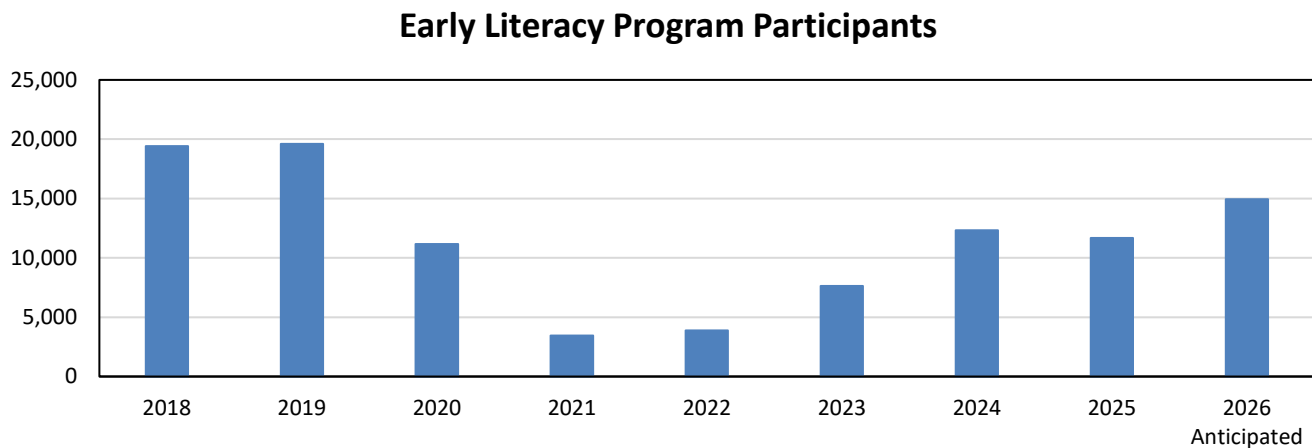
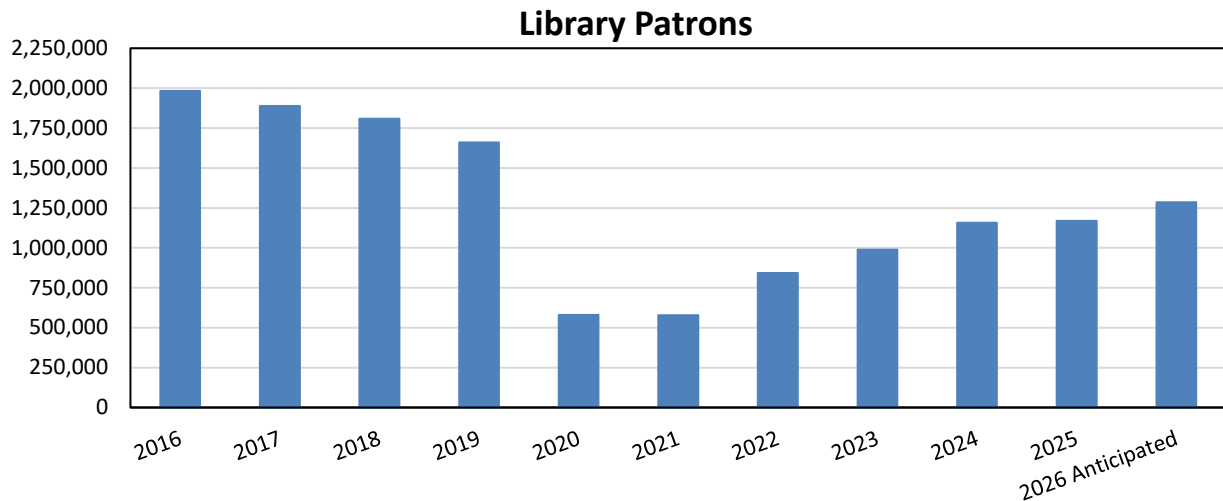
Connected Learning for Teens: MPL serves teens with innovative, high quality, technology-rich programming offered at school sites, library branches and community centers. These services help teens build digital literacies, develop social and emotional maturity, and become college and career ready. ‘Makerspaces’ at the Good Hope, Mitchell Street, Washington Park, and Martin Luther King branches serve as home-base for most of these programs. Teen Interns and Teen Advisory Board members craft programming and curate the space, engaging their peers by hosting interest-based, tech-oriented programs. Makerspace Facilitators provide expert coaching and support for the teen interns. Production-centered events and challenges that empower teens to build skills and create content are offered system-wide.

Workforce Development and Business Growth: MPL contributes to economic and employment growth in Milwaukee via its workforce development and business resources and programs. All locations are resource hubs for the community and each of them offers programming and access to online business-oriented resources and reference assistance. In 2027, Central Library Business & Technology staff will continue to expand entrepreneur, small business, and workforce development programs and partnerships, including the MPL Entrepreneur-in-Residence initiative, leveraging resources such as the updated Business Commons and redesigned adult learning lab serving entrepreneurs and small business owners.

Civic Engagement: MPL advances civic engagement by creating accessible, welcoming opportunities for residents to learn how local government works, connect directly with public servants, and participate more fully in community life. Through the Civic Bites series, MPL pairs informal conversations and food with practical civic learning, featuring City and community leaders. The Library also supports civic learning through government and civic literacy programs, voting rights-related exhibits such as We Stand on Their Shoulders: A History of Wisconsin Women and Voting, and community information resources that help Milwaukeeans navigate public services and local issues.

Digital Access: MPL plays an important role in closing the digital divide and ensuring Milwaukee residents can access the tools, skills, and connectivity needed to participate fully in education, employment, health care, civic life, and daily activities. Every library location provides high-speed internet, free Wi-Fi, public computers, and access to technology devices, including Wi-Fi hotspots and laptops. MPL also offers technology training and individualized support to help residents build digital skills and confidently use online resources and services. MPL has maintained this robust technology infrastructure with financial support from the federal E-Rate program. Expanding equitable access to reliable, high-speed broadband and digital literacy support will remain an ongoing priority.

Library Collections & Resources: MPL locations offer enriching resources to support patrons to read, learn, and connect. MPL continues to invest in a variety of formats, including physical and digital, to meet patrons’ and Milwaukee’s diverse community’s unique needs and interests, including supporting literacy, job skills, entrepreneurship, and culture. The Library also preserves and provides access to significant historical and cultural materials with local, state, and national interest.



CAPITAL PROJECTS

Central Library Improvements: The 2027 capital budget provides \$1,00,000 to renovate the decking at the Central Library.

Branch Library New Construction: The 2027 capital budget provides \$2,000,000 to begin architecture and construction of a new branch library in the Midtown neighborhood.

PARTNERSHIPS

- The Library and the Department of Community Wellness and Safety identified 3 key goals for the collaboration.
 - Create an employment pipeline for youth.
 - Provide safe spaces at designated branches to hold OCWS -led community engagement meetings.
 - Disseminate information and engage youth in meaningful programming provided by a network of organizations.
- Library Now is a partnership with Milwaukee Public Schools (MPS) to provide students in grades 1-12 free access to digital resources, 24/7 through virtual, digital library cards. Library staff regularly visit schools to

introduce students and teachers to library resources. MPL also works with MPS to provide professional development opportunities for MPS teachers and staff.

- Workforce Development Services are strengthened by partnering with Goodwill Industries to offer weekly job assistance services at Central and joint job fairs, and tabling at branches by Employ Milwaukee.
- Organizations often seek partnerships with MPL to connect with residents, expand their reach, and strengthen community impact. When aligned with MPL's mission, these collaborations broaden access to information, cultural experiences, civic engagement, and essential services. Examples include hosting U.S. Poet Laureate Joy Harjo with the Wisconsin Academy of Sciences, Arts & Letters; civic education programs with the League of Women Voters; Showers of Hope services for residents experiencing homelessness; and a free community event with the Milwaukee Symphony Orchestra featuring Principal Pops Conductor Byron Stripling.

DETAILED LISTING OF POSITION AND FULL TIME EQUIVALENTS' CHANGES

Specific ADDITIONAL positions (or eliminations) and associated Full Time Equivalents' (FTEs) as follows:

Positions	O&M FTEs	Non-O&M FTEs	Position Title	Reason
1	1.00	0.00	Library Human Resources Administrator	Reclassification
-1	-1.00	0.00	Human Resources Administration Manager	Reclassification
-1	-0.48	0.00	Lib. Circulation Serv. Rep. (0.475 FTE)	Reclassification
1	0.48	0.00	Lib. Circulation Serv. Rep. - Bilingual (0.475 FTE)	Reclassification
1	1.00	0.00	Early Childhood Project Coordinator	Move Office of Early Childhood Initiatives into Library
-2	-2.00	0.00	Library Circulation Services Rep.	Eliminate drive through pick up services
0	-1.00	1.00	Library Education Outreach Coordinator	Additional Foundation-funded services
1	0.00	1.00	Library Connected Learning Specialist	Additional Foundation-funded services
-4	-4.00	0.00	Library Circulation Services Rep.	Sunday hours at Central plus 2 branches
-5	-5.00	0.00	Librarian III	Sunday hours at Central plus 2 branches
-3	0.00	0.00	Auxiliary Library Services Manager	Sunday hours at Central plus 2 branches
5	0.00	0.00	Auxiliary Librarian III	Sunday hours at Central plus 2 branches
5	0.00	0.00	Auxiliary Library Reference Assistant	Sunday hours at Central plus 2 branches
3	0.00	0.00	Auxiliary Library Circulation Services Rep.	Sunday hours at Central plus 2 branches
-7	0.00	0.00	Auxiliary Library Circulation Aide (0.50 FTE)	Sunday hours at Central plus 2 branches
-1	0.30	0.00	Auxiliary Temporary Librarian III	Sunday hours at Central plus 2 branches
1	0.20	0.00	Auxiliary Temporary Library Reference Assistant	Sunday hours at Central plus 2 branches
-1	0.30	0.00	Auxiliary Temp. Library Circulation Services Rep.	Sunday hours at Central plus 2 branches
2	2.00	0.00	Library Security Guard	Funded Security Guards needed for Sunday hours
-2	0.00	0.00	Auxiliary Library Security Guard	Funded Security Guards needed for Sunday hours
2	2.00	0.00	Custodial Worker 2	Funded Custodians needed for Sunday Hours
-2	0.00	0.00	Auxiliary Custodial Worker 2	Funded Custodians needed for Sunday Hours
5	0.30	0.00	Temporary Library Security Guard	Additional support for Sunday hours
5	0.30	0.00	Temporary Custodial Worker 2	Additional support for Sunday hours
1	1.00	0.00	Librarian III (ILL)	Revised staffing model
1	1.00	0.00	Librarian III	Revised staffing model
-2	-2.00	0.00	Library Technical Services Specialist	Revised staffing model
1	1.00	0.00	Library Public Services Area Mgr.	Revised staffing model
-1	-1.00	0.00	Librarian III	Revised staffing model
1	1.00	0.00	Office Assistant II	Revised staffing model
-1	-1.00	0.00	Building Services Supervisor	Technical correction
1	1.00	0.00	Building Services Supervisor II	Technical correction
0	3.80	-0.30	Technical Corrections	Technical correction
4	-0.80	1.70	Totals	

MAYOR'S OFFICE

MISSION: Build a safer, stronger, and more prosperous city for all Milwaukee residents.

BUDGET SUMMARY

	2025 Actual Expenditures	2026 Adopted Budget	2027 Requested Budget	2027 Proposed Budget	Change 2027 Proposed Versus 2026 Adopted	2027 Requested
Personnel						
FTEs - Operations & Maintenance	13.10	14.47	14.47	15.47	1.00	1.00
FTEs - Other	0.00	0.00	0.00	0.00	0.00	0.00
Total Positions Authorized	16	16	16	17	1	1
Expenditures						
Salaries and Wages	\$1,357,807	\$1,414,852	\$1,483,391	\$1,516,732	\$101,880	\$33,341
Fringe Benefits	532,644	636,683	667,526	682,529	45,846	\$15,003
Operating Expenditures	57,059	57,000	57,000	57,000	0	\$0
Equipment	0	0	0	0	0	\$0
Total	\$1,947,510	\$2,108,535	\$2,207,917	\$2,256,261	\$147,726	\$48,344

SUMMARY OF SERVICES DELIVERED BY THIS DEPARTMENT

The Mayor's Office is the nucleus of city government. The Office is responsible for the development and strategies that address the Mayor's five priorities:

- (1) Fiscal Responsibility
- (2) Public Safety
- (3) Affordable and Healthy Neighborhoods
- (4) Climate Sustainability and Resilience
- (5) Build and Grow Citywide

The Mayor's Office works directly with City departments to ensure the Mayor's priorities are implemented in service of the public as well as to provide oversight and accountability of City operations.

Description of Services Provided	Operating Budget	Capital Budget	Grant Budget	FTEs
Constituent Services and Outreach: Manages over 10,000 constituent calls and correspondences each year as well as performs countless community outreach and engagement efforts.	\$1,039,506			6.47
Reviews and signs over 1,000 pieces of Common Council legislation each year.	\$240,998			1.50

Description of Services Provided	Operating Budget	Capital Budget	Grant Budget	FTEs
Responds to hundreds of public records requests in compliance with Wisconsin's Public Records laws. Generates proclamations, hosts visiting foreign delegations, and coordinates dozens of annual events.	\$240,998			1.50
Provides executive direction and management for city government. Works collaboratively with city departments and community partners to explore operational efficiencies.	\$574,092			4.00
Leads the Administration's strategic communication efforts, including liaising with the media, coordinating work across departments' public information officers, and addressing urgent matters so the public stays informed.	\$160,666			2.00
Total	\$2,256,261			15.47

Key Performance Measures	2025 Actual	2026 Projected	2027 Planned
Provide timely and effective constituent services and casework (calls, emails, letters, proclamations)	4,900	5,000	5,000
Young people served through signature mayoral initiatives (Camp RISE, Play Ball, Earn and Learn, Adopt-A-School, Summer Youth Internship Program)	4,250	6,500	6,500
Youth and youth-serving agencies outreach / engagement meetings and events	65	75	75
Community outreach meetings and events	566	575	575
Constituents engaged during budget development outreach	N/A	2,400	2,500

SERVICE HIGHLIGHTS

The Mayor's Office staff will continue to work towards the Mayor's vision for the City of Milwaukee in three ways:

- Serving as the Mayor's liaison between the Mayor's Office and City departments, the Common Council, constituents, community organizations and businesses.
- Acting as a bridge between the Mayor and the community.
- Building relationships that support both short-term and long-term goals for public safety, economic growth, and city development.

Notable work out of the Mayor's Office in 2026 includes:**Fiscal Responsibility**

- Stabilized the Transportation Fund to ensure an increase in funding dedicated to road maintenance.
- Partnered with the Milwaukee Brewers to donate a valuable piece of road repair equipment.
- Further integrated data into policy decision-making and program evaluation across City departments.

Public Safety

- Launched a cross-departmental workgroup on public safety in the city's entertainment districts
- Traffic deaths continued to decline, with a decrease of 19% from 2024 to 2025, and 26% since 2022.
- On streets where traffic calming measures were placed, drivers are 26% less likely to speed and 46% less likely to drive 10 mph or more over the speed limit.

Affordable and Healthy Neighborhoods

- Launched a rental housing inspection district pilot program in the Uptown neighborhood to improve the quality and safety of rental homes in the neighborhood.
- Replaced more lead lateral lines in a single year than ever before.
- Launched a cross-departmental task force to address food access and support struggling grocery stores.
- Ramped up affordable housing construction with a goal of 300 new affordable units supported in 2026.

Climate Sustainability and Resilience

- With MMSD and Milwaukee County, launched and participated in a flooding task force.
- Achieved Leadership in Energy and Environmental Design (LEED) for Cities Gold certification.
- Installed over 100 green infrastructure features.
- Captured over 1 million gallons of stormwater.

Build and Grow Citywide

- As part of Mayor Cavalier Johnson's Year of Housing, the City:
 - Created a 3rd backbone TID in the Amani neighborhood that will support the construction of 94 single family homes on vacant lots.
 - Constructed 24 townhomes as part of the Mayor's Raze & Revive initiative.
 - For the first time in years, built and supported the construction of more homes than were razed.
 - Was lauded by the Wisconsin Policy Forum for efficient operations of the Permit Center.

DETAILED LISTING OF POSITION AND FULL TIME EQUIVALENTS' CHANGES

Specific ADDITIONAL positions (or eliminations) and associated Full Time Equivalents' (FTEs) as follows:

Positions	O&M FTEs	Non-O&M FTEs	Position Title	Reason
1	1.00		Communications Assistant I	New position in 2027
1	1.00	0.00	Totals	

MUNICIPAL COURT

MISSION: As the City's Judicial Branch of government, the Court impartially adjudicates ordinance violation cases while safeguarding the legal rights of individuals and protecting public interest.

BUDGET SUMMARY

	2025 Actual Expenditures	2026 Adopted Budget	2027 Requested Budget	2027 Proposed Budget	Change 2027 Proposed Versus 2026 Adopted 2027 Requested	
Personnel						
FTEs - Operations & Maintenance	28.11	33.00	33.00	33.00	0.00	0.00
FTEs - Other	0.00	0.00	0.00	0.00	0.00	0.00
Total Positions Authorized	30	33	33	33	0	0
Expenditures						
Salaries and Wages	\$2,397,171	\$2,577,245	\$2,701,029	\$2,707,582	\$130,337	\$6,553
Fringe Benefits	952,474	1,159,760	1,215,463	1,218,412	58,652	2,949
Operating Expenditures	456,036	442,394	442,394	234,660	-207,734	-207,734
Equipment	5,000	5,000	5,000	5,000	0	0
Special Funds	14,974	15,000	15,000	15,000	0	0
Total	\$3,825,655	\$4,199,399	\$4,378,886	\$4,180,654	\$-18,745	\$-198,232
Revenues						
Charges for Services	\$819,000	\$818,000	\$871,000	\$896,000	\$78,000	\$25,000
Fines and Forfeitures	2,099,657	2,000,000	2,100,000	2,100,000	100,000	0
Total	\$2,918,657	\$2,818,000	\$2,971,000	\$2,996,000	\$178,000	\$0

SUMMARY OF SERVICES DELIVERED BY THIS DEPARTMENT

Serving as the Judicial Branch, the Municipal Court is a separate, coequal branch of City government. The work of the Court has always been about equity: equal access to justice, to services, and to impartial adjudication of cases that come before the Court regardless of race, sex, and socio-economic backgrounds for all defendants. The Court is comprised of three elected Judges, who preside over the Court's three branches. The Court handles the highest volume of cases of any municipal court in the State of Wisconsin. Up to 50,000 cases are filed and adjudicated each year. Violations handled include traffic offenses, reckless driving, disorderly conduct, vandalism, loitering, theft, drunk driving, as well as building code and health code violations.

Executive leadership is driven by the Presiding Judge and two associate elected judges, with administrative operations managed by an appointed Chief Court Administrator. Reflecting the community it serves, the Court's diverse workforce aligns closely with the demographic representation of City of Milwaukee residents. To deliver seamless public services, the department works in close coordination with key external stakeholders, integrating personnel from the City Attorney's Office, the Health Department, the Department of Neighborhood Services, contracted collection vendors, and judicial bailiffs.

Description of Services Provided	Operating & SPA Budget*	Capital Budget	Grant & Aid Budget	FTEs
The Municipal Court provides fair, impartial hearings for ordinance violations brought by the City prosecutor. It enables both the City and defendants to present cases, issues judgments, and enforces them. The Accounting section processes payments via phone, online, or in person. Court Services handles public reception, correspondence, and phone calls, while Court Clerks provide vital administrative support for judicial proceedings. Collaboratively, all sections manage and fulfill public records requests.	\$4,686,654	\$400,000	-	33.00
Total	\$4,686,654	\$400,000	\$0	33.00

*Includes SPA total \$506,000.

KEY PERFORMANCE MEASURES

Indicators	2025 Actual	2026 Projected	2027 Planned
Cased Filed	30,072	41,953	37,000
Judgments	36,966	44,796	38,000
% of Cases at Trial/Pre-trial within 90 days of filing	70%	79%	75%
Motor vehicle dispositions	47,482	56,909	47,000
Courtroom appearances	14,836	15,000	15,000
Cases processed	89,447	128,186	90,000
Number of enforced DL suspensions lifted	2,697	4,499	2,700
Records requests & background checks	1,639	1,600	1,600

SERVICE HIGHLIGHTS

- Adjudicate all ordinance violations in a timely and equitable manner.
- Effectively enforce judgments.
- Assist residents to restore suspended or revoked drivers' licenses.
- Manage/process annual intake of 45,500 cases (based on the latest 5-year average).
- Intake and process annual revenue from judgments of approximately \$2.0 million.
- Serve defendants five days a week (not including holidays), from 8:00 a.m. to 4:45 p.m.
- Offer on-going special sessions to better serve at-risk populations already being served by other community agencies, such as: The Guest House of Milwaukee, the Veteran's Administration, the Benedict Center, the Salvation Army, the Community Reintegration Center, and the St. Charles Youth and Family Services through the Positive Outcomes Program (POP).

- Conduct ongoing night court pre-trial sessions on the third Wednesday of every month. These sessions, which are more convenient for some defendants, were offered on 10 dates in 2024 with a total of 24 sessions serving 348 defendants (495 cases).
- Staff and judges routinely manage unscheduled hearing requests, as appropriate, when received in writing or when defendants come in.
- Judges continually work with defendants to lift driver's license suspensions and warrants, which could otherwise impede efforts to secure housing and jobs.
- Offer hearings by video conference to provide easier and less stressful access to the Court, as well as support the City's Climate and Equity Plan.
- Provide time-to-pay extensions for defendants proactively seeking to pay off their judgment, routinely providing 60-90 days to pay for as little as \$20 bimonthly.
- Judges offer a number of alternative services in lieu of payment including: community service, job search, participation in/completion of Alcohol and Other Drug Abuse (AODA) or mental health treatment programs.

CAPITAL PROJECTS

The 2027 capital budget allocates \$400,000 for the Court's Management Software Replacement Project.

COMMUNITY ENGAGEMENT

The Court is committed to equal access to justice, services, and impartial adjudication of cases for all defendants. Highlights of the Court's engagement with the community include:

- Building relationships with community organizations around the city, such as Employ Milwaukee, the Center for Driver's License Recovery and Employability (CDLRE), United Migrant Opportunity Services, Inc. (UMOS), and other organizations.
- Providing community court sessions throughout the area, including Veteran Stand Down efforts throughout the city of Milwaukee and Clement J. Zablocki Veterans Affairs Medical Center (VA), and the Positive Outcomes Program (POP) with various youth at St. Charles Youth and Family Services.
- Offering virtual Court sessions through partnership with the library, which provides laptops and conference room reservations at four branch locations.

DETAILED LISTING OF POSITION AND FULL TIME EQUIVALENTS' CHANGES

Specific ADDITIONAL positions (or eliminations) and associated Full Time Equivalents' (FTEs) as follows:

Positions	O&M FTEs	Non-O&M FTEs	Position Title	Reason
-1	-1	0	Municipal Court Clerk - Lead	Position Title Reclassification
1	1	0	Court Operations Supervisor	New Position Added via Reclassification
-1	-1	0	Court Business Manager	Position Title Reclassification
1	1	0	Court Financial Operation Manager	New Position Added via Reclassification
-1	-1	0	Court Services Assistant - Lead	Position Title Reclassification
1	1	0	Court Services Assistant 2	New Position Added via Reclassification
-1	-1	0	Court Social Worker Coordinator	Position Title Reclassification
1	1	0	Court Alternative Services Coordinator	New Position Added via Reclassification
0	0	0	TOTAL	

NEIGHBORHOOD SERVICES

MISSION: Through the enforcement of Building, Zoning, Fire, Environmental, Property Maintenance, and other ordinances, DNS protects the value of investments in neighborhoods and commercial corridors, and supports community goals of building safe and healthy neighborhoods and increasing investment and economic vitality throughout the City.

BUDGET SUMMARY

	2025 Actual Expenditures	2026 Adopted Budget	2027 Requested Budget	2027 Proposed Budget	Change 2027 Proposed Versus 2026 Adopted 2027 Requested	
<u>Personnel</u>						
FTEs - Operations & Maintenance	175.90	194.52	195.00	195.70	1.18	0.70
FTEs - Other	32.53	59.98	60.00	48.30	-11.68	-11.70
Total Positions Authorized	290	290	290	277	-13	-13
<u>Expenditures</u>						
Salaries and Wages	\$13,641,968	\$14,927,619	\$15,489,188	\$14,660,857	\$-266,762	\$-828,331
Fringe Benefits	6,139,074	6,717,429	6,970,135	6,597,386	-120,043	-372,749
Operating Expenditures	2,017,722	1,774,844	2,103,844	2,103,844	329,000	0
Equipment	0	0	0	0	0	0
Special Funds	2,371,326	2,461,653	2,482,000	2,482,000	20,347	0
Total	\$24,170,090	\$25,881,545	\$27,045,167	\$25,844,087	\$-37,458	\$-1,201,080
<u>Revenues</u>						
Charges for Services	\$15,873,441	\$14,391,000	\$15,343,000	\$15,803,000	\$1,412,000	\$460,000
Intergovernmental Aids	2,102,218	2,100,000	2,100,000	2,125,000	\$25,000	25,000
Licenses and Permits	10,201,568	11,281,000	11,276,000	12,156,000	\$875,000	880,000
Total	\$28,177,227	\$27,772,000	\$28,719,000	\$30,084,000	\$2,312,000	\$1,365,000

SUMMARY OF SERVICES DELIVERED BY THIS DEPARTMENT

The Department of Neighborhood Services (DNS) strengthens Milwaukee neighborhoods by promoting clean, safe, and well-maintained properties, addressing nuisance conditions, and encouraging private investment. Through building and property code enforcement, financial assistance, and community education, DNS supports neighborhood revitalization and helps create conditions where residents and property owners can invest with confidence. DNS inspection and enforcement activities promote compliance with building, property, and land use standards, helping to preserve property values, reduce blight, and create neighborhoods that are attractive places to live, work, and invest. The department also leverages financial resources and partnerships to encourage reinvestment in housing and other neighborhood properties. DNS further protects residents and helps prevent property loss and fire-related deaths through fire prevention inspections of residential and commercial properties and enforcement of fire and building safety codes.

Description of Services Provided	Operating and SPA Budget	Capital Budget	Grant Budget	FTEs
Development Center: encompasses plan examination and permit issuance activity, which ensures all building designs are compliant with building, fire, and zoning codes.	\$4,144,892	-	-	32.00
Construction Inspection Services oversees all construction trades inspections for commercial, industrial, and residential buildings and sites to ensure compliance with applicable codes.	\$6,415,748	-	-	49.00
Commercial Inspection Services ensures that commercial properties are being maintained according to established fire and commercial building code requirements. Condemnation Services included in this division, evaluates residential and commercial properties for possible demolition.	\$2,782,248	-	-	46.50
Residential Inspection Services inspects residential properties including 1 and 2 family homes, condos, and apartments, and enforces the Milwaukee Code of Ordinances as well as local, state, and national fire codes. Through the enforcement of the code, Special Enforcement Inspectors address neighborhood issues, nuisance activities, and gain compliance of maintenance violations by using a multifaceted approach.	\$7,156,918	\$3,380,000	\$2,429,410	89.50
Court Services supports the efforts of the inspectors who issue orders to correct code violations by referring non-compliant owners to court.	\$791,796	-	-	7.00
Administrative Services oversees the business and administration operations of the department.	\$4,682,485	-	-	20.00
Total	\$25,974,087	\$3,380,000	\$2,429,410	244.00

*Includes \$130,000 in Special Purpose Accounts

KEY PERFORMANCE INDICATORS

	2021	2022	2023	2024	2025	2026 YTD	2027 Goal
Commercial Additions & Alterations	78	50	50	56	58	40	45
Commercial New Construction	82	56	45	67	63	60	60
Residential Additions & Alterations	33	25	23	17	16	13	13
Residential New Construction	36	44	29	28	21	25	25

	2021	2022	2023	2024	2025	2026 YTD	2027 Goal
Complaint response time (business days)	13	15	10	7	10	10	10
Orders issued	33,752	29,029	30,503	28,873	34,000	34,000	32,000
Permits issued	27,975	28,468	26,831	28,261	28,000	19,600	28,000
Properties receiving compliance loans	43	51	65	56	55	39	55

SERVICE HIGHLIGHTS

- DNS's Intern Program trains individuals from the community to become full-time Code Enforcement Inspectors. Interns conduct pre-foreclosure and graffiti inspections, receive formal classroom training at MATC, and undergo in-house field training provided by DNS. Since 2011, 46 interns have successfully completed the internship program and were promoted to full-time employment in the city.
- DNS maintains a website (www.Milwaukee.gov/dumping) where citizens can report illegal dumping and provide timely, actionable information. This allows DNS to respond to citizen concerns effectively.
- DNS operates a Reward Program as an incentive for citizens to provide information leading to the issuance of illegal dumping citations. Citizens can receive up to \$1,000 for actionable tips. Since the program's launch in 2018, 120 rewards have been issued.
- DNS has expanded its illegal dumping camera program to enroll neighborhood groups, with the goal of 100 additional cameras by the end of 2026.
- DNS's Compliance Loan Program has had its most successful year by creating \$1 million of projects by mid-August 2026, more than 4 months before the end of the year.
- The 2027 budget includes \$2,242,000 in the Animal Pound Contract special fund, representing the City's contribution to the Milwaukee Area Domestic Animal Control Commission (MADACC).
- The Vandalism Abatement Fund, formerly known as the Graffiti Abatement Fund, supports various expenses related to the prevention and abatement of vandalism.
- The Maintenance of Essential Utility Service Special Purpose Account enables DNS to cover unanticipated costs, ensuring that residents maintain access to basic services in residential properties.

STRENGTHEN AND STABILIZE COMMUNITY HOUSING

Neighborhood Stability and Homeownership

The Department of Neighborhood Services is committed to strengthening neighborhood stability by supporting homeownership and improving the quality of housing. By addressing factors such as housing age, property maintenance, and market conditions, the department promotes safer, more attractive neighborhoods that benefit all residents and increase property values.

Supporting Homeowners and Preventing Foreclosure

The Compliance Loan Program helps homeowners maintain their properties and avoid tax delinquency or foreclosure by providing accessible, interest-free loans to correct building code issues. This approach helps long-term homeowners protect their investments and remain in their homes, which supports overall neighborhood vitality.

Home Repair Assistance

The Neighborhood Improvement Project offers repair services to qualified homeowners to address safety and health issues such as electrical, plumbing, heating, and structural repairs. By ensuring homes meet municipal codes and are safe to live in, the program contributes to the well-being of families and the community.

Reducing Evictions and Promoting Education

Recognizing the challenges many renters and landlords face, the department offers educational programs to promote responsible renting and property management. The Rent for Success tenant training empowers renters with knowledge of their rights and responsibilities, while the Landlord Training Program helps property owners maintain safe, well-managed properties that comply with local laws.

CAPITAL PROJECTS

- Concentrated Blight Elimination** - As part of the Mayor's Raze and Revive Program, this initiative targets the removal of blighted properties to support neighborhood revitalization and reinvestment. Vacant structures that are abandoned or poorly maintained contribute to neighborhood decline, strain City resources, and pose risks to public health, safety, and welfare. Program funds are used to demolish blighted residential and commercial buildings. Under State Statute, a structure may receive a raze order if the cost to bring it into code compliance exceeds 50% of its assessed value. As of July 2026, DNS has identified 96 residential and commercial structures that meet this threshold and have active raze files or orders. The department's 2027 Capital Improvement allocation of \$2,380,000 will help maintain the demolition pipeline and prevent further delays for demolition in 2027.
- Compliance Loan Program (CLP)** - The Compliance Loan Program is designed to keep residents in their homes, avoid fines, and reduce court enforcement while addressing code violations. A total of 51 loans, totaling \$962,189 were approved in 2025. DNS plans to use its \$1 million Capital Improvements allocation to award 55 Compliance Loans in 2027.

DETAILED LISTING OF POSITION AND FULL TIME EQUIVALENTS' CHANGES

Specific ADDITIONAL positions (or eliminations) and associated Full Time Equivalents' (FTEs) as follows:

Positions	O&M FTEs	Non-O&M FTEs	Position Title	Reason
-1	0.00	0.00	Neighborhood Serv. Oper. Director (X)(Y)	Title no longer used
-1	-1.00	0.00	DNS Human Resources Administrator	Reclassification
1	1.00	0.00	Human Resources Administration Manager	Reclassification
-1	-0.58	0.00	Graduate Intern (0.58 FTE) (X)	Title no longer used
-1	0.00	-1.00	District Code Enforcement Supervisor (X)	Redesigned downspout disconnection program
-10	0.00	-10.00	Residential Code Enforcement Insp. 4 (X)	Redesigned downspout disconnection program
-1	0.00	-1.00	Office Assistant III	Redesigned downspout disconnection program
2	0.00	2.00	Code Enforcement Intern	Redesigned downspout disconnection program
-1	-1.00	0.00	Development Center Compliance Liaison	Utilizing Employ Milwaukee resource instead
0	2.76	0.00	Technical correction	
0	0.00	-1.68	Technical correction	
-13	1.18	-11.68	TOTALS	

POLICE DEPARTMENT

MISSION: To be a department where every member works with our community to help build sustainable healthy neighborhoods, free of crime, and maintained by positive relationships.

BUDGET SUMMARY

	2025 Actual Expenditures	2026 Adopted Budget	2027 Requested Budget	2027 Proposed Budget	Change 2027 Proposed Versus 2026 Adopted 2027 Requested	
<u>Personnel</u>						
FTEs - Operations & Maintenance	2,443.76	2,324.95	2,352.95	2,349.45	24.50	-3.50
FTEs - Other	117.87	81.50	103.50	102.50	21.00	-1.00
Total Positions Authorized	2,668	2,526	2,586	2,585	59	-1
<u>Expenditures</u>						
Salaries and Wages	\$215,495,540	\$190,364,638	\$214,768,305	\$214,743,752	\$24,379,114	\$-24,553
Fringe Benefits	80,987,282	91,375,026	103,088,787	103,077,001	11,701,975	-11,786
Operating Expenditures	22,449,229	25,055,571	24,880,000	24,631,372	-424,199	-248,628
Equipment	11,263,728	2,889,000	2,620,000	1,070,000	-1,819,000	-1,550,000
Special Funds	485,109	427,600	465,000	415,000	-12,600	-50,000
Total	\$330,680,888	\$310,111,835	\$345,822,092	\$343,937,125	\$33,825,290	\$-1,884,967
<u>Revenues</u>						
Intergovernmental	\$1,134,738	\$1,036,000	\$1,300,000	\$1,300,000	\$264,000	\$0
Charges for Services	7,324,512	7,198,000	8,024,000	8,224,000	1,026,000	200,000
Total	\$8,459,250	\$8,234,000	\$9,324,000	\$9,524,000	\$1,290,000	\$200,000

SUMMARY OF SERVICES DELIVERED BY THIS DEPARTMENT

As the City of Milwaukee's lead law enforcement agency, the Milwaukee Police Department (MPD) is primarily responsible for mitigating crime and disorder in the city. MPD remains steadfast in its commitment to constitutional policing, and employing community-oriented, problem-oriented and intelligence-led initiatives. As such, the department continues to develop strong partnerships garner support with community members, faith-based organizations, non-profit organizations, as well as other local, state and federal partners. Finally, the department actively promotes trust, transparency, efficiency, and accountability to the community. Our services include the following areas:

Description of Services Provided	Operating Budget	Capital Budget	Grant Budget	FTEs
Provide leadership to proactively support the Department's focus on crime reduction and disorder.	\$17,196,857	-	-	75.77
Respond to and prevent criminal activity at a district level and conduct specialized patrols.	\$206,362,275	\$4,115,000	\$4,995,072	1,573.52
Conduct city-wide investigations of criminal activity.	\$68,787,425	-	-	508.37

Description of Services Provided	Operating Budget	Capital Budget	Grant Budget	FTEs
Oversee and manage the daily operations of the Department.	\$51,590,568	-	-	294.29
Total	\$343,937,125	\$4,115,000	\$4,995,072	2,451.95

Key Performance Measures	2024 Actual	2025 Projected	2026 Planned
Decrease part one crime by 10% annually	-3%	-10%	-10%
Achieve a 75% homicide clearance rate*	78%	78%	75%
Guns seized.	2,899	3,300	3,300

* The projected 2025 homicide clearance rate reflects August 20, 2025 data. The previous homicide clearance rate goal of 70% has been updated to 75% to reflect current trends.

Part 1 Crime Data - January 1, 2021 - June 30, 2026										
Offense	2021	2022	2023	2024	2025	Jan - Jun 2024	Jan - Jun 2025	Jan - Jun 2026	Jan - Jun 24-26 Change	Jan - June 25-26 Change
Homicide	194	214	172	132	141	62	70	49	-21%	-30%
Rape	507	483	489	474	435	215	229	226	5%	-1%
Robbery	2,081	1,806	1,932	1,965	1,425	913	741	578	-37%	-22%
Aggravated Assault	7,521	7,141	6,907	6,693	5,219	3,332	2,672	2,613	-22%	-2%
Human Trafficking	12	30	35	37	38	19	27	10	-47%	-63%
Total Violent	10,315	9,674	9,535	9,301	7,258	4,541	3,739	3,476	-23%	-7%
Burglary	2,834	2,333	2,421	2,275	1,926	949	933	928	-2%	-1%
Theft	10,246	8,748	8,082	7,546	6,855	3,525	3,332	3,460	-2%	4%
Motor Vehicle Theft	10,484	8,100	6,278	6,401	5,082	2,896	2,668	2,099	-28%	-21%
Arson	246	255	200	192	168	98	77	73	-26%	-5%
Total Property	23,810	19,436	16,981	16,414	14,031	7,468	7,010	6,560	-12%	-6%
Total	34,125	29,110	26,516	25,715	21,289	12,009	10,749	10,036	-16%	-7%

* Crime data were obtained from the DCS Fact Table and the OMAP Homicide data base for the time period of January 1, 2021 - June 30, 2026. Homicide, rape, aggravated assault, human trafficking count victims. Robbery, burglary, larceny theft, motor vehicle theft, and arson count distinct offenses.

SERVICE HIGHLIGHTS

- The 2027 budget funds the maximum number of annual classes (3) each at the maximum level of recruits per class (65). This full funding reflects the Mayor's strategic goal of advancing public safety, and allows the City to meet the State's Act 12 requirements for sworn staffing levels and sales tax expenditures.
- Reduce violent crime through implementation of the 2025 Violent Crime Reduction Plan, to include enhanced guardianship that focuses on more visible police presence and positive community interactions that are designed to mitigate opportunities for crime to occur.

- Continue to implement a micro-level approach to crime prevention through partnerships and district-level crime analysis across the department's seven police districts. Monitor accountability metrics and gather community feedback to evaluate progress.
- Prioritize police-community engagement and increase awareness of MPD events throughout the City's neighborhoods. In addition, continue to support department funded community events such as the Juneteenth celebration, National Night Out, Coffee with a Cop, Faith in Blue and other initiatives like the Milwaukee Police Athletic League (MPAL).
- Continue to support the City of Milwaukee "*Vision Zero Action Plan*" via proactive enforcement of reckless driving, increased police presence, and equipment designed to provide mobile vehicle barrier solutions to protect people at public street events across the city.
- Target firearm-related criminal behavior by continuing to deploy a rapid response protocol to areas of detected gun shots using the department's gunshot detection system (GSDS) and calls for service. Use analysis of GSDS data along with casing collection to link cases, solve crimes and prevent future offenses.
- In partnership with the Fire and Police Commission, implement a strategic branding/marketing campaign with Safeguard, Inc. to increase police officer applicant recruitment through online resources, social media content, website creation and data/google analytics.
- Continued focus on retention strategies centered on professional development, recognition, wellness, and a positive culture.
- Continue to build the department's police aide program by working with the community and the Milwaukee Public Schools to recruit youth leaders into the program and set a goal of hiring 20 police aides in 2027. This program has been an important strategy and pipeline for police officer recruitment and long-term officer retention. In addition, provide funding for five community service officers in 2026.
- Maintain a School Resource Division to strengthen the coordination and management of the department's School Resource Officer Program within Milwaukee Public Schools. This division's leadership structure shall include a Captain of Police, Police Lieutenant and Police Sergeants to compliment/support the 25 officers mandated by Act 12.
- Deploy and evaluate the use of unmanned aerial systems equipment and technology (drones) Pilot Program as a first responder to improve responsiveness to critical incidents, active threats, and natural disasters.
- Implement the new L3Harris P25 700 MHz simulcast radio system to improve public safety communications. This public safety radio upgrade will provide faster emergency response for the Milwaukee community and provide clearer, more reliable radio coverage citywide, even inside dense buildings. The system's interoperability across agencies means police, fire, and EMS can coordinate seamlessly during major incidents.
- Expand the Domestic Violence High Risk Team (DVHRT), a multidisciplinary partnership and U.S. Department of Justice best practice, to address domestic violence cases at highest risk for lethality to maximize safety for survivors and accountability for offenders.
- Continue to partner with the Milwaukee Providing Opportunity for Wellness, Empowerment, and Recovery (MPOWER) program to combat the intersecting challenges of the substance abuse epidemic and sex trafficking in Milwaukee and expand community engagement and partnership to include education about human trafficking, domestic violence, and missing persons.

- Allocate funds received through the federal Equitable Sharing Program (Asset Forfeiture) to support citywide public safety and neighborhood initiatives. An average of approximately \$1.1 million has been received over the past five years from crime-related assets where convictions occurred and where there was proof the property was involved in criminal activity.
- Provide approximately \$6.8 million in reimbursed police support for enhanced security at sporting events, festivals, runs, and other events that both promote and support the City of Milwaukee.
- A culturally competent and diverse workforce is a critical strategy to building trust and legitimacy with all members of the community.
- Deploy data-based analysis and intelligence-led policing to help build sustainable healthy neighborhoods, free of crime, and maintained by positive relationships. The department remains data driven, particularly as it relates to violent crime. MPD is committed to transparency, including its community engagement efforts and our ongoing constitutional policing efforts.

CAPITAL PROJECTS

The 2027 Capital Budget includes \$4,115,000 for two capital project accounts, including:

- Police Facilities Maintenance Program (\$2.115 million) – funding for deferred maintenance and repair projects at the Department’s district stations and other facilities. Projects include: HVAC upgrade at District 3/Data Communications Center, deferred maintenance for non-parking lot concrete repairs, surface lot, catch basins and sidewalk deferred maintenance at districts 4, 5 and 6, and parking structure repairs at District 3/Data Communications Center.
- Police Vehicles (\$2.0 million) – funding for \$2 million of the Department’s vehicle replacement plan. This level of funding will provide resources to purchase approximately 28 vehicles.

DETAILED LISTING OF POSITION AND FULL TIME EQUIVALENTS' CHANGES

Specific ADDITIONAL positions (or eliminations) and associated Full Time Equivalents' (FTEs) as follows:

Positions	O&M FTEs	Non-O&M FTEs	Position Title	Reason
50	-	-	Police Officer	Reflect acceptance of FY25 COPS Hiring Grant, although MPD does not anticipate drawing on grant in 2027.
-	13.50	-	Police Officer	Reflect completion of FY 22 COPS Hiring Grant.
-		20.86	Police Officer	Option to access FY24 COPS Hiring Grant.
6	2.00	-	Forensic Print Examiner II	Correct position authority to reflect civilian Forensic Print Examiner II title and add funding for two additional positions to reflect workload and staffing needs.
1	-	-	Administrative Lieutenant of Police	Reclassification of sergeant assigned to medical.
1	1.00	-	DVHRT Case Manager	Fund city supported position previously paid as a contract employee through ARPA funded DVHRT grant.
1	0.50	-	Crime Analyst III (.5 FTE)	Fund city supported position previously paid as a contract employee through ARPA funded DVHRT grant.
-1	-	-0.50	Crime Analyst III (.5 FTE)	Delete position previously paid through ARPA funded DVHRT grant.
1	1.00	-	Missing Person Coordinator	Convert two Sensitive Crimes temporary staff to city position to reflect IRS standards for the work relationship, behavioral and financial controls, and criticality of work.
1	1.00	-	Victim Witness Specialist	Convert Sensitive Crimes contract to city position to reflect IRS standards for the work relationship, behavioral and financial controls.
-	2.50	-	Police Aide	Add half year funding to support the hiring of 5 additional Police Aide Positions, an important strategy and pipeline for police officer recruitment and retention.
-	1.00	-	Community Service Officers	Add half-year funding to support two additional Community Service Officer positions, ensuring one per district.
-1	-1.00	-	Police Human Resources Administrator	Position Reclassed
1	1.00	-	Human Resources Admin Mgr	New position created in reclass
-1	0.00	-1.00	Police Serv. Specialis - Investigator (E)	Reflect deletion of Operation Legend grant.
-	2.00	1.60	Miscellaneous	Miscellaneous
59	24.5	21.0	Totals	

PORT MILWAUKEE

MISSION: To enhance the overall economic and social environment of the City and region by stimulating trade, business, and employment.

BUDGET SUMMARY

	2025 Actual Expenditures	2026 Adopted Budget	2027 Requested Budget	2027 Proposed Budget	Change 2027 Proposed Versus 2026 Adopted 2027 Requested	
Personnel						
FTEs - Operations & Maintenance	17.90	21.00	21.00	21.00	0.00	0.00
FTEs - Other	0.00	0.00	0.00	0.00	0.00	0.00
Total Positions Authorized	35	38	38	38	0	0
Expenditures						
Salaries and Wages	\$1,693,468	\$1,808,444	\$1,857,787	\$1,889,509	\$81,065	\$31,722
Fringe Benefits	659,900	813,800	836,004	850,279	36,479	14,275
Operating Expenditures	1,517,256	1,292,523	1,379,886	1,359,601	67,078	-20,285
Equipment	0	0	0	0	0	0
Special Funds	3,454,645	3,146,052	3,166,966	3,166,966	20,914	0
Total	\$7,325,269	\$7,060,819	\$7,240,643	\$7,266,355	\$205,536	\$25,712
Revenues						
Charges for Services	\$8,723,230	\$7,060,819	\$7,240,643	\$7,266,355	\$205,536	\$25,712
Total	\$8,723,230	\$7,060,819	\$7,240,643	\$7,266,355	\$205,536	\$25,712

SUMMARY OF SERVICES DELIVERED BY THIS DEPARTMENT

Port Milwaukee has a major role in the local and regional economy by providing land, multimodal infrastructure, and services for businesses that need access to international markets by leveraging the Great Lakes-St. Lawrence Seaway system and the inland Mississippi River system. Through this work, Port Milwaukee contributes to the citywide goal of increasing investment and economic vitality throughout the city and region.

Description of Services Provided	Operating Budget	Capital Budget	Grant & Aid Budget	FTEs
Business & Trade Development - Stimulate international business and trade through marketing and local, regional, and global partnerships.	\$562,570	-	-	3.00
Port Infrastructure & Maintenance - Provide land, infrastructure, and operational support to businesses, tenants, and partners.	\$4,533,440	\$2,900,000	\$800,000	15.00
General Fund Support – Summerfest Lease Transfer	\$1,871,960	-	-	0.00

Description of Services Provided	Operating Budget	Capital Budget	Grant & Aid Budget	FTEs
Administration & Financial Services – Supports business operations with accounting, financial management & analysis, contract compliance, human resource and reporting functions.	\$298,385	-	-	3.00
Total	\$7,266,355	\$2,900,000	\$800,000	21.00

KEY PERFORMANCE MEASURES

Indicators	2025 Actual	2026 Projected	2027 Planned
Percent of department expenses covered by revenue	120.47%	100%	100%
Percentage change in municipal port tonnage	+3%	0%	0%
Number of cruise ship visits	23	56	64
Number of cruise passengers	11,255	18,486	20,150

SERVICE HIGHLIGHTS

Port Milwaukee continues efforts to generate new revenue, increase tonnage, and support local and regional businesses. Sources of potential growth include:

- Commodity diversification, including the handling and exporting of alternative fuels and agricultural products;
- Marketing available properties;
- Foreign trade zone activation;
- Expanding maritime export and import activity connected to multimodal shipping; and
- Community and school engagement to promote maritime career awareness.

CAPITAL PROJECTS

Port staff will deploy capital funds to support work to continually address deferred maintenance and upgrades to Port facilities and property. Facility maintenance and improvements make the Port more attractive to potential tenants and enhance its competitive advantage, as well as support the City's broader goal of inclusive economic growth. Whenever possible, Port Milwaukee uses capital funding to leverage grant funding to do more with less. At a high-level, projects that will be funded by the capital budget fall into the following categories:

Pier, Berth, and Channel Improvements: The 2027 capital budget provides \$500,000 in addition to \$800,000 in grant funding for this capital program that provides ongoing maintenance and improvements to the Port's heavy lift dock, inner mooring basin, and outer harbor shipping docks. Grants often supplement these costs, up to 80%, through the Wisconsin Department of Transportation's Harbor Assistance Program (HAP).

Terminal & Facility Maintenance: The 2027 capital budget provides \$1,300,000 million for this work that includes routine and unplanned maintenance, both of which are to be expected with facilities built in the 1950's and 1960's, where large quantities of heavy cargoes are constantly handled. Port's ability to respond quickly to maintenance issues ensure that our facilities remain safe and operational.

Rail Track & Service Upgrades: The 2027 capital budget provides \$600,000 to continue repairing and replacing more than 14 miles of Port's rail track to address safety and service load requirements in compliance with state and federal regulation. Grant funding through the Wisconsin Department of Transportation's Freight Railroad Preservation Program (FRPP) often supplement this work, covering up to 80% of the costs.

Roadway Paving: The 2027 capital budget provides \$300,000 for regular maintenance of Port-owned service roads, terminal surfaces, and parking lots to support intermodal activity on Jones Island.

Port Utilities Upgrades: The 2027 capital budget includes \$200,000 to support upgrades to utilities on and around Jones Island. This work includes hydrant repair and replacement, plumbing and electrical upgrades, as well as other utility related repairs where Port Milwaukee is responsible for maintenance.

South Shore Cruise Dock: The 2027 capital budget includes no additional funding for the Cruise Dock project, as prior appropriations fully fund construction. The dock design was updated to accommodate Seawaymax-sized vessels and includes utility infrastructure to support vessel operations and potential future development of the adjacent vacant parcel. Dock construction is nearly complete, with final work expected to be completed in advance of the 2027 cruise season.

DETAILED LISTING OF POSITION AND FULL TIME EQUIVALENTS' CHANGES

Specific ADDITIONAL positions (or eliminations) and associated Full Time Equivalents' (FTEs) as follows:

Positions	O&M FTEs	Non-O&M FTEs	Position Title	Reason
-1	-1.00	0.00	Administrative Assistant III (Y)	Position Title Reclassification
1	1.00	0.00	Administrative Services Coordinator	New Position Added via Reclassification
0	0	0	TOTALS	

DEPARTMENT OF PUBLIC WORKS ADMINISTRATIVE SERVICES DIVISION

MISSION: Provide business and administrative support for DPW, deliver services to constituents through economic development related projects and contract administration, serve as the liaison to the public and elected officials, and manage media relations and special event permits.

BUDGET SUMMARY

	2025 Actual Expenditures	2026 Adopted Budget	2027 Requested Budget	2027 Proposed Budget	Change 2027 Proposed Versus 2026 Adopted 2027 Requested	
Personnel						
FTEs - Operations & Maintenance	32.53	45.00	46.50	45.00	0.00	-1.50
FTEs - Other	10.64	0.00	0.00	0.00	0.00	0.00
Total Positions Authorized	44	45	47	45	0	-2
Expenditures						
Salaries and Wages	\$2,509,197	\$2,568,205	\$2,734,763	\$2,625,763	\$57,558	\$-109,000
Fringe Benefits	997,737	1,155,692	1,230,643	1,181,593	25,901	-49,050
Operating Expenditures	300,623	345,000	345,000	345,000	0	0
Equipment	0	0	0	0	0	0
Special Funds	0	0	0	0	0	0
Total	\$3,807,557	\$4,068,897	\$4,310,406	\$4,152,356	\$83,459	\$-158,050
Revenues						
Charges for Services	\$2,521,578	\$2,100,000	\$2,100,000	\$2,100,000	\$0	\$0
Licenses and Permits	2,112,140	3,068,000	2,756,000	2,756,000	-312,000	0
Miscellaneous Revenue	0	0	0	0	0	0
Total	\$4,633,718	\$5,168,000	\$4,856,000	\$4,856,000	\$-312,000	\$0

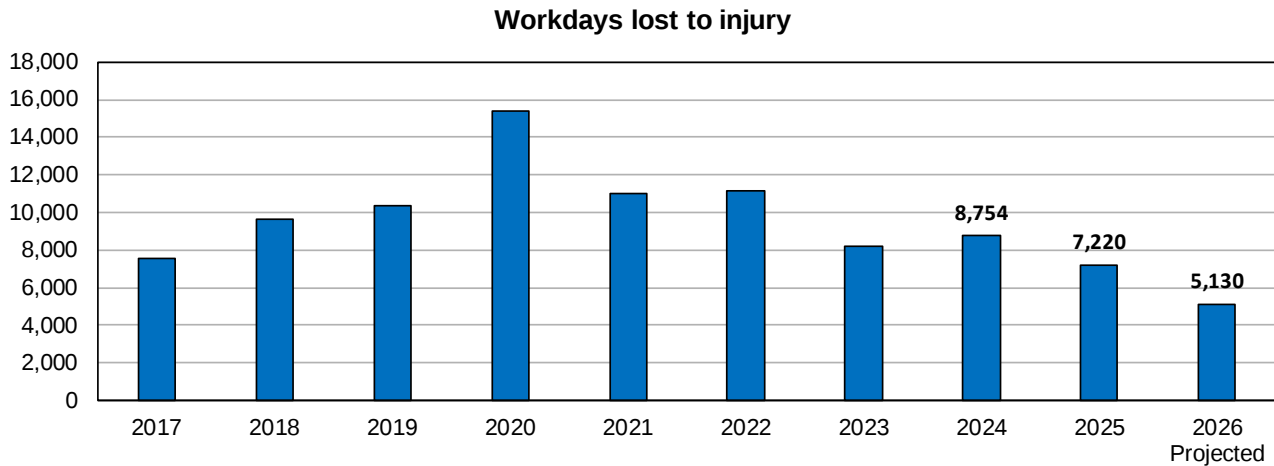
SUMMARY OF SERVICES DELIVERED BY THIS DEPARTMENT

The Administrative Services Division manages the business affairs for the Department of Public Works. The Division develops and implements administrative policies and procedures, ensures timely and accurate payroll for DPW employees, provides human resource functions, administers bid and contract procedures, and ensures a safe work environment for field and office employees. The Division also assists the Office of Equity and Inclusion with supervision of the Small Business Enterprise (SBE) and Residents Preference Program (RPP); processes special event permits for community events across the City; coordinates open records requests for the general public, media, and external litigation firms; and provides workforce development opportunities.

Description of Services Provided	Operating Budget	Capital Budget	Grant Budget	FTEs
Develop and implement administrative policies and procedures	\$1,057,300	-	-	10.80
Human resource services and payroll for DPW and enterprise funds	\$1,226,408	-	-	16.20
Administer contracts, including the Small Business Enterprise program and the Residential Preference Program	\$141,141	-	-	1.80
Process and respond to open records requests	\$321,287	-	-	3.15

Description of Services Provided	Operating Budget	Capital Budget	Grant Budget	FTEs
Process permit requests and coordinate special event logistics	\$1,025,088	-	-	7.20
Conduct safety trainings, oversight, and workplace compliance	\$381,132	-	-	5.85
Total	\$4,152,356	\$0	\$0	45.00

KEY PERFORMANCE MEASURES



SERVICE HIGHLIGHTS

- Began the new Transportation Roadbuilding Advancement Certified Apprenticeship Program, which placed six young adults into positions in DPW Infrastructure – Streets.
- Utilized the Workforce Innovation and Opportunity Act to place six young adults into general labor positions, primarily in DPW Infrastructure – Streets, Sewers, and Electrical Services.
- Worked with Employ Milwaukee and other City Departments to offset salary and training costs associated with Commercial Driver’s Licenses, and classroom and on the job instruction/learning.

DETAILED LISTING OF POSITION AND FULL TIME EQUIVALENTS' CHANGES
Specific ADDITIONAL positions (or eliminations) and associated Full Time Equivalents' (FTEs) as follows:

Positions	O&M FTEs	Non-O&M FTEs	Position Title	Reason
1.00	1.00	0	Administrative Services Director (X)(Y)	From Administrative Services Section
(1.00)	(1.00)	0	Administrative Services Director (X)(Y)	To Office of The Commissioner
(1.00)	(1.00)	0	Financial Services Director	Classification
1.00	1.00	0	DPW Financial Administration Director (X)(Y)	
(1.00)	(1.00)	0	Business Operations Manager	To Payroll Section
(1.00)	(1.00)	0	Management Accountant-Senior	
(1.00)	(1.00)	0	Payroll Assistant III	
(1.00)	(1.00)	0	DPW Payroll Services Assistant	
1.00	1.00	0	Business Operations Manager	From Human Resources Section
1.00	1.00	0	Management Accountant-Senior	
1.00	1.00	0	Payroll Assistant 3	
1.00	1.00	0	DPW Payroll Services Assistant	
0	0	0	Totals	

DEPARTMENT OF PUBLIC WORKS INFRASTRUCTURE SERVICES DIVISION

MISSION: Enable the secure and efficient movement of vehicles, bicycles, pedestrians, and data throughout the city.

BUDGET SUMMARY

	2025 Actual Expenditures	2026 Adopted Budget	2027 Requested Budget	2027 Proposed Budget	Change 2027 Proposed Versus 2026 Adopted 2027 Requested	
<u>Personnel</u>						
FTEs - Operations & Maintenance	366.14	242.64	240.59	221.86	-20.78	-18.73
FTEs - Other	215.94	413.45	417.50	418.50	5.05	1.00
Total Positions Authorized	798	792	775	754	-38	-21
<u>Expenditures</u>						
Salaries and Wages	\$24,645,558	\$24,803,953	\$26,671,980	\$24,918,525	\$114,572	\$-1,753,455
Fringe Benefits	9,679,703	11,057,639	12,002,392	11,213,337	155,698	-789,055
Operating Expenditures	16,431,806	16,263,000	16,592,000	16,592,000	329,000	0
Equipment	435,666	312,000	2,330,000	1,680,000	1,368,000	-650,000
Special Funds	14,143	0	0	0	0	0
Total	\$51,206,876	\$52,436,592	\$57,596,372	\$54,403,862	\$1,967,270	\$-3,192,510
<u>Revenues</u>						
Charges for Services	\$13,986,242	\$14,398,000	\$14,286,000	\$14,762,000	\$364,000	\$476,000
Miscellaneous	599,905	386,000	2,485,000	2,485,000	2,099,000	0
Total	\$14,586,147	\$14,784,000	\$16,771,000	\$17,247,000	\$2,463,000	\$476,000

SUMMARY OF SERVICES DELIVERED BY THIS DEPARTMENT

DESCRIPTION OF SERVICES PROVIDED	OPERATING BUDGET	CAPITAL BUDGET	GRANT BUDGET	FTEs
TRANSPORTATION INFRASTRUCTURE Engineering, Design, Construction Management, and Maintenance	\$15,914,386	\$40,159,133	\$14,404,557	255.50
TRANSPORTATION OPERATIONS Engineering, Design, Construction Management, and Maintenance	\$21,497,744	\$44,125,000	-	245.36
BRIDGES Engineering, Design, Construction Management, and Maintenance	\$10,423,209	\$10,940,000	\$6,745,000	85.93
FACILITIES Engineering, Design, Construction Management, and Maintenance	\$6,568,524	\$16,688,136	-	53.57
TOTAL	\$54,403,862	\$111,912,269	\$21,149,557	640.36

Key Performance Measures	2025 Actual	2026 Projected	2027 Planned
Percentage of bridges with sufficiency rating greater than 50	95.6%	95.6%	95.6%
Miles of Protected Bikeways (lanes or trails) added	9.1	6.5	14.0
Lane miles of street with useful life improved through local street, major street, and high impact street programs	101.8	88.2	91.5
Street lights converted from series to multiple circuitries	541	606	380

SERVICE HIGHLIGHTS / CAPITAL PROJECTS

The Infrastructure Services Division (ISD) is responsible for designing, constructing, and maintaining much of the public infrastructure in the City's rights of way and for some city-owned buildings. Activities include resurfacing or reconstructing existing pavement; enhancing transportation safety through infrastructure modifications; rehabilitating, maintaining, and operating bridges; replacing and maintaining street lighting, traffic signals, signage, and pavement markings; rehabilitating and maintaining many city-owned buildings and facilities; and constructing and maintaining sewers and green infrastructure (through the Sewer Maintenance Fund). These activities promote quality of life and economic development by providing the infrastructure necessary to move people, goods, and services efficiently throughout the city. Currently over 2.7 million trips occur each day on city streets. This includes rides to work, school, church, and other activities.

STREET, BRIDGE, AND ALLEY CAPITAL PROGRAMS

The city's street network includes approximately 5,092 lane miles of highways, arterials, collectors, and local roads. Other government agencies and the city are responsible for repaving approximately 1,144 of these lane miles as part of the Federal Aid Transportation System and are eligible for federal, state, and county funding that varies from a 50% to a 100% non-city share. Approximately 3,948 lane miles of streets are repaved under the local street program, which includes collector roads. In addition to the local street program, state funds are allocated on a 50% match every even numbered year within the major street program to be used for local streets.

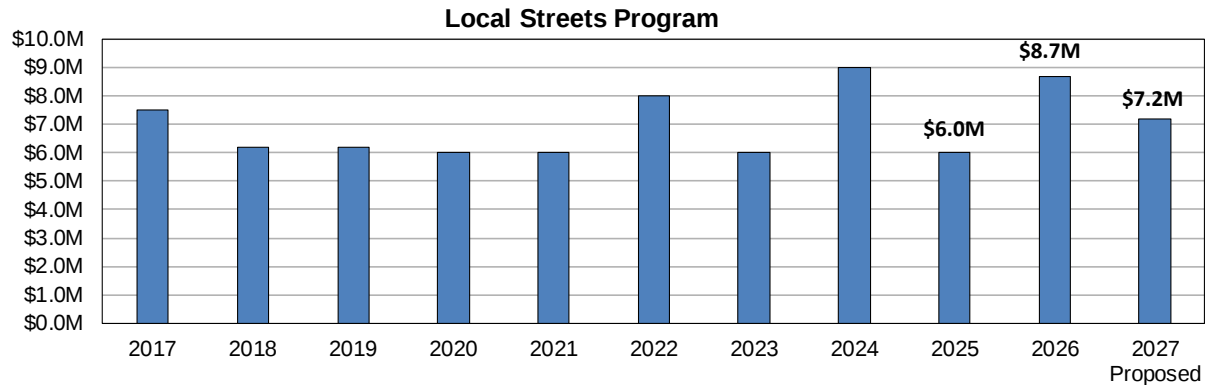
A key transportation concern is limiting the number of street segments falling into poor condition. Once a street segment falls into poor condition, improvement costs increase. State funding allocations and local fiscal constraints do not allow for a conventional reconstruction only approach. Therefore, the city supplements conventional reconstruction with a preservation strategy. This cost-effective approach focuses attention on extending useful life and improving pavement condition on street segments that have high traffic counts.

With continued challenges related to reckless driving and the city's commitment to Vision Zero and Complete Streets, these capital programs are also central to the Division's goal of implementing transportation infrastructure that promotes safer driving and protects all users, whether they are walking, biking, taking transit, or driving. The Division continues to evolve design standards and employ street reconstruction and retrofit approaches that will provide a more pleasant public right-of-way for all users and help eliminate deaths and life-changing injuries on city-owned transportation infrastructure by 2037.

Major Streets: The city's 1,144 lane miles of major and minor arterials are reconstructed or resurfaced as part of the major street program. Arterials are part of the Federal Aid Transportation System and are eligible for county, state, and federal funding. The 2027 budget includes \$30 million for the major street program, of which \$15.6 million is City funding. The City will receive funding for the construction of one major arterial street and several additional grants for major intersection improvements, safety projects, and bike trail projects.

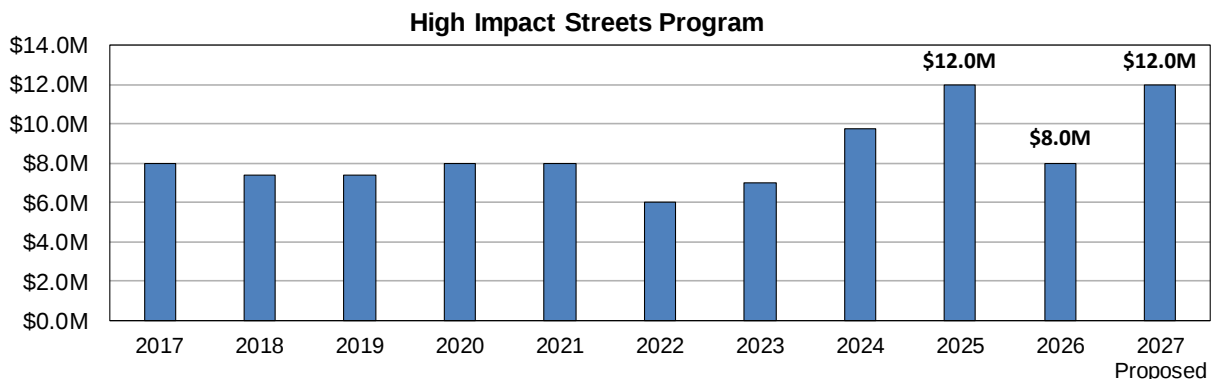
Local Streets: Approximately 3,948 lane miles of city streets are not eligible for state and federal funding, except for the State’s Local Road Improvement Program (LRIP) which in even numbered years matches \$1 million of City funding with \$1 million of State funding to be used on local streets. Local streets are typically reconstructed and resurfaced with city funds through the resurfacing and reconstruction program.

In 2027, \$7.2 million is included in the budget for the resurfacing and reconstruction of local streets. Funding sources include \$6.2 million in levy-supported borrowing and \$1,000,000 from special assessments of property owners. The funding will improve approximately 5 lane miles of local streets. The \$7.2 million allocation includes \$1 million for capital street maintenance activities such as crack filling, sealing, and joint repair as per the wheel tax; and \$200,000 that offsets assessments for community-led traffic calming projects.



In 2023, Street Maintenance invested equipment funding into their emulsion storage tank in the Field Headquarters yard. The functionality of this tank is necessary to support the operation of road patching vehicles. These vehicles are a one-person operation that clean, prepare, patch, and seal potholes. Studies have shown that this operation provides longer-lasting patches than traditional practice. DPW has four patching vehicles that will be operational for the 2027 street maintenance season and one additional unit budgeted in 2027.

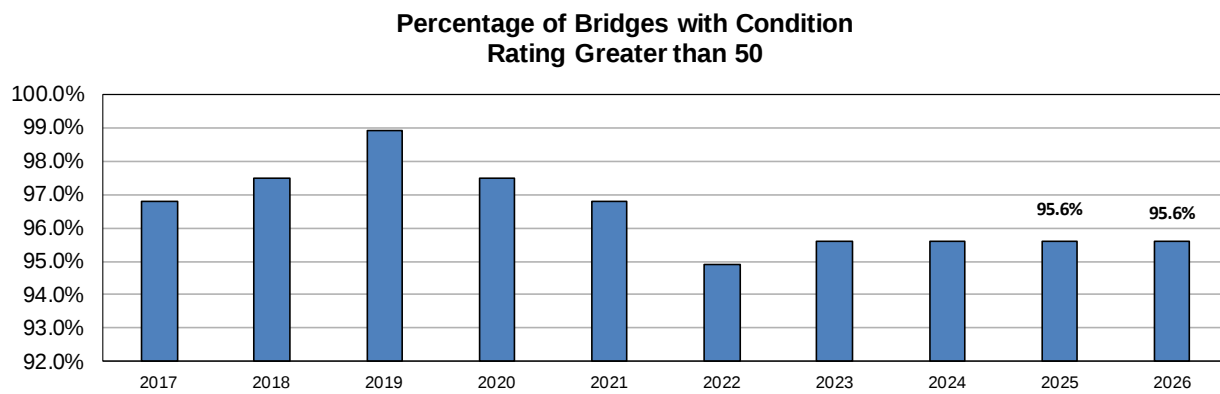
High Impact Streets: The high impact street program uses a curb-to-curb asphalt resurfacing approach that improves eight lane-miles of roadway for the same cost as one lane-mile of traditional reconstruction. This program focuses on high traffic streets typically serving commercial districts, but this approach is also applied to local streets when the right conditions are met. Focusing on high traffic streets has improved the condition of streets used by the greatest number of drivers. The 2027 capital budget includes \$12 million for the high impact street program. Funding is sourced from levy-supported borrowing at \$6 million and a capital transfer of \$6 million from the Transportation Fund. It is anticipated that 74.2 lane-miles of city streets will be improved in 2027.



DPW incorporates curb ramp repair into the high impact street program. Whenever a street is resurfaced or reconstructed, any curb ramp at adjacent intersections that does not meet current applicable standards will be replaced. This improves the accessibility and usability of the pedestrian walkway system for persons with disabilities. Curb ramp repairs increase the cost of high impact projects, but enhance the accessibility of intersections and pedestrian ramps.

Bike Infrastructure: As part of Mayor Johnson’s goal of making Milwaukee a more bike-friendly city, the 2027 budget will continue to fund bike related infrastructure with levy-supported borrowing of \$750,000 which will be used to enhance the city’s bike lane and bike trail network.

Major Bridges: The major bridge program preserves and maintains a bridge system that ensures the safe and efficient movement of vehicles, people, and commodities. In the 2027 budget, the major bridge program is funded at \$13.9 million including \$7.1 million in local funding and \$6.7 million in grant and aid funds.



In 2027, funding is provided to finish the rehabilitation of the Holton Street Viaduct and the Cherry Street Bascule Bridge (both over the Milwaukee River), replacement of the Teutonia Avenue Bridge over Lincoln Creek, and the rehabilitation of the 25th Street Bridge over the Menomonee River.

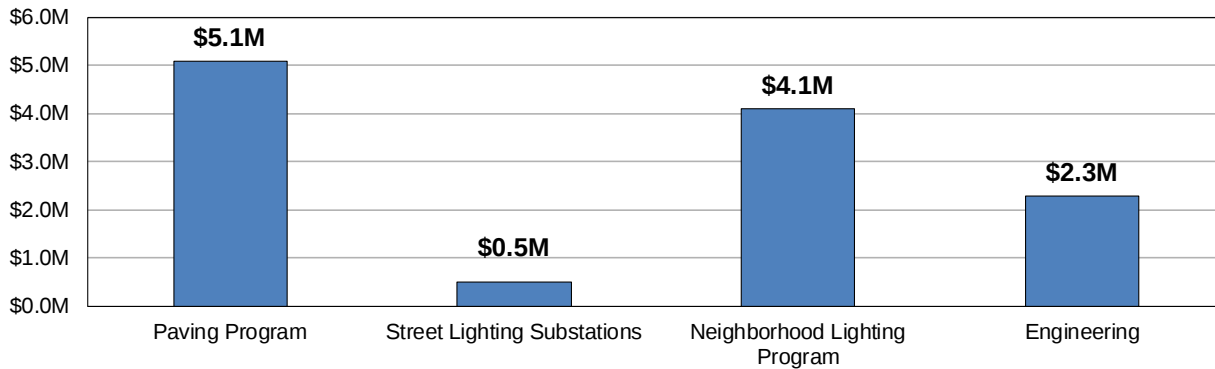
Bridge conditions are measured using a sufficiency rating ranging from 0 to 100. Ratings are conducted every two years through physical bridge safety inspections. Bridges classified as structurally deficient are inspected annually. Structurally deficient means the deck, superstructure, or substructure is in poor condition. In 2026, 95.6% of rated bridges had a sufficiency rating above 50.

Local Bridges: The local bridge program ensures that bridges are maintained, renovated, and reconstructed when state and federal aid is not available or bridges are not eligible for such aid. Between 2017 and 2026, the City has invested more than \$63.8 million in both the Local and Major Bridge programs. The 2027 budget provides \$3.8 million in capital funding for local bridge. Investment in bridge rehabilitation and replacement has significantly increased the percentage of bridges with a condition rating greater than 50. In 2027, funding is provided for repairs to the Juneau Avenue Vertical Lift Bridge and portions of the 16th Street Viaduct. Additional funding is provided for the design of a pedestrian bridge replacement at Stark Street, movable bridge upgrades including traffic gate replacement on the Wells Street Bridge, and the City’s bridge inspection program. The city owns 21 moveable bridges and keeping these bridges in good operating condition is a priority. Moveable bridges provide commercial and leisure craft access to the city’s navigable waterways. In 2025, the city conducted 15,956 bridge raisings to accommodate water traffic.

Alley Reconstruction: The alley reconstruction program replaces aging alleys. The 2027 capital budget includes \$900,000 of new borrowing and \$450,000 of special assessment authority for the alley reconstruction program. This amount will fund approximately six or seven alley reconstruction projects.

Street Lighting: The city owns and operates nearly 77,000 street lights. The 2027 street lighting program includes \$11.95 million in capital funding. This includes \$500,000 revenue from savings due to reduced electricity usage resulting from use of LED and \$11.45 million in levy-supported borrowing.

Street Lighting Program by Function



The 2027 street lighting program includes \$5.1 million for paving related improvements. Infrastructure Services installs temporary overhead lighting to maintain service during road reconstruction projects. Once paving projects are completed, temporary overhead lighting is removed and replaced with permanent lighting. DPW uses paving projects as an opportunity to replace outdated circuitry and lamps with more resilient circuitry and more efficient LED lamps.

The 2027 street lighting program includes approximately \$4.1 million for the Neighborhood Lighting Program, which includes upgrades to street and alley lighting, removal of series circuitry, and LED street light conversions. In 2027, DPW estimates that the circuits serving approximately 380 fixtures will be replaced, not including those modernized through paving projects. DPW has completed the conversion of nearly all street and alley lights that are on multiple system circuits to LED. LED street lighting fixtures or lamps typically consume at least 50% less electricity than standard high-pressure sodium lamps or fixtures, reducing street lighting energy costs.

In addition, the street lighting program includes \$500,000 for the upgrade of street lighting substations and \$2.3 million for program engineering.

Traffic Control: The traffic control program designs and operates transportation systems that support the safe and efficient movement of people and goods. The program prevents traffic crashes, improves traffic flow, and reduces pollution.

In 2027, \$4.35 million in capital funds support the traffic control program, an increase of \$250,000 from the 2026 budget. In 2027, the department will continue replacing LED traffic signals that were installed beginning in 2005. Converting traffic signals to LED lights has reduced energy consumption for traffic lights by approximately 75%. Replacement of LED traffic signals will occur over five years at an estimated cost of \$1.25 million.

Street Light and Traffic Light Knockdowns: The 2027 budget includes \$3.0 million for a program to fund labor and material costs associated with restoring street light and traffic light poles that are knocked down by motorists on city streets. DPW has incurred an average of more than \$3.0 million of expenses each year related to knockdowns. These expenses had previously been charged to a reimbursable account, with the expectation that the driver responsible for the knockdown would be required to reimburse the city for costs related to restoring the street light or traffic light poles. However, the majority of these costs go unrecovered. This program will fully fund the cost of restoring street light and traffic light poles in 2027, and any amounts recovered from drivers responsible for the knockdowns will be used to pay debt service on bonds that are issued to fund the repairs.

Multimodal Transportation: The 2027 budget includes \$1.4 million in new borrowing to develop and enhance bicycle and pedestrian infrastructure in the city and implement recommendations of the Milwaukee Pedestrian Plan. This includes funding for infrastructure improvements such as road diet projects, Safe Routes to School implementation, planning and studies, and bicycle and shared mobility parking.

Sidewalks: In 2027, \$1.87 million of funding is allocated to replace or repair defective or unsafe sidewalks. Property owners will contribute \$375,000 in special assessments and \$1.5 million is new borrowing. Approximately \$1,000,000 is allocated to the scattered site sidewalk program, which replaces sidewalk sections that are upheaved by the roots of trees owned by the city and other sidewalk defects. In 2027, a new in-house sidewalk repair crew consisting of six staff members will be focusing solely on scattered site locations. Working with more efficiency and consistency than traditionally contracted work of the same nature, this in-house crew will allow the City to catch up over time on the current backlog of requests that exist within this program. The traditional quarter section program is provided \$875,000. The quarter section program replaces any sidewalks needing repair within the boundaries of a particular section of the city by selecting boundaries with the most aged, deteriorated sidewalk each year. This program works on a rotating basis to ensure that each section of the city has a substantial effort to improve sidewalks every 40 years.

Underground Conduit: In 2027, \$1.5 million is allocated for the underground conduit program which provides internal communication services. The system provides a secure and weatherproof means of connecting communication cables among various city departments, including the Fire, Police, and Health departments, Milwaukee Public Library, Water Works, and the Department of Public Works. The conduit system also provides a secure and reliable route for traffic signals and street lighting cable circuits and systems.

Electrical Manholes: The electrical manholes program is closely related to the underground conduit program, as these manholes provide access to the city's conduit system for maintenance and installation of new communications cable. Deteriorated or collapsed manholes present a public safety threat to vehicles and can damage communications cables that link various public facilities. The 2027 capital budget includes \$1.3 million for this program. Manholes are typically replaced in conjunction with paving projects, but DPW prioritizes repair or replacement of manholes that present a hazard to drivers.

FACILITIES CAPITAL PROJECTS

Aging city facilities present multiple challenges and are prioritized based on the probability and consequences of asset failure and the operational benefits and cost associated with each project. In 2027, \$16.7 million is allocated to DPW facilities projects which is a \$10.1 million increase from 2026.

Environmental Remediation Program: Funding of \$150,000 is provided for the environmental remediation program. This program funds lead and asbestos abatement in city facilities, soil and groundwater remediation, and fuel dispenser replacements.

ADA Compliance Program: The 2027 budget includes \$500,000 for the ADA compliance program. This program improves accessibility in various city facilities as part of a settlement agreement with the United States Department of Justice in 2016. The ADA compliance program funds improvements related to the settlement agreement in all city facilities and makes improvements designed to improve accessibility of City programs for residents.

Facilities Exterior Program: The 2027 budget includes \$1.8 million for projects to maintain watertight integrity, improve energy efficiency and provide for safe conditions in city facilities. The 2027 facilities exterior program \$225,000 for exterior and overhead doors, \$375,000 for paving, retaining walls and sidewalks, \$50,000 for façade critical examinations and exterior inspections, \$125,000 for security fencing and gates, \$500,000 for 809 Building exterior repairs, \$150,000 for Anderson Municipal Building exterior repairs, \$150,000 for Zeidler Municipal Building roof replacement design, and \$225,000 for emergency repairs.

Facilities Systems Program: The 2027 budget includes \$1.5 million for facility systems improvements. The 2027 facilities systems program includes \$350,000 for City Hall Complex generator replacement, \$100,000 for a portable generator, \$200,000 for Northwest Transfer Station scale replacement, \$300,000 for CNG compressor rebuild, \$100,000 for building automation system upgrades, \$200,000 for emergency mechanical repairs, and \$250,000 for emergency electrical repairs.

Facilities Security Upgrade: The 2027 budget includes \$150,000 upgrade and replacement of servers, cameras, and access control devices.

MKE Plays Initiative: The 2027 budget includes \$1.2 million for the *MKE Plays* initiative. Previously led by Alderman Michael Murphy, this program leverages private dollars to replace the city's aging recreational facilities with modern, innovative play spaces for Milwaukee's youth.

Municipal Services Building – New Construction: The Electrical Services facility on S. 16th Street & W. Canal Street was originally constructed in 1925 and a recent report identified several significant building deficiencies. Most importantly, the structure is settling differentially, requiring repairs to the foundation and stabilization of the surrounding soils. Repairs are also needed to address a failing wall, widely cracking façade, and a failing roof.

In addition to these deficiencies the facilities interior space and surrounding yard are inadequate for current Electrical Services operations and require significant reconfiguration to adequately meet storage and service-related needs. Annual capital investments to maintain the existing structure and property does little to improve upon the facilities limitations and only delays the need for a replacement facility.

With redevelopment of riverfront land in the Menomonee Valley as a key priority and in light of the investment needed to adequately stabilize, maintain, and reconfigure the structure, relocation of services from the current location are necessary. The 2027 budget includes \$10 million in funding to advance the relocation of the functions housed in the Municipal Services Building.

Space Planning, Alterations, and Engineering: The 2027 budget includes \$900,000 for space planning, alterations, and engineering. This includes funding for the facilities condition assessment program, which surveys city buildings and develops long term maintenance plans for each building. In addition, funds address potentially hazardous conditions or accessibility concerns in office spaces resulting from underinvestment in interior spaces.

City Hall Complex Cooling System Upgrades: The 2027 budget includes \$500,000 for upgrades to City Hall's Chiller Plant which is located in the basement of the Zeidler Municipal Building and provides air conditioning to all areas of the City Hall Complex. Upgrades will extend the useful life of the system for another 15 to 20 years. Total project cost is \$1.5 million and 2027 represents the final year of funding.

WORKFORCE DEVELOPMENT

In 2026, DPW-Infrastructure supported various internship opportunities, workforce development initiatives, and staff training and development opportunities. The department plans to continue these workforce development initiatives in 2027 and the following provides a summary of some of these efforts:

Engineering Intern: Interns assist engineers, architects, engineering technicians, public works inspectors, and bridges and buildings inspectors with various engineering and construction inspection tasks. Four Intern positions have been filled in 2026 and the department plans to fill seven positions in 2027.

Transportation Operations Assistant: Interns help implement the City's Complete Streets Policy, Pedestrian Plan, Bicycle Plan, and Safe Routes to School Plan, and help achieve City goals related to safe street design, equity, health, and climate. Two intern positions have been filled this year and the department plans to fill three positions in 2027.

University of Wisconsin - Milwaukee (UWM) - Panther Edge Internship: DPW-Infrastructure hosts UWM students in Office Assistant, HVAC Maintenance Technician Assistant and other internship positions.

YouthBuild Pre-Apprenticeship - Employ Milwaukee: DPW-Infrastructure intends to hosts young adults participating in Transportation Roadbuilding Advancement Pre-Apprenticeship - YouthBuild programming. Trainees gain valuable on-the-job training experiences, while attending classes to earn a high school diploma, as well as other career credentials, through program partners.

College Intern - Employ Milwaukee: In partnership with Employ Milwaukee's Paid Work Experience Program DPW- Infrastructure hosts local college students in engineering, professional, scientific, and technical careers. This program offers another pipeline of local talent to gain meaningful internship experience within DPW-Infrastructure.

Local Job Fairs: Attendance at local Common Council, City of Milwaukee, and community sponsored job fairs and local College/University Career Fairs occurred this year and are planned to continue in 2027. These events allow DPW-Infrastructure staff to serve as ambassadors to City employment, engaging job seekers in Public Works and city-wide employment opportunities, as well as providing information related to the City's application and hiring processes.

DPW Career Development - Training Series: DPW-Infrastructure has co-hosted Interview & Resume Workshops, as part of our internal career development training series. The workshops are designed to provide staff with information, tips, resources and more.

DETAILED LISTING OF POSITION AND FULL TIME EQUIVALENTS' CHANGES
Specific ADDITIONAL positions (or eliminations) and associated Full Time Equivalents' (FTEs) as follows:

Positions	O&M FTEs	Non-O&M FTEs	Position Title	Reason
Administration & Central Services				
(1.00)	-	-	Infra. Human Resources Administrator	Classification
1.00	-	-	Human Resources Administration Manager	
(1.00)	-	-	Human Resources Representative	Classification
1.00	-	-	Human Resources Representative	
(1.00)	-	-	Human Resources Analyst - Senior	Classification
1.00	-	-	Human Resources Analyst - Senior	
(1.00)	-	-	Business Operations Manager	Classification
1.00	-	-	Business Operations Manager	
(1.00)	-	-	Management & Accounting Officer	Classification & Positions Trade
(2.00)	-	-	Accountant III	
3.00	-	-	Accountant III	
(1.00)	-	-	Administrative Assistant III	Moved to Business Operations
1.00	-	-	Administrative Assistant III	Moved from City Engineer's Secretary
(2.00)	(1.05)	-	Administrative Positions	FTE - Correction
2.00	-	1.05		

DETAILED LISTING OF POSITION AND FULL TIME EQUIVALENTS' CHANGES
Specific ADDITIONAL positions (or eliminations) and associated Full Time Equivalents' (FTEs) as follows:

			Transportation Infrastructure	
(1.00)	-	-	CADD and GIS Technician 4	Moved to Major Projects
1.00	-	-	CADD and GIS Technician 3	Moved from Major Projects
1.00	-	-	CADD and GIS Technician 2	
3.00	-	3.00	Civil Engineer II	New Position - State & Federal Reimbursable
1.00	-	-	CADD and GIS Technician 4	Moved from Design, Engineering, & Estimates
(1.00)	-	-	CADD and GIS Technician 3	Moved to Design, Engineering, & Estimates
(1.00)	-	-	CADD and GIS Technician 2	
1.00	-	1.00	Construction Management Engineer (X)	New Position - State & Federal Reimbursable
19.00	-	-	Infrastructure Repair Worker 2	Position Adjustment
(19.00)	-	-	Infrastructure Repair Worker 1	
(1.00)	(1.0)	-	Equipment and Tool Mechanic 1	Budget Reduction - Plant & Equipment
(1.00)	(1.0)	-	FHQ Yard Attendant	
			Transportation Operations	
(5.00)	(3.35)	-	Electrical Services Laborer (0.67 FTE)	Budget Reduction - Signal Shop
(1.00)	(1.00)	-	Electrical Worker	Budget Reduction - Street Lighting
(3.00)	(3.00)	-	Electrical Services Laborer 2	
(5.00)	(3.35)	-	Electrical Services Laborer (0.67 FTE)	
(1.00)	(1.00)	-	Machinist 4	Budget Reduction - Machine Shop
(1.00)	(1.00)	-	Welder 4	
(1.00)	(1.00)	-	Equipment and Tool Mechanic 1	
(2.00)	-	-	Municipal Services Electrician	Budget Reduction - Unfunded Auxiliary
(2.00)	-	-	Electrical Worker	
(2.00)	-	-	Electrical Services Laborer 2	
(4.00)	-	-	Electrical Services Laborer (0.67 FTE)	
(1.00)	-	-	Engineering Technician VI	
(1.00)	-	-	Infrastructure Repair Worker 1	
(1.00)	-	-	Mason	
(2.00)	-	-	Municipal Services Electrician Apprentice	
(1.00)	(1.00)	-	CADD and GIS Technician 3	Budget Reduction - Street Lighting & Underground Conduit
(1.00)	-	-	Electrical Engineer III	Budget Reduction - Unfunded Auxiliary
(1.00)	-	-	Electrical Engineer II	
(1.00)	-	-	Civil Engineer III	
(1.00)	-	-	Civil Engineer II	
	(0.03)		Adjustment	FTE - Correction

DETAILED LISTING OF POSITION AND FULL TIME EQUIVALENTS' CHANGES
Specific ADDITIONAL positions (or eliminations) and associated Full Time Equivalents' (FTEs) as follows:

				Bridges & Buildings
1.00	1.00	-	Security Manager	New Position
(1.00)	(1.00)	-	Building Operations Supervisor	Budget Reduction - Custodial Services
1.00	1.00	-	Building Services Supervisor II	
(1.00)	(1.00)	-	Custodial Worker 3	
(1.00)	(1.00)	-	Custodial Worker 2	
2.00	-	-	Bridge Maintenance Lead	Classification - Bridge Operations & Maintenance
(2.00)	-	-	Bridge Operator	
(2.00)	(2.00)	-	Infrastructure Repair Crew Leader	Budget Reduction - Bridge Operations & Maintenance
(38.00)	(20.78)	5.05	Totals	

DEPARTMENT OF PUBLIC WORKS OPERATIONS DIVISION

MISSION: Provide essential services that maintain the cleanliness, safety and attractiveness of Milwaukee to enhance the quality of life for citizens, businesses, and visitors.

BUDGET SUMMARY

	2025 Actual Expenditures	2026 Adopted Budget	2027 Requested Budget	2027 Proposed Budget	Change 2027 Proposed Versus 2026 Adopted 2027 Requested	
<u>Personnel</u>						
FTEs - Operations & Maintenance	641.39	667.74	670.74	646.34	-21.40	-24.40
FTEs - Other	51.84	67.26	67.26	67.66	0.40	0.40
Total Positions Authorized	780	771	771	783	12	12
<u>Expenditures</u>						
Salaries and Wages	\$45,490,199	\$46,183,572	\$47,759,769	\$46,454,982	\$271,410	\$-1,304,787
Fringe Benefits	18,062,986	20,782,608	21,491,896	20,904,742	122,134	-587,154
Operating Expenditures	17,366,872	15,986,670	18,624,792	18,701,892	2,715,222	77,100
Equipment	2,306,026	2,623,500	3,631,200	3,631,200	1,007,700	0
Special Funds	22,899,976	22,786,864	24,474,231	24,031,848	1,244,984	-442,383
Total	\$106,126,059	\$108,363,214	\$115,981,888	\$113,724,664	\$5,361,450	\$-2,257,224
<u>Revenues</u>						
Charges for Services	\$97,166,143	\$99,583,000	\$100,096,000	\$104,085,000	\$4,502,000	\$3,989,000
Miscellaneous	2,138,348	1,500,000	1,392,000	1,592,000	92,000	200,000
Total	\$99,304,491	\$101,083,000	\$101,488,000	\$105,677,000	\$4,594,000	\$4,189,000

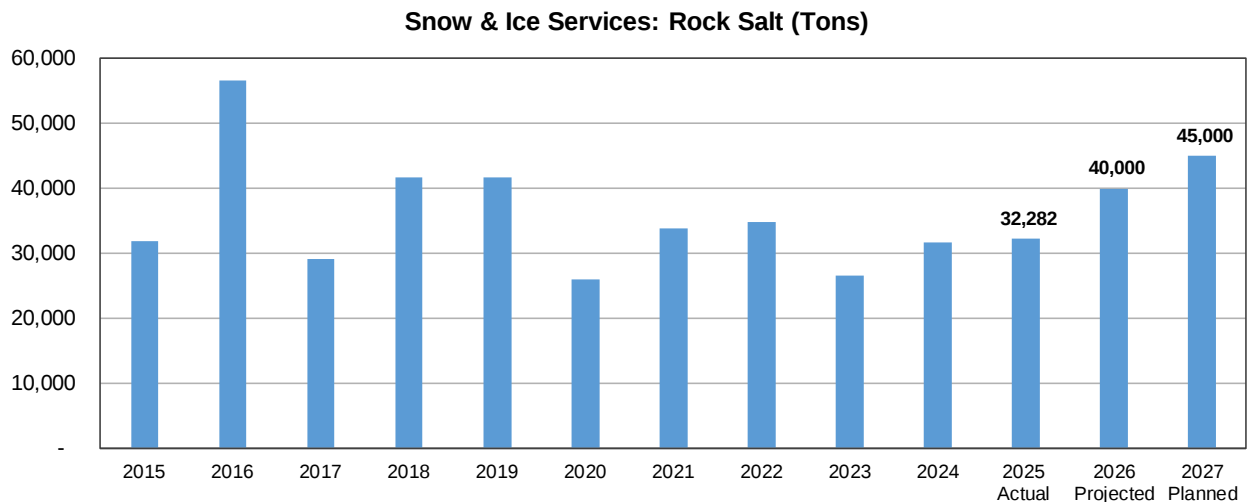
SUMMARY OF SERVICES DELIVERED BY THIS DEPARTMENT

Description of Services Provided	Operating Budget	Capital Budget	Grant Budget	FTEs
Refuse Services	\$50,906,404	\$1,425,000	-	304.29
Recycling Services	\$9,110,407	\$800,000	\$1,650,000	69.30
Snow and Ice Services	\$14,797,035	\$3,025,076	-	67.40
Forestry Services	\$25,070,715	\$8,400,000	\$269,500	215.80
Fleet Services (Includes Raze & Revive)	\$13,840,103	\$900,000	-	57.21
Total	\$113,724,664	\$14,550,076	\$1,919,500	714.00

Key Performance Measures	2025 Actual	2026 Projected	2027 Planned
Tons of Rock Salt Used	32,282	40,000	45,000
Tons of Recycling Diverted from Landfill	26,105	26,700	27,000
Tons of Solid Waste Diverted from Landfill	57,191	58,000	60,000
Number of Trees Pruned	20,904	22,000	23,000
Number of Trees Planted	4,045	4,125	4,125
Fleet Availability	92.5%	91.0%	91.0%

The Department of Public Works Operations Division is comprised of Sanitation, Forestry, and Fleet Operations. The division supports the city's goals of building safe and healthy neighborhoods, increasing investment and economic vitality throughout the city, and sustaining, enhancing, and promoting Milwaukee's natural environmental assets.

The 2027 budget provides the Operations Division with \$113.7 million in operating funds, \$1.9 million in grant and aid funding, and \$14.6 million in capital funds.



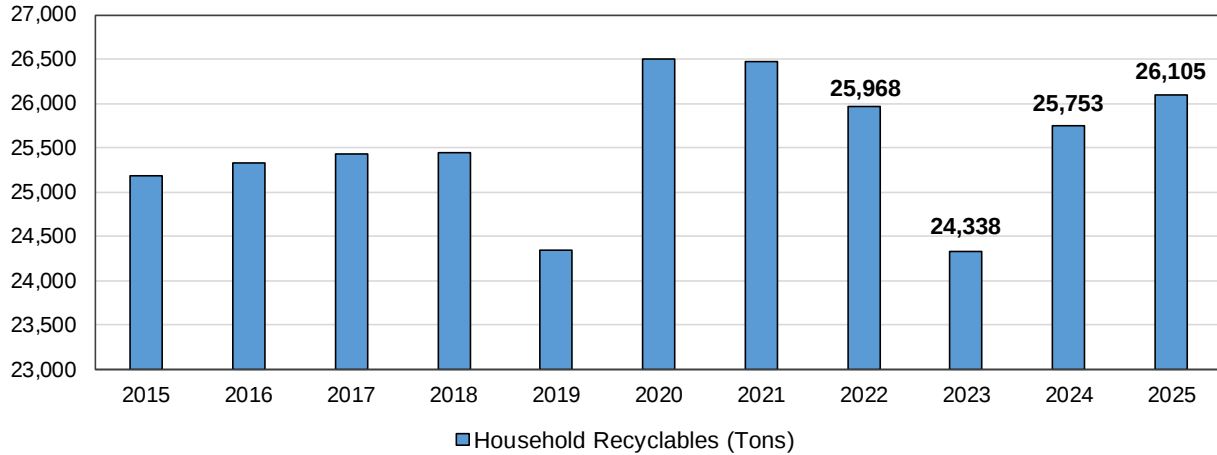
Snow and Ice Control Operations: The snow and ice control program aims to remove snow and ice as quickly and economically as possible to restore safe travel with minimal economic losses. A well-run snow and ice removal program adds value by supporting the year-round operation of the regional economy

Weather conditions largely determine the extent to which snow and ice control operations are performed. Snowfall, which fluctuates tremendously, is the primary cost driver. The 2027 budget includes approximately \$14.8 million for snow and ice control operations, supporting, on average, 24 general ice control operations and 3 full plowings.

Sanitation Operations: Sanitation is responsible for solid waste collection, recycling, street sweeping, brush collection, code enforcement, vacant lot maintenance, and snow and ice control. These services sustain neighborhoods, protect the environment from harmful chemicals, and protect city residents from infectious disease and injury. Sanitation operates an effective and robust recycling program. The program uses recycling, brush

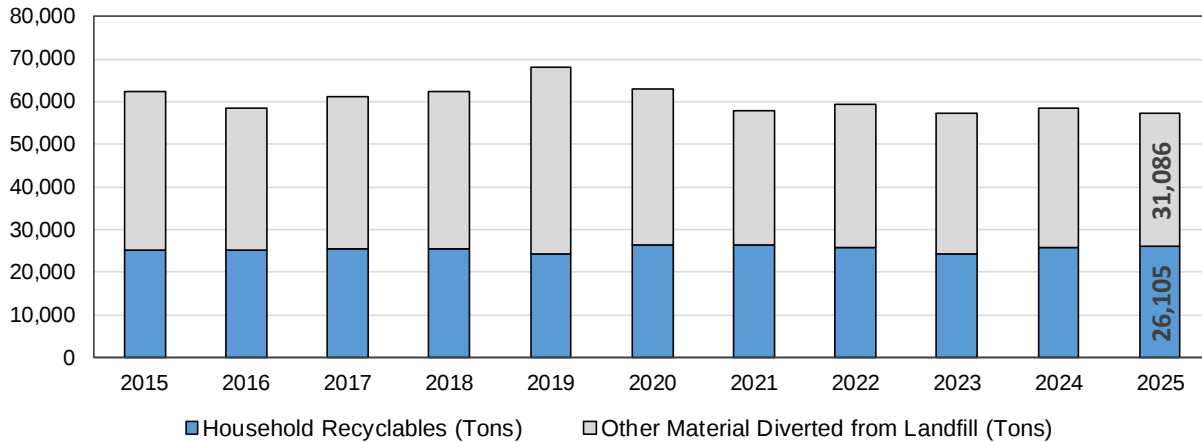
collection, and public education to reduce the amount of material sent to landfills. A high-performance recycling program generates revenue and reduces garbage tipping fees. This is important because the State of Wisconsin imposes the country's highest state-collected landfill disposal fees.

Recycling Services: Tons of Recycling Diverted From Landfill



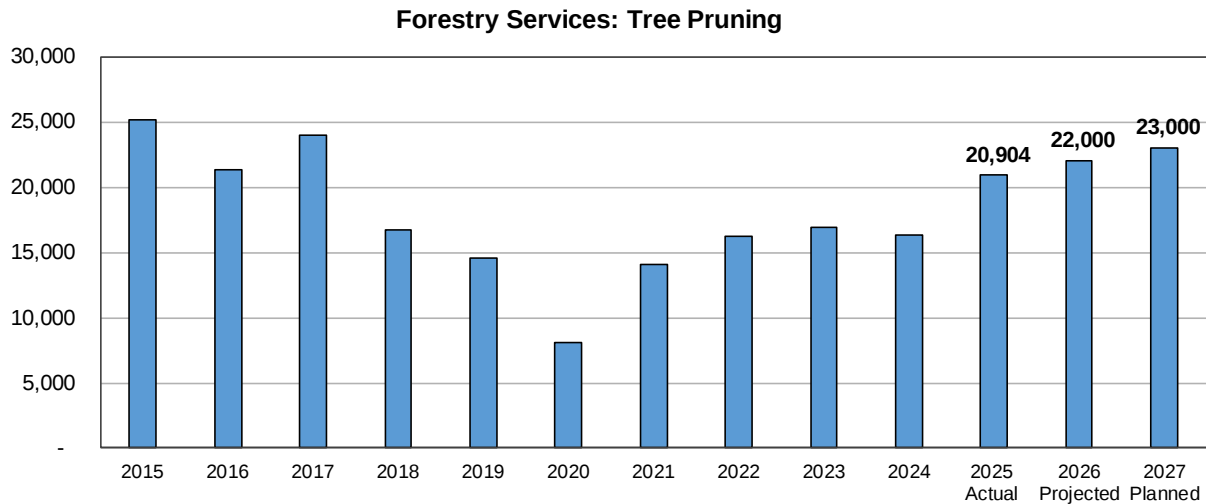
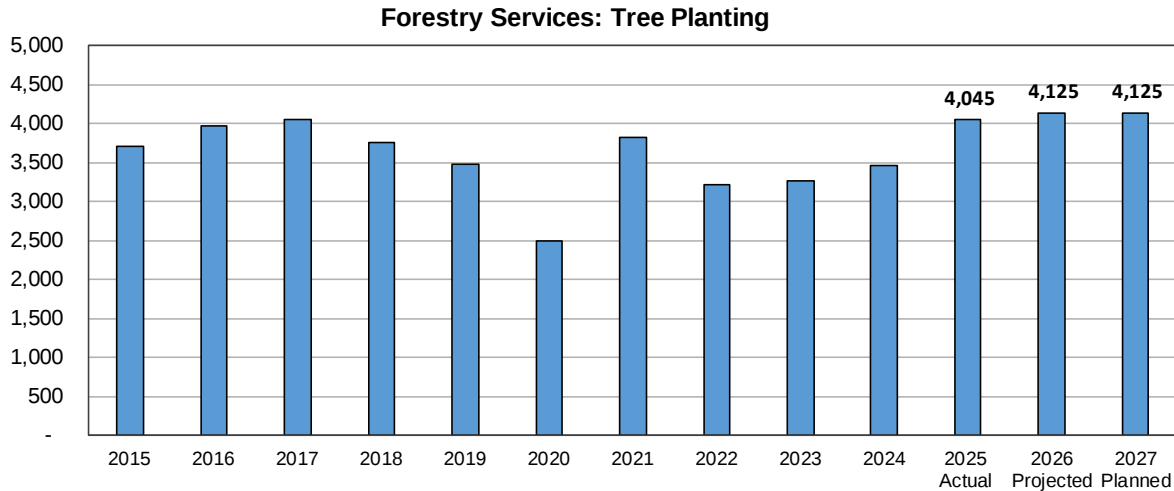
Approximately 25% of residential solid waste is currently diverted from landfills via recycling, composting, or reusing discarded items. This level of waste diversion is possible because of program changes implemented by DPW. The Sanitation Section will continue efforts to promote waste reduction, reuse, recycling, and composting.

Refuse Services: Tons of Solid Waste Diverted From Landfills



DPW collects waste weekly from approximately 187,000 households. In 2025, approximately 158,600 tons of residential solid waste were collected and landfilled from weekly garbage cart service. In addition, 57,191 tons of residential waste were also diverted from landfills. This included 26,105 tons of household recyclables from every other week recycling cart service, and 31,086 tons of compostable materials, logs, and other materials.

Forestry Operations: Forestry is responsible for tree and landscape management. Forestry maintains up to 194,021 tree sites, 120 miles of boulevards, and 160 acres of nursery and greenhouse providing Milwaukee with a natural beauty both residents and visitors enjoy. The urban tree canopy and boulevard system contribute to the city's environmental sustainability by managing stormwater runoff. Forestry is responsible for maintaining approximately 3,980 vacant lots and foreclosed properties.



Emerald Ash Borer (EAB) threatens the state’s ash tree population. The city has approximately 25,433 ash street trees under treatment for EAB. Pesticide treatments in advance of an EAB attack have proven highly effective in protecting ash trees. A comprehensive cost-benefit study completed in 2015 estimates a \$3 benefit return for every \$1 invested to protect Milwaukee's ash street tree canopy from Emerald Ash Borer.

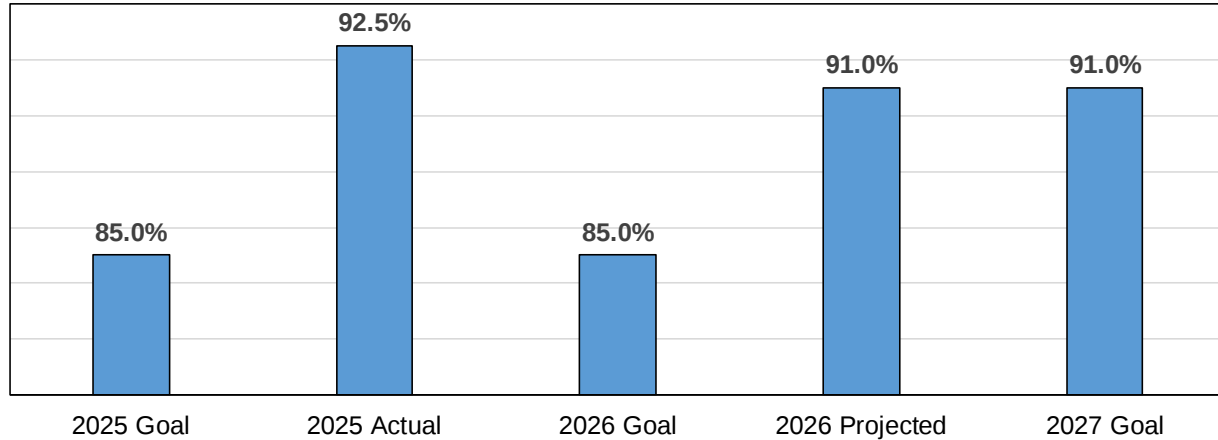
Growing Milwaukee’s Tree Canopy and Community Resilience: The city of Milwaukee was awarded a \$12 million grant by the US Department of Agriculture (USDA) to address disparities within Milwaukee’s urban tree canopy. Utilizing an equity-based data modeling and partnering with community organizations, the city plans to increase the following activities:

- Tree Planting
- Tree Maintenance
- Hazardous Tree Removal
- Public Outreach & Education
- Workforce Development

All work locations for tree maintenance & hazardous tree removal; tree planting; public outreach and education; and workforce development are prioritized based on community need.

Fleet Operations: Fleet Operations maintains and operates the department’s centralized fleet of approximately 3,000 pieces of rolling stock and 2,000 related components. The division provides equipment and vehicles for other DPW divisions and various city departments, and repair services for vehicles owned by the Library, Health Department, Police Department, Water Works, Sewer Maintenance, and Transportation. The division repurposed Congestion Mitigation and Air Quality (CMAQ) grant funding to fund 80% of the cost of twenty new electric pickup trucks. In 2026, the total number of EVs in-service grew to 57, while the total number of EV charging ports more than tripled to 34. Based on average usage, the current EV fleet is estimated to displace over 11,000 gallons of gasoline and eliminate over 250,000 pounds of tailpipe emissions each year.

Fleet Services: In-Service Rates



Strong Neighborhoods Plan: The Operations Division operates programs related to the Strong Neighborhoods Plan that work to improve the overall condition of Milwaukee’s neighborhoods. The 2027 budget includes \$3.5 million for general maintenance of city-owned properties. Maintenance activities include addressing illegal dumping, debris removal, grass mowing, and snow removal. The program maintains over 2,780 city-owned vacant lots and nearly 1,200 improved properties.

Residential Disposal Costs: In 2027, the funding for landfill waste will be \$12.6 million. Landfill tonnage costs are budgeted for 242,000 tons at \$52.14 per ton.

Replacement Fleet Equipment: The 2027 budget provides \$2.5 million in replacement equipment funding, including \$2.1 million for additional refuse packers, \$95,000 for replacing vehicle repair equipment, \$45,000 for electric vehicle chargers, and \$242,000 for forestry equipment.

FEES

Solid Waste Fee: The 2027 solid waste fee per quarter will increase by 3% to \$70.00 per residential unit. The annual impact on households with one garbage cart will be \$280.00, generating approximately \$52.1 million.

Snow and Ice Control Fee: The 2027 snow and ice control fee will increase by 3.4% to \$1.23 per foot of street frontage. The annual cost for a homeowner with a typical property with 40 feet of street frontage is \$49.20. The fee will generate approximately \$12.1 million.

Cart Fee: In 2027, city residents with two or more garbage carts will be assessed a fee quarterly of \$20.92 for each garbage cart after the first cart. This policy only applies to garbage carts and encourages residents to throw away

less while recycling more. Residents can receive additional recycling carts and service upon request at no extra charge.

CAPITAL PROJECTS

Tree Planting and Production: The 2027 capital budget provides \$1,500,000 for the tree planting and production program. This request will replace 3,020 diseased or dead street trees and 646 street trees removed during construction.

Historically, the Forestry section has strived to maintain a 98% street tree stocking goal and improved intra-block street tree diversity to protect the City against catastrophic street tree losses from Emerald Ash Borer and other threatening pests and diseases. Currently, a 96.5% stocking level of street trees exists. Successive years of higher-than-average tree mortality, reduced funding levels, and reduced planting capacity due to stumping backlogs have contributed to a net loss of urban tree canopy. Loss in tree canopy adversely impacts property values and neighborhood quality, stormwater mitigation, energy consumption, and air quality.

Tree & Stump Removal: The 2027 capital budget provides \$1,300,000 to support the City's tree and stump removal programs. Funding will facilitate the removal of approximately 2,600 contracted stumps in 2026.

Concealed Irrigation and Landscaping: The 2027 capital budget provides \$420,000 for boulevard irrigation system replacements and the replacement of approximately 60 deep water taps. A properly maintained irrigation system is necessary to provide water for boulevards with plant beds.

Emerald Ash Borer: The 2027 capital budget includes \$930,000 for the treatment of ash trees. Treatable ash trees are injected with a pesticide to protect against the Emerald Ash Borer beetle. The program aims to treat one-third of the city's 25,433 ash trees annually.

Priority Pruning Program: The 2027 capital budget of \$400,000 to support the City's tree pruning program. The Forestry Section receives approximately 2,800 service requests annually to prune city trees with a backlog of three to six months to complete a request. Funding will be utilized to prune approximately 1,600 trees with a contracted workforce in an effort to minimize the response timeline for valid pruning service requests.

Major Capital Equipment: The 2027 capital budget includes \$10 million for major capital equipment that cost more than \$50,000 per unit and has a life cycle of approximately ten years. This funding replaces garbage and recycling packers and equipment for the Operations and Infrastructure Services divisions.

DETAILED LISTING OF POSITION AND FULL TIME EQUIVALENTS' CHANGES
Specific ADDITIONAL positions (or eliminations) and associated Full Time Equivalents' (FTEs) as follows:

Positions	O&M FTEs	Non-O&M FTEs	Position Title	Reason
-	(0.20)	0.20	Operations Division Director (X)(Y)	Funding Source Correction
-	(0.70)	0.70	Operations Administration Manager	
-	0.50	(0.50)	Systems Integration - Project Leader (ERP)	
1.00	1.00	-	Program Assistant II	Increase: Vehicle Telematics
(1.00)	(1.00)	-	Operations Human Resources Admin.	Classification
1.00	1.00	-	Human Resources Administration Manager	
(1.00)	(1.00)	-	Human Resources Representative	Classification
2.00	2.00	-	Human Resources Representative	
(1.00)	(1.00)	-	Human Resources Assistant	
(1.00)	(1.00)	-	Fleet Acquisition Manager (X)(Y)	Title Change
1.00	1.00	-	Fleet Acquisition and Disposal Manager (X)(Y)	
1.00	1.00	-	Vehicle Services Technician 4	Trade: Additional Vehicle Service Technician
(1.00)	(1.00)	-	Vehicle Body Repair/Painting Technician 3	
(10.00)	(10.00)	-	Equipment Operator 1	Correction - Pay Range
10.00	10.00	-	Equipment Operator 3	
(1.00)	(1.00)	-	Fleet Operations Manager (X)	Correction - Pay Range
1.00	1.00	-	Fleet Operations Manager (X)	
(3.00)	(3.00)	-	Communications Assistant IV	To Sanitation Services Section: Vehicle Telematics
5.00	5.00	-	Public Works Dispatcher 2	Classification
(2.00)	(2.00)	-	Communications Assistant III	
1.00	1.00	-	Public Works Dispatcher - Lead	
(44.00)	(44.00)	-	Equipment Operator 1	Trade: Vehicle Telematics
41.00	41.00	-	Equipment Operator 3	
(8.00)	(8.00)	-	Inventory Control Assistant 3	Classification
8.00	8.00	-	Inventory Control Assistant 2	
(1.00)	(1.00)	-	Program Assistant II	Reduction: Budget Target
(4.00)	(1.00)	-	Equipment Operator 1	Classification & Increase for Demolition Services
5.00	5.00	-	Equipment Operator 3	
3.00	3.00	-	Communications Assistant IV	From Fleet Services Section: Vehicle Telematics
(27.00)	(27.00)	-	Equipment Operator 3 (D)	Reduction: Budget Target
10.00	-	-	Temporary Winter Relief Driver Worker (1)	Correction - Update to match position ordinance
26.00	-	-	Equipment Operator 3 (D)	Increase: Unfunded Auxiliary Positions
(2.00)	(2.00)	-	Urban Forestry Worker	Trade: Additional Lead Worker for each Forestry District
3.00	3.00	-	Urban Forestry Worker II	
12.00	(21.40)	0.40	Totals	

SPECIAL PURPOSE ACCOUNTS

OBJECTIVES: Special Purpose Accounts appropriate funds for purposes not included in departmental budgets. These accounts may include funding for short term programs, programs that affect multiple departments, or programs that warrant distinction from departmental budgets. Every year the Common Council adopts a resolution that authorizes expenditure of funds from the various Special Purpose Accounts by specific departments or by Common Council resolution.

The City of Milwaukee's 2027 proposed budget provides over \$37.6 million of funding for miscellaneous special purpose accounts and total funding of over \$178.9 million for all special purpose accounts. Highlights of the changes to 2027 miscellaneous special purpose accounts (SPAs) include:

Damages and Claims Fund: This account is used to settle claims and judgments against the city. The 2027 proposed budget includes \$3,500,000, an increase of \$1,000,000 from 2026.

Land Management: This account supports the maintenance and management costs of RACM and city owned improved property, with the goal of preserving property for sale and return to private ownership. Funding of \$1.1 million is provided in 2027, an increase of \$100,000 from 2026.

Long Term Disability Insurance: This account funds a negotiated benefit that provides income continuation to employees who are unable to work because of a disabling injury or illness. The account is increased by \$200,000 to \$1,100,000, reflecting anticipated long-term disability rates in 2027.

Outside Counsel/Expert Witness Fund: This account provides legal representation to avoid conflicts of interest, special expertise in handling unique or specialized areas of practice and allows the City Attorney's Office to expand its capacity to represent the City on a temporary basis when major litigation is pending. The 2027 proposed budget includes \$399,342, an increase of \$279,681 from 2026.

Remission of Taxes Fund: This account funds are used to refund taxes to property owners if assessments are changed as a result of negotiated settlements, changes made by the Board of Review, or by Courts. The 2027 proposed budget includes \$1,500,000, an increase of \$500,000 from 2026.

Reserve for 27th Payroll: This account provides funding for salary and wages to city employees for one additional payroll period. The next 27th payroll will be in 2028. The account increased by \$500,000 to \$2.3 million, reflecting the increase in employee wages.

Tuition Reimbursement Fund: The city provides a Tuition Benefit Program to eligible employees to help them further develop skills related to their current job or a reasonable promotional opportunity within city government. The amount of tuition benefits available to each employee depends upon the particular employee group to which they belong. The account is increased by \$50,000 to \$800,000 in 2027.

Violence Interruption: This account supports the Department of Community Wellness and Safety's violence interruption initiative. Local residents in neighborhoods disproportionately affected by violence are trained as violence interrupters. Interrupters seek to prevent violence by mediating conflicts likely to result in gun violence or other serious injury. Funding of \$1,750,000 is provided in the 2027 proposed budget, an increase of \$1,000,000 from 2026. These services were supplemented with American Rescue Plan Act funds from 2021-2026.

Wages Supplement Fund: This account funds anticipated wage and fringe benefit increases for city employees, including increases resulting from collective bargaining agreements and changes to non-union compensation. Funding of \$10.8 million is provided in the 2027 proposed budget. A portion of this funding is intended to increase general city employees' wages by 2 percent beginning late in the first quarter of 2027. The implementation date was selected due to the constraints of implementing a new financial and human resources system in 2027.

SPECIAL PURPOSE ACCOUNTS SUMMARY

<u>Special Purpose Accounts Miscellaneous</u>	<u>2025 Actual Expenditures</u>	<u>2026 Adopted Budget</u>	<u>2027 Requested Budget</u>	<u>2027 Proposed Budget</u>	<u>Change 2027 Proposed Versus</u>	
					<u>2026 Adopted</u>	<u>2027 Requested</u>
Alternative Transportation for City Employees	\$73,154	\$65,000	\$77,500	\$75,500	\$10,500	\$-2,000
Annual Payment to Department of Natural Resources	7,039	7,100	7,100	7,100	0	0
Audit Fund	295,000	325,000	325,000	325,000	0	0
Boards and Commissions Reimbursement Expense	15,655	16,000	17,000	17,000	1,000	0
Care of Prisoners Fund	0	1,000	1,000	1,000	0	0
Children's Savings Accounts	0	25,000	0	0	-25,000	0
City Collection Contract	791,164	1,055,000	1,037,000	905,000	-150,000	-132,000
City Memberships	137,619	148,000	151,921	151,921	3,921	0
Contribution Fund General	0	3,100,000	3,100,000	3,100,000	0	0
Crisis Response-Trauma Informed Care Counseling	231,225	205,000	205,000	205,000	0	0
Damages and Claims Fund	12,573,696	2,500,000	6,600,000	3,500,000	1,000,000	-3,100,000
Data Mailing Contract	0	0	0	150,000	150,000	150,000
Economic Development Committee Fund	47,308	20,000	20,000	20,000	0	0
E-Government Payment Systems	167,047	200,000	200,000	200,000	0	0
Employee Resource Group Fund	1,032	15,000	15,000	10,000	-5,000	-5,000
Employee Training and Safety Fund	117,948	90,000	132,000	127,000	37,000	-5,000
Firemen's Relief Fund	262,777	262,500	263,000	266,000	3,500	3,000
Flexible Spending Account	59,134	60,000	65,000	65,000	5,000	0
Graffiti Abatement Fund	65,000	0	0	0	0	0
Vandalism Abatement Fund	0	75,000	75,000	75,000	0	0
Group Life Insurance Premium	4,055,414	4,200,000	4,200,000	4,200,000	0	0
Housing Authority Maintenance Support Fund	0	0	0	0	0	0
Insurance Fund	2,312,051	3,471,976	3,550,000	3,550,000	78,024	0
Land Management	910,015	1,000,000	1,200,000	1,100,000	100,000	-100,000
Long Term Disability Insurance	955,007	900,000	1,200,000	1,100,000	200,000	-100,000
Maintenance of Essential Utility Services	49,820	55,000	55,000	55,000	0	0
Milwaukee Arts Board Projects	245,626	250,000	250,000	250,000	0	0
Milwaukee Fourth of July Commission	101,972	125,000	125,000	115,000	-10,000	-10,000
MKE Community Excellence Fund	92,009	70,000	70,000	70,000	0	0
MMSD User Charge	0	64,898,945	69,691,302	69,691,302	4,792,357	0
Less Recover MMSD User Charge	0	-64,898,944	-69,691,301	-69,691,301	-4,792,357	0
Municipal Court Intervention Program	339,792	30,682	0	0	-30,682	0
Outside Counsel/Expert Witness Fund	537,918	119,661	399,342	399,342	279,681	0
Reimbursable Services Advance Fund	0	50,000,001	50,000,001	50,000,001	0	0
Less Recover Reimbursable Services Advance Fund		-50,000,000	-50,000,000	-50,000,000	0	0
Remission of Taxes Fund	216,795	1,000,000	1,500,000	1,500,000	500,000	0
Reserve for 27th Payroll	0	1,800,000	3,600,000	2,300,000	500,000	-1,300,000
Retirees Benefit Adjustment Fund	13,417	15,000	12,000	12,000	-3,000	0
Tuition Reimbursement Fund	750,892	750,000	800,000	800,000	50,000	0
Unemployment Compensation Fund	259,762	350,000	350,000	325,000	-25,000	-25,000
Violence Interruption	574,298	750,000	750,000	1,750,000	1,000,000	1,000,000
Wages Supplement Fund	0	27,636,193	15,600,000	10,824,606	-16,811,587	-4,775,394
Opioid Settlement Fund	8,234	0	0	0	0	0
Total Miscellaneous SPAs	\$26,267,820	\$50,693,114	\$45,952,865	\$37,551,471	\$-13,141,643	\$-8,401,394

SPECIAL PURPOSE ACCOUNTS

	2025 Actual	2026 Adopted	2027 Requested	2027 Proposed	Change 2027 Proposed Versus	
<u>Special Purpose Accounts Miscellaneous</u>	<u>Expenditures</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>2026 Adopted</u>	<u>2027 Requested</u>
Board of Zoning Appeals	\$597,893	\$666,733	\$688,798	\$675,498	\$8,765	\$-13,300
Workers' Compensation Fund	\$11,110,506	\$12,000,000	\$12,500,000	\$11,850,000	\$-150,000	\$-650,000
<u>Employee Health Care Benefits</u>						
Administration Expenses	\$5,060,277	\$5,400,000	\$5,500,000	\$5,500,000	\$100,000	\$0
UHC Choice Plus PPO	3,576,960	5,800,000	5,500,000	4,700,000	-1,100,000	-800,000
Wellness Program	2,161,482	2,900,000	2,900,000	2,900,000	0	0
Dental Insurance	1,641,515	1,900,000	1,900,000	1,900,000	0	0
UHC Choice EPO	105,975,593	107,424,500	117,000,000	113,500,000	6,075,500	-3,500,000
High Deductible Health Plan	59,127	500,000	500,000	300,000	-200,000	-200,000
Total Employee Health Care Benefits	\$118,474,954	\$123,924,500	\$133,300,000	\$128,800,000	\$4,875,500	\$-4,500,000
Grand Total Special Purpose Accounts	\$156,451,173	\$187,284,347	\$192,441,663	\$178,876,969	\$-8,407,378	\$-13,564,694

SPECIAL PURPOSE ACCOUNT BOARD OF ZONING APPEALS

BUDGET SUMMARY

	2025 Actual Expenditures	2026 Adopted Budget	2027 Requested Budget	2027 Proposed Budget	Change 2027 Proposed Versus 2026 Adopted 2027 Requested	
<u>Personnel</u>						
FTEs - Operations & Maintenance	11.50	5.33	5.33	5.33	0.00	0.00
FTEs - Other	0.00	0.00	0.00	0.00	0.00	0.00
Total Positions Authorized	12	12	12	12	0	0
<u>Expenditures</u>						
Salaries and Wages	\$371,895	\$395,471	\$405,447	\$403,171	\$7,700	\$-2,276
Fringe Benefits	148,129	177,962	182,451	181,427	3,465	-1,024
Operating Expenditures	77,869	93,300	100,900	90,900	-2,400	-10,000
Total	\$597,893	\$666,733	\$688,798	\$675,498	\$8,765	\$-13,300
<u>Revenues</u>						
Licenses and Permits	\$369,721	\$410,000	\$413,000	\$413,000	\$3,000	\$0
Total	\$369,721	\$410,000	\$413,000	\$413,000	\$3,000	\$0

The Board of Zoning Appeals (BOZA) supports the City's goal of increasing investment and economic vitality in Milwaukee. The Board is composed of seven members, appointed by the Mayor and confirmed by the Common Council. BOZA hears and decides appeals of city zoning ordinance rulings.

Key Performance Measures	2025 Actual	2026 Projected	2027 Planned
Decision letters mailed within 10 working days of BOZA hearing	100%	100%	100%
Add BOZA hearings to Legistar	NA	January 2026	November 2026
Average length of time of a case from open to complete	87 days	97 days	75 days

SERVICE HIGHLIGHTS

The Board of Zoning Appeals (BOZA) continues to play a vital role in Milwaukee's economic development by fostering a development-friendly environment. The City encourages investment by making the zoning appeals process straightforward and consistent. BOZA hears approximately 700 cases per year and collaborates with multiple City departments to thoroughly evaluate and process zoning appeals. The Board ensures that development proposals respect and enhance the urban environment, while granting variances and other exceptions to zoning codes that facilitate both new development and redevelopment of existing properties and buildings.

In addition to mailing hearing notices in accordance with City ordinance, BOZA continues to strengthen its commitment to transparency, efficiency, and community engagement in the zoning appeals process by encouraging residents, community groups, and leaders to subscribe to the City's E-notify system. The E-notify system allows interested parties to subscribe to receive information by e-mail regarding zoning appeal requests filed in their neighborhoods, as well as BOZA hearing agendas. Application materials for filed zoning appeals remain accessible

to the public online through use of the City's Land Management System, however, BOZA plans to transition to making application files available to the public through Legistar before the end of 2026.

In 2027, BOZA will continue to work closely with City departments to create process efficiencies that support business growth while preserving the quality and character of Milwaukee's urban environment. BOZA remains dedicated to improving communication with applicants and residents and to refining procedures that shape how businesses and citizens engage with City government.

DETAILED LISTING OF POSITION AND FULL TIME EQUIVALENTS' CHANGES

Specific ADDITIONAL positions (or eliminations) and associated Full Time Equivalents' (FTEs) as follows:

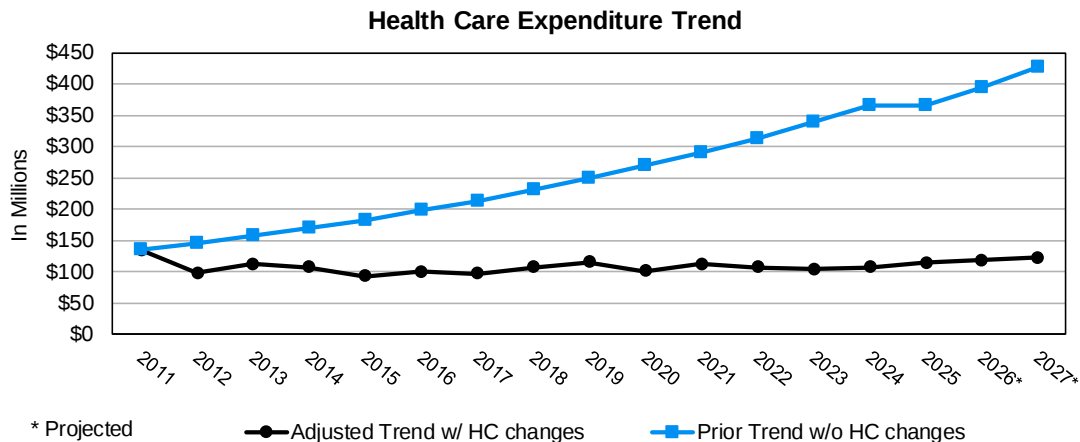
Positions	O&M FTEs	Non-O&M FTEs	Position Title	Reason
--	--	--	--	No position changes
0	0.00	0.00	Totals	

SPECIAL PURPOSE ACCOUNT EMPLOYEE HEALTH CARE BENEFITS

SUMMARY OF EXPENDITURES

	2025 Actual Expenditures	2026 Adopted Budget	2027 Requested Budget	2027 Proposed Budget	Change 2027 Proposed Versus 2026 Adopted 2027 Requested	
UHC Choice Plus PPO	\$3,576,960	\$5,800,000	\$5,500,000	\$4,700,000	\$-1,100,000	\$-800,000
UHC Choice EPO	105,975,593	107,424,500	117,000,000	113,500,000	6,075,500	-3,500,000
HDHP	59,127	500,000	500,000	300,000	-200,000	-200,000
Dental Insurance	1,641,515	1,900,000	1,900,000	1,900,000	0	0
Wellness Program	2,161,482	2,900,000	2,900,000	2,900,000	0	0
Administrative Expense	5,060,277	5,400,000	5,500,000	5,500,000	100,000	0
Total	\$118,474,954	\$123,924,500	\$133,300,000	\$128,800,000	\$4,875,500	\$-4,500,000

These employee healthcare special purpose accounts fund three self-insured health plans – Choice Plus PPO, Choice EPO, and a High Deductible Health Plan—as well as dental coverage, administrative costs, and the City’s comprehensive Wellness Program. The Employee Benefits Division within the Department of Employee Relations (DER) oversees these accounts, managing all associated benefits, programs, and services to ensure employees have access to high-quality healthcare and to promote a healthy, engaged, and productive municipal workforce.



Prior to 2012, total health care expenditures were increasing at a rate of 8 to 9% annually, reaching almost \$139 million in 2011. In light of this unsustainable trend, the City, with the support of policy makers, elected officials, employees, and vendor partners, took steps to control the rising costs of health care. The City launched initiatives to address the increased cost and utilization trends in health care and worker’s compensation. The City began examining policies to encourage more appropriate health care benefit utilization, including developing and significantly expanding a formal wellness program, opening an onsite Workplace Clinic, and implementing initiatives to decrease workplace injuries. Recognizing the importance of these ongoing efforts, as well as the link between employee health care, wellness, and safety, the DER has worked to integrate these areas into a model of total worker health and employee wellbeing.

The City continues to self-insure its health plans for employees and retirees and has established a reserve fund to manage the risks of fluctuating health care costs. This fund provides protection if annual expenditures exceed budgeted amounts. To date, the City has not purchased stop-loss insurance, as its plan experience has not required it, but it will continue to evaluate the need for such coverage periodically.

The Department of Employee Relations (DER) takes a collaborative approach to guiding decisions and shaping programs. The Wellness and Prevention Labor Management Committee reviews all benefit and wellness initiatives, monitoring trends and addressing issues affecting programs and employees. DER also engages with employee wellness champions through the Wellness Promotion Committee, which provides feedback and serves as a sounding board for new ideas. Regular meetings with health and wellness vendor partners identify best practices, address participation barriers, and maintain program consistency. This transparent, inclusive process builds trust and ensures the City's wellness programs are effective and designed with employees in mind.

Medicare Advantage

In 2026, eligible City of Milwaukee retirees will move to a UnitedHealthcare Medicare Advantage plan, a private plan combining hospital, medical, and extra benefits. The switch is expected to save the City more than \$1 million over the next two years. Retirees will see an average annual savings of \$2,700, including zero premiums excluding prescription drugs, and a dramatically reduced deductible. Added benefits include hearing aids, house calls, meal services, a rewards program, and free gym access. The plan also offers a broader provider network and the option to return to the previous plan if needed.

Workplace Clinic

The Workplace Clinic offers free, convenient healthcare to employees, spouses, and eligible dependents to improve health and manage costs. Starting in 2026, employees can schedule primary care appointments directly through the Clinic, providing a more cost-effective alternative to market-rate care. Preventive services now include age- and gender-specific screenings, while enhanced maintenance care helps manage chronic conditions and coordinates specialist access. The Clinic also continues to provide free school physicals, sports physicals, and vaccinations. Outreach has expanded with at-home mailers, a new Blood Pressure Outreach Program with home monitors, and enhanced diabetes support led by Clinic providers.

Health Appraisals / Healthy Rewards

The City of Milwaukee's annual health appraisal includes biometric screenings, lab tests, and health education, and is optional but required to earn Healthy Rewards incentives and avoid monthly health insurance fees. Within the past year, accessibility has been improved by removing the 10-point minimum for entry into the Healthy Rewards Program, increasing availability of Spanish-translated materials, and offering virtual translation services at health appraisal appointments. The program also features participant feedback opportunities through both an interest assessment and a satisfaction survey.

Wellness Classes

In 2026, the City expanded wellness initiatives to increase accessibility and impact, growing events from 147 to over 165 with added evening, afternoon, and Saturday options, and new locations including the Fire and Police Academy, DPW, and MFD. New offerings include customized wellness programs for a diverse workforce, ergonomics education for all roles, enhanced mental health education, and a reimagined Wellness Champion Program to better promote health and wellness benefits.

Mental and Behavioral Healthcare

In 2026, the City enhanced and expanded its commitment to the mental and behavioral health of its employees and their families by doubling the number of Employee Assistance Program (EAP) visits from 3 to 6. This enhancement and expansion provide employees and their families with greater access to mental and behavioral healthcare, allowing them additional opportunities to receive the support and treatment they need without having to worry about the cost of care. This initiative, in partnership with Spring Health, reflects the City's continued investment in the health, well-being, and overall quality of life of its employees and their families.

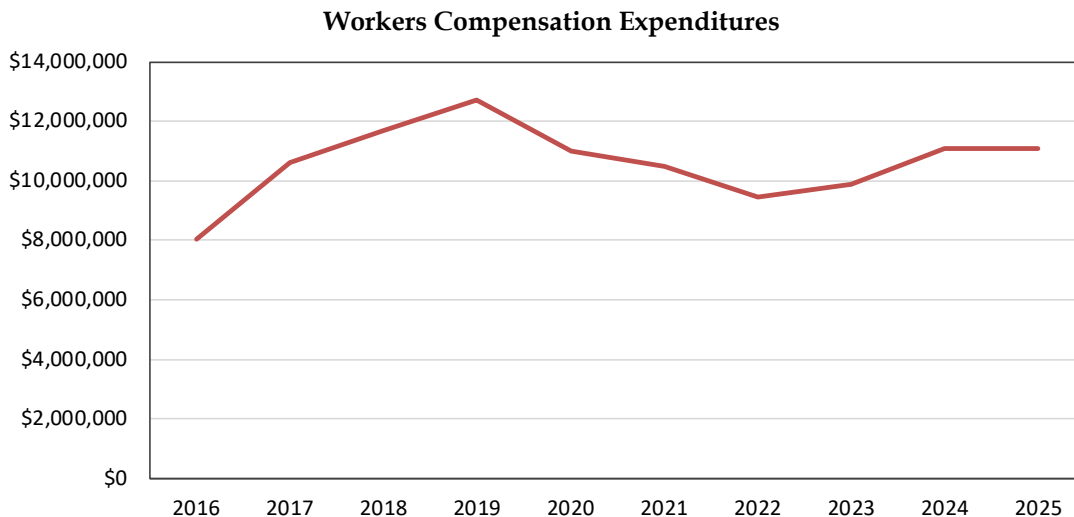
SPECIAL PURPOSE ACCOUNT WORKER'S COMPENSATION

SUMMARY OF EXPENDITURES

	2025 Actual Expenditures	2026 Adopted Budget	2027 Requested Budget	2027 Proposed Budget	Change 2027 Proposed Versus	
					2026 Adopted	2027 Requested
Worker's Compensation	\$11,110,506	\$12,000,000	\$12,500,000	\$11,850,000	\$-150,000	\$-650,000
TOTAL	\$11,110,506	\$12,000,000	\$12,500,000	\$11,850,000	\$-150,000	\$-650,000

Workers' Compensation Special Purpose Account

This account funds the City's statutory obligations under the State Worker's Compensation Act. In 2025, expenditures totaled \$11.1 million, up just 0.9% from 2024's \$11.0 million and only slightly above the 2025 adopted budget. This modest increase reflects strong cost discipline given Wisconsin's workers' compensation cost environment: statewide, total payments per claim have risen 9% annually since 2022 after years of stability, and Wisconsin remains one of the most expensive states in the country for workers' comp medical care, driven in part by the absence of a state medical fee schedule. Growth in the account continues to be driven by two structural pressures: declining vacancy rates, which increase employee exposure to workplace injury, and rising medical costs statewide that continue to outpace national norms. Expenditure trends in 2026 suggest further growth is likely, and the proposed 2027 budget builds in room to absorb these pressures while reflecting the account's efficient management relative to broader market trends. The 2027 proposed budget for this account is \$11.85 million.



Third Party Administrator (TPA): The City's Workers' Compensation program is self-funded and administered in partnership with CorVel Corporation. CorVel has served the City of Milwaukee for many years, bringing deep expertise in claims management, bill review, and access to its Preferred Provider Organization (PPO) network. With a proactive, employee-centered approach, CorVel prioritizes timely and appropriate medical care to support injured workers. Department of Employee Relations (DER) works closely with CorVel to ensure efficient claims

administration and help employees recover from workplace injuries and return to full health as quickly and safely as possible. In 2026, the City will issue an RFP to evaluate the TPA relationship and explore other competitive and innovative opportunities in the market.

The Team

Under the direction of the Worker's Compensation and Safety Manager, the City's five-member Worker's Compensation team oversees the reporting and processing of workplace injuries, working closely with the City's third-party administrator, CorVel Corporation, to ensure claims are handled efficiently. The team facilitates timely access to appropriate medical care, administers benefits such as injury pay, and supports employees throughout their recovery and return-to-work process. In addition, the team partners with departments to promote safety, manage workplace risks, and maintain compliance with state law while balancing fiscal responsibility and a strong commitment to employee health and well-being.

Safety Initiatives

Beyond responding to injuries, the Worker's Compensation team dedicated to preventing them. Through targeted safety trainings, educational programs, and proactive risk management initiatives, the team's Risk Management and Safety Officer coordinates trainings to help employees recognize hazards, adopt safe work practices, and reduce the likelihood of accidents. DER continually evaluates and updates practices, collaborating with departments to implement injury prevention strategies, update safety plans, and provide ongoing training. These efforts ensure that the City maintains a safe work environment while effectively managing the financial impact of workplace injuries.

Trainings coordinated in 2024 and 2025 include:

- Active Shooter Training
- Basic Self Defense Safety Training
- Dog Bite Prevention
- Defensive Driving Training
- Personal Safety/Situational Awareness (Lone Worker Training)
- NAMI Community Members Living with Mental Health
- NAMI Communicating De-escalation Strategies and Techniques
- NAMI Friends and Family
- Trauma Informed Care (addressed, moral hurt, and resilience) initiative
- Introduction to Workplace Bullying
- Hands Only CPR and AED Training
- Unintentional Still Hurts for Managers and Employees-Overcoming Unconscious Bias

These programs provide employees with practical safety skills, from preventing physical injuries and responding to emergencies to defensive driving and self-defense. They also address mental and emotional well-being through mental health awareness, de-escalation strategies, trauma-informed care, workplace bullying, and unconscious bias. Together, they equip staff to stay safe, handle challenging situations, and foster a healthier, more resilient workplace.

Pilot Program

In January 2025, Workers' Compensation, in partnership with the Milwaukee Fire Department, launched a new program to support employees injured on the job. Employees submit an internal injury report and have the opportunity to work with an Athletic Trainer to assess injuries, set recovery goals, and strengthen unaffected areas. Claims are filed only if recovery is slow or additional care is needed. Early results show a significant impact. Since the beginning of 2025 through the first half of 2026 there was a 76% reduction in claims and a substantial decrease in associated costs compared to the previous eighteen-month period. Work schedules are adjusted to accommodate training, and the program promotes whole-body wellness, including mental health, through coordination with external providers.

With this level of success at the Fire Department, the natural next step is to explore a similar pilot program for DPW in collaboration with our Injury Prevention program, with the goal of having it ready to launch sometime in 2027. Workers' Compensation and Fire are also in discussions with MPD to explore whether a comparable program could be developed at the Fire and Police Academy.

FRINGE BENEFIT OFFSET

BUDGET SUMMARY

	2025 Actual Expenditures	2026 Adopted Budget	2027 Requested Budget	2027 Proposed Budget	Change 2027 Proposed Versus	
					2026 Adopted	2027 Requested
Fringe Benefit Offset	\$-195,390,769	\$-225,321,709	\$-244,666,955	\$-240,573,987	\$-15,252,278	\$4,092,968
Total	\$-195,390,769	\$-225,321,709	\$-244,666,955	\$-240,573,987	\$-15,252,278	\$4,092,968

Employee fringe benefit costs are appropriated in various special purpose accounts. In addition, department operating budgets include an estimated employee fringe benefit factor in order to reflect the total cost of department operations. The 2027 proposed budget offsets this “double” budget with a budget offset, to avoid levying twice for employee benefits. This approach avoids overstating the total city budget by the fringe benefit factor, which in the 2027 proposed budget amounts to approximately \$240.6 million.

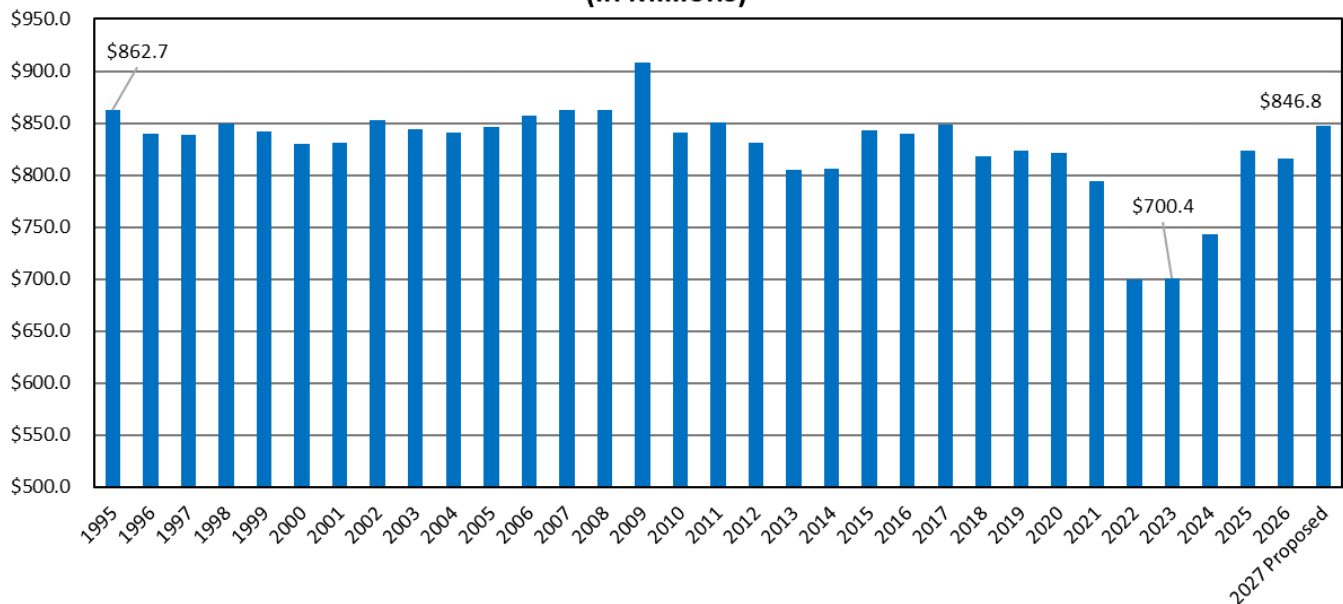
SOURCE OF FUNDS FOR GENERAL CITY PURPOSES

Each year, the Comptroller's Office develops revenue estimates for the upcoming budget year. These estimates determine the property tax levy and reserve fund withdrawals needed to balance the budget. In 2027, the city anticipates generating approximately \$846.8 million in revenue for general city purposes. The chart below provides a breakdown of these revenues by major category.

The 2027 budget continues to diversify and strengthen the city's overall revenue structure, although the city continues to maintain a structural budget gap. State Shared Revenue is expected to increase by \$5.5 million over 2026 and by \$40.7 million over 2023, the last year before Wisconsin Act 12 implemented annual increases to State Shared Revenues. 2027 marks the fourth year of the city's two percent sales tax, which will result in an estimated revenue of \$218.2 million. Approximately \$58.8 million of the sales tax will be used in the general fund to maintain and increase police and fire department service levels. The remainder of the sales tax revenue will be a source of revenue for the city's pension obligations.

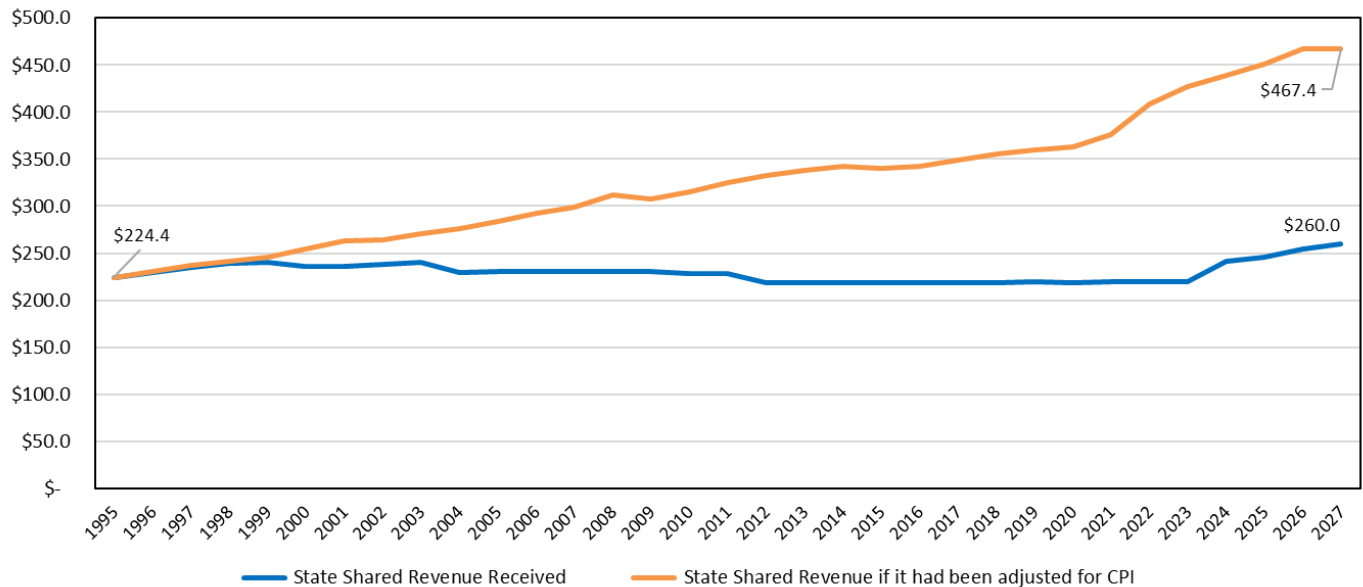
While Act 12 has significantly strengthened the city's finances from their low point in 2023, the revenues for general city purposes continue to be below inflation-adjusted levels in 1995, the year when State Shared Revenues were frozen. Revenues for general city purposes in 1995 equaled \$414.1 million, which equals \$862.7 when adjusted for inflation, \$15.9 million higher than the estimated 2027 revenues for general city purposes.

**Inflation-Adjusted Budgeted Revenue for General City Purposes
(in Millions)**

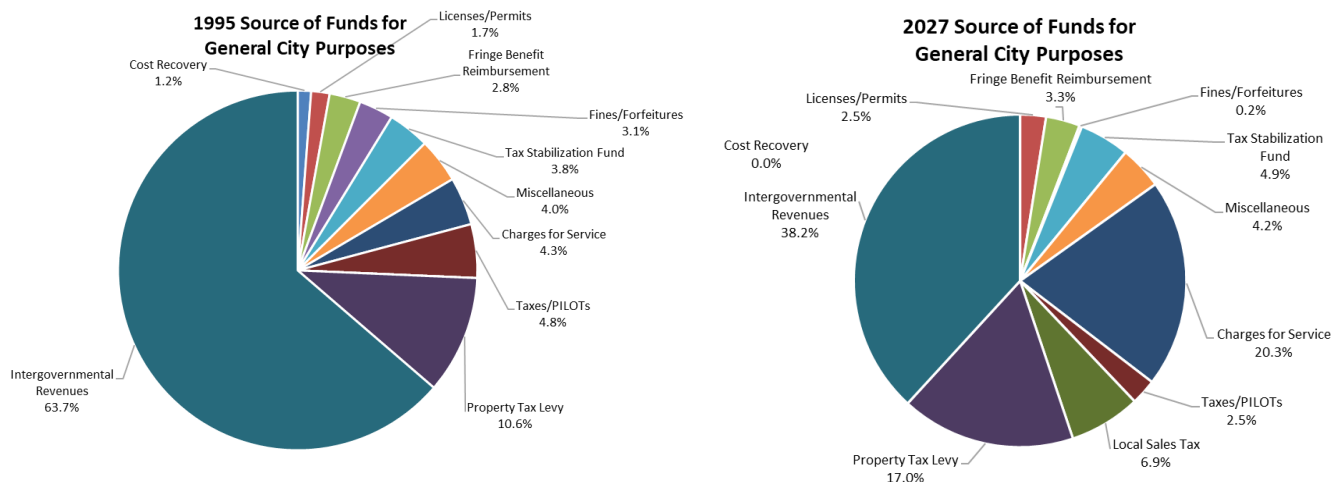


Wisconsin Act 12 unfroze State Shared Revenues in 2024, which now grow annually based on state sales and use tax receipts. While this annual growth has been critical to avoid major reductions in public service, the gap between what the city receives in State Shared Revenue and what it would have received if these revenues had grown with inflation since the freeze in 1995 continues to grow. If State Shared Revenues had grown at the rate of inflation, the city would be receiving over \$200 million more in State Shared Revenue in 2027 than it is, as reflected in the graph below.

State Shared Revenue (in Millions)

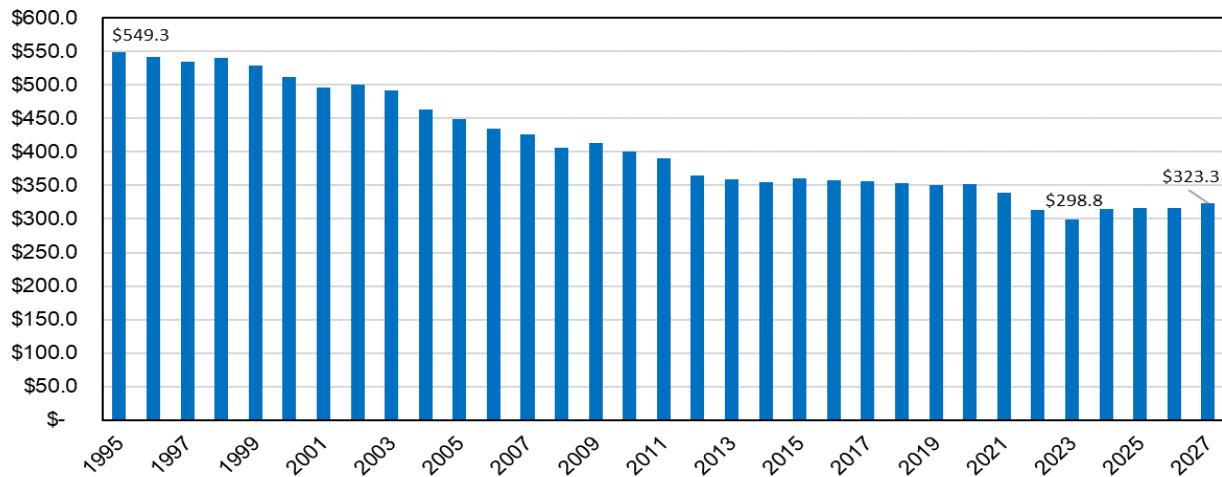


In response to the freeze in State Shared Revenues, the city has increasingly diversified its revenues. The following chart illustrates the distribution of the different revenue categories for general city purposes between 1995 budget and 2027 budget. A noticeable shift in intergovernmental revenues, property taxes, and charges for service is evident over the time period. The other notable shift is implementation of a local sales tax, which began in 2024.



Intergovernmental Revenue: These revenues include funding received from other governmental jurisdictions, primarily state aid formulas and programs. In the 2027 budget, intergovernmental revenues total \$323.3 million, an increase of \$6.5 million from 2026. The largest amount of state aids received by the city comes in the form of State Shared Revenue. In 2027, the city expects to receive \$260.0 million of State Shared Revenue; an increase of \$5.5 million from 2026.

Inflation-Adjusted Intergovernmental Revenue (in Millions)



State transportation aids are granted based on what is spent on transportation-related accounts and the funds made available in the state budget for this purpose. In 2027, these aids total \$31.5 million, an increase of \$537,000 from 2026.

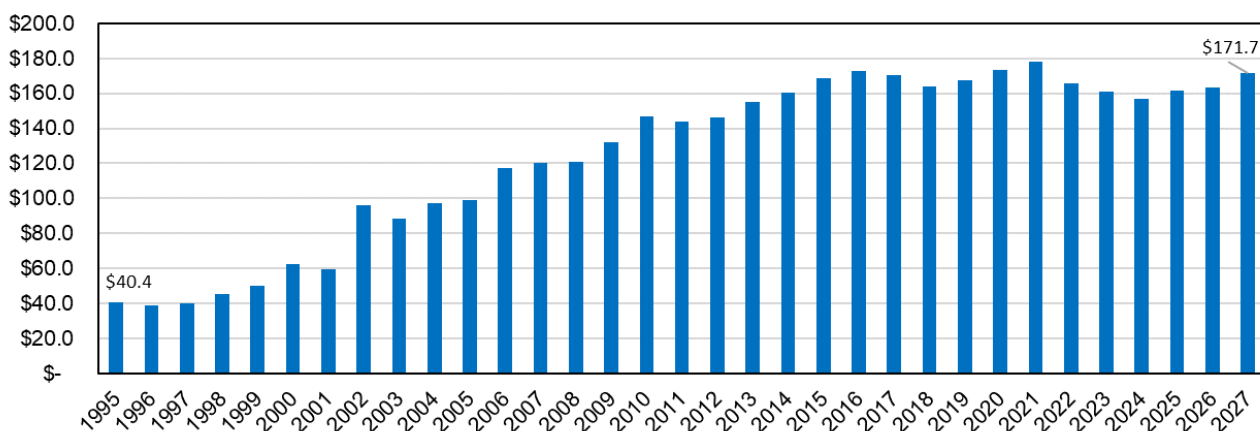
The Expenditure Restraint Program provides payments to communities that control their general fund expenditures. General fund expenses are allowed to increase by the Consumer Price Index plus 60% of net new construction in the city. The estimate for 2027 is \$11.6 million, an increase of \$1.6 million from 2026.

Property Taxes: In 2027, the total city tax levy will be \$343.6 million; a 2% increase in the tax levy from 2026, which is below the rate of inflation in the past year. The property tax levy will provide \$143.7 million in revenue for the general city purposes budget in 2027, with the remainder going towards debt obligations, retirement obligations, cash financing capital improvements, and segregated funding for contingencies.

Taxes and Payments in Lieu of Taxes: The 2027 general city purpose revenues include an estimated \$80.0 million in revenue attributable to taxes and payments in lieu of taxes (PILOTs), an increase of \$4.1 million from 2026. This increase is primarily due to anticipated increases in sales tax revenues available for Police and Fire expenditures.

Charges for Services: The 2027 budget includes \$171.7 million in revenue from charges for services, an increase of \$8.2 million from 2026. This category of funding encompasses revenue received for services provided by city departments. The following chart illustrates the increased city reliance on user-based fees. Charges for service revenues have more than quadrupled since 1995 after adjusting for inflation, largely to offset reductions in state aids.

Inflation-Adjusted Charges for Service (in Millions)



Fees for solid waste, snow and ice, street lighting, and sewer maintenance are charged to city property owners according to usage. Service costs for related solid waste services like recycling, and special collections are also recovered through the fee. In 2027, the solid waste fee will increase from \$271.80 per year for residential units to \$280.00, a 3.0% increase. An additional charge is made to residences that have more than one garbage cart per household. In 2027 the annual extra garbage cart fee will increase from \$81.24 per additional cart to \$83.68, a 3.0% increase from 2026. There is no charge for additional recycling carts. Combined, these fees will generate an estimated \$54.0 million in 2027.

The snow and ice fee will increase from \$1.19 per foot of property frontage to \$1.23 per frontage foot, a 3.4% increase from 2026. In 2027, the fee will generate an estimated total of \$12.1 million.

Forestry stormwater management costs will continue to be recovered through the stormwater fees via a \$28.2 million transfer from the Sewer Maintenance Fund to the General Fund.

Costs associated with streetlights, including electricity, equipment, labor, and other operating expenses like parts and materials are recovered through the street lighting fee. This fee will increase from \$1.12 in 2026 to \$1.16 per frontage foot on streets served by the city's streetlights, a 3.6% increase. This fee is estimated to generate \$11.2 million in 2027, with \$500,000 of that revenue being used for capital expenditures to improve the city's streetlights.

Miscellaneous Revenues: Miscellaneous revenues include interest on investments, funds from the sale of surplus property, contribution accounts, the vehicle registration fee, and various other revenues. In 2027, these revenues are expected to total \$35.5 million, an increase of \$3.3 million from 2026.

Fines and Forfeitures: Revenue of \$2.1 million related to fines and forfeitures is included in the 2027 budget, an increase of \$100,000 from 2026. Fines and forfeitures are payments received from individuals as penalties for violating municipal ordinances.

Licenses and Permits: In 2027, revenue from licenses and permits is estimated at \$21.3 million, an increase of \$489,000 from 2026. These funds include charges administered by various departments for legal permission to engage in a business, occupation, or other regulated activity.

Fringe Benefit Reimbursement: The fringe benefit costs associated with reimbursables, grants, enterprise funds, and capital activities are budgeted in the general fund. These other funds make a payroll payment to the general fund to offset the cost of their general fund budgeted fringe benefits, which is anticipated to be \$28.0 million in 2026, a \$3.0 million increase from 2026.

Tax Stabilization Fund (TSF): The tax stabilization fund accumulates unexpended appropriations and revenue surpluses. It assists in stabilizing the city's tax rate and protects citizens from tax rate fluctuations that can result from erratic variations in non-property tax revenues. The unrestricted balance of the fund as of December 31, 2025 was \$79.6 million. The 2027 budget includes a withdrawal of \$39.8 million from the Tax Stabilization Fund, an increase of \$7.5 million from 2026.

In addition, revenues which the Comptroller will only recognize if ordinance changes are signed into law are reflected on a line in the budget labelled "Tax Stabilization Fund Withdrawal (in anticipation of revenue)." The 2027 proposed budget includes \$1.5 million in additional revenues tied to DNS fee increases and Board of Zoning Appeals fee increases.

SOURCE OF FUNDS FOR GENERAL CITY PURPOSES

	2025 Actual <u>Expenditures</u>	2026 Adopted Budget	2027 Requested Budget	2027 Proposed Budget	Change 2027 Proposed Versus	
					<u>2026 Adopted</u>	<u>2027 Requested</u>
<u>Taxes and Payments in Lieu of Taxes</u>						
Housing Authority	\$0	\$1,000,000	\$0	\$0	\$-1,000,000	\$0
Parking	1,529,100	1,569,000	1,569,000	1,625,000	56,000	56,000
Water Works	15,137,196	15,000,000	15,000,000	16,000,000	1,000,000	1,000,000
Trailer Park Taxes	91,400	90,000	90,000	90,000	0	0
Payment in Lieu of Taxes Other	433,327	380,000	425,000	425,000	45,000	0
PILOT Wisconsin Center District	0	500,000	513,000	513,000	13,000	0
Interest/Penalties on Taxes	2,365,740	2,327,000	2,365,000	2,365,000	38,000	0
TID Excess Revenue	3,733,827	5,037,000	0	0	-5,037,000	0
Other Taxes	-5,988	316,000	117,000	117,000	-199,000	0
Local Sales Tax	67,931,399	49,662,544	59,491,517	58,839,110	9,176,566	-652,407
Total Taxes	\$91,216,001	\$75,881,544	\$79,570,517	\$79,974,110	\$4,092,566	\$403,593
<u>Licenses and Permits</u>						
<u>Licenses</u>						
Dog and Cat	\$77,757	\$94,000	\$100,000	\$100,000	\$6,000	\$0
Food City Clerk	2,454,548	2,750,000	2,750,000	2,750,000	0	0
Food Health Dept.	199,193	220,000	200,000	200,000	-20,000	0
Health Dept. Non-Food	47,499	25,000	30,000	30,000	5,000	0
Scales	369,437	364,000	364,000	364,000	0	0
Miscellaneous City Clerk	2,400,391	2,530,000	2,462,000	2,462,000	-68,000	0
Miscellaneous Neighborhood Services	207,140	206,000	195,000	195,000	-11,000	0
Ambulance Service License	4,400	5,000	5,000	5,000	0	0
Miscellaneous Dept. Public Works Administration	13,253	12,000	\$15,000	15,000	3,000	0
<u>Permits</u>						
Board of Zoning Appeals	\$369,721	\$410,000	\$413,000	\$413,000	\$3,000	\$0
Zoning Change Fees	43,720	40,000	40,000	40,000	0	0
Building	4,915,317	5,791,000	5,787,000	6,337,000	546,000	550,000
Electrical	2,174,647	2,420,000	2,420,000	2,600,000	180,000	180,000
Elevator	404,594	400,000	400,000	400,000	0	0
Occupancy	475,900	520,000	475,000	475,000	-45,000	0
Plumbing	1,196,081	1,120,000	1,200,000	1,350,000	230,000	150,000
Miscellaneous Neighborhood Services	183,100	209,000	149,000	149,000	-60,000	0
Sign and Billboard	157,993	105,000	130,000	130,000	25,000	0
Special Events	196,983	244,000	244,000	244,000	0	\$0
Miscellaneous Dept. of Public Works	391,584	344,000	392,000	392,000	48,000	0
Special Privilege Misc. Neighborhood Services	313,907	300,000	310,000	310,000	10,000	0
Sprinkler Inspection	172,889	210,000	210,000	210,000	0	0
Use of Streets Excavating	1,510,320	2,468,000	2,105,000	2,105,000	-363,000	0
Total Licenses and Permits	\$18,280,374	\$20,787,000	\$20,396,000	\$21,276,000	\$489,000	\$880,000
<u>Intergovernmental Revenue</u>						
Fire Insurance Premium	\$2,102,218	\$2,100,000	\$2,100,000	\$2,125,000	\$25,000	\$25,000
Local Street Aids	29,833,120	30,914,000	30,679,000	31,451,000	537,000	772,000
Payment for Municipal Services	2,387,043	4,300,000	3,200,000	2,867,000	-1,433,000	-333,000
State Payments Police	1,134,738	1,036,000	1,300,000	1,300,000	264,000	0
State Shared Revenue (General)	246,269,935	254,543,000	254,543,000	260,036,000	5,493,000	5,493,000
Other State Payments	47,455	7,000	7,000	7,000	0	0
Expenditure Restraint Aid	9,827,488	10,022,000	10,022,000	11,585,000	1,563,000	1,563,000
Computer Exemption Aid	6,699,124	6,699,000	6,699,000	6,699,000	0	0
Personal Property Exempt Aid	1,409,541	1,414,000	1,414,000	1,421,000	7,000	7,000
WI Act 12 Personal Property Aid	4,803,223	4,840,000	4,840,000	4,884,000	44,000	44,000
Video Service Provider Aid	920,227	920,000	920,000	920,000	0	0
Total Intergovernmental Revenue	\$305,434,112	\$316,795,000	\$315,724,000	\$323,295,000	\$6,500,000	\$7,571,000

SOURCE OF FUNDS FOR GENERAL CITY PURPOSES

	2025 Actual Expenditures	2026 Adopted Budget	2027 Requested Budget	2027 Proposed Budget	Change 2027 Proposed Versus	
					2026 Adopted	2027 Requested
<u>Charges for Services - General Government</u>						
City Attorney	\$833,617	\$1,304,000	\$1,508,000	\$1,508,000	\$204,000	\$0
Dept. of Employee Relations	359,068	349,000	403,000	403,000	54,000	0
City Treasurer	196,925	132,000	138,000	138,000	6,000	0
Common Council City Clerk	249,446	203,000	219,000	219,000	16,000	0
Cable Franchise Fee	2,095,595	2,600,000	2,100,000	2,100,000	-500,000	0
Comptroller	520,954	480,000	480,000	480,000	0	0
Municipal Court	819,000	818,000	871,000	896,000	78,000	25,000
Assessor	1,247,490	1,250,000	1,125,000	1,125,000	-125,000	0
Dept. of City Development	10,810	108,000	110,000	110,000	2,000	0
Dept. of Administration	106,686	81,000	81,000	81,000	0	0
Fire Dept.	7,958,967	7,653,000	8,056,000	8,056,000	403,000	0
Ground Emergency Medical Transportation	2,604,964	1,800,000	2,100,000	2,400,000	600,000	300,000
Police Dept.	7,324,512	7,198,000	8,024,000	8,224,000	1,026,000	200,000
Dept. of Neighborhood Services	12,544,563	11,046,000	12,013,000	12,473,000	1,427,000	460,000
Building Razing	407,485	375,000	375,000	375,000	0	0
Fire Prevention Inspections	2,558,260	2,600,000	2,600,000	2,600,000	0	0
Placard Fee	4,680	5,000	5,000	5,000	0	0
IT/Training Surcharge Dept. of Neighborhood Services	358,453	365,000	350,000	350,000	-15,000	0
Dept. of Public Works Operations Buildings and Fleet	3,261,269	2,220,000	2,600,000	2,600,000	380,000	0
Dept. of Public Works Infrastructure Division	3,944,895	4,090,000	3,978,000	4,068,000	-22,000	90,000
Dept. of Public Works Operations Division Forestry	504,832	590,000	488,000	547,000	-43,000	59,000
Harbor Commission	8,723,230	7,060,819	7,240,700	7,266,355	205,536	25,655
Dept. of Public Works Administrative Services	2,521,578	2,100,000	2,100,000	2,100,000	0	0
Dept. of Public Works Operations Div. Sanitation	6,136,204	5,535,000	5,766,000	6,596,000	1,061,000	830,000
Solid Waste Fee	48,653,826	50,555,000	50,555,000	52,080,000	1,525,000	1,525,000
Extra Garbage Cart Fee	1,850,200	1,868,000	1,868,000	1,966,000	98,000	98,000
Snow and Ice Control Fee	11,287,803	11,662,000	11,662,000	12,054,000	392,000	392,000
Forestry Stormwater Management	25,442,000	27,121,000	27,121,000	28,206,000	1,085,000	1,085,000
Apartment Garbage Pickup	30,009	32,000	36,000	36,000	4,000	0
Health Dept.	634,137	783,000	672,000	672,000	-111,000	0
Public Library	141,788	138,000	139,000	139,000	1,000	0
County Federated System	1,244,163	1,028,000	1,102,000	1,102,000	74,000	0
Street Lighting Fee	10,041,347	10,308,000	10,308,000	10,694,000	386,000	386,000
Total Charges for Services	\$164,618,756	\$163,457,819	\$166,193,700	\$171,669,355	\$8,211,536	\$5,475,655
<u>Fines and Forfeitures</u>						
Municipal Court	\$2,099,657	\$2,000,000	\$2,100,000	\$2,100,000	\$100,000	\$0
Other	8,208	0	0	0	0	0
Total Fines and Forfeitures	\$2,107,865	\$2,000,000	\$2,100,000	\$2,100,000	\$100,000	\$0

SOURCE OF FUNDS FOR GENERAL CITY PURPOSES

	2025 Actual <u>Expenditures</u>	2026 Adopted Budget	2027 Requested Budget	2027 Proposed Budget	Change 2027 Proposed Versus	
					<u>2026 Adopted</u>	<u>2027 Requested</u>
<u>Miscellaneous Revenue</u>						
Transfer from other funds	\$6,000,000	\$0	\$0	\$0	\$0	\$0
Interest on Overdue Invoices	169,101	80,000	80,000	80,000	0	0
Interest on Investment	8,301,298	5,163,000	5,163,000	5,867,000	704,000	704,000
Contributions	2,612,248	3,100,000	3,100,000	3,100,000	0	0
DOA Property Sales	120,918	492,000	257,000	257,000	-235,000	0
DPW-ISD Facilities-Rent	591,697	386,000	2,485,000	2,485,000	2,099,000	0
Comptroller-Rent	166,477	80,000	85,000	85,000	5,000	0
DCD Rent	31,827	32,000	34,000	34,000	2,000	0
DOA Rent/Leases	64,542	70,000	79,000	79,000	9,000	0
Sale Recyclable Materials	1,955,746	1,350,000	1,392,000	1,592,000	242,000	200,000
Alternative Fuel Tax Credits	182,602	150,000	0	0	-150,000	0
Other Miscellaneous	3,685,941	1,435,000	1,507,000	1,532,000	97,000	25,000
Insurance Recovery	2,475,854	10,000	10,000	10,000	0	0
Potawatomi	6,199,679	6,200,000	6,200,000	6,400,000	200,000	200,000
Harbor Commission Transfer	3,055,489	1,847,000	1,871,000	1,871,000	24,000	0
Vehicle Registration Fee	9,158,560	11,750,000	12,100,000	12,100,000	350,000	0
Total Miscellaneous Revenue	\$44,771,979	\$32,145,000	\$34,363,000	\$35,492,000	\$3,347,000	\$1,129,000
<u>Fringe Benefits</u>						
Fringe Benefit Offset	\$30,839,048	\$25,000,000	\$26,000,000	\$28,000,000	\$3,000,000	\$2,000,000
Total Fringe Benefits	\$30,839,048	\$25,000,000	\$26,000,000	\$28,000,000	\$3,000,000	\$2,000,000
<u>Total General Fund Revenue</u>	\$657,268,135	\$636,066,363	\$644,347,217	\$661,806,465	\$25,740,102	\$17,459,248
Amount to be Raised Pursuant to 18-02-6	174,611,410	179,607,020	234,555,633	184,989,740	5,382,720	-49,565,893
Less:						0
Tax Stabilization Fund Withdrawal (Sustainable)	32,300,000	32,300,000	0	39,776,000	7,476,000	39,776,000
Tax Stabilization Fund Withdrawal (Revenue Anticipation)	0	0	0	1,525,000	1,525,000	1,525,000
Property Tax Levy	142,311,410	147,307,020	234,555,633	143,688,740	-3,618,280	-90,866,893
Total Sources of Funds for General City Purposes	\$831,879,545	\$815,673,383	\$878,902,850	\$846,796,205	\$31,122,822	-\$32,106,645

B. PROVISION FOR EMPLOYEES' RETIREMENT FUND

MISSION: Secure payment of retirement benefit obligations in a manner that seeks to avoid destabilizing city operations and that limits the transfer of financial responsibility to future generations by funding those obligations over the remaining work life of System members in an actuarially sound basis.

SUMMARY OF EXPENDITURES

	2025 Actual Expenditures	2026 Adopted Budget	2027 Requested Budget	2027 Proposed Budget	Change 2027 Proposed Versus 2026 Adopted	2027 Requested
Firemen's Pension Fund						
Lump Sum Supplement Contribution	\$13,417	\$15,000	\$12,000	\$12,000	\$-3,000	\$0
Subtotal	\$13,417	\$15,000	\$12,000	\$12,000	\$-3,000	\$0
Employees' Retirement Fund						
Employer's Pension Contribution	\$177,996,815	\$193,885,382	\$197,354,798	\$197,686,604	\$3,801,222	\$331,806
Employer's Pension Contribution - WRS	6,059,990	10,300,000	16,500,000	16,500,000	6,200,000	0
Non-City Employers Normal Cost Increase	6,840,826	5,731,724	4,297,241	4,880,621	-851,103	583,380
Employer's Pension Contribution - Employers' Reserve Fund	0	0	0	0	0	0
Administration	21,108,411	24,635,860	25,610,294	25,958,735	1,322,875	348,441
Subtotal	\$212,006,042	\$234,552,966	\$243,762,333	\$245,025,960	\$10,472,994	\$1,263,627
Social Security Tax	\$26,735,886	\$26,059,931	\$27,800,000	\$27,800,000	\$1,740,069	\$0
Deferred Compensation Plan	\$330,620	\$543,377	\$570,299	\$579,424	\$36,047	\$9,125
Total	\$239,085,965	\$261,171,274	\$272,144,632	\$273,417,384	\$12,246,110	\$1,272,752
Revenues						
Fringe Benefits Pensions	\$2,084,454	\$2,423,005	\$2,524,467	\$2,632,604	\$209,599	\$108,137
Charges for Service ERS	18,454,697	24,635,860	25,610,294	25,958,735	1,322,875	348,441
Charges for Service Deferred Compensation	330,620	543,377	570,299	579,424	36,047	9,125
Property Tax Levy	69,189,392	76,831,576	85,296,089	84,650,731	7,819,155	-645,358
Local Sales Tax	141,263,053	156,537,456	157,908,483	159,360,890	2,823,434	1,452,407
Employer's Reserve Fund	0	0	0	0	0	0
Misc. Employees' Retirement System	174,770	200,000	235,000	235,000	35,000	0
Total	\$231,496,986	\$261,171,274	\$272,144,632	\$273,417,384	\$12,246,110	\$1,272,752

The Employees' Retirement Fund includes provisions for employee pensions, the Policemen's Annuity and Benefit Fund, the Firemen's Pension Fund, social security contributions, and the City's Deferred Compensation Plan.

The Employees' Retirement System (ERS) is responsible for administering the city's defined benefit pension plan for city employees and city agency members of the system hired prior to January 1, 2024 (as a result of WI 2023 Act 12, the ERS is closed to new hires as of January 1, 2024). Pursuant to state law and charter ordinance the system is governed by the Annuity and Pension Board. Retirement contributions for employees of the Milwaukee Metropolitan Sewerage District, the Wisconsin Center District, Water Works, Milwaukee Public School Board (excluding teachers), and the Milwaukee Area Technical College are borne by those respective governmental units and are not included in these appropriations. There were 28,194 members and beneficiaries in the system as of January 1, 2026, including 8,296 active members, 5,945 inactive members and 13,953 retirees and other beneficiaries.

The ERS currently also serves as the “WRS Agent” for the City and is charged with enrolling new hires in WRS and transmitting payroll information to the State based upon reports generated by the Comptroller’s Office.

Funds in the Firemen’s Pension Fund are provided for retired fire fighters who were employed prior to 1947. This fund had one member as of May 2026.

The Comptroller oversees the city’s contribution for payment of the employer’s share of social security tax. The Deferred Compensation Board is responsible for administration of the city’s Deferred Compensation Plan.

STRATEGY IMPLEMENTATION

Employer’s Pension Contribution: The 2027 proposed budget includes the city’s pension contribution of \$197.7 million to the City of Milwaukee Employees’ Retirement System and an additional \$16.5 million to the Wisconsin Retirement System for a total contribution of \$214.2 million, an increase of \$10.0 million from 2026. The increase is primarily due to the hiring of additional Fire and Police as required by WI 2023 Act 12 and from demographic experience due to larger than expected salary increases.

Finally, WI Act 12 also requires the City to provide funding to other agencies whose normal cost also increased due to the change in assumed investment return rate, which decreased from 7.5% to 6.8% for 2025 as mandated by WI Act 12. The estimated cost for this in 2027 is \$4.9 million.

Local Sales Tax: Wisconsin Act 12 provided the City of Milwaukee the ability to enact a local sales tax up to two percent. In July 2023, the City passed a local sales tax ordinance enacting a two percent sales tax. The provisions of WI Act 12 require the City to use the sales tax to pay for the unfunded actuarial accrued liability and to fund the increased normal cost for the City and other participating agencies that are due to reducing the actuarially assumed rate of return from 7.5% to 6.8%. The 2027 proposed budget includes \$159.4 million on sales tax revenue to fund these pension payments. As of January 1, 2026, ERS’ unfunded liabilities were \$1,934,300,000, reflecting an 76.5% funded status on an actuarial basis.

Employer’s Reserve Fund: The City has a pension reserve fund that can be used to ease the impact of increasing pension contributions. As of June 30, 2026, the reserve fund had a balance of \$95.2 million. The 2027 proposed budget does not anticipate a withdrawal from the reserve fund.

Social Security Payments: In the 2027 proposed budget, \$27.8 million is provided for social security payments.

Administration: In the 2027 proposed budget, ERS administrative costs are \$25.96 million.

Lump Sum Contribution for Firemen’s Annuity and Benefit Fund (FABF): A total of \$12,000 is provided in the 2027 proposed budget for a pension supplement to remaining members of this fund.

EMPLOYEES' RETIREMENT SYSTEM

MISSION: Administer the plan as provided under the city charter, as a fiduciary pursuant to state and federal requirements as an IRS-qualified retirement plan and trust, maintain member and beneficiary records, pay the benefits to which members and beneficiaries are entitled, communicate with and council members and beneficiaries, and invest and manage the funds of the trust in a prudent and vigilant manner.

BUDGET SUMMARY

	2025 Actual Expenditures	2026 Adopted Budget	2027 Requested Budget	2027 Proposed Budget	Change 2027 Proposed Versus 2026 Adopted	2027 Requested
Personnel						
FTEs - Operations & Maintenance	50.73	51.00	51.00	51.00	0.00	0.00
FTEs - Other	0.00	0.00	0.00	0.00	0.00	0.00
Total Positions Authorized	59	59	59	59	0	0
Expenditures						
Salaries and Wages	\$5,277,741	\$5,384,455	\$5,609,927	\$5,850,231	\$465,776	\$240,304
Fringe Benefits	2,084,454	2,423,005	2,524,467	2,632,604	209,599	108,137
Operating Expenditures	13,534,720	15,770,400	16,532,900	16,532,900	762,500	0
Equipment	211,496	1,058,000	943,000	943,000	-115,000	0
Special Funds	0	0	0	0	0	0
Total	\$21,108,411	\$24,635,860	\$25,610,294	\$25,958,735	\$1,322,875	\$348,441
Revenues						
Charges for Services	\$18,454,697	\$24,635,860	\$25,610,294	\$25,958,735	\$1,322,875	\$348,441
Miscellaneous	174,770	200,000	235,000	\$235,000	35,000	0
Total	\$18,629,467	\$24,835,860	\$25,845,294	\$26,193,735	\$1,357,875	\$348,441

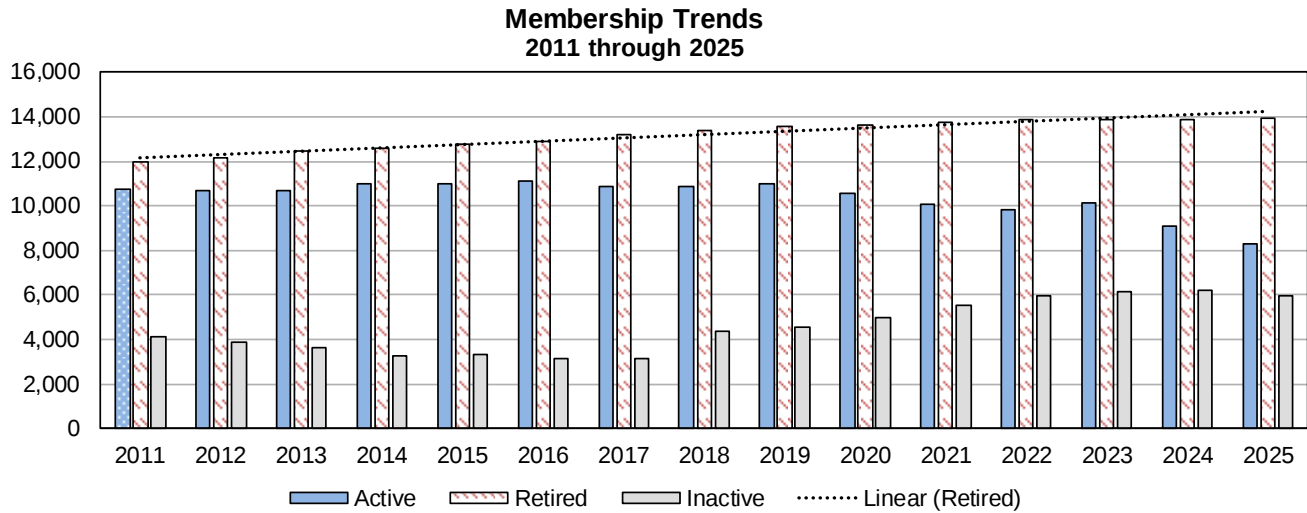
DEPARTMENT MISSION AND RELATIONSHIP TO COMMUNITY GOALS

Community Goals and Department Objectives:

1. Optimize the amount of tax levy funding needed to support the Employees' Retirement System consistent with the risk assumed by the investment policy.
 - Effectively manage the pension funds under its control.
 - Provide fiduciary standard of care as required by state law to its members and beneficiaries.

The Employees' Retirement System ("ERS" or "the Fund") operates a multiple employer cost-sharing defined benefit pension plan for employees who began working for the City of Milwaukee and related agencies before January 1, 2024. ERS contributes to the city's fiscal stability and capacity by effectively managing the pension funds under its control. Effective management of these funds optimizes the amount of tax levy and member funding needed to support ERS and the pensions it provides. It also secures adequate funding for the city's long-term financial obligations to retirees and their beneficiaries. ERS also administers the enrollment and contributions for the Group Life Insurance program and health care for city retirees, including COBRA health and dental plans and acts on behalf of the city as the WRS Agent for reporting as a participating employer in that plan pursuant to 2023 Wisconsin Act 12. As of January 2026, there were 28,194 members and beneficiaries in the Employees' Retirement System, of which approximately 70.6% are retirees or inactive members.

The Annuity and Pension Board (Board) is the trustee of the system's funds and is responsible for the system's general governance and administration. The Executive Director & Secretary is responsible for the daily operation of the system and function with oversight by the Board.



The ERS is a city agency governed by the Board pursuant to state law that serves as an independent fiduciary with a duty of loyalty to members and beneficiaries of the system and is sworn to act solely in their interests. The Board is comprised of three trustees elected by the members, one trustee elected by the retirees, three appointed by the President of the Common Council, and the city Comptroller as an ex officio trustee. This structure and the Board's status as an independent fiduciary was confirmed by a 2018 decision of the Wisconsin State Supreme Court.

Key Performance Measures	2025 Actual	2026 Projected	2027 Planned
Annualized excess return above the blended benchmark index, gross of fees (over the past five years).	0.6%	>0.0%	>0.0%
Exceed 95% favorable rating on customer satisfaction survey.	95%	98%	98%

After the passage of 2023 WI Act 12, in addition to serving its membership, the ERS was also named by the Common Council as the "Agent" for the City regarding WRS enrollment matters. The ERS staff handles the enrollment of new hires into the WRS pursuant to the WRS's rules, and manages the reconciliation and transfer of contributions (employee and employer) to the WRS in conjunction with the City Comptroller's Office.

STRATEGY IMPLEMENTATION

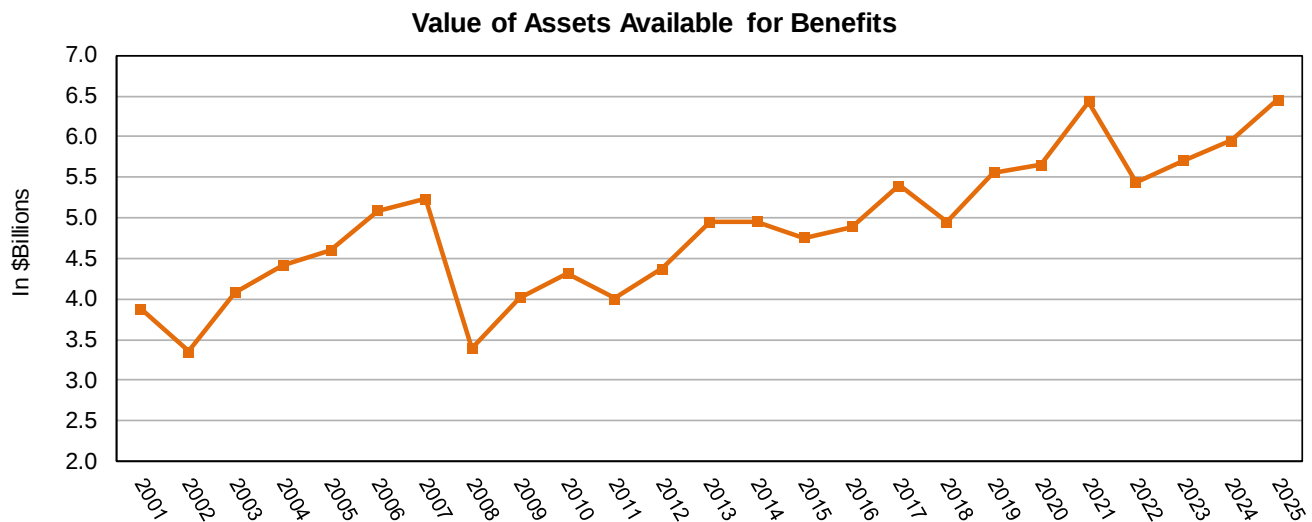
The actuarial accrued liabilities on behalf of the ERS members are approximately \$8.2 billion as of January 1, 2026.

As a result of 2023 WI Act 12 (Act), the ERS was closed to new hires effective January 1, 2024. Along with the closure of the plan, the State also mandated an investment return assumption that is no higher than that of the WRS (6.8% for 2026) and a 30-year amortization period for the unfunded actuarial accrued liability (UAAL) as of January 1, 2024. A 1-year contribution lag was also included in the valuation process to allow more time for

employers to budget for contributions due. For 2026, the UAAL increased 0.2% to about \$1.9 billion per the independent actuary primarily due to larger than expected salary increases. The 2026 actuarial determined employer contributions increased 1.5% to \$242.8 million across all employers that participate in the ERS (the City's portion is about \$197.7 million).

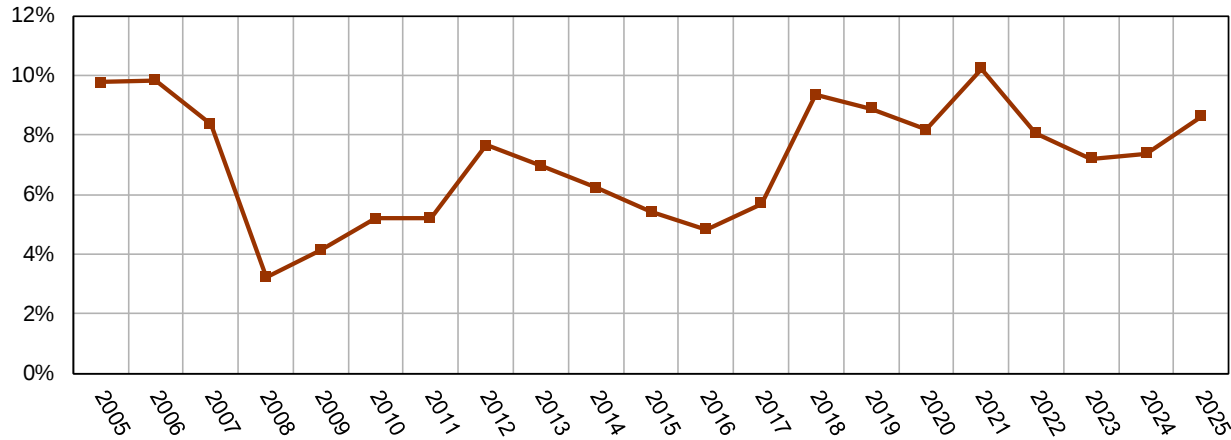
The Board works with its investment consultant and staff to identify a prudent long-term investment strategy that balances the prospects for achieving its long-term return target with the expected year-to-year downside risks. To better understand how Act 12 might impact the Fund going forward, the Board, with the recommendation of ERS' investment consultant, started working on an asset allocation glide path analysis in 2024. The goal of a glide path plan is to de-risk the investment portfolio as funding status improves, while incorporating return, risk, liquidity, and volatility of contribution considerations. In April 2025, the Board approved a glide path that resulted in new asset allocation targets that are forecast to achieve a return that exceeds 6.8% over the next 10-years at a lower expected volatility than the Fund's previous asset allocation targets. According to the ERS' investment consultant, the selected glide path forecasts that the ERS has greater than a 50% probability of achieving fully funded status by 2054.

The inherent volatility of capital markets has created material swings in the Fund's value in recent years. Despite this volatility, the Fund has been able to generate an annualized 5-year return of 8.1% and an annualized 10-year return of 8.6%, both net of fees.



The following chart shows historical information with the 10-year rolling average of returns for time periods ending on December 31 (net of fees).

**Total Fund 10-year Rolling Average Return
(net of fees)**



In 2025, the Fund generated a 12.9% return, net of fees, which exceeded the ERS' actuarial expected rate of return but underperformed its benchmark by -1.1%. The Fund's annualized 10-year return is still outperforming the Fund's benchmark, net of fees, and ranks in the second quartile amongst its Public Fund peers according to the ERS' investment consultant. As of July 31, 2026, the stock market is generating strong returns year-to-date. The Fund's estimated year-to-date return as of July 31, 2026, is 5.9%, net of fees, which is exceeding the return of its benchmark. The Fund's market value as of July 31, 2026 is approximately \$6.7 billion.

During the 18-year period from 2008-2025, investment gains of approximately \$6.0 billion have contributed substantially to funding the approximately \$6.7 billion in benefit payments made during the period, aided by approximately \$2.1 billion of employer and member contributions. The most recent actuarial report projects benefit payments to be approximately \$5.8 billion over the next 10 years. The higher employer contributions due as a result of Act 12 are projected to help the Fund increase its funded status while also making these benefit payments.

ERS measures the Fund's performance by comparing its investment return against a blended benchmark index consisting of the following indices:

- Morgan Stanley Capital International ACWI IMI (All Country World Investable Market Index) Stock Index
- Bloomberg U.S. Aggregate Bond Index
- NFI-ODCE (NCREIF Open End Diversified Core Equity) Real Estate Property Index
- 90 Day T-Bill + 3%
- Russell 3000 + 2%

The blended benchmark is weighted according to the asset allocation strategy adopted by the Board. This strategy takes advantage of long-term investment and market trends that occur over the life of an investment cycle. The Fund's long-term objective is to outperform the blended benchmark net of fees over rolling 5-year periods.

Customer Service: ERS provides enhanced customer service through a series of membership awareness projects and counseling on a variety of benefits, including pension, disability, separation, and death benefits.

ERS also administers group life insurance and retiree health insurance for the City of Milwaukee and certain city agencies. A monthly retiree newsletter and annual newsletter to active members provide information on a variety of issues, including fund performance, tax issues, and health insurance issues. Letters, counseling sessions, and phone conversations inform individuals of their rights, options, and answer their questions. ERS regularly conducts

community presentations and pre-retirement seminars for its members. These presentations and seminars are offered in hybrid mode (in-person and virtually) making it easier for people to attend. The ERS member handbooks, brochures, and website also improve customer service delivery. As the "WRS Agent" for the City, the ERS also facilitates presentations by the WRS for pension benefits for those enrolled in that system (generally those employees hired on/after 1/1/2024).

ERS focuses on providing enhanced online services and business process automation. Several technology upgrade projects were completed in 2026, primarily focusing on security enhancements and infrastructure upgrades. Enhancements were made to the ERS website and self-service site, including security updates and additional service features. Network hardware and security enhancements designed to better protect and secure member and institutional data and provide a more proactive approach to network security. As the risk to IT networks continue to increase, ERS implemented recommendations from a deep security review. These include the implementation of more robust solutions and adding more redundancy for enhanced continuation of operations in the event of a disaster or failure of services from a single provider. ERS staff continues to work with the Workday team to implement the product insofar as the interfaces to ERS's pension management system and management of the City's group life program are affected.

The ERS budget is funded almost entirely by pension trust fund assets, as approved by the Board. Because funds allocated to ERS administration and management are not available for investment, ERS aims to minimize expense growth and operate with optimal cost effectiveness.

The 2027 proposed budget increases by approximately \$1.3 million primarily due to increased investment fees.

DETAILED LISTING OF POSITION AND FULL TIME EQUIVALENTS' CHANGES

Specific ADDITIONAL positions (or eliminations) and associated Full Time Equivalents' (FTEs) as follows:

Positions	O&M FTEs	Non-O&M FTEs	Position Title	Reason
-1	-1.00	0.00	ERS Human Resources Administrator	Position reclassified and retitled
1	1.00	0.00	Human Resources Administrator Manager	
-2	-2.00	0.00	Pension Accounting Specialist	Position reclassified and retitled
2	2.00	0.00	Pension Services Administrator	
-2	-2.00	0.00	Management Accountant-Senior	Position reclassified and retitled
2	2.00	0.00	Pension Accounting Specialist	
-1	-1.00	0.00	ERS Network Security Administrator	Position reclassified and retitled
1	1.00	0.00	Information Cybersecurity Manager	
1	1.00	0.00	Records Technician II	Position reclassified
-1	-1.00	0.00	Records Services Supervisor	
0	0.00	0.00	Totals	

DEFERRED COMPENSATION

MISSION: To help City of Milwaukee employees save assets adequate to retire at the desired time, with dignity, and with sufficient income throughout retirement via a tax deferred savings plan under Section 457(b) of the Internal Revenue Code.

BUDGET SUMMARY

	2025 Actual Expenditures	2026 Adopted Budget	2027 Requested Budget	2027 Proposed Budget	Change 2027 Proposed Versus 2026 Adopted 2027 Requested	
<u>Personnel</u>						
FTEs - Operations & Maintenance	2.15	3.00	3.00	3.00	0.00	0.00
FTEs - Other	0.00	0.00	3.00	3.00	3.00	0.00
Total Positions Authorized	3	3	3	3	0	0
<u>Expenditures</u>						
Salaries and Wages	\$233,464	\$274,329	\$292,896	\$299,189	\$24,860	\$6,293
Fringe Benefits	89,730	123,448	131,803	134,635	11,187	2,832
Operating Expenditures	7,426	67,600	67,600	67,600	0	0
Equipment	0	3,000	3,000	3,000	0	0
Special Funds	0	75,000	75,000	75,000	0	0
Total	\$330,620	\$543,377	\$570,299	\$579,424	\$36,047	\$9,125
<u>Revenues</u>						
Charges for Services	\$330,620	\$543,377	\$570,299	\$579,424	\$36,047	\$9,125
Total	\$330,620	\$543,377	\$570,299	\$579,424	\$36,047	\$9,125

SUMMARY OF SERVICES DELIVERED BY THIS DEPARTMENT

The Deferred Compensation Plan provides City of Milwaukee employees with an optional, supplemental retirement savings program that allows employees to save through payroll deductions and receive tax benefits while building assets for retirement. The Plan is administered under Section 457(b) of the Internal Revenue Code and provides participants with access to a range of investment options and retirement planning resources.

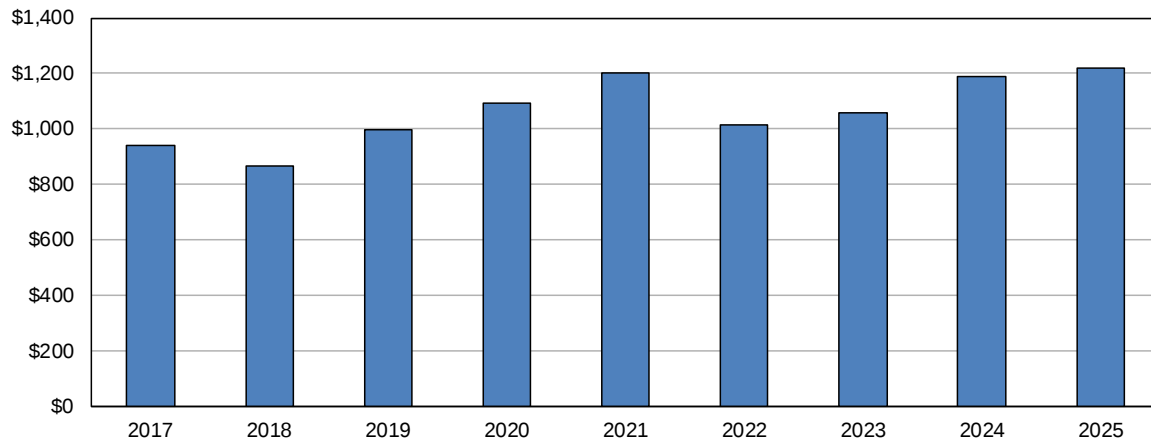
The Department, under the oversight of the Deferred Compensation Board, administers the Plan and provides fiduciary oversight of Plan investments, fees, administration, and participant services. The Department monitors investment performance and administrative costs, provides clear and timely disclosures to participants, delivers financial wellness education and retirement planning resources, and uses industry best practices, academic research, and partnerships with financial sector experts to continually improve the Plan.

The Plan's automatic enrollment and annual re-enrollment features have helped increase participation and retirement savings among City employees, while targeted outreach and education efforts are used to engage employee populations not covered by these automatic features. The Department also continues to evaluate Plan design and participant engagement strategies to improve retirement readiness and address disparities in participation and savings outcomes.

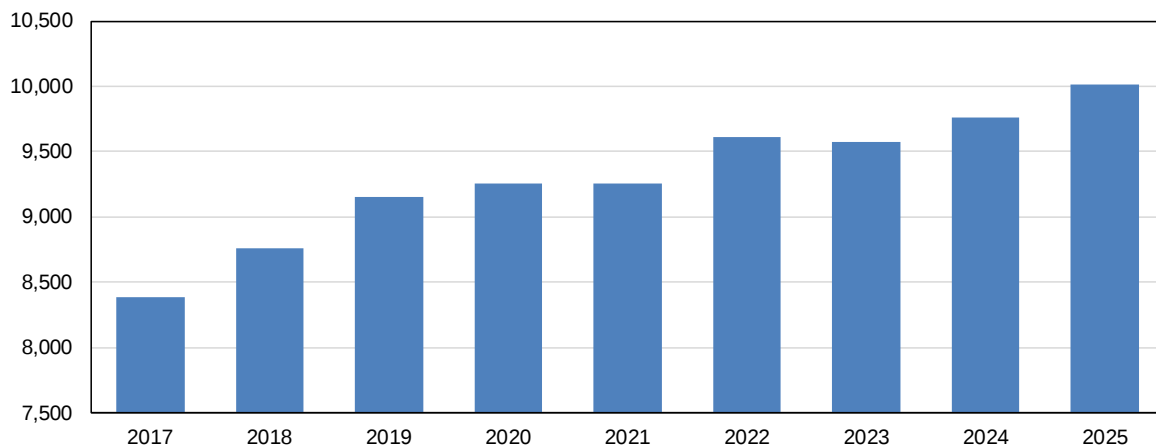
Description of Services Provided	Operating Budget	FTEs
Facilitating administration of the Deferred Compensation Plan	\$543,377	3
Total	\$543,377	3

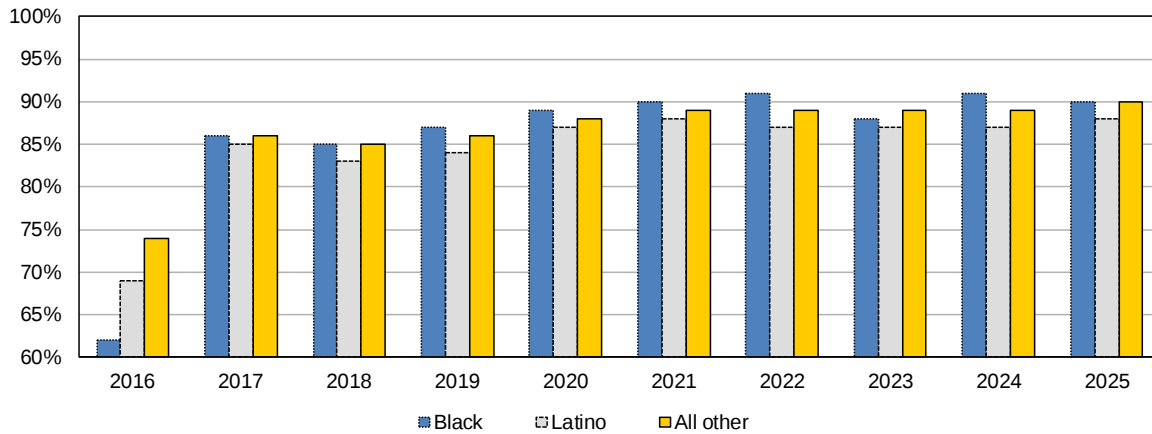
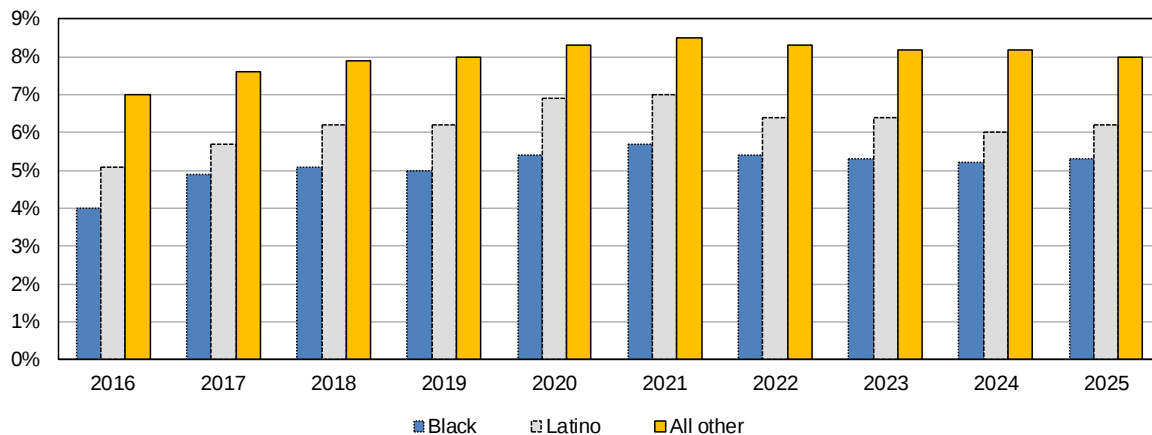
KEY PERFORMANCE MEASURES

Assets (in millions)



Participants



Participation Rate**Average Savings Rate****SERVICE HIGHLIGHTS**

- Continued to provide comprehensive annual fee disclosures and ongoing oversight of Plan investment and administrative fees.
- Continued expansion of the Financial Wellness component of the City's Wellness Program, providing employees with resources and education to improve financial preparedness for retirement.
- Expanded targeted outreach and personalized communications to employee groups to increase Plan participation and retirement savings.
- Increased outreach to new MFD and MPD protective service employees who are not subject to the City's automatic enrollment and annual re-enrollment program, resulting in increased enrollment, participation, and contribution rates.
- Implemented the Plan's automatic contribution escalation program to encourage employees to increase their retirement savings over time and improve retirement readiness.
- Continued to administer the Plan in accordance with applicable federal laws and regulations while evaluating opportunities to strengthen Plan design, participant engagement, and retirement outcomes.

EMPLOYEE PARTICIPATION

Over the past decade, the Plan has made significant progress in increasing retirement plan participation and savings and in closing participation and savings gaps among employee populations. The October 2016 implementation of automatic enrollment and annual re-enrollment has been a key component of this progress, particularly among employees who historically participated at lower rates. Overall Plan participation increased from 70% in September 2016 to 90% as of December 31, 2025.

The greatest improvements have occurred among employee populations that historically had lower participation rates. Black/ African American employee participation increased from 62% to 90%, while Hispanic/Latino employee participation increased from 69% to 89%. Participation among women increased from 66% to 92%. Average savings rates have also increased over the same period, from 4.0% to 5.7% for Black/ African American employees, from 5.1% to 6.5% for Hispanic/Latino employees, and from 5.0% to 6.1% for women.

The Plan continues to use targeted outreach, personalized communications, financial wellness education, and Plan design strategies to build on these results. This includes focused outreach to employee populations not covered by automatic enrollment and annual re-enrollment, including collectively bargained police and fire employees. Among non-union employees, participation increased from 63% in 2016 to 94% in 2025, compared with an increase from 81% to 85% among collectively bargained police and fire employees who are not subject to the default programs.

The Department will continue to monitor participation and savings outcomes across employee populations and use targeted engagement and education strategies to address remaining gaps, encourage increased retirement savings, and improve retirement readiness for City employees.

DETAILED LISTING OF POSITION AND FULL TIME EQUIVALENTS' CHANGES

Specific ADDITIONAL positions (or eliminations) and associated Full Time Equivalents' (FTEs) as follows:

Positions	O&M FTEs	Non-O&M FTEs	Position Title	Reason
0	0.00	0.00	Totals	No Changes

C. CAPITAL IMPROVEMENTS

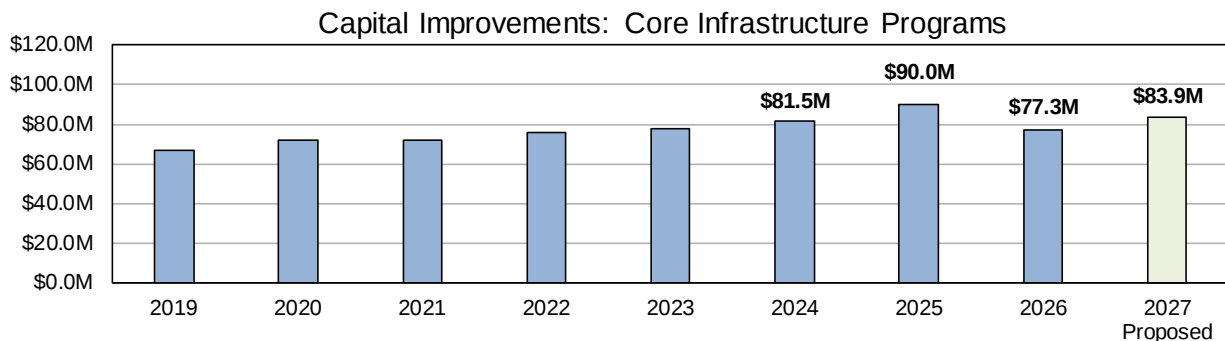
MISSION: Support the regional economy and protect the environment and public health.

DEPARTMENT MISSION AND RELATIONSHIP TO COMMUNITY GOALS

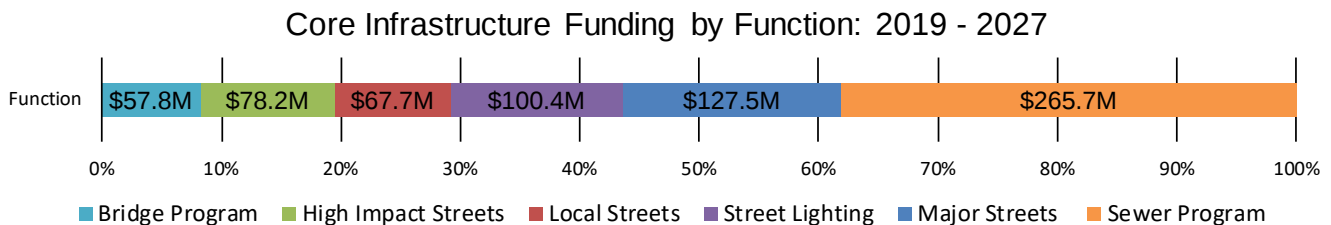
The 2027 capital improvements budget represents the initial year of a six-year capital improvements plan. The budget and plan identify the city's capital funding needs and provide funding sources to support these needs. Capital improvements generally include projects to reconstruct, rehabilitate, or otherwise restore an existing system or facility to full functionality or add to its useful life. They may also include projects to construct a new or more expansive facility to meet increased demands or to enhance economic development through job creation, business formation, and housing production. Capital investment may include technology or system enhancements that aid the city in increasing efficiency and productivity in its operating budget.

HIGHLIGHTS

The 2027 general city capital improvements budget totals \$316,607,345 million, an increase of \$80 million from the 2026 budget. Tax levy supported general obligation (GO) debt in the 2027 budget, totals \$116 million. Continuing high levels of investment in core infrastructure projects is a priority of the 2027 capital budget. Core infrastructure programs including streets, bridges, street lighting, and sewers total \$83.9 million in the 2027 capital budget, an increase of \$6.6 million or 9% from 2026.

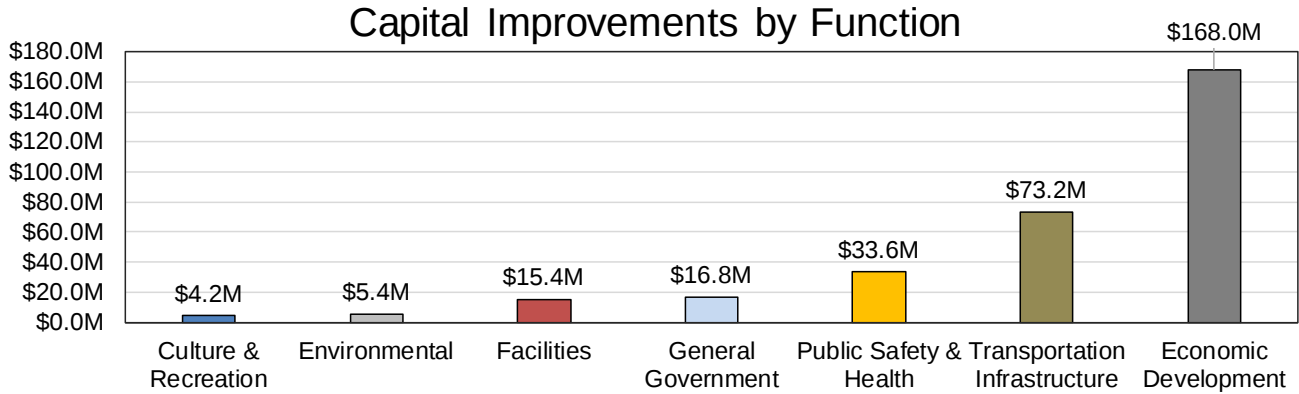


The following chart provides a summary of spending by core infrastructure program from 2019 to 2027.



Investments in core infrastructure programs from 2019 to 2027 total \$697.2 million.

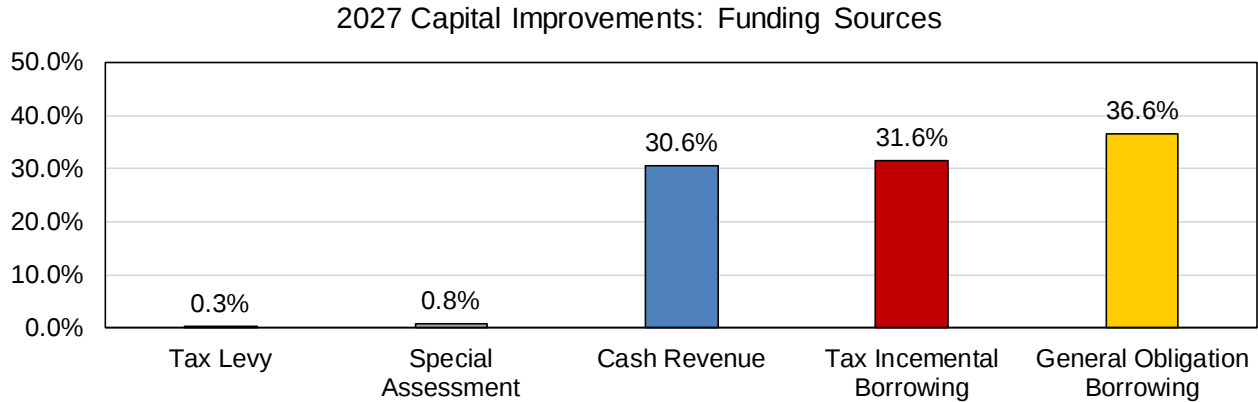
Functional Categories: General city funded capital improvement projects are categorized in seven functional categories, including:



- **Culture and Recreation:** This category is the smallest and supports the MKE Plays program, which leverages private investment to create innovative play spaces in neighborhoods, library improvements, and the municipal art fund. The cultural and recreation category represents 1% or \$4.2 million of the 2027 general city purposes capital budget.
- **Environmental:** The environmental category supports forestry, environmental remediation, and alternative energy programs. These projects are 2% or \$5.4 million of the city capital budget.
- **Facilities:** Funding supports the general repair and upkeep of city facilities. In 2027, \$5.4 million will be utilized for interior, exterior, and mechanical repairs. In addition, \$10 million will be appropriated for a new municipal services building. Facilities funding not including Fire, Police, Library, and Health accounts for 5% of the city capital budget.
- **General Government:** This category constitutes the fourth largest functional area with \$16.8 million or 5% of total funding provided for this purpose. This category consists of Information Technology upgrades, Election Equipment replacement, and major capital equipment.
- **Public Safety & Health:** Public safety and health related projects comprise 11% or \$33.6 million of the 2027 general city capital budget. Funding in this category supports private side lead lateral replacement, and capital programs for Fire, Police, Emergency Communications, Municipal Court, Neighborhood Services, and the Health Department.
- **Transportation Infrastructure:** These projects constitute the second largest functional category, which is 23% of the general city capital budget or \$73.2 million. Projects include major streets, local streets, bridges, alleys, sidewalks, and street lighting among others. Including grant and aids, total transportation infrastructure spending is \$94.4 million.
- **Economic Development:** Economic development is the largest capital functional area at \$168 million or 53% of the general city capital budget. In 2027, the capital budget for economic development increases by \$74.9 million as Tax Incremental Borrowing increases from \$25 million to \$100 million. Economic development programs consist of capital projects in the Department of City Development, Port Milwaukee and the Department of Neighborhood Services. Key projects include - Concentrated Blight Elimination, Code Compliance, Strong Homes, Homeownership Development Fund, and Milwaukee Homeowners' Fund.

Funding Sources: The 2027 capital budget is financed through several funding sources including the property tax levy, tax levy supported general obligation borrowing, tax incremental districts, special assessments, cash revenues, and grants and aids.

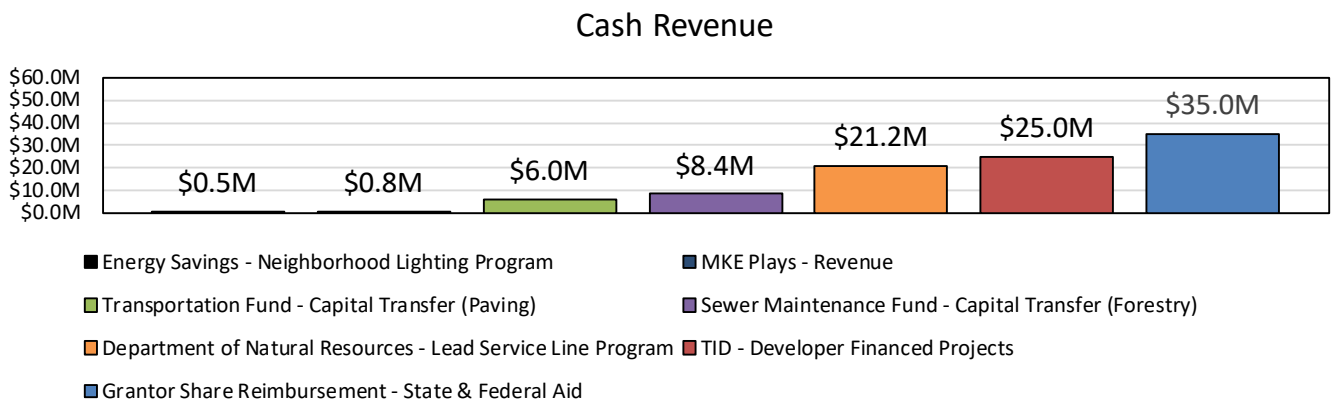
The following chart provides a summary funding sources for the 2027 city funded capital budget (excluding grant and aids).



In 2027, the largest funding source is general obligation borrowing, composing 36.6% of the capital budget. Levy supported general obligation borrowing in 2027 decreases by \$4.1 million to \$116 million. Given the life expectancy of the facilities to be constructed or equipment to be purchased, borrowing is used to maximize the city's capital investments and spread the cost of long-term investments to all beneficiaries.

Tax Incremental Borrowing is the second largest funding source at \$100 million or 31.6% of the capital budget. Funding is utilized for public infrastructure projects located within 1/2 mile of Tax Incremental Districts. Common projects include street paving, pedestrian & traffic safety, street lighting, and public space upgrades. Tax incremental borrowing is self-supporting because the improvements made in these districts are financed through property tax revenue generated from the incremental values resulting from the improvements.

Cash revenues are the third largest funding source at \$96.9 million or 30.6% of the capital budget. Cash revenues are allocated in the following manner:



- **Grantor Share Reimbursable:** Provides funding for projects which receive partial reimbursement through various State or Federal aid programs, but require the city to front the project cost.

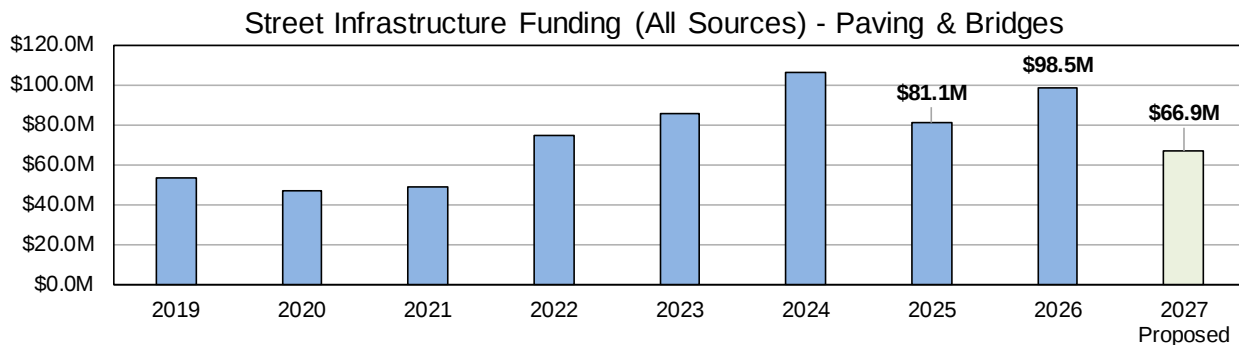
- TID Developer Financed Projects: Provides increment revenue to developer projects that stimulate economic development and promote revitalization efforts within the district.
- Department of Natural Resources - Lead Service Line Program: Provides pass-through funding to Milwaukee Water Works for the replacement of private side lateral lines. In 2027, funding supports the replacement of approximately 5,500 private side laterals.
- Sewer Maintenance Fund – Capital Transfer: The Sewer Maintenance Fund provides a transfer of \$8.4 million to fund both capital forestry projects and the related equipment. Programs include Concealed Irrigation, Tree Planting & Production, Stump Removal, & Emerald Ash Borer Treatment.
- Transportation Fund – Capital Transfer: The Transportation Fund provides a transfer of \$6.0 million to fund High Impact Paving in 2027.
- Energy Saving – Neighborhood Lighting Program: Funding of \$500,000 is generated from energy saving after street lights have been converted to LED's. Funding will be utilized for improvements in the Neighborhood Lighting Program.

Special assessments and tax levy supported projects are the smallest funding sources totaling a combined \$3.8 million or 1.2% of total funding sources. Special assessments are additional levy imposed on properties that directly benefit from infrastructure improvements such as sewer lines, paved streets and sidewalks. Tax levy supported projects are those projects that generally should not be financed in the capital budget. Some examples include preliminary planning (planning prior to project approval), acquisitions less than \$50,000, and short-lived assets.

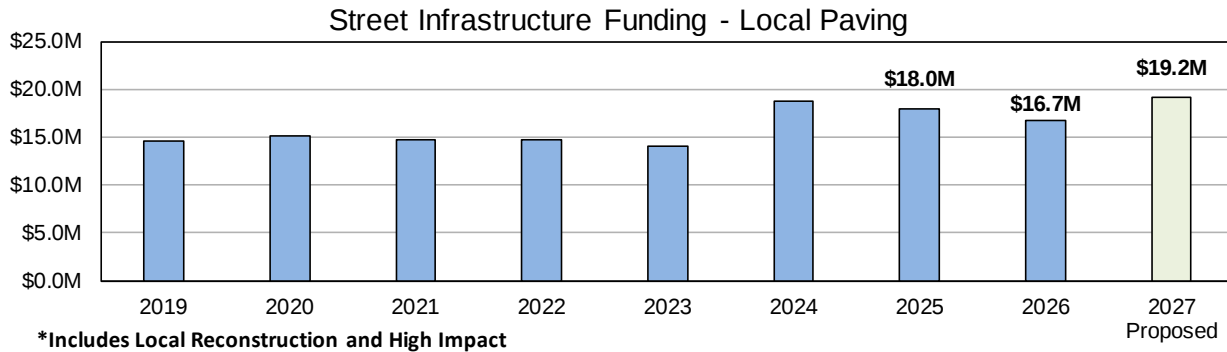
The Funding Sources chart on the preceding page does not include capital grant and aids for street reconstruction, bridge rehabilitation, and harbor improvements, which are anticipated to be \$21.9 million in 2027.

HIGHLIGHTS AND CHANGES

Street Infrastructure: The 2027 capital budget prioritizes investments in projects that will enhance and repair the City's street infrastructure. Street infrastructure spending in the 2027 budget totals \$66.9 million, a 32% decrease from the 2026 budget. The city continues to leverage State and Federal grant funding for both major street reconstruction (\$14.4 million), and Bridge Construction projects (\$6.7 million) which covers approximately 50% of project costs. In addition, Local Streets and High Impact Paving will see the largest investment in over a decade at \$19.2 million. The chart below provides a summary of historical street infrastructure funding.



The following chart shows historical investments made in the local paving from 2019 to 2027.



City Facilities: City facility projects include various general facility maintenance programs totaling \$5.5 million in 2026. Funding includes Space Planning & Alterations (\$900,000), Facility Systems Program (\$1.5 million), ADA Compliance, (\$500,000), Facilities Exterior Programs (\$1.8 million), Facility Security Program (\$150,000), Environmental Remediation Program (\$150,000), and City Hall Central Cooling System Upgrades (\$500,000).

Municipal Services Building – New Construction: The Electrical Services facility on S. 16th Street & W. Canal Street was originally constructed in 1925 and a recent report identified several significant building deficiencies. Most importantly, the structure is settling differentially, requiring repairs to the foundation and stabilization of the surrounding soils. Repairs are also needed to address a failing wall, widely cracking façade, and a failing roof.

In addition to these deficiencies the facilities interior space and surrounding yard are inadequate for current Electrical Services operations and require significant reconfiguration to adequately meet storage and service-related needs. Annual capital investments to maintain the existing structure and property does little to improve upon the facilities limitations and only delays the need for a replacement facility.

With redevelopment of riverfront land in the Menomonee Valley as a key priority and in light of the investment needed to adequately stabilize, maintain, and reconfigure the structure, relocation of services from the current location is necessary. The 2027 budget includes \$10 million in funding to advance the relocation of the functions housed in the Municipal Services Building.

Major Fleet Capital Equipment: Funding will be used to purchase fleet vehicles for the Department of Public Works and the Milwaukee Police Department. In 2027, capital equipment totals \$12 million. The 2027 budget includes \$10 million for fleet services equipment for the Department of Public Works which will facilitate the purchase of refuse packers, street sweepers, forestry equipment, and infrastructure equipment. Funding for the Police Department totaling \$2 million will facilitate the purchase of approximately thirty police vehicles.

Information Technology Upgrades: The 2027 budget includes a \$5.5 million allocation to continue funding for key IT related upgrades.

The 2027 budget also includes funding for Public Facilities Communications (\$625,000), Workday Upgrades (\$200,000), General IT Upgrades (\$250,000), Cyber Security (\$200,000), Emergency Communications Upgrades (\$1,590,000), Network Infrastructure Upgrades (\$300,000), and a Upgrade (\$2,300,000). These types of projects are less visible to the public but are crucial to city operations and service delivery.

Raze & Revive: The 2027 budget will continue to prioritize the Raze & Revive program with a total of \$2.4 million in capital funding and \$1.2 million of operating funding. As the backlog of distressed properties has been reduced the Raze & Revive program will pivot to support Mayor Johnson’s Year of Housing initiative which aims to promote affordable homeownership throughout the City of Milwaukee.

1. In-house Demolition: The Department of Public Works - Operations Division provides demolition services utilizing an in-house crew to remove an estimated 100 blighted building in 2027. In-house demolition is funded in the operating budget while building preparation (abatement & utility disconnect) is funded in the capital budget. The total cost to remove prepare and remove approximately 100 blighted building utilizing an in-house crew in 2027 will be \$2.8 million.
2. Contracted Demolition: The Department of Neighborhood Services manages contracted demolition services with certified contractors removing an estimated 55 blighted building in 2027. Both contracted demolition and building preparation (abatement & utility disconnect) are funded with a capital allocation. The total cost to prepare and remove approximately 55 blighted building utilizing contractors in 2027 will be \$2.4 million.
3. Affordable Home Construction: The third prong of the Raze & Revive program is affordable home construction. The Department of City Development will be providing gap financing to local developers to facilitate the construction of new homes for affordable homeownership on vacant lots in neighborhoods where demolition has occurred. The 2027 budget will include \$1 million in gap financing to accomplish this effort.

In total, the Raze & Revive program expects to remove a total of 155 blighted properties and subsidize the construction approximately 10 new affordable homes on vacant lots in 2027.

Summary of Departmental Appropriations
Overview of 2027 Proposed Capital Budget General City Purposes

	2026 Adopted Budget	2027 Requested Budget	2027 Proposed Budget	Change 2027 Proposed Versus 2026 Adopted 2027 Request	
<u>City Funded</u>					
Special Projects	\$35,415,000	\$35,164,000	\$35,115,000	\$-300,000	\$-49,000
Administration, Department of	9,160,000	6,565,000	5,665,000	-3,495,000	-900,000
Assessor	0	890,000	0	0	-890,000
City Attorney	0	7,598,000	0	0	-7,598,000
City Clerk	223,867	7,863,576	0	-223,867	-7,863,576
City Development, Department of	55,300,000	56,550,000	130,500,000	75,200,000	73,950,000
Compliance & Engagement, Department of	0	1,360,000	0	0	-1,360,000
Community Wellness & Safety, Department of	0	45,000	0	0	-45,000
Emergency Communications, Department of	0	5,445,000	0	0	-5,445,000
Employee Relations, Department of	0	325,000	0	0	-325,000
Election Commission	900,000	5,900,000	1,370,000	470,000	-4,530,000
Fire Department	13,000,000	60,922,000	3,000,000	-10,000,000	-57,922,000
Fire and Police Commission	0	0	0	0	0
Health Department	750,000	3,350,000	700,000	-50,000	-2,650,000
Library	3,000,000	8,860,000	3,000,000	0	-5,860,000
Municipal Court	370,000	500,000	400,000	30,000	-100,000
Neighborhood Services, Department of	3,225,000	4,460,000	3,380,000	155,000	-1,080,000
Police Department	5,000,000	13,000,000	4,115,000	-885,000	-8,885,000
Port of Milwaukee	2,900,000	4,200,000	2,900,000	0	-1,300,000
Public Works, Department of	107,465,000	173,658,521	126,462,345	18,997,345	-47,196,176
Subtotal City Funded	\$236,708,867	\$396,656,097	\$316,607,345	\$79,898,478	\$-80,048,752
<u>Grants and Aids Funding</u>					
Port of Milwaukee	\$800,000	\$800,000	\$800,000	\$800,000	\$0
Public Works, Department of	57,800,000	31,911,616	21,149,557	57,800,000	-36,650,443
Subtotal Grants and Aids Funding	\$58,600,000	\$32,711,616	\$21,949,557	\$58,600,000	\$-36,650,443
<u>Enterprise Funds</u>					
Transportation	\$2,092,000	\$9,829,000	\$9,805,000	\$7,713,000	\$-24,000
Sewer Maintenance	24,658,000	25,700,000	26,200,000	1,542,000	500,000
Water	49,290,000	43,980,000	43,980,000	-5,310,000	0
Subtotal Enterprise Funds	\$76,040,000	\$79,509,000	\$79,985,000	\$3,945,000	\$476,000
Total Capital Plan	\$371,348,867	\$508,876,713	\$418,541,902	\$142,443,478	\$-116,223,195

C. CAPITAL IMPROVEMENTS

2027 CAPITAL IMPROVEMENTS FINANCED BY CATEGORY

	Tax Levy	General Obligation	TID	Special Assessments	Cash Revenues	City Budget Total	Grant and Aid Financing	Project Total
<u>Special Capital Projects</u>								
Municipal Art Fund								
Budget	25,000	0	0	0	0	25,000	0	25,000
Grant and Aid								
Budget	0	0	0	0	35,000,000	35,000,000	0	35,000,000
Capital Improvements Committee								
Budget	90,000	0	0	0	0	90,000	0	90,000
Total	\$ 115,000	\$0	\$0	\$0	\$ 35,000,000	\$ 35,115,000	\$0	\$ 35,115,000
<u>Department of Administration</u>								
IT Upgrades								
Budget	0	150,000	0	0	0	150,000	0	150,000
Public Facility Communications								
Budget	0	625,000	0	0	0	625,000	0	625,000
Cyber Security								
Budget	0	200,000	0	0	0	200,000	0	200,000
Better Buildings Challenge								
Budget	0	200,000	0	0	0	200,000	0	200,000
Workday Integration Upgrades								
Budget	0	200,000	0	0	0	200,000	0	200,000
Network Infrastructure Upgrades								
Budget	0	300,000	0	0	0	300,000	0	300,000
Corporate Server & Storage Replacement (Project I)								
Budget	0	3,840,000	0	0	0	3,840,000	0	3,840,000
DEC - Computer Replacement								
Budget	0	50,000	0	0	0	50,000	0	50,000
City Telephone Survey								
Budget	100,000	0	0	0	0	100,000	0	100,000
Total	\$ 100,000	\$ 5,565,000	\$0	\$0	\$0	\$ 5,665,000	\$0	\$ 5,665,000
<u>Department of City Development</u>								
Advanced Planning								
Budget	200,000	0	0	0	0	200,000	0	200,000
Tax Increment Financed Urban Renewal								
Budget	0	0	100,000,000	0	25,000,000	125,000,000	0	125,000,000
Commercial Investment Program								
Budget	0	1,000,000	0	0	0	1,000,000	0	1,000,000
Brownfield Program								
Budget	0	500,000	0	0	0	500,000	0	500,000
In Rem Property Maintenance Program								
Budget	0	400,000	0	0	0	400,000	0	400,000
Strong Homes Loan Program								
Budget	0	1,000,000	0	0	0	1,000,000	0	1,000,000
Homeownership Development Fund								
Budget	0	1,000,000	0	0	0	1,000,000	0	1,000,000
Milwaukee Homeowners' Fund								
Budget	0	1,400,000	0	0	0	1,400,000	0	1,400,000
Total	\$ 200,000	\$ 5,300,000	\$ 100,000,000	\$0	\$ 25,000,000	\$ 130,500,000	\$0	\$ 130,500,000
<u>Election Commission</u>								
Election Commission - Equipment Upgrades								
Budget	0	1,370,000	0	0	0	1,370,000	0	1,370,000
Total	\$0	\$ 1,370,000	\$0	\$0	\$0	\$ 1,370,000	\$0	\$ 1,370,000
<u>Fire Department</u>								
Fire Facilities Maintenance Program								
Budget	0	2,000,000	0	0	0	2,000,000	0	2,000,000
Fire Facilities Floor Replacements								
Budget	0	1,000,000	0	0	0	1,000,000	0	1,000,000
Major Capital Equipment								
Budget	0	0	0	0	0	0	0	-
Total	\$0	\$ 3,000,000	\$0	\$0	\$0	\$ 3,000,000	\$0	\$ 3,000,000

C. CAPITAL IMPROVEMENTS

2027 CAPITAL IMPROVEMENTS FINANCED BY CATEGORY

	Tax Levy	General Obligation	TID	Special Assessments	Cash Revenues	City Budget Total	Grant and Aid Financing	Project Total
<u>Health Department</u>								
Health Facilities Maintenance Program								
Budget	0	200,000	0	0	0	200,000	0	200,000
Health Facilities Security & Access Entry Upgrades								
Budget	0	500,000	0	0	0	500,000	0	500,000
Total	\$0	\$ 700,000	\$0	\$0	\$0	\$ 700,000	\$0	\$ 700,000
<u>Library</u>								
Central Library Improvements Fund								
Budget	0	1,000,000	0	0	0	1,000,000	0	1,000,000
Branch Library New Construction								
Budget	0	2,000,000	0	0	0	2,000,000	0	2,000,000
Library Security & Information Technology								
Budget	0	-	0	0	0	0	0	-
Total	\$0	\$ 3,000,000	\$0	\$0	\$0	\$ 3,000,000	\$0	\$ 3,000,000
<u>Municipal Court</u>								
Court Management Software Replacement								
Budget	-	400,000	0	0	0	400,000	0	400,000
Total	\$0	\$ 400,000	\$0	\$0	\$0	\$ 400,000	\$0	\$ 400,000
<u>Department of Neighborhood Services</u>								
Concentrated Blight Elimination								
Budget	0	2,380,000	0	0	0	2,380,000	0	2,380,000
Code Compliance Program								
Budget	0	1,000,000	0	0	0	1,000,000	0	1,000,000
Total	\$0	\$ 3,380,000	\$0	\$0	\$0	\$ 3,380,000	\$0	\$ 3,380,000
<u>Police Department</u>								
Police Facilities Maintenance Fund								
Budget	0	2,115,000	0	0	0	2,115,000	0	2,115,000
Police Vehicles								
Budget	0	2,000,000	0	0	0	2,000,000	0	2,000,000
Total	\$0	\$ 4,115,000	\$0	\$0	\$0	\$ 4,115,000	\$0	\$ 4,115,000
<u>Port Milwaukee</u>								
Pier Berth and Channel Improvements								
Budget	0	500,000	0	0	0	500,000	800,000	1,300,000
Terminal & Facility Maintenance								
Budget	0	1,300,000	0	0	0	1,300,000	0	1,300,000
Rail Track & Service Upgrades								
Budget	0	600,000	0	0	0	600,000	0	600,000
Roadway Paving								
Budget	0	300,000	0	0	0	300,000	0	300,000
Port Utilities Upgrades								
Budget	0	200,000	0	0	0	200,000	0	200,000
Total	\$0	\$ 2,900,000	\$0	\$0	\$0	\$ 2,900,000	\$ 800,000	\$ 3,700,000
<u>Department of Public Works</u>								
<u>Operations Division</u>								
<u>Forestry Section</u>								
Concealed Irrigation & General Landscaping (S)								
Budget	0	0	0	0	420,000	420,000	0	420,000
Planting & Production Program (S)								
Budget	0	0	0	0	1,500,000	1,500,000	0	1,500,000
Stump Removal (S)								
Budget	0	0	0	0	1,300,000	1,300,000	0	1,300,000
Emerald Ash Borer Readiness & Response (S)								
Budget	0	0	0	0	930,000	930,000	0	930,000
Tree Pruning Priority Requests (S)								
Budget	0	0	0	0	400,000	400,000	0	400,000
Forestry Projects Total	\$0	\$0	\$0	\$0	\$ 4,550,000	\$ 4,550,000	\$0	\$ 4,550,000
<u>Fleet Section</u>								
Major Capital Equipment								
Budget	0	6,150,076	0	0	3,850,000	10,000,076	0	10,000,076
Fleet Projects Total	\$0	\$ 6,150,076	\$0	\$0	\$ 3,850,000	\$ 10,000,076	\$0	\$ 10,000,076
Operations Division Total	\$0	\$ 6,150,076	\$0	\$0	\$ 8,400,000	\$ 14,550,076	\$0	\$ 14,550,076

C. CAPITAL IMPROVEMENTS

2027 CAPITAL IMPROVEMENTS FINANCED BY CATEGORY

	Tax Levy	General Obligation	TID	Special Assessments	Cash Revenues	City Budget Total	Grant and Aid Financing	Project Total
Department of Public Works								
Infrastructure Services Division								
Bridge Program								
Bridge - State and Federal Funded								
Budget	0	7,115,000	0	0	0	7,115,000	6,745,000	13,860,000
Bridge - Reconstruction Local								
Budget	0	3,825,000	0	0	0	3,825,000	0	3,825,000
Bridge Program Total	\$0	\$ 10,940,000	\$0	\$0	\$0	\$ 10,940,000	\$ 6,745,000	\$ 17,685,000
Paving Program								
Streets - State and Federal Funded								
Budget	0	15,584,133	0	0	0	15,584,133	14,404,557	29,988,690
Streets - Reconstruction Local								
Budget	0	6,200,000	0	1,000,000	0	7,200,000	0	7,200,000
Streets - High Impact Program								
Budget	0	6,000,000	0	0	6,000,000	12,000,000	0	12,000,000
Alley Reconstruction Program								
Budget	0	900,000	0	450,000	0	1,350,000	0	1,350,000
Paving Program Total	\$0	\$ 28,684,133	\$0	\$ 1,450,000	\$ 6,000,000	\$ 36,134,133	\$ 14,404,557	\$ 50,538,690
Other Infrastructure Projects								
Street Improvements - Sidewalk Replacement								
Budget	0	1,500,000	0	375,000	0	1,875,000	0	1,875,000
Street Improvements - Street Lighting								
Budget	0	11,450,000	0	0	500,000	11,950,000	0	11,950,000
Street Improvements - Traffic Control Facilities								
Budget	0	4,350,000	0	0	0	4,350,000	0	4,350,000
Street Light & Traffic Light Knockdowns								
Budget	0	3,000,000	0	0	0	3,000,000	0	3,000,000
Multimodal Transportation (C)								
Budget	0	1,400,000	0	0	0	1,400,000	0	1,400,000
Street Improvements - Underground								
Budget	0	1,500,000	0	0	0	1,500,000	0	1,500,000
Underground Electrical Manholes								
Budget	0	1,300,000	0	0	0	1,300,000	0	1,300,000
Lead Service Line Replacement Program								
Budget	0	0	0	840,000	21,185,000	22,025,000	0	22,025,000
Bike Infrastructure								
Budget	0	750,000	0	0	0	750,000	0	750,000
Other Infrastructure Projects Total	\$0	\$ 25,250,000	\$0	\$ 1,215,000	\$ 21,685,000	\$ 48,150,000	\$0	\$ 48,150,000
Buildings Projects								
Space Planning Facilities								
Budget	670,000	230,000	0	0	0	900,000	0	900,000
Facilities System Program								
Budget	0	1,500,000	0	0	0	1,500,000	0	1,500,000
Environmental Remediation Program								
Budget	0	150,000	0	0	0	150,000	0	150,000
ADA Compliance Program								
Budget	0	500,000	0	0	0	500,000	0	500,000
Facilities Exterior Upgrades Program								
Budget	0	1,800,000	0	0	0	1,800,000	0	1,800,000
Facilities Security Program								
Budget	0	150,000	0	0	0	150,000	0	150,000
City Hall Complex Chiller Plant Replacement								
Budget	0	500,000	0	0	0	500,000	0	500,000
MKE Plays Initiative								
Budget	0	415,791	0	0	772,345	1,188,136	0	1,188,136
Municipal Services Building - New Construction								
Budget	0	10,000,000	0	0	0	10,000,000	0	10,000,000
Buildings Projects Total	\$ 670,000	\$ 15,245,791	\$0	\$0	\$ 772,345	\$ 16,688,136	\$0	\$ 16,688,136
Infrastructure Services Division Total	\$ 670,000	\$ 80,119,924	\$0	\$ 2,665,000	\$ 28,457,345	\$ 111,912,269	\$ 21,149,557	\$ 133,061,826
Capital Projects Grand Total	\$ 1,085,000	\$ 116,000,000	\$ 100,000,000	\$ 2,665,000	\$ 96,857,345	\$ 316,607,345	\$ 21,949,557	\$ 338,556,902

D. CITY DEBT

EXECUTIVE SUMMARY

- MISSION:** Manage and control outstanding debt through equitable financing of capital improvements.
- OBJECTIVES:** Limit annual growth in the debt service tax levy to sustainable levels.
- STRATEGIES:** Stabilize the debt service property tax levy by developing a comprehensive debt policy for debt capacity and capital financing to reduce the amount of debt issued annually.
- Ensure compliance with debt policy by developing a working debt forecast model that analyzes the impact of debt financing in future years.
- Use liquidity in a responsible manner to limit the impact of debt on taxpayers.

DEPARTMENT MISSION AND RELATIONSHIP TO COMMUNITY GOALS

Effective management that stabilizes debt service costs and controls outstanding debt which supports the goal of both delivering services at competitive cost and improving fiscal capacity.

Milwaukee has aging infrastructure and comparably lower income levels than surrounding areas. The city's overall capacity to meet its financial obligations remains robust.

The city has maintained investment grade bond ratings for general obligation debt. The City holds ratings of A- from S&P Global Ratings, A3 from Moody's Investors Service, and A+ from Fitch. Table 1 details the city's performance on several commonly used debt indicators.

Table 1

City Debt Indicators Relationship to S&P Global Ratings Debt Benchmarks		S&P Rating: A-
Debt Indicators		
Economic		
Per Capita Effective Buying Income (% of National)	68%	
County Per Capita Personal Income (% of National)	85%	
Market Value Per Capita	\$93,128	
Financial performance		
Operating result % of revenues	-0.1%	
Operating result three-year average %	5.6%	
Reserves and liquidity		
Available reserves % of operating revenues	15.4%	
Debt and liabilities		
Direct debt 10-year amortization (%)	91%	
Debt service cost % of revenues	13.5%	
Pension and OPEB cost % of revenues	17.0%	

OVERVIEW

Debt expenditures for 2027 total \$326.6 million, an increase of \$54.4 million from 2026. Table 2 shows expenditures for self-supporting and tax levy supported city debt. Highlights of the major changes in city debt expenditures and funding sources follow.

CITY DEBT EXPENDITURES AND SOURCES OF FUNDS

Table 2

General City Excluding Schools and Revenue Anticipation Notes (RAN): Debt service associated with city borrowing for capital improvement projects, not including RAN borrowing, is \$221.2 million in 2027, an increase of \$54.3 million from 2026. The property tax levy for debt service is \$109.1 million, an increase of \$2.4 million from 2026.

Milwaukee Public Schools (MPS): The debt service cost for school borrowing will be \$38.3 million in 2027, an increase of \$36.3 million from 2026, reflecting principal repayment of \$37.3 million. Since 1989, the city has provided MPS with \$182.3 million in tax levy supported borrowing authority for school improvements.

CITY DEBT EXPENDITURES AND SOURCES OF FUNDS			
	2026 Adopted Budget	2027 Proposed Budget	Change 2027 Proposed Versus 2026 Adopted
Total City Debt Expenditures	\$ 272,242,143	\$ 326,623,735	\$ 54,381,592
Debt Funding Sources			
Self Supporting Debt			
Brewer MEDC Loan	\$ 1,063,339	\$ 1,063,339	\$ -
Delinquent Tax Financing	16,681,247	22,926,342	6,245,095
MPS Reimbursed	1,958,250	38,279,125	36,320,875
Transportation	2,263,075	2,577,060	313,985
Sewer Maintenance Fund	-	-	-
Tax Increment Districts	20,027,565	31,149,784	11,122,219
Water Works	-	-	-
Subtotal	\$ 41,993,476	\$ 95,995,650	\$ 54,002,174
General Obligation Debt Financing			
Other Sources of Funds	\$ 123,471,392	\$ 121,495,268	\$ (1,976,124)
Tax Levy	106,777,275	109,132,817	2,355,542
Subtotal	\$ 230,248,667	\$ 230,628,085	\$ 379,418
Total Debt Funding Sources	\$ 272,242,143	\$ 326,623,735	\$ 54,381,592

Tax Incremental Districts (TIDs):

The incremental property taxes collected on the value increment portion of the TID property retire the debt incurred for city funded district improvements. In the 2027 budget, debt service for TIDs is \$31.1 million with revenues from tax increments supporting that debt service cost. This is an \$11.1 million increase from 2026.

Delinquent Taxes: The 2027 budget includes \$22.9 million to finance delinquent tax borrowing, which is \$6.2 million more than 2026.

Parking Debt: A transfer from the parking fund, equivalent to the amount of annual outstanding debt service, entirely offsets parking related debt service costs. In the 2027 debt budget, the parking fund provides \$2.6 million to finance debt service costs associated with parking capital projects.

Water Works: The 2027 debt budget does not include any payments for Water Works as all Water Works borrowings have been converted to revenue bonds.

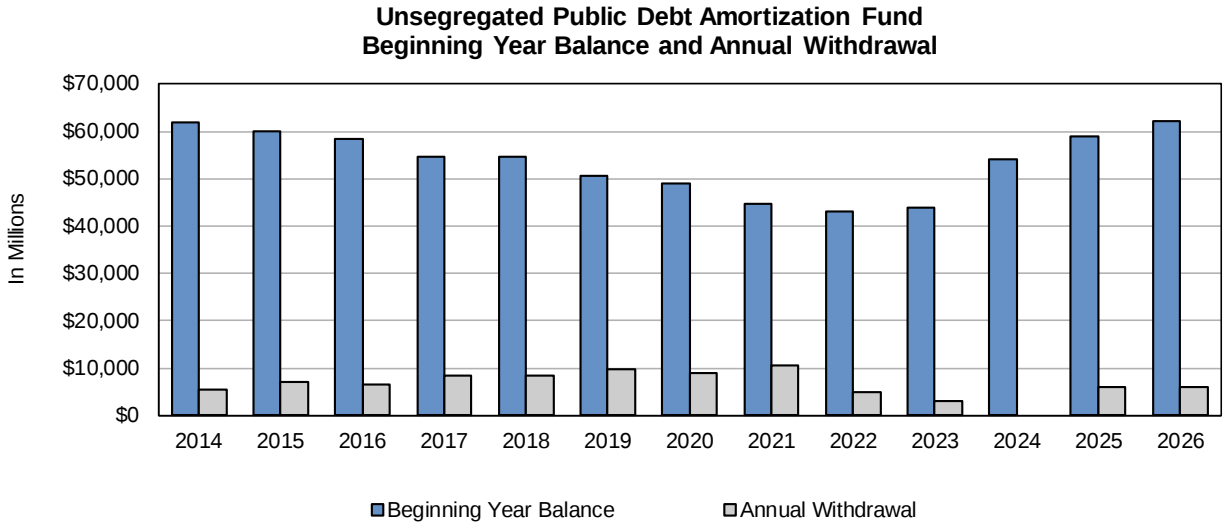
Sewer Maintenance: The 2027 debt budget does not include any payments for Sewer Maintenance as all Sewer Maintenance borrowings have been converted to revenue bonds.

Miller Park Stadium Project: The 2027 budget includes \$1.1 million in revenue to offset debt service costs related to the Miller Park Stadium project. This amount reflects an agreement with the Milwaukee Economic Development Corporation and the Southeastern Wisconsin Professional Baseball Park District.

DEBT TAX LEVY STABILITY

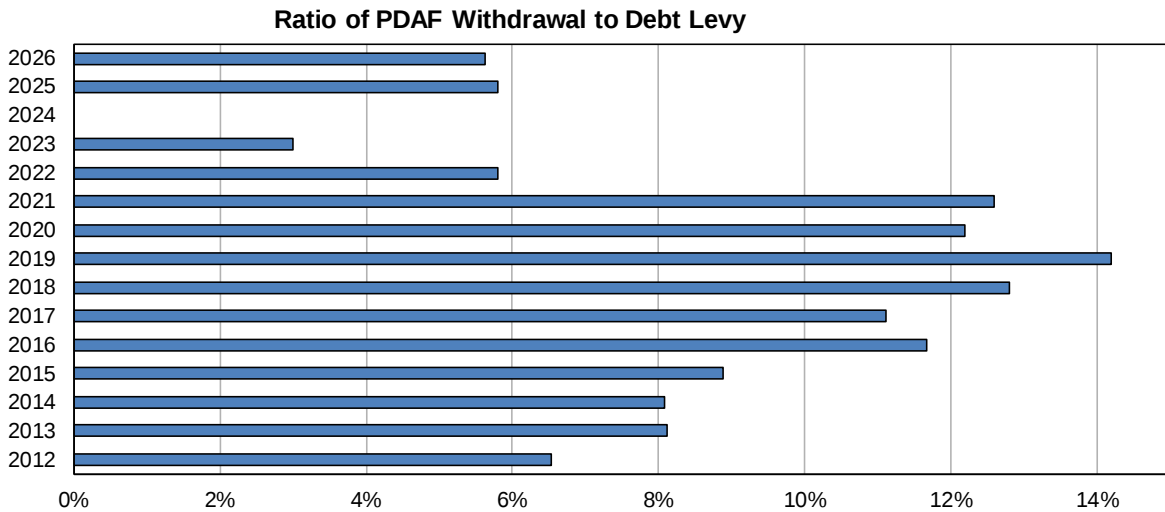
The city has structural budget problems created by limited revenue sources and substantial wage, health care benefit, and pension cost commitments. A debt stability plan requires a solid capital improvements plan. Limits on the level of borrowing directly influence future debt payments. Annual borrowing must be as close as possible to the level of annual debt retirements to stabilize the debt tax levy.

PUBLIC DEBT AMORTIZATION FUND



The Public Debt Commission oversees the use of the Public Debt Amortization Fund (PDAF). The primary sources of revenue for the fund are one-third of earnings on city investments and earnings on the fund's investments.

The PDAF will see a \$6 million withdrawal in 2027, which is same as the 2026 withdrawal. The annual withdrawal balances the competing goals of reducing the tax levy for debt service versus maintaining a sufficient reserve balance. The following chart illustrates how the unsegregated balance of the PDAF rose to over \$60 million in 2014, had been drawn down, but has recovered to \$62.1 million in 2026.



The 2027 PDAF withdrawal reflects the need to control the debt service property tax levy. The following chart shows the ratio of the PDAF withdrawal to the debt tax levy. The 2026 budget reflects a 5.6% ratio.

F. COMMON COUNCIL CONTINGENT FUND

MISSION: Provide budgetary authority and funding to pay for emergencies that arise during the year for which no provisions have been made elsewhere in the budget.

SUMMARY OF EXPENDITURES

	2025 Actual Expenditure	2026 Adopted Budget	2027 Requested Budget	2027 Proposed Budget	Change 2027 Proposed Versus 2026 Adopted 2027 Requested	
Common Council Contingent Fund	[4,998,805]	\$5,000,000	\$5,000,000	\$5,000,000	\$0	\$0
Total	[4,998,805]	\$5,000,000	\$5,000,000	\$5,000,000	\$0	\$0

SOURCE OF FUNDS

	2025 Actual Expenditure	2026 Adopted Budget	2027 Requested Budget	2027 Proposed Budget	Change 2027 Proposed Versus 2026 Adopted 2027 Requested	
Property Tax Levy	\$5,000,000	\$5,000,000	\$5,000,000	\$5,000,000	\$0	\$0
Total	\$5,000,000	\$5,000,000	\$5,000,000	\$5,000,000	\$0	\$0

MISSION AND RELATIONSHIP TO COMMUNITY GOALS

The Common Council Contingent Fund provides funding for emergency situations that require expenditures above budget authorizations. Requests must be approved by three-quarters of the Common Council before funds can be used. Requests should meet one of the following criteria:

- Emergency circumstances;
- Obligatory circumstances; or
- Fiscal advantage and/or compliance with fiscal management principles.

Additional established guidelines and standards must be met relative to the Finance and Personnel Committee's review of contingent fund requests. Guidelines and standards focus on:

- Timelines and process requirements; and
- Information that must be provided to the Finance and Personnel Committee, including:
 - Statement of action requested, including the account needing a contingent fund transfer;
 - Purpose of action, including the impact on program service or activity and program objectives; and
 - A description of the emergency that prompts the request.

Limiting contingent fund requests to these criteria requires departments to manage within their allocated budgets and discourages use of the fund for initiating new projects or programs. Over the last ten years, an average of 86.3% of the contingent fund has been expended. Over the last five years, an average of 93.5% of the contingent fund has been expended.

SPECIAL REVENUE FUNDS

	2025 Actual Expenditures	2026 Adopted Budget	2027 Requested Budget	2027 Proposed Budget	Change 2027 Proposed Versus 2026 Adopted 2027 Requested	
G. Transportation Fund	\$45,351,318	\$41,223,093	\$55,883,000	\$60,215,300	\$18,992,207	\$4,332,300
H. Grant and Aid Project Fund	88,348,821	83,926,856	75,114,096	70,387,414	-13,539,442	-4,726,682
I. Economic Development Fund	10,745,521	15,000,000	0	0	-15,000,000	0
J. Water Works	175,808,003	216,910,988	228,602,935	228,909,690	11,998,702	306,755
K. Sewer Maintenance Fund	108,219,060	113,561,748	116,820,750	118,641,798	5,080,050	1,821,048
M. Delinquent County Taxes Fund	9,629,370	9,269,370	9,051,601	9,488,541	219,171	436,940
N. Settlement Fund	1,732,887	5,000,000	2,500,000	5,000,000	0	2,500,000
Total	\$439,834,980	\$484,892,055	\$487,972,382	\$492,642,743	\$7,750,688	\$4,670,361

This section of the budget includes funds supported by revenues other than the city property tax levy. Revenues other than the city property tax offset the appropriations in this section. Any property tax levies related to these special revenue funds are provided in other sections of the city's budget.

G. TRANSPORTATION FUND

MISSION: Leverage city transportation assets and programs to support city goals and diversify the city's financial base. Manage and operate the Milwaukee Streetcar to support economic development.

BUDGET SUMMARY

	2025 Actual Expenditures	2026 Adopted Budget	2027 Requested Budget	2027 Proposed Budget	Change 2027 Proposed Versus 2026 Adopted 2027 Requested	
<u>Personnel</u>						
FTEs - Operations & Maintenance	113.86	124.00	124.00	125.00	1.00	1.00
FTEs - Other	0.00	0.00	0.00	0.00	0.00	0.00
Total Positions Authorized	136	149	149	150	1	1
<u>Expenditures</u>						
Salaries and Wages	\$6,772,707	\$7,870,098	\$8,003,585	\$8,050,860	\$180,762	\$47,275
Fringe Benefits	1,512,512	3,148,039	3,201,434	3,220,344	72,305	18,910
Operating Expenditures	23,015,980	21,618,100	23,215,017	24,268,595	2,650,495	1,053,578
Equipment	121,035	158,000	184,000	184,000	26,000	0
Special Funds	3,657,818	5,525,414	5,839,399	5,895,399	369,985	56,000
Deposit to Retained Earnings	0	811,442	5,610,565	2,791,102	1,979,660	-2,819,463
Transfer to General Fund	6,000,000	0	0	0	0	0
Transfer to Capital Fund	0	0	0	6,000,000	6,000,000	6,000,000
Total Operating	\$41,080,052	\$39,131,093	\$46,054,000	\$50,410,300	\$11,279,207	\$4,356,300
Capital Projects	\$4,271,266	\$2,092,000	\$9,829,000	\$9,805,000	\$7,713,000	\$-24,000
Total Budget	\$45,351,318	\$41,223,093	\$55,883,000	\$60,215,300	\$18,992,207	\$4,332,300

STATEMENT OF REVENUES

	2025	2026	2027	2027	Change	
	Actual	Adopted	Requested	Proposed	2027 Proposed	
	Expenditures	Budget	Budget	Budget	Versus	
					2026 Adopted	2027 Requested
<u>Operating Revenues</u>						
Structures & Lots	\$8,438,970	\$6,890,000	\$7,842,700	\$7,165,000	\$275,000	\$-677,700
Meters	4,520,377	4,634,000	6,778,000	6,178,000	1,544,000	-600,000
Permits	3,406,147	3,350,000	3,500,000	6,000,000	2,650,000	2,500,000
Towing	7,432,403	6,930,000	8,016,000	8,150,000	1,220,000	134,000
Parking Citation Revenue	14,907,275	14,000,000	18,000,000	21,000,000	7,000,000	3,000,000
Miscellaneous	-11,478	5,000	50,000	50,000	45,000	0
Sale of Real Property	0	0	0	0	0	0
Streetcar Revenue	3,953,289	2,692,093	1,237,300	1,237,300	-1,454,793	0
Dockless Scooters	678,816	630,000	630,000	630,000	0	0
Withdrawal From Reserves	0	0	0	0	0	0
Total Operating Revenues	\$43,325,799	\$39,131,093	\$46,054,000	\$50,410,300	\$11,279,207	\$4,356,300
<u>Capital Financing</u>						
Permanent Improvement Reserve	\$0	\$0	\$0	\$0	\$0	\$0
Proceeds from Borrowing	4,271,266	2,092,000	9,829,000	9,805,000	7,713,000	-24,000
Retained Earnings	0	0	0	0	0	0
Total Capital Financing	\$4,271,266	\$2,092,000	\$9,829,000	\$9,805,000	\$7,713,000	\$-24,000
Total Source of Funds	\$47,597,065	\$41,223,093	\$55,883,000	\$60,215,300	\$18,992,207	\$4,332,300

SUMMARY OF SERVICES DELIVERED BY THIS DEPARTMENT

The Transportation Fund is an enterprise fund administered by the Department of Public Works (DPW) and finances the City's on- and off- street parking and Streetcar services through revenues received from these services. The Transportation Fund's responsibilities include:

- Managing city owned parking structures and lots,
- Vehicle towing, storing, and disposal,
- Parking enforcement, citation processing
- Information desk operations,
- On and off-street metered parking, and
- Managing the Milwaukee Streetcar

Description of Services Provided	Operating Budget	Capital Budget	Grant Budget	FTEs
Department Administration	\$665,575	-	-	5
Parking Meter System	\$1,101,711	\$230,000	-	4
Parking Structures and Lots	\$2,932,042	\$3,732,000	-	2
Parking Enforcement and Information Desk	\$17,817,759	\$4,068,000	-	86
Tow Lot	\$5,495,782	\$275,000	-	25
Milwaukee Streetcar – THE HOP MKE	\$7,710,930	\$1,500,000	\$344,000	3
Dockless Scooter Infrastructure*	\$630,000	-	-	-
PILOTs, Transfers, and Payments to Debt Service	\$11,265,399	-	-	-
Estimated Deposit to Retained Earnings	\$2,791,102	-	-	-
Total	\$50,410,300	\$9,805,000	\$344,000	125

*Offset by equivalent revenue

Key Performance Measures	2025 Actual	2026 Projected	2027 Planned
Number of parking citations issued	466,424	550,000	575,000
Number of vehicles towed to the city's tow lot	24,395	27,000	28,000
Number of night parking permits issued	134,381	130,000	130,000
Number of Street Car riders	494,557	507,000	521,000

SERVICE HIGHLIGHTS

Parking

The Parking Section of the Transportation Fund:

- Operates 4 parking structures, more than 6,000 metered parking spaces, and 37 surface parking lots,
- Issues approximately 500,000 parking citations each year.
- Responds to over 50,000 parking complaints each year.
- Tows over 25,000 vehicles each year.
- Issues more than 100,000-night parking permits each year.

Parking Services continues to increase efficiency through the implementation of technology-based tools such as license plate recognition, virtual permits, smart meters and *MKE Park*. Parking Services continues to collaborate with the Milwaukee Police Department (MPD) to create a “Hot List” to improve the effectiveness in identifying and recovering stolen vehicles.

Overnight on-street and residential parking in the city requires a permit. Virtual permitting, which allows for parking permits to be issued and tracked electronically, began in 2014. This enhanced customer service and increased cost effectiveness by eliminating physical permits. Virtual permits can be purchased online or at kiosks located in all Police district stations, City Hall, Zeidler Municipal Building, and the City Tow Lot.

The online appeal system allows citizens to remotely appeal parking citations. This customer service initiative has grown significantly over time.

The City Tow Lot introduced online payment options for citizens to provide a convenient option to pay towing fees, upload documents, and release their vehicle to an insurance company. Additionally, the Tow Lot has partnered with the Milwaukee Fire Department (MFD), to assess and adopt measures and policies to ensure the safe transport and storage of electric vehicles compromised in an accident.

The Milwaukee Streetcar (“The Hop”)

The Milwaukee Streetcar, known as the Hop, began operations in November 2018. The Hop creates a more connected city for residents and visitors through easy and efficient access to Milwaukee’s wonderful destinations and events. The Hop also benefits Milwaukee by supporting economic development, provides zero-tailpipe-emissions public transportation, and increased property values along the route.

Transit systems across the United States have experienced an unprecedented drop in ridership due to many riders switching to work-from-home and other forms of transportation in response the COVID-19 pandemic. Nationwide, public transit trips declined by 23% in comparison to 2019 levels. A few cities have developed best practices in returning ridership to pre-pandemic levels, which Milwaukee will incorporate into its ridership strategy. The Hop’s ridership strategy centers on these best practices, a commitment continuously improve service, and promotion of the Hop as zero-tailpipe-emissions transportation. In 2026, the Transportation Fund conducted a comprehensive evaluation of the Hop’s operations, ridership, and service to develop a new ridership strategy. Based on this assessment, the Department projects to transport 507,000 riders in 2026 and 521,000 riders in 2027.

DETAILED LISTING OF POSITION AND FULL TIME EQUIVALENTS' CHANGES

Specific ADDITIONAL positions (or eliminations) and associated Full Time Equivalents' (FTEs) as follows:

Positions	O&M FTEs	Non-O&M FTEs	Position Title	Reason
1	1.00	0.00	Tow Lot Assistant III	Increased work volume at tow lot.
1	1.00	0.00	Totals	

H. GRANT AND AID FUND

OBJECTIVES: The Grant and Aid Fund provides expenditure authority for federal, state, and other grants whose proceeds are restricted to operating expenditures for specific purposes. Expenditures must comply with the grant and aid process established in city ordinances. Grants support the objectives and strategies of departments.

STRATEGIES: Manage changes in Community Development Block Grant (CDBG) and HOME funding, including potential changes in the allowable uses of grant funding.

Identify and obtain new grant funding sources.

Assist departments in identifying and applying for potential grant funding.

Manage the American Rescue Plan Act grant.

BUDGET SUMMARY

	2025 Actual Expenditures	2026 Adopted Budget	2027 Requested Budget	2027 Proposed Budget	Change 2027 Proposed Versus	
					2026 Adopted	2027 Requested
Grantor Share (Non-City)	\$88,348,821	\$83,926,856	\$75,114,096	\$70,387,414	\$-13,539,442	\$-4,726,682
TOTAL	\$88,348,821	\$83,926,856	\$75,114,096	\$70,387,414	\$-13,539,442	\$-4,726,682

The Grant and Aid Fund is a “parent” account that accumulates grant funds prior to allocation on a project-by-project basis during the fiscal year. In order to expend funds, the Common Council adopts a resolution that authorizes a specific project, creates a sub-account, and allocates specific funding from the “parent” account. The fund provides expenditure authority for both planned and potential or unanticipated grants.

OTHER SERVICE AND BUDGET CHANGES

The 2027 grant and aid budget is \$70.4 million, a \$13.54 million decrease from 2026. Though they both will continue to spend down ongoing grants, the Environmental Collaboration Office (ECO) in the Department of Administration (DOA) and the Department of Community Wellness and Safety do not anticipate receiving new grants in 2027. The Community Development Grants Administration (CDGA) in DOA will also no longer receive the Continuum of Care planning grant from US HUD.

Health Department grant funding is anticipated to increase by about \$1.1 million from 2026. The main source of the increase is a new lead hazard control and reduction grant from US HUD. This grant will also help offset the expiration of American Rescue Plan Act (ARPA) funds in 2027. ARPA funded a significant share of lead remediation activities in the city for the last several years.

Police Department grant funding will also increase in 2027 due to congressionally directed spending to use drones as first responders.

Comparison of Projected Grant Activity (Grantor Share)			
<u>Department</u>	<u>2026</u>	<u>2027</u>	<u>Difference</u>
Administration	\$36,344,486	\$22,500,000	\$-13,844,486
City Development	28,500	30,000	1,500
Community Wellness and Safety	2,680,000	0	-2,680,000
Fire	1,540,000	1,500,000	-40,000
Health	10,628,009	11,726,834	1,098,825
Library	1,485,050	1,529,600	44,550
Neighborhood Services	0	0	0
Police	3,624,041	5,785,980	2,161,939
Public Works	2,596,770	2,315,000	-281,770
Unanticipated	25,000,000	25,000,000	0
Totals	\$83,926,856	\$70,387,414	\$-13,539,442

Unanticipated grant funding is steady at \$25 million in 2027. The federal landscape for grant funding is expected to continue to be lower in 2027 than under the prior administration.

CDBG Subawards: CDBG funds are also often re-distributed as sub-awards to other city departments. CDBG subawards to city departments are summarized in the 2027 CDBG City Subawards table below.

<u>Department</u>	<u>Activity</u>	<u>2027 Allocation</u>
Administration	CDBG Administration	\$1,138,000
Compliance and Engagement	Equal Rights Commission	\$150,000
	Section 3 Compliance	\$75,000
	Mentor Milwaukee	\$90,000
Comptroller	Administration	\$500,000
City Development	Administration	\$190,000
	Environmental Planning & Review	\$28,000
	Youth Internship Program	\$276,000
	Owner-Occupied Home Rehab Loan Program	\$398,000
	Commercial Revitalization	\$127,000
Neighborhood Services	Landlord/Tenant Compliance Program	\$100,000
	Code Enforcement Inspectors Targeted Enforcement	\$1,275,000
	Code Enforcement Housing/Lead Abatement	\$1,065,500
Health	Lead Abatement	\$1,990,000
Totals		\$7,402,500

Capital Grant Funding: In addition to operating grants, certain city departments, particularly the Department of Public Works, also receive significant grant funding for capital improvement projects. For information on capital grants, refer to the *Capital Improvements* section of the 2027 Plan and Budget Summary.

I. ECONOMIC DEVELOPMENT FUND

MISSION: Provide expenditure authority for excess Tax Incremental District (TID) revenue.

BUDGET SUMMARY

	2025 Actual Expenditures	2026 Adopted Budget	2027 Requested Budget	2027 Proposed Budget	Change 2027 Proposed Versus 2026 Adopted 2027 Requested	
Business Improvement Districts	\$0	\$0			\$0	\$0
Excess TID Revenue	10,745,521	15,000,000			-15,000,000	0
Total	\$10,745,521	\$15,000,000	\$0	\$0	\$-15,000,000	\$0

STRATEGY IMPLEMENTATION

Business Improvement Districts (BIDs) are special assessment districts created at the petition of local commercial property owners. In accordance with section 66.608 of the Wisconsin Statutes, the City has established over 50 business improvement districts. Each year the BIDs work with the City to develop a plan and budget. This budget is the basis for an assessment charged to businesses in the BID area.

In addition to BIDs, starting in 2009, the city established its first Neighborhood Improvement District (NID). NIDs are districts with mixed use (residential and commercial) and multi-family or multi-unit housing. Districts are established and administered in accordance with section 66.1110 of the Wisconsin Statutes, to provide services and enhancements to the street and landscapes within the district.

Because the BIDs and NIDs do not have taxing authority, the City collects the assessment on their behalf. Previously the City provided the dollars it collects to the BIDs through an appropriation in the budget. Starting in the 2023 budget, there will be no revenues recognized or expenditures budgeted in the Economic Development Fund for BIDs or NIDs. The assessments collected by the City for the BIDs and NIDs do not belong to the City, it simply collects and distributes them on the districts' behalf.

SERVICES

For information, there are 30 active BIDs and 10 active NIDs throughout Milwaukee; each is governed by a local board. The following is a list of active BIDs and NIDs for 2027:

2027 Business & Neighborhood Improvement Districts

BID #2 Historic Third Ward	BID #39 Center Street Market Place
BID #4 Greater Mitchell Street	BID #40 Gateway to Milwaukee
BID #5 Westown	BID #41 Downer Avenue
BID #8 Historic King Drive	BID #43 South 27 th Street
BID #10 Avenues West	BID #48 Granville
BID #11 Brady Street Business Area	BID #49 Reed Street Yards
BID #13 Oakland Avenue	BID #50 Cristol Corridor
BID #15 Riverwalk	BID #51 Harbor District
BID #16 West North Avenue	BID #53 Deer District
BID #19 Villard Avenue	BID #54 Fond du Lac Ave
BID #20 East North Avenue	NID #1 The Brewery
BID #21 Downtown Management District	NID #3 Washington Park
BID #25 Riverworks	NID #4 Sherman Park
BID #26 The Valley	NID #5 Heritage Heights
BID #27 West Burleigh Street	NID #6 Historic Garden Homes
BID #31 Havenwoods	NID #7 Harambee
BID #32 North Avenue Marketplace	NID #9 Havenwoods
BID #35 Becher/Kinnickinnic River	NID #10 Riverview
BID #37 30 th Street Industrial Corridor	NID #11 River Ridge
BID #38 South 16 th Street	NID #12 Lindsay Heights

J. WATER WORKS

MISSION:

Protect and maintain the water system for present and future generations and invest in our people to ensure efficient, equitable, and reliable water service.

BUDGET SUMMARY

	2025 Actual Expenditures	2026 Adopted Budget	2027 Requested Budget	2027 Proposed Budget	Change 2027 Proposed Versus 2026 Adopted 2027 Requested	
<u>Personnel</u>						
FTEs-Operations and Maintenance	362.00	418.04	418.04	418.04	0.00	0.00
FTEs-Other	13.20	13.20	13.20	13.20	0.00	0.00
Total Positions Authorized	444	443	443	445	2	2
<u>Expenditure Authorizations</u>						
Salaries and Wages	\$28,108,857	\$30,416,478	\$32,620,702	\$32,842,756	\$2,426,278	\$222,054
Fringe Benefits	14,917,412	16,314,200	19,129,324	19,214,025	2,899,825	84,701
Operating Expenditures	88,692,473	104,723,830	116,032,259	116,032,259	11,308,429	0
Equipment	6,787,537	4,438,100	5,311,850	5,311,850	873,750	0
Special Funds	8,081,381	11,728,380	11,528,800	11,528,800	-199,580	0
Total	\$146,587,660	\$167,620,988	\$184,622,935	\$184,929,690	\$17,308,702	\$306,755

CAPITAL BUDGET SUMMARY

	2025 Actual Expenditures	2026 Adopted Budget	2027 Requested Budget	2027 Proposed Budget	Change 2027 Proposed Versus 2026 Adopted 2027 Requested	
<u>Capital Budget</u>						
Mains Program	\$18,238,711	\$29,570,000	\$30,800,000	\$30,800,000	\$1,230,000	\$0
Plants and Other	10,981,632	19,720,000	13,180,000	13,180,000	-6,540,000	0
Total Capital Budget	\$29,220,343	\$49,290,000	\$43,980,000	\$43,980,000	\$-5,310,000	\$0
<u>Capital Financing</u>						
Retained Earnings/Cash	\$0	\$0	\$0	\$0	\$0	\$0
Bond Issue	29,184,856	49,280,000	43,970,000	43,970,000	-5,310,000	0
Assessments	0	5,000	5,000	5,000	0	0
Developer Financed	35,487	5,000	5,000	5,000	0	0
Total Capital Financing	\$29,220,343	\$49,290,000	\$43,980,000	\$43,980,000	\$-5,310,000	\$0

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS

	2025 Actual Expenditures	2026 Adopted Budget	2027 Requested Budget	2027 Proposed Budget	Change 2027 Prposed Versus 2026 Adopted 2027 Requested	
Revenues						
Operating	\$113,165,900	\$106,896,216	\$126,145,900	\$126,145,900	\$19,249,684	0
Non-Operating	10,340,800	6,765,000	8,748,500	8,748,500	1,983,500	0
Developer Capital and Assessments	0	10,000	10,000	10,000	0	0
Bond Issue	29,220,343	49,280,000	43,970,000	43,970,000	-5,310,000	0
LSL Replacement- City Share	9,475,100	16,740,000	19,250,000	19,250,000	2,510,000	0
LSL Replacement- Utility Share	4,011,200	26,470,000	30,550,000	30,550,000	4,080,000	0
LSL Replacement- Special Assess	167,400	840,000	840,000	840,000	0	0
Deposit To Retained Earnings	9,427,260	10,089,820	-911,465	-604,710	-10,694,530	306,755
Total Revenues	\$175,808,003	\$217,091,036	\$228,602,935	\$228,909,690	\$11,818,654	\$306,755
Expenditure Authorizations						
Operating	\$146,587,660	\$167,801,036	\$184,622,935	\$184,929,690	\$17,128,654	\$306,755
Capital Funding	29,220,343	49,290,000	43,980,000	43,980,000	-5,310,000	0
Deposit To Retained Earnings	0	0	0	0	0	0
Total Authorizations & Deposits	\$175,808,003	\$217,091,036	\$228,602,935	\$228,909,690	\$11,818,654	\$306,755

SUMMARY OF SERVICES DELIVERED

Description of Services Provided	Operating and SPA Budget	Capital Budget	Grant Budget	FTEs
Provide in-person and call center customer service and billing for all Municipal Services charges	\$3,046,424	-	-	24
Maintain small, medium, and large water meters for accurate billing of water usage by residential, commercial, industrial, and public authority customers	\$8,179,097	-	-	60.50
Maintain the water distribution system (leak investigation, main break repair, repair and maintenance of hydrants, valves, and air vents)	\$83,430,580	\$30,800,000	-	137.99
Operate water treatment plants and pumping and storage facilities	\$32,372,634	\$13,180,000	-	97.25
Provide water quality monitoring for regulatory compliance and internal standards	\$3,434,796	-	-	26

Description of Services Provided	Operating and SPA Budget	Capital Budget	Grant Budget	FTEs
Provide internal engineering services for plant facility and distribution system capital improvement projects, and support for maintenance/repair projects.	\$5,308,062	-	-	51.50
Provide administrative and operational support to all MWW sections. Includes Administration (Leadership, HR, Security, Communications), Accounting, Payroll, and IT Units	\$49,851,342	-	-	34
Total	\$185,622,935	\$43,980,000	\$ 0	431.24

Key Performance Measures	2025 Actual	2026 Projected	2027 Planned
Percentage of days in full compliance with Safe Drinking Water Act standards	100%	100%	100%
Rate of Return	-0.97%	0.0%	6.40%
Rank of highest rate for 1 ccf of water residential customer among class AB utilities in the seven-county metro area.	26 out of 27	22 out of 27	22 out of 27
Main Breaks	617	500	500
Miles of water main replaced	10.4	14	14
Number of lead service lines replaced	3,329	5,000	5,500
Number of Equity Prioritized LSL's Replaced	2,386	3,800	4,300
Number of water meters installed/exchanged	6,962	7,000	9,000

SERVICE HIGHLIGHTS

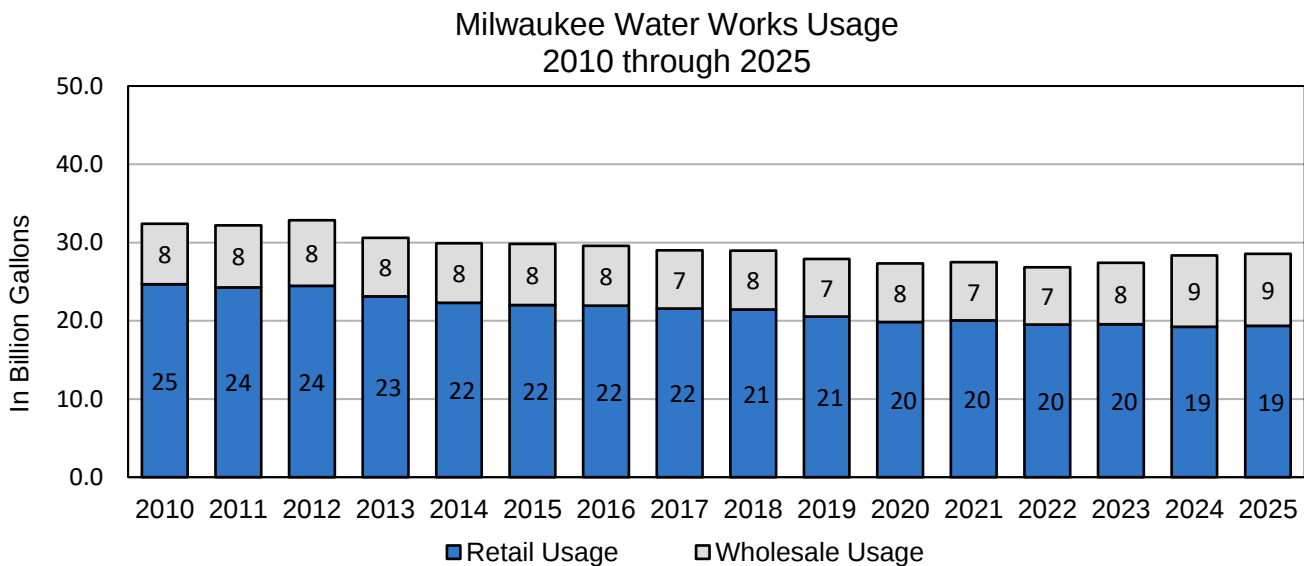
Community Goals and Department Objectives:

- Increase investment and economic vitality throughout the city
- Ensure the quality and safety of drinking water
- Ensure sufficient supply of water for fire protection
- Increase lead service line replacements to meet proposed regulatory requirements
- Maintain a regular and effective replacement cycle for water mains
- Maintain competitive rates and generate an appropriate rate of return for the utility

A safe, reliable supply of water is critical to public health and economic development. Milwaukee’s advanced multi-barrier treatment process, which includes ozone disinfection, provides some of the cleanest water in the country. The Great Lakes are the world’s largest source of fresh water and Milwaukee’s proximity to Lake Michigan provides a distinct economic advantage. A sustainable drinking water supply supports industries and promotes long-term business and residential growth.

The Milwaukee Water Works (MWW) is a municipally owned water utility regulated by the Wisconsin Public Service Commission (PSC) and the Wisconsin Department of Natural Resources (DNR). From its Howard Avenue and Linnwood water treatment plants, MWW pumps and treats water from Lake Michigan for distribution throughout the area. MWW delivers water through 1,960 miles of mains to approximately 945,000 customers in the City of Milwaukee and 16 suburban communities.

Through July 2026, water consumption increased 1.0% or 166 million gallons compared to the same period in 2025. Revenue through July 2026 increased by 3.5% compared to the same period in 2025. From 2010 to 2025, total annual water consumption fell by nearly 3.9 billion gallons or 11.9%, reflecting national trends. Increased water efficiency, slower population growth, and a changing industrial customer base have reduced water sales for utilities nationwide. The chart below shows retail and wholesale water sales since 2010. The overall decline is offset, in part, by the addition of the City of Waukesha as a wholesale customer in October 2023.



Water consumption decreases, however, do not proportionally reduce the costs associated with electricity, chemicals, and the construction and maintenance of the water distribution system. In 2023, 2024 and 2025, MWW experienced rising costs in electricity, chemical, and construction costs.

RATES

MWW provides reliable, high quality water at competitive rates for residential, commercial, and industrial customers. Water rates are based on a rate of return determined by the PSC, and the rate formula allows the utility to recover operating costs and make investments in the treatment and distribution system. Continuing decreases in the volume of water sold have reduced revenue growth and put pressure on MWW to both control spending and increase rates.

In October 2023, MWW began providing wholesale water service to the City of Waukesha. As a result, the PSC directed MWW to file a conventional rate case no later than 24 months after the start of service to Waukesha to ensure the increased revenue is reflected in the rate structure. In July of 2025, the Common Council authorized MWW to proceed with that filing.

On September 29, 2025, the Utility submitted a Conventional Rate Case and assigned it to docket 3720-WR-110. As of July 2026, the PSC is reviewing the application. The new rates are likely to take effect in late 2026.

In 2027, MWW anticipates recovering approximately \$126.1 million of revenue through water service fees, along with \$8.7 million of non-operating revenue. In 2027, the average single-family residential customer will pay approximately \$350 for a full year of water service.

QUALITY AND RELIABILITY

In 2025, Milwaukee Water Works achieved its goal of providing safe, high-quality drinking water and remained in full compliance with the Safe Drinking Water Act. MWW also continued participation in the Partnership for Safe Water, a voluntary program that requires rigorous evaluation of system performance metrics to ensure optimization of the water distribution system.

MWW's capital budget prioritizes funding for water main replacements, which are essential to the long-term sustainability of the system and the continued delivery of safe, high-quality drinking water to customers. This approach has been endorsed by the Capital Improvements Committee and Public Service Commission.

CAPITAL PROJECTS

The 2027 Milwaukee Water Works capital budget includes \$30.8 million for water main improvements, which will fund the replacement of 14 miles of water main. This level of main replacement supports a 140-year replacement cycle. Water main segments are selected for replacement using risk-based prioritization that analyzes the probability and consequence of failure for each segment. Variables include the history of breaks, the expected remaining useful life, and the location of critical users. The primary goal of the main replacement program is to ensure uninterrupted service delivery to all customers.

The 2027 capital budget also allocates \$13.2 million for improvements to MWW treatment plants, pumping and storage facilities. Proposed projects include: filter bed improvements (year 3 of 6), flow meter replacement, and water quality lab upgrades at Linnwood treatment plant; reservoir and clearwell overflow modifications at the Howard treatment plant; pump improvements at the Florist pumping station; and valve rehabilitation at the Northpoint pumping station.

The 2027 budget provides funding to replace 5,500 lead service lines. Replacement of lead service lines is required when a lead service line has failed or is found to be leaking, provides water to a certified or licensed childcare, is scheduled for replacement as part of a planned project, such as a water main replacement or road reconstruction project, or included in the Prioritization program, which uses the Area Deprivation Index, elevated blood lead level data for children under the age of 6 and lead service line density to determine the order of replacement by census block group. 4,300 lead service lines are planned to be replaced in the Prioritization program.

In emergency situations, Water Works crews replace only the utility-owned portion of lead service lines to restore water service to customers in a cost effective and timely manner. Crews are not permitted to perform work on private property, therefore these crews are limited to replacing only the utility-owned portion of the lead service line. To protect public health, Water filter pitchers are provided to all customers undergoing lead service line replacement, minimizing the risk of lead exposure during and after the work.

The cost to replace lead service lines varies by program and ownership:

Program	Utility-Owned Portion	Privately-Owned Portion
<i>General (failures, childcares, planned)</i>	\$4,800	\$4,300
<i>Prioritization Program</i>	\$4,500	\$3,500

As of January 2024, the City fully covers the cost of replacing the privately-owned portion of a lead service line serving a childcare facility or a 1–4 unit residential property included in the City’s program.

In 2027, replacement of the privately-owned portion will be funded by:

- \$19.25 million in levy-supported City capital funds
- \$840,000 in special assessments to property owners

MWW has applied for funding through the Safe Drinking Water Loan Program (SDWLP) for SFY 2027. The utility expects to receive principal forgiveness funding for the majority of costs related to the privately-owned section, and low interest loans for the remaining private-side and public- side costs. The funding award is expected in September 2026. Principal forgiveness will reduce City borrowing and overall costs.

DETAILED LISTING OF POSITION AND FULL TIME EQUIVALENTS' CHANGES

Specific ADDITIONAL positions (or eliminations) and associated Full Time Equivalents' (FTEs) as follows:

Positions	O&M FTEs	Non-O&M FTEs	Position Title	Reason
-1	-1.00	0.00	Water Works Human Res. Administrator	Position removed in reclass
1	1.00	0.00	Human Resources Administration Manager	Position added in reclass
-3	-5.00	0.00	Water Repair Workers 3	FTEs moved new to positon
5	5.00	0.00	Water Distrubition Investingation Helper 2	FTE added from Water Repair Workers 3
2	0.00	0.00	Totals	

K. SEWER MAINTENANCE FUND

MISSION: Protect people, property, and the environment from sewage, flooding, erosion, and polluted runoff.

BUDGET SUMMARY

	2025 Actual Expenditures	2026 Adopted Budget	2027 Requested Budget	2027 Proposed Budget	Change 2027 Proposed Versus 2026 Adopted 2027 Requested	
<u>Personnel</u>						
FTEs - Operations & Maintenance	92.04	115.15	116.95	116.95	1.80	0.00
FTEs - Other	16.49	26.35	27.05	25.05	-1.30	-2.00
Total Positions Authorized	165	165	165	163	-2	-2
<u>Expenditures</u>						
Salaries and Wages	\$6,395,646	\$7,148,000	\$7,726,597	\$7,524,703	\$376,703	\$-201,894
Fringe Benefits	2,497,604	3,216,600	3,476,969	3,386,116	169,516	-90,853
Operating Expenditures	7,283,148	7,189,100	7,495,000	7,623,862	434,762	128,862
Equipment	1,730,508	1,564,000	2,505,000	2,505,000	941,000	0
Special Funds	41,154,332	69,786,048	69,917,184	71,402,117	1,616,069	1,484,933
O&M Total	\$59,061,238	\$88,903,748	\$91,120,750	\$92,441,798	\$3,538,050	\$1,321,048
Capital Projects	27,053,412	24,658,000	25,700,000	26,200,000	1,542,000	500,000
Deposit to Retained Earnings	22,104,410	0	0	0	0	0
Total	\$108,219,060	\$113,561,748	\$116,820,750	\$118,641,798	\$5,080,050	\$1,821,048
<u>Revenues</u>						
Sewer Maintenance Fee	\$35,352,159	\$35,908,928	\$35,777,103	\$37,517,900	\$1,608,972	\$1,740,797
Stormwater Management Fee	42,856,922	44,681,842	44,748,708	46,065,000	1,383,158	1,316,292
Charges for Services	2,223,784	1,800,000	1,911,800	1,900,000	100,000	-11,800
Interest Revenue	732,783	300,000	500,000	500,000	200,000	0
Proceeds from Borrowing	20,692,161	22,500,000	24,200,000	24,200,000	1,700,000	0
Withdrawal from Retained Earnings	0	6,212,978	8,183,139	6,458,898	245,920	-1,724,241
Grant and Aid	6,361,251	2,158,000	1,500,000	2,000,000	-158,000	500,000
Total	\$108,219,060	\$113,561,748	\$116,820,750	\$118,641,798	\$5,080,050	\$1,821,048

SUMMARY OF SERVICES DELIVERED BY THIS DEPARTMENT

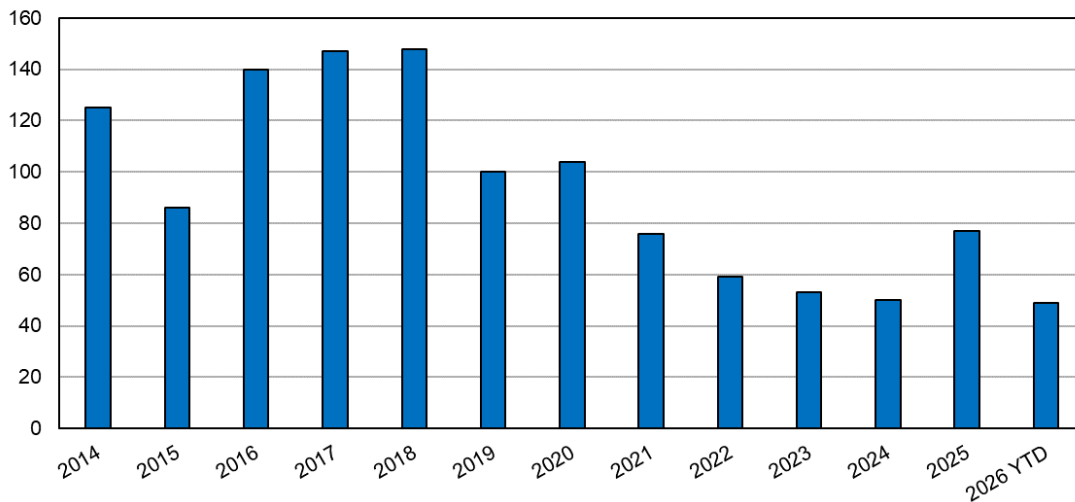
The City maintains a system of 2,514 miles of public sewers which collect sewage and runoff from streets, homes, and businesses, and conveys that wastewater to the Milwaukee Metropolitan Sewerage District (MMSD) system for treatment, or stormwater runoff to local waterways, rivers, and ultimately Lake Michigan. By conveying wastewater to MMSD for treatment before returning it to Lake Michigan, the sewerage system reduces the risk of waterborne illnesses and protects water quality. The sewer system also protects property by mitigating flooding.

The Sewer Maintenance Fund is funded entirely through its own revenues, the bulk of which come from the Sewer and Stormwater Fees. The Sewer Maintenance Fee will increase by \$0.06 per hundred cubic feet and the Stormwater Fee will increase by \$0.81. These fees will cost an average residential household a combined \$247.02 in 2027, an increase of \$5.14 from 2026.

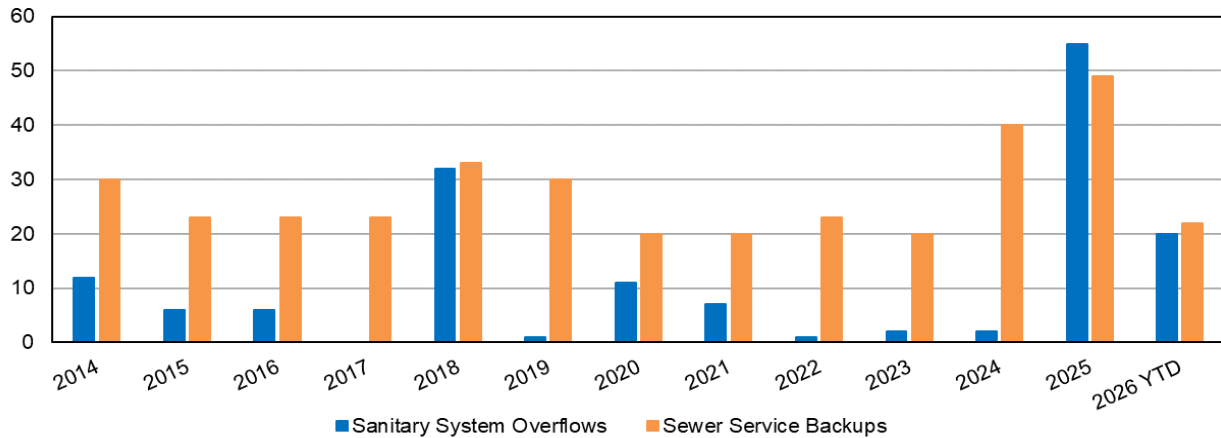
Description of Services Provided	Operating and SPA Budget	Capital Budget (Excluding Grants)	Grant Budget	FTEs
Sewer Design and Construction	\$31,281,975	\$18,500,000	\$500,000	18.00
Sewer Cleaning	\$10,476,661	-	-	59.00
Sewer Repair and Maintenance	\$7,599,642	-	-	37.00
Stormwater Management	\$43,083,520	\$5,700,000	\$1,500,000	26.00
TOTAL	\$92,441,798	\$24,200,000	\$2,000,000	140.00

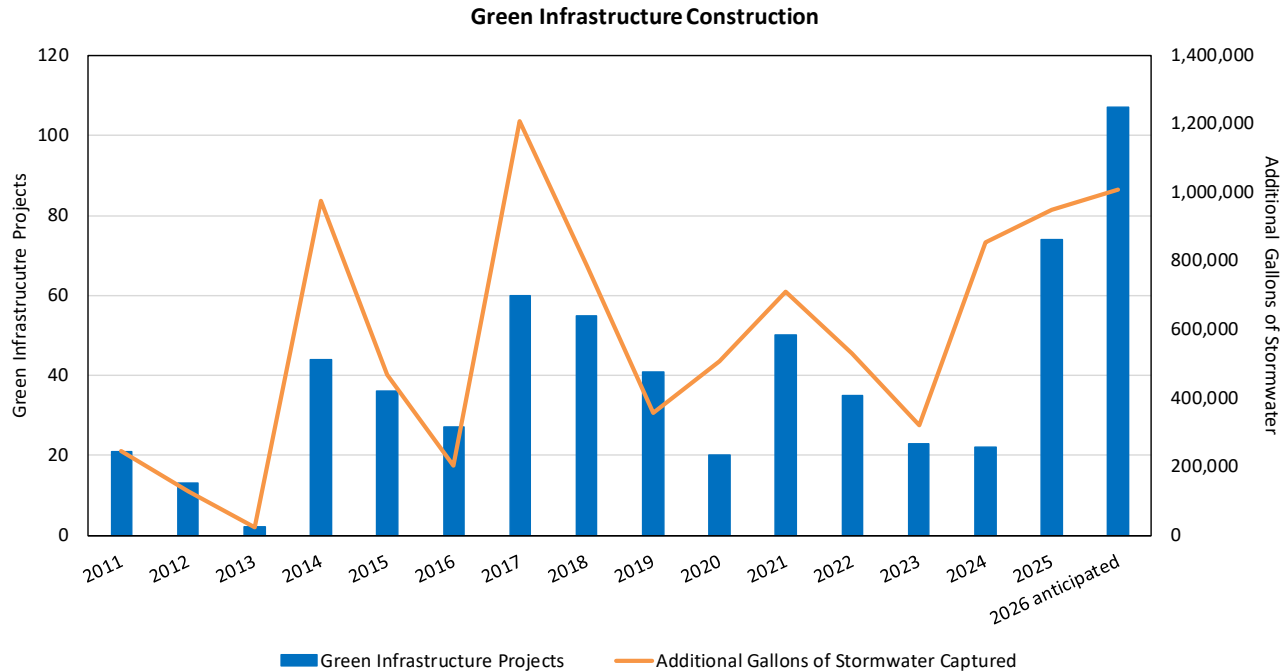
KEY PERFORMANCE MEASURES

Miles of Sewer Examined or Under Contract



Sewerage Backups and Overflows





SERVICE HIGHLIGHTS

- April 2026 saw record monthly rainfall regionally. On April 14 and 15, 2026, Milwaukee received several inches of rain over a short period of time on multiple days, after having received over three inches of rain in the 10 days prior. Over 10 inches of rain was recorded at several gauges through the first half of April. Sewer Maintenance staff received and responded to approximately 288 calls for backwater in basements, and 1,332 street ponding complaints.
- Designed and bid 91 bioswales, 4 parking lane pavers, 3 grass swales, and 2 stormwater tree cell installations, totaling 380,482 gallons of stormwater storage.
- Converted seven concrete alley reconstruction projects to green alley projects throughout the City.
- Utilized MMSD grant funds to replace defective sanitary sewer laterals to reduce inflow and infiltration (I/I) into sanitary sewers and eliminate sanitary sewage intrusion into storm sewers.

CAPITAL PROJECTS

Sewer Relay and Lining: Sewer pipe lifespans vary greatly depending on a variety of factors, such as materials, geology, and above-ground development. The structural condition of sewer pipes is determined through regular closed-circuit televised exams of the sewers. When a sewer pipe is identified as needing repair or reconstruction, the Sewer Maintenance Fund contracts out the work to line or replace the sewer pipe. In 2026 to date, 49 miles of sewers have been examined. Relining and replacement is decreasing from recent years as the highest need pipes have already been repaired or replaced. The Sewer Relay and Lining Program will be allocated \$18 million in 2027, the same as 2026.

Pump Facilities: The Sewer Maintenance Fund conducts monthly inspections and testing on sanitary bypass pumps and lift stations, repairing and replacing as needed. In 2026, 2 major pump stations were rehabilitated, and 38 pump stations needed to be repaired. Pump Facilities will be allocated \$500,000 in 2027, the same as in 2026.

Infiltration and Inflow Reduction: The Sewer Maintenance Fund works closely with the Milwaukee Metropolitan Sewerage District (MMSD) to identify geographic areas with flooding and sewage backups. The fund repairs and

maintains City-owned sewer mains and manholes to reduce clearwater in the sanitary system. Infiltration and Inflow Reduction will be allocated \$1.5 million in 2027, the same as 2026, in addition to an estimated \$800,000 of grant funding from MMSD.

Green Infrastructure (Water Quality to meet Total Maximum Daily Load requirements): The Wisconsin Department of Natural Resources along with the Environmental Protection Agency (EPA) established maximum levels of suspended solids and contaminants in Milwaukee's bodies of water. To maintain and improve water quality, the Sewer Maintenance Fund is investing in Green Infrastructure, such as green alleys, bioswales, stormwater tree cells, and permeable pavers. These investments are designed to manage rainwater where it falls by capturing polluted runoff from streets and alleys, slowing it down, and storing it to reduce the amount of stormwater in the sewer system. This helps mitigate basement back-ups and filter contaminants before stormwater reaches local streams and rivers and ultimately Lake Michigan. In 2027, the City will increase its investment in Green Infrastructure as well as apply for additional grant support to continue building and maintaining a strong Green Infrastructure network throughout the City. Green Infrastructure will be allocated \$3 million in 2027 for new construction and \$700,000 in maintenance funds to support green infrastructure, in addition to \$1.2 million in anticipated grant funding.

Channel Restoration: Each year, channels need to be maintained and repaired to ensure structural integrity and mitigate erosion. Channel Restoration projects will be allocated \$200,000 in 2027, the same as in 2026.

Flood Mitigation: The Sewer Maintenance Fund is designing a double box storm sewer in N. 35th Street from W. Capitol Drive to W. Congress Avenue to connect City storm sewers to MMSD's West basin Flood Management project with the goal of reducing localized flooding and sewage backups. The first portion of this project was designed in 2026 and will be constructed in 2027. The remaining storm sewer is currently in design and is anticipated to be built in 2028. Additional flood mitigation work is being planned along Sherman Boulevard. Flood Mitigation projects will be allocated \$1 million dollars in 2027, the same as in 2026.

WORKFORCE DEVELOPMENT

In 2026, DPW-Infrastructure supported various internship opportunities, workforce development initiatives, and staff training and development opportunities. The department plans to continue these workforce development initiatives in 2027 and the following provides a summary of some of these efforts:

Engineering Intern: Interns assist engineers, architects, engineering technicians, public works inspectors, and bridges and buildings inspectors with various engineering and construction inspection tasks. Four Intern positions have been filled in 2026 and the department plans to fill seven positions in 2027.

Transportation Operations Assistant: Interns help implement the City's Complete Streets Policy, Pedestrian Plan, Bicycle Plan, and Safe Routes to School Plan, and help achieve City goals related to safe street design, equity, health, and climate. Two intern positions have been filled this year and the department plans to fill three positions in 2027.

University of Wisconsin - Milwaukee (UWM) - Panther Edge Internship: DPW-Infrastructure hosts UWM students in Office Assistant, HVAC Maintenance Technician Assistant and other internship positions.

YouthBuild Pre-Apprenticeship - Employ Milwaukee: DPW-Infrastructure intends to hosts young adults participating in Transportation Roadbuilding Advancement Pre-Apprenticeship - YouthBuild programming. Trainees gain valuable on-the-job training experiences, while attending classes to earn a high school diploma, as well as other career credentials, through program partners.

College Intern - Employ Milwaukee: In partnership with Employ Milwaukee's Paid Work Experience Program DPW- Infrastructure hosts local college students in engineering, professional, scientific, and technical careers. This program offers another pipeline of local talent to gain meaningful internship experience within DPW-Infrastructure.

Local Job Fairs: Attendance at local Common Council, City of Milwaukee, and community sponsored job fairs and local College/University Career Fairs occurred this year and are planned to continue in 2027. These events allow DPW-Infrastructure staff to serve as ambassadors to City employment, engaging job seekers in Public Works and city-wide employment opportunities, as well as providing information related to the City's application and hiring processes.

DPW Career Development - Training Series: DPW-Infrastructure has co-hosted Interview & Resume Workshops, as part of our internal career development training series. The workshops are designed to provide staff with information, tips, resources and more.

DETAILED LISTING OF POSITION AND FULL TIME EQUIVALENTS' CHANGES

Specific ADDITIONAL positions (or eliminations) and associated Full Time Equivalents' (FTEs) as follows:

Positions	O&M FTEs	Non-O&M FTEs	Position Title	Reason
1	0.00	1.00	Civil Engineer III	Internal promotion
-1	0.00	-1.00	Civil Engineer II	Internal promotion
-1	-1.00	0.00	Sewer Repair Worker 1	Rightsizing workforce
-1	-1.00	0.00	Sewer Repair Worker 2	Rightsizing workforce
0	1.30	-1.30	Civil Engineer II	Changes in time charged to capital project
0	2.50	0.00	City Laborer (Seasonal/Regular)	Changed from 9-month to 12-month position
-2	1.80	-1.30	Totals	

M. COUNTY DELINQUENT TAX FUND

MISSION: Provide appropriation authority to purchase County of Milwaukee delinquent property taxes.

SUMMARY OF EXPENDITURES

	2025 Actual Expenditure	2026 Adopted Budget	2027 Requested Budget	2027 Proposed Budget	Change 2027 Proposed Versus 2026 Adopted 2027 Requested	
Purchase of Delinquent County Taxes	\$9,629,370	\$9,269,370	\$9,051,601	\$9,488,541	\$219,171	\$436,940
Total	\$9,629,370	\$9,269,370	\$9,051,601	\$9,488,541	\$219,171	\$436,940

SOURCE OF FUNDS

	2025 Actual Expenditure	2026 Adopted Budget	2027 Requested Budget	2027 Proposed Budget	Change 2027 Proposed Versus 2026 Adopted 2027 Requested	
County Delinquent Taxes Collected	\$9,629,370	\$9,269,370	\$9,051,601	\$9,488,541	\$219,171	\$436,940
Total	\$9,629,370	\$9,269,370	\$9,051,601	\$9,488,541	\$219,171	\$436,940

In accordance with s. 74.83 Wis. Stats., the City of Milwaukee is authorized to enter into an agreement with the County of Milwaukee to purchase county delinquent personal property taxes and real estate tax certificates. The initial agreement was executed in December 1987.

The authority to collect county delinquent property taxes enables the City Treasurer to consolidate the collection of delinquent taxes. Consolidation of the delinquent taxes provides a more efficient and effective tax collection administration by eliminating the burden of duplicate collections by the city and county.

The city purchases the county's delinquent personal property and real estate taxes at the close of the current tax collection period each February, and the county's real estate taxes that become delinquent during the installment collection cycle each month. The city acquires the delinquent county property taxes receivable as an asset and generates revenue by retaining the interest and penalty charges collected on the outstanding delinquent taxes.

This account is the city's mechanism to purchase the county's delinquent property taxes. It is related to other delinquent tax collection efforts in the city debt budget.

N. SETTLEMENT FUNDS

MISSION: The Settlement Fund segregates funding received from legal settlements that must be spent on specific purposes.

SUMMARY OF EXPENDITURES

	2025 Actual Expenditure	2026 Adopted Budget	2027 Requested Budget	2027 Proposed Budget	Change 2027 Proposed Versus 2026 Adopted 2027 Requested	
Opioid Settlement Funds	\$1,776,769	\$5,000,000	\$2,500,000	\$5,000,000	\$0	\$2,500,000
Vaping Settlement Funds	(43,882)	0	0	0	0	0
Total	\$1,732,887	\$5,000,000	\$2,500,000	\$5,000,000	\$0	\$2,500,000

SOURCE OF FUNDS

	2025 Actual Expenditure	2026 Adopted Budget	2027 Requested Budget	2027 Proposed Budget	Change 2027 Proposed Versus 2026 Adopted 2027 Requested	
Opioid Settlement Funds	\$2,877,412	\$5,000,000	\$2,500,000	\$5,000,000	\$0	\$2,500,000
Vaping Settlement Funds	251,656	0	0	0	0	0
Total	\$3,129,068	\$5,000,000	\$2,500,000	\$5,000,000	\$0	\$2,500,000

The Settlement Fund segregates legal settlements received from Opioid and Vaping lawsuits in the Settlement Fund. The funds received are restricted for specific purposes and require Common Council Resolution before funds can be expended. There are two sources of funds in the Settlement Fund, funds from opioid settlements and from vaping settlements.

Opioid Settlement Funds: Common Council file 211799 directed funds received from the settlement of opioid litigation to be given to the Milwaukee Overdose Response Initiative (MORI). As of July 2026, approximately \$14.7 million has been received. In the 2027 Proposed Budget, funds will be allocated to the Milwaukee Fire Department to continue and the MORI program. Additional allocations to the Milwaukee Health Department are also expected in 2027. Separate Common Council action is required before funds can be expended.

Vaping Settlement Funds: Common Council file 240280 directed funds received from the settlement of vaping litigation to be segregated in a fund to address, remedy, and abate the youth e-cigarette and vaping public health crisis in Milwaukee. As of July 2026, approximately \$2.5 million has been received. The Office of African American Affairs within the Department of Administration is expected to administer these funds. Separate Common Council action is required before funds can be expended.

II. BORROWING AUTHORIZATIONS

General Obligation Bonds or Short Term Notes

**New 2027
Authority**

A. Renewal and Development Projects

1. For providing financial assistance to blight elimination, slum clearance, redevelopment and urban renewal projects under section 66.1301 to 66.1327, 66.1331, 66.1333, 66.1335, 66.1337, and 66.1105. MEDC Loan Program.

Subtotal Renewal and Development Projects. \$8,680,000

B. Public Improvements

1. Public buildings for housing machinery and equipment. \$28,390,076
2. Harbor improvements. 2,900,000
3. All Fire borrowing. 3,000,000
4. All Police borrowing. 4,115,000
5. Bridge and viaduct. 10,940,000
6. Sewage disposal, sewer improvement, and construction. 0
7. Street improvements and construction. 54,559,133
8. Parks and public grounds. 415,791
9. Library improvements authorized under section 229.11 and 229.17. 3,000,000
10. Rubbish. 0
11. Water Infrastructure. 0

Subtotal General Obligation Bonds or Short Term Notes (Sections A and B). \$116,000,000

C. Contingent Borrowing

Borrowing for a public purpose not contemplated at the time the budget was adopted.
Contingent borrowing.

\$200,000,000

Subtotal General Obligation Bonds or Short Term Notes. \$200,000,000

D. School Board Borrowing

1. School purposes (1).

\$2,000,000

Subtotal General Obligation Bonds or Short Term Notes. \$2,000,000

E. Borrowing for Special Assessments

1. To finance public improvements in anticipation of special assessments levied against property.
2. General city.
3. Water Infrastructure.

\$2,665,000

\$10,000

Subtotal General Obligation Bonds or Local Improvements Bonds. \$2,675,000

F. Tax Incremental Districts

1. For paying project costs in accordance with project plans for Tax Incremental Districts.

\$100,000,000

Subtotal General Obligation Bonds, Short Term Notes, or Revenue Bonds. \$100,000,000

G. Borrowing for Delinquent Taxes

To finance general city purposes for anticipated delinquent taxes.

\$37,000,000

Subtotal General Obligation Bonds or Short Term Notes. \$37,000,000

H. Revenue Anticipation Borrowing

To borrow in anticipation of revenue in accordance with Section 67.12 of the Wisconsin State Statutes.

\$400,000,000

Subtotal General Obligation Bonds or Short Term Notes. \$400,000,000

I. Water Works Borrowing

Water Works mortgage revenue bonds or general obligation bonds.

\$43,980,000

Subtotal Revenue Bonds or General Obligation Bonds. \$43,980,000

J. Sewer Maintenance Fund Borrowing

Sewer Maintenance Fund revenue bonds or general obligation bonds.

\$26,200,000

Subtotal Revenue Bonds or General Obligation Bonds. \$26,200,000

K. Transportation Fund Borrowing

Transportation Fund revenue bonds or general obligation bonds.

\$9,805,000

Subtotal Revenue Bonds or General Obligation Bonds. \$9,805,000

Total General Obligation Bonds or Short Term Notes

\$937,660,000

- (1) Design plans for any alteration to building exteriors and interiors shall be reviewed and approved by the city.

III. CLARIFICATION OF INTENT

Employee Fringe Benefits

Employee fringe benefit costs are allocated to operating and capital budgets on an estimated basis for informational purposes only. Such estimated expenditures are 100% appropriation offset for operating budgets and 100% revenue offset for the capital budget to avoid any impact on the city's tax levy. Actual fringe benefit costs, such as health care benefits, life insurance, and pensions, are budgeted separately in non-departmental accounts, which are funded from the property tax levy.

The amount included in each departmental (or budgetary control unit) operating budget on the line entitled "Estimated Employee Fringe Benefits" is subject to adjustment by unilateral action of the City Comptroller, during the budget year, if the actual rate charged against salaries paid is at variance with the estimated rate used in calculating the budgeted amount.

Departmental Salary Appropriations

Department net salary and wage appropriations reflect current wage rates and expenditures and are limited to these amounts. Funding of future salary increases is provided in the Wages Supplement Fund.

Footnotes

Section 18-06-12 of the Milwaukee City Charter states that the adoption of the budget shall be the authority for the expenditure by a department for the purposes therein provided and of the amounts assigned to the department thereby and no further action by the Common Council shall be necessary to authorize any department to make such expenditures. The City Attorney has advised that footnotes contained in the line item budget are informational only and not controlling over expenditures unless a corresponding resolution specifying the footnote's intent is also adopted by the Common Council.

POSITIONS ORDINANCE AND SALARY ORDINANCE

The Positions Ordinance and the Salary Ordinance for the City may be obtained from the City Clerk's Office upon request, or on the City Clerk's website. They have not been included in this publication.

TAX LEVY TO RATE CONVERSION TABLE

Assessed Value Used in Conversion Calculation as of August 31, 2026: \$47,141,816,729

Tax Rate Per \$1,000 of Assessed Valuation	<u>Levy Change</u>	<u>Levy Change</u>	Tax Rate Per \$1,000 of Assessed Valuation
\$0.01	\$471,418	\$5,000	\$0.00
\$0.05	\$2,357,091	\$10,000	\$0.00
\$0.10	\$4,714,182	\$50,000	\$0.00
\$0.25	\$11,785,454	\$100,000	\$0.00
\$0.50	\$23,570,908	\$500,000	\$0.01
\$1.00	\$47,141,817	\$1,000,000	\$0.02

Formula for deriving tax rate per \$1,000 of assessed value from known assessed value and levy:

$$\text{TAX RATE} = \frac{\text{TAX LEVY}}{\text{ASSESSED VALUE}/1,000}$$

Formula for deriving levy from known rate and assessed value:

$$\text{TAX LEVY} = \text{TAX RATE} \times (\text{ASSESSED VALUE}/1,000)$$

Formula for deriving assessed value from known rate and levy:

$$\text{ASSESSED VALUE} = (\text{TAX LEVY}/\text{TAX RATE}) \times 1,000$$

Note: Results are Approximate Due to Rounding