

MILWAUKEE COUNTY FISCAL NOTE FORM

DATE: 2/10/2026

Original Fiscal Note

Substitute Fiscal Note

SUBJECT: From the Executive Zoo Director is requesting authorization to execute a Professional Service Agreement with Traditions LLC for the installation of décor for the Zoo’s Wild Lights event.

FISCAL EFFECT:

- No Direct County Fiscal Impact
 - Existing Staff Time Required
- Increase Operating Expenditures (If checked, check one of two boxes below)
 - Absorbed Within Agency’s Budget
 - Not Absorbed Within Agency’s Budget
- Decrease Operating Expenditures
- Increase Operating Revenues
- Decrease Operating Revenues
- Increase Capital Expenditures
- Decrease Capital Expenditures
- Increase Capital Revenues
- Decrease Capital Revenues
- Use of contingent funds

Indicate below the dollar change from budget for any submission that is projected to result in increased/decreased expenditures or revenues in the current year.

	Expenditure or Revenue Category	Current Year	Subsequent Year
Operating Budget	Expenditure	\$0	\$0
	Revenue	\$0	\$0
	Net Cost	\$0	\$0
Capital Improvement Budget	Expenditure	\$0	\$0
	Revenue	\$0	\$0
	Net Cost	\$0	\$0

DESCRIPTION OF FISCAL EFFECT

In the space below, you must provide the following information. Attach additional pages if necessary.

- A. Briefly describe the nature of the action that is being requested or proposed, and the new or changed conditions that would occur if the request or proposal were adopted.
- B. State the direct costs, savings or anticipated revenues associated with the requested or proposed action in the current budget year and how those were calculated. ¹ If annualized or subsequent year fiscal impacts are substantially different from current year impacts, then those shall be stated as well. In addition, cite any one-time costs associated with the action, the source of any new or additional revenues (e.g. State, Federal, user fee or private donation), the use of contingent funds, and/or the use of budgeted appropriations due to surpluses or change in purpose required to fund the requested action.
- C. Discuss the budgetary impacts associated with the proposed action in the current year. A statement that sufficient funds are budgeted should be justified with information regarding the amount of budgeted appropriations in the relevant account and whether that amount is sufficient to offset the cost of the requested action. If relevant, discussion of budgetary impacts in subsequent years also shall be discussed. Subsequent year fiscal impacts shall be noted for the entire period in which the requested or proposed action would be implemented when it is reasonable to do so (i.e. a five-year lease agreement shall specify the costs/savings for each of the five years in question). Otherwise, impacts associated with the existing and subsequent budget years should be cited.
- D. Describe any assumptions or interpretations that were utilized to provide the information on this form.

A. The Zoo is requesting authorization to enter into a Professional Service Agreement with Traditions LLC from the effective date. It shall continue in full force and effect until February 28, 2027 with three additional one-year extension options to provide installation and removal of décor for the Zoo’s Wild Lights event that is held over 25 nights in November and December.

B. The 2026 Adopted Budget includes \$300,000 in funding for this agreement. The revenue from the event is budgeted at \$1,019,218 and more than covers the cost of the agreement.

The total for the initial contract term, including the three (3) one-year extensions, shall not exceed \$1,200,000 (\$300,000 per year) unless agreed to by the County in writing.

C. Sufficient funds are budgeted for this agreement in the 2026 Budget. The Zoo anticipates budgeting \$300,000 in 2027 for this service; however, the amount is subject to the adoption of the Fiscal Year budgets for 2027-2029.

D. NA

Department/Prepared By Milwaukee County Zoo, Vera Westphal

Authorized Signature *vera westphal*

Did DAS-Fiscal Staff Review? Yes No

¹ If it is assumed that there is no fiscal impact associated with the requested action, then an explanatory statement that justifies that conclusion shall be provided. If precise impacts cannot be calculated, then an estimate or range should be provided.

² Community Business Development Partners’ review is required on all professional service and public work construction contracts.

Did CBDP Review?²

Yes

No

Not Required