

**MILWAUKEE COUNTY FISCAL NOTE FORM**

**DATE:** 1/30/2025

Original Fiscal Note

Substitute Fiscal Note

**SUBJECT:** From the Executive Zoo Director requesting the creation of 1.0 FTE Zoological Medicine and Surgery Resident Position

**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.*

	<b>Expenditure or Revenue Category</b>	<b>Current Year</b>	<b>Subsequent Year</b>
<b>Operating Budget</b>	Expenditure	\$0	\$18,672
	Revenue	\$0	\$9,336
	Net Cost	\$0	\$9,336
<b>Capital Improvement Budget</b>	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. <sup>1</sup> 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 Executive Zoo Director is requesting the creation of one position of Zoological Medicine and Surgery Resident to participate in the American College of Zoological Medicine (ACZM) zoological medicine residency program.
- B. The American College of Zoological Residency (ACZM) Training Program Committee is charged with evaluating residency or graduate programs in zoological medicine to determine if they meet the appropriate standards for qualifying trainees for the ACZM board examination. ACZM approval will be required before starting this program but must be applied for in advance. To meet the timeline, the position of Zoological Medicine and Surgery Resident needs to be created in 2025 so the paperwork for the accreditation process can be completed and ready for July 2026 which would be the anticipated start date for this position. In addition, although the individual will not start until July 2026, the application process for this position through the ACZM will begin in November 2025 with the applicant being informed of their acceptance into the program in March 2026.

In 2025, there will be no cost associated with the position. The estimated cost for 2026, with a projected start date of July 20, 2026, is \$18,672. Of this amount, 50%, or \$9,336, will be reimbursed by the Zoological Society of Milwaukee. This results in a net cost of \$9,336 to the Zoo. Starting in 2027, the annual cost is estimated to be \$44,137, excluding any County-wide approved wage increases. The Zoological Society of Milwaukee will continue to cover 50% of the position's cost, while the Zoo will absorb its share within the operating budget.

<sup>1</sup> 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.

<sup>2</sup> Community Business Development Partners' review is required on all professional service and public work construction contracts.

C. See above for the 2025 & 2026 fiscal costs.

D. NA

Department/Prepared By Milwaukee County Zoo, Vera Westphal

Authorized Signature *vera westphal*

Did DAS-Fiscal Staff Review?  Yes  No

Did CBDP Review?<sup>2</sup>  Yes  No  Not Required