

MILWAUKEE COUNTY FISCAL NOTE FORM**DATE:** 11/6/2025Original Fiscal Note ☒Substitute Fiscal Note ☐

SUBJECT: From the Executive Zoo Director is requesting a transfer of \$215,000 from Capital Project WZ0160 – Zoo Administration Building Roof Replacement and \$396,000 from Capital Project WZ0176 – Zoo Aviary Air Conditioning to allocate additional funds for Capital Project WZ0174 – Zoo Front Entrance

FISCAL EFFECT:

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

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 Executive Zoo Director of the Milwaukee County Zoo is requesting transfer of surplus funds of \$215,000 from Capital Project WZ0160 – Zoo Administration Building Roof Replacement and an amount not to exceed \$396,000 from Capital Project WZ0176 – Zoo Aviary Air Conditioning to Capital Project WZ0174 – Zoo Front Entrance.
- B. Approval of the resolution will authorize the Office of the Comptroller and the Office of Strategy, Budget and Performance to process an administrative transfer of \$215,000 from Capital Project WZ0160 – Zoo Administration Building Roof Replacement and an amount not to exceed \$396,000 from Capital Project WZ0176 – Zoo Aviary Air Conditioning to Capital Project WZ0174 – Zoo Front Entrance.
- C. The current project schedule requires the Zoo to enter into a Guaranteed Maximum Price (GMP) agreement with Gilbane in early January 2026. This timing will allow the County to lock in pricing and schedule before bid award, complete building in Q1 2026, and begin Phase 1 construction before the summer peak season, maximizing progress and supporting the goal of completing Phase 1 within 2026.

The December Board Cycle Fund Transfer request represents a critical milestone. With an effective County Board date of December 21, 2025, this action will provide the Zoo with an appropriate level of contingency to responsibly enter into the GMP and manage typical

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.

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construction risks, while acknowledging that some level of uncertainty remains inherent to complex capital projects.

If the Zoo were to wait for the January Board Cycle Fund Transfer (effective 2/15/26), the resulting delay would impact the project and add significant schedule risk to achieving Phase 1 completion in 2026.

D. NA

Department/Prepared By Milwaukee County Zoo, Vera Westphal

Authorized Signature *vera westphal*

Did DAS-Fiscal Staff Review? ☐ Yes ☒ No

Did CBDP Review?² ☐ Yes ☐ No ☒ Not Required