



Fiscal Year 2012-13 Budget Proposal

Jeff Blanks

Treasurer

May 30, 2012

Summarized Proposed Budget

VS

Prior Year Adopted/Adjusted Budget

<u>Fiscal Summary</u>	<u>Draft Budget FY 2012-13</u>	<u>Adjusted Budget FY2011-12</u>	<u>Adopted Budget FY2011-12</u>
<u>Revenues</u>			
Measure Z Administration (2%)	\$ 199,957	\$ 202,130	\$ 192,130
Interest	12,500	12,500	12,500
Total Revenues	\$ 212,457	\$ 214,630	\$ 204,630
<u>Appropriations</u>			
Professional & Specialized Services	\$ 154,779	\$ 195,880	\$ 129,584
Other Services & Supplies	18,750	18,750	18,750
Contingency	38,928	-	56,296
Total Appropriations	\$ 212,457	\$ 214,630	\$ 204,630
Revenue in Excess of Appropriations	\$ -	\$ -	\$ -
Contracted FTE (Based on 2080 hrs):	1.05	1.36	0.87

Revenue Forecast

Fresno County Zoo Authority

Fiscal Year 2012-13 Revenue Estimates

	PRIOR YR		CURRENT FISCAL YEAR				FISCAL YEAR		
	2009-2010	2010-2011	2011-2012		2012-13		2012-13		
	ACTUAL TAX RECEIPTS	ACTUAL TAX RECEIPTS	ADOPTED BUDGET TAX RECEIPTS	ACTUAL & ESTIMATED TAX RECEIPTS	ADOPTED TO ACTUAL/ESTIMATED VARIANCE	REVENUE ESTIMATE MEASURE Z ZA (2%)			
July	\$ 671,700	\$ 659,300	\$ 659,300	\$ 719,800	\$ 60,500	9.18%	676,612	13,532	
August	\$ 885,300	\$ 857,600	\$ 857,600	\$ 921,200	\$ 63,600	7.42%	865,928	17,319	
September	\$ 810,940	\$ 895,691	\$ 895,691	\$ 1,057,603	\$ 161,912	18.08%	994,147	19,883	
October	\$ 678,000	\$ 677,000	\$ 677,000	\$ 694,100	\$ 17,100	2.53%	652,454	13,049	
November	\$ 743,300	\$ 879,500	\$ 879,500	\$ 878,500	\$ (1,000)	-0.11%	825,790	16,516	
December	\$ 971,061	\$ 932,350	\$ 932,350	\$ 1,240,028	\$ 307,678	33.00%	1,165,626	23,313	
January	\$ 719,900	\$ 710,700	\$ 710,700	\$ 770,100	\$ 59,400	8.36%	723,894	14,478	
February	\$ 944,000	\$ 919,900	\$ 919,900	\$ 978,600	\$ 58,700	6.38%	919,884	18,398	
March	\$ 628,563	\$ 821,858	\$ 821,859	\$ 1,006,649	\$ 184,790	22.48%	946,250	18,925	
April	\$ 594,300	\$ 618,400	\$ 618,400	\$ 716,100	\$ 97,700	15.80%	673,134	13,463	
May*	\$ 847,200	\$ 876,500	\$ 817,100	\$ 826,658	\$ 9,558	1.17%	777,059	15,541	
June*	\$ 821,511	\$ 963,040	\$ 817,100	\$ 826,658	\$ 9,558	1.17%	777,059	\$ 15,541	
Total	\$ 9,315,775	\$ 9,811,839	\$ 9,606,500	\$ 10,635,996	\$ 1,029,496	9.68%	\$ 9,997,836	\$ 199,957	
							Estimated Interest Revenue (based on PY actuals)		12,500
							Total Projected Revenue		\$ 212,457

* Estimated Measure Z tax receipts for May through June 2012

Revenue Forecast

- The total estimated and actual Measure Z revenues for FY 2011-12 are \$10,635,996 resulting in a \$212,720 allocation to the Zoo Authority. This represents an 11% increase over budgeted amounts.
- Revenues for fiscal year 2012-13 are projected to decline by 6% and will reflect the 2012-13 expected totals of \$9,997,836. This provides \$199,957 for Zoo Authority operations.
- Interest revenues were determined by an analysis of the County of Fresno's investment pool rates, cash balances and prior year averages of interest receipts.

Draft Administrative Budget- Detail

Account	Account Description	Recommended Appropriations 2012-13
7040	Telephone Charges	\$ 500
7250	Memberships	1,000
7265	Office Expense	6,000
7268	Postage	1,500
7287	PeopleSoft Financials Charges	750
7295	Professional & Specialized Services	154,779
7296	Data Processing Services	3,000
7325	Publications & Legal Notices	1,000
7415	Trans, Travel & Education	5,000
	Total Services and Supplies	173,529
	Contingency	38,928
	Total Contingency	38,928
	Total Appropriations	\$ 212,457

Professional & Specialized Services (\$)

- All 7000 series budget appropriations, except for account 7295 (Professional & Specialized Services), were brought forward from the prior year and recommended for fiscal year 2012-13.
- The recommended appropriations for account 7295 for fiscal year 2012-13 are \$154,779 which is greater than last year's adopted budget by 19% but less than last year's amended budget by 21%.
- Attached you will also find a year-by-year comparison of all 7000 series accounts as they relate to our budget projections for FY 2012-13.
- Fiscal year 2011-12 saw an increase in accounting staff claims review, Coordinator claims review, and County Counsel time attributable to an increase in capital projects activity that had not been seen in previous years. A chart is provided to display the year-by-year capital projects claims activity.

7000 Account Series

Prior Year Performance Comparison

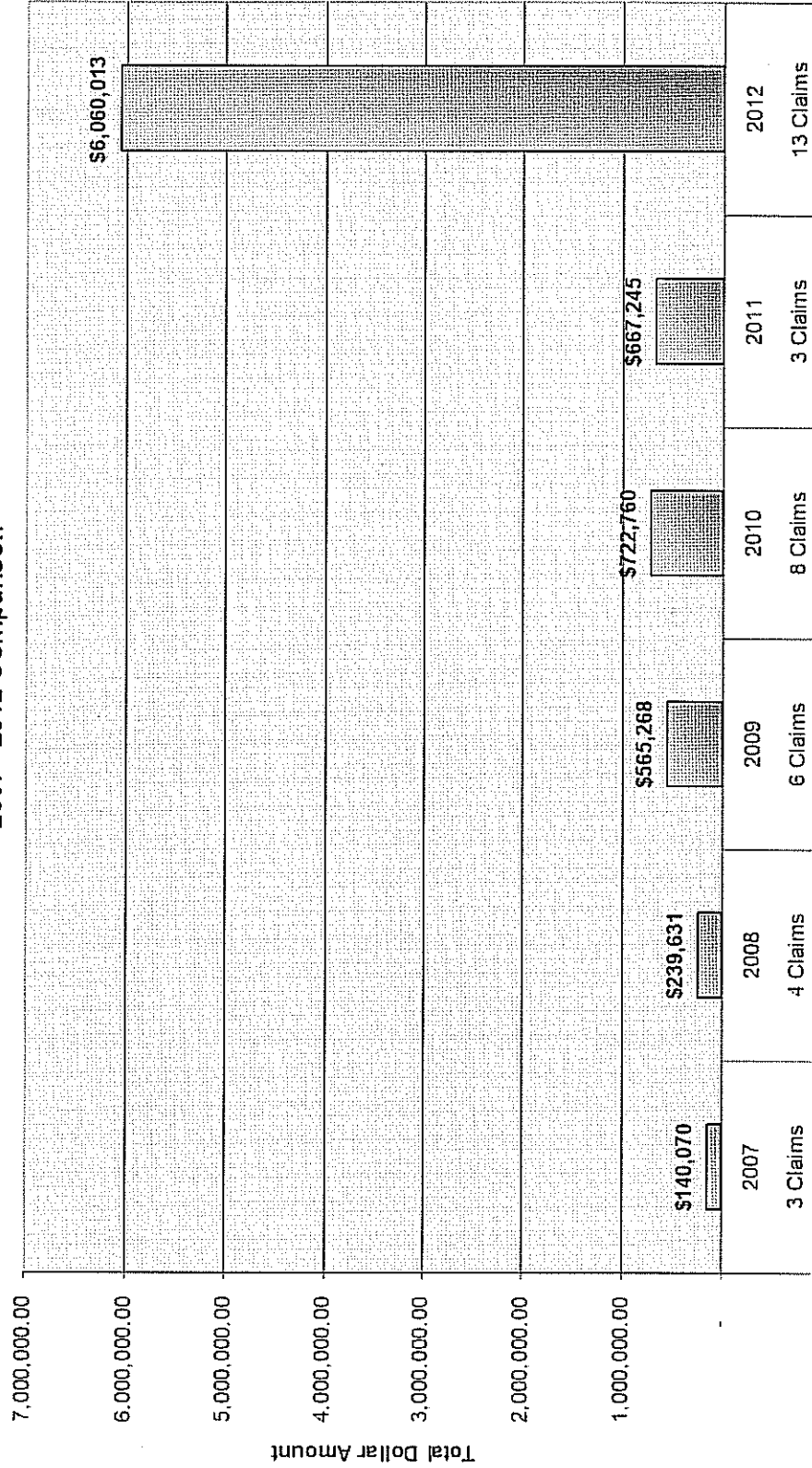
Account	2006-2007		2007-2008		2008-2009		2009-2010		2010-2011		Current Fiscal Year 2011-2012			Projected Fiscal Year 2012-2013	
	Actual		Actual		Actual		Actual		Actual		Adopted	Adjusted	Actual *	Projected	% Change
7040 Telephone Charges	-	-	-	-	-	-	-	-	-	-	500.00	500.00	-	500.00	100%
7250 Memberships	-	-	-	-	-	-	-	-	-	-	1,000.00	1,000.00	-	1,000.00	100%
7265 Office Expense	2,627.53	1,704.67	2,769.56	3,319.62	3,881.09					6,000.00	6,000.00	4,471.82	6,000.00	25%	
7268 Postage	-	189.67	59.40	181.16	154.00					1,500.00	1,500.00	-	1,500.00	100%	
7287 PeopleSoft Financials Chg	-	-	604.00	156.00	407.22					750.00	750.00	750.00	750.00	0%	
7295 Professional & Specialized Svc	92,358.27	65,215.24	95,111.70	81,632.37	91,433.92					129,584.00	195,880.00	178,163.24	154,779.00	-15%	
7296 Data Processing Services	-	-	-	-	-					3,000.00	3,000.00	-	3,000.00	100%	
7325 Publications & Legal Notices	-	-	-	-	-					1,000.00	1,000.00	-	1,000.00	100%	
7415 Trans. Travel & Education	-	-	-	-	-					5,000.00	5,000.00	-	5,000.00	100%	
7000 Services And Supplies	94,985.80	67,109.58	96,544.66	85,289.15	92,276.23					148,334.00	214,630.00	183,365.06	173,529.00	-6%	
8991 Approp For Contingencies	-	-	-	-	-					56,296.00	-	-	-	0%	
8991 Approp For Contingencies	-	-	-	-	-					56,296.00	-	-	-	0%	
Total Expenditures	94,985.80	67,109.58	96,544.66	85,289.15	92,276.23					204,630.00	214,630.00	183,365.06	173,529.00	-6%	

* Actual amounts include invoices through February 2012 and projections through June 30, 2012.

Professional & Specialized Services

(Yearly Capital Projects Comparison)

Capital Claims by Fiscal Year:
2007 - 2012 Comparison



Number of Claims by Fiscal Year

Professional Services Detail

2012-13 Proposed Budget

Title	Budget Hours	Estimated Rates	FY12-13 Budget
Coordinator	850	63	53,635
Office Assistant	85	30	2,508
Senior Accountant	350	79	27,489
Accountant I	600	60	35,808
A & F Division Chief	50	80	3,979
Sup. Accountant	-	84	-
County Counsel	250	113	28,250
Audit Fees			3,110

2,185

154,779

Professional Services Detail

Estimated Professional & Specialized Services FY2012-13 Prior Year Comparison

Title	2011-12 Budget Hours	2011-12* Actual Hours	2012-13 Budget Hours	Adjusted Budget % Variance	Original Budget % Variance
Coordinator	701	989	850	-14%	21%
Office Assistant	55	93	85	-9%	55%
Senior Accountant	395	194	350	80%	-11%
Accountant I	0	225	600	167%	0%
Accountant II	516	418	-	-100%	-100%
A & F Division Chief	2	2	50	2400%	2400%
Sup. Accountant	95	250	-	-100%	-100%
County Counsel	36	318	250	-21%	594%
	1,800	2,489	2,185	-12%	21%

Title	FY11-12 Original Budget	FY11-12 Adjusted Budget	FY12-13 Proposed Budget	Adjusted Budget % Variance	Original Budget % Variance
Coordinator	44,233	62,406	53,635	-14%	21%
Office Assistant	1,623	2,744	2,508	-9%	55%
Senior Accountant	31,023	15,237	27,489	80%	-11%
Accountant I	-	13,428	35,808	167%	0%
Accountant II	35,671	28,896	-	-100%	-100%
A & F Division Chief	159	159	3,979	2400%	2400%
Sup. Accountant	7,956	20,938	-	-100%	-100%
County Counsel	4,068	35,934	28,250	-21%	594%
	124,734	179,742	151,669	-16%	22%

* Actual hours through February invoicing; estimated March - June

Fiscal Year 12-13 Budget Approval

- Motion to approve the budget as recommended or subject to changes discussed during board meeting (if applicable).