



FRESNO COUNTY
ZOO
AUTHORITY

2005

ANNUAL REPORT



2220 Tulare Street • 6th Floor • Fresno, CA 93721
Phone: 559.262.4385 • www.zooauthority.org

April 25, 2006

BRINA L. HARWOOD
CHAIR

GERALD V. LYLES
VICE CHAIRMAN

ALAN AUTRY
BOARD MEMBER

JOHN W. GRAY
BOARD MEMBER

KENT STRATFORD
BOARD MEMBER

PAUL TOSTE
BOARD MEMBER

RALPH WATERHOUSE
BOARD MEMBER

Fresno County Board of Supervisors
Hall of Records
2281 Tulare Street, Room 300
Fresno, CA 93721

Dear Supervisors,

On behalf of the Fresno County Zoo Authority (Zoo Authority), I would first like to express appreciation for the opportunity to play a role in a highly significant moment in the history of Fresno's Chaffee Zoo, and very likely the entire County of Fresno, through our respective appointments. It is my pleasure to provide the attached report, which on paper may create the illusion that 2005 was uneventful and perhaps even a touch tedious. However, I believe that our board was able to accomplish creating the infrastructure required to maintain an ongoing harmonious relationship between the Zoo Authority and the Fresno's Chaffee Zoo Corporation (Zoo Corporation).

Last calendar year, with the assistance of the wonderful staff of Fresno County, the 2005 Zoo Authority board was able to develop and establish many functional elements necessary for future evolutions of the Zoo Authority. These elements will easily stand the test of time, up to and beyond 2015 when Measure Z may be revisited by the County of Fresno constituents. For instance, on June 14, 2005 we executed a contract with the County of Fresno to provide our board with administrative, accounting, legal and technical services, with specific procedures in place for direction from our board as well as spending limitations to keep our costs as low as possible. With the use of the County graphics department we were able to begin using a somewhat whimsical yet equally practical logo, reminiscent of that used by the 2004 campaign. We assumed that everyone would still love Nosey.

We were also afforded the opportunity to launch an informative website where anyone interested in Measure Z, news organizations and constituents alike, could access useful information. This information includes but is not limited to meeting agendas and subsequent meeting minutes, budgets for

both the Zoo Authority and the Zoo Corporation, documentation on Measure Z itself, and last but not least, streaming audio, which we proudly make available so that those not able to attend our regular meetings might still feel a part of the process. All members of our board feel very strongly that as these funds come directly from the heart of each person living in the County of Fresno; it is our duty to include each and every person in our process to the best of our ability.

Finally, though the year 2005 did not bring the opportunity to release Measure Z funds to the Zoo Corporation, the 2005 Board was able to negotiate on behalf of the people of Fresno County, an agreement clearly defining the relationship between the two bodies and the process by which all Measure Z funds will be released to the Zoo Corporation. During the negotiation process there were admittedly a couple of points of contention between the bodies. However through much discussion and compromise, we were able to execute a document with which everyone is satisfied. The Zoo Authority is now moving into calendar year 2006, confident that we will be able to serve the needs of both the people of Fresno County and the Zoo Corporation. As of today, we have been able to release \$861,338. This represents three months of payroll and one disbursement for other expenses in operating funds to the Zoo Corporation. We look forward to releasing more Measure Z funds as projects are developed.

If you should have any questions, please feel free to contact me directly at (559) 273-7364.



Brina Harwood
2006 Chair
Fresno County Zoo Authority

ACKNOWLEDGMENTS

The Fresno County Zoo Authority greatly appreciates the investment of personal time and effort by members of the Fresno's Chaffee Zoo Corporation on behalf of the Zoo. In particular, we express our sincere thanks to the former Chairman Jay Weed, Treasurer David Cowin, and member Mike Woods for their help as the Authority began its work.

We also acknowledge and appreciate the prompt and enthusiastic assistance from many additional County staff, without whom the needs and goals of the Zoo Authority Board could not be met.

ADMINISTRATIVE OFFICE

Jeanette Ishii, Assistant County Administrative Officer/Operations

Gayle Johnson, Administrative Assistant to Bart Bohn

Gayle Surabian, Public Information Officer

Grace Gomes, Principal Administrative Analyst

Crystal Padilla, CAO Secretary

AUDITOR-CONTROLLER/TREASURER-TAX COLLECTOR

Vicki Wajdak, Principal Accountant

Maryann Le, Chief Accountant

George Gomez, Senior Accountant

COUNTY COUNSEL

Sandy Hill, Administrative Services Assistant

FRESNO COUNTY EMPLOYEES' RETIREMENT ASSOCIATION

Roberto Peña, Retirement Administrator

Elizabeth Avalos, FCERA Administrative Secretary

Pat Srisukwatana, Systems Procedures Analyst

GRAPHIC COMMUNICATION SERVICES

Richard Rose, Manager

Gina Barr, Graphic Arts Technician II

Tracy Corley, Supervising Office Assistant

INFORMATION TECHNOLOGY SYSTEMS DEPARTMENT

Gary Osmondson, Director

Theron Toler, Business Manager

Regina Wheeler, Senior IT Analyst

Daniel Moore, IT Analyst

Nick Llanos, IT Analyst

PUBLIC WORKS AND PLANNING

Carol Pratt, Financial Services Assistant Manager

Karla Carsey, Account Clerk III

Sally Godfrey, Program Technician

Kevin Olivas, Office Assistant

2005 Zoo Authority Board

BOARD MEMBER	POSITION	DATE APPOINTED	NOMINATED BY	TERM EXPIRATION
Ron Gentzler, DVM	Chair	4/5/2005	2005 Board of Supervisors Chair, Judy Case	1/2/2006
Brina Harwood	Vice Chair	2/8/2005	District 5 Supervisor Bob Waterston	1/5/2009
Gerald V. Lyles	Board Member	3/8/2005	District 2 Supervisor Susan Anderson	1/5/2009
Paul Toste	Board Member	2/8/2005	District 1 Supervisor Phil Larson	1/8/2007
Kent L. Stratford	Board Member	2/8/2005	District 3 Supervisor Henry Perea	1/5/2009
John W. Gray, DVM	Board Member	2/8/2005	District 4 Supervisor Judy Case	1/8/2007
Alan Autry	Board Member	N/A	Ex Officio - Mayor of Fresno	N/A

2005 Zoo Authority Staff

STAFF MEMBER	TITLE	FROM COUNTY DEPT.	POSITION
Bart Bohn	Administrator	County Administrative Office	County Administrative Officer
John Weiser	Coordinator (Through September 2005)	County Administrative Office	Principal Administrative Analyst
Catherine Crosby	Coordinator (Starting September 2005)	Public Works and Planning Transportation Division	Transportation Planner
Barbara Grunwald	Counsel	County Counsel	Deputy County Counsel
Jennifer Hoey	Treasurer	Auditor-Controller	Deputy Auditor-Controller
Gael Storm	Clerk to the Board	Office of Clerk to the Board of Supervisors	Assistant Clerk to the Board of Supervisors

ZOO AUTHORITY HIGHLIGHTS OF 2004 AND 2005

JULY 2004

- The Fresno County Board of Supervisors adopted a resolution creating the Fresno County Zoo Authority. Then, sitting as the Board of the new Authority, the Board approved an ordinance to propose a special tax of 1/10th of one percent for ten years for the support of the Fresno Chaffee Zoo, and approved a resolution to place a zoo sales tax on the November ballot.

NOVEMBER 2004

- Measure Z was passed by over 73% of the voters of Fresno County.

JANUARY 2005

- The Board of Supervisors, sitting as the Authority Board, adopted Bylaws and a Conflict of Interest Code.

SPRING 2005

- On February 8, 2005, the Board of Supervisors, sitting as the Authority Board, appointed Paul Toste, DVM, Kent Stratford, John Gray, DVM, and Brina Harwood to the permanent Authority Board, serving concurrent terms with their respective nominating Supervisor. Rounding out the new appointments were Gerald Lyles, appointed March 8, and Ron Gentzler, DVM, April 5. Alan Autry, Mayor of Fresno, is an Ex-Officio member of the Board.

APRIL 2005

- The Zoo tax began.
- The first meeting of the newly appointed Zoo Authority Board was held.
- Ron Gentzler and Brina Harwood were elected Chairman and Vice Chair.
- John Weiser of the County Administrative Office, Barbara Grunwald of the Office of County Counsel, Gael Storm of the office of Clerk to the Board of Supervisors, and Jennifer Hoey of the Office of Auditor-Controller/Treasurer-Tax Collector were assigned to provide staff support to the Board.

JUNE 2005

- The Board began meeting in the Fresno County Employees' Retirement Association boardroom.
- The Board entered into a contract with the County for legal, financial, and administrative staff support.

AUGUST 2005

- The Board approved a logo designed by Gina Barr, Graphic Arts Technician of the Graphic Communications Division.

SEPTEMBER 2005

- Catherine Crosby of Public Works and Planning assumed John Weiser's duties as Coordinator for the Authority Board.

OCTOBER 2005

- The Board approved a preliminary operations and maintenance budget submitted by Fresno's Chaffee Zoo Corporation.
- The Board approved and launched a web site (www.zooauthority.org) designed by Daniel Moore, IT Analyst of the Information Technology Services Division.

NOVEMBER 2005

- The Board approved its own "Procedures for Approving and Administering Measure Z Funds" which includes guidelines for Zoo Authority Board administrative budgeting and spending, as well as guidelines for disbursement of Measure Z funds to Fresno's Chaffee Zoo Corporation. The Board approved disbursement procedures for transferring the tax revenue to Fresno's Chaffee Zoo Corporation.

DECEMBER 2005

- The Board approved a formal contract with Fresno's Chaffee Zoo Corporation regarding procedures for the distribution of tax revenue.
- The Board approved broadcast of Board meetings via Internet streaming audio at Fresno County Employees' Retirement Association.

ZOO AUTHORITY LEGAL HIGHLIGHTS

The Zoo Authority Board determined, based on advice from its counsel, that the requirement in the Measure Z ordinance stating that two-thirds of tax revenue must be allocated to "capital improvement projects" should be interpreted to limit this portion of tax revenue to improvements to buildings and grounds. Personal property, even if it is capitalized for accounting purposes (vehicles, telephone system, etc.), must be purchased from the one-third available for "operations and maintenance."

The Zoo Authority Board (ZA) approved the contract with Fresno's Chaffee Zoo Corporation (FCZC) for procedural rules regarding disbursement of funds to FCZC. Significant points of the contract include:

- FCZC's budget for operating funds will be supported by, submitted to, and approved by ZA.
- Once approved, funds may be released at any time on request of FCZC in accordance with the budget.
- Personal property items must come from the 1/3 available for operations and maintenance, even if capitalized for accounting purposes.
- FCZC plans for capital improvement projects will be approved by ZA.
- FCZC budgets for capital improvement projects will be approved by ZA as projects are developed.
- Once approved, capital improvement project funds may be released at any time, on request of FCZC in accordance with its budget.
- FCZC will comply with the Brown Act.
- FCZC will allow public inspection of its financial records.

The Zoo Authority Board approved detailed procedural guidelines developed by the Treasurer within the above contract for disbursement of funds to Fresno's Chaffee Zoo Corporation.

Since Fresno's Chaffee Zoo Corporation did not take over the Chaffee Zoo until January 2006, and the bylaws of the Zoo Authority Board allow disbursements only to the entity operating the zoo, no revenue went to the Fresno's Chaffee Zoo Corporation in 2005. However, in 2005 the Zoo Authority Board approved the preliminary budget of Fresno's Chaffee Zoo Corporation for operating expenses, so funds would begin to flow in January 2006. There were no proposals made in 2005 regarding capital improvement projects.

The Zoo Authority Board counsel agreed with advice from Fresno's Chaffee Zoo Corporation counsel that the Corporation is required to pay prevailing wages in capital improvement projects funded by the Zoo Authority.

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ZOO AUTHORITY BUDGET HIGHLIGHTS

2004-05

The Zoo Authority Board contracted with the County of Fresno for staff services prior to receiving any Measure Z funding. The Zoo Authority Board paid \$13,501 for staff services rendered during the period of March to June, 2005. This was equal to two percent of the anticipated Measure Z Revenues for this period.

2005-06

The Zoo Authority Board adopted the following 2005-06 Zoo Authority budget to cover expenses of operations of its Board in the administration of Measure Z Revenues. This budget was created by County Staff and presented to the Zoo Authority Board for its approval on June 9, 2005.

The 2005-06 Zoo Authority Board Budget totals \$202,952. This represents two percent of the anticipated Measure Z Revenues for this period (\$10,147,581).

Sixty-two percent of the Zoo Authority Board budget, or \$124,847, is established to support the contract with the County of Fresno for staff services. The County has the equivalent of 1.68 employees under contract to the Zoo Authority Board, billed on an hourly basis. Through December 31, 2005, \$43,312, or 35% was expended.

The Zoo Authority Board set aside \$46,605, representing twenty-three percent of the budget, for contingency. These dollars may be used at the discretion of the Board. If unspent in this fiscal period, the Board may also choose to contribute these dollars to Fresno's Chaffee Zoo Corporation. Through December 31, 2005, none was expended.

The balance of the budget (\$31,500) is broken into small portions for travel, education, memberships, office supplies and computer services, including the recently established website. Through December 31, 2005, \$2,669, or 8.5% was expended.

Every regular Zoo Authority Board meeting agenda contains a standing Treasurer's Report in which County Staff presents the cash position, as well as other relevant financial reports and variance analysis.

SINCE INCEPTION

Total Measure Z cash receipts for the period of April - December 2005 totaled \$6,070,936. Claims for County Clerk and the State Board of Equalization reduced this by \$36,782. Of the net for the entire period, 2% (\$120,883) was allocated to the Zoo Authority Board, with the balance of the money (\$5,913,271) allocated to FCZC.

Interest has been earned and apportioned on all Measure Z money in each fund. With only minor spending during the period, as of December 31, 2005, the year-end Treasurer's Report showed the following cash balances, including interest earnings, in each fund as follows:

\$ 99,110.52 Zoo Authority Board
\$1,972,256.73 FCZC - Operations & Maintenance
\$3,944,513.49 FCZC - Capital Facilities Projects



County of Fresno
SUMMARY BUDGET STATUS REPORT BY FUND
 Period Ending 12/31/05
 Fund: 4845 Sub Class:10000

Page No. 1
 Prepared 3/9/06
 Report ID: GLSF9010

2004-05 Budget Year

Account	Description	Budgeted Amount	Revenues*	Expenditures	Remaining Appropriation	YTD % Used
0000 Revenues						
0110	Measure Z Administration (2%)	-	13,501			
	OBJECT TOTALS	-	13,501			
7000 Services And Supplies						
7295	Professional & Specialized Services	-		13,501		
	OBJECT TOTALS	-		13,501		
	2004-05 TOTALS	-	13,501	13,501	-	100%

2005-06 Budget Year

Account	Description	Budgeted Amount	Through Dec. 31, 2005		Remaining Appropriation	YTD % Used
			Revenues*	Expenditures		
0000 Revenues						
0110	Measure Z Administration (2%)	202,952	107,382			
	OBJECT TOTALS	202,952	107,382			
7000 Services And Supplies						
7040	Telephone Charges	500		-	500	0%
7250	Memberships	5,000		-	5,000	0%
7265	Office Expense	10,000		1,545	8,455	15%
7295	Professional & Specialized Services	124,847		43,313	81,534	35%
7296	Data Processing Services	5,000		1,124	3,876	22%
7325	Publications & Legal Notices	1,000		-	1,000	0%
7415	Trans, Travel & Education	10,000		-	10,000	0%
	OBJECT TOTALS	156,347		45,982	110,365	29%
8991						
	Approp For Contingencies	46,605		-	46,605	0%
	OBJECT TOTALS	46,605		-	46,605	0%
	2005-06 TOTALS	202,952	107,382	45,982	156,970	23%

* - Revenues are shown net of interest allocation in this chart to tie exactly to Measure Z Receipts.



**ZOO AUTHORITY
FY 2005-06**

STAFFING ANALYSIS THROUGH DECEMBER 31, 2005

Hours By Position						
<u>JCN</u>	<u>TITLE</u>	<u>POSITIONS BUDGETED</u>	<u>HOURS BUDGETED</u>	<u>ACTUAL HOURS YTD (12/31/05)</u>	<u>HOURS REMAINING</u>	<u>% OF HOURS REMAINING</u>
2270	Principal Administrative Analyst	0	50	50	-	0%
2206	Analyst - Coordinator	0.33	544	367	178	33%
3141	Secretary III	0.25	450	14	436	97%
3255	Senior Accountant	0.25	450	38	412	92%
3260	Account Clerk III	0.50	900	-	900	100%
2302	Deputy Auditor-Controller	0.00	-	90	(90)	-
1235	Deputy County Counsel IV	0.25	450	108	342	76%
3025	Clerk to Board of Supervisors	0.10	180	47	133	74%
TOTAL		1.68	3,024	714	2,310	76%

Dollars By Position						
<u>Org</u>	<u>Department</u>	<u>% OF BUDGETED FTE</u>	<u>EST \$ BUDGETED / POSITION</u>	<u>12/31/05 YTD BILLING BY POSITION</u>	<u>REMAINING BILLING BY POSITION</u>	<u>% BILLING BY POSITION YTD</u>
0120	CAO Principal Analyst	0%	2,235	2,235	-	0%
4360	PW Analyst - Coordinator	20%	24,311	19,211		79%
0120	CAO Secretary III	15%	9,572	298	9,274	3%
0410	ACTTC Senior Acct	15%	27,527	2,324	25,202	8%
0410	ACTTC Account Clerk III	30%	10,380	-	10,380	0%
0410	ACTTC Deputy Aud-Controller	0%	-	6,869	(6,869)	-
0710	CC County Counsel	15%	42,075	10,070	32,005	24%
0110	BOS Clerk to Board	6%	8,748	2,306	6,442	26%
		100%	124,847	43,313	76,434	35%

Prepared by Auditor-Controller / Treasurer-Tax Collector

3/29/2006

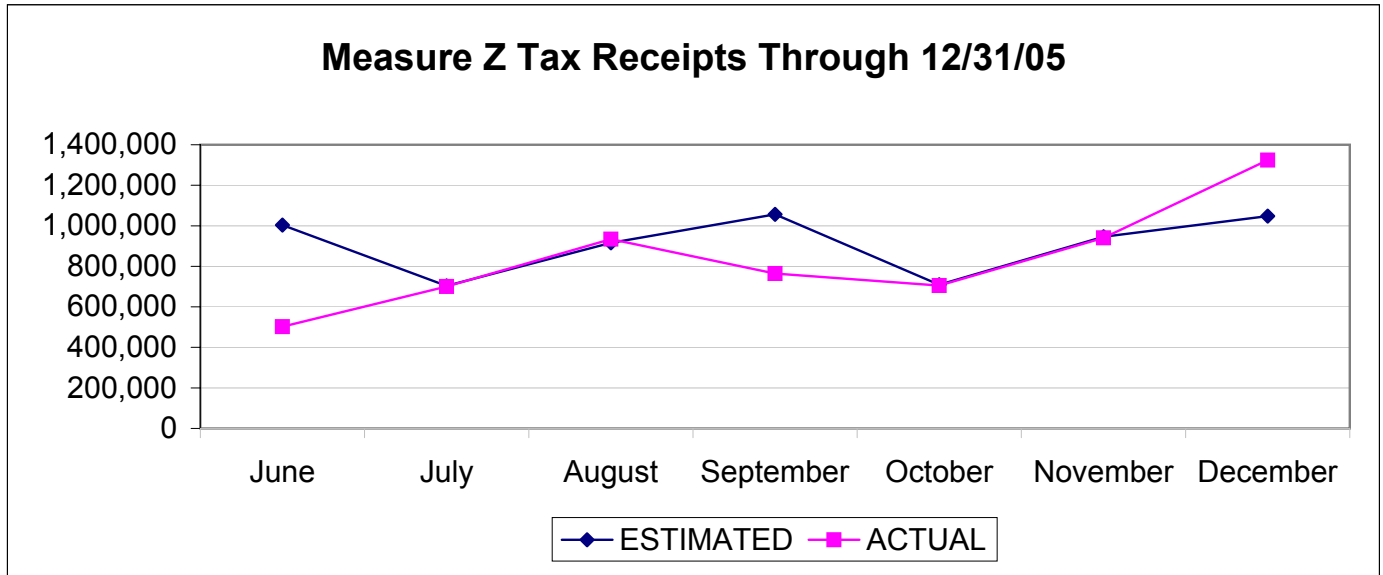


Total Measure Z Tax Receipts From Inception Through Year End 2005

Through December 31, 2005

Measure Z Tax Receipts				
Fiscal Year	Cash Received	ESTIMATED	ACTUAL	Variance
2004-05	June	1,003,833	501,916	(501,916)
2005-06	July	703,881	700,400	(3,481)
2005-06	August	915,958	933,800	17,842
2005-06	September	1,056,640	764,524	(292,116)
2005-06	October	709,196	705,400	(3,796)
2005-06	November	945,581	940,500	(5,081)
2005-06	December	1,047,511	1,324,459	276,948
Total		6,382,601	5,871,000	(511,601)

Note: While Measure Z began in April 2005, there were no April and May cash receipts. Sales Tax remitted to the County is paid two months in arrears. The June Actual of \$501,916 was for April activity.



Prepared by Auditor-Controller / Treasurer-Tax Collector

3/29/2006



Fresno County Zoo Authority Measure Sales Tax

Treasurer's Report

Presented December 21, 2005

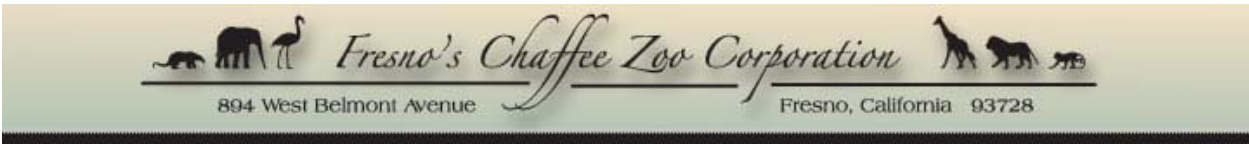
Overall Activity Fund # 4840-1000

Balance as of Last Report		940,500.00
Income		
<u>Measure Z Allocations</u>	1,324,459.10	
December 2005	1,324,459.10	
<u>Other Income</u>	-	
Second Quarter 2005-06 Interest Allocation		
	1,324,459.10	
Expense		
<u>Payments</u>		
<u>Disbursements</u>		
Transfer to Zoo Authority Board Trust Fund (2%)	18,810.00	
Transfer to Fresno Chaffee Zoo Corporation	921,690.00	
	940,500.00	
Balance as of this Report		1,324,459.10

Breakdown by Entity		
Zoo Authority Board Trust Fund	2%	80,760.07
4845-10000 Interest Allocation	-	-
Payment to County of Fresno - staff time invoice 7/05-9/05		(8,138.73)
Cash in Fund 4845-10000 at time of report		72,621.34
PLUS Measure Z Allocation - December 2005		26,489.18
Available to Zoo Authority Board		99,110.52
Fresno's Chaffee Zoo Corporation	98%	4,618,800.30
4850-10000 >>> Operations Fund	33%	1,539,600.09
Interest Allocation		-
Cash in Fund 4850-10000 at time of report		1,539,600.09
PLUS Measure Z Allocation - December 2005		432,656.64
Available to FCZC for Operations		1,972,256.73
4850-42700 >>> Capital Facilities Project Fund	67%	3,079,200.21
Interest Allocation		-
Cash in Fund 4850-42700 at time of report		3,079,200.21
PLUS Measure Z Allocation - December 2005		865,313.28
Available to FCZC for Capital Facilities Projects		3,944,513.49
Available to Fresno's Chaffee Zoo Corporation		5,916,770.22

By Staff: _____
 Accepted: _____

Date: 12/21/05
 Date: 12/21/05



FRESNO'S CHAFFEE ZOO CORPORATION BUDGET HIGHLIGHTS

The Zoo Authority Board approved the attached budget, titled “*Fresno’s Chaffee Zoo Corporation Preliminary Operating Budget*,” for the on-going operations of the zoo and start up needs of Fresno’s Chaffee Zoo Corporation (FCZC). This budget was created in a collaborative process between County Staff and FCZC Staff.

The 2006 Preliminary Operations Budget will allow disbursement of up to \$3,535,512 of Measure Z funds toward the approved \$5,920,008 of expenditures budgeted for the calendar year 2006 (fund # 4850-10000). The budget of \$3,535,512 Measure Z revenues will equal a contribution of 60% of the total expenditures listed in the 2006 Operations Budget. The balance of the expenditures will be funded by City of Fresno contribution and Self-Generated Revenues.

Seven percent of the Measure Z funds, or \$250,000, will be disbursed for expenditures incurred for start-up operations. These monies are budgeted to hire consultants and contract employees necessary to prepare for the transition of the zoo from the City to FCZC. These monies will also be used to purchase and install computer and communication systems, as well as the financial accounting software necessary to transition the zoo from the City to FCZC.

The balance of the Measure Z funds, representing 93%, or \$3,285,512, of these expenditures will be for the on-going maintenance and operations of the zoo. Additionally, these monies will be used to complete payments for the purchase/installation of computer and communication systems, as well as the financial accounting software and vehicles required for effective operations of the zoo.

Requests to disburse Measure Z funds shall be approved by the Fresno County Zoo Authority Board.

Fresno’s Chaffee Zoo Corporation Staff have a standing item on the Zoo Authority Board meeting agenda to present financial reports and variance analyses.



FRESNO'S CHAFFEE ZOO CORPORATION OPERATING BUDGET AS APPROVED BY THE ZOO AUTHORITY BOARD ON 12/21/05

DETAIL OF MEASURE Z REVENUES AND EXPENSES, AS PRESENTED BY FRESNO'S CHAFFEE ZOO CORPORATION

	ACTUAL <u>2004</u>	BUDGET <u>2005</u>	BUDGET <u>2006</u>
SUPPORT AND REVENUE			
MEASURE Z OPERATING FUND	-	75,000	3,535,512
CITY OF FRESNO	1,328,637	1,373,800	1,200,000
SELF-GENERATED REVENUE	<u>4,138,330</u>	<u>3,455,202</u>	<u>3,549,022</u>
TOTAL SUPPORT AND REVENUE	5,466,967	4,904,002	8,284,534
 PERSONNEL EXPENSE			
ADMINISTRATION	233,584	267,151	402,593
VISITOR SERVICES	279,870	306,221	300,755
ANIMAL	913,923	907,694	1,010,997
VETERINARY	172,630	171,074	187,726
MAINTENANCE	345,691	396,475	396,666
EDUCATION	258,030	257,552	258,471
SPECIAL EVENTS / AFTER HOURS	135,581	144,318	147,489
MEMBERSHIP/DEVELOPMENT	<u>227,358</u>	<u>229,194</u>	<u>223,269</u>
TOTAL PERSONNEL EXPENSE	2,566,667	2,679,679	2,927,966
 SUPPLIES & MATERIALS EXPENSE			
ADMINISTRATION	62,921	43,450	56,700
GATES / CAMEL RIDES	30,892	20,172	23,900
GIFT SHOP	258,438	289,710	253,950
ANIMAL	27,563	11,550	15,000
VETERINARY	37,911	32,800	52,500
MAINTENANCE	39,254	37,500	42,500
EDUCATION	52,918	52,875	44,552
SPECIAL EVENTS / AFTER HOURS	149,626	137,124	148,970
MEMBERSHIP	59,529	60,746	65,415
DEVELOPMENT	46,391	41,677	48,860
ANIMAL FEED	<u>146,000</u>	<u>137,500</u>	<u>150,000</u>
TOTAL SUPPLIES & MATERIALS	911,443	865,104	902,347
 OTHER EXPENSES			
UTILITIES	248,700	300,000	350,000
SPECIALIZED SERVICES	259,324	287,442	349,800
TELEPHONE	71,975	49,596	101,445
COMPUTERS/SOFTWARE	-	-	350,000
ADVERTISING	302,826	64,018	112,750
FLEET	34,659	31,200	50,500



FRESNO'S CHAFFEE ZOO CORPORATION OPERATING BUDGET AS APPROVED BY THE ZOO AUTHORITY BOARD ON 12/21/05

DETAIL OF MEASURE Z REVENUES AND EXPENSES, AS PRESENTED BY FRESNO'S CHAFFEE ZOO CORPORATION

OTHER EXPENSES CONTINUED -

VEHICLES	-	-	200,000
INSURANCE	23,645	22,124	112,200
SECURITY SERVICES	85,072	84,988	88,300
INTEREST/ BANK CHARGES	45,367	19,125	70,720
DEPRECIATION	15,737	14,215	53,980
DISPOSAL	-	-	-
REPAIRS AND REPLACEMENTS	455,668	455,000	250,000
CITY OF FRESNO/ID ADMIN CHGS	<u>218,022</u>	<u>201,500</u>	<u>-</u>
TOTAL OTHER	1,760,996	1,529,208	2,089,695
GRAND TOTAL EXPENSES	5,239,106	5,073,991	5,920,008
CONTINGENCY FUND/CAPITAL PROJECTS			2,364,526
OPERATING DEFICIT	227,861	-169,989	-

APPENDIX

FRESNO'S CHAFFEE ZOO CORPORATION 2006 OPERATING BUDGET DETAIL

FRESNO'S CHAFFEE ZOO CORPORATION PRELIMINARY OPERATING BUDGET

ACCOUNT NO.	SUPPORT AND REVENUE	ACTUAL 2004	BUDGET 2005	BUDGET 2006
5618	MEASURE Z OPERATING FUND	-	75,000	3,535,512
5620	CITY OF FRESNO	1,328,637	1,373,800	1,200,000
5601-17	SELF-GENERATED REVENUE	4,138,330	3,455,202	3,549,022
	TOTAL SUPPORT AND REVENUE	5,466,967	4,904,002	8,284,534
PERSONNEL EXPENSE				
6102	ADMINISTRATION	233,584	267,151	402,593
6103	VISITOR SERVICES	279,870	306,221	300,755
6104	ANIMAL	913,923	907,694	1,010,997
6105	VETERINARY	172,630	171,074	187,726
6106	MAINTENANCE	345,691	396,475	396,666
6107	EDUCATION	258,030	257,552	258,471
6108	SPECIAL EVENTS / AFTER HOURS	135,581	144,318	147,489
6109	MEMBERSHIP/DEVELOPMENT	227,358	229,194	223,269
	TOTAL PERSONNEL EXPENSE	2,566,667	2,679,679	2,927,966
SUPPLIES & MATERIALS EXPENSE				
7489	ADMINISTRATION	62,921	43,450	56,700
7601	GATES / CAMEL RIDES	30,892	20,172	23,900
7602	GIFT SHOP	258,438	289,710	253,950
7603	ANIMAL	27,563	11,550	15,000
7604	VETERINARY	37,911	32,800	52,500
7209	MAINTENANCE	39,254	37,500	42,500
7419	EDUCATION	52,918	52,875	44,552
7605	SPECIAL EVENTS / AFTER HOURS	149,626	137,124	148,970
7249	MEMBERSHIP	59,529	60,746	65,415
7606	DEVELOPMENT	46,391	41,677	48,860
7607	ANIMAL FEED	146,000	137,500	150,000
	TOTAL SUPPLIES & MATERIALS	911,443	865,104	902,347
OTHER EXPENSES				
7429	UTILITIES	248,700	300,000	350,000
7608	SPECIALIZED SERVICES	259,324	287,442	349,800
7042	TELEPHONE	71,975	49,596	101,445
7309	COMPUTERS/SOFTWARE			350,000
7609	ADVERTISING	302,826	64,018	112,750
7610	FLEET	34,659	31,200	50,500
7407	VEHICLES			200,000
7174	INSURANCE	23,645	22,124	112,200
7611	SECURITY SERVICES	85,072	84,988	88,300
7612	INTEREST/ BANK CHARGES	45,367	19,125	70,720
7613	DEPRECIATION	15,737	14,215	53,980
7614	DISPOSAL	-	-	-
7543	REPAIRS AND REPLACEMENTS	455,668	455,000	250,000
7615	CITY OF FRESNO/ID ADMIN CHGS	218,022	201,500	-
	TOTAL OTHER	1,760,996	1,529,208	2,089,695
	GRAND TOTAL EXPENSES	5,239,106	5,073,991	5,920,008
8991	CONTINGENCY FUND			2,364,526
	OPERATING DEFICIT	227,861	(169,989)	-

ESNO'S CHAFFEE ZOO CORPORATION PRELIMINARY START-UP BUDGET

Operations & Maintenance Budget

Start-up Expenses to be Capitalized	Nov-05	Dec-05	Jan-06	Feb-06	Mar-06	Apr-06	May-06	Jun-06	Jul-06	Aug-06	Sep-06	Oct-06	Nov-06	Dec-06	Total
Computers, Servers, Microsoft Office Software	0	75,000	25,000	25,000	25,000	0	0	0	0	0	0	0	0	0	150,000
Keyboard Ticketing, Donor, Financial Software	0	50,000	50,000	50,000	10,000	10,000	10,000	10,000	10,000	0	0	0	0	0	200,000
Phone and Voice Mail System	0	50,000	0	0	0	0	0	0	0	0	0	0	0	0	50,000
Tickets/Equipment	0	0	0	40,000	40,000	40,000	40,000	40,000	0	0	0	0	0	0	200,000
Start-up Operating Expenses	0	175,000	75,000	115,000	75,000	50,000	50,000	50,000	10,000	0	0	0	0	0	600,000
Consultants/Contract Employees	0	50,000	0	0	0	0	0	0	0	0	0	0	0	0	50,000
Worker's Comp (15% of premium prepaid)	0	25,000	0	0	0	0	0	0	0	0	0	0	0	0	25,000
TOTAL START-UP BUDGET	0	250,000	75,000	115,000	75,000	50,000	50,000	50,000	10,000	0	0	0	0	0	675,000

FCZC Budget

SUPPORT AND REVENUE	ACTUAL 2004	BUDGET 2005	BUDGET 2006
ADMISSIONS	1,351,951	1,358,900	1,358,900
FOOD SERVICE	192,591	278,208	250,000
GIFT SHOP	629,984	549,802	608,500
STROLLER/WHEELCHAIR RENTAL	23,864	25,000	25,000
CAMEL RIDES	57,806	70,878	60,000
GIRAFFE FEEDING	54,654	50,000	50,000
ZOOMOBILE	15,093	16,000	20,000
EDUCATION (ZOO LNX)	191,370	194,700	142,472
MEMBERSHIP includes Zoobilation	505,045	393,014	450,000
ADOPT AN ANIMAL	39,482	27,476	30,000
SPECIAL EVENTS	168,565	237,375	213,150
AFTER HOURS / FACILITY RENTAL	155,645	166,650	170,000
SALE OF ANIMAL	4,269	-	-
SPECIAL PROJECTS	546,462	1,551	-
GRANTS & GIFTS - UNRESTRICTED	200,749	84,648	170,000
INVESTMENT INCOME	800	1,000	1,000
INTEREST INCOME	-	-	-
TOTAL SELF GENERATED REVENUE	4,138,330	3,455,202	3,549,022

FCZC Operations Maintenance Budget

	#FT	Salary	#PT FTE	Health Insurance employee only	Retirement 4% 401k match	Payroll Taxes	Worker's Comp	Total
Administration								
CEO/Director	1	145,000		4,413	5,800	11,672	1,668	179,552
Director of Adm'n & Finance	1	73,200		4,413	2,928	6,107	842	87,490
Business Manager	1	45,000		4,413	1,800	3,922	518	55,652
Accounting Clerk	1	27,816		4,413	1,113	2,590	320	36,251
Executive Asst/Registrar	1	34,368		4,413	1,375	3,098	395	43,648
Subtotal	5	325,384		22,064	13,015	27,387	3,742	402,593
Visitor Services								
Customer Services Manager	1	32,271	2	8,826	1,291	3,369	2,879	48,636
Gift Shop Manager	1	35,178		4,413	1,407	3,160	3,138	47,296
Gift Shop Bookkeeper	1	20,800		4,413	832	2,046	1,855	29,946
Gift Shop Clerks		55,000	4	0	0	5,999	4,906	65,905
Camel Ride Operator		30,000	2	0	0	4,185	2,676	36,861
Cashiers		60,320	4	0	0	6,411	5,381	72,111
Subtotal	2	233,569	12	17,652	3,530	25,170	20,834	300,755
Animal Management								
General Curator	1	51,180		4,413	2,047	4,400	4,565	66,606
Senior Keeper	3	111,564		13,239	4,463	9,948	9,952	149,165
Zoo Keeper	16	520,044		70,606	20,802	47,247	46,388	705,087
Service Aide (Seasonal)		75,400	5	0	0	8,014	6,726	90,139
Subtotal	20	758,188	5	88,258	27,312	69,610	67,630	1,010,997
Animal Health								
Veterinarian	1	73,704		4,413	2,948	6,146	6,574	93,785
Vet Tech	1	36,072		4,413	1,443	3,230	3,218	48,375
Zoo Keeper	1	33,744		4,413	1,350	3,049	3,010	45,566
Subtotal	3	143,520		13,239	5,741	12,425	12,802	187,726
Maintenance/Horticulture								
Zoo Supervisor	1	53,496		4,413	2,140	4,580	4,772	69,401
Maintenance Worker	2	63,384		8,826	2,535	5,780	5,654	86,179
Horticulture/Grounds Worker	4	122,544		17,652	4,902	11,233	10,931	167,261
Irrigation Specialist	1	33,288		4,413	1,332	3,014	2,969	45,016
Custodian	1	8,775	1	0	0	1,224	783	10,782
Service Aide		15,080	1	0	0	1,603	1,345	18,028
Subtotal	9	296,567	2	35,303	10,908	27,434	26,454	396,666

FCZC Operations Maintenance Budget

	#FT	Salary	#PT	Health Insurance	Retirement	Payroll Taxes	Worker's Comp	Total
	FTE	employee only	4% 401k match					
Education								
Curator of Education	1	53,244		4,413	2,130	4,560	1,427	65,774
Education Specialist	1	25,012		4,413	1,000	2,372	670	33,468
Naturalist/Biologist	1	28,800		4,413	1,152	2,666	772	37,803
Volunteer Coordinator	1	26,400		4,413	1,056	2,480	708	35,056
Administrative Assistant	1	28,272		4,413	1,131	2,625	758	37,199
Instructor		12,000	1	0	0	1,674	322	13,996
Camp Counselor		30,160	2	0	0	4,207	808	35,176
Subtotal	5	203,888	3	22,064	6,469	20,585	5,464	258,471
Development & Marketing								
Director of Development	1	75,554		4,413	3,022	6,289	869	90,147
Membership Manager	1	38,996		4,413	1,560	3,456	448	48,873
Marketing/PR Manager	1	38,996		4,413	1,560	3,456	448	48,873
Special Events Manager	1	38,708		4,413	1,548	3,434	3,453	51,556
Special Events Assistant		16,000	1	0	640	1,674	1,427	19,741
After-hours Coordinator	1	38,706		4,413	1,548	3,434	445	48,546
Set-up/Event Crew		22,500	2	0	0	3,139	2,007	27,646
Administrative Assistant	1	27,040		4,413	1,082	2,530	311	35,375
Subtotal	6	296,500	3	26,477	10,960	27,412	9,409	370,758

	#FT	Salary	#PT	Health Insurance	Retirement	Payroll Taxes	Worker's Comp	Total
Total Personal Services	50	2,257,616	24	225,057	77,935	210,022	146,335	2,927,966

(Blue Shield HMO = \$312.72, Dental = \$39.66, Vision = \$8.96, Life AD&D = \$6.20 per month per employee for EMPLOYEE ONLY coverage)

Historically paid by City 1,986,498
 Historically paid by Society 657,391
 New positions (include CEO) 284,077
2,927,966

FCZC Budget

Department: GENERAL City Budget	2004 ACTUAL	2005 BUDGET	2006 REQUEST
ANGEL FUNDS	546,462	1,551	0
CONCESSION COMMISSION	192,591	278,208	250,000
CITY OF FRESNO	1,328,637	1,373,800	1,200,000
ZOO AUTHORITY	0	0	
INTEREST EARNED	0	0	0
SUBTOTAL INCOME	2,067,690	1,653,559	1,450,000
CONSULTANT FEES	26,252	19,800	75,000
BANK CHARGES	3,826	3,000	4,000
INTEREST EXPENSE	24,000	0	50,625
PAYROLL SERVICE	0	0	5,000
LEGAL & AUDIT	8,250	1,100	10,000
PEST CONTROL SERVICES	15,600	16,000	20,000
SECURITY SERVICES	81,700	82,000	85,000
LIABILITY INSURANCE	7,200	8,100	97,200
PROPERTY INSURANCE	5,900	5,100	15,000
ELECTRIC	191,632	200,000	220,000
NATURAL GAS	22,700	60,000	90,000
WATER & SEWER	34,368	40,000	40,000
TELEPHONE	64,573	41,400	101,445
COMPUTERS/SOFTWARE			350,000
VEHICLE REPAIR & MAINT	33,459	31,200	35,000
GASOLINE - MOTOR OIL	1,201	0	15,000
VEHICLE RENTAL	0	0	500
REPAIRS & REPLACEMENTS	455,668	455,000	250,000
VEHICLES			200,000
CITY OF FRESNO/ID ADMIN CHGS	218,022	201,500	0
DEPREC. ZOO EQUIP.	0	0	0
DEPREC. VEHICLES	8,289	8,300	8,300
DEPREC. IMPROVEMENTS	0	0	0
DEPREC. BLDG. & STRUCTURES	0	0	0
SUBTOTAL	1,202,641	1,172,500	1,672,070
TOTAL INCOME AND EXPENSES	865,050	481,059	-222,070

FCZC

Department: ADMINISTRATION	2004 ACTUAL	2005 BUDGET	2006 REQUEST
GRANTS	0	0	
SUBTOTAL INCOME	0	0	0
FULL TIME - SALARIES	122,353	208,438	325,384
PART TIME - SALARIES	18,789	0	0
TEMPORARY CONTRACTED SERVICES	26,700	0	0
FRINGE BENEFITS	19,305	31,610	22,064
PENSION	21,500	2,903	13,015
WORKERS' COMP	23,500	24,200	3,742
PR TAXES	1,437	0	27,387
SUBTOTAL PERSONNEL	233,584	267,151	391,593
DUES & SUBSCRIPTIONS	17,469	17,500	17,500
MILEAGE - TOLL - PARKING	1,842	5,300	1,500
MISCELLANEOUS	11,352	200	5,000
OFFICE SUPPLIES	1,950	1,250	1,300
POSTAGE	744	1,400	1,400
PRINTING	19,966	12,800	15,000
PUBLIC - EMPLOYEE RELATIONS	7,217	1,000	3,500
REFERENCE MATERIALS	0	0	0
STAFF DEVELOPMENT - TRAINING	1,822	4,000	11,500
EQUIPMENT PURCHASES (\$1000)	0	0	0
EQUIPMENT MAINTENANCE	560	0	0
SUBTOTAL	62,921	43,450	56,700
TOTAL INCOME AND EXPENSES	-296,506	-310,601	-448,293

FCZC Budget

Department: ADMISSIONS	2004 ACTUAL	2005 BUDGET	2006 REQUEST
INCOME - TICKET SALES	1,351,951	1,358,400	1,358,400
STROLLER RENTAL	23,864	25,000	25,000
GIRAFFE FEEDING	54,654	50,000	50,000
MISCELLANEOUS		500	500
SUBTOTAL INCOME	1,430,468	1,433,900	1,433,900
FULL TIME - SALARIES	21,879	31,788	32,271
PART TIME - SALARIES	55,222	75,500	60,320
FRINGE BENEFITS	1,671	10,404	8,826
PENSION	0	564	1,291
WORKERS' COMP	0	0	8,259
PR TAXES	4,270	0	9,780
SUBTOTAL PERSONNEL	83,042	118,256	120,747
PHOTO SUPPLIES	3,500	1,500	1,500
MISCELLANEOUS	650	0	0
OFFICE SUPPLIES	2,700	1,600	1,600
POSTAGE	800	800	800
PRINTING	11,006	11,000	11,000
STAFF DEVELOPMENT - TRAINING	0	0	1,000
UNIFORMS	607	1,000	1,000
EQUIPMENT PURCHASES (\$1000)	6,670	0	2,000
EQUIPMENT MAINTENANCE	867	0	1,000
SUBTOTAL	26,800	15,900	19,900
TOTAL INCOME AND EXPENSES	1,320,626	1,299,744	1,293,253

FCZC Budget

Department: GIFT SHOP	2005 BUDGET	1/1-7/31 2005 YTD	2006 BUDGET	
INCOME - GIFT SHOP	549,802	404,160	550,000	
INCOME - GIFT CARTS		18,008	20,000	
PENNY PRESS INCOME		5,525	7,000	see note 1
PHOTO MACHINE INCOME		1,701	2,500	see note 1
AIRBRUSH TATOO INCOME		5,664	8,000	
ZOOBOOK SALES		10,710	12,000	
ZOOKEY SALES		7,196	9,000	
SUBTOTAL INCOME	549,802	452,964	608,500	
FULL TIME - SALARIES	62,800	23,798	55,978	
PART TIME - SALARIES	58,000	32,829	55,000	
FRINGE BENEFITS	6,688	3,526	8,826	
PENSION	2,512	952	2,239	
WORKERS' COMP	7,630	3,865	9,899	
PR TAXES	11,921	6,685	11,205	
SUBTOTAL PERSONNEL	149,551	71,654	143,147	
BANK CHARGES	6,030	4,051	6,000	
ADVERTISING		-	-	
TELEPHONE	3,336	2,044	-	phone in general budget
DUES & SUBSCRIPTIONS	500	219	500	
MILEAGE - TOLL - PARKING	180	20	50	
MISCELLANEOUS	-	(475)	-	
OFFICE SUPPLIES	5,857	520	2,500	includes computer supplies
SUPPLIES	4,347	2,108	2,500	
FOOD / CATERING	395	140	400	
POSTAGE	-	32	50	
COURIER SERVICES	1,256	1,103	1,250	
STAFF DEVELOPMENT - TRAINING	1,580	-	1,500	
UNIFORMS	-	-	-	
PURCHASES - MERCHANDISE	221,056	188,220	220,000	
DISCOUNTS & ADJUSTMENTS	852	3,343	3,000	
FREIGHT ON PURCHASES	11,053	9,810	11,500	
INVENTORY CHANGE - GIFT SHOP	41,944	6,473	10,000	see note 2
EQUIPMENT PURCHASES (\$1000)	-	-	-	
EQUIPMENT LEASE/MAINTENANCE	690	378	700	
MISC. SPECIALIZED SERVICE	2,071	1,560	2,000	computer services
DEPRECIATION	180	189	180	
SUBTOTAL	301,327	219,735	262,130	
TOTAL INCOME AND EXPENSES	98,924	161,574	203,223	

NOTES:

1. 2004 income amount determined from available check stubs
2. See Verna. She has found the problem with the 2005 number

FCZC Budget

Department: CAMEL RIDES	2005 BUDGET	1/1-7/31 2005 YTD	2006 BUDGET
INCOME	70,878	13,443	60,000
SUBTOTAL INCOME	70,878	13,443	60,000
PART TIME SALARIES	31,112	12,889	30,000
FRINGE BENEFITS	0	0	0
PENSION	0	0	0
WORKERS' COMP	4,191	1,649	2,676 lower group rate
PR TAXES	3,111	1,761	4,185
SUBTOTAL PERSONNEL	38,414	16,299	36,861
SUPPLIES	4,272	2,379	4,000
SUBTOTAL EXPENSE	4,272	2,379	4,000
TOTAL INCOME AND EXPENSE	28,192	-5,235	19,139

FCZC Budget

Department: ANIMAL	2004 ACTUAL	2005 BUDGET	2006 REQUEST
RESTRICTED DONATIONS	0	0	0
GRANTS	0	0	0
SALE OF ANIMALS	4,269	0	0
ELEPHANT PAINTING INCOME	0	0	0
SUBTOTAL INCOME	4,269	0	0
FULL TIME - SALARIES	677,825	667,022	682,788
PART TIME - SALARIES	105,890	75,530	75,400
FRINGE BENEFITS	122,910	149,340	88,258
PENSION		9,796	27,312
WORKERS' COMP			67,630
PR TAXES	7,298	6,006	69,610
SUBTOTAL PERSONNEL	913,923	907,694	1,010,997
SUPPLIES	893	1,500	1,500
CONSULTANT FEES	11,750	0	0
DUES & SUBSCRIPTIONS	0	0	0
MILEAGE - TOLL - PARKING	0	0	0
MISCELLANEOUS	0	0	0
OFFICE SUPPLIES	350	350	500
POSTAGE	200	200	500
REFERENCE MATERIALS	0	0	0
STAFF DEVELOPMENT - TRAINING	5,085	3,000	3,000
UNIFORMS	3,100	3,000	4,000
ANIMAL FEED	146,000	137,500	149,000
ANIMAL ACQUISITIONS	0	0	0
ANIMAL SHIPPING (ONLY)	2,685	0	3,000
BEDDING MATERIALS	2,500	2,500	2,500
RESEARCH	0	0	0
ENRICHMENT	0	0	0
DISPLAY - EXHIBIT SUPPLIES	0	0	0
CLEANING - JANITORIAL	0	0	0
PEST CONTROL SUPPLIES	1,000	1,000	1,000
SMALL TOOLS	0	0	0
EQUIPMENT PURCHASES (\$1000)	0	0	0
EQUIPMENT MAINTENANCE	0	0	0
SUBTOTAL	173,563	149,050	165,000
TOTAL INCOME AND EXPENSES	-1,083,217	-1,056,744	-1,175,997

FCZC Budget

Department: VETERINARY	2004 ACTUAL	2005 BUDGET	2006 REQUEST
INCOME	0	0	0
FULL TIME - SALARIES	150,702	144,194	143,520
PART TIME - SALARIES	0	0	0
FRINGE BENEFITS	21,929	24,372	13,239
PENSION		2,508	5,741
WORKERS' COMP			12,802
PR TAXES		0	12,425
SUBTOTAL PERSONNEL	172,630	171,074	187,726
SUPPLIES	20,335	14,500	20,000
ANTIVENIN	3,440	3,500	3,500
CONSULTANT FEES	550	3,500	3,500
DUES & SUBSCRIPTIONS	0	0	0
MILEAGE - TOLL - PARKING	0	0	0
LAB WORK	10,000	7,500	10,000
MISCELLANEOUS	0	0	0
OFFICE SUPPLIES	0	0	500
POSTAGE	255	300	500
REFERENCE MATERIALS	0	0	10,000
STAFF DEVELOPMENT - TRAINING	876	1,500	1,500
UNIFORMS	0	0	500
EQUIP PURCHASES (\$1000)	0	0	0
EQUIP MAINTENANCE	2,456	2,000	2,500
SUBTOTAL	37,911	32,800	52,500
TOTAL INCOME AND EXPENSES	-210,542	-203,874	-240,226

FCZC Budget

Department: MAINTENANCE/GROUNDS	2004 ACTUAL	2005 BUDGET	2006 REQUEST
SUBTOTAL INCOME	0	0	0
FULL TIME - SALARIES	260,613	290,126	272,712
PART TIME - SALARIES	22,441	36,146	23,855
TEMP. CONTRACT HELP	16,824	0	0
FRINGE BENEFITS	44,096	62,880	35,303
PENSION		4,285	10,908
WORKERS' COMP			26,454
PR TAXES	1,717	3,038	27,434
SUBTOTAL PERSONNEL	345,691	396,475	396,666
STAFF DEVELOPMENT - TRAINING	1,272	0	1,000
UNIFORMS	2,200	2,500	2,500
CLEANING - JANITORIAL	12,000	15,000	15,000
PEST CONTROL SUPPLIES	1,000	0	1,000
BUILDING SUPPLIES - MATERIALS	0	0	0
STRUCTURAL REPAIRS	0	0	0
LANDSCAPING/PLANTS	8,055	10,000	10,000
SMALL TOOLS	4,200	5,500	5,500
EQUIPMENT RENTAL	5,990	2,000	5,000
MISC. SPECIALIZED SERVICE	34,000	30,000	30,000
EQUIPMENT PURCHASES (\$1000)	0	0	0
EQUIPMENT MAINTENANCE	4,537	2,500	2,500
SUBTOTAL	73,254	67,500	72,500
TOTAL INCOME AND EXPENSES	-418,945	-463,975	-469,166

FCZC Budget

Department: MEMBERSHIP	2004 ACTUAL	2005 BUDGET	2006 REQUEST
MEMBERSHIP SALES	495,559	384,989	440,000
CORPORATE MEMBERSHIP	3,000	1,500	3,000
ADOPT-AN-ANIMAL	39,482	27,476	30,000
SUBTOTAL INCOME	538,041	413,965	473,000
FULL TIME - SALARIES			
PART TIME - SALARIES			
FRINGE BENEFITS			
PENSION			
WORKERS' COMP			
PR TAXES			
SUBTOTAL PERSONNEL	0	0	0
MILEAGE - TOLL - PARKING	30	30	30
OFFICE SUPPLIES	4,479	4,442	4,500
POSTAGE	9,146	10,182	15,000
PRINTING	13,178	12,293	13,400
MEMBERS' NEWSLETTER	8,117	8,280	9,240
MEMBER PREMIUMS	10,402	11,000	13,000
EQUIPMENT PURCHASES (\$1000)	6,462	6,882	7,000
EQUIPMENT MAINTENANCE	745	745	745
SUBTOTAL	52,559	53,854	62,915
TOTAL INCOME AND EXPENSES	485,482	360,111	410,085

FCZC Budget

Department: DEVELOPMENT	1/05 - 7/05	2005 BUDGET	2006 REQUEST
ANNUAL FUND	0	0	0
SPONSORSHIPS	0	40,000	120,000 Bonadelle
UNRESTRICTED DONATIONS	27,450	44,648	50,000 Future projects Income
INVESTMENT INCOME	1,248	1,000	1,000
SUBTOTAL INCOME	28,698	85,648	171,000
FULL TIME - SALARIES	110,184	181,698	180,586
PART TIME - SALARIES	0	0	0
FRINGE BENEFITS	11,077	15,856	17,652
PENSION	4,407	13,235	7,223
WORKERS' COMP	1,696	2,798	2,077
PR TAXES	10,137	15,607	15,731
SUBTOTAL PERSONNEL	137,501	229,194	223,269
ADVERTISING	41,000	60,000	100,000 MEASURE Z
BANK CHARGES	6,860	10,011	10,011
LEGAL & AUDIT	14,070	12,000	12,000
LIABILITY INSURANCE	5,313	8,924	0 06 liability in general budget
TELEPHONE	3,191	4,860	0 06 payroll in general budget
PAYROLL SERVICE		2,080	0 06 phone in general budget
CONSULTANT FEES	0	158,800	158,800 BIRD SHOW
DUES & SUBSCRIPTIONS	1,966	2,559	2,560
MILEAGE - TOLL - PARKING	721	648	650
MISCELLANEOUS	8,108	2,088	2,000
FOOD / CATERING	468	1,189	1,200
OFFICE SUPPLIES	3,805	2,138	4,200
POSTAGE	9,487	13,066	13,100
PRINTING	853	1,932	2,000
PUBLIC - EMPLOYEE RELATIONS		1,200	1,200
REFERENCE MATERIALS	2,100	2,080	2,500
STAFF DEVELOPMENT - TRAINING	3,664	4,250	4,250
EQUIPMENT RENTAL/LEASE	957	4,160	4,200
EQUIPMENT PURCHASES (\$1000)	0	0	0
EQUIPMENT MAINTENANCE	8,537	6,367	11,000
DEPRECIATION	3,830	5,735	5,500
SUBTOTAL	114,930	304,087	335,171
TOTAL INCOME AND EXPENSES	-223,733	-447,633	-387,440

FCZC Budget

Department: SPECIAL EVENTS GENERAL	2004 ACTUAL	2005 BUDGET	2006 REQUEST
GRANTS	0	0	0
SUBTOTAL INCOME	0	0	0
FULL TIME - SALARIES	36,477	38,688	38,708
PART TIME - SALARIES	14,000	16,000	16,000
FRINGE BENEFITS	3,550	3,550	4,413
PENSION	1,459	1,548	2,188
WORKERS' COMP	4,296	4,654	4,880
PR TAXES	4,780	5,106	5,108
SUBTOTAL PERSONNEL	64,562	69,546	71,297
ADVERTISING	0	0	2,500
SUPPLIES	278	315	500
DUES & SUBSCRIPTIONS	25	0	75
SIGNAGE	0	0	500
MILEAGE - TOLL - PARKING	121	0	150
MISCELLANEOUS	0	0	250
OFFICE SUPPLIES	1,101	768	1,000
POSTAGE	113	0	200
PRINTING	0	0	1,000
REFERENCE MATERIALS	0	0	300
STAFF DEVELOPMENT - TRAINING	0	0	750
UNIFORMS	0	0	500
EQUIPMENT PURCHASES (\$1000)	0	0	2,000
EQUIPMENT MAINTENANCE	20	0	100
SUBTOTAL	1,658	1,083	9,825
TOTAL INCOME AND EXPENSES	-66,220	-70,629	-81,122

FCZC Budget

Department: Special Events BREAKFAST W/ ANIMALS	2005 BUDGET	2005 ACTUAL	2006 REQUEST
INCOME - TICKET SALES	17,500	17,589	17,800
DONATIONS	3,500	4,981	8,000
IN-KIND DONATIONS (not included in subtotal)	32,615	33,250	33,500
SUBTOTAL INCOME	21,000	22,570	25,800
PART TIME - SALARIES	950	1,120	1,200
WORKERS' COMP	81	96	107
PR TAXES	131	155	167
SUBTOTAL PERSONNEL	1,162	1,371	1,474
ADVERTISING	1,000	500	1,000
CONTRACTED SERVICES	950	1,156	1,200
MILEAGE - TOLL - PARKING	45	43	50
EVENT SUPPLIES	725	437	550
FOOD / CATERING	100	219	300
EQUIPMENT RENTAL	1,375	1,006	1,200
MISCELLANEOUS	300	25	350
OFFICE SUPPLIES	0	137	200
POSTAGE	875	942	975
PRINTING	2,400	2,550	2,700
SUBTOTAL	7,770	7,015	8,525
TOTAL INCOME AND EXPENSES	12,068	14,184	15,801

FCZC Budget

Department: Special Events SAFARI NIGHT	2005 BUDGET	2005 ACTUAL	2006 REQUEST	
INCOME - TICKET SALES	83,000	54,351	57,000	
DONATIONS	11,700	1,525	12,000	
RAFFLE TICKETS	2,000	1,835	2,000	
SILENT AUCTION	9,500	4,990	5,250	
CORPORATE TENT INCOME	18,600	11,400	11,700	
IN-KIND DONATIONS (not included in subtotal)	160,000	162,000	163,000	
SUBTOTAL INCOME	124,800	74,101	87,950	
PART TIME - SALARIES	1,500	1,600	1,700	
WORKERS' COMP	128	136	152	
PR TAXES	208	221	237	
SUBTOTAL PERSONNEL	1,836	1,957	2,089	
ADVERTISING	0	0	3,000	
CONTRACTED SERVICES	31,487	24,962	19,000	Cleaning, Entertainment, Lighting
MILEAGE - TOLL - PARKING	50	140	160	
EVENT SUPPLIES	8,100	1,198	2,500	Decor, Supply, Gift/Recog, Rentals
FOOD / CATERING	2,500	4,307	4,800	
EQUIPMENT RENTAL	12,850	14,088	15,250	Equipment Rental & Rentals
MISCELLANEOUS	7,403	9,478	1,500	Tax, License and Fees
OFFICE SUPPLIES	950	36	1,200	
POSTAGE	850	834	850	
PRINTING	12,100	8,319	9,000	
SUBTOTAL	76,290	63,363	57,260	
TOTAL INCOME AND EXPENSES	46,674	8,781	28,601	

FCZC Budget

Department: Special Events ICECREAM ZOOFARI	2005 BUDGET	2005 ACTUAL	2006 REQUEST	
INCOME - TICKET SALES	38,500	30,591	38,650	
DONATIONS	2,900	704	4,500	
RAFFLE TICKETS	1,375	763	1,400	
SCRIPT SALES	7,000	5,321	6,850	
IN-KIND DONATIONS (not included in subtotal)	99,325	99,500	100,000	
SUBTOTAL INCOME	49,775	37,379	51,400	
PART TIME - SALARIES	1,435	1,400	1,500	
WORKERS' COMP	122	119	134	
PR TAXES	198	194	209	
SUBTOTAL PERSONNEL	1,755	1,713	1,843	
CONTRACTED SERVICES	4,500	5,744	6,000	Clean, Entertain, Lighting
MILEAGE - TOLL - PARKING	45	43	50	
EVENT SUPPLIES	750	1,457	1,500	
FOOD / CATERING	3,970	3,139	3,200	
EQUIPMENT RENTAL	500	554	600	
MISCELLANEOUS	115	115	225	
OFFICE SUPPLIES	0	16		
POSTAGE	795	804	825	
SUBTOTAL	10,675	11,871	12,400	
TOTAL INCOME AND EXPENSES	37,345	23,795	37,157	

FCZC Budget

	2004	2005	2006
Department: Special Events	ACTUAL	BUDGET	REQUEST
ZOO BOO			
INCOME - TICKET SALES	29,818	32,000	33,500
DONATIONS	1,225	1,250	5,500
RAFFLE TICKETS	323	400	500
SCRIPT SALES	7,029	7,200	7,250
EXHIBITOR BOOTH INCOME	700	650	800
BOUTIQUE SALES	339	300	450
IN-KIND DONATIONS (not included in subtotal)	30,812	31,025	33,375
SUBTOTAL INCOME	39,434	41,800	48,000
PART TIME - SALARIES	1,350	1,435	1,600
WORKERS' COMP	115	122	143
PR TAXES	191	198	223
SUBTOTAL PERSONNEL	1,656	1,755	1,966
ADVERTISING	1,000	1,000	1,000
CONTRACTED SERVICES	5,567	6,200	6,400
MILEAGE - TOLL - PARKING	51	25	35
EVENT SUPPLIES	1,386	940	1,400
FOOD / CATERING	2,592	2,700	2,700
EQUIPMENT RENTAL	2,258	1,200	2,400
MISCELLANEOUS	0	0	500
OFFICE SUPPLIES	13	15	200
POSTAGE	852	850	875
PRINTING	4,041	4,700	4,400
SUBTOTAL	17,758	17,630	19,910
TOTAL INCOME AND EXPENSES	20,020	22,415	26,124

FCZC Budget

Department: MEMBERSHIP ZOOBILATION	2004 ACTUAL	2005 ACTUAL	2006 REQUEST
REVENUE	6,486	6,525	7,000
IN-KIND DONATIONS (not included in subtotal)	11,477	11,721	12,000
SUBTOTAL INCOME	6,486	6,525	7,000
PART TIME - SALARIES	1,144	1,144	1,500
WORKERS' COMP	97	97	134
PR TAXES	159	159	209
SUBTOTAL PERSONNEL	1,400	1,400	1,843
CONTRACTED SERVICES	1,808	2,644	2,500
SECURITY SERVICES	432	288	300
MILEAGE - TOLL - PARKING	0	0	0
EVENT SUPPLIES	146	0	0
FOOD / CATERING	2,903	2,518	2,500
SUBTOTAL	5,290	5,450	5,300
TOTAL INCOME AND EXPENSES	-204	-325	-143

FCZC Budget

Department: AFTER HOURS	2004 ACTUAL	2005 BUDGET	2006 REQUEST
INCOME - AFTER HOURS	155,645	166,650	170,000
SUBTOTAL INCOME	155,645	166,650	170,000
FULL-TIME SALARIES	38,689	41,409	38,706
PART TIME - SALARIES	14,618	15,000	15,000
FRINGE BENEFITS	1,839	1,608	4,413
PENSION	1,547	1,549	1,548
WORKERS' COMP	1,887	1,800	1,783
PR TAXES	5,495	5,500	5,526
SUBTOTAL PERSONNEL	64,075	66,866	66,976
ADVERTISING	2,246	168	3,000
CONTRACTED SERVICES	0	390	400
SECURITY SERVICES	2,940	2,700	3,000
DOCENT PROGRAMS & BIRD SHOWS	5,185	3,500	5,500
MILEAGE - TOLL - PARKING	183	107	200
RENTAL SUPPLIES	6,517	4,810	5,000
FOOD / CATERING	68,722	58,509	70,000
EQUIPMENT RENTAL	0	1,343	0
MISCELLANEOUS	41	420	250
OFFICE SUPPLIES	36	124	150
POSTAGE	0	0	50
PRINTING	143	0	
SUBTOTAL	86,013	72,071	87,550
TOTAL INCOME AND EXPENSES	5,557	27,714	15,474

FCZC Budget

Department: EDUCATION GENERAL	2004 ACTUAL	2005 BUDGET	2006 REQUEST
MISCELLANEOUS	1,897	6,025	2,331
RESTRICTED ORANG RESEARCH	4,973	371	0
RESTRICTED ENRICHMENT	812	140	0
GRANTS	0	0	0
SUBTOTAL INCOME	7,682	6,536	2,331
FULL TIME - SALARIES	82,306	82,000	81,516
PART TIME - SALARIES	0	0	0
FRINGE BENEFITS	14,787	17,700	8,826
PENSION	3,890	3,800	3,261
WORKERS' COMP	0	0	2,185
PR TAXES	0	0	7,185
SUBTOTAL PERSONNEL	100,983	103,500	102,973
ADVERTISING	1,772	1,850	2,250
BANK CHARGES	24	84	84
SUPPLIES	0	0	3,600
DUES & SUBSCRIPTIONS	473	510	225
SIGNAGE	1,610	1,000	1,000
GRAPHIC SUPPLIES	0	0	0
ORANG RESEARCH PROJECT	994	3,480	870
ANIMAL ENRICHMENT	812	140	0
MISCELLANEOUS	0	200	1,200
OFFICE SUPPLIES	3,736	4,400	1,350
POSTAGE	1,024	1,010	625
PRINTING	750	1,000	750
REFERENCE MATERIALS	0	0	250
STAFF DEVELOPMENT - TRAINING	3,014	4,560	3,000
UNIFORMS	0	0	800
MISC. SPECIALIZED SERVICE	11,180	1,500	1,500
EQUIPMENT PURCHASES (\$1000)	4,382	2,700	2,700
EQUIPMENT MAINTENANCE	4,024	4,700	4,700
SUBTOTAL	33,795	27,134	24,904
TOTAL INCOME AND EXPENSES	-127,096	-124,098	-125,546

FCZC Budget

Department: EDUCATION ONSITE EDUCATORS	2004 ACTUAL	2005 BUDGET	2006 REQUEST
ZOO ADVENTURES INCOME	114,726	129,085	86,946
OVERNIGHT INCOME	2,407	1,650	2,300
CAMP SCHOLARSHIPS	1,560	200	1,000
PHOTOGRAPHY LAB FEE	1,355	1,775	2,200
SUBTOTAL INCOME	120,048	132,710	92,446
FULL TIME - SALARIES	33,263	26,400	25,012
PART TIME - SALARIES	32,016	29,450	30,160
FRINGE BENEFITS	680	0	4,413
PENSION	1,105	0	1,000
WORKERS' COMP	1,801	930	1,479
PR TAXES	7,682	8,020	6,580
SUBTOTAL PERSONNEL	76,547	64,800	68,644
SUPPLIES	13,786	13,610	10,730
FOOD / CATERING	1,921	2,470	2,895
MILEAGE-TOLL-PARKING	0	0	0
OFFICE SUPPLIES	0	0	0
POSTAGE	1,009	1,130	1,200
PRINTING	1,308	1,575	1,500
SUBTOTAL	18,024	18,785	16,325
TOTAL INCOME /EXPENSE	25,477	49,125	7,477

FCZC Budget

Department: EDUCATION SCHOOL PROGRAMS	2004 ACTUAL	2005 BUDGET	2006 REQUEST
JUNIOR UNIVERSITY INCOME	14,750	15,000	15,000
WILD CONNECTIONS LAB	500	0	1,500
ZOO SCHOOL/ ROOM RENTALS	3,535	0	0
ZOO CAREER WORKSHOPS	125	0	0
TEACHER TRAINING WORKSHOPS	0	1,560	800
TEACHER RESOURCE GUIDE	170	200	0
AFTER SCHOOL PROGRAMS	3,595	4,500	4,600
WHALE TALE GRANT	4,228	4,200	5,000
SUBTOTAL INCOME	26,903	25,460	26,900
FULL TIME - SALARIES	0	0	0
PART TIME - SALARIES	9,550	12,400	12,000
FRINGE BENEFITS	169	72	0
PENSION	0	150	0
WORKERS' COMP	485	2,015	322
PR TAXES	1,248	1,555	1,674
SUBTOTAL PERSONNEL	11,451	16,192	13,996
SUPPLIES	3,018	2,750	1,500
FOOD / CATERING	0	0	0
MILEAGE-TOLL-PARKING	386	0	0
DUES & SUBSCRIPTIONS	0	0	0
POSTAGE	11	75	50
PRINTING	0	70	300
EQUIPMENT REPAIR	650	0	100
SUBTOTAL	4,065	2,895	1,950
TOTAL INCOME /EXPENSE	11,387	6,373	10,954

FCZC Budget

Department: VOUNTEER	2004 ACTUAL	2005 BUDGET	2006 REQUEST
ZOO PREVIEW INCOME	3,197	2,750	2,400
DOCENT TOUR INCOME	4,697	3,710	2,000
ZOOPETEER INCOME	995	740	450
AFTER HOURS SERVICE INCOME	2,620	2,000	2,000
DOCENT CLASS FEES	1,185	1,500	1,500
FACE PAINTING	1,057	950	500
DOCENT UNIFORM FEE	1,406	850	750
DOCENT ANNUAL DUES	1,765	2,620	1,550
DOCENT TRIPS	1,675	0	0
COOKBOOK SALES	1,364	360	180
ZOO BOO HAUNTED HOUSE	982	1,200	1,100
CONTRIBUTED INCOME	64	0	0
SUBTOTAL INCOME	21,007	16,680	12,430
FULL TIME - SALARIES	23,763	25,300	26,400
FRINGE BENEFITS	958	1,320	4,413
PENSION	746	1,200	1,056
WORKER'S COMP	454	540	708
PR TAXES	2,296	2,760	2,480
SUBTOTAL PERSONNEL	28,217	31,120	35,056
SALES TAX	103	0	12
DUES & SUBSCRIPTIONS	25	25	25
SUPPLIES	2,120	3,275	1,265
ZOO BOO MATERIALS	586	450	400
STAFF DEVELOPMENT - TRAINING	1,700	0	500
REFERENCE MATERIALS	68	305	150
MILEAGE-TOLL-PARKING	0	0	0
DOCENT TRIP EXPENSE	1,675	0	0
VOLUNTEER RECOGNITION	385	400	300
POSTAGE	319	360	360
PRINTING	0	0	0
ZOOLYNX PRINTING	334	480	480
DOCENT UNIFORMS	1,320	850	600
SUBTOTAL	8,634	6,145	4,092
TOTAL INCOME /EXPENSE	-15,843	-20,585	-26,718