

FRESNO COUNTY ZOO AUTHORITY

AGENDA

9:00 AM, Wednesday, June 30, 2021

Fresno County Employees' Retirement Association
7772 N. Palm Ave.
Fresno, CA 93711
(559) 457-0681

SPECIAL NOTICE REGARDING PUBLIC PARTICIPATION DUE TO COVID-19

Due to the current Shelter-in-Place Order covering the State of California and Social Distance Guidelines issued by Federal, State, and Local Authorities, the Zoo Authority is implementing the following changes for attendance and public comment at all Board meetings until notified otherwise. The Board room will not be open to the public. Any member of the Zoo Authority Board may participate from a remote location by teleconference.

The meeting will be a Zoom meeting and can be accessed at:

<https://us06web.zoom.us/j/89348057056?pwd=TDBFTUZ2RjZYM21EQ3BESnVhY1hqQT09>

Meeting ID: 893 4805 7056

Passcode: 107879

One tap mobile

+19294362866,,89348057056# US (New York)

+13017158592,,89348057056# US (Washington DC)

Dial by your location

+1 929 436 2866 US (New York)

+1 301 715 8592 US (Washington DC)

+1 312 626 6799 US (Chicago)

+1 669 900 6833 US (San Jose)

+1 253 215 8782 US (Tacoma)

+1 346 248 7799 US (Houston)

Meeting ID: 893 4805 7056

Find your local number: <https://us06web.zoom.us/j/kclFUKr4K>

Written Comments

- **Members of the public are encouraged to submit written comments to: ZooAuthority@co.fresno.ca.us. Comments should be submitted as soon as possible but not later than 15 minutes before start of meeting. You will need to provide the following information:**
 - **Board Meeting Date**
 - **Item Number**
 - **Comment (please limit to 250 words or less)**

- **Please submit a separate e-mail for each item you are commenting on.**

- **Please be aware that public comments received that do not specify a particular agenda item will be made part of the record of proceedings as a general public comment.**

- **If a written comment is received after the start of the meeting it will be made part of the record of proceedings, provided that such comments are received prior to the end of the Board meeting.**

- **Written comments will be provided to the Board members. Comments received during the meeting may not be distributed to Board members until after the meeting has concluded.**

1. Call to Order

2. Roll Call

3. Approve Agenda

4. Public Comments

This time is made available to receive comments from the public on matters within the Board's jurisdiction that are not on the Agenda. Attention is called to the fact that the Board is prohibited from taking any action on matters that are not on the Agenda. Members of the public are limited to three minutes to speak during Public Comments as well as for each item on the agenda. In order to accurately record the minutes, members of the public are asked to speak only from the podium. Before beginning comments, please state for the record your name and affiliation, if any.

5. Consent Agenda

These matters are routine in nature and are usually approved by a single vote. Prior to action by the Board, the public will be given the opportunity to remove any item from the Consent Calendar. Items removed from the Consent Calendar may be heard immediately following approval of the Consent Calendar.

a. Review and approve minutes of March 31, 2021

b. Review and approve payment of County of Fresno invoice for Professional and Specialized Services in the amount of \$27,498.49 for services through May 2021

c. Receive Treasurer's Reports for Quarter ended March and April 2021

6. Receive Fresno Chaffee Zoo Director's report
7. Receive Fresno Chaffee Zoo Corporation April 2021 Year-to-Date Financial Report and May 2021 Early Insights
8. Approve and authorize the estimated revenues and appropriations for the FY 2021-22 budget year
9. Approve next meeting date

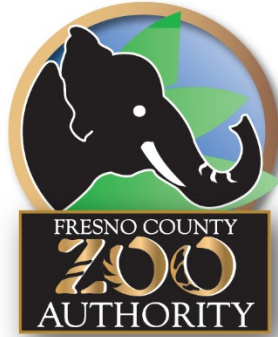
Dates include:

Wednesday, July 28, 2021
Wednesday, August 25, 2021
Wednesday, September 29, 2021

10. Receive staff reports
11. Chair's comments
12. Board Member comments
13. Adjourn

All supporting documentation is available for public review in the office of the Fresno County Zoo Authority, 2281 Tulare Street, Room 304, Fresno, 93721, during regular business hours.

For further information, please contact Ronald Alexander, Zoo Authority Coordinator, at 600-1710, email zooauthority@co.fresno.ca.us, or visit www.zooauthority.org. Requests for disability-related modification or accommodation needed in order to participate in the meeting must be made to the Zoo Authority Coordinator no later than 9:00 a.m. on the day prior to the meeting.



FRESNO COUNTY ZOO AUTHORITY

ACTION SUMMARY MINUTES

9:00 AM, Wednesday, March 31, 2021

Fresno County Employees' Retirement Association
7772 N. Palm Ave.
Fresno, CA 93711
(559) 457-0681

1. Call to Order
2. Roll Call
A QUORUM WAS PRESENT WITH MEMBERS TOSTE, ROMAN, GARABEDIAN, HERZOG, STRATFORD AND WATERHOUSE PRESENT.
3. Approve Agenda
MEMBER ROMAN MOVED TO ADOPT THE AGENDA SECONDED BY MEMBER GARABEDIAN. THE MOTION PASSED UNANIMOUSLY.
4. Public Comments
This time is made available to receive comments from the public on matters within the Board's jurisdiction that are not on the Agenda. Attention is called to the fact that the Board is prohibited from taking any action on matters that are not on the Agenda. Members of the public are limited to three minutes to speak during Public Comments as well as for each item on the agenda. In order to accurately record the minutes, members of the public are asked to speak only from the podium. Before beginning comments, please state for the record your name and affiliation, if any.
HELD. NONE RECEIVED.
5. Consent Agenda
These matters are routine in nature and are usually approved by a single vote. Prior to action by the Board, the public will be given the opportunity to remove any item from the Consent Calendar. Items removed from the Consent Calendar may be heard immediately following approval of the Consent Calendar.
 - a. Review and approve minutes of February 24, 2021

b. Review and approve payment of County of Fresno invoice for Professional and Specialized Services in the amount of \$3,783.10 for services through February 2021

c. Receive Treasurer's Reports for February 2021

**MEMBER HERZOG MOVED FOR APPROVAL OF THE CONSENT AGENDA ITEMS
SECONDED BY MEMBER WATERHOUSE. THE MOTION PASSED UNANIMOUSLY.**

6. Receive Fresno Chaffee Zoo Director's report
RECEIVED. DIRECTOR JON DOHLIN REPORTED ON CURRENT PROJECTS. ALL COMING ALONG WELL. HOSTED SEVERAL BOARD MEMBERS ON SITE FOR WALKTHROUGHS. PROVIDED INFO REGARDING RHINO EXHIBIT AND WILL PROVIDE MORE DETAIL IN THE MONTHS AHEAD. ATTENDANCE HAS BEEN EXTRAORDINARY. MOVED FROM 1800 TO 2500 ATTENDEES. NEED TO BE MINDFUL REGARDING INDOOR EXHIBITS. CONSESSION STAFF STATE THE ZOO IS THEIR NUMBER ONE PERFORMER. BOARD MEMBERS ADDED POSITIVE INFO REGARDING THEIR RECENT ZOO ATTENDANCE. LONG LINES TO GET IN THOUGH.
7. Receive Fresno Chaffee Zoo Corporation January 2021 Year-to-Date Financial Report and February 2021 Early Insights
RECEIVED. INTERIM CFO NORA CROW REPORTED. NOTED ZOO CLOSURE DUE TO COVID-19 AFFECTED FIGURES. REPORTED ON JANUARY 2021 REVENUES AND EXPENDITURES. PPP LOAN #1 WAS FORGIVEN. RECEIVED FUNDING FOR PPP LOAN #2. REPORTED ON ATTENDANCE, YEAR TO DATE VARIANCE ANALYSIS VS BUDGET, PER CAPITA SPENDING, BALANCE SHEET AND FINANCIAL POSITION.
8. Approve Fresno's Chaffee Zoo Corporation request to reallocate the approved Measure Z 2021 operating funds due to Fresno Chaffee Zoo receiving a second round Payroll Protection Program loan
MEMBER STRATFORD MOVED FOR APPROVAL OF THE REALLOCATION EFFECTIVE MARCH 1, 2021 SECONDED BY MEMBER GARABEDIAN. THE MOTION PASSED UNANIMOUSLY.
9. Approve next meeting date

Dates include:

Wednesday, April 28, 2021

Wednesday, May 26, 2021

Wednesday, June 30, 2021

THERE BEING NO ZOO REQUIREMENT TO MEET ON APRIL 28, 2021, MEMBER ROMAN MOVED TO CANCEL THE APRIL 28, 2021 BOARD MEETING AND TO KEEP THE FOLLOWING MAY 26, 2021 MEETING ON SCHEDULE. SECONDED BY MEMBER STRATFORD. THE MOTION PASSED UNANIMOUSLY.

10. Receive staff reports
NO REPORTS PRESENTED
11. Chair's comments
CHAIRMAN REPORTED ON HIS RECENT VISIT TO THE ZOO AND THANKED THE DIRECTOR FOR THE EXPERIENCE.

12. Board Member comments
GARABEDIAN NOTED THAT THERE ARE NO LINKS FROM THE CHAFFEE ZOO WEBSITE RELATED TO MEASURE Z THAT LINKS TO THE ZOO AUTHORITY WEBSITE. IT IS ON THE WEBSITE; HOWEVER, A CLEARER LOCATION WILL BE ADDRESSED.

13. Adjourn
THERE BEING NO FURTHER BUSINESS BEFORE THE BOARD, CHAIRMAN TOSTE ADJOUNED THE MEETING AT 9:44 AM.

All supporting documentation is available for public review in the office of the Fresno County Zoo Authority, 2281 Tulare Street, Room 304, Fresno, 93721, during regular business hours.

For further information, please contact Ronald Alexander, Zoo Authority Coordinator, at 600-1710, email zooauthority@co.fresno.ca.us, or visit www.zooauthority.org. Requests for disability-related modification or accommodation needed in order to participate in the meeting must be made to the Zoo Authority Coordinator no later than 9:00 a.m. on the day prior to the meeting.



Invoice for Professional Services in Support of the Zoo Authority
Billing Hours and Expenses through May 2021

Invoice Number
01-ZOO-63021

June 30, 2021

TO: Zoo Authority Board
c/o County of Fresno
2281 Tulare St. Room 304
Fresno, CA 93721

Department / Title	Hours	Rates	Cost
<i>ACTTC FR&A</i>			
<i>Accounting & Finance Div Chief</i>	2.50	\$92.49	\$231.23
<i>Accounting & Finance Manager</i>	4.46	\$91.80	\$409.43
<i>Accountant II</i>	17.00	\$74.80	\$1,271.60
<i>Accountant I</i>	17.23	\$62.78	\$1,081.70
<i>Account Clerk II</i>	32.77	\$56.16	\$1,840.35
<i>County Counsel</i>			
<i>Deputy County Counsel</i>	4.30	\$141.00	\$606.30
CAO			
Board Coordinator	169.00	\$130.52	\$22,057.88
Professional Services Total	247.26		\$27,498.49
Office Expense Total			\$0.00
Invoice Total			\$27,498.49



Invoice

FOR COUNTY USE ONLY

ACCOUNT	FUND	ORG	PROGRAM	SUBCLASS
4885	0001	0300	0	10000

BILL TO:

Email to:
ronalexander@fresnocountyca.gov

Invoice Date	Invoice Number	Due Date
4/30/2021	2206	5/30/2021

MAKE YOUR REMITTANCE PAYABLE TO:

FRESNO COUNTY TREASURER

AND SEND IT TO THE FOLLOWING ADDRESS:

Oscar J. Garcia, CPA
 AUDITOR-CONTROLLER/TREASURER TAX
 COLLECTOR - ADMINISTRATION DIVISION

PO BOX 1247
 FRESNO, CA 93715-1247

PLEASE INCLUDE THE INVOICE NUMBER ON YOUR CHECK OR MONEY ORDER

DESCRIPTION	AMOUNT
ACTTC FR&A (04100300)	
FR&A Accounting Services for pay period ending 4/4/2021	\$ 704.74
FR&A Accounting Services for pay period ending 4/18/2021	\$ 597.72
CURRENT AMOUNT DUE	
Total Balance Due	\$ 1,302.46

X
 4/28/21

Statement

Date: April 13, 2021

Invoice # 20-23

FRESNO COUNTY COUNSEL
 2220 Tulare Street, Suite 500
 Fresno, CA 93721

Bill to: Zoo Authority
 VIA Email to Ron Alexander

Comments:

Date	Description	Balance	Amount		
4/13/21	Invoice# 20-23 Billing for Professional Services for 3/8/21-4/4/21		\$	606.30	
	PAST DUE:				
2/17/21	Invoice# 20-21 Billing for Professional Services for 1/11/21-2/7/21		\$	2,115.00	
			\$	-	
			\$	-	
			\$	-	
			\$	-	
			\$	-	
			\$	-	
			\$	-	
PLEASE EMAIL COPY OF JV TO jmontoya@fresnocountyca.gov					
Current	1-30 Days Past Due	31-60 Days Past Due	61-90 Days Past Due	Over 90 Days Past Due	Amount Due
\$2,721.30					\$2,721.30

Remittance	
Invoice #	20-23
Date	
Amount Due	\$2,721.30
Amount Enclosed	

Make all checks payable to Fresno County Counsel
 2220 Tulare Street, Suite 500, Fresno, CA 93721 Ph# 559/600-3479

**Fresno County
Administrative Office**

INVOICE

2281 Tulare Street, Room 304
Fresno, CA 93721
559-600-1710

DATE: June 1, 2021
INVOICE # 1008
FOR: *Zoo Authority
Administration*

Bill To:
Zoo Authority

DESCRIPTION	AMOUNT
Zoo Authority Board Coordinator Services January, February, March 2021	\$ 14,096.16
Zoo Authority Board Coordinator Services April, May 2021	\$ 7,961.72
TOTAL	\$ 22,057.88



**Fresno County Zoo Authority
Treasurer's Report
Unaudited Cash Basis
For the Quarter Ended March 31, 2021**

Summary of Measure Z Proceeds			
Tax Proceeds Received:			
-	Measure Z - Sales Tax Proceeds	\$	4,409,569.80
	Total Proceeds Received:	\$	4,409,569.80
Tax Proceeds Allocated:			
-	Allocation to Zoo Authority Fund (2%)		88,191.40
-	Allocation to Trust Fund for Operations and Capital Projects (98%)		4,321,378.40
	Total Proceed Allocations	\$	4,409,569.80
Cash Balance by Fund			
Zoo Authority Fund		>> Administrative Fund	2%
	Beginning Cash Balance	\$	2,161,542.36
Receipts:	-	Measure Z Sales Tax Proceeds	88,191.40
	-	Interest Received	8,282.15
Disbursements:	-	PeopleSoft Financial Charges	(199.49)
	-	AP Payment	(2,800.00)
	-	ZA Staff Invoice Reimbursement for Professional Services	(12,324.92)
		Net Increase/(Decrease) to Cash	81,149.14
		Ending Cash Balance - Zoo Authority Administrative Fund	\$ 2,242,691.50
Trust Fund for FCZC Operations and Capital Projects			
	Beginning Cash Balance	\$	53,191,161.20
		>>> Operations Fund	
	Beginning Cash Balance		7,366,685.41
Receipts:	-	Measure Z Sales Tax Proceeds	1,440,459.46
	-	Interest Received	29,368.69
Disbursements:	-	FCZC Operations Claim #2020-10	(923,654.73)
	-	FCZC Operations Claim #2020-11	(772,685.82)
	-	FCZC Operations Claim #2020-12	(654,858.03)
	-	FCZC Operations Claim #2021-01	(369,662.43)
	-	Wire Fees	(40.00)
		Net Increase/(Decrease) to Cash	(1,251,072.86)
		Ending Cash Balance - Available for Operations	\$ 6,115,612.55
		>>> Capital Facilities Project Fund	
	Beginning Cash Balance	\$	45,824,475.79
Receipts:	-	Measure Z Sales Tax Proceeds	2,880,918.94
	-	Interest Received	183,436.05
Disbursements:	-	FCZC Capital Claim #2020-08C	(3,020,701.47)
	-	FCZC Capital Claim #2020-09C	(1,728,247.72)
	-	FCZC Capital Claim #2021-01C	(2,365,296.36)
		Net Increase/(Decrease) to Cash	(4,049,890.56)
		Ending Cash Balance - Available for Capital Projects	41,774,585.23
		Ending Balance Available for Operations and Capital Projects	47,890,197.78
		Total Interest Received During the Quarter	221,086.89

By Staff _____

Date _____

Accepted _____

Date _____

* Interest receipts are recorded in the month received rather than in the month earned and were calculated on an annual percentage rate of 1.556 as of December 2020.



**Fresno County Zoo Authority
Treasurer's Report
Unaudited Cash Basis
For the Month Ended March 31, 2021**

Summary of Measure Z Proceeds			
Tax Proceeds Received:			
-	Measure Z - Sales Tax Proceeds	\$	1,292,552.95
	Total Proceeds Received:	\$	1,292,552.95
Tax Proceeds Allocated:			
-	Allocation to Zoo Authority Fund (2%)	\$	25,851.06
-	Allocation to Trust Fund for Operations and Capital Projects (98%)		1,266,701.89
	Total Proceed Allocations	\$	1,292,552.95
Cash Balance by Fund			
Zoo Authority Fund	>> Administrative Fund	2%	
	Beginning Cash Balance	\$	2,209,294.52
Receipts:	- Measure Z Sales Tax Proceeds		25,851.06
Disbursements:	- Interest Received		7,576.32
	- PeopleSoft Financial Charges		(30.40)
	Net Increase/(Decrease) to Cash		33,396.98
	Ending Cash Balance - Zoo Authority Administrative Fund	\$	2,242,691.50
Trust Fund for FCZC Operations and Capital Projects			
	98%		
	Beginning Cash Balance	\$	49,818,653.83
	>>> Operations Fund		
	Beginning Cash Balance		6,691,043.25
Receipts:	- Measure Z Sales Tax Proceeds		422,233.96
Disbursements:	- Interest Received		26,865.80
	- FCZC Operations Claim #2020-12		(654,858.03)
	- FCZC Operations Claim #2021-01		(369,662.43)
	- Wire Fees		(10.00)
	Net Increase/(Decrease) to Cash		(575,430.70)
	Ending Cash Balance - Available for Operations	\$	6,115,612.55
	>>> Capital Facilities Project Fund		
	Beginning Cash Balance	\$	43,127,610.58
Receipts:	- Measure Z Sales Tax Proceeds		844,467.93
Disbursements:	- Interest Received		167,803.08
	- FCZC Capital Claim #2021-01C		(2,365,296.36)
	Net Increase/(Decrease) to Cash		(1,353,025.35)
	Ending Cash Balance - Available for Capital Projects		41,774,585.23
	Ending Balance Available for Operations and Capital Projects	\$	47,890,197.78
	<i>Total Interest Received During the Month</i>		<i>202,245.20</i>

By Staff _____

Date _____

Accepted _____

Date _____

* Interest receipts are recorded in the month received rather than in the month earned and were calculated on an annual percentage rate of 1.556 as of December 2020.



Fresno County Zoo Authority

SUMMARY OF MEASURE Z SALES TAX PROCEEDS

	PRIOR FISCAL YEARS			CURRENT FISCAL YEAR			
	2017-2018	2018-2019	2019-2020	BUDGETED	2020-21		BUDGET TO ACTUAL VARIANCE
	ACTUAL TAX RECEIPTS	ACTUAL TAX RECEIPTS	ACTUAL TAX RECEIPTS		ACTUAL TAX RECEIPTS		
July	\$ 930,800	\$ 1,227,435	\$ 1,436,673	\$ 1,479,773	\$ 1,493,025	\$ 13,252	0.90%
August	1,241,000	928,052	1,123,640	1,089,931	1,669,386	579,455	53.16%
September	1,391,154	1,171,132	1,367,439	1,353,765	1,417,789	64,024	4.73%
October	933,300	1,619,199	1,571,111	1,618,244	1,609,453	(8,791)	-0.54%
November	1,244,400	1,531,072	1,073,344	1,105,544	1,437,716	332,172	30.05%
December	1,452,570	1,392,262	1,194,027	1,182,087	1,302,722	120,635	10.21%
January	951,900	1,345,542	1,263,406	1,301,308	1,388,858	87,550	6.73%
February	1,269,200	1,118,789	1,707,967	1,690,887	1,728,158	37,271	2.20%
March	1,420,604	1,327,543	1,063,584	1,052,948	1,292,553	239,605	22.76%
April	865,400	1,318,821	1,031,402	1,062,344			
May	1,512,737	868,850	989,444	885,966			
June	1,103,925	1,263,124	1,105,857	1,262,998			
Total	<u>\$ 14,316,990</u>	<u>\$ 15,111,821</u>	<u>\$ 14,927,894</u>	<u>\$ 15,085,795</u>	<u>\$ 13,339,660</u>	<u>\$ 1,465,173</u>	<u>9.71%</u>

TOTAL MEASURE Z PROCEEDS FROM INCEPTION \$ 196,703,685



**Fresno County Zoo Authority
Treasurer's Report
Unaudited Cash Basis
For the Month Ended March 31, 2021**

Summary of Quarterly Interest Receipts						
Fund Subclass	Description	1st Quarter		2nd Quarter		Total Interest
		1st Alloc.	2nd Alloc.	1st Alloc.	2nd Alloc.	
Date Received		10/19/2020	12/28/2020	1/20/2021	3/29/2021	
4845	10000 Zoo Authority	743.23	8,253.37	705.83	7,576.32	\$ 17,278.75
4850	10000 FCZC - Operations	2,759.82	30,647.00	2,502.89	26,865.80	\$ 62,775.51
4850	42700 FCZC - CP	16,731.60	185,799.97	15,632.97	167,803.08	\$385,967.62
Total		\$ 20,234.65	\$224,700.34	\$ 18,841.69	\$202,245.20	\$466,021.88

For Fiscal Year Ending June 30, 2021



**Fresno County Zoo Authority
Capital Projects Fund Cash Flow
For the Month Ended March 31, 2021**

Cash Balance as of 03/31/21 \$ 41,774,585

DEDUCTIONS (earmarked projects, FY20-21 expenditures paid through claim 2021-01C):

Zooplex Construction - June 2020	9,072,037
Ambassador Animal building Construction - June 2020	1,520,781
Asia Construction - July 2020	32,567,900
South Corridor Infrastructure - February 2018	153,168
Asian Design - December 2017	1,302,376
Zooplex Design- August 2017	305,206
Ambassador Animal Building Design - August 2017	40,703
Orangutan Exhibit - May 2017	1
African River - June 2016	2,830,346
Total Deductions:	<u>\$ (47,792,518)</u>
TOTAL:	<u><u>\$ (6,017,933)</u></u>



**Fresno County Zoo Authority
Operations Fund Cash Flow
For the Month Ended March 31, 2021**

Cash Balance as of 03/31/21		\$ 6,115,613
DEDUCTIONS (Remaining budgets, paid through claim 2021-01):		
Marketing	436	
Animal	3,392,005	
Veterinary	393,641	
Utilities	660,159	
Animal Feed	386,754	
Interest/Bank Charges	(20)	
Maintenance-General Equipment	34,747	
Maint.-Water/Water Standby	73,710	
Medical, Dental & Lab Supplies	55,702	
Total Deductions:		<u>\$ (4,997,134)</u>
TOTAL:		<u><u>\$ 1,118,479</u></u>



**Fresno County Zoo Authority
Administration Fund Cash Flow
For the Month Ended March 31, 2021**

Cash Balance as of 03/31/21 \$ 2,242,692

DEDUCTIONS

(FY 20-21 Remaining budgets, paid through claim ZA Claim January 2021):

Telephone Charges	250
Memberships	500
Office Expense	6,000
Postage	1,000
PeopleSoft Financials Charges	365
Professional & Specialized Ser	88,774
Data Processing Services	1,500
Publications & Legal Notices	500
Trans, Travel & Education	2,500

Total Deductions: \$ (101,389)

TOTAL: \$ 2,141,303



**Fresno County Zoo Authority
Treasurer's Report
Unaudited Cash Basis
For the Month Ended April 30, 2021**

Summary of Measure Z Proceeds		
Tax Proceeds Received:		
-	Measure Z - Sales Tax Proceeds	\$ 1,513,198.77
	Total Proceeds Received:	\$ 1,513,198.77
Tax Proceeds Allocated:		
-	Allocation to Zoo Authority Fund (2%)	\$ 30,263.98
-	Allocation to Trust Fund for Operations and Capital Projects (98%)	1,482,934.79
	Total Proceed Allocations	\$ 1,513,198.77
Cash Balance by Fund		
Zoo Authority Fund	>> Administrative Fund	2%
	Beginning Cash Balance	\$ 2,242,691.50
Receipts:	- Measure Z Sales Tax Proceeds	30,263.98
Disbursements:	- Interest Received	697.76
	- PeopleSoft Financial Charges	(62.70)
	- ZA Claim through February 2021	(3,783.10)
	Net Increase/(Decrease) to Cash	27,115.94
	Ending Cash Balance - Zoo Authority Administrative Fund	\$ 2,269,807.44
Trust Fund for FCZC Operations and Capital Projects		
	98%	
	Beginning Cash Balance	\$ 47,890,197.78
	>>> Operations Fund	
	Beginning Cash Balance	6,115,612.55
Receipts:	- Measure Z Sales Tax Proceeds	494,311.60
Disbursements:	- Interest Received	2,035.84
	- FCZC Operations Claim #2021-02	(439,643.73)
	- Wire Fees	(50.00)
	Net Increase/(Decrease) to Cash	56,653.71
	Ending Cash Balance - Available for Operations	\$ 6,172,266.26
	>>> Capital Facilities Project Fund	
	Beginning Cash Balance	\$ 41,774,585.23
Receipts:	- Measure Z Sales Tax Proceeds	988,623.19
Disbursements:	- Interest Received	13,933.44
	Net Increase/(Decrease) to Cash	1,002,556.63
	Ending Cash Balance - Available for Capital Projects	42,777,141.86
	Ending Balance Available for Operations and Capital Projects	\$ 48,949,408.12
	<i>Total Interest Received During the Month</i>	16,667.04

By Staff _____

Date _____

Accepted _____

Date _____

* Interest receipts are recorded in the month received rather than in the month earned and were calculated on an annual percentage rate of 1.476 as of March 31, 2021.



Fresno County Zoo Authority

SUMMARY OF MEASURE Z SALES TAX PROCEEDS

	PRIOR FISCAL YEARS			CURRENT FISCAL YEAR			
	2017-2018	2018-2019	2019-2020	2020-21			
	ACTUAL TAX RECEIPTS	ACTUAL TAX RECEIPTS	ACTUAL TAX RECEIPTS	BUDGETED TAX RECEIPTS	ACTUAL TAX RECEIPTS	BUDGET TO ACTUAL VARIANCE	
July	\$ 930,800	\$ 1,227,435	\$ 1,436,673	\$ 1,479,773	\$ 1,493,025	\$ 13,252	0.90%
August	1,241,000	928,052	1,123,640	1,089,931	1,669,386	579,455	53.16%
September	1,391,154	1,171,132	1,367,439	1,353,765	1,417,789	64,024	4.73%
October	933,300	1,619,199	1,571,111	1,618,244	1,609,453	(8,791)	-0.54%
November	1,244,400	1,531,072	1,073,344	1,105,544	1,437,716	332,172	30.05%
December	1,452,570	1,392,262	1,194,027	1,182,087	1,302,722	120,635	10.21%
January	951,900	1,345,542	1,263,406	1,301,308	1,388,858	87,550	6.73%
February	1,269,200	1,118,789	1,707,967	1,690,887	1,728,158	37,271	2.20%
March	1,420,604	1,327,543	1,063,584	1,052,948	1,292,553	239,605	22.76%
April	865,400	1,318,821	1,031,402	1,062,344	1,513,199	450,855	42.44%
May	1,512,737	868,850	989,444	885,966			
June	1,103,925	1,263,124	1,105,857	1,262,998			
Total	<u>\$ 14,316,990</u>	<u>\$ 15,111,821</u>	<u>\$ 14,927,894</u>	<u>\$ 15,085,795</u>	<u>\$ 14,852,859</u>	<u>\$ 1,916,028</u>	<u>12.70%</u>

TOTAL MEASURE Z PROCEEDS FROM INCEPTION \$ 198,216,884



**Fresno County Zoo Authority
Treasurer's Report
Unaudited Cash Basis
For the Month Ended April 30, 2021**

Summary of Quarterly Interest Receipts											
Fund	Subclass	Description	1st Quarter		2nd Quarter		3rd Quarter		4th Quarter		Total Interest
			1st Alloc.	2nd Alloc.	1st Alloc.	2nd Alloc.	1st Alloc.	2nd Alloc.	1st Alloc.	2nd Alloc.	
Date Received			7/21/2020	9/22/2020	10/19/2020	12/28/2020	1/20/2021	3/29/2021	4/19/2021	N/A	
4845	10000	Zoo Authority	700.56	9,022.15	743.23	8,253.37	705.83	7,576.32	697.76	-	\$ 27,699.22
4850	10000	FCZC - Operations	2,559.50	32,962.71	2,759.82	30,647.10	2,502.89	26,865.80	2,035.84	-	\$ 100,333.66
4850	42700	FCZC - CP	15,397.47	198,297.38	16,731.60	185,799.97	15,632.97	167,803.08	13,933.44	-	\$ 613,595.91
Total			\$ 18,657.53	\$ 240,282.24	\$ 20,234.65	\$ 224,700.44	\$ 18,841.69	\$ 202,245.20	\$ 16,667.04	\$ -	\$ 741,628.79

For Fiscal Year Ending June 30, 2021



**Fresno County Zoo Authority
Capital Projects Fund Cash Flow
For the Month Ended April 30, 2021**

Cash Balance as of 04/30/21 \$ 42,777,142

DEDUCTIONS (earmarked projects, FY20-21 expenditures paid through claim 2021-01C):

Zooplex Construction - June 2020	9,072,037
Ambassador Animal building Construction - June 2020	1,520,781
Asia Construction - July 2020	32,567,900
South Corridor Infrastructure - February 2018	153,167
Asian Design - December 2017	1,302,376
Zooplex Design- August 2017	305,206
Ambassador Animal Building Design - August 2017	40,703
Orangutan Exhibit - May 2017	1
African River - June 2016	2,830,346

Total Deductions: \$ (47,792,517)

TOTAL: \$ (5,015,375)



**Fresno County Zoo Authority
Operations Fund Cash Flow
For the Month Ended April 30, 2021**

Cash Balance as of 04/30/21 **\$ 6,172,266**

DEDUCTIONS (Remaining budgets, paid through claim 2021-02):

Marketing	436
Animal	2,135,316
Veterinary	257,896
Utilities	369,794
Animal Feed	343,312
Interest/Bank Charges	(70)
Maintenance-General Equipment	32,339
Maint.-Water/Water Standby	73,552
Visitor Services	414,000
Maintenance	419,000
Education	386,000
Maintenance-Buildings & Ground	73,000
Medical, Dental & Lab Supplies	52,865
Total Deductions:	<u><u>\$ (4,557,440)</u></u>

TOTAL: \$ 1,614,826



**Fresno County Zoo Authority
Administration Fund Cash Flow
For the Month Ended April 30, 2021**

Cash Balance as of 04/30/21 \$ 2,269,807

DEDUCTIONS

(FY 20-21 Remaining budgets, paid through claim ZA Claim February 2021):

Telephone Charges	250
Memberships	500
Office Expense	6,000
Postage	1,000
PeopleSoft Financials Charges	302
Professional & Specialized Ser	84,991
Data Processing Services	1,500
Publications & Legal Notices	500
Trans, Travel & Education	2,500

Total Deductions: \$ (97,543)

TOTAL: \$ 2,172,264



AGENDA ITEM 6

DATE: June 30, 2021
TO: Fresno County Zoo Authority Board
FROM: Jon Forrest Dohlin, CEO
Fresno Chaffee Zoo Corporation
SUBJECT: Zoo Director's Report

RECOMMENDED ACTION:

Receive Fresno Chaffee Zoo Director's report.



AGENDA ITEM 7

DATE: June 30, 2021

TO: Fresno County Zoo Authority Board

FROM: Nora Crow, Interim Chief Financial Officer
Fresno Chaffee Zoo Corporation

SUBJECT: April 2021 Year-to-Date Financial Report

RECOMMENDED ACTION:

Receive Fresno Chaffee Zoo Corporation April 2021 Year-to-Date Financial Report and May 2021 Early Insights

ATTACHMENTS:

April 2021 Financial Report



Financial Report

April 2021 YTD
May 2021 Early Insights

Summary

April 2021

Key Takeaway: Zoo was open for the full month with a capacity allowance of 2,500 effective 3/25/21; Indications the Covid Reopening Honeymoon is waning a bit; Zoorassic has shown to be a significant revenue generator

- \$5,575,160 self-generated revenue YTD (49% above budget)
- \$5,007,608 total expenses (6% below budget)
- \$567,551 operating surplus (exceeds budgeted deficit of \$1,574,819)
- \$1,531,580 operating surplus with Measure Z support (2,578% of budget surplus)
- \$12,060,789 net surplus – MZ Capital Funds, Depreciation, Investment Income/Interest, PPP1 Forgiveness

May 2021 Key Notes:

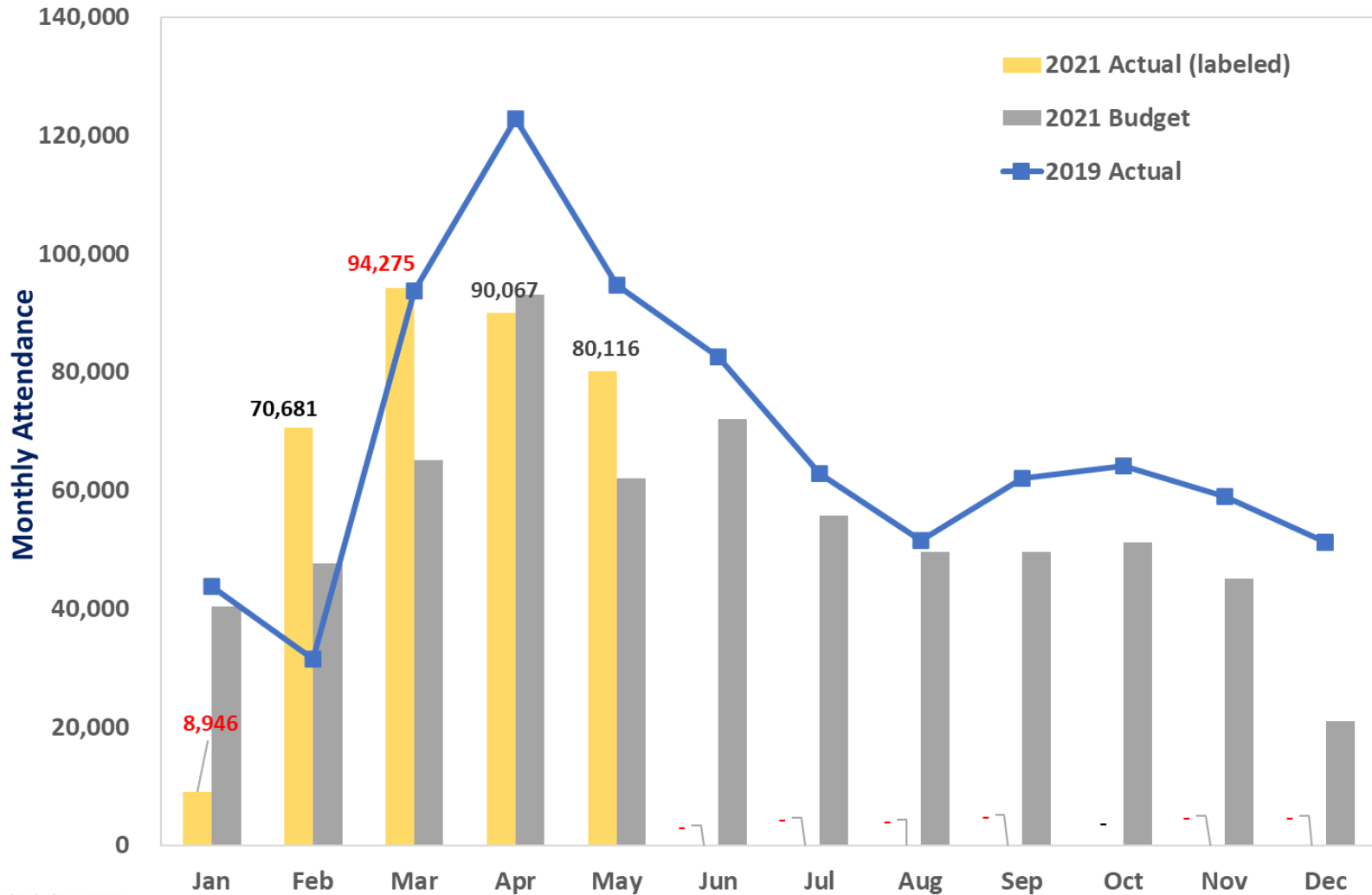
- Anticipated that through the end of May we have covered the PPP2 funds received. In the process of evaluating covered expense numbers to consider forgiveness application submission in early July 2021 (\$1,853,770).
- Monthly attendance was approximately 129% of budget (80,116 guests)
- Preliminary self-generated revenue YTD of approx. \$7,032,000 (Budget: \$4,922,600)

2021 – Attendance

April 2021 = 90,067 (73% of 2019, 97% of budget)

April 2021 YTD Attendance = 263,969 (90% of 2019, 107% of budget)

May 2021 YTD attendance = 344,085 (89% of 2019, 112% of budget)



April '21 YTD – Variance Analysis vs. Budget

Summary	Actuals	FY 21 Budgeted	FY 20 Diff.	% Diff.	FY 20 Actual	FY 20 Diff.	% Diff.
Attendance	90,067	93,000	(2,933)	(3%)	122,893	(32,826)	(27%)
Revenue	\$5,575,160	\$3,751,850	\$1,823,310	49%	\$1,988,228	\$3,586,932	180%
Personnel Expenses	\$3,063,852	\$3,444,660	(\$380,808)	(11%)	\$3,231,025	(\$167,173)	(5%)
Other Expenses	\$1,943,756	\$1,882,009	\$61,747	3%	\$1,595,012	\$348,745	22%
Operations Surplus (Deficit)	\$567,551	(\$1,574,819)	\$2,142,370	nm	(\$2,837,809)	\$3,405,360	nm
Measure Z Operating	\$964,029	\$1,632,000	(\$667,971)	(41%)	\$1,900,885	(\$936,857)	(49%)
Operations + MZ Surplus (Deficit)	\$1,531,580	\$57,181	\$1,474,399	2578%	(\$936,924)	\$2,468,503	nm
Other Non-Operating	\$10,529,209	\$271,240	\$10,257,969	nm	(\$797,646)	\$11,326,855	nm
Net Surplus (Deficit)	\$12,060,789	\$328,421	\$11,732,368	3572%	(\$1,734,569)	\$13,795,358	nm

Revenue - Selected Detail	Actuals	FY 21 Budgeted	FY 20 Diff.	% Diff.	FY 20 Actual	FY 20 Diff.	% Diff.
Admissions	\$2,299,225	\$1,575,000	\$724,225	46%	\$881,112	\$1,418,114	161%
Membership	\$1,213,752	\$660,000	\$553,752	84%	\$425,760	\$787,992	185%
Food Services/Gift Shop	\$619,195	\$525,000	\$94,195	18%	\$204,763	\$414,432	202%
Dinosaur Exhibit	\$723,371	\$292,000	\$431,371	148%	\$92,571	\$630,800	681%
Grants/Fundraising, ex-bequest	\$43,386	\$50,000	(\$6,614)	(13%)	\$28,091	\$15,294	54%
Bequest - unrestricted	-	nm	nm	nm	nm	nm	nm
Other	\$676,231	\$649,850	\$26,381	4%	\$355,931	\$320,300	90%
Revenue	\$5,575,160	\$3,751,850	\$1,823,310	49%	\$1,988,228	\$3,586,932	180%

Expenses - Selected Detail	Actuals	FY 21 Budgeted	FY 20 Diff.	% Diff.	FY 20 Actual	FY 20 Diff.	% Diff.
Personnel - Animal/Vet.	\$1,306,854	\$1,410,160	(\$103,306)	(7%)	\$175,279	\$1,131,575	646%
Personnel - Education	\$387,598	\$381,037	\$6,561	2%	\$361,853	\$25,744	7%
Personnel - Maint./Hort.	\$274,801	\$419,400	(\$144,599)	(34%)	\$283,227	(\$8,426)	(3%)
Personnel - Other	\$1,094,599	\$1,234,063	(\$139,464)	(11%)	\$2,410,666	(\$1,316,067)	(55%)
Animal Services	\$133,858	\$135,268	(\$1,410)	(1%)	\$170,608	(\$36,750)	(22%)
Dinosaur Exhibit	\$189,432	\$223,360	(\$33,928)	(15%)	\$149,086	\$40,346	27%
Utilities	\$207,495	\$304,582	(\$97,087)	(32%)	\$212,901	(\$5,406)	(3%)
Repairs & Replacements	\$216,057	\$137,999	\$78,058	57%	\$126,253	\$89,804	71%
Contracted/Prof. Services	\$308,487	\$227,930	\$80,557	35%	\$242,289	\$66,198	27%
Conservation	\$4,255	\$20,000	(\$15,745)	(79%)	\$50	\$4,205	8413%
Other	\$884,173	\$832,870	\$51,303	6%	\$693,825	\$190,348	27%
Operating Expenses	\$5,007,608	\$5,326,669	(\$319,061)	(6%)	\$4,826,037	\$181,572	4%

Per Capita Spending on Grounds (1 of 3)

Price Reference

Selected Ticket Prices	Non-Member			Member		
	2021	2020	2019	2021	2020	2019
Adult Ticket	\$14.95	\$14.95	\$12.95	-	-	-
Child Ticket	\$8.95	\$8.95	\$7.95	-	-	-
Giraffe Feeding	\$5.00	\$3.00	\$3.00	\$3.00	\$3.00	\$3.00
Stingray Bay Admission	\$4.00	\$2.00	\$2.00	-	-	-
Stingray Bay Feeding	\$2.00	\$2.00	\$1.00	\$2.00	\$2.00	\$1.00
Adult Zoorassic Park	\$6.00	\$5.00	\$4.00	\$5.00	\$5.00	\$4.00
Child Zoorassic Park	\$5.00	\$4.00	\$3.00	\$4.00	\$4.00	\$3.00

Note: Additional prices/discounts offered for seniors, groups, total experience ticketholders, etc. Free attendance includes babies, complimentary ticketholders, etc. Members can purchase Zoorassic Park season passes.

Per Capita Spending on Grounds (2 of 3)

Capture Rates & Average Revenue for Experiences

	April 2021	April 2019
Attendance	90,067	122,893
General Admission	58,983	85,536
Total Experience GA	14,659	
Members	30,663	27,952
Programs & Events (P&E)	421	9,405
Giraffe Feeding		
Attendance	29,607	32,783
Total Experience	14,659	
Revenue	\$140,167	\$87,829
Capture Rate	33%	27%
Capture Rate, ex. P&E	28%	29%
Average Revenue	\$4.73	\$2.68
Stingray Bay		
Attendance	29,980	37,424
Total Experience	14,659	
Revenue	\$76,591	\$46,531
Capture Rate	33%	30%
Capture Rate, ex. P&E	33%	33%
Average Revenue	\$2.55	\$1.24
Zoorassic Park		
Attendance	51,593	N/A
Total Experience	14,659	N/A
Revenue	\$332,501	N/A
Capture Rate	57%	N/A
Capture Rate, ex. P&E	58%	N/A
Average Revenue	\$6.44	N/A

Per Capita Spending on Grounds (3 of 3)

	April 2021	April 2019
General Admission	58,983	85,536
Total Experience GA	14,659	
25%		
Members	30,663	27,952
Attendance ex P&E	89,646	113,488
Giraffe	29,607	32,783
Stingray	29,980	37,424
Zoorassic	51,593	N/A
P&E attendance	421	9,405
Total attendance	90,067	122,893
Admissions	\$856,755	\$716,638
Food	\$143,224	\$116,707
Gift Shop	\$101,564	\$76,716
Giraffe	\$140,167	\$87,829
Stingray	\$76,591	\$46,531
Zoorassic	\$332,501	N/A
Revenue sub-total	\$1,650,801	\$1,044,421
Admissions	\$9.56	\$6.31
Food	\$1.60	\$1.03
Gift	\$1.13	\$0.68
Giraffe	\$1.56	\$0.77
Stingray	\$0.85	\$0.41
Zoorassic	\$3.71	nm
Per capita (GA & members)	\$18.41	\$9.20
Admissions	\$9.51	\$5.83
Food	\$1.59	\$0.95
Gift	\$1.13	\$0.62
Giraffe	\$1.56	\$0.71
Stingray	\$0.85	\$0.38
Zoorassic	\$3.69	nm
Per capita (all attendance)	\$18.33	\$8.50

FCZC Balance Sheet – April 2021

	April 2021	April 2020
ASSETS		
Current Assets		
Cash	\$6,732,482	\$565,001
Short Term Investments-Retention	\$827,913	\$54,651
Accounts Receivable	\$7,615,776	\$1,236,465
Prepaid Expenses	\$168,748	\$352,050
Deferred Maintenance	\$1,561	\$132,003
Total Current Assets	\$15,346,479	\$2,340,170
Other Assets		
Long Term Investments	\$14,662,435	\$11,164,234
Buildings, Equipment, Vehicles, and Furniture (net)	\$3,962,980	\$3,886,900
Exhibits	\$58,130,448	\$63,166,249
Construction in Progress	\$22,969,883	\$4,136,473
Goodwill	\$88,446	\$103,829
Total Other Assets	\$99,814,191	\$82,457,685
TOTAL ASSETS	\$115,160,670	\$84,797,854
LIABILITIES AND NET ASSETS		
Liabilities		
Accounts Payable and Accrued Liabilities	\$8,721,503	\$2,845,308
Line of Credit/Loan Account	\$0	\$1,368,086
Loan Account PPP	\$1,853,770	\$0
Retention Payable	\$1,217,442	\$26,896
Long-Term Liabilities	\$243,779	\$0
Total Liabilities	\$12,036,495	\$4,240,289
Net Assets		
Fund Balance-Without donor restriction	\$102,086,438	\$79,326,248
Fund Balance-With donor restriction	\$950,769	\$1,168,544
Total Net Assets	\$103,124,175	\$80,557,565
TOTAL LIABILITIES AND NET ASSETS	\$115,160,670	\$84,797,854

FCZC Balance Sheet – May 2021 DRAFT

	May 2021	May 2020
ASSETS		
Current Assets		
Cash	\$7,416,484	\$1,644,208
Short Term Investments-Retention	\$985,556	\$54,651
Accounts Receivable	\$4,994,677	\$940,296
Prepaid Expenses	\$243,599	\$340,205
Deferred Maintenance	\$1,561	\$89,402
Total Current Assets	\$13,641,876	\$3,068,762
Other Assets		
Long Term Investments	\$14,700,705	\$11,672,105
Buildings, Equipment, Vehicles, and Furniture (net)	\$3,932,750	\$3,855,650
Exhibits	\$57,790,100	\$63,166,249
Construction in Progress	\$23,075,792	\$4,151,355
Goodwill	\$87,485	\$103,829
Total Other Assets	\$99,586,832	\$82,949,188
TOTAL ASSETS	\$113,228,709	\$86,017,950
LIABILITIES AND NET ASSETS		
Liabilities		
Accounts Payable and Accrued Liabilities	\$6,419,976	\$2,616,770
Line of Credit/Loan Account	\$0	\$1,377,185
Loan Account PPP	\$1,853,770	\$1,702,700
Retention Payable	\$1,217,442	\$29,337
Long-Term Liabilities	\$243,779	\$0
Total Liabilities	\$9,734,967	\$5,725,992
Net Assets		
Fund Balance-Without donor restriction	\$102,450,658	\$79,049,615
Fund Balance-With donor restriction	\$1,043,084	\$1,242,343
Total Net Assets	\$103,493,742	\$80,291,958
TOTAL LIABILITIES AND NET ASSETS	\$113,228,709	\$86,017,950

EARLY DRAFT
subject to final
month-end
entries



AGENDA ITEM 8

DATE: June 30, 2021
TO: Fresno County Zoo Authority Board
FROM: Pang Houa Vang, Zoo Authority Treasurer
SUBJECT: Zoo Authority Budget for Budget Year 2021-22

RECOMMENDED ACTION:

Approve and authorize the estimated revenues and appropriations for the 2021-2022 budget year.

ALTERNATIVE ACTION:

An alternative action is to solely use the Zoo Authority's Net Position, which was \$2,242,692 as of March 31, 2021.

DISCUSSION:

Expenditure appropriations for Other Services and Supplies remains the same as prior year while Professional and Specialized Services have decreased 0.29% under the current year adopted budget.

The budget, as presented, would utilize none of the available net position from the Zoo Authority fund, assuming that all revenues and appropriations occur as outlined.

FISCAL IMPACT:

There are sufficient revenues, available net position, and proposed appropriations to cover the cost associated with Zoo Authority administration.

ATTACHMENTS:

Budget Presentation



Fiscal Year 2021-22 Budget Proposal

Presented by
Pang Houa Vang
May 26, 2021

Summarized Proposed Budget vs Prior Year Adopted/Adjusted Budget



FRESNO COUNTY ZOO AUTHORITY Proposed Administrative Budget For Fiscal Year 2021-22

<u>Fiscal Summary</u>	<u>Draft Budget FY 2021-22</u>	<u>Adopted Budget FY 2020-21</u>
<u>Revenues</u>		
Measure Z Administration (2%)	\$ 342,928	\$ 301,716
Interest	<u>37,000</u>	<u>25,000</u>
Total Revenues	<u>\$ 379,928</u>	<u>\$ 326,716</u>
<u>Appropriations</u>		
Professional & Specialized Services	\$ 118,908	\$ 119,258
Other Services & Supplies	<u>13,050</u>	<u>13,050</u>
Total Appropriations	<u>\$ 131,958</u>	<u>\$ 132,308</u>
Revenue in Excess of Appropriations	\$ 247,971	\$ 194,408
Available Net Position Used	\$ -	\$ -
Contracted FTE (Based on 2080 hrs):	0.52	0.52

Revenue Forecast

Fresno County Zoo Authority

Fiscal Year 2021-22 Revenue Estimates

	PRIOR YEAR		CURRENT FISCAL YEAR				FISCAL YEAR	
	2018-2019	2019-2020	2020-2021				2020-2021	
	ACTUAL TAX RECEIPTS	ACTUAL TAX RECEIPTS	ADOPTED BUDGET TAX	ACTUAL & ESTIMATED TAX	ADOPTED TO ACTUAL/ESTIMATED VARIANCE	REVENUE ESTIMATE MEASURE Z	REVENUE ESTIMATE (ZA 2%)	
July	\$ 1,227,435	\$ 1,436,673	\$ 1,479,773	\$ 1,493,025	\$ 13,252	0.90%	\$ 1,537,816	\$ 30,756
August	928,052	1,123,640	1,089,931	1,669,386	579,455	53.16%	1,619,304	32,386
September	1,171,132	1,367,439	1,353,765	1,417,789	64,024	4.73%	1,403,611	28,072
October	1,619,199	1,571,111	1,618,244	1,609,453	(8,791)	-0.54%	1,657,737	33,155
November	1,531,072	1,073,344	1,105,544	1,437,716	332,172	30.05%	1,480,847	29,617
December	1,392,262	1,194,027	1,182,087	1,302,722	120,635	10.21%	1,289,695	25,794
January	1,345,542	1,263,406	1,301,308	1,388,858	87,550	6.73%	1,430,524	28,610
February	1,118,789	1,707,967	1,690,887	1,728,158	37,271	2.20%	1,710,876	34,218
March	1,327,543	1,063,584	1,052,948	1,292,553	239,605	22.76%	1,279,627	25,593
April	1,318,821	1,031,402	1,062,344	1,513,199	450,855	42.44%	1,558,595	31,172
May*	868,850	989,444	885,966	1,019,127	133,161	15.03%	1,049,701	20,994
June*	1,263,124	1,105,857	1,262,998	1,116,916	(146,082)	-11.57%	1,128,085	22,562
Total	<u>\$ 15,111,821</u>	<u>\$ 14,927,893</u>	<u>\$ 15,085,795</u>	<u>\$ 16,988,902</u>	<u>\$ 1,903,107</u>	<u>11.20%</u>	<u>\$ 17,146,418</u>	<u>\$ 342,928</u>
					Estimated Interest Revenue (based on PY actuals)			\$ 37,000
					Total Projected Revenue			<u>\$ 379,928</u>

* Estimated Measure Z tax receipts

Draft Administrative Budget-Detail

Account	Account Description	Recommended Appropriations 2021-22
7040	Telephone Charges	\$ 250
7250	Memberships	500
7265	Office Expense	6,000
7268	Postage	1,000
7287	PeopleSoft Financials Charges	800
7295	Professional & Specialized Services	118,908
7296	Data Processing Services	1,500
7325	Publications & Legal Notices	500
7415	Trans, Travel & Education	2,500
	Total Services and Supplies	<u>131,958</u>
	Total Appropriations	<u><u>\$ 131,958</u></u>

Revenue Forecast

- The total estimated and actual Measure Z revenues for FY 2020-21 are \$16,988,902 resulting in a \$339,778 allocation to the Zoo Authority. This represents a 11.2% increase over budgeted amounts.
- Revenues for fiscal year 2021-22 are projected to increase by 1% and will reflect the 2020-21 expected totals of \$17,146,418. This would provide \$342,928 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.

Professional & Specialized Services (\$)

- The recommended appropriations for Professional Services for fiscal year 2021-22 are \$118,908 which is a decrease under last year's adopted budget by 0.3%.
- The estimated appropriations are similar to prior year due to the following:
 - Possible effect of pandemic on working hours dedicated to Zoo Authority operations; all position hours fell under budget. Total hours could see an increase during the new year but not marginal enough to warrant a change in total projections.
 - Auditor-Controller staffing changes resulted in the shift of allocated hours. Total hours remain the same, and though estimated costs in this area are reduced, this will be offset by the 6% rate increase in County Counsel costs.

Professional Services Detail

2021-22 Proposed Budget

Estimated Professional & Specialized Services FY2021-22

Title	Budget Hours	Estimated Rates	Line Item % to 100%	FY21-22 Budget
Coordinator	600	\$ 131	66%	\$ 78,312
Account Clerk I	150	48	6%	7,269
Accountant I	220	63	12%	13,812
A & F Manager	50	92	4%	4,590
A & F Division Chief	10	92	1%	925
County Counsel	50	150	6%	7,500
PWP - IT Website	-	-	3%	3,000
Audit Fees	-	-	3%	3,500
Total	1,080		100%	\$ <u>118,908</u>

Professional Service Detail

Estimated Professional & Specialized Services FY2021-22 Prior Year Comparison

Title	2020-21 Budget Hours	2020-21 Actual Hours	2021-22 Proposed Budget Hours	Adjusted Budget % Variance	Original Budget % Variance
Coordinator	600	331	600	-81%	0%
Account Clerk I	220	159	150	6%	32%
Accountant I	-	23	220	-857%	0%
Accountant II	150	61	-	100%	100%
A & F Manager	50	34	50	-47%	0%
A & F Division Chief	10	5	10	-100%	0%
County Counsel	50	43	50	-16%	0%
	1,080	656	1,080	65%	0%

Title	FY20-21 Original Budget	FY20-21 Actual Budget	FY21-22 Proposed Budget	Adjusted Budget % Variance	Original Budget % Variance
Coordinator	\$ 78,312	\$ 45,608	78,312	-72%	0%
Account Clerk I	10,661	7,705	7,269	6%	32%
Accountant I	-	1,444	13,812	-857%	0%
Accountant II	11,220	4,563	-	100%	100%
A & F Manager	4,590	3,121	4,590	-47%	0%
A & F Division Chief	925	462	924.90	-100%	0%
County Counsel	7,050	6,063	7,500	-24%	-6%
	\$ 112,758	\$ 68,966	\$ 112,408	63%	0%

* Actual hours through 3rd Quarter, estimated 4th Quarter

Fiscal Year 21-22 Budget Approval

- Contingency budget item removed from this year's budget per the request of the Board at last year's presentation.
- Revenues in excess of appropriations will be recognized as available net position should any budget amendments be required.
- Requesting approval of the budget as recommended or subject to changes discussed.