



Fiscal Year 2023-24 Budget Proposal

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May 24, 2023

Summarized Proposed Budget vs Prior Year Adopted/Adjusted Budget



FRESNO COUNTY ZOO AUTHORITY Proposed Administrative Budget For Fiscal Year 2023-24

<u>Fiscal Summary</u>	<u>Draft Budget FY 2023-24</u>	<u>Adopted Budget FY 2022-23</u>
<u>Revenues</u>		
Measure Z Administration (2%)	\$ 434,466	\$ 402,538
Interest	44,000	37,000
Total Revenues	\$ 478,466	\$ 439,538
<u>Appropriations</u>		
Professional & Specialized Services	\$ 170,789	\$ 160,482
Other Services & Supplies	13,050	13,050
Budget Resolution (Measure Z Ballot)	-	113,534
Total Appropriations	\$ 183,839	\$ 287,066
Revenue in Excess of Appropriations	\$ 294,627	\$ 152,472
Available Net Position Used	\$ -	\$ -
Contracted FTE (Based on 2080 hrs):	0.67	0.66

Outlook for FY 24

- State-wide forecast expected to have a sales tax slowdown
 - FY 23 had a 3.8% increase in sales tax
 - 0.4% increase in sales tax forecasted for FY 24 according to a forecast report provided by HDL Companies
 - Higher cost in basic necessities will lead to decrease in spending in other goods and services
- Fresno County sales and use tax projected to grow 0.10% in FY 24
 - Forecast provided by HDL Companies
 - Sectors that are projected to be slowing down
 - Building & Construction
 - Food & Drugs
 - Fuel & Service Stations
 - State & County Pools
 - County Share

Fresno County Zoo Authority

Fiscal Year 2023-24 Revenue Estimates

	PRIOR YEARS		CURRENT FISCAL YEAR				NEXT FISCAL YEAR	
	2020-2021	2021-2022	2022-2023				2023-2024	
	ACTUAL TAX RECEIPTS	ACTUAL TAX RECEIPTS	ADOPTED BUDGET TAX RECEIPTS	ACTUAL & ESTIMATED TAX RECEIPTS	ADOPTED TO ACTUAL/ESTIMATED VARIANCE		REVENUE ESTIMATE MEASURE Z	REVENUE ESTIMATE (ZA 2%)
July	\$ 1,493,025	\$ 2,124,574	\$ 2,188,311	\$ 2,050,253	\$ (138,058)	-6.31%	\$ 2,052,303	\$ 41,046
August	1,669,386	1,637,692	1,588,561	1,848,761	260,200	16.38%	1,850,610	37,012
September	1,417,789	1,638,799	1,622,411	1,702,532	80,121	4.94%	1,704,235	34,085
October	1,609,453	1,919,542	1,977,128	1,857,650	(119,478)	-6.04%	1,859,508	37,190
November	1,437,716	1,649,471	1,698,955	1,871,323	172,368	10.15%	1,873,194	37,464
December	1,302,722	1,573,898	1,689,090	1,739,869	50,779	3.01%	1,741,609	34,832
January	1,388,858	1,555,927	1,602,605	1,599,634	(2,971)	-0.19%	1,601,234	32,025
February	1,728,158	2,256,736	2,234,169	2,189,378	(44,791)	-2.00%	2,191,567	43,831
March	1,292,553	1,529,499	1,514,204	1,622,972	108,768	7.18%	1,624,595	32,492
April	1,513,199	1,542,639	1,588,918	1,518,282	(70,636)	-4.45%	1,519,800	30,396
May	1,632,214	1,972,403	1,265,653	+ 2,012,815	747,163	59.03%	2,014,828	40,297
June	1,682,042	1,712,649	1,287,883	+ 1,688,134	400,250	31.08%	1,689,822	33,796
Total	\$ 18,167,115	\$ 21,113,829	\$ 20,257,889	\$ 21,701,603	\$ 1,443,714	7.13%	\$ 21,723,305	\$ 434,466
							Estimated Interest Revenue	\$ 44,000
							Total Projected Revenue	\$ 478,466

† Estimated Measure Z tax receipts

Revenue Forecast (continue)

Highlights from FY 23

- Actual and Estimated tax revenue for FY 22-23 are expected to be \$21,701,603
- Resulting in \$434,032 allocation for Zoo Authority
- Increase of \$1,433,714 or 7.13% from budgeted amount

Highlights for FY 24

- Revenues for FY 23-24 are projected to increase by 0.10% or \$21,702
 - Projection was determined from HDL's FY 24 sales and use tax budget estimate for Fresno County
- This will provide \$434,466 for Zoo Authority operations
- Interest revenue was determined by prior year averages of interest receipts

Administrative Budget-Detail

- Recommended appropriations for Professional & Specialized Services are \$170,789; an increase of \$10,306.80 or 6.42% from prior year's adopted budget
- Reasons:
 - Increase in budgeted hours for Accountant I and Chief
 - Increase in budgeted hours for Account Clerk II, higher rate of fee vs Account Clerk I

Fresno County Zoo Authority Draft Administrative Budget Fiscal Year 2023-24		
Account	Account Description	Recommended Appropriations 2023-24
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	170,789
7296	Data Processing Services	1,500
7325	Publications & Legal Notices	500
7415	Trans, Travel & Education	2,500
	Total Services and Supplies	<u>183,839</u>
	Total Appropriations	<u>183,839</u>

Professional Services Detail

2023-24 Proposed Budget

Estimated Professional & Specialized Services FY 2023-24

Title	Budget Hours	Estimated Rates	Line Item % to 100%	FY23-24 Budget
Coordinator	540	\$ 131	41%	\$ 70,481
Account Clerk II	325	95	18%	30,745
Accountant I	325	98	19%	31,915
A & F Manager	100	138	8%	13,760
A & F Division Chief	18	171	2%	3,078
County Counsel	90	159	8%	14,310
PWP - IT Website	-	-	2%	3,000
Audit Fees	-	-	2%	3,500
Total	1,398		100%	<u>\$ 170,789</u>

Professional Service Detail

Estimated Professional & Specialized Services FY 2023-24 Prior Year Comparison

Title	2022-23 Budget Hours	*2022-23 Actual Hours	2023-24 Proposed Budget Hours	Adjusted Budget % Variance	Original Budget % Variance
Coordinator	600	401	540	35%	-10%
Account Clerk I	360	-	-	0%	-100%
Account Clerk II	-	303	325	7%	100%
Accountant I	200	361	325	-10%	63%
Accountnat II	-	-	-	0%	0%
Senior Accountant	-	27	-	-100%	0%
A & F Manager	100	67	100	49%	0%
A & F Division Chief	10	20	18	-10%	80%
County Counsel	100	47	90	91%	-10%
	1,370	1,226	1,398	14%	2%

Title	FY22-23 Original Budget	*FY22-23 Actual Budget	FY23-24 Proposed Budget	Adjusted Budget % Variance	Original Budget % Variance
Coordinator	\$ 78,312	\$ 52,339	70,481	35%	-10%
Account Clerk I	24,660	-	-	0%	-100%
Account Clerk II	-	23,652	30,745	30%	0%
Accountant I	19,640	31,787	31,915	0%	63%
Accountant II	-	-	-	0%	0%
Senior Accountant	-	2,367	-	-100%	0%
A & F Manager	13,760	5,795	13,760	137%	0%
A & F Division Chief	1,710	3,047	3,078	1%	80%
County Counsel	15,900	7,473	14,310	91%	-10%
	\$ 153,982	\$ 126,458	\$ 164,289	30%	7%

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

Fiscal Year 23-24 Budget Approval

- 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.