



# Fiscal Year 2020-21 Budget Proposal

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Treasurer  
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# Summarized Proposed Budget vs Prior Year Adopted/Adjusted Budget



## FRESNO COUNTY ZOO AUTHORITY Proposed Administrative Budget For Fiscal Year 2020-21

<u>Fiscal Summary</u>	<u>Draft Budget FY 2020-21</u>	<u>Adopted Budget FY 2019-20</u>
<b><u>Revenues</u></b>		
Measure Z Administration (2%)	\$ 301,716	\$ 315,190
Interest	<u>25,000</u>	<u>25,000</u>
Total Revenues	<u>\$ 326,716</u>	<u>\$ 340,190</u>
<b><u>Appropriations</u></b>		
Professional & Specialized Services	\$ 119,258	\$ 141,150
Other Services & Supplies	13,050	13,050
Contingency	<u>194,408</u>	<u>185,990</u>
Total Appropriations	<u>\$ 326,716</u>	<u>\$ 340,190</u>
<b>Revenue in Excess of Appropriations</b>	\$ -	\$ -
<b>Available Net Position Used</b>	\$ -	\$ -
<b>Contracted FTE (Based on 2080 hrs):</b>	0.52	0.72

# Revenue Forecast

## Fresno County Zoo Authority

### Fiscal Year 2020-21 Revenue Estimates

	PRIOR YEAR		CURRENT FISCAL YEAR				FISCAL YEAR	
	2017-2018	2018-2019	2019-2020				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	\$ 930,800	\$ 1,227,435	\$ 1,264,258	\$ 1,436,673	\$ 172,415	13.64%	\$ 1,479,773	\$ 29,595
August	1,241,000	928,052	900,210	1,123,640	223,430	24.82%	1,089,931	21,799
September	1,391,154	1,171,132	1,159,421	1,367,439	208,018	17.94%	1,353,765	27,075
October	933,300	1,619,199	1,667,775	1,571,111	(96,664)	-5.80%	1,618,244	32,365
November	1,244,400	1,531,072	1,577,004	1,073,344	(503,660)	-31.94%	1,105,544	22,111
December	1,452,570	1,392,262	1,378,339	1,194,027	(184,312)	-13.37%	1,182,087	23,642
January	951,900	1,345,542	1,385,908	1,263,406	(122,502)	-8.84%	1,301,308	26,026
February	1,269,200	1,118,789	1,107,601	1,707,967	600,366	54.20%	1,690,887	33,818
March	1,420,604	1,327,543	1,314,268	1,063,584	(250,684)	-19.07%	1,052,948	21,059
April	865,400	1,318,821	1,358,386	1,031,402	(326,984)	-24.07%	1,062,344	21,247
May*	1,512,737	868,850	1,542,538	860,162	(682,377)	-44.24%	885,966	17,719
June*	1,103,925	1,263,124	1,103,815	1,250,493	146,678	13.29%	1,262,998	25,260
Total	\$ 14,316,990	\$ 15,111,821	\$ 15,759,523	\$ 14,943,246	\$ (816,277)	-5.46%	\$ 15,085,795	\$ 301,716
						Estimated Interest Revenue (based on PY actuals)		\$ 25,000
						<b>Total Projected Revenue</b>		<b>\$ 326,716</b>

\* Estimated Measure Z tax receipts

# Draft Administrative Budget-Detail

<b>Account</b>	<b>Account Description</b>	<b>Recommended Appropriations 2020-21</b>
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	119,258
7296	Data Processing Services	1,500
7325	Publications & Legal Notices	500
7415	Trans, Travel & Education	2,500
	<b>Total Services and Supplies</b>	<b>132,308</b>
	Contingency	199,408
	<b>Total Contingency</b>	<b>199,408</b>
	<b>Total Appropriations</b>	<b>\$ 331,716</b>

# Revenue Forecast

- The total estimated and actual Measure Z revenues for FY 2019-20 are \$14,943,246 resulting in an \$298,865 allocation to the Zoo Authority. This represents a 5.5% decrease over budgeted amounts.
- Revenues for fiscal year 2020-21 are projected to increase by 1% and will reflect the 2019-20 expected totals of \$15,085,795. This provides \$301,716 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 2020-21 are \$119,258 which is a decrease under last year's adopted budget by 15.5%.
- The appropriations differed due to the following:
  - Coordinator rate increased to \$130.52 per CAO MSF rate compared to \$105.12 the prior year; budgeted hours decreased from 800 in PY to 600 .
  - Auditor-Controller hours have varied due to the transition of Treasurer duties during fiscal year 2020-21. Positions such as Supervising Account Clerk and Supervising Accountant will no longer be budgeted.
  - County Counsel budgeted hours will decrease from 80 PY to 50.

# Professional Services Detail

## 2020-21 Proposed Budget

### Estimated Professional & Specialized Services FY2020-21

Title	Budget Hours	Estimated Rates	Line Item % to 100%	FY20-21 Budget
Coordinator	600	\$ 131	66%	\$ 78,312
Account Clerk I	220	48	9%	10,661
Accountant II	150	75	9%	11,220
A & F Manager	50	92	4%	4,590
A & F Division Chief	10	92	1%	925
County Counsel	50	141	6%	7,050
PWP - IT Website	-	-	3%	3,000
Audit Fees	-	-	3%	3,500
<b>Total</b>	<b>1,080</b>		<b>100%</b>	<b><u>\$ 119,258</u></b>

# Professional Service Detail

## Estimated Professional & Specialized Services FY2020-21 Prior Year Comparison

Title	2019-20 Budget Hours	2019-20 Actual Hours	2020-21 Budget Hours	Adjusted Budget % Variance	Original Budget % Variance
Coordinator	800	399	600	-50%	25%
Account Intern	-	-	-	0%	0%
Account Clerk I	220	160	220	-37%	0%
Accountant I	-	4	-	100%	0%
Accountant II	170	31	150	-388%	12%
Senior Accountant	-	-	-	0%	0%
A & F Manager	50	24	50	-113%	0%
A & F Division Chief	-	44	10	77%	0%
County Counsel	80	27	50	-87%	38%
	<b>1,320</b>	<b>688</b>	<b>1,080</b>	<b>57%</b>	<b>-18%</b>

Title	FY19-20 Original Budget	FY19-20 Actual Budget	FY20-21 Proposed Budget	Adjusted Budget % Variance	Original Budget % Variance
Coordinator	\$ 84,096	\$ 44,349	78,312	-77%	7%
Account Intern	-	-	-	0%	0%
Account Clerk I	10,661	7,756	10,661	-37%	0%
Accountant I	-	235	-	100%	0%
Accountant II	12,716	2,300	11,220	-388%	12%
Senior Accountant	-	-	-	0%	0%
A & F Manager	4,590	2,157	4,590	-113%	0%
A & F Division Chief	-	4,070	924.90	77%	0%
County Counsel	9,760	3,265	7,050	-116%	28%
	<b>\$ 121,823</b>	<b>\$ 64,132</b>	<b>\$ 112,758</b>	<b>76%</b>	<b>-7%</b>

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





# Fiscal Year 20-21 Budget Approval

- Requesting approval of the budget as recommended or subject to changes discussed.