



Fiscal Year 2021-22 Budget Proposal

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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.