



Fiscal Year 2022-23 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 2022-23

<u>Fiscal Summary</u>	<u>Draft Budget FY 2022-23</u>	<u>Adopted Budget FY 2021-22</u>
<u>Revenues</u>		
Measure Z Administration (2%)	\$ 402,538	\$ 342,928
Interest	37,000	37,000
Total Revenues	<u>\$ 439,538</u>	<u>\$ 379,928</u>
<u>Appropriations</u>		
Professional & Specialized Services	\$ 160,482	\$ 118,908
Other Services & Supplies	13,050	13,050
Total Appropriations	<u>\$ 173,532</u>	<u>\$ 131,958</u>
Revenue in Excess of Appropriations	\$ 266,006	\$ 247,970
Available Net Position Used	\$ -	\$ -
Contracted FTE (Based on 2080 hrs):	0.66	0.52

Revenue Forecast

Fresno County Zoo Authority

Fiscal Year 2022-23 Revenue Estimates

	PRIOR YEARS		CURRENT FISCAL YEAR				NEXT FISCAL YEAR	
	2019-2020	2020-2021	2021-2022				2022-2023	
	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	\$ 1,436,673	\$ 1,493,025	\$ 1,537,816	\$ 2,124,574	\$ 586,758	38.16%	\$ 2,188,311	\$ 43,766
August	1,123,640	1,669,386	1,619,304	1,637,692	18,388	1.14%	1,588,561	31,771
September	1,367,439	1,417,789	1,403,611	1,638,799	235,188	16.76%	1,622,411	32,448
October	1,571,111	1,609,453	1,657,737	1,919,542	261,805	15.79%	1,977,128	39,543
November	1,073,344	1,437,716	1,480,847	1,649,471	168,624	11.39%	1,698,955	33,979
December	1,194,027	1,302,722	1,289,695	1,573,898	284,203	22.04%	1,558,159	31,163
January	1,263,406	1,388,858	1,430,524	1,555,927	125,403	8.77%	1,602,605	32,052
February	1,707,967	1,728,158	1,710,876	2,256,736	545,860	31.91%	2,234,169	44,683
March	1,063,584	1,292,553	1,279,627	1,529,499	249,872	19.53%	1,514,204	30,284
April	1,031,402	1,513,199	1,558,595	1,542,639	(15,956)	-1.02%	1,588,918	31,778
May*	989,444	1,632,214	1,049,701	1,228,789	179,088	17.06%	1,265,653	25,313
June*	1,105,857	1,682,042	1,128,085	1,275,132	147,047	13.04%	1,287,883	25,758
Total	\$ 14,927,894	\$ 18,167,115	\$ 17,146,418	\$ 19,932,698	\$ 2,786,280	16.25%	\$ 20,126,957	\$ 402,538
					Estimated Interest Revenue (based on PY actuals)			\$ 37,000
					Total Projected Revenue			\$ 439,538

* Estimated Measure Z tax receipts

Draft Administrative Budget-Detail

Account	Account Description	Recommended Appropriations 2022-23
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	160,482
7296	Data Processing Services	1,500
7325	Publications & Legal Notices	500
7415	Trans, Travel & Education	2,500
	Total Services and Supplies	<u>173,532</u>
	Total Appropriations	<u><u>\$ 173,532</u></u>

Revenue Forecast

- The total estimated and actual Measure Z revenues for FY 2021-22 are \$19,932,698 resulting in a \$398,654 allocation to the Zoo Authority. This represents a 16.25% increase over budgeted amounts.
- Revenues for fiscal year 2022-23 are projected to increase by 1% and will reflect the 2021-22 expected totals of \$20,126,957. This would provide \$402,538 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 2022-23 are \$160,482 which is an increase under last year's adopted budget by 34.96%.
- The estimated appropriations increased from prior year due to the following:
 - Anticipation of rates increasing in FY 22-23 pending Board approval.

Professional Services Detail

2022-23 Proposed Budget

Estimated Professional & Specialized Services FY2022-23

Title	Budget Hours	Estimated Rates	Line Item % to 100%	FY22-23 Budget
Coordinator	600	\$ 131	49%	\$ 78,312
Account Clerk I	360	69	15%	24,660
Accountant I	200	98	12%	19,640
A & F Manager	100	138	9%	13,760
A & F Division Chief	10	171	1%	1,710
County Counsel	100	159	10%	15,900
PWP - IT Website	-	-	2%	3,000
Audit Fees	-	-	2%	3,500
Total	1,370		100%	\$ <u>160,482</u>

Professional Service Detail

Estimated Professional & Specialized Services FY2022-23 Prior Year Comparison

Title	2021-22 Budget Hours	2021-22 Actual Hours	2022-23 Proposed Budget Hours	Adjusted Budget % Variance	Original Budget % Variance
Coordinator	600	407	600	-47%	0%
Account Clerk I	150	343	360	-5%	-140%
Accountant I	220	13	200	-1438%	9%
Accountant II	-	89	-	100%	0%
A & F Manager	50	93	100	-8%	-100%
A & F Division Chief	10	7	10	-43%	0%
County Counsel	50	81	100	-23%	-100%
	1,080	1,033	1,370	-33%	-27%

Title	FY21-22 Original Budget	FY21-22 Actual Budget	FY22-23 Proposed Budget	Adjusted Budget % Variance	Original Budget % Variance
Coordinator	\$ 78,312	\$ 55,527	78,312	-41%	0%
Account Clerk I	7,269	16,622	24,660	-48%	-239%
Accountant I	13,812	816	19,640	-2306%	-42%
Accountant II	-	6,657	-	100%	0%
A & F Manager	4,590	8,537	13,760	-61%	-200%
A & F Division Chief	925	647	1,710	-164%	-85%
County Counsel	7,500	12,150	15,900	-31%	-112%
	\$ 112,408	\$ 100,956	\$ 153,982	-53%	-37%

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

Fiscal Year 22-23 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.