



FRESNO COUNTY ZOO AUTHORITY

AGENDA

9:00 AM, Wednesday, February 16, 2022

To Be Held Via Zoom

**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 public and 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/81512463695?pwd=UW04cGJGdWUvaVB4SytXYWpaYjh1QT09>

Meeting ID: 815 1246 3695

Passcode: 381880

One tap mobile

+16699006833,,81512463695# US (San Jose)

+13462487799,,81512463695# US (Houston)

Dial by your location

+1 669 900 6833 US (San Jose)

+1 346 248 7799 US (Houston)

+1 253 215 8782 US (Tacoma)

+1 312 626 6799 US (Chicago)

+1 929 436 2866 US (New York)

+1 301 715 8592 US (Washington DC)

Meeting ID: 815 1246 3695

Find your local number: <https://us06web.zoom.us/j/81512463695>

1. Call to Order
2. Roll Call
3. Approve Agenda
4. Public Comments
This portion of the meeting is reserved for persons desiring to address the board 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. Before beginning comments, please state for the record your name and affiliation, if any.
5. Approve Consent Agenda Items (a – d)
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 January 19, 2022
 - b. Review and approve payment of County of Fresno invoice for Professional and Specialized Services in the amount of \$1,957.84 for services through January 2022
 - c. Receive Treasurer's Reports for January 2022
 - d. Approve and adopt resolution re-acknowledging the Governor's Proclamation of a State of Emergency, and finding that the Fresno County Zoo Authority Board has reconsidered the circumstances of the state of emergency, and conditions causing imminent risk to attendees, including widespread local transmission of COVID-19, the presence of the highly transmissible COVID-19 Omicron variant, limited availability of intensive care and hospital beds in local hospitals, and relatively confined Board meeting space, which restricts social distancing, have caused, and will continue to cause, conditions of peril to the safety of persons attending Board meetings of the Fresno County Zoo Authority, and continue to directly impact the ability of the Board members to meet safely in person, and re-authorizing the Fresno County Zoo Authority to conduct its Board meetings without compliance with paragraph (3) of subdivision (b) of Government Code section 54953, as authorized by subdivision (e) of section 54953, provided that Fresno County Zoo Authority shall comply with all requirements of Government Code section 54953 to provide the public with access to all Board meetings.
6. Receive Fresno Chaffee Zoo Director's report
7. Receive Fresno Chaffee Zoo Corporation December 2021 Year-to-Date Financial Report and January 2022 Early Insights
8. Hold first hearing on ordinance to continue the current countrywide transactions and use tax (known as Measure Z) for the support of zoos, zoological facilities and related zoological purposes to be administered by the State Board of Equalization and amending Section 1.010 of Fresno County Zoo Authority Ordinance No. 2004-1; waive reading of the ordinance in its entirety (2/3 vote required); set second hearing for March 16, 2022; and discuss proposed ballot language and provide direction to staff

9. Approve next meeting date:

Wednesday, March 16, 2022
Wednesday, March 30, 2022 (Regularly Scheduled Meeting)
Wednesday, April 13, 2022
Wednesday, April 27, 2022 (Regularly Scheduled Meeting)

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

8:00 AM, Wednesday, January 19, 2022

Held Via Zoom

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

1. Call to Order
VICE CHAIRMAN ROMAN CALLED THE MEETING TO ORDER AT 8:05AM
2. Roll Call
A QUORUM WAS PRESENT WITH MEMBERS ROMAN, GARABEDIAN, HERZOG, WATERHOUSE AND ARIAS PRESENT
3. Nominations and election of officers for 2022
THE NOMINATIONS AND ELECTIONS OF OFFICERS WAS HELD. MEMBER ROMAN WAS NOMINATED AS CHAIRMAN. MEMBER WATER MOVED TO ELECT SECONDED BY MEMBER ARIAS. THE MOTION PASSED UNANIMOUSLY. MEMBER TOSTE WAS NOMINATED AS VICE-CHAIRMAN. MEMBER HERZOG MOVED TO ELECT SECONDED BY MEMBER WATERHOUSE. THE MOTION PASSED UNANIMOUSLY.
4. Approve Agenda
MEMBER HERZOG MOVED TO ADOPT THE AGENDA. SECONDED BY MEMBER WATERHOUS. THE MOTION PASSED UNANIMOUSLY.
5. Public Comments
This portion of the meeting is reserved for persons desiring to address the board 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. Before beginning comments, please state for the record your name and affiliation, if any. Should no members of the public immediately speak during this time, 15 minutes will be allotted to provide sufficient time for members of the public to do so.
HELD. NONE RECEIVED

6. Approve Consent Agenda Items (a – d)
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 December 22, 2021
 - b. Review and approve payment of County of Fresno invoice for Professional and Specialized Services in the amount of \$13,235.21 for services through December 2021
 - c. Receive Treasurer’s Reports for December 2021
 - d. Approve and adopt resolution re-acknowledging the Governor’s Proclamation of a State of Emergency, and finding that the Fresno County Zoo Authority Board has reconsidered the circumstances of the state of emergency, and conditions causing imminent risk to attendees, including widespread local transmission of COVID-19, the presence of the highly transmissible COVID-19 Delta variant, limited availability of intensive care and hospital beds in local hospitals, and relatively confined Board meeting space, which restricts social distancing, have caused, and will continue to cause, conditions of peril to the safety of persons attending Board meetings of the Fresno County Zoo Authority, and continue to directly impact the ability of the Board members to meet safely in person, and re-authorizing the Fresno County Zoo Authority to conduct its Board meetings without compliance with paragraph (3) of subdivision (b) of Government Code section 54953, as authorized by subdivision (e) of section 54953, provided that Fresno County Zoo Authority shall comply with all requirements of Government Code section 54953 to provide the public with access to all Board meetings.
MEMBER ARIAS MOVED TO APPROVE THE CONSENT ITEMS. SECONDED BY MEMBER GARABEDIAN. THE MOTION PASSED UNANIMOUSLY.
7. Receive Fresno Chaffee Zoo Director’s report
RECEIVED. DIRECTOR JON DOHLIN PROVIDED CONSTRUCTION UPDATES. REPORTED ON PROFESSIONAL PHOTOGRAPHER VISITING THE ZOO.
8. Receive Fresno Chaffee Zoo Corporation November 2021 Year-to-Date Financial Report and December 2021 Early Insights
RECEIVED. INTERIM CFO NORA CROW REPORTED ON ATTENDANCE, REVENUES AND EXPENDITURES. REPORTED ON ENERGY EFFICIENCY AND COMPLEXITY OF SOLAR.
9. Receive and approve request from Fresno Chaffee Zoo Corporation to release remaining Measure Z budgeted funds from the South Corridor Infrastructure Project (SCIP) in the total amount of \$153,171.43
MEMBER ARIAS MOVED TO APPROVE THE RELEASE OF MEASURE Z FUNDS FROM THE SCIP. SECONDED BY MEMBER HERZOG. THE MOTION PASSED UNANIMOUSLY.
10. Approve Fresno Chaffee Zoo Corporation's request for Measure Z Capital Funds totaling \$18,500 for the structural engineering design component of the trickling tower renovation and replacement superstructure along with the chiller addition
MEMBER ARIAS MOVED TO APPROVE THE REQUEST FOR MEASURE Z CAPITAL FUNDS. SECONDED BY MEMBER HERZOG. THE MOTION PASSED UNANIMOUSLY.

11. Approve and authorize release of retention withheld on consulting work related to Kingdoms of Asia (\$1,900)
MEMBER ARIAS MOVED TO APPROVE THE RELEASE OF RETENTION. SECONDED BY MEMBER HERZOG. THE MOTION PASSED UNANIMOUSLY.

12. Approve next meeting date:

Wednesday, February 16, 2022
Wednesday, March 16, 2022
Wednesday, March 30, 2022 (Regularly Scheduled Meeting)

MEMBER HERZOG MOVED TO RETAIN THE FEBRUARY 16, 2022 BOARD MEETING. SECONDED BY MEMBER GARABEDIAN. THE MOTION PASSED UNANIMOUSLY.

13. Receive staff reports
NO ADDITIONAL STAFF REPORTS RECEIVED.

14. Chair's comments
THANKED ALL FOR HER NOMINATION AS CHAIRMAN.

15. Board Member comments
MEMBER ARIAS STATED TO KEEP UP THE GOOD WORK.

16. Adjourn
THERE BEING NO FURTHER BUSINESS BEFORE THE BOARD, MEMBER GARABEDIAN MOVED TO ADJOURN, SECONDED BY MEMBER HERZOG AND PASSED UNANIMOUSLY. CHAIRMAN ROMAN ADJOURNED THE MEETING AT 9:05 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 January 2022

Invoice Number
01-ZOO-21622

February 16, 2022

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> | | \$92.49 | \$0.00 |
| <i>Accounting & Finance Manager</i> | 3.18 | \$91.80 | \$291.92 |
| <i>Accountant II</i> | | \$74.80 | \$0.00 |
| <i>Accountant I</i> | 9.37 | \$62.78 | \$588.25 |
| <i>Account Clerk I</i> | 14.50 | \$48.46 | \$702.67 |
| <i>Account Clerk II</i> | | \$56.16 | \$0.00 |
| <i>County Counsel</i> | | | |
| <i>Deputy County Counsel</i> | 2.50 | \$150.00 | \$375.00 |
| <i>CAO</i> | | | |
| <i>Board Coordinator</i> | | \$130.52 | \$0.00 |
| Professional Services Total | 29.55 | | \$1,957.84 |
| Office Expense Total | | | \$0.00 |
| Invoice Total | | | \$1,957.84 |

AGENDA ITEM 5.c



Fresno County Zoo Authority Treasurer's Report Unaudited Cash Basis For the Month Ended January 31, 2022

| Summary of Measure Z Proceeds | | | |
|--|--|-----------|----------------------|
| | Tax Proceeds Received: | | |
| | - Measure Z - Sales Tax Proceeds | \$ | 1,555,927.01 |
| | Total Proceeds Received: | \$ | 1,555,927.01 |
| | Tax Proceeds Allocated: | | |
| | - Allocation to Zoo Authority Fund (2%) | \$ | 31,118.54 |
| | - Allocation to Trust Fund for Operations and Capital Projects (98%) | | 1,524,808.47 |
| | Total Proceed Allocations | \$ | 1,555,927.01 |
| Cash Balance by Fund | | | |
| Zoo Authority Fund | >> Administrative Fund | 2% | |
| | Beginning Cash Balance | \$ | 2,533,259.80 |
| Receipts: | - Measure Z Sales Tax Proceeds | | 31,118.54 |
| | - Interest Received | | 698.47 |
| Disbursements: | - PeopleSoft Financials Charge | | (46.08) |
| | Net Increase/(Decrease) to Cash | | 31,770.93 |
| | Ending Cash Balance - Zoo Authority Administrative Fund | \$ | 2,565,030.73 |
| Trust Fund for FCZC Operations and Capital Projects | | | |
| | Beginning Cash Balance | \$ | 39,035,382.59 |
| | >>> Operations Fund | | |
| | Beginning Cash Balance | | 8,173,577.28 |
| Receipts: | - Measure Z Sales Tax Proceeds | | 508,269.49 |
| | - Interest Received | | 2,285.43 |
| | FCZC Operations Claim #2021-11 | | (698,224.77) |
| Disbursements: | - Wire Fees | | (20.00) |
| | Net Increase/(Decrease) to Cash | | (187,689.85) |
| | Ending Cash Balance - Available for Operations | \$ | 7,985,887.43 |
| | >>> Capital Facilities Project Fund | | |
| | Beginning Cash Balance | \$ | 30,861,805.31 |
| Receipts: | - Measure Z Sales Tax Proceeds | | 1,016,538.98 |
| | - Interest Received | | 9,317.98 |
| Disbursements: | - FCZC Capital Claim #2021-11C | | (2,165,346.31) |
| | Net Increase/(Decrease) to Cash | | (1,139,489.35) |
| | Ending Cash Balance - Available for Capital Projects | \$ | 29,722,315.96 |
| | Ending Balance Available for Operations and Capital Projects | \$ | 37,708,203.39 |
| | <i>Total Interest Received During the Month</i> | | <i>12,301.88</i> |

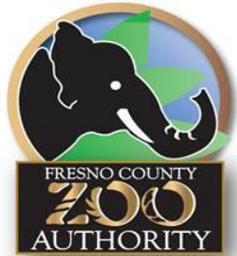
By Staff _____

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 1.281 as of December 31, 2021.



Fresno County Zoo Authority

SUMMARY OF MEASURE Z SALES TAX PROCEEDS

| | PRIOR FISCAL YEARS | | | CURRENT FISCAL YEAR | | | |
|-----------|-------------------------------------|-------------------------------------|-----------------------------------|--------------------------|-----------------------------------|------------------------------|--------------|
| | 2018-2019 ACTUAL TAX RECEIPTS | 2019-2020 ACTUAL TAX RECEIPTS | 2020-21 ACTUAL TAX RECEIPTS | BUDGETED TAX RECEIPTS | 2021-22 ACTUAL TAX RECEIPTS | BUDGET TO ACTUAL VARIANCE | |
| July | \$ 1,227,435 | \$ 1,436,673 | 1,493,025 | \$ 1,537,816 | \$ 2,124,574 | \$ 586,758 | 38.16% |
| August | 928,052 | 1,123,640 | 1,669,386 | 1,619,304 | 1,637,692 | 18,388 | 1.14% |
| September | 1,171,132 | 1,367,439 | 1,417,789 | 1,403,611 | 1,638,799 | 235,188 | 16.76% |
| October | 1,619,199 | 1,571,111 | 1,609,453 | 1,657,737 | 1,919,542 | 261,805 | 15.79% |
| November | 1,531,072 | 1,073,344 | 1,437,716 | 1,480,847 | 1,649,471 | 168,624 | 11.39% |
| December | 1,392,262 | 1,194,027 | 1,302,722 | 1,289,695 | 1,573,898 | 284,203 | 22.04% |
| January | 1,345,542 | 1,263,406 | 1,388,858 | 1,430,524 | 1,555,927 | 125,403 | 8.77% |
| February | 1,118,789 | 1,707,967 | 1,728,158 | 1,710,876 | | | |
| March | 1,327,543 | 1,063,584 | 1,292,553 | 1,279,627 | | | |
| April | 1,318,821 | 1,031,402 | 1,513,199 | 1,558,595 | | | |
| May | 868,850 | 989,444 | 1,632,214 | 1,049,701 | | | |
| June | 1,263,124 | 1,105,857 | 1,682,042 | 1,128,085 | | | |
| Total | <u>\$ 15,111,821</u> | <u>\$ 14,927,894</u> | <u>18,167,115</u> | <u>\$ 17,146,418</u> | <u>\$ 12,099,903</u> | <u>\$ 1,680,369</u> | <u>9.80%</u> |

TOTAL MEASURE Z PROCEEDS FROM INCEPTION \$ 213,631,043



Fresno County Zoo Authority
Treasurer's Report
Unaudited Cash Basis
For the Month Ended January 31, 2022

| 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 | | | 7/20/2021 | 9/3/2021 | 10/20/2021 | 1/3/2022 | 1/21/2022 | | | | |
| 4845 | 10000 | Zoo Authority | 705.85 | 7,224.03 | 717.57 | 7,813.73 | 698.47 | - | - | - | \$ 17,159.65 |
| 4850 | 10000 | FCZC - Operations | 1,951.27 | 19,970.22 | 2,337.26 | 25,450.85 | 2,285.43 | - | - | - | \$ 51,995.03 |
| 4850 | 42700 | FCZC - CP | 12,681.48 | 129,788.10 | 11,193.97 | 121,893.41 | 9,317.98 | - | - | - | \$ 284,874.94 |
| Total | | | \$ 15,338.60 | \$ 156,982.35 | \$ 14,248.80 | \$155,157.99 | \$ 12,301.88 | \$ - | \$ - | \$ - | \$ 354,029.62 |

For Fiscal Year Ending June 30, 2022



**Fresno County Zoo Authority
Capital Projects Fund Cash Flow
For the Month Ended January 31, 2022**

Cash Balance as of 01/31/2022 \$ 29,722,316

DEDUCTIONS (earmarked projects, FY21-22 expenditures paid through claim 2021-11C):

| | |
|--|------------|
| Zooplex Construction - June 2020 | 3,474,532 |
| Ambassador Animal Building Construction - June 2020 | 125,311 |
| Asia Construction - July 2020 | 13,570,013 |
| South Corridor Infrastructure - February 2018 | 153,170 |
| Asia Design - December 2017 | 906,642 |
| Zooplex Design- August 2017 | 215,514 |
| Ambassador Animal Building Design - August 2017 | 25,878 |
| African River - June 2016 | 2,830,350 |
| Mixed Species Exhibit Design - June 2021 | 183,832 |

Total Deductions: \$ (21,485,242)

TOTAL: \$ 8,237,074



**Fresno County Zoo Authority
Operations Fund Cash Flow
For the Month Ended January 31, 2022**

Cash Balance as of 01/31/2022 **\$ 7,985,887**

DEDUCTIONS (Remaining budgets, paid through claim 2021-11):

| | |
|--------------------------------|---------|
| Marketing | 440 |
| Animal | 557,186 |
| Veterinary | 63,247 |
| Utilities | 149,195 |
| Animal Feed | 35,002 |
| Interest/Bank Charges | (140) |
| Maintenance-General Equipment | 8,356 |
| Maint.-Water/Water Standby | 10,894 |
| Visitor Services | 174,763 |
| Maintenance | 147,381 |
| Education | 107,124 |
| Medical, Dental & Lab Supplies | 9,222 |

Total Deductions: \$ (1,262,670)

TOTAL: \$ 6,723,217



**Fresno County Zoo Authority
Administration Fund Cash Flow
For the Month Ended January 31, 2022**

Cash Balance as of 01/31/2022 \$ 2,565,031

DEDUCTIONS

(FY 21-22 Remaining budgets, paid through ZA Claim January 2022):

| | |
|--------------------------------|---------|
| Telephone Charges | 250 |
| Memberships | 500 |
| Office Expense | 6,000 |
| Postage | 1,000 |
| PeopleSoft Financials Charges | 514 |
| Professional & Specialized Ser | 109,329 |
| Data Processing Services | 1,500 |
| Publications & Legal Notices | 500 |
| Trans, Travel & Education | 2,500 |

Total Deductions: \$ (122,093)

TOTAL: \$ 2,442,938



AGENDA ITEM 5.d

DATE: February 16, 2022
TO: Fresno County Zoo Authority Board
FROM: Ron Alexander, Zoo Authority Board Coordinator
SUBJECT: AB 361 Resolution

RECOMMENDED ACTION:

Approve and adopt resolution re- acknowledging the Governor’s Proclamation of a State of Emergency, and finding that the Fresno County Zoo Authority Board has reconsidered the circumstances of the state of emergency, and conditions causing imminent risk to attendees, including widespread local transmission of COVID-19, the presence of the highly transmissible COVID-19 Omicron variant, limited availability of intensive care and hospital beds in local hospitals, and relatively confined Board meeting space, which restricts social distancing, have caused, and will continue to cause, conditions of peril to the safety of persons attending Board meetings of the Fresno County Zoo Authority, and continue to directly impact the ability of the Board members to meet safely in person, and re-authorizing the Fresno County Zoo Authority to conduct its Board meetings without compliance with paragraph (3) of subdivision (b) of Government Code section 54953, as authorized by subdivision (e) of section 54953, provided that Fresno County Zoo Authority shall comply with all requirements of Government Code section 54953 to provide the public with access to all Board meetings.

ATTACHMENTS:

Resolution

BEFORE THE BOARD
OF THE
FRESNO COUNTY ZOO AUTHORITY

FRESNO COUNTY, CALIFORNIA

In the Matter of)
THE FRESNO COUNTY ZOO AUTHORITY)
RE-ACKNOWLEDGING THE PROCLAMATION OF)
A STATE OF EMERGENCY BY GOVERNOR'S)
ORDER, DATED MARCH 4, 2020, AND)
RE-AUTHORIZING REMOTE TELECONFERENCE))
BOARD MEETINGS OF THE FRESNO COUNTY)
ZOO AUTHORITY FOR THE PERIOD OF)
FEBRUARY 19, 2022 THROUGH)
MARCH 19, 2022, PURSUANT TO BROWN)
ACT PROVISIONS.)

Resolution No. 21-005

WHEREAS, the Fresno County Zoo Authority is committed to preserving and nurturing public access and participation in Board meetings of the Fresno County Zoo Authority; and

WHEREAS, all Board Meetings of the Fresno County Zoo Authority are open and public, as required by the Ralph M. Brown Act (Cal. Gov. Code 54950 – 54963), so that any member of the public may attend, participate, and watch the Fresno County Zoo Authority Board conduct its business; and

WHEREAS, the Brown Act, Government Code section 54953(e), makes provisions for remote teleconferencing participation in meetings by members of a legislative body, without compliance with the requirements of Government Code section 54953(b)(3), subject to the existence of certain conditions; and

WHEREAS, a required condition is that a state of emergency is declared by the Governor pursuant to Government Code section 8625, proclaiming the existence of conditions of disaster or of extreme peril to the safety of persons and property within the state caused by conditions as described in Government Code section 8558; and

WHEREAS, a proclamation is made when there is an actual incident, threat of disaster, or extreme peril to the safety of persons and property within the jurisdictions that are within the State's boundaries, caused by natural, technological, or human-caused disasters; and

WHEREAS, it is further required that state or local officials have imposed or recommended measures to promote social distancing, or, the Fresno County Zoo Authority Board meeting in person would present imminent risks to the health and safety of attendees; and

WHEREAS, the Fresno County Zoo Authority Board previously adopted Resolution No. 21-001, finding that the requisite conditions exist for the Fresno County Zoo Authority Board to conduct remote teleconference meetings without compliance with paragraph (3) of subdivision (b) of section 54953; and

WHEREAS, as a condition of extending the use of the provisions found in section 54953(e), the Fresno County Zoo Authority Board must reconsider the circumstances of the state of emergency that exists the State, and the Fresno County Zoo Authority Board has done so; and

WHEREAS, such conditions persist in the State, specifically, Governor Gavin Newsom has declared a state of emergency, due to the outbreak of novel coronavirus COVID-19 in the State of California ("State of Emergency"); and

WHEREAS, because COVID-19 transmission continues to be widespread in Fresno County, the COVID-19 Omicron variant is highly transmissible, and may cause more severe illness, local hospitals currently have few available intensive care and hospital beds, and the meeting space of the Fresno County Zoo Authority Board is a relatively confined space, which restricts social distancing, meeting in person would present imminent risks to the health or safety of attendees; and

WHEREAS, the Fresno County Zoo Authority Board does hereby find that the proclaimed State of Emergency, and conditions causing imminent risk to attendees have caused, and will continue to cause, conditions of peril to the safety of persons attending Board meetings of the Fresno County Zoo Authority, and continue to directly impact the ability of the Board members to meet safely in person, and the Board desires to re-acknowledge the proclamation of the State of Emergency by the Governor of the State of California; and

WHEREAS, as a consequence of the State of Emergency persisting, the Fresno County Zoo Authority Board does hereby find that the Fresno County Zoo Authority shall continue to conduct its Board meetings without compliance with paragraph (3) of subdivision (b) of Government Code section 54953, as authorized by subdivision (e) of section 54953, and that the Fresno County Zoo Authority shall continue to comply with the requirements to provide the public with access to its Board meetings, as prescribed in paragraph (2) of subdivision (e) of section 54953; and

WHEREAS, the Fresno County Zoo Authority shall continue to conduct teleconference Board meetings in a manner that protects the statutory and constitutional rights of the parties and the public appearing before the Fresno County Zoo Authority Board, including, but not limited to: the Fresno County Zoo Authority shall continue to give notice of the meeting and post agendas, use Zoom for its remote Board meetings, comply with the required comment periods for the public attending its meetings remotely, not require public comments to be submitted in advance of the meeting, and if the Fresno County Zoo Authority experiences any technical difficulties transmitting the Board meeting, or allowing real-time comments during a Board meeting, the Fresno County Zoo Authority Board shall take no further actions until those problems are resolved.

NOW, THEREFORE, THE FRESNO COUNTY ZOO AUTHORITY BOARD DOES HEREBY RESOLVE AS FOLLOWS:

Section 1. Recitals. The Recitals set forth above are true and correct, and are incorporated into this Resolution by this reference.

Section 2. Affirmation that State of Emergency Persists. The Fresno County Zoo Authority Board hereby reconsiders the conditions of the State of Emergency, and affirms that because

COVID-19 transmission continues to be widespread in Fresno County, the COVID-19 Omicron variant is highly transmissible, and may cause more severe illness, local hospitals currently have few available intensive care and hospital beds, the meeting space of the Fresno County Zoo Authority Board is a relatively confined space, which restricts social distancing, the State of Emergency continues to directly impact the ability of the Board members to meet safely in person, and meeting in person would continue to present imminent risks to the health or safety of attendees.

Section 3. Re-acknowledgement of Governor's Proclamation of a State of Emergency. The Fresno County Zoo Authority Board hereby re-acknowledges the Governor of the State of California's Proclamation of State of Emergency, effective as of its issuance date of March 4, 2020.

Section 4. Description of Imminent Risk. The Fresno County Zoo Authority Board does hereby find that the proclaimed State of Emergency, and conditions causing imminent risk to attendees, as described above, continue to directly impact the ability of the Board members to meet safely in person, and have caused, and will continue to cause, conditions of peril to the safety of persons attending Board meetings of the Fresno County Zoo Authority.

Section 5. Remote Teleconference Meetings. The staff and Board of the Fresno County Zoo Authority are hereby authorized and directed to take all actions necessary to carry out the intent and purpose of this Resolution, including conducting open and public Board meetings in accordance with Government Code section 54953(e), and all other applicable provisions of the Brown Act.

Section 6. Effective Date of Resolution. This Resolution shall take effect immediately upon its adoption, and shall be effective until the earlier of (i) March 19, 2022, or such time the Fresno County Zoo Authority Board adopts a subsequent resolution in accordance with Government Code section 54953(e)(3) to extend the time during which the Fresno County Zoo Authority Board may continue to teleconference without compliance with paragraph (3) of subdivision (b) of section 54953.

PASSED AND ADOPTED by the Fresno County Zoo Authority Board this 16th day of February 2022, by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

Michelle Roman
Chairman
Fresno County Zoo Authority Board



AGENDA ITEM 6

DATE: February 16, 2022

TO: Fresno County Zoo Authority Board

FROM: Jon Forrest Dohlin, Chief Executive Officer
Fresno Chaffee Zoo Corporation

SUBJECT: Zoo Director's Report

RECOMMENDED ACTION:

Receive Fresno Chaffee Zoo Director's report.



AGENDA ITEM 7

DATE: February 16, 2022

TO: Fresno County Zoo Authority Board

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

SUBJECT: December 2021 Year-to-Date Financial Report

RECOMMENDED ACTION:

Receive Fresno Chaffee Zoo Corporation December 2021 Year-to-Date Financial Report and January 2022 Early Insights

ATTACHMENTS:

December 2021 Financial Report



Financial Report

December 2021 YTD
January 2022 Early Insights

Summary

December 2021

Key Takeaway: Unaudited financials subject to month end adjustments, and year end GAAP and auditor adjustments; Attendance in December was above monthly budget partially attributed to Zoo Lights; Zoo Lights grossed \$632k with net income of \$541k excluding salaries & benefits, accreditation costs reflected in financials is \$441K; ERC for \$1.9M

- \$14,516,904 self-generated revenue YTD (26% above budget)
- \$17,894,933 total expenses (1% above budget)
- \$3,378,029 operating deficit (less than budgeted deficit of \$6,150,515)
- \$726,120 operating surplus with Measure Z support (budgeted deficit of \$841,008)
- **\$28,276,242 net surplus – MZ Capital Funds, Depreciation, Investment Income/Interest, PPP1 Forgiveness, ERC**

January Preliminary 2022 Key Notes:

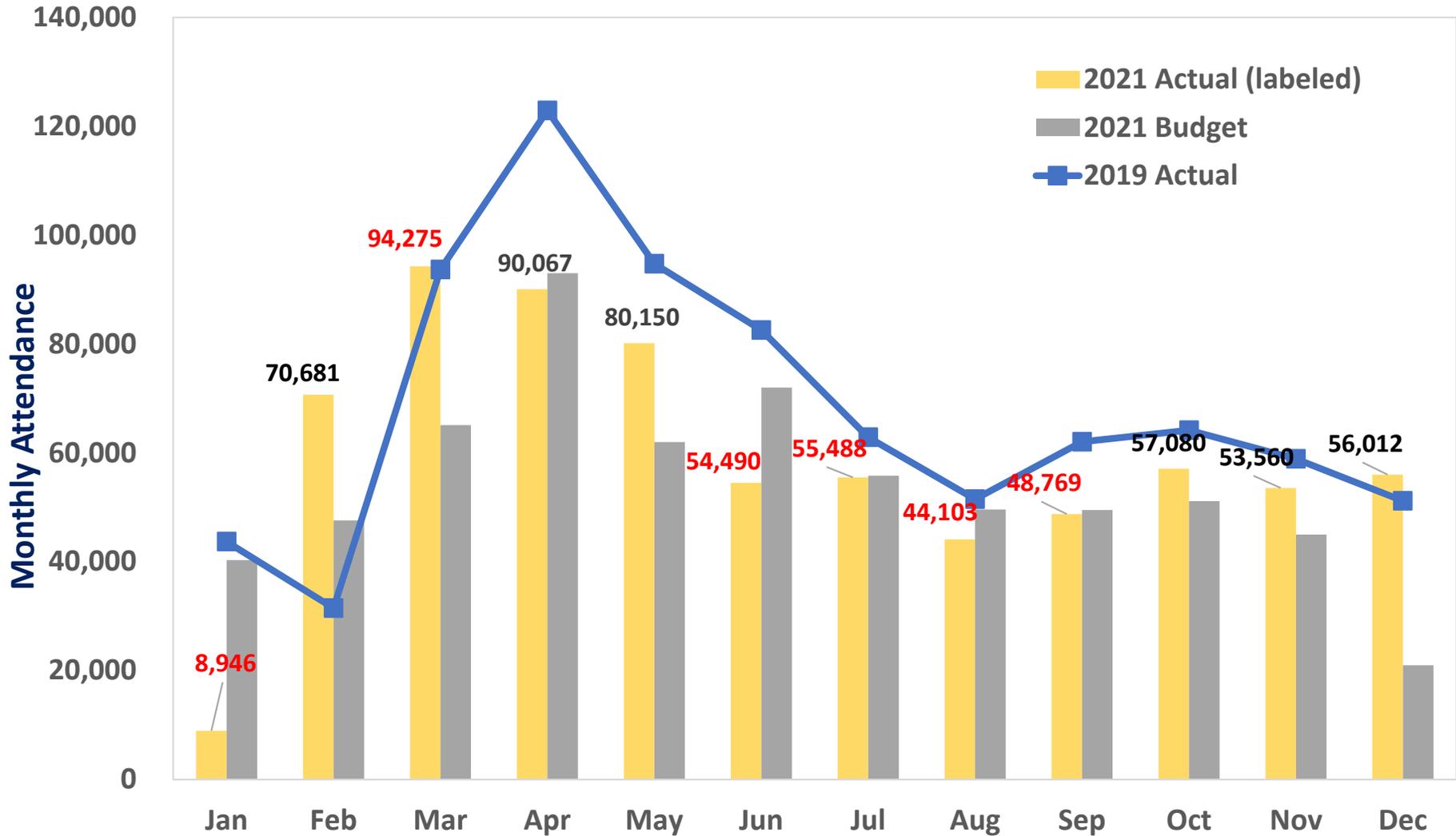
- Accreditation inspection occurred 1/10 – 1/13/22. Will be some additional expenses, within our 2022 approved budget, to address a few of the findings.
- January attendance was above budget with total attendance of 47,241, most well attended January since Corporation took over operations.
- Very early preliminary self-generated revenue is \$676K, compared to budget of \$746K (not including gift shop/concessions commissions or board designated adjustments)

2021 – Attendance

December 2021 = 56,012 (109% of 2019, 267% of budget)

December 2021 YTD attendance = 713,621 (86% of 2019, 109% of budget, 99% of '22 budget)

January 2022 YTD attendance = 47,241 (108% of 2019, 137% of budget)



Dec. '21 YTD – Variance Analysis vs. Budget

| Summary | Actuals | FY 21 Budgeted | FY 21 Diff. | % Diff. | FY 20 Actual | FY 20 Diff. | % Diff. |
|-----------------------------------|---------------|----------------|---------------|---------|---------------|---------------|---------|
| Attendance | 56,012 | 21,000 | 35,012 | 167% | 7,610 | 48,402 | 636% |
| Revenue | \$14,516,904 | \$11,497,206 | \$3,019,698 | 26% | \$7,679,768 | \$6,837,136 | 89% |
| Personnel Expenses | \$10,287,251 | \$11,376,843 | (\$1,089,592) | (10%) | \$9,263,155 | \$1,024,096 | 11% |
| Other Expenses | \$7,607,682 | \$6,270,878 | \$1,336,804 | 21% | \$5,691,057 | \$1,916,625 | 34% |
| Operations Surplus (Deficit) | (\$3,378,029) | (\$6,150,515) | \$2,772,486 | 45% | (\$7,274,444) | \$3,896,415 | 54% |
| Measure Z Operating | \$4,104,148 | \$5,309,507 | (\$1,205,359) | (23%) | \$6,763,241 | (\$2,659,093) | (39%) |
| Operations + MZ Surplus (Deficit) | \$726,120 | (\$841,008) | \$1,567,127 | nm | (\$511,203) | \$1,237,322 | nm |
| Other Non-Operating | \$27,550,123 | \$814,725 | \$26,735,398 | nm | \$9,395,332 | \$18,154,790 | 193% |
| Net Surplus (Deficit) | \$28,276,242 | (\$26,283) | \$28,302,525 | nm | \$8,884,130 | \$19,392,113 | 218% |

| Revenue - Selected Detail | Actuals | FY 21 Budgeted | FY 21 Diff. | % Diff. | FY 20 Actual | FY 20 Diff. | % Diff. |
|--------------------------------|--------------|----------------|-------------|---------|--------------|-------------|---------|
| Admissions | \$5,283,131 | \$4,173,000 | \$1,110,131 | 27% | \$2,849,200 | \$2,433,932 | 85% |
| Membership | \$2,412,205 | \$2,074,206 | \$337,999 | 16% | \$1,220,599 | \$1,191,606 | 98% |
| Food Services/Gift Shop | \$1,589,535 | \$1,387,000 | \$202,535 | 15% | \$769,679 | \$819,856 | 107% |
| Dinosaur Exhibit | \$1,489,071 | \$644,000 | \$845,071 | 131% | \$704,357 | \$784,714 | 111% |
| Grants/Fundraising, ex-bequest | \$263,244 | \$275,000 | (\$11,756) | (4%) | \$225,049 | \$38,195 | 17% |
| Bequest - unrestricted | - | nm | nm | nm | \$318,750 | nm | nm |
| Other | \$3,479,719 | \$2,944,000 | \$535,719 | 18% | \$635,885 | \$2,843,834 | 447% |
| Revenue | \$14,516,904 | \$11,497,206 | \$3,019,698 | 26% | \$7,679,768 | \$6,837,136 | 89% |

| Expenses - Selected Detail | Actuals | FY 21 Budgeted | FY 21 Diff. | % Diff. | FY 20 Actual | FY 20 Diff. | % Diff. |
|----------------------------|--------------|----------------|-------------|---------|--------------|-------------|---------|
| Personnel - Animal/Vet. | \$4,366,337 | \$4,567,895 | (\$201,558) | (4%) | \$4,084,163 | \$282,173 | 7% |
| Personnel - Education | \$1,322,212 | \$1,275,584 | \$46,628 | 4% | \$1,085,706 | \$236,506 | 22% |
| Personnel - Maint./Hort. | \$1,034,953 | \$1,344,118 | (\$309,165) | (23%) | \$866,429 | \$168,524 | 19% |
| Personnel - Other | \$3,563,750 | \$4,189,246 | (\$625,496) | (15%) | \$3,226,858 | \$336,892 | 10% |
| Animal Services | \$466,337 | \$428,000 | \$38,337 | 9% | \$489,212 | (\$22,875) | (5%) |
| Dinosaur Exhibit | \$554,064 | \$532,700 | \$21,364 | 4% | \$676,569 | (\$122,505) | (18%) |
| Utilities | \$842,227 | \$960,000 | (\$117,773) | (12%) | \$877,466 | (\$35,239) | (4%) |
| Repairs & Replacements | \$789,672 | \$402,792 | \$386,880 | 96% | \$411,963 | \$377,710 | 92% |
| Contracted/Prof. Services | \$1,255,244 | \$698,848 | \$556,396 | 80% | \$804,892 | \$450,351 | 56% |
| Conservation | \$287,190 | \$250,000 | \$37,190 | 15% | \$119,036 | \$168,154 | 141% |
| Other | \$3,412,948 | \$2,998,538 | \$414,411 | 14% | \$2,311,919 | \$1,101,030 | 48% |
| Operating Expenses | \$17,894,933 | \$17,647,721 | \$247,212 | 1% | \$14,954,212 | \$2,940,721 | 20% |

Per Capita Spending on Grounds (1 of 3)

Price Reference

| Selected Ticket Prices | Non-Member | | | | Member | | | |
|------------------------|------------|---------|---------|---------|--------|--------|--------|--------|
| | 2022 | 2021 | 2020 | 2019 | 2022 | 2021 | 2020 | 2019 |
| Adult Ticket | \$14.95 | \$14.95 | \$14.95 | \$12.95 | - | - | - | - |
| Child Ticket | \$8.95 | \$8.95 | \$8.95 | \$7.95 | - | - | - | - |
| Giraffe Feeding | \$5.00 | \$5.00 | \$3.00 | \$3.00 | \$3.00 | \$3.00 | \$3.00 | \$3.00 |
| Stingray Bay Admission | \$4.00 | \$4.00 | \$2.00 | \$2.00 | - | - | - | - |
| Stingray Bay Feeding | \$2.00 | \$2.00 | \$2.00 | \$1.00 | \$2.00 | \$2.00 | \$2.00 | \$1.00 |
| Adult Zoorassic Park | \$6.00 | \$6.00 | \$5.00 | \$4.00 | \$5.00 | \$5.00 | \$5.00 | \$4.00 |
| Child Zoorassic Park | \$5.00 | \$5.00 | \$4.00 | \$3.00 | \$4.00 | \$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

| | December 2021 | November 2021 | October 2021 | December 2019 |
|-------------------------|---------------|---------------|---------------|---------------|
| Attendance | 56,012 | 53,560 | 57,080 | 51,085 |
| General Admission | 11,727 | 26,911 | 22,484 | 12,135 |
| Total Experience GA | 2,925 | 7,105 | 5,374 | 774 |
| Members | 8,036 | 17,815 | 13,999 | 9,158 |
| Programs & Events (P&E) | 36,249 | 8,834 | 20,597 | 29,792 |
| Giraffe Feeding | | | | |
| Attendance | 6,258 | 14,499 | 11,619 | 6,436 |
| Total Experience | 2,925 | 7,105 | 5,374 | 774 |
| Revenue | \$27,881 | \$60,204 | \$51,554 | \$17,844 |
| Capture Rate | 11% | 27% | 20% | 13% |
| Capture Rate, ex. P&E | 28% | 28% | 28% | 29% |
| Average Revenue | \$4.46 | \$4.15 | \$4.44 | \$2.77 |
| Stingray Bay | | | | |
| Attendance | 5,207 | 12,598 | 13,508 | 5,733 |
| Total Experience | 2,925 | 7,105 | 5,374 | 774 |
| Revenue | \$14,332 | \$32,258 | \$27,344 | \$6,338 |
| Capture Rate | 9% | 24% | 24% | 11% |
| Capture Rate, ex. P&E | 26% | 28% | 37% | 27% |
| Average Revenue | \$2.75 | \$2.56 | \$2.02 | \$1.11 |
| Zoorassic Park | | | | |
| Attendance | | 7,722 | 20,353 | 0 |
| Total Experience | 2,925 | 7,105 | 5,374 | 774 |
| Revenue | \$23 | \$30,651 | \$86,389 | \$0 |
| Capture Rate | 0% | 14% | 36% | 0% |
| Capture Rate, ex. P&E | 0% | 17% | 56% | 0% |
| Average Revenue | \$0.00 | \$3.97 | \$4.24 | \$0.00 |

Per Capita Spending on Grounds (3 of 3)

| | December 2021 | November 2021 | October 2021 | December 2019 |
|-----------------------------|---------------|---------------|--------------|---------------|
| General Admission | 11,727 | 26,911 | 22,484 | 12,135 |
| Total Experience GA | 2,925 | 7,105 | 5,374 | 774 |
| | 25% | 26% | 24% | 6% |
| Members | 8,036 | 17,815 | 13,999 | 9,158 |
| Attendance ex P&E | 19,763 | 44,726 | 36,483 | 21,293 |
| Giraffe | 6,258 | 14,499 | 11,619 | 6,436 |
| Stingray | 5,207 | 12,598 | 13,508 | 5,733 |
| Zoorassic | - | 7,722 | 20,353 | 0 |
| P&E attendance | 36,249 | 8,834 | 20,597 | 29,792 |
| Total attendance | 56,012 | 53,560 | 57,080 | 51,085 |
| Admissions | \$153,222 | \$329,641 | \$271,005 | \$119,714 |
| Food | \$47,774 | \$51,692 | \$69,752 | \$38,062 |
| Gift Shop | \$33,075 | \$41,201 | \$39,278 | \$18,891 |
| Giraffe | \$27,881 | \$60,204 | \$51,554 | \$17,844 |
| Stingray | \$14,332 | \$32,258 | \$27,344 | \$6,338 |
| Zoorassic | \$23 | \$30,651 | \$86,389 | \$0 |
| Revenue sub-total | \$276,308 | \$545,647 | \$545,322 | \$200,849 |
| Admissions | \$7.75 | \$7.37 | \$7.43 | \$5.62 |
| Food | \$2.42 | \$1.16 | \$1.91 | \$1.79 |
| Gift | \$1.67 | \$0.92 | \$1.08 | \$0.89 |
| Giraffe | \$1.41 | \$1.35 | \$1.41 | \$0.84 |
| Stingray | \$0.73 | \$0.72 | \$0.75 | \$0.30 |
| Zoorassic | \$0.00 | \$0.69 | \$2.37 | - |
| Per capita (GA & members) | \$13.98 | \$12.20 | \$14.95 | \$9.43 |
| Admissions | \$2.74 | \$6.15 | \$4.75 | \$2.34 |
| Food | \$0.85 | \$0.97 | \$1.22 | \$0.75 |
| Gift | \$0.59 | \$0.77 | \$0.69 | \$0.37 |
| Giraffe | \$0.50 | \$1.12 | \$0.90 | \$0.35 |
| Stingray | \$0.26 | \$0.60 | \$0.48 | \$0.12 |
| Zoorassic | \$0.00 | \$0.57 | \$1.51 | - |
| Per capita (all attendance) | \$4.93 | \$10.19 | \$9.55 | \$3.93 |

FCZC Balance Sheet – December 2021

| | December 2021 | December 2020 |
|---|----------------------|----------------------|
| ASSETS | | |
| Current Assets | | |
| Cash | \$3,365,603 | \$2,615,801 |
| Short Term Investments-Retention | \$2,143,938 | \$239,523 |
| Accounts Receivable | \$4,925,799 | \$7,265,048 |
| Prepaid Expenses | \$384,747 | \$122,145 |
| Deferred Maintenance | \$1,561 | \$72,402 |
| Total Current Assets | \$10,821,647 | \$10,314,919 |
| Other Assets | | |
| Long Term Investments | \$18,645,253 | \$13,760,953 |
| Buildings, Equipment, Vehicles, and Furniture (net) | \$3,679,299 | \$4,045,508 |
| Exhibits | \$55,407,897 | \$59,491,839 |
| Construction in Progress | \$41,417,551 | \$13,748,598 |
| Goodwill | \$80,756 | \$92,292 |
| Total Other Assets | \$119,230,756 | \$91,139,189 |
| TOTAL ASSETS | \$130,052,403 | \$101,454,108 |
| LIABILITIES AND NET ASSETS | | |
| Liabilities | | |
| Accounts Payable and Accrued Liabilities | \$6,362,253 | \$6,954,287 |
| Line of Credit/Loan Account | \$0 | \$775,694 |
| Loan Account PPP | \$1,853,770 | \$1,702,700 |
| Retention Payable | \$2,032,504 | \$604,253 |
| Long-Term Liabilities | \$120,232 | \$243,779 |
| Total Liabilities | \$10,368,759 | \$10,280,713 |
| Net Assets | | |
| Fund Balance-Without donor restriction | \$116,726,305 | \$90,182,329 |
| Fund Balance-With donor restriction | \$1,021,063 | \$909,946 |
| Fund Balance-Permanently Restricted | \$91,953 | \$81,121 |
| Fund Balance-Board Designated | \$1,844,323 | \$0 |
| Total Net Assets | \$119,683,644 | \$91,173,396 |
| TOTAL LIABILITIES AND NET ASSETS | \$130,052,403 | \$101,454,108 |

UNAUDITED DRAFT –
subject to final month-
end adjustments, and
year-end GAAP and
auditor adjustments

FCZC Balance Sheet – January 2022

| | January 2022 | January 2021 |
|---|----------------------|----------------------|
| ASSETS | | |
| Current Assets | | |
| Cash | \$3,215,534 | \$3,207,841 |
| Short Term Investments-Retention | \$1,996,127 | \$555,407 |
| Accounts Receivable | \$1,971,235 | \$5,293,282 |
| Prepaid Expenses | \$384,747 | \$235,552 |
| Deferred Maintenance | \$1,561 | \$1,561 |
| Total Current Assets | \$7,569,203 | \$9,293,643 |
| Other Assets | | |
| Long Term Investments | \$18,645,253 | \$13,750,944 |
| Buildings, Equipment, Vehicles, and Furniture (net) | \$3,679,299 | \$4,059,715 |
| Exhibits | \$55,407,897 | \$59,151,511 |
| Construction in Progress | \$41,421,677 | \$16,114,021 |
| Goodwill | \$80,756 | \$91,331 |
| Total Other Assets | \$119,234,881 | \$93,167,521 |
| TOTAL ASSETS | \$126,804,085 | \$102,461,164 |
| LIABILITIES AND NET ASSETS | | |
| Liabilities | | |
| Accounts Payable and Accrued Liabilities | \$3,502,117 | \$6,115,070 |
| Line of Credit/Loan Account | \$0 | \$768,510 |
| Loan Account PPP | \$1,853,770 | \$1,702,700 |
| Retention Payable | \$2,030,561 | \$772,209 |
| Long-Term Liabilities | \$120,232 | \$243,779 |
| Total Liabilities | \$7,506,680 | \$9,602,267 |
| Net Assets | | |
| Fund Balance-Without donor restriction | \$116,335,495 | \$91,862,823 |
| Fund Balance-With donor restriction | \$1,023,133 | \$914,999 |
| Fund Balance-Permanently Restricted | \$91,953 | \$81,074 |
| Fund Balance-Board Designated | \$1,846,823 | \$0 |
| Total Net Assets | \$119,297,405 | \$92,858,896 |
| TOTAL LIABILITIES AND NET ASSETS | \$126,804,085 | \$102,461,164 |

DRAFT – subject to
final month-end
adjustments



AGENDA ITEM 8

DATE: February 16, 2022

TO: Fresno County Zoo Authority Board

FROM: Jon Forrest Dohlin, Chief Executive Officer
Fresno's Chaffee Zoo Corporation

SUBJECT: Extension of Measure Z Sales Tax Ordinance

RECOMMENDED ACTION:

- 1. Hold first hearing on ordinance to continue the current countrywide transactions and use tax (known as Measure Z) for the support of zoos, zoological facilities and related zoological purposes to be administered by the State Board of Equalization and amending Section 1.010 of Fresno County Zoo Authority Ordinance No. 2004-1; waive reading of the ordinance in its entirety (2/3 vote required);**
- 2. Set second hearing for March 16, 2022; and,**
- 3. Discuss proposed ballot language and provide direction to staff.**

DISCUSSION:

On July 27, 2004, as per Revenue and Taxation Code section 7286.43, the Fresno County Board of Supervisors, sitting as the Fresno County Zoo Authority Board, adopted Ordinance 2004-1 (Attachment A), establishing a special transactions and use tax (tax) at the rate of 0.10 percent for the support of zoos, zoological facilities, and related zoological purposes in Fresno County. On November 2, 2004, the Measure Z ordinance proposing the tax was approved by more than the required two-thirds of the voters of Fresno County. The ordinance required all revenues, net of refunds, derived from the tax to be expended exclusively for the support of zoos, zoological facilities, and related zoological purposes with Fresno County.

On April 30, 2014, the Fresno County Zoo Authority Board, adopted the extension ordinance 2014-01 (Attachment B) that established all of the tax proceeds continuing to be used to benefit the Fresno Chaffee Zoo. On November 4, 2014, the Measure Z extension was approved.

The proposed extension ordinance (Attachment C) describes the expenditure plan and extends the tax until ended by voters. The statute authorizing the tax (Revenue & Taxation Code, section 7286.43) does not require a time limit on the tax.

The expenditure plan would continue to use the revenue from the extension tax as follows:

1. The Authority would reimburse the County of Fresno for the costs of the election.
2. Two percent of the revenues would be available to pay the Authority's administrative expenses, for any consultants or staff the Authority needs.
3. A minimum of one half of the remaining revenue shall be for capital improvement projects and up to one half shall be for operations and maintenance of the Fresno Chaffee Zoo.

After first reading, the tax should be approved by a two-thirds vote of your Board, and the second reading should be set for March 16, 2022.

A sperate agenda item on March 16, 2022 will provide for a resolution including ballot language requesting that the Board of Supervisors place the ordinance on the November 8, 2022 Ballot. (See Attachment D – draft ballot language.)

FISCAL IMPACT

The proposed extension of the Measure Z transactions and use tax under Revenue and Taxation Code section 7286.43 must be approved by the voters. If the Zoo Authority Board approves the sales tax ordinance, and the Board of Supervisors approves its placement, it will be included on the November 8, 2022 General election ballot. The proposed ordinance obligates the Authority to repay the County its full share of the election expense from the proceeds of the tax.

As in 2014, the Zoo Corporation will reimburse the Authority in full for this expense from revenue other than Measure Z tax.

ATTACHMENTS:

Attachments A-D

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BEFORE THE BOARD OF THE
FRESNO COUNTY ZOO AUTHORITY
FRESNO COUNTY, CALIFORNIA

In the matter of
ESTABLISHING A SPECIAL TRANSACTIONS
AND USE TAX OF ONE-TENTH OF ONE
PERCENT (0.10%) PURSUANT TO
CALIFORNIA REVENUE AND TAXATION
CODE SECTION 7286.43 FOR A PERIOD OF
TEN YEARS.

Ordinance No. 2004-1

AN ORDINANCE OF THE FRESNO COUNTY ZOO AUTHORITY, IMPOSING A
COUNTYWIDE TRANSACTIONS AND USE TAX FOR THE SUPPORT OF ZOOS,
ZOOLOGICAL FACILITIES, AND RELATED ZOOLOGICAL PURPOSES, TO BE
ADMINISTERED BY THE STATE BOARD OF EQUALIZATION.

The Fresno County Zoo Authority ordains as follows:

SECTION 1. TITLE AND SUMMARY

This ordinance shall be known as the "Fresno County Zoo Authority
Transactions and Use Tax Ordinance." If approved by the voters, this ordinance will
impose a transactions and use tax to be applicable in the incorporated and
unincorporated territory of the County, the proceeds of which are to be used exclusively
for zoos, zoological facilities, and related zoological purposes within the County.

**SECTION 2. SUBMISSION TO THE VOTERS; VOTER APPROVAL;
OPERATIVE DATE.**

Upon approval by two-thirds of this Board, the provisions of this ordinance are to
be submitted to the voters of the County for approval in order that the transactions and
use tax can become operative, as provided by Revenue and Taxation Code section
7286.43. The tax submitted to the voters by this ordinance will therefore take effect only

1 if at least two-thirds of the electors voting on the measure at the November 2, 2004
2 election approve. If approved, the provisions of this ordinance authorizing the levy of
3 the one-tenth of one percent (0.10%) transactions and use tax will become operative on
4 the later of April 1, 2005, or the first day of the first calendar quarter following the
5 execution of the State Board of Equalization contract in accordance with Section 5 of
6 this ordinance.

7
8 **SECTION 3. PROVISIONS OF FRESNO COUNTY ZOO AUTHORITY
ORDINANCE.**

9 The ordinance is adopted to read as follows:

10 **FRESNO COUNTY ZOO AUTHORITY**
11 **TRANSACTIONS AND USE TAX**

12 **Section 1.010. Purpose.**

13 This ordinance is adopted to achieve the following, among other, purposes
14 and directs that its provisions are interpreted to accomplish those purposes:

15 a. To impose a one-tenth of 1 percent (0.10%) retail transactions and
16 use tax according to the provisions of Part 1.6 (commencing with section 7251)
17 of Division 2 of the Revenue and Taxation Code, as specifically authorized by
18 section 7286.43 of Chapter 2.85 of Part 1.7 of Division 2 of the Revenue and
19 Taxation Code;

20
21 b. To adopt a retail transactions and use tax ordinance which
22 incorporates provisions identical to those of the Sales and Use Tax Law of the
23 State of California insofar as those provisions are consistent with the
24 requirements and limitations contained in Part 1.6 of Division 2 of the Revenue
25 and Taxation Code;

26 c. To adopt a retail transactions and use tax ordinance which imposes
27 a tax and provides a measure for it that the State Board of Equalization can
28 administer and collect in a manner that adapts itself as fully as practicable to, and

1 requires the least possible deviation from, the existing statutory and
2 administrative procedures followed by the State Board of Equalization in
3 administering and collecting the California Sales and Use Taxes;

4 d. To adopt a retail transactions and use tax ordinance which can be
5 administered in a manner which, to the greatest degree possible, will be
6 consistent with the provisions of Part 1.6 of Division 2 of the Revenue and
7 Taxation Code, will reduce the cost of collecting the transactions and use taxes,
8 and simultaneously will reduce the burden of record keeping upon persons
9 subject to taxation under the provisions of this ordinance.
10

11 e. To adopt a retail transactions and use tax ordinance that
12 provides funding for zoos, zoological facilities, and related zoological purposes
13 within this County. Such revenues shall be used to supplement existing public
14 funding, defined as the contribution made by the City of Fresno for the support
15 of the Chaffee Zoo in the City of Fresno during the 2003-2004 fiscal year,
16 pursuant to the following schedule:

| | |
|--------------------------|---|
| 17 Year 1 of tax | Full amount of existing public funding (approx. \$1,2 million) |
| 18 Year 2 of tax | 80% of existing public funding (approx. \$960,000) |
| 19 Year 3 of tax | 60% of existing public funding (approx. \$720,000) |
| 20 Year 4 of tax | 40% of existing public funding (approx. \$480,000) |
| 21 Year 5 of tax | 20% of existing public funding (approx. \$240,000) |
| 22 Year 6 and thereafter | 0% of existing public funding |

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27 The Authority shall have no obligation to transfer any funds to the
28 Chaffee Zoo to the extent the City of Fresno fails to maintain its support of the
Chaffee Zoo as set forth in this schedule.

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Section 1.020. Transactions Tax Rate.

For the privilege of selling tangible personal property at retail, a tax is imposed upon all retailers in the incorporated and unincorporated territory of this County at the rate of one-tenth of one percent (0.10%) of the gross receipts of any retailer from the sale of all tangible personal property sold at retail in the territory of this County on and after the operative date of this ordinance.

Section 1.030. Place of Sale.

For the purposes of this ordinance, all retail sales are consummated at the place of business of the retailer unless the tangible personal property sold is delivered by the retailer or his or her agent to an out-of-state destination or to a common carrier for delivery to an out-of-state destination. The gross receipts from such sales shall include delivery charges, when such charges are subject to the state sales and use tax, despite the place to which delivery is made. In the event a retailer has no permanent place of business in the State, or has more than one place of business, the place or places at which the retail sales are consummated shall be determined under rules and regulations to be prescribed and adopted by the State Board of Equalization.

Section 1.040. Use Tax Rate.

An excise tax is imposed on the storage, use or other consumption in this County of tangible personal property purchased from any retailer on and after the operative date of this ordinance for storage, use or other consumption in the territory of this County at the rate of one-tenth of one percent (0.10%) of the sales price of the property. The sales price shall include delivery charges when such charges are subject to state sales or use tax despite the place to which delivery is made.

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Section 1.050. Adoption of Provisions of State Law.

Except as otherwise provided in this ordinance and to the extent that they are not inconsistent with the provisions of Part 1.6 of Division 2 of the Revenue and Taxation Code, all of the provisions of Part 1 (commencing with Section 6001) of Division 2 of the Revenue and Taxation Code are adopted and incorporated by this reference.

Section 1.060. Limitations on Adoption of State Law and Collection of Use Taxes.

a. In adopting the provisions of Part 1 of Division 2 of the Revenue and Taxation Code, wherever the State of California is named or referred to as the taxing agency, the name of this Authority will be substituted for it. However, the substitution will not be made when:

1. The word "State" is used as part of the title of the State Controller, State Treasurer, State Board of Control, State Board of Equalization, State Treasury, or the Constitution of the State of California;

2. The result of that substitution would require action to be taken by or against this Authority or any agency, officer, or employee of it rather than by or against the State Board of Equalization, in performing the functions incident to the administration or operation of this ordinance;

3. In those sections, including, but not necessarily limited to, sections referring to the exterior boundaries of the State of California, where the substitution would be to:

(a) Provide an exemption from this tax with respect to certain sales, storage, use or other consumption of tangible personal property which would not otherwise be exempt from this tax while such sales, storage, use

1 or other consumption remain subject to tax by the State under the provisions of
2 Part 1 of Division 2 of the Revenue and Taxation Code.

3 (b) Impose this tax with respect to certain sales, storage,
4 use or other consumption of tangible personal property which would not be
5 subject to tax by the State under the provisions of that Code.

6 4. In Sections 6701, 6702 (except in its last sentence), 6711,
7 6715, 6737, 6797 or 6828 of the Revenue and Taxation Code.

8 b. The word "County" shall be substituted for the word "State" in the
9 phrase "retailer engaged in business in this State" in Section 6203 and in the
10 definition of that phrase in Section 6203.

11 **Section 1.070. Permit Not Required.**

12 If a seller's permit has been issued to a retailer under Section 6067 of the
13 Revenue and Taxation Code, this ordinance shall not require an additional
14 transactor's permit.

15 **Section 1.080. Exemption and Exclusions.**

16 a. There shall be excluded from the measure of the transactions tax
17 and the use tax the amount of any sales tax or use tax imposed by the State of
18 California or by any city, city and county, or county pursuant to the Bradley-Burns
19 Uniform Local Sales and Use Tax Law (Part 1.5 of Division 2 of the Revenue and
20 Taxation Code) or the amount of any State administered transactions or use tax.

21 b. There are exempted from the computation of the amount of the
22 transactions tax the gross receipts from:

23 1. Sales of tangible personal property other than fuel or
24 petroleum products to operators of aircraft to be used or consumed principally
25 outside the County in which the sale is made and directly and exclusively in the
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1 use of such aircraft as common carriers of persons or property under the
2 authority of the laws of California, the United States, or any foreign government;

3 2. Sales of property to be used outside this County which is
4 shipped to a point outside this County, pursuant to the contract of sale, by
5 delivery to such a point by the retailer or his or her agent, or by delivery by the
6 retailer to a carrier for shipment to a consignee at such point. For the purposes
7 of this subsection, delivery to a point outside this County will be satisfied:

8 (a) With respect to vehicles (other than commercial
9 vehicles) subject to registration under Chapter 1 (commencing with Section
10 4000) of Division 3 of the Vehicle Code, aircraft licensed according to Section
11 21411 of the Public Utilities Code, and undocumented vessels registered under
12 Chapter 2 of Division 3.5 (commencing with Section 9840) of the Vehicle Code,
13 by registration to an out-of-County address and by a declaration under penalty of
14 perjury, signed by the buyer, stating that such an address is, in fact, his or her
15 principal place of residence; and

16 (b) With respect to commercial vehicles, by registration to
17 a place of business out-of-County and declaration under penalty of perjury,
18 signed by the buyer, stating that the vehicle will be operated from that address.

19 3. The sale of tangible personal property if the seller is
20 obligated to furnish the property for a fixed price under a contract entered into
21 before the operative date of this ordinance.

22 4. A lease of tangible personal property which is a continuing
23 sale of such property, for any period of time for which the lessor is obligated to
24 lease the property for an amount fixed by the lease before the operative date of
25 this ordinance.
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1 5. For the purposes of subsections 3 and 4 of this section, the
2 sale or lease of tangible personal property will be deemed not to be obligated
3 under a contract or lease for any period of time for which any party to the
4 contract or lease has the unconditional right to terminate the contract or lease
5 upon notice, whether or not such right is exercised.

6 c. There are exempted from the use tax imposed by this ordinance,
7 the storage, use or other consumption in this County of tangible personal
8 property:

9 1. The gross receipts from the sale of which have been subject
10 to a tax under any state administered transactions and use tax ordinance;

11 2. Other than fuel or petroleum products purchased by
12 operators of aircraft and used or consumed by such operators directly and
13 exclusively in the use of such aircraft as common carriers of persons or property
14 for hire or compensation under a certificate of public convenience and necessity
15 issued under the laws of California, the United States or any foreign government.
16 This exemption is in addition to the exemptions provided in sections 6366 and
17 6366.1 of the Revenue and Taxation Code;

18 3. If the purchaser is obligated to purchase the property for a
19 fixed price under a contract entered into before the operative date of this
20 ordinance;

21 4. If the possession of, or the exercise of any right or power
22 over, the tangible personal property arises under a lease which is a continuing
23 purchase of such property for any period of time for which the lessee is obligated
24 to lease the property for an amount fixed by a lease entered into before the
25 operative date of this ordinance;

1 5. For the purposes of subsections 3 and 4 of this section,
2 storage, use, or other consumption, or possession of, or exercise of any right or
3 power over, tangible personal property will be deemed not to be obligated under
4 a contract or lease for any period of time for which any party to the contract or
5 lease has the unconditional right to terminate the contract or lease upon notice,
6 whether or not such right is exercised.

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8 6. Except as provided in subsection 7, a retailer engaged in
9 business in this County will not be required to collect use tax from the purchaser
10 of tangible personal property, unless the retailer ships or delivers the property
11 into this County or participates within this County in making the sale of the
12 property, including, but not limited to, soliciting or receiving the order, either
13 directly or indirectly, at a place of business of the retailer in this County or
14 through any representative, agent, canvasser, solicitor, subsidiary, or person in
15 this County under the authority of the retailer;

16
17 7. "A retailer engaged in business in this County" shall also
18 include any retailer of the following: vehicles subject to registration under
19 Chapter 1 (commencing with Section 4000) of Division 3 of the Vehicle Code,
20 aircraft licensed according to Section 21411 of the Public Utilities Code, or
21 undocumented vessels registered under Chapter 2 of Division 3.5 (commencing
22 with Section 9840) of the Vehicle Code. Such a retailer shall be required to
23 collect use tax from any purchaser who registers or licenses the vehicle, vessel
24 or aircraft at an address in this County.

25 d. Any person subject to use tax under this ordinance may credit
26 against that tax any transactions tax or reimbursement for transactions tax paid
27 to a district imposing, or a retailer liable for a transactions tax under Part 1.6 of
28 Division 2 of the Revenue and Taxation Code with respect to the sale to the

1 person of the property, the storage, use or other consumption of which is subject
2 to the use tax.

3 **Section 1.090. Amendments to the Revenue and Taxation Code.**

4 All amendments to Part 1 of Division 2 of the Revenue and Taxation
5 Code, effective after the date of adoption of this ordinance and relating to sales
6 and use taxes, will automatically become a part of this ordinance to the extent
7 consistent with Part 1.6 of Division 2 of the Revenue and Taxation Code, but no
8 such amendment will operate to affect the rate of tax imposed by this ordinance.
9

10 **Section 1.100. Enjoining Collection Forbidden.**

11 No injunction or writ of mandate or other legal or equitable process will
12 issue in any suit, action or proceeding in any court against the State of California
13 or this Authority, or against any officer of the State of California or this Authority,
14 to prevent or enjoin the collection under this ordinance, or Part 1.6 of Division 2
15 of the Revenue and Taxation Code, of any tax or any amount of tax required to
16 be collected.
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18 **Section 1.110. Use of the Taxes.**

19 The proceeds of any and all transactions and use taxes collected under
20 this ordinance shall be used exclusively for zoos, zoological facilities, and related
21 zoological purposes within this County.

22 **SECTION 4. AUTHORITY EXPENDITURE PLAN**

23 **Section 4.010. Purpose of Ordinance**

24 The purpose of this ordinance is to allow the Authority to provide the services
25 and programs authorized hereunder pursuant to Revenue and Taxation Code section
26 7286.43.

27 **Section 4.020. Definitions**

28 The following terms and phrases shall be defined in the manner listed below.

1 a. "Capital facilities" shall mean facilities or animals with a useful life of five
2 years or more.

3 b. "Chaffee Zoo" shall mean the Chaffee Zoo in the City of Fresno, or its
4 successor.

5 c. "Administrative Costs" shall mean actual expenses incurred by the
6 Authority. Apportionment of any overhead and/or accounting of actual costs shall be
7 accomplished in accordance with the standards and procedures found in the United
8 States Office of Management and Budget Circular, OMB A-87, as amended.
9

10 **Section 4.030. Imposition and Distribution Formula for Special Fresno
County Zoo Transaction and Use Tax**

11 Under the authority granted pursuant to this ordinance as approved by the
12 voters, a one-tenth of one percent (0.10%) transaction and use tax is imposed for the
13 special purposes and programs specified hereunder. The proceeds of the special tax
14 shall be distributed in the following manner:
15

16 a. The proceeds of the special tax shall first be applied to reimburse Fresno
17 County for the costs of the election held pursuant to Revenue and Taxation Code
18 section 7286.43. The proceeds of the tax shall also be available to pay the costs of any
19 election for a successor tax.

20 b. Up to 2% of the annual special tax proceeds shall be allocated for
21 administrative costs as defined herein. This administrative allocation shall be made
22 based upon budgeted estimates of administrative costs prior to any distribution made in
23 any fiscal year.
24

25 c. The remaining annual special tax proceeds shall be distributed to the
26 Chaffee Zoo; provided, however, that the Authority shall have no obligation to distribute
27 funds to the Zoo unless the Authority is satisfied that the Zoo has appropriately spent
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1 the funds already distributed, and provided further that the City of Fresno has
2 maintained its financial support of the Zoo as set forth in this ordinance.

3 **Section 4.040. Tax Revenue Distribution - Standards**

4 The Authority shall require the Chaffee Zoo to agree to spend the special tax
5 revenues as follows:

6 a. A minimum of two-thirds of the funds distributed shall be for capital
7 improvement projects in the Chaffee Zoo approved by the Authority Board based upon
8 preliminary plans submitted by the Chaffee Zoo.

9 b. Up to one-third of the funds distributed may be available for operations
10 and maintenance of the Chaffee Zoo.

11 c. Nothing herein shall prevent the Authority from authorizing multi-year
12 capital projects and/or programs within the time period established for this special tax,
13 or from pledging future annual special tax proceeds as security for loans to fund capital
14 projects.

15 d. The Chaffee Zoo shall provide the Authority with an annual use statement
16 demonstrating the use of said funds authorized by the Authority. The statement shall be
17 made in a form acceptable to the Authority and shall be approved by a certified public
18 accountant prior to its submission to the Authority. The Authority may request status
19 reports on the progress of projects and programs to be submitted to the Authority for
20 public discussion at any Authority meeting from time to time.

21 **Section 4.050. Ineligible Activities**

22 No funds received by the Chaffee Zoo shall be expended for the following
23 ineligible activities:

24 a. Activities normally funded by a city or county through state, federal and/or
25 local revenues such as animal control, health care, criminal justice programs, and social
26 service programs.
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1 b. Programs not open and available on an equal basis to all residents of
2 Fresno County.

3 c. Programs which promote religious or sectarian purposes.

4 d. Scholarships, grants or other payments to individuals for educational
5 purposes.

6 e. Except as herein allowed, programs of local, state or federal governments
7 or their subsidiaries.

8 f. Out-of-state travel expense.

9 g. Programs or policies that discriminate against any individual or group on
10 the basis of race, sex, color, ethnicity, religious preference, or national origin in the
11 operation of facilities or in membership policies.

12
13 **SECTION 5. CONTRACTS WITH STATE BOARD OF EQUALIZATION**

14 The chair of the Authority Board is hereby authorized to sign on behalf of the
15 Board any contracts with the State Board of Equalization to prepare to administer, to
16 administer, or otherwise to implement the tax imposed pursuant to this ordinance,
17 without further authorization by the Board.

18
19 **SECTION 6. SEVERABILITY AND CONSTRUCTION**

20 If any provision of this ordinance, or part thereof, is for any reason held to be
21 invalid or unconstitutional, the remaining sections shall not be affected, but shall remain
22 in full force and effect, and to this end the provisions of this ordinance are severable.
23 The provisions of this ordinance shall be liberally construed to effectuate its main
24 purpose of providing funding to programs and services that support zoos, zoological
25 facilities, and related zoological purposes within Fresno County.

26
27 **SECTION 6. SUNSET CLAUSE**

28 The transactions and use special tax is imposed hereunder at a rate of one-tenth
of one percent (0.10 %) for the period of ten (10) years. Any surplus remaining at the

1 end of the ten-year period shall be utilized in the manner specified hereunder until the
2 funds are fully utilized.

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3 THE FOREGOING was PASSED and ADOPTED by the Fresno County Board
4 of Supervisors this 27th day of July 2004, by the following vote, to-wit:

5 AYES: Supervisors Larson, Arambula, Case, Waterston, Anderson

6 NOES: None

7 ABSENT: None

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12 CHAIRMAN, Board of Supervisors

13 ATTEST:

14 BERNICE E. SEIDEL, Clerk

15 Board of Supervisors

16 By 
17 Deputy Clerk

18
19
20 Agenda Item 34

21 Ordinance 04-014
22
23

BEFORE THE BOARD OF DIRECTORS
OF THE FRESNO COUNTY ZOO AUTHORITY
FRESNO COUNTY, CALIFORNIA

Ordinance No. 2014- 01

AN ORDINANCE IMPOSING AN EXTENSION OF THE COUNTYWIDE
TRANSACTIONS AND USE TAX FOR THE SUPPORT OF ZOOS, ZOOLOGICAL
FACILITIES, AND RELATED ZOOLOGICAL PURPOSES, TO BE ADMINISTERED BY
THE STATE BOARD OF EQUALIZATION.

The Fresno County Zoo Authority ordains as follows:

SECTION 1. Title and Summary.

This ordinance shall be known as the “Fresno County Zoo Authority Transactions and Use Tax Ordinance.” If approved by the voters, this Ordinance will be an extension of the transactions and use tax, and will be the same as the current tax (which expires March 31, 2015), to be applicable in the incorporated and unincorporated territory of the County, the proceeds of which are to be used exclusively for zoos, zoological facilities, and related zoological purposes within the County.

SECTION 2. Submission to the Voters; Voter Approval; Operative Date.

This Ordinance is an ordinance calling for or otherwise relating to an election, and shall therefore take effect immediately upon adoption by this Board. The provisions of this Ordinance are to be submitted to the voters of the County for approval in order that the successor transactions and use tax can become operative, as provided by Revenue and Taxation Code section 7286.43. The tax submitted to the voters by this Ordinance will therefore take effect only if at least two-thirds of the electors voting on

the measure at the November 4, 2014 election vote in favor of the measure. If approved by the voters, the provisions of this ordinance authorizing the levy of one-tenth of one percent (0.10%) transactions and use tax will become operative on the later of April 1, 2015 or the first day of the first calendar quarter following the execution of the State Board of Equalization contract in accordance with Section 5 of this ordinance.

SECTION 3. Provisions of Fresno County Zoo Authority Ordinance Regarding Fresno County Zoo Authority Transactions and Use Tax.

Effective on the date the successor tax becomes operative under Section 2 of this Ordinance, Section 1.010 of Fresno County Zoo Authority Ordinance No. 2004-1 is amended to read as follows:

Section 1.010. Purpose.

This ordinance is adopted to achieve the following, among other, purposes and directs that its provisions are interpreted to accomplish those purposes:

- a. To impose a one-tenth of 1 percent (0.10%) retail transactions and use tax according to the provisions of Part 1.6 (commencing with section 7251) of Division 2 of the Revenue and Taxation Code, as specifically authorized by section 7286.43 of Chapter 2.85 of Part 1.7 of Division 2 of the Revenue and Taxation Code;
- b. To adopt a retail transactions and use tax ordinance which incorporates provisions identical to those of the Sales and Use Tax Law of the State of California insofar as those provisions are consistent with the requirements and limitations contained in Part 1.6 of Division 2 of the Revenue and Taxation Code;
- c. To adopt a retail transactions and use tax ordinance which imposes a tax and provides a measure for it that the State Board of Equalization can administer and collect in a manner that adapts itself as fully as practicable to, and requires the least

possible deviation from, the existing statutory and administrative procedures followed by the State Board of Equalization in administering and collecting the California Sales and Use Taxes;

d. To adopt a retail transactions and use tax ordinance which can be administered in a manner which, to the greatest degree possible, will be consistent with the provisions of Part 1.6 of Division 2 of the Revenue and Taxation Code, will reduce the cost of collecting the transactions and use taxes and simultaneously will reduce the burden of record keeping upon persons subject to taxation under the provisions of this ordinance.

e. To adopt a retail transactions and use tax ordinance that provides funding for zoos, zoological facilities, and related zoological purposes within the County of Fresno.”

SECTION 4. AUTHORITY EXPENDITURE PLAN

Section 4.010. Purpose of Ordinance

The purpose of this ordinance is to allow the Authority to fund the services and programs authorized hereunder pursuant to Revenue and Taxation Code section 7286.43.

Section 4.020. Definitions

The following terms and phrases shall be defined in the manner listed below:

a. “Capital projects” shall mean improvement projects for facilities with a useful life of five years or more as well as the acquisition of animals.

b. “Fresno Chaffee Zoo” shall mean the Fresno Chaffee Zoo in the City of Fresno, or its successor.

c. "Administrative Costs" shall mean actual expenses incurred by the Authority. Apportionment of any overhead and/or accounting of actual costs shall be accomplished in accordance with the standards and procedures found in Title 2 Code of Federal Regulations, Subtitle A, Chapter II, Part 225.

Section 4.030. Imposition and Distribution Formula for Special Fresno County Zoo Transaction and Use Tax

Under the authority granted pursuant to this ordinance as approved by the voters, a one-tenth of one percent (0.10%) transaction and use tax is imposed for the special purposes and programs specified hereunder. The proceeds of the special tax shall be distributed in the following manner:

a. The proceeds of the special tax shall first be applied to reimburse Fresno County for the costs of the election held pursuant to Revenue and Taxation Code section 7286.43. The proceeds of the tax shall also be available to pay the costs of any election for an extension of the tax.

b. Up to 2% of the annual special tax proceeds shall be allocated for administrative costs as defined herein. This administrative allocation shall be made based upon budgeted estimates of administrative costs prior to any distribution made in any fiscal year.

c. The remaining annual special tax proceeds shall be distributed to the Fresno Chaffee Zoo, on a reimbursement basis, for expenditures that fall within the following limitations and are approved by the Authority:

1. A minimum of two-thirds of the funds shall be for capital projects in the Chaffee Zoo approved by the Authority Board. Authority Board approval of

improvement projects for facilities will be based upon preliminary plans submitted by the Fresno Chaffee Zoo.

2. Up to one-third of the funds shall be available for operations and maintenance of the Fresno Chaffee Zoo.

d. Nothing herein shall prevent the Authority from authorizing multi-year capital projects and/or programs within the time period established for this special tax, or from pledging future annual special tax proceeds as security for loans to fund capital projects.

e. The Fresno Chaffee Zoo shall provide the Authority with an annual use statement demonstrating the use of said funds authorized by the Authority. The statement shall be made in a form acceptable to the Authority and shall be approved by a certified public accountant prior to its submission to the Authority. The Authority may request status reports on the progress of projects and programs to be submitted to the Authority for public discussion at any Authority meeting from time to time.

Section 4.040. Ineligible Activities

No funds received by the Fresno Chaffee Zoo shall be expended for the following ineligible activities:

a. Activities normally funded by a city or county through state, federal and/or local revenues such as animal control, health care, criminal justice programs, and social service programs.

b. Programs not open and available on any equal basis to all residents of Fresno County.

c. Programs which promote religious or sectarian purposes.

- d. Scholarships, grants or other payments to individuals for educational purposes.
- e. Except as herein allowed, programs of local, state or federal governments or their subsidiaries.
- f. Out-of-state travel expense.
- g. Programs or policies that discriminate against any individual or group on the basis of race, sex, color, ethnicity, religious preference, or national origin in the operation of facilities or in membership policies.

SECTION 5. Severability and Construction

If any provision of this ordinance, or part thereof, is for any reason held to be invalid or unconstitutional, the remaining sections shall not be affected, but shall remain in full force and effect, and to this end the provisions of this ordinance are severable. The provisions of this ordinance shall be liberally construed to effectuate its main purpose of providing funding to programs and services that support zoos, zoological facilities, and related zoological purposes within Fresno County.

SECTION 6. Sunset Clause

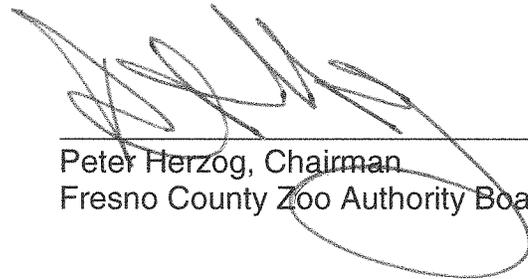
The transactions and use special tax is imposed hereunder at a rate of one-tenth of one percent (0.10%) for the period of ten (10) years. Any surplus remaining at the end of the ten-year period shall be utilized in the manner specified hereunder until the funds are fully utilized.

THE FOREGOING WAS PASSED AND ADOPTED by the Fresno County Zoo Authority Board this 30th day of April, 2014 by the following vote, to-wit:

AYES: Herzog, Lyles, Gray, Swearingin, Toste, Waterhouse

NOES: None

ABSENT: Stratford



Peter Herzog, Chairman
Fresno County Zoo Authority Board

ATTEST:

CATHERINE CROSBY
Zoo Authority Coordinator
Fresno County Zoo Authority Board



Attachment C

COUNTY OF FRESNO FULL TEXT OF ORDINANCE

BEFORE THE BOARD OF DIRECTORS
OF THE FRESNO COUNTY ZOO AUTHORITY
FRESNO COUNTY, CALIFORNIA

Ordinance No. 2022- ____

AN ORDINANCE AMENDING AND EXTENDING THE SPECIAL COUNTYWIDE TRANSACTIONS AND USE TAX FOR THE SUPPORT OF ZOOS, ZOOLOGICAL FACILITIES, AND RELATED ZOOLOGICAL PURPOSES, TO BE ADMINISTERED BY THE CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION.

The Fresno County Zoo Authority (the "Authority") ordains as follows:

SECTION 1. Title and Summary.

This ordinance shall be known as the "Fresno County Zoo Authority Transactions and Use Tax Ordinance." If approved by the voters, this Ordinance will be an extension of the transactions and use tax, and will be the same as the current tax (which expires March 31, 2025), to be applicable in the incorporated and unincorporated territory of the County, the proceeds of which are to be used exclusively for zoos, zoological facilities, and related zoological purposes within the County.

SECTION 2. Submission to the Voters; Voter Approval; Operative Date.

This Ordinance is an ordinance calling for or otherwise relating to an election, and shall therefore take effect immediately upon adoption by this Board. The provisions of this Ordinance are to be submitted to the voters of the County for approval in order that the successor transactions and use tax can become operative, as provided by Revenue and Taxation Code section 7286.43. The tax submitted to the voters by this Ordinance will therefore take effect only if at least two-thirds of the electors voting on the measure at the November 8, 2022 election vote in favor of the measure. If approved by the voters, the provisions of this ordinance authorizing the levy of one-tenth of one percent (0.10%) transactions and use tax will become operative on the later of April 1, 2025 or the first day of the first calendar quarter following the execution of the California Department Of Tax And Fee Administration contract in accordance with Section 5 of this ordinance.

SECTION 3. Provisions of Fresno County Zoo Authority Ordinance Regarding Fresno County Zoo Authority Transactions and Use Tax.

Effective on the date the successor tax becomes operative under Section 2 of this Ordinance, Section 1.010 of Fresno County Zoo Authority Ordinance No. 2014-01 is amended to read as follows:

Section 1.010. Purpose.

This ordinance is adopted to achieve the following, among other, purposes and directs that its provisions are interpreted to accomplish those purposes:

a. To impose a one-tenth of 1 percent (0.10%) retail transactions and use tax according to the provisions of Part 1.6 (commencing with section 7251) of Division 2 of the Revenue and Taxation Code, as specifically authorized by section 7286.43 of Chapter 2.85 of Part 1.7 of Division 2 of the Revenue and Taxation Code;

b. To adopt a retail transactions and use tax ordinance which incorporates provisions identical to those of the Sales and Use Tax Law of the State of California insofar as those provisions are consistent with the requirements and limitations contained in Part 1.6 of Division 2 of the Revenue and Taxation Code;

c. To adopt a retail transactions and use tax ordinance which imposes a tax and provides a measure for it that the California Department Of Tax And Fee Administration can administer and collect in a manner that adapts itself as fully as practicable to, and requires the least possible deviation from, the existing statutory and administrative procedures followed by the California Department Of Tax And Fee Administration in administering and collecting the California Sales and Use Taxes;

d. To adopt a retail transactions and use tax ordinance which can be administered in a manner which, to the greatest degree possible, will be consistent with the provisions of Part 1.6 of Division 2 of the Revenue and Taxation Code, will reduce the cost of collecting the transactions and use taxes and simultaneously will reduce the burden of record keeping upon persons subject to taxation under the provisions of this ordinance; and

e. To adopt a retail transactions and use tax ordinance that provides funding for zoos, zoological facilities, and related zoological purposes within the County of Fresno.

SECTION 4. AUTHORITY EXPENDITURE PLAN

Effective on the date the successor tax becomes operative under Section 2 of this Ordinance, Section 4 of Fresno County Zoo Authority Ordinance No. 2014-01 is amended to read as follows:

Section 4.010. Purpose of Ordinance

The purpose of this ordinance is to allow the Authority to fund the services and programs authorized hereunder pursuant to Revenue and Taxation Code section 7286.43.

Section 4.020. Definitions

The following terms and phrases shall be defined in the manner listed below:

- a. "Capital projects" shall mean improvement projects for facilities with a useful life of five years or more as well as the acquisition of animals.
- b. "Fresno Chaffee Zoo" shall mean the Fresno Chaffee Zoo in the City of Fresno, or its successor.
- c. "Administrative Costs" shall mean actual expenses incurred by the Authority. Apportionment of any overhead and/or accounting of actual costs shall be accomplished in accordance with the standards and procedures found in Title 2 Code of Federal Regulations, Subtitle A, Chapter II, Part 200.

Section 4.030. Imposition and Distribution Formula for Special Fresno County Zoo Transaction and Use Tax

Under the authority granted pursuant to this ordinance as approved by the voters, a one-tenth of one percent (0.10%) transaction and use tax is imposed for the special purposes and programs specified hereunder. The proceeds of the special tax shall be distributed in the following manner:

- a. The proceeds of the special tax shall first be applied to reimburse Fresno County for the costs of the election held pursuant to Revenue and Taxation Code section 7286.43. The proceeds of the tax shall also be available to pay the costs of any election for an extension of the tax.
- b. Up to two percent (2%) of the annual special tax proceeds shall be allocated for administrative costs as defined herein. This administrative allocation shall be made based upon budgeted estimates of administrative costs prior to any distribution made in any fiscal year.
- c. The remaining annual special tax proceeds shall be distributed to the Fresno Chaffee Zoo, on a reimbursement basis, for expenditures that fall within the following limitations and are approved by the Authority:
 - 1. A minimum of one-half of the funds shall be for capital projects in the Fresno Chaffee Zoo approved by the Authority Board. Authority Board approval of improvement projects for facilities will be based upon preliminary plans submitted by the Fresno Chaffee Zoo.
 - 2. Up to one-half of the funds shall be available for operations and maintenance of the Fresno Chaffee Zoo approved by the Authority Board.
- d. Nothing herein shall prevent the Authority from authorizing multi-year capital projects and/or programs within the time period established for this special tax, or from pledging future annual special tax proceeds as security for loans to fund capital projects.
- e. The Fresno Chaffee Zoo shall provide the Authority with an annual use statement demonstrating the use of said funds authorized by the Authority. The statement shall be made in a form acceptable to the Authority and shall be approved by a certified public accountant prior to its submission to the Authority. The Authority may request status reports on the

progress of projects and programs to be submitted to the Authority for public discussion at any Authority meeting from time to time.

Section 4.040. Ineligible Activities

No funds received by the Fresno Chaffee Zoo shall be expended for the following ineligible activities:

- a. Activities normally funded by a city or county through state, federal and/or local revenues such as animal control, health care, criminal justice programs, and social service programs.
- b. Programs not open and available on any equal basis to all residents of Fresno County.
- c. Programs which promote religious or sectarian purposes.
- d. Scholarships, grants or other payments to individuals for educational purposes.
- e. Except as herein allowed, programs of local, state or federal governments or their subsidiaries.
- f. Out-of-state travel expense.
- g. Programs or policies that discriminate against any individual or group on the basis of race, sex, color, ethnicity, religious preference, national origin, or any basis protected by state or federal law in the operation of facilities or in membership policies.

SECTION 5. Severability and Construction

Effective on the date the successor tax becomes operative under Section 2 of this Ordinance, Section 5 of Fresno County Zoo Authority Ordinance No. 2014-01 is amended to read as follows:

If any provision of this ordinance, or part thereof, is for any reason held to be invalid or unconstitutional, the remaining sections shall not be affected, but shall remain in full force and effect, and to this end the provisions of this ordinance are severable. The provisions of this ordinance shall be liberally construed to effectuate its main purpose of providing funding to programs and services that support zoos, zoological facilities, and related zoological purposes within Fresno County.

SECTION 6. Voters' Right to Terminate the Tax

Effective on the date the successor tax becomes operative under Section 2 of this Ordinance, Section 6 of Fresno County Zoo Authority Ordinance No. 2014-01 is amended to read as follows:

The transactions and use special tax is imposed hereunder at a rate of one-tenth of one percent (0.10%) until such time as Fresno County Voters elect to end the special tax. If and when Fresno County Voters elect to end the special tax, any surplus remaining at the end of the period shall be utilized in the manner specified hereunder until the funds are fully utilized.

KEEP OUR ZOO, MEASURE Z

2022 Proposed Ballot Question

Without raising tax rates and to maintain and upgrade humane animal care and basic needs such as food, heating, cooling, and safe habitats; protect threatened and endangered animals; maintain children's and school field trip programs, keep entrance fees affordable; shall an ordinance be adopted to continue the voter-approved 1/10TH of 1% sales tax, established in 2004, providing approximately [\$16,500,000] annually until ended by voters, requiring audits, citizens' oversight, and all proceeds exclusively for Fresno Chaffee Zoo. Shall the measure to continue Zoo funding be adopted?" YES OR NO

2014 Ballot Question

To ensure the continuing success of Fresno-Chaffee Zoo by providing necessary funding for repairs and maintenance, improved animal care, continuing the zoo's Species Survival and Children's Education. Programs, maintaining low entrance fees, improving visitor amenities, and providing animals with safer more spacious natural habitats; shall Fresno County voters extend the existing 1110th of one percent sales tax for ten additional years, with all proceeds exclusively for Fresno Chaffee Zoo?
YES OR NO