



Fiscal Year 2024-25 Budget Proposal

Presented by
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Summarized Proposed Budget vs Prior Year Adopted/Adjusted Budget



FRESNO COUNTY ZOO AUTHORITY Proposed Administrative Budget For Fiscal Year 2024-25

<u>Fiscal Summary</u>	<u>Draft Budget FY 2024-25</u>	<u>Adopted Budget FY 2023-24</u>
<u>Revenues</u>		
Measure Z Administration (2%)	\$ 433,225	\$ 434,466
Interest	<u>60,000</u>	<u>44,000</u>
Total Revenues	<u>\$ 493,225</u>	<u>\$ 478,466</u>
<u>Appropriations</u>		
Professional & Specialized Services	\$ 161,667	\$ 170,789
Other Services & Supplies	16,050	13,050
Budget Resolution (CDTFEA)	<u>-</u>	<u>32,577</u>
Total Appropriations	<u>\$ 177,717</u>	<u>\$ 216,416</u>
Revenue in Excess of Appropriations	\$ 315,508	\$ 262,050
Available Net Position Used	\$ -	\$ -
Contracted FTE (Based on 2080 hrs):	0.63	0.67

Revenue Forecast

Fresno County Zoo Authority

Fiscal Year 2024-25 Revenue Estimates

	PRIOR YEARS		CURRENT FISCAL YEAR				NEXT FISCAL YEAR	
	2021-2022	2022-2023	2023-2024				2024-2025	
	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	2,124,574	2,050,253	2,052,303	1,995,098	(57,205)	-2.79%	2,005,473	40,109
August	1,637,692	1,848,761	1,850,610	1,894,187	43,577	2.35%	1,904,037	38,081
September	1,638,799	1,702,532	1,704,235	1,704,489	254	0.01%	1,713,352	34,267
October	1,919,542	1,857,650	1,859,508	1,828,102	(31,406)	-1.69%	1,837,608	36,752
November	1,649,471	1,871,323	1,873,194	1,896,677	23,483	1.25%	1,906,540	38,131
December	1,573,898	1,739,869	1,741,609	1,653,448	(88,161)	-5.06%	1,662,046	33,241
January	1,555,927	1,599,634	1,601,234	1,608,374	7,140	0.45%	1,616,738	32,335
February	2,256,736	2,189,378	2,191,567	2,082,571	(108,996)	-4.97%	2,093,400	41,868
March	1,529,499	1,622,972	1,624,595	1,661,989	37,394	2.30%	1,670,631	33,413
April	1,542,639	1,518,282	1,519,800	1,519,602	(198)	-0.01%	1,527,504	30,550
May	1,972,403	1,807,486	2,014,828	† 2,014,828	-	0.00%	2,025,305	40,506
June	1,712,649	1,679,730	1,689,822	† 1,689,822	-	0.00%	1,698,609	33,972
Total	<u>\$ 21,113,829</u>	<u>\$ 21,487,870</u>	<u>\$21,723,305</u>	<u>\$ 21,549,187</u>	<u>\$ (174,118)</u>	<u>-0.80%</u>	<u>\$ 21,661,243</u>	<u>\$ 433,225</u>
					Estimated Interest Revenue (based on PY actuals)			<u>\$ 60,000</u>
					Total Projected Revenue			<u><u>\$ 493,225</u></u>

† Estimated Measure Z tax receipts

Revenue Forecast (continue)

Highlights from FY 23-24

- Actual and Estimated tax revenue for FY 23-24 are expected to be roughly about \$21,549,187, a decrease of \$174,118 from what we budgeted for.
- Estimated FY 24 allocation of \$430,984 for Zoo Authority, a \$3,482 difference compared to what we projected.

Highlights for FY 24-25

- Revenues for FY 24-25 are projected to increase by 0.52% or \$112,056
- This will provide \$433,225 for Zoo Authority operations
- Interest revenue is estimated to be around \$60,000.

Administrative Budget-Detail

- Recommended appropriations for Professional & Specialized Services are \$161,677; a decrease of \$9,122 or 5.34% from prior year's adopted budget.

Fresno County Zoo Authority
 Draft Administrative Budget
 Fiscal Year 2024-25

Highlights

- Increase in Account 7296 for IT service charges
- Decrease in labor hours

Account	Account Description	Recommended Appropriations 2024-25
7040	Telephone Charges	\$ 250
7265	Office Expense	5,000
7268	Postage	1,000
7287	PeopleSoft Financials Charges	1,000
7295	Professional & Specialized Services	161,667
7296	Data Processing Services	5,800
7325	Publications & Legal Notices	500
7415	Trans, Travel & Education	2,500
	Total Services and Supplies	177,717
	Total Appropriations	\$ 177,717

Professional Services Detail

2024-25 Proposed Budget

Estimated Professional & Specialized Services FY 2024-25

Title	Budget Hours	Estimated Rates	Line Item % to 100%	FY24-25 Budget
Coordinator	450	\$ 131	36%	\$ 58,734
Account Intern		-		-
Account Clerk I	50	69	2%	3,425
Account Clerk II	300	95	18%	28,380
Accountant I	-	-		-
Accountant II	300	111	21%	33,180
Senior Accountant	-	-		-
A & F Manager	100	138	9%	13,760
A & F Division Chief	18	171	2%	3,078
County Counsel	90	159	9%	14,310
PWP - IT Website	-	-		-
Audit Fees	-	-	4%	6,800
Total	1,308		100%	\$ 161,667

Professional Service Detail

Estimated Professional & Specialized Services FY 2024-25 Prior Year Comparison

Title	2023-24 Budget Hours	*2023-24 Actual Hours	2024-25 Proposed Budget Hours	Adjusted Budget % Variance	Original Budget % Variance	Rates effective 11/25/2022
Coordinator	540	294	450	53%	-17%	130.52
Account Clerk I	-	3	50	0%	50%	68.50
Account Clerk II	325	278	300	8%	-8%	94.60
Supervising Clerk	-	2	-	-100%	0%	91.80
Accountant I	325	41	-	-100%	0%	98.20
Accountant II	-	206	300	45%	-8%	110.60
Senior Accountant	-	-	-	0%	0%	124.30
A & F Manager	100	82	100	23%	0%	137.60
A & F Division Chief	18	14	18	26%	0%	171.00
County Counsel	90	21	90	325%	0%	159.00
	1,398	942	1,308	39%	-6%	

Title	FY22-23 Original Budget	*2023-24 Actual Hours	2024-25 Proposed Budget Hours	Adjusted Budget % Variance	Original Budget % Variance
Coordinator	\$ 70,481	\$ 38,372.9	\$ 58,734	53%	-17%
Account Clerk I	-	223	3,425	1438%	100%
Account Clerk II	30,745	26,320	28,380	8%	-8%
Supervising Clerk	-	184	-	-100%	0%
Accountant I	31,915	4,001	-	-100%	0%
Accountant II	-	22,830	33,180	45%	4%
Senior Accountant	-	-	-	0%	0%
A & F Manager	13,760	11,225	13,760	23%	0%
A & F Division Chief	3,078	2,437	3,078	26%	0%
County Counsel	14,310	3,371	14,310	325%	0%
	\$ 164,289	\$ 108,961	\$ 154,867	42%	-6%

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

Fiscal Year 24-25 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 per your discussion.