



FRESNO COUNTY ZOO AUTHORITY

MEETING

9:00 AM, Wednesday, March 12, 2014

Fresno County Employees' Retirement Association

1111 H Street, Fresno, CA 93721

(559) 457-0681

AGENDA

1. Call to Order

2. Public Comments

This time is made available to receive comments from the public 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. In order to accurately record the minutes, members of the public are asked to speak only from the podium. Before beginning comments, please state for the record your name and affiliation, if any.

3. Consent Agenda

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 February 26, 2014

B. Review and approve payment of County of Fresno invoice for Professional and Specialized Services in the amount of \$2,793.95 for January 2014

C. Receive Treasurer's Report

4. Receive Fresno Chaffee Zoo Director's Report

5. Receive Fresno Chaffee Zoo Finance Director's Report

6. Extension of Measure Z Sales Tax Ordinance

a. Hold first hearing on ordinance to extend the current countywide 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); and

b. Set second hearing for April 30, 2014.

c. Discuss proposed ballot language and provide direction to staff.

7. Receive report on options and estimated cost to publish notices of the Measure Z extension ordinance and approve publication.

8. Reaffirm next meeting date(s)

Adopted meeting dates include: April 30, 2014
May 28, 2014
June 25, 2014

9. Chair's comments

10. Board Member comments

11. Adjourn

All supporting documentation is available for public review in the office of the Fresno County Zoo Authority, 2220 Tulare Street, 6th Floor, Fresno, 93721, during regular business hours.

For further information, please contact Catherine Crosby, Zoo Authority Coordinator, at 600-4305, 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.



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MEETING

9:00 AM, Wednesday, February 26, 2014

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(559) 457-0681

ACTION SUMMARY MINUTES

1. Call to Order

VICE CHAIRMAN TOSTE CALLED THE MEETING TO ORDER AT 9:05 AM. A QUORUM OF MEMBERS OLIVER BAINES, JOHN GRAY, GERALD LYLES, KENT STRATFORD, RALPH WATERHOUSE, AND THE VICE CHAIRMAN WERE PRESENT. CHAIRMAN HERZOG WAS ABSENT.

2. Public Comments

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COMMENTS WERE RECEIVED FROM CITIZENS JOAN LEROUX AND LISA FLORES.

3. Consent Agenda

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 29, 2014

B. Review and approve payment of County of Fresno invoice for Professional and Specialized Services in the amount of \$5,590.43 for January 2014

C. Receive Treasurer's Report for January 2014

TREASURER JEFF BLANKS REQUESTED THAT ITEM 3.C BE PULLED FOR DISCUSSION. ITEMS 3A AND 3B WERE APPROVED -- RW/JG

THE TREASURER DESCRIBED ADDITIONS TO THE REPORT NOW INCLUDED ON PAGES 4 THROUGH 6, AND ADDRESSED MEMBER LYLES' QUESTION REGARDING REVENUE PROJECTIONS. THE VICE CHAIR COMPLEMENTED MR BLANKS ON THE ENHANCEMENTS TO THE REPORT. ITEM 3.C WAS APPROVED – JG/RW

4. Receive Fresno Chaffee Zoo Director's Report

DIRECTOR SCOTT BARTON REPORTED ATTENDANCE WAS STRONG AND 10% OVER BUDGET PROJECTIONS. THE FOUR TIGER CUBS ARE DOING WELL, WILL HAVE VACCINATIONS IN TWO WEEKS, AND ARE EXPECTED TO BE OUTSIDE IN MID MARCH. THE FRESNO BEE IS COVERING THEM REGULARLY. THE ZOO IS PREPARING AN APPLICATION FOR AN AZA EXHIBIT AWARD FOR SEA LION COVE. AFRICA CONTRUCTION HAS BEEN UNDER WAY FOR ABOUT TWO MONTHS, AND THE FAIR WEATHER HAS HELPED. HE WOULD LIKE TO REQUEST MARCH AND APRIL DATES TO HEAR THE ORDINANCE LANGUAGE.

COMMENTS WERE RECEIVED FROM CITIZENS LEROUX AND FLORES.

5. Receive Fresno Chaffee Zoo Finance Director's report

FINANCE DIRECTOR BRIAN GOLDMAN REPORTED THAT JANUARY ATTENDANCE IS USUALLY THE SLOWEST MONTH, BUT THIS YEAR HAS BEEN AS BUSY, OR BUSIER THAN SEVEN OUT OF TEN MONTHS LAST YEAR.

COMMENTS WERE RECEIVED FROM CITIZEN LEROUX

6. Approve revised 2014 meeting calendar and set new meeting date(s).

Reserved meeting dates March 12, 2014
April 30, 2014
May 28, 2014

ZOO DIRECTOR BARTON ADDRESSED MEMBER LYLES' REQUEST FOR CLARIFICATION ON THE TIMELINE FOR THE APPROVAL OF MEASURE Z FOR THE NOVEMBER BALLOT. COUNSEL JANELLE KELLY ADVISED THE BOARD TO ADOPT THE CALENDAR AS THE REGULAR MEETING SCHEDULE, INCLUDING MARCH 12, AND TO CANCEL FUTURE MEETINGS, IF NEEDED.

APPROVED ADOPTION OF REVISED MEETING CALENDAR, INCLUDING MARCH 12, 2014 AS A REGULAR MEETING DATE. RW/KS

COMMENTS WERE RECEIVED FROM CITIZEN FLORES.

7. Receive staff reports

COORDINATOR CATHY CROSBY INFORMED THE BOARD ABOUT THE LEGAL REQUIREMENT AND ESTIMATED COST FOR THE PUBLICATION OF A NOTICE IN THE FRESNO BUSINESS JOURNAL OF THE HEARING ON THE ORDINANCE FOR THE EXTENSION OF MEASURE Z. COUNSEL KELLEY RECOMMENDED THAT STAFF RETURN AT THE NEXT MEETING WITH AN AGENDA ITEM FOR THE BOARD TO CONSIDER COST ESTIMATES AND PUBLICATION OPTIONS. MEMBER GRAY STATED A

PREFERENCE FOR PUBLICATION IN THE FRESNO BEE; VICE CHAIRMAN TOSTE DID NOT SUPPORT PUBLISHING IN BOTH PAPERS, BUT STATED THE NEED TO MEET THE LEGAL REQUIREMENT AND GET THE WORD OUT TO AS MANY PEOPLE AS POSSIBLE.

COMMENTS WERE RECEIVED FROM CITIZEN FLORES.

8. Chair's comments

VICE CHAIRMAN TOSTE STATED HE HAD NO COMMENTS.

9. Board Member comments

MEMBER WATERHOUSE THANKED THE ZOO FOR THE STORY IN THEIR RECENT PUBLICATION ON THE LATE BATELEUR EAGLE, MARTHA, AND SAID HE HAD FOND MEMORIES OF HER. MEMBER GRAY ASKED TREASURER BLANKS ABOUT THE FLOW OF INFORMATION BETWEEN THE ZOO CORPORATION STAFF AND ZOO AUTHORITY STAFF. MR BLANKS STATED THE RELATIONSHIP WAS EXCELLENT, THERE WERE NO ISSUES, AND INFORMATION WAS RECEIVED IN A TIMELY MANNER.

10. Adjourn

WITH NO FURTHER BUSINESS BEFORE BOARD, THE MEETING WAS ADJOURNED AT 9:42 AM.

All supporting documentation is available for public review in the office of the Fresno County Zoo Authority, 2220 Tulare Street, 6th Floor, Fresno, 93721, during regular business hours.

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Invoice for Professional Services in Support of the Zoo Authority
Billing Hours and Expenses for January 2014

Invoice Number 03-ZOO-031214

March 12, 2014

TO: Zoo Authority Board
c/o County of Fresno
2220 Tulare St, 6th Floor MS 214
Fresno, CA 93721

Department / Title	Hours	Rate	Cost	Fiscal Year 13-14
<i>Financial Reporting & Audits</i>				
<i>Division Chief</i>	0.50	\$79.11	\$39.56	
<i>Supervising Accountant</i>	16.00	\$80.06	\$1,280.96	
<i>Accountant I</i>	24.50	\$60.14	\$1,473.43	
<i>Public Works & Planning</i>				
<i>Analyst III</i>	0.00	\$63.10	\$0.00	
<i>Office Assistant II</i>	0.00	\$35.51	\$0.00	
<i>County Counsel</i>				
<i>Assistant County Counsel</i>	0.00	\$113.00	\$0.00	
Professional Services Total	41.00		\$2,793.95	\$53,938.23
			0.00	
Office Expense Total			\$0.00	\$3,391.88
			\$2,793.95	\$57,330.11
			Invoice Total	FY 12-13 Total



**Fresno County Zoo Authority
Treasurer's Report
Unaudited Cash Basis
For the Month Ended February 28, 2014**

Tax Proceeds Received:			
- Measure Z - Sales Tax Proceeds			\$ 1,101,200.00
Total Proceeds Received:			\$ 1,101,200.00
Tax Proceeds Allocated:			
- Allocation to Zoo Authority Fund (2%)			22,024.00
- Allocation to Trust Fund for Operations and Capital Projects (98%)			1,079,176.00
Total Proceed Allocations			\$ 1,101,200.00
Cash Balance by Fund			
Zoo Authority Fund	>> Administrative Fund	2%	
	Beginning Cash Balance		\$ 1,026,272.00
Receipts:	- Measure Z Sales Tax Proceeds		22,024.00
	- Interest Received		2,542.85
Disbursements:	- PeopleSoft Charges		(29.10)
	- Professional Services		(22,960.41)
	- Postage		(120.96)
	- Office Expense		(3,203.29)
	Net Increase/(Decrease) to Cash		(1,746.91)
	Ending Cash Balance - Zoo Authority Administrative Fund		\$ 1,024,525.09
Trust Fund for FCZC Operations and Capital Projects	98%		
	Beginning Cash Balance		\$ 55,057,106.03
	>> Operations Fund		
	Beginning Cash Balance		5,408,734.96
Receipts:	- Measure Z Sales Tax Proceeds		359,725.33
	- Interest Received		12,804.63
Disbursements:	- FCZC Operations Claim # 2014-1		(254,925.84)
	Net Increase/(Decrease) to Cash		117,604.12
	Ending Cash Balance - Available for Operations		\$ 5,526,339.08
	>> Capital Facilities Project Fund		
	Beginning Cash Balance		\$ 49,648,371.07
Receipts:	- Measure Z Sales Tax Proceeds		719,450.67
	- Interest Received		120,634.60
	Net Increase/(Decrease) to Cash		840,085.27
	Ending Cash Balance - Available for Capital Projects		50,488,456.34
	Ending Balance Available for Operations and Capital Projects		\$ 56,014,795.42
	Total Interest Received During the Month		135,982.08

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 1.252 as of December 31, 2013.



Fresno County Zoo Authority

Summary of Measure Z Proceeds from Inception

	PRIOR FISCAL YEARS								CURRENT FISCAL YEAR			
	2005-2006	2006-2007	2007-2008	2008-2009	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014			
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGETED	ACTUAL	BUDGET TO ACTUAL	
	TAX RECEIPTS	TAX RECEIPTS	TAX RECEIPTS	TAX RECEIPTS	TAX RECEIPTS	TAX RECEIPTS	TAX RECEIPTS	TAX RECEIPTS	TAX RECEIPTS	TAX RECEIPTS	VARIANCE	
July	\$ 700,400	\$ 671,500	\$ 819,900	\$ 813,500	\$ 671,700	\$ 659,300	\$ 719,800	\$ 826,000	\$ 867,300	\$ 903,500	\$ 36,200	4.17%
August	933,800	895,400	1,093,200	1,084,700	885,300	857,600	921,200	1,033,100	1,084,755	1,106,000	21,245	1.96%
September	764,524	1,453,498	1,060,279	930,087	810,940	895,691	1,057,603	1,028,369	1,079,787	1,097,605	17,818	1.65%
October	705,400	679,300	853,500	792,200	678,000	677,000	694,100	850,500	893,025	857,400	(35,625)	-3.99%
November	940,500	1,471,000	1,138,000	1,056,300	743,300	879,500	878,500	1,056,800	1,109,640	1,143,200	33,560	3.02%
December	1,324,459	1,047,118	827,112	872,815	971,061	932,350	1,240,028	1,083,021	1,137,172	1,076,977	(60,195)	-5.29%
January	676,000	813,700	831,200	766,900	719,900	710,700	770,100	799,900	839,895	836,700	(3,195)	-0.38%
February	901,300	1,081,800	1,108,200	841,000	944,000	919,900	978,600	1,086,700	1,141,035	1,101,200	(39,835)	-3.49%
March	1,319,000	905,577	762,907	959,801	628,563	821,858	1,006,649	1,021,734	1,072,821	-	-	
April	678,900	746,000	699,000	652,000	594,300	618,400	716,100	846,500	888,825	-	-	
May	905,200	997,300	932,000	860,800	847,200	876,500	897,100	1,493,700	916,595	-	-	
June	1,113,269	900,178	1,026,580	730,781	821,511	963,040	1,191,689	1,015,391	916,595	-	-	
Total	\$ 10,962,752	\$ 11,664,371	\$ 11,151,878	\$ 10,360,884	\$ 9,315,775	\$ 9,811,839	\$ 11,071,469	\$ 12,141,715	\$ 11,947,445	\$ 8,122,582	\$ (30,027)	-0.37%

TOTAL MEASURE Z PROCEEDS FROM INCEPTION \$ 95,305,118



Fresno County Zoo Authority
Receipt of Interest
Unaudited Cash Basis
For the Month Ended
February 28, 2014

Summary of Quarter Three Interest Receipts					
Fund	Subclass	Description	1st Alloc. Jan	2nd Alloc Feb	Interest Received
4845	10000	Zoo Authority	663.00	2,542.85	\$ 3,205.85
4850	10000	FCZC - Operations	3,338.58	12,804.63	16,143.21
4850	42700	FCZC - CP	31,453.31	120,634.60	152,087.91
Total			\$ 35,454.89	\$ 135,982.08	\$ 171,436.97



**Fresno County Zoo Authority
Capital Projects Fund Cash Flow
For the Month Ended February 28, 2014**

Cash Balance as of 2/28/2014 \$ 50,488,456

ADDITIONS:

*Estimated Revenues Through December 2014 \$ 7,041,739

DEDUCTIONS (earmarked projects, paid through claim 2013-7C):

2014 Graphics	33,599	
2014 Reptile Plaza	50,000	
2014 Entrance/Vault	85,000	
2014 Cobra Exhibit	172,451	
2014 Water Play Area	100,000	
2014 Animal Acquisition	40,000	
2014 Water Play Area - addition	1,400,000	
2014 Utility Design	290,000	
2014 African Project Request	51,699,682	
2014 Komodo Dragon (2nd qtr 2014)	1,200,000	
2013 Utility Design**	969,829	
2013 Reptile House	102,012	
2012 Tropical Treasures	66,817	
2012 Africa Design	560,222	
2012 Exploration Station	100,000	
2012 Sea Lion Construction***	-	
Total Deductions:		<u>\$ (56,869,612)</u>

******TOTAL:**

\$ 660,583

***Note: actual revenues used for Jan and Feb 2014. Estimated revenues for Mar-Jun 2014 provided during budget process. For Jul-Dec 2014, used actuals/projections from Jul-Dec 2013. Estimated interest based on 2013 actual interest received**

**** Per Brian Goldman, ZC will not utilize \$186,000 of this utility request**

***** Per Brian Goldman, ZC finished billing for SLC on claim 2013-4C**

******Conservatively, in December 2014 cash flows will slightly exceed total earmarked projects; however, this assumes that all amounts within each project are spent, and that all projects will be completed and paid for at this point. Revenue will continue under current measure through April 2015, and interest will continue to be apportioned quarterly**



**Fresno County Zoo Authority
Operations Fund Cash Flow
For the Month Ended February 28, 2014**

Cash Balance as of 2/28/14 \$ 5,526,339

ADDITIONS:

*Estimated Revenues Through December 2014 \$ 3,337,536

DEDUCTIONS (Remaining budgets, paid through claim 2014-01):

2014 Visitor Services	594,165	
2014 Animal	1,755,082	
2014 Maintenance	619,276	
2014 Education	705,125	
2014 Interest/Bank Charges	370	
2013 **Visitor Services	74,532	
2013 **Animal	201,630	
2013 **Veterinary	25,397	
2013 **Maintenance	159,206	
2013 **Education	45,912	
2013 **Interest/Bank Charges	170	
2012 X-Ray Systems	125,000	
Total Deductions:		<u>\$ (4,305,865)</u>

TOTAL:

\$ 4,558,010

***Note: actual revenues used for Jan and Feb 2014. Estimated revenues for Mar-Jun 2014 provided during budget process. For Jul-Dec 2014, used actuals/projections from Jul-Dec 2013. Estimated interest based on 2013 actual interest received**

****Zoo Operations will not use all of 2013 budgeted funds**



**Fresno County Zoo Authority
Administration Fund Cash Flow
For the Month Ended February 28, 2014**

Cash Balance as of 2/28/14 \$ 1,024,525

ADDITIONS:

*Estimated Revenues Through December 2014 \$ 211,278

DEDUCTIONS (Remaining budgets, paid through claim 1112-ZOO-012914):

2014 Telephone Charges	500	
2014 Memberships	1,000	
2014 Office Expense	2,521	
2014 Postage	1,358	
2014 PeopleSoft Financials Charges	301	
2014 Professional Services	76,080	
2014 Data Processing Services	3,000	
2014 Publications & Legal Notices	1,000	
2014 Trans, Travel & Education	5,000	
2014 Approp For Contingencies	95,306	
2015 **Estimated Professional Services	68,697	
Total Deductions:		<u>\$ (254,763)</u>

TOTAL:

\$ 981,040

***Note: actual revenues used for Jan and Feb 2014. Estimated revenues for Mar-Jul 2014 provided during budget process. For Jul-Dec 2014, used actuals/projections from Jul-Dec 2013. Estimated interest based on 2013 actual interest received**

****Estimated 50% of FYE 14 budget for Professional Services**

*****Zoo Authority will not use all of its 2014 budget**

DRAFT



FY14 February Financial Report

Board of Directors

March 19, 2014

Discussion of Financial Results

Liquid Assets:

	2/28/2014	1/31/2014	2013 <u>Unaudited</u>
Cash*	\$79,713	(\$44,319)	\$646,779
Short-term Investments	\$1,788	\$61,787	\$461,765
Long-term Investments	\$4,304,281	\$5,026,942	\$5,103,516
Endowment/Board Designated	<u>\$3,987,359</u>	<u>\$3,848,112</u>	<u>\$3,935,641</u>
	\$8,373,141	\$8,892,522	\$10,147,701

Accounts Receivable:

	\$2,655,081	\$1,685,734	\$1,434,636
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Accounts Payable/Accrued Liabilities:

Accounts Payable	\$656,809	\$409,240	\$1,028,074
Accrued Liabilities	<u>\$54,448</u>	<u>\$23,818</u>	<u>\$234,798</u>
	\$711,257	\$433,058	\$1,262,872

Net Assets:

Unrestricted	\$28,546,712	\$27,617,613	\$27,707,188
Temporarily Restricted	\$595,650	\$588,426	\$580,743
Permanently Restricted	<u>\$48,750</u>	<u>\$46,979</u>	<u>\$47,952</u>
	\$29,191,112	\$28,253,018	\$28,335,883

Measure Z Balance @ 1/31/2014

Operating	\$5,408,735
Capital Funds	<u>\$49,648,371</u>
	\$55,057,106

* Cash transfer recorded early February

February 2014

MTD Attendance			Increase/ Decrease
	2014	2013	
Attendance	40,344	46,732	
Giraffe Feeding	4,671	5,522	
Capture Rate	11.6%	11.8%	-2.0%
Stingray Bay	11,796	12,861	
Capture Rate	29.2%	27.5%	6.2%
Winged Wonders			
MTD Revenue			Increase/ Decrease
	2014	2013	
Admissions	\$135,501	\$153,610	
Per Cap	\$3.36	\$3.29	2.2%
Giraffe Feeding	\$10,248	\$12,729	
Per Cap	\$0.25	\$0.27	0.0%
Stingray Bay	\$15,720	\$15,714	15.9%
Per Cap	\$0.39	\$0.34	11.6%
Membership	\$75,101	\$67,306	
Contracted Services	2014	2013	Increase/ Decrease
Food Services		\$16,866	
Per Cap		\$0.36	
Gift Shop		\$21,949	
Per Cap		\$0.47	

YTD Attendance			Increase/ Decrease
	2014	2013	
Attendance	86,657	76,083	13.9%
Giraffe Feeding	10,503	9,951	5.5%
Capture Rate	12.1%	13.1%	
Stingray Bay	25,518	21,733	17.4%
Capture Rate	29.4%	28.6%	3.1%
Winged Wonders			
YTD Revenue			Increase/ Decrease
	2014	2013	
Admissions	\$276,112	\$257,268	16.4%
Per Cap	\$3.19	\$3.12	2.2%
Giraffe Feeding	\$22,495	\$22,398	0.4%
Per Cap	\$0.26	\$0.29	
Stingray Bay	\$31,723	\$25,301	25.4%
Per Cap	\$0.37	\$0.33	10.1%
Membership	\$137,816	\$106,511	29.4%
# of Members	14,334	13,011	10.2%
Contracted Services	2014	2013	Increase/ Decrease
Food Services		\$25,710	
Per Cap		\$0.34	
Gift Shop		\$33,354	
Per Cap		\$0.44	

2013	Unaudited
691,320	
76,964	
11.1%	
204,765	
29.6%	
120,851	
\$2,180,254	
\$3.15	
\$167,450	
\$0.24	
\$272,757	
\$0.39	
\$779,897	
13,713	
\$274,610	
\$0.40	
\$350,319	
\$0.51	

Key:

Equal to or ahead of 2013
2% or less behind 2013
More than 2% behind 2013

Fresno's Chaffee Zoo Corporation
Balance Sheet
February 2014

	FY13 @ 2/28/14	FY14 @ 1/31/14	FY13 Unaudited
ASSETS			
Cash	\$79,713	(\$44,319)	\$646,779
Short Term Investments	\$1,788	\$61,787	\$461,765
Long Term Investments	\$8,291,610	\$8,875,054	\$9,039,157
Accounts Receivable	\$2,655,081	\$1,685,734	\$1,434,636
Prepaid Expenses	\$230,821	\$148,339	\$96,377
Inventory	\$0	\$0	\$0
Building, Equipment, Vehicle and Furniture (net)	\$2,467,404	\$2,488,598	\$2,499,254
Construction in Progress	\$5,565,195	\$4,860,127	\$4,810,032
Exhibits	\$10,610,756	\$10,610,756	\$10,610,756
TOTAL ASSETS	\$29,902,369	\$28,686,076	\$29,598,755
LIABILITIES AND NET ASSETS			
Liabilities			
Accounts Payable/Accrued Liabilities	\$711,257	\$433,058	\$1,262,872
Total Liabilities	\$711,257	\$433,058	\$1,262,872
Net Assets			
Fund Balance-Unrestricted	\$28,546,713	\$27,617,614	\$27,707,188
Fund Balance-Temporarily Restricted	\$595,650	\$588,426	\$580,743
Fund Balance-Permanently Restricted	\$48,750	\$46,979	\$47,952
Total Net Assets	\$29,191,112	\$28,253,018	\$28,335,883
TOTAL LIABILITIES AND NET ASSETS	\$29,902,369	\$28,686,076	\$29,598,755

Unrealized gain/(loss) on investments of \$101,925 at 2/28/14 and (\$170,293) at 1/31/14 . Impacts both Long Term Investments and Net Assets.

Fresno's Chaffee Zoo Corporation
Income Statement
 @ February 28, 2014

	Current Month		Year-to-Date		FY13 Unaudited			
	FY14 Budget	Budget	Actual @ 2/28/14	Variance		Budget	Actual @ 2/28/14	Variance
REVENUE								
Self Generated Revenue								
Admissions	\$2,140,785	\$155,625	\$135,501	(\$20,124)	\$248,750	\$276,112	\$27,362	\$2,180,254
Adopt an Animal	\$35,000	\$11,000	\$12,278	\$1,278	\$17,500	\$17,143	(\$357)	\$36,582
Board Designated for Endow	\$50,000	\$0	\$550	\$550	\$0	\$550	\$550	\$83,224
Education	\$238,600	\$10,550	\$6,245	(\$4,305)	\$21,400	\$11,200	(\$10,200)	\$255,487
Food Services	\$266,000	\$18,800	\$0	(\$18,800)	\$30,800	\$17,090	(\$13,710)	\$274,610
Gift Shop	\$332,500	\$23,500	\$0	(\$23,500)	\$38,500	\$18,986	(\$19,514)	\$350,319
Giraffe Feeding	\$159,600	\$12,000	\$10,248	(\$1,752)	\$22,000	\$22,495	\$495	\$167,450
Grants/Fundraising	\$1,239,000	\$27,792	\$9,440	(\$18,352)	\$45,583	\$18,556	(\$27,028)	\$232,581
Group Event/Facility Rental	\$240,000	\$5,500	\$8,971	\$3,471	\$11,000	\$22,061	\$11,061	\$240,221
Interest Income	\$275,000	\$11,000	\$6,410	(\$4,590)	\$19,000	\$13,415	(\$5,585)	\$266,594
Investment Income	\$0	\$0	\$272,219	\$272,219	\$0	\$101,925	\$101,925	\$876,055
Membership	\$725,000	\$68,000	\$75,101	\$7,101	\$108,000	\$137,816	\$29,816	\$779,897
Special Events	\$493,100	\$2,500	\$5,856	\$3,356	\$2,500	\$5,856	\$3,356	\$479,664
Stingray Exhibit	\$272,650	\$15,350	\$15,720	\$370	\$25,900	\$31,723	\$5,823	\$272,757
Other	\$55,500	\$2,450	\$993	(\$1,457)	\$4,400	\$2,802	(\$1,598)	\$51,216
Total Self Generated Revenue	\$6,522,735	\$364,067	\$559,532	\$195,465	\$595,333	\$697,730	\$102,397	\$6,546,912
City of Fresno	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Measure Z-Capital Funds	\$20,250	\$1,688	\$755,163	\$753,475	\$3,375	\$755,163	\$751,788	\$2,825,223
Measure Z Operating Funds	\$3,928,683	\$270,464	\$244,107	(\$26,357)	\$473,639	\$501,636	\$27,998	\$3,566,968
Transfer to/from Related Org.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$34,300
TOTAL REVENUE	\$10,471,668	\$636,219	\$1,558,802	\$922,583	\$1,072,347	\$1,954,529	\$882,182	\$12,973,402

@February 28, 2014

	FY14 Budget		Current Month		Year-to-Date		FY13 Unaudited
	Budget	Actual @ 2/28/14	Budget	Actual @ 2/28/14	Budget	Actual @ 2/28/14	
Signage	\$25,000	\$656	\$2,083	\$1,427	\$4,167	\$656	\$40,913
Specialized Services	\$35,350	\$3,969	\$2,946	(\$1,023)	\$5,892	\$4,658	\$49,474
Staff Development	\$71,250	\$5,501	\$6,896	\$1,394	\$12,291	\$10,176	\$71,964
Supplies	\$312,400	\$20,979	\$22,833	\$1,854	\$45,666	\$25,527	\$308,288
Telephone	\$36,800	\$2,715	\$3,067	\$352	\$6,133	\$3,470	\$38,447
Uniforms	\$25,650	\$3,551	\$6,429	\$2,878	\$8,317	\$6,849	\$31,311
Utilities	\$458,000	\$52,342	\$38,167	(\$14,175)	\$76,333	\$52,342	\$452,819
Other	\$29,550	\$1,215	\$1,475	\$260	\$2,950	\$1,228	\$47,583
Total Other Expenses	\$3,617,595	\$264,304	\$297,749	\$33,445	\$612,915	\$460,650	\$3,736,399
TOTAL OPERATING EXPENSES	\$9,081,789	\$610,016	\$675,754	\$65,738	\$1,283,650	\$1,088,608	\$8,367,216
Expansion/Nonoperating Exp.							
Expansion/Nonoperating Exp.	\$665,000	\$10,691	\$13,750	\$3,059	\$27,500	\$10,691	\$263,343
Total Expansion/Nonoperating Exp.	\$665,000	\$10,691	\$13,750	\$3,059	\$27,500	\$10,691	\$263,343
TOTAL EXPENSES	\$9,746,789	\$620,708	\$689,504	\$68,796	\$1,311,150	\$1,099,300	\$8,630,559
BEGINNING FUND BALANCE	\$28,335,883	\$28,253,018	\$28,253,018	\$0	\$28,335,883	\$28,335,883	\$23,993,040
NET SURPLUS/(DEFICIT)	\$724,879	\$938,094	(\$53,285)	\$991,379	(\$238,804)	\$855,229	\$4,342,843
ENDING FUND BALANCE	\$29,060,762	\$29,191,112	\$28,199,733	\$991,379	\$28,097,079	\$29,191,112	\$28,335,883

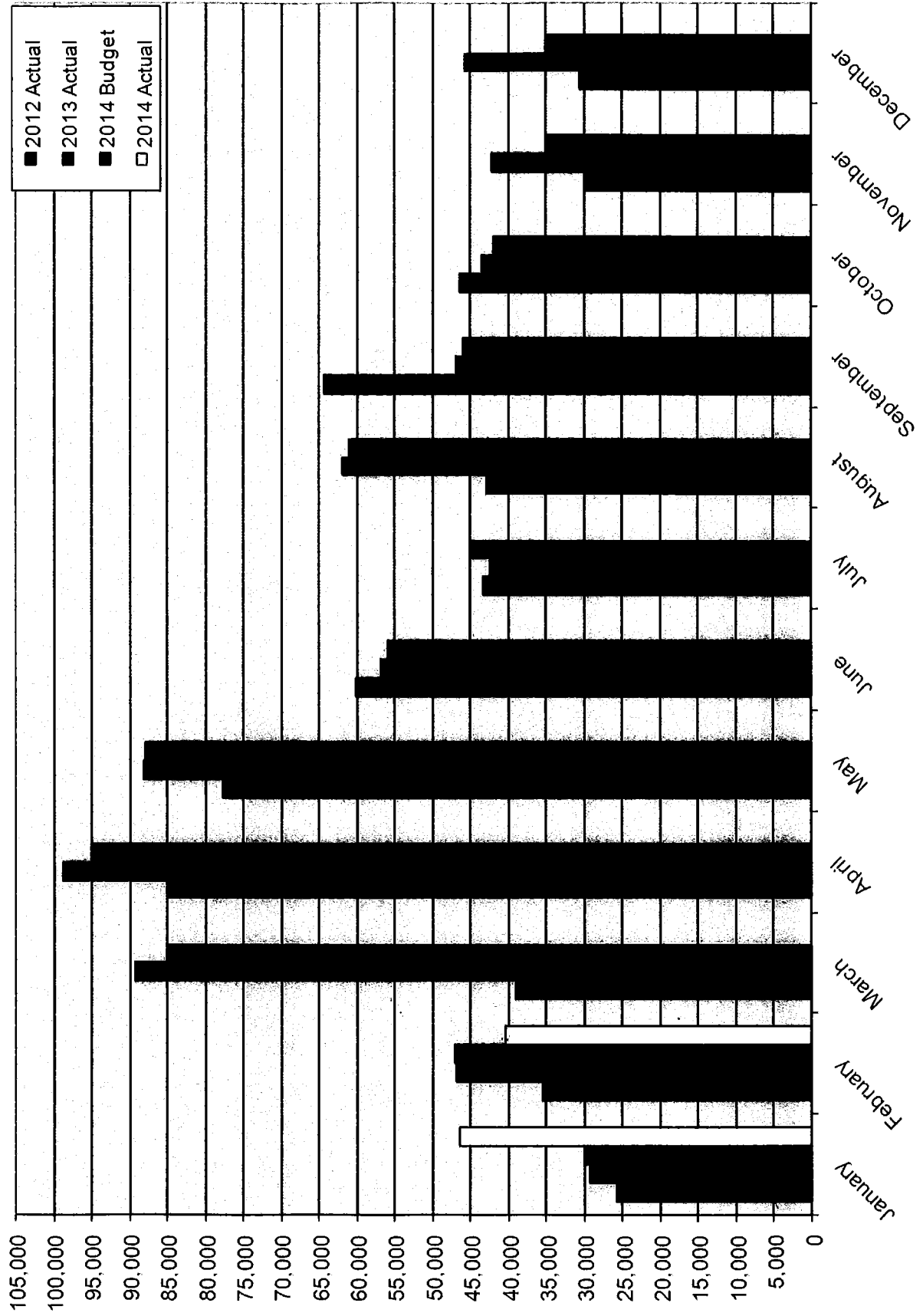
Measure Z Revenue Summary of Tax Proceeds

	2004-2005 ACTUAL	2005-2006 ACTUAL	2006-2007 ACTUAL	2007-2008 ACTUAL	2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ACTUAL
July		\$700,400	\$671,500	\$819,900	\$813,500	\$671,700	\$659,300	\$719,800	\$826,000	\$903,500
August		933,800	895,400	1,093,200	1,084,700	885,300	857,600	921,200	1,033,100	\$1,106,000
September		764,524	1,453,498	1,060,279	930,087	810,940	895,691	1,057,603	1,028,369	\$1,097,605
October		705,400	679,300	853,500	792,200	678,000	677,000	694,100	850,500	\$857,400
November		940,500	1,471,000	1,138,000	1,056,300	743,300	879,500	878,500	1,056,800	\$1,143,200
December		1,324,459	1,047,118	827,112	872,815	971,061	932,350	1,240,028	1,083,021	\$1,076,977
January		676,000	813,700	831,200	766,900	719,900	710,700	770,100	799,900	\$836,700
February		901,300	1,081,800	1,108,200	841,000	944,000	919,900	978,600	1,086,700	
March		1,319,000	905,577	762,907	959,801	628,563	821,858	1,006,649	1,021,734	
April		678,900	748,000	699,000	652,000	594,300	618,400	716,100	846,500	
May		905,200	997,300	932,000	860,800	847,200	876,500	897,100	1,493,700	
June	701,853	1,113,269	900,178	1,026,580	730,781	821,511	963,040	1,191,689	1,015,391	
Total	\$701,853	\$10,962,752	\$11,664,370	\$11,151,879	\$10,360,883	\$9,315,775	\$9,811,839	\$11,071,469	\$12,141,715	\$7,021,382
Total received from inception										\$94,203,918

Accounts Receivable as of February 28, 2014

• Fresno County Zoo Authority	\$ 2,394,908
• City of Fresno	\$ 204,905
• Sponsorships/Donations	\$ 43,020

Fresno Chaffee Zoo Attendance Comparison 2012 - 2014



AGENDA ITEM 6



DATE: March 12 , 2014

TO: Fresno County Zoo Authority Board

FROM: Catherine Crosby
Zoo Authority Coordinator

RE: Extension of Measure Z Sales Tax Ordinance

RECOMMENDED ACTION:

1. Hold first hearing on ordinance to continue the current countywide 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); and
2. Set second hearing for April 30, 2014.
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 within Fresno County. The proposed extension ordinance (Attachment B) provides that all of the tax proceeds continue to be used to benefit the Fresno Chaffee Zoo. The proposed ordinance describes the expenditure plan and

BOARD ACTION: DATE _____ APPROVED AS RECOMMENDED _____ OTHER _____

UNANIMOUS _____
HERZOG _____ LYLES _____ GRAY _____ STRATFORD _____ SWEARENGIN _____ TOSTE _____ WATERHOUSE _____

limits the tax to a 10-year period. 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 as well as the cost of an election for a future extension tax, if a 10-year version of the ordinance is adopted.
- (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 two thirds of the remaining revenue shall be for capital improvement projects, and up to one third 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 April 30, 2014.

A separate agenda item on April 30, 2014 will provide for a resolution including ballot language requesting that the Board of Supervisors place the ordinance on the November 4, 2014 ballot. (See Attachment C - 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 your Board approves the sales tax ordinance, and the Board of Supervisors approves its placement, it will be included on the November 4, 2014 general election ballot. The proposed ordinance obligates the Authority to repay the County its full share of the election expense (estimated at \$38,000 to \$45,000) from the proceeds of the tax.

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	
19 Year 2 of tax	80% of existing public funding (approx. \$960,000)
20	
21 Year 3 of tax	60% of existing public funding (approx. \$720,000)
22	
23 Year 4 of tax	40% of existing public funding (approx. \$480,000)
24	
25 Year 5 of tax	20% of existing public funding (approx. \$240,000)
26	
27 Year 6 and thereafter	0% of existing public funding

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

1 **Section 1.020. Transactions Tax Rate.**

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

7 **Section 1.030. Place of Sale.**

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

18 **Section 1.040. Use Tax Rate.**

19 An excise tax is imposed on the storage, use or other consumption in this
20 County of tangible personal property purchased from any retailer on and after the
21 operative date of this ordinance for storage, use or other consumption in the
22 territory of this County at the rate of one-tenth of one percent (0.10%) of the
23 sales price of the property. The sales price shall include delivery charges when
24 such charges are subject to state sales or use tax despite the place to which
25 delivery is made.
26
27
28

1 **Section 1.050. Adoption of Provisions of State Law.**

2 Except as otherwise provided in this ordinance and to the extent that they
3 are not inconsistent with the provisions of Part 1.6 of Division 2 of the Revenue
4 and Taxation Code, all of the provisions of Part 1 (commencing with Section
5 6001) of Division 2 of the Revenue and Taxation Code are adopted and
6 incorporated by this reference.

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

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

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

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

20 3. In those sections, including, but not necessarily limited to,
21 sections referring to the exterior boundaries of the State of California, where the
22 substitution would be to:
23

24 (a) Provide an exemption from this tax with respect to
25 certain sales, storage, use or other consumption of tangible personal property
26 which would not otherwise be exempt from this tax while such sales, storage, use
27

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
26
27
28

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

17 (b) With respect to commercial vehicles, by registration to
18 a place of business out-of-County and declaration under penalty of perjury,
19 signed by the buyer, stating that the vehicle will be operated from that address.
20

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

24 4. A lease of tangible personal property which is a continuing
25 sale of such property, for any period of time for which the lessor is obligated to
26 lease the property for an amount fixed by the lease before the operative date of
27 this ordinance.
28

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.

7
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.
17

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**
11 **County Zoo Transaction and Use Tax**

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

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
28

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.

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

7 NOES: None

8 ABSENT: None

9
10
11 

12 CHAIRMAN, Board of Supervisors

13 ATTEST:

14 BERNICE E. SEIDEL, Clerk

15 Board of Supervisors

16
17 By 

18 Deputy Clerk

19
20
21
22
23 Agenda Item 34

24 Ordinance 94-014

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 with a useful life of five years or more.

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 ____ day of _____, 2014 by the following vote, to-wit:

AYES:

NOES:

ABSENT:

Chairman, Fresno County Zoo Authority Board

ATTEST:

CATHERINE CROSBY
Zoo Authority Coordinator
Fresno County Zoo Authority Board

DRAFT

Fresno Chaffee Zoo Animal Care / Educational Protection Measure.

To maintain/upgrade humane animal care/basic needs such as food; heating, cooling and safe habitats; establish additional animal exhibits; retain/animal specialists; purchase medical equipment for sick, aging animals; maintain children's educational/field-trip programs; improve visitor experience and keep entrance fees affordable/; shall Fresno County voters continue the existing voter-approved 1/10th% sales tax for 10 years dedicated for Fresno Chaffee Zoo, with independent audits, and no tax rate increase?

AGENDA ITEM 7



DATE: March 12 , 2014

TO: Fresno County Zoo Authority Board

FROM: Catherine Crosby
Zoo Authority Coordinator

RE: Publication of notice of Measure Z extension ordinance

RECOMMENDED ACTION:

Receive report on options and estimated cost to publish notices of the Measure Z extension ordinance, and approve publication.

DISCUSSION:

Notices of the Measure Z extension ordinance are required to be published in The Business Journal, The Fresno Bee or other publication. The publication of a notice of a public hearing must appear no less than 5 days prior to the proposed ordinance's second hearing, and again no later than 15 days after the adoption of the ordinance. For an April 30 meeting date where the second reading of the ordinance is to be heard, this notice would be published no later than Friday, April 25, 2014. After the adoption of the ordinance, a second notice would be published by May 15, 2014. With a few small changes (i.e. "will consider adopting" changed to "was adopted") the wording and the cost would be similar.

Coverage

- **The Fresno Bee's** distribution covers the area from south of Merced to north of Bakersfield.
- Through **The Fresno Bee's Website**, a notice and summary can be viewed at **LegalNotice.org**.
- **The Business Journal's** distribution covers the counties of Fresno Kings, Madera and Tulare, (similar to The Fresno Bee).
- **Vida en el Valle**, The Fresno Bee's Spanish language sister publication, is delivered to homes in the Fresno-Clovis metro area and the City of Madera; and is available in news racks in other cities, communities and rural areas.

BOARD ACTION: DATE _____ APPROVED AS RECOMMENDED _____ OTHER _____

UNANIMOUS _____
HERZOG _____ LYLES _____ GRAY _____ STRATFORD _____ SWEARENGIN _____ TOSTE _____ WATERHOUSE _____

- **Eleven other city or regional newspapers in the County** As an example of how another tax ordinance was noticed, when the Measure C was up for a twenty-year extension in 2006, the Fresno County Transportation Authority placed legal notices in each city's newspaper, since each city receives a portion of Measure C funds.

Publication Days and Circulation

- The Business Journal – Mondays and Wednesdays; 197
- The Business Journal – Fridays; 5,773
- The Fresno Bee – On line subscribers; 559,000
- The Fresno Bee - Sundays and Wednesdays; up to 100,000
- The Fresno Bee - other days; approximately 55,000
- LegalNotice.org through Fresno Bee
- Vida en el Valle – Weekly, Wednesdays only; 47,000
- Other community newspapers – most are published weekly on Wednesdays; no statistics at this time

Language Considerations

- The Fresno County Board of Supervisors publishes ordinance notices only in the Business Journal and only in English.
- The Ordinance notice and Ordinance summary can be translated into Spanish and published with the English notice in any paper.
- The full text of the ordinance can be published.
- The full text of the ordinance can be translated into Spanish and published.
- All ordinance documents in both languages can be posted to the Zoo Authority Website.
- If the full text were to be published the first time, the second publication could include only the notice and summary.
- On the ballot, the measure will be in both languages, and the translation cost will be included in the cost of the election.

FISCAL IMPACT:

Estimated cost to publish a notice and summary once in English, depending on final word count and column inches required

- | | |
|---|-------|
| • The Business Journal | \$275 |
| • The Fresno Bee Sunday or Wednesday | \$175 |
| • The Fresno Bee other days or Vida en el Valle | \$165 |

To publish the notice, summary and entire ordinance once in English

- | | |
|---|---------|
| • The Business Journal | \$1,300 |
| • The Fresno Bee Sunday or Wednesday | \$3,000 |
| • The Fresno Bee other days or Vida en el Valle | \$2,800 |

Estimates based on a Notice template provided by the Clerk to the Board of Supervisors, The Fresno Bee/Vida en el Valle rates of \$4.95- \$5.26 per line, and The Business Journal's rate \$24.00 per column inch. In addition, the cost of translating the ordinance using the County contracted service TransPerfect is approximately \$400.

Fresno County Zoo Authority 2014 Meeting Calendar

Adopted February 26, 2014

January						
Su	Mo	Tu	We	Th	Fr	Sa
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

February						
Su		Tu	We	Th	Fr	Sa
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March						
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23	24	25	26	27	28	29
30	31					

April						
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27	28	29	30			

May						
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June						
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July						
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August						
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31						

September						
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October						
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26	27	28	29	30	31	

November						
Su	Mo	Tu	We	Th	Fr	Sa
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30						

December						
Su	Mo	Tu	We	Th	Fr	Sa
	1	2	3	4	5	6
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21	22	23	24	25	26	27
28	29	30	31			

Fresno County Holidays

January 1	New Year's Day	May 6	Memorial Day	November 11	Veterans Day
January 20	Martin Luther King Day	July 4	Independence Day	November 27	Thanksgiving Day
February 17	Presidents' Day	September 1	Labor Day	November 28	County Holiday
March 31	César Chávez Day, observed	November 4	Election Day	December 25	Christmas Day