

FRESNO COUNTY ZOO AUTHORITY

MEETING

9:00 am Wednesday, April 30, 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 March 12, 2014
 - B. Review and approve payment of County of Fresno invoice for Professional and Specialized Services in the amount of \$30,714.75 February and March 2014
 - C. Receive Treasurer's Report for quarter and month ended March 31, 2014
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 second hearing on ordinance for the extension of the current one tenth of one percent (0.10%) Measure Z transactions and use tax, pursuant to Revenue and Taxation Code section 7286.43, to be administered by the State Board of Equalization (2/3 vote required), and waive further reading; and
- b. Approve ballot language; and
- c. Adopt resolution requesting that the Fresno County Board of Supervisors place the extension of Measure Z on the November 4, 2014 ballot; delegating preparation of the ballot arguments to the proponents.

7. Approve and authorize the estimated revenues and appropriations for the 2014-2015 budget year.

8. Set next meeting date(s)

Adopted meeting dates include May 28, 2014
 June 25, 2014
 July 30, 2014
 August 27, 2014

9. Approve reimbursement for \$443,554.44 for the deposit of thatch material for African Adventure.

10. Chair's comments

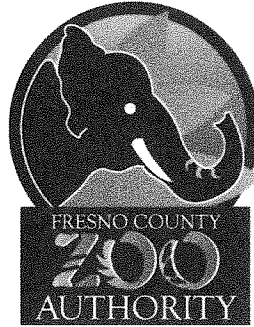
11. Board Member comments

12. 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.



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

ACTION SUMMARY MINUTES

1. Call to Order

CHAIRMAN HERZOG CALLED THE MEETING TO ORDER AT 9:00 AM. A QUORUM OF MEMBERS OLIVER BAINES, JOHN GRAY, GERALD LYLES, KENT STRATFORD, PAUL TOSTE, RALPH WATERHOUSE, AND THE CHAIRMAN WERE PRESENT.

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.

COMMENTS WERE RECEIVED FROM MEMBERS OF THE PUBLIC JOAN LEROUX AND RICHARD HARRIMAN.

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

APPROVED – PT/GL

4. Receive Fresno Chaffee Zoo Director's Report

DIRECTOR BARTON REPORTED ON THE TIGER CUBS' FIRST DAY OUTSIDE; THE SOLD-OUT FROGS AND FAIRYTALES EVENT LAST WEEKEND; THE TIMELINE FOR THE MEASURE Z EXTENSION BALLOT MEASURE IN NOVEMBER; AND FUTURE PROJECTS WITH CURRENT TAX FUNDS, INCLUDING CHILDREN'S WATER PLAY AREA, EXPANSION OF ASIA AREA AND TIGER EXHIBIT, KOMODO DRAGON, ORANGUTAN, AND PARKING. HE AND ZOO COUNSEL LARSON RESPONDED QUESTIONS FROM MR. HARRIMAN REGARDING THE LOCATION OF THE BUST OF ROEDING AND PENDING LITIGATION.

5. Receive Fresno Chaffee Zoo Finance Director's Report

FINANCE DIRECTOR BRIAN GOLDMAN PRESENTED THE REPORT FOR FEBRUARY. AMONG OTHER POSITIVE STATISTICS, YEAR-TO-DATE ATTENDANCE WAS UP 14% FROM LAST YEAR.

6. Extension of Measure Z Sales Tax Ordinance

- 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

DIRECTOR BARTON DISCUSSED THE EXTENSION TIMELINE. MEMBER GRAY ASKED ABOUT HOW THE EXTENSION FUNDS WOULD BE USED. DIRECTOR BARTON SAID PLANS FOR FUTURE PROJECTS INCLUDED HIPPOS IN PHASE II OF AFRICAN ADVENTURE, CONTINUING TO BRING BACK LARGE ANIMALS SUCH AS GORILLAS, A NEW EDUCATION BUILDING, AND A NEW ENTRANCE COMBINED WITH AN EXHIBIT- PERHAPS PENGUINS. MAINTENANCE OF ROEDING PARK WOULD NOT BE INCLUDED, AND NO FURTHER EXPANSION OF THE ZOO IS PLANNED. MEMBERS WATERHOUSE, LYLES AND HERZOG COMMENTED ON THE BROAD LANGUAGE OF THE DRAFT BALLOT MEASURE. MEMBER WATERHOUSE SUGGESTED DELETING THE WORDS "...WITH A USEFUL LIFE OF FIVE YEARS OR MORE" FROM THE LAST SENTENCE ON PAGE 3 OF THE ORDINANCE. MEMBER TOSTE MADE A MOTION TO ADOPT THE ORDINANCE WITH THAT TEXT DELETED. UPON THE RECOMMENDATION OF COUNSEL WILLE, PRIOR TO THE BOARD'S ACTION, THE BOARD RECESSED TO MAKE COPIES OF THE ORDINANCE FOR ALL PRESENT WITH THE TEXT STRICKEN. MR. HERZOG CALLED A FIVE-MINUTE RECESS AT 9:55 AM. MEMBER BAINES LEFT THE MEETING AT 10:00 AM. AT 10:07 AM THE MEETING WAS CALLED BACK TO ORDER BY THE CHAIRMAN, WHO THEN CALLED FOR THE MOTION ON THE REVISED ORDINANCE LANGUAGE. APPROVED UNANIMOUSLY BY ROLL CALL VOTE OF MEMBERS PRESENT -- PT/RW – MEMBER BAINES ABSENT

- Set second hearing for April 30, 2014.

APPROVED UNANIMOUSLY BY ROLL CALL VOTE OF MEMBERS PRESENT -- PT/JG – MEMBER BAINES ABSENT.

PUBLIC COMMENTS WERE RECEIVED FROM MS. FLORES, MS. LEROUX AND MR. HARRIMAN.

- Discuss proposed ballot language and provide direction to staff.

MEMBERS DISCUSSED BALLOT LANGUAGE AND SECOND DRAFT PROVIDED BY THE ZOO CORPORATION. CHAIRMAN HERZOG READ INTO THE RECORD THE MEMBERS' PREFERRED LANGUAGE CHANGES AND DIRECTED STAFF TO RETURN AT THE NEXT MEETING WITH THE ORIGINAL 2004 BALLOT LANGUAGE, AND THE RESOLUTION TO EXTEND MEASURE Z THAT WILL INCORPORATE THE PREFERRED BALLOT LANGUAGE.

PUBLIC COMMENT RECEIVED FROM MR. HARRIMAN, MS LEROUX AND MS FLORES.

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

COSTS AND PUBLISHING OPTIONS WERE PRESENTED AND DISCUSSED. STAFF MENTIONED THAT IT COULD BE MAILED TO ANYONE WHO REQUESTED IT. MEMBERS LYLES AND GRAY SUGGESTED THAT THE ORDINANCE COULD BE POSTED WITHIN THE ZOO. DIRECTION WAS GIVEN TO POST THE FULL TEXT OF THE ORDINANCE ON THE AUTHORITY'S WEBSITE. MEMBERS VOTED TO PUBLISH ONLY THE NOTICE AND ORDINANCE SUMMARY IN THE FRESNO BEE IN ENGLISH, AND ONLY IN SPANISH IN VIDA EN EL VALLE. APPROVED -- JG/RW -- MEMBER BAINES ABSENT

COMMENTS WERE RECEIVED FROM MS. FLORES AND MR. HARRIMAN.

8. Reaffirm next meeting date(s)

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

AFTER DISCUSSION, THE CONSENSUS OF MEMBERS WAS TO REAFFIRM MEETING NEXT ON THE PREVIOUSLY ADOPTED MEETING DATE OF APRIL 30, 2014, AND TO CONSIDER FUTURE MEETING DATES AT THAT TIME.

COMMENTS WERE RECEIVED FROM MS. FLORES.

9. Chair's comments

HELD; THE CHAIRMAN THANKED EVERYONE FOR THEIR PARTICIPATION, AND FOR THEIR INDULGENCE FOR HIS FIRST TIME SITTING AS CHAIRMAN.

10. Board Member comments

HELD, NO COMMENTS WERE RECEIVED.

11. Adjourn

THERE BEING NO FURTHER BUSINESS BEFORE THE BOARD, THE CHAIRMAN ADJOURNED THE MEETING AT 10:40 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 February and March 2014

Invoice Number 0203-ZOO-43014

April 30, 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>	74.75	\$80.06	\$5,984.49	
<i>Accountant I</i>	76.50	\$60.14	\$4,600.71	
<i>Public Works & Planning</i>				
<i>Analyst III</i>	246.50	\$63.10	\$15,554.15	
<i>Office Assistant II</i>	0.00	\$35.51	\$0.00	
<i>County Counsel</i>				
<i>Assistant County Counsel</i>	38.00	\$113.00	\$4,294.00	
Professional Services Total	436.25		\$30,472.90	\$84,411.13
<i>Copies FY 2013-14 Quarter 2 charges</i>			241.85	
Office Expense Total			\$241.85	\$3,633.73
			\$30,714.75	\$88,044.86
			Invoice Total	FY 13-14 Total



**Fresno County Zoo Authority
Treasurer's Report
Unaudited Cash Basis
For the Quarter Ended March 31, 2014**

Agenda Item 3c

Summary of Measure Z Proceeds			
Tax Proceeds Received:			
- Measure Z - Sales Tax Proceeds		\$	3,051,484.00
Total Proceeds Received:		\$	3,051,484.00
Tax Proceeds Allocated:			
- Allocation to Zoo Authority Fund (2%)			61,029.68
- Allocation to Trust Fund for Operations and Capital Projects (98%)			2,990,454.32
Total Proceed Allocations		\$	3,051,484.00
Cash Balance By Fund			
Zoo Authority Fund	>> Administrative Fund	2%	
	Beginning Balance	\$	1,025,652.26
Receipts:	- Measure Z Sales Tax Proceeds		61,029.67
	- Interest Received		3,205.85
Disbursements:	- Professional Services		(39,636.65)
	- Postage		(120.96)
	- Office Expenses		(3,249.99)
	- PeopleSoft Charges		(126.10)
	Net Increase/(Decrease) to Cash		21,101.82
	Ending Cash Balance - Zoo Authority Adminstrative Fund	\$	1,046,754.08
	Trust Fund for Operations and Capital Projects	98%	
	Beginning Balance for Operations and Capital Projects	\$	54,202,348.14
	>> Operations Fund		
	Beginning Cash Balance		5,132,074.38
Receipts:	- Measure Z Sales Tax Proceeds		996,817.97
	- Interest Received		16,143.21
Disbursements:	- FCZC Operations Claim # 2014-1		(254,925.84)
	- Wire Fees		(20.00)
	Net Increase/(Decrease) to Cash		758,015.34
	Ending Cash Balance - Available for Operations	\$	5,890,089.72
	>> Capital Facilities Project Fund		
	Beginning Balance	\$	49,070,273.76
Receipts:	- Measure Z Sales Tax Proceeds		1,993,635.95
	- Interest Received		152,087.91
Disbursements:	- FCZC Capital Projects Claim #2013-8C		(672,951.39)
	- FCZC Capital Projects Claim #2014-1C		(755,162.63)
	Net Increase/(Decrease) to Cash		717,609.84
	Ending Cash Balance - Available for Capital Projects		49,787,883.60
	Ending Balance Available for Operations and Capital Projects	\$	55,677,973.32
	Total Interest Received During the Quarter		171,436.97

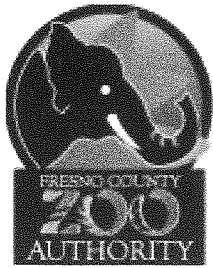
By Staff _____

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
Treasurer's Report
Unaudited Cash Basis
For the Month Ended March 31, 2014**

Summary of Measure Z Proceeds			
Tax Proceeds Received:			
- Measure Z - Sales Tax Proceeds		\$	1,113,584.00
Total Proceeds Received:		\$	1,113,584.00
Tax Proceeds Allocated:			
- Allocation to Zoo Authority Fund (2%)			22,271.67
- Allocation to Trust Fund for Operations and Capital Projects (98%)			1,091,312.33
Total Proceed Allocations		\$	1,113,584.00
Cash Balance by Fund			
Zoo Authority Fund	>> Administrative Fund	2%	
	Beginning Cash Balance	\$	1,024,525.09
Receipts:	- Measure Z Sales Tax Proceeds		22,271.67
Disbursements:	- PeopleSoft Charges		(42.68)
	Net Increase/(Decrease) to Cash		22,228.99
	Ending Cash Balance - Zoo Authority Administrative Fund	\$	1,046,754.08
Trust Fund for FCZC Operations and Capital Projects	98%		
	Beginning Cash Balance	\$	56,014,795.42
	>> Operations Fund		
	Beginning Cash Balance		5,526,339.08
Receipts:	- Measure Z Sales Tax Proceeds		363,770.64
Disbursements:	- Wire Fees		(20.00)
	Net Increase/(Decrease) to Cash		363,750.64
	Ending Cash Balance - Available for Operations	\$	5,890,089.72
	>> Capital Facilities Project Fund		
	Beginning Cash Balance	\$	50,488,456.34
Receipts:	- Measure Z Sales Tax Proceeds		727,541.28
Disbursements:	- FCZC Capital Projects Claim #2013-8C		(672,951.39)
	- FCZC Capital Projects Claim #2014-1C		(755,162.63)
	Net Increase/(Decrease) to Cash		(700,572.74)
	Ending Cash Balance - Available for Capital Projects		49,787,883.60
	Ending Balance Available for Operations and Capital Projects	\$	55,677,973.32
	Total Interest Received During the Month		-

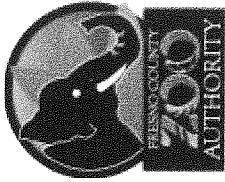
By Staff _____

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 SALES TAX PROCEEDS

	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	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	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	\$ 867,300	\$ 903,500	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	1,084,755	1,106,000	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	1,079,787	1,097,605	1.65%
October	705,400	679,300	853,500	792,200	678,000	677,000	694,100	850,500	893,025	857,400	893,025	857,400	-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	1,109,640	1,143,200	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	1,137,172	1,076,977	-5.29%
January	676,000	813,700	831,200	766,900	719,900	710,700	770,100	799,900	839,895	836,700	839,895	836,700	-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	1,141,035	1,101,200	-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	1,113,584	1,072,821	1,113,584	3.80%
April	678,900	748,000	699,000	652,000	594,300	618,400	716,100	846,500	888,825	-	888,825	-	-
May	905,200	997,300	932,000	860,800	847,200	876,500	897,100	1,493,700	916,595	-	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	-	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	\$ 9,236,166	\$ 11,947,445	\$ 9,236,166	0.12%

TOTAL MEASURE Z PROCEEDS FROM INCEPTION \$ 96,418,702



Fresno County Zoo Authority
Receipt of Interest
Unaudited Cash Basis
For the Month Ended
March 31, 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 March 31, 2014

Cash Balance as of 3/31/2014	\$ 49,787,884
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ADDITIONS:

*Estimated Revenues Through December 2014	\$ 6,294,163
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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	42,570
2014 Animal Acquisition	40,000
2014 Water Play Area - addition	1,400,000
2014 Utility Design	258,108
2014 African Project Request	51,445,680
2014 Komodo Dragon (2nd qtr 2014)	1,200,000
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:

\$ (55,556,459)

******TOTAL:**

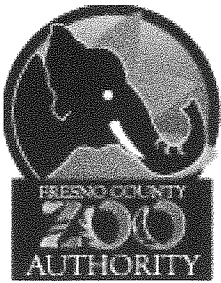
\$ 525,588

***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 March 31, 2014**

Cash Balance as of 3/31/14 \$ 5,890,090

ADDITIONS:

*Estimated Revenues Through December 2014 \$ 2,982,081

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	360	
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	150	
2012 X-Ray Systems	125,000	
Total Deductions:		<u>\$ (4,305,835)</u>

TOTAL: \$ 4,566,336

***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 March 31, 2014**

Cash Balance as of 3/31/14 \$ 1,046,754

ADDITIONS:

*Estimated Revenues Through December 2014 \$ 188,821

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	258	
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>\$ (254,720)</u>

TOTAL: \$ 980,855

***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 March Financial Report

Fresno County Zoo Authority Board

April 30 , 2014

Discussion of Financial Results

As of March 31, 2014

- **Key Facts & Figures*:**

- YTD operating surplus of \$307,257 compared to a projected deficit of (\$125,339)*.
- Self generated revenue is 10% ahead of the YTD budget.
- Personnel expenses are 9% under YTD budget.
- Operating expenses are 16% under YTD budget.
- Year-to-date attendance of 164,153 compared to 165,254 for the same period last year. 2013 spring break was in March contributing to higher month and year-to-date attendance.

* Excludes investment income (unrealized gain/loss on investments), capital fundraising, depreciation and capital expenditures.

Discussion of Financial Results

Liquid Assets:

	3/31/2014	2/28/2014	2013 <u>Unaudited</u>
Cash	\$521,535	\$87,646	\$651,296
Short-term Investments	\$1,788	\$1,788	\$461,765
Long-term Investments	\$4,293,393	\$4,304,251	\$5,103,516
Endowment/Board Designated	<u>\$3,978,455</u>	<u>\$3,987,359</u>	<u>\$3,935,641</u>
	\$8,795,171	\$8,381,044	\$10,152,218

Accounts Receivable:

	\$2,696,512	\$1,440,307
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Accounts Payable/Accrued Liabilities:

Accounts Payable	\$660,696	\$1,032,479
Accrued Liabilities	<u>\$57,116</u>	<u>\$252,745</u>
	\$717,812	\$1,285,224

Net Assets:

Unrestricted	\$28,109,288	\$27,290,162
Temporarily Restricted	\$413,941	\$399,034
Permanently Restricted	<u>\$48,743</u>	<u>\$47,952</u>
	\$32,372,075	\$27,737,148

Measure Z Balance @ 1/31/2014

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

March 2014

MTD Attendance			Increase / Decrease
	2014	2013	
Attendance	77,496	89,171	-13%
Paid	47,504	57,587	-17%
Members	16,382	20,478	-20%
Group	7,088	4,391	61%
Other	6,522	6,915	-6%
Giraffe Feeding	7,957	9,448	-16%
Capture Rate	10%	11%	-3%
Stingray Bay	22,543	27,063	-17%
Capture Rate	29%	30%	-4%
Winged Wonders	10,678	17,041	-37%

MTD Revenue

	2014	2013	Increase / Decrease
Admissions	\$275,577	\$320,512	-14%
Per Cap	\$3.56	\$3.59	-1%
Giraffe Feeding	\$17,823	\$21,607	-18%
Per Cap	\$0.23	\$0.24	-5%
Stingray Bay	\$32,119	\$36,444	-12%
Per Cap	\$0.41	\$0.41	0%
Membership	\$96,070	\$100,971	-5%

YTD Attendance			Increase / Decrease
	2014	2013	
Attendance	164,153	165,254	-1%
Paid	99,472	101,559	-2%
Members	44,516	46,461	-4%
Group	8,024	5,200	54%
Other	12,141	12,034	1%
Giraffe Feeding	18,460	19,599	-5%
Capture Rate	11%	12%	-8%
Stingray Bay	48,061	48,796	-2%
Capture Rate	29%	30%	-1%
Winged Wonders	10,678	17,041	-37%

YTD Revenue

	2014	2013	Increase / Decrease
Admissions	\$551,689	\$559,780	-1%
Per Cap	\$3.36	\$3.39	-1%
Giraffe Feeding	\$40,319	\$44,005	-8%
Per Cap	\$0.25	\$0.27	-8%
Stingray Bay	\$63,889	\$61,745	3%
Per Cap	\$0.39	\$0.37	4%
Membership	\$233,806	\$207,482	13%
# of Members	14,173	12,049	18%

	2014	2013	Increase / Decrease
Contracted Services	\$66,828	\$65,128	3%
Food Services	\$0.41	\$0.39	3%
Per Cap	\$83,484	\$82,196	2%
Gift Shop	\$0.51	\$0.50	2%
Per Cap			

2013 Unaudited
691,320
374,580
154,892
66,013
95,835
76,964
11%
204,765
30%
120,851
\$2,180,254
\$3.15
\$167,450
\$0.24
\$272,757
\$0.39
\$779,902
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

2013 spring break was in March contributing to higher month and year-to-date figures.

Fresno's Chaffee Zoo Corporation
Balance Sheet
March 2014

	FY14 @ 3/31/14	FY13 @ 2/28/14	FY13 Unaudited
ASSETS			
Cash	\$521,535	\$87,646	\$651,296
Short Term Investments	\$1,788	\$1,788	\$461,765
Long Term Investments	\$8,271,848	\$8,291,610	\$9,039,157
Accounts Receivable	\$4,883,519	\$2,696,512	\$1,440,307
Prepaid Expenses	\$171,444	\$122,707	\$63,572
Inventory	\$0	\$0	\$0
Building, Equipment, Vehicle and Furniture (net)	\$2,478,865	\$2,472,350	\$2,504,200
Construction in Progress	\$9,132,719	\$5,543,212	\$4,788,109
Exhibits	\$10,076,229	\$10,073,967	\$10,073,967
TOTAL ASSETS	\$35,537,946	\$29,289,791	\$29,022,372
LIABILITIES AND NET ASSETS			
Liabilities			
Accounts Payable/Accrued Liabilities	\$3,165,871	\$717,812	\$1,285,224
Total Liabilities	\$3,165,871	\$717,812	\$1,285,224
Net Assets			
Fund Balance-Unrestricted	\$31,905,601	\$28,109,289	\$27,290,162
Fund Balance-Temporarily Restricted	\$417,732	\$413,941	\$399,034
Fund Balance-Permanently Restricted	\$48,743	\$48,750	\$47,952
Total Net Assets	\$32,372,075	\$28,571,979	\$27,737,148
TOTAL LIABILITIES AND NET ASSETS	\$35,537,946	\$29,289,791	\$29,022,372

Unrealized gain/(loss) on investments of \$71,144 at 3/31/14 and \$101,925 at 2/28/14. Impacts both Long Term Investments and Net Assets.

Fresno's Chaffee Zoo Corporation

Income Statement

March 31, 2014

REVENUE	FY14 Budget	Current Month		Year-to-Date			FY13 Unaudited	
		Budget	Actual @ 3/31/14	Variance	Budget	Actual @ 3/31/14		Variance
Self Generated Revenue								
Admissions	\$2,140,785	\$239,545	\$275,577	\$36,032	\$488,285	\$551,689	\$63,404	
Adopt an Animal	\$35,000	\$1,000	\$1,590	\$590	\$18,500	\$18,733	\$233	
Board Designated for Endow.	\$50,000	\$0	\$50	\$50	\$0	\$600	\$600	
Education	\$238,600	\$15,833	\$17,521	\$1,688	\$30,900	\$29,007	(\$1,893)	
Food Services	\$266,000	\$26,400	\$33,439	\$7,039	\$57,200	\$66,828	\$9,628	
Gift Shop	\$332,500	\$33,000	\$43,415	\$10,415	\$71,500	\$83,484	\$11,984	
Giraffe Feeding	\$159,600	\$15,840	\$17,823	\$1,983	\$34,320	\$40,319	\$5,999	
Grants/Fundraising	\$1,239,000	\$67,792	\$4,064	(\$63,727)	\$113,375	\$22,645	(\$90,730)	
Group Event/Facility Rental	\$240,000	\$9,000	\$7,514	(\$1,486)	\$20,000	\$29,620	\$9,620	
Interest Income	\$275,000	\$11,000	\$11,739	\$739	\$30,000	\$25,154	(\$4,846)	
Investment Income	\$0	\$0	(\$30,782)	(\$30,782)	\$0	\$71,144	\$71,144	
Membership	\$725,000	\$100,000	\$96,070	(\$3,931)	\$208,000	\$233,806	\$25,806	
Special Events	\$493,100	\$15,000	\$10,931	(\$4,069)	\$17,500	\$16,787	(\$713)	
Stingray Exhibit	\$272,650	\$29,200	\$32,119	\$2,919	\$57,400	\$63,889	\$6,489	
Other	\$55,500	\$2,000	\$4,534	\$2,534	\$6,400	\$7,336	\$936	
Total Self Generated Revenue	\$6,522,735	\$505,610	\$525,605	(\$40,005)	\$1,153,380	\$1,261,039	\$107,659	
City of Fresno	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Measure Z-Capital Funds	\$20,250	\$1,688	\$3,587,462	\$3,585,774	\$5,063	\$4,342,624	\$4,337,562	
Measure Z Operating Funds	\$3,928,683	\$284,239	\$242,128	(\$42,111)	\$757,878	\$741,151	(\$16,727)	
Transfer to/from Related Org.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
TOTAL REVENUE	\$10,471,668	\$851,536	\$4,355,194	\$3,503,658	\$1,916,320	\$6,344,814	\$4,428,494	
							\$12,962,619	

Fresno's Chaffee Zoo Corporation
Income Statement
 Match 31, 2014

	FY14 Budget	Current Month		Year-to-Date			FY13 Unaudited
		Budget	Actual @ 3/31/14	Variance	Budget	Actual @ 3/31/14	
EXPENSES							
OPERATING EXPENSES							
Personnel Expenses							
Administration	\$723,477	\$52,577	\$50,995	\$1,582	\$142,324	\$148,824	\$610,929
Animal	\$1,878,286	\$142,136	\$134,978	\$7,158	\$390,359	\$368,596	\$1,559,921
Education	\$758,654	\$53,439	\$39,699	\$13,740	\$140,109	\$111,619	\$797,931
Maintenance/Horticulture	\$656,458	\$42,050	\$25,903	\$16,147	\$119,023	\$87,147	\$457,162
Mem/Dev/Marketing	\$552,625	\$41,320	\$35,583	\$5,736	\$118,592	\$109,650	\$444,600
Veterinary	\$259,529	\$17,404	\$15,472	\$1,932	\$47,502	\$42,793	\$218,294
Visitor Services	\$635,165	\$46,158	\$41,537	\$4,621	\$120,802	\$108,032	\$558,539
Total Personnel Expenses	\$5,464,194	\$395,083	\$344,168	\$50,915	\$1,078,710	\$976,661	\$4,647,376
Other Expenses							
Advertising	\$212,500	\$17,417	\$9,549	\$7,867	\$54,250	\$32,120	\$309,678
Animal Services	\$305,400	\$24,867	\$15,165	\$9,702	\$81,600	\$58,678	\$331,455
Computer/Software	\$53,000	\$2,792	\$1,854	\$938	\$21,925	\$8,540	\$47,008
Conservation	\$65,000	\$5,417	\$0	\$5,417	\$16,250	\$0	\$66,650
Contracted Services	\$454,500	\$39,637	\$27,083	\$12,555	\$115,454	\$102,529	\$480,210
Depreciation Expense	\$285,720	\$23,935	\$23,344	\$591	\$71,805	\$70,032	\$759,342
Dues	\$40,630	\$3,386	\$0	\$3,386	\$10,137	\$15,345	\$33,627
Equipment	\$155,100	\$13,342	\$9,429	\$3,913	\$31,025	\$27,021	\$133,274
Fleet	\$31,900	\$2,658	\$1,134	\$1,524	\$7,975	\$3,232	\$29,848
Food/Catering	\$127,050	\$6,567	\$1,335	\$5,231	\$13,600	\$4,502	\$119,838
Insurance	\$142,000	\$10,500	\$0	\$10,500	\$68,500	\$68,422	\$138,967
Miscellaneous Business	\$51,345	\$3,896	\$1,284	\$2,612	\$11,457	\$3,731	\$30,348
Office Rental	\$20,000	\$1,667	\$1,476	\$191	\$5,000	\$4,428	\$6,471
Office Supplies	\$25,650	\$2,129	\$3,771	(\$1,642)	\$6,387	\$6,620	\$27,671
Postage	\$52,845	\$8,143	\$2,026	\$6,117	\$14,430	\$12,982	\$50,295
Printing	\$139,595	\$22,771	\$16,453	\$6,318	\$36,716	\$26,880	\$128,511
Professional Services	\$144,000	\$12,000	\$10,453	\$1,547	\$36,000	\$24,270	\$184,882
Repairs and Replacements	\$198,000	\$33,167	\$25,740	\$7,426	\$65,500	\$62,274	\$372,784
Service/Bank/CreditCard Fees	\$119,360	\$6,780	\$4,930	\$1,850	\$29,840	\$27,026	\$117,360

Fresno's Chaffee Zoo Corporation
Income Statement
 Match 31, 2014

	Current Month			Year-to-Date			FY13 Unaudited
	FY14 Budget	Budget	Actual @ 3/31/14	Variance	Budget	Actual @ 3/31/14	
Signage	\$25,000	\$2,083	\$555	\$1,528	\$6,250	\$1,211	\$5,039
Specialized Services	\$35,350	\$2,946	\$2,070	\$876	\$8,837	\$5,153	\$3,684
Staff Development	\$71,250	\$5,062	\$3,471	\$1,592	\$20,687	\$18,646	\$2,041
Supplies	\$312,400	\$24,583	\$21,597	\$2,986	\$70,250	\$46,733	\$23,516
Telephone	\$36,800	\$3,067	\$3,250	(\$184)	\$9,200	\$6,721	\$2,479
Uniforms	\$25,650	\$2,429	\$2,076	\$353	\$10,746	\$8,925	\$1,821
Utilities	\$488,000	\$38,167	\$8,479	\$29,688	\$114,500	\$60,821	\$53,679
Other	\$29,550	\$1,525	\$663	\$862	\$4,475	\$1,891	\$2,584
Total Other Expenses	\$3,617,595	\$320,930	\$197,188	\$123,742	\$942,845	\$708,733	\$234,112
TOTAL OPERATING EXPENSES	\$9,081,789	\$716,014	\$541,357	\$174,657	\$2,021,556	\$1,685,394	\$336,161
Expansion/Nonoperating Exp.							
Expansion/Nonoperating Exp. \$665,000		\$13,750	\$13,742	\$8	\$41,250	\$24,493	\$16,757
Total Expansion/Nonoperating Exp. \$665,000		\$13,750	\$13,742	\$8	\$41,250	\$24,493	\$16,757
TOTAL EXPENSES	\$9,746,789	\$729,764	\$555,098	\$174,666	\$2,062,806	\$1,709,887	\$352,918
BEGINNING FUND BALANCE	\$27,737,148	\$28,571,979	\$28,571,979	\$0	\$27,737,148	\$27,737,148	\$0
NET SURPLUS/(DEFICIT)	\$724,879	\$121,772	\$3,800,096	\$3,678,323	(\$146,486)	\$4,634,927	\$4,781,413
ENDING FUND BALANCE	\$28,462,027	\$28,693,752	\$32,372,075	\$3,678,323	\$27,590,662	\$32,372,075	\$4,781,413

Measure Z Revenue Summary of Tax Proceeds

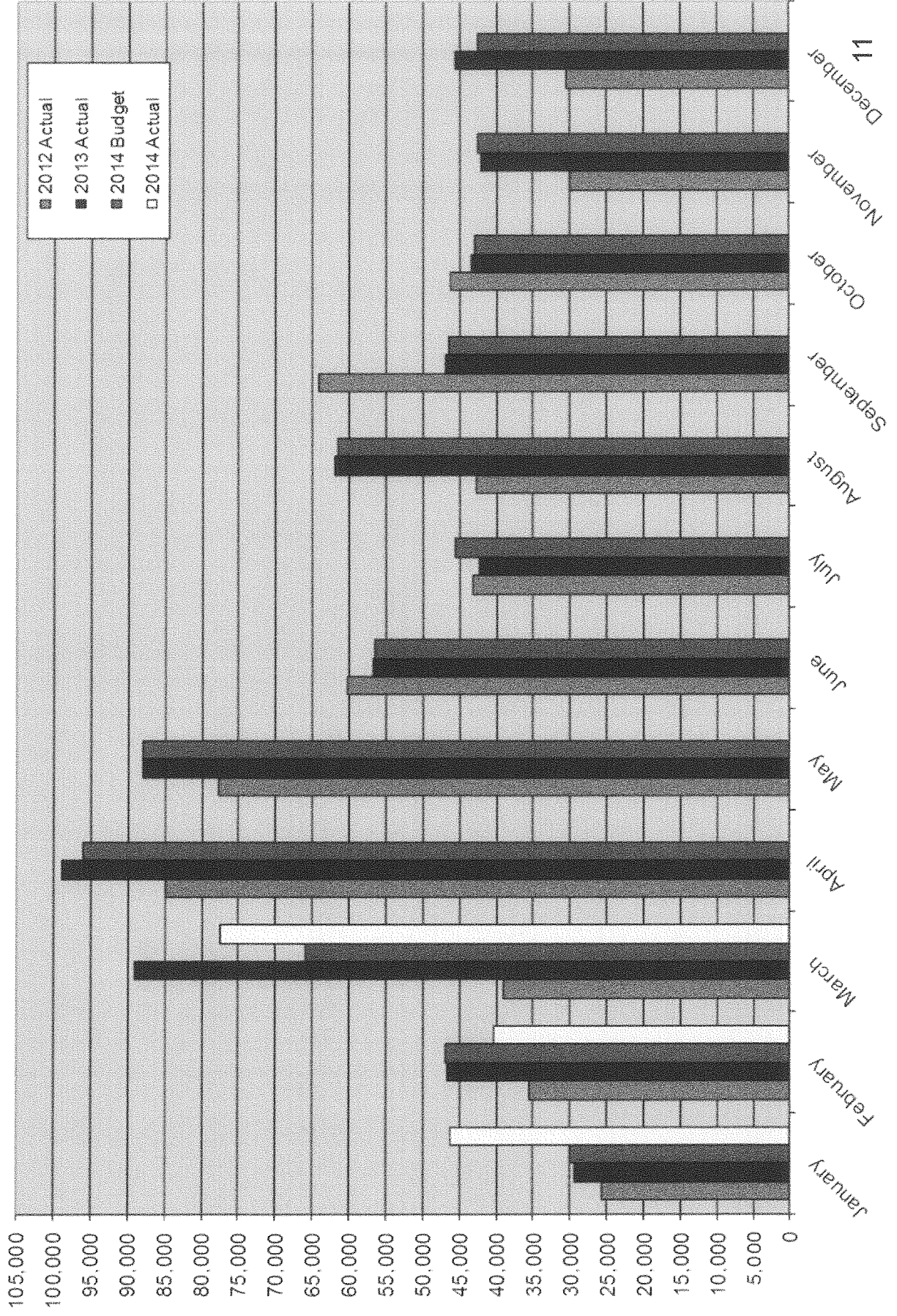
	2004-2005 ACTUAL	2005-2006 ACTUAL	2006-2007 ACTUAL	2007-2008 ACTUAL	2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ACTUAL
July		\$700,400	\$671,500	\$819,900	\$813,500	\$671,700	\$659,300	\$719,800	\$826,000	\$903,500
August		933,800	895,400	1,093,200	1,084,700	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

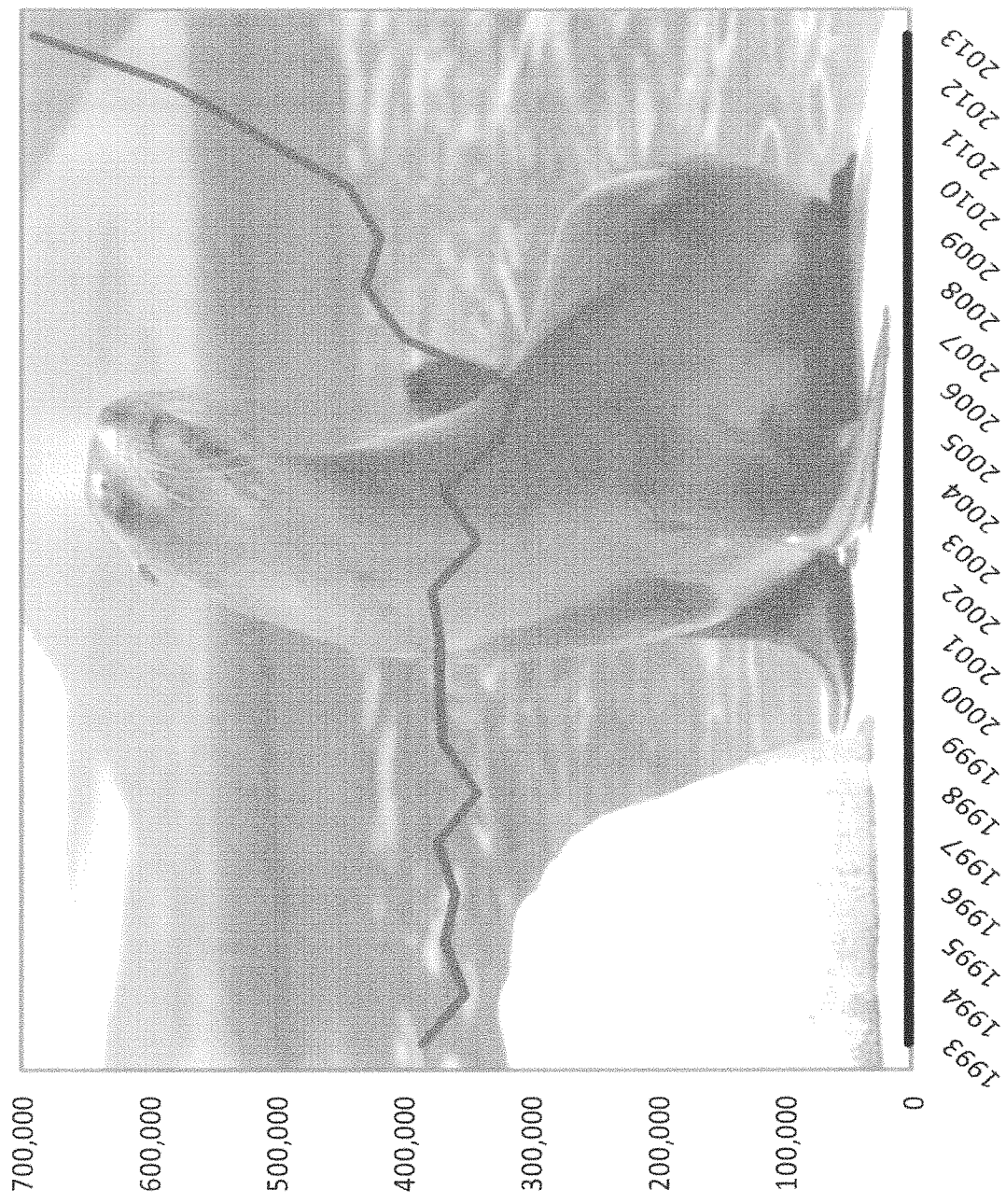
Accounts Receivable as of March 31, 2014

•Fresno County Zoo Authority	\$ 4,510,967
•City of Fresno	\$ 204,905
•3 rd party concessionaire	\$ 76,894
•Sponsorships/Donations	\$ 57,512

Fresno Chaffee Zoo Attendance Comparison 2012 - 2014



Fresno Chaffee Zoo Attendance Totals



* FCZC assumed management responsibility 2/2006



DATE: April 30, 2014 (First hearing held 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 second 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. Approve ballot language; and
3. Adopt resolution requesting that the Fresno County Board of Supervisors place the extension of Measure Z on the November 4, 2014 ballot and delegating preparation of the ballot arguments to the proponents.

4.

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 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 73.4 percent of Fresno County voters. 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 A) provides that all of the tax proceeds continue to be used to benefit the Fresno Chaffee Zoo.

ADMINISTRATIVE OFFICE REVIEW _____ PAGE _____ OF _____

BOARD ACTION: DATE _____ APPROVED AS RECOMMENDED _____ OTHER _____

UNANIMOUS _____

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

The proposed ordinance describes the expenditure plan and 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.

At the first reading on March 12, 2014, the tax was approved by a two-thirds vote of your Board, and the second reading set for April 30, 2014.

Recommended Action 2 provides for members' discussion of the original 2004 ballot language (Attachment A); draft ballot language as recommended by members at the March 12, 2014 meeting (Attachment B); and draft ballot language as recommended by renewal proponents (Attachment C.)

The resolution provided for Recommended Action 3 will include the ballot language approved in Recommended Action 2, and the request that the Board of Supervisors place the ordinance on the November 4, 2014 ballot.

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

AYES:

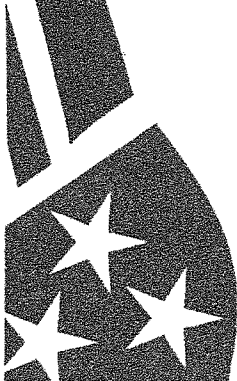
NOES:

ABSENT:

Peter Herzog, Chairman
Fresno County Zoo Authority Board

ATTEST:

CATHERINE CROSBY
Zoo Authority Coordinator
Fresno County Zoo Authority Board



Sample Ballot & Voter's Pamphlet



CONSOLIDATED PRESIDENTIAL GENERAL ELECTION

TUESDAY, NOVEMBER 2, 2004

Last day to register to vote in this election:

OCTOBER 18, 2004

If you moved on or before the above date, you are eligible to vote in your new precinct. If you moved after this date, you are eligible to vote in your old or new precinct. For details and locations, call the Fresno County Clerk/Registrar of Voters Office at 488-3246 or toll free 1-800-742-1011.

Boleta de Muestra y Folleto del Elector

**ELECCIÓN GENERAL PRESIDENCIAL CONSOLIDADA
MARTES, 2 DE NOVIEMBRE DEL 2004**

El plazo para empadronarse a votar en esta elección vence:

EL DÍA 18 DE OCTUBRE DEL 2004

Si usted cambia de dirección en la fecha de empadronamiento indicada arriba o antes de la misma, queda habilitado para votar en su nuevo sitio de votación. Si usted cambia de dirección después de esta fecha, queda habilitado para votar en su sitio de votación actual o en su sitio anterior. Para detalles y sitios de votación favor de llamar a la Agencia del Oficial del Registro Civil/Empadronador de Electores del Condado de Fresno al teléfono 488-3246 por cobrar 1-800-742-1011.

- MARK YOUR VOTES AND USE THIS AT THE POLLS
- THE LOCATION OF YOUR POLLING PLACE AND AN ABSENTEE BALLOT APPLICATION ARE ON THE BACK COVER
- POLLS OPEN AT 7:00 A.M. AND CLOSE AT 8:00 P.M.

For Voting Information Call 488-3246 or
Toll Free 1-800-742-1011

Visit our Website at www.co.fresno.ca.us

Compiled by:

Victor E. Salazar

Fresno County Clerk/Registrar of Voters

• MARQUE SUS VOTOS EN ESTA BOLETA DE MUESTRA Y ÚSELA EN SU SITIO DE VOTACIÓN.

• EL SITIO DE VOTACIÓN DONDE DEBE USTED ECHAR SU VOTO Y SOLICITUD PARA LA BOLETA DE ELECTOR AUSENTE SE INDICA AL DORSO.

• LAS URNAS ELECTORALES SE ABREN A LAS 7:00 DE LA MAÑANA Y SE CIERRAN A LAS 8:00 DE LA NOCHE.

Boleta compilada por el Oficial del Registro Civil/Empadronador de Electores del Condado de Fresno.

Para informes locales al proceso de votación, favor de llamar al teléfono 488-3246 por cobrar 1-800-742-1011

65. LOCAL GOVERNMENT FUNDS, REVENUES, STATE MANDATES. INITIATIVE CONSTITUTIONAL AMENDMENT. Requires voter approval for reduction of local fee/tax revenues. Permits approval of state mandate if no state reimbursement to local government. Limits the state's power to reduce local revenues. High local government revenues than otherwise would have been the case, possibly in the billions of dollars annually over time. Any such local revenue impacts would result in decreased resources to the state of similar amounts. 66. FONDOS DE GOBIERNOS LOCALES, RECAUDACIONES, MANDATOS ESTATALES, ENMIENDA CONSTITUCIONAL, LEY POR INICIATIVA. Requiere que los votantes aprueben la reducción de las tasas y los impuestos locales. Permite la aprobación de un mandato estatal si el estado no reembolsa al gobierno local dentro de los 180 días a partir de la fecha de determinación de la obligación. Impacto fiscal: Mayores recaudaciones para los gobiernos locales que de lo contrario, posiblemente del orden de miles de millones de dólares anuales a lo largo del tiempo. Los impactos sobre las recaudaciones locales de una índole similar.	71. STEM CELL RESEARCH, FUNDING, BONDS, INITIATIVE CONSTITUTIONAL AMENDMENT AND STATUTE. This measure establishes "California Institute for Regenerative Medicine" to conduct such research, and oversight committee. Prohibits funding of human reproductive cloning research. Fiscal Impact: State cost of about \$8 billion over 30 years to pay off both the principal (\$3 billion) and interest (\$5 billion) on the bonds. State payments averaging about \$200 million per year. 71. INVESTIGACIÓN DE CÉLULAS MADRE, ENMIENDA CONSTITUCIONAL Y LEY POR INICIATIVA. Esta medida establece el "California Institute for Regenerative Medicine" (Instituto de California de Medicina Regenerativa) para que realice tal investigación, y un comité de supervisión. Prohíbe el financiamiento de la investigación de clonación reproductiva humana. Impacto fiscal: Costo estatal de unos \$8,000 millones a lo largo de 30 años. Pagos al estado de unos \$200 millones de dólares anuales.	72. HEALTH CARE COVERAGE REQUIREMENTS. REFERENDUM. A "Yes" vote approves, and a "No" vote rejects legislation requiring health care coverage for employees, as specified, working for large and medium employers. Fiscal Impact: Significant expenditure to purchase private health insurance coverage. Significant county health program savings. Significant public employer health coverage costs. Significant net state revenue losses. Overall unknown net state and local savings of costs. 72. REQUISITOS DE COBERTURA DE SALUD, REFERENDUM. Un voto "sí" aprueba y un voto "no" rechaza legislación que requiere cobertura de atención de la salud para empleados, como se halla especificado, que trabajen para empleadores grandes y medianos. Impacto fiscal: Gastos significativos para comprar seguros de salud para los empleados. Ahorros significativos para los programas de cobertura de atención de la salud para empleadores públicos. Resultados significativos de ingresos y gastos desconocidos.	COUNTY OF FRESNO "SAVE OUR ZOO," MEASURE Z. To help ensure survival of the Chaffee Zoo by providing necessary funding to repair and restore the zoo, bring back large animal exhibits, further revitalize the zoo, and preserve the zoo's Species Survival Plan and ongoing Education Program, shall Fresno County voters approve a one-tenth of one percent sales tax for ten years with all net proceeds dedicated exclusively to the Chaffee Zoo? CONDADO DE FRESNO "SALVEMOS A NUESTRO ZOOLÓGICO," MEDIDA Z. Para ayudar a asegurar la supervivencia del Zoológico de Chaffee proporcionando los fondos necesarios para reparar y restaurar los animales grandes, para traer de regreso las exhibiciones de zoológico y el actual Programa de Educación, ¿deberán los votantes del Condado de Fresno aprobar un impuesto a las ventas de un décimo del uno por ciento, durante diez años, con todos los ingresos netos dedicados exclusivamente al Zoológico de Chaffee?
67. EMERGENCY MEDICAL SERVICES, FUNDING, AMENDMENT AND STATUTE. Increases telephone surcharge and allocates other funds for emergency room physicians, hospital emergency rooms, community clinics, and other emergency medical services. Fiscal Impact: Increased state revenues of about \$500 million annually to reimburse physicians and hospitals for uncompensated emergency medical services and other specified purposes. Continues \$92 million in state funding for physicians and clinics for emergency medical care. 67. SERVICIOS MÉDICOS DE EMERGENCIA, ENMIENDA CONSTITUCIONAL Y LEY POR INICIATIVA. Aumenta el recargo telefónico y asigna otros fondos para médicos de salas de emergencia y hospitales para médicos de clínicas comunitarias, capacitación y equipamiento de personal de emergencia y otros servicios médicos de emergencia. Impacto fiscal: Aumento de las recaudaciones estatales de unos \$500 millones anuales para reembolsar a médicos y hospitales los servicios médicos de emergencia no compensados y otros propósitos especificados. Continúa el financiamiento estatal de \$92 millones para médicos y clínicas por atención no compensada.	68. LIMITATIONS ON "THREE STRIKES" LAW, SEX CRIMES, PUNISHMENT, INITIATIVE STATUTE. Limits "Three Strikes" law to violent and/or serious felonies. Permits limited re-sentencing under new definitions. Increases punishment for specified sex crimes against children. Fiscal Impact: One billion dollars annually to the prison system; local jail and court-related costs of potentially more than ten million dollars annually. 68. LIMITACIONES DE LA LEY "TRES GOLPES", DELITOS SEXUALES, CASTIGO, LEY POR INICIATIVA. Limita la ley "Tres Golpes" a delitos mayores violentos y/o graves. Permite una recondena limitada bajo nuevas definiciones. Aumenta el castigo por delitos sexuales especificados contra niños. Impacto fiscal: A largo plazo, atorcios netos para el estado de hasta varios cientos de millones de dólares anuales, principalmente del sistema de prisiones; costos de cárceles locales de unos diez millones de dólares anuales.	69. EMERGENCY MEDICAL SERVICES, FUNDING, AMENDMENT AND STATUTE. Increases telephone surcharge and allocates other funds for emergency room physicians, hospital emergency rooms, community clinics, and other emergency medical services. Fiscal Impact: Increased state revenues of about \$500 million annually to reimburse physicians and hospitals for uncompensated emergency medical services and other specified purposes. Continues \$92 million in state funding for physicians and clinics for emergency medical care. 69. SERVICIOS MÉDICOS DE EMERGENCIA, ENMIENDA CONSTITUCIONAL Y LEY POR INICIATIVA. Aumenta el recargo telefónico y asigna otros fondos para médicos de salas de emergencia y hospitales para médicos de clínicas comunitarias, capacitación y equipamiento de personal de emergencia y otros servicios médicos de emergencia. Impacto fiscal: Aumento de las recaudaciones estatales de unos \$500 millones anuales para reembolsar a médicos y hospitales los servicios médicos de emergencia no compensados y otros propósitos especificados. Continúa el financiamiento estatal de \$92 millones para médicos y clínicas por atención no compensada.	COUNTY OF FRESNO "SAVE OUR ZOO," MEASURE Z. To help ensure survival of the Chaffee Zoo by providing necessary funding to repair and restore the zoo, bring back large animal exhibits, further revitalize the zoo, and preserve the zoo's Species Survival Plan and ongoing Education Program, shall Fresno County voters approve a one-tenth of one percent sales tax for ten years with all net proceeds dedicated exclusively to the Chaffee Zoo? CONDADO DE FRESNO "SALVEMOS A NUESTRO ZOOLÓGICO," MEDIDA Z. Para ayudar a asegurar la supervivencia del Zoológico de Chaffee proporcionando los fondos necesarios para reparar y restaurar los animales grandes, para traer de regreso las exhibiciones de zoológico y el actual Programa de Educación, ¿deberán los votantes del Condado de Fresno aprobar un impuesto a las ventas de un décimo del uno por ciento, durante diez años, con todos los ingresos netos dedicados exclusivamente al Zoológico de Chaffee?

COUNTY OF FRESNO "SAVE OUR ZOO," MEASURE Z FULL TEXT OF MEASURE

"Save Our Zoo" Measure. To help ensure survival of the Chaffee Zoo by providing necessary funding to repair and restore the zoo, bring back large animal exhibits, further revitalize the zoo, and preserve the zoo's Species Survival Plan and ongoing Education Program, shall Fresno County voters approve a one-tenth of one percent sales tax for ten years with all net proceeds dedicated exclusively to the Chaffee Zoo?

IMPARTIAL ANALYSIS BY COUNTY COUNSEL

State law authorizes the Fresno County Board of Supervisors to establish a special purpose authority, which, in turn, may propose a special countywide sales tax ("transactions and use tax") to be expended exclusively for the support of zoos, zoological facilities, and related zoological purposes within the County of Fresno. The tax proposal must be at the rate of 0.1 percent.

The Fresno County Board of Supervisors has adopted a resolution creating the Fresno County Zoo Authority. The Authority, in turn, has adopted an ordinance proposing a special countywide sales tax at the rate of 0.1% for 10 years. If the tax were approved by two-thirds of the voters voting on the measure, the tax would go into effect on April 1, 2005, or as soon as possible thereafter, and would expire 10 years later, or no earlier than March 31, 2015.

The proceeds of this tax would be used exclusively to support the Chaffee Zoo. The expenditure plan in the ordinance provides for the following uses:

1. The tax proceeds would be distributed to the Chaffee Zoo as long as the Authority was satisfied with the Zoo's use of previously distributed funds, and with the City of Fresno's compliance with the requirements in the ordinance for its financial support of the Zoo.
2. The Chaffee Zoo would be required to spend a minimum of two-thirds of the funds distributed for capital improvement projects approved by the Authority Board, but could spend up to one-third of the funds distributed for operations and maintenance of the Zoo.

The tax revenues would also be used to reimburse the County for election costs and for the fees charged by the state in administering the tax, and to pay administrative costs, capped at 2% per year.

The Fresno County Zoo Authority would be responsible for the specific expenditures of the tax revenues. The Authority is currently governed by the Fresno County Board of Supervisors, but if the tax were to be approved by the voters, a successor board would govern the Authority. This successor seven-member board would consist of the mayor of Fresno and six members

appointed by the Fresno County Board of Supervisors, one of whom would have to have expertise in zoo matters.

The City of Fresno, which currently provides approximately \$1.2 million per year to support the Chaffee Zoo, would be required to maintain its financial support of the Zoo on a declining basis over the first five years of the tax, reducing its support by 20% each year until in the sixth year and thereafter the City would not be required to support the Zoo.

s/ Dennis A. Marshall
County Counsel

The above statement is an impartial analysis of Ordinance No. 2004-1. If you desire a copy of the ordinance, please visit our website at www.co.fresno.ca.us or call the Fresno County Clerk/Elections Department at (559) 488-3246 and a copy will be mailed at no cost to you.

FISCAL IMPACT STATEMENT

This ballot measure is to adopt a Retail Transactions and Use Tax in the Incorporated and Unincorporated areas of Fresno County at the rate of one-tenth of one percent (0.10%). The State Board of Equalization will administer this sales tax if approved by at least two-thirds of the electors voting on the measure.

This ordinance will generate approximately nine million five hundred fifty thousand dollars (\$9,550,000.00) annually with the growth of this revenue generally following the economic trends within the local community.

The revenue from this Fresno County Zoo Authority Transactions and Use Tax Ordinance will be used exclusively for the support of zoos, zoological facilities, and the related zoological purposes within the County. This tax will terminate on the later date of March 31, 2015 or 10 years after the first day of the first calendar quarter following the execution of the State Board of Equalization contract in accordance with the provisions of this Transactions and Use Tax Ordinance.

s/ Vicki Crow, CPA
Auditor-Controller/Treasurer-Tax Collector

ARGUMENT IN FAVOR

For nearly a century the **Chaffee Zoo** has entertained and educated countless millions of delighted area visitors. Now, without Measure "Z," we

will likely **lose forever** this regional treasure – the **only zoo** in this part of California.

Years of severe underfunding have left our Zoo in **critical condition**. Measure "Z" will provide **desperately** needed money for:

- **Repairing hundreds** of overdue urgent items like leaking roofs and broken water lines
- **Restoring the Zoo** with beautiful new, natural habitat exhibits – and then bringing home our previously lost large animals such as rhinos, gorillas, and lions
- Retaining jeopardized **AZA accreditation** and preventing loss of even more large animals
- Furthering our **Species Survival Plan** and expanding our **Education Program** which reached 166,000 people last year

THE MAJORITY OF ALL ZOOS RECEIVE SUPPORT LIKE MEASURE "Z"s"

- **Smallest** ever Fresno County sales tax
- **Only 10 cents** on \$100 purchase
- Typical family's impact **\$15 / year – only \$1.25 / month**

Under New Management. The City will no longer run the Zoo with Measure "Z." A new, **citizen directed non-profit** corporation will professionally manage the Zoo; with annual audits and oversight by Fresno County. Therefore, **FUNDS WILL NOT GO TO GOVERNMENT.**

Please go to **SaveOurZoo.com** for Measure "Z's" extensive endorsement list including **all fifteen county mayors**, and, even the **San Joaquin Valley Taxpayers Association.**

Last year over 100,000 school children visited our Zoo including nine-year-old **Angel Arellano.** Angel was so worried at the Zoo's condition that she wrote her now famous Thanksgiving Day letter to the newspaper – including her \$1.00 contribution. Her accurate observation and generous spirit have inspired and energized our whole community towards **Saving Our Zoo.**

For the sake of our children and future generations, it is time for the **adults** to proudly finish the job that Angel started by voting **YES on Measure "Z."**

s/ Stacey Caha-Arellano
Angel Arellano's Mother

s/ Dr. Peter G. Mehas
Superintendent

Fresno County Office of Education

PR-9029-2

s/ Jean Chaffee
Dr. Paul Chaffee's Widow

s/ John Santoya
President
San Joaquin Valley Taxpayers Association

s/ David McDonald
Save Our Zoo Chairman
Pelco President and CEO

REBUTTAL TO ARGUMENT IN FAVOR

Supporters of the tax say that it would only cost the typical family \$1.25 a month. To raise \$8 million, the estimated yearly tax revenue, it would only cost each voting supporter of the tax, if Measure Z were to pass, about \$6 a month in **voluntary** contributions! Even less with corporate and philanthropic contributions. What, then, is the justification for spending well over a half-million dollars in an un-neighborly campaign to force people to support the zoo **AGAINST THEIR WILL?**

Supporters of the tax assert that "funds will not go to government". The zoo "corporation" board would be appointed by elected officials and have government oversight. The zoo would be **TAXPAYER FUNDED. If it walks and talks like a duck...**

Supporters of the tax threaten that we will likely lose the zoo without Measure Z. **WHY?** There are alternative revenue sources such as corporate donations, higher entry fees, and increased memberships and private donations. There are successful privatized zoos throughout the country. A private aquarium ownership group has offered to be a home to the zoo. **Is a tax increase really the last resort?**

Do not be fooled by the biased wording of Measure Z. Please visit www.fresno.ca.jp.org for information and perspective that you won't see from the local media that has chosen to campaign rather than report.

Let us all support our zoo with our patronage and voluntary contributions. But please, **NO NEW TAXES. Vote NO on Measure Z.**

s/ Rodney Austin
Chair, Libertarian Party of Fresno County

ARGUMENT AGAINST

California, once a pioneer in tax saving measures like Howard Jarvis's Proposition 13, has become a haven for moderates who believe governments should balance their budgets through tax increases and billion dollar bond measures. We are the richest state in the union yet we have the worst credit rating in the country. Our state pays higher fees and interest rates than anywhere in America. This free spending "movement" is now coming to Fresno County. Big corporations are spending millions of dollars on sophisticated campaigns to sell us on the benefits of sale's tax increases. How gullible do they think we are? If the wealthy and powerful really wanted to help the zoo, why don't they spend their own money, create a foundation, keep the money out of government's hand and give it directly to the zoo. Since when do large corporations support higher taxes?

The truth is they want to use our money so the City has more money for their pet projects and corporate subsidies. We are already paying more taxes thanks to record setting appreciation in the value of our homes and hundreds of new, City of Fresno fee increases charged to small business owners. Now is your chance to tell the special interests to pay their own way and tell the Fresno Mayor and Council to pass a budget that puts the Zoo first instead of wasting money on crazy projects and gifts of taxpayer money. Make them work within a budget like the rest of us. Tell them our families, small business owner's and seniors on fixed incomes are paying enough and can't afford more taxes. Join the Valley Taxpayers Coalition and the Libertarian Party of Fresno County and vote no on new taxes and no on Measure Z.

s/ Chris Mathys
Valley Taxpayer's Coalition, Inc.

s/ Rodney Austin
Chairman
Libertarian Party of Fresno County

REBUTTAL TO ARGUMENT AGAINST

Here are the facts:

- California's well-publicized fiscal crisis has taken millions of dollars from local governments; severely impacting Fresno's budget and services.
- **Now, without Measure "Z," WE WILL LIKELY LOSE OUR CHAFFEE ZOO.** There is NO other viable funding source for the millions of dollars in urgently needed repairs. Many of our decades-old exhibits are no longer suitable for our treasured animals. Their wellbeing must come first. That's why **all fifteen Fresno County mayors** have joined local

PR-9029-3

teachers, parents, community leaders, businesses, labor, and children like **Angel Arellano** in supporting **SAVE OUR ZOO - YES on "Z."**

Please consider this:

- **FUNDS WILL NOT GO TO GOVERNMENT.** By law, **every dime** must be spent restoring the Zoo. A new **citizen directed nonprofit** corporation - **NOT THE CITY** - will professionally manage the Zoo; with Fresno County audits and oversight.
- **Ninety-six percent of all other AZA zoos receive public funding.** A **majority** have voter-supported funding like Measure "Z's." Even the world-famous **San Diego Zoo** has received dedicated tax funding **continuously since 1942.**

Only with YOUR help can we save our ninety-six-year-old Zoo for our children and future generations.

As the Fresno Bee says:

- "The Chaffee Zoo is too important a **community resource** to lose."
- "Measure "Z" is an opportunity to give the Zoo a **guaranteed future.**"
- "The tiny sales tax increase would be **barely noticeable** to most shoppers."
- "Now voters must follow through on Angel's work by **passing Measure "Z"** on the November 2nd ballot."

THANK YOU!

s/ Stacey Caha-Arellano
Angel Arellano's Mother

s/ Dr. Peter G. Mehas
Superintendent
Fresno County Office of Education

s/ Jean Chaffee
Dr. Paul Chaffee's Widow

s/ Victor P. Lopez
Mayor
City of Orange Cove

s/ David McDonald
Save Our Zoo Chairman
Pelco President and CEO

March 12, 2014

Fresno Chaffee Zoo Corporation's Second Draft Ballot language meeting handout with Zoo Authority Board preferred changes, as discussed under Item 6c.

Support Fresno Chaffee Zoo Measure

To maintain and upgrade animal care; expand animal exhibits and visitor amenities; retain animal specialists; purchase veterinary medical equipment; continue the Zoo's Species Survival Plan and Children's Educational programs; and to keep Zoo entrance fees affordable, shall Fresno County voters continue the voter-approved 1/10th of one percent sales tax for ten years with all net proceeds going to the Zoo? ~~annual independent audits and no tax increase?~~

Z. KEEP OUR ZOO. 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 1/10th of one percent sales tax for ten additional years, with all proceeds exclusively for Fresno Chaffee Zoo?

BEFORE THE BOARD
OF THE
FRESNO COUNTY ZOO AUTHORITY

FRESNO COUNTY, CALIFORNIA

In the Matter of	)	Resolution No. 14-001
CALLING AN ELECTION TO SUBMIT	)	
BALLOT MEASURE FOR	)	
TRANSACTIONS AND USE TAX	)	

WHEREAS, on July 13, 2004, the Fresno County Board of Supervisors established the Fresno County Zoo Authority (hereinafter the "Authority") pursuant to Revenue and Taxation Code 7286.43 for the support of zoos, zoological facilities, and related zoological purposes in Fresno County; and

WHEREAS, on March 12, 2014, the Authority conducted a first reading of an ordinance imposing a special transactions and use tax of one tenth of one percent (0.10%) for a period of ten (10) years, the net revenues of which will be expended for the support of the Chaffee Zoo; and

WHEREAS, on April 30, 2014 the Authority approved the ordinance after a second reading; and

WHEREAS, under Revenue and Taxation Code section 7286.43, the ordinance must be approved by two-thirds of the voters of Fresno County voting on the ordinance; and

WHEREAS, the Authority desires that the ordinance be placed on the ballot for the November 4, 2014 general election and consolidated with that election.

NOW, THEREFORE BE IT RESOLVED:

1. Pursuant to Elections Code sections 9140 and 10403, the Authority hereby requests that the Fresno County Board of Supervisors direct that the above described special transactions and use tax ordinance be placed on the ballot for the November 4, 2014 general election and be consolidated with that election.

1
2 2. The County Clerk/Elections Department agrees to take any and all
3 necessary steps for the holding of the consolidated election. The Authority recognizes
4 that it will incur additional costs by reason of this consolidation and agrees to reimburse
5 the County, out of the proceeds of any collected transactions and use tax authorized
6 hereunder, for the add-on costs of the election, estimated to be \$38,000 to \$45,000.
7 Said costs shall be an obligation of the Authority irrespective of the election
8 outcome.

9 3. The Fresno County Clerk/Registrar of Voters is designated as the Elections
10 Official for the election, and the Authority requests that the Board of Supervisors hereby
11 authorize and direct Fresno County Clerk/Registrar Voters to:

12 a. Provide all notices and take all other actions necessary to holding the
13 election, including but not limited to providing notices of times within which
14 arguments for and against are submitted.

15 b. Print in the ordinance in its entirety in the Voter's Information Pamphlet
16 section of the Sample Ballot.

17 4. The ballot measure hereby approved for said election shall read as follows:
18 To maintain and upgrade animal care; expand animal exhibits and visitor amenities;
19 retain animal specialists; purchase veterinary medical equipment; continue the Zoo's
20 Species Survival Plan and Children's Educational programs; and to keep Zoo
21 entrance fees affordable, shall Fresno County voters continue the voter-approved
22 1/10th of one percent sales tax for ten years with all net proceeds going to the Zoo?

23 5. The Authority Board chooses not to file itself, nor to authorize any of its
24 members to file, arguments in support of the measure, in order that proponents of the
25 measure may do so as authorized by the Elections Code.
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Approved at a regular meeting of the Fresno County Zoo Authority Board, held on the
30th day of April 2014, by the following vote, to-wit:

AYES:

NOES:

ABSENT:

Peter Herzog, Chairman,
Fresno County Zoo Authority Board

AGENDA ITEM 7



DATE: April 30, 2014

TO: Fresno County Zoo Authority Board

FROM: Jeff Blanks, Zoo Authority Accountant

SUBJECT: Zoo Authority Budget for Budget Year 2014-15

RECOMMENDED ACTION:

Approve and authorize the estimated revenues and appropriations for the 2014-2015 budget year.

ALTERNATIVE ACTION:

An alternative action is to solely use the Zoo Authority's Net Position, which was \$1,046,754 as of April 15, 2014.

DISCUSSION:

Measure Z funding is set to expire after March of 2015 (assuming, for reasons of conservatism, that the potential pending vote on the renewal of the Measure does not pass). As a result, our projected revenues for FY 2014-2015 have been estimated to be less than the current year actual revenues. This will result in total allocations of \$185,688 to Zoo Authority.

Also, we estimate that interest revenues will be the same as the previous year, as the available balance has grown but the interest rate has fallen.

Expenditure appropriations remain the same for Other Services and Supplies while Professional and Specialized Services have increased \$74,849 over the current year adopted budget.

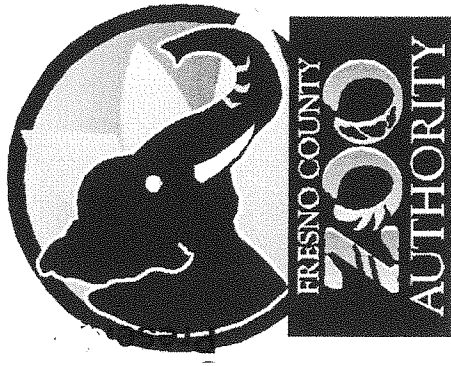
The budget, as presented, would utilize \$32,804 of available net position from the Zoo Authority fund, assuming that all revenues and appropriations occur as outlined.

FISCAL IMPACT:

There are sufficient revenues, available net position, and proposed appropriations to cover the cost associated with Zoo Authority administration.

BOARD ACTION: DATE _____ APPROVED AS RECOMMENDED _____ OTHER _____

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



Fiscal Year 2014-15 Budget Proposal

Agenda Item 7
Presentation

Jeff Blanks
Treasurer
April 30, 2014

Summarized Proposed Budget

VS

Prior Year Adopted/Adjusted Budget

<u>Fiscal Summary</u>	Draft Budget FY 2014-15	Adopted Budget FY2013-14
<u>Revenues</u>		
Measure Z Administration (2%)	\$ 185,688	\$ 238,949
Interest	12,500	12,500
Total Revenues	<u>\$ 198,188</u>	<u>\$ 251,449</u>
<u>Appropriations</u>		
Professional & Specialized Services	\$ 212,242	\$ 137,393
Other Services & Supplies	18,750	18,750
Contingency	-	95,306
Total Appropriations	<u>\$ 230,992</u>	<u>\$ 251,449</u>
Revenue in Excess of Appropriations	\$ (32,804)	\$ -
Available Net Position Used	\$ 32,804	\$ -
Contracted FTE (Based on 2080 hrs):	1.17	0.97

Revenue Forecast

Fiscal Year 2013-14 Revenue Estimates										
	PRIOR YR			CURRENT FISCAL YEAR				FISCAL YEAR		
	2011-2012		2012-2013	2013-2014				2014-2015		
	ACTUAL TAX RECEIPTS	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	\$ 719,800	\$ 826,000	\$ 826,000	\$ 867,300	\$ 903,500	\$ 36,200	4.17%	894,465	17,889	
August	\$ 921,200	\$ 1,033,100	\$ 1,033,100	\$ 1,084,755	\$ 1,106,000	\$ 21,245	1.96%	1,106,000	22,120	
September	\$ 1,057,603	\$ 1,028,369	\$ 1,028,369	\$ 1,079,787	\$ 1,097,605	\$ 17,818	1.65%	1,097,605	21,952	
October	\$ 694,100	\$ 850,500	\$ 850,500	\$ 893,025	\$ 857,400	\$ (35,625)	-3.99%	874,548	17,491	
November	\$ 878,500	\$ 1,056,800	\$ 1,056,800	\$ 1,109,640	\$ 1,143,200	\$ 33,560	3.02%	1,131,768	22,635	
December	\$ 1,240,028	\$ 1,083,021	\$ 1,083,021	\$ 1,137,172	\$ 1,076,977	\$ (60,195)	-5.29%	1,109,286	22,186	
January	\$ 770,100	\$ 799,900	\$ 799,900	\$ 839,895	\$ 836,700	\$ (3,195)	-0.38%	845,067	16,901	
February	\$ 978,600	\$ 1,086,700	\$ 1,086,700	\$ 1,141,035	\$ 1,101,200	\$ (39,835)	-3.49%	1,123,224	22,464	
March	\$ 1,006,649	\$ 1,021,734	\$ 1,021,734	\$ 1,072,821	\$ 1,113,584	\$ 40,763	3.80%	1,102,448	22,049	
April*	\$ 716,100	\$ 846,500	\$ 846,500	\$ 888,825	\$ 897,713	\$ 8,888	1.00%	-	-	
May*	\$ 897,100	\$ 1,493,700	\$ 1,493,700	\$ 916,595	\$ 1,195,400	\$ 278,805	30.42%	-	-	
June*	\$ 1,191,689	\$ 1,015,391	\$ 1,015,391	\$ 916,595	\$ 1,103,540	\$ 186,945	20.40%	-	-	
Total	\$ 11,071,469	\$ 12,141,715	\$ 12,141,715	\$ 11,947,445	\$ 12,432,819	\$ 485,374	3.90%	\$ 9,284,411	\$ 185,688	
								Estimated Interest Revenue (based on PY actuals)		
								12,500		
								\$ 198,188		
								Total Projected Revenue		

* Estimated Measure Z tax receipts for April through June 2014

Revenue Forecast

- The total estimated and actual Measure Z revenues for FY 2013-14 are \$12,432,819 resulting in a \$248,656 allocation to the Zoo Authority. This represents a 4% increase over budgeted amounts.
- Revenues for fiscal year 2014-15 are projected to increase by 1% and will reflect the 2014-15 expected totals of \$9,284,411. This provides \$185,688 for Zoo Authority operations. Keep in mind, the increase is for 9 months of revenue; the revenue amount in total will be less than 2013-2014, assuming (for conservative purposes) that the renewal Measure does not pass.
- Interest revenues were determined by an analysis of the County of Fresno's investment pool rates, cash balances and prior year averages of interest receipts.

Draft Administrative Budget- Detail

Account	Account Description	Recommended Appropriations 2014-15
7040	Telephone Charges	\$ 500
7250	Memberships	1,000
7265	Office Expense	6,000
7268	Postage	1,500
7287	PeopleSoft Financials Charges	750
7295	Professional & Specialized Services	212,242
7296	Data Processing Services	3,000
7325	Publications & Legal Notices	1,000
7415	Trans, Travel & Education	5,000
	Total Services and Supplies	230,992
	Total Appropriations	\$ 230,992

Professional & Specialized Services (\$)

- All 7000 series budget appropriations, except for account 7295 (Professional & Specialized Services), were brought forward from the prior year and recommended for fiscal year 2014-15.
- The recommended appropriations for account 7295 for fiscal year 2014-15 are \$212,242 which is greater than last year's adopted budget by 28%
- The appropriations differed due to the following:
 - Coordinator hours increased by 71% over PY budget
 - Auditor-Controller hours (accountant I/II, A&F division chief, Sup Accountant) decreased by 5% over PY budget
 - County Counsel hours stayed constant compared to PY budget
 - CY budget includes an estimated \$45,000 for County Clerk charges to be incurred related to the renewal Measure (original Measure costs were approximately \$40,000 in 2004)
 - Due to the conservative approach (9 months of revenue), there was no contingency budgeted (since any expenditures above the revenue amount will be paid for out of available net position)

Professional Services Detail

2014-15 Proposed Budget

Title	Budget Hours	Estimated Rates	FY14-15 Budget
Coordinator	1,456	63	91,874
Accountant I	300	60	18,042
Accountant II	450	74	33,215
A & F Division Chief	50	79	3,956
Sup. Accountant	100	80	8,006
County Counsel	80	113	9,040
County Clerk			45,000
Audit Fees			3,110
	2,436		<u>212,242</u>

Professional Services Detail

Estimated Professional & Specialized Services FY2014-15 Prior Year Comparison

Title	2013-14 Budget Hours	2013-14* Actual Hours	2014-15 Budget Hours	Adjusted Budget % Variance	Original Budget % Variance
Coordinator	850	1095	1,456	33%	71%
Accountant I	600	295	350	19%	-42%
Accountant II	0	0	450	0%	0%
A & F Division Chief	50	10	50	400%	0%
Sup. Accountant	350	340	100	-71%	-71%
County Counsel	80	80	80	0%	0%
	1,930	1,820	2,486	37%	29%

Title	FY13-14 Original Budget	FY13-14 Adjusted Budget	FY14-15 Proposed Budget	Adjusted Budget % Variance	Original Budget % Variance
Coordinator	53,635	69,094.50	91,874	33%	71%
Accountant I	36,084	17,741	21,049	19%	-42%
Accountant II	-	-	33,215	0%	0%
A & F Division Chief	3,956	791	3,956	400%	0%
Sup. Accountant	28,021	27,220	8,006	-71%	-71%
County Counsel	9,040	9,040	9,040	0%	0%
	130,736	123,887	167,139	35%	28%

* Actual hours through March invoicing; estimated April-June

Fiscal Year 14-15 Budget Approval

- Motion to approve the budget as recommended or subject to changes discussed during board meeting (if applicable).

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
						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	

March						
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					

April						
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			

May						
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

June						
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					

July						
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		

August						
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						

September						
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				

October						
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	

November						
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						

December						
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			

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



Fresno Chaffee Zoo • 894 West Belmont Avenue • Fresno, California 93728
Phone (559) 498-5910 • Fax (559) 264-9226

DATE: April 30, 2014
TO: Fresno County Zoo Authority Board
FROM: Brian Goldman, Chief Financial Officer
Fresno's Chaffee Zoo Corporation
SUBJECT: African Adventure Deposit

RECOMMENDED ACTION:

Approve reimbursement of \$443,554.74 for the deposit of thatch material for African Adventure.

FISCAL IMPACT:

There is no fiscal impact. The budget for African Adventure was approved in 2013. This request does not increase the budget.

DISCUSSION:

The Zoo Authority's *Procedures for Approving and Administering Measure Z Funds* policy I.B.3 states:

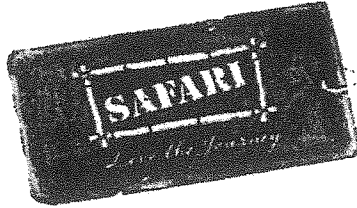
Reimbursement may only be requested for incurred expenses. No prepaid expenses or deposits on goods/services will be reimbursed, unless authorized through an Authority Board action at a public meeting.

The Fresno's Chaffee Zoo Corp. is requesting the Zoo Authority make an exception to your policy and approve reimbursement for the deposit for thatch. In most cases, deposits are small, so the zoo can use its funds and wait a few months to request reimbursement. In this case, the amount needed for the deposit and the length of time the zoo would have to wait before submitting for reimbursement would be difficult for the zoo to manage.

The request represents a 50% deposit to Safari Thatch for material that will be used to construct the lodge in Africa. Safari Thatch, Inc. (see Attachment A), provides themed material such as thatched roofing, pressure treated eucalyptus poles for themed fencing, and reed ceiling panels for Zoos and other entertainment attractions, and was the only vendor that responded to bid requests. Their bid included language requiring a 50% deposit.

BOARD ACTION: DATE _____ APPROVED AS RECOMMENDED _____ OTHER _____

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



Safari Thatch, Inc.

7040 SW 21st Place

Davie, FL 33317

T: 954 564 0059 F: 954 564 7431

Safari Invoice

Doc No	Order Date
4391	2/28/2014
Ship Date	FOB
2/26/2014	
Terms	Sales Rep
Balance against	NW
Customer PO	

Customer			
Harris Construction Co. Inc.			
5286 E. Home Ave.			
Fresno	CA	93727	
Joe Vasquez			
559-251-0301			

Ship To			
Fresno Chaffee Zoo			
Africa Exhibit			
FOR: Harris Construction CO. Inc.			
894 W. Belmont Ave.			
Fresno	CA	93727	
Joe Vasquez			
559-251-8645			

Item	Description	Ordered	UOM	Price Per	Total Price
EP-18	Eucalyptus Pressure Treated Ntengu Poles 1-2" x 8/22mm x 2.4M ***NOTE Actual length 2.4M = 7'10.5"	26	EA	4.12	107.12
MISC001	Eucalyptus Pressure Treated Ntengu Poles 1-2" x 10' L	60	EA	5.02	301.20
EP-112	Eucalyptus Pressure Treated Ntengu Poles 1 - 2" dia x 12' / 22mm x 3.6M ***NOTE Actual length 3.6M = 11'9.5" Weight (5 lbs) (02.19.14) JGR	44	EA	5.96	262.24
EP-DR10	Eucalyptus Pressure Treated Dropper Poles 1.5"-2.5" x 10' / 32-50mm x 3M***NOTE Actual length 3M = 9'10" Weight 8 lbs (02.19.14) JGR	347	EA	7.12	2,470.64
EP-DR12	Eucalyptus Pressure Treated Dropper 1.5" - 2.5" x 12' ***NOTE: Actual Length 3.6M = 11'9.5" Weight: 9 lbs (02.19.14) JGR	1469	EA	9.75	14,322.75
EP-38	Eucalyptus Poles Pressure Treated 3-4"dia x 8' / 75-100mm x 2.4M ***NOTE Actual length 2.4M = 7' 10.5"	230	EA	18.71	4,303.30
EP-312	Eucalyptus Poles Pressure Treated 3-4" dia x 12' / 75-100mm x 3.6M***NOTE Actual length 3.6M = 11'9.5" Weight: 45 lbs (02.19.14) JGR	63	EA	28.46	1,792.98
EP-48	Eucalyptus Poles Pressure Treated 4-5" dia x 8' / 100-125mm x 2.4M***NOTE Actual length 2.4M = 7'10.5"	21	EA	27.71	581.91
EP-410	Eucalyptus Poles PressureTreated 4-5" dia x 10' / 100-125mm x 3M ***NOTE: Actual Length 3M = 9'10"	28	EA	34.50	966.00
EP-412	Eucalyptus Poles PressureTreated 4-5" dia x 12' / 100-125mm x 3.6M***NOTE Actual length 3.6M = 11'9.5" Weight: 89 lbs (02.19.14) JGR	14	EA	44.25	619.50
MISC001	Eucalyptus Poles PressureTreated 4-5" dia x 14'	13	EA	51.75	672.75
EP-510	Eucalyptus Poles Pressure Treated 5-6" dia x 10' / 125-150mm x 3M***NOTE Actual length 3M = 9'10"	43	EA	43.50	1,870.50
EP-512	Eucalyptus Poles Pressure Treated 5-6" dia x 12' / 125-150mm x 3.6***NOTE Actual length 3.6M = 11'9.5" Weight: 101 lbs (02.19.14) JGR	30	EA	53.62	1,608.60
MISC001	Above Prices quoted @ 25% Trade Discount	1	EA	0.00	0.00
DISCOUNT	Your preferred customer discount. an	1	EA	-5,975.90	-5,975.90



Safari Thatch, Inc.

7040 SW 21st Place

Davie, FL 33317

T: 954 564 0059 F: 954 564 7431

Safari Invoice

Doc No	Order Date
4391	2/28/2014
Ship Date	FOB
2/26/2014	
Terms	Sales Rep
Balance against	NW
Customer PO	

Customer			
Harris Construction Co. Inc.			
5286 E. Home Ave.			
Fresno	CA	93727	
Joe Vasquez			
559-251-0301			

Ship To			
Fresno Chaffee Zoo			
Africa Exhibit			
FOR: Harris Construction CO. Inc.			
894 W. Belmont Ave.			
Fresno	CA	93727	
Joe Vasquez			
559-251-8645			

Item	Description	Ordered	UOM	Price Per	Total Price
	ADDITIONAL 20% OFF				
Shipping and Handling	Plug number for Budgeting Purposes Only To be Requested at time of order	1	EA	8,000.00	8,000.00
MISC001	NOTE*** 50% DEPOSIT DUE NOW \$15951.80 BALANCE DUE ON RECEIPT OF GOODS \$15951.79	1	EA	0.00	0.00

Prepared By:

Reglster

Memo:

***SAFARI THATCH INC, AS THE
LARGEST IMPORTER OF
EUCALYPTUS POLES IN THE
USA,, WILL BEAT ANY
COMPARABLE QUOTE BY 10%***

Sub-Total:	31,903.59
	0.00
	0.00
Taxes	0.00
Total	31,903.59
Payment	0.00
Balance	31,903.59



Safari Thatch, Inc.

7040 SW 21st Place

Davie, FL 33317

T: 954 564 0059 F: 954 564 7431

Safari Invoice

Doc No	Order Date
4396	3/3/2014
Ship Date	FOB
5/1/2014	
Terms	Sales Rep
Balance against	NW
Customer PO	

Customer		
Valley Fence Co. 3505 Lind Avenue		
Clovis	CA	93612
Dave Cash		
559-294-0451		

Ship To		
Valley Fence Co. 3505 Lind Avenue		
Clovis	CA	93612
Dave Cash		
559-294-0451		

Item	Description	Ordered	UOM	Price Per	Total Price
EP-38	Eucalyptus Poles Pressure Treated 3-4" dia x 8' / 75-100mm x 2.4M ***NOTE Actual length 2.4M = 7' 10.5"	325	EA	20.25	6,581.25
EP-312	Eucalyptus Poles Pressure Treated 3-4" dia x 12' / 75-100mm x 3.6M***NOTE Actual length 3.6M = 11'9.5"	280	EA	30.00	8,400.00
EP-48	Eucalyptus Poles Pressure Treated 4-5" dia x 8' / 100-125mm x 2.4M***NOTE Actual length 2.4M = 7'10.5"	82	EA	33.75	2,767.50
EP-410	Eucalyptus Poles Pressure Treated 4-5" dia x 10' / 100-125mm x 3M ***NOTE: Actual Length 3M = 9'10"	264	EA	42.50	11,220.00
EP-412	Eucalyptus Poles Pressure Treated 4-5" dia x 12' / 100-125mm x 3.6M***NOTE Actual length 3.6M = 11'9.5"	93	EA	51.00	4,743.00
EP-510	Eucalyptus Poles Pressure Treated 5-6" dia x 10' / 125-150mm x 3M***NOTE Actual length 3M = 9'10"	33	EA	63.75	2,103.75
EP-610	Eucalyptus Poles Pressure Treated 6-7" dia x 10' / 150-175mm x 3M***NOTE Actual length 3M = 9'10"	52	EA	75.00	3,900.00
MISC001	Eucalyptus Poles Pressure-treated 7-8"x 10'	33	EA	90.00	2,970.00
EP-810	Eucalyptus Poles Pressure Treated 8-9" dia x 10' / 200-225mm x 3M ***NOTE Actual length 3M = 9'10"	78	EA	105.00	8,190.00
NS-SH	Spanish Heather Rolls 6'6"H x 9'9"L	85	EA	140.62	11,952.70
MISC001	Custom Rustic Eucy Fences	82	EA	224.00	18,368.00
Shipping and Handling	IN LAND TRUCKING TBD	1	EA	0.00	0.00
MISC001	50% DEPOSIT DUE NOW \$40,598.10 BALANCE DUE UPON RECEIPT OF GOODS PLUS ROAD FREIGHT	1	EA	0.00	0.00
MISC001	Gate Material	1	EA	5,000.00	5,000.00

1053 \$10 = 42,736
2,137

40,599

SF1-1270
SF2-1370
SF9-1010



Safari Thatch, Inc.

7040 SW 21st Place
Davie, FL 33317
T: 954 564 0059 F: 954 564 7431

Safari Invoice

Doc No	Order Date
4390	3/12/2014
Ship Date	FOB
2/26/2014	South Africa
Terms	Sales Rep
Balance against	NW
Customer PO	
1254903	

Customer		
Harris Construction Co. Inc. Harris Construction Co. Inc. 5286 E. Home Ave.		
Fresno	CA	93727
Joe Vasquez 559-251-0301		

Ship To		
Fresno Chaffee Zoo Africa Exhibit FOR: Harris Construction CO. Inc. 894 W. Belmont Ave.		
Fresno	CA	93727
Joe Vasquez 559-251-8645		

Item	Description	Ordered	UOM	Price Per	Total Price
TR-CB	Thatch Reed Ceiling Board 4' x 8'	830	EA	56.99	47,305.00
MISC001		1	EA	0.00	0.00
MISC001		1	EA	0.00	0.00

PAYMENT OF DEPOSIT DUE NOW -
\$23,625.50

W/ret. Net

GROSS 24868.95 RET 1243.45 = 23625.50

Prepared By: Register
Memo: TERMS:
50% Deposit to initiate the
manufacture of the product
Balance due on receipt of goods.

Sub-Total:	47,305.00
	0.00
	0.00
Taxes	0.00
Total	47,305.00
Payment	0.00
Balance	47,305.00



Safari Thatch, Inc.

7040 SW 21st Place
Davie, FL 33317
T: 954 564 0059 F: 954 564 7431

Safari Invoice

Doc No	Order Date
4447	3/19/2014
Ship Date	FOB
3/19/2014	
Terms	Sales Rep
Balance against	NW
Customer PO	
RC0131	

Customer			
Graham Prewett, Inc. Graham Prewett, Inc. 2773 N. Business Park Ave. Suite 102			
Fresno	CA	93727	
Rick Chacon 559-291-3741			

Ship To			
Graham Prewett, Inc. 2773 N. Business Park Ave. Suite 102 2773 N. Business Park Ave. Suite 102			
Fresno	CA	93727	
Rick Chacon 559-291-3741			

Item	Description	Ordered	UOM	Price Per	Total Price
TP-VRPAFR	African Reed Style Synthetic Thatch Subroof Panel - Class-A Fire Rating - 31" Wide x 8" to 18" random lengths Weight per ctn: 32 lbs Dims: 31 x 20 x 5 (12 per ctn) (02.19.14) JGR	25350	EA	23.80	603,330.00
TP-VRSAFR	African Reed Style Synthetic Thatch Starter Panel - Class-A Fire Rating Weight per ctn: 28 lbs Dims: 31 x 15 x 5 (12 per ctn) (02.19.14) JGR	1100	EA	23.80	26,180.00
TP-VREAFR	African Reed Style Synthetic Thatch Eave Panel - Class-A Fire Rating Weight per ctn: 73 lbs Dims: 32 x 27 x 8 (12 per ctn) (02.19.14) JGR	1100	EA	42.00	46,200.00
Shipping and Handling	Shipping and Handling - TBD at time of shipping. Freight Quotes are only valid for 30 days. Estimated two containers @ \$5,000 each	2	EA	5,000.00	10,000.00
MISC001	50% DEPOSIT DUE NOW \$342,855.00 * BALANCE DUE UPON RECEIPT OF GOODS	1	EA	0.00	0.00

+17143 Ret

Pay 342,855
+ 17143
359,998
due to Safari Thatch

Prepared By: Douglas
Memo:

273598

Sub-Total:	685,710.00
	0.00
	0.00
Taxes:	0.00
Total:	685,710.00
Payment:	0.00
Balance:	685,710.00

Notice of Public Hearing
Proposed Ordinance
(Summary)

Notice is hereby given that at its regularly scheduled meeting on April 30, 2014, the Board of the Fresno County Zoo Authority ("Authority Board") will consider adopting 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.

To summarize, the proposed amendments would:

A. Extend the transactions and use tax currently in place, which is set to expire on March 31, 2015, at the same rate of one tenth of one percent (0.10%) for a period of ten years beginning April 1, 2015 or the first day of the first calendar quarter following the execution of a contract with the State Board of Equalization to administer and collect the tax.

B. Request that the Board of Supervisors place the Ordinance on the ballot for consideration of the electors in Fresno County at the November 2014 election. The tax would be imposed in the County if at least two-thirds of the electors vote in favor of the Ordinance.

C. Define the terms "Capital projects", "Fresno Chaffee Zoo", and "Administrative Costs".

D. Apply proceeds of the tax first to reimburse Fresno County for the costs of the November 2014 election and any election for an extension of the tax.

E. Apply up to 2% of the annual tax proceeds for administrative costs.

F. Distribute the remaining annual tax proceeds 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 for capital projects in the Fresno Chaffee Zoo; (2) up to one-third of the funds shall be available for operations and maintenance of the Fresno Chaffee Zoo.

G. Require that the Fresno Chaffee Zoo provide the Authority with an annual use statement demonstrating the use of said funds authorized by the Authority.

H. No proceeds of the tax shall be used by the Fresno Chaffee Zoo for (1) 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, (2) programs not open and available on an equal basis to all residents of Fresno County, (3) programs which promote religious or sectarian purposes, (4) scholarships, grants or other payments to Individuals for educational purposes, (5) programs of local, state or federal governments or their subsidiaries, (6) out-of-state travel expense, (7) 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.

The full text of this Ordinance is available online at the Authority's Website at www.zooauthority.org, on the home page.

Cathy Crosby, Staff Analyst
Fresno County Zoo Authority

Account: 6004259FRE Class: 894 Last user: AKASPARIAN

Ad Start: 4/16/14 Ad Stop: 4/16/14 Total Cost: \$798.66 Run Days:

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PUBLIC NOTICE

#15779

Notice of Public Hearing
Proposed Ordinance
(Summary)

Notice is hereby given that at its regularly scheduled meeting on April 30, 2014, the Board of the Fresno County Zoo Authority ("Authority Board") will consider adopting 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.

To summarize, the proposed amendments would:

A. Extend the transactions and use tax currently in place, which is set to expire on March 31, 2015, at the same rate of one tenth of one percent (0.10%) for a period of ten years beginning April 1, 2015 or the first day of the first calendar quarter following the execution of a contract with the State Board of Equalization to administer and collect the tax.

B. Request that the Board of Supervisors place the Ordinance on the ballot for consideration of the electors in Fresno County at the November 2014 election. The tax would be imposed in the County if at least two-thirds of the electors vote in favor of the Ordinance.

C. Define the terms "Capital projects", "Fresno Chaffee Zoo", and "Administrative Costs".

D. Apply proceeds of the tax first to reimburse Fresno County for the costs of the November 2014 election and any election for an extension of the tax.

E. Apply up to 2% of the annual tax proceeds for administrative costs.

F. Distribute the remaining annual tax proceeds 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 for capital projects in the Fresno Chaffee Zoo; (2) up to one-third of the funds shall be available for operations and maintenance of the Fresno Chaffee Zoo.

G. Require that the Fresno Chaffee Zoo provide the Authority with an annual use statement demonstrating the use of said funds authorized by the Authority.

H. No proceeds of the tax shall be used by the Fresno Chaffee Zoo for (1) 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, (2) programs not open and available on an equal basis to all residents of Fresno County, (3) programs which promote religious or sectarian purposes, (4) scholarships, grants or other payments to individuals for educational purposes, (5) programs of local, state or federal governments or their subsidiaries, (6) out-of-state travel expense, (7) 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.

The full text of this Ordinance is available online at the Authority's Website at www.zooauthority.org, on the home page.

Cathy Crosby, Staff Analyst
Fresno County Zoo Authority

Aviso de Audiencia Pública
Ordenanza Propuesta
(Resumen)

Por medio de la presente se da aviso que durante su reunión programada que se llevará a cabo el 30 de abril de 2014, la Junta de Autoridad para el Zoológico del Condado de Fresno ("Junta de Autoridad") estudiará la adopción de una Ordenanza imponiendo una extensión de las transacciones del condado y utilizar los impuestos para el apoyo de zoológicos, instalaciones zoológicas y otros fines relacionados con los zoológicos, que serán administrados por la Junta Estatal de Ecuilización.

En resumen, las enmiendas propuestas:

A. Extenderían el impuesto sobre el uso y las transacciones que se aplica actualmente, el cual vencerá el 31 de marzo de 2015, a la misma tasa de una décima de un por ciento (0.10%), por un periodo de diez años, comenzando el 1° de abril de 2015, o el primer día del primer trimestre calendario después de la celebración de un contrato con la Junta Estatal de Ecuilización para administrar y cobrar el impuesto.

B. Requerirían que la Junta de Supervisores incluya a la Ordenanza en el voto, para la consideración de los electores en el Condado de Fresno, durante la elección que se llevará a cabo en noviembre de 2014. El impuesto se impondría en el Condado en caso que por lo menos dos terceras partes de los electores voten a favor de la Ordenanza.

C. Definirían los términos "Proyectos de Capital", "Zoológico Chaffee de Fresno", y "Costos Administrativos".

D. Aplicarían los ingresos por concepto del impuesto, en primer lugar, para reembolsar al Condado de Fresno por los costos de la elección que se llevará a cabo en noviembre de 2014, y en segundo lugar, de cualquier elección para una extensión del impuesto.

E. Aplicarían hasta el 2% de los ingresos anuales por concepto del impuesto a los costos administrativos.

F. Distribuirían los ingresos fiscales anuales restantes al Zoológico Chaffee de Fresno, sobre una base de reembolso, por gastos que caen dentro de las siguientes limitaciones y que son aprobados por la Autoridad: (1) un mínimo de dos terceras partes de los fondos se destinarían a proyectos de capital en el Zoológico Chaffee de Fresno; (2) hasta un tercio de los fondos estaría disponible para el funcionamiento y mantenimiento del Zoológico Chaffee de Fresno.

G. Requerirían que el Zoológico Chaffee de Fresno proporcione a la Autoridad un estado de cuenta anual de utilización que demuestre el uso de dichos fondos autorizados por la Autoridad.

H. Ningún ingreso resultante del impuesto será utilizado por el Zoológico Chaffee de Fresno para (1) actividades que normalmente son financiadas por una ciudad o condado por medio de ingresos estatales, locales y/o federales, tales como programas de control animal, atención de salud, justicia penal, y servicios sociales, (2) programas que no están abiertos y disponibles sobre una base de igualdad para todos los residentes del Condado de Fresno, (3) programas que promueven fines religiosos o de carácter sectario, (4) becas, subvenciones u otros pagos a personas con fines educativos, (5) programas de gobiernos locales, estatales o federales o sus subsidiarias, (6) gastos de viaje fuera del estado, (7) programas o políticas que discriminan en contra de cualquier persona o grupo en base a raza, sexo, color, origen étnico, preferencia religiosa u origen nacional en la operación de las instalaciones o en políticas de membresía.

El texto completo de esta Ordenanza está disponible en línea en el sitio web de la Autoridad en www.zooauthority.org, o en la página principal.

Cathy Crosby, Analista
Autoridad del Zoológico del Condado de Fresno

Account: 6004259FRE Class: 1050 Last user: AKASPARIAN

Ad Start: 4/16/14 Ad Stop: 4/16/14 Total Cost: \$528.25 Run Days:

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NOTICE

Aviso de Audiencia Pública
Ordenanza Propuesta
(Resumen)

Por medio de la presente se da aviso que durante su reunión programada que se llevará a cabo el 30 de abril de 2014, la Junta de Autoridad para el Zoológico del Condado de Fresno ("Junta de Autoridad") estudiará la adopción de una Ordenanza imponiendo una extensión de las transacciones del condado y utilizar los impuestos para el apoyo de zoológicos, instalaciones zoológicas y otros fines relacionados con los zoológicos, que serán administrados por la Junta Estatal de Ecuilización.

En resumen, las enmiendas propuestas:

A. Extenderían el impuesto sobre el uso y las transacciones que se aplica actualmente, el cual vencerá el 31 de marzo de 2015, a la misma tasa de una décima de un por ciento (0.10%), por un periodo de diez años, comenzando el 1° de abril de 2015, o el primer día del primer trimestre calendario después de la celebración de un contrato con la Junta Estatal de Ecuilización para administrar y cobrar el impuesto.

B. Requerirían que la Junta de Supervisores incluya a la Ordenanza en el voto, para la consideración de los electores en el Condado de Fresno, durante la elección que se llevará a cabo en noviembre de 2014. El impuesto se impondría en el Condado en caso que por lo menos dos terceras partes de los electores voten a favor de la Ordenanza.

C. Definirían los términos "Proyectos de Capital", "Zoológico Chaffee de Fresno", y "Costos Administrativos".

D. Aplicarían los ingresos por concepto del impuesto, en primer lugar, para reembolsar al Condado de Fresno por los costos de la elección que se llevará a cabo en noviembre de 2014, y en segundo lugar, de cualquier elección para una extensión del impuesto.

E. Aplicarían hasta el 2% de los ingresos anuales por concepto del impuesto a los costos administrativos.

F. Distribuirían los ingresos fiscales anuales restantes al Zoológico Chaffee de Fresno, sobre una base de reembolso, por gastos que caen dentro de las siguientes limitaciones y que son aprobados por la Autoridad: (1) un mínimo de dos terceras partes de los fondos se destinarían a proyectos de capital en el Zoológico Chaffee de Fresno; (2) hasta un tercio de los fondos estaría disponible para el funcionamiento y mantenimiento del Zoológico Chaffee de Fresno.

G. Requerirían que el Zoológico Chaffee de Fresno proporcione a la Autoridad un estado de cuenta anual de utilización que demuestre el uso de dichos fondos autorizados por la Autoridad.

H. Ningún ingreso resultante del impuesto será utilizado por el Zoológico Chaffee de Fresno para (1) actividades que normalmente son financiadas por una ciudad o condado por medio de ingresos estatales, locales y/o federales, tales como programas de control animal, atención de salud, justicia penal, y servicios sociales, (2) programas que no están abiertos y disponibles sobre una base de igualdad para todos los residentes del Condado de Fresno, (3) programas que promueven fines religiosos o de carácter sectario, (4) becas, subvenciones u otros pagos a personas con fines educativos, (5) programas de gobiernos locales, estatales o federales o sus subsidiarias, (6) gastos de viaje fuera del estado, (7) programas o políticas que discriminan en contra de cualquier persona o grupo en base a raza, sexo, color, origen étnico, preferencia religiosa u origen nacional en la operación de las instalaciones o en políticas de membresía.

El texto completo de esta Ordenanza está disponible en línea en el sitio web de la Autoridad en www.zooauthority.org, o en la página principal.

Cathy Crosby, Analista
Autoridad del Zoológico del Condado de Fresno



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FOR IMMEDIATE RELEASE
April 7, 2014

BELOVED MALAYAN TIGER DIES AT FRESNO CHAFFEE ZOO

Fresno, CA. – Officials at Fresno Chaffee Zoo are sad to announce that their much-loved male Malayan tiger, Paka, died April 5, 2014. Animal care staff noticed a significant decline in health over the last several weeks. During this time, the veterinary and keeper staff closely monitored his behavior and eating patterns and consulted with an expert in tiger medicine. In order to prevent further suffering, the veterinary and keeper staff chose to euthanize Paka on Saturday.

At 17 years of age, Paka was considered an older tiger. Longevity is about 16-20 years for Malayan tigers. Paka came to Fresno from the San Diego Zoo in October of 2011. He recently sired the 4 tiger cubs born at Fresno Chaffee Zoo in January. Paka sired 5 litters and a total of 14 cubs in his lifetime contributing greatly to the conservation of Malayan tigers.

Paka started showing signs of declining health in September of 2013. Keeping staff noticed an improvement in health for a short time after that but on March 17, 2014 they noticed a dramatic change in him, both physically and mentally. "It has been difficult to watch Paka decline, he was a very active and vocal tiger who was always engaged with our staff and guests," states Assistant Curator Lyn Myers. "He was a joy to work with and he will be missed by all."

A preliminary necropsy is being performed. Final laboratory results regarding cause of Paka's decline in health will not be available for several weeks.

The Malayan tiger (*Panthera tigris jacksoni*) is a tiger subspecies that inhabits the southern and central parts of the Malay Peninsula and has been classified as endangered by IUCN in 2008. The Malayan and the Indochinese tiger were once thought to be the same subspecies, however recent DNA analysis has shown that they are different enough to warrant their own subspecies classification. Malayan tigers appear to be a slightly smaller subspecies with the average length of a male being 8 ft 6 in (259 cm), and that of a female being 7 ft 10 in (239 cm). Experts believe there are approximately 500 Malayan tigers in existence.

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