



Board Agenda Item 38

DATE: June 24, 2025

TO: Board of Supervisors

SUBMITTED BY: Paul Nerland, County Administrative Officer
Michelle Roman, Zoo Authority Chairman

SUBJECT: Zoo Authority 2023-24 Annual Report

RECOMMENDED ACTION(S):

Receive the Fresno County Zoo Authority 2023-24 Annual Report.

The Fresno County Zoo Authority (Authority) is required by its Bylaws to provide an annual report to the Board of Supervisors. The annual report includes an annual audit report of the Measure Z funds. This item is countywide.

ALTERNATIVE ACTION(S):

Your Board may choose to provide direction to the Authority regarding content to add or expand upon in future annual reports.

FISCAL IMPACT:

There is no fiscal impact associated with the recommended action. Measure Z Funds are held in the Investment Pool of the County Treasury, from which claims associated with Zoo maintenance and operations, capital projects and Authority administrative costs are paid. All County staff costs associated with the administration of Measure Z funds (County Counsel, Auditor-Controller/Treasurer-Tax Collector, Zoo Authority Board Coordinator, and outside auditor Brown Armstrong) are funded with the 2% of Measure Z funds set aside for administrative costs. Sufficient appropriations and estimated revenues for staff administration costs are included within the respective Departments' Adopted Budgets.

DISCUSSION:

The 2023-24 annual report of the Authority covers July 1, 2023 through June 30, 2024, and includes the annual audit of Measure Z funds from CLA, LLP, received by the Authority during the May 28, 2025 board meeting. The audit was issued with an unmodified or clean opinion.

As of June 30, 2024, \$39,552,919 in Measure Z funds were held in trust for Fresno's Chaffee Zoo Corporation (ZooCorp), with \$33,088,292 of the total cash reserved for capital projects, and \$6,464,627 for operations. In FY 2023-24, \$21,402,602 in Measure Z taxes were received in total, and the Authority reimbursed ZooCorp \$8,704,138 for capital projects and \$8,317,651 for operations costs that directly serve the animals, including feed, keeper and veterinarian salaries, and utilities.

The one-tenth of 1% Measure Z sales tax proceeds are received into three County managed funds: one third for maintenance and operations, two thirds for capital projects, and 2% for Authority administrative costs.

Since inception, the Zoo has been reimbursed \$84,141,577 for maintenance and operations, and \$150,542,899 for capital projects. Reporting on the use of these funds for oversight purposes is provided each fiscal year by CLA, LLP and by County Treasury staff. The ZooCorp's external auditor, Price Paige & Company, and ZooCorp staff also report to the Authority Board on the Zoo's audit of Measure Z funds on a calendar year basis.

Information regarding Measure Z, such as Authority Board meeting agendas, minutes, agreements, policies, budgets and past reports, as well as ZooCorp claims for Measure Z reimbursement, can be found on the Zoo Authority website www.zooauthority.org.

ATTACHMENTS INCLUDED AND/OR ON FILE:

On file with Clerk - 2023-24 Zoo Authority Annual Report

CAO ANALYST:

Ronald Alexander