

SL COUNTY BUDGET REQUEST / ADJUSTMENT FORM

Executive Summary

Reference No: 359400YE01 For Fiscal Year: **2018**
 Requesting Organization: 35940000 ZAP ADMINISTRATIO Date of Request: 5-Sep-18
 Budget Adjust Type(s): Technical Ongoing (Y or N): Y
 If Yes, next year's CF impact: \$379,975
 Net FTE Change: 0.00

Description and Justification:

ZAP Technical Corrections: The ZAP tax forecast for 2018 was increased by \$500,000, which requires that amount to be allocated among revenue, contribution, and contingency amounts. Some adjustments were not made in June due to key personnel being on leave and unavailable to review those adjustments.

Fund Impact

SUMMARY OF FUND IMPACT BY FUND

FUND:	310 ZOOS ARTS AND PARKS FUND
Fund Impact (Budgetary)	(\$379,975)
Fund Impact (Transfers)	\$0
TOTAL FUND IMPACT	(\$379,975)

SUMMARY OF CNTY FUNDING IMPACT BY DEPT

DEPT	REVENUE	EXPENSE	BAL SHEET	CNTY FUNDING
3591000000 ZAP TIER I PRGM	0	243,787	0	243,787
3592000000 ZAP TIER II PRGM	0	48,757	0	48,757
3593000000 ZAP ZOOLOGICAL PRGM	0	86,680	0	86,680
3594000000 ZAP ADMINISTRATION PRGM	(751)	0	0	751
TOTALS	(751)	379,224	0	379,975

Approvals

Division Director:

Date: 9-12-18

Dept. or Elected Fiscal Mgr:

Date: 9-5-18

Dept. Dir. or Elected Official:

Date: 9-5-18

Facilities Division Director:
(Capital Projects Only)

Date:

Chief Financial Officer:

Date: 9/12/18

Mayor or Designee:

Approve

Date: 9/18/18

Approve

Council Action:

Approve

Date:

Budget Adjustment Detail									
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Budget Year: 2018 * Requesting Department: 35940000 ZAP ADMINISTRATION

Budget Period: Post June Year-End * Req Item No: 359400YE01 * Adjustment Title: ZAP Technical Corrections

Adjustment Type(s): Technical

Expense Budget String(s):

FUND	SUB-DEPT ID	EXPENSE ACCOUNT	PROG/ACT ID (OPT)	PROJECT ID (CAP)	AMOUNT
310	3591000000	667005			221,625
310	3591000000	667045			22,162
310	3592000000	667005			44,325
310	3592000000	667045			4,432
310	3593000000	667005			78,800
310	3593000000	667045			7,880

TOTAL EXPENDITURES Page 1:	\$379,224
TOTAL EXPENDITURES ALL PAGES:	\$379,224

Revenue Budget String(s):

[illegible]

TOTAL REVENUES Page 1:	(\$751)
TOTAL REVENUES ALL PAGES:	(\$751)

Balance Sheet/Fund Unrestriction String(s): ☐ Bal sheet strings only required for Proprietary Fund adjustments or fund unrestricted; check if applicable.

FUND	SUB-DEPT ID	BAL. SHEET ACCOUNT	AMOUNT
		BAL_SHT or 499999	
		BAL_SHT or 499999	
		BAL_SHT or 499999	

TOTAL BALANCE SHEET CHANGE:	\$0
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* Ongoing (Y or N):	Y	No. of New FTEs:	0.00	(2)
If Yes, next year's CF impact:	\$379,975	No. of New Time Limited FTEs:	0.00	(2)
		No. of Transferred FTEs:	0.00	(2)
		No. of Abolished FTEs:	0.00	(2)

Fund Balance Transfers:

From Fund	From Dept ID	To Fund	To Dept ID	Amount

Description and justification: (Attach additional pages as needed.)*

The ZAP tax forecast for 2018 was increased by \$500,000, which requires that amount to be allocated among revenue, contribution, and contingency amounts. Some adjustments were not made in June due to key personnel being on leave and unavailable to review those adjustments.

(1) If the request is for a grant, include the dates the grant will expire and what obligations are required of the County after the grant expires.

Zoo, Arts and Parks

REVENUE ALLOCATION TEMPLATE

As of September 5, 2018

RATES -

		70.00%
	Disbursement	Interest
	Rate	Alloc Rate
Tier I	45.000%	64.28%
Tier II	9.000%	12.86%
Zoological	16.000%	22.86%
Rec	30.000%	
Admin	0.000%	
	100.000%	100.00%

REVENUE PROJECTION -

ZAP Tax Collected	\$	25,100,000
less: 1.5% Administration	\$	376,500
Revenue to Disperse	\$	24,723,500

Interest Income	\$	6,500
less: 1.5% Administration	\$	98
Interest to Disperse	\$	6,403

ALLOCATION -

	Revenue	Interest	Subtotal	10% Contingency	Total
Tier I	11,125,575	4,115	11,129,690	1,112,969	12,242,659
Tier II	2,225,115	823	2,225,938	222,594	2,448,532
Zoological	3,955,760	1,464	3,957,224	395,723	4,352,947
Rec	7,417,050	-	7,417,050		7,417,050
Admin	376,500	98	376,598		376,598
	25,100,000	6,500	25,106,500	1,731,286	26,837,786

BRASS ENTRY -

Fund	Dept	Account	Stage 2	Stage 1	Change
310	3591	667005	11,129,690	10,908,065	221,625
310	3591	667045	1,112,969	1,090,807	22,162
310	3592	667005	2,225,938	2,181,613	44,325
310	3592	667045	222,594	218,162	4,432
310	3593	667005	3,957,224	3,878,424	78,800
310	3593	667045	395,723	387,843	7,880
310	3594	403065	17,682,950	17,682,950	-
310	3594	403080	1,731,286	1,732,037	(751)
310	3594	429005	6,500	6,500	-
110	3640	403065	7,417,050	7,417,050	-

Salt Lake County
Budget Revenue Requests By Fund, Dep, Account (CB)
1.06.01

	BUDGET STARTING	REQUEST ENTERED BY POD ORGANIZATION	TENTATIVE BUDGET	MAYOR PROPOSED BUDGET	CHANGES BY COUNTY COUNCIL	COUNCIL RECOMMEND BUDGET	VAR \$	VAR %
310 - ZOOS ARTS AND PARKS FUND								
35940000 - ZAP ADMINISTRATION								
403065 - RECREATION SALES	17,330,700	0	17,401,150	17,682,950	0	17,682,950	352,250	2.03
403080 - ZAP STATE COMPLIAI	1,696,812	0	1,696,812	1,732,037	0	1,732,037	35,225	2.08
429005 - INTEREST - TIME DEF	6,500	0	6,500	6,500	0	6,500	0	0.00
499999 - PRIOR YEAR FUND B,	210,000	(11,623)	198,377	198,377	0	198,377	(11,623)	(5.53)
35940000 - ZAP ADMINISTRATION	19,244,012	(11,623)	19,302,839	19,619,864	0	19,619,864	375,852	1.95
310 - ZOOS ARTS AND PARKS FUND	19,244,012	(11,623)	19,302,839	19,619,864	0	19,619,864	375,852	1.95
Grand Total	19,244,012	(11,623)	19,302,839	19,619,864	0	19,619,864	375,852	1.95

Salt Lake County
Budget Revenue Requests By Fund, Dep, Account (CB)
1.06.01

	BUDGET STARTING	REQUEST ENTERED BY PO	TENTATIVE BUDGET	MAYOR PROPOSED BUDGET	CHANGES BY COUNTY COUNCIL	COUNCIL RECOMMEND BUDGET	VAR \$	VAR %
110 - GENERAL FUND								
36400000 - RECREATION								
403065 - RECREATION SALES	7,269,300	0	7,298,850	7,417,050	0	7,417,050	147,750	2.03
403080 - ZAP STATE COMPLIAI	0	0	0	0	0	0	0	0.00
415000 - FEDERAL GOVERNME	97,667	0	97,667	97,667	0	97,667	0	0.00
417005 - OPRTG CONTRIBUTIO	0	0	4,000	4,000	0	4,000	4,000	0.00
417010 - OPERATNG CONTRIB	0	0	3,801	3,801	0	3,801	3,801	0.00
421325 - RECREATION FEES	17,689,580	0	18,014,080	18,014,080	0	18,014,080	324,500	1.83
421370 - MISCELLANEOUS RE	47,020	0	47,020	47,020	0	47,020	0	0.00
423400 - INTERLOCAL AGREEM	935,280	0	1,026,481	1,026,481	0	1,026,481	91,201	9.75
424000 - LOCAL REVENUE COI	203,118	0	203,118	203,118	0	203,118	0	0.00
427010 - RENTAL INCOME	514,235	0	514,235	514,235	0	514,235	0	0.00
427045 - CONCESSIONS	273,845	0	273,845	273,845	0	273,845	0	0.00
427050 - COMMISSARY	252,615	0	252,615	252,615	0	252,615	0	0.00
431160 - INTERFUND REVENUE	12,502	0	12,502	12,502	0	12,502	0	0.00
36400000 - RECREATION	27,295,162	0	27,748,214	27,866,414	0	27,866,414	571,252	2.09
110 - GENERAL FUND	27,295,162	0	27,748,214	27,866,414	0	27,866,414	571,252	2.09
Grand Total	27,295,162	0	27,748,214	27,866,414	0	27,866,414	571,252	2.09

Salt Lake County
Expense Budget By Fund, Rep Dep, Sub Dep, Acc
1.05.01

	BUDGET STARTING POINT	REQUEST ENTERED BY ORGANIZATION	TOTAL REQUEST SBFS, OPS	TENTATIVE BUDGET	MAYOR PROPOSED BUDGET	COUNCIL RECOMMND BUDGET	2018 JUNE ADJUSTED	VAR \$
310 ZOOS ARTS AND PARKS FUND								
35910000 ZAP TIER I								
3591000000 ZAP TIER I PRGM								
667005 CONTRIBUTIONS	10,908,065	0	10,908,065	10,908,065	10,908,065	10,908,065	10,908,065	0
667045 ZAP STATE COMPLIANCE EXPENSES	1,090,807	0	1,090,807	1,090,807	1,090,807	1,090,807	1,090,807	0
TOTAL DEPT/SubDEPT 3591000000	11,998,872	0	11,998,872	11,998,872	11,998,872	11,998,872	11,998,872	0
TOTAL REPORT DEPT 35910000	11,998,872	0	11,998,872	11,998,872	11,998,872	11,998,872	11,998,872	0
TOTAL FUND 310 ZOOS ARTS AND PARKS FUND	11,998,872	0	11,998,872	11,998,872	11,998,872	11,998,872	11,998,872	0
REPORT TOTALS	11,998,872	0	11,998,872	11,998,872	11,998,872	11,998,872	11,998,872	0

Salt Lake County
Expense Budget By Fund, Rep Dep, Sub Dep, Acc
1.05.01

	BUDGET STARTING POINT	REQUEST ENTERED BY ORGANIZATION	TOTAL REQUEST SBFS, OPS	TENTATIVE BUDGET	MAYOR PROPOSED BUDGET	COUNCIL RECOMMND BUDGET	2018 JUNE ADJUSTED	VAR \$
310 ZOOS ARTS AND PARKS FUND								
35920000 ZAP TIER II								
3592000000 ZAP TIER II PRGM								
667005 CONTRIBUTIONS	2,181,613	0	2,181,613	2,181,613	2,181,613	2,181,613	2,181,613	0
667045 ZAP STATE COMPLIANCE EXPENSES	218,162	0	218,162	218,162	218,162	218,162	218,162	0
TOTAL DEPT/SubDEPT 3592000000	2,399,775	0	2,399,775	2,399,775	2,399,775	2,399,775	2,399,775	0
TOTAL REPORT DEPT 35920000	2,399,775	0	2,399,775	2,399,775	2,399,775	2,399,775	2,399,775	0
TOTAL FUND 310 ZOOS ARTS AND PARKS FUND	2,399,775	0	2,399,775	2,399,775	2,399,775	2,399,775	2,399,775	0
REPORT TOTALS	2,399,775	0	2,399,775	2,399,775	2,399,775	2,399,775	2,399,775	0

Salt Lake County
Expense Budget By Fund, Rep Dep, Sub Dep, Acc
1.05.01

	BUDGET STARTING POINT	REQUEST ENTERED BY ORGANIZATION	TOTAL REQUEST SBFS, OPS	TENTATIVE BUDGET	MAYOR PROPOSED BUDGET	COUNCIL RECOMMND BUDGET	2018 JUNE ADJUSTED	VAR \$
310 ZOOS ARTS AND PARKS FUND								
35930000 ZAP ZOOLOGICAL								
3593000000 ZAP ZOOLOGICAL PRGM								
667005 CONTRIBUTIONS	3,878,424	0	3,878,424	3,878,424	3,878,424	3,878,424	3,878,424	0
667045 ZAP STATE COMPLIANCE EXPENSES	387,843	0	387,843	387,843	387,843	387,843	387,843	0
TOTAL DEPT/SubDEPT 3593000000	4,266,267	0	4,266,267	4,266,267	4,266,267	4,266,267	4,266,267	0
TOTAL REPORT DEPT 35930000	4,266,267	0	4,266,267	4,266,267	4,266,267	4,266,267	4,266,267	0
TOTAL FUND 310 ZOOS ARTS AND PARKS FUND	4,266,267	0	4,266,267	4,266,267	4,266,267	4,266,267	4,266,267	0
REPORT TOTALS	4,266,267	0	4,266,267	4,266,267	4,266,267	4,266,267	4,266,267	0