



**Department of Natural and Cultural Resources
North Carolina Zoo Special Fund Report
Required by G.S. § 143B-135.209
September 30, 2024**

G.S. § 143B-135.209. North Carolina Zoo Fund. (a) Fund. – The North Carolina Zoo Fund is created as a special fund. The North Carolina Zoo Fund shall be used for the following types of projects at the North Carolina Zoological Park and to match private funds raised for these types of projects: (1) Repair, renovation, expansion, maintenance, and educational exhibit construction. Funds used for repair, renovation, and expansion projects may be transferred to a capital projects fund to account for use of the funds for each project. (2) Renovations of exhibits in habitat clusters, visitor services facilities, and support facilities (including greenhouses and temporary animal holding areas). (3) The acquisition, maintenance, or replacement of tram equipment as required to maintain adequate service to the public. (b) Disposition of Receipts. – All receipts derived from the collection of admissions charges and other fees, the lease or rental of property or facilities, and the disposition of products of the land or structures shall be credited to the North Carolina Zoological Park's General Fund operating budget. At the end of each fiscal year, the Secretary may transfer from the North Carolina Zoological Park's General Fund operating budget to the North Carolina Zoo Fund an amount not to exceed the sum of one million five hundred thousand dollars (\$1,500,000) and any donations, gifts, and devises received by the North Carolina Zoological Park. (c) Approval. – The Secretary may approve the use of the North Carolina Zoo Fund for repair and renovation projects at the North Carolina Zoological Park recommended by the Council that comply with the following: (1) The total project cost is less than three hundred thousand dollars (\$300,000). (2) The project meets the requirements of G.S. 143C-8-13(a). (3) The project is paid for from funds appropriated to the Fund. (4) The project does not obligate the State to provide increased recurring funding for operations. (d) Report. – The Department shall submit to the Joint Legislative Oversight Committee on Agriculture and Natural and Economic Resources and the Fiscal Research Division by September 30 of each year a report on the North Carolina Zoo Fund that shall include the source and amounts of all funds credited to the Fund and the purpose and amount of all expenditures from the Fund during the prior fiscal year. (1989, c. 752, s. 154; 1995, c. 324, s. 26.11; 1997-443, s. 11A.119(a); 2000-140, s. 93.1(a); 2001-424, s. 12.2(b); 2005-386, s. 5; 2010-142, s. 4; 2015-241, ss. 14.30(i), (p); 2016-94, s. 16.6(a); 2017-57, ss. 14.3(i), 36.12(f).)

**DEPARTMENT OF NATURAL AND CULTURAL RESOURCES
SPECIAL ZOO FUND**

BUDGET CODE: 24814

BUDGET FUND: 210170

BEGINNING BALANCE			4,394,344.70
REVENUE			
	Transfer from Operating Budget	G.S. § 143B-135.209.(b).	1,500,000.00
			0.00
			0.00
			0.00
		TOTAL REVENUES	0.00
EXPENDITURES			
	Personal Services		0.00
	Purchased Services		268,529.78
	Supplies		0.00
	Property and Equipment		37,999.80
			0.00
		TOTAL EXPENDITURES	306,529.58
CHANGE IN LIABILITY		Adjustment for sales tax payable	(2,079.70)
ENDING BALANCE			5,585,735.42

Brief Description of Special Zoo Fund

Prior Year – FY2024

- **Transfer from Operating Budget** – at the end of each fiscal year, the Secretary may transfer from the North Carolina Zoological Park's General Fund operating budget to the North Carolina Special Zoo Fund an amount not to exceed the sum of one million five hundred thousand dollars (\$1,500,000) and any donations, gifts, and devises received by the North Carolina Zoological Park. Each year the NC Zoo collects revenue for admissions and a variety of attractions within the park. For FY2024 the NC Zoo was able to transfer the full amount to the Special Zoo Fund.
- **Purchased Services** - consisted of contract work to install Stonhard surfaces throughout several areas at the NC Zoo. The Stonhard surface is being installed to improve the condition and reduce maintenance requirements in areas where Zoo animals are held.
- **Property and Equipment** - consisted of design services for a proposed new exhibit (contact yard) at the NC Zoo. Late in the fiscal year, as a result of the analysis conducted during that design process, it was determined the new exhibit would not be feasible.

Planned Projects

The Zoo does have another pending project related to improvements to backup power at several animal exhibits that will use Special Zoo Fund proceeds in the future. This is anticipated to require

approximately \$500,000. Due to the change related to the proposed contact yard noted above, Zoo staff is currently working on reprogramming the use of Special Zoo Funds that had been planned for that project along with new proceeds. A planning process is currently underway to determine the best use of these funds.