



Fiscal Year 2025-26 Budget Proposal

Presented by
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June 25, 2025

Summarized Proposed Budget vs Prior Year Adopted/Adjusted Budget

FRESNO COUNTY ZOO AUTHORITY

Proposed Administrative Budget

For Fiscal Year 2025-26

<u>Fiscal Summary</u>	<u>Proposed Budget FY 2025-26</u>	<u>Adopted Budget FY 2024-25</u>
<u>Revenues</u>		
Measure Z Administration (2%)	\$ 429,978	\$ 433,225
Interest	90,000	60,000
Total Revenues	<u>\$ 519,978</u>	<u>\$ 493,225</u>
<u>Appropriations</u>		
Professional & Specialized Services	\$ 161,807	\$ 161,667
Other Services & Supplies	15,550	16,050
Total Appropriations	<u>\$ 177,357</u>	<u>\$ 177,717</u>
Revenue in Excess of Appropriations	\$ 342,621	\$ 315,508
Contracted FTE (Based on 2080 hrs):	0.62	0.63

Revenue Forecast

Fresno County Zoo Authority

Fiscal Year 2025-26 Revenue Estimates

	PRIOR YEARS		CURRENT FISCAL YEAR				NEXT FISCAL YEAR	
	2022-2023	2023-2024	2024-2025				2025-2026	
	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	2,050,253	1,995,098	2,005,473	1,905,679	(99,794)	-4.98%	1,905,137	38,103
August	1,848,761	1,894,187	1,904,037	1,817,945	(86,092)	-4.52%	1,817,428	36,349
September	1,702,532	1,704,489	1,713,352	1,725,891	12,539	0.73%	1,725,400	34,508
October	1,857,650	1,828,102	1,837,608	1,603,753	(233,855)	-12.73%	1,603,297	32,066
November	1,871,323	1,896,677	1,906,540	2,038,199	131,659	6.91%	2,037,620	40,752
December	1,739,869	1,653,448	1,662,046	1,777,368	115,322	6.94%	1,776,863	35,537
January	1,599,634	1,608,374	1,616,738	1,560,536	(56,202)	-3.48%	1,560,092	31,202
February	2,189,378	2,082,571	1,670,631	2,326,642	656,011	39.27%	2,325,981	46,520
March	1,622,972	1,661,989	1,670,631	1,572,217	(98,414)	-5.89%	1,571,770	31,435
April	1,518,282	1,519,602	1,527,504	1,422,494	(105,010)	-6.87%	1,422,090	28,442
May	1,807,486	1,858,151	2,025,305	2,055,676	30,371	1.50%	2,055,091	41,102
June	1,679,730	1,699,914	1,698,609	1,698,609	—	-%	1,698,126	33,963
Total	\$ 21,487,870	\$ 21,402,602	\$ 21,238,474	\$ 21,505,009	\$ 266,535	1.25%	\$ 21,498,895	\$ 429,978
Estimated Interest Revenue (based on PY actuals)								\$ 90,000
Total Projected Revenue								\$ 519,978

Estimated Measure Z tax receipts

Revenue Forecast (continue)

Highlights from FY 24-25

- Actual and Estimated tax revenue for FY 24-25 is expected to be approximately \$21,505,009. This is an increase of \$266,535 above budgeted revenues.
- Interest for FY 2025 is projected to total approximately \$100,000. This is a 40% increase over the budgeted \$60,000.

Administrative Budget-Detail

- Recommended appropriations for Professional & Specialized Services are \$161,807; an increase of \$140 or 0.09%.
- Decrease in labor hours

**Fresno County Zoo Authority
Draft Administrative Budget
Fiscal Year 2025-26**

		Recommended Appropriations 2025-26
Account	Account Description	
7040	Telephone Charges	\$250
7265	Office Expense	5,000
7268	Postage	1,000
7287	PeopleSoft Financials Charges	800
7295	Professional & Specialized Services	161,807
7296	Data Processing Services	5,500
7325	Publications & Legal Notices	500
7415	Trans, Travel & Education	2,500
	Total Services and Supplies	177,357
	Total Appropriations	\$177,357

Professional Services Detail

2025-26 Proposed Budget

Estimated Professional & Specialized Services FY 2025-26

Title	Budget Hours	Estimated Rates	Line Item % to 100%	FY25-26 Budget
Coordinator	450	\$ 131	36%	\$ 58,734.00
Account Clerk II	325	\$ 95	19%	\$ 30,745.00
Accountant II	300	\$ 111	21%	\$ 33,180.00
A & F Manager	100	\$ 138	9%	\$ 13,760.00
A & F Division Chief	18	\$ 171	2%	\$ 3,078.00
County Counsel	90	\$ 169	9%	\$ 15,210.00
Audit Fees	—	—	4%	\$ 7,100.00
Total	1,283		100%	<u><u>\$161,807</u></u>

Professional Service Detail

Estimated Professional & Specialized Services FY 2025-26 Prior Year Comparison

Title	2024-25 Budget Hours	*2024-25 Actual Hours	2025-26 Proposed Budget Hours	Adjusted Budget % Variance	Original Budget % Variance
Coordinator	450	349	450	29 %	—
Account Clerk I	50	32	—	(100) %	(100) %
Account Clerk II	300	282	325	15 %	8 %
Accountant II	300	166	300	81 %	— %
A & F Manager	100	52	100	92 %	— %
A & F Division Chief	18	17	18	4 %	— %
County Counsel	90	40	90	126 %	— %
	1,308	938	1,283	37 %	(2) %

Title	FY 2024-25 Original Budget	*2024-25 Actual Hours	2025-26 Proposed Budget Hours	Adjusted Budget % Variance	Original Budget % Variance
Coordinator	\$58,734.00	\$45,495.54	\$58,734.00	29%	—%
Account Clerk II	28,380.00	26,715.04	30,745.00	15%	8%
Accountant II	33,180.00	18,318.13	33,180.00	81%	—%
A & F Manager	13,760.00	7,172.40	13,760.00	92%	—%
A & F Division Chief	3,078.00	2,949.75	3,078.00	4%	—%
County Counsel	14,310.00	6,726.20	15,210.00	126%	6%
	\$151,442	\$107,377.06	\$154,707	44%	2%

* Actual hours through 3rd Quarter + estimated 4th Quarter

Fiscal Year 25-26 Budget Approval

- Revenues in excess of appropriations will be recognized as available net position should any budget amendments be required.
- Requesting approval of the budget as recommended or subject to changes per your discussion.