



# **Fiscal Year 2026-27 Budget Proposal**

Presented by  
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# Summarized Proposed Budget vs Prior Year Adopted/Adjusted Budget

## FRESNO COUNTY ZOO AUTHORITY

### Proposed Administrative Budget

For Fiscal Year 2026-2027

<u>Fiscal Summary</u>	<u>Proposed Budget FY 2026-27</u>	<u>Adopted Budget FY 2025-26</u>
<b><u>Revenues</u></b>		
Measure Z Administration (2%)	\$ 447,041	\$ 429,978
Interest	110,000	90,000
Total Revenues	<u>\$ 557,041</u>	<u>\$ 519,978</u>
<b><u>Appropriations</u></b>		
Professional & Specialized Services	\$ 164,067	\$ 161,807
Other Services & Supplies	16,050	15,550
Total Appropriations	<u>\$ 180,117</u>	<u>\$ 177,357</u>
<b>Revenue in Excess of Appropriations</b>	\$ 376,924	\$ 342,621
<b>Contracted FTE (Based on 2080 hrs):</b>	0.61	0.62

# Revenue Forecast

## Fresno County Zoo Authority

### Fiscal Year 2026-27 Revenue Estimates

	PRIOR YEARS		CURRENT FISCAL YEAR				NEXT FISCAL YEAR	
	2023-2024	2024-2025	2025-2026				2026-2027	
	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	1,995,098	1,905,679	1,905,137	1,946,253	41,116	2.16%	1,985,178	39,704
August	1,894,187	1,817,945	1,817,428	1,817,777	349	0.02%	1,854,133	37,083
September	1,704,489	1,725,891	1,725,400	1,773,797	48,396	2.80%	1,809,273	36,185
October	1,828,102	1,603,753	1,603,297	1,850,787	247,490	15.44%	1,887,803	37,756
November	1,896,677	2,038,199	2,037,620	1,869,993	(167,627)	-8.23%	1,907,392	38,148
December	1,653,448	1,777,368	1,776,863	1,745,567	(31,296)	-1.76%	1,780,478	35,610
January	1,608,374	1,560,536	1,560,092	1,667,715	107,622	6.90%	1,701,069	34,021
February	2,082,571	2,326,642	2,325,981	2,303,115	(22,865)	-0.98%	2,349,178	46,984
March	1,661,989	1,572,217	1,571,770	1,590,960	19,190	1.22%	1,622,780	32,456
April	1,519,602	1,422,494	1,422,090	1,447,699	25,610	1.80%	1,476,653	29,533
May	1,858,151	2,055,676	2,055,091	2,201,977	146,886	7.15%	2,246,017	44,920
June	1,699,914	1,756,814	1,698,126	1,698,126	—	—%	1,732,089	34,642
Total	<u>\$ 21,402,602</u>	<u>\$ 21,563,214</u>	<u>\$ 21,498,895</u>	<u>\$ 21,913,767</u>	<u>\$ 414,872</u>	<u>1.93%</u>	<u>\$ 22,352,043</u>	<u>\$ 447,041</u>
Estimated Interest Revenue (based on PY actuals)								<u>\$ 110,000</u>
<b>Total Projected Revenue</b>								<u><u>\$ 557,041</u></u>

Estimated Measure Z tax receipts

# Revenue Forecast (continue)

## Highlights from FY 25-26

- Actual and Estimated tax revenue for FY 25-26 is expected to be approximately \$21,913,767. This is an increase of \$414,872 above budgeted revenues.
- Interest for FY 2026 is projected to total approximately \$112,000. This is a 24.44% increase over the budgeted \$90,000.

# Administrative Budget-Detail

- Recommended appropriations for Professional & Specialized Services are \$164,067; an increase of \$2,260 or 1.40%.
- Decrease in labor hours.
- Increase in rates for Coordinator.

**Fresno County Zoo Authority  
Draft Administrative Budget  
Fiscal Year 2026-27**

<b>Account</b>	<b>Account Description</b>	<b>Recommended Appropriations 2026-27</b>
7040	Telephone Charges	\$250
7265	Office Expense	500
7268	Postage	1,000
7269	Printing Expense	5,000
7287	PeopleSoft Financials Charges	800
7295	Professional & Specialized Services	164,067
7296	Data Processing Services	5,500
7325	Publications & Legal Notices	500
7415	Trans, Travel & Education	2,500
	Total Services and Supplies	180,117
	<b>Total Appropriations</b>	<b>\$180,117</b>

# Professional Services Detail

## 2026-27 Proposed Budget

### Estimated Professional & Specialized Services FY 2026-27

Title	Budget Hours	Estimated Rates	Line Item % to 100%	FY26-27 Budget
Coordinator	450	\$ 142	38.95%	\$ 63,900
Account Clerk II	300	\$ 95	17.30%	\$ 28,380
Accountant I	250	\$ 98	14.96%	\$ 24,550
Senior Accountant	50	\$ 124	3.79%	\$ 6,215
A & F Manager	100	\$ 138	8.39%	\$ 13,760
A & F Division Chief	40	\$ 171	4.17%	\$ 6,840
County Counsel	71	\$ 182	7.88%	\$ 12,922
Audit Fees	—	—	4.57%	\$ 7,500
<b>Total</b>	<b>1,261</b>		<b>100%</b>	<b><u>\$ 164,067</u></b>

# Professional Service Detail

## Estimated Professional & Specialized Services FY 2026-27 Prior Year Comparison

Title	2025-26 Budget Hours	*2025-26 Actual Hours	2026-27 Proposed Budget Hours	Adjusted Budget % Variance	Original Budget % Variance
Coordinator	450	432	450	4.17 %	— %
Account Clerk II	325	256	300	17.19 %	(7.69)%
Accountant I	—	67	250	273.13 %	100.00 %
Accountant II	300	145	—	(100.00)%	(100.00)%
Senior Accountant	—	25	50	100.00 %	100.00%
A & F Manager	100	81	100	23.46 %	— %
A & F Division Chief	18	32	40	25.00 %	122.22 %
County Counsel	90	51	71	39.22 %	(21.11)%
	<b>1,283</b>	<b>1,089</b>	<b>1,261</b>	<b>15.79 %</b>	<b>(1.71)%</b>

Title	FY 2025-26 Original Budget	*2025-26 Actual Hours	2026-27 Proposed Budget Hours	Adjusted Budget % Variance	Original Budget % Variance
Coordinator	\$58,734	\$56,385	\$63,900	13.33%	8.80%
Account Clerk II	30,745	24,218	28,380	17.19%	(7.69)%
Accountant I	0	6,579	24,550	273.13%	100.00%
Accountant II	33,180	16,037	0	(100.00)%	(100.00)%
Senior Accountant	0	3,108	6,215	100.00%	100.00%
A & F Manager	13,760	11,146	13,760	23.46%	—%
A & F Division Chief	3,078	5,472	6,840	25.00%	122.22%
County Counsel	16,380	9,282	12,922	39.22%	(21.11)%
	<b>\$155,877</b>	<b>\$132,225.74</b>	<b>\$156,567</b>	<b>18.41%</b>	<b>0.44%</b>

\*Actual hours through 3rd quarter plus estimated 4th quarter

# **Fiscal Year 26-27**

## **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.