



## **AGENDA ITEM**

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DATE: June 24, 2026  
TO: Fresno County Zoo Authority Board  
FROM: Aridiana Villalobos, Zoo Authority Auditor Staff  
SUBJECT: Zoo Authority Budget for Budget Year 2026-27

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### RECOMMENDED ACTION:

**Approve and authorize the estimated revenues and appropriations for the 2026-27 budget year.**

### ALTERNATIVE ACTION:

An alternative action is to solely use the Zoo Authority's Net Position, which was \$4,049,402 as of May 31, 2026.

### DISCUSSION:

Expenditure appropriations for Professional and Specialized Services budgeted at \$164,067 represents an increase of \$2,260 or 1.40% compared to the current year adopted budget due to an increase in rates and a decrease in budgeted hours.

The budget, as presented, would utilize none of the available net position from Zoo Authority fund, assuming that all revenues and expenditures occur as outlined.

### FISCAL IMPACT:

There are sufficient revenues, available net position, and proposed appropriations to cover the cost associated with Zoo Authority administration.

### ATTACHMENTS:

Budget Presentation