FRESNO COUNTY ZOO AUTHORITY

MEETING AGENDA

9:00 AM, Wednesday, November 18, 2026

Fresno Chaffee Zoo

Tonle Classroom located inside of Kingdoms of Asia

894 West Belmont Avenue, Fresno, CA 93728

(559) 498-5910

1. Call to Order

2. Roll Call

3. Approve Agenda

4. Public Comments
   This portion of the meeting is reserved for persons desiring to address the board on matters within the Board's jurisdiction that are not on the agenda. Attention is called to the fact that the Board is prohibited from taking any action on matters that are not on the agenda. Members of the public are limited to three minutes to speak during Public Comments as well as for each item on the agenda. Before beginning comments, please state for the record your name and affiliation, if any

5. Approve Consent Agenda Items
   These matters are routine in nature and are usually approved by a single vote. Prior to action by the Board, the public will be given the opportunity to remove any item from the Consent Calendar. Items removed from the Consent Calendar may be heard immediately following approval of the Consent Calendar:

   A. Review and approve minutes of October 19, 2026
   B. Review and approve payment of County of Fresno November 2026 invoice for Professional and Specialized Services in the amount of $6,433.08 for services through September 2026
   C. Receive Treasurer's Report for the month October 2026

6. Receive Fresno Chaffee Zoo Director's Report

7. Approve Fresno's Chaffee Zoo Corporation's fiscal year 2027 Measure Z Operating funds totaling $7,923,000, for reimbursement of Animal Care, Commissary, Veterinary, and Maintenance & Horticulture Salaries and Benefits, Animal Feed, Animal Exhibit Supplies, Veterinary Supplies, Water Quality Supplies, Utilities and Bank Fees to wire reimbursement funds to the Zoo, and fiscal year 2027 Measure Z Capital funds totaling $563,405, for animal acquisitions/shipping and facility/exhibit renovations, equipment replacement and repairs

8. Receive Fresno Chaffee Zoo September 2026 Year-to-Date Financial Report

9. Review next meeting dates and revise if necessary:
   - December 16, 2026
   - January 27, 2027
   - February 24, 2027

10. Receive staff reports

11. Chair's comments

12. Board Member comments

13. Adjourn

All supporting documentation is available for public review in the office of the Fresno County Zoo Authority, 2281 Tulare Street, Room 304, Fresno, 93721, during regular business hours.

For further information, please contact Ronald Alexander, Zoo Authority Coordinator, at 600-1710, email zooauthority@co.fresno.ca.us, or visit www.zooauthority.org. Requests for disability-related modification or accommodation needed in order to participate in the meeting must be made to the Zoo Authority Coordinator no later than 9:00 a.m. on the day prior to the meeting.

FRESNO COUNTY ZOO AUTHORITY

ACTION SUMMARY MINUTES

9:00 AM, Monday, October 19, 2026

Fresno Chaffee Zoo

Tonle Classroom located inside of Kingdoms of Asia

894 West Belmont Avenue, Fresno, CA 93728

(559) 498-5910

1. Call to Order
   CHAIRMAN ROMAN CALLED THE MEETING TO ORDER AT 9:04AM.

2. Roll Call
   A QUORUM WAS PRESENT WITH MEMBERS ROMAN, GARABEDIAN, GILES, TOSTE, AND WATERHOUSE IN ATTENDANCE.

3. Approve Agenda
   MEMBER WATERHOUSE MOVED TO APPROVE THE AGENDA. SECONDED BY MEMBER GARABEDIAN. THE MOTION PASSED UNANIMOUSLY.

4. Public Comments
   This portion of the meeting is reserved for persons desiring to address the board on matters within the Board's jurisdiction that are not on the agenda. Attention is called to the fact that the Board is prohibited from taking any action on matters that are not on the agenda. Members of the public are limited to three minutes to speak during Public Comments as well as for each item on the agenda. Before beginning comments, please state for the record your name and affiliation, if any
   HELD. NONE RECEIVED.

5. Approve Consent Agenda Items
   These matters are routine in nature and are usually approved by a single vote. Prior to action by the Board, the public will be given the opportunity to remove any item from the Consent Calendar. Items removed from the Consent Calendar may be heard immediately following approval of the Consent Calendar:

   A. Review and approve minutes of September 23, 2026
   B. Review and approve payment of County of Fresno October 2026 invoice for Professional and Specialized Services in the amount of $16,795.40 for services through September 2026
   C. Receive Treasurer's Report for the month of September 2026

MEMBER TOSTE MOVED TO APPROVE THE CONSENT ITEMS. SECONDED BY MEMBER WATERHOUSE. THE MOTION PASSED UNANIMOUSLY.

6. Receive Fresno Chaffee Zoo Director's Report
RECEIVED. CEO JON DOHLIN REPORTED ON THE MAINTENANCE WAREHOUSE, THE PIPE FOUND, AND THE ASSOCIATED IMPACTS TO BUDGETED CONTENGENCY. REPORTED ON THE NEW ENTRANCE DESIGN AND CITY LEASE AGREEMENT, WHICH WILL BE DISTRIBUTED TO THE BOARD. ATTENDED THE AZA CONVENTION IN OREGON. REPORTED ON ACCREDITATIONS.

7. Approve and authorize release of retention withheld on services related to the Lyles Building Improvements in the amount of $42,519.59
MEMBER WATERHOUSE MOVED TO APPROVE THE RELEASE OF RETENTION. SECONDED BY MEMBER GILES. THE MOTION PASSED UNANIMOUSLY.

8. Receive Fresno Chaffee Zoo 2027 Budget Draft Budget Preview
RECEIVED. CFO NORA CROW PRESENTED THE DRAFT 2027 OPERATING BUDGET, PROJECTED MEASURE Z RECEIPTS, CASH FLOW ANALYSIS, CAPITAL BUDGET, PRICING CONSIDERATIONS, AND A SUPPLEMENTAL PROJECTS ASK.

9. Receive Fresno Chaffee Zoo August Year-to-Date Financial Report
RECEIVED. CFO NORA CROW REPORTED ON BUDGET MODIFICATIONS, ATTENDANCE, PER CAPITA, FINANCIAL SUMMARY, AND THE BALANCE SHEET.

10. Review next meeting dates and revise if necessary:
    - November 18, 2026
    - December 16, 2026

NO REVISIONS NECESSARY AT THIS TIME.

11. Approve and adopt the 2027 Zoo Authority regular board meeting calendar as outlined in Attachment A
MEMBER WATERHOUSE MOVED TO APPROVE THE 2027 BOARD MEETING CALENDAR. SECONDED BY MEMBER GILES. THE MOTION PASSED UNANIMOUSLY.

12. Receive staff reports
NO FURTHER REPORTS RECEIVED.

13. Chair's comments
THANKED ALL FOR BEING IN ATTENDANCE.

14. Board Member comments
MEMBER GILES THANKED NORA FOR ALL THE WORK PUT INTO HER PRESENTATIONS.

15. Adjourn
THERE BEING NO FURTHER BUSINESS BEFORE THE BOARD, CHAIRMAN ROMAN ADJOURNED THE MEETING AT 10:28AM.

All supporting documentation is available for public review in the office of the Fresno County Zoo Authority, 2281 Tulare Street, Room 304, Fresno, 93721, during regular business hours.

For further information, please contact Ronald Alexander, Zoo Authority Coordinator, at 600-1710, email zooauthority@co.fresno.ca.us, or visit www.zooauthority.org. Requests for disability-related modification or accommodation needed in order to participate in the meeting must be made to the Zoo Authority Coordinator no later than 9:00 a.m. on the day prior to the meeting.

Invoice for Professional Services in Support of the Zoo Authority
Billing Hours and Expenses through September 2026

Invoice Number
11-ZOO-11182026

November 18, 2026

TO: Zoo Authority Board
c/o County of Fresno
2281 Tulare St. Room 304
Fresno, CA 93721

Department / Title	Dates of Services	Hours	Rates	Cost
ACTTC FR&A				
Accounting & Finance Div Chief		0.00	$171.00	$0.00
Accounting & Finance Manager	9/14/26 - 9/27/26	3.50	$137.60	$481.60
Senior Accountant		0.00	$124.30	$0.00
Accountant II		0.00	$110.60	$0.00
Accountant I	8/31/26 - 9/27/26	26.04	$98.20	$2,557.13
Account Clerk I		0.00	$68.50	$0.00
Account Clerk II	8/31/26 - 9/27/26	20.49	$94.60	$1,938.35
Supervising Account Clerk		0.00	$91.80	$0.00
County Counsel				
Deputy County Counsel	7/20/26 - 8/16/26	8.00	$182.00	$1,456.00
CAO				
Board Coordinator			$142.00	$0.00
Professional Services Total		**58.03**		**$6,433.08**

Office Expense	**$0.00**
Invoice Total	**$6,433.08**

Invoice

Invoice Date	Invoice Number	Due Date
10/15/2026	27096	11/15/2026

FOR COUNTY USE ONLY				
ACCOUNT	FUND	ORG	PROGRAM	SUBCLASS
4885	0001	0300	0	10000

BILL TO:

Zoo Authority
Email to:
ronalexander@fresnocountyca.gov

(Separate invoice)

MAKE YOUR REMITTANCE PAYABLE TO:

FRESNO COUNTY TREASURER

AND SEND IT TO THE FOLLOWING ADDRESS:

Oscar J. Garcia, CPA
AUDITOR-CONTROLLER/TREASURER TAX COLLECTOR - ADMINSTRATION DIVISION

PO BOX 1247
FRESNO, CA 93715-1247

PLEASE INCLUDE THE INVOICE NUMBER ON YOUR CHECK OR MONEY ORDER

DESCRIPTION		AMOUNT
ACTTC FR&A (04100300)		
Project Code: **9810ACCT EB 01**		
FR&A Accounting Services for pay period ending	9/13/2026	$ 2,448.38
FR&A Accounting Services for pay period ending	9/27/2026	$ 2,528.70
CURRENT AMOUNT DUE		
Total Balance Due		**$ 4,977.08**

Statement

Date: October 12, 2026
Invoice # 27-02

FRESNO COUNTY COUNSEL
2220 Tulare Street, Suite 500
Fresno, CA 93721

Bill to: Zoo Authority
VIA Email to Ron Alexander

Comments:

Date	Description	Balance	Amount
10/12/26	Invoice# 27-02 Billing for Professional Services for 7/20/26-8/16/26		$ 1,456.00
	PLEASE EMAIL COPY OF JV TO jmontoya@fresnocountyca.gov		

Current	1-30 Days Past Due	31-60 Days Past Due	61-90 Days Past Due	Over 90 Days Past Due	Amount Due
$1,456.00					$1,456.00

Remittance	
Invoice #	27-02
Date	
Amount Due	$1,456.00
Amount Enclosed	

Make all checks payable to Fresno County Counsel
2220 Tulare Street, Suite 500, Fresno, CA 93721 Ph# 559/600-3479

Fresno County Zoo Authority
Treasurer's Report
Unaudited Cash Basis
For the Month Ended October 31, 2026

Summary of Measure Z Proceeds				
Tax Proceeds Received:				
	-	Measure Z - Sales Tax Proceeds	$	1,987,824.55
		Total Proceeds Received:	$	1,987,824.55
Tax Proceeds Allocated:				
	-	Allocation to Zoo Authority Fund (2%)	$	39,756.49
	-	Allocation to Trust Fund for Operations and Capital Projects (98%)		1,948,068.06
		Total Proceed Allocations	$	1,987,824.55
Cash Balance by Fund				
Zoo Authority Fund	>>	**Administrative Fund** 2%		
		Beginning Cash Balance	**$**	**4,235,925.97**
Receipts:	-	Measure Z Sales Tax Proceeds		39,756.49
	-	Interest Received		936.98
Disbursements:	-	PeopleSoft Financial Charges		(77.74)
	-	ITSD Data Processing Charges		(193.21)
	-	ZA Staff Invoices Reimbursement for Professional Services		(16,795.40)
		Net Increase/(Decrease) to Cash		23,627.12
		Ending Cash Balance - Zoo Authority Administrative Fund	**$**	**4,259,553.09**
Trust Fund for FCZC Operations and Capital Projects 98%				
		Beginning Cash Balance	**$**	**67,574,593.72**
	>>	**Operations Fund**		
		Beginning Cash Balance		5,576,167.55
Receipts:	-	Measure Z Sales Tax Proceeds		649,356.02
	-	Interest Received		1,241.41
Disbursements:	-	FCZC Operations Claim #2026-08		(714,412.01)
	-	Wire Fees		(30.00)
		Net Increase/(Decrease) to Cash		(63,844.58)
		Ending Cash Balance - Available for Operations	**$**	**5,512,322.97**
	>>	**Capital Facilities Project Fund**		
		Beginning Cash Balance	**$**	**61,998,426.17**
Receipts:	-	Measure Z Sales Tax Proceeds		1,298,712.04
	-	Interest Received		13,502.81
	-	Zoo Corp Capital Claim 2026-07C		(335,513.66)
	-	Zoo Corp Capital Claim 2026-08C		(298,223.87)
		Net Increase/(Decrease) to Cash		678,477.32
		Ending Cash Balance - Available for Capital Projects	**$**	**62,676,903.49**
		Ending Balance Available for Operations and Capital Projects	**$**	**68,189,226.46**
		Total Interest Received During the Month		15,681.20

By Staff _____ **Date** _____

Accepted _____ **Date** _____

*Interest receipts are recorded in the month received rather than in the month earned and were calculated on an annual percentage rate of 3.784% as of September 30, 2026.

Fresno County Zoo Authority

SUMMARY OF MEASURE Z SALES TAX PROCEEDS

	Prior Fiscal Years			CURRENT FISCAL YEAR			
	2023-24	2024-25	2025-26	2026-27			
	ACTUAL	ACTUAL	ACTUAL	BUDGETED	ACTUAL	BUDGET TO ACTUAL	
	TAX RECEIPTS	TAX RECEIPTS	TAX RECEIPTS	TAX RECEIPTS	TAX RECEIPTS	VARIANCE	
July	$ 1,995,098	$ 1,905,679	$ 1,946,253	$ 1,985,178	$ 1,924,095	$ (61,083)	-3.08%
August	1,894,187	1,817,945	1,817,777	1,854,133	2,198,656	344,523	18.58%
September	1,704,489	1,725,891	1,773,797	1,809,273	2,026,656	217,383	12.01%
October	1,828,102	1,603,753	1,850,787	1,887,803	1,987,825	100,022	5.30%
November	1,896,677	2,038,199	1,869,993	—	—	—	
December	1,653,448	1,777,368	1,745,567	—	—	—	
January	1,608,374	1,560,536	1,667,715	—	—	—	
February	2,082,571	2,326,642	2,303,115	—	—	—	
March	1,661,989	1,572,217	1,590,960	—	—	—	
April	1,519,602	1,422,494	1,447,699	—	—	—	
May	1,858,151	2,055,676	2,201,977	—	—	—	
June	1,699,914	1,756,814	1,764,624	—	—	—	
Total	$ 21,402,602	$ 21,563,214	$ 21,980,264	$ 7,536,387	$ 8,137,231	$ 600,844	7.97%

TOTAL MEASURE Z PROCEEDS FROM INCEPTION $ 295,728,281

Prepared by the County of Fresno, Office of the Auditor-Controller/Treasurer-Tax Collector

Fresno County Zoo Authority
Treasurer's Report
Unaudited Cash Basis
For the Month Ended October 31, 2026

Summary of Quarterly Interest Receipts

			4845-10000	4850-10000	4850-427000		
			Zoo Authority	FCZC - Operations	FCZC - CP	African River Repmt	Total Interest
Quarter	Allocation	Date Received					
	African River	9/25/2026	—	—	—	5,639.53	$ 5,639.53
1st	1st	7/24/2026	844.25	1,350.94	12,010.84	—	$ 14,206.03
	2nd	9/28/2026	34,844.32	55,756.46	495,715.19	—	$ 586,315.97
	African River		—	—	—	—	$ —
2nd	1st	10/19/2026	936.98	1,241.41	13,502.81	—	$ 15,681.20
	2nd		—	—	—	—	$ —
	African River		—	—	—	—	$ —
3rd	1st		—	—	—	—	$ —
	2nd		—	—	—		$ —
	African River		—	—	—	—	$ —
4th	1st		—	—	—	—	$ —
	2nd		—	—	—	—	$ —
Total			$ 36,625.55	$ 58,348.81	$ 521,228.84	$ 5,639.53	$ 621,842.73

For Fiscal Year Ending October 31, 2026

Prepared by the County of Fresno, Office of the Auditor-Controller/Treasurer-Tax Collector

Fresno County Zoo Authority
Capital Projects Fund Cash Flow
For the Month Ended October 31, 2026

Cash Balance as of 10/31/26		$ 62,676,903
ENCUMBRANCES		
(earmarked projects, FY26-27 expenditures paid through October 2026 claims):		
Maintenance Facility-Design - *Nov 2024*	151,581	
New Entrance - *Aug 2025*	3,763,456	
Solar/Maintenance Warehouse - *Sep 2025*	1,274,979	
California Exhibit - *Oct 2025*	4,947	
Animal Acquisition - *Jan 2026*	97,420	
Exhibit Renovations - *Jan 2026*	333,875	
Lyles Building Improvements - Const - *Feb 2026*	122,008	
Maintenance Facility-Construction - *Feb 2026*	14,987,555	
Total Encumbrances:		$ (20,735,821)
TOTAL:		$ 41,941,082

Prepared by the County of Fresno, Office of the Auditor-Controller/Treasurer-Tax Collector

Fresno County Zoo Authority
Operations Fund Cash Flow
For the Month Ended October 31, 2026

Cash Balance as of 10/31/26		$ 5,512,323
ENCUMBRANCES		
(earmarked projects, FY26-27 expenditures paid through October 2026 claims):		
Animal	455,578	
Veterinary	26,180	
Maintenance	100,219	
Commissary	53,363	
Maintenance-General Equipment	7,094	
Medical, Dental & Lab Supplies	8,001	
Interest/Bank Charges	90	
Total Encumbrances:		$ (650,525)
TOTAL:		$ 4,861,798

Prepared by the County of Fresno, Office of the Auditor-Controller/Treasurer-Tax Collector

Fresno County Zoo Authority
Administration Fund Cash Flow
For the Month Ended October 31, 2026

Cash Balance as of 10/31/26	$	4,259,553

ENCUMBRANCES
(FY 26-27 Remaining budgets, ZA Claims paid through October 2026):

Telephone Charges	250
Office Expense	500
Postage	1,000
Printing	5,000
PeopleSoft Financials Charges	378
Professional & Specialized Services	136,046
Data Processing Services	4,920
Publications & Legal Notices	500
Trans, Travel & Education	2,500

Total Encumbrances:	$	(151,094)
TOTAL:	$	4,108,459

Prepared by the County of Fresno, Office of the Auditor-Controller/Treasurer-Tax Collector

Fresno County Zoo Authority
Treasurer's Report
Unaudited Cash Basis
For the Month Ended October 31, 2026

African River Project Agreement for Repayment of Funds					
Quarter	**Beginning Balance**	**Total Payment**	**Principal**	**Interest**	**Ending Balance**
1/1/2025	838,722.70	46,478.08	38,090.85	8,387.23	800,631.85
4/1/2025	800,631.85	46,478.08	38,471.76	8,006.32	762,160.09
7/1/2025	762,160.09	46,478.08	38,856.48	7,621.60	723,303.61
10/1/2025	723,303.60	46,478.08	39,245.04	7,233.04	684,058.56
1/1/2026	684,058.56	46,478.08	39,637.49	6,840.59	644,421.07
4/1/2026	644,421.06	46,478.08	40,033.87	6,444.21	604,387.19
7/1/2026	604,387.19	46,478.08	40,434.21	6,043.87	563,952.98
10/1/2026	563,952.98	46,478.08	40,838.55	5,639.53	523,114.45
1/1/2027	523,114.43	46,478.08	41,246.94	5,231.14	481,867.51
4/1/2027	481,867.49	46,478.08	41,659.40	4,818.68	440,208.11
7/1/2027	440,208.08	46,478.08	42,076.00	4,402.08	398,132.11
10/1/2027	398,132.08	46,478.08	42,496.76	3,981.32	355,635.35
1/1/2028	355,635.32	46,478.08	42,921.73	3,556.35	312,713.62
4/1/2028	312,713.59	46,478.08	43,350.94	3,127.14	269,362.68
7/1/2028	269,362.64	46,478.08	43,784.45	2,693.63	225,578.23
10/1/2028	225,578.18	46,478.08	44,222.30	2,255.78	181,355.93
1/1/2029	181,355.88	46,478.08	44,664.52	1,813.56	136,691.41
4/1/2029	136,691.36	46,478.08	45,111.17	1,366.91	91,580.24
7/1/2029	91,580.19	46,478.08	45,562.28	915.80	46,017.96
10/1/2029	46,017.91	46,478.14	46,017.96	460.18	—
		Paid as of October 31, 2026	315,608.26	56,216.39	

Prepared by the County of Fresno, Office of the Auditor-Controller/Treasurer-Tax Collector

AGENDA ITEM 6

DATE: November 18, 2026

TO: Fresno County Zoo Authority Board

FROM: Jon Forrest Dohlin, Chief Executive Officer
Fresno Chaffee Zoo Corporation

SUBJECT: Zoo Director's Report

RECOMMENDED ACTION:

Receive Fresno Chaffee Zoo Director's report.

AGENDA ITEM 7

DATE: November 18, 2026

TO: Fresno County Zoo Authority Board

FROM: Nora Crow, Chief Financial Officer
Fresno's Chaffee Zoo Corporation

SUBJECT: FY 2027 Measure Z Operations Funds Budget & Capital Funds Budget

RECOMMENDED ACTION:

1. **Approve Fresno's Chaffee Zoo Corporation's fiscal year 2027 Measure Z Operating funds totaling $7,923,000, for reimbursement of Animal Care, Commissary, Veterinary, and Maintenance & Horticulture Salaries and Benefits, Animal Feed, Animal Exhibit Supplies, Veterinary Supplies, Water Quality Supplies, Utilities and Bank Fees to wire reimbursement funds to the Zoo; and,**

2. **Approve fiscal year 2027 Measure Z Capital funds totaling $563,405, for animal acquisitions/shipping and facility/exhibit renovations, equipment replacement and repairs.**

DISCUSSION:

The 2027 budget was developed by the management team of Fresno's Chaffee Zoo Corporation. The 2027 Measure Z Operating request is $7,923,000, and all line items are included in the Zoo's operating budget. Tax receipts in 2027 are anticipated to increase modestly from the tax receipts in 2026; the 2026 operating budget request represents a 6.5% increase over the 2026 budget request and includes consideration of interest generated by the cash holdings.

As demonstrated in the enclosed 2027 Budget presentation, FCZ has projected that $7,430,772 will be generated by Measure Z to support Operations during Calendar Year 2027. Additionally, The Fresno County Zoo Authority accounting staff has projected that $7,463,391 will be generated by Measure Z to support Operations during the same period. Projected interest is approximately $206,000 for the Calendar Year 2026. It is expected that approval of the requested funds will result in a decrease of the accumulated cash holdings of the Measure Z Operating Fund by approximately $286k.

Per the Operations Fund Cash Flow, as prepared by the Fresno County Zoo Authority and included in the October 19, 2026, board meeting agenda, the cash balance for operations as of September 30, 2026, was $5,576,168, of which $1,1364,949 remains encumbered for the 2026 fiscal year.

FCZ is also requesting approval of $563,405 from Measure Z Capital funds for costs associated with animal acquisition/shipping and for exhibit/facility renovations, equipment replacement and repairs that fall within the Measure Z Capital Projects Policy.

Fresno's Chaffee Zoo Corporation Board of Directors approved the 2027 budget on November 12, 2026.

Measure Z Operations Budget for 2027		Proposed
Standard Budget Request		
Animal Care Salaries & Benefits	$	4,282,700
Commissary Salaries & Benefits		400,800
Veterinary Salaries & Benefits		614,100
Maintenance & Horticulture Salaries & Benefits		1,026,500
Animal Feed		471,100
Animal Exhibit Supplies		36,000
Veterinary Supplies		104,600
Water Quality Supplies		117,700
Utilities		869,380
Wire Fees		120
TOTAL	**$**	**7,923,000**

Measure Z Capital - Supplemental Ask			
Project	Department		
Animal Acquisition/Shipping			80,000
Capital Expenditures (2027 MZ Facility/Exhibit Renovations and Repairs)			
Big Cat Well-being Modifications	Animal/Maintenance	82,878	
African Savannah Improvements	Animal/Maintenance	49,623	
Giraffe Recovery Pen Modifications	Animal	45,581	
Electrical Equipment Upgrades	Animal/Maintenance	30,187	
Education Complex Upgrades	Maintenance	32,859	
Equipment Replacement	Maintenance/Veterina	99,750	
Audio/Visual Improvements	Maintenance/IT	49,973	
Perimeter Fenceline Weed Barrier	Maintenance	92,554	
		Sub Total*	483,405
*See Appendix to Budget for detail of projects		**Grand Total**	**563,405**

ATTACHMENT(S):

2027 Budget
2027 Supplemental MZ Ask Projects

FRESNO CHAFFEE ZOO

2027 Measure Z Budget for Approval

2027 Budget Summary

Summary

- **Attendance of 721,000**
- **Included in this Plan**

1. **Standard Measure Z Operating Ask:** $7,923,000

2. **Supplemental Measure Z Ask**
   - $563k in Capital Funds request for:
     - $80k in animal acquisition/shipping
     - $483k in exhibit/facility renovations, repairs and equipment replacements

3. **Simplification of Pricing**

FRESNO CHAFFEE ZOO

2027 Measure Z Operating Budget

$7,923,000 Measure Z support for operations

- Approximately 27% of operating budget
- Increase of 3.7% over 2026 ask to account for inflation factor
- PLUS $206k for projected interest

Measure Z Operations Budget for 2027	Proposed	Percentage of Total Budget				
		2027	2026	2025	2024	2023
Standard Budget Request						
Animal Care Salaries & Benefits	$ 4,282,700	70%	70%	70%	70%	80%
Commissary Salaries & Benefits	400,800	70%	70%	70%	60%	80%
Veterinary Salaries & Benefits	614,100	70%	70%	50%	50%	50%
Maintenance & Horticulture Salaries & Benefits	1,026,500	70%	60%	50%	50%	60%
Animal Feed	471,100	70%	70%	70%	70%	90%
Animal Exhibit Supplies	36,000	70%	70%	70%	70%	89%
Veterinary Supplies	104,600	70%	70%	70%	70%	80%
Water Quality Supplies	117,700	70%	70%	70%	70%	80%
Utilities	869,380	52%	37%	35%	59%	81%
Wire Fees	120					
TOTAL	**$ 7,923,000**					

FRESNO CHAFFEE ZOO

Projected Measure Z Receipts

	FCZ Projections		FZA Projections	
	2027	2026	2027	2026
January	$ 1,701,959	$ 1,599,036	$ 1,701,069	$ 1,560,092
February	2,350,405	2,384,043	2,349,178	2,325,981
March	1,623,628	1,611,006	1,622,780	1,571,770
April	1,477,425	1,457,589	1,476,653	1,422,090
May	2,247,191	2,106,392	2,246,017	2,055,091
June	1,800,857	1,800,157	1,732,089	1,756,331
July	1,963,603	1,994,270	1,962,577	1,993,820
August	2,243,802	1,908,754	2,242,629	1,862,204
September	1,799,425	1,693,675	1,849,806	1,817,148
October	1,881,470	1,847,986	1,925,559	1,648,530
November	1,895,318	1,861,588	1,945,540	2,087,419
December	1,762,179	1,730,819	1,816,088	1,820,289
	22,747,262	21,995,315	22,869,985	21,920,765
Available for:				
Zoo Authority Admin (2%)	454,945	439,906	457,400	438,415
FCZ Capital Funding (2/3 of remaining 98%)	14,861,545	14,370,273	14,949,194	14,321,567
FCZ Operating Funding (1/3 of remaining 98%)	**$ 7,430,772**	**$ 7,185,136**	**$ 7,463,391**	**$ 7,160,783**

FRESNO CHAFFEE ZOO

MZ Operations Fund Cash Flow Analysis

	Beginning Balance	Projected Receipts	Projected Interest	Projected Disbursements	Ending Balance
September 2026					5,576,168
October 2026	5,576,168	604,641		(714,422)	5,466,387
November 2026	5,466,387	609,092		(635,338)	5,440,141
December 2026	5,440,141	566,305	48,075	(15,189)	**6,039,332**
Total Oct - Dec 2026		**1,780,038**	**48,075**	**(1,364,949)**	
January 2027	6,039,332	555,973		-	6,595,305
February 2027	6,595,305	767,799		-	7,363,104
March 2027	7,363,104	530,385	58,327	(914,747)	7,037,069
April 2027	7,037,069	482,626		(1,019,525)	6,500,170
May 2027	6,500,170	734,082		(1,050,599)	6,183,653
June 2027	6,183,653	588,280	57,519	(1,034,938)	5,794,514
July 2027	5,794,514	641,444		(1,294,103)	5,141,855
August 2027	5,141,855	732,975		(866,636)	5,008,194
September 2027	5,008,194	587,812	46,505	(763,261)	4,879,250
October 2027	4,879,250	614,614		(595,181)	4,898,683
November 2027	4,898,683	619,137		(370,689)	5,147,131
December 2027	5,147,131	575,645	43,531	(13,321)	**5,752,986**
Total 2027		**7,430,772**	**205,882**	**(7,923,000)**	

NOTE: No cash outflow in January and February 2027 as the first claim associated with 2027 is not expected to be funded until March 2027 due to the MZ claim process.

Per the Measure Z Operations Fund Cash Balance Policy, the Fund Optimal Cash Balance based upon the fiscal year ended June 30, 2026 is:

Min. 6 mos.: $3,582,000

Max. 9 mos.: $5,373,000

FRESNO CHAFFEE ZOO

2026 Measure Z Capital Budget

Measure Z Capital - Supplemental Ask			
Project	Department		
Animal Acquisition/Shipping			80,000
Capital Expenditures (2027 MZ Facility/Exhibit Renovations and Repairs)			
Big Cat Well-being Modifications	Animal/Maintenance	82,878	
African Savannah Improvements	Animal/Maintenance	49,623	
Giraffe Recovery Pen Modifications	Animal	45,581	
Electrical Equipment Upgrades	Animal/Maintenance	30,187	
Education Complex Upgrades	Maintenance	32,859	
Equipment Replacement	Maintenance/Veterina	99,750	
Audio/Visual Improvements	Maintenance/IT	49,973	
Perimeter Fenceline Weed Barrier	Maintenance	92,554	
		Sub Total*	483,405
*See Appendix to Budget for detail of projects		**Grand Total**	**563,405**

FRESNO CHAFFEE ZOO

Admissions Pricing Structure

	2027	2026
General Admissions Ticket Prices		
Every-Day Pricing Model (2027)		
Adult Ticket - Fresno County	24.95	n/a
Child Ticket - Fresno County	14.95	n/a
Adult Ticket - Non-Fresno County	28.95	n/a
Child Ticket - Non-Fresno County	19.95	n/a
Peak-Day Pricing Model (2026)		
Weekend Pricing (F-M)		
Adult Ticket - Fresno County	n/a	23.95
Child Ticket - Fresno County	n/a	15.95
Adult Ticket - Non-Fresno County	n/a	28.95
Child Ticket - Non-Fresno County	n/a	20.95
Weekday Discount Pricing (T-Th)		
Adult Ticket - Fresno County	n/a	20.95
Child Ticket - Fresno County	n/a	12.95
Adult Ticket - Non-Fresno County	n/a	25.95
Child Ticket - Non-Fresno County	n/a	17.95
Total Zoo Experience		
Adult Ticket - Fresno County	34.95	37.95
Child Ticket - Fresno County	24.95	29.95
Adult Ticket - Non-Fresno County	38.95	42.95
Child Ticket - Non-Fresno County	29.95	34.95
Welcome Wednesdays	5.00	5.00

NOTE 1: Additional prices/discounts offered for seniors, groups, Total Zoo Experience ticket holders. Free attendance includes babies, complimentary ticket holders, etc.

FRESNO CHAFFEE ZOO

Experiences Pricing Structure

	Non-Member				Member			
Selected Ticket Prices	**2027**	**2026**	**2025**	**2024**	**2027**	**2026**	**2025**	**2024**
Giraffe Feeding	6.00	6.00	6.00	6.00	5.00	5.00	5.00	5.00
Stingray Bay Admission	5.00	5.00	5.00	5.00	-	-	-	-
Stingray Bay Feeding	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Dinosaurs	6.00	6.00	n/a	n/a	5.00	5.00	n/a	n/a
Butterfly Garden/Butterflies & Big Bugs*	3.00	3.00	5.00	5.00	3.00	3.00	4.00	4.00

*Butterfly Garden was a standalone exhibit in 2026 and 2027. For 2024 and 2025 it included Big Bugs exhibition

APPENDIX

FRESNO CHAFFEE ZOO

Fresno's Chaffee Zoo Corporation
Supplemental MZ Ask Projects - Final
2027

	Total Project Expense
Big Cat Well-being Modifications	82,878
Cat feed chutes - lion	
Replace chain link with mesh in lion yard	
Cat x-ray walls - tiger	
Cat x-ray walls - lion	
Lion moat stairs	
African Savannah Improvements	49,623
Savanna 3 access gate	
Savannah 1 sprinkler relocation at moat	
Giraffe Recovery Pen Modifications	45,581
Removal of pillar and beams	
Padding for walls	
Substrate for recovery stall	
Electrical Equipment Upgrades	30,187
Reptile Building - add/convert outlets	
Rainforest - pump control panel replacement	
Surge protector on UV sterilizer at Wilderness Falls	
Education Complex Upgrades	32,859
Education Camp Area walkway replacement	
Cubby Camp storage replacement	
Equipment Replacement	99,750
Equipment replacement - fridge freezers x 4	
HVAC system replacement x 2	
Dental Xray generator	
Coviden Valleylab forcetriad electrosurgical unit	
IBP Blood Pressure Monitor	
Endoscope Parts	
Audio/Visual Improvements	49,973
Campus-wide PA System	
Simba Classroom accoustical paneling	
Perimeter fenceline weed barrier	92,554
GRAND TOTAL	483,405

AGENDA ITEM 8

DATE: November 18, 2026

TO: Fresno County Zoo Authority Board

FROM: Nora Crow, Chief Financial Officer
Fresno Chaffee Zoo Corporation

SUBJECT: September 2026 Year-to-Date Financial Report

RECOMMENDED ACTION:

Receive the Fresno Chaffee Zoo September 2026 Year-to-Date Financial Report.

ATTACHMENTS:

September 2026 Financial Report

FRESNO CHAFFEE ZOO

Financial Report
September YTD 2026
YTD Financial Report

September YTD – Analysis Summary

(Amounts in millions)	Actual 2026	Budget 2026	BvA Change	Actual 2025	YOY Change
Self-Generated Revenue	$ 13.71	$ 16.68	-18%	$ 13.26	3%
Expenses	20.63	20.94	-1%	21.99	-6%
Operating Surplus (Deficit)	- 6.92	- 4.26	63%	- 8.73	-21%
Operating Surplus (Deficit) w/ Measure Z Operating Support	0.49	3.19	-85%	- 1.03	-147%
Net Surplus (Deficit)	- 0.08	n/a	n/a	- 2.46	-97%

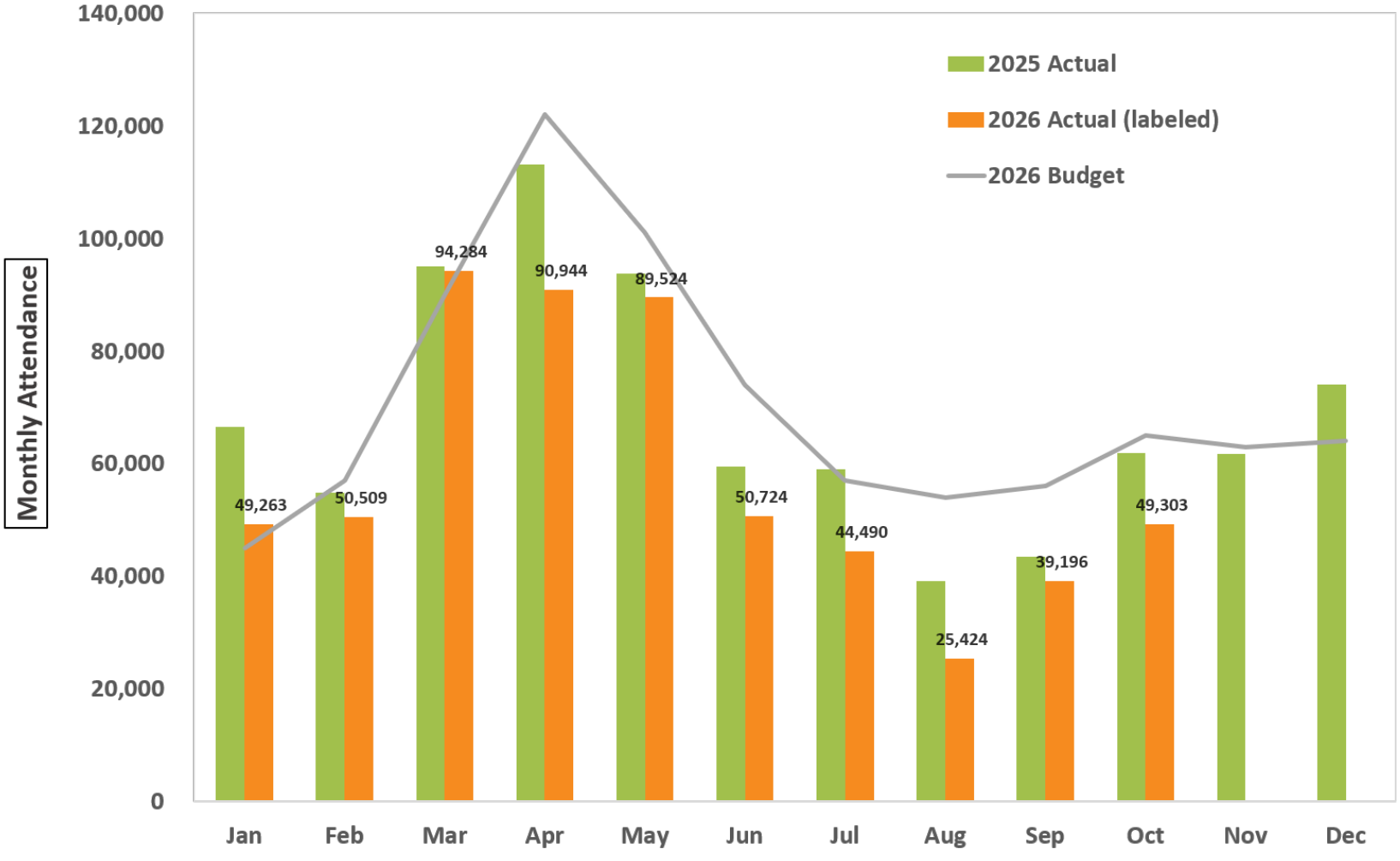
Takeaways:

- Continued downturn in attendance/revenue into Q3 – primarily attributed to economic factors
- Personnel budgetary reductions completed in September
- Safari Night grossed $609K, highest grossing event in Zoo's history.

FRESNO CHAFFEE ZOO

September YTD – Attendance

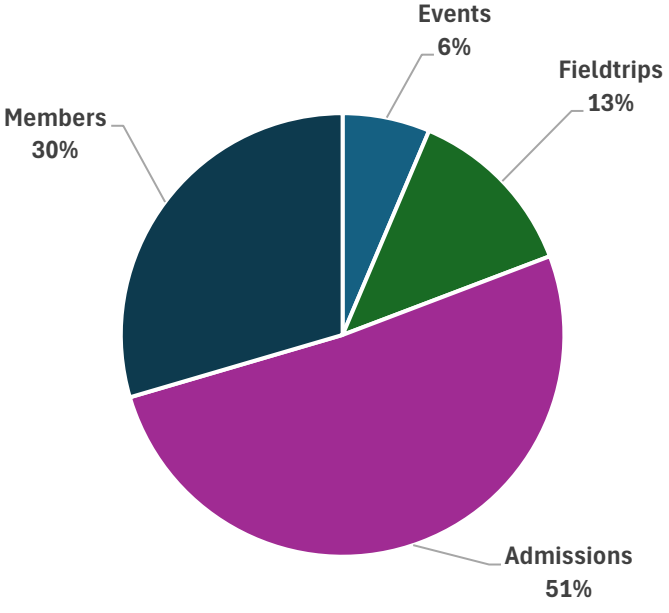
Sept 2026 = 39,196 (90% of 2025, 70% of budget)
Sept YTD attendance = 534,358 (86% of 2025, 81% of budget)
Oct YTD attendance = 583,661 (85% of 2025, 81% of budget)



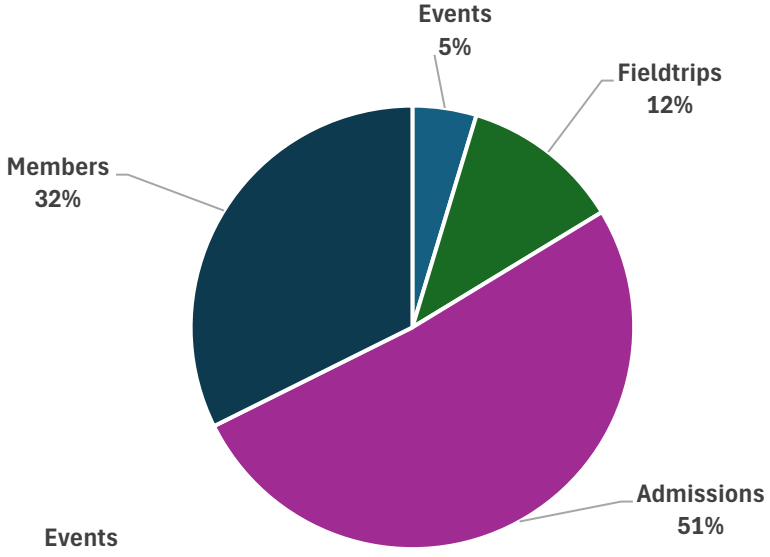
FRESNO CHAFFEE ZOO

September YTD Admissions Breakdown

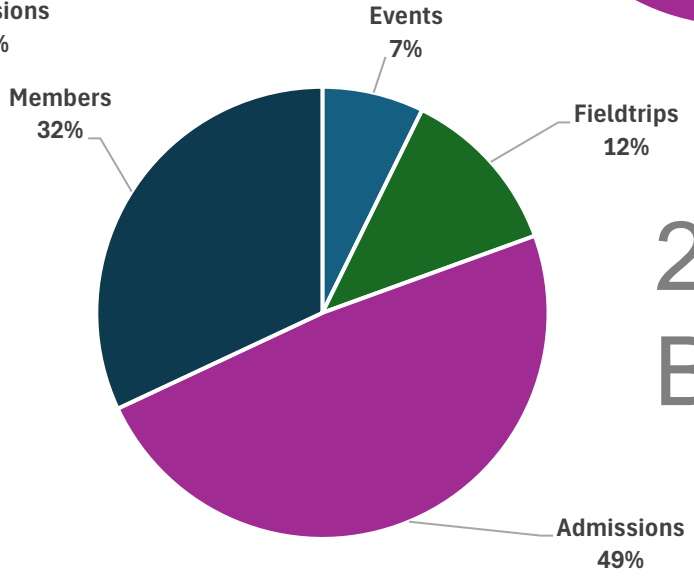
2026 Actual



2025 Actual



2026 Budget



FRESNO CHAFFEE ZOO

September YTD – Per Capita

	YTD to Date 2026	Budget 2026	BvA Change	Actual 2025	YOY Change
Attendance	534,358	656,000	-19%	624,324	-14%
Admissions	$ 10.20	$ 10.59	-4%	$ 8.70	17%
Food	1.46	1.25	17%	1.43	2%
Gift Shop	0.80	0.75	7%	0.74	8%
Giraffe	1.51	1.36	11%	1.49	1%
Stingray	0.86	0.85	1%	0.85	1%
Behind the Scenes	0.27	0.32	-16%	0.29	-7%
Zoorassic	0.98	1.44	-32%	n/a	
Butterfly Garden	0.40	0.39	2%	n/a	
Big Bugs & Butterflies	-	-	0%	0.53	
	$ 16.48	$ 16.95	-3%	$ 14.03	17%

FRESNO CHAFFEE ZOO

September YTD – Financial Summary

	Actual 2026	Budget 2026	BvA Change	Actual 2025	YOY Change
Attendance	534,358	656,000	-19%	624,324	-14%
Self-Generated Revenues	$ 13,711,990	$ 16,682,685	-18%	$ 13,257,552	3%
Personnel Expenses	13,080,231	12,982,796	1%	13,884,211	-6%
Other Expenses	7,551,033	7,957,002	-5%	8,102,086	-7%
Operations Surplus (Deficit)	(6,919,274)	(4,257,114)	63%	(8,728,744)	-21%
Measure Z Operating	7,404,397	7,441,970	-1%	7,702,274	-4%
Operations & MZ Op Surplus (Deficit)	485,123	3,184,856	-85%	(1,026,470)	-147%
Other Non-Operating Revenues (Expenses)	(568,703)	1,268,702	-145%	(1,433,123)	-60%
Net Surplus (Deficit)	(83,580)	4,453,558	-102%	(2,459,593)	-97%

FRESNO CHAFFEE ZOO

Balance Sheet Comparative – Sept 2026

	September 2026	September 2025
ASSETS		
Current Assets		
Cash	$1,862,873	$2,174,754
Short Term Investments-Retention	$153,065	$74,850
Accounts Receivable	$3,094,290	$2,168,680
Prepaid Expenses	$465,432	$334,024
Total Current Assets	**$5,575,661**	**$4,752,308**
Other Assets		
Long Term Investments	$16,215,080	$20,063,679
Buildings, Equipment, Vehicles, and Furniture (net)	$4,544,608	$4,187,024
Exhibits	$101,768,300	$106,477,010
Construction in Progress	$6,536,167	$5,439,405
Goodwill	$25,957	$37,494
Beneficial Use of Land	$4,949,601	$5,037,176
Total Other Assets	**$134,039,713**	**$141,241,788**
TOTAL ASSETS	**$139,615,374**	**$145,994,096**
LIABILITIES AND NET ASSETS		
Liabilities		
Accounts Payable and Accrued Liabilities	$3,292,056	$2,457,446
Deferred Revenue	$2,002,166	$2,090,639
Current portion LTD	$1,174,707	$291,900
Retention Payable	$174,346	$100,637
Long-Term Liabilities	$1,414,695	$5,483,996
Total Liabilities	**$8,057,970**	**$10,424,617**
Net Assets (Equity)		
Fund Balance-Without donor restriction	$112,351,024	$118,161,381
Fund Balance-With donor restriction	$5,956,356	$5,775,684
Fund Balance-Permanently Restricted	$111,800	$103,724
Fund Balance-Board Designated	$13,138,224	$11,528,690
Total Net Assets (Equity)	**$131,557,404**	**$135,569,479**
TOTAL LIABILITIES AND NET ASSETS	**$139,615,374**	**$145,994,096**

FRESNO CHAFFEE ZOO