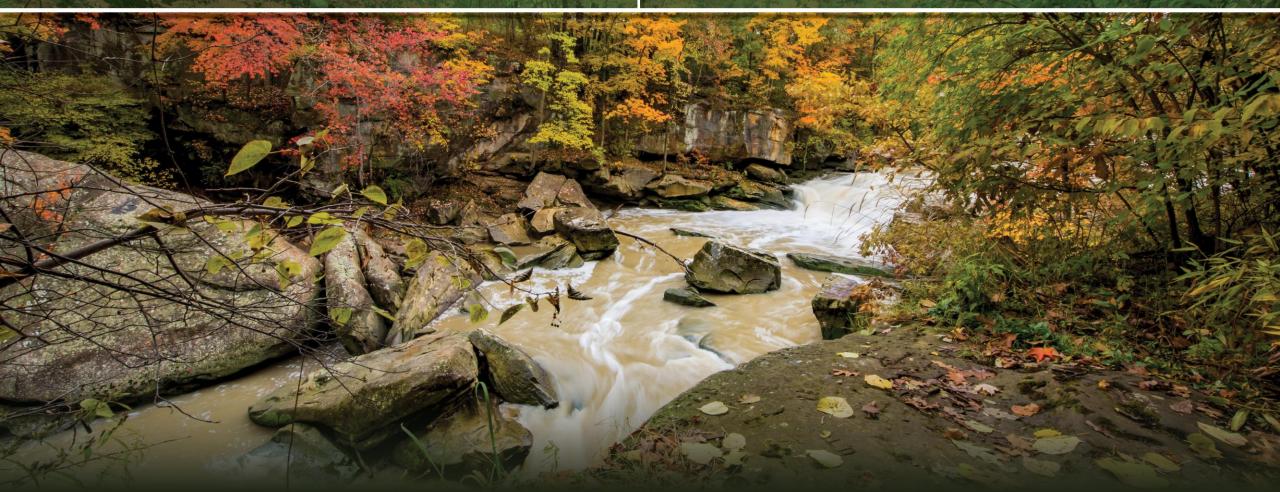


2026 Budget Preview presented on November 20, 2025



- Preview = not final
 - 2025 Estimated Actual amounts will be included in the final budget presented at the December board meeting
 - Capital project rollovers from 2025 to 2026 will be finalized before the December board meeting and included in the final budget
 - Restricted Funds (RF) are budgeted if amounts and uses are known, otherwise they are appropriated in 2026 through a budget adjustment as the availability of cash balances or uses are known
- Budget Book
 - Due for submittal to GFOA within 90 days from date of formal budget approval on 12/18/25
 - Target date of completion of Budget Book 3/4/26



- Baseline Operating Budget for 2026 is approximately \$155.6 million
- 2026 Capital Projects are budgeted at approximately \$18.8 million not including multiyear projects which rollover
- 2026 Capital Equipment allocations are budgeted at approximately \$ 4.6 million
- 2026 Land acquisitions are budgeted at approximately \$ 600,000



Comparison 2026 to 2025

- Baseline Operating Budget for 2026 is \$155.6 million
- Baseline <u>Original</u> Operating Budget for 2025 was \$147.2 million
- Total <u>Original</u> Budget including capital projects, capital equipment and land acquisitions for 2025 was \$202.5 million
- Baseline Revised Operating Budget for 2025 is \$160.2 million
- YTD actual operating spend for 2025 is \$116.4 million



- 2026 revenues are budgeted at approximately \$179.2 million
- 2026 revenues include modest (inflationary) increases in Charges for Services and Grants and Donations
- 2026 Property tax revenue is projected to be flat
- 2026 Investment income is projected to decline due to lower interest rates
- 2025 YTD revenues (Oct) were \$184.8 million
- 2024 YTD revenues (Oct) were \$166.7 million

2026 Budget Preview – Salaries and Fringes

- Salaries and Wages are \$72.8 million (46.8%) of the Baseline Operating Budget
- Employee Fringe Benefits are \$25.7 million (16.5%) of the Baseline Operating Budget
- Health Benefits are \$ 12.4 million (7.97%) of the Baseline Operating Budget



2026 Budget Preview – Zoo Highlights

- 2026 Zoo revenues are budgeted at \$17.7 million an increase of 7.9% over the 2025 revised budget
- 2026 Zoo expenditures are budgeted at \$28.2 million a decrease of 4.1% over 2025 revised budget
- 2026 revenues should experience a midyear increase with the opening of the Rainforest



2026 Budget Preview – Golf Highlights

- 2026 Golf revenues are budgeted at \$14.5 million
- 2026 Golf revenues are budgeted to increase 7% over the revised 2025 budgeted revenues
- 2026 Golf operating expenditures are budgeted at \$12.6 million
- 2026 Golf operating expenditures are budgeted to be flat compared to 2025
- Greens Fees and other related revenues at our various courses are budgeted at modest (inflationary) increases

