



**2026 Budget Preview
presented on
November 20, 2025**



2026 Budget Preview - Overview

- **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**

2026 Budget Preview - Overview

- **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**

2026 Budget Preview - Overview

Comparison 2026 to 2025

- **Baseline Operating Budget for 2026 is \$155.6 million**
- **Baseline Original Operating Budget for 2025 was \$147.2 million**
- **Total Original 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 Budget Preview - Overview

- **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**