

Regular Council Meeting

February 26, 2026

FRESNO CITY COUNCIL



Supplement Packet

ITEM(S)

3-A (ID 26-233)

Presentation of FY 2026 Mid-Year Budget

1. ***RESOLUTION - Adopting the 36th Amendment to the Annual Appropriation Resolution No. 2025-179 to increase appropriations by \$1,960,800 for Fire Department Expenditures (Requires Five Affirmative Votes) (Subject to Mayor's Veto)

Contents of Supplement: FY 2026 Mid-Year Budget Review Presentation and 36th Amendment to the Annual Appropriation Resolution No. 2025-179

Item(s)

Supplemental Information:

Any agenda related public documents received and distributed to a majority of the City Council after the Agenda Packet is printed are included in Supplemental Packets. Supplemental Packets are produced as needed. The Supplemental Packet is available for public inspection in the City Clerk's Office, 2600 Fresno Street, during normal business hours (main location pursuant to the Brown Act, G.C. 54957.5(2)). In addition, Supplemental Packets are available for public review at the City Council meeting in the City Council Chambers, 2600 Fresno Street. Supplemental Packets are also available on-line on the City Clerk's website.

Americans with Disabilities Act (ADA):

The meeting room is accessible to the physically disabled, and the services of a translator can be made available. Requests for additional accommodations for the disabled, sign language interpreters, assistive listening devices, or translators should be made one week prior to the meeting. Please call City Clerk's Office at 621-7650. Please keep the doorways, aisles and wheelchair seating areas open and accessible. If you need assistance with seating because of a disability, please see Security.

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CITY OF FRESNO
CITY CLERK'S OFFICE



FY 2026 Mid-Year Budget Review

Midyear Overview

At **each mid-year**, the City:

1. Prepares a comprehensive review of year-to-date revenues and expenditures
2. Estimates full-year expenditures and revenues

The **objectives** are:

- Assess cost efficiency of all activities
- Identify any budget adjustments needed
- Calculate the carryover or 'starting line' of the next year's budget

A careful and accurate mid-year estimate is a critical step in the preparation of the next fiscal year's budget.

Revenue History (Prior 3 Years)

General Fund	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals
Prior-Year Carryover	48,804,700	55,907,500	33,907,400
Revenues			
Sales Tax	145,115,200	146,316,600	141,601,200
Property Tax	166,659,000	180,532,900	190,137,600
Business License	22,925,900	23,044,900	23,625,600
Room Tax	14,965,800	15,266,400	15,597,100
Franchise Fees	19,048,000	22,175,100	23,391,900
Other Taxes and Fees	7,886,000	8,689,100	7,416,100
Charges for Current Services	41,351,400	44,488,500	45,970,400
All Other Revenue	33,958,500	30,875,400	30,908,500
Revenues Subtotal	451,909,800	471,388,900	478,648,400
Total Resources	500,714,500	527,296,400	512,555,800

29.6%
39.7%
4.9%
3.3%

} 77.5% of total General Fund Operating Revenue

General Fund Revenues

General Fund	FY 2025 Actuals	FY 2026 Adopted	FY 2026 Amended	FY 2026 Midyear Estimate	Variance to Amended
Prior-Year Carryover	33,907,400	26,225,000	29,179,800	34,384,000	5,204,200
Revenues					
Sales Tax*	141,601,200	143,768,800	143,768,800	147,626,300	3,857,500
Property Tax*	190,137,600	201,395,800	201,395,800	201,292,300	(103,500)
Business License	23,625,600	23,587,700	23,587,700	24,402,800	815,100
Room Tax	15,597,100	16,477,400	16,477,400	15,859,100	(618,300)
Franchise Fees	23,391,900	23,748,200	23,748,200	24,786,100	1,037,900
Other Taxes and Fees	7,416,100	7,834,600	7,834,600	7,725,500	(109,100)
Charges for Current Services	45,970,400	47,589,100	47,589,100	47,980,300	391,200
All Other Revenue	30,908,500	36,248,700	36,248,700	36,417,700	169,000
Revenues Subtotal	478,648,400	500,650,300	500,650,300	506,090,100	5,439,800
Total Resources	512,555,800	526,875,300	529,830,100	540,474,100	10,644,000

*Net of Economic Incentive and Enhanced Infrastructure Financing District Allocations

“All Other” General Fund Revenues

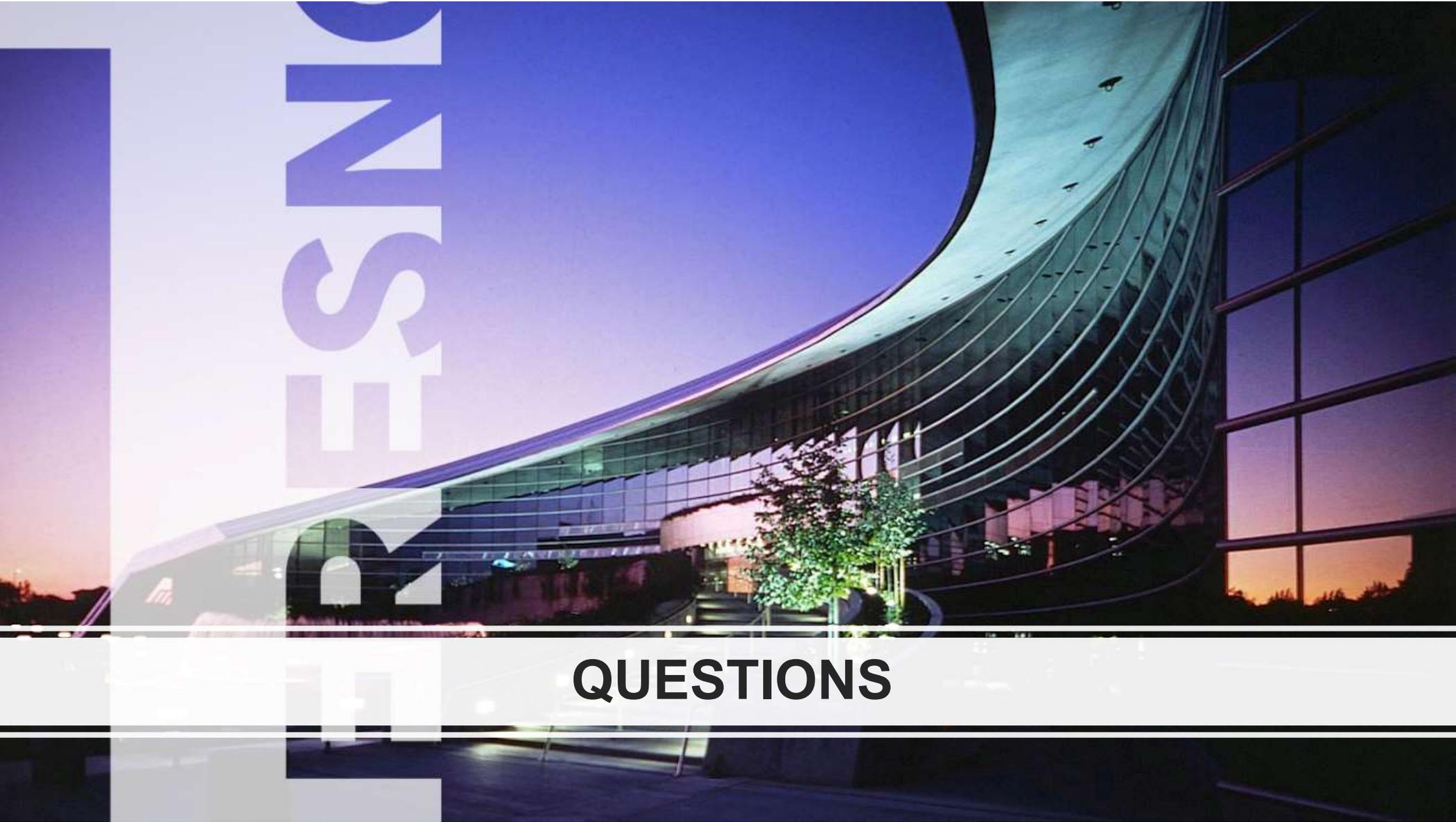
General Fund	FY 2025 Actuals	FY 2026 Adopted	FY 2026 Amended	FY 2026 Midyear Estimate	Variance to Amended
All Other Revenue:					
<u>Intergovernmental</u> Revenue	11,201,800	10,511,200	10,511,200	10,939,200	428,000
<u>Intragovernmental</u> Revenue	14,012,900	20,577,800	20,577,800	19,996,000	(581,800)
Cannabis	2,979,800	3,391,000	3,391,000	3,270,300	(120,700)
All Other	2,714,000	1,768,700	1,768,700	2,212,200	443,500
Total All Other Revenue	30,908,500	36,248,700	36,248,700	36,417,700	169,000

General Fund Net Ending Balance

General Fund	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Adopted	FY 2026 Amended	FY 2026 Midyear Estimate
Total Annual Resources	500,714,500	527,296,400	512,555,800	526,875,300	529,830,100	540,474,100
Total Annual Expenses	(425,019,300)	(470,523,900)	(458,683,500)	(512,879,400)	(515,834,200)	(508,899,500)
Total Annual Transfers	(24,786,800)	(23,131,400)	(19,488,200)	(13,995,900)	(13,995,900)	(14,296,900)
Annual Net Ending Balance	50,908,500	33,641,200	34,384,100	0	0	17,277,700
						Less: Incomplete Capital Projects (7,329,000)
						Operating Net Ending Balance 9,948,700
						Less: Fire Attrition & Overtime (AAR #36) (1,557,000)
						Less: Fire Drill School 2, FY 2026 Portion (403,800)
						FY 2026 Estimated Ending Balance 7,987,900

FY 2027 Base Budget (as of 2/3/2026)

General Fund	FY 2026 Amended	FY 2026 Midyear Estimate	FY 2027 Base Budget
Carryover	29,179,800	34,384,000	7,987,900
Total Annual Revenues	500,650,300	506,090,100	523,295,400
Total Annual Resources	529,830,100	540,474,100	531,283,300
Total Annual Expenses	(515,834,200)	(508,899,500)	(537,262,400)
Total Annual Transfers	(13,995,900)	(14,296,900)	(17,288,300)
Annual Net Ending Balance	0	17,277,700	(23,267,400)
Less: Incomplete Capital Projects		(7,329,000)	
Operating Net Ending Balance		9,948,700	(23,267,400)
Less: Fire Attrition & Overtime (AAR #36)		(1,557,000)	
Less: Fire Drill School 2, FY 2026 Portion (AAR #36)		(403,800)	
Estimated Ending Balance		7,987,900	(23,267,400)



QUESTIONS

RESOLUTION NO. _____

A RESOLUTION OF THE COUNCIL OF THE CITY OF FRESNO,
CALIFORNIA, ADOPTING THE 36th AMENDMENT TO THE
ANNUAL APPROPRIATION RESOLUTION NO. 2025-179 TO
INCREASE APPROPRIATIONS BY \$1,960,800 FOR FIRE
DEPARTMENT EXPENDITURES

BE IT RESOLVED BY THE COUNCIL OF THE CITY OF FRESNO:

THAT PART III of the Annual Appropriation Resolution No 2025-179 be and is hereby amended as follows:

	<u>Increase/(Decrease)</u>
TO: FIRE DEPARTMENT	
General Fund	\$ 1,960,800

THAT account titles and numbers requiring adjustment by this Resolution are as follows:

General Fund

Revenues:

Account String: **1000-1001-1100-071-430101-11-1-0000-0000-** \$ 1,960,800

Total Revenues \$ 1,960,800

Appropriations:

Account String: 1000-1001-1620-320-651303-16-3-0000-0000-	\$ 1,557,000
1000-1001-1630-330-651101-16-3-0000-0000-	52,800
1000-1001-1630-330-651102-16-3-0000-0000-	31,700
1000-1001-1630-330-651301-16-3-0000-0000-	15,200
1000-1001-1630-330-651303-16-3-0000-0000-	60,600
1000-1001-1630-330-651401-16-3-0000-0000-	4,300
1000-1001-1630-330-653304-16-3-0000-0000-	15,400
1000-1001-1630-330-656101-16-3-0000-0000-	215,800
1000-1001-1630-330-656102-16-3-0000-0000-	5,000
1000-1001-1630-330-656260-16-3-0000-0000-	<u>3,000</u>

Total Appropriations \$ 1,960,800

THAT the purpose is to appropriate \$1,960,800 for Fire Department expenditures.

* * * * *

Date Adopted:
Date Approved:
Effective Date:

Resolution No.

STATE OF CALIFORNIA)
COUNTY OF FRESNO) ss.
CITY OF FRESNO)

I, AMY K. ALLER, Interim City Clerk of the City of Fresno, certify that the foregoing Resolution was adopted by the Council of the City of Fresno, California, at a regular meeting thereof, held on the _____ day of _____ 2026.

AYES :
NOES :
ABSENT :
ABSTAIN :

Mayor Approval: _____, 2026
Mayor Approval/No Return: _____, 2026
Mayor Veto: _____, 2026
Council Override Vote: _____, 2026

AMY K. ALLER,
Interim City Clerk

BY: _____
Deputy Date