

City of Fresno, California – Measure P Fund

Financial Statements

For the Year Ended June 30, 2024



PRICE PAIGE & COMPANY
Certified Public Accountants

TABLE OF CONTENTS

	PAGE
Independent Auditor’s Report	1
Financial Statements:	
Governmental Fund:	
Balance Sheet.....	6
Statement of Revenues, Expenditures and Changes in Fund Balance	7
Notes to the Financial Statements	9
Required Supplementary Information:	
Budgetary Comparison Schedule – Measure P Fund	15
Note to the Budgetary Comparison Schedule	16
Supplementary Information:	
Measure P Fund Expenditure Plan	18
Measure P Fund Expenditure Plan – Project Status	19
Independent Auditor’s Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i> and the Rules and Regulations of the Measure P Ordinance	25
Findings and Questioned Costs:	
Schedule of Findings and Questioned Costs	28
Summary Schedule of Prior Audit Findings	29



INDEPENDENT AUDITOR'S REPORT

To the Honorable Mayor and City Council
City of Fresno, California

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the Measure P Fund of the City of Fresno, California (the City), as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the Measure P Fund of the City's financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the Measure P Fund, as of June 30, 2024, and the respective changes in financial position, for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Emphasis of Matter

As discussed in Note 1, the financial statements of the Measure P Fund of the City of Fresno, are intended to present the financial position and the changes in financial position of the Measure P Fund of the City of Fresno. They do not purport to, and do not present fairly the financial position of the City of Fresno as of June 30, 2024, or the changes in its financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

570 N. Magnolia Avenue, Suite 100
Clovis, CA 93611

tel 559.299.9540
fax 559.299.2344

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Management has omitted the management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the financial statements. Such missing information, although not part of the financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the financial statements in an appropriate operational, economic, or historical context. Our opinion on the financial statements is not affected by this missing information.

Accounting principles generally accepted in the United States of America require that the budgetary comparison information, as listed in the table of contents be presented to supplement the financial statements. Such information is the responsibility of management and, although not a part of the financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the financial statements, and other knowledge we obtained during our audit of the financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Measure P Fund of the City's financial statements. The accompanying Measure P Expenditure Plan and Measure P Expenditure Plan – Project Status reports (the supplementary information), as listed in the table of contents, are presented for purposes of additional analysis and are not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information is fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated November 27, 2024, on our consideration of the Measure P Fund of the City of Fresno's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance as it relates to the Measure P Fund.

Price Pange & Company

Clovis, California
November 27, 2024

FINANCIAL STATEMENTS

GOVERNMENTAL FUND FINANCIAL STATEMENTS

CITY OF FRESNO, CALIFORNIA - MEASURE P FUND | JUNE 30, 2024

Governmental Fund

Balance Sheet

	Measure P Fund
ASSETS	
Cash and investments	\$ 52,644,622
Intergovernmental receivable	7,954,213
Interest receivable	448,675
Due from other City Funds	8,663
Prepaid expenses	<u>2,238,102</u>
Total assets	<u>\$ 63,294,275</u>
LIABILITIES	
Accounts payable	\$ 1,466,075
Accrued liabilities	502,482
Due to other City funds	502,904
Retention payable	<u>230,858</u>
Total liabilities	<u>2,702,319</u>
FUND BALANCE	
Nonspendable	2,238,102
Restricted	<u>58,353,854</u>
Total fund balance	<u>60,591,956</u>
Total liabilities and fund balance	<u>\$ 63,294,275</u>

The notes to the financial statements are an integral part of this statement.

CITY OF FRESNO, CALIFORNIA - MEASURE P FUND | FOR THE YEAR ENDED JUNE 30, 2024

Governmental Fund

Statement of Revenues, Expenditures and Changes in Fund Balance

	Measure P Fund
REVENUES	
Taxes	\$ 45,094,706
Intergovernmental	80,925
Use of money and property	1,408,320
Miscellaneous	<u>538</u>
Total revenues	<u>46,584,489</u>
EXPENDITURES	
Current:	
General government	43,919
Public ways and facilities	1,634,581
Culture and recreation	31,543,195
Sanitation	678,905
Capital outlay	<u>6,983,761</u>
Total expenditures	<u>40,884,361</u>
Excess (deficiency) of revenues over (under) expenditures	<u>5,700,128</u>
OTHER FINANCING SOURCES (USES)	
Transfers in	8,128
Transfers out to other City funds	<u>(735,623)</u>
Total other financing sources (uses)	<u>(727,495)</u>
Net change in fund balance	4,972,633
Fund balance - beginning (restated)	<u>55,619,323</u>
Fund balance - ending	<u>\$ 60,591,956</u>

The notes to the financial statements are an integral part of this statement.

NOTES TO THE FINANCIAL STATEMENTS

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

The accompanying financial statements present only the Measure P Fund of the City of Fresno, California (the City) and are not intended to present fairly the financial position, and changes in financial position of the City with accounting principles generally accepted in the United States of America.

Fresno is located in the central part of California and is in the county seat of Fresno County. It is the 35th largest city in the United States and the fifth largest in California. Fresno has a land area of 116.9 square miles and a population of approximately 549,242 within city limits.

The City was incorporated in 1885. It operates under a charter and is governed by a directly elected strong mayor and a seven-member City Council. The City provides a full range of services to residents including police, fire, utilities, parks and public works.

On July 18, 2018, the City Clerk received an Initiative Petition proposing the Fresno Clean and Safe Neighborhood Parks Tax (Measure P). On February 18, 2021, the City Council certified Measure P as passed, and collection of the special sales tax began July 1, 2021, and the first deposits of the special sales tax were received in September 2021. The revenues generated by the Measure P use tax are allocated by the City on an annual basis with additional independent oversight provided by a new Parks, Recreation, and Arts Commission (Commission) consisting of nine members.

More information about the City can be found in the annual budget and ACFR, both of which are available on the City's website, www.fresno.gov.

B. Measurement Focus

Governmental Fund Financial Statements

Governmental fund financial statements (i.e., balance sheet and statement of revenues, expenditures and changes in fund balance) are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. The City considers property tax revenues, local taxes, licenses, interest and other intergovernmental revenues to be available if they are collected within 60 days of the end of the current fiscal period. All other revenue items are considered to be measurable and available only when the City receives cash. Expenditures generally are recorded when a liability is incurred, as under accrual accounting.

The City uses funds to maintain its financial records during the year. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts.

Measure P Fund – The revenues generated by the Measure P use tax are allocated by the City on an annual basis. Under the provisions set forth by the Fresno Clean and Safe Neighborhood Parks Tax Ordinance and expenditure purposes defined in the ballot measure, funds are received and expended through six separate categories.

1. Improving and Maintaining Safe, Clean Neighborhood Parks and Playgrounds.
2. New Neighborhood Parks; Senior and Youth Recreation Facilities.
3. Youth and Senior Recreation Programs; After School Programs; and Job Training for Youth and Veterans.
4. Expanded Access to Arts and Culture.
5. Safe Walking and Biking Trails; Street Beautification and Litter Removal; and the San Joaquin River Parkway.
6. Program implementation, planning and plan updates, program and project innovation, and audit and oversight support.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. Measurement Focus (Continued)

Governmental Fund Financial Statements (Continued)

The City adopts annual appropriated budgets for its Measure P Fund. A Budgetary Comparison Schedule has been provided for this fund to demonstrate compliance with the budget.

C. Basis of Accounting

The City uses the modified accrual basis of accounting in the governmental funds. In accordance with the provision of the Government Code and other statutory provisions, the City prepares and adopts a budget for each fiscal year. The City adopts annual budgets for the Measure P Fund on the cash basis of accounting plus encumbrances. Expenditures, revenues, appropriations, estimated revenues and encumbrances are recorded in the applicable funds.

D. Assets, Liabilities, and Net Position/Fund Balance

Cash and Investments

Cash for the Measure P Fund is pooled with the City's cash and investments. Investment income is allocated to the Measure P Fund by the City Treasury based on its average daily cash balances. The City manages its pooled idle cash and investments under a formal investment policy that is adopted and reviewed by the City, and that follows the guidelines of the State of California Government Code.

Capital Assets

Capital assets, which include property and equipment, are reported in the City of Fresno's Annual Comprehensive Financial Report (ACFR). Capital outlay is recorded as expenditures of the General, Special Revenue, and Capital Projects Funds. As Measure P is included as a Special Revenue Fund of the City's ACFR, these financial statements will only detail the related capital outlay activity. See Note 3 for more information. Please refer to the City's ACFR for more information regarding the Capital Asset Policy and related depreciation lives/methods.

Fund Balance

Fund Balance Classification

The governmental fund financial statements present fund balances based on classifications that comprise a hierarchy that is based primarily on the extent to which the City is bound to honor constraints on the specific purposes for which amounts in the respective governmental funds can be spent. The classifications used in the governmental fund financial statements are as follows:

Nonspendable – This classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) are legally or contractually required to be maintained intact.

Restricted – This classification includes amounts for which constraints have been placed on the use of the resources either (a) externally imposed by creditors (such as through a debt covenant), grantors, contributors, or laws or regulations of other governments, or (b) imposed by law through constitutional provisions or enabling legislation.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Assets, Liabilities and Net Position/Fund Balance (Continued)

Fund Balance (Continued)

Fund Balance Classification (Continued)

Committed – This classification includes amounts that can be used only for specific purposes pursuant to constraints imposed by formal action of the City Council. These amounts cannot be used for any other purpose unless the City Council removes or changes the specified use by taking the same type of action (ordinance or resolution) that was employed when the funds were initially committed. This classification also includes contractual obligations to the extent that existing resources have been specifically committed for use in satisfying those contractual requirements.

Assigned – This classification includes amounts that are constrained by the City's intent to be used for a specific purpose but are neither restricted nor committed. This intent can be expressed by legislation or action of the City Council, the Mayor, or the City Manager, which legislation has delegated the authority to assign amounts for specific purposes.

Unassigned – This classification includes amounts that have not been assigned to other funds or restricted, committed or assigned to a specific purpose within the City.

The City would typically use restricted fund balances first, followed by committed resources, and then assigned resources, as appropriate opportunities arise, but reserves the right to selectively spend unassigned resources first to deter the use of these other classified funds.

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles in the United States of America requires management to make estimates and assumptions that affect certain reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures during the reporting period. Accordingly, actual results could differ from those estimates.

NOTE 2 – CASH AND INVESTMENTS

Cash and investments are pooled within the Citywide Treasurer's Pool. The fair value of the City's investment in this pool is reported in the accompanying financial statements at amounts based upon the City's pro-rata share of the fair value provided by the Treasury Investment Pool for the entire Treasury Investment Pool portfolio (in relation to the amortized cost of that portfolio). The balance available for withdrawal is based on the accounting records maintained by the Treasury Investment Pool, which are recorded on an amortized cost basis. Income from the investment of pooled cash is allocated based upon the actual balance of the fund as a percentage of the total pooled cash balance. The City manages its pooled idle cash and investments under a formal investment policy that is adopted and reviewed by the City, and that follows the guidelines of the State of California Government Code.

Citywide information concerning cash and investments for the year ended June 30, 2024, including fair value hierarchy, authorized investments, deposit and investment risk, concentration of credit risk, interest rate risk, default credit risk, and custodial credit risk, may be found in the notes of the City's Annual Comprehensive Financial Report (ACFR), which is available on the City's website.

NOTE 3 – CAPITAL OUTLAY

The following is a summary of changes in capital outlay expenditures:

	June 30, 2024 Additions
Capital outlay:	
Land	\$ 11,123
Construction in progress	3,234,290
Improvements	2,605,839
Machinery and equipment	1,081,719
Furniture and fixtures	50,790
	<u> </u>
Total capital outlay	<u>\$ 6,983,761</u>

See Note 1, (D) for more information related to Measure P Capital outlay.

NOTE 4 – INTERFUND ACTIVITY

A. Due from/Due to Other Funds

Interfund receivable and payable balances arise from interfund transactions and are recorded by all funds affected in the period in which transactions are executed and are expected to be repaid shortly after the end of the fiscal year.

Activities within due from/due to other fund balances at June 30, 2024 are as follows:

	Due From	Due To
Measure P Fund	<u>\$ 8,663</u>	<u>\$ 502,904</u>
Total Measure P Fund	<u>\$ 8,663</u>	<u>\$ 502,904</u>
Other City funds		
General Fund	\$ 154,068	\$ -
Grants Fund	80,277	-
Community Services	-	8,663
General Services	<u>268,559</u>	<u>-</u>
Total Other City Funds	<u>\$ 502,904</u>	<u>\$ 8,663</u>

NOTE 4 – INTERFUND ACTIVITY (Continued)**B. Interfund Transfers**

Interfund transfers consist of operating transfers from funds receiving revenue through which the resources are to be expended. The Measure P Fund transferred \$160,107 to the Debt Service Fund for its share of pension costs. The Measure P Fund also transferred \$563,907 to the Grants Fund to cover Measure P eligible expenses that occurred in a prior fiscal year, but were not submitted to the grantor.

Interfund transfers for the year ended June 30, 2024 were as follows:

	Transfers In	Transfers Out
Measure P Fund	\$ 8,128	\$ 735,623
Total Measure P Fund	<u>\$ 8,128</u>	<u>\$ 735,623</u>
Other City funds		
Grants Fund	\$ 563,907	\$ 8,128
Community Services	1,809	-
City Debt	160,107	-
Finance Authority	<u>9,800</u>	<u>-</u>
Total Other City Funds	<u>\$ 735,623</u>	<u>\$ 8,128</u>

NOTE 5 – RESTATEMENT OF BEGINNING FUND BALANCE

Beginning fund balance has been restated to record a prior period adjustment to correct a prior year error. A summary of the original fund balance and the effects of the correction are noted below.

Description	Measure P Fund
Fund balance at June 30, 2023, as previously reported	<u>\$ 55,587,037</u>
Prior period adjustment:	
Understatement of revenues	129,581
Understatement of expenses	<u>(97,295)</u>
Total prior period adjustments	<u>32,286</u>
Fund balance at July 1, 2023, as restated	<u>\$ 55,619,323</u>

NOTE 6 – COMMITMENTS AND CONTINGENCIES

The Measure P Fund had unliquidated purchase commitments of approximately \$8,584,039 at June 30, 2024. Of the \$8,584,039 unliquidated purchase commitments, approximately \$8,100,318 were commitments related to park rehabilitation. Future appropriations will fund these commitments as work is performed.

REQUIRED SUPPLEMENTARY INFORMATION

CITY OF FRESNO, CALIFORNIA - MEASURE P FUND | FOR THE YEAR ENDED JUNE 30, 2024

Budgetary Comparison Schedule

Measure P Fund

	Budgeted Amounts		Actual Amounts	Over (Under)	Budget To GAAP	Actual Amounts
	Original	Final	Budgetary Basis	Final Budget	Reconciliation	GAAP Basis
Budgetary Fund Balance, July 1	<u>\$ 42,810,500</u>	<u>\$ 43,132,500</u>	<u>\$ 41,932,139</u>	<u>\$ (1,200,361)</u>	<u>\$ (43,132,500)</u>	<u>\$ -</u>
REVENUES						
Taxes	48,222,200	57,944,800	45,094,706	(12,850,094)	-	45,094,706
Intergovernmental	-	-	80,925	80,925	-	80,925
Use of money and property	1,500	1,500	1,408,320	1,406,820	-	1,408,320
Miscellaneous	-	-	538	538	-	538
Other financing sources:						
Transfers from other funds	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>8,128</u>	<u>8,128</u>
Total revenues	<u>48,223,700</u>	<u>57,946,300</u>	<u>46,584,489</u>	<u>(11,361,811)</u>	<u>8,128</u>	<u>46,592,617</u>
Total available for appropriations	<u>91,034,200</u>	<u>101,078,800</u>	<u>88,516,628</u>	<u>(12,562,172)</u>	<u>(43,124,372)</u>	<u>45,392,256</u>
EXPENDITURES						
Current:						
General government	105,000	105,000	43,919	(61,081)	-	43,919
Public ways and facilities	2,005,900	1,958,145	1,634,581	(323,564)	-	1,634,581
Culture and recreation	38,073,500	48,542,154	31,543,195	(16,998,959)	-	31,543,195
Sanitation	1,198,700	1,198,700	678,905	(519,795)	-	678,905
Capital outlay	32,500,900	37,740,733	6,983,761	(30,756,972)	-	6,983,761
Other financing uses:						
Transfers to other funds	<u>530,600</u>	<u>530,600</u>	<u>-</u>	<u>(530,600)</u>	<u>735,623</u>	<u>735,623</u>
Total expenditures	<u>74,414,600</u>	<u>90,075,332</u>	<u>40,884,361</u>	<u>(49,190,971)</u>	<u>735,623</u>	<u>41,619,984</u>
Excess (deficit) revenues over (under) expenditures	<u>\$ (26,190,900)</u>	<u>\$ (32,129,032)</u>	<u>\$ 5,700,128</u>	<u>\$ 37,829,160</u>	<u>\$ (727,495)</u>	<u>\$ 4,972,633</u>

NOTE 1 – BUDGETARY INFORMATION

An annual nonappropriated budget, which establishes the total spending authority for the Measure P Fund, is adopted by the City Council just prior to the beginning of the City's fiscal year. The City Council may authorize amendments to the budget during the year as deemed necessary. Budgeted amounts are reported as amended.

The City's budgetary process is based upon an accounting basis other than generally accepted accounting principles (GAAP). The results of operations (actual) are presented in the budget and actual comparison schedule in accordance with the budgetary process (budget basis) to provide a meaningful comparison with the budget, while the financial statements are presented using the GAAP basis.

One of the major differences between the budget basis and GAAP basis is timing differences. Timing differences represent transactions that are accounted for in different periods for the budget basis as opposed to the GAAP basis of reporting. Revenues such as grant revenues recognized on a cash basis are unavailable for GAAP reporting, while various expenditures, not recognized on a cash basis, have been accrued for GAAP reporting.

Please refer to the City's ACFR for more information regarding the City's budgetary process and development.

NOTE 2 – EXCESS EXPENDITURES OVER APPROPRIATIONS

As of June 30, 2024, there were not expenditure categories that exceeded appropriations.

SUPPLEMENTARY INFORMATION

CITY OF FRESNO, CALIFORNIA - MEASURE P FUND | JUNE 30, 2024

Expenditure Plan

Measure P Fund

EXPENDITURE PLAN — FMC §7-1506(b)	Constraint in Measure	Within Subpara. %	Within Paragraph %	Within Measure %	Implied or Stated	Made Available (Budgeted FY24)	YTD Adjusted Revenue	YTD Adjusted Expenses
(1) Improving and Maintaining Safe, Clean Neighborhood Parks and Playgrounds				46.000%	\$ 22,182,212	\$ 42,251,115	\$ 20,743,565	\$ 20,763,691
FMC §7-1508(e) (2) - Administration	No more than	2.000%			443,644		414,871	532,132
(C) for highest-need neighborhoods	No less than		50.000%		11,091,106		10,371,783	10,335,479
(E) improving operations and maintenance of existing parks and facilities	No less than				5,000,000		5,000,000	9,100,467
(2) New Neighborhood Parks; Senior and Youth Recreation Facilities				21.500%	\$ 10,367,773	\$ 20,886,445	\$ 9,695,362	\$ 1,478,082
FMC §7-1508(e) (2) - Administration	No more than	2.000%			207,355		193,907	56,045
(C) for highest-need neighborhoods	No less than		50.000%		5,183,887		4,847,681	36,218
(3) Youth and Senior Recreation Programs; After School Programs; and Job Training for Youth and Veterans				8.500%	\$ 4,098,887	\$ 4,850,158	\$ 3,833,050	\$ 4,809,475
FMC §7-1508(e) (2) - Administration	No more than	2.000%			81,978		76,661	16,629
(C) job training or career development [as specified]	No less than		50.000%		2,049,444		1,916,525	2,725,051
(4) Expanded Access to Arts and Culture				12.000%	\$ 5,786,664	\$ 9,902,600	\$ 5,411,365	\$ 9,722,600
FMC §7-1508(e) (2) - Administration	No more than	2.000%			115,733		108,227	194,500
(5) Safe Walking and Biking Trails; Street Beautification and Litter Removal; and the San Joaquin River Parkway				11.250%	\$ 5,424,998	\$ 11,068,597	\$ 5,073,155	\$ 4,971,564
FMC §7-1508(e) (2) - Administration	No more than	2.000%			108,500		101,463	101,284
(B) acquisition, development, improvement, restoration, operations, maintenance, or rehabilitation projects			47.000%		2,549,749		2,384,383	2,372,342
(C) operations and maintenance of trails	No more than	20.000%			509,950		476,877	378,871
(D) prioritized for Class I and Class IV trails in the ATP	No less than	25.000%			637,437		596,096	24,169
(E) operations and projects consistent with the San Joaquin River Parkway Master Plan			18.000%		976,500		913,168	705,705
(F) litter and debris removal, beautification and restoration of major streets and highways			35.000%		1,898,749		1,775,604	1,389,193
PROGRAM IMPLEMENTATION AND FISCAL CONTROLS — FMC §7-1508(e)								
(6) Program implementation, planning and plan updates, program and project innovation, and audit and oversight support				0.750%	\$ 361,667	\$ 739,017	\$ 338,209	\$ 208,792
TOTALS				100.00%	\$ 48,222,201	\$ 89,697,932	\$ 45,094,706	\$ 41,954,204
Reconciling Items:								
Transfers in from other City funds								(8,128)
Transfers out to other City funds								735,623
Year-end City accruals								(1,061,715)
Total reconciling items:								(334,220)
ADJUSTED TOTALS				100.00%	\$ 48,222,201	\$ 89,697,932	\$ 45,094,706	\$ 41,619,984

CITY OF FRESNO, CALIFORNIA - MEASURE P FUND | JUNE 30, 2024

Expenditure Plan – Project Status

Measure P Fund

EXPENDITURE PLAN — FMC 57-1506(b)

(1) Improving and Maintaining Safe, Clean Neighborhood Parks and Playgrounds

Operating Projects

Section Name	Project Name	Total Budgeted	Expended	Balance	Description of Program or Service / Status
Parks & Rec Admin & Management (2700-2701) (1700, 1701)	PARCS Administration, Personnel, Fiscal, Grants Management, and Customer Service Functions	\$ 1,192,867	\$ 941,260	\$ 251,607	The PARCS Administration and Management Division houses the following teams: Director's Office, Fiscal Management, Grants & Contracts Administration, Personnel, Customer Services, Community Outreach, and Graphic Information Systems. Park Maintenance includes maintaining and improving existing park locations, including operations and maintenance expenses such as personnel, utilities, supplies and equipment to maintain facilities in good repair. The section oversees the maintenance of more than 100 park facilities located throughout the City, including neighborhood, pocket and regional parks and community centers. Amenities offered across facilities include athletic fields with lighting, swimming pools, splashpads, dog parks, BMX tracks, skate parks, tennis courts, pickleball courts, futsal courts, basketball courts, picnic shelters, and play structures.
Park Maintenance (2700-2701) (1705-365)	Park Maintenance, Preventative Maintenance	2,376,185	2,610,397	(234,212)	
Park Maintenance (2700-2701) (1705-371, 1705-372, 1705-373, 1705-374, 1705-376)	Parks Custodial Maintenance	1,707,000	1,366,561	340,439	The PARCS Department is divided into 5 operating areas, each with a dedicated management and supervisory team responsible for three primary sections, including Custodial Maintenance; Neighborhood Parks, Centers, and After School Programs; and the Park Attendant Program. Each area deploys several custodial work crews to clean, sanitize, identify repair needs, and provide friendly service to park guests in each area daily.
After Schl, Rec & CommSvcs Adm (2700-2701) (1710-375)	Recreation Programs (Neighborhood Parks, Centers, and After School Programs)	2,516,924	2,575,830	(58,906)	The PARCS Area Operations management team oversees 20 Community Centers, each of which offer drop-in After School Programming from 1:00 p.m. to 6:00 p.m. This program encompasses a wide range of activities, including academic support, enrichment, physical activities, arts and crafts, cooking classes, and community involvement. Each Center is staffed with a Recreation Specialist who is tasked with understanding the unique needs of their neighborhood and developing programs that maximize the community benefit of each center, including summer camps, neighborhood events and activities, and piloting special programs such as music classes, performance, break dancing, and more.
After Schl, Rec & CommSvcs Adm (2700-2701) (1710-375)	Science	108,800	104,974	3,826	Science Programming at the Highway City Science Center provides a wide array of engaging activities, including hands-on workshops, Teen Science Nights, Sports Science Camps, Field Trip opportunities, and Nature Adventure Programs like kayaking at Millerton Lake. Our Community Science programs promote a love for science not only at Highway City, but in partnership with all 20 community centers operated by the City of Fresno. Science Workshops offer diverse STEM experiences, and the mobile science unit extends hands-on science education to youth and families citywide, including parks, schools, and special events, while also hosting community family events.
After Schl, Rec & CommSvcs Adm (2700-2701) (1710-375)	Senior Programs	179,500	68,210	111,290	Fresno's Senior Programming offers tailored activities to enhance the quality of life for seniors. Activities include workshops, crafts, ceramics, exercise, and billiards, creating opportunities for seniors to connect. Hot meals are provided at no cost to seniors at six locations.
After Schl, Rec & CommSvcs Adm (2700-2701) (1710-375)	Aquatics	75,000	89,372	(14,372)	Aquatics Programming runs from June through September at up to 17 locations throughout Fresno. Services provided include swim lessons, senior aerobics, junior lifeguards, and open recreational swim. The aquatics program also offers Adult and Pediatric CPR, First Aid, AED certifications and Lifeguard Certification courses.
After Schl, Rec & CommSvcs Adm (2700-2701) (1710-375)	Youth Sports	188,349	175,001	13,348	Youth Sports Programming operates year-round, serving youth ages 3-15 by providing programming for basketball, indoor and outdoor soccer, t-ball, flag football, and various skills camps and clinics Citywide.
After Schl, Rec & CommSvcs Adm (2700-2701) (1710-375)	Adult Sports	408,850	202,792	206,058	The Adult Sports Program features year-round leagues and tournaments in softball, basketball, and cricket, catering to adults aged 18 and above. The program hosts leagues and also offers services to the public who reserve the use of fields and facilities, primarily at the City's Regional Sports Complex.
After Schl, Rec & CommSvcs Adm (2700-2701) (1710-375)	Action Sports	431,291	136,641	294,650	Action Sports Programs are operated at the Woodward Park Bike Complex and include BMX Racing, clinics, practices and competitive events. Additionally, skatepark and BMX facilities are located at over 10 parks throughout the City. The Action Sports section also administers the City's Bicycle & Pedestrian Safety program, with support of a grant from the Office of Traffic and Safety.
ONSCE (2700-2701) (1730-381)	Office of Neighborhood Safety and Community Engagement	191,800	114,511	77,289	The Office of Neighborhood Safety and Community Engagement (ONSCE) coordinates community efforts to prevent violence, collaborating with over 150 organizations to provide a wide range of services, including hospital-based intervention, street outreach, substance abuse intervention, anger management, job training, mental health support, education, tutoring, housing, mentoring, health services, and recreational activities. ONSCE also manages Fresno Summer Nights, a program offering positive alternatives for at-risk youth in areas heavily affected by gang violence.
Irrigation (2700-2701) (1740-385)	Irrigation	2,488,466	2,058,566	429,900	The PARCS Irrigation section is managed by the Department of Public Works, and includes both utility costs and operational costs to repair and maintain irrigation systems at existing parks.
Landscape and Mowing Charges (2700-2701) (1740-386)	Landscape and Mowing	4,054,893	3,239,703	815,190	PARCS Landscape and Mowing is managed by the Department of Public Works and includes expenses associated with mowing, tree trimming, and landscaping at existing parks and park facilities.
Park Ranger Program (2700-2701) (1741-393)	Park Ranger Program	1,770,200	1,560,639	209,561	The Park Ranger Program deploys 20 employees systemwide under a Park Ranger classification of City of Fresno Police Department employee to provide community engagement and enhanced safety at City of Fresno parks and trails.
Total Category 1 - Operating expenditures		17,690,125	15,244,457	2,445,668	

CITY OF FRESNO, CALIFORNIA - MEASURE P FUND | JUNE 30, 2024

Expenditure Plan – Project Status

Measure P Fund

(Continued)

(1) Improving and Maintaining Safe, Clean Neighborhood Parks and Playgrounds (CONTINUED)

Capital Projects					
Section Name	Project Name	Total Budgeted	Expended	Balance	Description of Program or Service / Status
Parks & Rec Capital Section	179900001 Parks Facilities Rehab	\$ 91,465	\$ 134,023	\$ (42,558)	Funding used for minor capital improvement activities
Parks & Rec Capital Section	179900006 Slurry Seal Various Parks	242,574	85,412	157,162	Funding used for slurry/seal projects Citywide on a rolling basis
Parks & Rec Capital Section	179900012 Tot Lot Replacement - Var Pks	36,000	27,314	8,686	Complete
Parks & Rec Capital Section	179900016 Fink White Splash Pad IDS6235	943,367	652,565	290,802	Complete pending final project closeouts
Parks & Rec Capital Section	179900028 Pillibos Turf & Irrigation Improvements-F19 17-3a	-	593,159	(593,159)	Complete
Parks & Rec Capital Section	179900048 Maxie Park HVAC Design IDS6421	857,000	-	857,000	Underway
Parks & Rec Capital Section	179900053 Roeding Dog Park Reloc-F21CR24	636,213	694,521	(58,308)	Complete
Parks & Rec Capital Section	179900058 Milburn Overlook Rehabilitation	143,425	95,040	48,385	Underway
Parks & Rec Capital Section	179900062 Logan Improvements-F21F31	5,390	324,488	(319,098)	Complete
Parks & Rec Capital Section	179900067 Irrig Pump/Controller	178,600	3,581	175,019	Complete
Parks & Rec Capital Section	179900081 Quigley HVAC Replacement	12,000	11,902	98	Complete
Parks & Rec Capital Section	179900084 WPark Amphi Shade Structure	-	153	(153)	Complete
Parks & Rec Capital Section	179900085 Water Tower/Eaton Plaza	-	84,350	(84,350)	Underway
Parks & Rec Capital Section	179900111 TED C WILLIS Soccer Field/Green	19,400	89,011	(69,611)	Design phase complete - project to remain open until construction funding identified and project completed
Parks & Rec Capital Section	179900116 Dickey Ctr Parking Lot Gate	443,900	257,743	186,157	Complete
Parks & Rec Capital Section	179900117 Energy Project /Alliance Build	55,800	27,000	28,800	Complete
Parks & Rec Capital Section	179900118 SAN PABLO/180 REDESIGN	25,400	59,098	(33,698)	Design phase complete - project to remain open until construction funding identified and project completed
Parks & Rec Capital Section	179900122 Ca/Tupman P68 Improvements	18,560	13,495	5,065	Complete
Parks & Rec Capital Section	179900123 Lafayette P68 Improvements	67,726	81,907	(14,181)	Complete
Parks & Rec Capital Section	179900124 Logan P68 Improvements	31,076	33,107	(2,031)	Complete
Parks & Rec Capital Section	179900125 Robinson P68 Improvements	23,260	14,770	8,490	Complete
Parks & Rec Capital Section	179900126 Sunnyside P68 Improvements	16,329	18,378	(2,049)	Complete
Parks & Rec Capital Section	179900130 Mosqueda Pool Fence	145,000	3,171	141,829	Underway
Parks & Rec Capital Section	179900132 Belcher Restroom Re-Roof	-	(945)	945	Complete
Parks & Rec Capital Section	179900133 Tree Trimming - Various Parks	130,100	103,232	26,868	Funding used for tree trimming on a rolling basis
Parks & Rec Capital Section	179900136 Resurfacing Courts-External (Non-Highest Needs)	228,700	250	228,450	Funding used for court resurfacing on a rolling basis
Parks & Rec Capital Section	179900137 Roeding - Restroom Rehab	2,040,600	42,509	1,998,091	Underway
Parks & Rec Capital Section	179900138 Roeding - Tennis Court Lights (Pickleball Court)	1,369,800	59,082	1,310,718	Underway
Parks & Rec Capital Section	179900139 Roeding Court Resurfacing	379,500	32,262	347,238	Complete
Parks & Rec Capital Section	179900153 Logan - Monument Sign	50,000	7,217	42,783	Underway
Parks & Rec Capital Section	179900154 Logan - Bleachers	-	13,590	(13,590)	Complete
Parks & Rec Capital Section	179900157 Fink White - Restroom Rehab	264,500	43,484	221,016	Underway
Parks & Rec Capital Section	179900161 Orchid Tot Lot Shade Structures & Soft Fall Safety Surface	301,206	43,008	258,198	Underway
Parks & Rec Capital Section	179900163 Holmes - Restroom Rehab	681,900	32,801	649,099	Underway
Parks & Rec Capital Section	179900165 Al Radka - Dog Park Design	90,600	79,284	11,316	Design phase complete - project to remain open until construction funding identified and project completed
Parks & Rec Capital Section	179900167 Cary - Tot Lot Shade Structure	81,614	46,482	35,132	Underway
Parks & Rec Capital Section	179900169 Sunnyside Tot Lot Shade Structure & Soft-Fall Safety Surface	84,271	50,968	33,303	Underway
Parks & Rec Capital Section	179900170 Rotary East Tot Lot Shade Structure & Softball	92,812	52,079	40,733	Design phase complete - project to remain open until construction funding identified and project completed
Parks & Rec Capital Section	179900171 Rotary East Shaded Picnic Area	49,100	-	49,100	Project deferred
Parks & Rec Capital Section	179900172 Manchester Splash Pad	140,500	38,493	102,007	Underway
Parks & Rec Capital Section	179900176 Veteran's Memorial Improvements	995,000	32,645	962,355	Underway
Parks & Rec Capital Section	179900178 Romain Park Improvements (Play Structure Improvements)	414,636	31,891	382,745	Underway
Parks & Rec Capital Section	179900179 Holmes Park Improvements	234,000	1,086	232,914	Underway
Parks & Rec Capital Section	179900180 Dickey Park Rehabilitation	500,000	20,723	479,277	Underway
Parks & Rec Capital Section	179900181 Sunset Park Rehabilitation	570,000	168,308	401,692	Underway
Parks & Rec Capital Section	179900182 NIELSEN Play Structure Improvements	381,969	47,255	334,714	Underway
Parks & Rec Capital Section	179900184 Frank H Ball Park Rehabilitation	299,000	(54)	299,054	Underway
Parks & Rec Capital Section	179900185 California Tupman Tot Lot Shade Structure & Soft Fall	197,576	19,298	178,278	Underway
Parks & Rec Capital Section	179900186 Maxie L Parks Improvements	406,095	144,300	261,795	Underway
Parks & Rec Capital Section	179900187 Bigby-Villa Tot Lot Soft Fall & Shade Structure	285,238	45,096	240,142	Underway
Parks & Rec Capital Section	179900188 Hinton Improvements	269,100	3,693	265,407	Underway
Parks & Rec Capital Section	179900189 Mary Ella Brown Rehabilitation	455,500	142,169	313,331	Underway
Parks & Rec Capital Section	179900197 Lafayette Restroom Rehab	187,800	32,813	154,987	Underway
Parks & Rec Capital Section	179900199 Roeding Storyland/Playland Improvements	1,053,600	212	1,053,388	Planning
Parks & Rec Capital Section	179900204 Cary Park - Bleachers & Petanque Improvements	124,787	12,330	112,457	Underway
Parks & Rec Capital Section	179900210 Vinland Park Restroom Upgrades	51,000	37,890	13,110	Complete
Parks & Rec Capital Section	179900211 Vinland Park Pickleball	506,900	3,214	503,686	Underway
Parks & Rec Capital Section	179900218 Rotary Park Multi-Use Court	776,000	65	775,935	Underway
Parks & Rec Capital Section	179900219 Holmes Roof Repair	148,000	-	148,000	Complete pending final project closeouts
Parks & Rec Capital Section	179900220 JSK Play Structure	-	4,100	(4,100)	Complete
Parks & Rec Capital Section	179900224 Frank H Ball ADA Improvements	74,400	25	74,375	Underway
Parks & Rec Capital Section	179900232 Maxie South Parcel Incorporation	275,000	-	275,000	Planning
Parks & Rec Capital Section	179900233 Regional Park Tot Lots - Roeding	923,100	161	922,939	Underway
Parks & Rec Capital Section	179900233 Regional Park Tot Lots - Woodward	428,100	-	428,100	Complete pending final project closeouts

CITY OF FRESNO, CALIFORNIA - MEASURE P FUND | JUNE 30, 2024

Expenditure Plan – Project Status

Measure P Fund

(Continued)

Parks & Rec Capital Section	179900236 Mosqueda ADA Door Improvements	40,000	51,191	(11,191)	Complete
Parks & Rec Capital Section	179900237 Highway City Science Center Repair	-	(1,873)	1,873	Complete
Parks & Rec Capital Section	179900238 Maxie Tot Lot Improvements	195,400	29,145	166,255	Underway
Parks & Rec Capital Section	179900239 Dickey Admin Building Improvements	55,500	54,115	1,385	Complete
Parks & Rec Capital Section	179900241 Sunset Roof Repairs	26,500	39,474	(12,974)	Complete
Parks & Rec Capital Section	179900242 Willow & Balch Tot Lot Replacement	174,120	30,121	143,999	Complete pending final project closeouts
Parks & Rec Capital Section	179900247 California Tupman CMU Block Wall	189,100	2,713	186,387	Underway
Parks & Rec Capital Section	179900249 Orchid Court Resurfacing	92,300	20,108	72,192	Complete
Parks & Rec Capital Section	179900258 Parks Facilities Rehab - High Needs	154,500	25,235	129,265	Funding used for minor capital improvement activities
Parks & Rec Capital Section	179900259 Slurry Seal Various Parks - High Needs	90,580	15,064	75,516	Funding used for slurry/seal projects Citywide on a rolling basis
Parks & Rec Capital Section	179900260 Tree Trimming - High Needs	48,000	34,942	13,058	Funding used for tree trimming on a rolling basis
Parks & Rec Capital Section	179900261 Court Resurfacing - High Needs	55,100	-	55,100	Funding used for court resurfacing on a rolling basis
Parks & Rec Capital Section	179900265 Romain Park Rehabilitation	355,000	32,594	322,406	Underway
Parks & Rec Capital Section	179900266 Romain Community Garden	50,000	-	50,000	Underway
Parks & Rec Capital Section	179900267 Romain Learner Pool Rehabilitation	876,500	26,147	850,353	Underway
Parks & Rec Capital Section	179900268 Belcher Pedestrian Access	33,700	6,198	27,502	Underway
Parks & Rec Capital Section	179900269 Roeding Irrigation Improvements	150,000	151	149,849	Planning
Parks & Rec Capital Section	179900274 Jaswant Singh Khaira Cricket	125,000	20,879	104,121	Underway
Parks & Rec Capital Section	179900275 Regional Sports Complex Cricket	125,000	20,453	104,547	Underway
Parks & Rec Capital Section	179900278 Quigley Rehabilitation	1,578,400	25,237	1,553,163	Underway
Parks & Rec Capital Section	179900283 Pinedale Community Center Improvements	250,000	171,672	78,328	Underway
Parks & Rec Capital Section	179900284 Logan Court Conversion	69,000	540	68,460	Underway
Parks & Rec Capital Section	179900288 Logan Play Structure Improvements	49,100	40,439	8,661	Underway
Parks & Rec Capital Section	179900198 PARCS Capital Projects Delivery Services & Capital Labor	96,900	67,858	29,042	Community Outreach & Planning Expenditures
Engineering Services Division	Engineering Services & Capital Labor	146,800	111,627	35,173	Unallocated Capital Project Engineering & Capital Labor
Total Category 1 - Capital expenditures		24,560,990	5,519,234	19,041,756	
Total Category 1 Expenditures		42,251,115	20,763,691	21,487,424	

(2) New Neighborhood Parks; Senior and Youth Recreation Facilities Capital Projects

Section Name	Project Name	Total Budgeted	Expended	Balance	Description of Program or Service / Status
Parks & Rec Capital Section	179900045 South Tower CIP-F19 17-3a	\$ 2,545,800	\$ 66,585	\$ 2,479,215	Underway
Parks & Rec Capital Section	179900051 Bulldog/6th Building-F20 48,52	1,066,661	198,838	867,823	Underway
Parks & Rec Capital Section	179900060 Van Ness Triangle Park	1,347,722	363,701	984,021	Phase 1 Complete; Additional Design Underway
Parks & Rec Capital Section	179900075 Citywide Senior Center	2,106,000	728,470	1,377,530	Underway
Parks & Rec Capital Section	179900076 El Dorado Park ACQ-F22M98&102	500,000	-	500,000	Underway
Parks & Rec Capital Section	179900120 Dakota/Barton Property	45,900	6,676	39,224	Planning
Parks & Rec Capital Section	179900198 PARCS Capital Projects Delivery Services & Capital Labor	250,900	82,468	168,432	Community Outreach & Planning Expenditures
Parks & Rec Capital Section	179900200 High Need Acquisition & New Park/Facility Development	8,558,300	-	8,558,300	Planning
Parks & Rec Capital Section	179900201 Citywide Acquisition & New Park/Facility Development	1,011,794	9,687	1,002,107	Planning
Parks & Rec Capital Section	179900216 FMFCD Basins (Citywide)	500,000	-	500,000	Underway
Parks & Rec Capital Section	179900231 Pinedale Acquisition	450,868	8,642	442,226	Planning
Parks & Rec Capital Section	179900235 D5 Acquisition	1,977,500	4,096	1,973,404	Planning
Parks & Rec Capital Section	179900262 FMFCD Basins (High Needs)	525,000	8,919	516,081	Underway
Total Category 2 - Capital expenditures		20,886,445	1,478,082	19,408,363	

CITY OF FRESNO, CALIFORNIA - MEASURE P FUND | JUNE 30, 2024

Expenditure Plan – Project Status

Measure P Fund

(Continued)

(3) Youth and Senior Recreation Programs; After School Programs; and Job Training for Youth and Veterans Operating Projects

Section Name	Project Name	Total Budgeted	Expended	Balance	Description of Program or Service / Status
Parks & Rec Admin & Management (2700-2703) (1700-350)	Recreation Administration	\$ 1,600	\$ 16,629	\$ (15,029)	The PARCS Administration and Management Division houses the following teams: Director's Office, Fiscal Management, Grants & Contracts Administration, Personnel, Customer Services, Community Outreach, and Graphic Information Systems.
After Schl, Rec & CommSvcs Adm (2700-2701) (1710-375)	Recreation Programs (Neighborhood Parks, Centers, and After School Programs)	1,779,734	1,941,352	(161,618)	The PARCS Area Operations management team oversees 20 Community Centers, each of which offer drop-in After School Programming from 1:00 p.m. to 6:00 p.m. This program encompasses a wide range of activities, including academic support, enrichment, physical activities, arts and crafts, cooking classes, and community involvement. Each Center is staffed with a Recreation Specialist who is tasked with understanding the unique needs of their neighborhood and developing programs that maximize the community benefit of each center, including summer camps, neighborhood events and activities, and piloting special programs such as music classes, performance, break dancing, and more.
After Schl, Rec & CommSvcs Adm (2700-2701) (1710-375)	Senior Programs	786,761	802,452	(15,691)	Fresno's Senior Programming offers tailored activities to enhance the quality of life for seniors. Activities include workshops, crafts, ceramics, exercise, and billiards, creating opportunities for seniors to connect. Hot meals are provided at no cost to seniors at six locations.
After Schl, Rec & CommSvcs Adm (2700-2701) (1710-375)	Aquatics Programs	409,800	495,850	(86,050)	Aquatics Programming runs from June through September at up to 17 locations throughout Fresno. Services provided include swim lessons, senior aerobics, junior lifeguards, and open recreational swim. The aquatics program also offers Adult and Pediatric CPR, First Aid, AED certifications and Lifeguard Certification courses.
After Schl, Rec & CommSvcs Adm (2700-2701) (1710-375)	Science Programs	291,901	248,590	43,311	Science Programming at the Highway City Science Center provides a wide array of engaging activities, including hands-on workshops, Teen Science Nights, Sports Science Camps, Field Trip opportunities, and Nature Adventure Programs like kayaking at Millerton Lake. Our Community Science programs promote a love for science not only at Highway City, but in partnership with all 20 community centers operated by the City of Fresno. Science Workshops offer diverse STEM experiences, and the mobile science unit extends hands-on science education to youth and families citywide, including parks, schools, and special events, while also hosting community family events.
After Schl, Rec & CommSvcs Adm (2700-2701) (1710-375)	Youth Sports Programs	451,082	216,114	234,968	Youth Sports Programming operates year-round, serving youth ages 3-15 by providing programming for basketball, indoor and outdoor soccer, t-ball, flag football, and various skills camps and clinics Citywide.
After Schl, Rec & CommSvcs Adm (2700-2701) (1710-375)	Camp Fresno Youth Recreation	403,660	350,066	53,594	Camp Fresno Youth Recreation Programming provides free 1 to 3-day camps to area youth. Transportation is provided, and participants enjoy a transformative camp experience, including bonfires, hiking, storytelling, and forming new friendships. This program also emphasizes outdoor activities, nature exploration, and team building.
After Schl, Rec & CommSvcs Adm (2700-2701) (1710-375)	Adaptive Recreation	115,842	124,291	(8,449)	Adaptive recreation is committed to providing safe, enjoyable, and inclusive recreation opportunities for all abilities and ages. Daily opportunities for recreational activities include social dances, adaptive sports, culturally inclusive activities, inclusive hands-on science, and theme-based adaptive special events.
ONSCE Admin (2700-2703) (1730-381)	Neighborhood Safety & Community Engagement	79,877	87,416	(7,539)	The Office of Neighborhood Safety and Community Engagement (ONSCE) coordinates community efforts to prevent violence, collaborating with over 150 organizations to provide a wide range of services, including hospital-based intervention, street outreach, substance abuse intervention, anger management, job training, mental health support, education, tutoring, housing, mentoring, health services, and recreational activities. ONSCE also manages Fresno Summer Nights, a program offering positive alternatives for at-risk youth in areas heavily affected by gang violence.
Youth Jobs (2700-2703) (1730-384)	Youth Employment Programs	529,900	526,715	3,185	Youth with varying employment backgrounds engage in structured employment development program as City of Fresno PARCS employees. They receive compensation while aiding existing staff in daily park and community center operations. Participants also attend paid workshops focusing on youth development and essential life skills. These workshops offer structured guidance to enhance non-cognitive skills not typically gained in a work setting and include team-building activities showcasing PARCS services, fostering participant engagement, and building a sense of community among peers.
Total Category 3 - Operating expenditures		4,850,158	4,809,475	40,683	
Total Category 3 Expenditures		4,850,158	4,809,475	40,683	

CITY OF FRESNO, CALIFORNIA - MEASURE P FUND | JUNE 30, 2024

Expenditure Plan – Project Status

Measure P Fund

(Continued)

(4) Expanded Access to Arts and Culture Operating Projects

Section Name	Project Name	Total Budgeted	Expended	Balance	Description of Program or Service / Status
Parks & Rec Admin & Management (2700-2704) (1700-350)	Cultural Arts Program	\$ 9,902,600	\$ 9,722,600	\$ 180,000	The Fresno Arts Council (FAC) administers the City of Fresno's Cultural Arts Grants program under contract with the City's PARCS Department, according to the guidelines outlined in the Measure P Ordinance. The dollar value expended here represents the amount of funding transferred to the FAC to administer (2%) the grant program and award the first round of grant funding. In FY24, FAC coordinated the creation of the cultural arts grantmaking guidelines which were adopted by City Council prior to issuing a solicitation for grants. Grants recommended for award were then presented to the Parks, Recreation, and Arts Commission for consideration and adoption. The first round of grant funding was finalized shortly after the close of the fiscal year covered by this report.
Total Category 4 - Operating expenditures		9,902,600	9,722,600	180,000	
Total Category 4 Expenditures		9,902,600	9,722,600	180,000	

(5) Safe Walking and Biking Trails; Street Beautification and Litter Removal; and the San Joaquin River Parkway Operating Projects

Dept of Public Utilities-Solid Waste	Beautify Fresno	\$ 1,208,200	\$ 710,617	\$ 497,583	An initiative directed to clean and beautify the city through the elimination of trash, graffiti, and blight, and the creation of community-based beautification projects. Dedicated trail crew to provide trail maintenance for all City trails and new trail crew dedicated to the San Joaquin River Parkway.
Public Works - Landscape Maintenance	Trails	1,208,200	922,633	285,567	
Total Category 5 - Operating expenditures		2,416,400	1,633,250	783,150	

(5) Safe Walking and Biking Trails; Street Beautification and Litter Removal; and the San Joaquin River Parkway Capital Projects

Parks & Rec Capital Section	179900058 Milburn Overlook	\$ 1,083,300	\$ 2,645	\$ 1,080,655	Underway
Department of Public Works Capital Section	209900118 Shields Av Trail-Blkstn Fresno	750,104	829,434	(79,330)	Construction contract awarded in FY23 - project under construction
Department of Public Works Capital Section	209900181 SW Green Trails & Cycle	2,446,300	568,255	1,878,045	Project in Design Phase, award planned for FY25
Department of Public Works Capital Section	209900275 Palm-Belmont Class IV Cycle Tr	-	602	(602)	Charges posted to project in error - Prior Year correction to be processed in FY25
Department of Public Works Capital Section	209900298 Barstow-Blkstn-Jackson Bike Ln	1,349,948	951,504	398,444	Construction underway.
Department of Public Works Capital Section	209900308 ATP Trail & Urban Greening	100,000	24,169	75,831	Partnered with Tree Fresno on the Willow Trail project by Fresno State - Barstow to Escalon. Installation of Irrigation
Department of Public Works Capital Section	209900352 San Joaquin River Parkway	1,486,145	260,581	1,225,564	Parkway Plan currently in progress; maintenance of trails occurring
Department of Public Works Capital Section	209900357 Major Street Beautification	800,000	678,575	121,425	Rehabilitation of major street median island and frontage landscape which included irrigation repairs, new plants and trees, and addition of wood chips.
Department of Public Works Capital Section	209900393 Fancher Creek Trail Chestnut-Peach	636,400	22,549	613,851	Project in Design Phase.
Total Category 5 - Capital expenditures		8,652,197	3,338,314	5,313,883	
Total Category 5 Expenditures		11,068,597	4,971,564	6,097,033	

CITY OF FRESNO, CALIFORNIA - MEASURE P FUND | JUNE 30, 2024
Expenditure Plan – Project Status
Measure P Fund
(Continued)

PROGRAM IMPLEMENTATION AND FISCAL CONTROLS — FMC §7-1508(e)

(6) Program implementation, planning and plan updates, program and project innovation, and audit and oversight support

Operating Projects

Section Name	Project Name	Total Budgeted	Expended	Balance	Description of Program or Service / Status
Parks & Rec Admin & Management (2700-2706) (1700-350)	PARCS Administration, Personnel, Fiscal, Grants Management, and Customer Service Functions	\$ 535,517	\$ 150,358	\$ 385,159	<p>The PARCS Administration and Management Division houses the following teams: Director's Office, Fiscal Management, Grants & Contracts Administration, Personnel, Customer Services, Community Outreach, and Graphic Information Systems.</p> <p>The PARCS Customer Service & Outreach section provides direct support to thousands of park guests, providing service online, by phone, and in-person at Dickey Youth Development Center. The Team is also responsible for Measure P and Parks Recreation and Arts Commission coordination and planning, as well as promoting PARCS activities and providing PARCS information online, in-print, and in-person.</p> <p>The Department of Finance provides fiscal oversight for Measure P activities and coordinates annually required audit activities.</p>
Parks & Rec Customer Service & Outreach (2700-2706) (1701-355)	PARCS Customer Service & Outreach	98,500	7,518	90,982	
Department of Finance Measure P Administration	Department of Finance Measure P Administration	<u>105,000</u>	<u>50,916</u>	<u>54,084</u>	
Total Category 6 - Operating expenditures		<u>739,017</u>	<u>208,792</u>	<u>530,225</u>	
Total Category 6 Expenditures		<u>739,017</u>	<u>208,792</u>	<u>530,225</u>	
TOTALS		<u>89,697,932</u>	<u>41,954,204</u>	<u>47,743,728</u>	
Reconciling Items:					
Transfers in from other City funds			(8,128)		
Transfers out to other City funds			735,623		
Year-end City accruals			<u>(1,061,715)</u>		
Total reconciling items:			<u>(334,220)</u>		
ADJUSTED TOTALS		<u>\$ 89,697,932</u>	<u>\$ 41,619,984</u>	<u>\$ 47,743,728</u>	



**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING
STANDARDS* AND THE RULES AND REGULATIONS OF THE MEASURE P ORDINANCE**

To the Honorable Mayor and City Council
City of Fresno, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the Measure P Fund of the City of Fresno, California (the City), as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the Measure P Fund of the City's financial statements and have issued our report thereon dated November 27, 2024.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City's internal control over financial reporting (internal control) as it relates to the Measure P Fund as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* or the Measure P Enabling Legislation.

570 N. Magnolia Avenue, Suite 100
Clovis, CA 93611

tel 559.299.9540
fax 559.299.2344

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control or on compliance as it relates to the Measure P Fund. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Price Page & Company

Clovis, California
November 27, 2024

FINDINGS AND QUESTIONED COSTS

SECTION I – SUMMARY OF AUDITOR’S RESULTS

Financial Statements

Type of auditor's report issued:	<u>Unmodified</u>		
Internal control over financial reporting			
Material weakness(es) identified?	<u> </u> Yes	<u> </u> X	No
Significant deficiency(ies) identified -			
not considered to be material weaknesses?	<u> </u> Yes	<u> </u> X	None reported
Noncompliance material to financial statements noted?	<u> </u> Yes	<u> </u> X	No

SECTION II – FINANCIAL STATEMENT FINDINGS

None reported.

FINANCIAL STATEMENT FINDINGS

None reported.