

City of Fresno, California – Measure P Fund

Financial Statements

For the Year Ended June 30, 2025



PRICE PAIGE & COMPANY
Certified Public Accountants

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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, 2025, and the related notes to the financial statements, which collectively comprise the Measure P Fund of the City's basic 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, 2025, 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.

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.

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, 2025, and 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.

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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.
- Conclude whether, in our judgment, 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 a reasonable period of time.

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 basic financial statements. The accompanying Measure P Expenditure Plan and Measure P Fund 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 basic 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 basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic 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 basic 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 December 10, 2025, 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 City of Fresno's internal control over financial reporting and compliance as it relates to the Measure P Fund.

Price Pange & Company

Clovis, California
December 10, 2025

FINANCIAL STATEMENTS

GOVERNMENTAL FUND FINANCIAL STATEMENTS

CITY OF FRESNO, CALIFORNIA - MEASURE P FUND | JUNE 30, 2025

Governmental Fund

Balance Sheet

	Measure P Fund
ASSETS	
Cash and investments	\$ 61,806,539
Intergovernmental receivable	8,349,412
Interest receivable	530,764
Prepaid expenses	<u>174,626</u>
Total assets	<u><u>\$ 70,861,341</u></u>
LIABILITIES	
Accounts payable	\$ 2,149,679
Accrued liabilities	706,830
Due to other City funds	183,426
Retention payable	<u>339,275</u>
Total liabilities	<u>3,379,210</u>
FUND BALANCE	
Nonspendable	174,626
Restricted	<u>67,307,505</u>
Total fund balance	<u>67,482,131</u>
Total liabilities and fund balance	<u><u>\$ 70,861,341</u></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, 2025

Governmental Fund

Statement of Revenues, Expenditures and Changes in Fund Balance

	Measure P Fund
REVENUES	
Taxes	\$ 46,117,464
Use of money and property	1,955,420
Miscellaneous	<u>17,879</u>
Total revenues	<u>48,090,763</u>
EXPENDITURES	
Current:	
Public ways and facilities	2,330,901
Culture and recreation	26,171,775
Sanitation	928,242
Capital outlay	<u>11,455,026</u>
Total expenditures	<u>40,885,944</u>
Excess (deficiency) of revenues over (under) expenditures	<u>7,204,819</u>
OTHER FINANCING SOURCES (USES)	
Transfers in	2,283
Transfers out to other City funds	<u>(299,289)</u>
Total other financing sources (uses)	<u>(297,006)</u>
Net change in fund balance	6,907,813
Fund balance - beginning, as previously presented	60,591,956
Restatement (see Note 6)	<u>(17,638)</u>
Fund balance - beginning, as restated	<u>60,574,318</u>
Fund balance - ending	<u>\$ 67,482,131</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 557,032 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, 2025, 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, 2025 Additions
Capital outlay:	
Land	\$ 10,693
Construction in progress	2,697,494
Improvements	<u>8,746,839</u>
Total capital outlay	<u>\$ 11,455,026</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, 2025 are as follows:

	Due From	Due To
Measure P Fund	\$ -	\$ 183,426
Total Measure P Fund	<u>\$ -</u>	<u>\$ 183,426</u>
Other City funds		
Airports	\$ 121	
Grants Fund	42,173	-
General Services	<u>141,132</u>	<u>-</u>
Total Other City Funds	<u>\$ 183,426</u>	<u>\$ -</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 \$193,911 to the Debt Service Fund for its share of pension costs.

Interfund transfers for the year ended June 30, 2025 were as follows:

	Transfers In	Transfers Out
Measure P Fund	\$ 2,283	\$ 299,289
Total Measure P Fund	<u>\$ 2,283</u>	<u>\$ 299,289</u>
Other City funds		
General Fund	-	772
Grants Fund	\$ 3,738	\$ 1,090
High Speed	35,178	-
Community Services	46,362	-
Urban Growth Management	-	421
Special Assessor	1,244	-
City Debt	193,911	-
City Combined	<u>18,856</u>	<u>-</u>
Total Other City Funds	<u>\$ 299,289</u>	<u>\$ 2,283</u>

NOTE 5 – COMMITMENTS AND CONTINGENCIES**A. Commitments**

The Measure P Fund had unliquidated purchase commitments of approximately \$15,814,552 at June 30, 2025. Of the \$15,814,552 unliquidated purchase commitments, approximately \$1,987,951 were commitments related to park rehabilitation. Future appropriations will fund these commitments as work is performed.

B. Litigation

Measure P is subject to various pending claims and lawsuits, including normal recurring matters arising in the ordinary course of City operations. Although the ultimate outcome of these claims and litigation is not presently determinable, management, after consultation with legal counsel, believes that none of these matters are likely to have a material adverse effect on the financial position of the Measure P Fund as of June 30, 2025.

NOTE 6 – RESTATEMENT OF BEGINNING FUND BALANCE

A detailed summary of changes to opening fund balance for the Measure P fund is provided in the table below:

Description	Measure P Fund
Fund balance at June 30, 2024, as previously reported	<u>\$ 60,591,956</u>
Restatement of prior period balances due to:	
Understatement of expenses	<u>(17,638)</u>
Total restatement	<u>(17,638)</u>
Fund balance at July 1, 2024, as restated	<u>\$ 60,574,318</u>

NOTE 7 – CONCENTRATION OF REVENUE SOURCE

The Measure P Special Revenue Fund is primarily funded through a dedicated portion of the City’s local sales and use tax approved by voters under the Measure P Ordinance. The tax is collected by the State of California and remitted monthly to the City for deposit into the Measure P Fund.

For the fiscal year-ended June 30, 2025, sales tax revenues accounted for 95.89 % of the Measure P Fund’s total revenues. Because the Fund relies heavily on this single revenue source, it is vulnerable to the risk of severe impact should there be material changes in the rate, collection, or allocation of sales tax revenues.

Factors that could adversely affect these revenues include economic downturns, declines in taxable sales within the City, or changes in state legislation affecting local sales tax allocation formula. A significant reduction in these revenues could impair the Measure P Fund’s ability to carry out Measure P program activities at their current levels.

REQUIRED SUPPLEMENTARY INFORMATION

CITY OF FRESNO, CALIFORNIA - MEASURE P FUND | FOR THE YEAR ENDED JUNE 30, 2025

Budgetary Comparison Schedule

Measure P Fund

	Budgeted Amounts		Actual Amounts Budgetary Basis	Over (Under) Final Budget	Budget To GAAP Reconciliation	Actual Amounts GAAP Basis
	Original	Final				
Budgetary Fund Balance, July 1	<u>\$ 41,617,200</u>	<u>\$ 41,706,200</u>	<u>\$ 44,116,763</u>	<u>\$ 2,410,563</u>	<u>\$ (44,116,763)</u>	<u>\$ -</u>
REVENUES						
Taxes	46,524,900	46,524,900	46,117,464	(407,436)	-	46,117,464
Intergovernmental	-	-	-	-	-	-
Use of money and property	652,400	652,400	1,955,420	1,303,020	-	1,955,420
Miscellaneous	9,000	9,000	17,879	8,879	-	17,879
Other financing sources:						
Transfers from other funds	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,283</u>	<u>2,283</u>
Total revenues	<u>47,186,300</u>	<u>47,186,300</u>	<u>48,090,763</u>	<u>904,463</u>	<u>2,283</u>	<u>48,093,046</u>
Total available for appropriations	<u>88,803,500</u>	<u>88,892,500</u>	<u>92,207,526</u>	<u>3,315,026</u>	<u>(44,114,480)</u>	<u>48,093,046</u>
EXPENDITURES						
Current:						
Public ways and facilities	2,630,100	2,828,194	2,330,901	(497,293)	-	2,330,901
Culture and recreation	44,895,200	47,135,199	26,171,775	(20,963,424)	-	26,171,775
Sanitation	1,528,600	1,528,600	928,242	(600,358)	-	928,242
Capital outlay	38,440,600	43,813,071	11,455,026	(32,358,045)	-	11,455,026
Other financing uses:						
Transfers to other funds	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>299,289</u>	<u>299,289</u>
Total expenditures	<u>87,494,500</u>	<u>95,305,064</u>	<u>40,885,944</u>	<u>(54,419,120)</u>	<u>299,289</u>	<u>41,185,233</u>
Excess (deficit) revenues over (under) expenditures	<u>\$ (40,308,200)</u>	<u>\$ (48,118,764)</u>	<u>\$ 7,204,819</u>	<u>\$ 55,323,583</u>	<u>\$ (297,006)</u>	<u>\$ 6,907,813</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, 2025, there were no expenditure categories that exceeded appropriations.

SUPPLEMENTARY INFORMATION

CITY OF FRESNO, CALIFORNIA - MEASURE P FUND | FOR THE YEAR ENDED JUNE 30, 2025

**Expenditure Plan
Measure P Fund**

	Constraint in Measure	Within Subpara. %	Within Paragraph %	Within Measure %	Implied or Stated	Made Available (Budgeted FY25)	YTD Tax Revenue	YTD Adjusted Expenses
EXPENDITURE PLAN — FMC §7-1506(b)								
(1) Improving and Maintaining Safe, Clean Neighborhood Parks and Playgrounds				46.000%	\$ 21,401,454	\$ 40,171,989	\$ 24,872,970	\$ 22,176,231
FMC §7-1508(e) (2) - Administration	No more than	2.000%			428,029		497,459	549,315
(C) for highest-need neighborhoods	No less than		50.000%		10,700,727		12,436,486	7,725,042
(E) improving operations and maintenance of existing parks and facilities	No less than				5,000,000		5,000,000	10,808,054
(2) New Neighborhood Parks; Senior and Youth Recreation Facilities				21.500%	\$ 10,002,854	\$ 28,556,968	\$ 11,625,411	\$ 4,668,807
FMC §7-1508(e) (2) - Administration	No more than	2.000%			200,057		232,508	106,335
(C) for highest-need neighborhoods	No less than		50.000%		5,001,427		5,812,705	221,945
(3) Youth and Senior Recreation Programs; After School Programs; and Job Training for Youth and Veterans				8.500%	\$ 3,954,617	\$ 3,618,860	\$ 4,596,093	\$ 3,076,011
FMC §7-1508(e) (2) - Administration	No more than	2.000%			79,092		91,922	50,969
(C) job training or career development [as specified]	No less than		50.000%		1,977,308		2,298,046	1,812,584
(4) Expanded Access to Arts and Culture				12.000%	\$ 5,582,988	\$ 11,362,100	\$ 6,488,601	\$ 5,710,557
FMC §7-1508(e) (2) - Administration	No more than	2.000%			111,660		129,772	114,211
(5) Safe Walking and Biking Trails; Street Beautification and Litter Removal; and the San Joaquin River Parkway				11.250%	\$ 5,234,051	\$ 11,956,453	\$ 6,083,064	\$ 3,623,313
FMC §7-1508(e) (2) - Administration	No more than	2.000%			104,681		121,661	121,661
(B) acquisition, development, improvement, restoration, operations, maintenance, or rehabilitation projects			47.000%		2,410,804		2,801,859	293,783
(C) operations and maintenance of trails	No more than	20.000%			482,161		560,372	541,041
(D) prioritized for Class I and Class IV trails in the ATP	No less than	25.000%			602,701		700,465	67,042
(E) operations and projects consistent with the San Joaquin River Parkway Master Plan			18.000%		923,287		1,073,052	636,514
(F) litter and debris removal, beautification and restoration of major streets and highways			35.000%		1,795,280		2,086,491	1,841,470
PROGRAM IMPLEMENTATION AND FISCAL CONTROLS — FMC §7-1508(e)								
(4) Program implementation, planning and plan updates, program and project innovation, and audit and oversight support				0.750%	348,937	\$ 500,007	\$ 405,538	\$ 410,212
TOTALS				100.00%	\$ 46,524,901	\$ 96,166,377	\$ 54,071,677	\$ 39,665,131
Reconciling Items:								
Year-end City accruals							(7,954,213)	1,520,102
Total reconciling items:							-	(7,954,213)
ADJUSTED TOTALS				100.00%	\$ 46,524,901	\$ 96,166,377	\$ 46,117,464	\$ 41,185,233

CITY OF FRESNO, CALIFORNIA - MEASURE P FUND | FOR THE YEAR ENDED JUNE 30, 2025

Expenditure Plan – Project Status Measure P Fund

EXPENDITURE PLAN — FMC §7-1506(b)

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

Section Name	Project Name	Total Budgeted	Expended	Balance	Description of Program or Service / Status
Parks & Rec Admin & Management (Citywide) (2700-2701) (1700, 1701)	PARCS Administration, Personnel, Fiscal, Grants Management, and Customer Service Functions	\$ 760,011	\$ (633,362)	\$ 126,649	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 (2700-2701) (1705-365)	Park Maintenance, Preventative Maintenance	1,686,038	(1,415,802)	270,236	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) (1705-371, 1705-372, 1705-373, 1705-374, 1705-376)	Parks Custodial Maintenance	1,534,072	(1,584,736)	(50,664)	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) (1710-359)	Adaptive Recreation	74,700	(77,405)	(2,705)	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) (1710-360)	After School	162,300	(150,539)	11,761	
After Schl, Rec & CommSvcs Adm (2700-2701) (1710-362)	Science	253,500	(269,038)	(15,538)	
After Schl, Rec & CommSvcs Adm (2700-2701) (1710-363)	Senior Programs	259,500	(284,872)	(25,372)	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) (1710-371)	Parks Area A (North)	421,300	(295,154)	126,146	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) (1710-372)	Parks Area B (West)	413,800	(349,532)	64,268	
After Schl, Rec & CommSvcs Adm (2700-2701) (1710-373)	Parks Area C (East)	243,100	(224,677)	18,423	
After Schl, Rec & CommSvcs Adm (2700-2701) (1710-374)	Parks Area D (South)	191,100	(186,283)	4,817	
After Schl, Rec & CommSvcs Adm (2700-2701) (1710-375)	After Schl-Rec & CommSvcs Adm	84,148	(67,106)	17,042	
After Schl, Rec & CommSvcs Adm (2700-2701) (1710-377)	Youth Sports	597,000	(379,599)	217,401	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) (1710-378)	Adult Sports	213,800	(200,743)	13,057	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) (1710-379)	Action Sports	289,300	(222,888)	66,412	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.
After Schl, Rec & CommSvcs Adm (2700-2701) (1710-380)	Aquatics	42,600	(44,845)	(2,245)	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.
ONSCE (2700-2701) (1730-381)	Office of Neighborhood Safety and Community Engagement	274,600	(182,181)	92,419	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	1,391,598	(828,614)	562,984	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	2,696,316	(2,514,347)	181,969	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	1,266,200	(1,266,200)	-	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.

CITY OF FRESNO, CALIFORNIA - MEASURE P FUND | FOR THE YEAR ENDED JUNE 30, 2025

Expenditure Plan – Project Status

Measure P Fund

(Continued)

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

Parks & Rec Admin & Management (Citywide) (2700-2711) (1700, 1701)	PARCS Administration, Personnel, Fiscal, Grants Management, and Customer Service Functions	411,600	(322,283)	89,317	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 (2700-2711) (1705-365)	Park Maintenance, Preventative Maintenance	536,300	(700,874)	(164,574)	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 (2700-2711) (1705-371, 1705-372, 1705-373, 1705-374, 1705-376)	Parks Custodial Maintenance	654,600	(506,267)	148,333	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 (2700-2711) (1710-359)	Adaptive Recreation	135,200	(109,508)	25,692	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. Our Community Science programs promote a love for science not only at Highway City, but in partnership with all 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.
After Schl, Rec & CommSvcs Adm (2700-2711) (1710-360)	After School	111,100	(95,114)	15,986	
After Schl, Rec & CommSvcs Adm (2700-2711) (1710-362)	Science	81,600	(46,631)	34,969	
After Schl, Rec & CommSvcs Adm (2700-2711) (1710-363)	Senior Programs	293,200	(239,777)	53,423	Fresno's Senior Programming offers tailored activities to enhance the quality of life for seniors. Activities include workshops, crafts, digital literacy ceramics, exercise, and billiards, creating opportunities for seniors to connect. Hot meals are provided at no cost to seniors ages 60+ at six locations.
After Schl, Rec & CommSvcs Adm (2700-2711) (1710-373)	Parks Area C (East)	337,600	(306,432)	31,168	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. Recreation Staff understand the unique needs of the neighborhoods served, and develop activities that maximize the community benefit of each center, including summer camps, neighborhood events,, and piloting special programs such as music classes, performances, break dancing, and more.
After Schl, Rec & CommSvcs Adm (2700-2711) (1710-374)	Parks Area D (South)	446,000	(393,891)	52,109	
After Schl, Rec & CommSvcs Adm (2700-2711) (1710-375)	After Schl-Rec & CommSvcs Adm	-	-	-	
After Schl, Rec & CommSvcs Adm (2700-2711) (1710-377)	Youth Sports	267,200	(213,039)	54,161	Youth Sports Programming operates year-round, serving youth ages 3-15 by providing programming for basketball, indoor and outdoor soccer, t-ball, flag football, cricket, futsal and various skills camps and clinics Citywide.
After Schl, Rec & CommSvcs Adm (2700-2711) (1710-378)	Adult Sports	43,700	(2,151)	41,549	The Adult Sports Program features year-round leagues and tournaments in softball, basketball, futsal and cricket, catering to adults aged 18 and above. The program hosts leagues and 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 (2700-2711) (1710-379)	Action Sports	92,200	(78,318)	13,882	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 California Office of Traffic and Safety.
After Schl, Rec & CommSvcs Adm (2700-2711) (1710-380)	Aquatics	16,400	(18,647)	(2,247)	Aquatics Programming runs from June through September at up to 17 locations throughout Fresno. Services provided include swimming 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.
ONSCE (2700-2711) (1730-381)	Office of Neighborhood Safety and Community Engagement	91,700	(51,090)	40,610	The Office of Neighborhood Safety and Community Engagement (ONSCE) coordinates community efforts to prevent violence, collaborating with organizations to provide a wide range of services aimed at violence intervention and prevention. ONSCE also manages Fresno Summer Nights, a program offering positive alternatives for at-risk youth in areas heavily affected by gang violence.
Irrigation (2700-2711) (1740-385)	Irrigation	614,700	(320,046)	294,654	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 (2700-2711) (1740-386)	Landscape and Mowing	701,300	(579,735)	121,565	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 (2700-2711) (1741-393)	Park Ranger Program	426,800	(323,577)	103,223	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 (2700-2701-Citywide)		\$ 12,854,983	\$ (11,177,923)	\$ 1,677,060	
Total Category 1 - Operating expenditures (2700-2711-Highest Needs)		\$ 5,261,200	\$ (4,307,380)	\$ 953,820	
Total Category 1 - Operating expenditures		\$ 18,116,183	\$ (15,485,303)	\$ 2,630,880	

CITY OF FRESNO, CALIFORNIA - MEASURE P FUND | FOR THE YEAR ENDED JUNE 30, 2025

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	740,867	\$ (47,358)	\$ 693,509	Funding used for minor capital improvement activities
Parks & Rec Capital Section	179900006 Slurry Seal Various Parks		(137,082)	21,835	The "Slurry Seal Various Parks" project was set up to repair and reseal parking lots at the parks and community centers. This project involves applying a protective slurry seal to fill minor cracks, apply a thick slurry coat to the asphalt to extend the pavement's life. After curing, the lot will be completely restriped to improve safety and appearance while ensuring accessibility compliance.
		158,917			
Parks & Rec Capital Section	179900016 Fink White Splash Pad IDIS6235	422,881	(402,179)	20,702	Complete
Parks & Rec Capital Section	179900026 Romain Futsal Court	304,000	(57,572)	246,428	Underway
Parks & Rec Capital Section	179900028 Pilibos Improvements-F19 17-3a	-	(26,896)	(26,896)	Complete
Parks & Rec Capital Section	179900048 Maxie Park HVAC Design IDIS6421	842,300	(29,622)	812,678	Underway
Parks & Rec Capital Section	179900051 Bulldog/6th Building-F20 48,52	-	(299)	(299)	Underway
Parks & Rec Capital Section	179900053 Roeding Dog Park Reloc-F21CR24	62,781	(23,540)	39,241	Complete
Parks & Rec Capital Section	179900058 Milburn Overlook Redesign & Constr	37,018	(30,301)	6,717	Underway
Parks & Rec Capital Section	179900061 Maxie Parks Mitigation-F21F4	100,000	(47,464)	52,536	Underway
Parks & Rec Capital Section	179900062 Logan Improvements-F21F31	2,636	(907)	1,729	Complete
Parks & Rec Capital Section	179900067 Irrig Pump/Controller Upgrds	141,500	(26,484)	115,016	Complete
Parks & Rec Capital Section	179900079 Rehab Roessler Bldg F22M70&113	-	-	-	Underway
Parks & Rec Capital Section	179900081 Quigley HVAC Replacement	-	(1,200)	(1,200)	Complete
Parks & Rec Capital Section	179900085 Water Tower/EatonPI F22M25&113	141,100	(60,945)	80,155	Underway
Parks & Rec Capital Section	179900111 Ted C Willis Soccer Field/Green	4,800	(13,486)	(8,686)	Design phase complete - project to remain open until construction funding identified and project completed
Parks & Rec Capital Section	179900113 Woodward Park Pickleball Courts	-	(499)	(499)	Design phase complete - project to remain open until construction funding identified and project completed
Parks & Rec Capital Section	179900116 Dickey Ctr Parking Lot Gate	222,838	(106,925)	115,913	Complete
Parks & Rec Capital Section	179900117 Energy Project /Alliance Build	-	(1,256)	(1,256)	Complete
Parks & Rec Capital Section	179900118 San Pablo/180 Park Redesign	15,700	(1,533)	14,167	Design phase complete - project to remain open until construction funding identified and project completed
Parks & Rec Capital Section	179900123 Lafayette P68 Improvements	-	(15,914)	(15,914)	Complete
Parks & Rec Capital Section	179900124 Logan P68 Improvements	-	(868)	(868)	Complete
Parks & Rec Capital Section	179900126 Sunnyside P68 Improvements	8,525	(685)	7,840	Complete
Parks & Rec Capital Section	179900130 Mosqueda Fence Pool	220,200	(198,580)	21,620	Underway
Parks & Rec Capital Section	179900133 Tree Trimming	160,000	(138,836)	21,164	Funding used for tree trimming on a rolling basis
Parks & Rec Capital Section	179900134 Veterans Memorial	-	(1,019)	(1,019)	Underway
Parks & Rec Capital Section	179900136 Court Resurfacing - Various Parks	73,000	-	73,000	Funding used for court resurfacing on a rolling basis
Parks & Rec Capital Section	179900137 Roeding - Restroom Rehab	2,596,807	(116,597)	2,480,210	Underway
Parks & Rec Capital Section	179900138 Roeding - PICKLEBALL COURTS	1,315,100	(80,572)	1,234,528	Underway
Parks & Rec Capital Section	179900139 Roeding - Resurfacing	340,900	(354,156)	(13,256)	Complete
Parks & Rec Capital Section	179900153 Logan - Monument Sign	38,500	(13,329)	25,171	Complete
Parks & Rec Capital Section	179900157 Fink White - Rehab Restrooms	226,200	(9,856)	216,344	Underway
Parks & Rec Capital Section	179900161 Orchid- 2 Shade Structure Tot	218,424	(46,163)	172,261	Underway
Parks & Rec Capital Section	179900163 Holmes - Rehab Restroom	613,494	(85,362)	528,132	Underway
Parks & Rec Capital Section	179900165 Al Radka - Dog Park - Design	11,593	(3,206)	8,387	Design phase complete - project to remain open until construction funding identified and project completed
Parks & Rec Capital Section	179900167 Cary - Shade Structure Tot Lots	8,256	(83,232)	(74,976)	Complete
Parks & Rec Capital Section	179900168 Cary - Petanque Shade, Seats	-	(158,326)	(158,326)	Complete
Parks & Rec Capital Section	179900170 Rotary East Shade For Tot Soft	58,489	(54)	58,435	Underway
Parks & Rec Capital Section	179900172 Manchester Splash Pad	106,856	(65,974)	40,882	Design phase complete - project to remain open until construction funding identified and project completed
Parks & Rec Capital Section	179900176 Veteran's Memorial Improvmnts	936,600	(78,016)	858,584	Underway
Parks & Rec Capital Section	179900178 Romain Park Improvmnts	366,903	(352,987)	13,916	Underway
Parks & Rec Capital Section	179900179 Holmes Park Improvements	234,000	(175)	233,825	Underway
Parks & Rec Capital Section	179900180 Dickey Park Improvements	319,251	(225,120)	94,131	Underway
Parks & Rec Capital Section	179900181 Sunset Improvements	358,265	(151,843)	206,422	Underway
Parks & Rec Capital Section	179900182 Neilsen Improvements	604,651	(22,664)	581,987	Underway
Parks & Rec Capital Section	179900184 Frank H Ball Improvements	416,365	(149,570)	266,795	Underway
Parks & Rec Capital Section	179900185 Ca-Tupman Tot Lot Shade Structure	184,086	(169,990)	14,096	Complete
Parks & Rec Capital Section	179900186 Maxie Parks Improvements	229,305	(166,680)	62,625	Underway
Parks & Rec Capital Section	179900187 Bigby-Villa Tot Lot Shade & Soft Fa	213,734	(16,355)	197,379	Underway

CITY OF FRESNO, CALIFORNIA - MEASURE P FUND | FOR THE YEAR ENDED JUNE 30, 2025

Expenditure Plan – Project Status

Measure P Fund

(Continued)

Parks & Rec Capital Section	179900188 Hinton Improvements	267,800	(42,335)	225,465	Complete
Parks & Rec Capital Section	179900189 Mary Ella Brown Improvements	326,065	(148,727)	177,338	Underway
Parks & Rec Capital Section	179900197 Lafayette Restroom Rehab	181,700	(16,148)	165,552	Underway
Parks & Rec Capital Section	179900198 Administrative Delivery Cost	50,000	(4,262)	45,738	Underway
Parks & Rec Capital Section	179900204 Cary Park Bleachers, Petanque Shade	141,358	(67,538)	73,820	Complete
Parks & Rec Capital Section	179900206 Reedy Park Improvements	-	(478)	(478)	Planning
Parks & Rec Capital Section	179900207 University Park Tot Lot Design	-	(5)	(5)	Cancelled
Parks & Rec Capital Section	179900209 Vinland Park Tot Lot Shade Structure	-	(1,216)	(1,216)	Underway
Parks & Rec Capital Section	179900210 Vinland Park Restroom Upgrades	13,100	(121)	12,979	Complete
Parks & Rec Capital Section	179900211 Vinland Multi-Use Court	935,000	(22,882)	912,118	Underway
Parks & Rec Capital Section	179900214 Lafayette Park Tot Shade Structure	-	(95)	(95)	Underway
Parks & Rec Capital Section	179900218 Rotary East Park Pickleball Design	776,000	(146,213)	629,787	Underway
Parks & Rec Capital Section	179900219 Holmes Park Roof PHLM0342	107,400	(5,473)	101,927	Complete
Parks & Rec Capital Section	179900224 FHBALL ADA Improvements IDIS6422	70,400	(40)	70,360	Planning
Parks & Rec Capital Section	179900232 Maxie South Fencing and Improvmnts	275,000	(2,321)	272,679	Underway
Parks & Rec Capital Section	179900233 ROEDING - Regional Tot Lot	1,282,243	(878,758)	403,485	Complete
Parks & Rec Capital Section	179900234 WOODWARD - Regional Tot Lot	428,100	(419,414)	8,686	Complete
Parks & Rec Capital Section	179900238 Maxie Tot Lot & Picnic Area Shade	315,400	(17,151)	298,249	Underway
Parks & Rec Capital Section	179900239 Dickey Admin Building Improvements	-	-	-	Underway
Parks & Rec Capital Section	179900242 Willow & Balch Tot Lot (Betterment)	120,790	(69,368)	51,422	Complete
Parks & Rec Capital Section	179900246 Highway City Science Floor	-	(94)	(94)	Suspended
Parks & Rec Capital Section	179900247 CA/Tupman CMU Block Wall	248,700	(33,680)	215,020	Complete
Parks & Rec Capital Section	179900259 Slurry Seal Various Parks - High Needs	110,516	-	110,516	Project delayed, expected to resume in FY26
Parks & Rec Capital Section	179900248 Lafayette Resurfacing	-	(38,170)	(38,170)	Design phase complete - project to remain open until construction funding identified and project completed
Parks & Rec Capital Section	179900249 Orchid Court Resurfacing	-	(81,118)	(81,118)	Complete
Parks & Rec Capital Section	179900260 Tree Trimming - HIGH NEEDS	75,000	(88,527)	(13,527)	Funding used for tree trimming on a rolling basis
Parks & Rec Capital Section	179900261 Resurfacing Courts-External (Highest Needs)	54,700	-	54,700	Project delayed, expected to resume in FY26
Parks & Rec Capital Section	179900265 Romain Park Rehabilitation	23,800	(2,052)	21,748	Funding for future projects at this park
Parks & Rec Capital Section	179900266 Romain Community Garden	14,200	(38,160)	(23,960)	Underway
Parks & Rec Capital Section	179900267 Romain Learner Pool Rehab	958,471	(48,765)	909,706	Underway
Parks & Rec Capital Section	179900268 Belcher Pedestrian Access	32,300	(32,977)	(677)	Complete
Parks & Rec Capital Section	179900269 Roeding Irrigation Upgrades	149,500	-	149,500	Project delayed, expected to resume in FY26
Parks & Rec Capital Section	179900274 3-JSK Softball Fld to Cricket F24CM5	105,500	(105,013)	487	Complete
Parks & Rec Capital Section	179900275 3-1 RSC Soccer to Cricket F24CM52	84,900	(37,443)	47,457	Complete
Parks & Rec Capital Section	179900277 7-Manchester Skate Amenity F24CM62	-	(5,822)	(5,822)	Underway
Parks & Rec Capital Section	179900278 1-Quigley Improv F24CM66	1,220,400	(221,867)	998,533	Underway
Parks & Rec Capital Section	179900279 1-Multi-use Court Lions F24CM67	350,000	(11,059)	338,941	Underway
Parks & Rec Capital Section	179900281 2-Soccer Fld Light Koligian F24CM88	-	(53,563)	(53,563)	Underway
Parks & Rec Capital Section	179900282 2-Volleyball Ct Lt Koligian F24CM89	-	(33,526)	(33,526)	Underway
Parks & Rec Capital Section	179900283 2-Pinedale CC Improv F24CM98	55,359	(82,507)	(27,148)	Underway
Parks & Rec Capital Section	179900284 2-Pickleball-Logan F24CM102	68,600	(19,973)	48,627	Underway
Parks & Rec Capital Section	179900285 4-Iron Fence-Rotary West F24CM121	54,800	(54,729)	71	Complete
Parks & Rec Capital Section	179900288 2 - Logan Play Structure Improvemem	18,364	(39,374)	(21,010)	Underway
Parks & Rec Capital Section	179900293 Cary Hockey Rink Improvement F25M72	-	(11,632)	(11,632)	Underway
Parks & Rec Capital Section	179900298 Pinedale Restroom Rehabilitation	-	(12,799)	(12,799)	Design phase complete - project to remain open until construction funding identified and project completed
Engineering Services Division	Engineering Services & Capital Labor	83,498	(73,856)	9,642	Unallocated Capital Project Engineering & Capital Labor
Total Category 1 - Capital expenditures		<u>\$ 22,055,806</u>	<u>\$ (6,690,928)</u>	<u>\$ 15,364,878</u>	
Total Category 1 Expenditures		<u>\$ 40,171,989</u>	<u>\$ (22,176,231)</u>	<u>\$ 17,995,758</u>	

CITY OF FRESNO, CALIFORNIA - MEASURE P FUND | FOR THE YEAR ENDED JUNE 30, 2025

Expenditure Plan – Project Status

Measure P Fund

(Continued)

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

Operating Projects (Citywide)

Section Name	Project Name	Total Budgeted	Expended	Balance	Description of Program or Service / Status
Parks & Rec Admin & Management (Citywide) (2700-2702) (1700, 1701)	PARCS Adminsitration, Personnel, Fiscal, Grants Management, and Customer Service Functions	\$ 129,200	\$ (87,521)	\$ 41,679	The PARCS Adminsitration and Management Division houses the following teams: Director's Office, Fiscal Management, Grants & Contracts Administration, Personnel, Customer Services, Community Outreach, and Graphic Information Systems.

Operating Projects (Highest Needs)

Parks & Rec Admin & Management (Citywide) (2700-2712) (1700, 1701)	PARCS Adminsitration, Personnel, Fiscal, Grants Management, and Customer Service Functions	129,200	(86,904)	42,296	The PARCS Adminsitration and Management Division houses the following teams: Director's Office, Fiscal Management, Grants & Contracts Administration, Personnel, Customer Services, Community Outreach, and Graphic Information Systems.
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Total Category 2 - Operating Expenditures \$ 258,400 \$ (174,425) \$ 83,975

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	\$ 2,700,019	\$ (2,325,666)	\$ 374,353	Complete
Parks & Rec Capital Section	179900051 Bulldog/6th Building-F20 48,52	1,965,740	(1,057,271)	908,469	Underway
Parks & Rec Capital Section	179900052 Peach Property Phase 1	1,395,000	(134,597)	1,260,403	Underway
Parks & Rec Capital Section	179900060 Van Ness Triangle Park	629,116	(46,838)	582,278	Underway
Parks & Rec Capital Section	179900075 Citywide Senior Center	4,795,249	(604,560)	4,190,689	Underway
Parks & Rec Capital Section	179900076 El Dorado Park ACQ-F22M98&102	500,000	(2,778)	497,222	Planning
Parks & Rec Capital Section	179900120 Dakota / Barton Property	36,100	(200)	35,900	Planning
Parks & Rec Capital Section	179900198 Administrative Delivery Cost	50,000	(1,878)	48,122	Funding used for minor capital improvement activities
Parks & Rec Capital Section	179900200 New Park/Facility Dvlpmnt HIGH NEEDS	9,530,300	-	9,530,300	Funding for future new park development projects (high needs)
Parks & Rec Capital Section	179900201 New Park/Facility Dvlpmnt CITYWIDE	2,317,000	-	2,317,000	Funding for future new park development projects (citywide)
Parks & Rec Capital Section	179900216 FMFCD Basins	499,000	(129,736)	369,264	Underway
Parks & Rec Capital Section	179900231 Pinedale Acquisition	445,345	(1,131)	444,214	Planning
Parks & Rec Capital Section	179900235 Sunnyside/Church Prop FY22CM46	1,973,300	(52)	1,973,248	Planning
Parks & Rec Capital Section	179900262 FMFCD Basins-HIGH NEEDS	519,500	(89,950)	429,550	Underway
Parks & Rec Capital Section	179900273 5-Comm Garden/Dog Park F24CM17	860,000	(28,776)	831,224	Underway
Engineering Services Division	Engineering Services & Capital Labor	82,899	(70,949)	11,950	Unallocated Capital Project Engineering & Capital Labor

Total Category 2 - Capital expenditures \$ 28,298,568 \$ (4,494,382) \$ 23,804,186

Total Category 2 Expenditures \$ 28,556,968 \$ (4,668,807) \$ 23,888,161

CITY OF FRESNO, CALIFORNIA - MEASURE P FUND | FOR THE YEAR ENDED JUNE 30, 2025

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) (1700- PARCS Personnel		\$ 54,500	\$ (50,969)	\$ 3,531	The PARCS Adminsitration and Management Division houses the following teams: Director's Office, Fiscal Managment, Grants & Contracts Administration, Personnel, Customer Services, Community Outreach, and Graphic Information Systems.
After Schl, Rec & CommSvcs Adm (2700-2703) (1710-360)	After School	600	(600)	-	
After Schl, Rec & CommSvcs Adm (2700-2703) (1710-363)	Senior Programs	691,900	(415,093)	276,807	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 (2700-2703) (1710-364)	Camp Fresno Youth Recreation	259,000	(166,395)	92,605	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 (2700-2703) (1710-371)	Parks Area A (North)	211,600	(209,766)	1,834	
After Schl, Rec & CommSvcs Adm (2700-2703) (1710-372)	Parks Area B (West)	386,900	(353,977)	32,923	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. Recreation Staff understand the unique needs of the neighborhoods served, and develop activities that maximize the community benefit of each center, including summer camps, neighborhood events,, and piloting special programs such as music classes, performances, break dancing, and more.
After Schl, Rec & CommSvcs Adm (2700-2703) (1710-373)	Parks Area C (East)	506,800	(458,068)	48,732	
After Schl, Rec & CommSvcs Adm (2700-2703) (1710-374)	Parks Area D (South)	369,900	(390,117)	(20,217)	
After Schl, Rec & CommSvcs Adm (2700-2703) (1710-375)	After Schl-Rec & CommSvcs Adm	91,460	(161,459)	(69,999)	
After Schl, Rec & CommSvcs Adm (2700-2703) (1710-380)	Aquatics Programs	584,700	(537,620)	47,080	Aquatics Programming runs from June through September at up to 17 locations throughout Fresno. Services provided include swimming 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.
ONSCE Admin (2700-2703) (1730-381)	Neighborhood Safety & Community Engagement	-	(6,838)	(6,838)	The Office of Neighborhood Safety and Community Engagement (ONSCE) coordinates community efforts to prevent violence, collaborating with organizations to provide a wide range of services aimed at violence intervention and prevention. 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	461,500	(325,109)	136,391	Youth with varying employment backgrounds engage in a 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		<u>\$ 3,618,860</u>	<u>\$ (3,076,011)</u>	<u>\$ 542,849</u>	
Total Category 3 Expenditures		<u>\$ 3,618,860</u>	<u>\$ (3,076,011)</u>	<u>\$ 542,849</u>	

(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	\$ 11,362,100	\$ (5,710,557)	\$ 5,651,543	The Fresno Arts Council (FAC) administers the City of Fresno's Cultural Arts Grants program under contract with the City's PARCS Department in accordance with the guidelines outlined in the Measure P ordinance. The dollar value expended here represents the amount of funding transferred to the FAC to administer the grant program and award the first round of grant funding (12%). In FY25, FAC continue to administer 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 (PRAC) for consideration and adoption. The first round of grant funding was finalized shortly after the close of the fiscal year covered by this report (October 2024).
Total Category 4 - Operating expenditures		<u>\$ 11,362,100</u>	<u>\$ (5,710,557)</u>	<u>\$ 5,651,543</u>	
Total Category 4 Expenditures		<u>\$ 11,362,100</u>	<u>\$ (5,710,557)</u>	<u>\$ 5,651,543</u>	

(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	1,540,487	(897,744)	642,743	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
Public Works - Landscape Maintenance	Trails	2,009,000	(1,873,149)	135,851	Dedicated trail crew to provide trail maintenance for all City trails and new trail crew dedicated to the San Joaquin River Parkway. Major street median island maintenance which includes, landscape maintenance, trash removal, payment of water bills for irrigation.
Total Category 5 - Operating expenditures		<u>\$ 3,549,487</u>	<u>\$ (2,770,893)</u>	<u>\$ 778,594</u>	

CITY OF FRESNO, CALIFORNIA - MEASURE P FUND | FOR THE YEAR ENDED JUNE 30, 2025

Expenditure Plan – Project Status

Measure P Fund

(Continued)

(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	\$	1,454,441	\$	(49,159)	\$	1,405,282	Underway
Department of Public Works Capital Section	209900110 Herndon Canal Trail-Shields/McKinley		800,000		(18,275)		781,725	Project in Preliminary Engineering phase, award planned for FY26
Department of Public Works Capital Section	209900118 Shields Av Trail-Bickstn Frsno		1,777,700		(9,004)		1,768,696	Phase 1 under construction. Phase 2 in Preliminary Engineering, with award planned for FY26
Department of Public Works Capital Section	209900181 SW Green Trails & Cycle		2,505,812		(14,131)		2,491,681	Project under construction.
Department of Public Works Capital Section	209900220 Freeway Litter Abatement		355,500		(328,756)		26,744	Highway Litter Abatement - SR99, SR180, SR41, SR168
Department of Public Works Capital Section	209900298 Barstow-Bkstn-Jackson Bike Ln		164,519		(146,870)		17,649	Project completed in FY25
Department of Public Works Capital Section	209900308 ATP Trail & Urban Greening		175,000		(34,984)		140,016	Tree planting
Department of Public Works Capital Section	209900342 California Ave Complete Streets		-		(12,316)		(12,316)	Project under construction.
Department of Public Works Capital Section	209900352 San Joaquin River Parkway		353,094		(388)		352,706	Parkway Plan currently in progress; maintenance of trails occurring
Department of Public Works Capital Section	209900357 Major Street Beautification		520,000		(185,844)		334,156	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			-		(22,704)		(22,704)	Shaw Ave Median Island enhancement project in Council District 4 which included irrigation repairs, new plants and trees, and addition of wood chips.
Department of Public Works Capital Section	209900376/20CD4012 Shaw Ave Median Landscape Improvements							
Department of Public Works Capital Section	209900393 Fancher Creek Trail Chestnut-Peach		300,900		(29,989)		270,911	Project in Design Phase.
Total Category 5 - Capital expenditures		\$	8,406,966	\$	(852,420)	\$	7,554,546	
Total Category 5 Expenditures		\$	11,956,453	\$	(3,623,313)	\$	8,333,140	

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

Parks & Rec Admin & Management (2700-2706) (1700-350;1700-351;1700-353)	PARCS Administration, Personnel, Fiscal, Grants Management, and Customer Service Functions	\$	225,507	\$	(184,610)	\$	40,897	The PARCS Adminsitratin and Management Division houses the following teams: Director's Office, Fiscal Managment, Grants & Contracts Administration, Personnel, Customer Services, Community Outreach, and Graphic Information Systems.
Parks & Rec Customer Service & Outreach (2700-2706) (1701-355)	PARCS Customer Service & Outreach		179,200		(174,120)		5,080	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.
Department of Finance Measure P Administration (2700-2706)(1700-352)	Department of Finance Measure P Administration		95,300		(51,482)		43,818	The Department of Finance provides fiscal oversight for Measure P activities and coordinates annually required audit activities.
Total Category 6 - Operating expenditures		\$	500,007	\$	(410,212)	\$	89,795	
Total Category 6 Expenditures		\$	500,007	\$	(410,212)	\$	89,795	
TOTALS		\$	96,166,377	\$	(39,665,131)	\$	56,501,246	
Reconciling Items:								
Year-end City accruals				\$	1,520,102			
Total reconciling items:				\$	(1,520,102)			
ADJUSTED TOTALS		\$	96,166,377	\$	(41,185,233)	\$	56,501,246	



**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, 2025, and the related notes to the financial statements, which collectively comprise the Measure P Fund of the City's basic financial statements and have issued our report thereon dated December 10, 2025.

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 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.

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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
December 10, 2025

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?	_____ Yes	_____ X	_____ No
Significant deficiency(ies) identified -			
not considered to be material weaknesses?	_____ Yes	_____ X	_____ None reported
Noncompliance material to financial statements noted?	_____ Yes	_____ X	_____ No

SECTION II – FINANCIAL STATEMENT FINDINGS

None reported.

FINANCIAL STATEMENT FINDINGS

None reported.