BUILDING A BETTER FRESNO

ADOPTED FISCAL YEAR 2027 BUDGET

City of Fresno
California

Adopted Budget
for the Fiscal Year
July 1, 2026 – June 30, 2027

City of Fresno, California

Mayor Jerry P. Dyer

City Council
Annalisa Perea - District 1
Mike Karbassi - District 2
Miguel Arias - District 3
Tyler Maxwell, Council Vice President - District 4
Brandon Vang - District 5
Nick Richardson - District 6
Nelson Esparza, Council President - District 7

City Manager
Georgeanne A. White

City Attorney
Andrew Janz

City Clerk
Amy K. Aller

Executive Management Team
Ruth F. Quinto, CPA - Assistant City Manager
TJ Miller - Assistant City Manager
Nicholas Mascia - Assistant City Manager
Mark Thorpe - Aviation Director
Vacant- Capital Projects Director
Santino Danisi - City Controller / Finance Director
Cliff Long - Economic Development Director
Billy Alcorn - Fire Chief
Alma Torres - Fresno Animal Center Director
Gregory A. Barfield - Fresno Area Express (FAX) Director
Brian Barr - General Services Director
Bryon Horn - Information Services Director
Aaron Aguirre - Parks, After School, Recreation and Community Services Director
Sumeet Malhi - Personnel Services Director
Jennifer Clark - Planning and Development Director
Mindy Casto - Police Chief
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The Government Finance Officers Association of the United States and Canada

presents this

CERTIFICATE OF RECOGNITION FOR BUDGET PREPARATION

to

Finance Department, Budget & Management Studies Division
City of Fresno, California

The Certificate of Recognition for Budget Preparation is presented by the Government Finance Officers Association to those individuals who have been instrumental in their government unit achieving a Distinguished Budget Presentation Award. The Distinguished Budget Presentation Award, which is the highest award in governmental budgeting, is presented to those government units whose budgets are judged to adhere to program standards.

Executive Director Christopher P. Morrill

Date: **12/4/2025**

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the City of Fresno, California for its annual budget for the fiscal year beginning July 1, 2025.

In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as a communications device. This award is valid for a period of one year only.

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Acknowledgment

This budget document is made possible through the skill, dedication, professionalism, collaborative approach, and unwavering attention to detail of the Budget & Management Studies Division. I am fortunate to manage such talented and committed individuals. The long hours over the last several months to plan, prepare, and formalize the Budget document are deeply appreciated. Budget team members are Pedro Rivera, Erlyn Neri, Nigma Shook, Cheri Yau, Elida Rubio, Danielle Lutz, Mitchell Alkire, and Christian Leon. Thank you all very much.

A very large thank you is also owed to all department personnel who worked on the preparation of the budget. They are too numerous to list by name, but thank you to all the Directors, Assistant Directors, Managers, Analysts, Account Clerks, Administrative Assistants, and others who contributed a great deal of their time and effort towards the budget process while performing their operational duties.

Finally, to Mayor Jerry P. Dyer, City Manager Georgeanne A. White, Chief of Staff Kelli Furtado, Assistant City Managers Ruth F. Quinto, TJ Miller, and Nicholas Mascia, City Controller Santino Danisi, as well as the Council Members– thank you for your continued dedication, leadership and guidance in the planning, deliberations, and implementation of this Budget.

Sincerely,

Edward Chinevere, Assistant Director of Budget & Management Studies

Budget Policy and How to Use This Book

Budget Policy
The City operates under the strong-Mayor form of government. Under this form of government, the Mayor serves as the City's Chief Executive Officer, appointing and overseeing the City Manager, recommending legislation, and presenting the annual budget to the City Council.

The budget of the City of Fresno, within the meaning and context of Section 1205 of the City's Charter, must be adopted by resolution of the City Council by June 30th of a given year. As provided by Section 1206 of the Charter, any adjustments in the amounts appropriated for the purposes indicated at the department/fund level shall be made only upon a motion to amend the resolution adopted by the affirmative votes of at least five Council members.

Administrative changes within the department/fund level may be made without approval of Council within written guidelines established by the City Manager.

How to Use This Book
Every effort has been made to make this book as easy as possible to read, but it may be difficult to find specific information in such a complex document. To make searching easier, a number of tools are provided to help find what is needed.

This book is divided into six sections:

Executive Summary
This section presents the Mayor's and City Manager's transmission letters and financial overviews.

Citywide Summary
This section includes charts and graphs representing the City's financial position and allocations, then outlines critical funding sources such as Measure C, Measure P, and Federal Entitlements; the allocation of staff; and the City's debt obligations.

General Fund Summary
This section contains the General Fund Overview, which describes the resources and appropriations of this fund.

Department Summaries
This section outlines organizational impacts and resource allocation by department. It also contains various tables that represent the financial position of each department and department staffing levels.

Capital Improvement Summary
This segment outlines the five-year capital improvement plan on a Citywide basis and by department.

Supplemental Information
This section gives the reader general information about the City and the City's Budget and Financial Policies as well as an update on the City pension funding status. Acronyms and a Glossary of Terms are also included.

City of Fresno, California
FY 2027 Adopted Budget

EXECUTIVE SUMMARY

JERRY P. DYER
MAYOR

September 11, 2026

One Fresno Team:

As Mayor, it is my honor to present the Fiscal Year 2027 (FY27) Budget, which reflects our commitment to the One Fresno vision, fostering an inclusive, prosperous, and beautiful city where people take pride in their neighborhood and community.

The Adopted FY27 Budget totals $2,559,147,900. The General Fund accounts for $546,406,300, Enterprise and Internal Service funds total $1,120,772,400, and the remaining $891,969,200 comes from special revenue sources such as Measure C, Measure P, various grants, and capital funds.

While the budget process is challenging, it is important to know that amid rising expenses, revenues also continue to rise – and the City of Fresno's (City) long-term financial condition remains healthy. Earning another credit rating upgrade from Moody's Ratings in July, our credit rating remains at its highest level in history, reflecting both disciplined and strong financial management.

FY26 MIDYEAR BUDGET PRESENTATION

The Fiscal Year 2026 (FY26) Midyear Budget was presented to the City Council on February 26, 2026. Despite increasing revenues, escalating expenses resulted in a projected $23,267,400 deficit. During Midyear, carryover funds were approved for two Fire Department expenditures – $1,557,000 for attrition and overtime and $403,800 for Drill School #2.

FY27 PROJECTED BUDGET DEFICIT ($34,488,847)

The General Fund deficit was initially estimated at $23,267,400 during the FY26 Midyear presentation but grew substantially during the budget build process before balancing measures were taken. The $11,221,447 increase was driven by several unanticipated items which drove the deficit to $34,488,847. The deficit was driven by several factors after the midyear presentation, including:

- Department Requests
- Adjustments for Insufficient Attrition Savings
- Project Overruns: City Hall Café, and Interactive Wall
- Addition of Second Homeless Assistance Response Team
- Fixtures, Furnishings, and Equipment not Bonded for New Public Safety Facilities
- Worker's Rights Grant Positions Requiring Funding
- Additional Funds for Power Washing in the Tower District and Downtown Fresno

BUDGET BALANCING STRATEGIES

My administration undertook extensive efforts to address the $34,488,847 FY27 funding gap. Together with the City Manager, Chief of Staff, Assistant City Managers, and Finance Department, a series of department meetings began on March 9, 2026. We implemented budget balancing strategies combining cost-cutting initiatives, revenue enhancements, and operational adjustments. Strategies are grouped below.

FY26 Carryover ($10,745,800): FY26 Carryover Adjustments of $10,745,800 were projected as departments finalized accounting for the end of FY26. These increased carryover projections include additional attrition savings, Internal Service Fund allocation adjustments and efficiencies, the sale of Sequoia Brewing, revised Sales Tax estimates, American Rescue Plan Act project savings, and a payment from the Fig Garden Fire Protection District.

Department Requests ($7,455,497): Department requests totaling $7,455,497, while relevant and important, were largely denied. In developing the budget, efforts were made to honor contractual obligations and minimize negative service delivery impacts. Consistent with prior budgets, the strategy to lease vehicles and equipment rather than outright purchase was employed, thereby reducing upfront capital costs.

Evaluating Grants and Special Revenues ($7,295,542): Efforts were made to ensure special revenue accounts, enterprise funds, and grants were appropriately categorized, which resulted in $7,295,542 in General Fund savings.

Revenue Generating Solutions ($5,900,153): Departments were asked to present revenue-generating ideas, resulting in $5,900,153 of potential increased revenue. These ideas ranged from virtual card rebate programs through Finance for EFT transactions to increasing awareness of Animal Center donation opportunities. This category also included an updated and increased sales tax projection from the City's consultant.

Aging Contracts / Closeouts / Cleanup ($1,354,173): A thorough review of all aging contracts was introduced as part of this year's budget process to ensure proper closeout of remaining balances and other accounting cleanup. This saved $1,354,173.

Cost Savings Exercise ($1,157,142): Building on the prior year's goal to reduce operating budgets by 5%, departments were again asked to identify savings. This resulted in $1,157,142 in savings, reflecting the fact that operational budgets are already lean. Some savings options presented by departments were not accepted due to detrimental service impacts.

Attrition Above 6.18% ($580,540): Consistent with previous budget years, historical employee costs were evaluated to establish reasonable attrition rates. Most employee costs were funded at 93.82%, reflecting a 6.18% attrition reduction. Five departments were able to demonstrate attrition above the 6.18% threshold, totaling $580,540. Similar to previous years, both the City Council and Fire Department do not reflect a 6.18% reduction, which is explained later.

Through these efforts, my Administration and City departments worked diligently to propose a balanced FY27 Budget for City Council consideration on May 14, 2026. Throughout the budget hearing process, Council advanced 100 motions totaling an additional $51.1 million. While the majority of those motions were either fully or partially funded, or considered budget neutral, approximately 1/3 of the motions could not be advanced. The City team worked to re-balance the FY27 Budget which was unanimously adopted on June 23, 2026. This process demonstrates our commitment to fiscal responsibility while prioritizing services.

FY 2027 REVENUE PROJECTIONS

Property tax, sales tax, business license and room tax together represent nearly 80% of the City's total annual operating General Fund revenue.

- Property tax is projected at $214.6 million (Increase from FY26 $202.6M/5.94%). Of the $214.6 million property tax, $1.5 million must be set aside for the Enhanced Infrastructure Financing District, leaving $213.1 million available for Citywide operations.
- Sales tax is projected at $152.7 million (Increase from FY26 $148.5M/2.80%).
- Business License is projected at $25.3 million (Increase from FY26 $24.4M/3.76%).
- Room Tax Revenue is projected at $16.8 million (Increase from FY26 $15.9M/6.09%).
- The remaining 20% of General Fund operating revenue is comprised of franchise fees (Increase 5.73%), intergovernmental revenues, and all other miscellaneous sources and contributions.

Compared to FY26 end-of-year estimates, nearly all revenue sources are experiencing positive growth – a strong indicator of the City's fiscal health and economic momentum. The one exception is Cannabis revenue, which is projected at $3.33 million for FY27, a slight decrease from FY26. This is attributable to flattening and declining sales at existing City cannabis businesses.

HIGHLIGHTED INVESTMENTS

The Adopted FY27 Budget maintains essential services while making targeted investments in community priorities, including:

- **Pave More Now** – Of the $100 million in bonding, plus other special revenue sources such as SB1 and Measure C, approximately $65,947,100 is estimated to be complete or awarded by end of FY26, with an additional $74,860,200 anticipated in FY27. This approach avoids the higher costs that come with future price escalation due to inflation, labor trends, and materials.
- **Fire Department Drill Schools –** The Fire Department will offer two drill schools, with 20 students each, at a cost of $2.65 million. ($1,741,800 FY27 General Fund + $403,800 FY26 Carryover + $505,000 FY27 non-General Fund)
- **Eviction Protection Program (EPP)** – Funded through LHTF, and General Fund per Motion #23. ($1,500,000 LHTF + $300,000 GF)
- **Residential Infill Program** ($1,000,000 + approximately $865,400 FY26 Carryover)
- **Airport Noise Residential Study –** Addressing residential noise contour impacts. Total investment for noise mitigation of $3,259,500; increase of $1,312,700 over FY26 investment of $1,946,800. ($500,000 for study; $450,800 construction; $2,308,700 consumer-related)
- **Advance Peace** – Fully funded Advance Peace for FY27 with significant funding remaining for FY28 to continue violence intervention programming. ($300,000 Community Benefit/Cannabis funding + budget neutral Motion #14, $650,000)
- **Animal Center Spay and Neuter** – In addition to the budgeted $225,000, Motion #11 added $300,000 in order to activate an additional $300,000 in matching funds from Dogwood Animal Rescue, bringing the cumulative total to $825,000 for spay and neuter services.
- **City Hall Café –** To complete and open the café. ($165,000)
- **Youth Programming** – Measure P Programming. ($300,000)
- **250th Celebration** – Supporting Fresno's participation in the national 250th anniversary celebration, including funding for the Fresno Historical Society to update exhibits. ($100,000)
- **Childcare** – $2 million grant to First Five of California to support Councilmember Maxwell's early learning initiative, and $125,000 to fund the childcare access and family affordability commission.
- **Addams Park**: $500,000 to potentially acquire a new park near Addams Elementary.

PUBLIC SAFETY:

Public safety remains a cornerstone of my vision for Fresno businesses and residents, with significant investments in both police and fire services. These investments emphasize safety as a foundation for economic growth and community well-being.

There will be four public safety facilities either under construction or in active design during FY27, representing a significant investment in public safety buildings as well as infrastructure. The four facilities are a new 9-1-1 Emergency Communications Center, a new Police Department administrative building, a Fire Department regional training center, and Fire Station #12.

Police Department: Over the past five years, the Police Department has grown by not only adding dispatchers, Park Rangers, Community Service Officers and Crime Scene Technicians, but also sworn personnel. FY27 includes an additional Homeless Assistance Response Team (HART) adding one sergeant and four officers. In FY21 there were 838 sworn positions, the FY26 authorized position count is 930, and the FY27 Adopted Budget is 935 positions – a five-year increase of 97 sworn personnel. The Adopted FY27 Budget includes the following related to the Police Department:

Attrition: Funded consistent with previous years to include 6.18% in attrition

Capital Improvements:

- A new 9-1-1 Communications Center, funded through bonding, is expected to be operational during FY27. This facility will replace the inadequate space currently used by dispatchers.
- The Police Department Administrative Building improvements, also funded through bonds, are in active design during FY27, and the Adopted Budget includes technology and furniture ($467,017) that were not eligible in the bond.

Contractual: ($99,200)

- Contractual increases include leases for Property and Evidence Control Section, Northwest Policing District, and the Skywatch Hangar as well as AXON Fleet Cameras for Prisoner Transport Vehicles and SpecOps Software renewal.

Equipment Replacement:

- Various ISD Technology Needs for the Police Department. ($125,000)
- Network Switch Refresh. ($144,000)
- Bandwidth Increase at Policing Districts. ($9,400)
- Data 9-1-1 Conversion to Axon. ($82,500)
- Technology for the 9-1-1 Communications Center. ($109,500)

Miscellaneous:

- Training Track Maintenance. ($50,000)

Positions

- The Adopted FY27 Budget includes an additional Homeless Assistance Response Team (HART) beginning FY27, adding one sergeant and four officers. ($158,537).
- 12 Police Officers partially funded by the COPS 22 grant equivalent to 2.97 positions will be absorbed into the General fund.

Vehicles (leased)

- New: Two unmarked undercover and five marked patrol vehicle ($76,700)
- Replacements: F250 (1), Traverse (7), Tahoe (5), motorcycle (7), marked patrol (30) ($61,000)

Fire Department: The Fire Department maintains a record-high staffing level of 375 firefighters. Over the past five years 70 firefighters have been added. Of those, 66 were partially funded through two SAFER grants for a limited number of years. During FY27, the General Fund will fully absorb these costs as both grants have concluded. The Adopted FY27 Budget includes the following related to the Fire Department:

Attrition: FY27 includes $645,000 (0.81%) attrition for the Fire Department. Attrition is based on 6.18% of only administrative positions that do not require mandated coverage. Overtime and shift replacement costs, if attrition was applied to the full Department, would exceed salary savings realized through attrition due to Department policies mandating coverage.

Capital Improvements:

- Construction, through bond proceeds, of Fire Station #12 on Ashlan near Valentine will be complete in July 2026, allowing this station to move from a residence into a station that has room for growth and multiple large apparatuses.
- The Regional Fire Training Center is in active design during FY27. The Adopted FY27 Budget includes $21 million rolled over from FY26.
- Minor Capital Improvements are included in the Department's operating budget. ($200,000)

Contractual Requirements ($135,400):

- This includes dispatch services, licensing for Tablet Command, and First Arriving, a real-time information platform that connects critical systems.

Positions: The Adopted FY27 Budget reflects the General Fund fully absorbing the cost of 66 firefighters previously funded through two SAFER grants. With the expiration of SAFER I in October 2024 (42 positions) and SAFER II in March 2026 (24 positions), the remaining FY27 General Fund cost of $2,967,900 completes this transition. Combined with prior-year absorptions, the total FY27 General Fund cost for all 66 firefighter positions previously funded through SAFER now totals $11.12 million.

Equipment Replacement:

- Turnouts/PPE: Adding 60 sets of Turnouts ($264,000) for new hires to the 90 sets ($396,000) already included in the base budget, for a total of $660,000.
- iPad X-naut Cooling Cases and Mounting Hardware. ($97,100)

Miscellaneous:

- Matching funds for AFG Exhaust Capture System Grant ($70,300)

Vehicles:

- Leased Apparatus Replacements (engines (2), pickup trucks (2), 1 supply cargo van (1). ($12,000 upfit costs/lease payments begin FY28)
- Pump Pod Trailer (1). ($150,700)
- Four medical squads will continue to be funded, freeing up firefighters and apparatus to be more responsive to fire-related calls.

BEAUTIFICATION

The FY27 Budget continues the City's commitment to a cleaner, more beautiful Fresno. In addition to my Beautify Fresno volunteer program, quadrant teams have also been instrumental in proactive efforts and combatting illegal dumping. This team, along with Solid Waste Field Services and others, annually removes an average of 4-5 million pounds of trash.

In the Adopted FY27 Budget, **Highway litter control and cleanup** is weekly along Routes 41 and 99, and biweekly for other highways, all funded by Measure C ($100,000), Measure P

($398,000), and Caltrans ($200,000) for a total of $698,000. Additionally, Tower District trash collection is proposed to be performed in-house, and new pressure washing service for **Downtown and the Tower District** has been increased by $500,000. Through Motion #42 an additional $350,000 was included for deep cleaning of sidewalks, and $150,000 for design and replacement of sidewalks.

DOWNTOWN/CHINATOWN

Downtown Fresno and Chinatown revitalization efforts are fully underway, driven by a $250 million State of California commitment. The first $150 million of projects are in design or under construction. The remaining $100 million in funding was approved in the State's 2026-27 budget and included in the City's Adopted FY27 Budget.

HOMELESSNESS/HOUSING

Since the beginning of my Administration, our community has made unprecedented investments in addressing homelessness – a challenge pushed to near-historic levels by a pandemic, inflation, and rising housing costs. It began with Project Off-Ramp, which added up to 877 shelter beds to our community's inventory, as well as partnering with Caltrans to enforce camping along our freeways. Collaborations with service organizations have also been instrumental in delivering services, including mobile showers, medical care, and clothing distribution.

This work will continue in the Adopted FY27 Budget, with the City overseeing 708 City-owned shelter beds. Since 2021, these City-owned or City-funded shelters have supported more than 11,000 individuals, with 54% safely exiting homelessness, and, two years later, 73% still in permanent housing.

The Adopted FY27 Budget includes a **second Homeless Assistance Response Team (HART)**, expanding capacity to conduct street outreach, resolving encampments, and connecting individuals to shelter and services. By increasing field presence, this investment increases coverage and provides our most vulnerable residents with the resources they need. Fresno's businesses and neighborhoods also benefit by having cleaner, safer neighborhoods.

With the City's restored **Prohousing Designation**, additional funding streams will be available in FY27, and affordable housing developers in Fresno are eligible for additional scoring points during competitive applications. By prioritizing housing, the City has increased affordable housing construction from 85 units in 2020 to 645 permanent affordable units last year, followed by another 1,000 anticipated within the next year. The budget also continues to fund dedicated liaisons, ensuring projects move efficiently from concept to construction.

PUBLIC WORK IMPROVEMENTS AND CAPITAL PROJECTS

With more than $1.06 billion allocated to 481 public works, parks, **capital improvement** and other major projects (over $50,000) citywide, the FY27 Budget showcases the City's unprecedented infrastructure investment. A comprehensive listing of more than 550 parks, public safety, and infrastructure projects is included in the Capital section of the FY27 Budget.

To address Fresno's broader road infrastructure challenges, the City launched a $100 million bond under the **"Pave More Now**" initiative. This bond enabled immediate paving and repairs, mitigating inflation-related cost increases and preventing further road degradation. Of the $100 million, plus other special revenues (SB1, Measure C, etc.), approximately $65,947,100 is

estimated to be complete or awarded by end of FY26, with an additional $74,860,200 outlined in the FY27 Budget for future design and construction.

The Adopted FY27 Budget includes $1 million towards the **Residential Infill Incentive Program**, along with an FY26 carryover of $865,400, for a total of $1,865,400. By prioritizing infill development, this program supports housing growth and the revitalization of established neighborhoods by reducing or eliminating certain development impact fees and reimbursing up to 50% of costs of curbs, gutters, and sidewalk improvements. These incentives are designed to encourage development on underutilized infill lots.

FY26 funding allowed for the purchase of **traffic signs reducing speed limits** to 20 miles per hour. The Adopted FY27 Budget includes funding to install additional signage. The City of Fresno was the first in California to complete the school zone changes on August 4, 2026, prior to the start of the school year.

PARKS AND GREENSPACE

The FY27 Budget reflects a commitment to expanding and improving parks and green spaces, ensuring all residents have access to amenities. Key projects include the completion of the following projects during FY27.

(1) Dolores Huerta Park at Milburn & Dakota (4.5 acres)
(2) Logan Park Swing Set
(3) Les Kimber Park near Martin Luther King Jr. Blvd. (10 acres)
(4) Large Park Restrooms
(5) Southeast Fresno Sports Complex Phase 1 at S. Peach Ave (49 acres)
(6) Rotary East Play Structure and Shade Replacement
(7) Radio Park Rehabilitation

The planting of **1,000 new trees** is included in the Adopted FY27 Budget. An additional $250,000 was required to meet the 1,000 tree goal for a total annual cost of $550,000. Due to rising **proactive tree trimming** expenses, an additional $553,500 was budgeted to maintain a 10-year cycle, versus a 12-year cycle, for a total cost of $3.35 million.

The Adopted FY27 Budget includes $117.2 million in projected **Measure P** resources ($49,113,800 new revenue, plus carryover, interest, and other revenues of $68,085,800).

CITY COUNCIL | CITY ATTORNEY | CITY CLERK

The City Council oversees the City Attorney and City Clerk's Offices and plays an important role in the budgeting process. Below is a summary of these departments.

City Council: The Adopted FY27 Budget maintains operational consistency with FY26 funding levels, supporting 53 positions across seven districts, including Councilmembers, and the Council Support Division. Key allocations include:

Operational Funding*:

- Fully funded Council FY27 operations, including legislative intern program, with the following exceptions ($875,000/District) **($6.125 million)**
    - D2: Through Motion #20, District 2 reduced District Operating Funds by $6,500 and reallocated funds to the General fund for attrition **(6,500)**

  - D4: Through Motion #77, District 4 Capital Infrastructure appropriations were reduced by $50,000 and reallocated to District 4 Operating Fund **($50,000)**
  - D6: Through Motion #20, District 6 reduced District Operating Funds by $6,500 and reallocated funds to the General fund for attrition **(6,500)**
  - D7: Through Motion #51, District 7 Capital Infrastructure appropriations were reduced by $50,000 and reallocated to District 7 Operating Fund **($50,000)**
- $3,557,200 from FY26 operational funds will be carried over to FY27 once FY26
- Fully funded Council Support Division **($736,600)**
- Additional funding for Council President(s) Office to cover increased salary and duties ($25,000/6 months) **($50,000)**

Capital Infrastructure*:
- FY27 includes $2.1 million in new General Funds for infrastructure projects managed by the Public Works Department with the following exceptions. ($300,000/District) **($2.1 million)**
  - D4: Through Motion #77, District 4 Capital Infrastructure appropriations were reduced by $50,000 and reallocated to District 4 Operating Fund **($50,000)**
  - D7: Through Motion #51, District 7 Capital Infrastructure appropriations were reduced by $50,000 and reallocated to District 7 Operating Fund **($50,000)**
- Rolled-over FY26 General Fund: Unspent FY26 Council-directed infrastructure funds budgeted in the Department of Public Works have been carried over from FY26 into FY27. **($1.9 million)**

Department Savings Exercise: No reductions were offered by the Department. **($0)**

Attrition: No attrition savings were budgeted for the City Council, with the following exceptions
  - D2: Through Budget Motion #20, District 2 reduced District Operating Funds by $6,500 and reallocated funds to the General fund for attrition **(6,500)**
  - D6: Through Budget Motion #20, District 6 reduced District Operating Funds by $6,500 and reallocated funds to the General fund for attrition **(6,500)**

**Through the FY27 budget hearings, multiple cost neutral motions were approved, and identified to be funded through Council operating or infrastructure budgets. A comprehensive listing of those motions is included in Exhibit B of the FY27 Budget Reconciliation Summary approved June 23, 2026.*

City Attorney's Office: The CAO manages litigation, code enforcement, and transactional work with 194 authorized positions. The Adopted FY27 Budget includes the following:
- Attrition: Funded consistent with previous years to include 6.18% in attrition
- Eviction Protection Program: Funding to support housing stability **($1.8 million)**
- New Requests:
  - Funding provided to address salary increases for executive assistants **($67,100)**
  - Funding for E-Prosecutor Criminal Case Management System **($75,000)**
  - One new electric vehicle for Tobacco Code Enforcement Team **($11,800)**
  - Through Motion #22, $100,000, added for outside legal services **($100,000)**
  - Through Motion #24, $400,000, added for smoke shop wind-down **($400,000)**
- Department Savings Exercise: No reductions were offered by the Department **($0)**

City Clerk's Office: The Adopted FY27 Budget includes the following:

- Attrition: Funded consistent with previous years, including 6.18% to address attrition
- ADA: Public Counter Upgrades **($45,000)**
- Netfile: Funds provided to upgrade features **($6,300)**
- Records retention schedule update **($53,000)**
- ASL Translation and interpretation **($20,000)**
- Department Savings Exercise: No reductions were offered by the Department **($0)**
- Through Motion #21, $50,000 added for operational costs **($50,000)**

EMPLOYEE RECOGNITION

The Adopted FY27 Budget reflects the cumulative effort of every City department and the dedication of our workforce. Special recognition for this incredible work is due to the Budget team, led by Edward Chinevere alongside my Administration, in preparing the Adopted FY27 Budget. The leadership team, including my Chief of Staff Kelli Furtado and City Manager Georgeanne White, along with Assistant City Managers Ruthie Quinto, TJ Miller, and Nicholas Mascia, and Finance Director Santino Danisi, played instrumental roles and offered invaluable insights that helped develop the FY27 Adopted Budget.

Department directors and their teams have once again adjusted resources, thought outside of the box, and brought creative solutions to this year's process. I appreciate the collaborative spirit and innovation, which laid the groundwork for a balanced budget and showcased the City's dedication to maintaining the service our residents expect.

My Administration also remains committed to delivering essential services, investing in neighborhoods, and building a city where every resident can thrive. As always, I remain honored to serve as the Mayor of this great city.

Your servant,

Jerry P. Dyer
Mayor

GEORGEANNE A. WHITE
CITY MANAGER

Council President Nelson Esparza
Fresno City Councilmembers
Residents of Fresno

The Adopted FY 2027 budget reflects the City of Fresno's (City) commitment to fiscal responsibility while continuing to invest in essential services and strategic long-term priorities. As one-time federal revenues have ended, we have taken a rigorous approach to budget development. This included the difficult process of aligning ongoing expenditures with sustainable resources while protecting core services.

Through collaboration, hard work and determination, our Departments scrutinized every detail of their budgets to preserve services without reduction, and our operations remain intact. At the same time, the City continues its unprecedented period of capital investment.

The Capital Improvement Plan section contains more than 550 capital projects including parks, public works, public utilities and public safety projects. These investments accelerate progress already underway, leverage multiple funding streams, and strengthen the City's long-term vitality. Each investment reflects careful consideration of the current fiscal environment and the discipline required to remain balanced.

Despite limited resources, Fresno's outlook remains strong. This adopted budget prioritizes investments in public safety, infrastructure, city service delivery, and quality of life for our residents.

I am confident in the dedication and abilities of our employees who work tirelessly every day to deliver on the Mayor and City Council's priorities. Their discipline and commitment make this budget possible and fuels optimism knowing that our City will remain resilient now and in the future.

As in past years, the production of this year's budget was a team effort. Special thanks to Assistant City Manager Ruthie Quinto, Finance Director Santino Danisi and Ed Chinevere, who oversees the Budget Division, and his staff. They worked collaboratively with our Department Directors and Department staff to ensure the adopted budget was balanced and reflective of the Mayor's vision for ONE FRESNO.

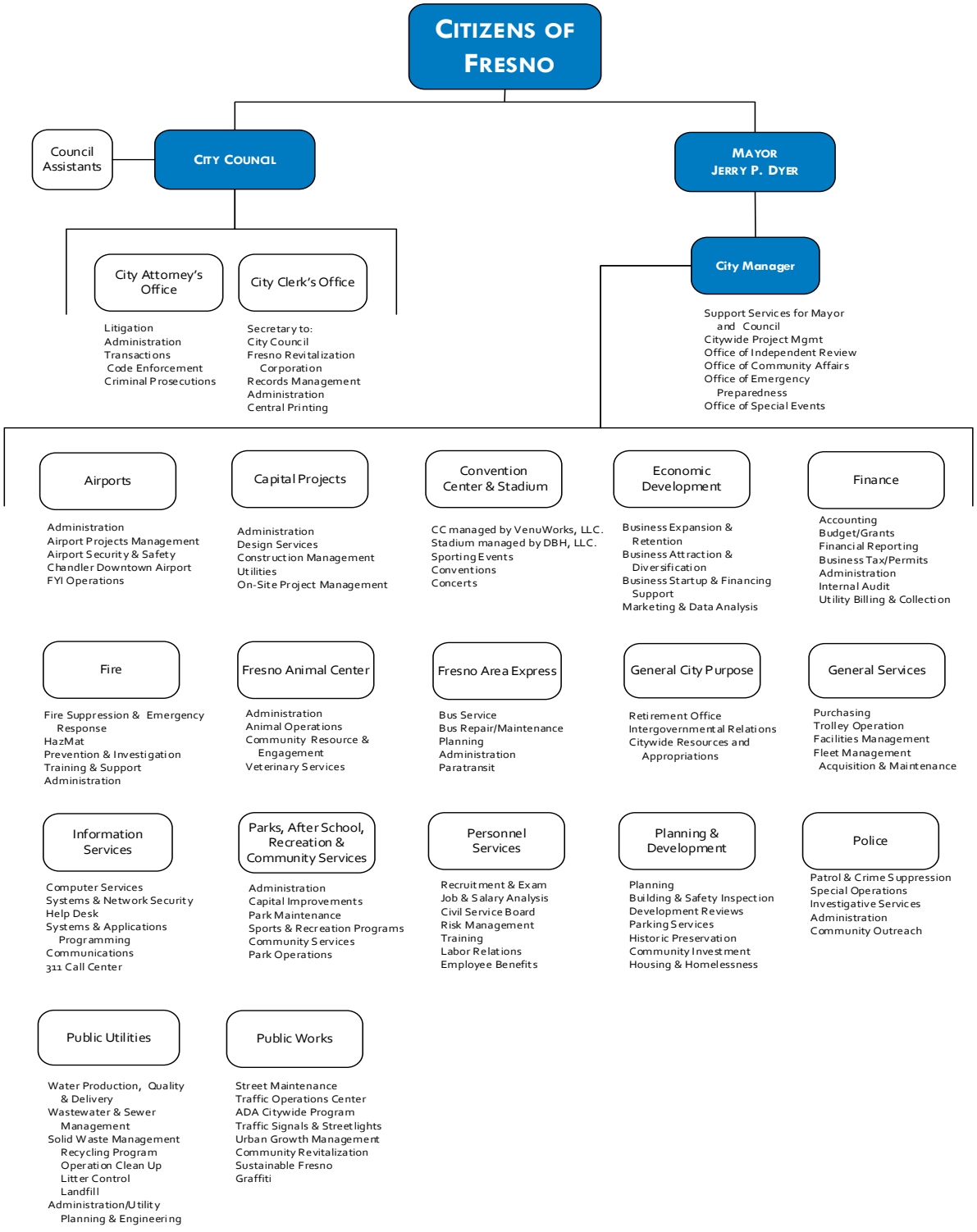
Sincerely,

Georgeanne A. White
City Manager

City of Fresno, California
FY 2027 Adopted Budget

CITYWIDE SUMMARY

City Organizational Chart

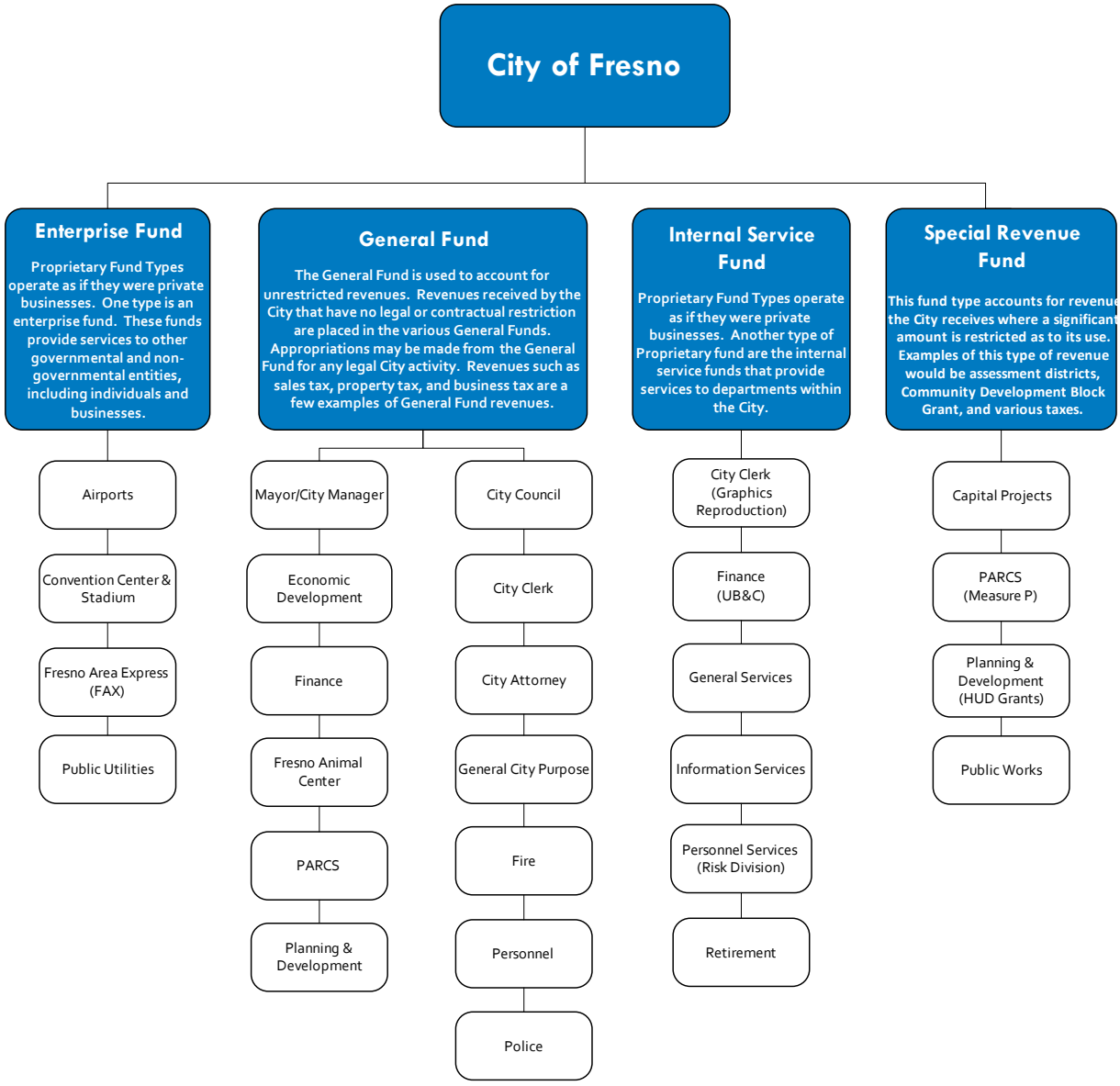


City Operating Fund Structure Chart

Additional Fund Types used by the City:

Capital Project Fund Type: The Capital Project Fund Type accounts for funds that are either restricted or designated for capital projects.

Debt Service Fund Type: The Debt Service Fund Type is used for the repayment of long-term debt. Funds are transferred from the operating accounts of the various departments that benefit from the assets financed through the creation of the debt. Some examples of debt service funds would be the Pension Obligation Bonds, and the Convention Center Exhibit Hall Expansion.

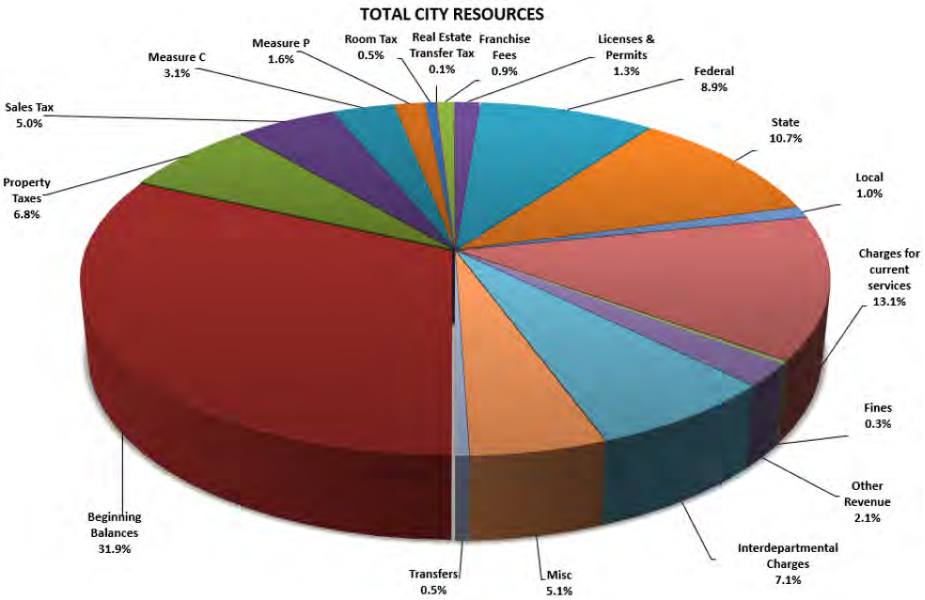


Note: Structure is based on primary funding source for each Department.

Total City Resources

The total amount of money received by the City of Fresno in all appropriated funds is shown on this page. The Total Net Resources amounts represent all the revenue available to pay for services and capital projects. It excludes interfund transfers and interdepartmental charge revenue.

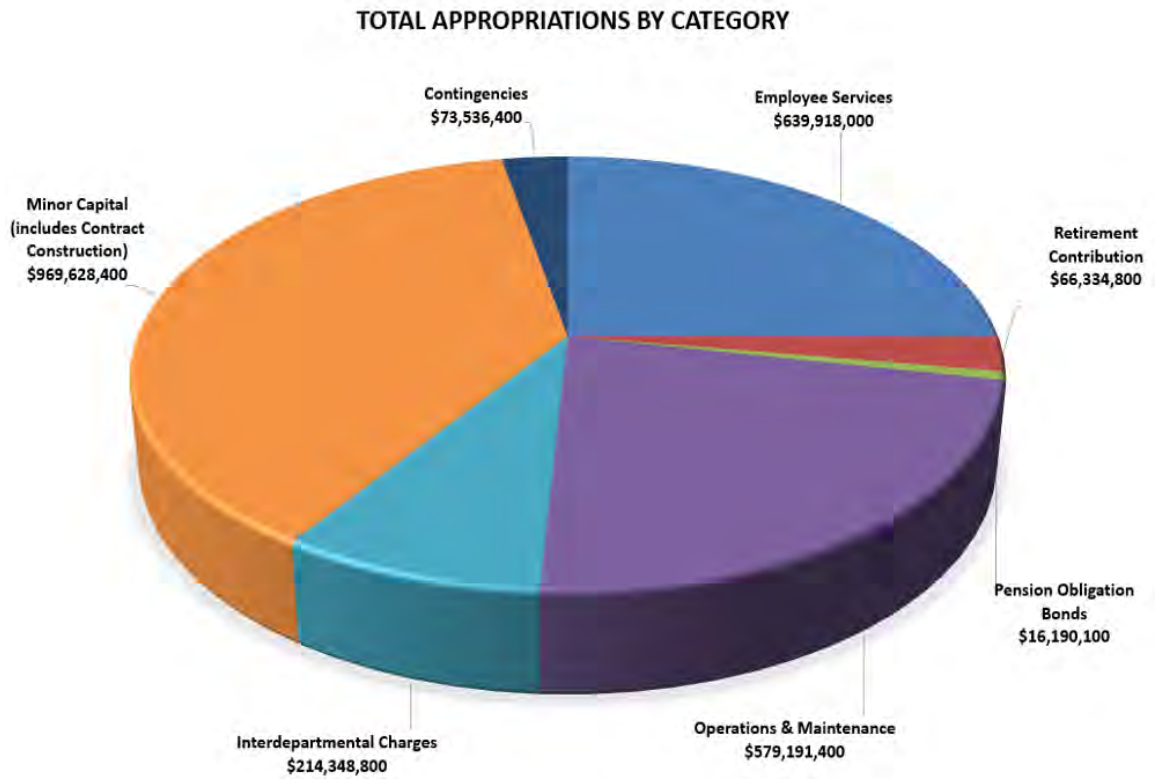
	FY 2025 Actuals	FY 2026 Amended	FY 2027 Adopted	% Change FY 2026 to FY 2027
Beginning Balance	1,060,761,600	1,060,900,200	1,003,276,000	(5.4)
Local Taxes				
Property Taxes	190,755,600	203,168,700	215,140,900	5.9
Sales Tax	147,255,200	149,513,900	158,703,200	6.1
Measure C	69,922,000	68,411,500	98,746,800	44.3
Measure P	54,071,700	47,265,700	49,113,800	3.9
Room Tax	15,597,100	16,477,400	16,825,500	2.1
Real Estate Transfer Tax	1,605,400	1,792,300	1,679,700	(6.3)
Franchise Fees	24,070,500	24,498,200	27,053,700	10.4
Total Local Taxes	**503,277,500**	**511,127,700**	**567,263,600**	11.0
Licenses & Permits	38,543,500	35,333,500	40,655,200	15.1
Intergovernmental				
Federal	66,460,900	228,766,600	280,120,500	22.4
State	157,854,700	454,114,500	335,288,000	(26.2)
Local	35,277,900	34,936,000	32,130,500	(8.0)
Total Intergovernmental	**259,593,500**	**717,817,100**	**647,539,000**	**(9.8)**
Charges for Current Services	390,385,100	398,058,400	413,551,700	3.9
Fines	7,385,400	5,070,100	7,958,000	57.0
Interdepartmental Charges	208,616,900	212,070,800	222,562,200	4.9
Other Revenue	70,250,100	60,405,700	66,063,700	9.4
Miscellaneous	53,440,000	164,958,200	159,983,100	(3.0)
Transfers	18,483,600	16,192,500	16,192,900	-
Total City Revenue	**2,610,737,200**	**3,181,934,200**	**3,145,045,400**	**(1.2)**
Less: Net Interfund Transfers	18,483,600	16,192,500	16,192,900	-
Less: Interdepartmental Charges	184,484,400	212,998,700	214,348,800	0.6
Total Net Resources	**2,407,769,200**	**2,952,743,000**	**2,914,503,700**	**(1.3)**



Total City Appropriations

The total budget for all appropriated funds within the City of Fresno is shown on this page. The amounts shown as Total Net City Budget represent the "net" budget after all Interdepartmental Charges are removed.

	FY 2025 Actuals	FY 2026 Amended	FY 2027 Adopted	% Change FY 2026 to FY 2027
Employee Services	541,169,500	618,285,700	639,918,000	3.5
Retirement Contribution	57,857,900	64,143,100	66,334,800	3.4
Pension Obligation Bonds	16,146,700	16,433,200	16,190,100	(1.5)
Operations & Maintenance	464,952,900	727,249,500	579,191,400	(20.4)
Interdepartmental Charges	184,484,400	212,998,700	214,348,800	0.6
Minor Capital (Including Construction)	305,103,000	842,989,200	969,628,400	15.0
Contingencies	46,235,900	65,759,500	73,536,400	11.8
Total Appropriations	**1,615,950,300**	**2,547,858,900**	**2,559,147,900**	**0.4**
Less: Interdepartmental Charges	184,484,400	212,998,700	214,348,800	0.6
Total Net City Budget	**1,431,465,900**	**2,334,860,200**	**2,344,799,100**	**0.4**



Appropriations Summary by Department/Primary Funding Source

Including Operating, Capital & Debt Service

The total budget by Department and primary funding source is shown on this page. The amounts shown as Total Net City Budget represent the "net" budget after all Interdepartmental Charges are removed.

Department	FY 2025 Actuals	FY 2026 Amended	FY 2027 Adopted	% Change FY 2026 to FY 2027
General Fund Departments				
Mayor/CMO	4,130,500	5,737,100	5,605,600	(2.3)
City Council	6,728,900	10,310,600	7,046,100	(31.7)
General City Purpose	37,569,900	49,340,000	56,594,200	14.7
City Clerk's Office	2,472,400	2,553,300	2,965,200	16.1
City Attorney/Code	29,746,000	31,823,900	34,581,300	8.7
Police	283,984,100	291,926,100	307,973,700	5.5
Fire	122,576,300	135,973,100	135,680,400	(0.2)
Economic Development	2,752,100	3,011,100	1,827,100	(39.3)
Planning and Development	140,731,600	214,196,000	110,714,100	(48.3)
Fresno Animal Center	8,832,600	9,345,400	9,745,000	4.3
Finance	17,358,000	19,127,600	21,641,700	13.1
Personnel Services	70,490,500	93,530,300	99,887,800	6.8
Subtotal	**727,372,900**	**866,874,500**	**794,262,200**	**(8.4)**
Special Revenue Fund Departments				
Parks, After School, Recreation & Community Services	100,910,900	134,846,600	146,127,200	8.4
Public Works	186,158,800	511,275,000	466,464,000	(8.8)
Capital Projects	12,802,900	140,021,900	139,723,400	(0.2)
Subtotal	**299,872,600**	**786,143,500**	**752,314,600**	**(4.3)**
Internal Service Fund Departments				
General Services	71,689,900	74,495,600	78,827,300	5.8
Information Services	38,745,000	42,735,800	46,617,100	9.1
Subtotal	**110,434,900**	**117,231,400**	**125,444,400**	**7.0**
Enterprise Fund Departments				
Public Utilities	283,446,600	395,964,800	490,808,000	24.0
Airports	78,187,000	132,628,400	137,835,800	3.9
Convention Center and Stadium	8,159,900	15,111,400	14,350,200	(5.0)
Fresno Area Express (FAX)	108,476,400	233,904,900	244,132,700	4.4
Subtotal	**478,269,900**	**777,609,500**	**887,126,700**	**14.1**
Less: Interdepartmental Charges	184,484,400	212,998,700	214,348,800	0.6
Total Net City Budget	**1,431,465,900**	**2,334,860,200**	**2,344,799,100**	**0.4**

Revenue Summary by Department/Primary Funding Source

Including Operating, Capital & Debt Service

The total budget by Department and primary funding source is shown on this page.

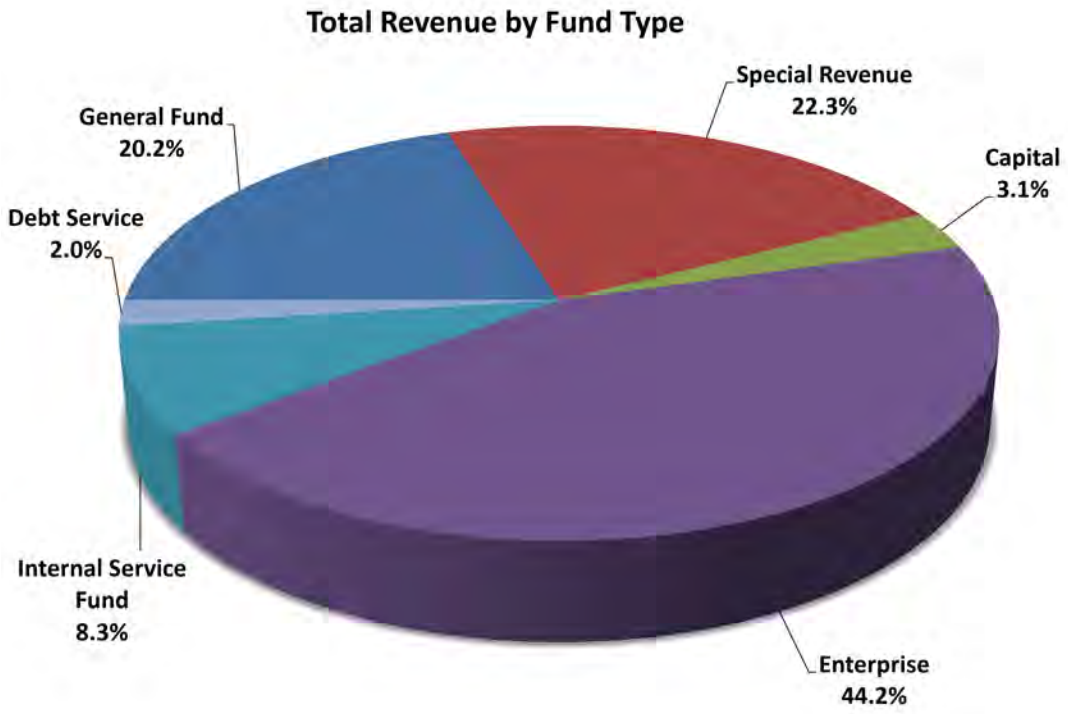
Department	FY 2025 Actuals	FY 2026 Amended	FY 2027 Adopted	% Change FY 2026 to FY 2027
General Government				
Mayor/CMO	333,000	214,100	423,000	97.6
Council	2,000	72,800	1,400	(98.1)
City Clerk	1,215,900	1,148,800	1,092,800	(4.9)
City Attorney	3,336,000	4,039,300	2,980,000	(26.2)
General City Purpose	528,187,900	543,546,300	573,823,400	5.6
General Services	72,130,700	65,191,300	82,753,100	26.9
Economic Development	609,600	981,400	0	-
Planning & Development	102,155,100	202,471,000	132,498,600	(34.6)
Fresno Animal Center	458,600	458,400	683,400	49.1
Personnel Services	58,453,500	73,670,900	87,330,600	18.5
Finance	85,068,900	18,060,800	13,838,900	(23.4)
Information Services	53,290,200	46,296,600	46,708,100	0.9
Subtotal	**905,241,400**	**956,151,700**	**942,133,300**	**(1.5)**
Public Protection				
Police	32,379,900	52,626,300	55,663,800	5.8
Fire	42,689,500	43,931,800	36,802,500	(16.2)
Subtotal	**75,069,400**	**96,558,100**	**92,466,300**	**(4.2)**
Public Ways and Means				
Public Works	309,700,600	375,020,900	449,011,200	19.7
Capital Projects	35,338,900	150,311,700	138,182,900	(8.1)
Subtotal	**345,039,500**	**525,332,600**	**587,194,100**	**11.8**
Culture and Recreation				
Parks, After School, Recreation & Community Services	94,530,800	103,625,900	114,027,600	10.0
Subtotal	**94,530,800**	**103,625,900**	**114,027,600**	**10.0**
Enterprises (Business-Type Activities)				
Public Utilities	900,650,900	931,358,900	954,504,900	2.5
Airports	128,676,200	198,501,200	232,674,700	17.2
Convention Center and Stadium	8,565,700	15,460,600	14,665,100	(5.1)
Fresno Area Express (FAX)	152,963,300	354,945,200	207,379,400	(41.6)
Subtotal	**1,190,856,100**	**1,500,265,900**	**1,409,224,100**	**(6.1)**
Total City Revenue	**2,610,737,200**	**3,181,934,200**	**3,145,045,400**	**(1.2)**

Revenue Summary by Fund Type

Total City revenues and appropriations are shown on the following pages. The Total Revenue amount represents all of the revenues available to pay for services and capital projects, while the Net City Budget represents the "net" budget after all Interdepartmental Charges are removed.

	FY 2025 Actuals	FY 2026 Amended	FY 2027 Adopted	% Change FY 2026 to FY 2027
Governmental Activities				
General Fund	584,960,100	630,133,800	635,906,200	0.9
Special Revenues	524,436,100	633,596,300	700,134,900	10.5
Capital	32,877,000	149,806,600	97,102,400	(35.2)
Debt Service	53,802,900	58,690,700	63,570,300	8.3
Subtotal	**1,196,076,100**	**1,472,227,400**	**1,496,713,800**	**1.7**
Proprietary (Business-Like Activities)				
Enterprise	1,198,480,900	1,494,247,100	1,388,738,300	(7.1)
Internal Service	216,180,200	215,459,700	259,593,300	20.5
Subtotal	**1,414,661,100**	**1,709,706,800**	**1,648,331,600**	**(3.6)**
Total City Revenue	**2,610,737,200**	**3,181,934,200**	**3,145,045,400**	**(1.2)**

The General Fund category includes amounts in the Emergency Reserve Fund, 27th Pay Period Reserve, Cannabis Recovery Fund, Community Benefit Fund, Housing General Fund, Public Works and Capital Projects Indirect Cost Recovery Funds, Capital Projects Operating Fund, Animal Center Donations, CMAC Facility Fund, and Contract Law Enforcement Funds.

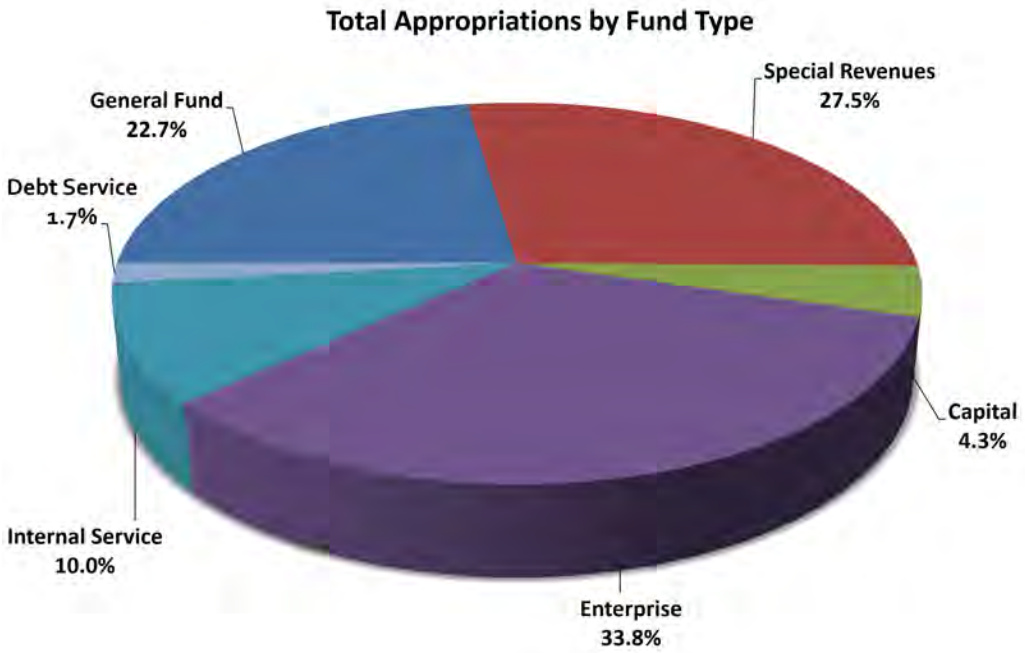


Appropriations Summary by Fund Type

The Total Net City Budget represents the "net" budget after all Interdepartmental Changes are removed.

	FY 2025 Actuals	FY 2026 Amended	FY 2027 Adopted	% Change FY 2026 to FY 2027
Governmental Activities				
General Fund	511,027,800	572,594,400	581,226,100	1.5
Special Revenues	372,549,400	796,507,700	704,813,200	(11.5)
Capital	33,577,900	142,802,900	109,265,700	(23.5)
Debt Service	38,594,800	41,312,700	43,070,500	4.3
Subtotal	**955,749,900**	**1,553,217,700**	**1,438,375,500**	**(7.4)**
Proprietary (Business-Like Activities)				
Enterprise	464,881,600	763,600,300	864,581,800	13.2
Internal Service	195,318,800	231,040,900	256,190,600	10.9
Subtotal	**660,200,400**	**994,641,200**	**1,120,772,400**	**12.7**
Total Appropriations	**1,615,950,300**	**2,547,858,900**	**2,559,147,900**	**0.4**
Less: Interdepartmental Charges	184,484,400	212,998,700	214,348,800	0.6
Total Net City Budget	**1,431,465,900**	**2,334,860,200**	**2,344,799,100**	**0.4**

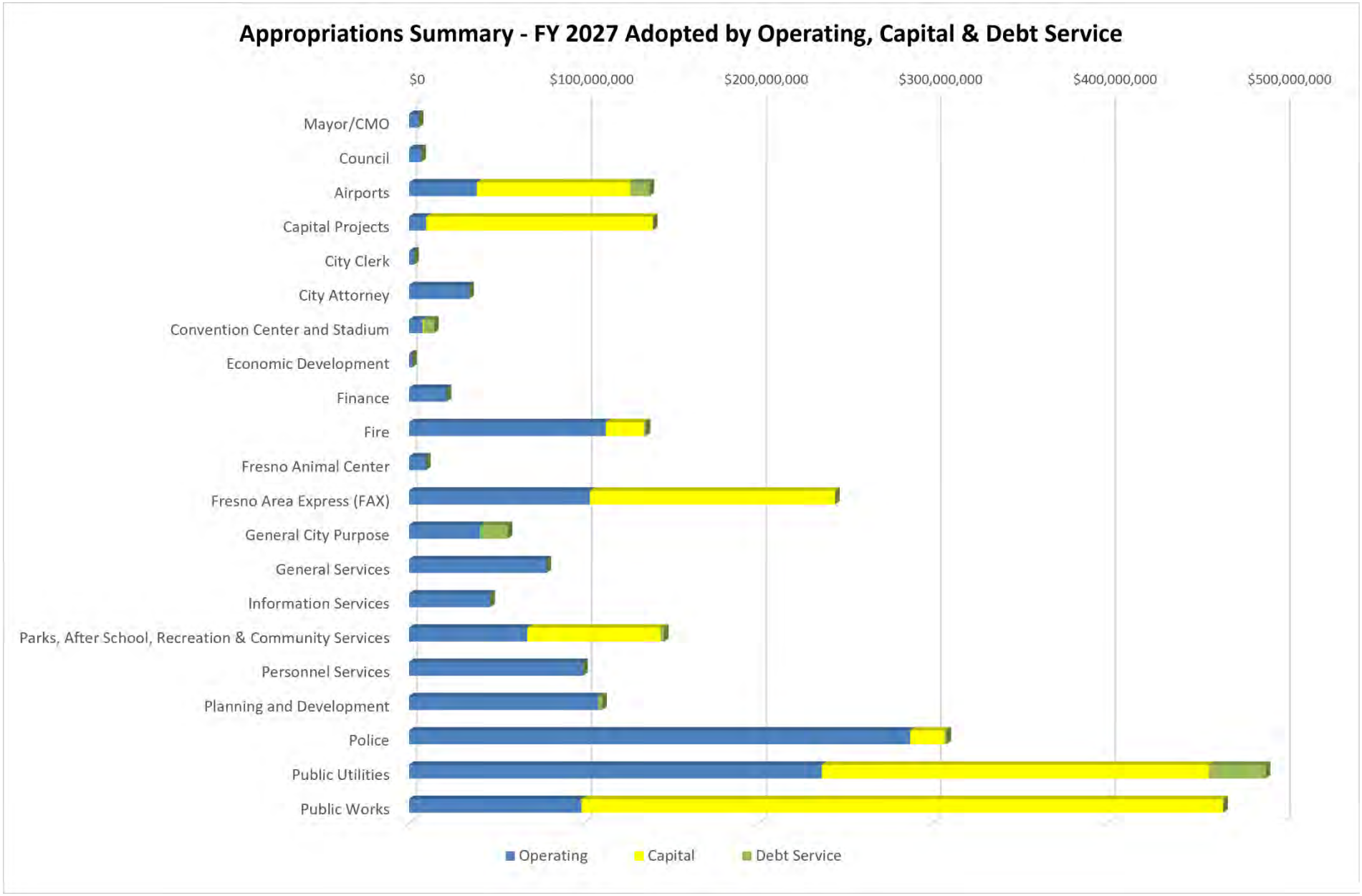
The General Fund category includes amounts in the Emergency Reserve Fund, 27th Pay Period Reserve, Cannabis Recovery Fund, Community Benefit Fund, Housing General Fund, Public Works and Capital Projects Indirect Cost Recovery Funds, Capital Projects Operating Fund, Animal Center Donations, CMAC Facility Fund, and Contract Law Enforcement Funds.



Appropriations Summary – FY 2027 Adopted by Operating, Capital & Debt Service

The total budget by department and primary funding source is shown on this page. The amounts shown as Total Net City Budget represent the total "net" City budget after all Interdepartmental Charges are removed.

Department	FY 2027 Operating	FY 2027 Capital	FY 2027 Debt Service	Total
General Fund Departments				
Mayor/CMO	5,605,600	0	0	5,605,600
Council	7,046,100	0	0	7,046,100
City Clerk	2,965,200	0	0	2,965,200
City Attorney	34,581,300	0	0	34,581,300
Police	287,132,300	19,623,400	1,218,000	307,973,700
Fire	112,775,600	21,729,600	1,175,200	135,680,400
General City Purpose	40,399,600	0	16,194,600	56,594,200
Economic Development	1,827,100	0	0	1,827,100
Planning and Development	108,526,100	0	2,188,000	110,714,100
Fresno Animal Center	9,745,000	0	0	9,745,000
Finance	21,641,700	0	0	21,641,700
Personnel Services	99,887,800	0	0	99,887,800
Subtotal	**732,133,400**	**41,353,000**	**20,775,800**	**794,262,200**
Special Revenue Fund Departments				
Parks, After School, Recreation & Community Services	67,834,100	76,345,200	1,947,900	146,127,200
Public Works	98,839,300	367,624,700	0	466,464,000
Capital Projects	9,855,700	129,867,700	0	139,723,400
Subtotal	**176,529,100**	**573,837,600**	**1,947,900**	**752,314,600**
Internal Service Fund Departments				
General Services	78,827,300	0	0	78,827,300
Information Services	46,617,100	0	0	46,617,100
Subtotal	**125,444,400**	**0**	**0**	**125,444,400**
Enterprise Fund Departments				
Public Utilities	236,545,200	221,845,300	32,417,500	490,808,000
Airports	38,846,500	87,676,700	11,312,600	137,835,800
Convention Center and Stadium	7,965,400	472,800	5,912,000	14,350,200
Fresno Area Express (FAX)	103,701,600	140,431,100	0	244,132,700
Subtotal	**387,058,700**	**450,425,900**	**49,642,100**	**887,126,700**
Total Appropriations	**1,421,165,600**	**1,065,616,500**	**72,365,800**	**2,559,147,900**
Less: Interdepartmental Charges	190,151,000	24,197,800	0	214,348,800
Total Net City Budget	**1,231,014,600**	**1,041,418,700**	**72,365,800**	**2,344,799,100**


Appropriations Summary - FY 2027 Adopted by Operating, Capital & Debt Service
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$100,000,000
$200,000,000
$300,000,000
$400,000,000
$500,000,000
Mayor/CMO
Council
Airports
Capital Projects
City Clerk
City Attorney
Convention Center and Stadium
Economic Development
Finance
Fire
Fresno Animal Center
Fresno Area Express (FAX)
General City Purpose
General Services
Information Services
Parks, After School, Recreation & Community Services
Personnel Services
Planning and Development
Police
Public Utilities
Public Works
Operating
Capital
Debt Service

Authorized Position Detail

The Authorized Position Detail provides the number of Permanent and Permanent Part-Time (PPT) positions by department and Full-Time Equivalent (FTE). The FY 2026 Amended figures below represent total permanent positions as of June 2026. The FY 2027 Adopted Budget column represents the net of the FY 2026 Amended and the FY 2027 Position Changes. The FY 2027 Change details can be found in the Department Position Summaries.

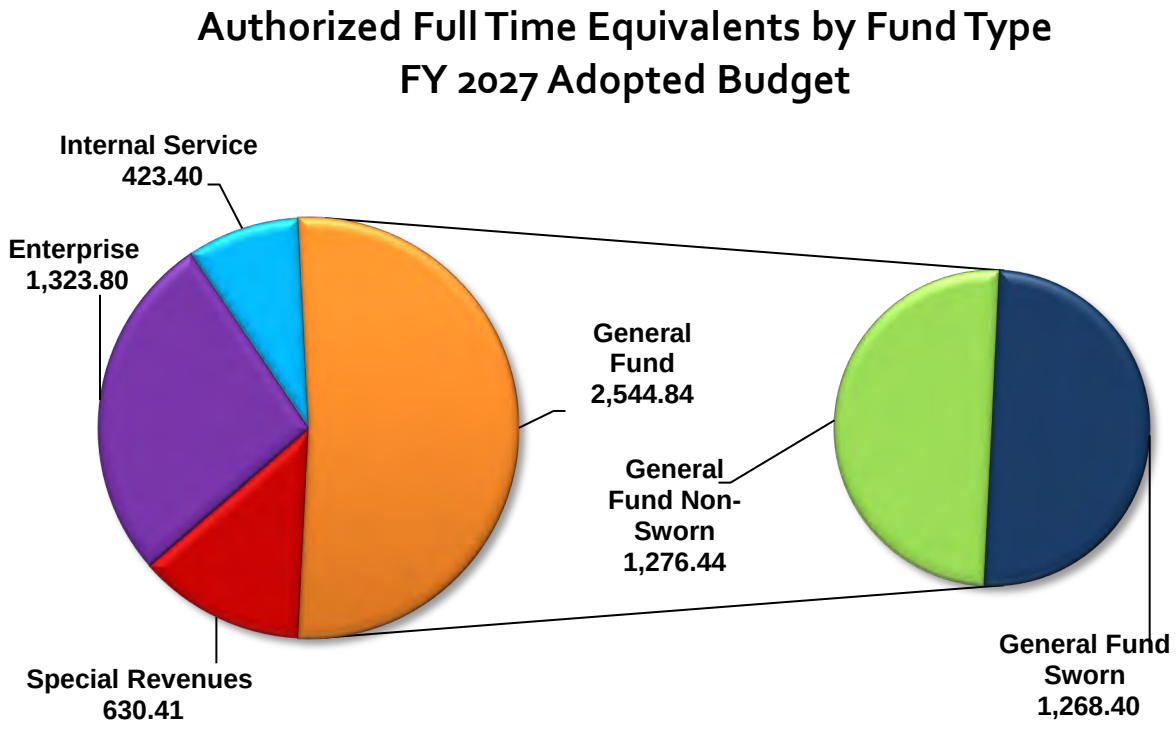
Department - Full-Time Equivalent (FTE)	FY 2025 Adopted	FY 2026 Adopted	FY 2026 Amended	FY 2027 Changes	FY 2027 Adopted
General Fund Departments					
Mayor/CMO[1]	30.00	30.00	30.00	0.80	30.80
Council	53.00	53.00	53.00	0.00	53.00
City Attorney[2]	178.75	191.00	193.00	1.00	194.00
City Clerk	16.15	16.40	16.40	0.00	16.40
Economic Development	8.00	8.00	8.00	0.00	8.00
Finance[3]	129.00	127.00	128.00	0.00	128.00
Fire[4]	428.00	428.00	438.00	0.00	438.00
Fresno Animal Center	77.90	78.40	78.40	0.00	78.40
Personnel Services	63.20	62.56	62.56	0.64	63.20
Planning and Development	206.40	209.65	209.65	2.75	212.40
Police	1,330.00	1,330.00	1,330.00	2.75	1,332.75
Subtotal FTE	**2,520.40**	**2,534.01**	**2,547.01**	**7.94**	**2,554.95**
Special Revenue Departments					
Capital Projects	139.00	140.00	140.00	0.00	140.00
PARCS[3][5]	162.00	212.00	217.00	0.00	217.00
Public Works	401.25	351.00	351.00	(1.00)	350.00
Subtotal FTE	**702.25**	**703.00**	**708.00**	**(1.00)**	**707.00**
Enterprise Departments					
Airports[3][6]	146.15	149.40	161.40	0.00	161.40
FAX[6]	518.00	528.00	540.00	10.00	550.00
Public Utilities[6]	620.30	627.55	631.55	1.25	632.80
Subtotal FTE	**1,284.45**	**1,304.95**	**1,332.95**	**11.25**	**1,344.20**
Internal Service Departments					
General City Purpose	19.00	21.75	21.75	0.25	22.00
General Services	157.45	158.30	158.30	(1.00)	157.30
Information Services	134.25	134.00	134.00	3.00	137.00
Subtotal FTE	**310.70**	**314.05**	**314.05**	**2.25**	**316.30**
Grand Total FTE	**4,817.80**	**4,856.01**	**4,902.01**	**20.44**	**4,922.45**

[1] In FY 2027, Council Motion #43 added one (1) part-time Community Coordinator in the Office of the Mayor and City Manager.
[2] In FY 2026, the 2nd PAR Amendment added one (1) full-time Senior Paralegal and one (1) full-time City Attorney Investigator in the City Attorney's Office.
[3] In FY 2026, the 1st Position Authorization Resolution (PAR) Amendment added one (1) full-time Budget Analyst in the Finance Department; added one (1) full-time Community Services and Recreation Supervisor and (1) one full-time Community Coordinator in the PARCS Department; converted two (2) part-time Airport Public Safety Supervisors and three (3) part-time Airport Public Safety Officers to full-time in the Airports Department.
[4] In FY 2026, the 5th PAR Amendment added ten (10) full-time unfunded Firefighter Trainees in the Fire Department.
[5] In FY 2026, the 3rd PAR Amendment added one (1) full-time Community Coordinator, one (1) full-time Project Liaison/Program Administrator, and one (1) full-time Community Outreach Specialist in the PARCS Department.
[6] In FY 2026, the 4th PAR Amendment added two (2) full-time Airports Operations Officer Is, two (2) full-time Airports Public Safety Agent Is, one (1) full-time Air Conditioning Mechanic, one (1) full-time Airports Systems Technician, and four (4) full-time Custodians in the Airports Department; added one (1) full-time Senior Water Distribution Operator, one (1) full-time Water Distribution/Production Specialist, and two (2) full-time Water Distribution/Production Technicians in the Department of Public Utilities; added ten (10) full-time unfunded Student Bus Drivers, one (1) full-time Bus Equipment Attendant Lead, and one (1) full-time Equipment Service Worker I in the FAX Department.

Authorized Position Detail, Continued

Sworn Public Safety Positions

Department - Full-Time Equivalent (FTE)	FY 2025 Adopted	FY 2026 Adopted	FY 2026 Amended	FY 2027 Changes	FY 2027 Adopted
Police Department	926.00	930.00	930.00	3.75	933.75
Fire Department	375.00	375.00	375.00	0.00	375.00
Airports Department	21.70	22.20	24.20	0.00	24.20
Grand Total Count	**1,322.70**	**1,327.20**	**1329.20**	**3.75**	**1,332.95**



New Authorized Positions

The detail below describes the new positions added by fund type for the FY 2027 Adopted Budget. Additional position details can be found in the respective department's staffing section. The position changes noted below reflect whole position changes unlike the Authorized Position Detail, which notes changes by Full-Time Equivalent (FTE).

Funding Source	Service	New Positions
General Fund		
	Office of the Mayor and City Manager – **Council Motion #43**: Added one (1) permanent part-time Community Coordinator position in the Office of Community Affairs (OCA) to represent the Middle East and North Africa region.	1
	Police – The Department's Patrol Division is adding a total of five (5) new sworn positions including one (1) Police Sergeant and four (4) Police Officers to establish a second Homeless Assistance Response Team (HART), expanding capacity to conduct street outreach, resolve encampments, and connect individuals to shelter and services.	5
	General Fund Total	**6**
	Grand Total	**6**

Debt Obligation Summary

The City's total outstanding long-term bond principal and interest at June 30, 2026 will be $634.7 million. Of this amount, $349.5 million is associated with revenue bonds of the City's business enterprise funds and $48.6 million is associated with the pension obligation bond, backed by the full faith and credit of the City. The remaining $237.3 million includes lease revenue bonds for general governmental projects. Total bonded indebtedness backed by the General Fund is $285.9 million.

The total Debt Service payments for bonds, loans, and leases budgeted in FY 2027 is $91.4 million, of which $39.1 million is programmed in the General Fund.

The City's Charter imposes a limit on the amount of general obligation bonds the City can have outstanding at any given time; this limit is 20 percent of the assessed value of property in the City. Bonded indebtedness constituting a general obligation of the City can only be created by the affirmative votes of a majority of the electors. The City currently has no general obligation debt.

The current ratings from Fitch, Standard & Poor's, and Moody's for the City's general obligation and lease revenue bonds are shown in the table below.

Bond Ratings

	Lease Revenue Bonds		General Obligation	
	Rating	***Outlook***	***Rating***	***Outlook***
Fitch	AA	Positive	AA	Stable
S&P	A+	Stable	AA-	Stable
Moody's	A1	Stable	Aa3	Stable

The City's total outstanding loans and leases as of June 30, 2026, is $519.0 million. Of the outstanding balance, $456.3 million dollars is in the form of Safe Drinking Water State Revolving Fund low or no-interest loans received by the Water and Wastewater Divisions. These loans will be repaid with enterprise revenues through the year 2052.

FY 2027 Portion of Long-Term Debt Obligations	Current Repayment Source	Outstanding Principal & Interest Bonds @ 6/30/26	Outstanding Principal & Interest Loans and Leases @ 6/30/26	FY2027 Payment Principal	FY2027 Payment Interest	FY2027 Total Debt Service*	FY 2027 General Fund Portion
Bonds Backed by General Fund							
Pension Obligation	GF/Enterprise	48,570,595	0	13,385,000	2,806,020	16,191,020	12,784,200
Exhibit Hall Expansion Lease Revenue	General Fund	6,447,000	0	1,389,895	760,606	2,150,500	2,150,500
Stadium Lease Revenue	Various	15,905,904	0	2,360,000	818,634	3,178,634	3,085,000
Various Capital Project Lease Revenue	General Fund	17,089,230	0	1,250,000	688,615	1,938,615	1,938,600
Convention Center Lease Revenue	General Fund	567,000	0	540,000	27,000	567,000	238,400
Parks Impact/Riverside Golf Course Lease Revenue	Impact Fees/ Enterprise/GF	23,371,250	0	1,095,000	850,000	1,945,000	929,400
Public Safety Lease Revenue	Impact Fees/GF	31,034,500	0	1,295,000	1,091,000	2,386,000	1,218,000
Granite Park/Bee Bldg Lease Revenue	Rent Revenue/GF	11,820,152	0	1,935,000	427,856	2,362,856	2,362,900
Public Safety 2025 Lease Revenue	Impact Fees/GF	107,905,988	0	0	2,750,335	2,750,335	0
Animal Services Facility	General Fund	22,389,350	0	480,000	641,700	1,121,700	1,121,700
Total Bonds		**285,100,969**	**0**	**23,729,895**	**10,861,766**	**34,591,660**	**25,828,700**
Loans Backed by General Fund							
Master Equipment Lease Purchase Program	Various	0	62,774,660	11,396,382	1,776,173	13,172,555	13,172,555
Total Loans		**0**	**62,774,660**	**11,396,382**	**1,776,173**	**13,172,555**	**13,172,555**
General Fund Backed Obligations		**285,100,969**	**62,774,660**	**35,126,277**	**12,637,939**	**47,764,215**	**39,001,255**
Bonds & Loans Backed by Enterprise Funds							
Water Revenue Bonds 2010 A-2	Enterprise	128,739,563	0	4,440,000	5,554,513	9,994,513	0
Airport Revenue Bonds 2007 A	Enterprise	24,734,171	0	810,000	997,735	1,807,735	0
Airport Revenue Bonds 2023 A & B	Enterprise	152,647,422	0	3,335,000	4,215,281	7,550,281	0
Airport Revenue Bonds 2019 A	Enterprise	43,434,085	0	910,737	1,022,422	1,933,159	0
Water Energy Efficiency Loan	Enterprise	0	32,843,585	901,289	1,174,040	2,075,329	0
State Water Resources Control Board Loans	Enterprise	0	423,410,267	15,290,169	4,984,079	20,274,248	0
Enterprise Fund Backed Obligations		**349,555,241**	**456,253,852**	**25,687,195**	**17,948,070**	**43,635,265**	**0**
Total Citywide Debt Obligations		**634,656,210**	**519,028,512**	**60,813,474**	**30,586,009**	**91,399,480**	**39,001,255**

*Total Debt Service column may not add up due to rounding.

New Citywide Lease Purchases for FY 2027

Department	Qty	Description	FY 2027 Adopted 1st Installment*	Finance Term (Yrs)	Anticipated First Lease Payment	Final Fiscal Year
City Attorney	1	Heavy Duty Vehicle	9,300	5	2027	2032
Capital Projects	7	Heavy Duty Vehicles	0	5	2028	2032
Capital Projects	3	Light Duty Vehicles	12,700	5	2027	2032
Fire	2	Pumper-Fire Engines	0	10	2028	2038
Fire	2	Light Duty Vehicles	0	5	2028	2032
Fire	1	Cargo Van	0	5	2028	2032
PARCS	2	Light Duty Vehicles	9,900	5	2027	2032
Police	6	Light Duty Vehicles	68,600	5	2027	2032
Police	4	Light Duty Vehicles	0	5	2028	2032
Police	7	Motorcycles	0	5	2028	2032
Police	39	Light Duty Vehicles	0	5	2028	2032
Police	1	Heavy Duty Vehicle	0	5	2028	2032
Public Utilities - SW	3	Heavy Duty Vehicles	29,100	5	2027	2032
Public Utilities - SW	15	Yard Loader	0	5	2028	2032
Public Utilities - SW	2	Claw Loader	0	5	2028	2032
Public Utilities - SW	1	Street Sweeper	0	5	2028	2032
Public Utilities - WW	1	Heavy Duty Vehicle	0	5	2028	2032
Public Utilities - WW	2	Heavy Duty Vehicles	18,600	5	2027	2032
Public Utilities - WW	1	Sewer Cleaner	0	5	2028	2032
Public Utilities - WW	1	Light Duty Vehicle	4,800	5	2027	2032
Public Utilities - WW	1	Cargo Van	7,400	5	2027	2032
Public Utilities - Water	1	Cargo Van	8,600	5	2027	2032
Public Utilities - Water	4	Heavy Duty Vehicles	42,600	5	2027	2032
Public Utilities - Water	1	Heavy Duty Vehicle	0	5	2028	2032
Public Works	6	Heavy Duty Vehicles	90,100	5	2027	2032
Public Works	1	Spray Truck	19,000	5	2027	2032
Public Works	1	Street Sweeper	50,900	5	2027	2032
Public Works	1	Roll Off Truck	29,000	5	2027	2032
Total New Lease Purchases			**400,600**			

* $0 indicates that first lease payment will be in FY 2028.

FY 2026-2027 Measure C Sales Tax

The Measure C Extension Plan is a multi-modal funding program that distributes a percentage of local sales tax revenue to the City of Fresno through three main programs: the Regional Public Transit Program, the Regional Transportation Program, and the Local Transportation Program. The half-cent sales tax program expires on June 30, 2027. An initiative is expected to appear on the November 2026 ballot proposing a half-cent sales tax. Additional detail about each Measure C Program can be found in the respective Department Summary and Capital Improvement sections when applicable.

Regional Public Transit Program
The goal is to expand mass transit programs that have a demonstrated ability to reduce the use of individual transportation and improve air quality. The transit agencies are to use the funds to address new major expansions of the express, local, and feeder bus service to include additional routes, buses (including low emission), night and weekend service, bus shelters, and safer access to public transit services.

Regional Transportation Program
The Regional Transportation Program provides for the movement of goods, services and people throughout the County.

Fresno Yosemite International Airport is critical to the continued economic development in Fresno County. Funding for this program is designed for runway and infrastructure rehabilitation, runway land acquisition and construction, and associated projects.

Local Transportation Program
The goal is to improve the City's local transportation by addressing the problem of aging streets and road infrastructure. Funding is provided to fill potholes, repave streets, improve sidewalks, and upgrade the local transportation infrastructure through five Sub-Programs: Street Maintenance / Rehabilitation, ADA Compliance, Flexible Program, Pedestrian Trails, and Bicycle Facilities.

FY 2027 Adopted Measure C Extension Programs	Regional Transportation		Local Transportation – Public Works				
	FAX Public Transit Program	Airports Transportation Program	Street Maintenance Program	ADA Compliance Program	Flexible Program	Pedestrian Trails Program	Bicycle Facilities Program
Revenue							
Beginning Balance	11,983,200	2,400	2,437,300	407,200	6,896,500	5,803,700	574,500
Taxes	15,693,900	1,000,000	7,234,300	263,800	7,061,700	1,843,900	447,400
Other Revenue	302,100	0	90,000	10,000	200,000	150,000	40,000
Transfers	(4,453,000)	(1,000,000)	(24,000)	(103,700)	(1,126,900)	(130,300)	(156,800)
Total Revenue	**23,526,200**	**2,400**	**9,737,600**	**577,300**	**13,031,300**	**7,667,300**	**905,100**
Appropriations							
Operating	15,666,400	0	8,475,100	577,200	8,649,200	0	0
Capital	0	0	804,500	0	3,002,400	7,011,000	888,100
Total Appropriations	**15,666,400**	**0**	**9,279,600**	**577,200**	**11,651,600**	**7,011,000**	**888,100**
Fund Balance	**7,859,800**	**2,400**	**458,000**	**100**	**1,379,700**	**656,300**	**17,000**

FY 2026-2027 Measure P Special Sales Tax

Revenue generated by the Fresno Clean and Safe Neighborhood Parks Tax (Measure P) is allocated by the City of Fresno on an annual basis with additional independent oversight provided by the Parks, Recreation and Arts Commission (Commission). The nine-member commission is appointed by the Mayor and approved by City Council. The Commission has primary authority, on behalf of the City, to conduct hearings and receive public input on programs, facilities, and services funded with Measure P, and to make recommendations to the City Council for adoption of Measure P expenditures in connection with the annual budget process.

Measure P resources are budgeted at $117,199,600, which includes $49,113,800 in Sales Tax revenue. FY 2027 operating and capital appropriations are budgeted at $98,677,900. A detailed schedule can be found on the following page.

Measure P proceeds are utilized to fund specific purposes defined in the ballot measure:

Category 1: Improving and Maintaining Safe, Clean Neighborhood Parks and Playgrounds – Citywide Needs & High Needs.

Category 2: New Neighborhood Parks, Senior, and Youth Recreation Facilities – Citywide Needs & High Needs.

Category 3: Youth and Senior Recreation Programs, After School Programs, and Job Training for Youth and Veterans.

Category 4: Expanded Access to Arts and Culture.

Category 5: Safe & Clean Walking and Biking Trails; the San Joaquin River Parkway; Litter Control and Street Beautification.

Category 6: Program implementation, planning and plan updates, program and project innovation, and audit and oversight support.

Additional Program detail can be found in the Department Summaries and Capital Improvement sections of this book.

FY 2027 Measure P Summary

FY 2027 Adopted Measure P Parks Programs	PARCS Department							
	Category 1		Category 2		Cat 3	Cat 4	Cat 5	Cat 6
	Existing Parks - Citywide	Existing Parks - High Needs	New Parks - Citywide	New Parks - High Needs	Youth & Senior	Arts & Culture	San Joaquin River Pkwy	Planning & Admin
Revenue								
Beginning Balance	5,697,700	10,579,600	5,771,200	20,982,100	1,475,100	12,521,600	0	358,600
Taxes	11,296,200	11,296,200	5,279,700	5,279,700	4,174,700	5,893,700	0	368,200
Other Revenue/Transfers	348,100	741,200	252,800	286,700	26,300	175,900	0	13,400
Total Revenue	**17,342,000**	**22,617,000**	**11,303,700**	**26,548,500**	**5,676,100**	**18,591,200**	**0**	**740,200**
Appropriations								
Operating	13,284,700	12,202,500	628,200	322,100	4,867,300	12,559,400	0	709,500
Capital	4,057,300	10,414,500	6,452,500	20,270,700	0	0	31,600	0
Total Appropriations	**17,342,000**	**22,617,000**	**7,080,700**	**20,592,800**	**4,867,300**	**12,559,400**	**31,600**	**709,500**
Net Ending Balance	**0**	**0**	**4,223,000**	**5,955,700**	**808,800**	**6,031,800**	**(31,600)**	**30,700**

FY 2027 Adopted Measure P Parks Programs	Public Works Department			DPU	Citywide
	Category 5			Cat 5	
	Safe & Clean Trails	San Joaquin River Pkwy	Litter Control	Litter Control	
Revenue					
Beginning Balance	4,793,500	2,589,100	1,206,400	0	65,974,900
Taxes	2,596,900	994,600	1,933,900	0	49,113,800
Other Revenue/Transfers	86,500	150,000	30,000	0	2,110,900
Total Revenue	**7,476,900**	**3,733,700**	**3,170,300**	**0**	**117,199,600**
Appropriations					
Operating	492,500	978,300	611,400	1,651,900	48,307,800
Capital	6,694,600	1,750,000	698,900	0	50,370,100
Total Appropriations	**7,187,100**	**2,728,300**	**1,310,300**	**1,651,900**	**98,677,900**
Net Ending Balance	**289,800**	**1,005,400**	**1,860,000**	**(1,651,900)**	**18,521,700**

FY 2026-2027 Federal Entitlement Funding

The City of Fresno (City) receives annual entitlement allocations from the U.S. Department of Housing and Urban Development (HUD) through four grant programs:

- Community Development Block Grant (CDBG),
- HOME Investment Partnership Program (HOME),
- Emergency Solutions Grant (ESG), and
- Housing Opportunities for Persons With AIDS/HIV (HOPWA).

The overarching purpose of these four programs is to assist **low- and moderate-income** families and households, which are those that earn less than 80.0 percent of the area median income. The funds are used to pursue three goals: 1) Provide decent, affordable housing; 2) Create suitable living environments, and 3) expand economic opportunities. ESG and HOPWA funds are earmarked to assist the homeless and low-income persons living with HIV/AIDS, respectively.

In order to access federal funds, the City must carry out a planning process to identify the scope of housing and community development needs in its jurisdiction and how the available funding can best be used to meet those needs. This planning process, called the Consolidated Plan, was conducted in late 2024 and early 2025. The term of the plan began on July 1, 2025 and will end on June 30, 2030. A full copy of the Consolidated Plan is available for review on the City's Planning & Development Department webpage.

Each year, the City prepares an Annual Action Plan that describes the projects and actions it will undertake to carry out the strategies outlined in the Consolidated Plan. The Second Year Annual Action Plan covers the period from July 1, 2026 to June 30, 2027.

In FY 2027, the City will receive approximately $11.6 million in new federal funds to address its most pressing affordable housing and community development priorities. The most pressing needs in the City include improved standard of living by increasing access to safe and affordable housing and increased prosperity by supporting neighborhood revitalization. As such, CDBG resources available to the City through the programs covered by this plan will focus on the rehabilitation of existing affordable housing units, improvements to infrastructure and public facilities, and supportive public services. HOME funds will primarily be used to increase housing opportunities for low-income households through development or substantial rehabilitation. ESG funds will continue to serve the needs of homeless populations, and HOPWA funds will provide housing assistance to low-income persons living with HIV/AIDS and their families.

Community Development Block Grant (CDBG)

This long-standing program of HUD provides jurisdictions, also known as "entitlement communities," federal funds to sustain affordable housing, create suitable living environments, and expand economic opportunities primarily for low- to moderate-income persons. CDBG was enacted through the Housing and Community Development Act of 1974 and took effect in January 1975.

CDBG funds are allocated to more than 1,200 local and state governments on a formula basis; the total program for Federal Fiscal Year 2026 is $3.3 billion. Larger cities and urban counties, or entitlement communities, are required to prepare and submit a "Consolidated Plan" that establishes five-year goals for the use of CDBG funds. Grantees are also required to hold public meetings to solicit input from the community, ensuring that proposed projects are aligned with the community's prioritized needs as established in the City's Consolidated Plan.

CDBG projects must be consistent with broad national objectives including activities that benefit low- to moderate-income persons, the prevention or elimination of slums or blight, or other community development activities to address an urgent threat to health or safety. CDBG funds may be used for community development activities (such as real estate acquisition or disposition, relocation, and rehabilitation of housing), construction of public facilities and improvements (such as water, sewer, and other utilities, street paving, and sidewalks), construction of neighborhood centers or parks, public services, and economic development and job creation or retention activities.

Overview of City CDBG

The City will receive approximately $6.9 million of CDBG funds, approximately $1.6 million in reprogrammed funds, and an estimated $28,000 in program income for use in FY 2027. As part of the development of the 2026-2027 Annual Action Plan, six in-person and two virtual community needs meetings were held in November 2025 and one public needs hearing was held in December 2025 to obtain input from residents on the public's needs.

Estimated CDBG revenues used to build the FY 2027 Budget are comprised of the entitlement from HUD, carryover, and anticipated program income. Expenditures related to the estimated FY 2027 new allocation and anticipated program income are classified according to the summary chart.

The carryover is the total of unused, cancelled, or not yet completed funds or projects from prior fiscal years. This can occur when a capital project is completed under budget, when a program does not use all of its allocation, or when a project is not completed within that fiscal year. The FY 2027 Budget includes several carryover projects that have previously been funded, but are not yet complete, including, but not limited to: 1) Park Improvements at Frank H. Ball, Bigby Villa, Lafayette, and Maxie Parks; 2) Public Works neighborhood street improvements in three neighborhoods; and 3) Senior Exterior Repair/ Rehabilitation Programs.

SUMMARY CHART FY 2027 Allocation and Program Income	CDBG	HOME	ESG	HOPWA
HOUSING				
Housing Rehabilitation Program Delivery	$ 395,000	$ -	$ -	$ -
Senior Exterior Repair Program	566,400	-	-	-
Nonprofit* Own-Occupied Rehabilitation	400,000	-	-	-
CHDO Set Aside (15.0% Allocation)	-	414,900	-	-
Affordable Housing Development	-	2,804,500	-	-
FACILITIES AND PUBLIC IMPROVEMENTS				
Parks Improvements	1,663,600	-	-	-
Public Infrastructure & Facility Improvements	3,171,100	-	-	-
PUBLIC SERVICES (15.0% CAP)				
Nonprofit* Public Services	1,017,300	-	-	-
HOMELESS AND SPECIAL NEEDS				
Nonprofit* Subrecipients	-	-	639,100	1,329,800
PLANNING AND ADMINISTRATION				
CDBG Program Administration (20.0% CAP)	1,381,500	-	-	-
HOME Program Administration (10.0% CAP)	-	276,600	-	-
HOPWA Program Administration (3.0% CAP)	-	-	-	38,000
ESG Program Administration (7.5% CAP)	-	-	46,800	-
TOTALS	**$ 8,594,900**	**$ 3,496,000**	**$ 685,900**	**$ 1,367,800**

*Proposed nonprofit activities are identified in the 2026-2027 Annual Action Plan published under separate cover.

In addition to the activity limitations placed upon CDBG, HUD has also limited the use of CDBG for certain types of projects. By regulation, all Public Service activities are capped at 15.0 percent of the entitlement and program income. Planning and Administration activities are capped at 20.0 percent of the entitlement and program income. For FY 2027, the estimated "allocation caps" for Public Service and Administration are about $1.0 million and $1.4 million respectively.

Housing

The Consolidated Plan identified access to safe and affordable housing for low-income households including owner-occupied housing rehabilitation as a high priority, as well as neighborhood revitalization through site development to facilitate access to affordable housing. The City manages several programs that serve to address deterioration and improve access to affordable housing.

The Housing and Community Development Division, in the Planning & Development Department, utilizes a portion of the CDBG Program funds each year for administration and rehabilitation of affordable housing for low-income households. The Housing budget category consists of rehabilitation programs and program delivery that serves to absorb costs associated with the City-performed program.

With the City-performed Senior Exterior Repair Program, CDBG funds will provide an exterior home repair program for low-income seniors (62 years of age or older) who own and occupy their homes.

The repairs may include health and safety items, paint, windows, screens, water heaters, roofs, doors, minor electrical, accessibility, fencing, and lead hazards.

Additional repair programs will continue to be implemented by CDBG funded nonprofits. The rehabilitation to be performed includes home repair, building systems, and housing rehabilitation needs of low-income homeowners.

Public Facilities and Improvements
The Consolidated Plan identified the need for neighborhood revitalization through improvements to or development of public infrastructure and improvements to existing or the development of new public facilities. The City is focused on strategic investments that will enhance other private and public investments targeted to low- and very low-income neighborhoods.

The City's 2026-2027 Annual Action Plan includes $1,663,600 for improvements at Lafayette Park to include the full resurfacing of three hard courts, including striping and installation of nets, and installation of new lighting. The City will also use $2,794,500 for neighborhood street improvement projects in the Balderas Elementary and Highway City neighborhoods to include street reconstruction including curb, gutter, sidewalks, and the installation of ADA-accessible curb ramps; and curb and gutter, sidewalks, street lighting, and storm drain facilities. The City also plans to use $376,600 for facility improvements at Fire Station 3 to install a 10-foot security fence to enhance safety, prevent unauthorized access, and reduce theft to protect critical emergency response equipment and personnel while ensuring a secure environment for continued public service.

Public Services
The Consolidated Plan identified services for low- and moderate-income households as a high priority. Approximately $1,017,300 in CDBG funds will be provided to local non-profits to support programs that serve predominantly low- and moderate-income clientele. Proposed nonprofit activities are identified in the 2026-2027 Annual Action Plan published under separate cover.

Planning and Administration
The Consolidated Plan identified improved community engagement and activities that promote the advancement of fair housing as a priority. CDBG Administration ensures all federal regulations are met for entitlement programs and subcomponents of CDBG. Program administration includes the preparation of the Consolidated Plan, Citizen Participation Plan, Annual Action Plan as well as the Consolidated Annual and Evaluation Report (CAPER) including community engagement.

The City also plans to provide CDBG public services funds to a nonprofit to provide education and enforcement of state and federal fair housing laws. Education (housing civil rights) will encompass outreach to Fresno City residents and include workshops for the general public.

HOME Program

The HOME Investment Partnerships Program (HOME) provides formula grants to entitlement communities, often in partnership with local nonprofit groups, to fund a wide range of activities including building, buying, and/or rehabilitating affordable housing for rent or homeownership or providing direct rental assistance to low-income people. HOME is the largest federal block grant to state and local governments designed exclusively to create affordable housing for low-income households.

In FY 2027, the City will receive approximately $2.7 million in HOME entitlement, $229,900 in reprogrammed funds, and an estimated $500,000 in program income.

HOME funds are awarded annually as formula grants to participating jurisdictions. At least 15.0 percent of the HOME funds must be awarded to certified Community Housing Development Organizations (CHDOs). Fresno currently has two active CHDOs, Habitat for Humanity and Self-Help Enterprises. As projects are identified, the City will approve agreements for new or rehabilitated housing for very low-income homebuyers as part of the CHDO program. The estimated FY 2027 funding identified for CHDO use is $414,900.

The HOME Program's flexibility allows for the use of HOME funds for grants, direct loans, loan guarantees or other forms of credit enhancements, or rental assistance or security deposits. The FY 2027 Budget identifies approximately $2.8 million for new construction activities.

To ensure compliance and proper reporting, the City will continue to utilize the maximum 10.0 percent administrative allocation, or $276,600, for FY 2027.

Emergency Solutions Grant (ESG) Program

The ESG program provides funding to: (1) engage homeless individuals and families living on the street; (2) improve the number and quality of emergency shelters for homeless individuals and families; (3) help operate these shelters; (4) provide essential services to shelter residents; (5) rapidly re-house homeless individuals and families; and (6) prevent families and individuals from becoming homeless. ESG funds may be used for five program components: street outreach, emergency shelter, homelessness prevention, rapid re-housing assistance, and Homeless Management Information System (HMIS); as well as administrative activities (up to 7.5 percent of a recipient's allocation can be used for administrative activities).

Through consultation with the Fresno Madera Continuum of Care, the City will use ESG program funds within the identified categories of activities to award subrecipient agreements to agencies that are identified in the 2026-2027 Annual Action Plan published under separate cover.

Street Outreach/Emergency Shelter
The City will provide $251,200 of its ESG allocation to fund a portion of the full-service multidisciplinary outreach and engagement efforts that serve specific target populations, including homeless individuals, families, and youth. Services will include outreach, connection to navigation services, and emergency shelter. The goal of this program is to connect people experiencing homelessness to navigation services and shelter.

Homelessness Prevention
The City will provide $127,900 to service providers to offer homelessness prevention services to stabilize housing for individuals and families at risk of homelessness.

Rapid Re-Housing
The City will provide $260,000 to offer housing relocation and stabilization services and short- and/or medium-term rental assistance as necessary to help individuals or families living in an emergency shelter or other place described in paragraph (1) of the "homeless" definition in 24 CFR 576.2 move as quickly as possible into permanent housing and achieve stability in that housing.

Component services and assistance may consist of short-term and medium-term rental assistance, rental arrears, rental application fees, security deposits, advance payment of last month's rent, utility deposits and payments, moving costs, housing search and placement, housing stability case management, mediation, legal services, and credit repair.

Administration
In an effort to assure coordination, communication, and program management, the City will continue to utilize the maximum 7.5 percent administrative allocation, or $46,800, for FY 2027.

Housing Opportunities for Persons with AIDS (HOPWA) Program

HOPWA supports communities in developing affordable housing opportunities and related supportive services for low-income persons living with HIV/AIDS and their families. HOPWA-eligible activities include direct housing, support services, information and referral, resource identification, and technical assistance. The HUD HOPWA program provides resources that benefit low-income persons medically diagnosed with HIV/AIDS and their families, including housing and social services, chemical dependency treatment, nutritional services, case management, and assistance with daily living.

As of FY 2016, the City of Fresno is the direct grantee responsible for the implementation of the HOPWA Program. Under previous Consolidated Plans the State of California administered the HOPWA Program on behalf of the City. The City of Fresno will provide $1,329,800 for a comprehensive array of HOPWA activities, including short term rent, mortgage payment, utility payment, and emergency housing services. To ensure compliance and proper reporting, the City will continue to utilize the maximum 3.0 percent administrative allocation, or $38,000, for FY 2027.

CARES Act Funding

As part of the Coronavirus Aid, Relief, and Economic Security Act (CARES Act) passed by the U.S. Congress and signed into law by the President on March 27, 2020, HUD allocated additional entitlement funds to the City through the CDBG-CV program. The purpose of these funds is to assist the City in preventing, preparing for, and responding to the Coronavirus (COVID-19). The City will continue to expend the remaining balance of the CDBG-CV allocations in FY 2027.

CDBG-CV

HUD released two rounds of CDBG-CV allocations that has resulted in $7.9 million in funding for the City, of which $2.4 million remains to be expended in FY 2027 for Homeless Facility Acquisition/Rehabilitation.

The CDBG-CV funds were programmed in the 2019-2020 Annual Action Plan's Substantial Amendments 2019-06 through 2019-09 published under separate cover.

HOME ARP Funding

As part of the American Rescue Plan Act of 2021, HUD allocated $11.9 million in additional funds to the City through the HOME-ARP program, of which $11.3 million remains to be expended through the expiration of the funds in September 2030. The purpose of these funds is to provide housing, services, and shelter to individuals experiencing homelessness and other vulnerable populations. The City's planned HOME-ARP activities include:

- Development of Affordable Rental Housing,
- Supportive Services,
- Acquisition and Development of Non-Congregate Shelter, and
- Administration and Planning.

The HOME-ARP funds are published in the City's HOME-ARP Allocation Plan published under separate cover.

Combined Fund Summary

All Funds
(in 00)

Description	General Fund	Special Revenue Funds	Capital Funds	Enterprise Funds	Internal Service Funds	Debt Service Funds	Total
Revenues							
Beginning Balance	878,435	1,413,534	(141,550)	7,334,227	367,515	180,599	10,032,760
Taxes	4,157,069	1,348,628	0	166,939	0	0	5,672,636
Licenses & Permits	403,351	3,201	0	0	0	0	406,552
Intergovernmental Revenue	107,915	3,689,502	157	2,676,761	1,055	0	6,475,390
Charges for Services	602,590	230,220	13,846	3,225,563	34,498	28,800	4,135,517
Fines	47,470	761	0	0	31,349	0	79,580
Other Revenue	40,568	86,750	9,102	501,279	18,610	4,328	660,637
Interdepartmental Chgs for Srvcs	179,793	0	0	0	2,045,829	0	2,225,622
Misc. Revenue	27,306	206,902	1,184,729	162,189	18,705	0	1,599,831
Transfers	(85,435)	21,851	(95,260)	(179,575)	78,372	421,976	161,929
Total Revenues	**6,359,062**	**7,001,349**	**971,024**	**13,887,383**	**2,595,933**	**635,703**	**31,450,454**
Expenditures							
Employee Services	4,252,328	689,437	41,296	1,682,201	559,167	0	7,224,429
Purchased Prof and Tech	166,233	311,801	63,650	433,829	50,384	601	1,026,498
Purchased Property Services	124,569	219,759	273	404,359	116,568	0	865,528
Other Purchased Services	14,525	11,000	379	13,957	169,498	0	209,359
Supplies	106,183	143,121	237	411,579	299,375	0	960,495
Property	122,267	4,108,559	959,739	4,120,755	384,964	0	9,696,284
Other Objects	165,530	1,236,624	525	787,348	109,903	430,104	2,730,034
Interdepartmental Charges	844,540	327,831	26,558	791,790	152,769	0	2,143,488
Contingencies	16,086	0	0	0	235,000	0	251,086
Insurance Claims, Refunds	0	0	0	0	484,278	0	484,278
Total Expenditures	**5,812,261**	**7,048,132**	**1,092,657**	**8,645,818**	**2,561,906**	**430,705**	**25,591,479**
Ending Balance	**546,801**	**(46,783)**	**(121,633)**	**5,241,565**	**34,027**	**204,998**	**5,858,975**

Note 1: The Ending Balance in the General Fund Type includes $48.6 million in the Emergency Fund and $5.7 million for the 27th Pay Period Reserve.
Note 2: Special Revenue Funds include grants and Measure C Tier 1 that require expenditures before receiving reimbursement. The deficit balance is a temporary timing difference between expenditures and request for reimbursement.

General Fund
(in 00)

Description	City Council	Mayor and City Manager	General City Purpose	City Clerk	City Attorney	Police
Revenues						
Beginning Balance	0	0	831,178	0	1,238	9,158
Taxes	0	0	4,157,069	0	0	0
Licenses & Permits	0	0	298,194	0	150	824
Intergovernmental Revenue	0	0	22,665	0	0	82,865
Charges for Services	0	0	5,986	0	13,771	140,520
Fines	0	0	14,235	0	814	1,205
Other Revenue	0	1,416	23,829	0	190	10
Interdepartmental Chgs for Srvcs	0	0	173,687	0	0	20
Misc. Revenue	10	124	8,809	30	2,183	5,990
Transfers	0	0	(117,155)	0	0	0
Total Revenues	**10**	**1,540**	**5,418,497**	**30**	**18,346**	**240,592**
Expenditures						
Employee Services	31,987	38,235	86,927	10,857	234,666	2,235,303
Purchased Prof and Tech	1,104	1,465	22,972	2,912	14,562	17,286
Purchased Property Services	0	3,565	2,387	605	2,957	57,835
Other Purchased Services	254	635	250	788	2,940	3,437
Supplies	188	111	50	479	1,502	9,747
Property	0	13	2,000	0	0	46,614
Other Objects	11,891	4,615	21,778	1,780	34,132	5,135
Interdepartmental Charges	8,951	7,417	108,750	2,101	46,573	334,389
Contingencies	16,086	0	0	0	0	0
Insurance Claims, Refunds	0	0	0	0	0	0
Total Expenditures	**70,461**	**56,056**	**245,114**	**19,522**	**337,332**	**2,709,746**
Ending Balance	**(70,451)**	**(54,516)**	**5,173,383**	**(19,492)**	**(318,986)**	**(2,469,154)**

Note 1: The Ending Balance in the General Fund Type includes $48.6 million in the Emergency Fund and $5.7 million for the 27th Pay Period Reserve.
Note 2: Special Revenue Funds include grants and Measure C Tier 1 that require expenditures before receiving reimbursement. The deficit balance is a temporary timing difference between expenditures and request for reimbursement.

General Fund-continued
(in 00)

Description	Fire	PARCS	Economic Develop.	Planning & Develop.	Public Works	Capital Projects
Revenues						
Beginning Balance	0	0	0	12,434	16,759	6,973
Taxes	0	0	0	0	0	0
Licenses & Permits	3,800	0	0	83,921	15,927	0
Intergovernmental Revenue	0	0	0	0	804	0
Charges for Services	62,609	12,005	0	126,174	155,862	73,523
Fines	520	0	0	30,696	0	0
Other Revenue	19	4,019	0	10,935	650	(500)
Interdepartmental Chgs for Srvcs	0	0	0	0	0	0
Misc. Revenue	450	3,226	0	225	2,021	0
Transfers	1,507	0	0	12,789	0	18,103
Total Revenues	**68,905**	**19,250**	**0**	**277,174**	**192,023**	**98,099**
Expenditures						
Employee Services	890,697	90,741	10,802	229,623	110,160	56,039
Purchased Prof and Tech	15,166	6,171	2,789	38,521	27,380	899
Purchased Property Services	13,720	15,911	0	4,845	7,576	13,133
Other Purchased Services	1,645	279	948	528	1,430	505
Supplies	27,927	6,684	60	1,820	46,329	760
Property	40,368	15,615	0	1,210	16,427	20
Other Objects	643	19,229	2,306	24,993	9,184	170
Interdepartmental Charges	86,093	30,986	1,366	45,804	110,413	27,031
Contingencies	0	0	0	0	0	0
Insurance Claims, Refunds	0	0	0	0	0	0
Total Expenditures	**1,076,259**	**185,616**	**18,271**	**347,344**	**328,899**	**98,557**
Ending Balance	**(1,007,354)**	**(166,366)**	**(18,271)**	**(70,170)**	**(136,876)**	**(458)**

Note 1: The Ending Balance in the General Fund Type includes $48.6 million in the Emergency Fund and $5.7 million for the 27th Pay Period Reserve.
Note 2: Special Revenue Funds include grants and Measure C Tier 1 that require expenditures before receiving reimbursement. The deficit balance is a temporary timing difference between expenditures and request for reimbursement.

General Fund-continued
(in 00)

Description	Fresno Animal Center	General Services	Finance	Personnel	Public Utilities	Total
Revenues						
Beginning Balance	695	0	0	0	0	878,435
Taxes	0	0	0	0	0	4,157,069
Licenses & Permits	535	0	0	0	0	403,351
Intergovernmental Revenue	1,250	6	0	325	0	107,915
Charges for Services	2,263	8,736	1,122	19	0	602,590
Fines	0	0	0	0	0	47,470
Other Revenue	0	0	0	0	0	40,568
Interdepartmental Chgs for Srvcs	0	0	6,086	0	0	179,793
Misc. Revenue	983	831	2,421	3	0	27,306
Transfers	0	0	0	(679)	0	(85,435)
Total Revenues	**5,726**	**9,573**	**9,629**	**(332)**	**0**	**6,359,062**
Expenditures						
Employee Services	68,880	11,126	77,318	54,648	14,319	4,252,328
Purchased Prof and Tech	5,179	281	4,357	189	5,000	166,233
Purchased Property Services	1,677	0	358	0	0	124,569
Other Purchased Services	302	35	304	245	0	14,525
Supplies	8,178	373	1,696	188	91	106,183
Property	0	0	0	0	0	122,267
Other Objects	3,571	60	21,545	172	4,326	165,530
Interdepartmental Charges	9,561	5,196	10,926	7,150	1,833	844,540
Contingencies	0	0	0	0	0	16,086
Insurance Claims, Refunds	0	0	0	0	0	0
Total Expenditures	**97,348**	**17,071**	**116,504**	**62,592**	**25,569**	**5,812,261**
Ending Balance	**(91,622)**	**(7,498)**	**(106,875)**	**(62,924)**	**(25,569)**	**546,801**

Note 1: The Ending Balance in the General Fund Type includes $48.6 million in the Emergency Fund and $5.7 million for the 27th Pay Period Reserve.
Note 2: Special Revenue Funds include grants and Measure C Tier 1 that require expenditures before receiving reimbursement. The deficit balance is a temporary timing difference between expenditures and request for reimbursement.

Special Revenue Funds
(in 00)

Description	City Council	Mayor and City Manager	General City Purpose	City Attorney	Police	Fire	PARCS	Planning & Develop.
Revenues								
Beginning Balance	4	751	368	7,123	(10,384)	7,452	444,041	24,599
Taxes	0	0	22,468	0	0	0	435,884	0
Licenses & Permits	0	0	0	0	0	0	1,451	0
Intergovernmental Revenue	0	0	0	4,320	122,366	27,252	156,334	758,785
Charges for Services	0	0	0	0	1,471	21,677	9,491	0
Fines	0	0	0	0	761	0	0	0
Other Revenue	0	0	27	11	1,226	0	26,004	(1,716)
Interdepartmental Chgs for Srvcs	0	0	0	0	0	0	0	0
Misc. Revenue	0	0	0	0	0	0	10	206,692
Transfers	0	0	0	0	(3,300)	0	(2,645)	59,450
Total Revenues	**4**	**751**	**22,863**	**11,454**	**112,140**	**56,381**	**1,070,570**	**1,047,810**
Expenditures								
Employee Services	0	0	0	7,512	74,072	33,086	199,033	43,753
Purchased Prof and Tech	0	0	0	751	5,457	450	13,426	13,705
Purchased Property Services	0	0	0	0	11,243	23	53,520	368
Other Purchased Services	0	0	0	15	6,383	1,459	447	498
Supplies	0	0	0	64	30,933	5,397	26,087	135
Property	0	0	0	0	6,738	8,987	697,659	906
Other Objects	0	0	22,495	0	30,061	130	139,154	700,312
Interdepartmental Charges	0	0	0	139	1,360	1,976	96,981	118
Contingencies	0	0	0	0	0	0	0	0
Insurance Claims, Refunds	0	0	0	0	0	0	0	0
Total Expenditures	**0**	**0**	**22,495**	**8,481**	**166,247**	**51,508**	**1,226,307**	**759,795**
Ending Balance	**4**	**751**	**368**	**2,973**	**(54,107)**	**4,873**	**(155,737)**	**288,015**

Special Revenue Funds-continued
(in 00)

Description	Public Works	Capital Projects	Fresno Animal Center	Finance	Personnel	Public Utilities	Conven-tion Center & Stadium	Total
Revenues								
Beginning Balance	996,250	(38,116)	1,080	1,578	(21,212)	0	0	1,413,534
Taxes	890,276	0	0	0	0	0	0	1,348,628
Licenses & Permits	1,750	0	0	0	0	0	0	3,201
Intergovernmental Revenue	1,277,923	1,295,816	0	0	46,706	0	0	3,689,502
Charges for Services	194,034	0	0	0	0	0	3,547	230,220
Fines	0	0	0	0	0	0	0	761
Other Revenue	33,546	27,500	0	831	(679)	0	0	86,750
Interdepartmental Chgs for Srvcs	0	0	0	0	0	0	0	0
Misc. Revenue	200	0	0	0	0	0	0	206,902
Transfers	(27,316)	(1,470)	0	0	679	0	(3,547)	21,851
Total Revenues	**3,366,663**	**1,283,730**	**1,080**	**2,409**	**25,494**	**0**	**0**	**7,001,349**
Expenditures								
Employee Services	298,024	12,245	0	0	15,886	5,826	0	689,437
Purchased Prof and Tech	236,678	30,581	0	0	9,753	1,000	0	311,801
Purchased Property Services	154,605	0	0	0	0	0	0	219,759
Other Purchased Services	1,130	103	0	0	183	782	0	11,000
Supplies	77,141	1,757	0	0	42	1,565	0	143,121
Property	2,144,985	1,249,227	0	0	0	57	0	4,108,559
Other Objects	340,497	402	93	0	0	3,480	0	1,236,624
Interdepartmental Charges	217,307	4,362	9	0	1,514	4,065	0	327,831
Contingencies	0	0	0	0	0	0	0	0
Insurance Claims, Refunds	0	0	0	0	0	0	0	0
Total Expenditures	**3,470,367**	**1,298,677**	**102**	**0**	**27,378**	**16,775**	**0**	**7,048,132**
Ending Balance	**(103,704)**	**(14,947)**	**978**	**2,409**	**(1,884)**	**(16,775)**	**0**	**(46,783)**

Note 1: CDBG revenue and appropriations are budgeted under the Planning & Development Services. The CDBG fund is balanced overall.
Note 2: Special Revenue Funds include grants and Measure C Tier 1 that require expenditures before receiving reimbursement. The deficit balance is a temporary timing difference between expenditures and request for reimbursement.

Capital Funds
(in 00)

Description	Mayor and City Manager	Police	Fire	PARCS	Planning & Develop.	Public Works	Fresno Animal Center	Total
Revenues								
Beginning Balance	1,939	13,188	253,257	2,188	2	(412,152)	28	(141,550)
Taxes	0	0	0	0	0	0	0	0
Licenses & Permits	0	0	0	0	0	0	0	0
Intergovernmental Revenue	0	0	0	0	0	157	0	157
Charges for Services	0	0	0	2,039	0	11,807	0	13,846
Fines	0	0	0	0	0	0	0	0
Other Revenue	0	769	8,000	0	0	333	0	9,102
Interdepartmental Chgs for Srvcs	0	0	0	0	0	0	0	0
Misc. Revenue	0	177,469	7,260	0	0	1,000,000	0	1,184,729
Transfers	0	300	(37,480)	0	0	(58,080)	0	(95,260)
Total Revenues	**1,939**	**191,726**	**231,037**	**4,227**	**2**	**542,065**	**28**	**971,024**
Expenditures								
Employee Services	0	2,920	5,987	1,510	0	30,879	0	41,296
Purchased Prof and Tech	0	0	0	125	0	63,525	0	63,650
Purchased Property Services	0	0	0	273	0	0	0	273
Other Purchased Services	0	0	0	0	0	379	0	379
Supplies	0	0	0	195	0	42	0	237
Property	0	186,925	211,063	25	0	561,726	0	959,739
Other Objects	0	300	0	0	0	225	0	525
Interdepartmental Charges	0	1,419	235	40	2	24,862	0	26,558
Contingencies	0	0	0	0	0	0	0	0
Insurance Claims, Refunds	0	0	0	0	0	0	0	0
Total Expenditures	**0**	**191,564**	**217,285**	**2,168**	**2**	**681,638**	**0**	**1,092,657**
Ending Balance	**1,939**	**162**	**13,752**	**2,059**	**0**	**(139,573)**	**28**	**(121,633)**

Enterprise Funds
(in 00)

Description	PARCS	Public Works	Public Utilities	Airports	Convention Center & Stadium	Fresno Area Express (FAX)	Total
Revenues							
Beginning Balance	18,941	295,139	6,080,804	1,033,675	5,196	(99,528)	7,334,227
Taxes	0	0	0	10,000	0	156,939	166,939
Licenses & Permits	0	0	0	0	0	0	0
Intergovernmental Revenue	0	0	122,722	632,899	0	1,921,140	2,676,761
Charges for Services	1,723	107,127	2,743,753	327,948	2,470	42,542	3,225,563
Fines	0	0	0	0	0	0	0
Other Revenue	7,290	5,632	229,915	203,755	1,970	52,717	501,279
Interdepartmental Chgs for Srvcs	0	0	0	0	0	0	0
Misc. Revenue	0	100	95,255	2	66,848	(16)	162,189
Transfers	0	(18,637)	(75,807)	(94,988)	9,857	0	(179,575)
Total Revenues	**27,954**	**389,361**	**9,196,642**	**2,113,291**	**86,341**	**2,073,794**	**13,887,383**
Expenditures							
Employee Services	2,135	50,527	786,595	202,848	0	640,096	1,682,201
Purchased Prof and Tech	20	1,884	173,185	64,420	72,729	121,591	433,829
Purchased Property Services	0	3,155	316,820	43,674	3,000	37,710	404,359
Other Purchased Services	0	0	7,946	1,952	0	4,059	13,957
Supplies	0	9,935	279,828	11,756	0	110,060	411,579
Property	11,430	0	1,864,383	871,242	4,728	1,368,972	4,120,755
Other Objects	15,252	69,546	660,348	2,600	3,914	35,688	787,348
Interdepartmental Charges	119	48,689	553,080	66,740	11	123,151	791,790
Contingencies	0	0	0	0	0	0	0
Insurance Claims, Refunds	0	0	0	0	0	0	0
Total Expenditures	**28,956**	**183,736**	**4,642,185**	**1,265,232**	**84,382**	**2,441,327**	**8,645,818**
Ending Balance	**(1,002)**	**205,625**	**4,554,457**	**848,059**	**1,959**	**(367,533)**	**5,241,565**

Internal Service Funds
(in 00)

Description	General City Purpose	City Clerk	General Services	Information Services
Revenues				
Beginning Balance	(1,890)	2,050	85,854	83,702
Taxes	0	0	0	0
Licenses & Permits	0	0	0	0
Intergovernmental Revenue	0	0	1,055	0
Charges for Services	34,433	0	0	0
Fines	0	0	0	0
Other Revenue	220	0	8,794	4,542
Interdepartmental Chgs for Srvcs	46,445	8,848	713,881	378,837
Misc. Revenue	1,364	0	15,572	0
Transfers	0	0	(7,198)	0
Total Revenues	**80,572**	**10,898**	**817,958**	**467,081**
Expenditures				
Employee Services	76,698	2,692	168,586	182,355
Purchased Prof and Tech	0	52	23,037	2,779
Purchased Property Services	0	100	102,120	623
Other Purchased Services	0	152	843	28,079
Supplies	0	5,167	168,076	116,296
Property	0	0	209,617	98,351
Other Objects	0	2	16,648	23,055
Interdepartmental Charges	5,333	1,965	77,275	14,633
Contingencies	0	0	5,000	0
Insurance Claims, Refunds	0	0	0	0
Total Expenditures	**82,031**	**10,130**	**771,202**	**466,171**
Ending Balance	**(1,459)**	**768**	**46,756**	**910**

Internal Service Funds-continued
(in 00)

Description	Finance	Personnel	Public Utilities	Total
Revenues				
Beginning Balance	65,178	69,266	63,355	367,515
Taxes	0	0	0	0
Licenses & Permits	0	0	0	0
Intergovernmental Revenue	0	0	0	1,055
Charges for Services	0	0	65	34,498
Fines	0	1,349	30,000	31,349
Other Revenue	5,758	(1,008)	304	18,610
Interdepartmental Chgs for Srvcs	53,901	778,282	65,635	2,045,829
Misc. Revenue	1,514	255	0	18,705
Transfers	0	0	85,570	78,372
Total Revenues	**126,351**	**848,144**	**244,929**	**2,595,933**
Expenditures				
Employee Services	54,262	25,545	49,029	559,167
Purchased Prof and Tech	134	24,113	269	50,384
Purchased Property Services	941	45	12,739	116,568
Other Purchased Services	3,705	136,364	355	169,498
Supplies	8,323	877	636	299,375
Property	0	0	76,996	384,964
Other Objects	10,005	7	60,186	109,903
Interdepartmental Charges	22,543	7,679	23,341	152,769
Contingencies	0	230,000	0	235,000
Insurance Claims, Refunds	0	484,278	0	484,278
Total Expenditures	**99,913**	**908,908**	**223,551**	**2,561,906**
Ending Balance	**26,438**	**(60,764)**	**21,378**	**34,027**

Debt Service Funds
(in 00)

Description	General City Purpose	Police	Fire	PARCS	Public Utilities	Airports	Convention Center & Stadium	Total
Revenues								
Beginning Balance	0	0	0	51	86,486	89,668	4,394	180,599
Taxes	0	0	0	0	0	0	0	0
Licenses & Permits	0	0	0	0	0	0	0	0
Intergovernmental Revenue	0	0	0	0	0	0	0	0
Charges for Services	0	0	0	0	0	28,800	0	28,800
Fines	0	0	0	0	0	0	0	0
Other Revenue	17	0	0	0	3,199	0	1,112	4,328
Interdepartmental Chgs for Srvcs	0	0	0	0	0	0	0	0
Misc. Revenue	0	0	0	0	0	0	0	0
Transfers	216,285	12,180	11,702	18,224	13,793	94,988	54,804	421,976
Total Revenues	**216,302**	**12,180**	**11,702**	**18,275**	**103,478**	**213,456**	**60,310**	**635,703**
Expenditures								
Employee Services	0	0	0	0	0	0	0	0
Purchased Prof and Tech	154	8	60	26	0	208	145	601
Purchased Property Services	0	0	0	0	0	0	0	0
Other Purchased Services	0	0	0	0	0	0	0	0
Supplies	0	0	0	0	0	0	0	0
Property	0	0	0	0	0	0	0	0
Other Objects	216,148	12,172	11,692	18,199	0	112,918	58,975	430,104
Interdepartmental Charges	0	0	0	0	0	0	0	0
Contingencies	0	0	0	0	0	0	0	0
Insurance Claims, Refunds	0	0	0	0	0	0	0	0
Total Expenditures	**216,302**	**12,180**	**11,752**	**18,225**	**0**	**113,126**	**59,120**	**430,705**
Ending Balance	**0**	**0**	**(50)**	**50**	**103,478**	**100,330**	**1,190**	**204,998**

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City of Fresno, California
FY 2027 Adopted Budget

GENERAL FUND SUMMARY

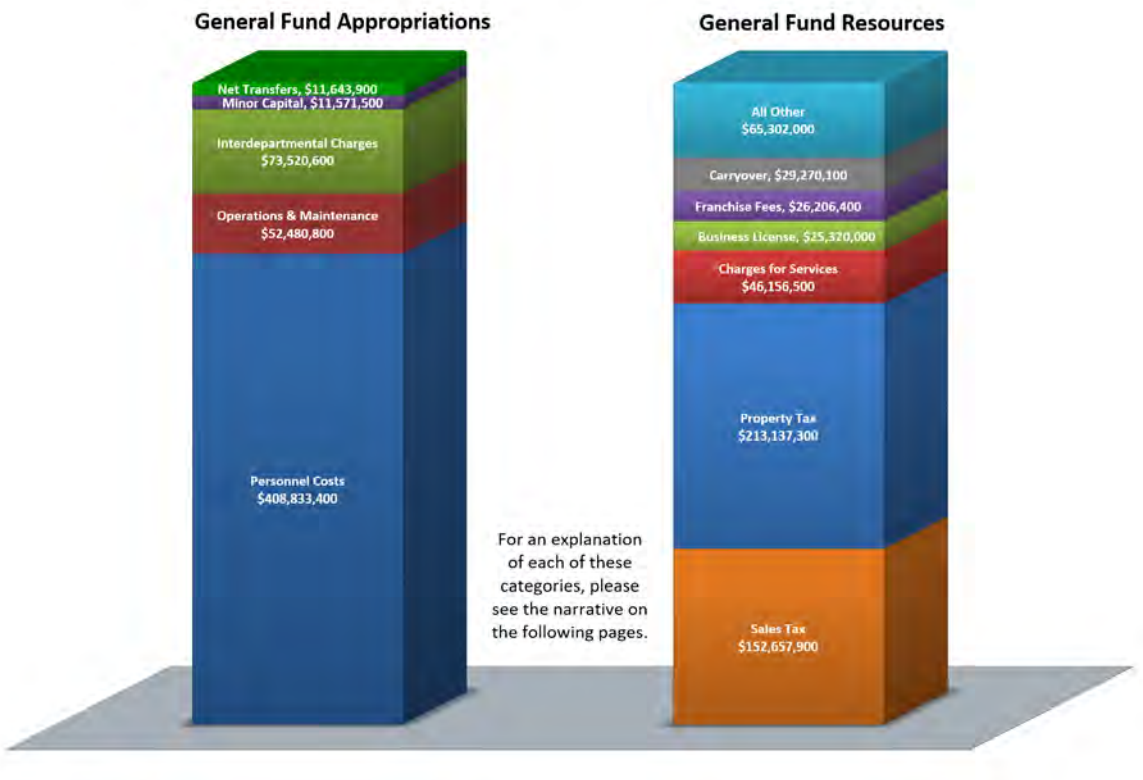
FY 2026-2027 General Fund Overview and Five-Year Forecast

Introduction

The City of Fresno's budgetary structure follows the model used by most governmental entities. Revenue inflows and expenditure outflows are accounted for in different funds according to the legal restrictions on their uses. The General Fund, one of the City's largest funds, is its most versatile funding source. Its revenues come from sales taxes, property taxes, business license fees, room tax (Transient Occupancy Tax or TOT), charges for services, development fees and reimbursements from other public agencies.

These funds are spent on public safety operations, park maintenance, neighborhood programs, street planning and maintenance, code enforcement, development permit processing, and general government support functions.

It should be noted that the revenue and expenditure estimates that are shown in the five-year forecast are just that, estimates. All budgets, since they are created at a point in time before the revenues and appropriations they contain are actually realized, are built with assumptions as to the level of revenues that will be received and the level of expenditure outflow.



1000-1001 – General Fund (in thousands)	FY 2025 Actuals	FY 2026 Amended	FY 2026 Estimate	FY 2027 Adopted Budget
Carryover Fund Balance[b]	33,907	31,141	34,384	29,270
Total One-Time Resources	**33,907**	**31,141**	**34,384**	**29,270**
REVENUES				
Sales Tax[a]	141,601	143,769	148,498	152,658
Property Tax:				
Property Tax[a]	191,198	202,658	202,555	214,587
Enhanced Infrastructure Financing District	(1,060)	(1,262)	(1,052)	(1,449)
Property Tax	190,138	201,396	201,502	213,137
Business License	23,626	23,588	24,403	25,320
Franchise Fees:				
Comcast	2,495	2,900	2,392	2,255
ATT	149	200	119	95
PG&E	8,316	8,207	8,665	9,029
Subtotal	10,960	11,307	11,176	11,379
Roll Off Bins	3,388	1,487	3,709	4,016
Comm. Solid Waste	9,044	10,954	9,901	10,811
Franchise Fees	23,392	23,748	24,786	26,206
Room Tax	15,597	16,477	15,859	16,826
Charges for Current Services	45,970	47,589	48,572	46,157
Intergovernmental Revenues	11,202	10,511	10,939	10,792
Intra-governmental Revenues	14,013	20,578	19,996	23,267
Other Taxes and Fees	7,416	7,835	7,726	7,944
Cannabis	2,980	3,391	3,587	3,333
All Other	2,714	2,869	3,003	3,141
Total Operating Revenue	478,648	501,750	508,870	528,780
TOTAL RESOURCES	**512,556**	**532,891**	**543,254**	**558,050**
EXPENDITURES				
Employee Services	234,866	268,669	266,871	284,289
Health & Welfare	26,611	29,259	27,306	32,435
Retirement Contribution	35,371	40,031	38,080	41,329
Pension Obligation Bonds	12,826	12,812	12,812	12,784
Workers' Compensation	27,553	35,584	35,003	37,997
Operations & Maintenance	41,781	49,776	43,208	50,872
Interdepartmental Charges	73,215	72,566	70,534	73,521
Capital	6,460	10,553	7,656	11,572
Contingency	0	0	0	1,609
Total Operating Expenditures	**458,684**	**519,249**	**501,469**	**546,406**
TRANSFERS				
General Fund Debt Obligations	(14,132)	(13,378)	(13,378)	(13,063)
Net Transfers between Funds	(4,557)	(264)	70	1,420
Reserve for 27th Pay Period	(800)	0	0	0
Total Transfers	(19,488)	(13,642)	(13,308)	(11,644)
Ending Fund Balance	**34,384**	**0**	**28,478**	**0**

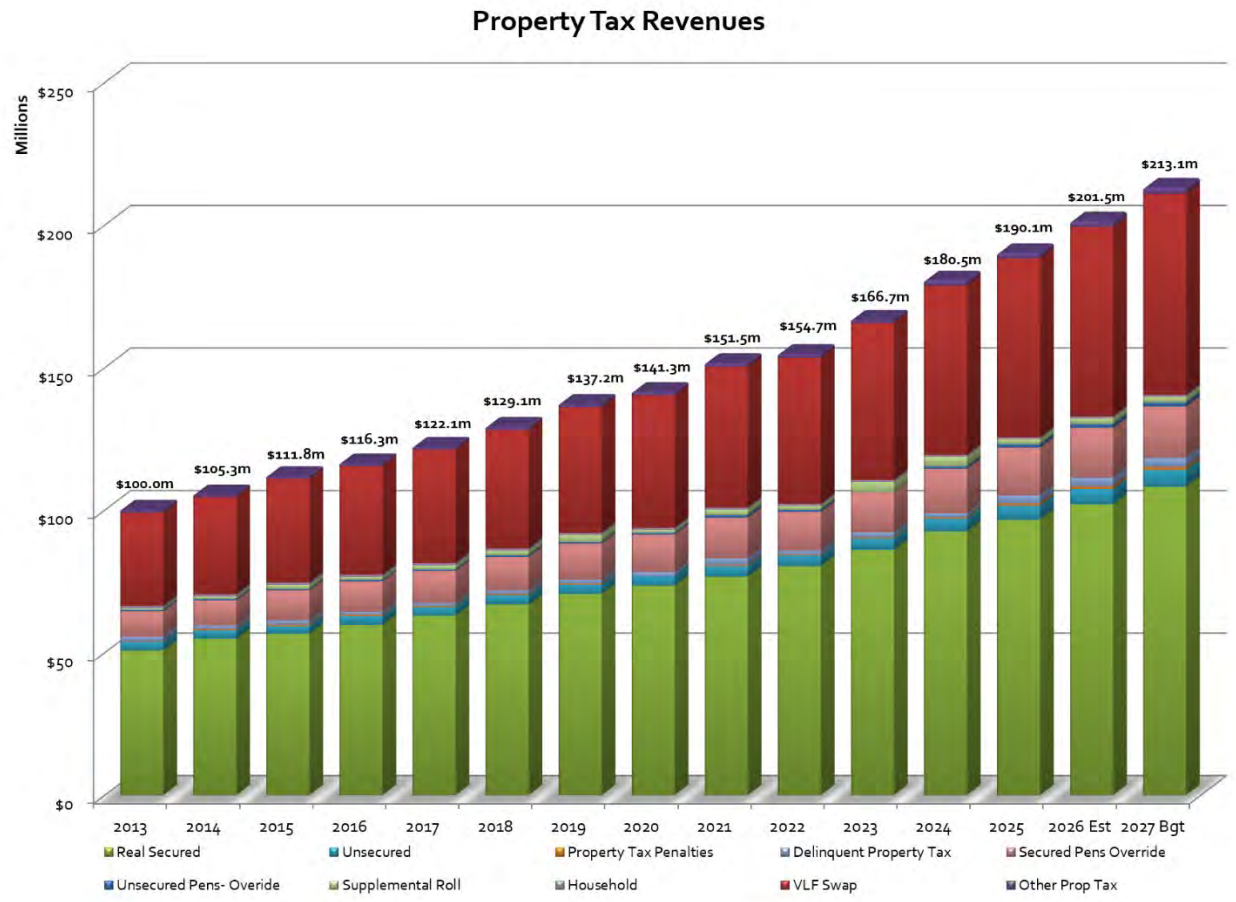
Note:

[a] For Sales Tax and Property Tax, amounts reflect revenues net of economic incentives and rebates.

[b] FY 2027 carryover includes $792,500 from prior-year contracts released in FY 2026.

1000-1001 – General Fund (in thousands)	FY 2028 Forecast	FY 2029 Forecast	FY 2030 Forecast	FY 2031 Forecast
Carryover Fund Balance	0	(24,100)	(43,500)	(58,200)
Total One-Time Resources	**0**	**(24,100)**	**(43,500)**	**(58,200)**
REVENUES				
Sales Tax	156,248	160,377	164,614	168,964
Property Tax:				
Property Tax	225,347	236,631	248,480	260,921
Enhanced Infrastructure Financing District	(2,087)	(2,449)	(2,825)	(3,217)
Property Tax	223,259	234,182	245,654	257,704
Business License	25,913	26,597	27,299	28,020
Franchise Fees:				
Comcast	2,151	2,052	1,958	1,868
ATT	76	60	48	38
PG&E	9,697	10,415	11,186	12,013
Subtotal	11,924	12,527	13,191	13,919
Roll Off Bins	4,353	4,719	5,116	5,545
Comm. Solid Waste	11,719	12,704	13,771	14,927
Franchise Fees	27,997	29,950	32,078	34,392
Room Tax	17,220	17,674	18,141	18,620
Charges for Current Services	47,541	48,967	50,436	51,950
Intergovernmental Revenues	10,899	11,008	11,118	11,230
Intra-governmental Revenues	25,145	27,174	29,367	31,737
Other Taxes and Fees	8,175	8,432	8,698	8,974
Cannabis	3,405	3,446	3,610	3,705
All Other	2,425	2,449	2,473	2,498
Total Operating Revenue	548,227	570,256	593,489	617,793
TOTAL RESOURCES	**548,227**	**546,156**	**549,989**	**559,593**
EXPENDITURES				
Employee Services	303,436	307,477	317,569	328,002
Health & Welfare	34,052	35,754	37,542	39,419
Retirement Contribution	44,421	45,013	46,490	48,018
Pension Obligation Bonds	12,784	12,784	0	0
Workers' Compensation	39,897	41,892	43,986	46,185
Operations & Maintenance	42,805	43,661	44,535	45,425
Interdepartmental Charges	74,798	76,294	77,820	79,376
Capital	8,556	8,727	8,902	9,080
Contingency	25	25	25	25
Total Operating Expenditures	**560,774**	**571,627**	**576,868**	**595,530**
TRANSFERS				
General Fund Debt Obligations	(12,800)	(12,848)	(26,210)	(26,229)
Net Transfers between Funds	(4,101)	(3,892)	(3,909)	(3,131)
Reserve for 27th Pay Period	5,382	(1,250)	(1,250)	(1,250)
Total Transfers	(11,519)	(17,990)	(31,369)	(30,611)
Ending Fund Balance	**(24,100)**	**(43,500)**	**(58,200)**	**(66,500)**

Note:
[(a)] For Sales Tax and Property Tax, amounts reflect revenues net of economic incentives and rebates.



For FY 2027, the General Fund ongoing revenues are projected to grow by 3.9 percent. The growth rate from the FY 2026 estimate reflects projected growth primarily from Property Taxes, Sales Taxes, Franchise Fees, and Intra-Governmental Revenues.

The FY 2027 General Fund appropriations fully fund contractually obligated expenditures across citywide departments, such as employee contractual costs, Workers' Compensation, operational outlays (leases, debt services, utilities, outside legal services), internal service provider support as well as planned capital work which, when combined, totals 96.9 percent of the overall General Fund Budget.

Revenues

The General Fund's three largest revenues are Property Tax, Sales Tax and Charges for Services; together they account for 77.9 percent of total FY 2027 operating revenues. These categories combined are projected at $19.2 million above the FY 2026 Amended Budget.

Property Tax

Property Tax is comprised of several different types of taxes including real secured, unsecured, delinquent taxes, penalties and supplemental taxes. Current trends reflect tax growth consistent with the Fresno County's published assessed values. FY 2027 property tax growth is projected at 5.94 percent over FY 2026 estimates, after Economic Incentives.

Also included in the Property Tax category is the portion of property tax received as a part of the "MVLF Swap."

Effective in FY 2012, State Senate Bill 89 eliminated the remaining Motor Vehicle License Fee (MVLF) revenue allocated to cities. Instead, cites now receive property taxes under the "MVLF Swap." The Swap is meant to provide cities with additional property tax share to compensate for the related cut in the MVLF tax rate and revenue.

The table below summarizes the FY 2026 through FY 2031 estimated property tax.

Property Tax Projections

(in Millions)	FY 2026 Amended Budget	FY 2026 Estimate	FY 2027 Budget	FY 2028 Forecast	FY 2029 Forecast	FY 2030 Forecast	FY 2031 Forecast
Annual Taxes							
Property Tax	203.2	203.1	215.1	225.9	237.2	249.1	261.5
Economic Incentives (EI)	(0.5)	(0.6)	(0.6)	(0.6)	(0.6)	(0.6)	(0.6)
Property Tax net of EI	**202.7**	**202.6**	**214.6**	**225.3**	**236.6**	**248.5**	**260.9**
Enhanced Infrastructure Financing District (EIFD)	(1.3)	(1.1)	(1.4)	(2.1)	(2.4)	(2.8)	(3.2)
Net Property Tax	**201.4**	**201.5**	**213.1**	**223.3**	**234.2**	**245.7**	**257.7**
Annual $ Change							
Property Tax		11.3	12.0	10.8	11.3	11.9	12.5
Economic Incentives (EI)		0.1	0.0	0.0	0.0	0.0	0.0
Property Tax net of EI		**11.4**	**12.0**	**10.8**	**11.3**	**11.8**	**12.4**
Enhanced Infrastructure Financing District (EIFD)		0.0	(0.4)	(0.6)	(0.4)	(0.4)	(0.4)
Net Property Tax Change		**11.4**	**11.6**	**10.1**	**10.9**	**11.5**	**12.1**

Property Tax Assumptions

FY 2027 Property Tax revenues are projected at $215.1 million. Of this value, $0.6 million will be expended for economic rebates, and $1.4 million will be diverted to the Enhanced Infrastructure Financing District, leaving $213.1 available for the General Fund, an increase of $11.7 million over the FY 2026 Amended Budget. The County of Fresno, Office of the Assessor-Recorder publishes the assessed values for the City of Fresno which totaled $54.9 billion for the fiscal year 2025-26. The assessed values within the City increased by $3.0 billion or 5.9 percent from January 1, 2025.

Fresno County Locally Assessed Property Values

					Assessed Value Increase	
Municipality	% of Total	2024-2025	% of Total	2025-2026	$ Growth	% Growth
City of Fresno	**65.1%**	**$51,840,441,573**	**64.7%**	**$54,884,717,386**	**$3,044,275,813**	**5.87%**
Clovis	**20.5%**	16,361,094,266	**20.6%**	17,482,037,496	1,120,943,230	6.85%
Coalinga	**1.0%**	806,253,619	**1.0%**	859,235,997	52,982,378	6.57%
Firebaugh	**0.6%**	495,044,018	**0.6%**	512,814,649	17,770,631	3.59%
Fowler	**1.3%**	1,067,997,489	**1.4%**	1,147,201,729	79,204,240	7.42%
Huron	**0.2%**	149,607,578	**0.2%**	165,609,837	16,002,259	10.70%
Kerman	**1.5%**	1,182,122,540	**1.5%**	1,255,837,303	73,714,763	6.24%
Kingsburg	**1.9%**	1,531,580,777	**1.9%**	1,652,506,371	120,925,594	7.90%
Mendota	**0.5%**	384,897,368	**0.5%**	414,034,539	29,137,171	7.57%
Orange Cove	**0.4%**	297,390,712	**0.4%**	302,385,777	4,995,065	1.68%
Parlier	**0.7%**	554,465,605	**0.7%**	595,948,194	41,482,589	7.48%
Reedley	**2.1%**	1,676,040,833	**2.2%**	1,827,786,757	151,745,924	9.05%
Sanger	**0.2%**	125,275,636	**2.3%**	1,910,764,863	1,785,489,227	1425.25%
San Joaquin	**2.1%**	1,650,627,981	**0.1%**	115,732,126	(1,534,895,855)	(92.99%)
Selma	**2.0%**	1,558,519,839	**2.0%**	1,668,756,327	110,236,488	7.07%
Total	**100.0%**	**$79,681,359,834**	**100.0%**	**$84,795,369,351**	**$5,114,009,517**	**6.42%**

The FY 2026 estimated Property Tax revenues were adjusted to a 5.9 percent growth rate from FY 2025 actual receipts based on the published growth rate in assessed values and an evaluation of the 5-year average growth rate by tax property tax type.

FY 2027 Property Tax revenues account for 40.3 percent of total operating revenues. For FY 2028-2031, the growth rate assumption is 5.0 percent.

Sales and Use Tax

Sales and Use Taxes are the second largest revenue for the General Fund at 28.9 percent of total FY 2027 operating revenues. Historical trends and the local economy are primary measures for projecting this revenue. Effective February 1, 2024, the City received Council approval to establish a three-year consulting agreement with Hinderliter de Llamas and Associates (dba HdL Companies) to ensure the City receives all the sales tax revenue to which it is entitled, as well as provide an independent resource for forecasting guidance. The calculation of the FY 2026 estimate starts with the 4th quarter results (2025Q4), the latest complete quarter published by the California Department of Taxes and Fees Administration (CDTFA) at the time of building ongoing General Fund revenue projections. The months of October 2025 through December 2025, or 4th quarter Sales Tax receipts, were finalized by the CDTFA in February 2026.

According to the 4th quarter results (2025Q4) data, the City's Sales and Use tax generated by major industry groups resulted from Business and Industry of 25.6 percent, General Consumer Goods of 18.3 percent, State and County Pools of 17.0 percent, Autos and Transportation of 12.3 percent, Restaurants and Hotels of 9.5 percent, Building and Construction of 7.8 percent, Fuel and Service Stations of 5.4 percent, Food and Drugs of 3.8

percent; and all other of 0.3 percent.

Sales Tax Assumptions

Total Sales Tax revenue for FY 2026 is estimated at $149.3 million. Of this value, $0.8 million will be expended for economic rebates, leaving $148.5 available for the General Fund, an increase of $4.7 million from the FY 2026 Amended Budget. FY 2026 estimates were built with actual Sales Taxes recorded through 2025Q4, reflecting Sales Taxes growing at a faster pace than anticipated.

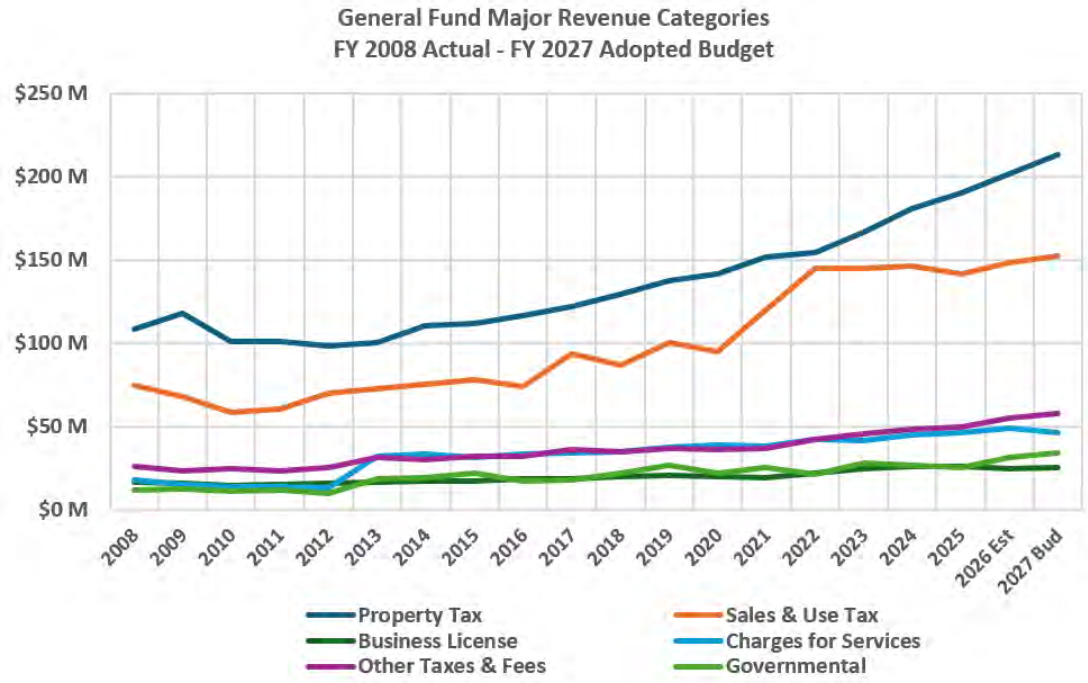
FY 2027 Sales Tax is projected at $153.5 million. Of this value, $0.8 million will be expended for economic rebates, leaving $152.7 available for the General Fund, representing a 2.8 percent increase. The estimate takes into account an updated tax sharing agreement approved by the City Council on March 13, 2025 which became effective on July 1, 2025. The agreement between the City of Fresno and County of Fresno revises the City's share of sales taxes from 0.9469 percent of gross receipts to 0.9500 percent of gross receipts.

Variables that could impact short-term and long-term sales tax trends include uncertainty in the magnitude, duration, and impact of gasoline price fluctuations and the corresponding effect on consumer confidence and spending; as well as uncertainty in the potential for interest rate changes responding to inflationary or cyclical economic factors.

The table below provides a five-year trend of the City's Sales Tax, which shows modest growth through FY 2024, followed by lower receipts in FY 2025 reflecting a slowdown in spending potentially fueled by the expiration of pandemic relief funds. In recent quarters, sales tax receipts have returned to stable growth and as such the projection through FY 2031 reflects a return to healthy annual increases. As noted previously, receipts for FY 2026 through FY 2031 include the higher tax sharing arrangement in FY 2026.

Sales Tax Historical Trend

(in Millions)	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2026 Estimate	FY 2027 Budget	FY 2028 Forecast	FY 2029 Forecast	FY 2030 Forecast	FY 2031 Forecast
Annual Taxes										
Sales Tax	146.3	147.4	142.5	144.5	149.3	153.5	157.1	161.2	165.5	169.9
Economic Rebates	(1.2)	(1.1)	(0.9)	(0.7)	(0.8)	(0.8)	(0.8)	(0.9)	(0.9)	(0.9)
Net Sales Tax	145.1	146.3	141.6	143.8	148.5	152.7	156.3	160.3	164.6	169.0
Annual Change										
Sales Tax	0.4	1.1	(4.9)	2.0	4.8	4.2	3.6	4.1	4.3	4.4
Economic Rebates	0.0	0.1	0.2	0.2	(0.1)	0.0	0.0	0.1	0.0	0.0
Net $ Change	0.4	1.2	(4.7)	2.2	4.7	4.2	3.6	4.2	4.3	4.4
Net % Change	0.28%	0.83%	(3.22%)	1.53%	3.34%	2.80%	2.35%	2.64%	2.64%	2.64%



Charges for Current Services

This revenue category represents 8.7 percent of General Fund operating revenues. It represents revenues collected by General Fund departments including permit fees, planning fees, building inspection fees, park gate fees, as well as parking and citation revenues.

For FY 2026, this revenue category is estimated at $48.6 million, a $1 million increase over the Amended Budget. The increase is driven by one-time Fire Department revenues.

For FY 2027, Charges for Current Services are budgeted at $46.2 million, which is a $2.4 million decrease below the FY 2026 estimate. This decrease is due to the comparison with FY 2026's one-time Fire Department revenues as noted above, and a technical reclassification of the budgeted revenue for public safety services provided to other City Departments as intragovernmental revenue, primarily the Park Ranger program and Police services provided to Fresno Area Express and Airports.

Business Tax

Most cities in California levy a business tax or fee. Rates and methodology are determined by each city which collects the fees. The City of Fresno charges a Business Tax and the maximum fee is specified in the Master Fee Schedule for Retail and Wholesale Business Tax and in the Municipal Code 7-1202B. The primary driver for maintaining this revenue stream is the ongoing efforts of the Finance Department to utilize technology to enhance collection efforts. This tax is traditionally assessed twice a year.

For FY 2026, Business Taxes are estimated to end the Fiscal Year at $24.4 million, a $0.8 million increase over the Amended Budget. This revenue is projected at $25.3 million in FY 2027, a $0.9 million increase over the FY 2026 estimate, reflecting a similar return to stable growth as noted in the Sales Tax section above.

Franchise Fees
This category is comprised of revenues from several different sources. Franchise Fees are collected from Comcast, AT&T, and PG&E in lieu of rent for use of the streets and rights of way in the City. The fees collected from these sources (totaling $11.2 million estimated for FY 2026 and $11.4 million budgeted for FY 2027) are subject to commodity and usage. In FY 2012, the City began collecting a franchise fee for roll-off trash bin services and Commercial Solid Waste (CSW) operations. For FY 2027, these Franchise Fees are budgeted together at $14.8 million.

The FY 2027 projection for all Franchise Fee sources totals $26.2 million, an increase of $1.4 million over the FY 2026 estimated total of $24.8 million

Room Tax or Transient Occupancy Tax (TOT)
Like Business Tax, a TOT may be levied by a city under the regulatory powers granted to cities in the State Constitution. More than 380 cities in California assess a TOT on stays of 30 days or less in a hotel, inn or other lodging facility. The City of Fresno's TOT rate is 12.0 percent.

Fiscal Year 2026 Room Taxes are estimated at $15.9 million, a $0.6 million decrease below the Amended Budget. The FY 2027 Room Tax projection totals $16.8 million, a $0.9 million increase over the FY 2026 estimate due to the anticipated opening of new lodging. Starting In FY 2024, Room Tax projections factor revenue based on Council's approval on April 27, 2023, to amend Section 7-602 of the Fresno Municipal Code that includes short-term rental crowdsourcing entities such as Airbnb, VRBO, etc. to collect Transient Occupancy Tax on the City's behalf and remit to the City.

Inter / Intra Governmental Revenue
Intergovernmental revenues are received by the City from other governmental entities. Examples include state grants (i.e., SB-90 Mandate reimbursements), loan repayments to the City from the Successor Agency to the RDA ("Successor Agency"), as well as reimbursements from school districts for the School Resource Officers (SRO) Program.

FY 2026 estimated Intergovernmental revenues total $10.9 million, a $0.4 million increase over the FY 2026 Amended Budget.

The FY 2027 budget reflects $10.8 million, a $0.1 million decrease below the FY 2026 estimate. The decrease is due to timing of loan repayments to the City from the Successor Agency to the RDA. Excluding this effect, intergovernmental revenues are increasing $0.9 million compared to the FY 2026 estimate due primarily to higher reimbursements for public safety services.

Intra-governmental revenues are received by the General Fund for services provided to other City departments. Examples are cost allocation charges from General Fund central service providers (i.e., Finance, Personnel, the City Attorney's Office, etc.) to the enterprise and internal service funds. This revenue category is estimated to total $20.0 million in FY 2026, or $0.6 million below the FY 2026 Amended Budget, while the FY 2027 projection totals $23.3 million, or a $3.3 million increase over the FY 2026 estimate. The increase reflects a technical reclassification of the budgeted revenue for public safety services provided to other City Departments as noted in the Charges for Services section of this summary, and growth of General Fund service costs recovered from non-General Fund client departments through the Cost Allocation Plan process.

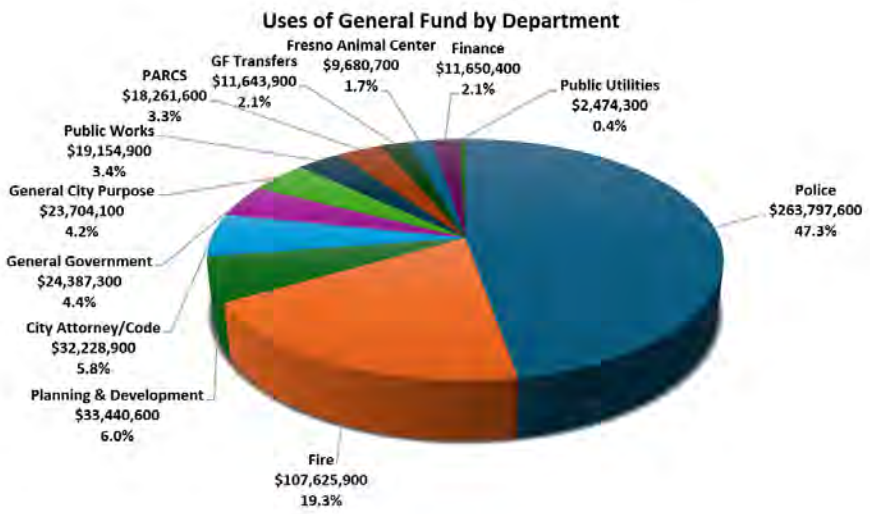
Other Revenues

Cannabis Revenues
This revenue source is estimated at $3.6 million in FY 2026, an increase of $0.2 million over the FY 2026 Amended Budget. FY 2027 revenues are projected at $3.3 million. The projection is based on $3.0 million in projected tax generation (retail and microbusiness), net of a $0.3 million required contribution to the Community Benefit Fund) plus $0.3 million in permit and renewal fees. The FY 2026 projection is based on 18 cannabis retail businesses in operation during the Fiscal Year.

Other Taxes and Fees
This revenue category includes the City's share of the half-cent Proposition 172 Public Safety Sales Tax; gross revenue permit fees assessed on cardrooms operating in the City; and Real Estate Transfer Tax revenues.

This category is estimated at $7.7 million in FY 2026, in-line with the Amended Budget. FY 2027 revenues are projected at $7.9 million, reflecting an increase of $0.2 million above the FY 2026 estimate.

Other Revenues
This group of revenues contains miscellaneous items that do not fit in any of the above categories; these include refunds, donations, revenue from securing property, property losses and sales of real property, unclaimed property and obsolete items. The category is budgeted in FY 2027 at $3.1 million or 0.6 percent of total operating revenues.

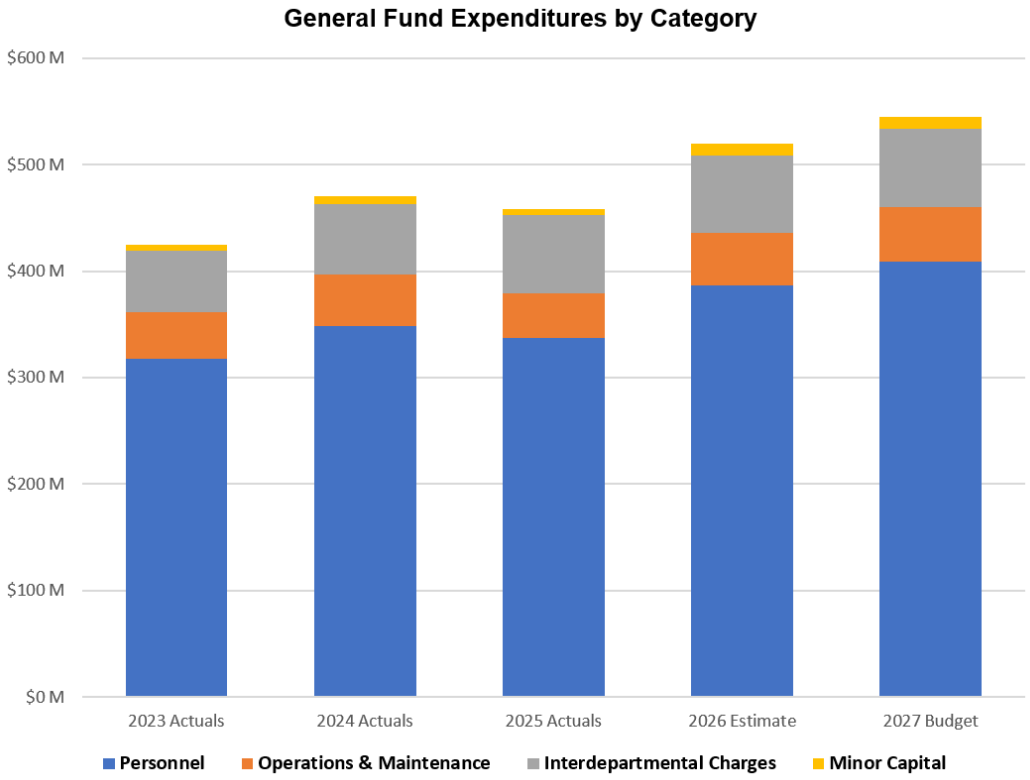


Appropriations

The FY 2027 General Fund appropriations are budgeted at $546.4 million, a $27.2 million or 5.2 percent increase over the FY 2026 Amended Budget. The largest driver of increased costs to the general fund is a $22.5 million increase in personnel costs, due to contractual salary increases based on negotiated memoranda of understanding (MOU) agreements for all bargaining units in FY 2026. Additional contractual increases include personnel step advancements, operational outlays (leases, utilities, legal services, debt services, along with internal service provider support), workers' compensation, contribution to the Emergency Reserve, and planned capital work. These costs were offset through carefully implemented cost efficiencies as outlined in detail in each Department's Budget Highlights section.

The charts within this section show the uses of General Fund in two different ways: 1) by Department; and 2) appropriation category. The Department pie chart shows the largest use of the General Fund is for Police and Fire operations. The chart also includes net transfers to other funds, since these are necessary for debt service, grant matches, and other obligations for which the General Fund is responsible.

Public safety uses comprise 66.6 percent of all General Fund uses (including Transfers). Infrastructure planning and maintenance is 9.9 percent of the General Fund (Planning and Development, Public Utilities, and Public Works). The City Attorney/Code Department is 5.8 percent, the Parks, After School, Recreation and Community Services (PARCS) Department is 3.3 percent, the Fresno Animal Center Department is 1.7 percent, while the remaining departments are General Government in nature and account for 10.7 percent. General Fund net transfers comprise 2.1 percent of total General Fund uses.



Personnel Costs

This category is made up of Employee Services (salary, fringe, overtime, leave payoffs, workers' compensation, etc.), Health & Welfare, Retirement, and Pension Obligation Bond (POB) costs. The FY 2027 Personnel Budget totals $408.8 million and is 74.8 percent of total expenditures. Personnel costs (i.e., salaries, Fringe, overtime, Premium pays, etc.) correspond to fully funding such labor costs per MOU agreements.

Pension Obligation Bonds (POB) were established in 1983 through Ordinance 83-116 which authorized the City to collect an additional levy upon the taxable property within the City as allowed by Section 93.31 of the Revenue and Taxation Code. Funds collected are used to support the Fire and Police Retirement System and the Employees' Retirement System pension programs.

Personnel costs have been calculated citywide with a 10.9 percent increase to the Health & Welfare premium based on rates approved by the Health & Welfare Board in March 2026. Future years are programmed to increase by 5.0 percent. Retirement contribution rates are budgeted at 13.38 percent of salaries for General Services and 21.08 percent for Public Safety positions, consistent with FY 2024 through FY 2026 contribution levels.

Attrition Savings

All existing positions, whether filled or vacant, are budgeted under each respective department. An attrition savings adjustment is then entered as an appropriation reduction. The totals reduction is $19.3 million and applies to Employee Services, Health & Welfare, and Retirement Contribution appropriations. Monthly reviews are conducted to monitor the progress of meeting departmental and overall attrition savings.

Operations and Maintenance (O&M)
Total O&M appropriations for FY 2027 are budgeted at $52.5 million, a $2.7 million increase above the 2026 Amended Budget. This category includes contingent appropriations held in reserve for the newly elected Councilmembers in Districts 1, 3, 5, and 7. The increase is primarily due to $5.5 million one-time Council Motions, offset by $4.7 million in one-time FY 2026 appropriations and cost efficiencies identified by each Department. These cost savings were essential in balancing the budget which also included contractual increases. Further detail on cost-savings efforts and contractual increases can be found in each Department's respective section of this book.

Interdepartmental charges (ID Charges)
This category captures costs associated with services provided by internal departments. Examples of providers include the Information Services Department which manages the City's technology infrastructure, systems, and equipment, the Personnel Services Department which oversees the City's self-insured risk funds (Liability, Property, and Workers' Compensation), and the General Services Department which maintains the City's fleet vehicles and facilities.

This expenditure category is budgeted in FY 2027 at $73.5 million, a $1 million increase over the FY 2026 Amended Budget. The increase is attributable to an increases of $2.9 million in Liability Self-Insurance Charges; $0.4 million in Property Self-Insurance Charges. These increases were partially offset by reductions of $0.7 million in Information Services Charges; $0.3 million in Fleet Charges; $0.3 million in Facilities Charges; and $1.0 million in all other interdepartmental charges such as Charges for Messenger/Mail Service, Equipment Usage, and Purchasing Variable Charges.

Minor Capital
This category is comprised of funding for building improvements, furniture, new and replacement vehicles, computer software and lease payments for equipment. This category is budgeted in FY 2027 at $11.6 million, an increase of $1 million over the FY 2026 Amended Budget. The increase is primarily driven by increases in equipment and aircraft lease costs of $2.5 million, partially offset by Citywide cost reduction efforts as detailed in each Department's respective section of this book.

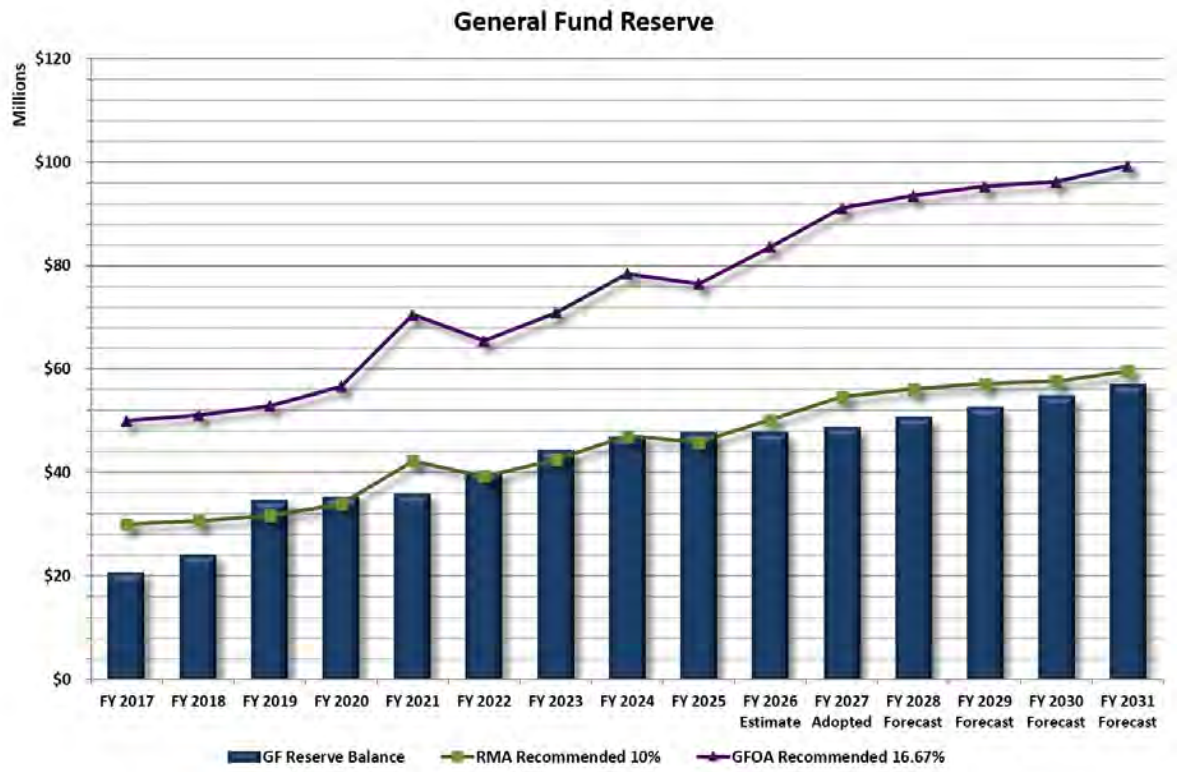
Transfers

An interdepartmental transfer between funds is the authorized exchange of cash between funds. The General Fund's net transfers total a negative $11.6 million, reflecting less cash received by the General Fund than cash transferred to other funds. The negative transfer balance primarily corresponds to $13.1 million in transfers necessary to service the City's debt.

Type of Transfer	Budget Amount	
Debt Service Transfers		(13,063,400)
Transfers to Other Funds	(4,093,600)	
Transfers into the GF	5,513,100	
Subtotal		1,149,500
Total Transfers		**11,644,900**

A second significant component of the total net transfers is a positive $1.1 million related to various obligations between City funds, which include:

- $1.5 million ongoing transfer to GF Housing Fund,
- $1.1 million transfer to the Commercial Solid Waste landfill obligations,
- $0.3 million transfer to Convention Center operations,
- $0.3 million transfer for Santa Fe Depot facilities' cost,
- $0.3 million transfer for Stadium utilities, parking, and capital improvements,
- $0.1 million transfer to the Brownfield fund,
- $4.5 million transfer of unrestricted interest revenue from internal service and project funds,
- $0.3 million transfer from the PD Regional Training Facility fund toward public safety debt service,
- $0.2 million transfer from Utilities Billing Fines for Fire Department water conservation equipment.



General Fund Reserve Status

The Government Finance Officers Association (GFOA) recommends a minimum reserve of two months of expenditures or 16.6 percent, while the City's Reserve Management Act designates 10.0 percent of total General Fund appropriations. The FY 2027 General Fund reserve is estimated at $48.6 million or 8.9 percent of total expenditures.

In FY 2027, interest revenues are scheduled to be posted to the Emergency Reserve.

General Fund Reserve						
(in thousands)	**FY 2026 Estimate**	**FY 2027 Adopted Budget**	**FY 2028 Forecast**	**FY 2029 Forecast**	**FY 2030 Forecast**	**FY 2031 Forecast**
Beginning Balance	**47,665**	**47,665**	**48,615**	**50,553**	**52,568**	**54,663**
Interest	**0**	**950**	**1,938**	**2,015**	**2,095**	**2,179**
Reserve Balance	**47,665**	**48,615**	**50,553**	**52,568**	**54,663**	**56,842**

General Fund Debt Service

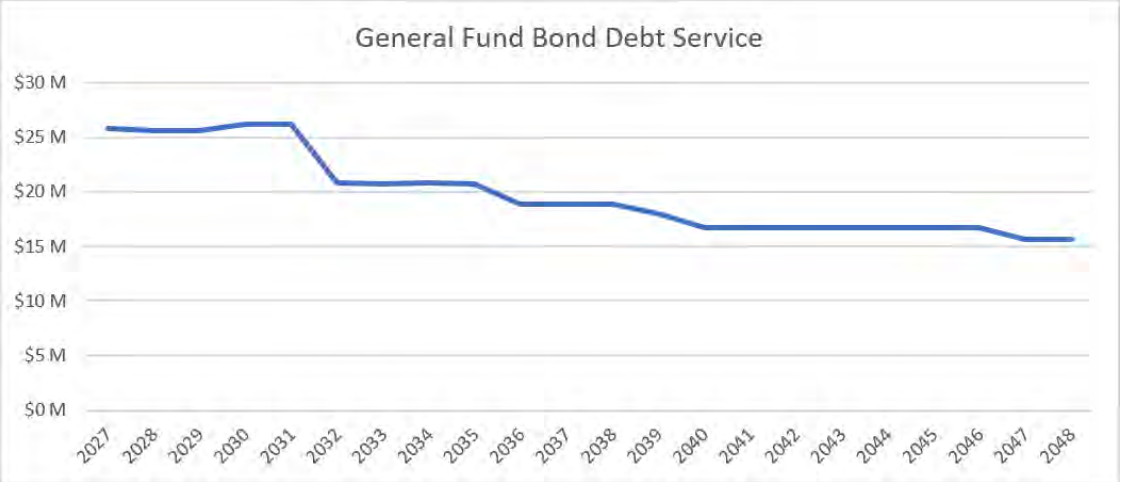
The General Fund currently supports debt service on an obligation bond and multiple lease revenue bonds. The City's total aggregate General Fund debt service obligations are summarized below. In addition to total General Fund debt service from FY 2027 through FY 2048, the accompanying chart and table illustrate annual debt service as a percentage of total General Fund appropriations.

Beginning in FY2030, the table incorporates the estimated debt service for the Pave More Now program. By FY 2030, the General Fund debt service obligations will experience a sharp decline, followed by a steady reduction through FY 2048. This decrease is largely attributable to the payoff of the Pension Obligation Bond by the end of FY2029.

Starting in FY 2030, the schedule reflects debt service payments for Police Department Headquarters, the 911 Call Center, and the Fire Station 12 projects. After FY 2048, the only remaining General Fund debt service obligations will be associated with the 2025 Public Safety Bonds and the Street Improvement projects.

Year	General Fund Debt Service Excluding Equipment Leases	Total General Fund Appropriations	Percentage
2027	25,828,700	546,406,300	4.73%
2028	25,584,280	560,773,662	4.56%
2029	25,632,161	571,627,207	4.48%
2030	26,209,631	576,868,045	4.54%
2031	26,229,474	595,529,937	4.40%
2032	20,773,580	614,795,547	2.43%
2033	20,769,432	634,684,407	2.35%
2034	20,775,007	655,216,678	2.28%
2035	20,763,295	676,413,176	2.20%
2036	18,888,622	698,295,389	1.87%
2037	18,888,757	720,885,499	1.81%

Year	General Fund Debt Service Excluding Equipment Leases	Total General Fund Appropriations	Percentage
2038	18,888,812	744,206,407	1.75%
2039	17,962,650	768,281,755	1.58%
2040	16,743,883	793,135,949	1.37%
2041	16,746,285	818,794,186	1.33%
2042	16,744,993	845,282,476	1.29%
2043	16,742,555	872,627,672	1.25%
2044	16,743,845	900,857,495	1.21%
2045	16,746,085	930,000,562	1.17%
2046	16,743,920	960,086,419	1.13%
2047	15,624,467	991,145,564	0.99%
2048	15,627,450	1,023,209,484	0.95%



City of Fresno, California
FY 2027 Adopted Budget

DEPARTMENT SUMMARIES

Office of the Mayor and City Manager

The City of Fresno operates under a strong mayor form of government. Under this system, the Mayor serves as the City's Chief Executive Officer and is responsible for providing leadership, the proper and efficient administration of all affairs of the City, appointing and overseeing the City Manager,

executing and enforcing all laws and ordinances and policies of the City, promoting economic development and preparing the annual budget.

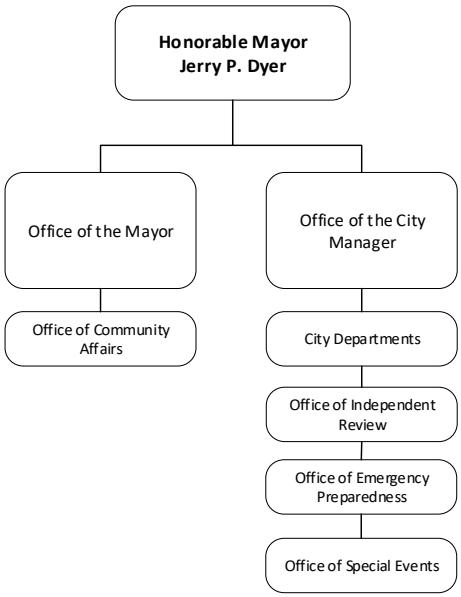
The City Manager's Office houses the administrative branch of the City of Fresno. The Division carries out policy directives of the Mayor and City Council and oversees and directs the day-to-day activities and operations for all City departments, with the exception of offices provided for in the Charter.

The Mayor's Vision for Fresno

The Mayor is committed to realizing '**One Fresno**.' This vision is in pursuit of "an inclusive, prosperous, beautiful city where people take pride in their neighborhoods and community. A government that listens, keeps its promises, and is owned by the people."

For the vision to become a reality, the Mayor has outlined six priorities that are founded on the basis of Public Safety and restoring public trust; and are as follows:

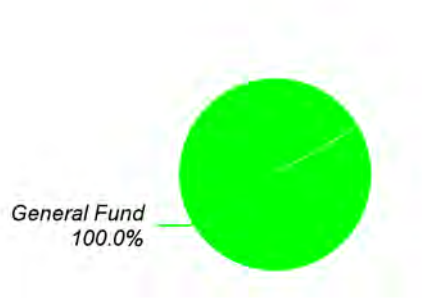
1. Housing and Homelessness - Supporting the development of affordable housing options for all. Providing care and dignity to our most vulnerable.
2. Beautify Fresno - Restoring our City's curb appeal, block by block across the entire city.
3. Inclusive Economic Development - Creating an environment that attracts and promotes businesses offering career opportunities and economic mobility to residents.
4. Vibrant Downtown - Great cities have great downtowns. Increasing residential population from 3,000 to 10,000.
5. Youth Leadership - Investing in and giving a voice to the leaders of tomorrow, today.
6. We Work for You - Cultivating a "We Work for You" culture of service and improving the sentiment about our City.



Department Appropriations by Fund Type

Operating	***FY 2026 Amended***	***FY 2027 Adopted***	***Variance***
General Fund	5,737,100	5,605,600	(131,500)
Total Operating	**5,737,100**	**5,605,600**	**(131,500)**
Debt Service			
	0	0	0
Total Debt Service	**0**	**0**	**0**
Grand Total	**5,737,100**	**5,605,600**	**(131,500)**

FY 2027 Appropriation Fund Type Chart



Office of the Mayor and City Manager Department	**Fund Type**	**FTE**
	General Fund	28.12
	Enterprise	1.55
	Internal Service Fund	1.13
Department Total FTE		**30.80**

Budget Highlights

Approved Council Motions Per Budget Hearings

During the FY 2027 Budget Hearings, Council approved the following motions under the Office of the Mayor and City Managers Office:

- Motion #43 added $65,000 to fund a part-time Office of Community Affairs (OCA) position for the Middle East and North Africa who can responsibly lower the temperature, speak intelligently about some of the concerns there, and represent that part of the community here.
- Motion #88 (budget neutral) allocated $40,000 to the Hmong Inc to support their mission from Special Events resolution funds, subject to the guidelines.

Revenues

Total revenue for the Office of the Mayor and City Manager is budgeted at $154,000, which represents revenue generated through the Office of Special Events.

Expenditures

Total appropriations for the Department are budgeted at $5,605,600. The Department's FY 2027 General Fund Impact was reduced by $316,300, which represents a 5.4 percent decrease, and contributed to balancing the General Fund.

Office of the Mayor and Office of Community Affairs

In FY 2027, the Office of the Mayor and Office of Community Affairs General Fund appropriations are increasing by $31,800 driven by increased personnel in the Office of Community Affairs (Motion #43). This increase is partially offset by a $10,000 decrease in space rentals; $5,100 decrease in professional services; and $12,700 decrease in charges for messenger and mail service.

City Manager's Office (CMO)

In FY 2027, CMO General Fund appropriations are decreasing by $237,200, driven by a $83,600 decrease in personnel costs, a $67,900 decrease in space rental costs, and $108,900 returned to the General Fund from the closure of prior-year contracts.

Office of Emergency Preparedness (OEP)

In FY 2027, OEP appropriations are decreasing by $69,000 driven by a $50,000 decrease in miscellaneous expenditure appropriations based on prior operating experience, and lower charges for interdepartmental services primarily driven by lower information systems charges.

Office of Special Events (OSE)

In FY 2027, OSE appropriations are increasing by $23,000, resulting from a $6,200 increase in personnel appropriations due to salary increases, step advancements, and contractual obligations driven by negotiated Memorandum of Understanding (MOU) Agreements, and a $26,900 contribution to the City's liability self-insurance fund, offset by $11,000 returned to the General Fund from the closure of prior-year contracts.

Staffing

The Office's FY 2027 personnel appropriations account for contractual obligations, and plans for 6.18 percent General Fund attrition savings.

Office of Community AffairsMotion #43 added one (1) part-time Community Coordinator to the Office of Community Affairs division at 0.80 FTE.

Department Staffing Detail

Position Summary

Division	FY 2025 Adopted	FY 2026 Adopted	FY 2026 Amended	FY 2027 Changes	FY 2027 Adopted
Office of the Mayor	10.00	10.00	10.00	0.00	10.00
Office of the City Manager	9.00	9.00	9.00	0.00	9.00
Office of Independent Review	2.00	2.00	2.00	0.00	2.00
Office of Emergency Preparedness	3.00	3.00	3.00	0.00	3.00
Office of Special Events	2.00	2.00	2.00	0.00	2.00
Office of Community Affairs[1]	4.00	4.00	4.00	0.80	4.80
Total	**30.00**	**30.00**	**30.00**	**0.80**	**30.80**

Note:

The position changes are due to the following:	**FY 2027**
Office of Community Affairs	
Added Motion #43 One (1) part-time Community Coordinator @ 0.80 FTE	0.80
Total FTE Change	**0.80**

[1] Office of Community Affairs includes six (6) permanent part-time positions at 0.8 FTE each.

Office of the Mayor and City Manager Department Revenue and Expenditures - All Funds Combined

Funding Source	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended	FY 2027 Adopted	Percent Change
Beginning Balance	172,237	210,893	0	269,000	-
Fiscal Year Revenues:					
Taxes	0	0	0	0	-
Licenses & Permits	0	0	0	0	-
Intergovernmental Revenue	0	0	0	0	-
Charges for Services	14,744	14,475	0	0	-
Fines	0	0	0	0	-
Other Revenue	3,600,419	71,520	126,500	141,600	11.9
Interdepartmental Charges for Services	0	0	0	0	-
Misc. Revenue	40,973	36,160	10,500	12,400	18.1
Transfers	(33,620)	0	77,100	0	(100.0)
Total Fiscal Year Revenues	3,622,517	122,154	214,100	154,000	(28.1)
Funding Facilitated by Department	**3,794,755**	**333,047**	**214,100**	**423,000**	**97.6**
Memo Item:					
Citywide General Fund Support	589,282	3,976,702	5,523,000	5,451,600	(1.3)
Total Available Funding	**4,384,036**	**4,309,749**	**5,737,100**	**5,874,600**	**2.4**
Appropriations by Amount					
Personnel Services	3,082,251	2,935,250	3,854,200	3,823,500	(0.8)
Non Personnel Services	321,069	334,465	1,148,500	1,040,400	(9.4)
Interdepartmental Services	820,738	860,735	734,400	741,700	1.0
Contingencies	0	0	0	0	-
Total Departmental Expenditures	**4,224,058**	**4,130,450**	**5,737,100**	**5,605,600**	**(2.3)**
Appropriations by Percentage					
Personnel Services	73.0	71.1	67.2	68.2	(0.8)
Non Personnel Services	7.6	8.1	20.0	18.6	(9.4)
Interdepartmental Services	19.4	20.8	12.8	13.2	1.0
Contingencies	0.0	0.0	0.0	0.0	-
Total Departmental Expenditures	**100.0**	**100.0**	**100.0**	**100.0**	**(2.3)**

Notes:

Department Revenue and Expenditures – All Funds Combined Table.
1. This table reflects the consolidation of all fund that support operating and/or capital financial activities.
2. The Citywide General Fund Support line-item reflects citywide General Fund revenues (i.e., sales tax, property tax, etc.) captured in the General City Purpose Department, including Departmental General Fund Type fund balances that can be utilized to support the Department's operations.
3. Data may not add to the totals due to rounding.

Office of the Mayor and City Manager Department Appropriations by Fund Type - FY 2027 Only

Resources	*General Fund*	*Special Revenues*	*Capital*	*Enterprise*	*Internal Service*	*Debt Service*	*Total*
Beginning Balance	0	75,100	193,900	0	0	0	269,000
Fiscal Year Revenues:							
Taxes	0	0	0	0	0	0	0
Licenses & Permits	0	0	0	0	0	0	0
Intergovernmental Revenue	0	0	0	0	0	0	0
Charges for Services	0	0	0	0	0	0	0
Fines	0	0	0	0	0	0	0
Other Revenue	141,600	0	0	0	0	0	141,600
Interdepartmental Charges for Services	0	0	0	0	0	0	0
Misc. Revenue	12,400	0	0	0	0	0	12,400
Transfers	0	0	0	0	0	0	0
Total Fiscal Year Revenues	154,000	0	0	0	0	0	154,000
Funding Facilitated by Department	**154,000**	**75,100**	**193,900**	**0**	**0**	**0**	**423,000**
Memo Item:							
Citywide General Fund Support	5,451,600	0	0	0	0	0	5,451,600
Total Available Funding	**5,605,600**	**75,100**	**193,900**	**0**	**0**	**0**	**5,874,600**
Appropriations							
Personnel Services	3,823,500	0	0	0	0	0	3,823,500
Non Personnel Services	1,040,400	0	0	0	0	0	1,040,400
Interdepartmental Services	741,700	0	0	0	0	0	741,700
Contingencies	0	0	0	0	0	0	0
Total Appropriations	**5,605,600**	**0**	**0**	**0**	**0**	**0**	**5,605,600**

Department Appropriations by Appropriation Type

	FY 2024 Actuals	*FY 2025 Actuals*	*FY 2026 Amended*	*FY 2027 Adopted Budget (Amount)*	*FY 2027 Adopted Budget (Percentage)*
Operating	4,222,528	4,130,450	5,737,100	5,605,600	100.0
Capital	1,530	0	0	0	0.0
Debt Service	0	0	0	0	0.0
Total	**4,224,058**	**4,130,450**	**5,737,100**	**5,605,600**	**100.0**

Notes:

Department Appropriations by Fund Type
1. This Citywide General Fund Support line-item reflects citywide General Fund revenues (i.e., sales tax, property tax, etc.) captured in the General City Purpose Department, including Departmental General Fund Type fund balances that can be utilized to support the Department's operations.

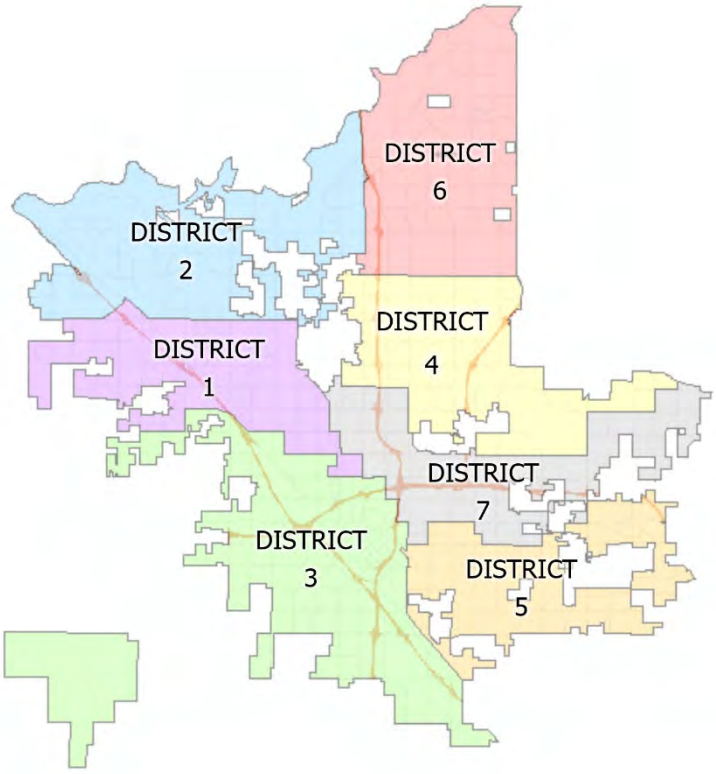
Department Appropriations by Appropriation Type
1. Data may not add to the totals due to rounding

City Council

The City Council consists of seven Councilmembers who represent their respective districts. Elected officials are bound by term limits consisting of two consecutive four-year terms. The City Council also appoints the City Attorney and City Clerk.

The role of the City Council is to establish policy direction for the City by enacting ordinances and resolutions to provide guidance to the public and city staff; reviewing and adopting the annual budget; levying taxes (when approved by a ballot election) or establishing other sources of revenue as may be necessary to fund approved appropriations. The Council also reviews and votes on recommendations presented by City Boards and Commissions; authorizes contracts and bond issuances; grants franchises; and establishes other policies and measures which promote the general welfare of the citizens of Fresno.

In collaboration with the Mayor, the City Council approves appointments of members of the community to serve on the City's various Boards and Commissions, such as the Planning Commission and Civil Service Board. Appointments ensure a wide cross-section of the community is represented in City government.



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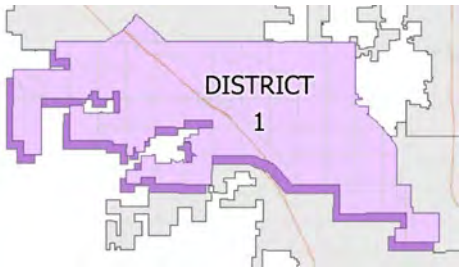

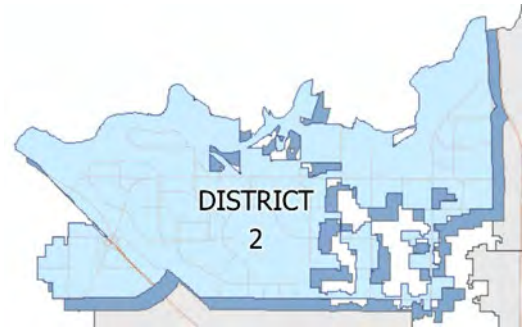

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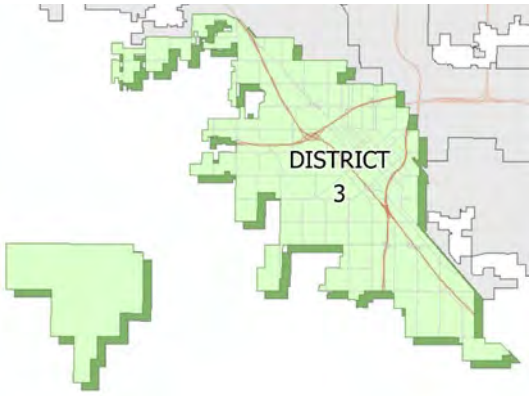

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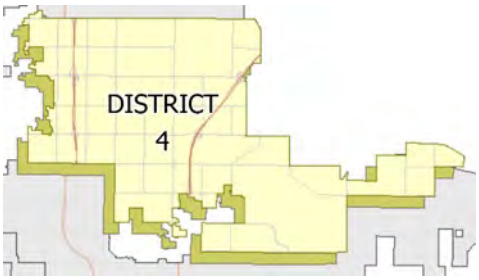

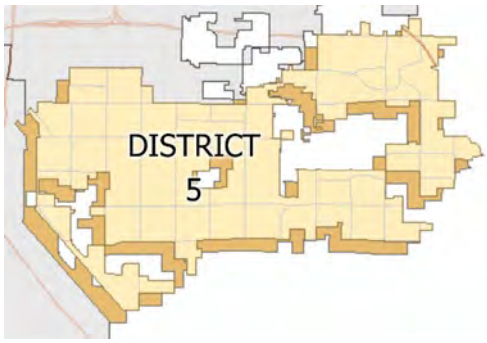

BRANDON VANG – DISTRICT 5

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Email: District5@fresno.gov

NICK RICHARDSON – DISTRICT 6

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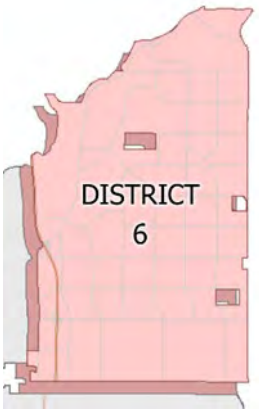
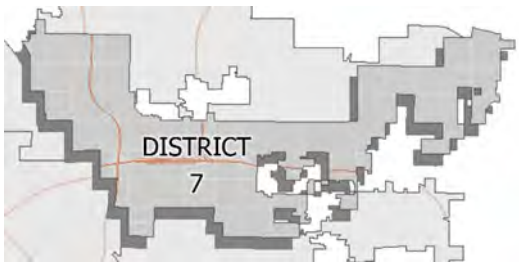
Email: District6@fresno.gov





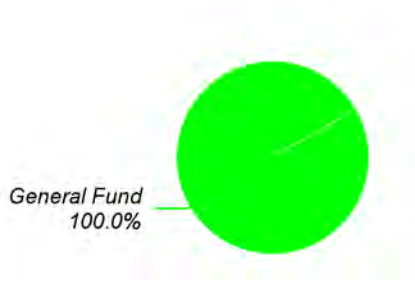
NELSON ESPARZA – DISTRICT 7
COUNCIL PRESIDENT

Phone: (559) 621-8000
Email FAX: (559) 498-2541
Email: District7@fresno.gov

Department Appropriations by Fund Type

Operating	***FY 2026 Adopted Ongoing[(1)]***	***FY 2027 Adopted***	***Variance***
General Fund	6,921,600	7,046,100	(124,500)
Special Revenue	0	0	0
Total Operating	**6,921,600**	**7,046,100**	**(124,500)**
Debt Service			
	0	0	0
Total Debt Service	**0**	**0**	**0**
Capital			
General Fund	0	0	0
Total Capital	**0**	**0**	**0**
Grand Total	**6,921,600**	**7,046,100**	**(124,500)**

FY 2027 Appropriation Fund Type Chart



City Council Department	***Fund Type***	***FTE***
	General Fund	53.00
Department Total FTE		**53.00**

[(1)]The FY 2026 Adopted Budget was further modified by the following one-time Budget Motions:

- FY 2026 Motion #58 reallocated 50,000 of District 2 internship program funds to the in-house prosecution and litigation unit in the City Attorney's Office. Of these funds, $25,000 each were transferred from FY 2025 and FY 2026.
- FY 2026 Motion #57 increased Council District 3 appropriations $100,000 by a no-cost reallocation from Public Works infrastructure.
- FY 2026 Motion #7 increased Council District 4 appropriations $50,000 by a no-cost reallocation from Public Works infrastructure.
- FY 2026 Motion #20 decreased Council District 6 appropriations by $27,087 from the D6 budget to the General Fund (attrition).
- FY 2026 Motion #45 increased Council District 7 appropriations $50,000 by a no-cost reallocation from Public Works infrastructure.

Budget Highlights

Approved Council Motions Per Budget Hearings

During the FY 2027 Budget Hearings, Council approved the following motion under the City Council Department:

- Motion #4 (budget neutral) reallocated $9,000 for Pathway To Art program at the Highway City Community Development Corporation from Council District 2 operating budget.
- Motion #5 (budget neutral) reallocated $20,000 for the Sweet Potato Program at the West Fresno Family Resource Center. Funds from Council District 1 and 2 at $10,000 each from the operating budget.
- Motion #6 (budget neutral) reallocated $90,000 for the Hmong Community Garden Project with The Fresno Center. $45,000 from Council District 2 operating budget.
- Motion #16 (budget neutral) reallocated $17,500 to the Sierra Skypark Community Association to fund installation costs of a permanent aviation monument at Spatz and Blythe in northwest Fresno from Council District 2 operating budget.
- Motion #17 (budget neutral) reallocated $5,000 to American Legion Fresno Charlie Waters Post 4 from Council District 2 operating budget.
- Motion #19 (budget neutral) reallocated $75,000 toward the restoration of Wilson Theater from Council District 2 infrastructure budget.
- Motion #20 transferred $13,000 ($6,500 each) out of District 6 and District 2 back into the General Fund for attrition.
- Motion #37 (budget neutral) reallocated $20,000 for Families in Action, $20,000 for F.I.R.M., and $20,000 for to A Hopeful Encounter for a total of $60,000 from Council District 5 operating budget.
- Motion #46 (budget neutral) allocated $50,000 to partner with the County to open a library in the Tower. $20,000 allocated from Council District 1 operating budget.
- Motion #48 (budget neutral) reallocated $25,000 toward a partnership with Fresno County to construct a new library in SW Fresno, west of Hwy-99 from Council District 2 operating budget.
- Motion #51 (budget neutral) reallocated $50,000 from the Council District 7 portion of the Public Works infrastructure budget to be moved to the Council District 7 operating budget.
- Motion #71 (budget neutral) reallocated $100,000 for Resiliency Center from Council District 2 operating budget.
- Motion #77 (budget neutral) reallocated $50,000 from the Council District 4 portion of the public works infrastructure budget to be moved to the Council District 4 operating budget.
- Motion #97 (budget neutral) reallocated $25,000 to the Black Chamber of Commerce as fiscal agent for the African American Community Council from Council District 2 operating budget ($15,000) and by reducing Motion #18 from $60,000 to $50,000 ($10,000).

Revenues

The City Council Department does not traditionally receive revenue for its services and is fully funded by General Fund revenues.

Expenditures

Operating Appropriations

FY 2027 Base Budget appropriations are $875,000 per District, of which $25,000 is allocated per District for the Legislative Intern Program.

Council District 2

- Motion #15 decreased Council District 2 operating appropriations by $2,500 to create a Public Safety engraving fund to cover etching costs.
- Motion #19 increased Council District 2 appropriations by $75,000 for the restoration of Wilson Theater from the Council District 2 infrastructure budget.
- Motion #20 decreased Council District 2 operating appropriations by $6,500 for General Fund for attrition.
- Motion #39 decreased Council District 2 operating appropriations by $10,000 to support businesses affected by the renaming of Kings Canyon, Ventura, and California Avenues.

Council District 4

- Motion #77 increased Council District 4 appropriations by $50,000 via a no-cost reallocation from Public Works infrastructure.

Council District 5

- Motion #15 decreased Council District 5 operating appropriations by $2,500 to create a Public Safety engraving fund to cover etching costs.
- Motion #39 decreased Council District 5 operating appropriations by $10,000 to support businesses affected by the renaming of Kings Canyon, Ventura, and California Avenues.

Council District 6

- Motion #15 decreased Council District 6 operating appropriations by $2,500 to create a Public Safety engraving fund to cover etching costs.
- Motion #20 decreased Council District 6 operating appropriations by $6,500 for General Fund for attrition.
- Motion #39 decreased Council District 6 operating appropriations by $10,000 to support businesses affected by the renaming of Kings Canyon, Ventura, and California Avenues.

Council District 7

- Motion #51 increased Council District 7 appropriations by $50,000 via a no-cost reallocation from Public Works infrastructure.

Council Support

In FY 2027, the City Council support budget is unchanged from the FY 2026 budget of $736,600. Additionally, an on-going $10,000 is budgeted for Trolley rentals (transportation) for City Council members.

Council President Appropriations

The Council President is elected annually by a vote of the City Council. Additional funding is added each year to cover the increased salary and additional duties as Council President. In FY 2027, $25,000 in additional appropriations have been budgeted in District 7 for the second half of the Council President term, which runs from July through December of 2026. Contingency funds of $25,000 are appropriated in the Council Support Division to be transferred to the District selected as Council President from January to June of 2027.

Election Year Contingency

FY 2027 is an election year, therefore half of the annual variable Personnel Services and Non-Personnel Services appropriations are being held in reserve for the newly elected Councilmembers in Districts 1, 3, and 7. Upon the January 2027 swearing-in of the Councilmembers-Elect, the amount held in contingency reserve will be reallocated via Budget Transfer to the Personnel Services and Non-Personnel Services accounts.

Capital Appropriations (Capital Infrastructure)

In FY 2027, additional General Fund capital appropriations have been budgeted in the Department of Public Works totaling $2,100,000. The table on the following page identifies the capital appropriations by District budgeted in the Public Works Department. The motions below were made using the FY 2027 Capital Appropriations:

- Motion #55 (budget neutral) allocated $50,000 to the Finance Department to fund the external independent audit of the Diamond Baseball Holdings operation agreement for Chukchansi Stadium. Funding source from the District 3 Infrastructure fund.
- Motion #64 (budget neutral) reallocated $95,000 for the concrete repair of sidewalks around S Peach, E Lowe, and S Villa boundary (Ayer Area) from Council District 5 infrastructure budget.
- Motion #82 (budget neutral) reallocated $40,000 for concrete repair - S Peach to S Waldby, E Grove to E Kaviland from Council District 5 infrastructure budget.
- Motion #83 (budget neutral) reallocated $135,000 to repair sidewalk lifts around Huntington Court Apartments from Council District 5 infrastructure budget.
- Motion #86 (budget neutral) reallocated $18,000 to install crosswalks on 10th St. intersections on E. El Monte Way and Montecito Ave from Council District 5 infrastructure budget.
- Motion #87 (budget neutral) reallocated $20,000 for concrete repair - S Evelyn Ave to S Wailing - E Grove to E Kaviland from Council District 5 infrastructure budget.
- Motion #99 (budget neutral) reallocated $30,000 to fund a feasibility study to identify appropriate traffic safety improvements along Olive Ave, between 1st St. and Cedar Ave., that would address the pedestrian safety concerns at Olive and Ninth St from Council District 7 infrastructure budget.

City Council Operating Expenditures by Council District

Operating Appropriation Summary						
Operating Appropriations	**FY 2025 Actuals**	**FY 2026 Adopted One-Time**	**FY 2026 Adopted Ongoing**	**FY 2027 Proposed**	**FY 2027 Motions**	**FY 2027 Adopted**
Council District 1	702,303		875,000	875,000	0	875,000
Council District 2	577,842	(25,000)[1]	900,000	875,000	56,000	931,000
Council District 3	966,912	100,000[2]	875,000	875,000	0	875,000
Council District 4	826,830	50,000[3]	875,000	875,000	50,000	925,000
Council District 5	815,630		875,000	875,000	(12,500)	862,500
Council District 6	901,043	(27,087)[4]	875,000	875,000	(19,000)	856,000
Council District 7	906,070	50,000[5]	875,000	900,000	50,000	950,000
Council Support	601,198		736,600	736,600	0	736,600
Trolley Rental			10,000	10,000	0	10,000
President Contingency			25,000	25,000	0	25,000
Total Operating	**6,297,828**	**147,900**	**6,921,600**	**6,921,600**	**124,500**	**7,046,100**

(1) FY 2026 Motion #58 reallocated 50,000 of District 2 internship program funds to the in-house prosecution and litigation unit in the City Attorney's Office. Of these funds, $25,000 each were transferred from FY 2025 and FY 2026.

(2) FY 2026 Motion #57 increased Council District 3 appropriations $100,000 by a no-cost reallocation from Public Works infrastructure.

(3) FY 2026 Motion #7 increased Council District 4 appropriations $50,000 by a no-cost reallocation from Public Works infrastructure.

(4) FY 2026 Motion #20 decreased Council District 6 appropriations by $27,087 from the D6 budget to the General Fund (attrition).

(5) FY 2026 Motion #45 increased Council District 7 appropriations $50,000 by a no-cost reallocation from Public Works infrastructure.

City Council Capital Appropriations in the Public Works Department

Capital Appropriations	Project Number	FY 2026 Carryover	FY 2027 Proposed	FY 2027 Motions	FY 2027 Adopted	Total Capital
Council District 1 Infrastructure	209900373	526,400	300,000	0	300,000	826,400
Council District 2 Infrastructure	209900374	44,000	300,000	(75,000)	225,000	269,000
Council District 3 Infrastructure	209900375	286,800	300,000	(50,000)	250,000	536,800
Council District 4 Infrastructure	209900376	261,700	300,000	(50,000)	250,000	511,700
Council District 5 Infrastructure	209900377	269,900	300,000	0	300,000	569,900
Council District 6 Infrastructure	209900378	232,200	300,000	0	300,000	532,200
Council District 7 Infrastructure	209900379	282,000	300,000	(50,000)	250,000	532,000
Total Capital		**1,903,000**	**2,100,000**	**(225,000)**	**1,875,000**	**3,778,000**

City Council FY 2026 Carryover

Upon full reconciliation of each fiscal year's expenditures, an appropriations amendment is presented to Council to increase or decrease appropriations by the prior year's carryover amount. The table below represents the FY 2025 to FY 2026 carryover amendment adopted by Council on September 25, 2025.

City Council FY 2026 Carryover Summary

Council District	Operating Carryover	Capital Carryover	Total Carryover
Council District 1	397,700	24,300	422,000
Council District 2	1,288,300	136,200	1,424,500
Council District 3	48,000	0	48,000
Council District 4	272,900	0	272,900
Council District 5	364,500	84,700	449,200
Council District 6	348,500	180,500	529,000
Council District 7	(6,800)	17,300	10,500
Total	**2,713,100**	**443,000**	**3,156,100**

Staffing

The FY 2027 Budget includes all health and welfare and pension obligations.

There are no proposed staffing changes to the City Council Department in FY 2027.

Department Staffing Detail

Position Summary

Division	FY 2025 Adopted	FY 2026 Adopted	FY 2026 Amended	FY 2027 Changes	FY 2027 Adopted
City Council District 1	7.00	7.00	7.00	0.00	7.00
City Council District 2	7.00	7.00	7.00	0.00	7.00
City Council District 3	7.00	7.00	7.00	0.00	7.00
City Council District 4	7.00	7.00	7.00	0.00	7.00
City Council District 5	7.00	7.00	7.00	0.00	7.00
City Council District 6	7.00	7.00	7.00	0.00	7.00
City Council District 7	8.00	8.00	8.00	0.00	8.00
City Council Support	3.00	3.00	3.00	0.00	3.00
Total	**53.00**	**53.00**	**53.00**	**0.00**	**53.00**

City Council Department Revenue and Expenditures - All Funds Combined

Funding Source	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Adopted	FY 2027 Adopted	Percent Change
Beginning Balance	0	(29,349)	0	400	-
Fiscal Year Revenues:					
Taxes	0	0	0	0	-
Licenses & Permits	0	0	0	0	-
Intergovernmental Revenue	71,036	30,000	0	0	-
Charges for Services	0	0	0	0	-
Fines	0	0	0	0	-
Other Revenue	105	(230)	0	0	-
Interdepartmental Charges for Services	0	0	0	0	-
Misc. Revenue	5,029	1,626	0	1,000	-
Transfers	(70,059)	0	72,800	0	(100.0)
Total Fiscal Year Revenues	6,111	31,396	72,800	1,000	(98.6)
Funding Facilitated by Department	**6,111**	**2,047**	**72,800**	**1,400**	**(98.1)**
Memo Item:					
Citywide General Fund Support	6,139,962	6,727,228	6,848,800	7,045,100	2.9
Total Available Funding	**6,146,072**	**6,729,275**	**6,921,600**	**7,046,500**	**(1.8)**
Appropriations by Amount					
Personnel Services	4,010,697	4,003,872	4,342,000	3,198,700	(26.3)
Non Personnel Services	1,202,374	1,697,175	1,572,300	1,343,700	(14.5)
Interdepartmental Services	961,315	1,027,808	982,300	895,100	(8.9)
Contingencies	0	0	25,000	1,608,600	6,334.4
Total Departmental Expenditures	**6,174,385**	**6,728,854**	**6,921,600**	**7,046,100**	**(1.8)**
Appropriations by Percentage					
Personnel Services	65.0	59.5	62.7	45.4	(26.3)
Non Personnel Services	19.5	25.2	22.7	19.1	(14.5)
Interdepartmental Services	15.6	15.3	14.2	12.7	(8.9)
Contingencies	0.0	0.0	0.4	22.8	6,334.4
Total Departmental Expenditures	**100.0**	**100.0**	**100.0**	**100.0**	**(1.8)**

Department Revenue and Expenditures – All Funds Combined Table.
1. This table reflects the consolidation of all fund that support operating and/or capital financial activities.
2. The Citywide General Fund Support line-item reflects citywide General Fund revenues (i.e., sales tax, property tax, etc.) captured in the General City Purpose Department, including Departmental General Fund Type fund balances that can be utilized to support the Department's operations.
3. Data may not add to the totals due to rounding.

City Council Department Appropriations by Fund Type - FY 2027 Only

Resources	General Fund	Special Revenues	Capital	Enterprise	Internal Service	Debt Service	Total
Beginning Balance	0	400	0	0	0	0	400
Fiscal Year Revenues:							
Taxes	0	0	0	0	0	0	0
Licenses & Permits	0	0	0	0	0	0	0
Intergovernmental Revenue	0	0	0	0	0	0	0
Charges for Services	0	0	0	0	0	0	0
Fines	0	0	0	0	0	0	0
Other Revenue	0	0	0	0	0	0	0
Interdepartmental Charges for Services	0	0	0	0	0	0	0
Misc. Revenue	1,000	0	0	0	0	0	1,000
Transfers	0	0	0	0	0	0	0
Total Fiscal Year Revenues	1,000	0	0	0	0	0	1,000
Funding Facilitated by Department	**1,000**	**400**	**0**	**0**	**0**	**0**	**1,400**
Memo Item:							
Citywide General Fund Support	6,920,600	0	0	0	0	0	6,920,600
Total Available Funding	**6,921,600**	**400**	**0**	**0**	**0**	**0**	**6,922,000**
Appropriations							
Personnel Services	3,436,700	0	0	0	0	0	3,198,700
Non Personnel Services	981,200	0	0	0	0	0	1,343,700
Interdepartmental Services	895,100	0	0	0	0	0	895,100
Contingencies	1,608,600	0	0	0	0	0	1,608,600
Total Appropriations	**6,921,600**	**0**	**0**	**0**	**0**	**0**	**7,046,100**

Department Appropriations by Appropriation Type

	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Adopted	FY 2027 Adopted Budget (Amount)	FY 2027 Adopted Budget (Percentage)
Operating	5,889,760	6,297,828	6,921,600	7,046,100	100.0
Capital	284,626	431,026	0	0	0.0
Debt Service	0	0	0	0	0.0
Total	**6,174,385**	**6,728,854**	**6,921,600**	**7,046,100**	**100.0**

Notes:

Department Appropriations by Fund Type
1. The Citywide General Fund Support line-item reflects citywide General Fund revenues (i.e., sales tax, property tax, etc.) captured in the General City Purpose Department, including Departmental General Fund Type fund balances that can be utilized to support the department's operations.

Department Appropriations by Appropriation Type
1. Data may not add to the totals due to rounding

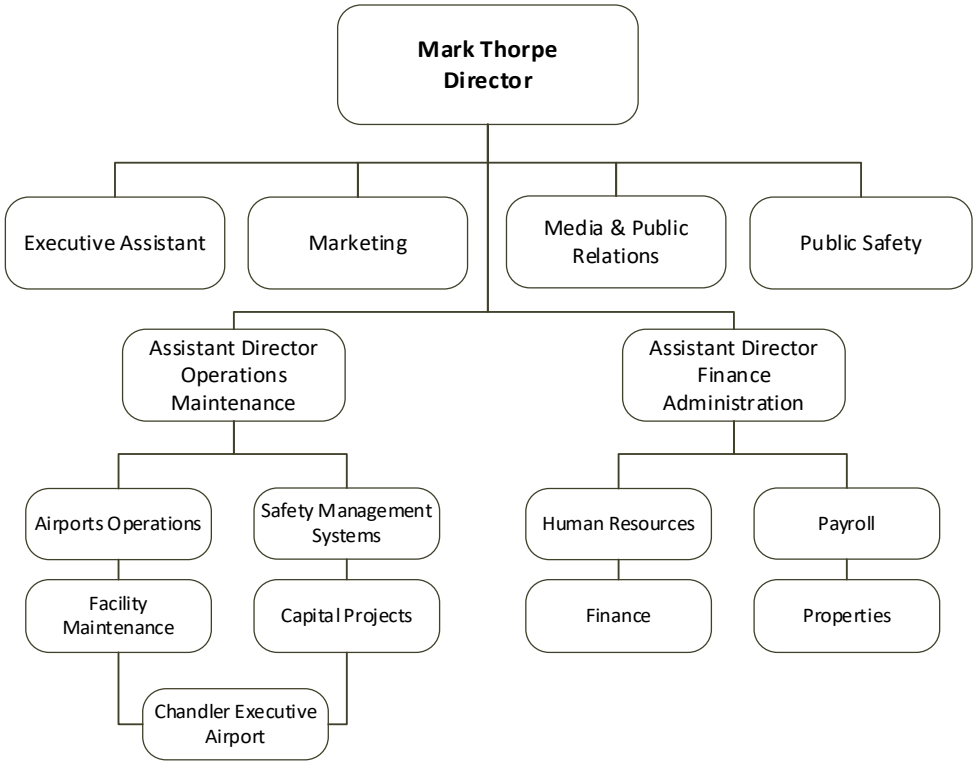
Airports Department

The Airports Department (Airports) is charged with the development, maintenance, and operation of Fresno Yosemite International Airport (FAT) and Fresno Chandler Executive Airport (FCH). FAT is the region's primary airport for commercial passenger and cargo service while FCH serves the area's general aviation community. These airports are vital components of the nation's air transportation infrastructure. They are also important engines of regional economic growth.

Airports is dedicated to maintaining a high level of customer satisfaction, to growing air service, and to maintaining and expanding facilities that accommodate demand. During FY 2026, the Department delivered the flagship project, FATForward program, a brand-new terminal expansion that allows FAT to keep up with the growing travel demands of the region. Moreover, the Department is committed to keeping the cost structure of airline partners competitive with that of comparable facilities. This approach aligns Airports with the Mayor's vision for a vibrant and more prosperous city.

In calendar year 2025, 2.7 million passengers traveled through the Airport. This growth is projected to continue through calendar year 2026. This ongoing growth is driven by a set of demand and supply factors trending in a positive direction, including service area population growth, diversification of the regional economy, more flight options, and larger aircraft.

The Fresno Chandler Executive Airport is moving forward with implementing components of the updated Airport Master Plan to ensure one of the oldest operational airports in California continues to meet the current and future needs of the aviation community. The City plans to perform several infrastructure upgrades at FCH in FY2027, which include a Runway Rehabilitation, Navigational Aid (NAVAID) replacement, and T-Hangar relocation project. These improvements will continue to support the department's vision to attract more General Aviation business to this airport and help increase revenues to balance FCH's operational budget.


Mark Thorpe
Director
Executive Assistant
Marketing
Media & Public Relations
Public Safety
Assistant Director Operations Maintenance
Assistant Director Finance Administration
Airports Operations
Safety Management Systems
Human Resources
Payroll
Facility Maintenance
Capital Projects
Finance
Properties
Chandler Executive Airport

Department Appropriations by Fund Type

Operating	***FY 2026 Amended***	***FY 2027 Adopted***	***Variance***
Enterprise	34,244,000	38,846,500	4,602,500
Total Operating	**34,244,000**	**38,846,500**	**4,602,500**
Debt Service			
Debt Service	9,559,500	11,312,600	1,753,100
Total Debt Service	**9,559,500**	**11,312,600**	**1,753,100**
Capital			
Enterprise	88,824,900	87,676,700	(1,148,200)
Total Capital	**88,824,900**	**87,676,700**	**(1,148,200)**
Grand Total	**132,628,400**	**137,835,800**	**5,207,400**

FY 2027 Appropriation Fund Type Chart

Airports Department	***Fund Type***	***FTE***
	Enterprise	161.40
Department Total FTE		**161.40**

Major Capital Projects by Appropriations

Department Name	**Project**	**Fund Type**	**FY 2027 Adopted**
Airports Department	*439900061 - Terminal/FIS Expansion*	*Enterprise*	4,000,000
Airports Department	*439900086 - AIP Recon Rwy 11L/29R*	*Enterprise*	36,407,200
Airports Department	*439900088 - AIP FAT Twr Replacement*	*Enterprise*	18,000,000
Airports Department	*439900097 - AIP Taxiway B Minor Rehab*	*Enterprise*	5,625,000
Airports Department	*439900113 - East Terminal Project*	*Enterprise*	3,474,500

Budget Highlights

Revenues

The Airports Department (Airports) is an Enterprise Department with a main source of revenue generated from the services provided at Fresno Yosemite International Airport (FAT) and Fresno Chandler Executive Airport (FCH). Airports also receives funding from Measure C Sales Tax revenues and federal grant funds.

In FY 2027, overall revenues are budgeted at $232,674,700, which is an increase of $34,173,500 over the FY 2026 Amended Budget. This increase is primarily attributed to the following:

- $112,334,300 in Beginning Balance, an increase of $33,581,100 over the FY 2026 Amended Budget for operating and capital reserves.
- $63,289,900 in Intergovernmental Revenue, an increase of $246,500 over the FY 2026 Amended Budget. This primarily consists of anticipated grant funding for the new Terminal/FIS Expansion and The East Terminal projects.
- $35,674,800 in Charges for Services, an increase of $1,388,100 over the FY 2026 Amended Budget. This primarily consists of a $1,000,000 increase in Landing Fees.
- $20,375,500 in Other Revenue, an increase of $2,407,300 over the FY 2026 Amended Budget. This increase primarily consists of $2,222,500 in interest revenue.
- $3,230,000 decrease in Miscellaneous Revenue associated with bond sale proceeds.

Expenditures

Appropriations in the Airports Department total $137,835,800, an increase of $5,207,400 over the FY 2026 Amended Budget. The overall increase is primarily comprised of a $2,506,500 increase in personnel costs, $3,224,100 increase in non-personnel costs, and a $523,200 decrease in Interdepartmental Services.

Fresno Yosemite International (FYI) Operating

Fresno Yosemite International (FYI) Operating Division's appropriations are budgeted at $35,866,700, an increase of $3,839,800 over the FY 2026 Amended Budget. The Non-Personnel budget totals $12,016,300, an increase of $880,500 over the FY 2026 Amended Budget. This variance is primarily attributable to the following requests:

- $828,000 increase for Customs and Border Patrol (CBP) and Utility charges due to the new terminal expansion project,
- $150,000 for marketing consulting and media buying services,
- $87,600 increase for the parking contract increase,
- $61,700 for the biometric services contract increase.

FYI Operating Division's Interdepartmental Services (ID) budget totals $5,408,400, an increase of $287,700 over the FY 2026 Amended Budget. This variance is primarily attributable to a $110,500 increase in information systems equipment charges and a $117,100 increase in Information Services Centralized Employee charges.

Additionally, the ID budget includes:

- $1,927,000 to reimburse the Fire Department for firefighting operations at FAT. Fire services are essential to maintain the safety of the community as they respond to any fuel fires or chemical spills from aircrafts on the airfield,
- $230,000 to reimburse the Police Department for contracting extra police officers to provide coverage at check points as required by federal regulations.

Chandler Executive Airport
Chandler Executive Airport's appropriations are budgeted at $722,400, an increase of $50,900 over the FY 2026 Amended Budget. The Non-Personnel budget totals $316,100, an increase of $22,100 over the FY 2026 Amended Budget. This is primarily related to an increase of $14,000 in Professional Svcs (Non-Consulting) and $9,300 in Electric Charges.

Chandler Executive Airport's Interdepartmental Services budget totals $118,600, an increase of $6,800. The increase is primarily due to an increase in Cost Allocation Plan (CAP) charges, reimbursing the General Fund for the cost of city services, compared to the FY 2026 Amended Budget.

Airport Project Administration
The Airport Project Administration Operating Division's appropriations are budgeted at $2,257,400, an increase of $711,800. The Non-Personnel budget totals $107,800, an increase of $10,000 over the FY 2026 Amended Budget.

Airport Project Administration Operating Division's Interdepartmental Services (ID) budget totals $766,500, an increase of $677,900 over the FY 2026 Amended Budget. This variance is primarily attributable to a $698,500 increase in Cost Allocation Plan (CAP) charges, reimbursing the General Fund for the cost of city services.

Debt Service
Debt service appropriations are budgeted at $11,312,600, which is an increase of $1,753,100 over the FY 2026 Amended Budget.

Capital
Capital appropriations are budgeted at $87,676,700, which is a decrease of $1,148,200, over the FY 2026 Amended Budged.

If the Measure C tax expires on June 30, 2027, the Airports Department would face a loss of roughly $1.0 million in capital funding.

Additional information on Airport Capital Projects can be found in the Capital Improvement Program section of this book.

Staffing

Airports' Personnel budget totals $20,284,800, which is an increase of $2,506,500 over the FY 2026 Amended Budget.

The FY 2027 Personnel budget also accounts for contractual obligations driven by negotiated Memorandum of Understanding (MOU) agreements.

The FY 2027 Budget includes:

- $1,503,700 increase in permanent salaries, including twelve (12) FTEs added in the FY 2026 Amended Budget.
- $331,900 increase in worker's compensation.
- $82,200 increase in Service Aide positions for the new terminal expansion.

Department Staffing Detail

Position Summary

Position Type	FY 2025 Adopted	FY 2026 Adopted	FY 2026 Amended	FY 2027 Changes	FY 2027 Adopted
Sworn Positions	21.70	22.20	24.20	0.00	24.20
Civilian Positions	124.45	127.20	137.20	0.00	137.20
Total	**146.15**	**149.40**	**161.40**	**0.00**	**161.40**

Note:

The position changes are due to the following:	FY 2026	FY 2027
Sworn		
Added- three (3) Airport Public Safety Officer positions via the 1st PAR in FY 2026 @ 1.00 FTE each	3.00	0.00
Converted- five (5) permanent part time positions to permanent full-time positions via the 1st PAR in FY26 @ 0.60 FTE each	(3.00)	0.00
Added- two (2) Airport Public Safety Supervisor positions via the 1st PAR in FY 2026 @ 1.00 FTE each	2.00	0.00
Sworn Subtotal	**2.00**	**0.00**
Civilian		
Added- two (2) Airports Operations Officer I positions via the 4th PAR in FY 2026 @ 1.00 FTE each	2.00	0.00
Added- two (2) Airports Public Safety Agent I positions via the 4th PAR in FY 2026 @ 1.00 FTE each	2.00	0.00
Added- one (1) Airports Systems Technician position via the 4th PAR in FY 2026 @ 1.00 FTE each	1.00	0.00
Added- one (1) Air Conditioning Mechanic position via the 4th PAR in FY 2026 @ 1.00 FTE each	1.00	0.00
Added- four (4) Custodian positions via the 4th PAR in FY 2026 @ 1.00 FTE each	4.00	0.00
Civilian Subtotal	**10.00**	**0.00**
Total FTE Change	**12.00**	**0.00**

Airports Department Revenue and Expenditures - All Funds Combined

Funding Source	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended	FY 2027 Adopted	Percent Change
Beginning Balance	(46,204,844)	11,091,265	78,753,200	112,334,300	42.6
Fiscal Year Revenues:					
Taxes	1,099,073	1,091,144	1,110,000	1,000,000	(9.9)
Licenses & Permits	0	0	0	0	-
Intergovernmental Revenue	15,265,912	17,243,293	63,043,400	63,289,900	0.4
Charges for Services	31,506,455	35,544,529	34,286,700	35,674,800	4.0
Fines	25	5,088	0	0	-
Other Revenue	25,611,096	21,952,036	17,968,200	20,375,500	13.4
Interdepartmental Charges for Services	0	0	0	0	-
Misc. Revenue	(217,817)	41,748,893	3,230,200	200	(100.0)
Transfers	(258,850)	(10)	109,500	0	(100.0)
Total Fiscal Year Revenues	73,005,893	117,584,974	119,748,000	120,340,400	0.5
Funding Facilitated by Department	**26,801,049**	**128,676,239**	**198,501,200**	**232,674,700**	**17.2**
Memo Item:					
Citywide General Fund Support	0	0	0	0	-
Total Available Funding	**26,801,049**	**128,676,239**	**198,501,200**	**232,674,700**	**17.2**
Appropriations by Amount					
Personnel Services	12,421,869	13,577,161	17,778,300	20,284,800	14.1
Non Personnel Services	24,901,567	59,078,423	107,652,890	110,877,000	3.0
Interdepartmental Services	5,806,970	5,531,402	7,197,210	6,674,000	(7.3)
Contingencies	0	0	0	0	-
Total Departmental Expenditures	**43,130,407**	**78,186,985**	**132,628,400**	**137,835,800**	**3.9**
Appropriations by Percentage					
Personnel Services	28.8	17.4	13.4	14.7	14.1
Non Personnel Services	57.7	75.6	81.2	80.4	3.0
Interdepartmental Services	13.5	7.1	5.4	4.8	(7.3)
Contingencies	0.0	0.0	0.0	0.0	-
Total Departmental Expenditures	**100.0**	**100.0**	**100.0**	**100.0**	**3.9**

Notes:

Department Revenue and Expenditures – All Funds Combined Table.
1. This table reflects the consolidation of all fund that support operating and/or capital financial activities.
2. The Citywide General Fund Support line-item reflects citywide General Fund revenues (i.e., sales tax, property tax, etc.) captured in the General City Purpose Department, including Departmental General Fund Type fund balances that can be utilized to support the Department's operations.
3. Data may not add to the totals due to rounding.

Airports Department Appropriations by Fund Type - FY 2027 Only

Resources	General Fund	Special Revenues	Capital	Enterprise	Internal Service	Debt Service	Total
Beginning Balance	0	0	0	103,367,500	0	8,966,800	112,334,300
Fiscal Year Revenues:							
Taxes	0	0	0	1,000,000	0	0	1,000,000
Licenses & Permits	0	0	0	0	0	0	0
Intergovernmental Revenue	0	0	0	63,289,900	0	0	63,289,900
Charges for Services	0	0	0	32,794,800	0	2,880,000	35,674,800
Fines	0	0	0	0	0	0	0
Other Revenue	0	0	0	20,375,500	0	0	20,375,500
Interdepartmental Charges for Services	0	0	0	0	0	0	0
Misc. Revenue	0	0	0	200	0	0	200
Transfers	0	0	0	(9,498,800)	0	9,498,800	0
Total Fiscal Year Revenues	0	0	0	107,961,600	0	12,378,800	120,340,400
Funding Facilitated by Department	**0**	**0**	**0**	**211,329,100**	**0**	**21,345,600**	**232,674,700**
Memo Item:							
Citywide General Fund Support	0	0	0	0	0	0	0
Total Available Funding	**0**	**0**	**0**	**211,329,100**	**0**	**21,345,600**	**232,674,700**
Appropriations							
Personnel Services	0	0	0	20,284,800	0	0	20,284,800
Non Personnel Services	0	0	0	99,564,400	0	11,312,600	110,877,000
Interdepartmental Services	0	0	0	6,674,000	0	0	6,674,000
Contingencies	0	0	0	0	0	0	0
Total Appropriations	**0**	**0**	**0**	**126,523,200**	**0**	**11,312,600**	**137,835,800**

Department Appropriations by Appropriation Type

	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended	FY 2027 Adopted Budget (Amount)	FY 2027 Adopted Budget (Percentage)
Operating	25,571,581	27,570,434	34,244,000	38,846,500	28.2
Capital	11,690,322	44,447,795	88,824,900	87,676,700	63.6
Debt Service	5,868,504	6,168,756	9,559,500	11,312,600	8.2
Total	**43,130,407**	**78,186,985**	**132,628,400**	**137,835,800**	**100.0**

Notes:

Department Appropriations by Fund Type
1. This Citywide General Fund Support line-item reflects citywide General Fund revenues (i.e., sales tax, property tax, etc.) captured in the General City Purpose Department, including Departmental General Fund Type fund balances that can be utilized to support the Department's operations.

Department Appropriations by Appropriation Type
1. Data may not add to the totals due to rounding

Capital Projects Department

The Capital Projects Department (CPD), established in FY 2024, is dedicated to delivering the critical infrastructure that supports *Building a Better Fresno*. CPD develops and executes capital projects that are mission-essential to our client departments, providing innovative, practical solutions tailored to their operational needs.

CPD manages a diverse portfolio that includes parks, public safety facilities, water and sewer infrastructure, public buildings, roadways, bridges, and pedestrian/bicycle improvements. CPD leverages deep expertise in design, engineering, project management, and construction to deliver high-quality projects—within scope, on schedule, and on budget.

At any given time, CPD oversees more than 270 active projects across all phases of delivery. The current value of CPD's project portfolio exceeds one billion dollars, and the Department is on track to award over 59 construction contracts in FY 2026.

CPD's primary goal is to build long-term partnerships with our client departments by providing exceptional service and consistently exceeding expectations. This can be measured by the number of completed projects which is expected to increase by 6 percent in FY 2026 reaching 80 projects.

CPD is organized into five divisions, each playing a vital role in advancing the City's capital improvement program.

Administration Division

Budget and Compliance

The Budget and Compliance Section develops and oversees the Department's operating and capital budgets, accounts payable, receivable, payroll, and asset management. It also supports the Department by overseeing construction contract administration as well as monitoring and tracking labor compliance mandates, such as certified contractor payroll, disadvantaged business enterprise rules and regulations, national targeted hiring and project labor agreements.

Project Management Office

The Project Management Office (PMO) standardizes project-related governance processes and facilitates the sharing of resources, tools, methodologies, and techniques. The PMO is responsible for updating the ever-evolving Capital Projects Delivery Manual, which provides guidelines, templates, and examples of good practices to ensure consistency throughout the divisions. The PMO also manages project performance tracking through department specific Project Management Information System (PMIS) software and the maintenance of the Capital Projects Geographic Information Systems (GIS) dashboard.

Real Estate
Real Estate services include property valuation, negotiation, acquisition, relocation, and related semi-legal duties of City properties and parcels necessary for City projects. This may also include deed review, vacation of public right of way and disposal of City properties pursuant to the Surplus Land Act.

Personnel
The Personnel Section performs a wide variety of functions related to department staff development and support. This includes overseeing the Department's recruiting and hiring processes, personnel onboarding and offboarding, training, employee leave management, safety committee oversight, as well as acting as the liaison to Labor Relations.

Design Services Division

Utilities & On-Site Design
The Utilities and On-Site Design team provides in-house engineering design and project management for capital improvement projects involving public utilities and onsite development. Their work includes water and recycled water systems, pump station modifications, sewer infrastructure construction and reconstruction, city park improvements such as play courts and accessibility upgrades, and fencing/security. Other work includes public safety facility projects. The team prepares final plans, bid specifications, and engineer's estimates for all assigned projects.

Transportation Design
The Transportation Design Section performs in-house engineering design and project management for transportation related capital improvement projects that include street/roadway improvements, traffic signals, high-intensity activated crosswalks (HAWKs), and bike and pedestrian projects, including many of the city's Class IV separated bikeway projects. All intelligent transportation system (ITS) projects throughout the city are engineered by Design Services staff exclusively. The team prepares final plans, bid specifications and engineer's estimates for assigned projects.

The Transportation Project Management (TPM) team, previously a separate division, was integrated into the Design Services Division in early FY2026 to consolidate the Department's transportation capital project expertise. This change expands cross training and mentoring opportunities and strengthens the team's overall capacity, efficiency, and performance.

All former TPM staff now participate directly in project engineering design – either by preparing plans and specifications or by learning to review and evaluate consultant work products through one-on-one mentoring from senior licensed engineers. This represents a major shift in how project management responsibilities are carried out.

It is expected that these shifts will continue and sustain faster project turnaround times, fewer construction change orders, and more reliable budgets.

Team members serving as transportation project managers in the Design Services Division oversee projects within the public right-of-way, including roadway improvements, complete streets projects, grade separations, bridges, traffic signals, active transportation facilities, and trails. They manage project delivery and provide consultant oversight, hiring engineering professional to prepare the plans, specifications, and engineer's estimates for the City's most complex transportation projects.

Construction Management Division

Survey

The Construction Management Survey Section provides topographic surveys and construction staking for the design and construction of City capital improvement projects.

Capital Inspection

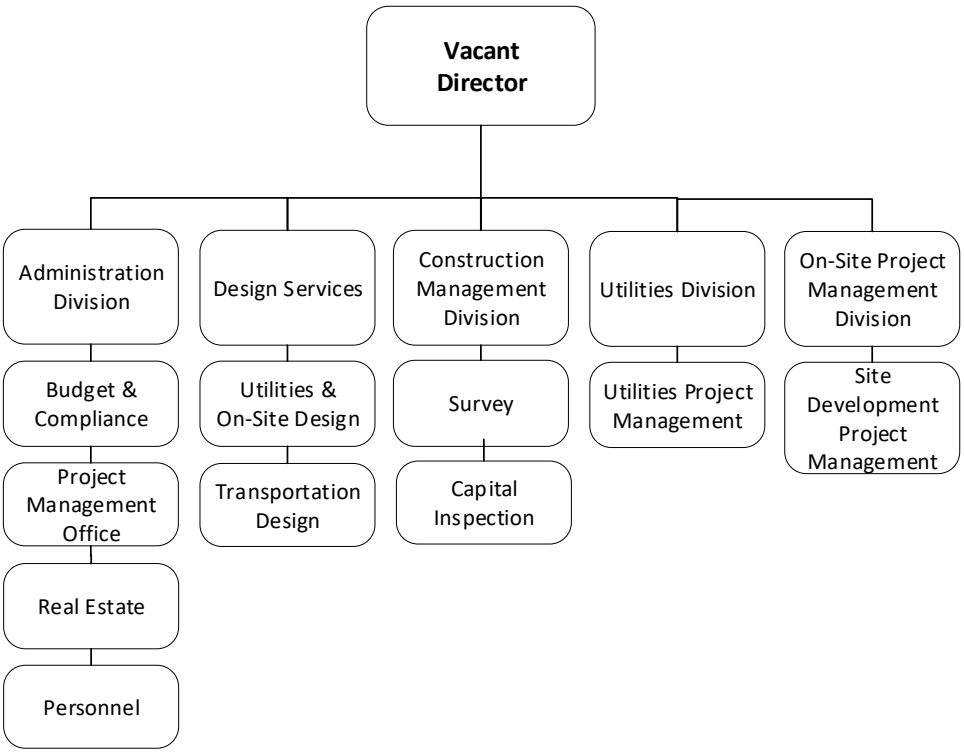
Capital Inspection provides and oversees engineering inspections and material testing for the City's capital improvement projects, and ensures all improvements are built properly, on time and in accordance with the awarded contracts.

Utilities Division

The Utilities Project Management team provides project management services and consultant oversight for wells, water and recycled water projects, sewer infrastructure projects, and treatment plant projects.

On-Site Project Management Division

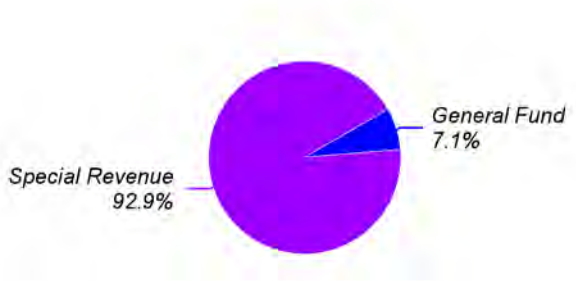
The Site Development Project Management team provides project management services and consultant oversight for new buildings and site improvements, such as new or improved parks, police and fire stations, as well as City facilities projects.


Vacant
Director
Administration Division
Budget & Compliance
Project Management Office
Real Estate
Personnel
Design Services
Utilities & On-Site Design
Transportation Design
Construction Management Division
Survey
Capital Inspection
Utilities Division
Utilities Project Management
On-Site Project Management Division
Site Development Project Management

Department Appropriations by Fund Type

Operating	***FY 2026 Amended***	***FY 2027 Adopted***	***Variance***
General Fund	6,188,100	9,855,700	3,667,600
Special Revenue	3,588,300	0	(3,588,300)
Internal Service Fund	1,842,600	0	(1,842,600)
Total Operating	**11,619,000**	**9,855,700**	**(1,763,300)**
Debt Service			
	0	0	0
Total Debt Service	**0**	**0**	**0**
Capital			
Special Revenue	128,402,900	129,867,700	1,464,800
Total Capital	**128,402,900**	**129,867,700**	**1,464,800**
Grand Total	**140,021,900**	**139,723,400**	**(298,500)**

FY 2027 Appropriation Fund Type Chart



Capital Projects Department	***Fund Type***	***FTE***
	Capital Labor	107.59
	General Fund	32.41
Department Total FTE		**140.00**

Major Capital Projects by Appropriations

Department Name	Project	Fund Type	FY 2027 Adopted
Capital Projects Department	*229900001 - IIGC - CIP #1 Water*	*Special Revenue*	5,462,400
Capital Projects Department	*229900003 - IIGC CIP #3 Structured Parking*	*Special Revenue*	1,508,400
Capital Projects Department	*229900006 - H St Parking Strcture-Prev209900412*	*Special Revenue*	1,786,100
Capital Projects Department	*229900010 - CPD DTFI Capital Improvements*	*Special Revenue*	118,445,500
Capital Projects Department	*229900013 - BROADWAY RECONNECTION*	*Special Revenue*	1,836,000

Budget Highlights

Revenues

The Capital Projects Department is funded through a variety of sources including state and local transportation funds, as well as local measures voted on by Fresno residents.

In FY 2027, the Capital Projects Department's Total Available Funding is $138,228,700, which is a decrease of $11,955,400 below the FY 2026 Amended Budget. Detail for major revenues sources is noted in the sections below.

The Beginning Balance is budgeted at ($3,114,300), a decrease of $24,400,600 below the FY 2026 Amended Budget. The change is a result of a timing effect between planned expenditure of grants and special revenue funds and the collection of revenue reimbursements.

Intergovernmental Revenues are budgeted at $129,581,600, an increase of $8,105,900 over the FY 2026 Amended Budget. The change is primarily due to the Infill Infrastructure Grant- Catalytic and anticipated reimbursable expenditures.

Charges for Services are budgeted at $7,352,300, an increase of $859,700 over the FY 2026 Amended Budget. The change is primarily due to an increase in overhead reimbursement in the indirect cost recovery fund.

Other Revenue is budgeted at $2,700,000, an increase of $1,740,000 over the FY 2026 Amended Budget. The change is primarily due to an increase in interest income.

Transfers are budgeted at $1,663,300, an increase of $1,566,200 over the FY 2026 Amended Budget.

Expenditures

Total appropriations in FY 2027 are budgeted at $139,723,400 or a decrease of $298,500 below the FY 2026 Amended Budget.

The Department's operating appropriations are budgeted at $9,855,700 or a decrease of $1,763,300. Capital appropriations are budgeted at $129,867,700, which is an increase of $1,464,800.

If the Measure C tax expires on June 30, 2027, the Capital Projects Department would face a loss of roughly $1 million in required capital match funding, which currently enables access to an estimated $10 million in additional grant revenues.

A comprehensive list of projects can be found in the capital section of this book.

Administration Division

Administration is budgeted at $7,862,200 with the Capital Indirect Cost Recovery Fund, a General Fund type, being the primary funding source at $7,763,000. The Division is supported by reimbursements from capital projects.

Design Services Division

The Design Services Division is budgeted at $547,900, funded by the CPD Operating fund, a General Fund type fund which allocates costs to Departments based on project activity.

In FY 2027, the Design Services Division includes the following replacements and additions:

- $20,800 for seven (7) laptop replacements with increased processing and computing speed necessary to facilitate software to perform daily job functions,

- $41,800 for eleven (11) AutoCAD licenses for additional staff. The computers are necessary due to a recent internal restructuring to allow more design services to be performed in-house.

Construction Management Division
The Construction Management Division is budgeted at $899,700, funded by the CPD Operating fund, a General Fund type.

In FY 2027, the Construction Management Division is:

- Replacing ten (10) vehicles including seven (7) Heavy Duty and three (3) Light Duty. The vehicles being replaced have reached the end of their useful life. The new acquisitions and replacements are critical in providing transportation for staff, equipment, and materials to job sites. There is a one-time upfit cost of $100,000 and lease payments of $12,700 in FY2027.

Utilities and On-Site Project Management Division
The Utilities and On-Site Project Management Division is budgeted at $545,900 funded by the CPD Operating fund.

Infill Infrastructure Grant- Catalytic (IIGC)
In FY 2024, the City of Fresno was awarded $43.7 million for capital improvements in Downtown Fresno and Chinatown with the goal of catalyzing housing infrastructure. The award is part of the California Department of Housing and Community Development IIGC program intended to promote infill housing by providing funds for public infrastructure.

In FY 2027, appropriations are budgeted at $5,467,800 and will be used to fund capital projects, of which a majority is designated for a Water Infrastructure Capital Improvement Project.

Governor's Office of Business and Economic Development (GO-Biz) Grant
In FY 2024, the State of California committed $250 million to the City of Fresno over three years for capital improvements in Downtown Fresno public infrastructure. In FY2027, $100 million is budgeted for the third and final installment of the grant. The fund will be used to complete the projects currently in design or construction.

Staffing

The Department's Personnel Budget totals $6,828,400, a decrease of $1,344,600 below the FY 2026 Amended Budget. The decrease is attributable to a higher portion of positions allocated for reimbursement from direct-billed capital project activities.

The Personnel Budget accounts for contractual obligations driven by negotiated Memorandum of Understanding (MOU) agreements.

Department Staffing Detail

Position Summary

Division	FY 2025 Adopted	FY 2026 Adopted	FY 2026 Amended	FY 2027 Changes	FY 2027 Adopted
Administration	26.00	27.00	28.00	0.00	28.00
Design Services	21.00	21.00	30.00	0.00	30.00
Transportation Project Mgmt	21.00	18.00	6.00	0.00	6.00
Construction Mgmt	41.00	42.00	43.00	0.00	43.00
Utlities & On-Site Proj Mgmt	30.00	32.00	33.00	0.00	33.00
Total	**139.00**	**140.00**	**140.00**	**0.00**	**140.00**

Capital Projects Department Revenue and Expenditures - All Funds Combined

Funding Source	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended	FY 2027 Adopted	Percent Change
Beginning Balance	158	28,408,610	21,286,300	(3,114,300)	(114.6)
Fiscal Year Revenues:					
Taxes	268,728	0	0	0	-
Licenses & Permits	0	0	0	0	-
Intergovernmental Revenue	50,000,000	0	121,475,700	129,581,600	6.7
Charges for Services	3,381,450	5,354,988	6,492,600	7,352,300	13.2
Fines	0	0	0	0	-
Other Revenue	653,633	1,470,943	960,000	2,700,000	181.3
Interdepartmental Charges for Services	0	0	0	0	-
Misc. Revenue	828	5,825	0	0	-
Transfers	0	98,548	97,100	1,663,300	1,613.0
Total Fiscal Year Revenues	54,304,639	6,930,303	129,025,400	141,297,200	9.5
Funding Facilitated by Department	**54,304,797**	**35,338,914**	**150,311,700**	**138,182,900**	**(8.1)**
Memo Item:					
Citywide General Fund Support	(36,752)	(78,880)	(127,600)	45,800	135.9
Total Available Funding	**54,268,045**	**35,260,033**	**150,184,100**	**138,228,700**	**(8.0)**
Appropriations by Amount					
Personnel Services	3,712,296	4,868,745	8,173,000	6,828,400	(16.5)
Non Personnel Services	937,905	5,526,365	128,114,500	129,755,700	1.3
Interdepartmental Services	2,190,570	2,407,838	3,734,400	3,139,300	(15.9)
Total Departmental Expenditures	**6,840,771**	**12,802,949**	**140,021,900**	**139,723,400**	**(0.2)**
Appropriations by Percentage					
Personnel Services	54.3	38.0	5.8	4.9	(16.5)
Non Personnel Services	13.7	43.2	91.5	92.9	1.3
Interdepartmental Services	32.0	18.8	2.7	2.2	(15.9)
Total Departmental Expenditures	**100.0**	**100.0**	**100.0**	**100.0**	**(0.2)**

Notes:

Department Revenue and Expenditures – All Funds Combined Table.
1. This table reflects the consolidation of all fund that support operating and/or capital financial activities.
2. The Citywide General Fund Support line-item reflects citywide General Fund revenues (i.e., sales tax, property tax, etc.) captured in the General City Purpose Department, including Departmental General Fund Type fund balances that can be utilized to support the Department's operations.
3. Data may not add to the totals due to rounding.

Capital Projects Department Appropriations by Fund Type - FY 2027 Only

Resources	General Fund	Special Revenues	Capital	Enterprise	Internal Service	Debt Service	Total
Beginning Balance	697,300	(3,811,600)	0	0	0	0	(3,114,300)
Fiscal Year Revenues:							
Taxes	0	0	0	0	0	0	0
Licenses & Permits	0	0	0	0	0	0	0
Intergovernmental Revenue	0	129,581,600	0	0	0	0	129,581,600
Charges for Services	7,352,300	0	0	0	0	0	7,352,300
Fines	0	0	0	0	0	0	0
Other Revenue	(50,000)	2,750,000	0	0	0	0	2,700,000
Interdepartmental Charges for Services	0	0	0	0	0	0	0
Misc. Revenue	0	0	0	0	0	0	0
Transfers	1,810,300	(147,000)	0	0	0	0	1,663,300
Total Fiscal Year Revenues	9,112,600	132,184,600	0	0	0	0	141,297,200
Funding Facilitated by Department	**9,809,900**	**128,373,000**	**0**	**0**	**0**	**0**	**138,182,900**
Memo Item:							
Citywide General Fund Support	45,800	0	0	0	0	0	45,800
Total Available Funding	**9,855,700**	**128,373,000**	**0**	**0**	**0**	**0**	**138,228,700**
Appropriations							
Personnel Services	5,603,900	1,224,500	0	0	0	0	6,828,400
Non Personnel Services	1,548,700	128,207,000	0	0	0	0	129,755,700
Interdepartmental Services	2,703,100	436,200	0	0	0	0	3,139,300
Total Appropriations	**9,855,700**	**129,867,700**	**0**	**0**	**0**	**0**	**139,723,400**

Department Appropriations by Appropriation Type

	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended	FY 2027 Adopted Budget (Amount)	FY 2027 Adopted Budget (Percentage)
Operating	6,840,771	8,495,261	11,619,000	9,855,700	7.1
Capital	0	4,307,688	128,402,900	129,867,700	92.9
Debt Service	0	0	0	0	0.0
Total	**6,840,771**	**12,802,949**	**140,021,900**	**139,723,400**	**100.0**

Notes:

Department Appropriations by Fund Type
1. This Citywide General Fund Support line-item reflects citywide General Fund revenues (i.e., sales tax, property tax, etc.) captured in the General City Purpose Department, including Departmental General Fund Type fund balances that can be utilized to support the Department's operations.

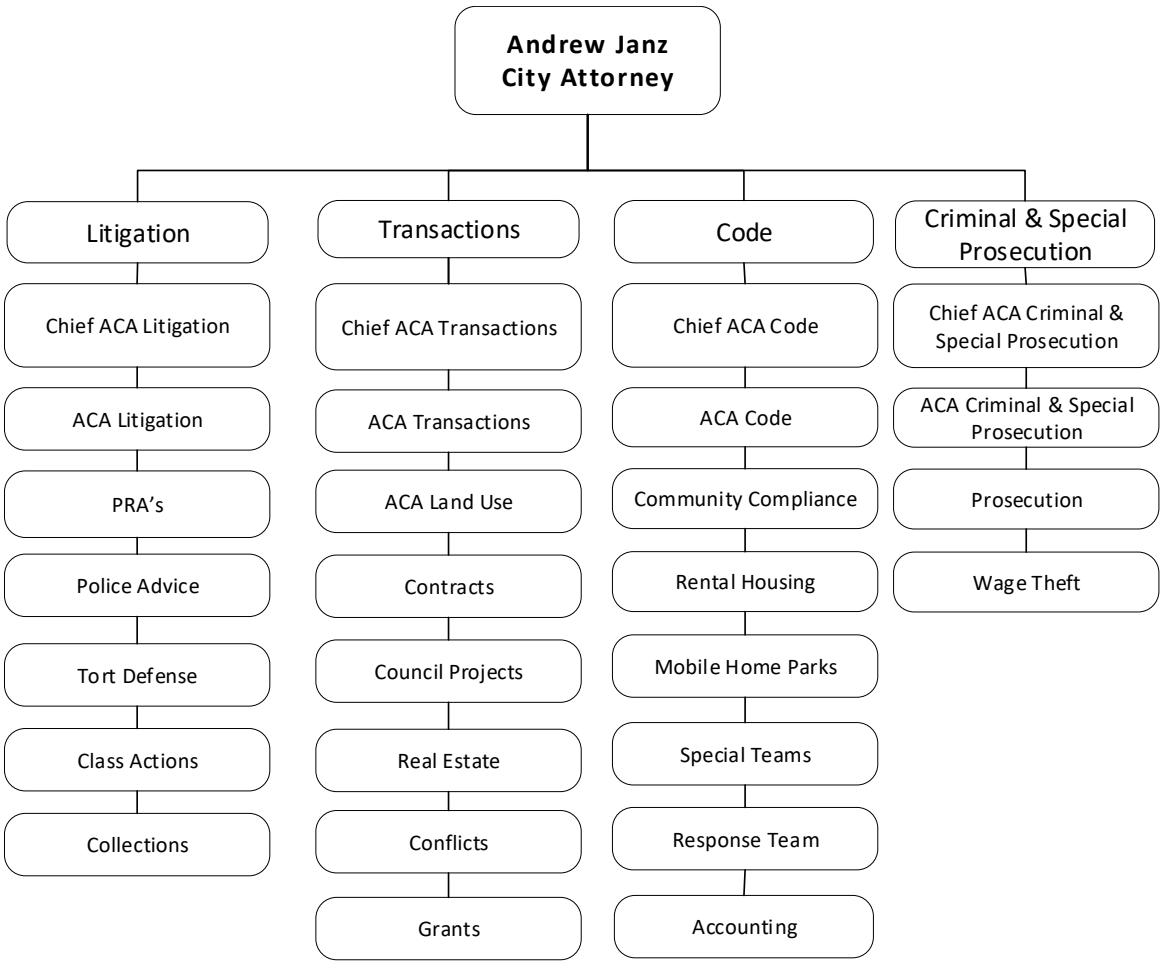
Department Appropriations by Appropriation Type
1. Data may not add to the totals due to rounding

City Attorney's Office

The City Attorney is a position established in the City of Fresno Charter. The City Attorney's Office represents and advises the City Council and all City Officers on all matters of the law pertaining to their offices. The Office is managed by the City Attorney, who is appointed by the City Council and serves to fulfill the Council's duties to the citizens of Fresno.

The Office strives to understand clients' needs and effectively provide services to all City officials and departments. The services range from transactional work on economic development projects, large scale financings, contracts, land use, and personnel, to a full range of litigation, criminal and special prosecutions, responses to Public Record Act Requests, and code enforcement.

The City Attorney's Office works diligently to deliver quality and timely legal services to its clients. The Department also strives to offer employees a challenging and fulfilling environment in which to work and enjoy personal growth. The City Attorney's Office makes every effort to maximize efficiencies, including handling legal matters in-house and managing outside counsel to reduce the overall cost of legal services. All appropriations in the City Attorney's Office are devoted to the delivery of core services in a professional, cost-efficient, and timely manner.


Andrew Janz
City Attorney
Litigation
Chief ACA Litigation
ACA Litigation
PRA's
Police Advice
Tort Defense
Class Actions
Collections
Transactions
Chief ACA Transactions
ACA Transactions
ACA Land Use
Contracts
Council Projects
Real Estate
Conflicts
Grants
Code
Chief ACA Code
ACA Code
Community Compliance
Rental Housing
Mobile Home Parks
Special Teams
Response Team
Accounting
Criminal & Special Prosecution
Chief ACA Criminal & Special Prosecution
ACA Criminal & Special Prosecution
Prosecution
Wage Theft

Department Appropriations by Fund Type

Operating	***FY 2026 Amended***	***FY 2027 Adopted***	***Variance***
General Fund	29,924,600	33,733,200	3,808,600
Special Revenue	1,899,300	848,100	(1,051,200)
Total Operating	**31,823,900**	**34,581,300**	**2,757,400**
Debt Service			
	0	0	0
Total Debt Service	**0**	**0**	**0**
Grand Total	**31,823,900**	**34,581,300**	**2,757,400**

FY 2027 Appropriation Fund Type Chart

City Attorney/Code Department	Fund Type	FTE
	General Fund	187.48
	Special Revenue	6.52
Department Total FTE		**194.00**

Budget Highlights

Approved Council Motions Per Budget Hearings

During the FY 2027 Budget Hearings, Council approved the following motions under the City Attorney's Office:

- Motion #22 added $100,000 to the City Attorney's Office for outside legal services and any other needs.
- Motion #23 added $300,000 to increase Eviction Protection Program from $1.5 million to $1.8 million.
- Motion #24 added $400,000 to execute the completion of the smoke shop wind down.

Revenues

FY 2027 revenues for the City Attorney's Office are budgeted at $2,143,900, a decrease of $884,900 below the FY 2026 Amended Budget of $3,028,800. The decrease is primarily attributable to the completion of the Worker's Rights Enforcement Grants as well as a one-time FY 2026 Transfer of $311,400.

The City Attorney's Office consists of two sections: Legal Proceedings & Consult, and Code. The Legal Proceedings & Consult Section anticipates receiving $211,100 in revenue in FY 2027. This revenue is mainly attributable to $166,800 in carryover from the Worker's Rights Enforcement grant funding from FY 2026 and other grant revenue. The Code Section anticipates generating $2,768,900 in revenue of which $1,579,300 is from Code Enforcement type actions, $209,300 from the Cannabis Recovery Fund, and $980,300 from various grant funds.

Expenditures

FY 2027 appropriations for the City Attorney's Office are budgeted at $34,581,300, an increase of $2,757,400, or 8.66 percent over the FY 2026 Amended Budget of $31,823,900.

General Fund (GF) appropriations total $32,228,900, which is $3,804,300, or 13.38 percent over the FY 2026 Amended Budget and include $23,462,300 for Personnel costs, $4,109,300 for Non-personnel costs and $4,657,300 for Interdepartmental charges for services. The change is primarily driven by a $1,438,700 increase in personnel costs as well as eight (8) Worker's Enforcement Rights grant positions added to the General Fund.

Below are other significant changes to the Department's Budget:

E-Prosecutor Software

The Department's budget includes $75,000 for an E-Prosecutor criminal case management system, which will significantly strengthen the efficiency, transparency, and integrity of the Criminal and Special Prosecution Division.

The Interdepartmental Services (ID) budget is $4,671,200, which is $48,200, or 1.00 percent below the FY 2026 Amended Budget of $4,719,400, aligning interdepartmental charges for information and facilities services to Department utilization.

Special Revenue/Grant Program
Special Revenue/Grant related appropriations are budgeted at $848,100. These appropriations are mostly comprised of:

- $328,500 for Tire Grants. The Tire Clean-Up Grant provides funding to remove illegally dumped waste tires from alleys, roadways, and other public right-of-ways. The Tire Enforcement Grant provides funding to enforce regulations regarding the hauling and storage of waste tires,
- $248,500 for Tobacco State Grant-Code Enforcement. This grant enforces the reduction of illegal retail sales and marketing of cigarettes and tobacco products, including e-cigarettes, to minors.
- The Tobacco State Grant budget includes $11,800 to replace a heavy duty vehicle funded by the Tobacco Grant. $9,300 is budgeted for half a lease payment in FY 2027 and $2,500 for upfit costs. A full annual lease payment is $18,600.
- $166,800 for Worker's Rights Enforcement. The Wage Protection Program is a city-led initiative designed to combat and prevent wage theft, ensuring that workers within the City of Fresno receive the compensation they are legally owed. Grant funding for this program is ending in FY 2027.

Staffing

The Personnel Budget totals $24,217,800, an increase of $651,100, or 2.76 percent over the FY 2026 Amended Budget of $23,566,700. The personnel budget plans for 6.18 percent General Fund attrition savings.

The FY 2027 Personnel Budget accounts for contractual obligations driven by Memorandum of Understanding (MOU) agreements and two positions added by PAR Amendments during FY 2026.

The Department's budget includes $67,100 for equity increases for the Department's Executive Assistant to the City Attorney positions.

The FY 2027 Budget includes six (6) months of funding for eight (8) previously grant funded Worker's Rights positions with the understanding that the City Attorney's Office will seek to continue the positions through grant funding opportunities in FY 2027. Funding for these positions will be revisited during the FY 2027 mid-year budget review.

- 1.00 FTE Deputy City Attorney II,
- 1.00 FTE Deputy City Attorney III,
- 3.00 FTE City Attorney Investigators,
- 1.00 FTE Senior Paralegal,
- 1.00 FTE Paralegal,
- 1.00 FTE Legal Secretary II.

Department Staffing Detail

Position Summary

Division	FY 2025 Adopted	FY 2026 Adopted	FY 2026 Amended	FY 2027 Changes	FY 2027 Adopted
Legal Proceedings	67.00	76.00	78.00	2.00	80.00
Code	111.75	115.00	115.00	(1.00)	114.00
Total	**178.75**	**191.00**	**193.00**	**1.00**	**194.00**

Note:

The position changes are due to the following	FY 2026	FY 2027
Legal Proceedings		
Added - one (1) City Attorney Investigator via the 2nd PAR Amendment @ 1.00 FTE.	1.00	
Added - one (1) Senior Paralegal via the 2nd PAR Amendment @ 1.00 FTE.	1.00	
Made Whole - four (4) positions that were added in FY 2026 @ 0.75 FTE.		1.00
Total FTE Change	**2.00**	**1.00**

City Attorney/Code Department Revenue and Expenditures - All Funds Combined

Funding Source	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended	FY 2027 Adopted	Percent Change
Beginning Balance	91,106	59,221	1,010,500	836,100	(17.3)
Fiscal Year Revenues:					
Taxes	0	0	0	0	-
Licenses & Permits	14,880	14,920	5,000	15,000	200.0
Intergovernmental Revenue	93,037	831,092	897,200	432,000	(51.9)
Charges for Services	959,529	1,709,975	1,521,600	1,377,100	(9.5)
Fines	8,182	399,502	51,000	81,400	59.6
Other Revenue	349,072	34,264	30,000	20,100	(33.0)
Interdepartmental Charges for Services	0	0	0	0	-
Misc. Revenue	135,140	287,043	212,600	218,300	2.7
Transfers	(88,748)	0	311,400	0	(100.0)
Total Fiscal Year Revenues	1,471,092	3,276,796	3,028,800	2,143,900	(29.2)
Funding Facilitated by Department	**1,562,198**	**3,336,017**	**4,039,300**	**2,980,000**	**(26.2)**
Memo Item:					
Citywide General Fund Support	23,857,430	26,954,874	27,518,100	31,898,600	15.9
Total Available Funding	**25,419,628**	**30,290,891**	**31,557,400**	**34,878,600**	**10.5**
Appropriations by Amount					
Personnel Services	18,475,878	21,008,865	23,566,700	24,217,800	2.8
Non Personnel Services	4,775,213	3,781,002	3,537,800	5,692,300	60.9
Interdepartmental Services	3,827,297	4,956,146	4,719,400	4,671,200	(1.0)
Contingencies	0	0	0	0	-
Total Departmental Expenditures	**27,078,388**	**29,746,013**	**31,823,900**	**34,581,300**	**8.7**
Appropriations by Percentage					
Personnel Services	68.2	70.6	74.1	70.0	2.8
Non Personnel Services	17.6	12.7	11.1	16.5	60.9
Interdepartmental Services	14.1	16.7	14.8	13.5	(1.0)
Contingencies	0.0	0.0	0.0	0.0	-
Total Departmental Expenditures	**100.0**	**100.0**	**100.0**	**100.0**	**8.7**

Notes:

Department Revenue and Expenditures – All Funds Combined Table.
1. This table reflects the consolidation of all fund that support operating and/or capital financial activities.
2. The Citywide General Fund Support line-item reflects citywide General Fund revenues (i.e., sales tax, property tax, etc.) captured in the General City Purpose Department, including Departmental General Fund Type fund balances that can be utilized to support the Department's operations.
3. Data may not add to the totals due to rounding.

City Attorney/Code Department Appropriations by Fund Type - FY 2027 Only

Resources	General Fund	Special Revenues	Capital	Enterprise	Internal Service	Debt Service	Total
Beginning Balance	123,800	712,300	0	0	0	0	836,100
Fiscal Year Revenues:							
Taxes	0	0	0	0	0	0	0
Licenses & Permits	15,000	0	0	0	0	0	15,000
Intergovernmental Revenue	0	432,000	0	0	0	0	432,000
Charges for Services	1,377,100	0	0	0	0	0	1,377,100
Fines	81,400	0	0	0	0	0	81,400
Other Revenue	19,000	1,100	0	0	0	0	20,100
Interdepartmental Charges for Services	0	0	0	0	0	0	0
Misc. Revenue	218,300	0	0	0	0	0	218,300
Transfers	0	0	0	0	0	0	0
Total Fiscal Year Revenues	1,710,800	433,100	0	0	0	0	2,143,900
Funding Facilitated by Department	**1,834,600**	**1,145,400**	**0**	**0**	**0**	**0**	**2,980,000**
Memo Item:							
Citywide General Fund Support	31,898,600	0	0	0	0	0	31,898,600
Total Available Funding	**33,733,200**	**1,145,400**	**0**	**0**	**0**	**0**	**34,878,600**
Appropriations							
Personnel Services	23,466,600	751,200	0	0	0	0	24,217,800
Non Personnel Services	5,609,300	83,000	0	0	0	0	5,692,300
Interdepartmental Services	4,657,300	13,900	0	0	0	0	4,671,200
Contingencies	0	0	0	0	0	0	0
Total Appropriations	**33,733,200**	**848,100**	**0**	**0**	**0**	**0**	**34,581,300**

Department Appropriations by Appropriation Type

	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended	FY 2027 Adopted Budget (Amount)	FY 2027 Adopted Budget (Percentage)
Operating	27,078,388	29,746,013	31,823,900	34,581,300	100.0
Capital	0	0	0	0	0.0
Debt Service	0	0	0	0	0.0
Total	**27,078,388**	**29,746,013**	**31,823,900**	**34,581,300**	**100.0**

Notes:

Department Appropriations by Fund Type
1. This Citywide General Fund Support line-item reflects citywide General Fund revenues (i.e., sales tax, property tax, etc.) captured in the General City Purpose Department, including Departmental General Fund Type fund balances that can be utilized to support the Department's operations.

Department Appropriations by Appropriation Type
1. Data may not add to the totals due to rounding

City Clerk's Office

The mission of the City Clerk's Office is to provide quality customer service and connect the public with the legislative process. The Office strives to ensure that the City's legislative processes are transparent by providing easy access to information. The Office is often the first department that members of the public contact when seeking general information regarding the City. Through efficient use of City resources, the Office ensures the preservation of the City of Fresno's legislative history.

The Office maintains the Municipal Code and City Charter through the codification of adopted ordinances and certifies official legislative documents including ordinances, resolutions, agreements, deeds, bonds, and other documents as necessary. The Office also ensures all public notices, hearings and agendas are published according to applicable statutes and regulations.

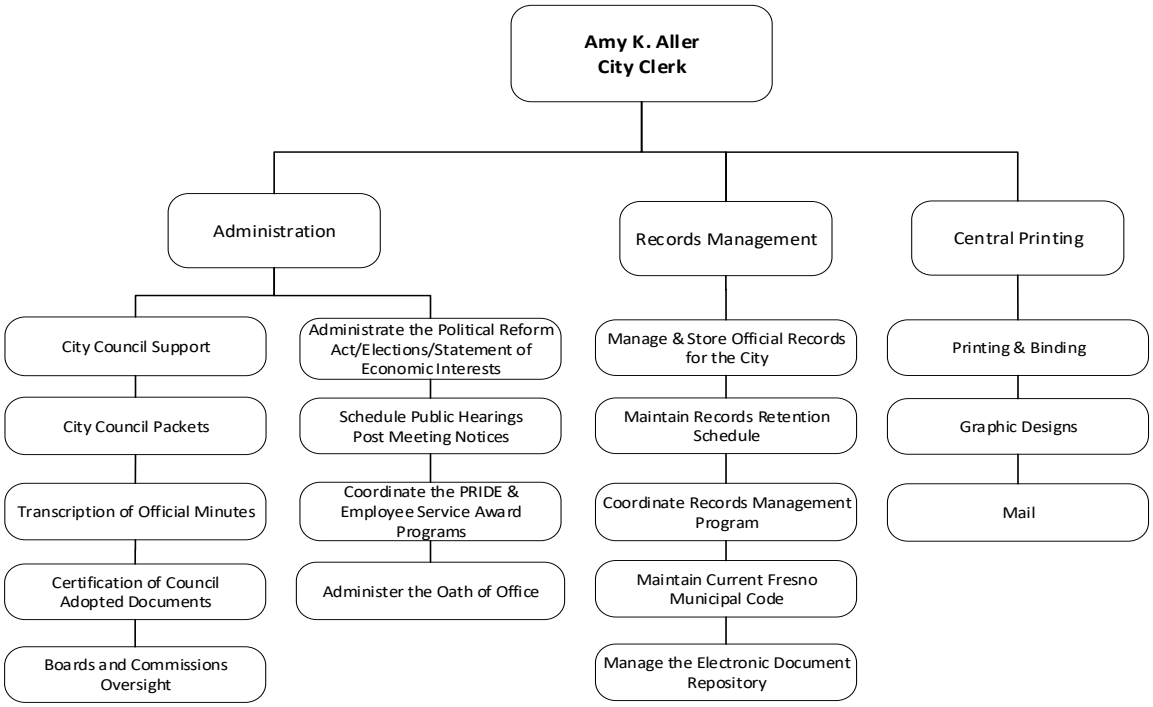
Additionally, the City Clerk adheres to the legislative policy of the City of Fresno by attending and coordinating support for City Council Meetings and producing the agendas and minutes.

The City Clerk serves as the Filing Officer for the Fair Political Practices Commission, as the local Elections Official, and also works with the County Clerk on City elections, initiatives, referendums and recall petitions.

The Office serves as the Custodian of Records, responds to Public Records Act requests, registers lobbyists, and administers oaths of office. The Office also oversees the processing of appointments, resignations, and terminations for all official city boards, commissions and committees and ensures compliance with the Maddy Act, the Brown Act and the Political Reform Act.

The Office is the official record keeper for the City and is responsible for the coordination and administration of all city records, documents, and public files pertaining to the legislative history. Aligned with the departments mission to use City resources efficiently, the Office is digitizing records to improve retrieval speed and reduce off-site storage needs while fully compiling with state and other applicable retention regulations.

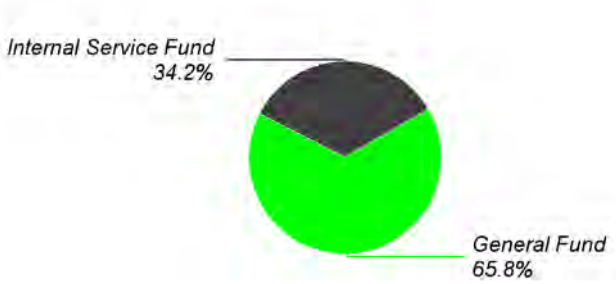
Pursuant to prior Council action, Central Printing is also a part of the Office. Central Printing supports City of Fresno Departments with comprehensive printing, graphic design and mail services.


Amy K. Aller
City Clerk
Administration
Records Management
Central Printing
City Council Support
City Council Packets
Transcription of Official Minutes
Certification of Council Adopted Documents
Boards and Commissions Oversight
Administrate the Political Reform Act/Elections/Statement of Economic Interests
Schedule Public Hearings Post Meeting Notices
Coordinate the PRIDE & Employee Service Award Programs
Administer the Oath of Office
Manage & Store Official Records for the City
Maintain Records Retention Schedule
Coordinate Records Management Program
Maintain Current Fresno Municipal Code
Manage the Electronic Document Repository
Printing & Binding
Graphic Designs
Mail

Department Appropriations by Fund Type

Operating	***FY 2026 Amended***	***FY 2027 Adopted***	***Variance***
General Fund	1,520,000	1,952,200	432,200
Internal Service Fund	1,033,300	1,013,000	(20,300)
Total Operating	**2,553,300**	**2,965,200**	**411,900**
Debt Service			
	0	0	0
Total Debt Service	**0**	**0**	**0**
Grand Total	**2,553,300**	**2,965,200**	**411,900**

FY 2027 Appropriation Fund Type Chart



City Clerk's Office	Fund Type	FTE
	General Fund	13.40
	Internal Service Fund	3.00
Department Total FTE		**16.40**

Budget Highlights

Approved Council Motions Per Budget Hearings

During the FY 2027 Budget Hearings, Council approved the following motions under the City Clerk's Office:

- Motion #21 added $50,000 to the City Clerk's budget for operational costs,
- Motion #78 added $125,000 to fund the Childcare Access and Family Affordability Commission.

Revenues

The City Clerk's Office consists of two Divisions: the City Clerk's Office Division and the Graphic Reproduction Division. The overall FY 2027 revenue is budgeted at $1,092,800, a decrease of $56,000 below the FY 2026 Amended Budget of $1,148,800. This decrease is primarily attributable to a one-time transfer of $34,200 in FY 2026 to refund unexpended FY 2025 Internal services fund balances.

The City Clerk's Office Division is funded by the General Fund and has budgeted miscellaneous revenues of $3,000 for lobbyist registration fees and candidate election fees in FY 2027.

The Graphic Reproduction Division is funded by internal service charges to client departments for copy, print, graphic design, and mail and messenger services. Ongoing revenues for services charged to client departments are $884,800 for FY 2027.

Expenditures

The City Clerk's Office's total budgeted appropriations are $2,965,200, an increase of $411,900 over the FY 2026 Amended Budget of $2,553,300.

City Clerk's Office Division

The Division's FY 2027 General Fund appropriations are $1,952,200, an increase of $432,200, over the FY 2026 Amended Budget of $1,520,000. Non-Personnel appropriations are budgeted at $656,400, which is an increase of $295,500, over the FY 2026 Amended Budget of $360,900. Of the $295,500 increase to Non-Personnel appropriations, $125,000 is to fund the childcare access and family affordability commission (Motion #78), $53,000 is allocated for records-management consulting services, $50,000 for operational costs (Motion #21), $41,200 for ADA-compliant modifications to the public facing front desk counter, $20,000 for American Sign Language (ASL) interpreter services, and $6,300 for increased contracted software services to meet state filing compliance.

The Division's Interdepartmental Services budget totals $210,100, a decrease of $11,300 below the FY 2026 Amended Budget of $221,400 and is primarily attributed to a reduction in replacement and used computers charges.

Graphic Reproduction Division

The Division's FY 2027 appropriations are $1,013,000, a decrease of $20,300 below the FY 2026 Amended Budget of $1,033,300.

Non-Personnel appropriations are budgeted at $547,300, which is unchanged from the FY 2026 Adopted Budget.

The Division's Interdepartmental Services budget totals $196,500, a decrease of $44,000 below the FY 2026 Amended Budget of $240,500 and is primarily attributed to a reduction in Information Systems Equipment Charges.

Staffing

The City Clerks' Personnel budget totals $1,354,900, an increase of $180,200 over the FY 2026 Amended Budget of $1,174,700.

The personnel budget plans for 6.18 percent General Fund and Graphic Reproduction Fund attrition savings.

Within the City Clerk's Division, the Personnel budget totals $1,085,700, an increase of $148,000 over the FY 2026 Amended Budget of $937,700. Within the Graphic Reproduction Division, the Personnel budget totals $269,200, an increase of $32,200 over the FY 2026 Amended Budget of $237,000.

Appropriations for both divisions account for contractual obligations driven by Memorandum of Understanding (MOU) agreements.

Department Staffing Detail

Position Summary

Division	FY 2025 Adopted	FY 2026 Adopted	FY 2026 Amended	FY 2027 Changes	FY 2027 Adopted
City Clerk's Office	13.15	13.40	13.40	0.00	13.40
Graphic Reproduction	3.00	3.00	3.00	0.00	3.00
Total	**16.15**	**16.40**	**16.40**	**0.00**	**16.40**

City Clerk's Office Revenue and Expenditures - All Funds Combined

Funding Source	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended	FY 2027 Adopted	Percent Change
Beginning Balance	(123,771)	17,703	60,500	205,000	238.8
Fiscal Year Revenues:					
Taxes	0	0	0	0	-
Licenses & Permits	0	0	0	0	-
Intergovernmental Revenue	0	0	0	0	-
Charges for Services	(32,040)	0	0	0	-
Fines	0	0	0	0	-
Other Revenue	(1,570)	(1,402)	0	0	-
Interdepartmental Charges for Services	1,129,646	1,197,791	1,054,100	884,800	(16.1)
Misc. Revenue	4,587	1,852	0	3,000	-
Transfers	(19,289)	0	34,200	0	(100.0)
Total Fiscal Year Revenues	1,081,333	1,198,241	1,088,300	887,800	(18.4)
Funding Facilitated by Department	**957,562**	**1,215,943**	**1,148,800**	**1,092,800**	**(4.9)**
Memo Item:					
Citywide General Fund Support	1,384,894	1,358,651	1,496,800	1,949,200	30.2
Total Available Funding	**2,342,456**	**2,574,594**	**2,645,600**	**3,042,000**	**15.0**
Appropriations by Amount					
Personnel Services	993,407	1,058,672	1,174,700	1,354,900	15.3
Non Personnel Services	819,897	909,295	916,700	1,203,700	31.3
Interdepartmental Services	543,490	504,478	461,900	406,600	(12.0)
Contingencies	0	0	0	0	-
Total Departmental Expenditures	**2,356,794**	**2,472,446**	**2,553,300**	**2,965,200**	**16.1**
Appropriations by Percentage					
Personnel Services	42.2	42.8	46.0	45.7	15.3
Non Personnel Services	34.8	36.8	35.9	40.6	31.3
Interdepartmental Services	23.1	20.4	18.1	13.7	(12.0)
Contingencies	0.0	0.0	0.0	0.0	-
Total Departmental Expenditures	**100.0**	**100.0**	**100.0**	**100.0**	**16.1**

Notes:

Department Revenue and Expenditures – All Funds Combined Table.
1. This table reflects the consolidation of all fund that support operating and/or capital financial activities.
2. The Citywide General Fund Support line-item reflects citywide General Fund revenues (i.e., sales tax, property tax, etc.) captured in the General City Purpose Department, including Departmental General Fund Type fund balances that can be utilized to support the Department's operations.
3. Data may not add to the totals due to rounding.

City Clerk's Office Appropriations by Fund Type - FY 2027 Only

Resources	General Fund	Special Revenues	Capital	Enterprise	Internal Service	Debt Service	Total
Beginning Balance	0	0	0	0	205,000	0	205,000
Fiscal Year Revenues:							
Taxes	0	0	0	0	0	0	0
Licenses & Permits	0	0	0	0	0	0	0
Intergovernmental Revenue	0	0	0	0	0	0	0
Charges for Services	0	0	0	0	0	0	0
Fines	0	0	0	0	0	0	0
Other Revenue	0	0	0	0	0	0	0
Interdepartmental Charges for Services	0	0	0	0	884,800	0	884,800
Misc. Revenue	3,000	0	0	0	0	0	3,000
Transfers	0	0	0	0	0	0	0
Total Fiscal Year Revenues	3,000	0	0	0	884,800	0	887,800
Funding Facilitated by Department	**3,000**	**0**	**0**	**0**	**1,089,800**	**0**	**1,092,800**
Memo Item:							
Citywide General Fund Support	1,949,200	0	0	0	0	0	1,949,200
Total Available Funding	**1,952,200**	**0**	**0**	**0**	**1,089,800**	**0**	**3,042,000**
Appropriations							
Personnel Services	1,085,700	0	0	0	269,200	0	1,354,900
Non Personnel Services	656,400	0	0	0	547,300	0	1,203,700
Interdepartmental Services	210,100	0	0	0	196,500	0	406,600
Contingencies	0	0	0	0	0	0	0
Total Appropriations	**1,952,200**	**0**	**0**	**0**	**1,013,000**	**0**	**2,965,200**

Department Appropriations by Appropriation Type

	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended	FY 2027 Adopted Budget (Amount)	FY 2027 Adopted Budget (Percentage)
Operating	2,356,794	2,472,446	2,553,300	2,965,200	100.0
Capital	0	0	0	0	0.0
Debt Service	0	0	0	0	0.0
Total	**2,356,794**	**2,472,446**	**2,553,300**	**2,965,200**	**100.0**

Notes:

Department Appropriations by Fund Type
1. This Citywide General Fund Support line-item reflects citywide General Fund revenues (i.e., sales tax, property tax, etc.) captured in the General City Purpose Department, including Departmental General Fund Type fund balances that can be utilized to support the Department's operations.

Department Appropriations by Appropriation Type
1. Data may not add to the totals due to rounding

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Convention Center and Stadium Department

The Fresno Convention Center was opened in October of 1966. Originally, the complex consisted of three separate buildings that sat under one roof line and were separated by 90-foot mall ways. The three venues consisted of the William Saroyan Theatre, the 32,000 square foot Ernest Valdez Exhibit Hall with 12 meeting rooms, and the Selland Arena which seated 6,500.

The complex now spans over five city blocks and boasts four separate facilities. The expansion of Selland Arena in 1981 brought a seating capacity of 11,300. In December 1999 the new 77,000 square foot exhibit hall was completed, which encompasses 25 meeting rooms in addition to housing the Center's Administration and Operation divisions.

In January 2026, the City contracted with VenuWorks of Fresno, LLC (VenuWorks) to operate, manage, and market the Fresno Convention Center. VenuWorks is the nation's first and only employee-owned venue management company with a focus on the unique needs of venues in midsize and smaller communities.

The five-year management agreement ends January 10, 2031.

Chukchansi Stadium was opened in May of 2002 and has a seating capacity of 10,500. In addition to hosting baseball games, the multi-use facility also hosts soccer games, music concerts and events. The Stadium features 33 luxury suites, a pool and spa, and a kids Fun Zone. It is currently the home to the Fresno Grizzlies Baseball club, a Single A affiliate of the Colorado Rockies.

In December of 2018, the City entered into an ownership agreement with Fresno Sports and Events, LLC. On December 10, 2020, Council approved amendments to the December 2018 agreement.

On December 14, 2023, the City entered into a new ownership agreement with DBH Fresno, LLC. Council approved amendments to the agreement prompted by the ownership change. The FY 2027 Budget reflects the terms of the agreement.

Budget Highlights

Convention Center

Revenues

Fresno Convention and Entertainment Center (FCEC) FY 2027 revenues are a reflection of the revenues generated by VenuWorks' operations of the amenities and General Fund transfers in support of the facilities.

The FY 2027 revenues are budgeted at $10,308,300, $920,500 below the FY 2026 Amended Budget. The decrease is largely associated to one-time funding of $605,000 for the Selland Arena score board replacement project that was budgeted in FY 2026. A book entry of $6,684,800 is reflected under Miscellaneous Revenue for VenuWorks' anticipated receipts, which do not flow through the City's financial system, but are required to be approved by Council per the terms of the current agreement.

Charges for Services include $354,700 for Art, Parks, Entertainment and Sports (APES) fees. APES fees are projected to increase by $12,600 over the FY 2026 Amended Budget reflecting the anticipated activity in FY 2027.

Transfers from the General Fund to FCEC funds are budgeted at $2,762,200, of which $721,500 is to support the facilities' expenses and $2,395,400 to support Debt Service.

Expenditures

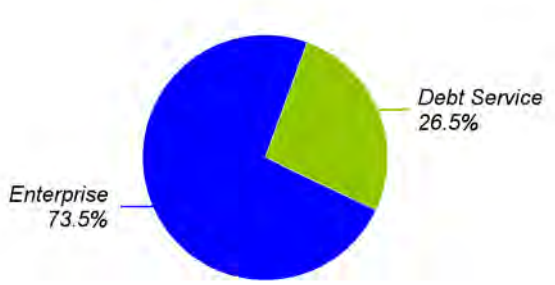
FY 2027 appropriations are budgeted at $10,308,300 or $920,500 below the FY 2026 Amended Budget. Similar to revenues, the appropriations also include a book entry reflecting VenuWorks' anticipated expenses of $6,684,800.

The remaining appropriations of $3,623,500 are primarily comprised of $2,727,000 for Debt Service coverage, $391,400 for fixed and variable management fees, and $504,000 in support of the operating deficit and deferred maintenance.

Department Appropriations by Fund Type

Operating	***FY 2026 Amended***	***FY 2027 Adopted***	***Variance***
Enterprise	7,856,200	7,581,300	(274,900)
Total Operating	**7,856,200**	**7,581,300**	**(274,900)**
Debt Service			
Debt Service	2,729,600	2,727,000	(2,600)
Total Debt Service	**2,729,600**	**2,727,000**	**(2,600)**
Capital			
Enterprise	643,000	0	(643,000)
Total Capital	**643,000**	**0**	**(643,000)**
Grand Total	**11,228,800**	**10,308,300**	**(920,500)**

FY 2027 Appropriation Fund Type Chart



Fresno Convention and Entertainment Center (FCEC) - All Funds Combined

Funding Source	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended	FY 2027 Adopted	Percent Change
Beginning Balance	341,644	405,867	0	331,600	-
Fiscal Year Revenues:					
Taxes	0	0	0	0	-
Licenses & Permits	0	0	0	0	-
Intergovernmental Revenue	0	0	0	0	-
Charges for Services	448,031	312,466	342,100	354,700	3.7
Fines	0	0	0	0	-
Other Revenue	(17,172)	(31,691)	0	175,000	-
Interdepartmental Charges for Services	0	0	0	0	-
Misc. Revenue	0	0	7,796,300	6,684,800	(14.3)
Transfers	4,015,347	3,627,942	3,090,400	2,762,200	(10.6)
Total Fiscal Year Revenues	4,446,206	3,908,717	11,228,800	9,976,700	(11.2)
Funding Facilitated by Department	**4,787,849**	**4,314,584**	**11,228,800**	**10,308,300**	**(8.2)**
Memo Item:					
Citywide General Fund Support	0	0	0	0	-
Total Available Funding	**4,787,849**	**4,314,584**	**11,228,800**	**10,308,300**	**(8.2)**
Appropriations by Amount					
Non Personnel Services	4,382,250	3,818,664	11,158,800	10,307,200	(7.6)
Interdepartmental Services	0	3,212	70,000	1,100	(98.4)
Contingencies	0	0	0	0	-
Total Departmental Expenditures	**4,382,250**	**3,821,876**	**11,228,800**	**10,308,300**	**(8.2)**
Appropriations by Percentage					
Non Personnel Services	100.0	99.9	99.4	100.0	(7.6)
Interdepartmental Services	0.0	0.1	0.6	0.0	(98.4)
Contingencies	0.0	0.0	0.0	0.0	-
Total Departmental Expenditures	**100.0**	**100.0**	**100.0**	**100.0**	**(8.2)**

Notes:

Department Revenue and Expenditures – All Funds Combined Table.
1. This table reflects the consolidation of all fund that support operating and/or capital financial activities.
2. The Citywide General Fund Support line-item reflects citywide General Fund revenues (i.e., sales tax, property tax, etc.) captured in the General City Purpose Department, including Departmental General Fund Type fund balances that can be utilized to support the Department's operations.
3. Data may not add to the totals due to rounding.

Fresno Convention and Entertainment Center (FCEC) by Fund Type - FY 2027 Only

Resources	General Fund	Special Revenues	Capital	Enterprise	Internal Service	Debt Service	Total
Beginning Balance	0	0	0	0	0	331,600	331,600
Fiscal Year Revenues:							
Taxes	0	0	0	0	0	0	0
Licenses & Permits	0	0	0	0	0	0	0
Intergovernmental Revenue	0	0	0	0	0	0	0
Charges for Services	0	354,700	0	0	0	0	354,700
Fines	0	0	0	0	0	0	0
Other Revenue	0	0	0	175,000	0	0	175,000
Interdepartmental Charges for Services	0	0	0	0	0	0	0
Misc. Revenue	0	0	0	6,684,800	0	0	6,684,800
Transfers	0	(354,700)	0	721,500	0	2,395,400	2,762,200
Total Fiscal Year Revenues	0	0	0	7,581,300	0	2,395,400	9,976,700
Funding Facilitated by Department	**0**	**0**	**0**	**7,581,300**	**0**	**2,727,000**	**10,308,300**
Memo Item:							
Citywide General Fund Support	0	0	0	0	0	0	0
Total Available Funding	**0**	**0**	**0**	**7,581,300**	**0**	**2,727,000**	**10,308,300**
Appropriations							
Non Personnel Services	0	0	0	7,580,200	0	2,727,000	10,307,200
Interdepartmental Services	0	0	0	1,100	0	0	1,100
Contingencies	0	0	0	0	0	0	0
Total Appropriations	**0**	**0**	**0**	**7,581,300**	**0**	**2,727,000**	**10,308,300**

Fresno Convention and Entertainment Center (FCEC) Appropriations by Appropriation Type

Resources	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended	FY 2027 Adopted (Amount)	FY 2027 Adopted (Percentage)
Operating	1,654,371	1,138,512	7,856,200	7,581,300	73.5
Debt Service	2,727,880	2,683,365	2,729,600	2,727,000	26.5
Capital	0	0	643,000	0	0.0
Total	**4,382,250**	**3,821,876**	**11,228,800**	**10,308,300**	**100.0**

Notes:

Department Appropriations by Fund Type
1. This Citywide General Fund Support line-item reflects citywide General Fund revenues (i.e., sales tax, property tax, etc.) captured in the General City Purpose Department, including Departmental General Fund Type fund balances that can be utilized to support the Department's operations.

Department Appropriations by Appropriation Type
1. Data may not add to the totals due to rounding

Stadium

Revenues

The FY 2027 Budget reflects the terms of the December 2023 agreement with DBH Fresno LLC as well as amendments approved by Council in December of 2020 and December of 2023.

Stadium revenues are budgeted at $4,356,800, or $125,000 over the FY 2026 Amended Budget.

Charges for services are budgeted at $247,000, of which $104,000 is budgeted as a capital contribution for facilities by DBH Fresno LLC and $143,000 is included as anticipated revenue generated from Arts, Parks, Entertainment Sports (APES) fees. Other Revenue includes $131,200 for rent which is used to offset Debt Service.

Transfers from the General Fund are budgeted at $3,349,200. Transfers are comprised of $3,085,000 to cover Debt Service payments, $128,000 towards the contracted utilities payments, $84,100 for parking pass-throughs, and $52,100 for the City of Fresno's capital contribution.

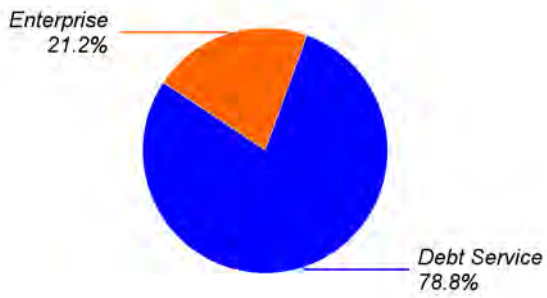
Expenditures

Stadium appropriations are budgeted at $4,041,900, or $159,300 over the FY 2026 Amended Budget. Appropriations include $3,185,000 for Debt Service, utility payments of up to $300,000 as per the term of the 2020 amended agreement, $84,100 for parking pass throughs, and $472,800 in miscellaneous capital expenses.

Department Appropriations by Fund Type

Operating	***FY 2026 Amended***	***FY 2027 Adopted***	***Variance***
Enterprise	406,600	384,100	(22,500)
Total Operating	**406,600**	**384,100**	**(22,500)**
Debt Service			
Debt Service	3,191,000	3,185,000	(6,000)
Total Debt Service	**3,191,000**	**3,185,000**	**(6,000)**
Capital			
Enterprise	285,000	472,800	187,800
Total Capital	**285,000**	**472,800**	**187,800**
Grand Total	**3,882,600**	**4,041,900**	**159,300**

FY 2027 Appropriation Fund Type Chart



Major Capital Projects by Appropriations

Division	Project	Fund Type	FY 2027 Adopted
Stadium Capital	*449900001 - Stadium Capital Improvements*	*Enterprise*	472,800

Stadium Revenue and Expenditure - All Funds Combined

Funding Source	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended	FY 2027 Adopted	Percent Change
Beginning Balance	208,042	317,778	349,200	627,400	79.7
Fiscal Year Revenues:					
Taxes	0	0	0	0	-
Licenses & Permits	0	0	0	0	-
Intergovernmental Revenue	0	0	0	0	-
Charges for Services	155,696	157,417	234,000	247,000	5.6
Fines	0	0	0	0	-
Other Revenue	47,719	106,557	100,000	133,200	33.2
Interdepartmental Charges for Services	0	0	0	0	-
Misc. Revenue	0	0	0	0	-
Transfers	5,552,370	3,669,374	3,548,600	3,349,200	(5.6)
Total Fiscal Year Revenues	5,755,785	3,933,347	3,882,600	3,729,400	(3.9)
Funding Facilitated by Department	**5,963,827**	**4,251,125**	**4,231,800**	**4,356,800**	**3.0**
Memo Item:					
Citywide General Fund Support	0	0	0	0	-
Total Available Funding	**5,963,827**	**4,251,125**	**4,231,800**	**4,356,800**	**3.0**
Appropriations by Amount					
Personnel Services	0	0	0	0	-
Non Personnel Services	5,636,197	4,338,051	3,882,600	4,041,900	4.1
Interdepartmental Services	1,904	0	0	0	-
Contingencies	0	0	0	0	-
Total Departmental Expenditures	**5,638,101**	**4,338,051**	**3,882,600**	**4,041,900**	**4.1**
Appropriations by Percentage					
Personnel Services	0.0	0.0	0.0	0.0	-
Non Personnel Services	100.0	100.0	100.0	100.0	4.1
Interdepartmental Services	0.0	0.0	0.0	0.0	-
Contingencies	0.0	0.0	0.0	0.0	-
Total Departmental Expenditures	**100.0**	**100.0**	**100.0**	**100.0**	**4.1**

Notes:

Department Revenue and Expenditures – All Funds Combined Table.
1. This table reflects the consolidation of all fund that support operating and/or capital financial activities.
2. The Citywide General Fund Support line-item reflects citywide General Fund revenues (i.e., sales tax, property tax, etc.) captured in the General City Purpose Department, including Departmental General Fund Type fund balances that can be utilized to support the Department's operations.
3. Data may not add to the totals due to rounding.

Stadium Appropriations by Fund Type - FY 2027 Only

Resources	General Fund	Special Revenues	Capital	Enterprise	Internal Service	Debt Service	Total
Beginning Balance	0	0	0	519,600	0	107,800	627,400
Fiscal Year Revenues:							
Taxes	0	0	0	0	0	0	0
Licenses & Permits	0	0	0	0	0	0	0
Intergovernmental Revenue	0	0	0	0	0	0	0
Charges for Services	0	0	0	247,000	0	0	247,000
Fines	0	0	0	0	0	0	0
Other Revenue	0	0	0	22,000	0	111,200	133,200
Interdepartmental Charges for Services	0	0	0	0	0	0	0
Misc. Revenue	0	0	0	0	0	0	0
Transfers	0	0	0	264,200	0	3,085,000	3,349,200
Total Fiscal Year Revenues	0	0	0	533,200	0	3,196,200	3,729,400
Funding Facilitated by Department	**0**	**0**	**0**	**1,052,800**	**0**	**3,304,000**	**4,356,800**
Memo Item:							
Citywide General Fund Support	0	0	0	0	0	0	0
Total Available Funding	**0**	**0**	**0**	**1,052,800**	**0**	**3,304,000**	**4,356,800**
Appropriations							
Personnel Services	0	0	0	0	0	0	0
Non Personnel Services	0	0	0	856,900	0	3,185,000	4,041,900
Interdepartmental Services	0	0	0	0	0	0	0
Contingencies	0	0	0	0	0	0	0
Total Appropriations	**0**	**0**	**0**	**856,900**	**0**	**3,185,000**	**4,041,900**

Stadium Appropriations by Appropriation Type

Resources	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended	FY 2027 Adopted (Amount)	FY 2027 Adopted (Percentage)
Operating	495,231	506,799	406,600	384,100	9.5
Capital	1,958,407	645,198	285,000	472,800	11.7
Debt Service	3,184,463	3,186,054	3,191,000	3,185,000	78.8
Total	**5,638,101**	**4,338,051**	**3,882,600**	**4,041,900**	**100.0**

Notes:

Department Appropriations by Fund Type
1. TThis Citywide General Fund Support line-item reflects citywide General Fund revenues (i.e., sales tax, property tax, etc.) captured in the General City Purpose Department, including Departmental General Fund Type fund balances that can be utilized to support the Department's operations.

Department Appropriations by Appropriation Type
1. Data may not add to the totals due to rounding

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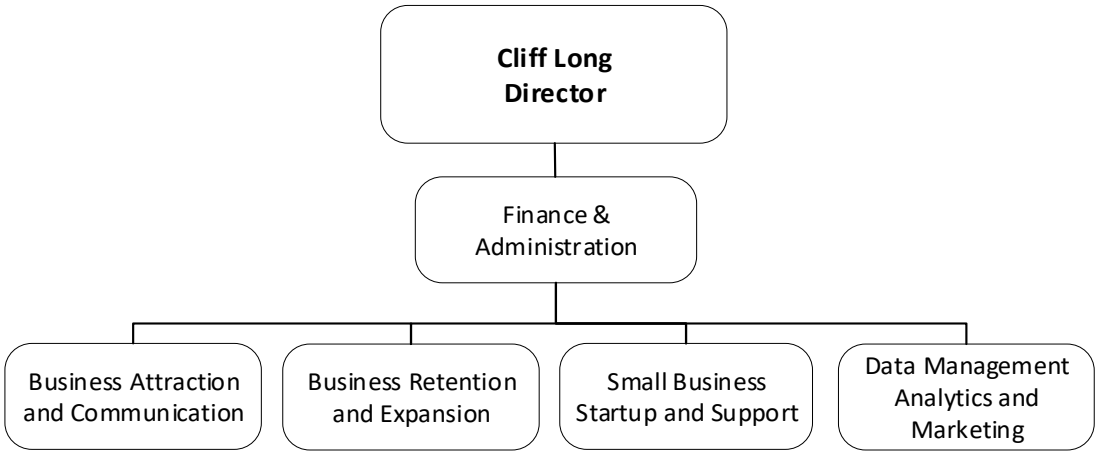
Economic Development Department

The mission of the Economic Development Department is to support the Mayor's "One Fresno" Inclusive Economic Development vision by increasing investment and job opportunities in Fresno, while enhancing the City's sense of place and quality of life. The Department's overall goal to attract, retain and grow businesses in Fresno helps generate property and sales tax that are the City's main funding source to provide services to residents.

In Fiscal Year 2027, the Economic Development Department will prioritize projects and industries identified in the Comprehensive Economic Development Strategy (CEDS) that provide a significant impact on the local economy, including advanced manufacturing, agri-business, food processing and renewable energy. In addition, the department supports larger retail development, professional business services and transportation/logistics projects to support infill opportunities citywide. These priorities may be adjusted due to changing market conditions, new opportunities and challenges faced by Fresno companies.

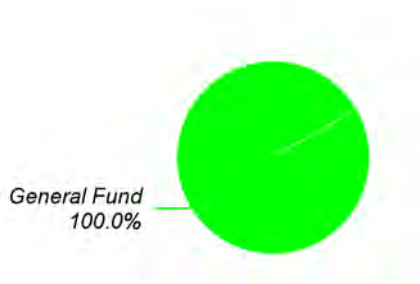
As outlined in the following pages, the department will conduct business outreach to local businesses to help them remain competitive, grow and prosper. The department will also work to attract new industries to the city of Fresno, diversifying employment opportunities and providing all residents with an equitable path to success.


Cliff Long
Director
Finance &
Administration
Business Attraction
and Communication
Business Retention
and Expansion
Small Business
Startup and Support
Data Management
Analytics and
Marketing

Department Appropriations by Fund Type

Operating	***FY 2026 Amended***	***FY 2027 Adopted***	***Variance***
General Fund	2,840,500	1,827,100	(1,013,400)
Special Revenue	170,644	0	(170,644)
Total Operating	**3,011,144**	**1,827,100**	**(1,184,044)**
Debt Service			
	0	0	0
Total Debt Service	**0**	**0**	**0**
Grand Total	**3,011,144**	**1,827,100**	**(1,184,044)**

FY 2027 Appropriation Fund Type Chart



Economic Development Department	Fund Type	FTE
	General Fund	8.00
Department Total FTE		**8.00**

Budget Highlights

Revenues

In FY 2027, the Economic Development's Department's Total Available Funding is $1,827,100, or $1,184,400 below the FY 2026 Amended Budget. The change is primarily due to the completion of the Pacific Gas & Electric (PG&E) donation for the small business grant program.

Expenditures

Total appropriations for the Economic Development Department are budgeted at $1,827,100 or a decrease of $1,184,000 below the FY 2026 Amended budget of $3,011,100.

General Fund

The decrease is primarily attributed to the expenditure of an $800,000 PG&E charitable donation and $230,000 related to the Property and Business Improvement Districts (PBIDs) for Blackstone and Belmont.

The Department's FY 2027 General Fund Budget was reduced by $94,900, which contributed to balancing the General Fund.

Interdepartmental appropriations are budgeted at $136,600 or a decrease of $22,200 from the FY 2026 Amended budget of $158,800. This decrease is primarily associated with Messenger/Mail/Copier services and Information Systems Equipment charges.

Non-Personnel Services appropriations are budgeted at $610,300, a reduction of $1,206,000 below the FY 2026 Amended Budget and includes the following Economic Development plans and programs:

Economic Development Plan

The Economic Development Department aims to attract, retain and assist with business attraction, retention and expansion in an effort to foster growth, diversify job opportunities and improve the quality of life for all residents.

Business Attraction

The Economic Development Department utilizes programs such as CoStar, as well as relationships with local brokers and other partners, to determine currently available space that best meets the needs of new businesses. The Department uses economic modeling software to determine the impact that would be made by proposed development, factoring in available information to determine immediate and secondary ripple effects and comparing the City of Fresno to competitor regions to give a clear picture as to why Fresno is the superior choice.

The Department will continue to work with partners and organizations such as the Fresno County Economic Development Corporation (EDC), Governor's Office of Business and Economic Development (GO-Biz), Team California, California Association for Local Economic Development (CALED), local and national brokers and through opportunities at various trade shows and conventions to identify businesses that would do well in Fresno. The Department will continue outreach to businesses outside of the City, positioning Fresno as the smart, affordable and business-friendly alternative when looking for a new location to move and grow.

Business Retention and Expansion
The Department will conduct outreach to targeted local businesses to determine how best to assist them to stay and grow in Fresno. Incentives and programs at the local, state and federal levels offer opportunities to make Fresno businesses stronger. Non-traditional financing options, such as the City's Revolving Loan Fund Programs as well as other financing programs offered through Cen Cal Business Finance Group, Valley Small Business Development Corporation, Fresno Area Hispanic Foundation (FAHF), Fresno Metro Black Chamber of Commerce (FMBCC) and the Economic Opportunity Commission's Access Plus Capital offer low-interest and flexible funding options to small businesses who may not be eligible for traditional bank financing.

The Department coordinates with local partners including EDC, Fresno Chamber of Commerce, Workforce Development Board, FAHF, Southeast Fresno Community Economic Development Association (SEFCEDA), San Joaquin Valley Manufacturing Alliance, FMBCC, Downtown Fresno Partnership, Chinatown Fresno Foundation, Hmong Business Incubator, Asian Business Institute and Resource Center (ABIRC) and California State University – Fresno to support existing businesses and ensure growth in the local economy.

Business Startup and Support
In FY 2027, the Department will continue to seek ways to provide support for all entrepreneurs. The Department will work with local chambers and organizations to provide education and training to entrepreneurs who need assistance with product development as well as developing business plans, financing plans and marketing. The goal is to help ensure the success of new business startups in the City of Fresno from day one.

Data Management, Analytics and Marketing
The Department acknowledges that the retention and growth of businesses in the City of Fresno will require investment in data management and data analytics tools. The Economic Development Department anticipates the launch of a business intelligence platform designed to allow the Department to more efficiently track, analyze and support business development in the City of Fresno.

Staffing

Personnel Services appropriations are budgeted at $1,080,200 or an increase of $44,200 over the FY 2026 Amended budget of $1,036,000.

The personnel budget plans for 10.29 percent General Fund attrition savings.

Appropriations also account for step advancements and contractual obligations driven by negotiated Memorandum of Understanding (MOU) agreements.

Department Staffing Detail

Position Summary

Division	FY 2025 Adopted	FY 2026 Adopted	FY 2026 Amended	FY 2027 Changes	FY 2027 Adopted
Economic Development	8.00	8.00	8.00	0.00	8.00
Total	**8.00**	**8.00**	**8.00**	**0.00**	**8.00**

Economic Development Department Revenue and Expenditures - All Funds Combined

Funding Source	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended	FY 2027 Adopted	Percent Change
Beginning Balance	328,314	179	965,000	0	(100.0)
Fiscal Year Revenues:					
Taxes	0	0	0	0	-
Licenses & Permits	0	0	0	0	-
Intergovernmental Revenue	53,918	601,964	5,644	0	(100.0)
Charges for Services	0	0	0	0	-
Fines	0	0	0	0	-
Other Revenue	197,753	7,323	0	0	-
Interdepartmental Charges for Services	0	0	0	0	-
Misc. Revenue	(300,000)	120	0	0	-
Transfers	(3,703)	0	10,800	0	(100.0)
Total Fiscal Year Revenues	(52,032)	609,407	16,444	0	(100.0)
Funding Facilitated by Department	**276,282**	**609,586**	**981,444**	**0**	**(100.0)**
Memo Item:					
Citywide General Fund Support	1,285,981	2,143,638	2,029,700	1,827,100	(10.0)
Total Available Funding	**1,562,263**	**2,753,224**	**3,011,144**	**1,827,100**	**(39.3)**
Appropriations by Amount					
Personnel Services	934,739	847,091	1,036,000	1,080,200	4.3
Non Personnel Services	253,155	1,712,310	1,816,344	610,300	(66.4)
Interdepartmental Services	151,130	192,652	158,800	136,600	(14.0)
Contingencies	0	0	0	0	-
Total Departmental Expenditures	**1,339,024**	**2,752,053**	**3,011,144**	**1,827,100**	**(39.3)**
Appropriations by Percentage					
Personnel Services	69.8	30.8	34.4	59.1	4.3
Non Personnel Services	18.9	62.2	60.3	33.4	(66.4)
Interdepartmental Services	11.3	7.0	5.3	7.5	(14.0)
Contingencies	0.0	0.0	0.0	0.0	-
Total Departmental Expenditures	**100.0**	**100.0**	**100.0**	**100.0**	**(39.3)**

Notes:

Department Revenue and Expenditures – All Funds Combined Table.
1. This table reflects the consolidation of all fund that support operating and/or capital financial activities.
2. The Citywide General Fund Support line-item reflects citywide General Fund revenues (i.e., sales tax, property tax, etc.) captured in the General City Purpose Department, including Departmental General Fund Type fund balances that can be utilized to support the Department's operations.
3. Data may not add to the totals due to rounding.

Economic Development Department Appropriations by Fund Type - FY 2027 Only

Resources	General Fund	Special Revenues	Capital	Enterprise	Internal Service	Debt Service	Total
Beginning Balance	0	0	0	0	0	0	0
Fiscal Year Revenues:							
Taxes	0	0	0	0	0	0	0
Licenses & Permits	0	0	0	0	0	0	0
Intergovernmental Revenue	0	0	0	0	0	0	0
Charges for Services	0	0	0	0	0	0	0
Fines	0	0	0	0	0	0	0
Other Revenue	0	0	0	0	0	0	0
Interdepartmental Charges for Services	0	0	0	0	0	0	0
Misc. Revenue	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0
Total Fiscal Year Revenues	0	0	0	0	0	0	0
Funding Facilitated by Department	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Memo Item:							
Citywide General Fund Support	1,827,100	0	0	0	0	0	1,827,100
Total Available Funding	**1,827,100**	**0**	**0**	**0**	**0**	**0**	**1,827,100**
Appropriations							
Personnel Services	1,080,200	0	0	0	0	0	1,080,200
Non Personnel Services	610,300	0	0	0	0	0	610,300
Interdepartmental Services	136,600	0	0	0	0	0	136,600
Contingencies	0	0	0	0	0	0	0
Total Appropriations	**1,827,100**	**0**	**0**	**0**	**0**	**0**	**1,827,100**

Department Appropriations by Appropriation Type

	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended	FY 2027 Adopted Budget (Amount)	FY 2027 Adopted Budget (Percentage)
Operating	1,339,024	2,752,053	3,011,144	1,827,100	100.0
Capital	0	0	0	0	0.0
Debt Service	0	0	0	0	0.0
Total	**1,339,024**	**2,752,053**	**3,011,144**	**1,827,100**	**100.0**

Notes:

Department Appropriations by Fund Type
1. This Citywide General Fund Support line-item reflects citywide General Fund revenues (i.e., sales tax, property tax, etc.) captured in the General City Purpose Department, including Departmental General Fund Type fund balances that can be utilized to support the Department's operations.

Department Appropriations by Appropriation Type
1. Data may not add to the totals due to rounding

Finance Department

The Finance Department is dedicated to maintaining the City's financial integrity by delivering comprehensive fiscal management, guiding financial policy and promoting sound business practices. The Department ensures responsible stewardship of public resources while supporting the effective delivery of City services. Through accurate financial reporting, budget management and regulatory compliance, Finance provides City leadership with the information needed for strategic and informed decision-making. The Department also plays a critical role in long-term financial planning, monitoring fiscal health and identifying opportunities to enhance operational efficiency. Finance's commitment to transparency, accountability, and efficiency strengthens the City's efforts to serve the community.

The Finance Department provides services through the following organizational units:

Administrative Unit

The Administrative Unit provides management oversight and strategic direction to all Finance Department units. The unit also serves as the primary conduit between Finance staff and the City's administration, facilitating communication and coordination.

Accounting Unit

The Accounting Unit manages the City's core financial activities including General Accounting, Accounts Payable, Accounts Receivable, and Treasury functions. Responsibilities include timely and accurate vendor and contract payments, preparation of financial reports to support departmental budget monitoring, management of receivables, including housing program loans, and reconciliation of all City bank statements. Additionally, the unit monitors and manages the flow of all incoming and outgoing cash to support daily City operations.

Financial Statements and Audit Unit

The Financial Statements and Audit Unit prepares major financial reports including the Annual Comprehensive Financial Report (ACFR), Single Audit, State Controller's Reports, National Transit Database Report, and monthly financial statements. The timely completion and acceptance of ACFR is essential to demonstrating the City's commitment to transparency, accountability, and strong financial stewardship. The ACFR is a complete and independently audited picture of the City's financial condition, ensuring that elected officials, residents, credit rating agencies, and grantors can rely on accurate and trustworthy financial information. The unit works closely with external auditors to meet audit requirements and ensures compliance with standards set by the Governmental Accounting Standards Board (GASB) and Government Finance Officers Association (GFOA).

Debt/Investment Administration Unit

The Debt and Investment Administration Unit manages the issuance and oversight of the City's debt obligations, providing cost effective financing for capital projects and infrastructure improvements. The Unit also manages the

City's investment portfolio, ensuring that idle funds are invested prudently to maximize earnings with minimal risk. The unit maintains detailed investment records and prepares comprehensive monthly investment reports.

Payroll Unit

The Payroll Unit delivers payroll services to employees and prospective City employees. The unit ensures compliance with local, state and federal tax, wage, and hour regulations, as well as with Memoranda Of Understanding (MOUs) covering 11 employee bargaining units and salary resolutions.

Internal Audit Unit

The Internal Audit Unit performs internal audits and risk assessments to evaluate compliance with City policies, procedures, and operational practices.

Business Tax Unit

The Business Tax Unit assists business owners in meeting Fresno's tax requirements. The unit issues various City permits, including those for taxi cabs and drivers, mobile vendors, short-term rentals, mobile home park operations and card rooms.

Utility Billing & Collection Division

The Utility Billing & Collection Division (UB&C) manages the billing and collections for Water, Sewer, and Sanitation / Solid Waste services. Serving over 140,000 customers and processing approximately $260 million in revenue, the division handles over 170,000 customer calls and roughly 21,000 in-person transactions each year. Given the large volume of customers, a strategic priority of UB&C is to increase enrollment in e-billing. This would directly support operational efficiencies by reducing time and resources dedicated to printing, postage, staff time handling mailed checks, and in-person payments. The additional staff capacity generated through the efficiencies could then be redirected towards higher value customer support, activity improving service quality and responsiveness. UB&C is organized into four sections: Administration, Customer Service, Collections and Field Service, and Payments and Special Billings. UB&C's most visible services include counter assistance and telephone support, making customer service the division's primary focus.

Budget and Management Studies Division

The Budget and Management Studies Division (BMSD) supports the City of Fresno's financial planning and strategic management efforts by preparing and administering the Annual Budget. The division manages the budget submission process, evaluates departmental requests in alignment with financial forecasts and City priorities, and compiles the Mayor's Proposed Budget for City Council review. Throughout the fiscal year, BMSD monitors revenues and expenditures, prepares the midyear financial review and facilitates amendments to the Annual Appropriation Resolution (AAR).

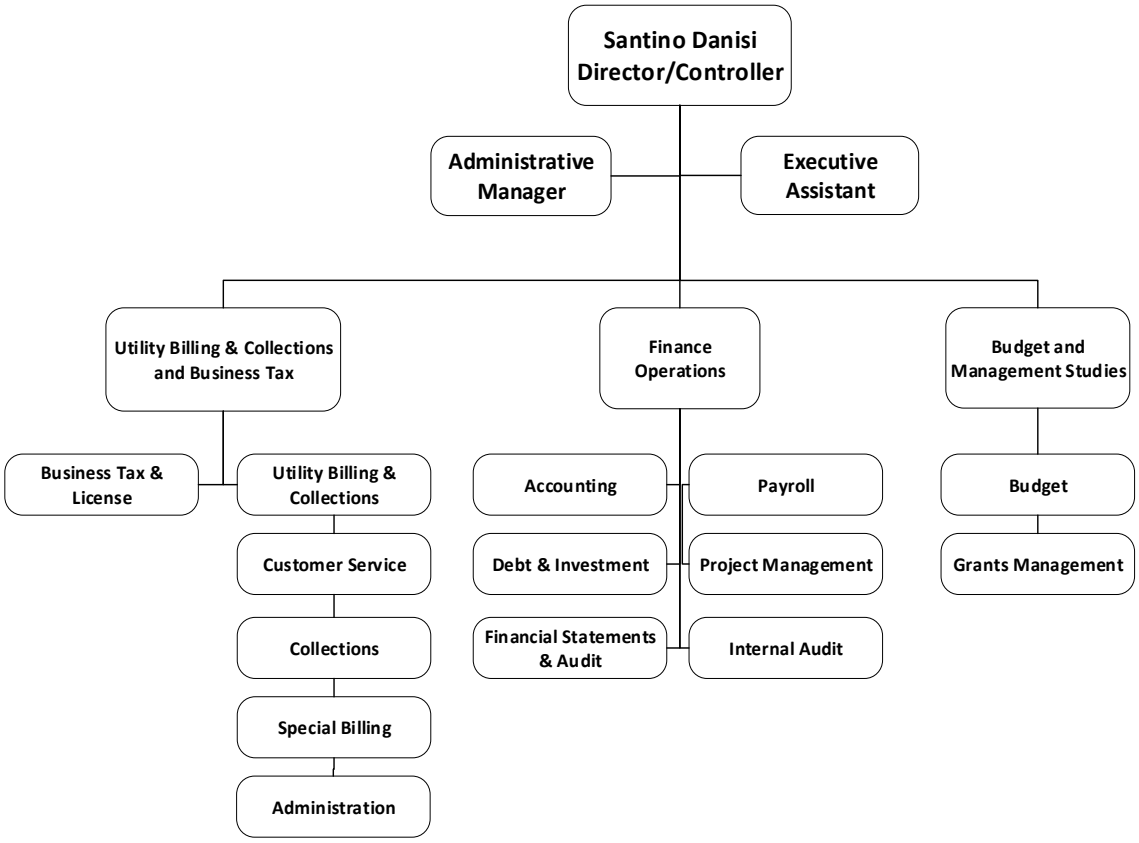
The division is also tasked with the essential responsibility of producing a complete, balanced, and approved City budget. A balanced budget ensures the City does not spend beyond its available resources, supports long-term fiscal stability and prevents future structural deficits.

The division also administers the City's Master Fee Schedule by reviewing departmental proposals, assessing fiscal impacts, and coordinating with the City Attorney's Office to ensure legal compliance.

Additional responsibilities include the administration of the Budget Formulation and Management (BFM) System, Personnel Cost Forecasting (PCF), Interdepartmental Service Fund (ISF), Cost Allocation Plan (CAP), and Indirect Cost Rate Plan (ICRP).

Grants Management Unit

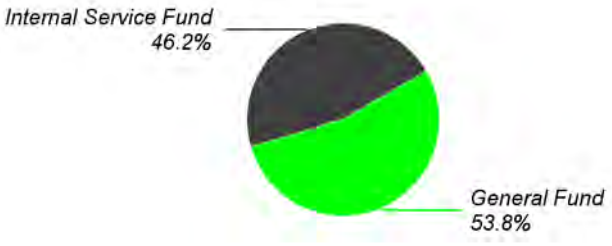
The Grants Management Unit (GMU) oversees City-wide grants to ensure regulatory compliance, accurate reporting, and timely submissions. The unit monitors subrecipients, supports the Single Audit process, and prepares ad-hoc operational evaluations. It also administers and reports on major multi-departmental grants like the American Rescue Plan Act (ARPA).



Department Appropriations by Fund Type

Operating	***FY 2026 Amended***	***FY 2027 Adopted***	***Variance***
General Fund	9,139,200	11,650,400	2,511,200
Special Revenue	0	0	0
Internal Service Fund	9,988,400	9,991,300	2,900
Total Operating	**19,127,600**	**21,641,700**	**2,514,100**
Debt Service			
	0	0	0
Total Debt Service	**0**	**0**	**0**
Grand Total	**19,127,600**	**21,641,700**	**2,514,100**

FY 2027 Appropriation Fund Type Chart



Finance Department	Fund Type	FTE
	General Fund	63.17
	Special Revenue	1.00
	Internal Service Fund	63.83
Department Total FTE		**128.00**

Budget Highlights

Approved Council Motions Per Budget Hearings

During the FY 2027 Budget Hearings, Council approved the following motions under the Finance Department:

- Motion #1 added a grant of $2,000,000 to First Five of California to generate childcare within the City.
- Motion #53 (budget neutral) allocated $100,000 carryover funds for the creation of a second EIFD or an expansion of the current one (FY 2026 Motion #35).
- Motion #55 (budget neutral) allocated $50,000 to fund the external independent audit of the Diamond Baseball Holdings operation agreement for Chukchansi Stadium. Funding source from the District 3 Infrastructure fund.

Revenues

Total Available Funding in FY 2027 is $24,526,400, or $1,939,100 below the FY 2026 Amended Budget. Significant changes to revenues in FY 2027 include:

Beginning Balance is budgeted at $6,675,600, a decrease of $1,654,100 below the FY 2026 Amended Budget due to the spend-down of ARPA grant funds.

Interdepartmental Charges for Services are budgeted at $5,998,700, a decrease of $177,100below the FY 2026 Amended Budget in Utility Billing and Collections due to a decline in fixed reimbursements needed in FY 2027 to fully fund operations.

Other Revenue is budgeted at $658,900, a decrease of $569,400 below the FY 2026 Amended Budget, primarily due to lower interest from ARPA resources that must be spent by the end of 2027.

Fines are budgeted at $0 or a $2,000,000 decrease from the FY 2026 Amended Budget. Fines associated with Utility Billing & Collections will be posted in the Department of Public Utilities beginning in FY 2027.

Miscellaneous Revenue is budgeted at $393,500, an increase of $344,400 over the FY 2026 Amended Budget. This increase is mostly the result of the following: $200,000 from a virtual card rebate payment program, and recognizing collections of $151,400. The business tax division is also planning to present a resolution to council to implement a data sharing agreement with the California Franchise Tax Board. The agreement is budgeted to generate $236,000 in Business License revenue for the General City Purpose (GCP) Department.

Expenditures

Total FY 2027 appropriations are budgeted at $21,641,700, an increase of $2,514,100 over the FY 2026 Amended Budget of $19,127,600.

The Department's FY 2027 General Fund Budget was reduced by $76,000 that contributed to balancing the General Fund.

Non-Personnel Services

Non-Personnel Services appropriations are budgeted at $5,136,800, an increase of $2,014,500 over the FY 2026 Amended Budget. This is primarily due to motion #1 adding a $2,000,000 grant to First Five of California.

Interdepartmental Services

The Department's Interdepartmental Services appropriations are budgeted at $3,346,900, a decrease of $586,000 below the FY 2026 Amended Budget, aligning interdepartmental charges for information services to Department utilization.

Financial Services - General Fund

Appropriations are budgeted at $11,650,400, an increase of $2,511,200 over the FY 2026 Amended Budget, primarily due to approved Council Motions.

Utility Billing & Collection (UB&C)

Appropriations are budgeted at $9,991,300, an increase of $2,500 over the FY 2026 Amended Budget.

Staffing

The Department's personnel appropriations in FY 2027 are budgeted at $13,158,000, an increase of $1,085,600 over the FY 2026 Amended Budget. This increase reflects contractual obligations driven by Memorandum of Understanding (MOU) agreements. The budget plans for 6.18 percent General Fund and UB&C attrition savings.

Conversions

Included in the budget are the following position conversions:

- Accountant Auditor II to a Division Manager. This position will provide additional oversight capacity, help stabilize operations and ensure long-term continuity of Financial Statements, Audit, and General Ledger Divisions of the Department,
- Senior Administrative Clerk to a Senior Accountant Auditor. The Debt and Investment Unit oversees debt, investments, cash flows and financial compliance of the City. This conversion will increase the technical depth of the unit by increasing oversight of the City's Debt portfolio, thereby reducing associated risk.

These conversions are cost-neutral to the General Fund through a strategy recovering costs from Utilities Billing and Collections for shared resources, and increasing Portfolio Management revenue.

Department Staffing Detail

Position Summary

Division	FY 2025 Adopted	FY 2026 Adopted	FY 2026 Amended	FY 2027 Changes	FY 2027 Adopted
Fiscal Services	56.00	55.00	55.00	0.00	55.00
Budget & Management Studies	10.00	8.00	9.00	0.00	9.00
Utility Billing & Collection	63.00	64.00	64.00	0.00	64.00
Total	**129.00**	**127.00**	**128.00**	**0.00**	**128.00**

Note:

The position changes are due to the following:	FY 2026
Added- one (1) Budget Analyst via the 1st PAR Amendment @ 1.00 FTE	1.00
Total FTE Change	**1.00**

Finance Department Revenue and Expenditures - All Funds Combined

Funding Source	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended	FY 2027 Adopted	Percent Change
Beginning Balance	109,405,737	70,672,100	8,329,700	6,675,600	(19.9)
Fiscal Year Revenues:					
Taxes	0	0	0	0	-
Licenses & Permits	0	0	0	0	-
Intergovernmental Revenue	110,628,042	0	0	0	-
Charges for Services	847,868	125,631	79,600	112,200	41.0
Fines	1,809,104	3,384,843	2,000,000	0	(100.0)
Other Revenue	5,554,988	2,597,605	1,228,300	658,900	(46.4)
Interdepartmental Charges for Services	8,009,100	7,789,200	6,175,800	5,998,700	(2.9)
Misc. Revenue	81,861,219	499,539	49,100	393,500	701.4
Transfers	(58,509)	0	198,300	0	(100.0)
Total Fiscal Year Revenues	208,651,811	14,396,818	9,731,100	7,163,300	(26.4)
Funding Facilitated by Department	**318,057,548**	**85,068,918**	**18,060,800**	**13,838,900**	**(23.4)**
Memo Item:					
Citywide General Fund Support	7,877,927	6,433,369	8,404,700	10,687,500	27.2
Total Available Funding	**325,935,475**	**91,502,287**	**26,465,500**	**24,526,400**	**(7.3)**
Appropriations by Amount					
Personnel Services	10,374,248	10,345,839	12,072,400	13,158,000	9.0
Non Personnel Services	7,521,631	2,383,849	3,122,300	5,136,800	64.5
Interdepartmental Services	3,493,196	3,123,375	3,932,900	3,346,900	(14.9)
Contingencies	0	0	0	0	-
Total Departmental Expenditures	**21,389,075**	**15,853,062**	**19,127,600**	**21,641,700**	**13.1**
Appropriations by Percentage					
Personnel Services	48.5	65.3	63.1	60.8	9.0
Non Personnel Services	35.2	15.0	16.3	23.7	64.5
Interdepartmental Services	16.3	19.7	20.6	15.5	(14.9)
Contingencies	0.0	0.0	0.0	0.0	-
Total Departmental Expenditures	**100.0**	**100.0**	**100.0**	**100.0**	**13.1**

Notes:

Department Revenue and Expenditures – All Funds Combined Table.
1. This table reflects the consolidation of all fund that support operating and/or capital financial activities.
2. The Citywide General Fund Support line-item reflects citywide General Fund revenues (i.e., sales tax, property tax, etc.) captured in the General City Purpose Department, including Departmental General Fund Type fund balances that can be utilized to support the Department's operations.
3. Data may not add to the totals due to rounding.

Finance Department Appropriations by Fund Type - FY 2027 Only

Resources	General Fund	Special Revenues	Capital	Enterprise	Internal Service	Debt Service	Total
Beginning Balance	0	157,800	0	0	6,517,800	0	6,675,600
Fiscal Year Revenues:							
Taxes	0	0	0	0	0	0	0
Licenses & Permits	0	0	0	0	0	0	0
Intergovernmental Revenue	0	0	0	0	0	0	0
Charges for Services	112,200	0	0	0	0	0	112,200
Fines	0	0	0	0	0	0	0
Other Revenue	0	83,100	0	0	575,800	0	658,900
Interdepartmental Charges for Services	608,600	0	0	0	5,390,100	0	5,998,700
Misc. Revenue	242,100	0	0	0	151,400	0	393,500
Transfers	0	0	0	0	0	0	0
Total Fiscal Year Revenues	962,900	83,100	0	0	6,117,300	0	7,163,300
Funding Facilitated by Department	**962,900**	**240,900**	**0**	**0**	**12,635,100**	**0**	**13,838,900**
Memo Item:							
Citywide General Fund Support	10,687,500	0	0	0	0	0	10,687,500
Total Available Funding	**11,650,400**	**240,900**	**0**	**0**	**12,635,100**	**0**	**24,526,400**
Appropriations							
Personnel Services	7,731,800	0	0	0	5,426,200	0	13,158,000
Non Personnel Services	2,826,000	0	0	0	2,310,800	0	5,136,800
Interdepartmental Services	1,092,600	0	0	0	2,254,300	0	3,346,900
Contingencies	0	0	0	0	0	0	0
Total Appropriations	**11,650,400**	**0**	**0**	**0**	**9,991,300**	**0**	**21,641,700**

Department Appropriations by Appropriation Type

	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended	FY 2027 Adopted Budget (Amount)	FY 2027 Adopted Budget (Percentage)
Operating	21,389,075	15,853,062	19,127,600	21,641,700	100.0
Capital	0	0	0	0	0.0
Debt Service	0	0	0	0	0.0
Total	**21,389,075**	**15,853,062**	**19,127,600**	**21,641,700**	**100.0**

Notes:

Department Appropriations by Fund Type
1. This Citywide General Fund Support line-item reflects citywide General Fund revenues (i.e., sales tax, property tax, etc.) captured in the General City Purpose Department, including Departmental General Fund Type fund balances that can be utilized to support the Department's operations.

Department Appropriations by Appropriation Type
1. Data may not add to the totals due to rounding

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Fire Department

Established in 1877, calendar year 2027 will mark the Fresno Fire Department's 150th year of service, while serving the community with great pride and distinction. The Department's Mission (To protect and put service above all else), Core Values (Teamwork, Trust, Commitment), and Vision (Recognized as a standard of excellence in the fire service) are reflective of the desire to create a culture of excellence in fire and emergency medical service delivery. The Department strives to be an innovative and progressive organization to meet the changing demands of the City of Fresno's 557,000 residents spread out over 116 square miles.

The Department continues its ongoing commitment to invest in training and improving firefighter safety.

Additionally, the Department is under contract to provide services for the Fig Garden Fire Protection District (FGFPD) and the Fresno Yosemite International Airport.

Office of the Chief

This Division oversees the entire Department but also encompasses the Public Information Unit and Personnel Unit as well as oversees the Fresno Fire Chief's Foundation and the contract with the Fig Garden Fire Protection District (FGFPD).

The Personnel Unit provides recruitment and staffing support in collaboration with the Personnel Services Department, employee relations, organizational development, maintenance of department policies, and personnel investigations.

Operations Division

The Department provides emergency responses through its Operations Division. One hundred and ten (110) Firefighters are on duty each day within the City and the FGFPD:

- One hundred three (103) are on an apparatus within the City of Fresno,
- Two (2) are at the Fresno Airport,
- One (1) is a 24-hour Investigator,
- Four (4) are Battalion Chiefs.

In calendar year 2025, the Department's 21 fire stations, located throughout the City, contract areas, and the Fresno Yosemite International Airport, responded to approximately 50,929 calls for service.

Each station is staffed with a three- or four-person engine or truck company, with some stations supplemented with a two-person squad, all providing emergency response services including fire suppression, emergency medical care, urban search and rescue, water rescue, hazardous material response, prevention inspections and fire hydrant inspection and maintenance.

The Training Unit is under the Operations Division and provides mandated training and compliance tracking for all employees to ensure conformance to regulatory requirements and maintain employee safety and wellness. Training and continuous professional development are paramount for the Department, especially with its new employees.

In FY 2027, the Training unit will support the city's coordinated effort to construct a Regional Fire Training Center in partnership with the State Center Community College District (SCCCD) and increase collaboration with other agencies.

Administrative Services Division

This Division offers administrative services encompassing health and safety, wellness, finance, and investigations. The Administrative Services Division also provides departmental support for grants and contracts to maximize effectiveness. In addition to the internal services and responsibilities, this Division fosters intergovernmental relationships to pursue opportunities to provide services more efficiently through partnerships and collaboration.

The Business and Fiscal Services Unit provides essential core services to support all areas of the Department so that front-line personnel may provide responsive and expert service to the public. This unit ensures fiscal oversight of the finances, budget, grants, as well as various regulatory matters pertaining to the Department.

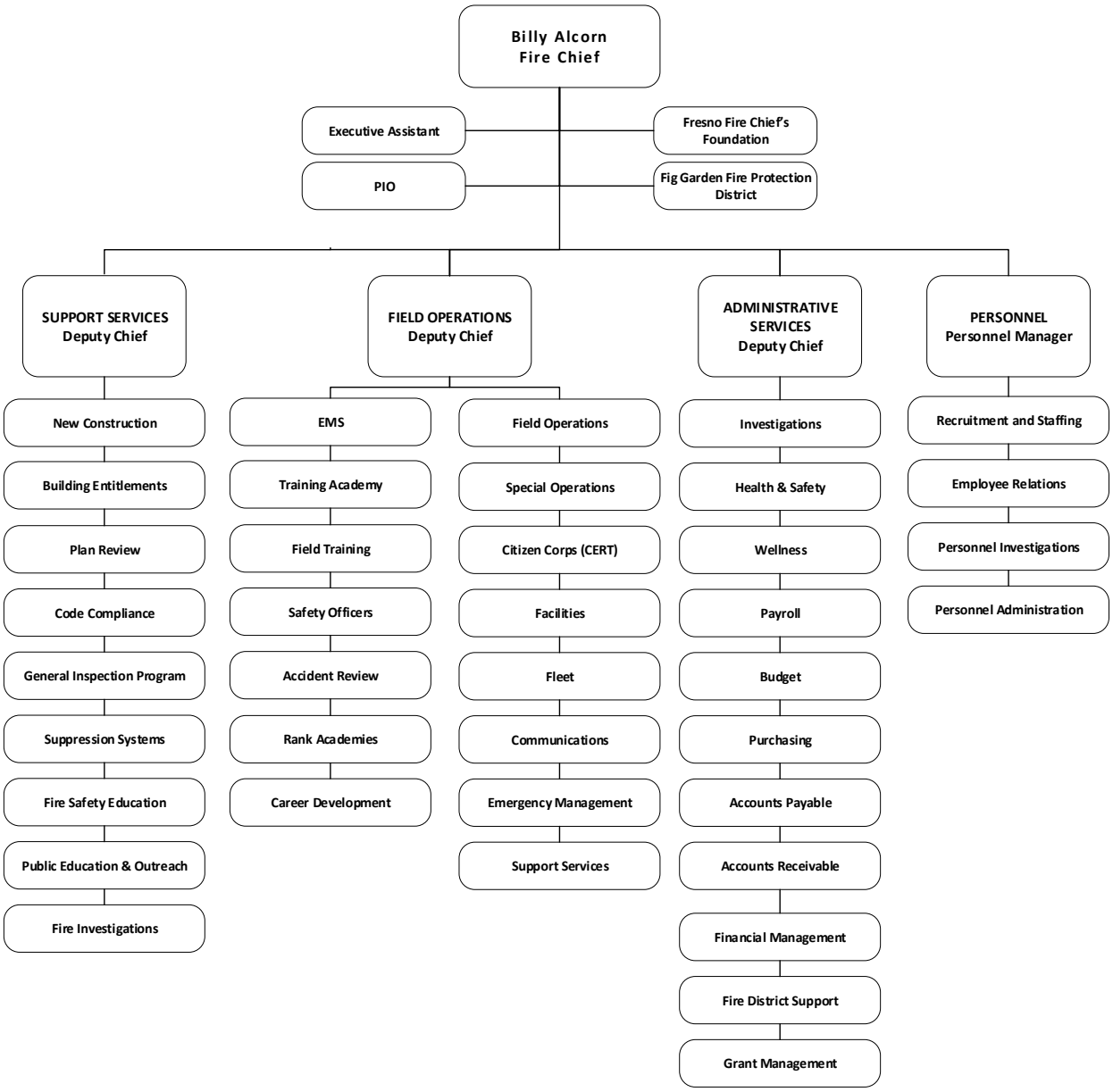
The Investigations Unit is under the Administration Services Division and continues to provide high-level fire investigation expertise to field staff. It also works with local law enforcement agencies as well as state and federal resources to prosecute arson offenders. This Unit is also tasked with conducting background investigations and leading the Youth Fire Setter Program. The Youth (or Juvenile) Fire Setter Program is an intervention program designed to address the behavior of youth who have engaged in setting fires, whether accidental or intentional. The purpose of this program is to reduce the incidence of fire setting behavior, protect individuals and properties from fire hazards and provide education, assessment, intervention and referrals to address these behaviors in our youth. In calendar year 2025, the Division conducted 484 investigations which led to 52 arrests.

Support Services Division

This Division offers comprehensive support encompassing fire prevention, public education, logistical support, communications, and information services.

Facilities, Fleet, and Logistics fall under the Support Services Division. This unit ensures that all personnel have proper personal protective equipment (PPE), tools, equipment, and other daily supplies. The division is also responsible for ensuring the day-to-day functionality of all fire stations and apparatus.

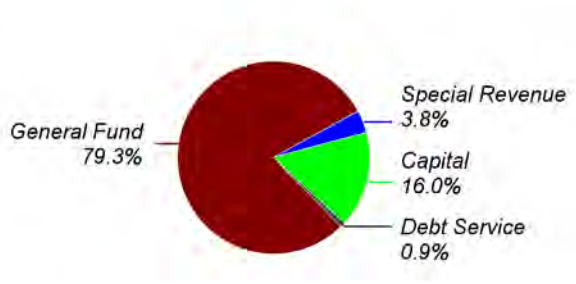
Risk mitigation and compliance services are administered through the Fire Prevention Unit. This unit provides risk mitigation services, including inspection services, plan reviews, and the issuance of permits/licenses to all facilities where the public may be present, and provides fire safety education.


Billy Alcorn
Fire Chief
Executive Assistant
PIO
Fresno Fire Chief's Foundation
Fig Garden Fire Protection District
SUPPORT SERVICES
Deputy Chief
New Construction
Building Entitlements
Plan Review
Code Compliance
General Inspection Program
Suppression Systems
Fire Safety Education
Public Education & Outreach
Fire Investigations
FIELD OPERATIONS
Deputy Chief
EMS
Training Academy
Field Training
Safety Officers
Accident Review
Rank Academies
Career Development
Field Operations
Special Operations
Citizen Corps (CERT)
Facilities
Fleet
Communications
Emergency Management
Support Services
ADMINISTRATIVE SERVICES
Deputy Chief
Investigations
Health & Safety
Wellness
Payroll
Budget
Purchasing
Accounts Payable
Accounts Receivable
Financial Management
Fire District Support
Grant Management
PERSONNEL
Personnel Manager
Recruitment and Staffing
Employee Relations
Personnel Investigations
Personnel Administration

Department Appropriations by Fund Type

Operating	***FY 2026 Amended***	***FY 2027 Adopted***	***Variance***
General Fund	100,881,300	107,625,900	6,744,600
Special Revenue	9,918,300	5,149,700	(4,768,600)
Total Operating	**110,799,600**	**112,775,600**	**1,976,000**
Debt Service			
Debt Service	1,180,700	1,175,200	(5,500)
Total Debt Service	**1,180,700**	**1,175,200**	**(5,500)**
Capital			
Special Revenue	10,200	1,100	(9,100)
Capital	23,982,600	21,728,500	(2,254,100)
Total Capital	**23,992,800**	**21,729,600**	**(2,263,200)**
Grand Total	**135,973,100**	**135,680,400**	**(292,700)**

FY 2027 Appropriation Fund Type Chart



Fire Department	***Fund Type***	***FTE***
Sworn	*General Fund*	368.78
	Special Revenue	6.22
Total Sworn		**375.00**
Civilian	*General Fund*	63.00
Total Civilian		**63.00**
Department Total FTE		**438.00**

Major Capital Projects by Appropriations

Department	**Project**	**Fund Type**	**FY 2027 Adopted**
Fire Department	*169900002 - RTC Construction*	*Capital*	21,002,500
Fire Department	*169900005 - Station 12 Relocation*	*Capital*	726,000
Fire Department	*169900006 - Fire Station #10 Relocation*	*Special Revenue*	1,100

Budget Highlights

Approved Council Motions Per Budget Hearings

During the FY 2027 Budget Hearings, Council approved the following motion under the Fire Department:

- Motion #13 added an additional $25,000 to increase the City's contribution to the Fresno Police and Fire Chaplaincy.

Revenues

The Beginning Balance is budgeted at $26,070,900, or $1,990,500 below the FY 2026 Amended Budget. The change is the result of a timing effect between planned expenditures for grants, special revenue and capital funds (i.e. Fire Station # 12 construction and Fire Regional Training Center construction) and the collection of revenue reimbursements. Total Fiscal Year revenues are budgeted at $10,731,600.

Licenses & Permits are budgeted at $380,000, or $50,000 below the FY 2026 Amended Budget. This revenue is related to decreases in the collection of permit fees.

Intergovernmental Revenues are mostly related to federal, state, and local grant receipts and are budgeted at $2,725,200, or $1,995,800 below the FY 2026 Amended Budget. The decrease is primarily due to the completion of the SAFER 2021 grant, in the amount of $1,915,300, that ended March 2026.

Charges for Services are budgeted at $8,428,600, or $319,100 below the FY 2026 Amended Budget. The variance is primarily driven by a decrease in discretionary inspections, partially offset by an increase in fire sprinkler inspections due to higher construction activity. These revenues also include the following service contracts: Fig Garden Fire Protection District, American Ambulance – EMS calls, State Center Community College District (SCCCD) Training fund for joint training programs and Airport Public Safety revenue.

Fines are budgeted at $52,000, or equivalent to the FY 2026 Amended Budget. The budgeted revenue reflects the anticipated fines for inspections.

Other Revenues are budgeted at $801,900, or $789,900 over the FY 2026 Amended Budget. The increase is due to budgeted interest income in the Fire Regional Training Center capital fund.

Miscellaneous Revenues are budgeted at $771,000, or $603,000 over the FY 2026 Amended Budget. These revenues are primarily generated from Bond Sales Proceeds for the Fire Station 12 construction project.

Transfers into the department include $1,170,200 for Fire Public Safety Improvement ongoing bond payments and $150,700 for the acquisition of a Pump Pod Trailer funded by the Department of Public Utilities for water conservation, offset by $3,748,000 in unrestricted capital project interest that contributed to balancing the General Fund.

Expenditures

The Fire Department's budget totals $135,680,400, which is a decrease of $292,700 over the FY 2026 Amended Budget. This decrease is due to a reduction in capital expenditures, totaling $2,263,200, related to timing of construction of the Fire Regional Training Center, offset by increased contractual operating costs.

General Fund appropriations total

$107,625,900, or $6,744,600 over the FY 2026 Amended Budget and include $89,069,700 for Personnel costs, $9,946,900 for Non-personnel costs, which includes Motion #13 adding $25,000 for the Fresno Police and Fire Chaplaincy,and $8,609,300 for Interdepartmental charges for services. This increase is primarily driven by a $2,968,000 increase in sworn personnel costs due to the expiration of the SAFER 2021 (SAFER II) grant and the transition of $1,729,000 in one-time American Rescue Plan Act (ARPA) funding for overtime and minimum staffing expenditures to the General Fund.

Below are other significant changes to the Department's budget:

Contractual Agreements
The Department's budget includes appropriations for contractually obligated increases:

- $72,900 Fresno County Dispatch,
- $45,000 Tablet Command software,
- 17,500 First Arriving software.

Two Drill Schools
The Department's budget includes $2,145,600 to conduct two drill schools for forty (40) Firefighter Trainee positions. This investment will help fill vacancies resulting from retirements, resignations, and promotions while also supporting the Department's succession planning efforts. The drill school expenditure breakdown is detailed below:

- $1,381,500 salary & fringe for forty (40) sworn staff,
- $298,400 shift replacement,
- $150,300 personal protective equipment (PPE)*,
- $148,000 training supplies,
- $142,800 overtime,
- $24,600 premium pay.

*PPE expenditures are also partially funded by Non-General Fund sources. The full cost of PPE is $655,300.

Personal Protective Equipment (PPE)
The Department's budget includes an increase in the amount of $264,000 towards the replacement of 150 PPE sets including pants, coats, and helmets, which will reach their expiration date in calendar year 2026.

Station Maintenance and Furnishings
The Department's budget includes $200,000 for fire station facilities maintenance and $35,300 for furnishings at Fire Station 12.

Pump Pod Trailer
The Department's budget includes $150,700, including $1,200 of upfit costs, funded by public utility fines, for the acquisition of a Pump Pod Trailer. This equipment provides a safe, efficient, and sustainable solution for full-flow pump operator and engineer training, including mandatory annual nozzle testing, by recycling the same water used during exercises and conserving millions of gallons of water.

Apparatus Hardware
The Department's budget includes $97,100 for iPad X-Naut cooling cases and mounting hardware to support the transition from mobile data terminals (MDT) to iPads in apparatus, enhancing the department's ability to deliver modern and reliable emergency services.

Grant Match
The Department's budget includes $70,300 as the required Assistance to Firefighters Grant (AFG) grant match for the acquisition of exhaust capture systems in fire stations, helping reduce long-term risk and liability associated with occupational exposure to diesel exhaust.

Apparatus Replacement
FY 2027 is year eight of the Department's

updated eight-year apparatus replacement program. As part of the replacement program, the Department will place an order to lease purchase two (2) engines and three (3) light-duty vehicles: one (1) Battalion Chief pickup, one (1) Fire Investigation pickup (Arson K9) and one (1) Supply Cargo Van.

Based on the anticipated lease schedule, lease payments for the two fire engines will not be required until FY 2030 due to a three-year build timeline. Lease payments beginning in FY 2030 are as follows:

- $206,800 half lease payment for the two fire engines ($413,600 as the full annual lease payment).

In addition, the following upfit costs will be budgeted in FY 2029:

- $40,000 upfit costs for two fire engines.

Light duty vehicles lease payments beginning in FY 2028 are as follows:

- $11,800 half lease payment for a Battalion Chief pickup ($23,600 as the full annual lease payment) and $5,900 for fuel and maintenance costs since the replaced vehicle will be used as a headquarter pool vehicle and will not be taken out of service,
- $13,200 half lease payment for a Fire Investigation pickup (Arson K9) ($26,400 as the full annual lease payment),
- $9,500 half lease payment for a Supply Cargo Van ($19,000 as the full annual lease payment).

In addition, the following upfit costs are budgeted for FY 2027:

- $1,500 upfit costs for the Battalion Chief pickup,
- $1,500 upfit costs for the Fire Investigation pickup (Arson K9),
- $9,000 upfit costs for the Supply Cargo Van.

The Interdepartmental Services (ID) budget is $8,830,400, or $683,700 below the FY 2026 Amended Budget, aligning interdepartmental charges for information and facilities services to Department utilization.

Special Revenue/Capital/Debt Service Funds
FY 2027 appropriations for Grant, Capital, and Debt Service funds total $28,054,500, or $7,037,300 below the FY 2026 Amended Budget. The change is comprised of significant variances to the following funds:

- $702,700 increase in Assistance to Firefighters grant funding to support the acquisition of exhaust-capture systems for fire stations, bringing total project costs to $773,000, including the required General Fund match of $70,300,
- $2,474,600 decrease in SAFER grant funds,
- $1,946,500 decrease in Fire Regional Training Center Construction funds,
- $1,729,000 decrease in ARPA grant funds,
- $954,600 decrease in State Center Community College District (SCCCD) Training funds.

Staffing

The Fire Department's Personnel budget totals $92,977,000, or $1,744,400 over the FY 2026 Amended Budget, and accounts for contractual obligations driven by Memorandum of Understanding (MOU) agreements. As previously detailed, the budget includes twenty-four (24) Firefighter grant positions that were moved into twenty-four (24) sworn permanent positions. The FY 2027 Budget reflects 63 civilian and 375 sworn firefighter positions.

The Department's FY 2027 Personnel Budget plans for 0.81 percent of General Fund attrition savings associated with headquarters and civilian positions.

The Department's budget includes the following significant personnel cost impacts:

Sworn Staff

- Two Drill Schools for forty (40) Firefighter Trainee positions to ensure sufficient staffing to meet operational demands, strengthen organizational readiness, and maintain consistent, effective service to the community, resulting in an increase to the General Fund of $1,847,300.

Civilian Staff

- Reclassification of a Fire Prevention Engineer position to Fire Marshal to provide leadership and oversight for the Prevention Division, resulting in an increase to the General Fund of $5,000.

Department Staffing Detail

Position Summary

	FY 2025 Adopted	FY 2026 Adopted	FY 2026 Amended	FY 2027 Changes	FY 2027 Adopted
Sworn Positions	375.00	375.00	375.00	0.00	375.00
Civilian Positions	53.00	53.00	63.00	0.00	63.00
Total	**428.00**	**428.00**	**438.00**	**0.00**	**438.00**

Note:

The position changes are due to the following:	FY 2026	FY 2027
Sworn		
Deactivated - Twenty-Four (24) Firefighter grant positions @ 1.00 FTE each[1]	0.00	(24.00)
Added - Twenty-Four (24) Firefighter permanent positions @ 1.00 FTE each[1]	0.00	24.00
Sworn Subtotal	**0.00**	**0.00**
Civilian		
Added - ten (10) unfunded full-time Firefighter Trainee positions via the 5th PAR Amendment @ 1.00 FTE [2]	10.00	0.00
Civilian Subtotal	**10.00**	**0.00**
Total FTE Change	**10.00**	**0.00**

[1] Twenty-Four (24) sworn grant positions were deactivated due to the expired SAFER 2021 grant and moved into twenty-four (24) sworn permanent positions

[2] Ten (10) unfunded full-time Firefighter Trainee positions were added for the Drill School program

Fire Department Revenue and Expenditures - All Funds Combined

Funding Source	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended	FY 2027 Adopted	Percent Change
Beginning Balance	25,774,696	22,223,199	28,061,400	26,070,900	(7.1)
Fiscal Year Revenues:					
Taxes	0	0	0	0	-
Licenses & Permits	481,410	405,944	430,000	380,000	(11.6)
Intergovernmental Revenue	7,038,671	9,770,620	4,721,000	2,725,200	(42.3)
Charges for Services	(993,556)	8,600,314	8,747,700	8,428,600	(3.6)
Fines	37,035	118,130	52,000	52,000	-
Other Revenue	763,657	915,830	12,000	801,900	6,582.5
Interdepartmental Charges for Services	0	0	0	0	-
Misc. Revenue	8,977,494	119,580	168,000	771,000	358.9
Transfers	(1,140,171)	535,910	1,739,700	(2,427,100)	(239.5)
Total Fiscal Year Revenues	15,164,539	20,466,328	15,870,400	10,731,600	(32.4)
Funding Facilitated by Department	**40,939,236**	**42,689,527**	**43,931,800**	**36,802,500**	**(16.2)**
Memo Item:					
Citywide General Fund Support	83,005,040	71,288,403	93,179,700	100,735,400	8.1
Total Available Funding	**123,944,275**	**113,977,930**	**137,111,500**	**137,537,900**	**0.3**
Appropriations by Amount					
Personnel Services	82,901,688	86,748,565	91,232,600	92,977,000	1.9
Non Personnel Services	14,969,547	26,076,538	35,226,400	33,873,000	(3.8)
Interdepartmental Services	8,594,546	9,751,164	9,514,100	8,830,400	(7.2)
Contingencies	0	0	0	0	-
Total Departmental Expenditures	**106,465,781**	**122,576,267**	**135,973,100**	**135,680,400**	**(0.2)**
Appropriations by Percentage					
Personnel Services	77.9	70.8	67.1	68.5	1.9
Non Personnel Services	14.1	21.3	25.9	25.0	(3.8)
Interdepartmental Services	8.1	8.0	7.0	6.5	(7.2)
Contingencies	0.0	0.0	0.0	0.0	-
Total Departmental Expenditures	**100.0**	**100.0**	**100.0**	**100.0**	**(0.2)**

Notes:

Department Revenue and Expenditures – All Funds Combined Table.
1. This table reflects the consolidation of all fund that support operating and/or capital financial activities.
2. The Citywide General Fund Support line-item reflects citywide General Fund revenues (i.e., sales tax, property tax, etc.) captured in the General City Purpose Department, including Departmental General Fund Type fund balances that can be utilized to support the Department's operations.
3. Data may not add to the totals due to rounding.

Fire Department Appropriations by Fund Type - FY 2027 Only

Resources	General Fund	Special Revenues	Capital	Enterprise	Internal Service	Debt Service	Total
Beginning Balance	0	745,200	25,325,700	0	0	0	26,070,900
Fiscal Year Revenues:							
Taxes	0	0	0	0	0	0	0
Licenses & Permits	380,000	0	0	0	0	0	380,000
Intergovernmental Revenue	0	2,725,200	0	0	0	0	2,725,200
Charges for Services	6,260,900	2,167,700	0	0	0	0	8,428,600
Fines	52,000	0	0	0	0	0	52,000
Other Revenue	1,900	0	800,000	0	0	0	801,900
Interdepartmental Charges for Services	0	0	0	0	0	0	0
Misc. Revenue	45,000	0	726,000	0	0	0	771,000
Transfers	150,700	0	(3,748,000)	0	0	1,170,200	(2,427,100)
Total Fiscal Year Revenues	6,890,500	4,892,900	(2,222,000)	0	0	1,170,200	10,731,600
Funding Facilitated by Department	**6,890,500**	**5,638,100**	**23,103,700**	**0**	**0**	**1,170,200**	**36,802,500**
Memo Item:							
Citywide General Fund Support	100,735,400	0	0	0	0	0	100,735,400
Total Available Funding	**107,625,900**	**5,638,100**	**23,103,700**	**0**	**0**	**1,170,200**	**137,537,900**
Appropriations							
Personnel Services	89,069,700	3,308,600	598,700	0	0	0	92,977,000
Non Personnel Services	9,946,900	1,644,600	21,106,300	0	0	1,175,200	33,873,000
Interdepartmental Services	8,609,300	197,600	23,500	0	0	0	8,830,400
Contingencies	0	0	0	0	0	0	0
Total Appropriations	**107,625,900**	**5,150,800**	**21,728,500**	**0**	**0**	**1,175,200**	**135,680,400**

Department Appropriations by Appropriation Type

	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended	FY 2027 Adopted Budget (Amount)	FY 2027 Adopted Budget (Percentage)
Operating	101,796,524	105,625,076	110,799,600	112,775,600	83.1
Capital	3,492,479	15,772,379	23,992,800	21,729,600	16.0
Debt Service	1,176,778	1,178,813	1,180,700	1,175,200	0.9
Total	**106,465,781**	**122,576,267**	**135,973,100**	**135,680,400**	**100.0**

Notes:

Department Appropriations by Fund Type
1. This Citywide General Fund Support line-item reflects citywide General Fund revenues (i.e., sales tax, property tax, etc.) captured in the General City Purpose Department, including Departmental General Fund Type fund balances that can be utilized to support the Department's operations.

Department Appropriations by Appropriation Type
1. Data may not add to the totals due to rounding

Fresno Animal Center Department

The Fresno Animal Center (FAC) Department was built by the City of Fresno to provide state-mandated animal control and enforcement services as well as provide temporary care for the city's at large animal population while they wait to be reclaimed by their owners, are fostered or adopted into a forever home. The Fresno Animal Center's priorities are to ensure public safety, increase live outcomes and provide resources to City of Fresno residents that help keep their pets in their homes.

The Department is comprised of four divisions – the Administration Division, Animal Care Operations Division, Community Engagement Division and Veterinary Services Division.

Each Division is critical for the successful delivery of services to City of Fresno residents.

Administration Division
The Division is tasked with administrative functions that include budget, finance, personnel management, policy and procedure development, safety and risk management, purchasing and procurement, volunteer coordination and data analytics, as well as identifying and applying for grant funding opportunities.

Animal Care Operations Division
The Division is responsible for the care, well-being and enrichment of the animals that are under the FAC's care while they await reclaim or their forever homes. The Division's work is crucial to mitigate the spread of disease, perform daily cleanings of kennels, feeding, visual assessments and appropriate behavior and enrichment which includes time in play yards to ensure the healthy mental and behavioral well-being of the animals. Staff are responsible for the appropriate handling of animals when participating in meet and greets, and in matching clients with potential pets. In 2025, live intake included 6,210 dogs, 3,402 cats and 242 other animals, a total increase of 34.7 percent over 2024.

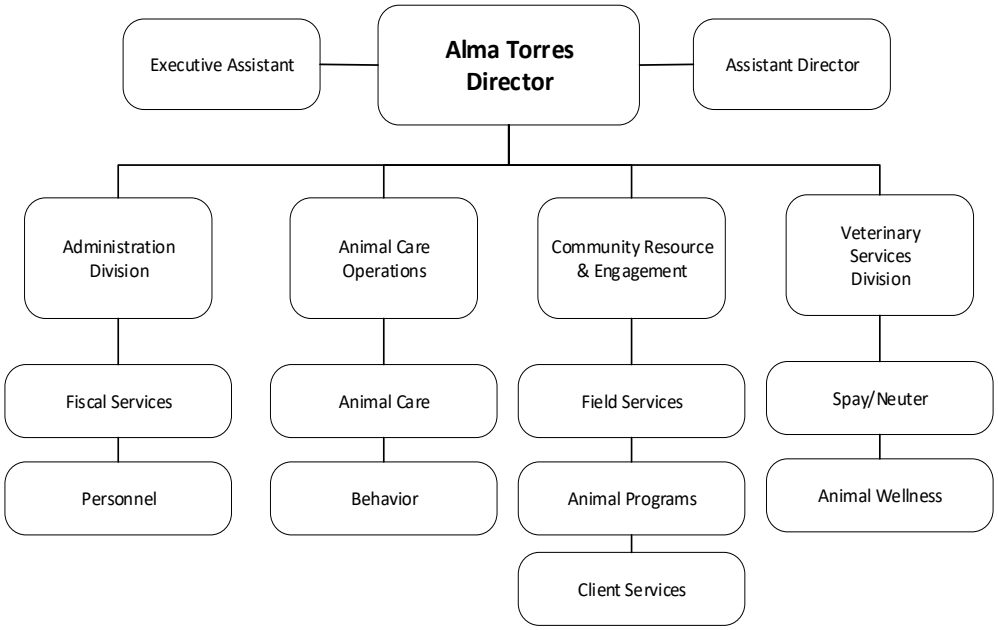
Community Resource & Engagement Division
The Community Engagement Division is the first point of contact through outreach and field services with the purpose of increasing life-saving outcomes via adoptions, fostering, rescue transfer programs, enforcement of City ordinances and spay/neuter clinics. The Division reached key milestones in 2025, successfully facilitating the adoption of 3,354 animals, reuniting 722 pets with their owners, and transferring 2,327 dogs and cats to adoption partners. The Department's commitment to mitigating the overpopulation of animals is evident through the coordination of 49 sterilization clinics on site and through partnerships with local organizations, which have resulted in the sterilization of 6,854 animals in 2025. In addition to these collaborative efforts, the Division hosted three public vaccine clinics in conjunction with veterinary partners administering a combined 3,355 rabies and Distemper, Hepatitis, Parvovirus, and Parainfluenza (DHPP) vaccines to 1,800 dogs and cats in the community.

This initiative not only protects the health of pets but also helps reduce the spread of preventable diseases, contributing to a healthier environment. Community Engagement staff work to provide resources and information about the programs and services that assist owners with keeping pets in their homes and allow for pet reunification.

Additionally, 6,591 microchips were implanted at low or no cost to animals in 2025 through various walk-in and drive-through clinics and in conjunction with other animal welfare organizations. This is an increase of 155.6 percent compared to 2024. This vital service helps ensure pets remain in their homes and increases the chances of reuniting lost pets with their owners. This Division is also tasked with community-focused field services and enforcement. In 2025, the Fresno Animal Center received over 30,749 calls through the 3-1-1 call center and after-hours exchange. Over this reporting year, the Fresno Animal Center issued 2,563 dog licenses, contributing to improved pet identification, strengthened reunification efforts, increasing public safety within the community, and compliance with local ordinances. As part of its focus on enforcement, the division issued 900 violations of the Fresno Municipal Code, addressing issues such as illegal breeding and animals at large to unlicensed pets, etc.

Veterinary Services Division

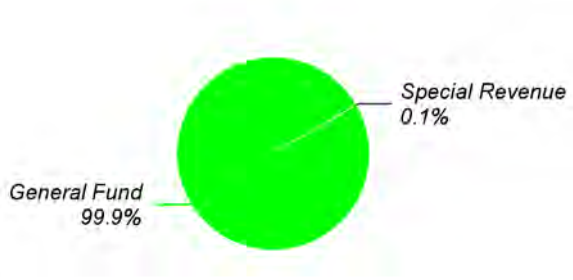
The Veterinary Services Division is responsible for the physical well-being of the animals in the center. This Division is vital in accelerating mandatory sterilization prior to adoption, performing enucleation, amputations and life-saving surgeries, in addition to increasing the capability to deliver low-cost, high quality, high-volume sterilization for the community through partnership and contracts with veterinary providers.


Executive Assistant
Alma Torres
Director
Assistant Director
Administration Division
Animal Care Operations
Community Resource & Engagement
Veterinary Services Division
Fiscal Services
Personnel
Animal Care
Behavior
Field Services
Animal Programs
Client Services
Spay/Neuter
Animal Wellness

Department Appropriations by Fund Type

Operating	***FY 2026 Amended***	***FY 2027 Adopted***	***Variance***
General Fund	9,063,900	9,734,800	670,900
Special Revenue	281,500	10,200	(271,300)
Total Operating	**9,345,400**	**9,745,000**	**399,600**
Debt Service			
	0	0	0
Total Debt Service	**0**	**0**	**0**
Grand Total	**9,345,400**	**9,745,000**	**399,600**

FY 2027 Appropriation Fund Type Chart



Fresno Animal Center Department	**Fund Type**	**FTE**
	General Fund	78.40
Department Total FTE		**78.40**

Budget Highlights

Approved Council Motions Per Budget Hearings

During the FY 2027 Budget Hearings, Council approved the following motions under the Fresno Animal Center:

- Motion #10 (budget neutral) reallocated $180,000 from the second unfilled position veterinary funds towards grant programming funds for nonprofits (duplicate - see Motion #11).
- Motion #11 set aside cumulatively a total of $825,000 dedicated for spay and neuter ($225,000 already budgeted, $180,000 from the unfilled vet position, additional $120,000 for spay and neuter, $300,000 match from Dogwood Animal Rescue).The $300,000 Dogwood pledge is managed by Dogwood Animal Rescue and is not included in the Department's Budget, but instead will be fulfilled through vouchers/coupons that can be redeemed by pet owners at participating veterinarians.

Revenues

The Fresno Animal Center Department is primarily funded by the General Fund. Total Available Funding in FY 2027 is budgeted at $9,845,600, an increase of $489,500 over the FY 2026 Amended Budget. Of that, $9,162,200 is from Citywide General Fund support while the remaining $683,400 primarily includes:

- Charges for services are budgeted at $226,300 which include adoptions and sterilization services,
- Intergovernmental Revenue is budgeted at $125,000 for the City and Fresno County Sterilization Collaboration service matching revenue,
- $98,300 is budgeted in Miscellaneous Revenue for low- cost sterilization fees,
- $53,500 is budgeted in Licenses & Permits for the issuance of dog licenses.

Expenditures

Total appropriations in FY 2027 are budgeted at $9,745,000, an increase of $399,600 over the FY 2026 Amended Budget.

Non-Personnel Services

Appropriations total $1,900,000, an increase of $116,900 above the FY 2026 Amended Budget. The increase includes additional funding dedicated to spay and neuter services (Motion #11) as well as the department's $175,800 contribution toward balancing the General Fund.

City/County Sterilization Collaboration

Appropriations in the amount of $350,000 will support and enhance spay and neuter efforts. In FY 2027, the Fresno Animal Center is projected to perform over 7,400 sterilizations through per diem veterinarians, the Fresno Animal Center in-house clinic, partnerships, and contracted services.

Interdepartmental Charges

Appropriations total $957,000, a decrease of $25,600 below the FY 2026 Amended Budget, aligning interdepartmental charges for information and facilities services to Department utilization.

Staffing

Personnel appropriations in FY 2027 are budgeted at $6,888,000, an increase of $308,300 over the FY 2026 Amended Budget. The increase reflects contractual obligations driven by Memorandum of Understanding (MOU) agreements. The personnel budget plans for 9.00 percent General Fund attrition savings.

Department Staffing Detail

Position Summary

Division	FY 2025 Adopted	FY 2026 Adopted	FY 2026 Amended	FY 2027 Changes	FY 2027 Adopted
Fresno Animal Center Administration	10.00	10.00	10.00	0.00	10.00
Animal Care Operations	31.40	30.40	30.40	0.00	30.40
Community Resource & Engagement	26.50	28.00	28.00	0.00	28.00
Veterinary Services	10.00	10.00	10.00	0.00	10.00
Total	**77.90**	**78.40**	**78.40**	**0.00**	**78.40**

Fresno Animal Center Department Revenue and Expenditures - All Funds Combined

Funding Source	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended	FY 2027 Adopted	Percent Change
Beginning Balance	(253,547)	220,082	346,300	180,300	(47.9)
Fiscal Year Revenues:					
Taxes	0	0	0	0	-
Licenses & Permits	0	24,399	14,400	53,500	271.5
Intergovernmental Revenue	694,502	0	0	125,000	-
Charges for Services	0	0	0	226,300	-
Fines	0	0	0	0	-
Other Revenue	6,942	14,868	0	0	-
Interdepartmental Charges for Services	0	0	0	0	-
Misc. Revenue	25,701	74,702	45,500	98,300	116.0
Transfers	0	124,500	52,200	0	(100.0)
Total Fiscal Year Revenues	727,146	238,469	112,100	503,100	348.8
Funding Facilitated by Department	**473,599**	**458,551**	**458,400**	**683,400**	**49.1**
Memo Item:					
Citywide General Fund Support	6,684,627	8,352,905	8,897,700	9,162,200	3.0
Total Available Funding	**7,158,226**	**8,811,455**	**9,356,100**	**9,845,600**	**5.2**
Appropriations by Amount					
Personnel Services	2,701,744	5,974,397	6,579,700	6,888,000	4.7
Non Personnel Services	3,824,484	1,805,161	1,783,100	1,900,000	6.6
Interdepartmental Services	448,934	1,053,028	982,600	957,000	(2.6)
Total Departmental Expenditures	**6,975,163**	**8,832,587**	**9,345,400**	**9,745,000**	**4.3**
Appropriations by Percentage					
Personnel Services	38.7	67.6	70.4	70.7	4.7
Non Personnel Services	54.8	20.4	19.1	19.5	6.6
Interdepartmental Services	6.4	11.9	10.5	9.8	(2.6)
Total Departmental Expenditures	**100.0**	**100.0**	**100.0**	**100.0**	**4.3**

Notes:

Department Revenue and Expenditures – All Funds Combined Table.
1. This table reflects the consolidation of all fund that support operating and/or capital financial activities.
2. The Citywide General Fund Support line-item reflects citywide General Fund revenues (i.e., sales tax, property tax, etc.) captured in the General City Purpose Department, including Departmental General Fund Type fund balances that can be utilized to support the Department's operations.
3. Data may not add to the totals due to rounding.

Fresno Animal Center Department Appropriations by Fund Type - FY 2027 Only

Resources	General Fund	Special Revenues	Capital	Enterprise	Internal Service	Debt Service	Total
Beginning Balance	69,500	108,000	2,800	0	0	0	180,300
Fiscal Year Revenues:							
Taxes	0	0	0	0	0	0	0
Licenses & Permits	53,500	0	0	0	0	0	53,500
Intergovernmental Revenue	125,000	0	0	0	0	0	125,000
Charges for Services	226,300	0	0	0	0	0	226,300
Fines	0	0	0	0	0	0	0
Other Revenue	0	0	0	0	0	0	0
Interdepartmental Charges for Services	0	0	0	0	0	0	0
Misc. Revenue	98,300	0	0	0	0	0	98,300
Transfers	0	0	0	0	0	0	0
Total Fiscal Year Revenues	503,100	0	0	0	0	0	503,100
Funding Facilitated by Department	**572,600**	**108,000**	**2,800**	**0**	**0**	**0**	**683,400**
Memo Item:							
Citywide General Fund Support	9,162,200	0	0	0	0	0	9,162,200
Total Available Funding	**9,734,800**	**108,000**	**2,800**	**0**	**0**	**0**	**9,845,600**
Appropriations							
Personnel Services	6,888,000	0	0	0	0	0	6,888,000
Non Personnel Services	1,890,700	9,300	0	0	0	0	1,900,000
Interdepartmental Services	956,100	900	0	0	0	0	957,000
Total Appropriations	**9,734,800**	**10,200**	**0**	**0**	**0**	**0**	**9,745,000**

Department Appropriations by Appropriation Type

	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended	FY 2027 Adopted Budget (Amount)	FY 2027 Adopted Budget (Percentage)
Operating	6,975,163	8,832,587	9,345,400	9,745,000	100.0
Capital	0	0	0	0	0.0
Debt Service	0	0	0	0	0.0
Total	**6,975,163**	**8,832,587**	**9,345,400**	**9,745,000**	**100.0**

Notes:

Department Appropriations by Fund Type
1. This Citywide General Fund Support line-item reflects citywide General Fund revenues (i.e., sales tax, property tax, etc.) captured in the General City Purpose Department, including Departmental General Fund Type fund balances that can be utilized to support the Department's operations.

Department Appropriations by Appropriation Type
1. Data may not add to the totals due to rounding

Fresno Area Express (FAX) Department

Fresno Area Express (FAX) provides fixed-route and paratransit demand-response services 363 days a year throughout the City of Fresno. Routes primarily serve the City of Fresno, areas of the city of Clovis, as well as the County of Fresno.

In FY 2027, FAX will continue to focus on service sustainability, safety, security, customer service and satisfaction, and regulatory compliance as the forefront of efforts and planned activities.

The FAX Operations Division's fixed-route service added a new route along Church Avenue last August bringing the total to 19 routes that operate seven days a week and utilize a fleet of 147 buses. The bus fleet is comprised of compressed natural gas (CNG) fuel, battery electric buses (BEBs), and hydrogen fuel cell electric buses (FCEBs). This fiscal year, FAX will continue to add additional FCEBs, representing another important step in a multi-year transition to a 100 percent zero emission fleet as required by the State of California.

All buses, regardless of propulsion type, are equipped with wheelchair lifts and bicycle racks, and normally carry an average of 21 passengers per hour. In FY 2026, the fixed-route system provided more than 10.1 million passenger trips, operated over 470,000 service hours, and traveled more than 5.4 million service miles.

FAX also provides paratransit demand-response services, known as Handy Ride. Handy Ride operates seven days a week with service levels comparable to the fixed-route system. Residents who are unable to utilize fixed-route service due to a qualifying condition under the Americans with Disabilities Act (ADA) use Handy Ride services. Traveling nearly 1,100,000 service miles and utilizing 57 vehicles, the Handy Ride service provided 170,000 trips last year.

FAX serves as the urban area Consolidated Transportation Services Agency (CTSA). As such, FAX relies upon state funding to maintain a contractual relationship with the Fresno Economic Opportunities Commission (FEOC) to provide social service transportation services for low-mobility groups, such as residents of the Fresno Veterans Home, head start youth, developmentally disabled adults, and seniors. In FY 2026, FEOC provided nearly 2,300 social service trips through the CTSA arrangement.

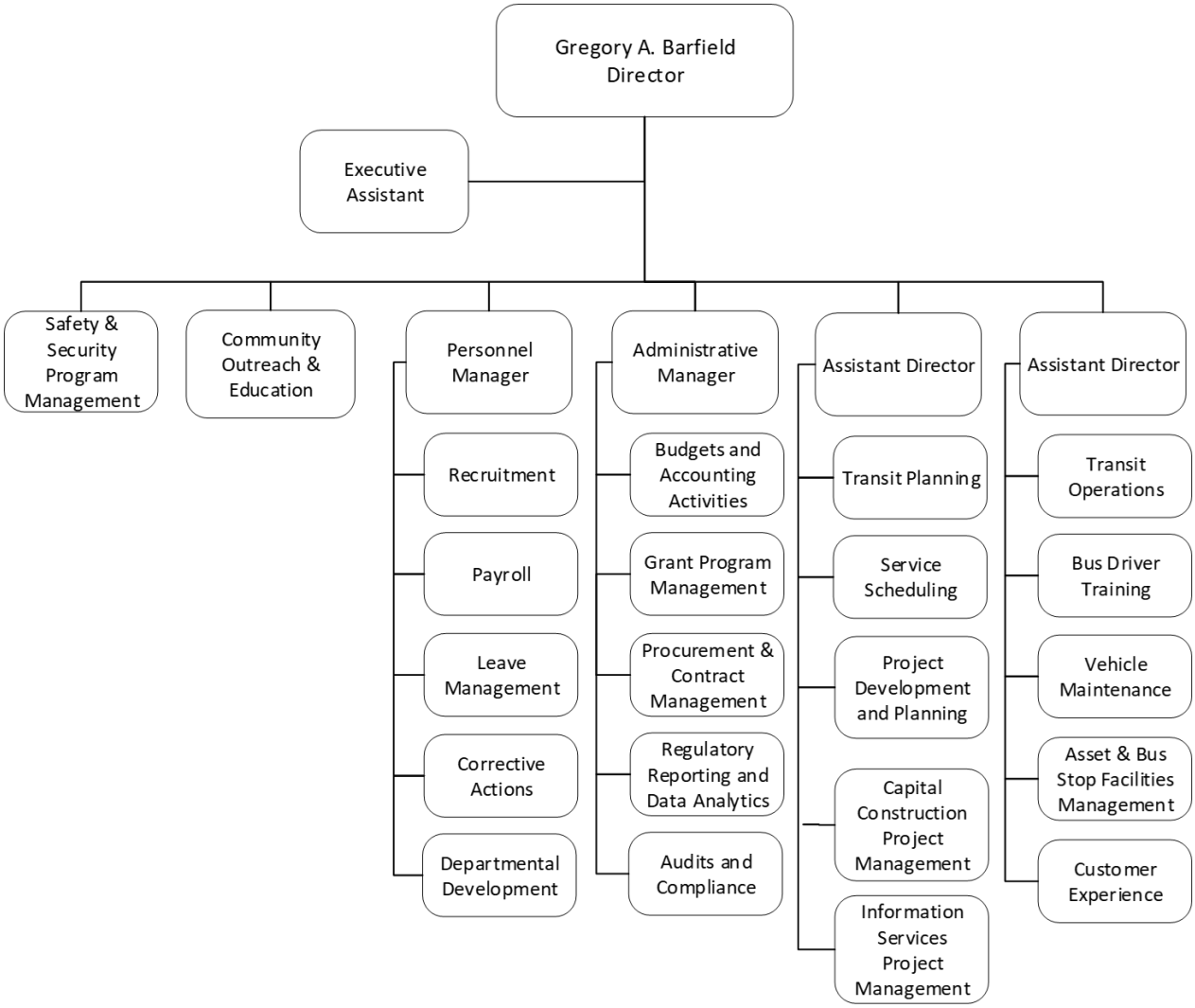
FAX will continue the existing Student Fare Programs, including partnerships with California State University – Fresno, State Center Community College District, Fresno Unified School District (Grades 9-Adult School) and Central Unified School District (Grades 9-12) to provide low- and no-cost rides to students aged 12 and over. Children of any school under the age of 12 can ride the fixed route at no charge. New partnerships anticipated for FY 2027 include Fresno Pacific University and Sanger Unified School District.

FAX continues to complete planned technology, capital, and facilities upgrades focusing on safety, security, regulation changes and replacing aged infrastructure and systems. FAX updates short- and long-range strategic plans as required to meet the local, regional, state and federal requirements that will forecast the Department's needs and inform future service decisions.

FAX has been successful in securing high-dollar grants from funding programs such as the California Transit and Intercity Rail Capital Projects (TIRCP) program, Senate Bill (SB)-125 funding allocation, and The Federal Transit Administration (FTA) Bus and Bus Facilities Program 5339, totaling over $120 million in new grant funding for the department.

These funds will be used for public works projects to repair, replace, and add missing infrastructure along routes currently being served and proposed, such as those along Church and Clinton Avenues. Grant funded bus procurements and system-wide improvements to the safety and ADA accessibility of all bus stops are also currently underway, as well as a project to identify and install shade at all eligible bus stops.

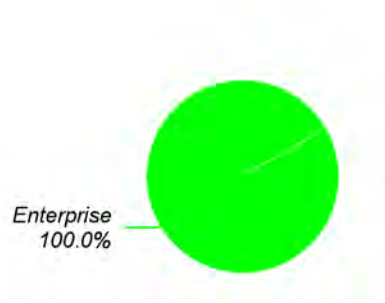
Two major FAX projects are in the planning phase; the construction of a hydrogen-ready facility, to include a hydrogen fueling station and updated maintenance facility to accommodate FCEBs; and the construction of a Downtown Intermodal Center, to facilitate connections between FAX transit service and the High-Speed Rail. These projects are highly transformative for the City, and the significance is represented in this budget and the project in capital improvement plans over the next five years.


Gregory A. Barfield
Director
Executive Assistant
Safety & Security Program Management
Community Outreach & Education
Personnel Manager
Recruitment
Payroll
Leave Management
Corrective Actions
Departmental Development
Administrative Manager
Budgets and Accounting Activities
Grant Program Management
Procurement & Contract Management
Regulatory Reporting and Data Analytics
Audits and Compliance
Assistant Director
Transit Planning
Service Scheduling
Project Development and Planning
Capital Construction Project Management
Information Services Project Management
Assistant Director
Transit Operations
Bus Driver Training
Vehicle Maintenance
Asset & Bus Stop Facilities Management
Customer Experience

Department Appropriations by Fund Type

Operating	***FY 2026 Amended***	***FY 2027 Adopted***	***Variance***
General Fund	0	0	0
Special Revenue	0	0	0
Enterprise	97,441,700	103,701,600	6,259,900
Internal Service Fund	0	0	0
Total Operating	**97,441,700**	**103,701,600**	**6,259,900**
Debt Service			
	0	0	0
Total Debt Service	**0**	**0**	**0**
Capital			
Enterprise	136,463,200	140,431,100	3,967,900
Total Capital	**136,463,200**	**140,431,100**	**3,967,900**
Grand Total	**233,904,900**	**244,132,700**	**10,227,800**

FY 2027 Appropriation Fund Type Chart



Fresno Area Express (FAX) Department	***Fund Type***	***FTE***
	Enterprise	550.00
Department Total FTE		**550.00**

Major Capital Projects by Appropriations

Department Name	**Project**	**Fund Type**	**FY 2027 Adopted**
Fresno Area Express (FAX) Department	*459900008 - CNG Bus Rehab*	*Enterprise*	8,531,300
Fresno Area Express (FAX) Department	*459900046 - FCEB 40' Bus Purchase*	*Enterprise*	61,117,200
Fresno Area Express (FAX) Department	*459900058 - Maint Facility Gen Rehab and Repair*	*Enterprise*	13,464,400
Fresno Area Express (FAX) Department	*459900069 - H2 Station Development*	*Enterprise*	7,165,800
Fresno Area Express (FAX) Department	*459900089 - Land Acquisitions and Improvements*	*Enterprise*	10,446,000

Budget Highlights

Approved Council Motions Per Budget Hearings

During the FY 2027 Budget Hearings, Council approved the following motion under the Fresno Area Express (FAX) Department:

- Motion #79 for $12,000 to make Fresno FAX buses zero fare on Election Day.

Revenues

The Fresno Area Express (FAX) Department's revenues are generated through a variety of sources. As an enterprise Department, transit operations are primarily funded through State Transportation Development Act (TDA) allocations, Federal Transit Administration (FTA) grants, Measure C sales tax revenues and passenger fares.

Total Available Funding for the FAX Department in FY 2027 is $207,379,400, a decrease of $147,565,800 below the FY 2026 Amended Budget. Excluding the FY 2026 year-end carryovers, Total Fiscal Year Revenues and one-time transfers are budgeted at $217,332,200, a decrease of $38,062,800 below the FY 2026 Amended Budget. This is attributable to a decrease of $37,704,600 in Intergovernmental Revenue below the FY 2026 Amended Budget.

The Beginning Balance is budgeted at a deficit of $9,952,800, a decrease of $109,503,000 below the FY 2026 Amended Budget. The change is primarily a result of a timing effect between planned expenditures for grants and intergovernmental revenue as well as the collection of revenue reimbursements.

Taxes are budgeted at $15,693,900, a decrease of $259,000 below the FY 2026 Amended Budget. This is attributable to a reduction in Measure C Revenue which primarily funds driver personnel costs, provides a match for Congestion Mitigation and Air Quality (CMAQ) grants, and covers a portion of the cost of Compressed Natural Gas (CNG) fuel for buses.

If the Measure C tax expires on June 30, 2027, FAX would face a revenue loss of approximately $15.5 million. This reduction could lead to cuts in driver positions and the loss of roughly $3 million in required capital match funding, which currently enables access to an estimated $30 million in additional grant revenues.

Intergovernmental Revenues are budgeted at $192,114,000, a decrease of $37,704,600 below the FY 2026 Amended Budget. These revenues reflect various federal, state and local sources that are received by the Department. The decrease is attributed to State Grants, mostly the Transit Intercity and Rail Capital Program – Cap & Trade (TIRCP).

Charges for Services are budgeted at $4,254,200, a decrease of $526,700 below the FY 2026 Amended Budget. The decrease is mainly attributable to lower projected passenger fares.

Other Revenues are budgeted at $5,271,700, an increase of $880,100 over the FY 2026 Amended Budget. This is attributable to interest revenue.

Expenditures

Total appropriations in the FAX Department are budgeted at $244,132,700, an increase of $10,227,800 over the FY 2026 Amended Budget. Operating appropriations total $103,701,600, an increase of $6,259,900 over the FY 2026 Amended Budget. Capital appropriations total $140,431,100, an increase of $3,967,900 over the FY 2026 Amended Budget.

Operating Division

FAX's Operating Division's appropriations are budgeted at 60,364,100. The Non-Personnel budget totals $8,206,100, an increase of $329,300 over the FY 2026 Amended Budget. This variance is attributable to a $276,900 increase in alternate fuel due to projected expansion of FAX's fleet. $2,610,000, an increase of $51,000, is included for the Fresno Police Department's FAX unit and Contract Law Enforcement Services.

The Division's Interdepartmental Services (ID) budget totals $6,716,400, a decrease of $1,344,700 below the FY 2026 Amended Budget, aligning interdepartmental charges for information, facilities, and risk management services to Department utilization.

Maintenance Division

The Maintenance Division's appropriations are budgeted at $19,530,600. The Non-Personnel budget totals $5,808,700, a decrease of $60,500; and the Interdepartmental Services budget totals $2,778,400, a decrease of $209,900 below the FY 2026 Amended Budget. This variance is primarily attributable to a $307,000 decrease in Cost Allocation Plan charges.

Transit Administration Division

The Transit Administration Division's appropriations are budgeted at $9,945,800. The Non-Personnel budget totals $3,661,200, a decrease of $123,400 below the FY 2026 Amended Budget primarily due to a reduction in utility charges of $117,700.

The FY 2027 budget includes $1,880,000 for Consolidated Transportation Services Agreement (CTSA) passthrough state funding. The arrangement is between FAX and the Fresno Economic Opportunities Commission (FEOC) for the delivery of social service transportation services.

The Interdepartmental Services budget totals $2,330,600, an increase of $204,000 over the FY 2026 Amended Budget due to a $172,500 increase in Cost Allocation Plan.

Support Services Division
The Support Services Division's appropriations are budgeted at $13,057,200. The Non-Personnel Budget totals $12,409,600, an increase of $2,142,100 over the FY 2026 Amended Budget. Below are significant changes to the Division's budget:

- $2,070,800 is included for contracted services provided by NEXT to provide paratransit service to the fixed route system,
- $776,900 funding in Measure C New Technology grant funds for the Fresno City College (FCC) advanced propulsion systems training center. The FAX Department is a pass-through entity for these funds.

FAX's Support Services Division's Interdepartmental Services (ID) Budget totals $157,000, a decrease of $31,800 below the FY 2026 Amended Budget.

Capital Division
The Capital Division's appropriations are budgeted at $140,431,100, an increase of $3,967,900 over the FY 2026 Amended Budget. A comprehensive list of projects can be found in the Capital Section of this book.

Staffing

The FAX Department's Personnel budget totals $64,009,600, an increase of $7,243,900 over the FY 2026 Amended Budget.

The FY 2027 Personnel budget accounts for annualized partial prior year positions that were approved at either 0.50 or 0.75 FTEs, and contractual obligations driven by negotiated Memorandum of Understanding (MOU).

The Personnel budget also includes:

- $1,225,500 to the department's overtime budget to support driver productivity, mandatory training and performing required vehicle inspections to address prior year underfunding.

Department Staffing Detail

Position Summary

Division	FY 2025 Adopted	FY 2026 Adopted	FY 2026 Amended	FY 2027 Changes	FY 2027 Adopted
FAX Operating	389.50	391.75	401.75	9.25	411.00
FAX Maintenance	89.50	93.25	95.25	0.75	96.00
FAX Administration	29.00	33.00	33.00	0.00	33.00
FAX Support Services	6.00	6.00	6.00	0.00	6.00
FAX Planning	4.00	4.00	4.00	0.00	4.00
Total	**518.00**	**528.00**	**540.00**	**10.00**	**550.00**

Note:

The position changes are due to the following:	FY 2026	FY 2027
FAX Operating		
Added - ten (10) positions via the 4th PAR in FY 2026 @ 1.00 FTE each	10.00	0.00
Made whole - nine (9) positions added in FY 2026 @ 0.75 FTE each	0.00	6.75
Made whole - six (6) positions added in FY 2026 @ 0.25 FTE each	0.00	1.50
FAX Operating Division Subtotal	**10.00**	**8.25**
FAX Maintenance		
Added - two (2) positions via the 4th PAR in FY 2026 @ 1.00 FTE each	2.00	0.00
Made whole - one (1) position added in FY 2026 @ 0.75 FTE	0.00	0.25
Made whole - three (3) position added in FY 2026 @ 0.50 FTE each	0.00	1.50
FAX Maintenance Division Subtotal	**2.00**	**1.75**
Total FTE Change	**12.00**	**10.00**

Fresno Area Express (FAX) Department Revenue and Expenditures - All Funds Combined

Funding Source	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended	FY 2027 Adopted	Percent Change
Beginning Balance	53,282,081	77,853,808	99,550,200	(9,952,800)	(110.0)
Fiscal Year Revenues:					
Taxes	15,087,849	15,275,376	15,952,900	15,693,900	(1.6)
Licenses & Permits	0	0	0	0	-
Intergovernmental Revenue	37,361,890	53,561,561	229,818,600	192,114,000	(16.4)
Charges for Services	4,817,752	4,644,660	4,780,900	4,254,200	(11.0)
Fines	0	0	0	0	-
Other Revenue	4,438,838	1,511,848	4,391,600	5,271,700	20.0
Interdepartmental Charges for Services	0	0	0	0	-
Misc. Revenue	20,902	116,885	104,200	(1,600)	(101.5)
Transfers	(1,385,942)	(837)	346,800	0	(100.0)
Total Fiscal Year Revenues	60,341,289	75,109,493	255,395,000	217,332,200	(14.9)
Funding Facilitated by Department	**113,623,369**	**152,963,301**	**354,945,200**	**207,379,400**	**(41.6)**
Memo Item:					
Citywide General Fund Support	0	100	0	0	-
Total Available Funding	**113,623,369**	**152,963,401**	**354,945,200**	**207,379,400**	**(41.6)**
Appropriations by Amount					
Personnel Services	48,221,267	50,794,347	56,765,700	64,009,600	12.8
Non Personnel Services	38,388,895	46,207,132	163,193,600	167,808,000	2.8
Interdepartmental Services	9,614,202	11,474,914	13,945,600	12,315,100	(11.7)
Contingencies	0	0	0	0	-
Total Departmental Expenditures	**96,224,364**	**108,476,394**	**233,904,900**	**244,132,700**	**4.4**
Appropriations by Percentage					
Personnel Services	50.1	46.8	24.3	26.2	12.8
Non Personnel Services	39.9	42.6	69.8	68.7	2.8
Interdepartmental Services	10.0	10.6	6.0	5.0	(11.7)
Contingencies	0.0	0.0	0.0	0.0	-
Total Departmental Expenditures	**100.0**	**100.0**	**100.0**	**100.0**	**4.4**

Notes:

Department Revenue and Expenditures – All Funds Combined Table.
1. This table reflects the consolidation of all fund that support operating and/or capital financial activities.
2. The Citywide General Fund Support line-item reflects citywide General Fund revenues (i.e., sales tax, property tax, etc.) captured in the General City Purpose Department, including Departmental General Fund Type fund balances that can be utilized to support the Department's operations.
3. Data may not add to the totals due to rounding.

Fresno Area Express (FAX) Department Appropriations by Fund Type - FY 2027 Only

Resources	General Fund	Special Revenues	Capital	Enterprise	Internal Service	Debt Service	Total
Beginning Balance	0	0	0	(9,952,800)	0	0	(9,952,800)
Fiscal Year Revenues:							
Taxes	0	0	0	15,693,900	0	0	15,693,900
Licenses & Permits	0	0	0	0	0	0	0
Intergovernmental Revenue	0	0	0	192,114,000	0	0	192,114,000
Charges for Services	0	0	0	4,254,200	0	0	4,254,200
Fines	0	0	0	0	0	0	0
Other Revenue	0	0	0	5,271,700	0	0	5,271,700
Interdepartmental Charges for Services	0	0	0	0	0	0	0
Misc. Revenue	0	0	0	(1,600)	0	0	(1,600)
Transfers	0	0	0	0	0	0	0
Total Fiscal Year Revenues	0	0	0	217,332,200	0	0	217,332,200
Funding Facilitated by Department	**0**	**0**	**0**	**207,379,400**	**0**	**0**	**207,379,400**
Memo Item:							
Citywide General Fund Support	0	0	0	0	0	0	0
Total Available Funding	**0**	**0**	**0**	**207,379,400**	**0**	**0**	**207,379,400**
Appropriations							
Personnel Services	0	0	0	64,009,600	0	0	64,009,600
Non Personnel Services	0	0	0	167,808,000	0	0	167,808,000
Interdepartmental Services	0	0	0	12,315,100	0	0	12,315,100
Contingencies	0	0	0	0	0	0	0
Total Appropriations	**0**	**0**	**0**	**244,132,700**	**0**	**0**	**244,132,700**

Department Appropriations by Appropriation Type

	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended	FY 2027 Adopted Budget (Amount)	FY 2027 Adopted Budget (Percentage)
Operating	79,583,768	87,089,749	97,441,700	103,701,600	42.5
Capital	16,640,597	21,386,644	136,463,200	140,431,100	57.5
Debt Service	0	0	0	0	0.0
Total	**96,224,364**	**108,476,394**	**233,904,900**	**244,132,700**	**100.0**

Notes:

Department Appropriations by Fund Type
1. This Citywide General Fund Support line-item reflects citywide General Fund revenues (i.e., sales tax, property tax, etc.) captured in the General City Purpose Department, including Departmental General Fund Type fund balances that can be utilized to support the Department's operations.

Department Appropriations by Appropriation Type
1. Data may not add to the totals due to rounding

General City Purpose Department

The General City Purpose Department (GCP) is comprised of three divisions.

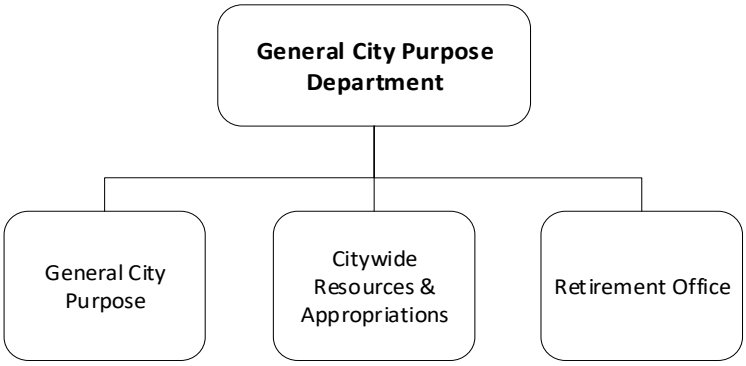
General City Purpose Division
This Division contains expense items of a citywide or interdepartmental nature. Some of the items budgeted in this Division include: citywide legal fees, citywide membership and dues, funding for Deferred Compensation Administration, elections costs, citywide travel, professional and lobby contracts.

Citywide Resources and Appropriations Division
This Division contains General Fund revenues not associated with any operational department, including Property, Sales and Room Taxes, Business License, and Franchise Fees. Further discussion is provided in the General Fund
Summary section.

Also under this Division are debt service payments including the New Exhibit Hall, Convention Center Garage bonds, Convention Center Improvement Projects, Multi-Purpose Stadium, Public Safety Improvement Projects, Bee Building/Granite Park, as well as the debt service for the Animal Control Facility. The Division also includes the revenues and expenditures associated with the Pension Obligation Bond.

Retirement Office
This Division houses City related personnel and interdepartmental costs of the City of Fresno Retirement Office.

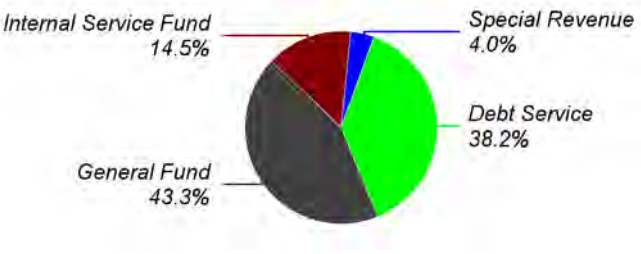
A goal of the Department is to enhance enrollment in the member portal to expand member access to benefit information, self-service tools, and critical retirement resources. In FY 2027, the Division's goal is to increase annual percentage of enrollments by 5 percent.



Department Appropriations by Fund Type

Operating	***FY 2026 Amended***	***2027 Adopted***	***Variance***
General Fund	17,856,000	24,511,400	6,655,400
Special Revenue	2,008,800	2,249,500	240,700
Internal Service Fund	7,851,700	8,203,100	351,400
Total Operating	**27,716,500**	**34,964,000**	**7,247,500**
Debt Service			
Debt Service	21,623,500	21,630,200	6,700
Total Debt Service	**21,623,500**	**21,630,200**	**6,700**
Capital			
General Fund	0	0	0
Total Capital	**0**	**0**	**0**
Grand Total	**49,340,000**	**56,594,200**	**7,254,200**

FY 2027 Appropriation Fund Type Chart



General City Purpose Department	Fund Type	FTE
	Internal Service Fund	22.00
Department Total FTE		**22.00**

Budget Highlights

Approved Council Motions Per Budget Hearings

During the FY 2027 Budget Hearings, Council approved the following motions under the General City Purpose Department:

- Motion #6 added $45,000 for the Hmong Community Garden Project with The Fresno Center. $45,000 allocated from Council District 2 operating budget.
- Motion #15 allocated $7,500 (budget neutral) to create a Public Safety memorial fund to cover etching costs ($2,500 each from District 2, District 5, District 6 operating budgets), and name it the Devin P. McGuire Engraving Fund.
- Motion #18 added $50,000 for the Punjabi-Sikh Mental Health and Cultural Center (Khalsa) to support their fund matching program with the State of California to purchase a building in the City of Fresno.
- Motion #26 added $100,000 for improvements to be informed by the building assessment of the Tower Theater.
- Motion #44 added $200,000 for Casita Feliz to provide healthcare services.
- Motion #46 added $50,000 to partner with the County to open a library in the Tower. $20,000 allocated from Council District operating budget.
- Motion #90 added $60,000 for Shine Fresno and seek matching grant from the County.
- Motion #91 added $25,000 for the local chapter of the National Alliance of Mental Illness.
- Motion #97 added $25,000 to the Black Chamber of Commerce as fiscal agent for the African American Community Council. from Council District 2 operating budget ($15,000) and by reducing Motion #18 from $60,000 to $50,000 ($10,000).
- Motion #98 added $80,000 to Sister Cities International Fresno contingent upon them providing a spending plan that is approved by council leadership. Additionally, up to $20,000 will be made available if the funding allocated in Motion #39 (Department of Public Works) for businesses along the King's Canyon Corridor is not utilized.

Expenditures

The General City Purpose Department's total FY 2027 appropriations are $56,594,200, a $7,254,200 increase over the FY 2026 Amended Budget of $49,340,000.

General City Purpose Division

The Division's FY 2027 appropriations are $22,899,800, an increase of $7,008,300 over the FY 2026 Amended Budget of $15,891,500. The increase is primarily due to:

- $6,001,900 increase in appropriations for Liability and Worker's Compensation charges, of which $3,524,800 is for Worker's Compensation and $2,477,100 is for Liability Self-Insurance charges. More information for both funds can be found in the Personnel Service Department section of this report,
- $259,200 increase in appropriations to fund trolley operations,
- $171,600 increase for completion of the City Hall third-floor interactive wall project,
- $165,000 increase for the reopening of the City Hall Café,
- $100,000 increase for outside agency support for the Historical Society,
- $46,300 increase in property self-insurance charges.

Citywide Resources & Appropriations Division

The Division's FY 2027 appropriations are $30,135,800 a decrease of $85,800 below the FY 2026 Amended Budget of $30,221,800. The decrease is primarily due to the expenditure of a $100,000 one-time FY26 Council Motion for LGBTQ grants.

Retirement Office

Retirement's FY 2027 appropriations are $3,558,600, an increase of $331,700 over the FY 2026 Amended Budget of $3,226,900. The increase is primarily due to:

- $260,500 increase in Personnel appropriations due to salary increases, step advancements, and contractual obligations driven by negotiated Memorandum of Understanding (MOU) Agreements and budgeting one new position at 12 months of funding which was added in FY 2026 with nine months of funding,
- $95,200 increase in interdepartmental charges including a $66,000 increased contribution to the General Fund for Citywide support services through the City's Cost Allocation Plan and $43,600 increase in Liability Self-Insurance charges, offset by various reductions to charges for Information Services.

Staffing

Authorized position count under the General City Purpose Department corresponds to the Retirement Office. The personnel budget plans for 6.18 percent Internal Service Fund attrition savings.

The FY 2027 Personnel Budget accounts for salary increases, step advancements, and contractual obligations driven by negotiated Memorandum of Understanding (MOU) Agreements.

Department Staffing Detail

Position Summary

Division	FY 2025 Adopted	FY 2026 Adopted	FY 2026 Amended	FY 2027 Changes	FY 2027 Adopted
Retirement Office	19.00	21.75	21.75	0.25	22.00
Total	**19.00**	**21.75**	**21.75**	**0.25**	**22.00**

Note:

The position changes are due to the following:	**FY 2027**
Retirement Office	
Made Whole - One (1) Deputy Chief Investment Officer @ 0.25 FTE	0.25
Total FTE Change	**0.25**

General City Purpose Department Revenue and Expenditures - All Funds Combined

Funding Source	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended	FY 2027 Adopted	Percent Change
Beginning Balance	105,602,123	87,694,259	84,852,900	82,965,600	(2.2)
Fiscal Year Revenues:					
Taxes	374,370,861	379,283,700	395,450,500	417,953,700	5.7
Licenses & Permits	24,432,922	28,008,899	25,165,600	29,819,400	18.5
Intergovernmental Revenue	1,951,431	3,437,054	2,647,700	2,266,500	(14.4)
Charges for Services	2,477,137	3,303,889	3,478,400	4,041,900	16.2
Fines	1,095,748	1,211,529	1,000,000	1,423,500	42.4
Other Revenue	2,538,953	2,312,243	2,549,900	2,409,300	(5.5)
Interdepartmental Charges for Services	16,369,300	16,308,100	21,368,300	22,013,200	3.0
Misc. Revenue	2,698,423	1,191,659	3,535,300	1,017,300	(71.2)
Transfers	3,161,808	5,436,545	3,497,700	9,913,000	183.4
Total Fiscal Year Revenues	429,096,583	440,493,618	458,693,400	490,857,800	7.0
Funding Facilitated by Department	**534,698,706**	**528,187,877**	**543,546,300**	**573,823,400**	**5.6**
Memo Item:					
Citywide General Fund Support	(495,192,294)	(489,263,225)	(495,187,300)	(517,338,300)	(4.5)
Total Available Funding	**39,506,412**	**38,924,652**	**48,359,000**	**56,485,100**	**16.8**
Appropriations by Amount					
Personnel Services	7,510,025	7,129,072	12,647,800	16,362,500	29.4
Non Personnel Services	29,959,204	27,699,738	28,187,800	28,823,400	2.3
Interdepartmental Services	1,655,295	2,741,265	8,504,400	11,408,300	34.1
Contingencies	0	0	0	0	-
Total Departmental Expenditures	**39,124,525**	**37,570,076**	**49,340,000**	**56,594,200**	**14.7**
Appropriations by Percentage					
Personnel Services	19.2	19.0	25.6	28.9	29.4
Non Personnel Services	76.6	73.7	57.1	50.9	2.3
Interdepartmental Services	4.2	7.3	17.2	20.2	34.1
Contingencies	0.0	0.0	0.0	0.0	-
Total Departmental Expenditures	**100.0**	**100.0**	**100.0**	**100.0**	**14.7**

Notes:

Department Revenue and Expenditures – All Funds Combined Table.
1. This table reflects the consolidation of all fund that support operating and/or capital financial activities.
2. The Citywide General Fund Support line-item reflects citywide General Fund revenues (i.e., sales tax, property tax, etc.) captured in the General City Purpose Department, including Departmental General Fund Type fund balances that can be utilized to support the Department's operations.
3. Data may not add to the totals due to rounding.

General City Purpose Department Appropriations by Fund Type - FY 2027

Resources	General Fund	Special Revenues	Capital	Enterprise	Internal Service	Debt Service	Total
Beginning Balance	83,117,800	36,800	0	0	(189,000)	0	82,965,600
Fiscal Year Revenues:							
Taxes	415,706,900	2,246,800	0	0	0	0	417,953,700
Licenses & Permits	29,819,400	0	0	0	0	0	29,819,400
Intergovernmental Revenue	2,266,500	0	0	0	0	0	2,266,500
Charges for Services	598,600	0	0	0	3,443,300	0	4,041,900
Fines	1,423,500	0	0	0	0	0	1,423,500
Other Revenue	2,382,900	2,700	0	0	22,000	1,700	2,409,300
Interdepartmental Charges for Services	17,368,700	0	0	0	4,644,500	0	22,013,200
Misc. Revenue	880,900	0	0	0	136,400	0	1,017,300
Transfers	(11,715,500)	0	0	0	0	21,628,500	9,913,000
Total Fiscal Year Revenues	458,731,900	2,249,500	0	0	8,246,200	21,630,200	490,857,800
Funding Facilitated by Department	**541,849,700**	**2,286,300**	**0**	**0**	**8,057,200**	**21,630,200**	**573,823,400**
Memo Item:							
Citywide General Fund Support	(517,338,300)	0	0	0	0	0	(517,338,300)
Total Available Funding	**24,511,400**	**2,286,300**	**0**	**0**	**8,057,200**	**21,630,200**	**56,485,100**
Appropriations							
Personnel Services	8,692,700	0	0	0	7,669,800	0	16,362,500
Non Personnel Services	4,943,700	2,249,500	0	0	0	21,630,200	28,823,400
Interdepartmental Services	10,875,000	0	0	0	533,300	0	11,408,300
Contingencies	0	0	0	0	0	0	0
Total Appropriations	**24,511,400**	**2,249,500**	**0**	**0**	**8,203,100**	**21,630,200**	**56,594,200**

Department Appropriations by Appropriation Type

Resources	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended	FY 2027 Adopted Budget (Amount)	FY 2027 Adopted Budget (Percentage)
Operating	14,552,721	15,689,356	27,716,500	34,964,000	61.8
Attrition Savings	0	0	0	0	0.0
Debt Service	24,571,804	22,350,112	21,623,500	21,630,200	38.2
Capital	0	(469,392)	0	0	0.0
Total	**39,124,525**	**37,570,076**	**49,340,000**	**56,594,200**	**100.0**

Notes:

Department Appropriations by Fund Type
1. This Citywide General Fund Support line-item reflects citywide General Fund revenues (i.e., sales tax, property tax, etc.) captured in the General City Purpose Department, including Departmental General Fund Type fund balances that can be utilized to support the Department's operations.

Department Appropriations by Appropriation Type
1. Data may not add to the totals due to rounding

General City Purpose Department Revenue and Expenditure by Division - FY 2027 Adopted Budget

Resources	General City Purpose	Citywide Resources & Appropriations	Retirement	Total
Beginning Balance	82,428,700	418,100	118,800	82,965,600
Fiscal Year Revenues:				
Taxes	415,706,900	2,246,800	0	417,953,700
Licenses & Permits	29,479,000	340,400	0	29,819,400
Intergovernmental Revenue	2,266,500	0	0	2,266,500
Charges for Services	598,600	0	3,443,300	4,041,900
Fines	1,423,500	0	0	1,423,500
Other Revenue	1,964,700	422,600	22,000	2,409,300
Interdepartmental Charges for Services	17,368,700	4,644,500	0	22,013,200
Misc. Revenue	880,400	500	136,400	1,017,300
Transfers	(11,505,600)	21,418,600	0	9,913,000
Total Fiscal Year Revenues	458,182,700	29,073,400	3,601,700	490,857,800
Funding Facilitated by Department	**540,611,400**	**29,491,500**	**3,720,500**	**573,823,400**
Memo Item:				
Citywide General Fund Support	(517,679,400)	341,100	0	(517,338,300)
Total Available Funding	**22,932,000**	**29,832,600**	**3,720,500**	**56,485,100**
Appropriations				
Personnel Services	8,660,400	4,676,800	3,025,300	16,362,500
Non Personnel Services	4,066,000	24,757,400	0	28,823,400
Interdepartmental Services	10,173,400	701,600	533,300	11,408,300
Contingencies	0	0	0	0
Total Appropriations	**22,899,800**	**30,135,800**	**3,558,600**	**56,594,200**

Department Appropriations by Division by Appropriation Type - FY 2027 Only

	General City Purpose	Citywide Resources & Appropriations	Retirement	Total
Operating	22,899,800	13,941,200	3,558,600	40,399,600
Debt Service	0	16,194,600	0	16,194,600
Total	**22,899,800**	**30,135,800**	**3,558,600**	**56,594,200**

General Services Department

The General Services Department (GSD) serves the City of Fresno by providing support services to internal departments. GSD's focus is to provide excellent customer service to each department while continuing to implement process improvements, update policies, and streamline the experience for customers.

The Department is an Internal Service Fund (ISF) composed of the Administration Division, Fleet Management Division, Facilities Management Division, Purchasing Division, and Trolley Division.

General Services Administration Division is responsible for citywide lease administration, artwork management, and GSD internal division level administrative support.

The Fleet Management Division provides City clients with fleet acquisition services as well as critical maintenance to ensure the City Fleet is running at optimum levels.

The Facilities Management Division coordinates building repairs and improvements as well as the preventative maintenance of fixed assets and city owned facilities.

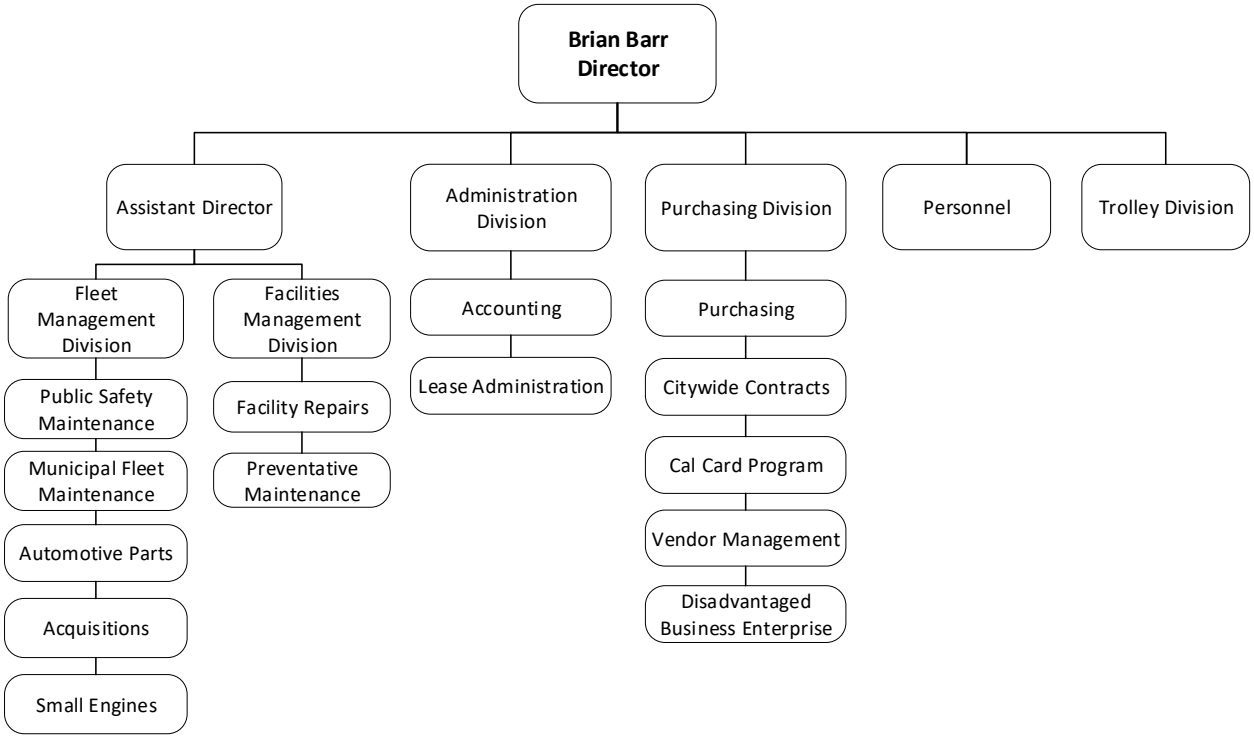
The Purchasing Division provides procurement services to client departments, supporting both capital and operating programs. In addition to managing all aspects of procurement through Planet Bid, the division is responsible for vendor management, and administration of the Cal-Card Program.

The Trolley Division operates the FresnoHOP service which runs on ArtHop Thursdays, Fridays, and Saturdays, connecting the community to Fresno's downtown area from Campus Pointe to popular destinations such as the Brewery, Tower, and Cultural Arts Districts. FresnoHOP expands seasonally to connect the community with various events in the city. Additionally, the Trolley Division manages charter services, which GSD will continue to expand in FY 2027.

As the General Services Department enters its fifth year of operations, GSD is excited to continue working toward the administration's goals and looks forward to another successful year of collaboration with City Departments.

During FY 2026, GSD operated divisions with an emphasis on customer experience. In the upcoming year, the General Services Department will continue to refine processes and focus on value and customer service. GSD looks forward to supporting the departments of the City of Fresno.

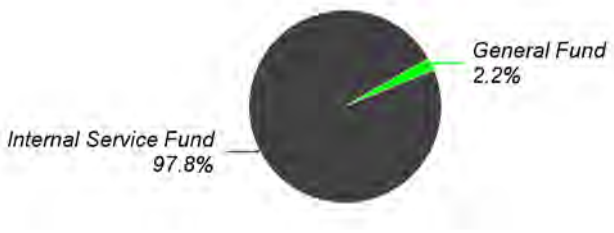
FY 2027 will be an eventful year as the General Services Department continues to grow together, improve services and take on new projects; such as expanding trolley ridership, improving turnaround time on service orders and launching a more robust trolley charter program.


Brian Barr
Director
Assistant Director
Administration Division
Purchasing Division
Personnel
Trolley Division
Fleet Management Division
Facilities Management Division
Public Safety Maintenance
Municipal Fleet Maintenance
Automotive Parts
Acquisitions
Small Engines
Facility Repairs
Preventative Maintenance
Accounting
Lease Administration
Purchasing
Citywide Contracts
Cal Card Program
Vendor Management
Disadvantaged Business Enterprise

Department Appropriations by Fund Type

Operating	***FY 2026 Amended***	***FY 2027 Adopted***	***Variance***
General Fund	1,805,200	1,707,100	(98,100)
Special Revenue	0	0	0
Internal Service Fund	72,690,400	77,120,200	4,429,800
Total Operating	**74,495,600**	**78,827,300**	**4,331,700**
Debt Service			
	0	0	0
Total Debt Service	**0**	**0**	**0**
Grand Total	**74,495,600**	**78,827,300**	**4,331,700**

FY 2027 Appropriation Fund Type Chart



General Services Department	Fund Type	FTE
	General Fund	10.00
	Internal Service Fund	147.30
Department Total FTE		**157.30**

Budget Highlights

Approved Council Motions Per Budget Hearings

During the FY 2027 Budget Hearings, Council approved the following motions under the following departments that impacted the General Services Department:

- Motion #15 (GCP) added $7,500 to create a Public Safety memorial fund to cover etching costs ($2,500 each from District 2, District 5, District 6 operating budget) and name it the Devin P. McGuire Engraving Fund,
- Motion #25 (PARCS) added $50,000 for ADA-accessible restroom improvements at the Water Tower,
- Motion #26 (GCP) added $100,000 for improvements to be informed by the building assessment of the Tower Theater,
- Motion #68 (Council) added $5,000 for City Hall mothers room upgrades from the Council District 4 operating budget,
- Motion #72 (PARCS) added $100,000 for Fresno Arts Museum flooring upgrades.

Revenues

The General Services Department (GSD) receives over 96.0 percent of its revenue through Interdepartmental (ID) Charges for Services. The Administrative, Fleet, Facilities, and Trolley Divisions receive revenue through their respective Internal Service Funds, which are supported by interdepartmental charges from client departments. The Purchasing Division is supported by the General Fund, with costs recovered from client project funds for capital procurement support.

In FY 2027, the total available funding facilitated by the General Services Department and the Citywide General Fund is $83,502,900, an increase of $17,658,000 over the FY 2026 Amended Budget of $65,844,900. The General Fund provides $749,800 mostly in support of the Purchasing Division. The increase is primarily driven by timing of vehicle deliveries ordered in prior years, with corresponding revenue recognized in FY 2027. Due to the development of an acquisition plan to meet California Air Resource Board (CARB) compliance, several prior-year purchases were delayed. Moving forward, acquisitions are expected to remain on schedule and aligned with the approved fiscal years.

Expenditures

Trolley Management Fund

- FY 2027 appropriations are budgeted at $559,900, an increase of $51,400 over the FY 2026 Amended Budget and includes the following requests that will be offset by revenue generated from charter operations:
- $26,000 increase in temporary salaries to support charter operations and special services (i.e. Christmas Tree Lane),
- $3,500 increase in overtime for weekend services related to charter operations,

Administration Fund

FY 2027 appropriations are budgeted at $2,158,800, an increase of $116,200 over the FY 2026 Amended Budget. The increase is primarily attributable to contractual personnel costs.

Fleet Operating Fund
FY 2027 appropriations are budgeted at $34,588,300, an increase of $350,100 over the FY 2026 Amended Budget and includes the following requests:

- $355,400 in on-going inventory purchases for the Small Engines Shop due to the transition of the Park Equipment Mechanics from PARCS and Public Works into the Fleet Division to be offset by a corresponding reduction in the PARCS and Public Works Departments,
- $50,000 one-time increase in Liquefied Natural Gas (LNG) fueling station repairs and improvements at the Municipal Service Center (MSC).

Fleet Replacement Fund
FY 2027 appropriations are budgeted at $16,979,700, an increase of $1,985,200 over the FY 2026 Amended Budget. The increase is attributed to City vehicle lease/purchase payments in FY 2027 compared to the prior year.

FY 2027 client department fleet acquisition requests acquisition total $3,823,300.

Facilities Management Operating Fund
FY 2027 appropriations are budgeted at $15,432,000, an increase of $628,600 over the FY 2026 Amended Budget. Significant changes are comprised of the following:

- $262, 500 increase in Council Motions,
- $198,100 increase in Property Self-Insurance Charges,
- $68,700 increase in Fleet Special Projects-Non-Auto Charges,
- $50,100 increase in Information Systems Equipment Charges,
- $45,600 increase in Janitorial Services to add an additional day porter at City Hall, restoring service levels to pre FY 2025.

City Hall Fund
In the City Hall Fund, FY 2027 appropriations are budgeted at $1,987,600, an increase of $625,100 over the FY 2026 Amended Budget and includes the following one-time requests:

- $462,000 increase for the FY 2026 City Hall Sewer Lift Station Rehabilitation Project,
- $120,000 increase for the replacement of the City Hall HVAC boiler,
- $80,000 increase for Professional Consulting Services to conduct a City Hall building assessment.

Municipal Service Center (MSC) Fund
FY 2027 appropriations are budgeted at $1,388,600, a decrease of $5,800 below the FY 2026 Amended Budget, primarily due to a one-time contract construction request in FY 2026. Included in the budget is the following request:

- $200,000 one-time increase to the FY 2026 Professional Services Consulting appropriations for EV design and engineering of charging infrastructure, as required to implement the CARB Advanced Clean Fleets regulation at the MSC.

Purchasing Division
FY 2027 appropriations are budgeted at $1,572,000, an increase of $76,600 over the FY 2026 Amended Budget. The increase is primarily attributable to contractual personnel costs.

The Division's Budget includes a reduction of $19,500 which contributed to balancing the General Fund.

Staffing

The General Services Department's personnel appropriations in FY 2027 are budgeted at $17,971,200, an increase of $578,500 over the FY 2026 Amended Budget, and accounts for contractual obligations driven by Memorandum of Understanding (MOU) agreements. The personnel budget plans for 6.18 percent attrition savings in the Fleet Management Division Operating fund, Facilities Management Division Operating fund, Administration Division, Purchasing Division General Fund, and Fleet Management Division Replacement fund.

Conversion

The Budget includes a position conversion from Management Analyst II to Business Process & Systems Analyst, which also results in a position transfer to the Information Services Department (ISD). The position will support the implementation of underutilized Fleet and Facilities software features to enhance operational efficiencies, and manage customer facing portals to improve transparency to client departments. The total impact of this conversion is $29,600.

Department Staffing Detail

Position Summary

Division	FY 2025 Adopted	FY 2026 Adopted	FY 2026 Amended	FY 2027 Changes	FY 2027 Adopted
Administration Division	15.00	15.00	15.00	(1.00)	14.00
Facilities Management	37.00	34.00	34.00	0.00	34.00
Trolley Services	4.20	3.30	3.30	0.00	3.30
Fleet Management Operating	83.25	89.00	89.00	0.00	89.00
Fleet Equipment Acquisition	8.00	7.00	7.00	0.00	7.00
Purchasing Division	10.00	10.00	10.00	0.00	10.00
Total	**157.45**	**158.30**	**158.30**	**(1.00)**	**157.30**

Note:

The position changes are due to the following:	**FY 2027**
Administration Division	
Transferred - One (1) Business Process & Systems Analyst position to Information Services Department @ 1.00 FTE	(1.00)
Total FTE Change	**(1.00)**

General Services Department Revenue and Expenditures - All Funds Combined

Funding Source	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended	FY 2027 Adopted	Percent Change
Beginning Balance	12,215,294	(1,752,397)	(3,792,700)	8,585,400	326.4
Fiscal Year Revenues:					
Taxes	0	0	0	0	-
Licenses & Permits	0	0	0	0	-
Intergovernmental Revenue	228,882	141,725	186,400	106,100	(43.1)
Charges for Services	(2,889,901)	705,565	1,045,100	873,600	(16.4)
Fines	0	0	0	0	-
Other Revenue	685,497	1,279,005	664,000	879,400	32.4
Interdepartmental Charges for Services	67,924,313	75,526,943	67,743,100	71,388,100	5.4
Misc. Revenue	809,534	456,663	1,624,700	1,640,300	1.0
Transfers	(15,644)	(4,226,848)	(2,279,300)	(719,800)	68.4
Total Fiscal Year Revenues	66,742,682	73,883,053	68,984,000	74,167,700	7.5
Funding Facilitated by Department	**78,957,976**	**72,130,655**	**65,191,300**	**82,753,100**	**26.9**
Memo Item:					
Citywide General Fund Support	1,439,347	855,241	653,600	749,800	14.7
Total Available Funding	**80,397,323**	**72,985,896**	**65,844,900**	**83,502,900**	**26.8**
Appropriations by Amount					
Personnel Services	15,261,332	15,817,355	17,392,700	17,971,200	3.3
Non Personnel Services	71,405,855	48,503,059	48,913,700	52,109,000	6.5
Interdepartmental Services	6,706,069	7,369,457	7,689,200	8,247,100	7.3
Contingencies	0	0	500,000	500,000	-
Total Departmental Expenditures	**93,373,256**	**71,689,871**	**74,495,600**	**78,827,300**	**5.8**
Appropriations by Percentage					
Personnel Services	16.3	22.1	23.3	22.8	3.3
Non Personnel Services	76.5	67.7	65.7	66.1	6.5
Interdepartmental Services	7.2	10.3	10.3	10.5	7.3
Contingencies	0.0	0.0	0.7	0.6	-
Total Departmental Expenditures	**100.0**	**100.0**	**100.0**	**100.0**	**5.8**

Notes:

Department Revenue and Expenditures – All Funds Combined Table.
1. This table reflects the consolidation of all fund that support operating and/or capital financial activities.
2. The Citywide General Fund Support line-item reflects citywide General Fund revenues (i.e., sales tax, property tax, etc.) captured in the General City Purpose Department, including Departmental General Fund Type fund balances that can be utilized to support the Department's operations.
3. Data may not add to the totals due to rounding.

General Services Department Appropriations by Fund Type - FY 2027 Only

Resources	General Fund	Special Revenues	Capital	Enterprise	Internal Service	Debt Service	Total
Beginning Balance	0	0	0	0	8,585,400	0	8,585,400
Fiscal Year Revenues:							
Taxes	0	0	0	0	0	0	0
Licenses & Permits	0	0	0	0	0	0	0
Intergovernmental Revenue	600	0	0	0	105,500	0	106,100
Charges for Services	873,600	0	0	0	0	0	873,600
Fines	0	0	0	0	0	0	0
Other Revenue	0	0	0	0	879,400	0	879,400
Interdepartmental Charges for Services	0	0	0	0	71,388,100	0	71,388,100
Misc. Revenue	83,100	0	0	0	1,557,200	0	1,640,300
Transfers	0	0	0	0	(719,800)	0	(719,800)
Total Fiscal Year Revenues	957,300	0	0	0	73,210,400	0	74,167,700
Funding Facilitated by Department	**957,300**	**0**	**0**	**0**	**81,795,800**	**0**	**82,753,100**
Memo Item:							
Citywide General Fund Support	749,800	0	0	0	0	0	749,800
Total Available Funding	**1,707,100**	**0**	**0**	**0**	**81,795,800**	**0**	**83,502,900**
Appropriations							
Personnel Services	1,112,600	0	0	0	16,858,600	0	17,971,200
Non Personnel Services	74,900	0	0	0	52,034,100	0	52,109,000
Interdepartmental Services	519,600	0	0	0	7,727,500	0	8,247,100
Contingencies	0	0	0	0	500,000	0	500,000
Total Appropriations	**1,707,100**	**0**	**0**	**0**	**77,120,200**	**0**	**78,827,300**

Department Appropriations by Appropriation Type

	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended	FY 2027 Adopted Budget (Amount)	FY 2027 Adopted Budget (Percentage)
Operating	93,373,256	71,689,871	74,495,600	78,827,300	100.0
Capital	0	0	0	0	0.0
Debt Service	0	0	0	0	0.0
Total	**93,373,256**	**71,689,871**	**74,495,600**	**78,827,300**	**100.0**

Notes:

Department Appropriations by Fund Type
1. This Citywide General Fund Support line-item reflects citywide General Fund revenues (i.e., sales tax, property tax, etc.) captured in the General City Purpose Department, including Departmental General Fund Type fund balances that can be utilized to support the Department's operations.

Department Appropriations by Appropriation Type
1. Data may not add to the totals due to rounding

Information Services Department

The Information Services Department's (ISD) mission is to create a technology strategy that enables City departments to meet objectives and ensure efficient and effective service delivery to the community. The mission includes incorporating new technology, facilitating operational efficiency, and supporting the City's needs. To accomplish this mission, ISD strives to ensure technology and systems are performing optimally and with minimal disruption, especially during emergencies. ISD provides planning and program guidance for the City to conduct essential functions under all potential threats and conditions.

As part of centralized ISD, the department oversees enterprise technology solutions that provide Information Technology (IT) services to all City departments. These services assist the City and its departments to meet and manage the City's strategic goals. ISD continues to collaborate and coordinate with outside agencies and City departments to develop operational efficiencies and to promote a unified regional technology vision. All regional and interoperability IT efforts are directly managed by ISD under the direction of the City Manager's Office.

The Administration Division performs budget preparation, contract administration, accounting, financial analysis, personnel management, and provides policy administration support to all divisions within ISD. This division also manages fiber broadband development, connectivity, and small cell (5G) operations for the City at large.

The 311 Call Center Division serves as a direct connection between the public and City departments. The Division serves as a centralized hub to community inquiries, provides answers to routine operational questions, and assists in reporting issues that require City attention. The Division is committed to serving all callers professionally, courteously, and responsively. Further, the Division coordinates service requests with all City of Fresno departments. The mission of the City of Fresno 311 Call Center is to provide a reliable, non-emergency communication link between the City and the community it serves.

The Computer Services Division focuses on providing networking and infrastructure technology, such as workstations, servers, switching, internet connectivity, service desk, fiber optics, disaster recovery and other data communication technologies. Collaboration among the departments, including public safety, traffic operations, and wireless connectivity, contributes to the improvement of overall safety and quality of life in Fresno.

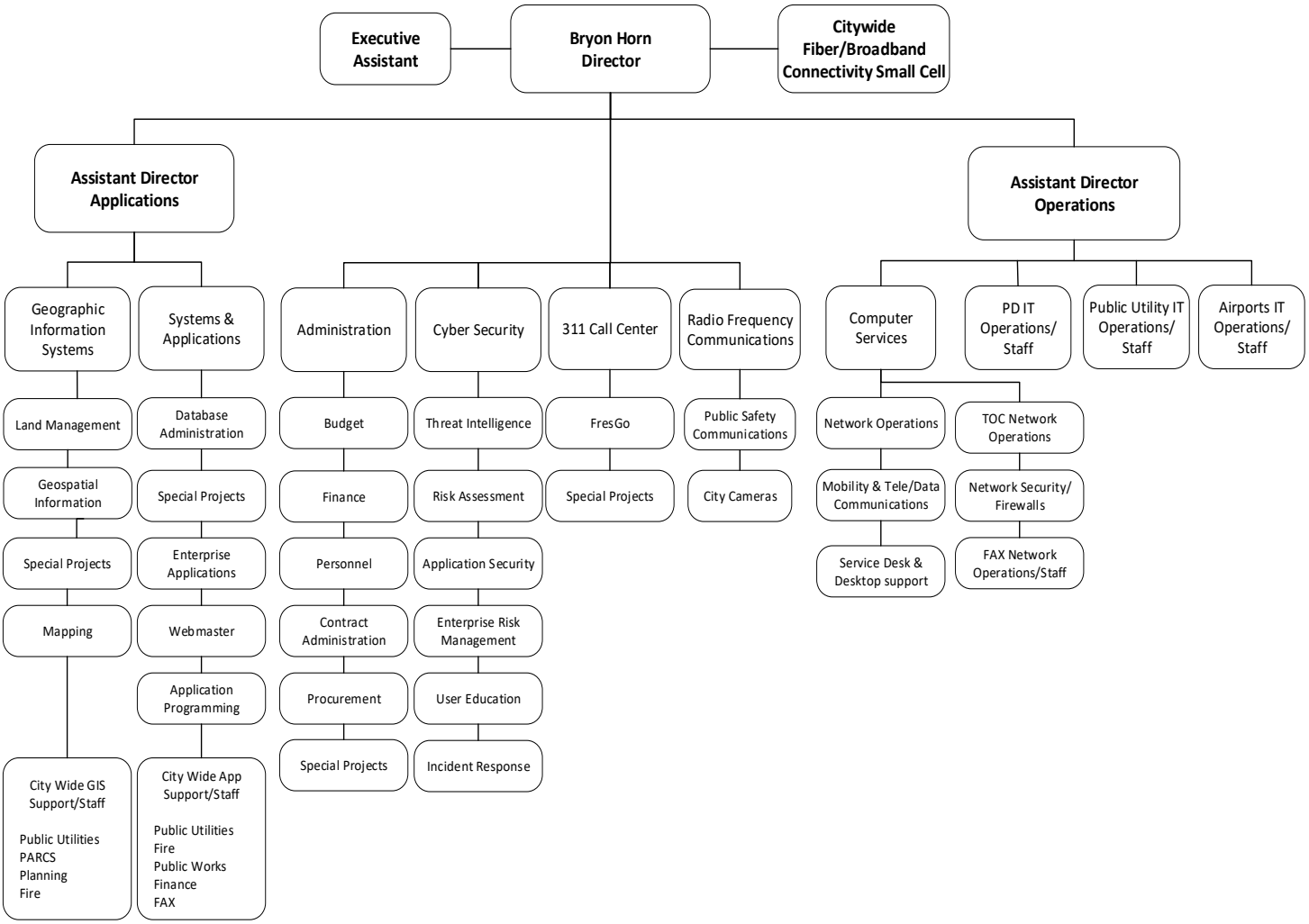
The Systems and Applications Division administers the implementation, development and maintenance of citywide applications including Tyler Munis, PeopleSoft, FresGO, Laserfiche, mobile applications, city websites, document imaging, Salesforce, and other applications. The Division also performs database administration and assists with technology procurement and evaluation of the viability of new systems and applications. The Division works with other departments to develop and maintain web and mobile applications to enhance City services to the community.

The Communications Division manages the city's telecommunications infrastructure, including Voice Over Internet Protocol phone services (VOIP), circuits, cell phones, hotspots, and video for the City's media events.

The Radio Frequency Communications (RF Comms) Division was established in FY2026 as a team of specialists dedicated to the City's radio communications systems. The Division focuses on the unique aspects of radio frequency systems and enables staff to apply the special skills required to maintain critical radio communication networks the City relies upon. The Division services a number of departments, including but not limited to, Public Safety and Fresno Area Express (FAX). The Division assists with video surveillance projects and systems upon request by various departments.

The Geographic Information Systems (GIS) Division serves as the central authority for the development, maintenance, and management of all City GIS data and applications. The division is responsible for the daily maintenance of all City GIS layers, land management services, and the full lifecycle of GIS development across departments. GIS staff act as the primary liaison between the City and regional GIS producers and users. In addition, the division provides reports, maps, and geospatial analysis to the City Manager's Office, City Council Members, and all City departments upon request.

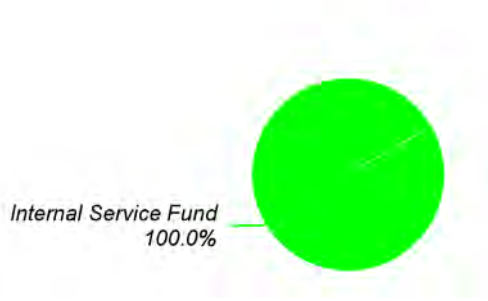
The Cybersecurity Division was established to dedicate resources to protect the City's data and information. The Division is responsible for the identification of, and protection from, cyber threats, including ransomware, phishing, and viruses. Additionally, the Division ensures the City follows proper reporting practices based on laws and other regulations. The Division is also responsible for identifying and implementing systems that will ensure that the City's systems are protected, as well as developing and delivering training programs for end users to ensure users are well trained and compliant.


Executive Assistant
Bryon Horn Director
Citywide Fiber/Broadband Connectivity Small Cell
Assistant Director Applications
Assistant Director Operations
Geographic Information Systems
Systems & Applications
Administration
Cyber Security
311 Call Center
Radio Frequency Communications
Computer Services
PD IT Operations/ Staff
Public Utility IT Operations/ Staff
Airports IT Operations/ Staff
Land Management
Geospatial Information
Special Projects
Mapping
City Wide GIS Support/Staff
Public Utilities
PARCS
Planning
Fire
Database Administration
Special Projects
Enterprise Applications
Webmaster
Application Programming
City Wide App Support/Staff
Public Utilities
Fire
Public Works
Finance
FAX
Budget
Finance
Personnel
Contract Administration
Procurement
Special Projects
Threat Intelligence
Risk Assessment
Application Security
Enterprise Risk Management
User Education
Incident Response
FresGo
Special Projects
Public Safety Communications
City Cameras
Network Operations
Mobility & Tele/Data Communications
Service Desk & Desktop support
TOC Network Operations
Network Security/ Firewalls
FAX Network Operations/Staff

Department Appropriations by Fund Type

Operating	***FY 2026 Amended***	***FY 2027 Adopted***	***Variance***
Internal Service Fund	42,735,800	46,617,100	3,881,300
Total Operating	**42,735,800**	**46,617,100**	**3,881,300**
Debt Service			
	0	0	0
Total Debt Service	**0**	**0**	**0**
Grand Total	**42,735,800**	**46,617,100**	**3,881,300**

FY 2027 Appropriation Fund Type Chart



Information Services Department	Fund Type	FTE
	Internal Service Fund	137.00
Department Total FTE		**137.00**

Budget Highlights

Revenues

The Information Services Department (ISD) recovers its operational costs through fixed and variable reimbursements from user departments via Interdepartmental Charges for Services, which are allocated based on methodologies developed for each of its funds.

The Information Services Department's total available funding is $46,708,100, an increase of $411,500 over the FY 2026 Amended Budget. This increase is attributed to an increase in fixed charges to customer departments for contractual obligations in FY 2027 that include licensing, annual maintenance, and support for Citywide programs and software.

Expenditures

Total appropriations in FY 2027 are budgeted at $46,617,100, an increase of $3,881,300 over the FY 2026 Amended Budget.

Non-Personnel Appropriations

Non-Personnel Services are budgeted at $26,918,300, an increase of $2,414,700 over the FY 2026 Amended Budget. The Department's budget includes various requests which are offset by reductions for one-time appropriations approved in FY 2026.

Significant FY 2027 requests include:

- $1,114,300 increase for contractual obligation software,
- $125,000 increase for the data center cooling system replacement and maintenance purchase. The lease is scheduled for 5 years,
- $84,800 increase for Fortress software licensing management support and consulting agreement used for licensed software compliance,
- $76,900 increase for the Veam 365 backup and recovery system used to backup Office 365 data,
- $62,600 increase for the renewal of PCTel software and maintenance support used to support public safety radio channels,
- $15,900 increase for a dedicated internet connection for the Police Department and to provide Public Wireless Internet service that is no longer free of charge by Fresno County Office of Education (FCOE).

Interdepartmental Services Appropriations

The Department's Interdepartmental Services Charges are budgeted at $1,463,300, a decrease of $40,600 below the FY 2026 Amended Budget.

Staffing

The Department's Personnel Budget total is $18,235,500, an increase of $1,507,200 over the FY 2026 Amended Budget, and accounts for contractual obligations driven by Memorandum of Understanding (MOU) agreements, as well as three (3) transfers of positions from the following departments under the centralized ISD model:

- $125,200 for a Business Process & System Analyst at 1.00 FTE transferred from General Services Department (GSD),
- $119,300 for a Geographic Information System (GIS) Specialist at 1.00 FTE transferred from Police Department (PD),
- $125,200 for a Business Process & Systems Analyst at 1.00 FTE transferred from the Department of Public Works.

The personnel budget plans for 6.18 percent Internal Services Fund attritions savings.

Department Staffing Detail

Position Summary

Division	FY 2025 Adopted	FY 2026 Adopted	FY 2026 Amended	FY 2027 Changes	FY 2027 Adopted
Administration	13.00	13.00	13.00	0.00	13.00
Systems Applications	19.00	21.00	21.00	2.00	23.00
Computer Services	56.00	55.00	55.00	0.00	55.00
Communications	4.00	4.00	4.00	1.00	5.00
Cyber Security	4.00	4.00	4.00	0.00	4.00
Radio Frequency	5.00	9.00	9.00	(1.00)	4.00
Call Center	8.25	5.00	5.00	0.00	9.00
Geographic Information Services	25.00	23.00	23.00	1.00	24.00
Total	**134.25**	**134.00**	**134.00**	**3.00**	**137.00**

Note:

The position changes are due to the following:	FY 2027
Transferred - one (1) Business Process & Systems Analyst Position @ 1.00 FTE from DPW	1.00
Transferred - one (1) Business Process & Systems Analyst Position @ 1.00 FTE from GSD	1.00
Transferred - one (1) GIS Specialist Position @ 1.00 FTE from PD	1.00
Total FTE Change	**3.00**

Information Services Department Revenue and Expenditures - All Funds Combined

Funding Source	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended	FY 2027 Adopted	Percent Change
Beginning Balance	7,651,287	9,436,696	14,336,500	8,370,200	(41.6)
Fiscal Year Revenues:					
Taxes	0	0	0	0	-
Licenses & Permits	0	0	0	0	-
Intergovernmental Revenue	0	496,874	0	0	-
Charges for Services	(8,177)	0	0	0	-
Fines	0	0	0	0	-
Other Revenue	2,652,095	659,846	151,000	454,200	200.8
Interdepartmental Charges for Services	32,650,740	42,286,529	36,513,100	37,883,700	3.8
Misc. Revenue	116,064	18,590	0	0	-
Transfers	408,696	391,620	(4,704,000)	0	100.0
Total Fiscal Year Revenues	35,819,417	43,853,459	31,960,100	38,337,900	20.0
Funding Facilitated by Department	**43,470,704**	**53,290,155**	**46,296,600**	**46,708,100**	**0.9**
Memo Item:					
Citywide General Fund Support	530,470	0	0	0	-
Total Available Funding	**44,001,174**	**53,290,155**	**46,296,600**	**46,708,100**	**0.9**
Appropriations by Amount					
Personnel Services	9,495,339	15,736,128	16,728,300	18,235,500	9.0
Non Personnel Services	20,925,470	21,802,652	24,503,600	26,918,300	9.9
Interdepartmental Services	2,026,642	1,206,204	1,503,900	1,463,300	(2.7)
Contingencies	0	0	0	0	-
Total Departmental Expenditures	**32,447,451**	**38,744,984**	**42,735,800**	**46,617,100**	**9.1**
Appropriations by Percentage					
Personnel Services	29.3	40.6	39.1	39.1	9.0
Non Personnel Services	64.5	56.3	57.3	57.7	9.9
Interdepartmental Services	6.2	3.1	3.5	3.1	(2.7)
Contingencies	0.0	0.0	0.0	0.0	-
Total Departmental Expenditures	**100.0**	**100.0**	**100.0**	**100.0**	**9.1**

Notes:

Department Revenue and Expenditures – All Funds Combined Table.
1. This table reflects the consolidation of all fund that support operating and/or capital financial activities.
2. The Citywide General Fund Support line-item reflects citywide General Fund revenues (i.e., sales tax, property tax, etc.) captured in the General City Purpose Department, including Departmental General Fund Type fund balances that can be utilized to support the Department's operations.
3. Data may not add to the totals due to rounding.

Information Services Department Appropriations by Fund Type - FY 2027 Only

Resources	General Fund	Special Revenues	Capital	Enterprise	Internal Service	Debt Service	Total
Beginning Balance	0	0	0	0	8,370,200	0	8,370,200
Fiscal Year Revenues:							
Taxes	0	0	0	0	0	0	0
Licenses & Permits	0	0	0	0	0	0	0
Intergovernmental Revenue	0	0	0	0	0	0	0
Charges for Services	0	0	0	0	0	0	0
Fines	0	0	0	0	0	0	0
Other Revenue	0	0	0	0	454,200	0	454,200
Interdepartmental Charges for Services	0	0	0	0	37,883,700	0	37,883,700
Misc. Revenue	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0
Total Fiscal Year Revenues	0	0	0	0	38,337,900	0	38,337,900
Funding Facilitated by Department	**0**	**0**	**0**	**0**	**46,708,100**	**0**	**46,708,100**
Memo Item:							
Citywide General Fund Support	0	0	0	0	0	0	0
Total Available Funding	**0**	**0**	**0**	**0**	**46,708,100**	**0**	**46,708,100**
Appropriations							
Personnel Services	0	0	0	0	18,235,500	0	18,235,500
Non Personnel Services	0	0	0	0	26,918,300	0	26,918,300
Interdepartmental Services	0	0	0	0	1,463,300	0	1,463,300
Contingencies	0	0	0	0	0	0	0
Total Appropriations	**0**	**0**	**0**	**0**	**46,617,100**	**0**	**46,617,100**

Department Appropriations by Appropriation Type

	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended	FY 2027 Adopted Budget (Amount)	FY 2027 Adopted Budget (Percentage)
Operating	32,447,451	38,744,984	42,735,800	46,617,100	100.0
Capital	0	0	0	0	0.0
Debt Service	0	0	0	0	0.0
Total	**32,447,451**	**38,744,984**	**42,735,800**	**46,617,100**	**100.0**

Notes:

Department Appropriations by Fund Type
1. This Citywide General Fund Support line-item reflects citywide General Fund revenues (i.e., sales tax, property tax, etc.) captured in the General City Purpose Department, including Departmental General Fund Type fund balances that can be utilized to support the Department's operations.

Department Appropriations by Appropriation Type
1. Data may not add to the totals due to rounding

Parks, After School, Recreation and Community Services Department

The City of Fresno Parks, After School, Recreation and Community Services (PARCS) Department improves Fresno's quality of life by providing safe, clean, accessible parks and community centers. PARCS offers diverse programs, recreational activities, and fosters meaningful partnerships in coordination with multiple City Departments and community organizations. PARCS oversees 20 community centers, over 96 parks, and multiple special-use facilities.

PARCS Administration

The Administration Division includes a customer service team, community outreach team, fiscal services, contract management, grants management, procurement, personnel management, Geographic Information Systems (GIS), and Measure P Administration. Modernization and streamlining of administration of the City's PARCS operations has been a primary focus of the Department in FY 2026. The Department anticipates continuing improvements in service delivery, projects, and program execution, compliance, and reporting through optimization of these functions and training efforts in FY 2027. Additionally, in partnership with the Parks, Recreation and Arts Commission, the Department will initiate an update of the Highest-Need Neighborhoods definition during FY 2027 as required by Measure P. Robust community engagement will inform the update. In the spirit of partnership, the department is targeting to increase grant funding by four percent in FY 2027.

PARCS Operations

Operations are divided into four neighborhood operating areas and a fifth area management team over regional parks. Each operating area has a dedicated Operations Manager who is responsible for the daily maintenance, custodial, and community center program delivery within the area boundaries. The Operation Manager coordinates closely with program managers to bring vital community services, recreation, senior meals, and sports activities to the community. In addition to local operations, PARCS operations seasonally support Camp Fresno, facilitating reservations of tents and cabins for the public to enjoy.

PARCS Maintenance and Capital Improvements

These teams provide critical services to maintain PARCS' existing assets through lifecycle repair and replacement, support programs and services in the areas of field preparation and property maintenance and administer a portfolio of approximately 90 capital improvement activities. As of March 2026, the Department has completed multiple projects with over 80 additional projects in progress, of which 13 are in construction. Notable projects under construction in FY 2026 include the new Dolores Huerta Park, Milburn Overlook Park redesign, Southeast Fresno Sports Complex, Paul Capriglio Community Center Phase 2, Roeding pickleball, Disc Golf shade structure at Woodward Park, Nielson

Play Structure Improvements, Maxie L. Parks Tot Lot and Picnic Shade, and Radio Park rehabilitation. The development of Dolores Huerta Park and Southeast Fresno Sports Complex adds 14.65 new acres of green space to the park system.

PARCS Landscape Maintenance

The Division covers a wide variety of park types, including Pocket, Neighborhood, Community, Regional, and Special Use Parks and Facilities.

In FY 2026, PARCS maintained these spaces through regular mowing, edging, tree and shrub trimming, and irrigation maintenance and repairs. These efforts were aimed at enhancing the overall appearance, cleanliness, safety, and accessibility of public spaces.

By centralizing these duties under PARCS in FY 2026, the department was able to provide streamlined, efficient, and focused landscape management resulting in an improved visitor experience for the community.

Expanded Access to Arts and Culture

In FY 2026, the PARCS Department assumed responsibility for administering the Expanded Access to Arts and Culture Grant Program. This work will continue throughout FY 2027. The Cultural Arts Plan was adopted in 2023 and must be updated every five (5) years in accordance with the Measure P Ordinance. In collaboration with the Parks, Recreation and Arts Commission, PARCS will initiate an update of the Cultural Arts Plan in FY 2027 which will include extensive community engagement.

PARCS Sports & Recreation Programs

Programs are comprised of Action Sports, Adult Sports, Aquatics, Bicycle & Pedestrian Safety Program and Youth Sports.

Action Sports include Bicycle Motocross (BMX) at Woodward Park and the Pedestrian and Bicycle Safety Program. The BMX Program at Woodward Park holds USA BMX-sanctioned races every Thursday night and Sunday morning, and practices on Saturday mornings. Program participants include both youth and adults.

The Adult Sports Program offers year-round competitive and non-competitive sports for adults ages 18 and up including softball, flag football, futsal, basketball, cricket, and soccer.

Aquatics programs are provided from June through September including swimming lessons, senior aerobics, junior lifeguards, and open recreational swimming. From October through May, the Aquatics Program offers Adult and Pediatric CPR, First Aid, and Lifeguard Certification Courses to the community and PARCS employees.

The Pedestrian and Bicycle Safety Program is a grant-funded program with specific goals and strategies to help reduce the number of injuries and fatalities in crashes involving pedestrians and bicyclists, with an emphasis on safety for youth and seniors. This program includes classroom education, bicycle skills clinics or "bike rodeos," community events, presentations, and workshops conducted in community areas with high numbers of pedestrian and/or bicycle-related incidents.

The Youth Sports Program offers year-round sports and fitness activities for children aged 3 to 17 and includes soccer, flag football, t-ball, basketball, cricket, and futsal.

PARCS Community Services

Community Services support programs that provide safe places for youth and seniors, access to meals, job training, and other resources to improve community safety and quality of life.

PARCS operates After School programming at 20 community centers from 1:00 p.m. to 6:00 p.m. After-school programming includes arts and crafts, tournaments, outdoor games and sports, social activities, and educational components including assistance with homework and tutoring, young adult leadership development, mentoring, and community service projects.

PARCS also offers a variety of camps which include overnight and day trips to Camp Fresno in the Sierra National Forrest.

The Senior Program provides specialized activities tailored to the unique needs and interests of Fresno's senior population at eight community centers: Inspiration, Lafayette, Mary Ella Brown, Mosqueda, Pinedale, Paul "Cap" Caprioglio Community Center, Ted C. Wills and The Link. Programming is also offered at Senior Citizens Village.

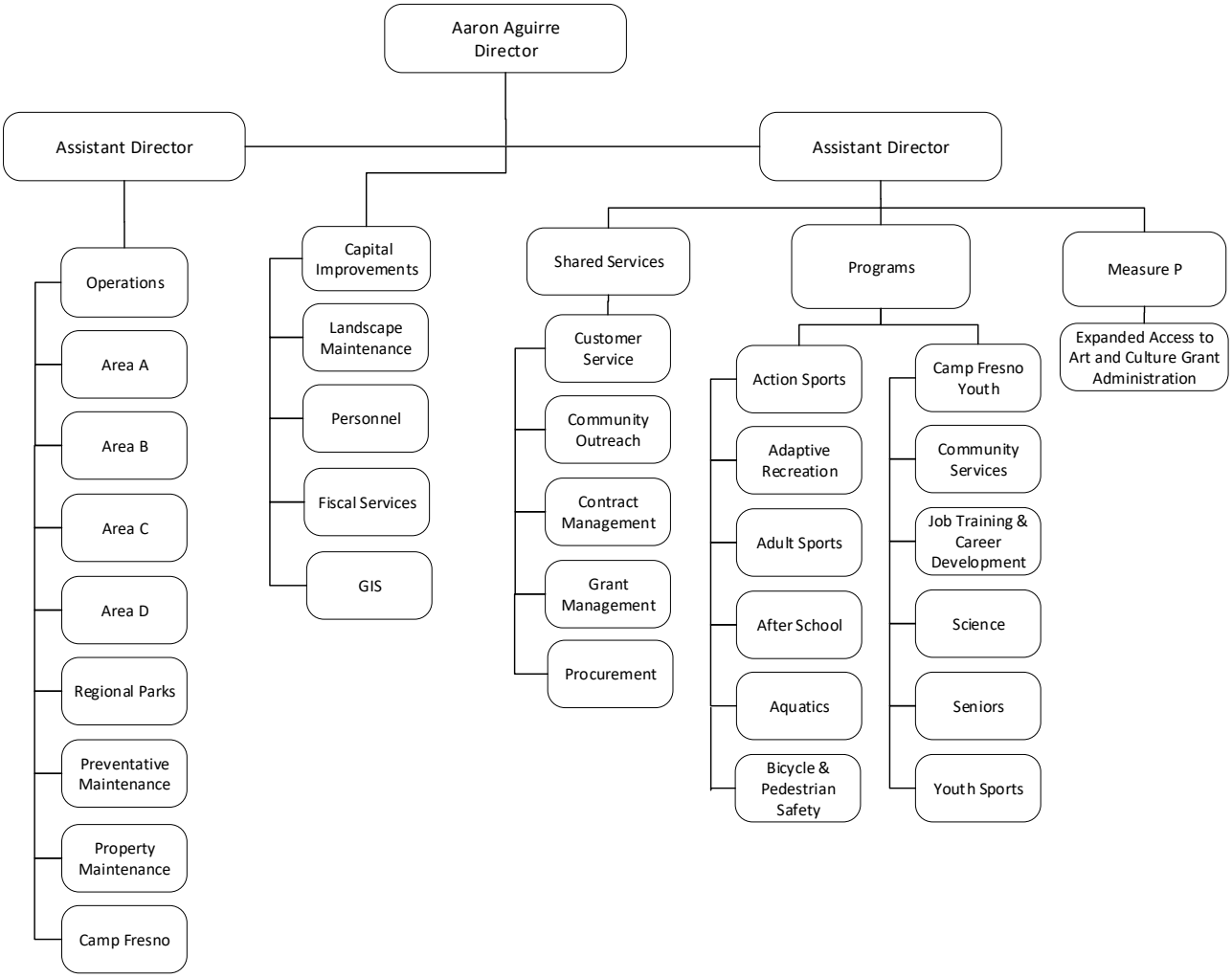
Programming for seniors includes informational workshops, crafts, ceramics, fitness, digital literacy, senior dances, and the opportunity to connect with other seniors. Senior hot meals are offered at multiple locations. Meals are free for seniors aged 60 or older.

Adaptive Recreation includes a variety of crafts, sports, sensory activities, and other events designed to improve quality of life in a safe and enjoyable environment through recreation. Special events include sports clinics and seasonal dances.

Science Programming includes hands-on workshops at Highway City Community Center, mobile science workshops at community centers citywide, family events, camps, and after-school science programs. The Highway City Community Center serves to encourage curiosity and a love for science through hands-on learning, investigation, and exploration. The Highway City Community Science Workshops provide a variety of opportunities for kids aged five and up to engage in STEM activities. Additionally, the mobile science unit allows PARCS to bring hands-on science to youth and families at parks, schools, and special events.

The Neighborhood Safety and Community Engagement program, formerly known as ONSCE, was renamed in FY 2026 to reflect expanded community services. The program contracts with over 1 0 community-based organizations to enable services such as violence prevention, community gardens, the youth sports scholarship program and increase access to community resources to improve quality of life.

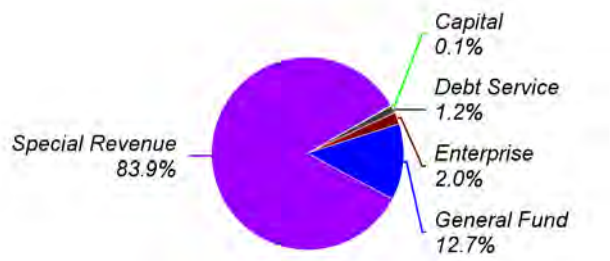
The PARCS Department also partners with the City's Personnel Department to place individuals from the One Fresno Youth Jobs Corps Program Initiative into active assignments within the PARCS Department.


Aaron Aguirre
Director
Assistant Director
Assistant Director
Operations
Area A
Area B
Area C
Area D
Regional Parks
Preventative Maintenance
Property Maintenance
Camp Fresno
Capital Improvements
Landscape Maintenance
Personnel
Fiscal Services
GIS
Shared Services
Customer Service
Community Outreach
Contract Management
Grant Management
Procurement
Programs
Action Sports
Adaptive Recreation
Adult Sports
After School
Aquatics
Bicycle & Pedestrian Safety
Camp Fresno Youth
Community Services
Job Training & Career Development
Science
Seniors
Youth Sports
Measure P
Expanded Access to Art and Culture Grant Administration

Department Appropriations by Fund Type

Operating	***FY 2026 Amended***	***FY 2027 Adopted***	***Variance***
General Fund	18,314,500	17,011,100	(1,303,400)
Special Revenue	42,783,400	47,836,000	5,052,600
Capital	257,400	216,800	(40,600)
Enterprise	2,813,500	2,770,200	(43,300)
Total Operating	**64,168,800**	**67,834,100**	**3,665,300**
Debt Service			
Special Revenue	0	0	0
Enterprise	129,100	125,400	(3,700)
Debt Service	1,819,600	1,822,500	2,900
Total Debt Service	**1,948,700**	**1,947,900**	**(800)**
Capital			
General Fund	4,041,400	1,550,500	(2,490,900)
Special Revenue	64,687,700	74,794,700	10,107,000
Internal Service Fund	0	0	0
Total Capital	**68,729,100**	**76,345,200**	**7,616,100**
Grand Total	**134,846,600**	**146,127,200**	**11,280,600**

FY 2027 Appropriation Fund Type Chart



PARCS Department	***Fund Type***	***FTE***
	Capital Labor	0.50
	Enterprise	1.00
	General Fund	84.85
	Special Revenue	130.65
Department Total FTE		**217.00**

Major Capital Projects by Appropriations

Department Name	Project	Fund Type	FY 2027 Adopted
PARCS Department	*179900001 - Parks Facilities Rehab*	*Special Revenue*	8,852,600
PARCS Department	*179900048 - Maxie Park HVAC Design IDIS6421*	*Special Revenue*	2,349,500
PARCS Department	*179900075 - Citywide Senior Center*	*Special Revenue*	22,199,500
PARCS Department	*179900076 - El Dorado Park ACQ-F22M98&102*	*Special Revenue*	2,917,600
PARCS Department	*179900200 - New Park/Facility Development HIGH NEEDS*	*Special Revenue*	16,523,000

Budget Highlights

Approved Council Motions Per Budget Hearings

During the FY 2027 Budget Hearings, Council approved the following motion under the Parks After School Recreation and Community Services (PARCS) Department:

- Motion #2 (budget neutral) to amend the terms of use for the existing funding that has been carried over for multiple years toward a new park site in Pinedale to include the language "or any eligible park sites west of Hwy 99" including the one at Barstow and Veterans.
- Motion #3 and #47 added $1.2 million from the Riverside Golf Course Capital Fund to expand facilities, including a new driving range, and programming for the First Tee youth development program nonprofit at our city's municipal golf course.
- Motion #7 added $150,000 for capital improvements to the city owned Boys and Girls Club gymnasium, with funds designated for upgrades to the HVAC system, plumbing, structural roofing, and security.
- Motion #9 added $650,000 for construction of a skate park amenity at Manchester Park.
- Motion #14 (budget neutral) reallocated $650,000 to authorize a 2-year agreement with Advance Peace funded by unspent city resources previously issued for the DAWN initiative.
- Motion #30 added $500,000 for the acquisition of a new park at Addams Elementary Neighborhood.
- Motion #33 added $292,500 from Measure P for the replacement of 40 picnic tables and installation of 22 concrete pads including accessible parking and paths of travel at two picnic areas at Roeding Park.
- Motion #34 (budget neutral) reallocated $75,000 from budgeted Measure P funds toward tree restoration at Roeding Park.
- Motion #35 added $100,000 to the Special Events fund for City-sponsored events.
- Motion #54 added $100,000 to the Fresno Area Hispanic Foundation for the Downtown Ice Rink, Fiestas Patrias, and Posada events.
- Motion #67 added $400,000 for funding gap for the property acquisition on the SW corner of First and Clinton for purposes of expanding Radio Park.
- Motion #73 added $25,000 for Care Fresno.
- Motion #74 added $135,400 from remaining Measure P funds after the budget has been balanced to go towards the upgrades needed at the Veterans Memorial Auditorium.
- Motion #89 added $100,000 to continue Fresno's Youth Leadership Academy.
- Motion #94 added $77,200 to fund the gap for improvements at Stallion Park.
- Motion #95 added $447,100 toward the design of a new park at Veterans and Barstow west of Highway 99.
- Motion #101 (budget neutral) reallocated $200,000 from the Riverside Golf Course capital fund to expanding facilities for the First Tee Youth Development Program nonprofit at Riverside Golf Course, related to Motion #3 and #47.
- Reconciliation item #2 added $25,000 to Maddy Institute.

Revenues

The Parks, After School, Recreation and Community Services (PARCS) Department's revenues are generated through a variety of funding sources, primarily Measure P sales tax, General Fund, and numerous federal, state, and local grants.

Total Available Funding in FY 2027 is $130,664,200, an increase of $7,221,100 over the FY 2026 Amended Budget. Excluding FY 2026 year-end carryover, Total Fiscal Year Revenues and one-time transfers are budgeted at $67,505,500, a decrease of $8,897,800 below the FY 2026 Amended Budget.

Beginning Balance is budgeted at $46,522,100, an increase of $19,299,500 over the FY 2026 Amended Budget. This is a result of a timing effect between planned expenditures for Measure P projects and the collection of the tax revenue receipts.

Taxes are budgeted at $43,588,400, an increase of $1,640,800 over the FY 2026 Amended Budget. This increase is attributable to higher estimated sales tax compared to FY 2026. Measure P sales tax projections align with Citywide FY 2027 sales tax projections.

Intergovernmental Revenues are budgeted at $15,633,400, a decrease of $7,993,100 below the FY 2026 Amended Budget. This revenue is generally one-time funding and the decrease is primarily driven by $2,336,900 in one-time Community Development Block Grant (CDBG) revenue, $1,622,300 in State Grants, $1,154,400 in Prop 68 Grants and $2,000,000 in California Violence Intervention and Prevention (CalVIP) grant funding.

Charges for Services are budgeted at $2,525,800, a decrease of $276,300 below the FY 2026 Amended Budget, due to lower anticipated charges for sports league fees.

Other Revenue is budgeted at $3,731,300, an increase of $229,300 over the FY 2026 Amended Budget. The revenue is comprised of rental, lease, and interest revenue.

Transfers are budgeted at $1,557,900, a decrease of $1,018,800 below the FY 2026 Amended Budget. The decrease is primarily due to a one-time $786,900 refund of unexpended Internal Services Fund balances to the Department.

Expenditures

Total appropriations in FY 2027 are budgeted at $146,127,200, an increase of $11,280,600 over the FY 2026 Amended Budget. Operating appropriations increased by $3,665,300 to $67,834,100 and Capital appropriations increased by $7,616,100 to $76,345,200.

General Fund

Total General Fund (GF) appropriations in FY 2027 are $18,261,600, a decrease of $3,829,300 below the FY 2026 Amended Budget. Of this reduction, $3,269,300 was budgeted in other eligible funding sources, and $153,800 contributed toward balancing the General Fund. Operating appropriations of $17,011,100 continue to fund administrative functions, outside agency support, agreements, parks maintenance, after school recreation, and neighborhood safety and community engagement programming.

Measure P Special Sales Tax

FY 2027 appropriations have been established to align with the Measure P Clean and Safe Neighborhood Parks Transaction and Use guidelines, and to ensure maximum transparency and responsiveness to community priorities. These alignments include:

- General Fund appropriations outlined in the Fresno Municipal Code (FMC) Section 7-1503 (f) are no less than the FY 2018 Actuals reflected in the City's Annual Consolidated Financial Reports (ACFR). Therefore, the General Fund contribution towards PARCS cannot be less than $14,819,300 in FY 2027 and any future year where Measure P continues to be in place.
- Appropriations in Measure P, where appropriate, reflect the 50.0 percent allocation outlined in the Measure P guidelines for highest-need neighborhoods definition as recommended by the Parks, Recreation, and Arts Commission and adopted by City Council. In FY 2025, City Council approved a new 3-year definition for highest-needs neighborhoods. All applicable carryover funding from FY 2025 and earlier is allocated to projects consistent with the prior 3-year definition.
- Administrative costs related to the program delivery for operational and capital projects outlined in Measure P do not exceed more than the 2.0 percent defined in each category except for category 6, Program Implementation and Fiscal Controls as defined in FMC Section 7-1508 (e).

The Measure P Program is comprised of six Categories:

- Category 1: Improving and Maintaining Safe, Clean Neighborhood Parks and Playgrounds. Budgeted in PARCS.
- Category 2: New Neighborhood Parks, Senior, and Youth Recreation Facilities. Budgeted in PARCS.
- Category 3: Youth and Senior Recreation Programs, After School Programs, and Job Training for Youth and Veterans. Budgeted in PARCS.
- Category 4: Expanded Access to Arts and Culture. Budgeted in PARCS.
- Category 5 *(Sub fund 2705)*: Safe Walking and Biking Trails. Budgeted in DPW.
- Category 5 *(Sub fund 2707)*: San Joaquin River Parkway. Budgeted in PARCS and DPW.
- Category 5 *(Sub fund 2708)*: Street Beautification and Litter Removal. Budgeted in DPW and Department of Public Utilities.
- Category 6: Program implementation, planning and plan updates, program and project innovation, and audit and oversight support. Budgeted in PARCS.

As Measure P is not exclusively budgeted under the PARCS Department, further revenue and expenditure detail for those Categories can be found under the respective department sections and the Citywide Measure P Summary.

The respective amounts included for each Category budgeted under PARCS are detailed in the following sections.

Total Measure P appropriations under the PARCS Department are budgeted at $85,800,300, an increase of $6,321,900 over the FY 2026 Amended Budget. Operating appropriations increased by $6,250,200 to $44,573,700 and Capital appropriations increased by $71,700 to $41,226,600. The FY 2027 Operating Budgets compared to FY 2026 Amended Budget for each category are broken down in the following sections.

Category 1
Citywide operating appropriations are budgeted at $13,284,700, an increase of $1,438,000. This category provides support throughout the City for on-going maintenance for seasonal and year-round facilities, custodial maintenance, maintenance of baseball and soccer fields as well as support of recreational programs at neighborhood centers. Of this amount, $25,000 is budgeted for mural artwork maintenance at existing parks.

Operating appropriations specifically allocated to neighborhoods deemed highest-need are budgeted at $12,202,500, an increase of $2,975,400. Of this amount:

- $25,900 is budgeted for replacement vehicles. $9,900 is included for a half lease payment and $16,000 for operations and maintenance. A full lease payment is $19,800,
- $25,000 is budgeted for mural artwork maintenance at existing highest-need parks.

Category 2
Citywide operating appropriations are budgeted at $628,200. This category mainly supports Capital expenditures.

Operating appropriations specifically allocated to neighborhoods deemed highest-need are budgeted at $322,100.

Category 3
Operating appropriations are budgeted at $4,867,300, an increase of $1,025,200. This funding provides support for community services and recreation activities throughout the City as well as support for programming at Neighborhood Centers, Afterschool Recreation Programs, and Senior Programming at various neighborhood sites. Additionally, funding is utilized for recreational activities under the Science Program, Adaptive Recreation, Aquatics, Youth Sports Program, and Youth Employment Program. The Neighborhood Safety and Community Engagement program will also provide wrap-around resources for youth and young adults through programming with over 100 local service providers.

Category 4
In FY 2027, the PARCS department established a new team to manage and facilitate the Expansion of Arts and Culture grant program. Operating appropriations are budgeted at $12,559,400, a decrease of $107,400. Appropriations represent two years of Arts and Culture revenue of which two percent will be expended for administrative activities with the balance to be awarded.

Category 6
Operating appropriations are budgeted at $709,700, an increase of $217,800. Consistent with the Measure P ordinance, the budget includes:

- $312,500 for the Cultural Arts Plan Update. The process requires robust community engagement and is a two (2) year process.
- $49,000 for the Highest Needs Neighborhood definition update. The update will identify Fresno's highest needs neighborhoods to improve park access, safety, and conditions in those areas.

This funding is used to invest in program implementation, planning and plan updates, program and project innovation, and audit and oversight support. This funding ensures the investments made by the citizens of Fresno create a world class set of facilities and programs that are spent in accordance with the voters' will.

Club One Cardroom
Appropriations are budgeted at $502,600. Revenues are collected from the card room permit held by the Club One Casino, Inc. in accordance with City of Fresno Card Room Ordinance (FMC 9-2100 et seq.). PARCS is allocated 12 percent of revenues to contribute towards Council District 4 parks and facilities within 1,000 feet of the Casino.

Japanese Garden
Appropriations for the Shinzen Japanese Gardens are budgeted at $184,800. These appropriations provide maintenance support, per the current agreement with the Shinzen Friendship Garden Inc.

Camp Fresno
Appropriations are budgeted at $220,000. The funds are intended to provide operations support and improvements during the six-month operating season. Additional appropriations for the operation of Camp Fresno are also budgeted in Measure P and the General Fund.

Woodward Park Amphitheater
Appropriations are budgeted at $298,000, which is unchanged compared to the FY 2026 Amended Budget. These funds are utilized to provide repairs and improvements to the facility.

Municipal Golf Course
Appropriations are budgeted at $2,377,600, of which $125,200 is for Debt Service on the Riverside Golf Course.

JPFA Debt Service
Appropriations related to the payment of the PARCS Impact Bond Debt are budgeted at $1,822,500. These payments are funded 49.0 percent from the Parks Impact Fee Fund and 51.0 percent from the General Fund.

Capital
Capital appropriations are budgeted at $76,345,200, an increase of $7,616,100 from the FY 2026 Amended Budget. This increase is primarily attributable to the anticipated funding of the $20,000,000 Section 108 loan for the construction of the Senior Center.

Capital budgets by major funds are as follows:

- General Fund is budgeted at $1,550,500, a decrease of $2,490,900 due to completion of projects and appropriating carryover projects with other eligible funds.
- Community Development Block Grant (CDBG) is budgeted at $23,243,300. In September 2023, the City Council approved the City's Section 108 Loan application to HUD for $20 million to develop the Senior Activity Center which was subsequently approved by HUD in October 2023. The Planning Department anticipates receiving the full loan proceeds in FY 2027 for the construction costs of the Senior Activity Center, of which appropriations are budgeted under the PARCS department.
- Measure P is budgeted at $41,226,600. Category 1 for improving and maintaining existing parks is budgeted at $4,057,300 for Citywide resources, while $10,414,500 is budgeted for highest-need neighborhoods. Category 2 for new parks and facilities has been budgeted at $6,452,500 for Citywide resources, while $20,270,700 is budgeted for highest-need neighborhoods.

Additional information on capital projects can be found in the Capital Improvement Program section of this book.

Staffing

Personnel appropriations in FY 2027 are budgeted at $29,341,900, an increase of $595,500 over the FY 2026 Amended Budget, and accounts for contractual obligations driven by Memorandum of Understanding (MOU) agreements.

The Department's FY 2027 Personnel Budget plans for 6.18 percent General Fund attritions savings.

Department Staffing Detail

Position Summary

Division	FY 2025 Adopted	FY 2026 Adopted	FY 2026 Amended	FY 2027 Changes	FY 2027 Adopted
Parks Administration	23.00	25.00	25.00	(1.00)	24.00
Community Services	8.00	9.00	12.00	(1.00)	11.00
Park Maintenance	40.00	40.00	40.00	(1.00)	39.00
After School Recreation & Community Services	85.00	83.00	85.00	3.00	88.00
Neighborhood Safety & Community Engagement	6.00	5.00	5.00	(1.00)	4.00
Landscape and Irrigation	0.00	50.00	50.00	1.00	51.00
Total	**162.00**	**212.00**	**217.00**	**0.00**	**217.00**

Note:

The position changes are due to the following	FY 2026	FY 2027
After School, Recreation & Community Services		
Added - two (2) positions via the 1st PAR Amendment @ 2.00 FTE [(1)]	2.00	0.00
After School, Recreation & Community Services Subtotal	**2.00**	**0.00**
Community Services		
Added - three (3) positions via the 3rd PAR Amendment @ 3.00 FTE [(2)]	3.00	0.00
Community Services Subtotal	**3.00**	**0.00**
Total FTE Change	**5.00**	**0.00**

[(1)] Two (2) positions added for the Office of Traffic & Safety Bicycle & Pedestrian Safety grant program
[(2)] Three (3) positions added for the Measure P Expanded Access to Arts & Culture grant program

PARCS Department Revenue and Expenditures - All Funds Combined

Funding Source	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended	FY 2027 Adopted	Percent Change
Beginning Balance	35,732,451	36,365,846	27,222,600	46,522,100	70.9
Fiscal Year Revenues:					
Taxes	40,001,328	47,988,614	41,947,600	43,588,400	3.9
Licenses & Permits	0	0	126,200	145,100	15.0
Intergovernmental Revenue	2,573,750	2,485,643	23,626,500	15,633,400	(33.8)
Charges for Services	1,607,614	1,973,927	2,802,100	2,525,800	(9.9)
Fines	0	0	0	0	-
Other Revenue	2,810,175	3,534,712	3,502,000	3,731,300	6.5
Interdepartmental Charges for Services	0	0	0	0	-
Misc. Revenue	362,674	330,137	1,822,200	323,600	(82.2)
Transfers	1,070,644	1,851,929	2,576,700	1,557,900	(39.5)
Total Fiscal Year Revenues	48,426,185	58,164,963	76,403,300	67,505,500	(11.6)
Funding Facilitated by Department	**84,158,636**	**94,530,808**	**103,625,900**	**114,027,600**	**10.0**
Memo Item:					
Citywide General Fund Support	22,820,717	19,043,248	19,817,200	16,636,600	(16.0)
Total Available Funding	**106,979,353**	**113,574,056**	**123,443,100**	**130,664,200**	**5.8**
Appropriations by Amount					
Personnel Services	22,202,905	23,200,275	29,937,400	29,341,900	(2.0)
Non Personnel Services	36,984,576	66,013,327	90,021,400	103,972,700	15.5
Interdepartmental Services	13,140,624	11,697,264	13,387,800	12,812,600	(4.3)
Contingencies	0	0	1,500,000	0	(100.0)
Total Departmental Expenditures	**72,328,105**	**100,910,866**	**134,846,600**	**146,127,200**	**8.4**
Appropriations by Percentage					
Personnel Services	30.7	23.0	22.2	20.1	(2.0)
Non Personnel Services	51.1	65.4	66.8	71.2	15.5
Interdepartmental Services	18.2	11.6	9.9	8.8	(4.3)
Contingencies	0.0	0.0	1.1	0.0	(100.0)
Total Departmental Expenditures	**100.0**	**100.0**	**100.0**	**100.0**	**8.4**

Notes:

Department Revenue and Expenditures – All Funds Combined Table.
1. This table reflects the consolidation of all fund that support operating and/or capital financial activities.
2. The Citywide General Fund Support line-item reflects citywide General Fund revenues (i.e., sales tax, property tax, etc.) captured in the General City Purpose Department, including Departmental General Fund Type fund balances that can be utilized to support the Department's operations.
3. Data may not add to the totals due to rounding.

PARCS Department Appropriations by Fund Type - FY 2027 Only

Resources	General Fund	Special Revenues	Capital	Enterprise	Internal Service	Debt Service	Total
Beginning Balance	0	44,404,100	218,800	1,894,100	0	5,100	46,522,100
Fiscal Year Revenues:							
Taxes	0	43,588,400	0	0	0	0	43,588,400
Licenses & Permits	0	145,100	0	0	0	0	145,100
Intergovernmental Revenue	0	15,633,400	0	0	0	0	15,633,400
Charges for Services	1,200,500	949,100	203,900	172,300	0	0	2,525,800
Fines	0	0	0	0	0	0	0
Other Revenue	401,900	2,600,400	0	729,000	0	0	3,731,300
Interdepartmental Charges for Services	0	0	0	0	0	0	0
Misc. Revenue	322,600	1,000	0	0	0	0	323,600
Transfers	0	(264,500)	0	0	0	1,822,400	1,557,900
Total Fiscal Year Revenues	1,925,000	62,652,900	203,900	901,300	0	1,822,400	67,505,500
Funding Facilitated by Department	**1,925,000**	**107,057,000**	**422,700**	**2,795,400**	**0**	**1,827,500**	**114,027,600**
Memo Item:							
Citywide General Fund Support	16,636,600	0	0	0	0	0	16,636,600
Total Available Funding	**18,561,600**	**107,057,000**	**422,700**	**2,795,400**	**0**	**1,827,500**	**130,664,200**
Appropriations							
Personnel Services	9,074,100	19,903,300	151,000	213,500	0	0	29,341,900
Non Personnel Services	6,388,900	93,029,300	61,800	2,670,200	0	1,822,500	103,972,700
Interdepartmental Services	3,098,600	9,698,100	4,000	11,900	0	0	12,812,600
Contingencies	0	0	0	0	0	0	0
Total Appropriations	**18,561,600**	**122,630,700**	**216,800**	**2,895,600**	**0**	**1,822,500**	**146,127,200**

Department Appropriations by Appropriation Type

	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended	FY 2027 Adopted Budget (Amount)	FY 2027 Adopted Budget (Percentage)
Operating	54,035,556	47,474,463	64,168,800	67,834,100	46.4
Capital	16,342,085	51,484,153	68,729,100	76,345,200	52.2
Debt Service	1,950,464	1,952,250	1,948,700	1,947,900	1.3
Total	**72,328,105**	**100,910,866**	**134,846,600**	**146,127,200**	**100.0**

Notes:

Department Appropriations by Fund Type
1. This Citywide General Fund Support line-item reflects citywide General Fund revenues (i.e., sales tax, property tax, etc.) captured in the General City Purpose Department, including Departmental General Fund Type fund balances that can be utilized to support the Department's operations.

Department Appropriations by Appropriation Type
1. Data may not add to the totals due to rounding

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Personnel Services Department

The Personnel Services Department's mission is to provide and facilitate the delivery of effective customer service through collaborative and diplomatic efforts, employing the values of integrity, compassion, and respect. In doing so, the work performed by Personnel Services staff provides support to all departments that have a direct impact on the delivery of service to the community.

The Personnel Department is responsible for Recruitment and Examination, Organizational Development and Training, Labor Relations, Benefits Administration, Employment Services, One Fresno Youth Job Corps Program, and the department's Administration.

The Recruitment and Examination team is responsible for conducting recruitments and examinations, as outlined in the Fresno Municipal Code, to attract qualified individuals to become employees of the City of Fresno. Through community outreach, job fairs, and nationwide advertisements, the team received and processed thousands of applications in calendar year 2025 to achieve qualified and diverse applicant pools. In FY 2025, 287 new recruitments were conducted, which contributed to the hiring of 908 new permanent and temporary employees.

The Organizational Development and Training (OD&T) Division is responsible, under the direction of the Personnel Director, for the training and development of City staff, as well as maintaining the City's classification system. The classification team is focused on collaborating with departments to maintain over 500 job specifications that are the foundation of the classified system. The specifications outline the knowledge, skills, abilities, and minimum qualifications employees must possess, as well as providing career paths for advancement. This team initiates and reviews classification studies and job specification revisions for existing positions and new classifications. Compensation is a critical component reviewed through salary surveys, processing job offers, reviewing pay equity in salary placements, and comparisons in the local labor market to ensure the City maintains competitive wages to aid in recruitment and retention efforts.

The Training Team is focused on providing regulatory and mandated training as well as promoting career development offerings for career growth and aiding employee retention. The Cornerstone Learning Management System (LMS) continues to be instrumental in coordinating in-person and on-demand learning opportunities and maintaining employee training transcripts through the online system. This team works with presenters to develop and revise the curriculum, administer training, and promote employee engagement through each session. Over the past fiscal year, the team coordinated the delivery of 40 different learning opportunities to 6,000 participants, totaling over 350 individual training sessions and over 900 instructional hours.

The Employee Benefits Division plays a vital role in supporting the health, wellness, and work–life balance of City employees and serves as a key component of recruitment and retention efforts. In alignment with negotiated Memoranda of Understanding and the Salary Resolution, the City of Fresno offers a comprehensive suite of benefits, including medical, dental, vision, prescription coverage, chiropractic care, an Employee Assistance Program, and flexible spending accounts. Employees also enjoy robust leave programs, life and disability insurance, bilingual and certification pay, a variety of voluntary benefits, a deferred compensation plan, a retiree Health Reimbursement Arrangement, and a retirement pension plan. In addition, the Benefits team administers all regulatory leave programs such as the Family Medical Leave Act (FMLA), the California Family Rights Act (CFRA), Pregnancy Disability Leave (PDL), and other related statutory leaves.

The Employment Services team under the Human Resources Operation Division supports all City of Fresno departments, providing customer service and processing all employment transactions. Over the course of FY 2025, employment transactions such as: onboarding over 900 new permanent and temporary employees, promotions for nearly 500 employees, offboarding of employees, and processing over 11,900 employee pay actions such as pay increases, transfers, and other job action changes. The Employment Services team also handles unemployment insurance claims and is responsible for employment records management.

The Labor Relations Division is focused on facilitating a positive employer and employee relationship and work environment. The team provides citywide guidance to department management on personnel matters, negotiates and administers Memoranda of Understanding (MOU) with eleven employee organizations, as well as processing and resolving employee grievances, and interpreting and ensuring compliance with Federal, State, and City labor laws, City policies and procedures.

The Risk Management Division is responsible for the City's self-insured insurance programs: Workers' Compensation, Property, and Liability. This includes claims administration and management, subrogation recovery, contractual risk transfer, preventative loss control services and regulatory compliance (Cal OSHA, Fresno County Department of Public Health, Etc.).

The Workers' Compensation Program provides City of Fresno staff with access to prompt medical care for injuries that arise out of the course and scope of employment consistent with the benefits outlined in the California Labor Code. This program has a carve out Alternative Dispute Resolution (ADR) Program for sworn police officers which is designed to expedite medical care by mitigating delays and to reduce litigation. The Worker's Compensation Program has averaged 931 claims each fiscal year over the last three years.

The Property Self-insurance Program is responsible for reimbursement to covered assets and for pursuit of subrogation recovery to third parties who have damaged City-owned assets. The Property Program has averaged 602 claims each fiscal year over the last five years.

The Liability Self-insurance Program is responsible for following the California Torts Claims Act and settling or denying tort claims against the City of Fresno.

The Contractual Risk Transfer Program manages the City's risk transfer through indemnity and insurance requirements in all City contracts and permits. The team ensures compliance with those requirements through certificate tracking software and manual review for all new and ongoing agreements. The team is also responsible for issuing all certificates of self-insurance for any contractual obligations on the part of the city and updating all volunteer and participant waivers used throughout the city.

The Loss Control Division plays a vital role in safeguarding the City of Fresno by overseeing and implementing comprehensive safety policies across all departments Citywide. This team provides essential guidance and training on regulatory compliance, occupational injury prevention, and employee safety standards. Through program reviews and department assessments, the team helps identify and address safety risks, creating actionable plans to reduce injuries and risk at City facilities. Additionally, the team engages with employees through the interactive process and reasonable accommodation per FEHA, ensuring all personnel are supported in maintaining safe working conditions.

Work extends to responding to regulatory inspections from local, state, and federal agencies, ensuring that the City remains compliant with safety regulations and best practices.

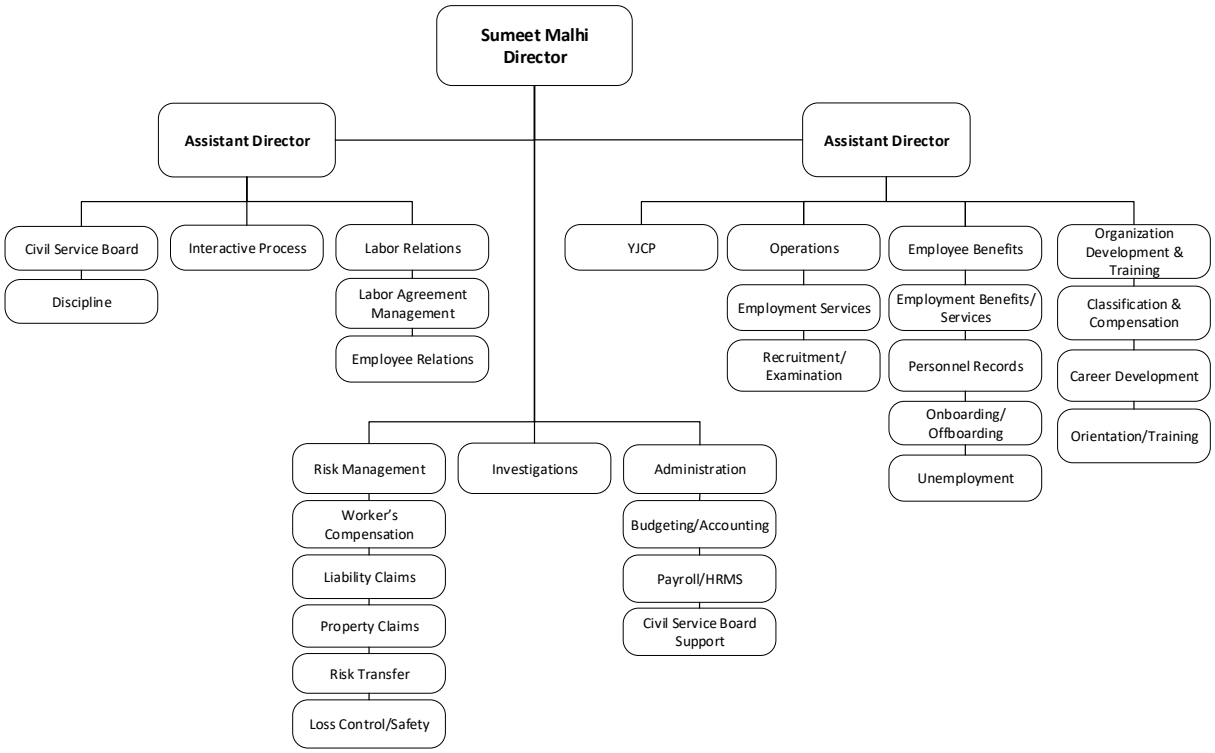
Other key responsibilities of the team include administering, enforcing, and training of the City's Driver Standards Program and the City's Drug and Alcohol policy. The drug and alcohol policy provides knowledge of Drug Free Awareness and healthy coping mechanisms as well as Reasonable Suspicion requirements to deter substance abuse and ensure a healthy work environment.

The Human Resources Administration Division is responsible for the department's fiscal management, the development, conversion, and management of 4,983 positions, the development and updating of personnel policies, and consulting with all departments on employment issues, providing support to the Civil Service Board, facilitating the corrective action process, and investigating employee concerns.

The City of Fresno received $7.4 million during fiscal year 2022 -2023 to help at-risk youth in our community who experience barriers to employment. The One Fresno Youth Job Corps Program was established with a goal of providing a livable wage and a career path to future employment. Ongoing funding includes $6.2 million awarded for fiscal years 2024-2026, and the next funding award of $2.6 million for 2026-2027. There are many opportunities for youth to be employed by the City of Fresno as Participants in various departments. Since 2022, 29 Participants have attained permanent City of Fresno employment.

The Youth Service Corps Homelessness Pilot Program, supported by a $1 million grant, is underway, with youth being hired and placed at community based organizations that specialize in serving people experiencing homelessness or housing insecurity.

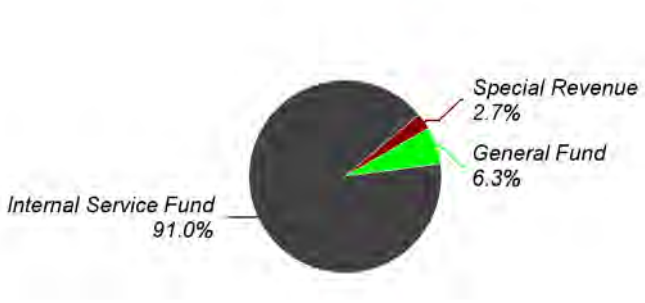
The overall goal of the Department is to support the missions of the Mayor and City Administration, is inclusive of all people and ensures our City's workforce is operating at its full potential by maintaining staffing levels, fostering a positive work environment and taking care of the City's employees.



Department Appropriations by Fund Type

Operating	***FY 2026 Amended***	***FY 2027 Adopted***	***Variance***
General Fund	6,030,100	6,259,200	229,100
Special Revenue	6,194,901	2,737,800	(3,457,101)
Internal Service Fund	81,305,300	90,890,800	9,585,500
Total Operating	**93,530,301**	**99,887,800**	**6,357,499**
Debt Service			
	0	0	0
Total Debt Service	**0**	**0**	**0**
Grand Total	**93,530,301**	**99,887,800**	**6,357,499**

FY 2027 Appropriation Fund Type Chart



Personnel Services Department	**Fund Type**	**FTE**
	General Fund	41.85
	Special Revenue	3.50
	Internal Service Fund	17.85
Department Total FTE		**63.20**

Budget Highlights

Revenues

Services provided by the Personnel Services Department are funded by the General Fund and Interdepartmental Charges for Service. Operations, Administration, Organization Development and Training, as well as Labor Relations are fully funded by the General Fund. The Risk Division's Workers' Compensation, Property, Liability, and the Unemployment Programs are funded by Internal Service Funds which are supported by user fees from internal client departments.

Revenues for the Personnel Services Department in FY 2027 total $93,623,000, an increase of $14,050,000 over the FY 2026 Amended Budget due to increased interdepartmental charges for the Workers' Compensation and Liability funds.

Workers' Compensation

FY 2027 revenues for the City's Workers' Compensation Program are budgeted at $43,787,200, an increase of $6,920,600 over the FY 2026 Amended Budget. The increase is attributed to a beginning balance of $6,194,500 in FY 2027 compared to the FY 2026 Amended Budget which is a result of a timing effect from payouts on claims. The remainder of the increase primarily reflects updated Interdepartmental Charges for Services to customer departments adjusted to align with the current payout trend and future anticipated activity of the program.

Liability

FY 2027 revenues for the Liability Program are budgeted at $34,433,200, an increase of $10,200,300 over the FY 2026 Amended Budget. The increase is attributed to a beginning balance of $6,620,300 in FY 2027 compared to the FY 2026 Amended Budget which is a result of a timing effect from payouts on claims, and updated Interdepartmental Charges for Services to customer departments to align with the current payout trend and future anticipated activity of the program.

Property Self-Insurance

FY 2027 revenues for the Property Self-Insurance Fund are budgeted at $5,944,100, an increase of $713,000 over the FY 2026 Amended Budget. The increase is attributed to updated Interdepartmental Charges for Services to customer departments to align with current payout trends.

Unemployment Self-Insurance

FY 2027 revenues for the Unemployment Self-Insurance Fund are budgeted at $649,900, a decrease of $367,600 below the FY 2026 Amended Budget. The decrease is mainly attributed to a $285,100 decrease in charges to customer departments to align with current payout trends.

In FY 2027 the department is planning to allow public entities to participate in mandatory education opportunities offered every other week in council chambers. This is budgeted to increase General Fund revenue by $32,500.

Expenditures

For the FY 2027 Budget, the Personnel Services Department's appropriations are budgeted at $99,887,800, an increase of $6,357,500 over the FY 2026 Amended Budget primarily due to increased appropriations in the Workers' Compensation and Liability funds.

The Department's FY 2027 General Fund Budget was reduced by $84,800 that contributed to balancing the General Fund.

Appropriations in the FY 2027 Budget for Human Resources Operations are budgeted in the General Fund, at $6,259,200, an increase of $304,100 over the FY 2026 Amended Budget, primarily due to increases in contractual personnel costs offset by reductions of $3,500 in Non-Personnel costs and $27,300 in Interdepartmental costs.

Workers' Compensation Program
Appropriations are budgeted at $49,786,800, an increase of $8,038,500 over the FY 2026 Amended Budget. This is primarily due to the following requests:

- $4,000,000 increase in Refunds and Claims to ensure continuity of Workers' Compensation coverage as required by California Labor Law,
- $660,100 increase in Insurance Payments due to an increase in insurance premiums,
- $100,000 increase in Professional Services to cover contractual obligations for Broker Fees.

FY 2027 appropriations are aligned to cover operating and anticipated claims activity.

Liability Self-Insurance Program
Appropriations are budgeted at $34,257,700, an increase of $974,500 over the FY 2026 Amended Budget and includes the following requests:

- $8,924,100 Increase in Refunds and Claims to cover anticipated claims,
- $916,800 increase in Insurance Payments due to an increase in insurance premiums,
- $8,800 increase Professional Services to cover contractual obligations for Broker Fees.

Property Program
Appropriations are budgeted at $6,013,200, an increase of $771,200 over the FY 2026 Amended Budget. This is primarily due to the following request:

- $708,500 increase in insurance premiums.

Unemployment Self-Insurance
Appropriations in the FY 2027 Budget for Unemployment Self-Insurance are budgeted at $833,100, a decrease of $198,700 below the FY 2026 Amended Budget. This decrease aligns appropriations with forecasted activity.

Youth Workforce Development Grant
Appropriations in the FY 2027 Budget for the State Grant fund are budgeted at $2,737,800, a decrease of $3,457,100 below the FY 2026 Amended Budget reflecting the completion of the FY 2024 Youth Job Corps grant.

Staffing

The Department's personnel appropriations in FY 2027 are budgeted at $9,607,900, a decrease of $937,100 below the FY 2026 Amended Budget and is primarily related to the closing of the 2024 Youth Job Corps program grant. Appropriations also account for step advancements and contractual obligations driven by negotiated Memorandum of Understanding agreements.

In FY 2026, a new Division was created for the One Fresno Youth Job Corps Program. Four (4) positions were transferred from the Human Resources Operations Division to this new division.

Additionally, the FY 2027 Budget reflects a Senior HR Risk Analyst position made whole in the Organization Development and Training Division, from 0.36 FTE to 1.00 FTE to perform complex analytical work and ensure full compliance with applicable policies, laws and regulations.

The personnel budget plans for 7.50 percent General Fund attrition savings.

Department Staffing Detail

Position Summary

Division	FY 2025 Adopted	FY 2026 Adopted	FY 2026 Amended	FY 2027 Changes	FY 2027 Adopted
Human Resources Admin	8.40	8.40	9.40	0.00	9.40
Organization Dev.& Training	3.00	2.36	2.36	0.64	3.00
Human Resources Operations	25.80	25.80	20.80	0.00	20.80
Labor Relations	5.00	5.00	5.00	0.00	5.00
Loss Control	2.00	2.00	2.00	0.00	2.00
One Fresno Youth Job Corps	0.00	0.00	4.00	0.00	4.00
Risk Management	13.00	13.00	13.00	0.00	13.00
Workers Compensation	4.00	4.00	4.00	0.00	4.00
HR Employee Benefits	2.00	2.00	2.00	0.00	2.00
Total	**63.20**	**62.56**	**62.56**	**0.64**	**63.20**

Note:

The FY 2027 position change is due to the following:	FY 2027
Organization Dev. & Training	
Made whole - One (1) Senior HR Risk Analyst @ 0.64 FTE	0.64
Total FTE Changes	**0.64**

Personnel Services Department Revenue and Expenditures - All Funds Combined

Funding Source	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended	FY 2027 Adopted	Percent Change
Beginning Balance	6,519,618	(2,715,130)	(6,201,200)	4,805,400	177.5
Fiscal Year Revenues:					
Taxes	0	0	0	0	-
Licenses & Permits	0	0	0	0	-
Intergovernmental Revenue	3,984,524	2,168,398	6,817,601	4,703,100	(31.0)
Charges for Services	2,182	1,495	1,200	1,900	58.3
Fines	(276,103)	111,563	35,000	134,900	285.4
Other Revenue	496,059	(129,479)	30,000	(168,700)	(662.3)
Interdepartmental Charges for Services	52,214,262	60,804,500	72,846,600	77,828,200	6.8
Misc. Revenue	691	9,791	600	25,800	4,200.0
Transfers	(87,249)	(1,797,621)	141,100	0	(100.0)
Total Fiscal Year Revenues	56,334,366	61,168,647	79,872,101	82,525,200	3.3
Funding Facilitated by Department	**62,853,983**	**58,453,517**	**73,670,901**	**87,330,600**	**18.5**
Memo Item:					
Citywide General Fund Support	5,737,028	5,876,493	5,902,100	6,292,400	6.6
Total Available Funding	**68,591,011**	**64,330,010**	**79,573,001**	**93,623,000**	**17.7**
Appropriations by Amount					
Personnel Services	10,901,240	9,694,554	10,545,000	9,607,900	(8.9)
Non Personnel Services	12,618,525	12,861,624	17,046,800	17,217,800	1.0
Interdepartmental Services	1,770,691	1,698,495	2,179,001	1,634,300	(25.0)
Contingencies	46,432,296	46,235,849	63,759,500	71,427,800	12.0
Total Departmental Expenditures	**71,722,752**	**70,490,522**	**93,530,301**	**99,887,800**	**6.8**
Appropriations by Percentage					
Personnel Services	15.2	13.8	11.3	9.6	(8.9)
Non Personnel Services	17.6	18.2	18.2	17.2	1.0
Interdepartmental Services	2.5	2.4	2.3	1.6	(25.0)
Contingencies	64.7	65.6	68.2	71.5	12.0
Total Departmental Expenditures	**100.0**	**100.0**	**100.0**	**100.0**	**6.8**

Notes:

Department Revenue and Expenditures – All Funds Combined Table.
1. This table reflects the consolidation of all fund that support operating and/or capital financial activities.
2. The Citywide General Fund Support line-item reflects citywide General Fund revenues (i.e., sales tax, property tax, etc.) captured in the General City Purpose Department, including Departmental General Fund Type fund balances that can be utilized to support the Department's operations.
3. Data may not add to the totals due to rounding.

Personnel Services Department Appropriations by Fund Type - FY 2027 Only

Resources	General Fund	Special Revenues	Capital	Enterprise	Internal Service	Debt Service	Total
Beginning Balance	0	(2,121,200)	0	0	6,926,600	0	4,805,400
Fiscal Year Revenues:							
Taxes	0	0	0	0	0	0	0
Licenses & Permits	0	0	0	0	0	0	0
Intergovernmental Revenue	32,500	4,670,600	0	0	0	0	4,703,100
Charges for Services	1,900	0	0	0	0	0	1,900
Fines	0	0	0	0	134,900	0	134,900
Other Revenue	0	(67,900)	0	0	(100,800)	0	(168,700)
Interdepartmental Charges for Services	0	0	0	0	77,828,200	0	77,828,200
Misc. Revenue	300	0	0	0	25,500	0	25,800
Transfers	(67,900)	67,900	0	0	0	0	0
Total Fiscal Year Revenues	(33,200)	4,670,600	0	0	77,887,800	0	82,525,200
Funding Facilitated by Department	**(33,200)**	**2,549,400**	**0**	**0**	**84,814,400**	**0**	**87,330,600**
Memo Item:							
Citywide General Fund Support	6,292,400	0	0	0	0	0	6,292,400
Total Available Funding	**6,259,200**	**2,549,400**	**0**	**0**	**84,814,400**	**0**	**93,623,000**
Appropriations							
Personnel Services	5,464,800	1,588,600	0	0	2,554,500	0	9,607,900
Non Personnel Services	79,400	997,800	0	0	16,140,600	0	17,217,800
Interdepartmental Services	715,000	151,400	0	0	767,900	0	1,634,300
Contingencies	0	0	0	0	71,427,800	0	71,427,800
Total Appropriations	**6,259,200**	**2,737,800**	**0**	**0**	**90,890,800**	**0**	**99,887,800**

Department Appropriations by Appropriation Type

	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended	FY 2027 Adopted Budget (Amount)	FY 2027 Adopted Budget (Percentage)
Operating	71,722,752	70,490,522	93,530,301	99,887,800	100.0
Capital	0	0	0	0	0.0
Debt Service	0	0	0	0	0.0
Total	**71,722,752**	**70,490,522**	**93,530,301**	**99,887,800**	**100.0**

Notes:

Department Appropriations by Fund Type
1. This Citywide General Fund Support line-item reflects citywide General Fund revenues (i.e., sales tax, property tax, etc.) captured in the General City Purpose Department, including Departmental General Fund Type fund balances that can be utilized to support the Department's operations.

Department Appropriations by Appropriation Type
1. Data may not add to the totals due to rounding

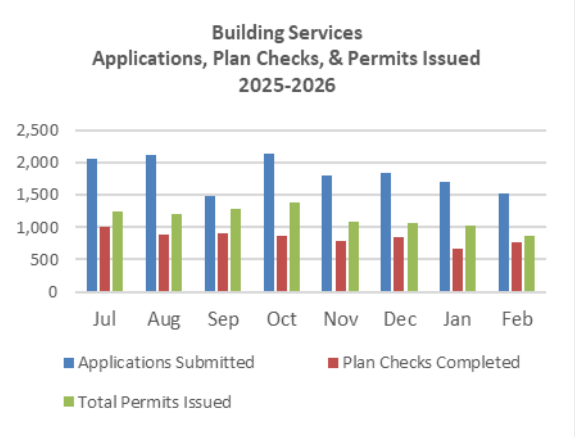
Planning and Development Department

The Planning & Development Department is committed to supporting investment in private property through entitlements and building permits along with a commitment to affordable housing and homeless investments through local, state and federal funding. The Department is divided into divisions and work units to carry out its mission to protect, preserve, and promote existing and future development.

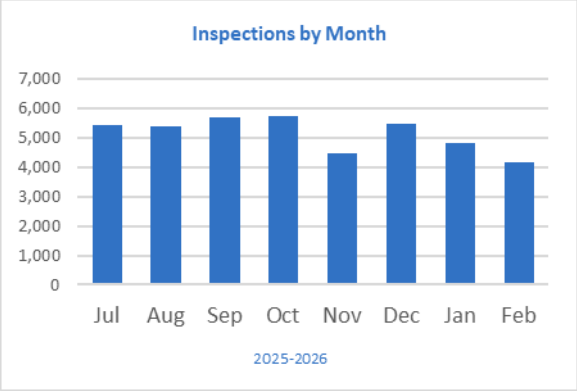
Development Services

Building & Safety

The Building and Safety Division is responsible for reviewing plans to ensure compliance with fire, life, health, safety, accessibility, and occupancy requirements in accordance with national, state, and local building codes.



This Division also oversees the issuance of building permits and conducts inspections to verify compliance with applicable regulations.



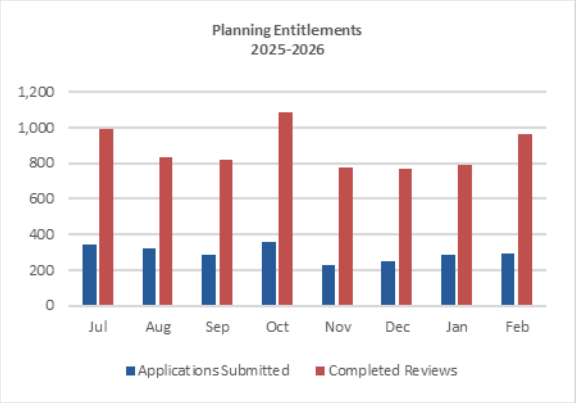
Planning

The Planning Division works with the community and elected officials to develop long-range plans for the City's growth and development, which are implemented through the Development Code and review of proposed projects.

Planning is responsible for formulating and updating the General Plan, Specific Plans, and Community Plans that guide the City's growth and change in both developed and undeveloped areas. These plans are used by the public, City departments, the Planning Commission, as well as the City Council to guide public and private investments that improve quality of life for the community. FY 2026 milestones in long-range planning include adoption of Specific Plans for the Tower District and the West Area Neighborhoods, and the Vehicle Miles Traveled (VMT) Reduction Program.

Later in FY 2026, Specific Plans for the Southeast Development Area and Central Southeast Area are anticipated to be completed, along with housing-related development code amendments to implement housing element programs. Work continues on Climate Adaption and Environmental Justice planning, Farmland Preservation Program, the West Shaw Transit Oriented Development Corridor, and Town Center Study.

The Planning Division also ensures that businesses and development projects align with the City's General Plan, Development Code, and state laws. Planners review applications and issue approvals called "entitlements" for the use or development of land within the City limits and the Sphere of Influence. Planning also facilitates public input on development projects through the Planning Commission, Council District Project Review committees, and Design Review committees.



Historic Preservation

Historic Preservation supports investment in the City of Fresno and its historic resources by evaluating properties for historic designation and assists owners in the maintenance and rehabilitation of historic buildings. In FY 2026 to date, 62 planning entitlements and 668 building permits have been reviewed. The Division maintains and administers two economic incentive programs to assist owners of qualified historic properties – the Mills Act Program and the Historic Preservation Mitigation Program. In FY 2026 to date, four applications for these programs have been processed.

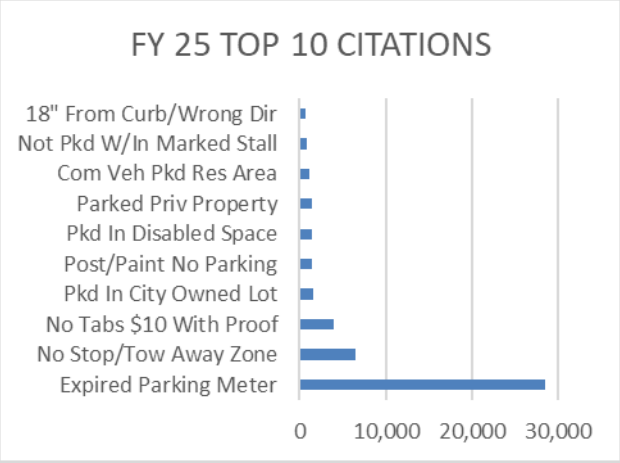
Community Investment

Parking Services

Parking Services plays a vital role in supporting the operational efficiency and overall user experience of Fresno's urban environment. The Division is responsible for managing both on-street and off-street parking assets, overseeing event parking operations at City venues, and administering a variety of parking permit programs. Enforcement remains a core function, with officers actively addressing violations of the California Vehicle Code and Fresno Municipal Code through the issuance of citations. In addition, the Division oversees parking meter operations and coordinates the removal of abandoned, hazardous, and inoperative vehicles from City streets.

In an effort to enhance service delivery and improve operational efficiency, Parking Services no longer contracts with a third-party vendor for the management of downtown parking facilities. The Division has assumed direct responsibility for these operations, allowing for a more streamlined and customer-focused approach. As part of this transition, the Division has also implemented digital parking permits for all City employees and monthly permit holders, improving convenience and administrative efficiency. Additionally, the Division will complete the automation of three of its five parking garages within the current year, further modernizing the system and enhancing accessibility for users.

During 2025, the Division received 11,432 FresGO service requests, with 7,111 (62 percent) related to vehicles parked in the public right-of-way for more than 72 hours.



Recognizing the importance of creating a welcoming and accessible downtown environment, Parking Services has continued its successful FY 2025 initiative of issuing courtesy notices to first-time offenders with expired meters. These notices, which include helpful parking payment information, have encouraged greater compliance while fostering a more positive customer experience. In FY 2026 to date, Parking Services issued 793 courtesy notices valued at $26,169. Additionally, the ParkMobile app has proven to be an invaluable tool, enabling residents and visitors to conveniently pay for parking via a mobile platform throughout the downtown area.

Beyond downtown operations, Parking Services actively collaborates with local school districts to promote safety in and around school zones. Parking Enforcement Officers routinely patrol City streets and respond to approximately 950 FresGO requests each month. These requests primarily involve abandoned or inoperable vehicles, commercial vehicles parked in residential areas, and obstructions caused by large trucks blocking sidewalks, roadways, and alleys.

Through these proactive efforts and continued coordination with other City departments, the Parking Division remains instrumental in maintaining the safety, functionality, and overall quality of Fresno's urban landscape.

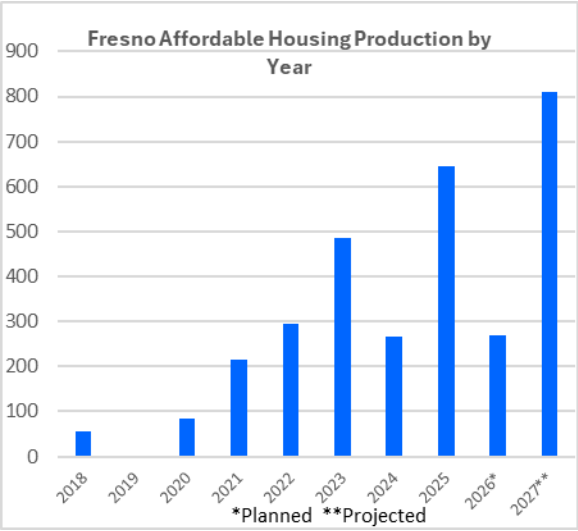
Housing and Community Development

The Housing and Community Development Division implements the federal entitlement programs from the U. S. Department of Housing and Urban Development (HUD) that total approximately $12 million dollars annually, of which approximately $5 million is planned to be made available to the community to support the rehabilitation of existing affordable housing and to construct new affordable housing developments through Community Development Block Grant (CDBG) and HOME Investment Partnerships Program (HOME) funds.

The Division works collaboratively with other City Departments, area non-profits, as well as other local public and private agencies to further the efforts of housing revitalization, development of affordable housing, community investment, provision of essential public services, and homelessness response and prevention. Full detail of this collaboration is summarized under the "Federal Entitlement Funding" section of this book.

Housing Production and Finance

The Unit's primary goal is to increase the production and variety of affordable housing units within the city, including transitional and affordable rental housing, and affordable home ownership. Cumulatively, these Divisions along with the Housing and Community Development Division and in partnership with our affordable housing development community have 269 affordable housing units planned in 2026, and another 809 projected in 2027. The Division also facilitates land acquisition and surplus property development activities to accelerate affordable housing production.



To accomplish the Divisions' goals, they administer the Permanent Local Housing Allocation (PLHA) and the Local Housing Trust Fund (LHTF) to support transitional and affordable housing development. In FY 2027, approximately $3.0 million of these funds are planned to be made available to the community to support new affordable housing developments, in addition to other State and Federal grant resources the City may receive.

Homeless Services

The Homeless Services Unit is dedicated to improving the quality of life of all Fresno residents, including those experiencing unsheltered homelessness, through the delivery of essential services such as mobile shower, restroom, and emergency shelter services. The primary objective of the Unit is to bring a functional end to chronic street homelessness, making it rare, brief, and non-recurring.

This Unit also represents the City as a member of the Fresno Madera Continuum of Care (FMCoC), coordinates the City's efforts to achieve its Homeless Housing Assistance and Prevention (HHAP) goals, and will utilize $10.4 million of HHAP-6 to this end, while seeking additional one-time grants from the State of California.

The unit also implements Encampment Resolution Funding (ERF) to address homelessness in designated encampments through coordinated outreach, service delivery and pathways to shelter and permanent housing supporting the City's efforts to reduce unsheltered homelessness.

Homeless Assistance Response Team (HART)
The HART Unit oversees the compassionate response of the City toward those experiencing homelessness, which includes facilitating outreach, service coordination, and housing navigation. This Unit conducts quarterly encampment tallies to ensure services are accessible for those experiencing unsheltered homelessness, in addition to responding to service requests through 3-1-1. The mission of HART is to reduce street homelessness and improve the quality of life for residents and businesses in the City of Fresno through a multi-disciplinary, multi-departmental, multi-jurisdictional, and multi-agency team.

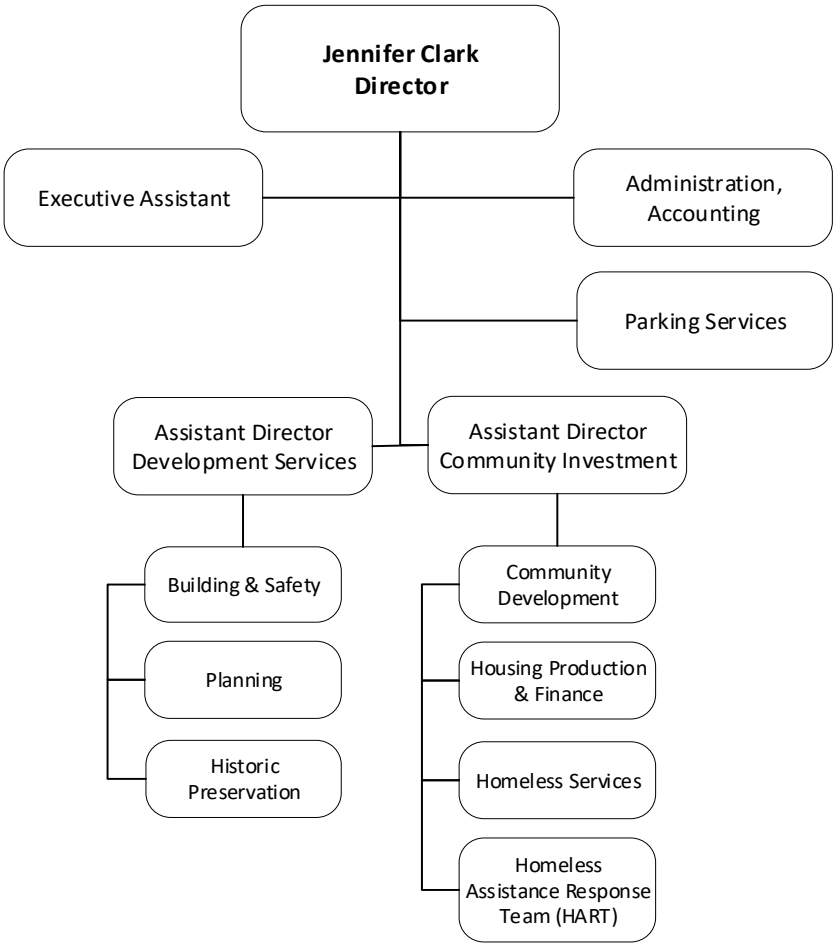
Goals of HART:

- Protect, assess, and connect unhoused people and families with permanent housing, resources, and a pathway out of homelessness.
- Promptly resolve the quality-of-life issues affecting residents and businesses.
- Reduce and manage street homelessness by providing compassionate, responsive, lawful, and effective outreach.

Core Values of HART:

- Affirming human dignity.
- Preserving the quality of life for all residents in the City.

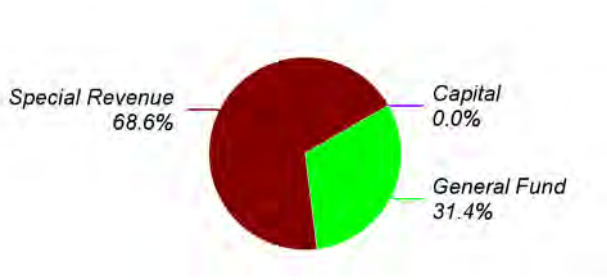
In 2025, HART addressed 9,395 service requests on both public and private properties and coordinated with other jurisdictions including: The State of California, Fresno Irrigation District, Fresno County, San Joaquin Valley Rail, Union Pacific Rail, and the Fresno Metropolitan Flood Control District. HART strives to continually improve service delivery to all members of the community.


Jennifer Clark
Director
Executive Assistant
Administration, Accounting
Parking Services
Assistant Director Development Services
Assistant Director Community Investment
Building & Safety
Planning
Historic Preservation
Community Development
Housing Production & Finance
Homeless Services
Homeless Assistance Response Team (HART)

Department Appropriations by Fund Type

Operating	***FY 2026 Amended***	***FY 2027 Adopted***	***Variance***
General Fund	57,287,700	34,734,400	(22,553,300)
Special Revenue	154,397,502	73,791,500	(80,606,002)
Capital	322,800	200	(322,600)
Total Operating	**212,008,002**	**108,526,100**	**(103,481,902)**
Debt Service			
Special Revenue	2,188,000	2,188,000	0
Total Debt Service	**2,188,000**	**2,188,000**	**0**
Grand Total	**214,196,002**	**110,714,100**	**(103,481,902)**

FY 2027 Appropriation Fund Type Chart



Planning and Development Department	**Fund Type**	**FTE**
	General Fund	193.49
	Special Revenue	18.91
Department Total FTE		**212.40**

Budget Highlights

Approved Council Motions Per Budget Hearings

During the FY 2027 Budget Hearings, Council approved the following motion under the Planning and Development Department:

- Motion #12 added $55,000 to complete the Neighborhood-Serving Ministerial Text Amendment.

Revenues

The Planning & Development Department's Total Available Funding is $139,515,600, a decrease of $68,496,000 below the FY 2026 Amended Budget. Excluding FY 2026 year-end carryover, Total Fiscal Year Revenues and one-time transfers are budgeted at $128,795,100, a decrease of $52,796,800 below the FY 2026 Amended Budget.

Beginning Balance is budgeted at $3,703,500, a decrease of $17,175,600 below the FY 2026 Amended Budget. The change is a result of a timing effect between planned expenditures for grants and special revenue funds and the collection of revenue reimbursements.

Licenses & Permits are budgeted at $8,392,100, an increase of $440,700 over the FY 2026 Amended Budget. The increase is attributable to projected increases in permit activity for both new developments and existing structures.

Intergovernmental Revenues are budgeted at $75,878,500, a decrease of $56,255,900 below the FY 2026 Amended Budget. These revenues reflect various federal, state and local sources that are received by the Department including: $57,665,000 HUD Entitlement funds; $1,234,400 HHAP Grant; $7,899,600 Permanent Local Housing Allocation Grant; $5,212,700 Federal and State Housing Grants; $2,866,800 Homekey Grant; and $1,000,000 in local revenues. Intergovernmental Revenues vary based on the availability of funds.

Charges for Services are budgeted at $12,617,400, a decrease of $674,300 below the FY 2026 Amended Budget. Charges for services in the Administration, Planning as well as Building and Safety functions mostly reflect inspections, plan check reviews and a General Plan Surcharge, while Parking revenues mostly consist of metered or monthly parking permit fees. The decrease is due to lower non-metered daily/event parking relative to the FY 2026 Amended budget.

Fines are budgeted at $3,069,600, an increase of $1,378,800 over the FY 2026 Amended Budget. Penalties revenues are budgeted to align with projected collections.

Other Revenue is budgeted at $921,900, a decrease of $1,796,100 below the FY 2026 Amended Budget. The decrease is primarily due to lower interest earnings on pending grant reimbursements.

Miscellaneous Revenue is budgeted at $20,691,700, or a decrease of $1,622,900 below the FY 2026 Amended Budget. The decrease is primarily due to a $1,267,700 reduction in National Opioid Settlement revenue and $342,600 in loan repayment to housing funds.

Transfers are budgeted at $7,223,900, an increase of $5,732,900 over the FY 2026 Amended Budget. Transfers into the department are comprised of $1,500,000 for the continued funding of the Housing Trust Fund and $5,808,000 from local funds to be assigned to CDBG infrastructure projects. A transfer out of $84,100 is budgeted to fund the events parking agreements with the Stadium.

Expenditures

The Planning & Development Department's budgeted appropriations total $110,714,100, a decrease of $103,481,900 below the FY 2026 Amended Budget.

In FY 2027, General Fund (GF) Type appropriations are $34,734,400 or a decrease of $22,553,300. Of the total, $1,293,800 is budgeted in the Housing General Fund, $33,440,600 in the General Fund, while the reduction is attributed to $20,000,000 HUD Section 108 Loan revenue being reclassified as special revenue. General Fund appropriations are increasing by $1,007,400 due to contractual personnel costs.

The Department's FY 2027 General Fund Budget was reduced by $556,200 that contributed to balancing the General Fund.

Significant changes in the Department's non-Personnel Budget are:

New North Fulton Parking Garage
In January 2027, the City will assume management of an additional parking garage, increasing the need for on-site security coverage due to expanded hours of operation, higher vehicle volume, and continuous public access. Additionally, due to increased facility square footage, higher daily traffic and expanded public use, adequate janitorial services are essential to maintaining safe, clean and accessible parking facilities. As such, the budget includes $165,700 for half-a-year of contracted security and janitorial services.

Parking Meter Parts
$86,600 is included in the Parking Division to purchase various parking meter parts. Parking meters are a critical revenue-generating asset for the City and require consistent upkeep to remain functional and reliable.

Pay Station Kiosks
$59,300 is included in the Parking Division to purchase six (6) pay station kiosks to be installed at the following garages: one (1) at the Convention Center, three (3) at the Underground Garage at Tulare Ave. and Van Ness Ave., and one (1) at the Congo Alley Garage at Tulare Ave. and Fulton Mall. Pay station machines serve as the primary customer interface for parking payments and must remain fully operational to ensure revenue collection and customer convenience.

The Interdepartmental Services (ID) Budget is $4,592,400 or a decrease of $846,200 below the FY 2026 Amended Budget, aligning ID charges for Information, Facility, and Personnel to Department utilization.

Software Purchases
$5,700 is included in the Building & Safety Division for ESRI and mapping tools to provide accurate 2D and 3D mapping for verifying constructed sites, assessing elevations, slopes volumes, and inspecting temporary ponding basins without requiring on-site access. Additionally, $24,200 is included for UpCodes software and UpCodes AI to enhance code research and compliance by providing real-time access to state and local building regulations, automated code analysis, and intelligent cross-referencing.

Special Revenue Funds
The Department is the recipient of multiple federal, state and local grants including HUD Entitlements (a more thorough description of the program is available in the "Federal Entitlement Funding" section of this document) and Housing Grants. These funds are "use specific," which requires the Department to budget grants according to grant guidelines.

FY 2027 appropriations for these funds total $75,979,500 or a decrease of $80,606,000 below the FY 2026 Amended Budget. Below is a summary of the Department's Special Revenue funds:

HUD Funded Activity
The FY 2026 Federal Entitlement Program was reviewed and approved by Council in May 2026. The Department's FY 2027 HUD Program Budget totals $40,870,500 or a decrease of $8,794,800 below the FY 2026 Amended Budget. Significant changes in the HUD programs are as follows:

- $6,935,100 for the annual CDBG program and $6,554,900 for CDBG projects from local funds, an increase of $2,562,200. CDBG funding supports community development activities to build stronger and more resilient communities,
- $11,455,500 for the HOME Fund, a decrease of $5,936,400. The HOME program funds affordable housing activities,
- $662,800 for the Emergency Solutions Grant (ESG) Fund, a decrease of $221,100. ESG Funding is designed to assist people with quickly regaining stability in permanent housing after experiencing a housing crisis and/or homelessness,
- $2,736,900 for the Housing Opportunities for Persons with AIDS (HOPWA) Fund, an increase of $163,500. The HOPWA Program provides housing opportunities for low-income persons living with HIV/AIDS and their families,
- $9,111,600 for the remaining balance of the HOME-ARPA Funds. Like HOME Funds, HOME-ARPA program funds are designated for affordable housing activities,
- $2,354,800 for the remaining balance of CDBG Cares Act (CDBG-CV) Funds. The focus of this funding source is to prevent, prepare for, and respond to the spread of COVID-19,
- $1,058,900 for the remaining balance of the Neighborhood Stabilization Program.

Grant Programs and other Housing Funds
Grant related appropriations are budgeted at $35,109,000 or a decrease of $71,811,200 below the FY 2026 Amended Budget. These appropriations are mainly comprised of:

- $500,000 for CalHome Grant Program funds, a decrease of $1,409,500. These are grants for first-time home buyer counseling and technical assistance activities to enable low- and very low-income households to become homeowners,
- $1,453,800 for the Housing Homeless Assistance Prevention (HHAP) Program funds, a decrease of $35,153,400. The state grant provides local jurisdictions with funds to support regional coordination and expand or develop local capacity to address their immediate homelessness challenges,
- $9,419,000 for the Permanent Local Housing Allocation Grant, an increase of $281,500. This state grant provides a permanent source of funding to all local governments in California to help cities and counties implement plans to increase affordable housing stock,

- $2,866,800 for the Homekey program, a decrease of $6,888,200. Homekey is an opportunity for state, regional, and local public entities to develop a broad range of housing types, including but not limited to hostels, motels, hotels, single-family homes and multifamily apartments, adult residential facilities, manufactured housing, and to convert commercial properties and existing buildings to permanent or interim housing for the target population. The City will invest these funds to convert buildings into permanent/interim housing,
- $500,000 for Encampment Resolution Funds (ERF), a decrease of $5,356,100. These funds provide services and support to people experiencing homelessness in encampments that results in meaningful paths to safer and stable housing,
- $2,500,000 for Local Housing Trust Funds that provide matching funds to local and regional housing trust funds dedicated to the creation, rehabilitation, or preservation of affordable housing, transitional housing and emergency shelters,
- $2,104,400 for Prohousing Incentive Program (PIP) funds, a decrease of $1,460,500. This program is designed to reward local governments with additional funding to accelerate affordable housing production and preservation,
- $3,193,000 in National Opioid Settlement Funds, an increase of $1,070,000. These funds are to be used for the remediation of the opioid epidemic,
- $90,600 for re-budgeted ARPA funded housing projects,
- $9,239,700 for Miscellaneous state grants.

Staffing

The Department's Personnel Budget totals $27,337,600, which is a decrease of $535,000 below the FY 2026 Amended Budget.

The personnel budget plans for 7.50 percent General Fund attrition savings.

The FY 2027 Personnel Budget also accounts for step advancements, annualized partial prior year positions that were approved at either .50 or .75 FTEs, and contractual obligations driven by negotiated Memorandum of Understanding (MOU) agreements.

Department Staffing Detail

Position Summary

Division	FY 2025 Adopted	FY 2026 Adopted	FY 2026 Amended	FY 2027 Changes	FY 2027 Adopted
Administration	25.00	24.00	24.00	1.00	25.00
Building & Safety	60.00	60.00	60.00	0.00	60.00
Planning	45.00	45.00	45.00	(1.00)	44.00
Housing & Community Development	29.00	29.75	29.75	0.25	30.00
Historic Preservation	2.80	2.80	2.80	0.00	2.80
Parking Operations	29.60	32.10	32.10	2.50	34.60
HUD	15.00	16.00	16.00	0.00	16.00
Total	**206.40**	**209.65**	**209.65**	**2.75**	**212.40**

Note:

The position changes are due to the following:	**FY 2027**
Housing & Community Development Division	
Made whole - one (1) position added in FY 2026 @ 0.75 FTE	0.25
Housing & Community Development Division Subtotal	**0.25**
Parking Division	
Made whole - five (5) positions added in FY 2026 @ 0.50 FTE each	2.50
Parking Division Subtotal	**2.50**
Total FTE Change	**2.75**

Planning and Development Department Revenue and Expenditures - All Funds Combined

Funding Source	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended	FY 2027 Adopted	Percent Change
Beginning Balance	7,973,353	15,628,753	20,879,100	3,703,500	(82.3)
Fiscal Year Revenues:					
Taxes	317,161	0	0	0	-
Licenses & Permits	8,405,759	8,098,568	7,951,400	8,392,100	5.5
Intergovernmental Revenue	99,078,297	54,619,121	132,134,402	75,878,500	(42.6)
Charges for Services	12,764,693	12,227,024	13,291,700	12,617,400	(5.1)
Fines	1,933,341	2,019,482	1,690,800	3,069,600	81.5
Other Revenue	3,150,761	3,341,593	2,718,000	921,900	(66.1)
Interdepartmental Charges for Services	111	0	0	0	-
Misc. Revenue	2,083,966	2,629,174	22,314,600	20,691,700	(7.3)
Transfers	1,139,137	3,591,379	1,491,000	7,223,900	384.5
Total Fiscal Year Revenues	128,873,227	86,526,342	181,591,902	128,795,100	(29.1)
Funding Facilitated by Department	**136,846,579**	**102,155,095**	**202,471,002**	**132,498,600**	**(34.6)**
Memo Item:					
Citywide General Fund Support	2,484,868	28,423,385	5,540,600	7,017,000	26.6
Total Available Funding	**139,331,447**	**130,578,481**	**208,011,602**	**139,515,600**	**(32.9)**
Appropriations by Amount					
Personnel Services	21,185,563	21,446,370	27,872,600	27,337,600	(1.9)
Non Personnel Services	95,334,566	113,261,108	180,884,802	78,784,100	(56.4)
Interdepartmental Services	6,105,621	6,024,098	5,438,600	4,592,400	(15.6)
Contingencies	0	0	0	0	-
Total Departmental Expenditures	**122,625,749**	**140,731,576**	**214,196,002**	**110,714,100**	**(48.3)**
Appropriations by Percentage					
Personnel Services	17.3	15.2	13.0	24.7	(1.9)
Non Personnel Services	77.7	80.5	84.4	71.2	(56.4)
Interdepartmental Services	5.0	4.3	2.5	4.1	(15.6)
Contingencies	0.0	0.0	0.0	0.0	-
Total Departmental Expenditures	**100.0**	**100.0**	**100.0**	**100.0**	**(48.3)**

Notes:

Department Revenue and Expenditures – All Funds Combined Table.
1. This table reflects the consolidation of all fund that support operating and/or capital financial activities.
2. The Citywide General Fund Support line-item reflects citywide General Fund revenues (i.e., sales tax, property tax, etc.) captured in the General City Purpose Department, including Departmental General Fund Type fund balances that can be utilized to support the Department's operations.
3. Data may not add to the totals due to rounding.

Planning and Development Department Appropriations by Fund Type - FY 2027 Only

Resources	General Fund	Special Revenues	Capital	Enterprise	Internal Service	Debt Service	Total
Beginning Balance	1,243,400	2,459,900	200	0	0	0	3,703,500
Fiscal Year Revenues:							
Taxes	0	0	0	0	0	0	0
Licenses & Permits	8,392,100	0	0	0	0	0	8,392,100
Intergovernmental Revenue	0	75,878,500	0	0	0	0	75,878,500
Charges for Services	12,617,400	0	0	0	0	0	12,617,400
Fines	3,069,600	0	0	0	0	0	3,069,600
Other Revenue	1,093,500	(171,600)	0	0	0	0	921,900
Interdepartmental Charges for Services	0	0	0	0	0	0	0
Misc. Revenue	22,500	20,669,200	0	0	0	0	20,691,700
Transfers	1,278,900	5,945,000	0	0	0	0	7,223,900
Total Fiscal Year Revenues	26,474,000	102,321,100	0	0	0	0	128,795,100
Funding Facilitated by Department	**27,717,400**	**104,781,000**	**200**	**0**	**0**	**0**	**132,498,600**
Memo Item:							
Citywide General Fund Support	7,017,000	0	0	0	0	0	7,017,000
Total Available Funding	**34,734,400**	**104,781,000**	**200**	**0**	**0**	**0**	**139,515,600**
Appropriations							
Personnel Services	22,962,300	4,375,300	0	0	0	0	27,337,600
Non Personnel Services	7,191,700	71,592,400	0	0	0	0	78,784,100
Interdepartmental Services	4,580,400	11,800	200	0	0	0	4,592,400
Contingencies	0	0	0	0	0	0	0
Total Appropriations	**34,734,400**	**75,979,500**	**200**	**0**	**0**	**0**	**110,714,100**

Department Appropriations by Appropriation Type

	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended	FY 2027 Adopted Budget (Amount)	FY 2027 Adopted Budget (Percentage)
Operating	122,625,749	140,731,576	212,008,002	108,526,100	98.0
Capital	0	0	0	0	0.0
Debt Service	0	0	2,188,000	2,188,000	2.0
Total	**122,625,749**	**140,731,576**	**214,196,002**	**110,714,100**	**100.0**

Notes:

Department Appropriations by Fund Type
1. This Citywide General Fund Support line-item reflects citywide General Fund revenues (i.e., sales tax, property tax, etc.) captured in the General City Purpose Department, including Departmental General Fund Type fund balances that can be utilized to support the Department's operations.

Department Appropriations by Appropriation Type
1. Data may not add to the totals due to rounding

Police Department

The Fresno Police Department (FPD) is committed to maintaining crime reductions in FY 2027, improving the quality of life in Fresno and enhancing trust with our community. Improving safety and security for everyday residents, as well as businesses, is critical to support a thriving community. In 2025, the City of Fresno experienced a 51-year low in homicides, property crime was down 24 percent, and auto theft was down 34 percent.

The Department identifies trends, gathers intelligence from community members and employs the latest technology to help prevent crimes and investigate them when they happen. Through deliberate and proactive communication by leadership and information sharing between Patrol, Investigations and Support Division personnel, strategies are developed and resources are deployed to impact crime quickly and efficiently. Immediate and thorough investigative follow-up is conducted to apprehend those responsible and prevent retaliation, which is especially effective in the reduction of shooting incidents.

Fresno Police Officers seized 1,439 guns off the street in 2025. This helped reduce the number of shooting incidents by 27 percent between 2024 and 2025. The Department's murder clearance rate of 105 percent far exceeded the national average of approximately 60 percent. Gang violence is addressed by our MAGEC teams 365 days a year, leading to an 85 percent decrease in gang related shootings between 2021 and 2025.

In the Patrol Division, Problem Oriented Policing (POP), Bike Officers and District Safety Teams (DST) focus efforts on locations where property or violent crime has seen a recent increase, as well as locations where there have been repeated calls for service. The Policing Districts develop intelligence to build cases, identify involved persons, and serve warrants to disrupt violence and arrest individuals responsible for committing crimes. Each of the five Policing Districts strives to serve the residents of Fresno by offering a public counter staffed by cadets, a community service officer or a modified-duty police officer. Additionally, a Customer Service Unit was recently developed to help expedite the handling of non-emergency calls for service citywide.

Auto theft disrupts the ability of Fresno residents to commute to work, take their children to school, and conduct the daily business of living in our city. Auto theft disproportionately impacts individuals who are economically disadvantaged and can have devastating financial effects for those already struggling financially. Reduced auto theft increases feelings of safety and security in our city and helps minimize insurance costs in our region.

To address safety on City roadways, the Traffic Bureau deploys officers seven days a week to conduct traffic enforcement. The Bureau also conducted 47 targeted traffic operations throughout the year on high-risk driving behaviors, such as distracted driving and DUI checkpoints. Through the diligent efforts of the Traffic Officers, fatal traffic collisions decreased approximately 17 percent between 2024 and 2025.

Preservation of life is the department's top

priority. Traffic fatalities impact residents in every area of the city and result in tragedy for all involved. The ripple effects from the death of a family member impact the stability of Fresno families both emotionally and financially for many years. When City roadways are safe, it improves quality of life for residents and enhances the overall feeling of security in our community.

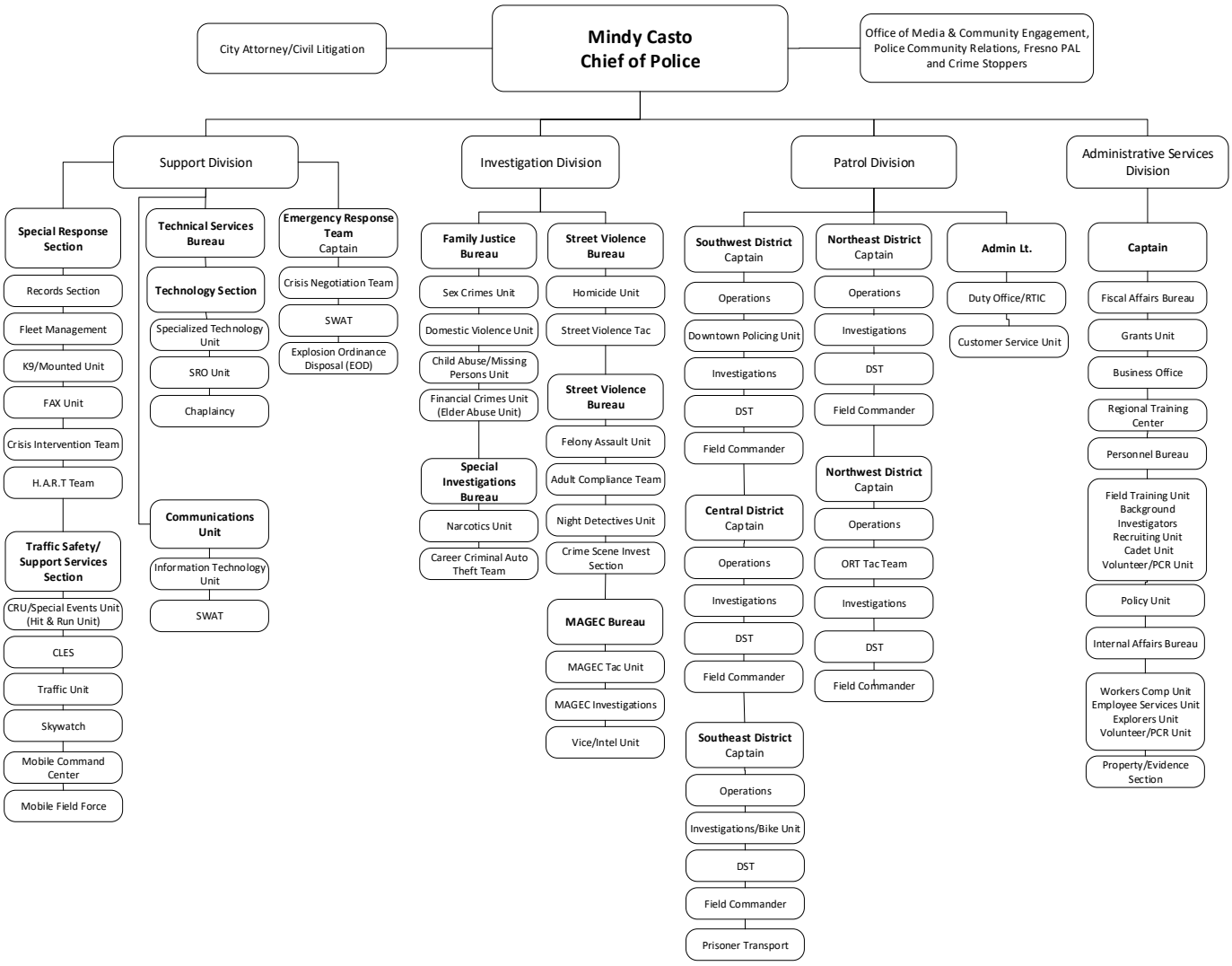
In FY 2024, Fresno Police Department was fortunate to acquire a $23 million Organized Retail Theft grant from the State, which enabled the Department to create the Central Valley Organized Retail Theft (ORT) Task Force, add and equip 25 police officers assigned to investigate retail, auto and catalytic converter theft, as well as acquire millions of dollars in equipment and technology to support in this important effort. In 2025, over $1.2 million dollars of stolen goods were recovered and 659 arrests were made. ORT funds were also used to deploy a second Career Criminal Auto Theft (CCAT) Team, which was pivotal in achieving a significant reduction in the number of cars stolen in Fresno. In FY2025 the number of stolen vehicles decreased from 2,871 in FY2025 to 2,261 in FY2026.

Department members value and continually seek to establish partnerships with members of the community and other organizations such as the Boys and Girls Club, Hope Now, Mothers Against Drunk Driving, Advance Peace (which works closely with Multi-Agency Gang Enforcement Consortium), Crime Stoppers and the Police Activities League (PAL). Maintaining the confidence, support, and trust of our community remains one of the top priorities at the Fresno Police Department.

The Police Department is committed to recruiting the most qualified candidates to fill both sworn and professional staff positions. The Department experienced a marked increase in cadet applications in 2025, thanks to communitywide outreach efforts by the Recruiting Unit. "Growing our own" is a strategy that allows the Department to hire cadets and develop them into professional public servants, in preparation for attending the police academy and being sworn-in as Fresno Police Officers. Commitment to enhancing the skillset of the Department's existing patrol staff was met by offering new and additional training courses at the Jerry P. Dyer Regional Police Training Center, such as Patrol Tactics, Advanced Traffic Stop school, Report Writing training, and Pursuit Intervention Technique Training. This year, the Department was excited to add the first service animal to the Wellness Team. Savannah, a labrador mix, has gone "from shelter to service" and brings joy and comfort everywhere she goes.

The Fresno Police Department continues to lead the Central Valley by employing innovative technology to help prevent, solve and reduce crime in our city. This includes using Draft One AI assisted report writing, live streaming AXON body cameras, Sound Thinking gunshot detection system, FLOCK and Vigilant automated license plate reader systems, National Integrated Ballistic Information Network (NIBIN), and digital forensics investigative equipment. Technology such as the new Skywatch helicopter and new Drone First Responder pilot program will provide a greatly enhanced ability to safely and efficiently serve the community.

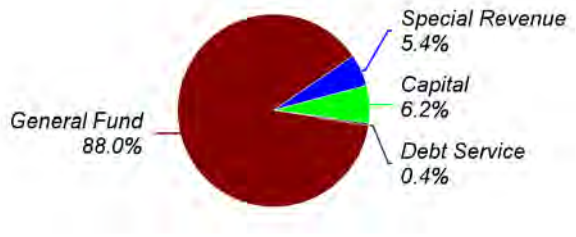
Historic crime reductions, enhanced service levels and the creation of positive connections with our community, one call for service at a time, demonstrate the high level of commitment every member of the Fresno Police Department has to the community.


Mindy Casto
Chief of Police
City Attorney/Civil Litigation
Office of Media & Community Engagement, Police Community Relations, Fresno PAL and Crime Stoppers
Support Division
Investigation Division
Patrol Division
Administrative Services Division
Special Response Section
Records Section
Fleet Management
K9/Mounted Unit
FAX Unit
Crisis Intervention Team
H.A.R.T Team
Traffic Safety/ Support Services Section
CRU/Special Events Unit (Hit & Run Unit)
CLES
Traffic Unit
Skywatch
Mobile Command Center
Mobile Field Force
Technical Services Bureau
Technology Section
Specialized Technology Unit
SRO Unit
Chaplaincy
Communications Unit
Information Technology Unit
SWAT
Emergency Response Team
Captain
Crisis Negotiation Team
SWAT
Explosion Ordinance Disposal (EOD)
Family Justice Bureau
Sex Crimes Unit
Domestic Violence Unit
Child Abuse/Missing Persons Unit
Financial Crimes Unit (Elder Abuse Unit)
Special Investigations Bureau
Narcotics Unit
Career Criminal Auto Theft Team
Street Violence Bureau
Homicide Unit
Street Violence Tac
Street Violence Bureau
Felony Assault Unit
Adult Compliance Team
Night Detectives Unit
Crime Scene Invest Section
MAGEC Bureau
MAGEC Tac Unit
MAGEC Investigations
Vice/Intel Unit
Southwest District
Captain
Operations
Downtown Policing Unit
Investigations
DST
Field Commander
Central District
Captain
Operations
Investigations
DST
Field Commander
Southeast District
Captain
Operations
Investigations/Bike Unit
DST
Field Commander
Prisoner Transport
Northeast District
Captain
Operations
Investigations
DST
Field Commander
Northwest District
Captain
Operations
ORT Tac Team
Investigations
DST
Field Commander
Admin Lt.
Duty Office/RTIC
Customer Service Unit
Captain
Fiscal Affairs Bureau
Grants Unit
Business Office
Regional Training Center
Personnel Bureau
Field Training Unit
Background Investigators
Recruiting Unit
Cadet Unit
Volunteer/PCR Unit
Policy Unit
Internal Affairs Bureau
Workers Comp Unit
Employee Services Unit
Explorers Unit
Volunteer/PCR Unit
Property/Evidence Section

Department Appropriations by Fund Type

Operating	***FY 2026 Amended***	***FY 2027 Adopted***	***Variance***
General Fund	257,051,700	270,507,600	13,455,900
Special Revenue	18,818,969	16,624,700	(2,194,269)
Total Operating	**275,870,669**	**287,132,300**	**11,261,631**
Debt Service			
Debt Service	1,208,800	1,218,000	9,200
Total Debt Service	**1,208,800**	**1,218,000**	**9,200**
Capital			
General Fund	0	467,000	467,000
Capital	14,846,600	19,156,400	4,309,800
Total Capital	**14,846,600**	**19,623,400**	**4,776,800**
Grand Total	**291,926,069**	**307,973,700**	**16,047,631**

FY 2027 Appropriation Fund Type Chart



Police Department	***Fund Type***	***FTE***
Sworn	*General Fund*	899.62
	Special Revenue	34.13
Total Sworn		**933.75**
Civilian	*General Fund*	392.00
	Special Revenue	7.00
Total Civilian		**399.00**
Department Total FTE		**1,332.75**

Major Capital Projects by Appropriations

Department	**Project**	**Fund Type**	**FY 2027 Adopted**
Police Department	*159400018 - PD ADMINISTRATION RELOC*	*General Fund*	467,000
Police Department	*159400018 - PD ADMINISTRATION RELOC*	*Capital*	17,746,900
Police Department	*159900013 - Regional Training Facility*	*Capital*	110,300
Police Department	*159900014 - SE Distrct Police Station*	*Capital*	14,000
Police Department	*159900088 - 911 Call Center Construction*	*Capital*	1,285,200

Budget Highlights

Approved Council Motions Per Budget Hearings

During the FY 2027 Budget Hearings, Council approved the following motion under the Police Department:

- Motion #80 added $50,000 for the Gun Buy-Back Program and seek matching funds from Crimestoppers.

Revenues

The Police Department's Total Available Funding is $302,579,200. Total Fiscal Year Revenues are budgeted at $54,467,600.

The Beginning Balance is budgeted at $1,196,200, an increase of $2,400,200 over the FY 2026 Amended Budget. The change is a result of a timing effect between planned expenditure on grants and special revenue funds and the collection of revenue reimbursements.

Licenses & Permits are budgeted at $82,400 or $2,400 over the FY 2026 Amended Budget. Budget revenues mostly reflect the anticipated Live Scan, Concealed Carry Weapons (CCW) permit, and Club One cardroom revenues.

Intergovernmental Revenues are budgeted at $20,523,100, a decrease of $3,271,069 below the FY 2026 Amended Budget. The revenues reflect anticipated federal, state, and local grants as well as contracts with local school districts.

The change can be primarily attributed to increases of $542,400 from local school district contracts, offset by a decrease of $2,554,700 in state grant resources primarily due to the Organized Retail Theft (ORT) grant, a decrease of $812,400 in federal grant resources mainly due to the end of the Community Oriented Policing Services 2022 (COPS) grant and a decrease of $237,000 from training activities at the Jerry P. Dyer Regional Police Training Center (JDRPTC).

Charges for Services are budgeted at $14,199,100, or $374,300 over the FY 2026 Amended Budget. The revenue is comprised of contracted services, public safety alarm fees, and vehicles releases. The change is primarily attributed to reimbursements for the FAX unit and PARCS Rangers programs, a $203,700 increase in reimbursements for services. In addition, Public Safety Alarm Fees and Vehicle Releases are increasing by $164,100.

Fines are budgeted at $196,600, a decrease of $44,700 below the FY 2026 Amended Budget for anticipated fines and penalties to be collected in FY 2027 for non-seizure and Police Administrative citations.

Other Revenue is budgeted at $200,500, an increase of $35,400 over the FY 2026 Amended Budget. These revenues include the sales of items and goods at JDRPTC and interest revenues.

Miscellaneous Revenue is budgeted at $18,345,900, and accounts for the construction contract and bond proceeds associated to the construction of the 911 Call Center which is anticipated to be completed in FY 2027.

Transfers are budgeted at $918,000, or a$2,529,800 decrease below the FY 2026 Amended Budget, reflecting FY 2026 one-time transfers reimbursing the Department for Information Services fund savings.

Expenditures

The Police Department's Budget totals $307,973,700, or $16,047,631 over the FY 2026 Amended Budget. The increase is driven by higher operating costs totaling $11,261,631 primarily due to an increase in the Axon Body Worn Camera (BWC) Agreement, new FPD Administration Building rent, and higher Interdepartmental (ID) Charges for Services, and accounts for capital expenditures for the 911 Call Center and FPD Administration Building.

In FY 2027, total General Fund Type appropriations are $270,974,600, which includes $6,973,400 in Contract Law Enforcement Services. General Fund appropriations are budgeted at $263,797,600, including $467,000 in capital funding for FPD Administration Building furnishing and equipment. The General Fund appropriation breakdown is $218,072,600 for Personnel Costs, $12,696,300 for Non-Personnel Costs, and $33,028,700 for Interdepartmental Charges for Services.

The Department's FY 2027 General Fund Budget was reduced by $104,400 that contributed to balancing the General Fund

Axon Body Worn Camera Agreement (BWC)
The FY2027 Budget includes $3,620,000 for the fully funded Axon BWC Agreement. The appropriations are budgeted across three sources: $2,623,500 from the General Fund, $643,500 from the Contract Law Enforcement Services Fund, and $353,000 in the Supplemental Law Enforcement Services Fund.

Homeless Assistance Response Team (HART)
In FY 2027, FPD is adding a second HART team to expand outreach and connect homeless citizens with services, programs, and permanent housing. The FY 2027 appropriations include the following:

- One (1) Sergeant and four (4) Police Officers at 0.75 FTE each, and $51,000 for ancillary equipment,
- $74,700 for 5 leased vehicles, including $57,500 for half year lease payments and $17,200 for operations and maintenance and one-time costs.

Contracted Service
The Police Department administers the Contract Law Enforcement Services (CLES) program through which the public can hire an officer for private events at contract rates established by the Master Fee Schedule.

Contract revenues in this fund offset any program expenditure. FY 2027 appropriations total $6,973,400 for this service.

Vehicle Replacement
The FY2026 Budget reduced the fleet size of marked vehicles and established a contingency reserve fleet. The FY2027 Budget resumes vehicle replacements to maintain the current fleet size. 52 vehicles will be replaced. The replacements address the need for vehicles that have been wrecked, have had major mechanical failure or reached the end of their cycle. Based on the anticipated lease schedule, lease payments for the vehicles will not begin until FY 2028.

Lease payments beginning in FY 2028 are as follows:

- $304,780 full lease payment to replace 30 new patrol vehicles,
- $134,200 full lease payment to replace 15 unmarked vehicles,
- $37,490 full lease payment to replace 7 motorcycles, and
- $49,900 for up-fit costs, which will be funded by CLES.

In FY 2027, the CLES fund includes the following contractually obligated increases:

- $56,400 for the Property & Evidence Control Section (PECS) Lease, funded $27,600 by CLES and $28,800 by citywide impact fees,
- $20,800 for SpecOps Software Renewal,
- $8,700 for the Northwest Policing District building lease, funded $4,400 by CLES and $4,300 by citywide impact fees,
- $1,800 for the Signature Flight (Skywatch Hangar) lease located on the Fresno Yosemite International Airport grounds.

In FY 2027, the CLES fund includes the following additions and replacements:

- $144,000 for a Network Switch to maintain compliance with Criminal Justice Information Services security requirements,
- $125,000 to lease a microwave antenna for increased internet speed at the JDRPTC,
- $109,500 for additional equipment for the new 911 Call Center,
- $82,500 for a one-time migration of data from Data 911 to Axon,
- $50,000 for track maintenance and repair at the JDRPTC,
- $11,500 to replace Axon fleet cameras for prisoner transport vehicles ,
- $10,000 to replace outdated monitors,
- $9,400 for Amplified Spontaneous Emission (ASE) bandwidth increase to maintain timely access to databases with substantially larger data transfers.

The Interdepartmental Services (ID) budget is $33,716,800, or $1,386,600 over the FY 2026 Amended Budget, aligning interdepartmental charges for information, facilities, fleet, and personnel services to Department utilization. Below are significant variances:

- $1,001,500 increase in Info Systems Equipment Charges,
- $810,900 increase in Fleet Lease/Purchase Payments due to lease payments beginning for new vehicles approved in FY 2026,
- $571,600 increase in Liability Self-Insurance Charges,
- $288,000 increase in Network Replacement Charge,
- $274,700 increase in Charges For Telephone Service based on department usage,
- $152,000 increase in ISD Centralized Employee Charges,
- $111,900 increase in 10C and 10X Charges due to a one-time data conversion to migrate Data 911 to Axon,
- $782,000 decrease in Enterprise Resource Planning Replacement Charge,
- $529,300 decrease in Replacement/Leased Computers charges,
- $172,800 decrease in Non-Recurring Special Project Charges,
- $156,600 decrease in Info Systems Service Charge,
- $155,100 decrease in Radio Frequency Communication Fixed Services Charges,
- $89,200 decrease in Fleet Services Charges.

Special Revenue/Grant Program
Special Revenue/Grant related appropriations are budgeted at $16,624,700. These appropriations are mainly comprised of:

- $8,227,900 State grants which includes the Organized Retail Theft (ORT) grant from the Board of State and Community Corrections (BSCC), Tobacco State grant, Law Enforcement (LE) Specialized Units Domestic Violence grant, Selective Traffic Enforcement Program (STEP) 2024-25 grant, and the State Emergency Telephone Number Account (SETNA) grant,
- $2,819,200 is budgeted in the Patrol Support Fund, which is used to track the Department's contract revenues and expenditures for audit. In FY 2027, these contracts include the Court-Ordered Decisions for Life (DUI) Program; AB109 contract with the County for the ACT Adult Compliance Team and AB109 contract with the County for a Multi-Agency Gang Enforcement Consortium (MAGEC) Team,
- $1,771,000 is budgeted in Federal grants which includes COPS 22, FY 2024 Safer Outcomes: Enhancing De-Escalation, and FY 2024 Sexual Assault Kit Initiative (SAKI) and Selective Traffic Enforcement Program (STEP) 25-26,
- $1,854,800 for the remaining balance of the FY 2024-2025 State Law Enforcement Services Account (SLESA) cycle as well as the FY 2025-2026 Grant cycle. The purpose of SLESA is to supplement front-line law enforcement services. The spending plan includes professional services such as sexual assault kits for DNA analysis, ballistic vests, ammunition, body cameras, radios, Multi-Agency Gang Enforcement Consortium (MAGEC) office rent and utilities, Skywatch "Air Support Unit" operational equipment and repair costs, training as well as special unit needs,
- $772,500 corresponds to training-related activities in the P.O.S.T. fund including Police Officer Standards Training (P.O.S.T.), Academy contract with Fresno City College, and JDRPTC contract activities,
- $417,700 has been budgeted in the Asset Forfeiture Fund (AFF) for Police Administrative Citations,
- $288,500 for the Justice Assistance Grant, which funds tactical equipment, officer safety equipment, special unit operation (K-9, SWAT, Traffic), and equipment needs, safety equipment as well as Skywatch operations and maintenance,
- $137,500 for the remaining balance of the Bureau of State and Community Corrections (BSCC) funding, which was last funded in FY 2017. The FPD is the fiscal agent for this regional funding and has earmarked funds for county-wide Crisis Intervention Training as well as pass-through funding for each of the remaining 12 municipal law enforcement agencies in Fresno County.

Debt Service

FY 2027 appropriations for Debt Service funds total $1,218,000, which is budgeted for the anticipated debt service payment in the Public Service Impact Fee Bond Debt Service Fund for Public Safety Improvement projects. These payments are funded 49.0 percent from the Police Impact Fee Fund and 51.0 percent from the General Fund.

Capital

FY 2027 appropriations for Capital funds total $19,623,400 for the following projects:

- $18,213,900 for the PD Administration Building,
- $1,285,200 for the 911 Call Center,
- $110,300 for the JDRPTC Facility and land lease payment,
- $14,000 for the Southeast District Police Station.

Staffing

The Police Department's Personnel Budget totals $231,229,500, or $7,470,131 over the FY 2026 Amended Budget, and accounts for contractual obligations driven by Memorandum of Understanding (MOU) agreements. The FY 2027 Budget includes 935 sworn officer positions in the FPD, which is now the highest number of sworn officer positions in the City's history.

The personnel budget plans for 6.18 percent General Fund attrition savings.

The sworn officer position count increased from 930 to 935 and includes the following:

- Addition of one (1) sworn (0.75 FTE) Police Sergeant positions for the second Homeless Assistance Response Team (HART) unit,
- Addition of four (4) sworn (0.75 FTE each) Police Officer positions for the second HART unit.

Included in the FY 2027 Budget are the following changes and their associated savings:

- $119,200 for transfer of one (1) Geographic Information Specialist to ISD,
- $98,100 for defunding of one (1) Crime Specialist.

Department Staffing Detail

Position Summary

Division	FY 2025 Adopted	FY 2026 Adopted	FY 2026 Amended	FY 2027 Changes	FY 2027 Adopted
Sworn Positions	926.00	930.00	930.00	3.75	933.75
Civilian Positions	404.00	400.00	400.00	(1.00)	399.00
Total	**1,330.00**	**1,330.00**	**1,330.00**	**2.75**	**1,332.75**

Note:

The position changes are due to the following:	**FY 2027**
Sworn [(1)]	
Added - one (1) Police Sergeant position @ 0.75 FTE	0.75
Added - four (4) Police Officer positions @ 0.75 FTE each	3.00
Sworn Subtotal	**3.75**
Civilian	
Transferred - one (1) Geographic Information System (GIS) Specialist to ISD	(1.00)
Civilian Subtotal	**(1.00)**
Total FTE Change	**2.75**

(1) Five (5) sworn positions added to establish the 2nd HART Unit.

Police Department Revenue and Expenditures - All Funds Combined

Funding Source	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended	FY 2027 Adopted	Percent Change
Beginning Balance	3,251,587	(1,197,894)	(1,204,000)	1,196,200	199.4
Fiscal Year Revenues:					
Taxes	0	0	0	0	-
Licenses & Permits	79,915	74,343	80,000	82,400	3.0
Intergovernmental Revenue	16,614,163	20,815,832	23,794,169	20,523,100	(13.7)
Charges for Services	8,467,318	11,221,431	13,824,800	14,199,100	2.7
Fines	370,755	135,279	241,300	196,600	(18.5)
Other Revenue	343,422	89,222	165,100	200,500	21.4
Interdepartmental Charges for Services	2,557	1,966	2,600	2,000	(23.1)
Misc. Revenue	39,929	328,524	12,274,500	18,345,900	49.5
Transfers	(7,404,354)	911,185	3,447,800	918,000	(73.4)
Total Fiscal Year Revenues	18,513,705	33,577,782	53,830,269	54,467,600	1.2
Funding Facilitated by Department	**21,765,291**	**32,379,888**	**52,626,269**	**55,663,800**	**5.8**
Memo Item:					
Citywide General Fund Support	235,291,371	223,621,167	233,833,700	246,915,400	5.6
Total Available Funding	**257,056,663**	**256,001,055**	**286,459,969**	**302,579,200**	**5.6**
Appropriations by Amount					
Personnel Services	206,846,135	215,640,331	223,759,369	231,229,500	3.3
Non Personnel Services	15,718,888	31,595,138	35,836,500	43,027,400	20.1
Interdepartmental Services	34,690,421	36,748,647	32,330,200	33,716,800	4.3
Contingencies	0	0	0	0	-
Total Departmental Expenditures	**257,255,444**	**283,984,116**	**291,926,069**	**307,973,700**	**5.5**
Appropriations by Percentage					
Personnel Services	80.4	75.9	76.6	75.1	3.3
Non Personnel Services	6.1	11.1	12.3	14.0	20.1
Interdepartmental Services	13.5	12.9	11.1	10.9	4.3
Contingencies	0.0	0.0	0.0	0.0	-
Total Departmental Expenditures	**100.0**	**100.0**	**100.0**	**100.0**	**5.5**

Notes:

Department Revenue and Expenditures – All Funds Combined Table.
1. This table reflects the consolidation of all fund that support operating and/or capital financial activities.
2. The Citywide General Fund Support line-item reflects citywide General Fund revenues (i.e., sales tax, property tax, etc.) captured in the General City Purpose Department, including Departmental General Fund Type fund balances that can be utilized to support the Department's operations.
3. Data may not add to the totals due to rounding.

Police Department Appropriations by Fund Type - FY 2027 Only

Resources	General Fund	Special Revenues	Capital	Enterprise	Internal Service	Debt Service	Total
Beginning Balance	915,800	(1,038,400)	1,318,800	0	0	0	1,196,200
Fiscal Year Revenues:							
Taxes	0	0	0	0	0	0	0
Licenses & Permits	82,400	0	0	0	0	0	82,400
Intergovernmental Revenue	8,286,500	12,236,600	0	0	0	0	20,523,100
Charges for Services	14,052,000	147,100	0	0	0	0	14,199,100
Fines	120,500	76,100	0	0	0	0	196,600
Other Revenue	1,000	122,600	76,900	0	0	0	200,500
Interdepartmental Charges for Services	2,000	0	0	0	0	0	2,000
Misc. Revenue	599,000	0	17,746,900	0	0	0	18,345,900
Transfers	0	(330,000)	30,000	0	0	1,218,000	918,000
Total Fiscal Year Revenues	23,143,400	12,252,400	17,853,800	0	0	1,218,000	54,467,600
Funding Facilitated by Department	**24,059,200**	**11,214,000**	**19,172,600**	**0**	**0**	**1,218,000**	**55,663,800**
Memo Item:							
Citywide General Fund Support	246,915,400	0	0	0	0	0	246,915,400
Total Available Funding	**270,974,600**	**11,214,000**	**19,172,600**	**0**	**0**	**1,218,000**	**302,579,200**
Appropriations							
Personnel Services	223,530,300	7,407,200	292,000	0	0	0	231,229,500
Non Personnel Services	14,005,400	9,081,500	18,722,500	0	0	1,218,000	43,027,400
Interdepartmental Services	33,438,900	136,000	141,900	0	0	0	33,716,800
Contingencies	0	0	0	0	0	0	0
Total Appropriations	**270,974,600**	**16,624,700**	**19,156,400**	**0**	**0**	**1,218,000**	**307,973,700**

Department Appropriations by Appropriation Type

	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended	FY 2027 Adopted Budget (Amount)	FY 2027 Adopted Budget (Percentage)
Operating	255,642,319	267,765,927	275,870,669	287,132,300	93.2
Capital	406,722	15,010,502	14,846,600	19,623,400	6.4
Debt Service	1,206,404	1,207,688	1,208,800	1,218,000	0.4
Total	**257,255,444**	**283,984,116**	**291,926,069**	**307,973,700**	**100.0**

Notes:

Department Appropriations by Fund Type
1. This Citywide General Fund Support line-item reflects citywide General Fund revenues (i.e., sales tax, property tax, etc.) captured in the General City Purpose Department, including Departmental General Fund Type fund balances that can be utilized to support the Department's operations.

Department Appropriations by Appropriation Type
1. Data may not add to the totals due to rounding

Department of Public Utilities

The Department of Public Utilities (DPU) provides reliable, efficient, and affordable water, wastewater, and solid waste services. The DPU mission is to deliver high quality utility services professionally, efficiently and in an environmentally responsible manner to ensure the health and safety of our community.

Administration

The Administration Division coordinates the City's utility services including oversight and support of its operating divisions in the areas of strategic business planning, performance improvement, resource management, organizational development, personnel and labor relations, fiscal management, and interagency coordination. The Utility Planning and Engineering section (UP&E), within Administration, oversees capital project identification, project management, developer support services, and utility plan reviews.

Water

The Water Division is responsible for delivering a reliable supply of high quality and affordable potable water to both city and county customers in the Fresno metropolitan area for domestic, commercial, institutional, and industrial use. More than 37.4 billion gallons were delivered in 2025 to 144,909 service connections through approximately 1,900 miles of water mains that met mandated state and federal drinking water standards. This consisted of 15.6 billion gallons of groundwater pumped from nearly 260 wells and 21.8 billion gallons of treated surface water from the Northeast Surface Water Treatment Facility at Behymer and Chestnut, the Southeast Surface Water Treatment Facility at Olive and Armstrong, and the T-3 Water Storage and Surface Water Treatment Facility at Dakota and Armstrong. Overall, this was an average of 102.4 million gallons per day (MGD).

The water supply for treatment and recharge is assured through the purchase and utilization of surface water allocations from both the U.S. Bureau of Reclamation at Friant Dam and the Fresno Irrigation District from the Kings River, and an active conservation program. As a result of long-range planning and strategic investments in capital improvement projects, the City is able to meet current and future water demands, improve water supply reliability, and replenish the groundwater by fully implementing a balanced conjunctive use water management program.

In addition, the Division remains committed to outstanding customer service, extensive planning efforts, employee development, innovative use of technology, and keeping water rates among the most competitive in the state. This will continue by retaining 100 percent passing rate for water quality tests and zero violations in fiscal year 2027.

Solid Waste

The Solid Waste Management Division (SWMD) is responsible for keeping the city clean through the collection of trash, recyclable materials, green waste/organics material; illegal dumping and litter removal; the annual Operation Clean Up (OCU), one-time bulky item scheduled pick-up service for City residents; and landfill operations (which are now under Wastewater Management Division's

operational responsibility). The goal of SWMD this fiscal year is to reduce the total number of missed pickups and optimize routing to improve staffing efficiency and support. SWMD continues to manage the budget for the Fresno Sanitary Landfill (FSL) maintenance and closure efforts.

Under the SWMD umbrella, the Beautify Fresno program hosted 151 cleanup and beautification events in FY 2026, with over 9,000 volunteers picking up 114,000 pounds of trash, removing over 100,000 square feet of graffiti, and planting 100 trees. In addition to its regular community service opportunities, Beautify Fresno also introduced several special community events, including two new highway mural projects in Central Fresno. The Beautify Fresno Quad Teams (BFQT) proactively clean up debris and remove litter in a scheduled routine of assigned quadrants within the City and aid with large clean ups. On average, BFQT has been collecting over a quarter million pounds of waste monthly. Focusing on proactive responses to ongoing illegal dumping throughout the City, BFQT is approaching 2,600 "hot spots" being attended to monthly.

The sanitation section of the Homeless Assistance Response Team (HART) under SWMD continues to successfully partner with Code Enforcement, the Police Department, and other City personnel. This team continues to respond to multiple homeless related locations daily for property storage service, encampment downsizing and/or relocation, and litter control of the surrounding area.

The Recycling Program has a constant presence in the community, guiding our residents through recycling requirements and how to recycle correctly at home. Grant funding provides additional program support for community outreach and education efforts, especially with organics food waste disposal.

SWMD remains committed to the ongoing beautification of the City and the protection of the environment through reliable residential weekly collection service, ongoing community engagement and education, and the maintenance of affordable solid waste rates that are among the lowest in the state.

Wastewater

The Wastewater Management Division (WMD) is responsible for the collection, conveyance, treatment, and reclamation of wastewater generated by the residential, commercial, and industrial sewer customers in the Fresno-Clovis Metropolitan area. The majority of wastewater from homes and businesses in the metropolitan area flows through 1,632 miles of sanitary sewer lines to the Fresno-Clovis Regional Wastewater Reclamation Facility (RWRF) located in Southwest Fresno. The RWRF treats an average of 56 million gallons of wastewater per day.

The North Fresno Wastewater Reclamation Facility (NFWRF) provides wastewater treatment to an area in Northeast (NE) Fresno and provides recycled water for landscape irrigation. When fully operational, the NFWRF treats an average daily flow of approximately 400,000 gallons.

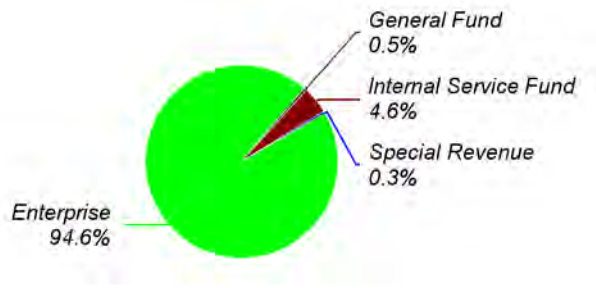
The five MGD tertiary treatment and disinfection facility located at the RWRF has been operational since 2017 and produces recycled water for irrigation use. The recycled water distribution system currently extends throughout the southwest and downtown areas, and presently serves cemeteries, Roeding Park, RWRF landscape irrigation, portions of Caltrans freeways, and other landscape irrigation areas.

Through the Industrial Pretreatment Program and the efficient and innovative operation and maintenance of the wastewater treatment and reclamation facilities, as well as the collection system, WMD maintains compliance with federal and state regulations and permitting requirements while providing safe and reliable utility service consistent with customer, public health, and ecological needs.

Department Appropriations by Fund Type

Operating	***FY 2026 Amended***	***FY 2027 Adopted***	***Variance***
General Fund	1,727,200	2,556,900	829,700
Special Revenue	3,202,200	1,651,900	(1,550,300)
Enterprise	209,481,800	218,456,800	8,975,000
Internal Service Fund	7,623,900	13,879,600	6,255,700
Total Operating	**222,035,100**	**236,545,200**	**14,510,100**
Debt Service			
Enterprise	33,145,600	32,417,500	(728,100)
Total Debt Service	**33,145,600**	**32,417,500**	**(728,100)**
Capital			
Special Revenue	0	25,600	25,600
Enterprise	134,814,600	213,344,200	78,529,600
Internal Service Fund	5,969,500	8,475,500	2,506,000
Total Capital	**140,784,100**	**221,845,300**	**81,061,200**
Grand Total	**395,964,800**	**490,808,000**	**94,843,200**

FY 2027 Appropriation Fund Type Chart



Department of Public Utilities	***Fund Type***	***FTE***
	Capital Labor	16.71
	Enterprise	561.80
	General Fund	17.00
	Internal Service Fund	31.29
	Special Revenue	6.00
Department Total FTE		**632.80**

Major Capital Projects by Appropriations

Department Name	**Project**	**Fund Type**	**FY 2027 Adopted**
Department of Public Utilities	*410150006 - DPU OM BUILDING DEMOLITION*	*Internal Service Fund*	8,086,500
Department of Public Utilities	*413500049 - J5855 SwrRehabAshlnGtysbrgMilbrCdr*	*Enterprise*	8,660,300
Department of Public Utilities	*413500098 - J6060 SwrTrnkRhb S.MrksKerneyChrch*	*Enterprise*	10,733,300
Department of Public Utilities	*414500011 - SG001 Renewable Gas Diversion*	*Enterprise*	9,425,500
Department of Public Utilities	*414500181 - Sidestream Treatment Construction*	*Enterprise*	45,930,000

Budget Highlights

Approved Council Motions Per Budget Hearings

During the FY 2027 Budget Hearings, Council approved the following motion under the Department of Public Utilities:

- Motion #40 (budget neutral) added $82,600 to do public art in the Tower District from FY 2026 Motion #32 carryover funds. Of this amount, $19,000 is allocated to complete the first phase of utility box art, and $63,600 is carried over for City-wide art beautification program, including utility boxes and including public art in the Tower District,
- Motion #42 added $350,000 for deep-cleaning of sidewalks in the Tower District along Olive from Echo to Maroa.

Revenues

The Department of Public Utilities' (DPU) Total Available Funding in FY 2027 totals $957,061,800 an increase of $23,980,500 over the FY 2026 Amended Budget. This includes $2,556,900 in support from the General Fund. Excluding FY 2026 year-end carryover, Total Fiscal Year Revenues and one-time transfers are budgeted at $331,440,400, an increase of $10,342,600 over the FY 2026 Amended Budget.

The Beginning Balance is budgeted at $623,064,500, an increase of $12,803,400 over the FY 2026 Amended Budget. This is mostly attributable to various reserve funds that support daily operations and infrastructure, as well as multi-year, multi-fund capital projects.

Intergovernmental revenue is budgeted at $12,272,200, an increase of $2,856,500 over the FY 2026 Amended Budget. The increase is associated to various Federal grants in the Water Division.

Charges for Services for Water, Wastewater and Solid Waste are budgeted at $274,381,800, an increase of $6,866,200 over the FY 2026 Amended Budget. The revenues assume the existing rate structures and the cumulative increase is reflective of current revenue receipt trends and accounts for anticipated growth in the Water, Wastewater, and Solid Waste Divisions.

Fines are budgeted at $3,000,000, an increase of $1,000,000 over the FY 2026 Amended Budget. In prior years, these fines were recorded in the Finance Department's Utilities, Billing and Collections Division.

Other Revenue is budgeted at $23,341,800, an increase of $459,100 over the FY 2026 Amended Budget. This is mostly comprised of increases to interest revenue.

Interdepartmental Charges for Services are budgeted at $6,563,500, an increase of $196,300 over the FY 2026 Amended Budget. The increase aligns available resources to anticipated appropriations in the Administration Division.

Miscellaneous Revenue is budgeted at $9,525,500, a decrease of $855,000 below the FY 2026 Amended Budget. The decrease is mainly attributable to a reduction in loan repayments.

Transfers are budgeted at $2,355,600, a decrease of $2,180,500 below the FY 2026 Amended Budget. The decrease can be attributed to $682,300 transferred to other departments, primarily to the Capital Projects Department's Operating Fund which was previously recorded to the Department directly as an expense; and a net transfer of $1,6,32,700 to the DPU Administration Operating fund from each division compared to the prior year.

Expenditures

Total appropriations in FY 2027 are budgeted at $490,808,000, an increase of $94,843,200 over the FY 2026 Amended Budget. The discussion below identifies the appropriations by Division.

Administration

Appropriations are budgeted at $13,879,600, an increase of $6,255,700 over the FY 2026 Amended Budget. Significant changes to the Division's FY 2027 Budget are detailed as follows:

Delinquent Utility Bill Penalties and Fines

In prior years, these fines were recorded in the Finance Department's Utilities, Billing and Collections Division and used to offset operating costs for the service. In FY 2027, $5,849,300 from two years of collections will be appropriated within DPU.

DPU Administration Staff Relocation

Following the catastrophic failure of the mechanical systems at the E Street Building, staff will relocate to new DPU Administration offices in FY 2027. As a result, $800,500 is budgeted to cover annual lease, security, janitorial, furnishings, and moving costs. This is funded collectively by the Water, Solid Waste, and Wastewater Divisions.

Water Division

Appropriations are budgeted at $208,622,200, an increase of $16,815,900 over the FY 2026 Amended Budget, and are comprised of $101,027,500 for operations, $27,261,600 for debt service and $80,333,100 for capital improvements.

Operating appropriations of $101,027,500 are increasing by $2,253,500 over the FY 2026 Amended Budget. Significant changes to the Division's FY 2027 Budget are detailed as follows:

Vehicle Acquisitions and Replacements

An increase of $495,100 is included for the replacement purchase of one (1) Ford E-Transit Cargo Van, one (1) Ford F-350 diesel regular cab dual rear pickup, four (4) electric Chevrolet Silverado pickups, two (2) John Deere backhoes, and one (1) EH Wachs valve turning skid. This amount funds the gap between the Division's available replacement fleet credits through the General Services Department's Fleet Division, which purchases vehicles for departments Citywide, and the current replacement cost. The vehicles being replaced have reached the end of their useful life and replacements are critical in providing transportation for staff, equipment, and materials to job sites.

Water Capital
Capital appropriations of $80,333,100 are increasing by $14,656,900 over the FY 2026 Amended Budget. Significant capital projects in the FY 2027 Budget include:

- $4,374,900 for the DPU Operations and Maintenance Building Demolition,
- $4,245,000 for J4830 Fire Hydrant Installations,
- $3,791,100 for Proactive Polyethylene Replacement,
- $3,278,100 for Water Main Replacements on Kings Canyon Avenue and G Street,
- $3,000,000 for Polyethylene Service Line Replacements.

A comprehensive list of projects can be found in the Capital Section of this book.

Solid Waste Management Division
Appropriations are budgeted at $62,046,400, an increase of $6,664,600 over the FY 2026 Amended Budget, and are comprised of $59,211,700 for operations and $2,834,700 for capital improvements.

The Division's FY 2027 General Fund Budget was reduced by $84,100 which contributed to balancing the General Fund.

Operating appropriations of $59,211,700 are increasing by $6,412,400 over the FY 2026 Amended Budget. Significant changes to the Division's FY 2027 Budget are detailed as follows:

Vehicles and Equipment Replacements
An increase of $259,100 is budget for the replacement of twelve (12) Heil 30 Yard rapid rail side loaders, three (3) Heil 27 yard rear loaders, two (2) CAT 914 claw loaders, one (1) Elgin Broom bear street sweeper, one (1) electric Chevrolet Silverado pickup, one (1) Ford F350 regular cab dual rear pickup, and one (1) Ford F350 crew cab pickup. Vehicles being replaced have reached the end of their useful life. The first lease payments will be billed in the year that the vehicles are received, of which most will be received in FY 2028. The replacements are critical in providing services, and transportation for staff, equipment, and materials to job sites.

Litter Abatement and Pressure Washing
To further support the Mayor's Beautify Fresno initiative, an additional $260,000 is included to expand citywide litter-abatement and pressure-washing services. Council Motion #42 further added $350,000 for deep-cleaning of sidewalks in the Tower District along Olive from Echo to Maroa, increasing total available resources to $850,000. Additionally, four (4) existing positions will be dedicated exclusively to litter-abatement and pressure-washing efforts in Downtown, Chinatown, and the Tower District.

Solid Waste Utility Rate Increase
In FY 2024, the Solid Waste Division initiated a Proposition 218 notice, protest, and hearing process for proposed updates to the schedule of rates. With the passing and adoption of the rate increase, the proposed rates were effective July 2024 and are to increase at the start of every fiscal year thereafter for five consecutive years, through FY 2029.

Solid Waste Capital
Capital appropriations of $2,834,700 are increasing by $252,200. Significant capital projects in the FY 2027 Budget include:

- $2,482,500 for the DPU Operations and Maintenance Building Demolition,
- $344,400 for the Landfill Programmable Logic Controllers (PLC) Upgrade.

A comprehensive list of projects can be found in the Capital Section of this book.

Wastewater Management Division
Appropriations are budgeted at $206,259,800, an increase of $65,107,000 over the FY 2026 Amended Budget, and are comprised of $62,426,400 for operations, $5,155,900 for debt service and $138,677,500 for capital improvements.

Operating appropriations of $62,426,400 are decreasing by $411,500 below the FY 2026 Amended Budget. Significant changes to the Division's FY 2027 Budget are detailed as follows:

Vehicle and Equipment Replacements
$274,200 is included for the purchase of new vehicles and equipment: one (1) Big Tex tilt bed trailer, one (1) Hammerhead HydroGuide cable winch, and one (1) Ford F550 pickup with Operator Studio. $225,500 is included for the purchase of replacement vehicles and equipment: one (1) Bobcat T550 loader, one (1) Genie GS 1930 scissor lift, one (1) John Deere gator, two (2) electric Chevrolet Silverado pickups, one (1) Ford Escape hybrid, one (1) Ford E-Transit cargo van, one (1) Big Tex trailer, one (1) Yale forklift, and one (1) Vactor Ramjet sewer cleaner. This amount funds the gap between the Division's available replacement fleet credits through the General Services Department's Fleet Division, which purchases vehicles for departments Citywide, and the current replacement cost. The vehicles being replaced have reached the end of their useful life. The new acquisitions and replacements are critical in providing transportation for staff, equipment, and materials to job sites.

Specialized Services and Technology
$461,600 is budgeted to support contractual agreement increases. Of this amount, $123,100 is related to the biosolids hauling contract while the remainder of $338,500 is attributable to other contractual service agreements such as higher sample and analysis costs from contract laboratories.

Materials and Parts
An increase of $227,500 is budgeted to support rising costs for treatment materials, laboratory supplies, and maintenance components necessary to meet treatment and discharge standards.

Wastewater Capital
Capital appropriations are budgeted at $138,677,500, an increase of $66,152,100 over the FY 2026 Amended Budget. Significant capital projects in the FY 2027 Budget include:

- $45,930,000 for Sidestream Treatment Construction,
- $10,733,300 for Sewer Trunk Rehabilitation on S Marks, Kearney, and Church AvenuesaAvenues,
- $9,425,500 for Renewable Gas Diversion,
- $8,660,300 for Sewer Rehabilitation on Ashlan, Gettysburg, Millbrook, and Cedar AvenuesaAvenues,
- $7,531,200 for a Sewer Rehabilitation on Cesar Chavez, Throne, and Fruit Avenues,
- $1,229,100 for the DPU Operations and Maintenance Building Demolition.

A comprehensive list of projects can be found in the Capital Section of this book.

Staffing

The Department's Personnel budget totals $85,576,900, which is an increase of $7,655,800 over the FY 2026 Amended Budget.

The personnel budget plans for 6.18 percent General Fund and Enterprise Fund attrition savings. The FY 2027 Personnel budget also accounts for annualized partial prior year positions that were approved at either 0.50 or 0.75 FTEs, and contractual obligations driven by negotiated Memorandum of Understanding (MOU) agreements.

Department Staffing Detail

Position Summary

Division	FY 2025 Adopted	FY 2026 Adopted	FY 2026 Amended	FY 2027 Changes	FY 2027 Adopted
Administration Division	36.30	39.30	39.30	0.50	39.80
Water Operations Division	201.00	202.75	206.75	0.25	207.00
Solid Waste Division	202.00	202.00	202.00	0.00	202.00
Wastewater Management Division	181.00	183.50	183.50	0.50	184.00
Total	**620.30**	**627.55**	**631.55**	**1.25**	**632.80**

Note:

The position changes are due to the following:	FY 2026	FY 2027
Administration Division		
Made whole - two (2) positions added in FY 2026 @ 0.75 FTE each	0.00	0.50
Administration Division Subtotal	**0.00**	**0.50**
Water Operations Division		
Added - four (4) positions via the 4th PAR in FY 2026 @ 1.00 FTE each	4.00	0.00
Made whole - one (1) position added in FY 2026 @ 0.75 FTE	0.00	0.25
Water Operations Division Subtotal	**4.00**	**0.25**
Wastewater Management Division		
Made whole - two (2) positions added in FY 2026 @ 0.75 FTE each	0.00	0.50
Wastewater Management Division Subtotal	**0.00**	**0.50**
Total FTE Change	**4.00**	**1.25**

Department of Public Utilities Revenue and Expenditures - All Funds Combined

Funding Source	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended	FY 2027 Adopted	Percent Change
Beginning Balance	360,219,115	600,753,161	610,261,100	623,064,500	2.1
Fiscal Year Revenues:					
Taxes	0	0	0	0	-
Licenses & Permits	0	0	0	0	-
Intergovernmental Revenue	23,145,531	1,379,941	9,415,700	12,272,200	30.3
Charges for Services	248,415,103	262,835,728	267,515,600	274,381,800	2.6
Fines	0	0	0	3,000,000	-
Other Revenue	27,461,657	25,437,081	22,882,700	23,341,800	2.0
Interdepartmental Charges for Services	3,802,800	4,701,900	6,367,200	6,563,500	3.1
Misc. Revenue	184,904,313	3,637,018	10,380,500	9,525,500	(8.2)
Transfers	578,692	1,906,029	4,536,100	2,355,600	(48.1)
Total Fiscal Year Revenues	488,308,097	299,897,698	321,097,800	331,440,400	3.2
Funding Facilitated by Department	**848,527,211**	**900,650,859**	**931,358,900**	**954,504,900**	**2.5**
Memo Item:					
Citywide General Fund Support	1,048,494	1,216,274	1,722,400	2,556,900	48.4
Total Available Funding	**849,575,705**	**901,867,132**	**933,081,300**	**957,061,800**	**2.6**
Appropriations by Amount					
Personnel Services	58,056,882	62,727,975	77,921,100	85,576,900	9.8
Non Personnel Services	175,588,291	176,176,611	266,691,000	346,999,200	30.1
Interdepartmental Services	40,752,940	44,541,980	51,352,700	58,231,900	13.4
Contingencies	0	0	0	0	-
Total Departmental Expenditures	**274,398,113**	**283,446,566**	**395,964,800**	**490,808,000**	**24.0**
Appropriations by Percentage					
Personnel Services	21.2	22.1	19.7	17.4	9.8
Non Personnel Services	64.0	62.2	67.4	70.7	30.1
Interdepartmental Services	14.9	15.7	13.0	11.9	13.4
Contingencies	0.0	0.0	0.0	0.0	-
Total Departmental Expenditures	**100.0**	**100.0**	**100.0**	**100.0**	**24.0**

Notes:

Department Revenue and Expenditures – All Funds Combined Table.
1. This table reflects the consolidation of all fund that support operating and/or capital financial activities.
2. The Citywide General Fund Support line-item reflects citywide General Fund revenues (i.e., sales tax, property tax, etc.) captured in the General City Purpose Department, including Departmental General Fund Type fund balances that can be utilized to support the Department's operations.
3. Data may not add to the totals due to rounding.

Department of Public Utilities Appropriations by Fund Type - FY 2027 Only

Resources	General Fund	Special Revenues	Capital	Enterprise	Internal Service	Debt Service	Total
Beginning Balance	0	0	0	608,080,400	6,335,500	8,648,600	623,064,500
Fiscal Year Revenues:							
Taxes	0	0	0	0	0	0	0
Licenses & Permits	0	0	0	0	0	0	0
Intergovernmental Revenue	0	0	0	12,272,200	0	0	12,272,200
Charges for Services	0	0	0	274,375,300	6,500	0	274,381,800
Fines	0	0	0	0	3,000,000	0	3,000,000
Other Revenue	0	0	0	22,991,500	30,400	319,900	23,341,800
Interdepartmental Charges for Services	0	0	0	0	6,563,500	0	6,563,500
Misc. Revenue	0	0	0	9,525,500	0	0	9,525,500
Transfers	0	0	0	(7,580,700)	8,557,000	1,379,300	2,355,600
Total Fiscal Year Revenues	0	0	0	311,583,800	18,157,400	1,699,200	331,440,400
Funding Facilitated by Department	**0**	**0**	**0**	**919,664,200**	**24,492,900**	**10,347,800**	**954,504,900**
Memo Item:							
Citywide General Fund Support	2,556,900	0	0	0	0	0	2,556,900
Total Available Funding	**2,556,900**	**0**	**0**	**919,664,200**	**24,492,900**	**10,347,800**	**957,061,800**
Appropriations							
Personnel Services	1,431,900	582,600	0	78,659,500	4,902,900	0	85,576,900
Non Personnel Services	941,700	688,400	0	330,251,000	15,118,100	0	346,999,200
Interdepartmental Services	183,300	406,500	0	55,308,000	2,334,100	0	58,231,900
Contingencies	0	0	0	0	0	0	0
Total Appropriations	**2,556,900**	**1,677,500**	**0**	**464,218,500**	**22,355,100**	**0**	**490,808,000**

Department Appropriations by Appropriation Type

	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended	FY 2027 Adopted Budget (Amount)	FY 2027 Adopted Budget (Percentage)
Operating	205,646,893	194,372,784	222,035,100	236,545,200	48.2
Capital	42,226,760	56,902,599	140,784,100	221,845,300	45.2
Debt Service	26,524,460	32,171,183	33,145,600	32,417,500	6.6
Total	**274,398,113**	**283,446,566**	**395,964,800**	**490,808,000**	**100.0**

Notes:

Department Appropriations by Fund Type
1. This Citywide General Fund Support line-item reflects citywide General Fund revenues (i.e., sales tax, property tax, etc.) captured in the General City Purpose Department, including Departmental General Fund Type fund balances that can be utilized to support the Department's operations.

Department Appropriations by Appropriation Type
1. Data may not add to the totals due to rounding

Department of Public Utilities Appropriations by Division - FY 2027 Adopted Budget

Resources	DPU Administration	Water	Solid Waste	Wastewater	Total
Beginning Balance	6,335,500	413,740,100	17,822,900	185,166,000	623,064,500
Fiscal Year Revenues:					
Intergovernmental Revenue	0	12,222,200	50,000	0	12,272,200
Charges for Services	6,500	133,245,400	54,337,500	86,792,400	274,381,800
Fines	3,000,000	0	0	0	3,000,000
Other Revenue	30,400	15,673,600	288,900	7,348,900	23,341,800
Interdepartmental Charges for Services	6,563,500	0	0	0	6,563,500
Misc. Revenue	0	7,883,600	246,200	1,395,700	9,525,500
Transfers	81,500	(256,800)	2,530,900	0	2,355,600
Total Fiscal Year Revenues	9,681,900	168,768,000	57,453,500	95,537,000	331,440,400
Funding Facilitated by Department	**16,017,400**	**582,508,100**	**75,276,400**	**280,703,000**	**954,504,900**
Memo Item:					
Citywide General Fund Support	0	0	2,556,900	0	2,556,900
Total Available Funding	**16,017,400**	**582,508,100**	**77,831,500**	**280,703,000**	**957,061,800**
Appropriations					
Personnel Services	4,527,700	30,461,900	21,283,200	29,304,100	85,576,900
Non Personnel Services	7,418,500	157,405,000	22,043,400	160,132,300	346,999,200
Interdepartmental Services	1,933,400	20,755,300	18,719,800	16,823,400	58,231,900
Contingencies	0	0	0	0	0
Total Appropriations	**13,879,600**	**208,622,200**	**62,046,400**	**206,259,800**	**490,808,000**

Department Appropriations by Appropriation Type by Division - FY 2027 Only

	DPU Administration	Water	Solid Waste	Wastewater	Total
Operating	13,879,600	101,027,500	59,211,700	62,426,400	236,545,200
Debt Service	0	27,261,600	0	5,155,900	32,417,500
Capital	0	80,333,100	2,834,700	138,677,500	221,845,300
Total	**13,879,600**	**208,622,200**	**62,046,400**	**206,259,800**	**490,808,000**

Public Works Department

The Public Works Department focuses on building and maintaining the critical backbone infrastructure such as streets, sidewalks, traffic signals, streetlights, median islands, street trees, landscaping, and trails that support the goals of neighborhood revitalization, public safety, economic development, sustainability and air quality.

Administration

The Administration Division provides financial, accounting and personnel functions to the entire department. In addition, the division handles all Public Works communications such as project status updates, traffic advisories and community engagement materials. The division is responsible for all mandatory reporting such as the Measure C, SB1 and Urban Growth Management/Citywide Impact Fee annual reporting.

A key part of Public Works Administration is the ADA Coordinator, who is responsible for ensuring that the City of Fresno is compliant with ADA guidelines and regulations as well as the oversight of the Disability Advisory Committee (DAC).

Traffic and Engineering Services

Engineering Services and Subdivision Inspections

The Engineering Services Section provides street plan review and approval for private developments and capital improvement projects as well as right-of-way services including deed review and vacation of public right-of-way. This Section handles street work inspection and acceptance of all public improvements constructed by private developers, inspection for utility permits, developer reimbursement through the impact fee programs, and administration of executed subdivision agreements.

Land Planning

This team performs new development project review and approval, including the annexation of subdivision and parcel maps into the Community Facilities Districts (CFD) as well as the assessment of all development impact fees and utility connection fees.

Traffic Operations and Planning

This Section performs traffic engineering functions for the City, including the review and approval of traffic control plans, signing and striping, new traffic signal and street lighting plans, and the issuance of street work permits. This Program also serves to improve safety and mobility by regularly evaluating speed limits, accidents, locations of stop signs and traffic signals, active transportation opportunities for new bike lanes and trails, and neighborhood traffic calming solutions. Traffic Operations and Planning is also responsible for leading the Active Transportation Plan (ATP) updates, Vision Zero Safety Plan, Official Truck Route updates and all long-range transportation planning support for updates of the General Plan and Specific Plans.

This Section also provides staff support for the Active Transportation Advisory Committee (ATAC).

Intelligent Transportation System (ITS)
The ITS Section synchronizes heavily travelled corridors throughout the City, connecting City traffic signals to the Traffic Operations Center (TOC). The TOC is also responsible for maintaining the timing of all 611 traffic signals in the City.

Grant Development
This team oversees all aspects of the grant process which includes evaluating potential grant opportunities, preparing applications, writing narrative, planning and scoping projects, cost estimating, and submission of applications.

Special Projects and Capital Management

HSR and Special Projects
The High-Speed Rail and Special Projects Section handles all complex agreements for the High-Speed Rail project as well as major Caltrans and other inter-agency projects. The team ensures all plan review packages are routed to the appropriate City divisions and works to achieve resolution of all project issues. The team also handles special projects such as nexus studies for development impact fee updates.

Capital Management
The Capital Management Section administers the capital program for the Public Works Department. The Section's responsibilities include the administration of all grant agreements and cooperative project agreements, invoicing, grant reporting, grant audits and project close-out.

The Capital Management Section also administers all project charters with the Capital Projects Department and works closely with each project manager to develop and update the capital project budgets for over 230 individual projects. During FY 2027, it is expected that the lane-miles of pavement rehabilitation will double from 40 to nearly 100 lane miles of capital projects. This is due to the Pave More Now efforts.

Community Facilities Districts (CFDs) Administration
This Program continues to expand with new annexations, construction and acceptance of CFD landscapes supported by CFD funds. Staff coordinates with Land Planning to add tract maps, parcel maps, and other developments to the tax roll, multi-year planning of larger CFD reserve capital improvement projects such as asphalt or concrete repairs, evaluation of individual tract balances and setting of operating budgets by tract, and the Prop 218 balloting effort for the older LLMD and earlier CFD 2 tracts with insufficient assessment rates for proper service levels.

Sustainable Fresno
Sustainable Fresno is focused on implementing energy saving projects for City-owned buildings and assets. Energy Efficiency projects have already been implemented at City Hall, the Municipal Service Center and new projects are underway for Public Utilities, Police, Fire and PARCS.

Community Facilities Districts (CFDs) Maintenance
This Program continues to expand with new annexations, construction and acceptance of CFD landscapes supported by CFD funds. Work performed includes weeding, fertilizing, tree trimming, mowing, debris clean-up, and irrigation repairs.

Median Island Maintenance
Crews perform landscape maintenance for the non-CFD median islands and buffers throughout the City. This includes weeding, tree trimming, debris clean-up, and irrigation repairs. This section also maintains Fulton Street and the greenways throughout the City.

Urban Forestry Program
This Program oversees nearly 133,000 trees throughout the City, including reactive or emergency tree response and proactive care of the urban forest. Public Works manages the citywide tree trimming contract for the neighborhood geobases, CFDs, trails and parks. This fiscal year the trimming cycle has been funded to provide a 10-year trimming cycle. Public Works also manages the Tree Planting Program which will achieve the goal of 1,000 new trees in the City for FY2027.

Trail Maintenance
The Trail Maintenance Program is dedicated to maintaining the City's expanded trail network, which allows for more thorough trail maintenance throughout the City. The program includes both the Citywide trail program as well as the San Joaquin River Parkway, which has a dedicated crew and dedicated funding source through Measure P.

Street Maintenance

Street Maintenance Program
The Street Maintenance Program is responsible for maintenance of pavement, concrete, street signs and pavement markings on roadways. The Division is also responsible for asset management and periodic Pavement Management Program updates.

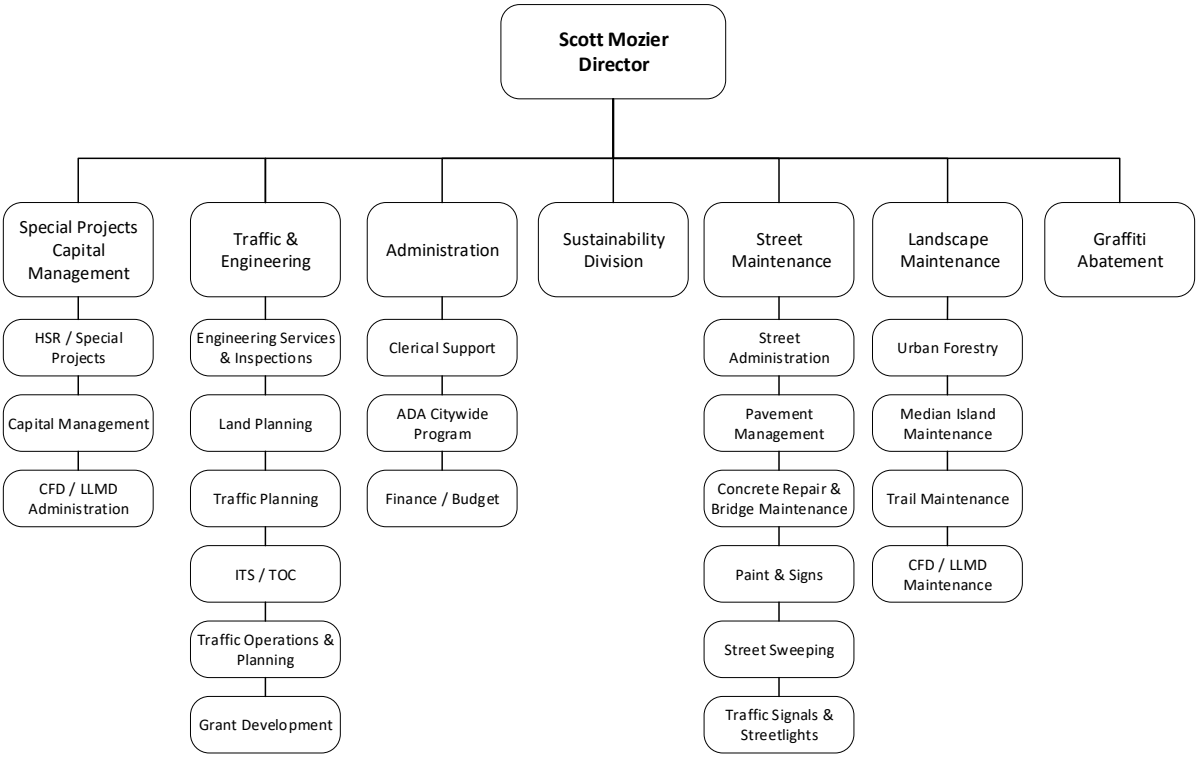
Street Sweeping
The Street Sweeping Program services the City's 1,805 centerline miles of streets and roads, removing approximately 7,000 tons of particulate matter and sediment annually which would have otherwise found its way into our ponds, streams, and air. During the December, January, and February months, the street sweeping operation is burdened with leaf removal on City streets, which requires assistance from the Solid Waste Operation Clean Up crews.

Graffiti Abatement

The Graffiti Abatement team performs graffiti removal services seven days per week. The team also provides services on the State highway system with full reimbursement from Caltrans. Service requests are expected to reach 17,000 during this budgeted fiscal year.

Traffic Signals and Streetlights (TSSL)

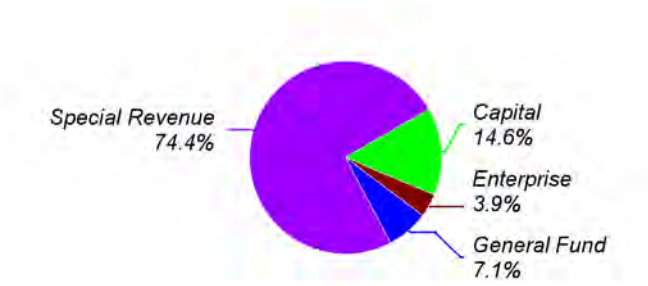
TSSL maintains 611 traffic signals and more than 43,000 streetlights throughout the City of Fresno. This Program provides these critical services to ensure proper maintenance and operation of these assets for the safety of all road users.


Scott Mozier
Director
Special Projects Capital Management
HSR / Special Projects
Capital Management
CFD / LLMD Administration
Traffic & Engineering
Engineering Services & Inspections
Land Planning
Traffic Planning
ITS / TOC
Traffic Operations & Planning
Grant Development
Administration
Clerical Support
ADA Citywide Program
Finance / Budget
Sustainability Division
Street Maintenance
Street Administration
Pavement Management
Concrete Repair & Bridge Maintenance
Paint & Signs
Street Sweeping
Traffic Signals & Streetlights
Landscape Maintenance
Urban Forestry
Median Island Maintenance
Trail Maintenance
CFD / LLMD Maintenance
Graffiti Abatement

Department Appropriations by Fund Type

Operating	***FY 2026 Amended***	***FY 2027 Adopted***	***Variance***
General Fund	25,992,600	26,729,200	736,600
Special Revenue	56,667,300	60,490,200	3,822,900
Capital	400	0	(400)
Enterprise	10,302,100	11,619,900	1,317,800
Internal Service Fund	0	0	0
Total Operating	**92,962,400**	**98,839,300**	**5,876,900**
Debt Service			
Debt Service	0	0	0
Total Debt Service	**0**	**0**	**0**
Capital			
General Fund	6,882,700	6,160,700	(722,000)
Special Revenue	301,287,800	286,546,500	(14,741,300)
Capital	103,393,100	68,163,800	(35,229,300)
Enterprise	6,749,000	6,753,700	4,700
Internal Service Fund	0	0	0
Total Capital	**418,312,600**	**367,624,700**	**(50,687,900)**
Grand Total	**511,275,000**	**466,464,000**	**(44,811,000)**

FY 2027 Appropriation Fund Type Chart



Public Works Department	***Fund Type***	***FTE***
	Capital Labor	38.15
	Enterprise	48.05
	General Fund	85.85
	Special Revenue	177.95
Department Total FTE		**350.00**

Major Capital Projects by Appropriations

Department Name	**Project**	**Fund Type**	**FY 2027 Adopted**
Public Works Department	*209900018 - UGM Developer Reimbursements*	*Enterprise*	6,753,700
Public Works Department	*209900018 - UGM Developer Reimbursements*	*General Fund*	1,865,400
Public Works Department	*209900018 - UGM Developer Reimbursements*	*Special Revenue*	25,993,000
Public Works Department	*209900065 - Herndon Widening Polk to Milburn*	*Special Revenue*	27,333,100
Public Works Department	*209900267 - Blackstone-McKinley Grade Sep*	*Capital*	19,358,100
Public Works Department	*209900267 - Blackstone-McKinley Grade Sep*	*Special Revenue*	120,622,400
Public Works Department	*209900322 - River West Eaton Trail Extension*	*Special Revenue*	12,572,800
Public Works Department	*209900532 - Belmont-Sixth-Tulare-First*	*Capital*	7,318,500

Budget Highlights

Approved Council Motions Per Budget Hearings

During the FY 2027 Budget Hearings, Council approved the following motions under the Department of Public Works:

- Motion #39 (budget neutral) allocated $30,000 for financial support to businesses affected by the renaming of Kings Canyon, Ventura, and California Avenues.
- Motion #41 allocated $400,000 to finish concrete repair in the Palm-Clinton-Harrison-Shields neighborhood.
- Motion #42 added $150,000 for design and replacement of sidewalks in the Tower District along Olive from Echo to Maroa.
- Motion #62 (budget neutral) approved a right turn on Clovis Ave and E California Ave, paid for by future development as condition of development of the tract.
- Motion #64 (budget neutral) reallocated $95,000 for the concrete repair of sidewalks around S Peach, E Lowe, and S Villa boundary (Ayer Area) from Council District 5 infrastructure budget.
- Motion #69 allocated $300,000 toward the cost of a high-intensity activated crosswalk beacon (HAWK) at Maroa between Barstow and Bullard.
- Motion #82 (budget neutral) reallocated $40,000 for concrete repair - S Peach to S Waldby, E Grove to E Kaviland from Council District 5 infrastructure budget.
- Motion #83 (budget neutral) reallocated $135,000 to repair sidewalk lifts around Huntington Court Apartments from Council District 5 infrastructure budget.
- Motion #86 (budget neutral) reallocated $18,000 to install crosswalks on 10th St. intersections on E. El Monte Way and Montecito Ave from Council District 5 infrastructure budget.
- Motion #87 (budget neutral) reallocated $20,000 for concrete repair - S Evelyn Ave to S Wailing - E Grove to E Kaviland from Council District 5 infrastructure budget.
- Motion #93 allocated $35,000 to evaluate 10 intersections impacted by red-light runners and adjust the yellow-light interval timing.
- Motion #99 (budget neutral) reallocated $30,000 to fund a feasibility study to identify appropriate traffic safety improvements along Olive Ave, between 1st St. and Cedar Ave., that would address the pedestrian safety concerns at Olive and Ninth St from Council District 7 infrastructure budget.
- Reconciling Item #01 allocated $305,300 to correct Public Works attrition from 11.62% to 6.45%.

Revenues

The Public Works Department is funded through numerous sources such as various federal, state and local transportation related funds, developer fees and charges, as well as the General Fund.

Total Department revenue in FY 2027 is budgeted at $449,011,200, or an increase of $73,990,330 over the FY 2026 Amended Budget. Detail on the major revenue sources is noted in the sections below.

Expenditures

Total appropriations in FY 2027 are budgeted at $466,464,000 or a decrease of $44,811,000 below the FY 2026 Amended Budget.

The Department's operating appropriations are budgeted at $98,839,300 or an increase of $5,876,900. Capital appropriations are decreasing by $50,687,900 to $367,624,700.

General Fund

In FY 2027, total General Fund type revenue including carryover is budgeted at $19,202,300 or an increase of $654,600 over the FY 2026 Amended Budget. Actual General Fund revenue, which is mainly derived from developer-related fees and services, is budgeted at $5,131,900 or an increase of $711,000. Other funds that contribute to the General Fund category, such as the Special Project Revolving Fund and Indirect Cost Recovery, are budgeted at $14,061,700 or an increase of $147,700.

Total General Fund Type appropriations are budgeted at $32,889,900 or a $95,700 decrease from the FY 2026 Amended Budget. Of the total, actual General Fund appropriations are budgeted at $19,044,600 or an decrease of $999,000. The Department's FY 2027 General Fund Budget was reduced by $685,400 that contributed to balancing the General Fund. Other funds that are associated with the General Fund category are budgeted at $13,735,000 or an increase of $1,103,300.

Gas Tax Funds

FY 2027 Gas Tax revenues across all funds including carryover are budgeted at $42,921,600 or an increase of $704,900 over the FY 2026 Amended Budget.

Gas Tax appropriations across all funds are budgeted at $42,071,900 or an increase of $3,101,700. Operating programs total $27,316,500, or an increase of $1,647,000 over the FY 2026 Amended Budget.

Capital appropriations are budgeted at $14,755,400 or an increase of $1,454,700. Projects and budgeted appropriations by Gas Tax funds can be found in the Capital Improvement Summary section of this book.

Special Gas Tax Fund

The funding source is used exclusively for the Traffic Signal and Streetlight (TSSL) Program. In FY 2027, appropriations are budgeted at $7,538,200, or an increase of $711,200 over the FY 2026 Amended Budget.

Proposition 111 Fund

The funding source is used towards Street Maintenance, TSSL operations, and serves as a capital grant match. In FY 2027, appropriations are budgeted at $3,963,600 or a decrease of $375,700. Street Maintenance appropriations are increasing by $1,493,600. TSSL appropriations are decreasing by $838,100.

In FY 2027, the Department is adding or replacing the following equipment:

- $1,003,100 to replace a Milling Machine that has reached the end of its useful life,
- $349,300 to replace one (1) aerial platform truck,
- $100,000 to update school zone 20 MPH signage per AB382.

ABX8 6 Gas Tax Fund

The funding source is used for Street Maintenance and Landscape Maintenance. FY 2027 appropriations are budgeted at $7,020,600 or an increase of $1,178,200. Operating appropriations in Street Maintenance are increasing by $557,400. Operating appropriations in Landscape Maintenance are increasing by $897,700. Capital grant match expenditures are decreasing by $250,000 due to the normal progression of capital projects through their life cycle and the close out of capital projects.

In FY 2027, the Department is adding or replacing the following equipment that has reached the end of its useful life:

- $121,600 to replace one (1) sign truck.

SB1 Gas Tax Fund

This funding source supports Street Maintenance operations and capital projects. In FY 2027, appropriations are budgeted at $23,499,500, or an increase of $1,538,000 and will be used to fund various operating programs and capital projects.

Street Maintenance operating appropriations are budgeted at $8,444,100, or a decrease of $566,700.

Measure C Extension Sub-Programs

One of the Department's major funding sources comes from the Measure C Extension, which is tied to sales tax, hence, as consumers increase and decrease their spending, revenue increases and decreases. Public Works Measure C revenue is distributed by the Fresno County Transportation Authority (FCTA) through five Local Transportation Sub-Programs:

- Street Maintenance / Rehabilitation
- ADA Compliance
- Flexible Program
- Pedestrian Trails / Urban
- Bicycle Facilities

If the Measure C tax expires on June 30, 2027, Public Works would face a revenue loss of approximately $18 million. This reduction could lead to the loss of roughly $10 million in required capital match funding, which currently enables access to an estimated $100 million in additional grant revenues.

In FY 2027, total Measure C revenue across the five Sub-Programs, including carryover and miscellaneous revenue, is budgeted at $31,918,600. Actual sales tax revenue distributions from FCTA for all of the five Sub-Programs combined is $16,851,100, or a $64,100 increase.

Measure C Extension appropriations across all funds are budgeted at $29,407,500 or an increase of $3,017,800. Of the total appropriations, $17,701,500 is dedicated to operating programs and $11,706,000 is dedicated to capital projects.

Measure C Street Maintenance Fund

The funding source supports Street Maintenance operations and capital projects. In FY 2027, appropriations are budgeted at $9,279,600 or a decrease of $548,700. Street Maintenance operating appropriations are budgeted at $8,475,100 or a decrease of $1,137,400. Capital project appropriations are budgeted at $804,500 or an increase of $588,700.

Measure C ADA Compliance Fund

The funding is dedicated to ADA compliance projects such as curb cuts and concrete repairs. In FY 2027, appropriations are budgeted at $577,200 which are dedicated to operations.

Measure C Flexible Fund

The funding source supports a number of traffic related services throughout the Department, FY 2027 appropriations are budgeted at $11,651,600 with $8,649,200 dedicated to operations and $3,002,400 towards capital projects. The majority of the operating funding is budgeted in Traffic Operations and Planning at $4,698,200 and is primarily dedicated to the Traffic Operations Center. Traffic Signal & Streetlights (TSSL) is budgeted at $2,969,900, which is used for the LED Retrofit project on-bill financing payment.

Measure C Pedestrian Trails Fund

The funding is dedicated to urban pedestrian trail projects and is budgeted at $7,011,000 or a $1,824,100 increase over the FY 2026 Amended Budget. Projects of note include $1,500,500 for the Shields to Blackstone Avenue Trail, $1,462,600 for the Herndon Avenue Widening from Polk Avenue to Milburn Avenue, $2,000,000 for the River West Eaton Trail Extension, and $1,457,600 for the Eaton Trailhead.

Measure C Bicycle Facilities Fund

Capital projects are budgeted at $888,100 and will be used for various bike routes Citywide.

Measure P Special Sales Tax
The Measure P Program is comprised of six Categories. The Department of Public Works administers funding from Category 5 as noted below.

- Category 5 (Sub fund 2705): Safe Walking and Biking Trails. Budgeted in DPW.
- Category 5 (Sub fund 2707): San Joaquin River Parkway. Budgeted in PARCS and DPW.
- Category 5 (Sub fund 2708): Street Beautification and Litter Removal. Budgeted in DPW and Department of Public Utilities.

As Measure P is not exclusively budgeted under DPW, further revenue and expenditure details on those Categories can be found under the PARCS, Public Utilities and Capital Projects Departments sections and the Citywide Measure P Summary.

In FY 2027, revenue for safe walking and bike trails, street beautification and litter removal, and for the San Joaquin River Parkway within Public Works is budgeted at $14,380,900, which is an increase of $1,956,200.

Category 5 (Sub fund 2705) appropriations are budgeted at $7,187,100 or an increase of $1,787,000. Landscape operating appropriations are budgeted at $492,500, and $6,694,600 is budgeted for capital projects. Projects of note include $2,521,900 for the Emerson Linear Park & Trail; $1,898,600 for the Shields to Blackstone Avenue Trail; and $141,400 for the Herndon Avenue Trail to Valentine and Prospect.

Category 5 (Sub fund 2707) is an internally created sub-category of Category 5 to distinguish funding for the San Joaquin River Parkway. In FY 2027, $2,728,300 is budgeted for operating and capital projects. Landscape operations are budgeted at $978,300 and $1,750,000 is budgeted for capital projects.

Category 5 (Sub fund 2708) is an internally created sub-category of Category 5 to distinguish funding for Street Beautification and Litter Removal. In FY 2027, $1,310,300 is budgeted for operating and capital projects. Median Island Maintenance operating appropriations are budgeted at $611,400 and $698,900 is budgeted for capital projects.

Operations and Maintenance Programs

Street Maintenance Division

Funding for Street Maintenance operations is budgeted at $32,522,300, or an increase of $1,083,200.

Street Maintenance Operating Programs

The following are the prominent Street Maintenance Operating Programs of note:

Overlay / Paving Operations: Funding for this Program is budgeted at $7,439,400 in FY 2027, which equates to approximately 70 lane miles of Overlay/Paving. The actual number of lane miles paved is dependent on the variable cost of materials as well as the degree of work involved, such as paving shorter rough sections versus major street re-paving.

Slurry Seal: Slurry seal is the most cost-effective method to extend pavement life through preventive maintenance and at a fraction of the cost of repairing. Funding for this Program is budgeted at $1,042,900.

Emergency Street Service Repairs: Similar in scope to Street Maintenance Repairs, the Emergency Street Service Program responds to weather related and after hour street emergencies. Funding for this Program is budgeted consistent with the prior year at $350,000 in FY 2027.

Concrete Program: This Program consists of four concrete crews with two crews assigned to the Concrete Strike Team and two crews assigned to the 7-Week Concrete Program. The 7-Week Program dedicates one concrete crew for 7 weeks in each of the seven Council Districts. Funding for the Concrete Program is budgeted at $6,842,200 in FY 2027.

Crack Seal Program: Crack sealing provides a documented effective proactive treatment to extend pavement life. Funding for this Program is budgeted consistent with the prior year at $250,000 in FY 2027.

Street Maintenance Repairs: Unlike the larger scope of Overlay/Paving operations or the smaller scope of pothole repairs, Street Maintenance Repair operations perform smaller street patch and paving treatments. Funding for this Program is budgeted at $584,600 in FY 2027.

Pothole Repair Program: In FY 2027, the pothole crews continue to fill larger potholes, sinkholes and other types of deficiencies utilizing a hot mix asphalt material rather than a cold mix to get longer lasting results. One of the crews also possesses the equipment necessary to perform area patches in cases where numerous potholes are larger in size and/or located closely together. Funding for this Program is increasing by $52,000 to $2,161,400 in FY 2027.

Street Sweeping: This Program removes approximately 7,000 tons of particulate matter and sediment from the City's 1,805 miles of roadway annually. This is particulate matter that would have otherwise found its way into our streams, ponds and air. Funding for this Program is budgeted at $4,649,100 in FY 2027.

Landscape Maintenance Division
Funding for the Landscape Maintenance Program is budgeted at $29,134,700, which is an increase of $2,343,800 in FY 2027.

Street Tree Maintenance Program
FY 2027 appropriations are budgeted at $4,912,100 with $3,370,900 dedicated to GeoBase tree trimming cycle and $1,541,200 for Emergency Street Tree Services. These funds are adequate to trim trees on a 10-year cycle.

Median/Buffer Maintenance Program
Median Island Maintenance is budgeted at $8,923,600, which is a decrease of $594,700.

Landscape Lighting & Maintenance District/ Community Facilities District Program
The LLMD/CFD Program appropriations are budgeted at $11,829,500, which is an increase of $473,900 in FY 2027.

Community Sanitation Fund
The Community Sanitation Fund provides support for Street Sweeping, Median Island Maintenance, Litter Control and Homeless Initiative programs. In FY 2027, total revenue, including carryover, is budgeted at $12,902,300 or a decrease of $1,046,900 primarily due to an increase in projected carryover. The following are important items of note:

Litter Control Program Transfer
Actual appropriations are not budgeted in the Community Sanitation Operating Fund for the Litter Control Program, but funding is provided through a revenue transfer from Community Sanitation to the Solid Waste Fund. The FY 2027 revenue transfer for the Litter Control Program is $1,761,500.

In FY 2027, overall Community Sanitation appropriations are budgeted at $11,619,900 or an increase of $1,317,800.

Median/Buffer Maintenance Program
FY 2027 appropriations for the Median Island Maintenance Program are budgeted at $6,344,100 or an increase of $637,500.

In FY 2027, the Department is replacing the following equipment at the end of its useful life:

- One (1) spray truck with one semiannual lease payment of $9,700 in FY2027, and a one-time upfit cost of $10,000. A full annual lease payment of $19,400 will be included in future budgets,
- Two (2) irrigation trucks with one semiannual lease payment of $20,100 in FY2027, and a one-time upfit cost of $32,000. A full annual lease payment of $40,200 will be included in future budgets,
- Two (2) median trucks with one semiannual lease payment of $32,800 in FY2027, and a one-time upfit cost of $16,000. A full annual lease payment of $65,600 will be included in future budgets,
- Two (2) heavy duty vehicles with one semiannual lease payment of $18,600 in FY2027, a one-time upfit cost of $20,000, and maintenance and fuel costs of $11,700. A full annual lease payment of $37,200 will be included in future budgets,
- One (1) Ravo Street Sweeper with one semiannual lease payment of $51,000 in FY2027, a one-time upfit cost of $3,000, and maintenance and fuel costs of $10,200. A full annual lease payment of $102,000 will be included in future budgets,
- One (1) Roll-Off Truck with one semiannual lease payment of $29,000 in FY2027, and a one-time upfit cost of $3,000. A full annual lease payment of $58,000 will be included in future budgets.

Staffing

The FY 2027 Personnel Budget totals $48,959,000, a decrease of $5,979,200 below the FY2026 Amended Budget. It accounts for step advancements and contractual obligations driven by negotiated Memorandum of Understanding (MOU) agreements.

The personnel budget plans for 6.45 percent General Fund and 6.18 percent Community Sanitation Fund attrition savings.

Transfers

One (1) Business Process and Systems Analyst was transferred from Public Works to ISD as part of the City's ongoing technology centralization effort.

Department Staffing Detail

Position Summary

Division	FY 2025 Adopted	FY 2026 Adopted	FY 2026 Amended	FY 2027 Changes	FY 2027 Adopted
Administration	14.00	15.00	15.00	0.00	15.00
Traffic Operations & Planning	60.50	63.00	63.00	0.00	63.00
Street Maintenance	126.50	129.00	129.00	(3.00)	126.00
Landscape Maintenance	157.25	102.00	102.00	2.00	104.00
Traffic Signal & Streetlights	23.00	23.00	23.00	1.00	24.00
Sustainable Fresno	3.00	2.00	2.00	(1.00)	1.00
Graffiti Abatement	17.00	17.00	17.00	0.00	17.00
Total	**401.25**	**351.00**	**351.00**	**(1.00)**	**350.00**

Note:

The position changes are due to the following:	**FY 2027**
Administration	
Transferred - one (1) Business Process and Systems Analyst to ISD @ 1.00 FTE	(1.00)
Total FTE Change	**(1.00)**

Public Works Department Revenue and Expenditures - All Funds Combined

Funding Source	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended	FY 2027 Adopted	Percent Change
Beginning Balance	85,498,102	105,096,990	75,833,600	89,599,600	18.2
Fiscal Year Revenues:					
Taxes	20,861,940	59,638,523	56,666,700	89,027,600	57.1
Licenses & Permits	450,908	1,916,464	1,560,900	1,767,700	13.2
Intergovernmental Revenue	89,186,602	92,010,359	99,233,100	127,888,400	28.9
Charges for Services	23,891,978	41,651,596	39,614,300	46,883,000	18.3
Fines	44	0	0	0	-
Other Revenue	8,482,087	5,076,368	2,926,400	4,016,100	37.2
Interdepartmental Charges for Services	2,753,878	0	0	0	-
Misc. Revenue	23,423	1,946,393	101,389,400	100,232,100	(1.1)
Transfers	(3,824,087)	2,363,914	(2,203,500)	(10,403,300)	(372.1)
Total Fiscal Year Revenues	141,826,773	204,603,618	299,187,300	359,411,600	20.1
Funding Facilitated by Department	**227,324,876**	**309,700,608**	**375,020,900**	**449,011,200**	**19.7**
Memo Item:					
Citywide General Fund Support	19,133,670	7,633,172	13,018,400	13,687,600	5.1
Total Available Funding	**246,458,546**	**317,333,780**	**388,039,300**	**462,698,800**	**19.2**
Appropriations by Amount					
Personnel Services	35,592,474	40,352,950	54,938,200	48,959,000	(10.9)
Non Personnel Services	112,239,172	114,461,842	412,224,500	377,377,900	(8.5)
Interdepartmental Services	31,612,790	31,344,000	44,112,300	40,127,100	(9.0)
Contingencies	0	0	0	0	-
Total Departmental Expenditures	**179,444,436**	**186,158,791**	**511,275,000**	**466,464,000**	**(8.8)**
Appropriations by Percentage					
Personnel Services	19.8	21.7	10.7	10.5	(10.9)
Non Personnel Services	62.5	61.5	80.6	80.9	(8.5)
Interdepartmental Services	17.6	16.8	8.6	8.6	(9.0)
Contingencies	0.0	0.0	0.0	0.0	-
Total Departmental Expenditures	**100.0**	**100.0**	**100.0**	**100.0**	**(8.8)**

Notes:

Department Revenue and Expenditures – All Funds Combined Table.
1. This table reflects the consolidation of all fund that support operating and/or capital financial activities.
2. The Citywide General Fund Support line-item reflects citywide General Fund revenues (i.e., sales tax, property tax, etc.) captured in the General City Purpose Department, including Departmental General Fund Type fund balances that can be utilized to support the Department's operations.
3. Data may not add to the totals due to rounding.

Public Works Department Appropriations by Fund Type - FY 2027 Only

Resources	General Fund	Special Revenues	Capital	Enterprise	Internal Service	Debt Service	Total
Beginning Balance	1,675,900	99,625,000	(41,215,200)	29,513,900	0	0	89,599,600
Fiscal Year Revenues:							
Taxes	0	89,027,600	0	0	0	0	89,027,600
Licenses & Permits	1,592,700	175,000	0	0	0	0	1,767,700
Intergovernmental Revenue	80,400	127,792,300	15,700	0	0	0	127,888,400
Charges for Services	15,586,200	19,403,400	1,180,700	10,712,700	0	0	46,883,000
Fines	0	0	0	0	0	0	0
Other Revenue	65,000	3,354,600	33,300	563,200	0	0	4,016,100
Interdepartmental Charges for Services	0	0	0	0	0	0	0
Misc. Revenue	202,100	20,000	100,000,000	10,000	0	0	100,232,100
Transfers	0	(2,731,600)	(5,808,000)	(1,863,700)	0	0	(10,403,300)
Total Fiscal Year Revenues	17,526,400	237,041,300	95,421,700	9,422,200	0	0	359,411,600
Funding Facilitated by Department	**19,202,300**	**336,666,300**	**54,206,500**	**38,936,100**	**0**	**0**	**449,011,200**
Memo Item:							
Citywide General Fund Support	13,687,600	0	0	0	0	0	13,687,600
Total Available Funding	**32,889,900**	**336,666,300**	**54,206,500**	**38,936,100**	**0**	**0**	**462,698,800**
Appropriations							
Personnel Services	11,016,000	29,802,400	3,087,900	5,052,700	0	0	48,959,000
Non Personnel Services	10,832,600	295,503,600	62,589,700	8,452,000	0	0	377,377,900
Interdepartmental Services	11,041,300	21,730,700	2,486,200	4,868,900	0	0	40,127,100
Contingencies	0	0	0	0	0	0	0
Total Appropriations	**32,889,900**	**347,036,700**	**68,163,800**	**18,373,600**	**0**	**0**	**466,464,000**

Department Appropriations by Appropriation Type

	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended	FY 2027 Adopted Budget (Amount)	FY 2027 Adopted Budget (Percentage)
Operating	76,547,002	79,587,118	92,962,400	98,839,300	21.2
Capital	102,897,434	106,571,673	418,312,600	367,624,700	78.8
Debt Service	0	0	0	0	0.0
Total	**179,444,436**	**186,158,791**	**511,275,000**	**466,464,000**	**100.0**

Notes:

Department Appropriations by Fund Type
1. This Citywide General Fund Support line-item reflects citywide General Fund revenues (i.e., sales tax, property tax, etc.) captured in the General City Purpose Department, including Departmental General Fund Type fund balances that can be utilized to support the Department's operations.

Department Appropriations by Appropriation Type
1. Data may not add to the totals due to rounding

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City of Fresno, California
FY 2027 Adopted Budget

CAPITAL IMPROVEMENT PROGRAM

FY 2027-2031 Capital Improvement Program

Introduction

Development of the FY 2027-2031 Capital Improvement Program (CIP) is an intensive, ongoing process, involving a comprehensive review of the goals and direction of the City's future infrastructure needs.

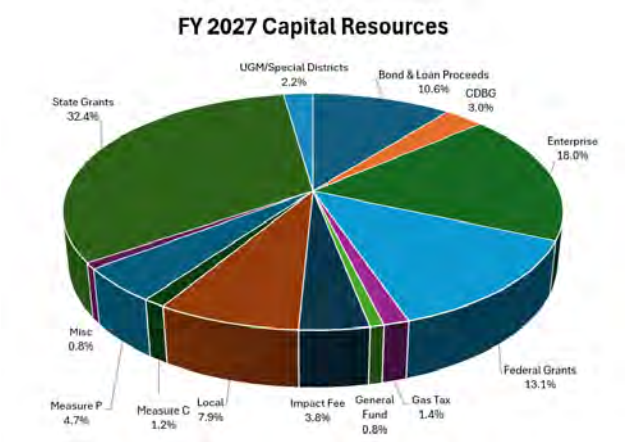
The overriding mission of this review is to determine specific priorities, starting with the vital work being done to revitalize and reinvigorate the Downtown area; then to sequence those priorities to enable the City to effectively concentrate its capital investment.

Any capital plan must take into consideration the financial impact to its citizens, balancing the ever-changing needs of the City with the capacity of the population to finance those improvements and factoring in the ongoing maintenance costs that are associated with those planned improvements. This is especially true of capital funded through utility rates. Critical decisions will be made concerning the pace and timing of the utility capital program using the resources available.

Overview

The FY 2027-2031 CIP is budgeted at $2.138 billion for projects that range from construction of new facilities to the updating of existing structures, street improvements, sidewalk repairs and utility infrastructure maintenance. The FY 2027 Capital Program contains new and ongoing projects with a combined projected cost of $1.066 billion.

Capital Revenue Sources

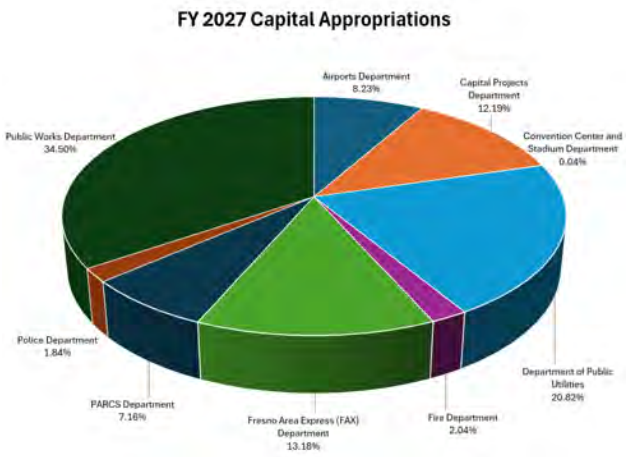


In FY 2027, Federal Grants total $139.4 million and will be used for main arterial street rehabilitation/improvements in Public Works at $33.9 million; Federal Aviation Authority Grants for Fresno Yosemite International Airport at $65.8 million; and Federal Transportation Agency and Proposition 1B Transit Grants in FAX at $39.7 million.

State Grants total $344.8 million and provide funding for the new Regional Fire Training Center at $21.0 million; street related improvements and repairs in Public Works totaling $102.6 million; $129.9 million in the Capital Projects Department for Downtown Improvements; and, State Cap & Trade and SB1 Grant funding in FAX totaling $84.7 million.

Enterprise capital totals $191.8 million and provides funding for water well and sewer line construction and rehabilitation in Public Utilities totaling $153.4 million; Airports has budgeted $21.8 million for airfield, terminal, facility and parking lot repairs and upgrades; and, FAX has budgeted $16.0 million for bus purchases and rehabilitation and other capital projects.

Uses of Capital Funding



The City's capital funding is dedicated to a variety of programs and projects such as the Neighborhood Infrastructure improvement and the Blackstone / McKinley Grade Separation projects in the Public Works Department. Major capital projects in the Department of Public Utilities include Water System Rehabilitation and Replacement to include water main replacements and well construction, improvements at the Northeast Surface Water Treatment Facility, Regional Transmission Main expansion, and funding to maintain components at the wastewater treatment facility. The Airports Department's capital projects include runway reconstruction, replacement of the Air Traffic Control Tower and modernizing the TSA manual baggage screening system at Fresno Yosemite International. The FAX Department's capital projects include the purchase of hydrogen Fuel Cell Electric Busses (FCEBs), refurbish aging compressed natural gas (CNG) buses, and the purchase of Handy Ride paratransit buses. With the new FCEBs, the Department is also working on fueling station infrastructure projects.

Department Details

The Police Department

The Department's FY 2027 CIP budget totals $19,623,400 and includes the following projects of note:

911 Call Center

The Department has budgeted $1,285,200 for the construction of an up to date state-of-the-art environmentally safe, and advanced technology building with sufficient space to house staff in the 911 Police Call Center. Including prior year funds expended or contracted, the total project cost is estimated at $16.9 million. The project estimated completion date is December 2026, with an anticipated move in date in Spring 2027.

Administration Building Relocation

The Department has budgeted $18,213,900 for the relocation and tenant improvements for the new 3-story 65,590 square-foot building with basement and parking. The new Police Administration Building will be located at 2314 Mariposa Street (across from the existing Police Administration Building.) Of this amount, $467,000 is for furniture, office equipment and tenant improvements including but not limited to mechanical, electrical and plumbing; communications infrastructure to include dedicated server room buildout, with HVAC, and fire suppression systems, network equipment rooms, CCTV surveillance system, and other technology and security enhancements.

The new building will house personnel from the existing Police Administration Building and Police Annex buildings. The project estimated completion date is June 2027.

Regional Training Center (RTC)
A total of $110,300 is budgeted for the Regional Training Center. Of that amount, $30,000 is for the bond debt service payment in accordance with the multi-year lease purchase agreement with the Department of Public Utilities' Wastewater Treatment Division. The funding offsets the debt service payments, as well as overall operations and maintenance costs, and is generated from fees charged to other agencies for use of the facility. The remaining $80,300 is budgeted for capital improvements, maintenance and repairs at the RTC facility. These funds are from the contract between the Air National Guard and the Police Department for use of a shooting range at the facility.

Southeast Policing District
The 10,280 square-foot Southeast Policing District Station, located near Tulare and Argyle avenues, was completed in 2020. The new station was built to replace the approximately 37-year-old 3,600 square foot station at Cedar and Butler avenues. A total of $14,000 is budgeted for repairs and maintenance of the facility.

Fire Department

The Department's FY 2027 CIP budget totals $21,729,600 and includes the following projects of note:

Fire Station #12 Construction
In FY 2022, Council approved the purchase of property at 3315 W. Ashlan Avenue to relocate and construct a new Fire Station 12. In FY 2027 the department will carry over $726,000 to complete the construction of Fire Station 12.

Fire Regional Training Center Construction
In FY 2022, the Fire Department was awarded a$25.0 million State Grant for construction of the Regional Training Center. In FY 2027, the Department will carry over funding of $21.0 million for construction and related costs.

The Parks, After School, Recreation & Community Services (PARCS) Department

The Department's FY 2027 CIP budget totals $76,345,200.

Through a variety of funding sources, including General Funds, Measure P, state and federal grants such as the Community Development Block Grant (CDBG), the American Rescue Plan Act (ARPA), and the Statewide Park Development and Community Revitalization Grant (Prop 68), the PARCS Department proposes to make key capital improvements. Projects to be continued in FY 2027 include the following:

<u>New Parks and Facilities</u>
Dolores Huerta Park
The City was awarded Prop 68 funds to create a new 4.5-acre park at Milburn & Dakota. Following the award of a construction contract in late FY 2025, construction activities began in mid FY 2026. The project will continue with the rollover of $660,500 in Park Impact Fees, which will fund project management services, contingency, and other soft costs necessary to complete the work. The park is anticipated to open in FY 2027.

Fresno Municipal Flood Control District (FMFCD) Basins
$428,500 in Measure P Category 2 Citywide funding (of which $183,700 must be utilized in neighborhoods designated as Highest Needs) will be utilized to complete design plans for the future construction of basin improvements at

Basin XX (Hughes and McKinley), Basin O (Bullard and First), and Basin EG (Spruce near Hayes) to serve as new dual-use City parks under a joint-use agreement with FMFCD.

Paul "Cap" Caprioglio Community Center
Renovation of the 3,944 square-foot north building of the Community Center at Bulldog & Sixth was completed in FY 2023. Construction of the South building, including restrooms, a senior dining lounge, kitchen, and two offices, commenced in FY 2025. Construction is anticipated to be completed in late FY 2026, supported by $137,900 in Measure P Category 2 Citywide roll over funds for project management services, contingency, and other soft costs to close out the project.

Senior Activity Center
The Citywide Senior Activity Center is anticipated to be more than 30,000-square feet located at 4343 N. Blackstone Ave. Funding for the construction of the Citywide Senior Activity Center was awarded in FY 2025, with construction expected to commence in the summer of 2026. The project will be funded through $2,199,500 in Measure P Category II Citywide funds, supplemented by a $20,000,000 HUD loan, to support construction activities planned in FY 2027.

Les Kimber Park
The new park near Martin Luther King Jr. Boulevard and Church Ave is expected to open in FY 2027, which will include amenities such as a play structure, multiple picnic areas with barbeques, a restroom building, and open green space with trees; an additional $523,400 in Measure P Category 2 Highest Needs funds will carry over to support the installation of new exercise stations, trees, and park benches.

Southeast Fresno Sports Complex
Phase I construction, covering approximately 10 acres of the 49-acre S. Peach Ave. site, was awarded and initiated in FY 2025. The project includes the City of Fresno's first synthetic sports field for soccer and field hockey, along with a variety of park amenities for all ages. Construction is anticipated to be completed in FY 2027 and will be supported by $253,300 in Measure P Category 2 Citywide funding, which will cover project management services, contingency, and other soft costs associated with the construction phase.

El Dorado Park
Following the completion of the community outreach process, $2,917,600 in Measure P Category 2 funds. $2,515,600 Highest Needs and $402,000 Citywide, will be allocated in FY 2027 to support both the design and construction of planned park improvements.

Eleventh & Tulare Park
The design of the new 0.3 acre park at Eleventh Street and Tulare Street was completed in late FY 2026, with construction anticipated for award in FY 2027. The project will be supported by $1,393,200 in Measure P Category 2 Citywide funding, of which $793,200 consists of carryover from the prior fiscal year.

Vinland Improvements
To support completion of the new pickleball and futsal courts, $199,600 in Measure P Category 1 Citywide funds will be used to cover project management services, contingency, and other soft costs, with construction anticipated to be completed in the summer of 2026.

Roeding Park Basketball, Pickleball, and Futsal Courts

Measure P Category 1 Highest Needs funds totaling $93,500 was budgeted to cover project management services, contingency, and other soft costs for the addition of basketball, pickleball, and futsal courts, along with upgraded court lighting and a shaded picnic area. Project completion is anticipated in FY 2027.

Acquisitions & New Park Development

In addition to the new parks noted above, the City allocated Measure P Category 2 funds totaling $16,523,000 for the acquisition and development of net new park property to be identified. Of this amount, $14,683,334 must be used in areas designated as Highest Needs under the definition of Highest Needs Neighborhoods adopted by the City Council on December 9, 2021, and $1,839,666 must be used in areas designated as Highest Needs under the definition adopted by the City Council on November 21, 2024. Park impact fees totaling $8,350,000 are allocated for the acquisition and development of net new park property in areas to be determined that qualify under the City's Park Impact Fee program, in accordance with the Quimby Act. In addition, $440,300 in Measure P Category 2 Citywide carryover funds and $1,077,200 in General Fund carryover have been allocated for property acquisitions for which appraisals, negotiations, or environmental assessments are ongoing.

FY 2027 Improvement Projects

Riverside Golf Course

$1,400,000 in Riverside Golf Course capital fund appropriated to expand facilities for the First Tee Youth Development Program nonprofit at Riverside Golf Course, this expansion includes a new driving range.

Boys and Girls Club Gymnasium Improvements

$150,000 in Measure P Category 1 Citywide funds were allocated to cover project management services, contingency, and other soft costs needed to improve the Boys and Girls Club Gymnasium.

New Park near Addams Elementary

$500,000 of Measure P Category 2 Highest Needs funds were allocated for the potential acquisition and development of a new park near Addams Elementary.

Roeding Park Picnic Area Improvements

$292,500 in Measure P Category 1 Highest Needs funds was allocated to cover costs associated with project management services, contingency, and soft costs needed to complete the design and construction of picnic areas with accessibility improvements in Roeding Park.

FY 2026 Improvement Projects Continuing in FY 2027

Southeast Fresno Sports Complex Gym Masterplan

$46,600 in Measure P Category 2 Citywide carryover was budgeted to cover project management services, contingency, and other soft costs needed to complete the master plan design for the gym at the Southeast Fresno Sports Complex.

Carozza Park Phase 1
Measure P Category 1 Highest Needs carryover funds totaling $128,400 will be used to cover project management services, contingency, and other soft costs necessary to complete the design of the new tot lot and ADA improvements at Carozza Park.

Logan Park Swing Set
A total of $153,200 in Measure P Category 1 Citywide funds are designated to cover project management services, contingency, and other soft costs needed to complete construction of the swings at Logan Park.

Stallion Park Improvements
$594,100 in Measure P Category 1 Citywide fund was allocated to construct the replacement play structure and complete ADA improvements at Stallion Park.

Barstow and Veterans
$549,300 in Measure P Category 2 Citywide carryover fund will be used to complete the design of Phase 1 of the new park at Veterans Boulevard and Barstow.

FY 2025 Improvement Projects Continuing in FY 2027

Trolley Park
Carryover funds totaling $208,600 from Measure P Category 2 Citywide will support project management services, contingency, and other soft costs associated with the project to add additional park lighting and shade for the play structure. The project is anticipated to be completed in FY 2027.

Pinedale Community Center
Funding for the indoor restroom renovations at the Pinedale Community Center, including accessibility improvements, will come from Measure P Category 1 allocations. This includes $175,200 in Category 1 Citywide carryover funds and $300,000 in Category 1 Highest Needs funds, for a total project allocation of $475,200.

FY 2024 Improvement Projects Continuing in FY 2027

Lafayette Park Play Structure
Funding sources include $186,000 in carryover from Measure P Category 1 Citywide. This funding will cover project management services, contingency, and other soft costs needed to complete the installation of a new tot lot play structure with softball safety surfacing and a shade structure.

Manchester Skate Park
Carryover funds from Measure P Category 1 Citywide of $14,500 and $650,000 of Measure P Category 1 Highest needs, will be used to complete the design and construction of the basketball court to skatepark conversion.

Quigley Park Rehabilitation
Phase 1 design, construction, and project management services for the Quigley Park renovations will be funded with $1,643,700 in Measure P Category 1 Highest Needs carryover funds.

FY 2023 Improvement Projects Continuing in FY 2027

Bigby-Villa Play Structure Improvements
Carryover from Measure P Category 1 Highest Needs in the amount of $46,600 and CDBG $161,700 will support project management services, contingency, and other soft costs needed to complete construction of the play structure improvements.

Dickey Park Rehabilitation
A total of $135,000 in carryover Measure P Category 1 Highest Needs funding will be used to complete the comprehensive site plan for Dickey Park's rehabilitation and prepare full construction plans for Phase 1.

Fink White Improvements
Measure P Category 1 carryover funding of $200,000, combined with $50,000 in new Highest Needs funds, will be used to complete the community center restroom rehabilitation.

Frank H Ball ADA Improvements
A total of $78,000 in carryover CDBG funds, along with $595,100 in Measure P Category 1 Highest Needs funding, will support completion of ADA accessibility improvements at the park.

Holmes Park Improvements
Carryover funding from Measure P Category 1 Highest Needs, totaling $63,800, will cover project management services, contingency, and other soft costs needed to complete the replacement of the Holmes exterior restroom. Project completion is estimated for FY 2027.

Lafayette Park Improvements
Funding for this project consists of Measure P Category 1 Citywide carryover in the amount of $50,100 and CDBG funding of $1,666,600 will support field lighting upgrades as well as the replacement of the basketball and tennis courts.

Large Park Restrooms
Measure P Category 1 Citywide carryover funding in the amount of $701,200 will support project management services, contingency, and other soft costs for the construction of a new restroom building at Large Park, which is anticipated to begin in winter 2026.

Manchester Improvements
Measure P Category 1 Citywide carryover funding in the amount of $36,100 will be applied to completing the design of a splash pad to replace the existing wader pool.

Maxie L. Parks Improvements
To complete the new site concept plan for rehabilitation, $4,600 in Measure P Category 1 Highest Needs funds was carried over. For the construction of perimeter and turf improvements needed to incorporate a parcel south of Maxie L. Parks into the park footprint, an additional $250,500 in Measure P carryover funds is allocated. To construct play structure improvements, including shade sails scheduled for completion in summer 2026, $27,700 in Measure P carryover funds is also designated.

Neilsen Play Structure Improvements
$37,900 in Measure P Category 1 Highest Needs carryover funds will be used to cover project management services, contingency, and other soft costs necessary to complete the construction of the play structure improvements project, which include structure replacement, safety surfacing, and shade sails scheduled for completion in summer 2026.

Radio Park Rehabilitation
Carryover funding of $276,200 in Park Impact Fees, $75,400 in Proposition 68 grant funds, and $61,000 in Measure P Category 1 Highest Needs were budgeted to support project management services, contingency, and other soft costs necessary to complete construction of the park, which is scheduled for completion in early 2027.

Roeding Improvements
To support the replacement of four restroom buildings, $419,800 in Measure P Category 1 Highest Needs carryover funds were allocated to cover project management services, contingency, and other associated soft costs. Construction is expected to begin in FY 2027.

Romain Improvements
$866,100 in Measure P Category 1 Highest Needs carryover funds were allocated to improve the Romain pool. Improvements include repairing the pool surfacing, replacing the pool decking, installing new mechanical pool equipment, and completing ADA site upgrades along with an ADA pool lift.

Rotary East Improvements
To move forward with completing the Rotary East Play Structure and shade project, $1,081,600 in Measure P funding—comprised of $31,600 in Category 1 Citywide carryover funds and $1,050,000 in Category 1 Highest Needs funds—was allocated to cover project management services, contingency, and other required soft costs.

Veteran's Memorial Improvements
The City will utilize $945,900 Measure P Category 1 Highest Needs carryover funds to continue a multi-year renovation/restoration of Veteran's Memorial Auditorium that includes, new carpet, paint, and door replacement.

FY 2022 Improvement Projects Continuing in FY 2027

Maxie L Parks Improvements
To complete the installation of a new HVAC system and an upgraded electrical service at Maxie L. Parks, the project will utilize $802,500 in Measure P Category 1 Highest Needs carryover funds, $1,337,000 in CDBG funds, and $210,000 in grant funds. It is anticipated that the project will be ready for advertising in FY 2026 and construction in FY 2027.

Milburn Overlook
Construction was awarded in FY 2025, and the project is currently under construction. An allocation of $31,600 in Measure P Category 5 carryover funds will provide for project management services, contingency, and other soft costs necessary to complete the redesigned park, which is anticipated to be finalized in summer 2026.

The Public Works Department

The Department's FY 2027 CIP budget totals $367,624,700 and includes the following projects of note:

Blackstone and McKinley Grade Separation

Blackstone and McKinley Grade Separation is planned for the start of construction in FY 2027 with total appropriations of $139.9 million including State TIRCP grant funds and Measure C Grade Separation funds.

SB1 Projects
Senate Bill 1 (SB1) appropriations for FY 2027 capital projects are budgeted at $14.8 million, which will be utilized for numerous street repaving, concrete repair and traffic signal projects throughout the City. The FY 2027 SB1 list of projects is scheduled for approval by the Council in June 2026. Street Maintenance Division paving and concrete repair projects will utilize $8.81 million, which includes the seven-week concrete repair program.

Major Street Repaving
The FY2027 budget for the Department includes $25.4 million in Federal funding for the design and construction of numerous street repaving projects, with Measure C and SB1 revenues serving as a match the Federal grant funding.

Traffic Signals
The FY 2027 budget includes the design and/or construction of two (2) new traffic signals and six (6) traffic signal modifications and upgrades, and five (5) to improve safety and relieve congestion. The primary funding sources are Federal and State grant funding such as the Highway Safety Improvement Program and Active Transportation Program.

Intelligent Transportation System (ITS):
The Department will install traffic synchronization technology at traffic signals for major corridors of the City of Fresno. As these projects are completed, additional personnel for signal timing, physical maintenance of the equipment and information technology will be necessary along with replacement equipment as the original equipment ages and no longer functions. $11.8 million is budgeted in FY 2027.

Safe Routes to School (SRTS)
The 2017 Active Transportation Plan (ATP) established a vision for investment in infrastructure to improve facilities for walking, biking and active travel.

The FY 2027 budget includes funds to complete both the ATP and the Vision Zero Safety Action Plan, which focuses on enhancing transportation safety and reducing fatalities and serious injuries to zero. In FY2027 there are numerous Safe Routes to Schools Projects slated to move into construction and several existing new projects that will start with design development furthering the goals of both the ATP and Vision Zero Safety Action Plan with a total of $13.5 million in FY2027 investments towards school safety. Key projects include HAWKs at Abby and Clay near Susan B. Anthony Elementary, Abby and Harvey near JE Young Academic Center; Complete Streets Projects on multiple corridors serving Edison High School (California Avenue in Southwest Fresno), and Williams Elementary School (Dakota Avenue), and Balderas Elementary (Florence Avenue).

High Speed Rail
Funding from the California High-Speed Rail Authority and their Design-Build Contractor will continue to allow for Public Works and DPU to complete the plan review and permitting process for remaining 11 grade separations, 5 miles of realigned streets, more than 12 remaining traffic signals, 20 miles of realigned sewer and water, as well as providing construction oversight services for City facilities being relocated or constructed by High-Speed Rail project. Appropriations are budgeted at $1,093,400 in FY 2027.

Measure C Regional Tier 1 Projects
The Department will utilize $29 million in Measure C Regional Tier 1 Program appropriations to continue the design phase of the Peach Avenue Widening from Florence to Jensen and California Avenue enhancements from Fruit to Pottle Avenues. The Department will also begin the construction phase of the Herndon Avenue Widening from Polk to Milburn over the BNSF Railroad.

West Area Projects
The FY 2027 budget includes $12.4 million for projects west of State Route 99 and north of State Route 180, including projects to address safety and capacity at intersections, bottlenecks and lack of sidewalks on Shaw Avenue, Ashlan Avenue, Clinton Avenue, McKinley Avenue and Polk Avenue. Key projects include:

- *Polk Avenue Widening, Shaw to Gettysburg* is scheduled for a construction contract award in FY 2027 utilizing $4.4 million in appropriations, following the completion of final design, right-of-way acquisition and utility relocation,
- *Clinton Avenue Widening from Marks to Valentine* will progress to the right-of-way acquisition phase in FY 2027 with $678,800 in appropriations, with construction scheduled for FY 2027,
- *Ashlan Avenue Projects* are included in the FY2027 budget with $3.5 million in funding for Westbound Widening from Polk to Bryan, and eastbound widening from Polk to Cornelia,
- *McKinley Avenue Widening from Marks to Hughes* construction phase projected in FY2027, with $3,768,400 in appropriations. The project will add bike lanes, sidewalks and a midblock signalized HAWK crossing for Jane Addams Elementary.

The Capital Projects Department

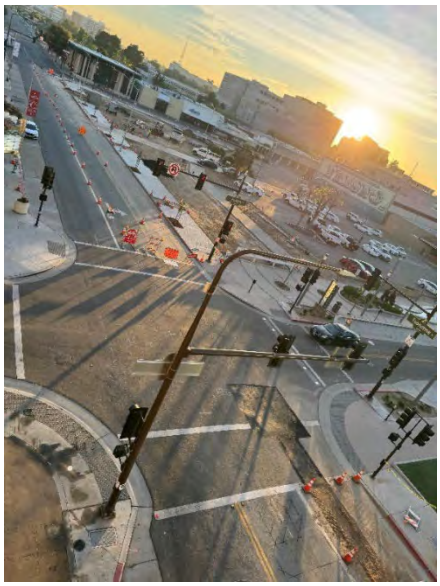
The Department's FY2027 CIP is budgeted at $129,867,700 and includes the following projects of note:

IIGC CIP #1 Water/Sewer
This project focuses on upgrading essential water and sewer infrastructure to support future housing development. The scope includes the construction or rehabilitation of sewer mains ranging from 10-inch to 36-inch, replacement of manholes, temporary and permanent trench resurfacing, and sewer manhole frame and cover replacement. Additionally, the project will involve the installation of new water mains ranging from 6-inch to 24-inch, along with valves, fire hydrants and water service transfers.

To further enhance fire protection and water and sewer service reliability, aging mains will be replaced or rehabilitated within the area bound by Van Ness Boulevard, Calaveras Avenue, F Street and Ventura Avenue, and an alternate for trunk sewer rehabilitation extending south of downtown and parallel to State Route 99. The Capital Projects Department has allocated $5,462,400 from the State of California Department of Housing and Community Development's Infill Infrastructure Grant – Catalytic (IIGC) for FY2027. The design phase began in FY2025, construction began on April 6, 2026, and will be completed in December 2026.

IIGC CIP #2 Tuolumne-Van Ness Street Work
This project, initiated in FY2025, is set to revitalize the Tuolumne-Van Ness corridor by reconstructing sidewalks, curbs, and gutters, while integrating tree wells and new streetlights to enhance walkability and aesthetic appeal. A key component of the plan involves removing the old Tuolumne diverter road to enhance urban connectivity, improve traffic circulation, and open up new opportunities for community focused land use on the parcels fronting the project.

With a total cost including engineering design, project management, and construction of $1,238,879, funded by the IIGC Grant with a minor contribution from the City's Department of Public Works, the improvements are currently in construction and will be completed by early summer 2026. This investment will create a pedestrian-friendly environment, aligning with ongoing efforts to enhance infrastructure in downtown Fresno.



IIGC CIP #3 North Fulton Parking Structure
The North Fulton Parking Structure is designed to address the growing need for parking in downtown Fresno, supporting housing development and local businesses. The project includes design and construction of the facility, strategically located on the southeast block of Tuolumne and Broadway.

Figure 1: An impression of the finished North Fulton Parking Structure.

The project broke ground on December 15, 2025, and construction has steadily progressed since that time. This initiative aligns with the Fulton Corridor Specific Plan, promoting mixed-use development by providing future housing, retail spaces, and additional parking capacity.

Beyond supporting local commerce and events, the structure will play a critical role in accommodating visitors and commuters, particularly with the High-Speed Rail station situated just a few blocks south. Design efforts began in FY2025, ensuring seamless integration into the broader revitalization strategy for the area.

Figure 2: Current North Fulton Parking Structure as of April 9, 2026.

Governor's Office of Business and Economic Development (GO-Biz) Grant

In FY 2024, the State of California committed $250 million to the City of Fresno over three years for capital improvements in Downtown Fresno public infrastructure. In FY2027, $100 million is budgeted for the third and final installment of the grant. The fund will be used to complete the projects currently in design or construction.

H Street Parking Structure

The H Street Parking Structure is a multi-level facility which will provide a central location with ample parking spaces for all commuters, visitors and residents, ensuring easy access to the vibrant shops, restaurants, and cultural attractions that define the City of Fresno. The project's design is funded by the Governor's Office of Business and Economic Development (Go Biz) with a commitment to enhancing the downtown experience and promoting sustainable transportation. Additional improvements include sidewalk and traffic signal improvements to enhance safety to nearby businesses. The estimated $43 million project that was initiated in FY2024, is currently under design and is anticipated to begin construction in summer 2026, with completion slated for fall 2027.

Figure 3: An impression of the finished H Street Parking Structure.

Department of Public Utilities

The Department's FY2027 CIP is budgeted at $221,845,300 and includes funding across all three operating utilities for solid waste, water and wastewater infrastructure improvement projects, special studies and master plans, minor improvements to the treatment system at the Fresno Sanitary Landfill, and demolition of the former Fresno Bee building at 1626 E Street.

Water Utility Capital Projects

The Water Utility FY 2027 capital program totals $75,767,600 and includes the following projects of note:

Water Main Renewal

There are 1,900 miles of water mains throughout the City's water service area, 180 miles are past the useful life, and another 50 miles are within 10 years of the end of useful life. The following renewal projects are in the FY 2027 Budget: Downtown water mains in the area bound by G Street, HWY99, and HWY 41 ($3.3 million); Downtown water mains in Van

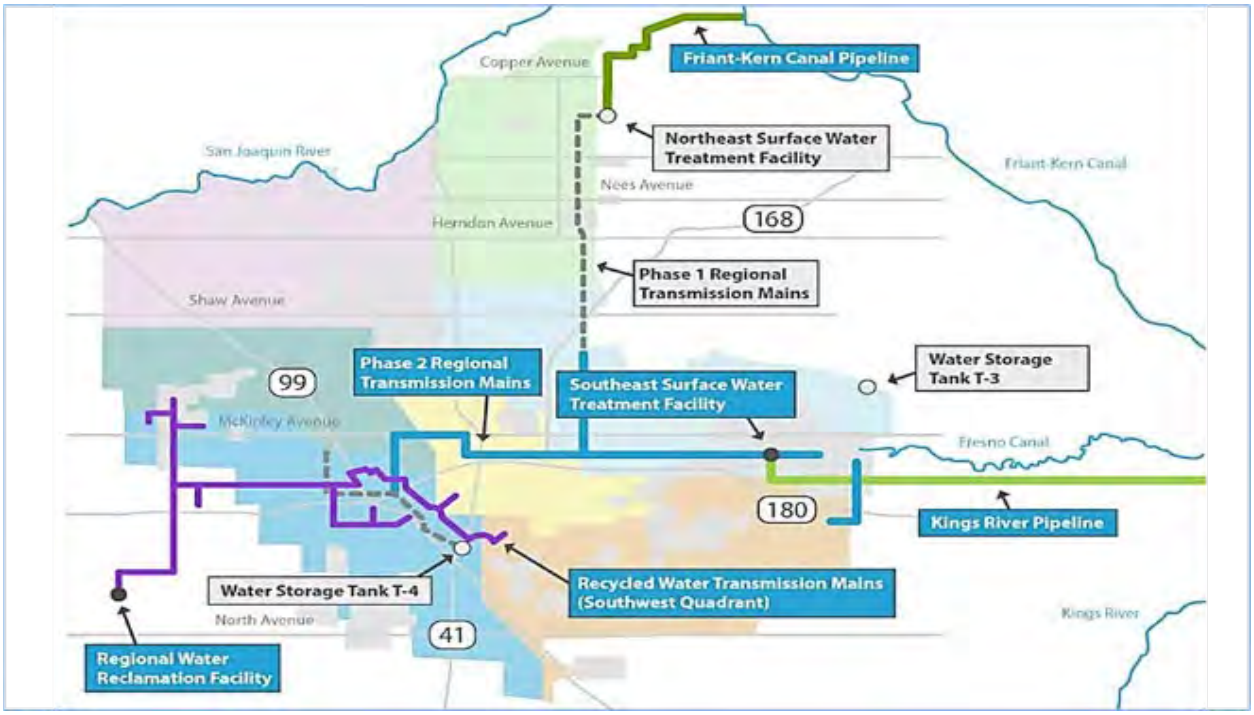
Ness Avenue and adjacent corridors ($2.8 million), and Olive Avenue water main renewal ($1.8 million); along with start-up and close-out costs for 11 other water main renewal projects. The total FY 2027 budget for water main replacement is $12.6 million and the total budget between FY 2027 and FY 2031 is $118.7 million.

Water Well Construction

New municipal water wells are needed in existing service areas to replace wells that have reached the end of useful life and may also be required for new developments. The capital program separates these new wells by funding sources with wells for new developments being funded by capacity fees and replacement wells being funded by enterprise funds. Well drilling and site improvement design and construction are ongoing at 14 well sites throughout the water service area for a total FY 2027 budget of $8.5 million and a total five-year budget of $39.4 million from FY 2027 through FY 2031.

Water Well & Pump Rehabilitation

There are over 260 municipal water production wells throughout the City's water service area that need periodic rehabilitation. Rehabilitation of water wells is required when production output is diminished due to mineral build-up on the well casing and in the gravel pack. Rehabilitation also includes redevelopment to reduce sand production, (i.e. installation of well screens to prevent sand intrusion in older open bottom wells), repairs to failed casings and chemical treatments to reestablish production, and replacement of aging pumps, motors, and column assemblies to improve overall pump efficiencies. The total FY 2027 budget is $4.4 million, and the total five-year budget is $28.5 million from FY 2027 through FY 2031



Water Telemetry System
The water telemetry system (also referred to as a Supervisory Control and Data Acquisition (SCADA) System) is a wireless communication system that allows staff to remotely monitor and control the water production system and measure consumption. Replacement and upgrade of SCADA system control components and software will increase operational efficiencies and reduce power and maintenance costs. The FY 2027 capital budget includes a master plan that will identify priorities and phasing of system upgrades over the next five-years. FY 2027 also allocates $2 million dollars for the replacement of Badger Beacon Cellular Endpoints used in the City's Advanced Metering Infrastructure (AMI) System. The total FY 2027 budget for water telemetry projects is $5 million and the total budgeted amount between FY 2027 and FY 2031 is $25.4 million.

Polyethylene (PE) Replacement
City water services made of polyethylene (PE) material have experienced higher than normal rates of failures and leaks. The demand for repairing or replacing these premature failures has put a strain on existing Water Division O&M resources and frequently requires overtime to get customers back in service. This project uses contractors to replace failing PE water services and allows Water Division staff to resume preventative maintenance and repair activities. All replacement components will be made of copper, which is more durable. Over the past 5 years, the City has averaged 620 service replacements per year. Historically, the PE water service replacements have been "reactive replacements", where services have been replaced on an as-needed basis when the service fails. The City also recognized that there was a benefit to proactively replace PE services before they leak. To this end, the City received a $3.8 million grant to proactively target specific areas for PE water service replacements. In FY 2027, a total of $6.8 million is budgeted for PE replacements, including the $3.8 million in grant funding. The five-year capital plan includes a total of $19.7 million from FY 2027 through FY 2031.

Fire Hydrant Replacement
Fire hydrants are critical components of water and public safety infrastructure. Public Utilities will proactively replace 285 hydrants per year to comply with current City standards with a total target of 1,425 hydrants over the 5-year program. Replacements will be complete assembly swaps, including hydrant, base valve, and lateral gate valve to meet current City standards. The FY 2027 capital program budget is $4.2 million, with a total program budget of $21.2 million from FY 2027 to FY 2031.

Granular Activated Carbon (GAC) Treatment
GAC is used to treat groundwater for naturally occurring and manmade contaminants that may be found in drinking water supplies. The capital program budget includes the design and construction of 12 GAC wellhead treatment systems at municipal water well sites throughout the City. The improvements range from full GAC system construction to re-piping and treatment modifications. This will assist the City in ensuring customers receive adequate levels of service and that water quality meets all state and federal requirements. The total budgeted amount is $11.4 million for FY 2027 funded through a variety of funding sources. The total budgeted amount between FY 2027 through FY 2031 is $17.7 million.

Recharge Basins
Groundwater recharge basins utilize surface water to replenish the underground aquifer. The Leaky Acres Groundwater Recharge Facility was commissioned in the early 1970's.

In FY 2026, $4.6 million in infrastructure improvements will be constructed using grant funding to restore groundwater recharge rates. The FY 2027 capital program includes a feasibility study for a future recharge facility, and continued investment in developing the Northwest Fresno Recharge Basin. The total budgeted amount for recharge facilities between FY 2027 and FY 2031 is $8.2 million including the Leaky Acres grant funding.

Northeast Surface Water Treatment Facility (NESWTF) Improvements

The NESWTF is the City's first surface water treatment facility, and it has been in operation since 2004. Several operational improvements projects are needed to enhance the water treatment processes, meet regulatory requirements, and repair aging infrastructure. Projects include filter valve replacements, chemical feed system upgrades, refurbishing treated water pumps, upgrading pretreatment processes, and completing other site improvements projects. The FY 2027 capital budget is $4.3 million and the total budget between FY 2027 and FY 2031 is $39.3 million.

Facilities Security Improvements

The security and safety at Public Utilities facilities is a priority for the Department. To enhance security and safety at Public Utilities facilities, the FY 2027 capital budget includes studies for standardizing security access equipment, safety lock-out/tag-out procedures and equipment, and perimeter security improvements. The FY 2027 capital budget is $3.3 million and the total budget between FY 2027 and FY 2031 is $9.7 million.

Wastewater Management Utility Capital Projects

The Wastewater Management Utility FY 2027 capital program totals $137,257,800 and includes the following projects of note:

Wastewater Treatment Enhancements and Upgrades

The FY 2027 budget includes infrastructure improvement and rehabilitation projects at the Fresno-Clovis Regional Wastewater Reclamation Facility (RWRF) to maintain compliance with regulatory requirements and address aging infrastructure. The process equipment and structures are reaching 20 to 40+ years of age and require increased maintenance and repair to maintain reliable and efficient operation. The RWRF Master Plan is programmed for FY 2027, and it will enable the division to establish a clear strategy for scheduling and budgeting the required asset replacements to provide for safe and reliable wastewater treatment using the most efficient, reliable, and cost-effective method. FY 2027 budget consists of $12.7 million for various projects in headworks improvements, secondary treatment and system repairs that include screening and grit removal improvements, chiller replacement, flow measurement, building repairs and structural repairs. The total amount budgeted between FY 2027 and FY 2031 is $68.8 million.

Renewable Gas Diversion

This project provides funding for the infrastructure to clean digester gas and convey and inject it into the regional gas provider's natural gas distribution pipeline for beneficial reuse and to provide an additional revenue stream. The FY 2027 budget includes $9.4 million for this project.

RWRF Solids Treatment

Biosolids treatment and handling are vital wastewater treatment process and are essential to the beneficial reuse of the solids removed during the wastewater treatment process. The FY 2027 projects will repair, enhance, or replace components of the RWRF's solids handling, digestion, and dewatering systems processes. The capital budget includes $4 million for structural repair and interior recoating of two digesters and $1.2 million for any change orders required to complete the Dewatering Cake Pumps Improvements project. The total amount budgeted for the RWRF Solids Treatment projects between FY 2027 and FY 2031 is $38.3 million.

Collection System Rehabilitation

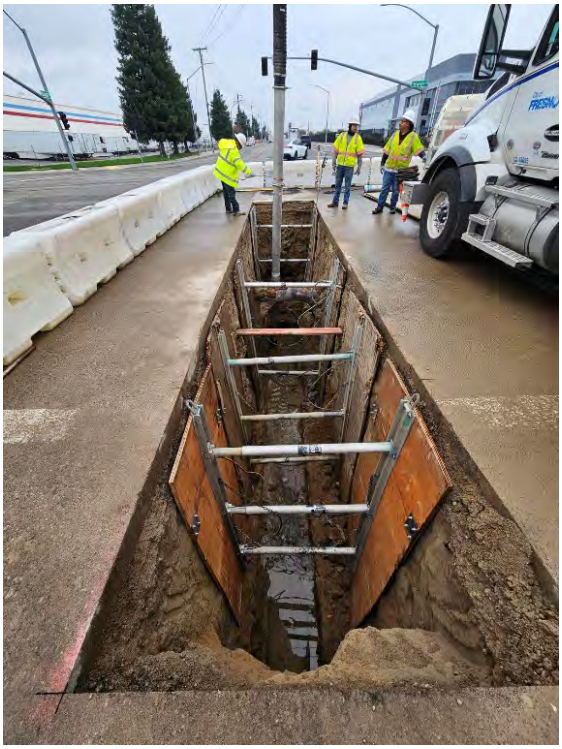
The wastewater collection system consists of over 1,600 miles of sewer mains that collect wastewater from homes and businesses and convey it to the RWRF.

Approximately 90 percent of the pipeline infrastructure consists of small diameter pipes that serve neighborhoods. The FY 2027 budget includes $26 million for the rehabilitation of collection system sewer mains. The major projects will rehabilitate 13.3 miles of pipes in the following three neighborhoods: the area bound by Clinton, Fruit, McKinley and West; the area bound by Ventura, Tulare, First and Sixth; and the area bound by Ashlan, Gettysburg, Millbrook and Cedar. The total amount budgeted for collection system rehabilitation between FY 2027 and FY 2031 is $106.5 million.

Trunk Sewer Rehabilitation

The City's trunk sewer system consists of 250 miles of large-diameter pipelines ranging from 15- to 84-inches in diameter and buried between 15- and 40-feet below ground. The trunk sewer system is subject to a harsh, corrosive environment that degrades the pipelines, and failures of this system are significant and often catastrophic. Of the 250 miles of trunk sewer pipelines, about 27 miles are past their estimated useful life and 10 miles are within 10 years of the remaining useful life.

The FY 2027 budget includes $10.7 million to rehabilitate 5,000 feet of 60" diameter pipeline in South Marks Avenue between Kearny Boulevard and Church Avenue, and $7.5 million to rehabilitate 3,300 feet of 48" and 54" diameter pipeline near the Fruit Avenue and California Avenue Intersection. The City uses a proactive approach to internally inspect the trunk sewers and develop priorities for future capital projects. The total budget between FY 2027 and 2031 is $156.1 million for the design and construction of large-diameter trunk sewer projects.



Solid Waste Management Utility Capital Project

The Solid Waste Management Utility FY 2027 capital program totals $344,400 and includes the following project of note:

City Landfill Closure Capital

The Fresno Sanitary Landfill (FSL) was closed in the 1980's and has remediation systems to collect and treat methane gases and contaminated groundwater. The current FSL Programmable Logic Controller (PLC), which serves as the central platform that integrates, monitors, and controls system operations is at the end of its life, and replacement parts are no longer available. The replacement will be similar to those used at the RWRF to improve access to spare parts and enhance maintenance efficiency. The total amount budgeted in FY 2027 is $344,400 for PLC hardware upgrades.

Public Utilities Administration and Master Planning Capital Projects

The FY 2027 Public Utilities Administration capital program totals $8,475,500 and includes the following projects of note:

Former Fresno Bee Building Demolition
In April 2021, Public Utilities purchased the property formerly occupied by the local daily newspaper, the Fresno Bee. The Administration, Water, and Solid Waste Management Divisions were intended to be housed at this facility, with the Wastewater Management Division utilizing it for fleet management only. Since then, the facility has experienced a series of significant system failures, including HVAC outages, persistent water leaks, and other issues severe enough to require a relocation of staff from the facility. The FY 2027 capital budget includes $8.5 million to demolish the existing building onsite, funded by the three operating utilities.

Utility Planning
Utility planning is a foundational engineering function that utilizes the City's asset management programs and hydraulic modeling software to analyze and prioritize the City's infrastructure improvements needed for renewal and replacement and for increased water and wastewater system capacity. Planning documents provide the technical basis and the roadmap for the implementation of the capital program. The major utility planning projects for FY 2027 are funded in each of the operating utility's capital programs and include the RWRF Master Plan ($2.1 million); the Water Renewal and Replacement Plan ($0.96 million), and the SCADA Master Plan ($0.49 million). The FY 2027 budget for utility planning projects totals $5.1 million.

The Airports Department

The Department's FY2027 CIP is budgeted at $87,676,700 and is aimed at infrastructure development and improvement.

The Department has completed the $126 million FATForward Terminal Expansion, which includes a new domestic and international concourse and two additional hold rooms equipped with passenger loading bridges to accommodate rising demand. The project also delivers a new Federal Inspection Service (FIS) facility capable of processing up to 450 passengers per hour, a significant increase from the current capacity of 150 passengers per hour. Additional enhancements include expanded concession areas and a larger passenger security checkpoint.

This project will also modernize the Transportation Security Administration's (TSA) outdated manual baggage screening system by introducing automated conveyors integrated with state-of-the-art inline explosive detection and screening systems, increasing efficiency and security, while expanding baggage-handling capacity.

The FY 2027 capital program is designed to improve airport infrastructure, generate employment, and boost the regional economy without impacting the City's General Fund. With these strategic investments, the Department will be better equipped to handle growing commercial service demand and ensure seamless travel experience for passengers. The Department's FY 2027 budget ensures that the Airport's capital program stays on track to meet the region's current and future air service demands. The following is a breakdown of the major components of the FY 2027 capital projects:

Reconstruction of Runway 11L – 29R
This multi-year project for the airport's primary commercial and military runway will replace the existing runway that has surpassed its useful life. This project is essential to ensure the safety of aircraft currently using the airport and to accommodate the increased volume of traffic and larger aircraft using the airport.

Planning, environmental, and design phases are complete and construction is scheduled to begin in FY 2027. The proposed FY 2027 Budget includes $27 million in grant funding to support the initial phase of construction. Subsequent construction and development phases, estimated at approximately $80 million, are expected to be funded through a combination of Airport Improvement Program (AIP) grants and airport generated revenues.

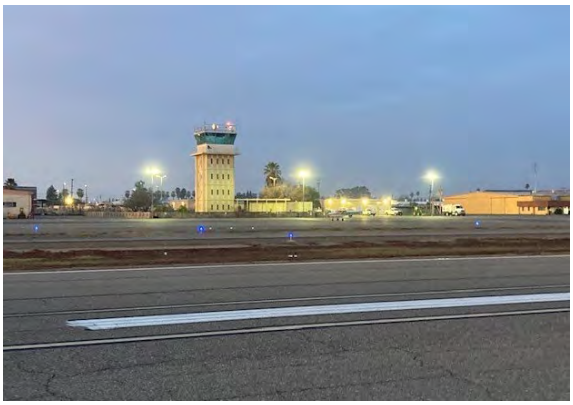
Future phases of construction and development, estimated at $80 million, will likely be supported by Airport Improvement Program (AIP) funding and airport revenues.

Air Traffic Control Tower (ATCT) Replacement
This multi-year project removes the existing 62-year-old ATCT and replaces it with a new modern facility designed to meet current Federal Aviation Administration (FAA) Air Traffic Operations standards, building codes, and The Americans with Disabilities Act (ADA) requirements. The existing tower is well past its useful life, and upgrading or renovating it to meet modern building, fire-life-safety, and ADA standards is not feasible. The project is currently estimated at $100 million. The FY 2027 Budget includes $18 million for programming, environmental review and design of the new facility, and the initial phase of construction. The project's progress will depend on securing funding from various sources.

Miscellaneous Airfield and Terminal Improvements
The FY 2027 Budget provides $9.1 million for the Department's funded capital projects which are dedicated to maintaining and enhancing airport facilities and operations.

These projects reflect the Department's commitment to providing safe and operationally efficient airside facilities, and an attractive terminal that offers positive passenger experience. Planned work includes Airside projects for repairs and improvements to extend the useful life of the pavement as well as the Terminal improvements and upgrades.

Chandler (FCH) Runway Reconstruction



The general aviation runway at Chandler Airport has long served as a vital link for small aircraft, private pilots, and flight schools, contributing to the region's aviation community and local economy. However, the continuous use has created visible infrastructure distress. The runway is showing signs of significant wear, raising concerns about safety and the efficiency of operations. The project is currently estimated at $2 million and will be funded with AIP grants and the Department's funds.

Fresno Area Express (FAX) Department

The Department's FY2027 CIP is budgeted at $140,431,100.

The capital program focuses on the continuation of several large ongoing projects, while keeping transit service sustainability, asset management, and grantee compliance at the forefront of all efforts. Many ongoing and upcoming projects are designed to increase transit access, boost ridership, improve regional air quality, increase safety, replace aging technology, and introduce cleaner transportation options to our community.

The FAX capital budget includes $61.1 million to purchase hydrogen fuel cell electric buses (FCEBs) providing cleaner transportation, $8.5 million to refurbish aging compressed natural gas (CNG) buses to extend their useful life, $1.1 million for the purchase of Handy Ride paratransit buses to increase accessibility, and $3.0 million to replace shop vehicles and other transit support vehicles.

To meet the fueling and charging needs of the fleet, FAX has also budgeted $4.3 million to complete CNG fueling station rehabilitation upgrades and $7.2 million to continue the planning and design phase of a new hydrogen fueling station. FAX has also budgeted $1.2 million to procure mobile hydrogen fueling infrastructure to serve the incoming Fuel Cell Electric Busses (FCEBs) in advance of completion of the new station.

Consistent with the Federal Transit Administration's (FTA's) current focus on a State of Good Repair and Transit Asset Management (TAM), FAX will continue and increase scope of a $16.8 million series of asset maintenance projects in FY 2027. These projects include improvements such as improvement of the bus parking lot, and ongoing repairs to the FAX Administration, FAX Maintenance, Handy Ride, and Manchester Transit Center buildings.

FAX will continue on the planning and design phase of a new operations facility, to accommodate the Department's expanding fleet and a new Downtown Fresno Intermodal Station. A total of $10.9 million is budgeted in FY 2027 for these flagship projects, with future years of funding programmed through estimated completion.

Improving bus stop accessibility and active transportation options are another area of focus in the FY 2027 FAX capital budget. A total of $11.6 million in design and construction of enhanced infrastructure, bus stop shade structures, safety features, amenities, bus

turnarounds, concrete improvements, and ADA accessibility at bus stops throughout the service area is budgeted. In partnership with the Public Works Department, $2.1 million is also budgeted for high-intensity pedestrian crossings and associated infrastructure improvements at school-adjacent bus stop locations.

Additional community-based projects budgeted for FY 2027 include $765,000 in partnership with Fresno Metro Black Chamber of Commerce for electric vehicle charging infrastructure, $348,000 for a Travel Training project and $2.6 million to increase equitable transportation options in the west Fresno area, in coordination with various community partners.

$2.4 million is budgeted to support major technology improvements, including radio and dispatch equipment replacements and enhancements as well as facility-wide security camera upgrades. FAX will also continue its rollout of digital information signage throughout the system. Also included is funding to replace the on-board Automatic Passenger Counter (APC) equipment, to increase accuracy of ridership and vehicle load information.

The Department's remaining capital budget of $6.1 million includes funds for planning and compliance studies, design-only phases, software packages, bus replacement parts and upgrades, public outreach events, and fleet safety enhancements.

Capital User's Guide & Glossary

How to use the Capital Improvement Program (CIP) Section

The CIP Section includes a short introductory section, which summarizes the CIP, a Users' Guide Section, a City Capital Summary Section and Department Capital Detail Sections, in which each capital project is described. The contents of each section are discussed briefly below:

The Users' Guide

This section contains information to help the reader use this document. A glossary is included that contains definitions of terms most frequently used in capital budgeting. This is followed by a listing that details the various types of funding resources identified within the summary sections.

Citywide Capital Summary Section

This section includes a city roll-up by department for the CIP for FY 2027 through FY 2031.

Glossary

Capital Improvement Program

The City's Plan to receive and expend funds for capital projects during the fiscal year covered by the capital budget and the succeeding four fiscal years thereafter.

Capital Budget

The City's Plan to receive and expend funds for capital projects scheduled to begin during the first fiscal year included in the capital program.

Capital Project

(a) Any physical public betterment or improvement,
(b) The acquisition of property of a permanent nature for public use or,
(c) The purchase of equipment for any public betterment or improvement when first constructed.

Project Authorization

The total amount approved for a specific CIP project in the fiscal year the project is included in the capital budget (i.e., the budget year of an approved CIP). The amount authorized is the total amount included in the CIP.

Appropriation

The amount not previously included in an approved capital budget for a specific project. The amount included limits the amount which can be spent on that project in the budget year unless: (1) prior unexpended or unencumbered appropriations exist; and/or (2) the capital budget is amended by Council.

Budget Year

Fiscal Year 2027 begins on July 1, 2026 and ends on June 30, 2027. Each subsequent fiscal year is indicated in relation to the budget year.

FY 2027-2031
Department Capital Summary

Department Name	FY 2027 Capital Projects	FY 2028 Capital Projects	FY 2029 Capital Projects	FY 2030 Capital Projects	FY 2031 Capital Projects	5 Year Project Total
Police Department	19,623,400	1,576,000	557,200	557,200	143,000	22,456,800
Fire Department	21,729,600	1,008,600	0	0	0	22,738,200
PARCS Department	76,345,200	0	0	0	0	76,345,200
Public Works Department	367,624,700	52,704,200	15,195,400	6,067,400	5,712,700	447,304,400
Capital Projects Department	129,867,700	34,900	0	0	0	129,902,600
Department of Public Utilities	221,845,300	181,403,700	167,817,300	170,839,300	201,712,500	943,618,100
Airports Department	87,676,700	59,774,500	80,954,500	13,704,500	7,454,500	249,564,700
Convention Center & Stadium Department	472,800	0	0	0	0	472,800
FAX Department	140,431,100	40,236,400	35,562,800	20,037,700	9,290,000	245,558,000
Total Capital Appropriations	**1,065,616,500**	**336,738,300**	**300,087,200**	**211,206,100**	**224,312,700**	**2,137,960,800**

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FY 2027
Capital Improvement Program
Fund Legend

Fund Number	Fund Title	Restrictions
Fund Type: General Fund		
The general fund is the chief operating fund of a local government. GAAP prescribes that the fund be used "to account for all financial resources except those required to be accounted for in another fund."		
1000-1001	General Fund	No restrictions other than for public purpose.
1000-1315	Road Closure Projects	Limited to activities related to road closures.
1000-1317	Community Benefit Fund	No restrictions other than for public purpose.
Fund Type: Special Revenue Funds		
Special revenue funds are revenue sources set aside for a specific purpose. For example, a government may levy a tax on gasoline with the express purpose of using the proceeds to finance road maintenance and repair. GAAP provides that special revenue funds may be used to account for the proceeds for specific revenue sources that are legally restricted to expenditure for specified purposes. In practice, this definition encompasses legal restrictions imposed by parties outside government as well as those imposed by the governing body.		
2000-2001	Comm Dev Block Grant Revenue	Can only be used for programs to benefit lower income, elderly and/or handicapped persons. Also has a location restriction.
2000-2027	Transformative Climate Comm	Limited to uses designated by the Grant.
2000-2041	American Rescue Plan Act-ARPA	Limited to uses designated by the Grant.
2060-2064	Federal Grants Public Works	Limited to uses designated by the Grant.
2060-9554	Fig Repaving Santa Fe to Gates	Limited to uses designated by the Grant.
2060-9555	ITS KC-Cesar Chavez Adapt Sync	Limited to uses designated by the Grant.
2060-9556	Church CS MLK-Elm	Limited to uses designated by the Grant.
2060-9561	BPMP Phase 3	Limited to uses designated by the Grant.
2060-9562	Tulare CS Cedar to Chestnut	Limited to uses designated by the Grant.
2060-9567	CDBG 2019	Can only be used for programs to benefit lower income, elderly and/or handicapped persons. Also has a location restriction.
2060-9568	CDBG 2020	Can only be used for programs to benefit lower income, elderly and/or handicapped persons. Also has a location restriction.
2060-9599	MLK Center Active Trans Infra	Limited to uses designated by the Grant.
2060-9600	McKin Ave Widen Marks-Hughes	Limited to uses designated by the Grant.
2060-9602	Ashlan Ave ITS Adaptive Cornel	Limited to uses designated by the Grant.
2060-9606	Herndon Canal: Shields Ave	Limited to uses designated by the Grant.
2060-9609	McK Elem Safe Routes to School	Limited to uses designated by the Grant.
2060-9613	Friant Ave ITS Adaptive Sync	Limited to uses designated by the Grant.
2060-9614	Bstone Smart Mobility McKinley	Limited to uses designated by the Grant.
2060-9616	Polk Ave Widening Shaw-Gburg	Limited to uses designated by the Grant.
2060-9619	First Street Rehab/Overlay	Limited to uses designated by the Grant.
2060-9620	Cedar Rehab/Overlay Herndon	Limited to uses designated by the Grant.
2060-9621	Clovis ITS Adaptive Shields	Limited to uses designated by the Grant.
2060-9622	California CS Fruit to Mayor	Limited to uses designated by the Grant.
2060-9623	Palm ITS Adapt Herndon Shaw	Limited to uses designated by the Grant.
2060-9624	Chestnut Neighborhood Sidewalk	Limited to uses designated by the Grant.
2060-9625	E St CS El Dorado to Ventura	Limited to uses designated by the Grant.
2060-9626	Shaw Overlay Fruit to Palm	Limited to uses designated by the Grant.
2060-9627	Ashlan Overlay Polk to Corn	Limited to uses designated by the Grant.
2060-9629	Midtown Fresno Trail: McKinley	Limited to uses designated by the Grant.
2060-9630	HSR Master Co-op Agrment 23-41	Limited to projects connected to High Speed Rail.
2060-9631	Cedar CS from Teague to Shep	Limited to uses designated by the Grant.
2060-9632	Shaw Paving Fruit to West	Limited to uses designated by the Grant.
2060-9634	TranSync Traffic Signal Sync	Limited to uses designated by the Grant.
2060-9635	Shaw Rehab College Ave to 41	Limited to uses designated by the Grant.
2060-9636	Tulare Diet - Chstnut to Peach	Limited to uses designated by the Grant.
2060-9638	TemprnceMill DitchPedest BandT	Limited to uses designated by the Grant.

Fund Number	Fund Title	Restrictions
Fund Type: Special Revenue Funds - Continued		
2060-9639	CDBG Section 108 Loan	Can only be used for programs to benefit lower income, elderly and/or handicapped persons. Also has a location restriction.
2060-9650	Community Development Block Grant (CDBG) PY 2025	Can only be used for programs to benefit lower income, elderly and/or handicapped persons. Also has a location restriction.
2060-9665	Willow Ave Rehab Barstow to Sierra	Limited to uses designated by the Grant.
2060-9669	CDBG 2026	Can only be used for programs to benefit lower income, elderly and/or handicapped persons. Also has a location restriction.
2060-9674	Community Development Block Grant (CDBG) PY2024	Can only be used for programs to benefit lower income, elderly and/or handicapped persons. Also has a location restriction.
2060-9675	Purchase of Electric Street Sweeper	Limited to uses designated by the Grant.
2060-9676	School Safety Traffic Signals Dakota/Channing; West & Grlnd West/Price	Limited to uses designated by the Grant.
2060-9677	City of Fresno Vision Zero Action Plan Supplemental Intersection Safety Audit	Limited to uses designated by the Grant.
2070-2070	Misc State Grants	Limited to Downtown infrastructure improvements.
2070-2073	Misc State Grants - Parks	Limited to Parks uses designated by the various grants.
2070-2074	State Grants-Public Works	Limited to uses designated by the Grant.
2070-2079	Prop 68 Grant - PARCS	Limited to uses designated by the Grant.
2070-2091	IIGC DT Grant	Limited to Downtown infrastructure improvements.
2070-9234	TS Scramble - HAWK at Chestnut	Limited to uses designated by the Grant.
2070-9235	Mobility Design Guide	Limited to uses designated by the Grant.
2070-9237	Misc State Grants - Dwntwn Fresno Infrastruture 2	Limited to uses designated by the Grant.
2070-9252	River West Eaton Trail	Limited to uses designated by the Grant.
2070-9253	Cedar Intersection Enhancement	Limited to uses designated by the Grant.
2070-9254	Sect 130 TS Van Ness-Shields	Limited to uses designated by the Grant.
2070-9255	HAWKS Abby/Clay Abby/Harvey	Limited to uses designated by the Grant.
2070-9256	River West Fresno Restoration	Limited to uses designated by the Grant.
2070-9259	TS LT Bstone and Sierra Aves	Limited to uses designated by the Grant.
2070-9260	First-Gettys Frsno-Shlds Retro	Limited to uses designated by the Grant.
2070-9305	Dwntwn Fresno Infrastructure 3	Limited to uses designated by the Grant.
2095-9020	Ventura-Cesar Chavez Blvd St	Limited to uses designated by the Grant.
2095-9022	Hern Widening Polk to Milburn	Limited to uses designated by the Grant.
2095-9025	Peach Widening SR180-McKinley	Limited to uses designated by the Grant.
2095-9026	California Fruit to Ventura	Limited to uses designated by the Grant.
2095-9027	Peach Widening Church to Jensn	Limited to uses designated by the Grant.
2095-9028	Peach Wide Florence to Church	Limited to uses designated by the Grant.
2095-9029	Vet Blvd/Hwy 99 - UPRR PE Only	Limited to uses designated by the Grant.
2095-9030	Veterans Blvd Right-Of-Way	Limited to uses designated by the Grant.
2095-9032	Fancher Creek Trail Project	Limited to uses designated by the Grant.
2095-9033	Merced Street Reconnection	Limited to uses designated by the Grant.
2095-9034	Bstone Avenue Smart Mobility	Limited to uses designated by the Grant.
2095-9035	Sen Act Cntr Street Impr	Limited to uses designated by the Grant.
2095-9036	Ventura AH Street Impr	Limited to uses designated by the Grant.
2095-9038	ITS Dynamic Downtown Part 2	Limited to uses designated by the Grant.
2095-9039	ITS C2C NextGen SR41 to Friant	Limited to uses designated by the Grant.
2095-9040	Friant Advance Tech Pilot	Limited to uses designated by the Grant.
2095-9041	Blackstone - McK BNSF Grade	Limited to uses designated by the Grant.
2095-9042	Bstone Smrt Mobility-Shlds Dak	Limited to uses designated by the Grant.
2100-2102	Prop. 111 - Special Gas Tax	Limited to public street maintenance and improvements.
2100-2103	ABX8 6 Gas Tax (formerly TCRP)	Limited to public street maintenance and improvements.
2100-2104	SB1 Road Repair Gas Tax	Limited to public street maintenance and improvements.
2300-2301	R/W Acquisition-Tract 5206	Limited to Tract 5206 Right of Way activity.

Fund Number	Fund Title	Restrictions
Fund Type: Special Revenue Funds - Continued		
2300-2306	R/W Acquisition-Tract 5531	Limited to Tract 5531 Right of Way activity.
2300-2308	R/W Acquisition-Tract 6124	Limited to Tract 6124 Right of Way activity.
2300-2311	R/W Acquisition-Tract 6052	Limited to Tract 6052 Right of Way activity.
2300-2316	R/W Acquisition-Tract 6210	Limited to Tract 6210 Right of Way activity.
2300-2317	R/W Acquisition-Tract 6214	Limited to Tract 6214 Right of Way activity.
2300-2319	R/W Acquisition-Tract 6258	Limited to Tract 6258 Right of Way activity.
2300-2320	R/W Acquisition-Tract 6240	Limited to Tract 6240 Right of Way activity.
2300-2323	R/W Acquisition-Tract 6224	Limited to Tract 6224 Right of Way activity.
2300-2324	R/W Acquisition-Tract 6162	Limited to Tract 6162 Right of Way activity.
2300-2325	R/W Acquisition-Tract 6281	Limited to Tract 6281 Right of Way activity.
2300-2327	R/W Acquisition-Tract 6379	Limited to Tract 6379 Right of Way activity.
2300-2328	R/W Acquisition-Tract 6234	Limited to Tract 6234 Right of Way activity.
2300-2329	R/W Acquisition – Tract 6360	Limited to Tract 6360 Right of Way activity.
2300-2330	R/W Acquisition – Grantland/Ashlan	Limited to Garland/Ashlan traffic signal activity.
2400-2401	Street Tree Fees	The funds must be used for street tree planting.
2400-2402	Pedestrian & Bicycle Facility	The funds must be used for bicycle and pedestrian facilities in accordance with the Transit Development Act of 1971 (SB325).
2400-2408	Reg Trans Mitigation Fee-RTMF	Limited to approved regional transportation fee projects.
2400-2409	UGM General Admin	Tracks UGM admin costs and is funded by UGM interest revenue.
2400-2414	Fancher Creek Proj Fin Distric	Limited to UGM activity.
2400-2417	Parks Special Revenue Fund	Limited to PARCS activity.
2400-2419	AD #131 UGM Reimbursements	Limited to UGM activity.
2400-2427	Club One Cardroom	Limited to Club One Cardroom activity.
2400-2441	CFD #9 Comm/Ind Feature Mainte	Limited to Assessment District Activity.
2400-2442	CFD 12 Copper River Ranch Res.	Limited to Assessment District Activity.
2400-2448	State Contracted Services	For public street purposes both maintenance and improvements.
2500-2504	Measure C Tier 1 Capital Proj	Limited to public street maintenance and improvement purposes.
2500-2506	Meas C-PW Alloc Street Maint	Limited to public street maintenance and improvement purposes.
2500-2508	Meas C-PW Alloc Flexible Fund	Limited to public street maintenance and improvement purposes.
2500-2509	Meas C-PW Alloc Ped Trails	Limited to street purposes connected with pedestrian trails.
2500-2510	Meas C-PW Alloc Bike Facilitie	Limited to public street purposes connected with Bike lanes.
2500-2511	Orig Meas C-Regional Hwy Prog	Limited to public street improvement as approved by FCTA.
2500-2512	Meas C-Transit (TOD) Programs	Limited to street improvements and to increase transit ridership.
2500-2513	Measure "C" Trail Advancement	Limited to public trail creation and improvement as approved by FCTA.
2500-2515	Measure C New Technology	Limited to transportation technology as approved by FCTA.
2500-2516	Measure C Litter Abatement	Limited to litter abatement projects approved by FCTA.
2500-2517	Measure C Grade Separation	Limited to grade separation projects approved by FCTA.
2600-2601	High Speed Rail Projects	Limited to projects connected to High Speed Rail.
2600-2602	High Speed Rail Services	Limited to services connected to High Speed Rail.
2600-2604	HSR Graffiti Abatement Service	Limited to services connected to High Speed Rail graffiti abatement.
2700-2701	Meas P Existing Park Cap-O&M	Limited to PARCS capital operating and maintenance.
2700-2702	Meas P New Parks & Facilities	Limited to new parks facilities projects.
2700-2705	Meas P ATP-Trails-Beautify-SJRC	Limited to trail beautification and maintenance projects.
2700-2707	Meas P San Joaquin River Pkw	Limited to San Joaquin River Parkway trails and beautification.
2700-2708	Meas P Street Beautification	Limited to Measure P street beautification projects.
2700-2711	Meas P Existing Park CAP-O&M High Need	Limited to Measure P High Need neighborhood parks.
2700-2712	Meas P New Parks & Fac High Need	Limited to Measure P High Need parks and facilities.

Fund Number	Fund Title	Restrictions
Fund Type: Capital Funds		
GAAP provides for the use of capital projects funds "to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds and trust funds).		
3000-3002	Developer Cash-in-Lieu Improve	Limited to projects/areas for which funds have been collected.
3000-3010	2008 PD Revenue Bonds-Phase I	Limited to Central and Southeast District – RTF.
3000-3012	Lcal Agncy Prj Fndng-Pub Works	Limited to the Local Grant funding guidelines.
3000-3013	PD Natl Air Guard RTC Fund	Limited to activities related to the Regional Training Facility.
3000-3016	Cash in Lieu - Loan	Limited to projects/areas for which funds have been collected.
3000-3019	Southeast Police Station	Limited to the Southeast Police Station construction.
3000-3023	Fire Station #12 Construction	Limited to the construction of Fire Station #12.
3000-3024	Fire Regional Trng Cntr Constr	Limited to the construction of the Fire Regional Training Center.
3000-3027	911 Call Center Construction	Limited to the construction of the 911 Call Center (Dispatch).
3000-3028	Bond Proceeds/Capital Expenditures	Limited to Pave More Now, Pay Later Activty.
3000-3029	Cap Proj City Comb - Police Dept Headquarters	Limited to the construction of the Police Department Headquarters.
3050-3503	AD 137-Const-Figarden Park	Limited to Assessment District Activity.
3050-3504	AD154-CALCOT Construction	Limited to Assessment District Activity.
3050-3506	Landscape Maintenance Dist #1	Limited to Assessment District Activity.
3050-3509	Community Facilities Dist No 2	Limited to Assessment District Activity.
3050-3510	Community Facilities Dist No 4	Limited to Assessment District Activity.
3050-3513	Community Facilities Dist No 7	Limited to Assessment District Activity.
3050-3517	Community Facility Dist No. 11	Limited to Assessment District Activity.
3050-3518	Community Facility Dist No 12	Limited to Assessment District Activity.
3050-3520	Community Facility Dist No. 14	Limited to Assessment District Activity.
3050-3521	CFD#15 EAST Copper River Dist	Limited to Assessment District Activity.
3050-3525	CFD No. 18 - Police & Fire Svc	Limited to Assessment District Activity.
3100-3102	UGM Neigh Park Service Area 2	Limited to UGM activity.
3100-3104	UGM Neigh Park Service Area 4	Limited to UGM activity.
3100-3105	UGM Neigh Park Service Area 5	Limited to UGM activity.
3100-3109	Citywide Parks Facilities Impact Fee	Impact fees to be used for the development of new park sites.
3100-3110	Parkland (Quimby) Impact Fee	Impact fees to be used for the improvement of existing park sites.
3100-3111	Citywide Reg Street Impact Fee	Impact feed to be used for improvements to streets citywide.
3100-3112	Int Sts.& Rdabouts St. Imp Fee	To be used for improvements to streets citywide.
3100-3113	Reg. St. Imp Fee-Copper River	To be used for improvements to Copper River.
3100-3114	New Grth. Area St. Impact Fees	Impact fees to be used for improvements to streets in new areas.
3100-3115	Sewer Backbone Fee-Copper Riv	Limited to Assessment District Activity.
3100-3116	UGM Major Street Zone A	Limited to UGM Activity.
3100-3117	UGM Major Street Zone B	Limited to UGM Activity.
3100-3118	UGM Major Street Zone C/D-2	Limited to UGM Activity.
3100-3119	UGM Major Street Zone D-1/E-2	Limited to UGM Activity.
3100-3120	UGM Major Street Zone E-1	Limited to UGM Activity.
3100-3122	UGM Major Street Zone E-4	Limited to UGM Activity.
3100-3125	UGM Maj Bridge Fee Zone C/D-2	Limited to UGM Activity.
3100-3126	UGM Maj Brdge Fee Zone D-1/E-2	Limited to UGM Activity.
3100-3127	UGM Maj Bridge Fee Zone E-1	Limited to UGM Activity.
3100-3129	UGM Maj Bridge Fee Zone E-4	Limited to UGM Activity.
3100-3130	UGM Maj Bridge Fee Zone F	Limited to UGM Activity.
3100-3137	Citywide Fire Facilities Impact Fee	Impact fees to be used for the development of new Fire facilities.
3100-3138	UGM RR Cross/At Grade Zone A/A	Limited to UGM Activity.
3100-3139	UGM RR Cross/At Grade Zone A/B	Limited to UGM Activity.

Fund Number	Fund Title	Restrictions
Fund Type: Capital Funds - Continued		
3100-3140	UGM RR Cross/At Grade Zone A/C	Limited to UGM Activity.
3100-3141	UGM RR Cross/At Grade Zone A/D	Limited to UGM Activity.
3100-3142	UGM RR Cross/AG Zone E/1-A	Limited to UGM Activity.
3100-3143	UGM RR Cross/AG Zone C/D-1	Limited to UGM Activity.
3100-3144	UGM RR Cross/At Grade Zone A/E	Limited to UGM Activity.
3100-3145	UGM Grade Separation Zone E/4A	Limited to UGM Activity.
3100-3146	Traffic Signal Mitigation Impact Fee	Impact fees to be used for improvements to traffic signals.
3100-3147	Citywide Police Facilities Impact Fee	Impact fees to be used for the development of new Police facilities.
3100-3150	UGM Fire Station 12 Imprvemnts	Limited to UGM Activity.
3100-3151	UGM Fire Station 24	Limited to UGM Activity.
3100-3152	UGM Fire Station 25	Limited to UGM Activity.

Fund Type: Enterprise Funds

An enterprise fund may be used to report any activity for which a fee is charged to external users for goods or services. GAAP requires the use of an enterprise fund whose principal revenue source is (1) debt backed solely by fees and charges; (2) legal requirement to cover costs; (3) policy decision to recover costs.

4000-4001	Water Enterprise	Limited to Water Enterprise Activity.
4000-4002	Water Connection Charge	Limited to Water Enterprise Activity.
4000-4006	SE Fresno Projects Bond Fund	Limited to Water Enterprise Activity.
4000-4010	TCP Settlement Fund	Limited to Water Enterprise Activity.
4000-4011	Water Capacity Fee Fund	Limited to Water Enterprise Activity.
4000-9203	Three Palms Mobile Home PWCP	Limited to uses designated by the Grant.
4000-9204	New Horizons-Del Oro COFRPCG1	Limited to uses designated by the Grant.
4000-9294	Britten DE Consolidation	Limited to uses designated by the Grant.
4000-9296	UCDR -Leaky and EL2G	Limited to uses designated by the Grant.
4000-9518	Wellhead Treatment for 345-1	Limited to uses designated by the Grant.
4000-9667	Polyethene Pipe Repl Grant	Limited to uses designated by the Grant.
4030-4031	UGM Recharge ServiceArea 101-S	Limited to UGM Activity.
4030-4032	UGM Well Develop Serv Area 142	Limited to UGM Activity.
4030-4033	UGM Water Area 201-S	Limited to UGM Activity.
4030-4034	UGM Water Area 301-S	Limited to UGM Activity.
4030-4035	UGM Water Area 101-S	Limited to UGM Activity.
4030-4036	UGM Wellhead TreatmntArea 101S	Limited to UGM Activity.
4030-4037	UGM Well Develop Svc Area 11-A	Limited to UGM Activity.
4030-4038	UGM Well Develop Serv Area 86	Limited to UGM Activity.
4030-4039	UGM Well Develop Serv Area 90	Limited to UGM Activity.
4030-4040	UGM Well Develop Serv Area 91	Limited to UGM Activity.
4030-4041	UGM Well Develop Serv Area 102	Limited to UGM Activity.
4030-4042	UGM Well Develop Serv Area 107	Limited to UGM Activity.
4030-4043	UGM Well Develop Serv Area 132	Limited to UGM Activity.
4030-4044	UGM Well Develop Serv Area 141	Limited to UGM Activity.
4030-4046	UGM Well Develop Serv Area 308	Limited to UGM Activity.
4030-4048	UGM Trans Grid Mains Debt Svc	Limited to UGM Activity.
4030-4049	UGM Trans Grid Serv Area A	Limited to UGM Activity.
4030-4050	UGM Trans Grid Serv Area B	Limited to UGM Activity.
4030-4051	UGM Trans Grid Serv Area C	Limited to UGM Activity.
4030-4052	UGM Trans Grid Serv Area D	Limited to UGM Activity.
4030-4053	UGM Trans Grid Serv Area E	Limited to UGM Activity.

Fund Number	Fund Title	Restrictions
Fund Type: Enterprise Funds - Continued		
4030-4054	UGM-Bond Debt Serv Area 101-S	Limited to UGM Activity.
4030-4055	UGM Bond Debt Serv Area 301-S	Limited to UGM Activity.
4030-4056	UGM Bond Debt Serv Area 501-S	Limited to UGM Activity.
4030-4057	UGM Recharge Area 301-S	Limited to UGM Activity.
4030-4058	UGM Recharge ServiceArea 501-S	Limited to UGM Activity.
4030-4059	UGM NE Recharge Facility Fee	Limited to UGM Activity.
4030-4061	UGM Wellhead Trtmnt Area 301-S	Limited to UGM Activity.
4030-4062	UGM Wellhead Trtmnt Area 401-S	Limited to UGM Activity.
4030-4063	UGM Wellhead Trtmnt Area 501-S	Limited to UGM Activity.
4030-4064	UGM Water Area 401-S	Limited to UGM Activity.
4030-4065	UGM Water Area 501-S	Limited to UGM Activity.
4100-4101	Solid Waste Operating	Limited to Solid Waste Activity.
4100-4103	City Landfill Closure Capital	Limited to Solid Waste Activity.
4150-4151	Community Sanitation Operating	Limited to Sanitation Activity.
4200-4222	Airways Golf Course Capital	Limited to Airport Activity.
4200-4223	Airport Federal Grants	Limited to Airport Activity.
4200-4224	Airport Capital	Limited to Airport Activity.
4200-4228	CRCF Reserve Fund	For Consolidated Rental Car Facility related activity.
4200-4229	PFC Capital Fund	Limited to Airport Activity.
4200-4230	Terminal/FIS Project	Limited to Airport Activity.
4200-9500	Patrick Leahy BVP Grant 2023	Limited to use designated by the grant.
4200-9507	Ballistic Vests for Airport PD	Limited to use designated by the grant.
4200-9560	AIPXX Terminal Expansion	Limited to Airport Activity.
4200-9647	AIP106 Recon Runway	Limited to Airport Activity.
4200-9648	FCH AIP30 Runway 12-30 R-D	Limited to Airport Activity.
4200-9673	AIP 99	Limited to Airport Activity.
4200-9678	AIP 95	Limited to Airport Activity.
4200-9679	DOD - SMART Residential	Limited to Airport Activity.
4200-9680	AIPxx Recon Rwy 11L/29R Des 1	Limited to Airport Activity.
4200-9681	AIPxx Recon Rwy 11L/29R Des 2	Limited to Airport Activity.
4200-9682	AIPXX FCH Runway	Limited to Airport Activity.
4200-9683	AIPxx FCH Runway AIG	Limited to Airport Activity.
4200-9684	AIPXX FCH Replace Rnwy 12 PAPI	Limited to Airport Activity.
4200-9685	AIPXX FCH Airfld Sec Upgrds P1	Limited to Airport Activity.
4200-9686	AIPXX FCH Recon Taxiway A P1	Limited to Airport Activity.
4200-9687	AIPXX FAT TOWER ATCT	Limited to Airport Activity.
4200-9688	AIPXX Taxiway B Minor Rehab	Limited to Airport Activity.
4200-9690	AIPXX East Terminal Expansion FF26	Limited to Airport Activity.
4300-4301	Convention Center Operating	For Convention Center improvements.
4500-4501	Wastewater Operating	Limited to Wastewater/Sewer Activity.
4500-4521	Sewer Lateral Revolving Fund	Limited to Wastewater/Sewer Activity.
4500-4523	SRF Dewater Sidestr Treatment	Limited to Wastewater/Sewer Activity.
4550-4551	UGM Cornelia Sewer Trunk Fee	Limited to Wastewater/Sewer Activity.
4550-4552	UGM Grantland Sewer Trunk Fee	Limited to Wastewater/Sewer Activity.
4550-4553	UGM Herndon Sewer Trunk Fee	Limited to Wastewater/Sewer Activity.
4550-4554	UGM Fowler Sewer Trunk Fee	Limited to Wastewater/Sewer Activity.
4550-4555	UGM Area-wide Oversize sewer	Limited to Wastewater/Sewer Activity.
4550-4556	UGM Lift Station/APU Svc Area	Limited to Wastewater/Sewer Activity.
4550-4557	UGM Millbrook Olay Sewer Fee	Limited to Wastewater/Sewer Activity.

Fund Number	Fund Title	Restrictions
Fund Type: Enterprise Funds - Continued		
4600-4603	Transit Local Match Reserve	Limited to Transit Activity.
4600-4608	Miscellaneous Clean Air Grants	Limited to uses designated by the Grant.
4600-4609	FAX Capital	Limited to Transit Activity.
4610-0000	Undefined	Limited to Transit Activity.
4610-9532	43571 - FY20 FTA 5307	Limited to Transit Activity.
4610-9533	43572 - FY21 FTA 5307	Limited to Transit Activity.
4610-9535	43576 - FY22 FTA 5307	Limited to Transit Activity.
4610-9537	43580 - FY23 FTA 5307	Limited to Transit Activity.
4610-9538	43581 - FY24 FTA 5307	Limited to Transit Activity.
4610-9547	43583 - FY25 FTA 5307	Limited to Transit Activity.
4610-9548	43606 - FY26 FTA 5307	Limited to Transit Activity.
4610-9656	43609 - FY28 FTA 5307 (FY27)	Limited to Transit Activity.
4610-9657	43608 - FY27 FTA 5307 (FY26)	Limited to Transit Activity.
4630-0000	Undefined	Limited to Transit Activity.
4630-9521	43560 - FY19-21 FTA 5339a	Limited to Transit Activity.
4630-9540	43539 - FTA 5310 Grants	Limited to Transit Activity.
4630-9541	43584 - FY22 FTA 5339c	Limited to Transit Activity.
4630-9542	45387 - FY24 DOT AoPP	Limited to Transit Activity.
4630-9543	43589 - FY24 CMAQ	Limited to Transit Activity.
4630-9544	43600 - FY24 Recon Com	Limited to Transit Activity.
4630-9545	43601 - DOES ARCHES	Limited to Transit Activity.
4630-9549	43560 - FY22 FTA 5339a	Limited to Transit Activity.
4630-9550	43560 - FY23 FTA 5339a	Limited to Transit Activity.
4630-9551	43560 - FY25 FTA 5339a	Limited to Transit Activity.
4630-9552	43560 - FY26 FTA 5339a	Limited to Transit Activity.
4630-9659	43539 - FTA 5310	Limited to Transit Activity.
4630-9660	43560 - FY24 FTA 5339a	Limited to Transit Activity.
4630-9662	43610 - FY25 FTA 5339c	Limited to Transit Activity.
4680-0000	Undefined	Limited to Transit Activity.
4680-4681	TIRCP Grants-State Cap&Trade	Limited to Transit Activity.
4680-4683	SB-1 SGR Grants	Limited to Transit Activity.
4680-4684	State Cap & Trade - LCTOP	Limited to Transit Activity.
4680-9227	State Tax Revenue - FY25 ZETCP	Limited to Transit Activity.
4680-9228	State Tax Revenue - FY25 SB125 Alloc	Limited to Transit Activity.
4680-9269	43569 - FY21 SGR	Limited to Transit Activity.
4680-9270	43569 - FY22 SGR	Limited to Transit Activity.
4680-9271	43569 - FY23 SGR	Limited to Transit Activity.
4680-9273	43569 - FY25 SGR	Limited to Transit Activity.
4680-9274	43569 - FY26 SGR	Limited to Transit Activity.
4680-9275	43569 - FY27 SGR	Limited to Transit Activity.
4680-9276	43564 - FY 21 LCTOP	Limited to Transit Activity.
4680-9277	43564 - FY 22 LCTOP	Limited to Transit Activity.
4680-9280	43564 - FY 25 LCTOP	Limited to Transit Activity.
4680-9282	43603 - FY25 STEP	Limited to Transit Activity.
4680-9297	43585 - AHSC	Limited to Transit Activity.
4680-9298	43611 - FY24 TIRCP State Grant	Limited to Transit Activity.
4680-9299	43612 - FY25 THUD	Limited to Transit Activity.
4680-9300	43613 - FY26 CARB	Limited to Transit Activity.
4680-9301	43614 - State of CA Earmark	Limited to Transit Activity.
4700-4704	Stadium Capital Reserve	For Stadium improvements.
5200-5253	DPU Operation & Maint Facility	For the DPU Administration Facility only.

FY 2027
Capital Improvement Program
by
Department / Project

Project	Project Name	District	Capital Projects FY 2026 Estimate	2027 Capital Projects	2028 Capital Projects	2029 Capital Projects	2030 Capital Projects	2031 Capital Projects	5 Year Project Total
01 - City Council Department									
010100002	Council District 1 Infrastructure	1	24,300	0	0	0	0	0	0
010200002	Council District 2 Infrastructure	2	136,200	0	0	0	0	0	0
010500002	Council District 5 Infrastructure	5	84,700	0	0	0	0	0	0
010600002	Council District 6 Infrastructure	6	182,900	0	0	0	0	0	0
010600009	Woodward Disc Golf Shade Structure	6	19,600	0	0	0	0	0	0
Total for: 01 - City Council Department			**447,700**	**0**	**0**	**0**	**0**	**0**	**0**
15 - Police Department									
159400004	911 Call Center	0	1,450,100	0	0	0	0	0	0
159400018	PD ADMINISTRATION RELOC	0	1,234,300	18,213,900	1,018,800	0	0	0	19,232,700
159900013	Regional Training Facility	3	26,100	110,300	0	0	0	0	110,300
159900014	SE Distrct Police Station	5	0	14,000	0	0	0	0	14,000
159900088	911 Call Center Construction	0	0	1,285,200	557,200	557,200	557,200	143,000	3,099,800
Total for: 15 - Police Department			**2,710,500**	**19,623,400**	**1,576,000**	**557,200**	**557,200**	**143,000**	**22,456,800**
16 - Fire Department									
169900002	RTC Construction	3	261,000	21,002,500	32,600	0	0	0	21,035,100
169900005	Station 12 Relocation	1	387,600	726,000	976,000	0	0	0	1,702,000
169900006	Fire Station #10 Relocation	7	700	1,100	0	0	0	0	1,100
Total for: 16 - Fire Department			**649,300**	**21,729,600**	**1,008,600**	**0**	**0**	**0**	**22,738,200**
17 - PARCS Department									
178800062	Roeding Pk Tree Rest (D3-FY27-34)	3	0	75,000	0	0	0	0	75,000
179900001	Parks Facilities Rehab	M	110,700	8,852,600	0	0	0	0	8,852,600
179900026	Romain Futsal Court	7	22,200	155,900	0	0	0	0	155,900
179900043	Milburn/Dakota Park-F19 17-3a	1	236,500	660,500	0	0	0	0	660,500
179900045	South Tower CIP-F19 17-3a	3	0	54,400	0	0	0	0	54,400

Project	Project Name	District	Capital Projects FY 2026 Estimate	2027 Capital Projects	2028 Capital Projects	2029 Capital Projects	2030 Capital Projects	2031 Capital Projects	5 Year Project Total
17 - PARCS Department									
179900048	Maxie Park HVAC Design IDIS6421	3	38,800	2,349,500	0	0	0	0	2,349,500
179900051	Bulldog/6th Building-F20 48,52	4	81,300	137,900	0	0	0	0	137,900
179900052	S Peach Ave Park Construct-F21CR18	5	731,400	253,300	0	0	0	0	253,300
179900058	Milburn Overlook Redesign & Constru	2	93,500	31,600	0	0	0	0	31,600
179900060	Van Ness and Weldon Park	1	268,200	208,600	0	0	0	0	208,600
179900075	Citywide Senior Center	4	1,744,300	22,199,500	0	0	0	0	22,199,500
179900076	El Dorado Park ACQ-F22M98&102	4	166,500	2,917,600	0	0	0	0	2,917,600
179900085	Water Tower/EatonPl F22M25&113	3	85,400	35,700	0	0	0	0	35,700
179900109	Radio Park Renovations	7	9,345,100	412,600	0	0	0	0	412,600
179900113	Woodward Park Pickleball Courts	6	0	54,900	0	0	0	0	54,900
179900120	Dakota / Barton Property	4	0	36,000	0	0	0	0	36,000
179900121	First/Clinton Property	7	12,900	1,500,500	0	0	0	0	1,500,500
179900130	Mosqueda Fence Pool	5	0	13,000	0	0	0	0	13,000
179900133	Tree Trimming	M	150,000	350,000	0	0	0	0	350,000
179900137	Roeding - Restroom Rehab	3	2,583,000	419,800	0	0	0	0	419,800
179900138	Roeding - Pickleball Courts / Lights	3	115,600	93,500	0	0	0	0	93,500
179900139	Roeding - Resurfacing	3	0	19,500	0	0	0	0	19,500
179900153	Logan - Monument Sign	2	0	2,400	0	0	0	0	2,400
179900157	Fink White - Rehab Restrooms	3	178,600	250,000	0	0	0	0	250,000
179900161	Orchid- 2 Shade Structure Tot	2	16,900	0	0	0	0	0	0
179900163	Holmes - Rehab Restroom	3	52,700	63,800	0	0	0	0	63,800
179900167	Cary - Shade Structure Tot Lots	4	0	21,200	0	0	0	0	21,200
179900170	Rotary East Shade For Tot Soft	6	0	1,081,600	0	0	0	0	1,081,600
179900172	Manchester Splash Pad	7	0	36,100	0	0	0	0	36,100
179900176	Veteran's Memorial Improvmnts	3	0	945,900	0	0	0	0	945,900
179900178	Romain - Play Structure Improvements	7	0	45,000	0	0	0	0	45,000
179900179	Holmes Park Improvements	3	0	212,900	0	0	0	0	212,900
179900180	Dickey Park Improvements	3	0	135,000	0	0	0	0	135,000

Project	Project Name	District	Capital Projects FY 2026 Estimate	2027 Capital Projects	2028 Capital Projects	2029 Capital Projects	2030 Capital Projects	2031 Capital Projects	5 Year Project Total
17 - PARCS Department									
179900182	Neilsen Play Structure Improvements	3	64,100	37,900	0	0	0	0	37,900
179900185	Cal Tupman Tot Lot Shade Structure & Soft Fall	3	0	23,800	0	0	0	0	23,800
179900186	Maxie Parks Improvements	3	0	4,600	0	0	0	0	4,600
179900187	Bigby-Villa Tot Lot Shade & Soft Fa	3	777,700	208,300	0	0	0	0	208,300
179900188	Hinton Picnic Pavilion	3	0	173,200	0	0	0	0	173,200
179900197	Lafayette Restroom Rehab	7	39,400	11,100	0	0	0	0	11,100
179900198	Administrative Delivery Cost	M	0	50,000	0	0	0	0	50,000
179900199	Storyland/Playland	3	1,000,000	0	0	0	0	0	0
179900200	New Park/Facility Development HIGH NEEDS	M	0	16,523,000	0	0	0	0	16,523,000
179900201	New Park/Facility Development Citywide	M	0	461,600	0	0	0	0	461,600
179900204	Cary Park - Bleachers	4	0	22,100	0	0	0	0	22,100
179900205	Large Park Restrooms/Faucets	4	659,200	701,200	0	0	0	0	701,200
179900209	Vinland Park Tot Lot Shade Structur	4	41,800	5,000	0	0	0	0	5,000
179900211	Vinland Park Pickleball Design	4	49,300	199,600	0	0	0	0	199,600
179900214	Lafayette Park Tot Shade Structure	7	445,200	1,852,600	0	0	0	0	1,852,600
179900216	FMFCD Basins	M	24,000	244,800	0	0	0	0	244,800
179900218	Rotary East Park Pickleball Design	6	0	160,800	0	0	0	0	160,800
179900224	FHBALL ADA Improvements IDIS6422	3	0	673,100	0	0	0	0	673,100
179900231	Pinedale APN30308237 COLLEGE/BIR	2	0	440,300	0	0	0	0	440,300
179900232	Maxie Wrought Iron Fence	3	24,500	250,500	0	0	0	0	250,500
179900233	ROEDING - Regional Tot Lot	3	0	38,900	0	0	0	0	38,900
179900238	Maxie Tot Lot & Picnic Area Shade	3	22,300	27,700	0	0	0	0	27,700
179900247	CA/Tupman CMU Block Wall	3	0	245,100	0	0	0	0	245,100
179900248	Lafayette Resurfacing	7	24,700	50,100	0	0	0	0	50,100
179900259	Slurry Seal Various Parks - HIGH NEEDS	M	0	83,000	0	0	0	0	83,000
179900260	Tree Trimming - HIGH NEEDS	M	150,000	275,000	0	0	0	0	275,000
179900261	Resurfacing Courts - External-HIGH NEEDS	M	0	54,700	0	0	0	0	54,700
179900262	FMFCD Basins-HIGH NEEDS	M	23,400	183,700	0	0	0	0	183,700

Project	Project Name	District	Capital Projects FY 2026 Estimate	2027 Capital Projects	2028 Capital Projects	2029 Capital Projects	2030 Capital Projects	2031 Capital Projects	5 Year Project Total
17 - PARCS Department									
179900265	Romain Park Rehabilitation	7	0	3,000	0	0	0	0	3,000
179900266	Romain Community Garden	7	0	6,600	0	0	0	0	6,600
179900267	Romain Learner Pool Rehab	7	32,000	866,100	0	0	0	0	866,100
179900268	Belcher Pedestrian Access	6	0	9,800	0	0	0	0	9,800
179900269	Roeding Irrigation Improvements	3	0	149,500	0	0	0	0	149,500
179900273	Community Garden/Dog Park FY24CM17	5	71,900	1,393,200	0	0	0	0	1,393,200
179900274	Repurpose JSK softball field to cricket FY24CM52	3	0	16,000	0	0	0	0	16,000
179900275	Repurpose one RSC soccer field to cricket FY24CM52	3	0	26,400	0	0	0	0	26,400
179900277	Skate Park Amenity at Manchester Park FY24CM62	7	3,100	664,500	0	0	0	0	664,500
179900278	Design for Quigley Park Improvements FY24CM66	1	215,200	512,000	0	0	0	0	512,000
179900279	Multi-Use Court at Lions Park FY24CM67	1	70,700	276,600	0	0	0	0	276,600
179900281	Design of soccer field lighting at Koligian Park FY24CM88	2	0	57,600	0	0	0	0	57,600
179900284	Convert the Tennis Courts at Logan Park to Pickleball Courts	2	0	173,000	0	0	0	0	173,000
179900285	Wrought Iron Perimeter Fence at Rotary West Park FY24CM1	4	0	10,600	0	0	0	0	10,600
179900286	4-Senior Center Demolition CDBG	0	0	1,700	0	0	0	0	1,700
179900287	6-Woodward Disc Golf Shade	6	66,400	17,500	0	0	0	0	17,500
179900288	2 - Logan Play Structure Improvemen	2	15,900	0	0	0	0	0	0
179900291	Woodward BMX Improvements F25M83	6	10,100	8,500	0	0	0	0	8,500
179900293	Cary Hockey Rink Imp F25M72	4	0	35,800	0	0	0	0	35,800
179900298	Pinedale Restroom Rehabilitation	2	0	475,200	0	0	0	0	475,200
179900299	Camp Fresno Cabin Replacement	0	21,500	0	0	0	0	0	0
179900303	Peach Redesign (D5-FY26-6)	5	118,400	46,600	0	0	0	0	46,600
179900304	Quigley Park Phase 1 (D1-FY26-22)	1	30,000	1,643,700	0	0	0	0	1,643,700
179900305	Carozza Pk Play Struct (D7-FY26-44)	7	154,200	128,400	0	0	0	0	128,400
179900306	Roeding Pk Bench Repl (D3-FY26-51)	3	64,000	300,500	0	0	0	0	300,500
179900307	Citywide Tree Project (D3-FY26-53)	M	0	200,000	0	0	0	0	200,000
179900309	Logan Park Swing Sets (D2-FY26-71)	2	79,100	153,200	0	0	0	0	153,200
179900311	Stallion PK Imprvments (D2-FY26-73)	2	74,000	594,100	0	0	0	0	594,100

Project	Project Name	District	Capital Projects FY 2026 Estimate	2027 Capital Projects	2028 Capital Projects	2029 Capital Projects	2030 Capital Projects	2031 Capital Projects	5 Year Project Total
17 - PARCS Department									
179900312	Barstow and Veterans (D2-FY26-74)	2	297,900	549,300	0	0	0	0	549,300
179900313	Les Kimber PK Addtions (D4-FY26-81)	3	16,600	523,400	0	0	0	0	523,400
179900316	Mosqueda Renovations	0	100,000	97,000	0	0	0	0	97,000
179900317	Roeding Park Picnic Shelter Repairs	0	0	77,900	0	0	0	0	77,900
179900318	Roeding Office	0	25,200	0	0	0	0	0	0
179900324	Boys & Girls Club Impro (D5-FY27-7)	5	0	150,000	0	0	0	0	150,000
179900328	Placeholder Motion #30	0	0	500,000	0	0	0	0	500,000
179900335	Water Tower ADA (D3-FY27-25)	3	0	50,000	0	0	0	0	50,000
Total for: 17 - PARCS Department			**20,845,400**	**76,345,200**	**0**	**0**	**0**	**0**	**76,345,200**
20 - Public Works Department									
209900001	Minor Public Improvements-MPI	M	38,900	1,204,700	0	0	0	0	1,204,700
209900003	Miscellaneous Bike Routes	M	200,000	54,100	0	0	0	0	54,100
209900006	UGM General Administration	M	156,100	426,100	156,100	156,100	156,100	156,100	1,050,500
209900008	Landscape Lighting District	M	11,300	111,900	12,500	13,100	13,800	14,500	165,800
209900010	Assessment Dist 154 Calcot	2	0	237,000	0	0	0	0	237,000
209900011	Community Facilities 2	M	16,500	17,300	18,100	19,000	19,900	20,900	95,200
209900012	Community Facilities 4	6	0	811,600	0	0	0	0	811,600
209900016	CFD#7	6	0	272,200	0	0	0	0	272,200
209900018	UGM Developer Reimbursements	M	13,974,300	34,612,100	5,431,600	1,505,700	3,269,700	3,353,800	48,172,900
209900021	UGM R/W Tract 5206	3	10,700	0	0	0	0	0	0
209900023	Vetrns Blvd/Hwy 99 & UPRR Pass	2	10,300	70,200	0	0	0	0	70,200
209900024	CFD #14 Running Horse	3	0	95,900	0	0	0	0	95,900
209900026	CFD #11 Feature Maintenance	M	126,500	87,300	88,100	89,000	89,900	90,900	445,200
209900027	Bicycle Public Serv Announce	M	15,000	0	0	0	0	0	0
209900030	CFD 12 Copper River Maint Dist	6	1,016,900	1,547,200	1,071,100	1,103,200	1,136,300	1,170,400	6,028,200
209900032	Assess Dist. 137 - Constructio	2	0	345,000	0	0	0	0	345,000
209900033	CFD #9 - Comm, Industrial	M	61,400	65,200	65,400	65,600	65,800	66,000	328,000

Project	Project Name	District	Capital Projects FY 2026 Estimate	2027 Capital Projects	2028 Capital Projects	2029 Capital Projects	2030 Capital Projects	2031 Capital Projects	5 Year Project Total
20 - Public Works Department									
209900035	Peach Ave Jensen to Butler	5	24,500	0	0	0	0	0	0
209900042	Fancher Creek Financing CFD	5	0	1,200	0	0	0	0	1,200
209900056	Minor Trail Improvements	M	71,800	18,500	0	0	0	0	18,500
209900057	CFD 15 EAST Copper River Dist	6	4,800	5,000	5,200	5,400	5,600	5,900	27,100
209900059	HSR Master Co-op Agreement	M	116,900	133,900	175,300	123,400	0	0	432,600
209900061	Veterans Blvd Right-Of-Way	2	664,700	62,400	0	0	0	0	62,400
209900064	TS Clinton & Valentine	3	2,100	0	0	0	0	0	0
209900065	Herndon Widening Polk to Milburn	2	1,394,300	27,333,100	2,875,900	0	0	0	30,209,000
209900067	Veterans/UPRR/HSR Overpass	2	700	0	0	0	0	0	0
209900082	R/W Acquisition - Tracts 5531	5	10,600	0	0	0	0	0	0
209900098	Fancher Crk Trail Clovis-Fowl	5	0	797,000	0	0	0	0	797,000
209900110	HerndonCanalTrail-Shields/McKi	M	4,848,500	675,600	0	0	0	0	675,600
209900111	McKinleyAveTrail-Millbr/Clovis	M	356,200	7,000	0	0	0	0	7,000
209900116	BPMP Bridge Deck Rehab Phase 2	M	1,800	0	0	0	0	0	0
209900118	Shields Av Trail-Blckstn Frsno	7	479,100	3,666,300	0	0	0	0	3,666,300
209900121	StLighting Maj Repair Projects	M	100,000	0	0	0	0	0	0
209900129	Jensen Overlay SR41-MLK	3	16,000	0	0	0	0	0	0
209900135	Polk Ave Widening Shaw-Gettysb	1	295,000	4,348,900	0	0	0	0	4,348,900
209900137	R/W Acquisition - Tract 6124	5	48,800	0	0	0	0	0	0
209900149	TS Tulare and "Q" Street	3	1,600	0	0	0	0	0	0
209900154	R/W Acquisition - Tract 6052	2	28,200	0	0	0	0	0	0
209900164	BRT-ATP Intersection Improveme	M	400	0	0	0	0	0	0
209900173	TS: Armstrong & Lane	5	1,200	0	0	0	0	0	0
209900176	MLK Cnt Active Trans Infrastr	3	661,400	76,100	0	0	0	0	76,100
209900177	McKinley Widen Marks to Hughes	3	224,900	3,768,400	457,800	0	0	0	4,226,200
209900178	Chinatown UGP - Project 6	3	365,700	0	0	0	0	0	0
209900179	Chinatown UGP - Project 1	3	68,400	0	0	0	0	0	0
209900180	Mariposa Plaza - TCC	3	309,100	0	0	0	0	0	0

Project	Project Name	District	Capital Projects FY 2026 Estimate	2027 Capital Projects	2028 Capital Projects	2029 Capital Projects	2030 Capital Projects	2031 Capital Projects	5 Year Project Total
20 - Public Works Department									
209900181	SW Fresno Green Trails & Cycle	3	269,700	0	0	0	0	0	0
209900188	TS: Clinton & Angus	7	300	0	0	0	0	0	0
209900189	MLK Magnet Park & Acces Road	3	335,800	0	0	0	0	0	0
209900213	Fresno St Corridor Improvement	M	19,200	0	0	0	0	0	0
209900220	Freeway Litter Abatement	M	635,400	698,900	0	0	0	0	698,900
209900221	Clinton Widening Marks-Brawley	3	36,000	678,800	202,900	3,155,600	0	0	4,037,300
209900222	Ashlan Widening Polk-Cornelia	1	363,600	3,139,500	14,600	0	0	0	3,154,100
209900223	Floradora/Yosemite Safe Routes	7	174,300	395,500	0	0	0	0	395,500
209900224	Muir Elem Safe Routes to Sch	3	24,300	0	0	0	0	0	0
209900225	McKinley Elem Safe Routes	3	3,341,500	668,900	115,000	0	0	0	783,900
209900229	ITS Ashlan Cornelia-Blackstone	M	24,100	16,600	0	0	0	0	16,600
209900233	Merced Street Reconnection	3	1,722,100	332,100	0	0	0	0	332,100
209900234	TS Butler/8th and Orange/Lowe	5	5,900	0	0	0	0	0	0
209900235	High Speed Rail Develop Svcs	M	1,131,300	1,093,400	1,054,000	715,000	476,200	0	3,338,600
209900239	TS Fresno and Browning	4	55,100	0	0	0	0	0	0
209900241	Tulare 6th-Cedar Cmplt Street	M	2,000	0	0	0	0	0	0
209900242	Chestnut AC Overlay KC-Butler	5	121,700	0	0	0	0	0	0
209900243	Maroa/Shields/BNSF Safety Impr	7	0	45,900	707,300	0	0	0	753,200
209900248	TS West & Sierra LT Phasing	2	6,000	0	0	0	0	0	0
209900251	TS Blythe & Gates	2	1,000	1,000	0	0	0	0	1,000
209900252	ITS Jensen Ave	M	395,000	0	0	0	0	0	0
209900253	Vets 4b-Riverside to Hernd Con	2	2,800	0	0	0	0	0	0
209900255	Highway City Nghbrhd Street Re	1	42,600	2,340,300	0	0	0	0	2,340,300
209900256	TOD Blackstone & McKinley	M	13,400	0	0	0	0	0	0
209900257	Vets Pha3 SR99 Int & Grade Sep	2	97,500	0	0	0	0	0	0
209900258	Cedar Ave Complete Streets Jen	5	311,700	5,800	0	0	0	0	5,800
209900259	Blkstone AC Ovrly Minarets-Nee	M	825,300	0	0	0	0	0	0
209900260	Shaw St Lghtng, Cedar to Chest	4	3,700	0	0	0	0	0	0

Project	Project Name	District	Capital Projects FY 2026 Estimate	2027 Capital Projects	2028 Capital Projects	2029 Capital Projects	2030 Capital Projects	2031 Capital Projects	5 Year Project Total
20 - Public Works Department									
209900264	Master Trails and Bike Plan	M	2,800	0	0	0	0	0	0
209900267	Blackstone-McKinley Grade Sep	M	4,807,200	139,980,500	4,223,800	0	0	0	144,204,300
209900269	NB Polk Widen Shaw-Gettysburg	1	1,900	116,800	0	0	0	0	116,800
209900271	R/W Acquisition - Tract 6210	4	41,500	0	0	0	0	0	0
209900272	R/W Acquisition - Tract 6214	4	15,900	0	0	0	0	0	0
209900273	SD Clinton WO Valentine	3	200	0	0	0	0	0	0
209900275	Palm-Belmont Class IV Cycle Tr	M	84,300	0	0	0	0	0	0
209900278	R/W Acquisition - Tract 6258	4	12,300	0	0	0	0	0	0
209900280	ITS Dynamic Downtown Part 2	3	459,200	4,332,900	0	0	0	0	4,332,900
209900282	Friant Ave ITS Adaptive Synch	6	276,700	77,800	0	0	0	0	77,800
209900283	Blackstone Smart Mobility	7	2,092,400	349,600	0	0	0	0	349,600
209900284	Figarden/BNSF At-Grade RRXing	2	180,400	381,100	0	0	0	0	381,100
209900285	Kids Crossing SRTS South Fresn	M	48,900	0	0	0	0	0	0
209900286	Shaw Ave Widening Veterns-Polk	M	0	2,300	0	0	0	0	2,300
209900288	TS Cedar & Teague LT Phasing	6	83,100	0	0	0	0	0	0
209900289	Audubon/Lexington Inter Improv	2	80,500	1,105,800	240,300	5,200	0	0	1,351,300
209900290	R/W Acquisition - Tract 6240	4	19,800	0	0	0	0	0	0
209900293	R/W Acquisition - Tract 6224	4	168,000	0	0	0	0	0	0
209900295	R/W Acquisition - Tract 6162	4	206,400	0	0	0	0	0	0
209900304	Ashlan WB Widen Polk to Bryan	1	44,300	418,800	2,919,900	0	0	0	3,338,700
209900305	R/W Acquisition - Tract 6281	4	13,600	0	0	0	0	0	0
209900306	Sect 130 TS Van Ness & Shields	1	33,600	630,600	3,062,300	0	0	0	3,692,900
209900308	ATP Trail & Urban Greening	M	100,000	0	0	0	0	0	0
209900320	TS Scmbl Chest-Weldon HAWK	4	1,662,100	333,000	0	0	0	0	333,000
209900321	Fresno Rapid Rectangular Beacon	M	7,300	0	0	0	0	0	0
209900322	River West Eaton Trail Extension	2	394,300	12,572,800	72,200	0	0	0	12,645,000
209900323	Florence Ave Maple to Chestnut	M	100,000	3,850,000	0	0	0	0	3,850,000
209900324	CFD 18 PD & Fire Services	M	4,300	8,800	4,500	4,600	4,700	4,800	27,400

Project	Project Name	District	Capital Projects FY 2026 Estimate	2027 Capital Projects	2028 Capital Projects	2029 Capital Projects	2030 Capital Projects	2031 Capital Projects	5 Year Project Total
20 - Public Works Department									
209900326	ARPA Neigh Infrastructure	M	6,500	0	0	0	0	0	0
209900327	Downtown Neigh Beautification	M	5,200	0	0	0	0	0	0
209900334	Residential Traffic Calming	M	50,000	150,000	0	0	0	0	150,000
209900335	Eaton Trailhead N/O Ft Washing	6	72,800	1,457,600	0	0	0	0	1,457,600
209900338	TS Barstow & Bond	4	206,500	2,700	0	0	0	0	2,700
209900339	Herndon AC Ovrly Valentne-Mark	2	353,700	7,900	0	0	0	0	7,900
209900340	First St Clss IV Resrf Olv-Tul	7	4,481,600	1,005,900	0	0	0	0	1,005,900
209900341	ITS Clovis Shields-American	M	631,200	324,500	0	0	0	0	324,500
209900342	California Ave Complete Strts	3	52,900	5,882,600	0	0	0	0	5,882,600
209900343	ITS Palm Adaptive Hernd-Shaw	2	190,400	2,379,600	0	0	0	0	2,379,600
209900344	Chestnut Neighborhood Sidewalks	7	2,470,400	239,300	0	0	0	0	239,300
209900345	Cedar AveAC Ovly Hernd-Alluvia	6	1,737,400	335,800	0	0	0	0	335,800
209900346	E St Reconst El Dorado-Ventura	3	57,800	247,100	3,738,700	0	0	0	3,985,800
209900347	Shaw AC Ovly Fruit-950' eo Pal	2	1,937,200	363,800	0	0	0	0	363,800
209900348	Behymer & Granville Safety Imp	6	723,400	82,000	0	0	0	0	82,000
209900350	KC AC Overlay Cedar to Maple	5	752,900	0	0	0	0	0	0
209900352	San Joaquin River Parkway	M	250,000	250,000	0	0	0	0	250,000
209900357	Major Street Beautification	M	325,000	0	0	0	0	0	0
209900358	Blckstn Smart Mobl SR180-Pine	M	5,625,600	913,700	0	0	0	0	913,700
209900360	Tree Planting Program	M	910,000	550,000	0	0	0	0	550,000
209900361	FY 23 Various PW Projects	M	1,800	0	0	0	0	0	0
209900363	HSR Graffiti Abatement	M	0	79,400	79,400	79,400	79,400	79,400	397,000
209900365	Cesar Chavez Blvd Renaming	M	115,000	0	0	0	0	0	0
209900366	Emerson Linear Park & Trail	1	26,900	2,521,900	0	0	0	0	2,521,900
209900370	Beechwood Ave Improvements	2	0	237,000	0	0	0	0	237,000
209900371	Pinedale Neighborhood Improvements	2	0	95,700	0	0	0	0	95,700
209900372	Fresno McKinley-Divisadero Paving	M	108,200	74,200	0	0	0	0	74,200
209900373	Council District 1 Infrastructure	1	244,400	1,083,100	0	0	0	0	1,083,100

Project	Project Name	District	Capital Projects FY 2026 Estimate	2027 Capital Projects	2028 Capital Projects	2029 Capital Projects	2030 Capital Projects	2031 Capital Projects	5 Year Project Total
20 - Public Works Department									
209900374	Council District 2 Infrastructure	2	538,900	225,000	0	0	0	0	225,000
209900375	Council District 3 Infrastructure	3	100,800	526,100	0	0	0	0	526,100
209900376	Council District 4 Infrastructure	4	110,700	500,000	0	0	0	0	500,000
209900377	Council District 5 Infrastructure	5	20,000	564,600	0	0	0	0	564,600
209900378	Council District 6 Infrastructure	6	256,700	571,400	0	0	0	0	571,400
209900379	Council District 7 Infrastructure	7	154,800	404,400	0	0	0	0	404,400
209900380	Next Gen ITS C2C & Transync	6	1,004,600	260,600	0	0	0	0	260,600
209900381	Knight Ave Improvements Jensen-Grove	3	64,400	25,600	0	0	0	0	25,600
209900382	COF Vision Zero Action Plan	M	25,900	0	0	0	0	0	0
209900383	HAWK at First & Dovewood	4	713,200	129,300	0	0	0	0	129,300
209900384	Caltrans-San Pablo Park Transp Art	3	32,600	0	0	0	0	0	0
209900386	School Safety Improvements	M	800	250,000	0	0	0	0	250,000
209900387	TS Walnut & Church	3	59,600	1,766,400	15,800	0	0	0	1,782,200
209900388	Fresno St Overlay C to F Streets	3	131,900	1,298,600	13,200	0	0	0	1,311,800
209900393	Fancher Creek Trail Chestnut-Peach	5	15,100	564,300	0	0	0	0	564,300
209900398	Fruit AC Overlay Clinton to Dakota	1	1,000	0	0	0	0	0	0
209900400	Wishon and Cortland Roundabout	7	14,800	0	0	0	0	0	0
209900401	Echo Paving McKinley to Olive	M	56,000	0	0	0	0	0	0
209900402	Cedar-Shields-Fountain Inter Enhanc	4	1,148,500	231,500	0	0	0	0	231,500
209900403	Ashlan & Shields Ped Countdwn Heads	M	21,700	0	0	0	0	0	0
209900404	Senior Act Ctr TD Hsg Street Improv	4	85,700	1,882,000	208,400	0	0	0	2,090,400
209900405	Ventura TOD Afford Hsg Street Impv	5	90,000	323,800	0	0	0	0	323,800
209900408	Downtown Neighborhood Safe School Crossing	3	1,179,900	240,700	0	0	0	0	240,700
209900409	Peach Ave Widening SR180 to McKinley	7	569,200	274,000	0	0	0	0	274,000
209900410	Peach Ave Widening Florence to Jensen	5	202,300	317,000	2,183,500	0	0	0	2,500,500
209900411	California Enhancements Fruit to Ventura	3	979,500	283,700	11,993,500	0	0	0	12,277,200
209900414	ITS KC/Cesar Chavez Chestnut to Clovis	M	249,100	4,184,100	418,200	0	0	0	4,602,300
209900415	Citywide Transync Development	M	793,900	187,400	0	0	0	0	187,400

Project	Project Name	District	Capital Projects FY 2026 Estimate	2027 Capital Projects	2028 Capital Projects	2029 Capital Projects	2030 Capital Projects	2031 Capital Projects	5 Year Project Total
20 - Public Works Department									
209900417	Figarden Dr Repaving Santa Fe to Gates	2	116,600	2,170,900	845,200	0	0	0	3,016,100
209900418	Shaw Ave Complete Streets Fruit to West	M	62,800	2,116,400	0	0	0	0	2,116,400
209900419	Cedar Ave Repaving Teague to Shepherd	6	1,731,900	437,500	0	0	0	0	437,500
209900420	Church Complete Streets MLK to Elm	3	148,200	1,558,900	156,000	0	0	0	1,714,900
209900421	Tulare Complete Streets Cedar to Chestnut	M	85,000	1,196,100	453,600	0	0	0	1,649,700
209900422	MSC Fleet EV Charging	7	545,700	0	0	0	0	0	0
209900424	Rialto-Marks-Norwich-Valentine	1	143,100	0	0	0	0	0	0
209900425	Shields-Crystal-Clinton-Hughes	M	10,600	0	0	0	0	0	0
209900427	First St Sierra to Herndon	6	15,100	0	0	0	0	0	0
209900430	Browning-Bullard-Millbrook-9th Paving	4	7,100	0	0	0	0	0	0
209900431	DPW Grant Project Submittal	M	38,300	1,800	0	0	0	0	1,800
209900432	Vetrns Blvd Inchge Wkly Landscp Srv	2	7,600	17,700	0	0	0	0	17,700
209900440	TS LT Phasing Van Ness & Clinton	M	194,600	1,483,900	0	0	0	0	1,483,900
209900441	District 4 Concrete Projects	4	400	0	0	0	0	0	0
209900442	TS LT Phasing Millbrook & Alluvial	6	89,700	1,431,400	0	0	0	0	1,431,400
209900443	Peach Ave Phase 2 Florence-Church	5	218,700	271,400	2,352,300	0	0	0	2,623,700
209900444	R/W Acquisition - Tract 6234	1	34,300	824,200	0	0	0	0	824,200
209900445	R/W Acquisition - Tract 6379	5	67,600	0	0	0	0	0	0
209900447	Friant Adv Tech Pilot Prj	6	114,100	2,548,700	335,900	0	0	0	2,884,600
209900448	BPMP Bridge Deck Rehab Phase 3	M	130,300	322,100	9,400	0	0	0	331,500
209900450	Cesar Chavez 7th & 8th -El Monte	5	0	1,392,200	0	0	0	0	1,392,200
209900451	COF Mobility Design Guide	M	334,200	15,600	0	0	0	0	15,600
209900454	Island Water Park Dr Paving	2	100,000	0	0	0	0	0	0
209900455	Blackstone Shields-Dakota AHSC Impr	7	504,500	3,179,000	216,000	0	0	0	3,395,000
209900456	R/W Acquisition - Tract 6360	7	13,900	88,000	0	0	0	0	88,000
209900457	R/W Acq - TS Grantland & Ashlan	1	15,800	0	0	0	0	0	0
209900458	Enhncd Connect SW Feasbility Study	3	0	881,100	68,800	0	0	0	949,900
209900459	School Safety Traffic Signals	1	2,600	338,200	0	0	0	0	338,200

Project	Project Name	District	Capital Projects FY 2026 Estimate	2027 Capital Projects	2028 Capital Projects	2029 Capital Projects	2030 Capital Projects	2031 Capital Projects	5 Year Project Total
20 - Public Works Department									
209900490	Pave Now Bond	M	4,600	7,144,100	0	0	0	0	7,144,100
209900491	MLK North to Jensen Repaving	0	25,100	0	0	0	0	0	0
209900492	West-Griffith-Tielman-Dakota Cncrte	1	0	400,000	0	0	0	0	400,000
209900493	Repaving Grland-Palm-Shields-Jeanne	1	0	300,000	0	0	0	0	300,000
209900494	McKnly-Blckstn-Olive-VanNess Cncrte	1	50,000	2,632,600	0	0	0	0	2,632,600
209900495	Repaving Hghs-Holt-West-Emrsn	1	0	430,000	0	0	0	0	430,000
209900496	Repaving Santa Fe West-Caruth	1	100,000	400,000	0	0	0	0	400,000
209900497	Shlds-Van Vess-Clintn-Palm Concrete	1	51,700	2,748,200	0	0	0	0	2,748,200
209900498	Dist 7 School Safety Improvements	0	100,000	0	0	0	0	0	0
209900499	TS LT Phasing Millbrook & Nees	6	77,800	32,900	0	0	0	0	32,900
209900500	Road Diet California Clovis-Fowler	5	45,200	54,800	0	0	0	0	54,800
209900501	Armstrong & Church Pathway	5	0	100,000	0	0	0	0	100,000
209900502	TS LT Phasing Bullard & Van Ness	2	89,700	931,900	0	0	0	0	931,900
209900503	CFD Formation Dist 2 & 4	M	0	200,000	0	0	0	0	200,000
209900504	Shields Ave Fruit to Palm Pave Now	0	865,600	0	0	0	0	0	0
209900505	Shaw Ave Blythe-Valentine Pave Now	0	1,672,700	0	0	0	0	0	0
209900506	McKinley-Palm-Olive-Fruit Pave Now	3	1,798,600	5,991,700	0	0	0	0	5,991,700
209900507	McKinley Ave Peach-Clovis Pave Now	0	1,238,600	0	0	0	0	0	0
209900508	Cesar Chavez Orange-Cedar Pave Now	0	928,500	0	0	0	0	0	0
209900509	First St Sierra to Bullard Pave Now	0	896,400	0	0	0	0	0	0
209900510	Los Angles-Cherry-Fulton Paving	0	1,112,800	0	0	0	0	0	0
209900511	TS LT Phasing Forkner & Bullard	2	48,300	1,230,600	0	0	0	0	1,230,600
209900512	Olive Median Fruit to Roosevelt	3	100,100	562,300	0	0	0	0	562,300
209900513	TS LT Blackstone and Sierra Ave	M	7,300	95,100	858,300	0	0	0	953,400
209900514	Retro-reflective Backing First & Ge	M	3,100	66,000	697,300	0	0	0	763,300
209900515	Shaw Ave Rehab College to SR41	4	2,500	179,200	136,400	2,460,800	0	0	2,776,400
209900516	Tulare Complete Streets Chestnut to	7	2,500	270,600	309,700	3,856,800	0	0	4,437,100
209900517	Willow Ave Rehab Barstow to Sierra	M	162,500	1,529,300	286,000	0	0	0	1,815,300

Project	Project Name	District	Capital Projects FY 2026 Estimate	2027 Capital Projects	2028 Capital Projects	2029 Capital Projects	2030 Capital Projects	2031 Capital Projects	5 Year Project Total
20 - Public Works Department									
209900518	Electric Street Sweeper	M	0	0	1,185,000	0	0	0	1,185,000
209900519	Temperance Mill Ditch Ped Bridge an	M	4,400	81,100	560,500	1,087,500	0	0	1,729,100
209900520	Figarden-Santa Fe-to Valentine	2	2,931,200	4,600	0	0	0	0	4,600
209900521	Dakota-Cedar to Maple	4	1,229,800	273,000	0	0	0	0	273,000
209900522	Ashlan-168 to Winery	4	1,652,800	4,800	0	0	0	0	4,800
209900523	Santa Ana-First-Gettysburg-Augusta	4	1,905,200	237,900	0	0	0	0	237,900
209900524	Fresno-Gettysburg to Ashlan	4	1,274,800	4,800	0	0	0	0	4,800
209900525	Cedar-Cesar Chavez to California	5	2,724,900	12,300	0	0	0	0	12,300
209900526	Church Avenue, Cedar to Peach	5	3,818,500	901,400	0	0	0	0	901,400
209900527	Perrin-Champlain to Granville	6	1,156,000	275,500	0	0	0	0	275,500
209900528	Sierra-Fourth-Escalon-First	6	38,400	1,752,500	0	0	0	0	1,752,500
209900529	Cedar-Bullard to Herndon Paving	6	2,882,100	12,300	0	0	0	0	12,300
209900531	Nees-Cedar to Maple	6	1,472,900	348,700	0	0	0	0	348,700
209900532	Belmont-Sixth-Tulare-First	7	152,400	7,318,500	0	0	0	0	7,318,500
209900533	McKenzie-Winery-Tulare-Chestnut	7	1,025,600	3,300	0	0	0	0	3,300
209900534	Poplar Elzbth-Olive Concrete Repair	3	85,000	90,000	0	0	0	0	90,000
209900535	Belmont-Calaveras-Divisdro-San Pblo	3	29,000	1,247,900	0	0	0	0	1,247,900
209900536	Winery - Cesar Chavez to Butler	5	100,000	450,000	0	0	0	0	450,000
209900537	Sixth -Tulare to Cesar Chavez	5	891,300	204,600	0	0	0	0	204,600
209900538	Fowler - Belmont to Tulare	5	648,900	151,000	0	0	0	0	151,000
209900539	Floradora-Millbrook-Olive-First	7	69,300	3,469,700	0	0	0	0	3,469,700
209900540	Caltrans Encampment Delg Maint Agmt	M	0	400,000	0	0	0	0	400,000
209900541	Tuolomne & Van Ness Strt Work IIGC	0	50,000	0	0	0	0	0	0
209900542	Tielman-Clinton-Fruit-Unvsity Neigh	1	2,074,700	461,700	0	0	0	0	461,700
209900543	Shields Brawley to Parkway Paving	M	3,186,400	11,200	0	0	0	0	11,200
209900544	Shaw Valentine to West Paving	M	4,732,800	1,050,300	0	0	0	0	1,050,300
209900545	COF Vision Zero Supp Inter Audit	M	0	530,800	69,200	0	0	0	600,000
209900546	Veterans Carnegie Improvements	2	15,400	526,400	0	0	0	0	526,400

Project	Project Name	District	Capital Projects FY 2026 Estimate	2027 Capital Projects	2028 Capital Projects	2029 Capital Projects	2030 Capital Projects	2031 Capital Projects	5 Year Project Total
20 - Public Works Department									
209900547	Trail Feasibility Study W/O SR99	M	0	500,000	0	0	0	0	500,000
209900548	Herndon Ave Trail Valentine-Prospct	2	0	141,400	1,790,000	0	0	0	1,931,400
209900549	Shields Ave Culvert w/o Millbrook	7	75,000	150,000	0	0	0	0	150,000
209900550	Trail Design Guidelines	M	0	250,000	0	0	0	0	250,000
209900551	CFD Enhancement Projects	M	0	750,000	750,000	750,000	750,000	750,000	3,750,000
209900553	TS LT Phasing Fruit and Sierra	2	10,000	85,400	0	0	0	0	85,400
209900554	Ingram Herndon-Nees Paving	0	2,962,500	0	0	0	0	0	0
209900555	Nees Ingram-Blackstone Paving	0	1,224,000	0	0	0	0	0	0
209900556	Herndon EB Left Turn Lane Ext at Palm	2	0	541,600	0	0	0	0	541,600
209900557	Friant & Shepherd Improvements	6	0	2,500,000	0	0	0	0	2,500,000
209900558	First St Shaw to Barstow	4	0	1,100,000	0	0	0	0	1,100,000
209900559	Clinton Blackstone to Fresno	M	0	1,100,000	0	0	0	0	1,100,000
209900560	Balderas Elementary Neighborhood Paving	5	0	601,600	0	0	0	0	601,600
209900563	CDBG Infrastructure	0	0	5,808,000	0	0	0	0	5,808,000
209900566	KC-Ventura-California Renaming	5	0	30,000	0	0	0	0	30,000
209900567	Palm-Clin-Harrison-Shlds Concrete Repair	1	0	495,000	0	0	0	0	495,000
209900568	Maroa Ave-Baird HAWK	5	0	300,000	0	0	0	0	300,000
209900569	Olive Ave Sidewalk Replcmt Echo to Maroa	5	0	150,000	0	0	0	0	150,000
Total for: 20 - Public Works Department			**129,134,900**	**367,624,700**	**52,704,200**	**15,195,400**	**6,067,400**	**5,712,700**	**447,304,400**
22 - Capital Projects Department									
220100003	DTFIG Community Outreach	0	7,800	0	0	0	0	0	0
229900001	IIGC - CIP #1 Water	0	24,335,200	5,462,400	0	0	0	0	5,462,400
229900002	IIGC - CIP #2 Tuolumne-VanNess StWk	0	1,265,600	5,400	0	0	0	0	5,400
229900003	IIGC CIP #3 Structured Parking	0	39,209,000	1,508,400	0	0	0	0	1,508,400
229900006	H St Parking Strcture-Prev209900412	3	52,842,800	1,786,100	34,900	0	0	0	1,821,000
229900010	CPD DTFI Capital Improvements	0	0	118,445,500	0	0	0	0	118,445,500
229900012	Peacock Hotel Acquistion and Demo	0	503,700	823,900	0	0	0	0	823,900

Project	Project Name	District	Capital Projects FY 2026 Estimate	2027 Capital Projects	2028 Capital Projects	2029 Capital Projects	2030 Capital Projects	2031 Capital Projects	5 Year Project Total
22 - Capital Projects Department									
229900013	BROADWAY RECONNECTION	0	489,000	1,836,000	0	0	0	0	1,836,000
Total for: 22 - Capital Projects Department			**118,653,100**	**129,867,700**	**34,900**	**0**	**0**	**0**	**129,902,600**
41 - Department of Public Utilities									
410150001	DPU O&M Building Fleet Paving	3	750,400	0	0	0	0	0	0
410150003	DPU O&M Building Master Plan	3	35,200	0	0	0	0	0	0
410150004	DPU O&M Building Site Improvements	3	200	0	0	0	0	0	0
410150005	DPU OM Facility UST Removal	3	33,000	0	0	0	0	0	0
410150006	DPU OM BUILDING DEMOLITION	0	109,500	8,086,500	0	0	0	0	8,086,500
410150008	DPU PMIS SYSTEM	0	0	389,000	0	0	0	0	389,000
410150009	DPU OM Facility Needs Assessment	0	0	0	544,400	0	0	0	544,400
411000042	Three Palms MHP Water Connection	0	0	60,100	0	0	0	0	60,100
411000043	New Horizons & Del Oro City Consoli	0	0	610,000	5,295,000	0	0	0	5,905,000
411500002	J4830 Fire Hydrant Installations	M	0	4,245,000	4,245,000	4,245,000	4,245,000	4,245,000	21,225,000
411500003	Serv/Meter Install 2" or Less	M	862,000	1,244,000	1,281,400	1,319,800	1,359,400	1,400,100	6,604,700
411500006	GNL Water Main Extension - NR	M	230,100	515,000	3,515,000	5,515,000	6,515,000	669,500	16,729,500
411500026	J5803 Church and Railroad	0	58,800	30,000	9,862,800	363,800	0	0	10,256,600
411500037	J5863 WMR Clinton/Univ/West/Teilman	0	613,000	15,300	0	0	0	0	15,300
411500046	J5872 WMR McMillan Clovis/Church	5	0	1,560,800	70,600	0	0	0	1,631,400
411500048	GNL Service/Meter Above 2"	M	382,000	551,400	567,800	584,900	602,400	620,500	2,927,000
411500051	GNL Combined/Multiple Installation	M	519,000	749,000	771,500	794,700	818,500	843,100	3,976,800
411500053	GNL Water Well Development - NR	0	0	701,000	718,600	1,364,200	1,401,900	1,822,400	6,008,100
411500056	P301A Pump Stn 301A Development	M	15,700	0	0	0	0	0	0
411500058	GNL Water Well Construction - NR	M	0	0	0	2,566,200	5,285,700	10,101,100	17,953,000
411500060	P028A Pump Station 28A	3	106,800	424,100	22,500	0	0	0	446,600
411500061	P036A Pump Station 36A	0	367,000	16,100	0	0	0	0	16,100
411500067	P129A Pump Station 129A	6	0	0	0	1,484,200	951,700	90,200	2,526,100
411500068	P156 Pump Station 156	M	180,300	0	0	0	0	0	0

Project	Project Name	District	Capital Projects FY 2026 Estimate	2027 Capital Projects	2028 Capital Projects	2029 Capital Projects	2030 Capital Projects	2031 Capital Projects	5 Year Project Total
41 - Department of Public Utilities									
411500069	P2082 Pump Station 208-2	0	137,600	891,900	140,800	0	0	0	1,032,700
411500072	P367 Pump Station 367	1	0	585,400	0	0	0	0	585,400
411500073	P372 Pump Station 372	3	276,900	1,039,700	137,700	0	0	0	1,177,400
411500074	P375 Pump Station 375 (El Paseo)	2	0	10,000	1,052,700	1,042,700	0	0	2,105,400
411500076	Well Rehabilitation	M	93,000	0	0	0	0	0	0
411500077	GNL Well Rehabilitation - NR	M	1,145,000	2,078,900	2,854,000	3,675,400	4,544,300	5,907,400	19,060,000
411500102	GNL Pump Rehabilitation - NR	M	420,700	1,130,400	1,164,300	1,199,500	1,235,300	1,605,800	6,335,300
411500108	P150 Pump Rehabiltation	6	844,300	12,300	0	0	0	0	12,300
411500111	P176 Pump Rehabiltation	6	561,600	11,900	0	0	0	0	11,900
411500116	P89A Pump Rehabiltation	6	702,400	11,900	0	0	0	0	11,900
411500120	P117 Granulated Activated Carbon	M	38,000	0	0	0	0	0	0
411500124	P177 GAC TCP Wellhead Treatment	6	94,300	1,100,600	151,700	3,300	0	0	1,255,600
411500126	P185 GAC Wellhead Treatment	6	155,600	712,600	38,200	0	0	0	750,800
411500131	P319 GAC Wellhead Treatment	5	0	2,144,200	245,200	99,200	0	0	2,488,600
411500132	P339 GAC TCP WHT	5	0	262,200	1,336,600	57,000	0	0	1,655,800
411500134	P347 501S-40166 GAC Manganese Trtmt	7	1,116,100	144,800	61,700	0	0	0	206,500
411500137	FORIN Forensic Investigation-NEWTF	6	1,116,700	161,100	0	0	0	0	161,100
411500140	LN2P NESWTF-Liner for North 2 Ponds	6	0	0	5,358,400	190,400	0	0	5,548,800
411500143	FGLAD Filter Gates and Ladders	0	0	474,500	17,200	0	0	0	491,700
411500148	GNL Leaky Acres	4	4,730,000	504,900	101,000	101,000	101,000	101,000	908,900
411500152	BBER Badger Beacon Cellular Endpnt	M	15,200	2,002,900	824,800	822,800	822,800	822,800	5,296,100
411500155	GSI01 Groundwater SCADA Improvement	M	3,000	331,400	332,700	335,300	337,800	0	1,337,200
411500158	ODFLW Obsolete/Damaged Flowmeter	M	0	115,000	118,500	122,100	125,700	129,500	610,800
411500159	RSRN Redundant SCADA Radio Network	M	0	85,100	0	0	0	0	85,100
411500165	GNL Water Yard Expansion/Improvemt	7	0	100,000	100,000	100,000	100,000	130,000	530,000
411500167	GNL Inventory	M	0	200,000	200,000	200,000	200,000	260,000	1,060,000
411500169	BP03 Booster Pump Station 03 Improv	7	0	346,100	0	0	0	0	346,100
411500172	BIMA Basin Intertie Measure Automtn	M	50,000	324,000	0	0	0	0	324,000

Project	Project Name	District	Capital Projects FY 2026 Estimate	2027 Capital Projects	2028 Capital Projects	2029 Capital Projects	2030 Capital Projects	2031 Capital Projects	5 Year Project Total
41 - Department of Public Utilities									
411500180	MSTPL Water Master Plan	M	700	0	1,412,000	112,000	0	0	1,524,000
411500184	WRMP Metro Water Res Mgmt Plan 2020	M	243,500	43,000	10,100	0	0	0	53,100
411500188	P141 Emergency Generator	M	1,100	0	0	0	0	0	0
411500189	P154 Emergency Generator	2	4,623,500	379,600	0	0	0	0	379,600
411500204	LOTO Wtr Fac Safety Lock Out	M	0	487,200	487,200	487,200	487,200	487,200	2,436,000
411500205	WFSI Wtr Fac Security Improve-NR	M	27,000	959,900	0	0	0	0	959,900
411500206	WSSIS Pump Station Security Improve	0	441,900	1,046,100	1,288,000	1,132,600	904,800	1,176,200	5,547,700
411500211	J5874 Van Ness Divisadero Tuolumne	3	328,200	5,100	0	0	0	0	5,100
411500215	L-T Hydraulic & WQ Modeling HYDWQ	0	2,000	7,100	0	0	0	0	7,100
411500222	Polyethylene Replacement	0	2,962,000	3,000,000	3,000,000	3,000,000	3,000,000	3,900,000	15,900,000
411500233	J5813 WMR Calwa Townsite-Ph 2	M	251,000	102,100	0	0	0	0	102,100
411500309	P102A GAC Wellhead Treatment	5	247,000	2,317,100	94,000	0	0	0	2,411,100
411500310	WIFU-NESWTF WI Fence Upgrade	6	0	0	2,748,700	99,400	0	0	2,848,100
411500312	NWFRB-Northwest Fresno Rechg Basin	0	3,400,700	314,100	4,776,600	401,700	0	0	5,492,400
411500314	P082-1 Gas-Electric Conversion	0	2,700	345,600	0	0	0	0	345,600
411500315	P010A Gas-Electric Conversion	0	2,700	345,600	0	0	0	0	345,600
411500495	P3451 PS 345-1 Wellhead Treatment	0	386,200	787,900	152,400	1,000	0	0	941,300
411500525	P101A Pump Station 101A WHT	0	111,800	2,129,300	152,400	6,500	0	0	2,288,200
411500567	J5802 Mayfair PH1	3	46,400	30,000	30,000	11,557,500	327,600	0	11,945,100
411500572	J5868 WaterMain Replacement Sun/Chu	5	1,823,800	443,900	0	0	0	0	443,900
411500573	J5928 Alley Between Madison&Grant	3	28,600	43,600	10,000	4,766,400	5,105,700	246,800	10,172,500
411500575	TBD04 DowntownWtr Mains Feasibility	3	5,000	3,000	0	0	0	0	3,000
411500576	TBD05 First Street Shields to Princ	7	1,459,900	505,700	0	0	0	0	505,700
411500577	TBD10 North Ave Btwn Elm & 41	3	0	0	0	0	0	110,000	110,000
411500578	P043 Monitoring Well- Pump 43	7	0	346,800	11,800	0	0	0	358,600
411500579	P043 Production Well Pump 43	7	0	0	1,484,200	951,700	90,200	0	2,526,100
411500580	P156 Pump Station Site Improvements	2	185,900	985,100	43,600	0	0	0	1,028,700
411500581	P301A Production Well Pump 301A	2	0	0	0	0	1,484,200	951,700	2,435,900

Project	Project Name	District	Capital Projects FY 2026 Estimate	2027 Capital Projects	2028 Capital Projects	2029 Capital Projects	2030 Capital Projects	2031 Capital Projects	5 Year Project Total
41 - Department of Public Utilities									
411500583	P362 Production Well Pump 362	5	0	1,484,200	951,700	90,200	0	0	2,526,100
411500585	P347 Manganese Treatment	7	166,000	0	0	0	0	0	0
411500586	TBD12 Furn/Install ChemTank NESWTF	6	863,600	80,000	0	0	0	0	80,000
411500588	TBD14 Landscaping NESWTF Perimeter	6	0	208,200	0	0	0	0	208,200
411500591	TBD17 NESWTF Polymer Batcher Upgrad	6	1,000	627,100	0	0	0	0	627,100
411500592	TBD18 Ozone Basin Structural Repair	6	6,200	0	0	0	0	0	0
411500593	TBD20 SEDA NESWTF Expansion	6	0	0	0	0	2,027,500	8,110,100	10,137,600
411500598	TBD25 Sanitary Survey	0	118,500	7,000	0	0	0	0	7,000
411500601	TBD27 Pond Liner Repair	7	0	730,100	500	0	0	0	730,600
411500602	TBD29 Upgrade Microwave Comm Dish	7	0	67,000	500	0	0	0	67,500
411500606	P094 Site Improvements	6	141,900	520,400	83,000	0	0	0	603,400
411500609	J5927 Reimb-Jensen Water Main Fruit	3	2,889,300	0	0	0	0	0	0
411500612	P001B Wellhead Treatment	7	0	456,000	2,325,500	99,200	0	0	2,880,700
411500614	P135A GAC Vessel Addition	5	200	5,700	0	0	0	0	5,700
411500615	P137 GAC Vessel Addition	6	100	5,700	0	0	0	0	5,700
411500616	P164-2 GAC Vessel Repiping	5	71,300	249,400	9,900	0	0	0	259,300
411500617	P289-2 GAC Vessel Addition	5	100	5,700	0	0	0	0	5,700
411500619	P341 Well Treatment	5	0	262,200	1,336,800	57,100	0	0	1,656,100
411500622	P362 MW/Land Reimbursement	5	0	515,600	400	0	0	0	516,000
411500623	P356 PW Reimbursement	1	10,000	2,095,400	0	0	0	0	2,095,400
411500624	P376 PW Reimbursement	1	1,010,000	0	0	0	0	0	0
411500642	250M Downtown Redevelopment Grant	0	3,059,200	25,600	0	0	0	0	25,600
411500705	Water Main Ext - Florence Ave, Maple/Chestnut	0	0	234,900	10,000	0	0	0	244,900
411500708	PS 80-2 Monitoring Well	0	0	0	346,800	11,800	0	0	358,600
411500709	PS 290A Production Well and Site Improvements	0	1,250,300	951,700	90,200	0	0	0	1,041,900
411500710	PS 80-2 Production Well and Site Improvements	0	0	0	0	0	1,386,200	482,500	1,868,700
411500711	PS 3A Wellhead Trtmt for Carbon Tetra Rmvl - Dsgn	0	0	150,000	0	0	0	0	150,000
411500714	PS 213A Wellhead Trtmnt for cis-1,2-DCE Removal - Design	0	0	150,000	0	0	0	0	150,000

Project	Project Name	District	Capital Projects FY 2026 Estimate	2027 Capital Projects	2028 Capital Projects	2029 Capital Projects	2030 Capital Projects	2031 Capital Projects	5 Year Project Total
41 - Department of Public Utilities									
411500715	GNL NESWTF	0	0	520,900	0	2,567,000	5,046,600	5,816,700	13,951,200
411500716	NESWTF - Liner for North 2 Ponds	0	29,900	500	0	0	0	0	500
411500717	NESWTF HVAC Improvements	0	0	3,700	0	0	0	0	3,700
411500718	Inspection of NESWTF Raw Water Pipeline	0	32,100	158,300	0	0	0	0	158,300
411500719	NESWTF Electrical Survey	0	0	151,200	6,600	0	0	0	157,800
411500720	NESWTF Rebuild Treated Water Pumps	0	0	499,300	511,600	524,200	537,200	129,700	2,202,000
411500721	NESWTF Replacement of Filter Valves	0	365,900	929,200	39,300	0	0	0	968,500
411500722	NESWTF Maintenance Building	0	0	0	0	0	215,100	1,097,100	1,312,200
411500723	SCADA Segregation	0	475,600	0	0	0	0	0	0
411500725	Fresno Eastside Stream Group Measurement Stations	0	0	295,500	295,500	295,500	44,600	0	931,100
411500726	Big Dry Creek Channel Maintenance	0	0	301,300	600	0	0	0	301,900
411500727	AWIA Risk/Resilience Assmt & Emer Respns Plan Update	0	61,000	61,800	46,000	24,700	0	0	132,500
411500728	NESWTF Expansion Feasibility Study	0	300	0	339,000	0	0	0	339,000
411500729	Big Dry Creek Reservoir ACOE Reoperation Study	0	0	493,200	268,200	19,600	0	0	781,000
411500730	GNL SESWTF	0	0	0	1,000,000	1,000,000	2,567,000	4,228,000	8,795,000
411500733	Pump Station 143 Deaeration Tank Replacement	0	0	130,000	200	0	0	0	130,200
411500735	Program Development (Needs Name)	0	82,100	526,400	42,100	0	0	0	568,500
411500737	Water Renew & Replace	0	0	956,400	36,400	0	0	0	992,800
411500806	J6012 GRP 1 WTR Impr Tulare,Butler	0	0	0	494,700	2,711,800	375,100	0	3,581,600
411500807	J6013 GRP1 WTR Impr Church, Jensen	0	0	288,700	1,582,800	218,900	0	0	2,090,400
411500808	J6014 GRP1 WTR IMPR jensen, North	0	0	0	0	661,300	3,673,900	508,200	4,843,400
411500810	J6016 GRP1 WTR Impro Nielsen, Kearny	0	0	0	0	0	340,200	1,893,400	2,233,600
411500811	J6017 GRP2 WTR IMPR Fowler Shields	0	0	0	0	0	141,300	790,000	931,300
411500812	J6018 GRP2 WTR Impr Shields, Mckinl	0	0	0	0	0	621,700	3,473,300	4,095,000
411500813	J6019 GRP2 WTR Impr Mckinley, Belmo	0	0	0	0	0	423,800	2,368,000	2,791,800
411500814	J6020 Grp2 WTR Impr Blythe Clinton	0	0	0	0	0	277,200	1,548,300	1,825,500
411500815	J6021 Grp2 Wtr Impr Polk Shaw	0	0	0	0	0	564,300	3,152,500	3,716,800
411500816	J6021 GRP3 WTR Impr HWY 41 Alluvial	0	0	0	0	0	293,200	1,638,700	1,931,900

Project	Project Name	District	Capital Projects FY 2026 Estimate	2027 Capital Projects	2028 Capital Projects	2029 Capital Projects	2030 Capital Projects	2031 Capital Projects	5 Year Project Total
41 - Department of Public Utilities									
411500817	J6023 GRP3 WTR Impr Shepherd Nees	0	0	0	0	0	734,400	4,103,600	4,838,000
411500820	J6032 25 Dwntwn WMR G St HWY99 Cesa	0	572,700	3,278,100	453,500	31,700	0	0	3,763,300
411500821	J6033 26 Dwntwn WMR Divsdero, Dorad	0	441,800	2,841,700	393,000	27,500	0	0	3,262,200
411500822	J6034 27 Dwntwn WMR H St Van Ness	0	0	0	597,100	3,323,200	459,800	0	4,380,100
411500823	J6035 28 Dwntwn WMR Divisdero Tuolu	0	0	0	0	589,100	3,279,000	0	3,868,100
411500824	J6036 29 Dwntwn WMR Merced Calavera	0	0	0	0	0	554,000	0	554,000
411500825	Leak Detection System	0	0	293,600	0	311,500	0	0	605,100
411500826	Vertical Hollow Shaft Motor Repair	0	0	254,000	261,600	269,400	277,500	286,000	1,348,500
411500829	Level Sensor Public Water Wells	0	0	595,000	0	0	0	0	595,000
411500830	Radio Replacement at Pump Stations	0	0	300,000	300,000	300,000	300,000	300,000	1,500,000
411500831	Turbidity Meter Replace at WTF	0	0	59,500	61,300	63,100	65,000	67,000	315,900
411500832	Fiber Repair in Water Yard	0	365,200	0	0	0	0	0	0
411500833	North Leaky Acres Drive Repair	0	0	67,700	0	0	0	0	67,700
411500834	SESWTF Arc Flash Study	0	275,000	11,000	0	308,000	11,300	0	330,300
411500835	SESWTF VFD Modules replacement	0	0	547,200	0	0	0	0	547,200
411500836	Lighting Upgrades at All Pump Stat	0	0	107,100	110,300	113,600	0	0	331,000
411500837	Flow Meter Replacement at Pump Stat	0	0	180,000	180,000	180,000	180,000	180,000	900,000
411500838	Large Meter for Non Revenue Wtr Prj	0	0	545,900	1,124,500	1,158,400	1,193,200	1,229,000	5,251,000
411500839	Lead Services	0	0	0	795,700	819,500	844,100	0	2,459,300
411500842	Enterprise Automation SCADA Improve	0	0	649,200	1,539,800	1,700,000	2,842,600	3,374,500	10,106,100
411500844	J6037 Olive Temp Region Trans Main	0	0	0	0	568,800	465,300	11,997,600	13,031,700
411500852	Grantland Water Main Ext Shw to Get	0	1,513,600	494,700	43,000	0	0	0	537,700
411500914	Well Site Security P46A, P70,P222-1	0	124,400	808,000	0	0	0	0	808,000
411500930	TGM Replacements	0	0	1,460,000	2,605,100	3,298,200	3,992,100	7,265,200	18,620,600
411500931	PS Cross Line Starter Replacements	0	0	284,000	0	0	0	0	284,000
411500932	PS 022A – Site Electrical Upgrades	0	0	396,200	0	0	0	0	396,200
411500933	Electric Motor Repair/Replace	0	0	199,900	199,900	199,900	199,900	199,900	999,500
411500934	NESWTF Pretreatment Upgrades	0	0	498,500	19,500	0	0	0	518,000

Project	Project Name	District	Capital Projects FY 2026 Estimate	2027 Capital Projects	2028 Capital Projects	2029 Capital Projects	2030 Capital Projects	2031 Capital Projects	5 Year Project Total
41 - Department of Public Utilities									
411500935	New Recharge Facility Evaluation	0	0	244,000	0	0	0	0	244,000
411500936	SCADA Master Plan	0	0	485,000	0	0	0	0	485,000
411500937	PS 129A, 301A, 367 Feasibility Study	0	0	244,000	0	0	0	0	244,000
411500938	Proactive Polyethylene Replacement	0	0	3,791,100	0	0	0	0	3,791,100
411500940	Britten Water Consolidation	0	0	400,000	4,445,000	0	0	0	4,845,000
411500941	AMI Evaluation	0	0	274,900	0	0	0	0	274,900
411500942	On-Call Hydraulic Modeling	0	0	136,800	136,800	136,800	136,800	136,800	684,000
411500944	Olive & Bond Water Emergency Repair	0	0	1,771,000	207,800	0	0	0	1,978,800
411500945	Water Main Renewal	0	0	269,800	1,905,900	2,864,100	2,864,100	3,856,000	11,759,900
412500001	Garbage Cart Acquisition	M	1,200,000	0	0	0	0	0	0
412500002	Landfill Re-grading Eastside (FSL)	3	298,200	0	0	0	0	0	0
412500005	Landfill PLC upgrade	3	0	344,400	0	0	0	0	344,400
412500007	Landfill Regrading (N/S/W) NEXTFY27	3	0	0	0	495,100	1,130,000	1,130,000	2,755,100
412500008	2027 LANDFILL MASTER PLAN	3	0	0	0	222,000	0	0	222,000
412500009	Landfill Well Rehab	3	0	0	532,800	0	0	0	532,800
412500010	Landfill Site Security Fencing	3	0	0	0	0	73,300	1,423,400	1,496,700
413500001	GNL Emergency Repairs:Short Extens	M	0	200,000	200,000	200,000	200,000	260,000	1,060,000
413500002	SLRLF Sewer Lateral Revolving Proj	M	200,000	200,000	200,000	200,000	200,000	200,000	1,000,000
413500010	J5727 Fresno/HStSewerSiphonRemoval	3	0	409,000	1,500	0	0	0	410,500
413500014	CD001 Odor ControlforCollection Sys	M	580,300	60,000	1,000	0	0	0	61,000
413500022	J5838 CCTVLgDIaTrk-FwlerChrchPchNor	M	1,242,500	0	0	0	0	0	0
413500027	J5766 North Trunk Rehab-North@Maple	M	671,900	430,100	0	0	0	0	430,100
413500028	J5791 NorthAve66"SwrMainOrange	3	582,600	1,417,800	1,000	0	0	0	1,418,800
413500030	J5852 SwrRehbShieldsDakotaFruitPalm	1	36,500	203,100	0	0	0	0	203,100
413500032	J6027 DT SWRMR Stanislaus/F/GoldnSt	3	0	163,800	912,200	126,100	8,800	0	1,210,900
413500033	GNL Collection System Extension	M	0	426,000	2,626,000	426,000	6,426,000	553,800	10,457,800
413500034	J5708 DalevilleAveSwr-Cherry/Centrl	0	0	0	3,287,200	341,500	0	0	3,628,700
413500049	J5855 SwrRehabAshlnGtysbrgMilbrCdr	4	98,000	8,660,300	384,800	1,000	0	0	9,046,100

Project	Project Name	District	Capital Projects FY 2026 Estimate	2027 Capital Projects	2028 Capital Projects	2029 Capital Projects	2030 Capital Projects	2031 Capital Projects	5 Year Project Total
41 - Department of Public Utilities									
413500051	SSMP1 Sanitary Sewer MasterPlanFY23	M	116,000	10,100	7,000	0	0	0	17,100
413500052	SSMP2 DowntownSwrMainsFeasibltyStdy	3	0	13,000	0	0	0	0	13,000
413500054	SWRTA Sewer Trunk	0	0	1,300,100	100,000	0	0	0	1,400,100
413500062	J6028 DT SWRMR Vormn/Dvsdro/Brdwy/H	3	0	286,400	1,593,600	220,600	15,400	0	2,116,000
413500063	SwrRehabVenturaTulare First&Sixth	7	266,900	6,536,900	464,000	32,100	0	0	7,033,000
413500064	J6029 DT SWRMR Dvsdro/Tolmn/Brdwy/N	3	0	0	359,100	1,999,200	276,600	0	2,634,900
413500065	J6030 DT SWRMR Divisadero/Frsno/P/M	3	0	0	0	315,100	1,753,100	0	2,068,200
413500066	J6031 DT SWRMR G/P/Tulare/Fresno	3	0	0	0	0	368,400	0	368,400
413500067	SwrMainRehbReplWClintNFrutWMcknNWst	M	339,600	6,761,900	520,500	33,600	0	0	7,316,000
413500068	SwrMnRehbReplEShldNFrstEClintNFrsn	7	0	695,600	5,861,400	542,500	24,200	0	7,123,700
413500069	SwrMnExtnsHamndPlesntFlrdrLafyHedgs	3	1,000	240,700	2,115,400	183,700	0	0	2,539,800
413500071	Lift Station@Floradora&Lafayette	3	36,500	234,100	77,000	1,717,400	208,100	0	2,236,600
413500072	GNLOnCallTV&VidAsmtLrgDiamtTrnkLnes	M	0	1,470,700	2,007,900	2,007,900	4,001,800	4,001,800	13,490,100
413500073	SWRDT SewerRehabDwntownInfrastGrant	0	1,600,700	61,600	0	0	0	0	61,600
413500075	J5962 AccssStrucRehMarksPrinctonCln	0	631,800	0	0	0	0	0	0
413500076	J5965 AccssStrucRehMarkOlivNelsnH99	3	1,300	51,400	0	0	0	0	51,400
413500077	J5967 SwrRehab-ChurchFowlerToPeach	3	0	0	0	0	0	2,596,600	2,596,600
413500078	J5968 SwrRehb-FowlerClintonToChurch	M	0	0	0	0	0	3,770,300	3,770,300
413500079	J5969 IntercepRehabHerndon&Cornelia	3	0	0	1,344,900	10,316,200	811,300	477,000	12,949,400
413500080	J5970 SwrRehab-NorthAvePeachToMaple	0	0	0	0	0	0	2,445,800	2,445,800
413500081	J5971 SwrRehb-PeachAveChurchToNorth	M	0	0	0	0	0	1,901,800	1,901,800
413500082	J5966 CstShrSt&SdwlkRehbFlrncMplChs	M	0	347,200	14,900	0	0	0	362,100
413500084	J6026 Butler&8th Trunk Sewer Repair	5	1,594,800	0	0	0	0	0	0
413500085	J6002 Plat 2453 SWRMR	3	0	0	2,386,900	7,446,300	7,079,100	134,600	17,046,900
413500086	J6003 Plat 2558 SWRMR	7	0	0	2,180,000	6,800,900	6,465,500	1,859,700	17,306,100
413500087	J6004 Plat 2755 SWRMR	3	0	0	1,767,900	5,515,400	5,243,400	12,348,300	24,875,000
413500088	J6005 Plat 2254 SWRMR	1	0	0	0	0	1,826,500	2,187,600	4,014,100
413500089	J6006 Plat 2959 SWRMR	5	0	0	0	0	236,700	0	236,700

Project	Project Name	District	Capital Projects FY 2026 Estimate	2027 Capital Projects	2028 Capital Projects	2029 Capital Projects	2030 Capital Projects	2031 Capital Projects	5 Year Project Total
41 - Department of Public Utilities									
413500090	J5996 Fruit&WhitesBridgeJnctnStrctr	3	0	631,200	3,642,900	583,000	6,400	0	4,863,500
413500091	J5997 SwrRhbCesarChavezThorne-Fruit	3	456,700	7,531,200	1,112,700	13,200	0	0	8,657,100
413500093	J5999 SwrRhbOrangeCalifornia-Jensen	M	0	0	1,325,100	7,646,600	1,223,700	13,500	10,208,900
413500094	J6000 SwrRhb 8th, Kerckhoff - Calif	5	0	0	1,404,500	7,814,800	1,231,300	0	10,450,600
413500095	J6001 SwrRhb First,McKinley-Harvey	7	0	0	0	1,371,100	6,993,300	0	8,364,400
413500097	J6045 Olive Ave Emergency Sewer Rep	7	6,800	0	0	0	0	0	0
413500098	J6060 SwrTrnkRhb S.MrksKerneyChrch	3	0	10,733,300	1,258,700	0	0	0	11,992,000
413500099	J6061 SwrTrnkRhb NMrksWAlamosWAshln	1	0	0	0	0	572,100	3,184,500	3,756,600
413500100	J6062 SwrTrnkRhb NPolkWMcKnlyWChrch	3	0	0	0	0	4,801,900	26,727,500	31,529,400
413500101	J6063 SwrTrnkRhb WMcKnlyNCrnlaNPolk	3	0	0	0	0	613,000	3,412,000	4,025,000
413500102	J6064 SwrTrnkRhb NCrnlaWMssnWMcKnly	M	0	0	0	3,371,600	18,766,200	2,596,200	24,734,000
413500103	OMC27 On-Call Hydraulic Modeling	M	0	136,800	136,800	136,800	136,800	136,800	684,000
413500104	GNL UtltyAdjstmntsForAccessStructrs	M	0	300,100	300,100	300,100	300,100	300,100	1,500,500
413500106	J6067 Plat 2658 SWRMR	7	0	0	0	0	0	1,952,100	1,952,100
414500002	Digester Cleaning	3	0	1,837,100	1,892,300	1,949,000	2,007,500	2,609,700	10,295,600
414500011	SG001 Renewable Gas Diversion	3	176,000	9,425,500	2,834,800	1,396,100	265,000	76,000	13,997,400
414500012	WW008 Water Supply Reliability Impr	3	0	426,100	0	0	0	0	426,100
414500013	SG002 Flare Capacity Expansion	3	23,900	0	0	0	0	0	0
414500018	EP001 Substation Expansion	3	13,300	0	0	0	0	0	0
414500026	RWRF Effluent Handling	3	0	0	1,884,000	1,940,700	1,998,700	2,598,300	8,421,700
414500033	NR001 Reroute Site Drains at NFWRF	6	13,000	0	0	0	0	0	0
414500043	SWPS1 SWRecyWaterTank&BoosterPump	3	3,600	78,500	0	0	0	0	78,500
414500052	HC003 Repl3HVACUnitsMAU2,AHU1,AHU2	3	823,800	40,500	0	0	0	0	40,500
414500064	FS001 ADM Station Piping @ RWRF	3	16,800	0	0	0	0	0	0
414500067	EW002 MonitoringWellConstructnFY21	3	132,700	391,300	14,900	0	0	0	406,200
414500068	EW011 RecWellPipelneStgBasinConvers	3	53,400	11,000	12,449,000	634,700	0	0	13,094,700
414500072	BL012 RWRF ForensicStudiesHeadworks	3	50,600	5,100	0	0	0	0	5,100
414500074	BL011 Energy EfficiencyImprovements	3	90,300	66,000	20,700	0	0	0	86,700

Project	Project Name	District	Capital Projects FY 2026 Estimate	2027 Capital Projects	2028 Capital Projects	2029 Capital Projects	2030 Capital Projects	2031 Capital Projects	5 Year Project Total
41 - Department of Public Utilities									
414500075	WW001 2-WtrStationRedundancyImprove	3	137,400	1,000	0	0	0	0	1,000
414500080	MP008 NitrateAssessmentPlan	3	0	13,000	0	0	0	0	13,000
414500086	EI004 FiberConctRWRFtoCityHallData	3	1,249,400	131,000	0	0	0	0	131,000
414500090	EP007 EmergencyGenerator-BSwgr/Hdwk	3	2,785,700	94,200	5,100	0	0	0	99,300
414500098	GN011 NorthAveRdClosure-Corn/ChatFr	3	300	118,200	0	0	0	0	118,200
414500099	BL008 RWRF Material & Storage Bldgs	3	0	0	2,159,300	108,000	0	0	2,267,300
414500104	EW007 MonitoringWellConstrFY22	3	7,000	430,100	14,900	0	0	0	445,000
414500113	SH014 Digester#2 MixPumpReplacement	3	1,100	0	0	0	0	0	0
414500114	OasisReimbursemt-ValentineRWPipelin	3	0	1,001,500	0	0	0	0	1,001,500
414500117	GN005 Access Road Improvmnts @ RWRF	3	77,300	1,300	0	0	0	0	1,300
414500119	SH023 Daft#3&4TWASPumpConveyUpgrade	3	0	0	0	0	534,800	174,100	708,900
414500120	SD004 DewateringCakePumpImproveFY23	3	11,360,800	1,198,000	10,100	0	0	0	1,208,100
414500121	BL013 HeadworkStructralRehab-Phase1	3	8,500	5,100	0	0	0	0	5,100
414500122	BL016 DemoPowerGeneratinFaclty@RWRF	3	0	0	1,901,400	112,700	5,800	0	2,019,900
414500124	BL018 RWRF WarehouseWestSideCanopy	3	27,900	0	0	0	0	0	0
414500125	GN012 RWRFPerimtrFencgCorneliaMusca	3	13,000	105,500	0	0	0	0	105,500
414500126	MP005 Water Reuse Master Plan FY23	M	3,600	0	0	0	0	0	0
414500127	MP017 OnsiteCompostFeasibilityStudy	3	21,000	578,400	19,500	0	0	0	597,900
414500131	NP002 Expansion of NFWRF FY23	6	210,000	0	0	0	0	0	0
414500132	HS003 HdwksBarscrnEvalOptimizeStudy	M	9,100	0	0	0	0	0	0
414500137	GNL RWRF EmergencyLargeScaleRepairs	3	513,900	527,500	800,300	830,600	847,600	1,102,100	4,108,100
414500160	Annual Asphalt&Paving Rehab RWRF	3	187,500	190,500	190,500	190,500	190,500	0	762,000
414500162	Roof Memb & OSHA Railing CSM Bldg	3	13,200	0	0	0	0	0	0
414500163	Replace RWRF Fiber Optic Cables	3	16,900	912,600	45,500	0	0	0	958,100
414500164	Upgrade PLC's 1,2,5,8, & 9	3	4,100	990,500	0	0	0	0	990,500
414500165	Install&Commiss RWRFWirelessUpgrd	3	6,100	0	0	0	0	0	0
414500167	UpgrdReclamWellPwrPoles15KVLine	3	2,700	0	0	0	0	0	0
414500168	Replacement of VFDs	3	1,206,900	0	0	0	0	0	0

Project	Project Name	District	Capital Projects FY 2026 Estimate	2027 Capital Projects	2028 Capital Projects	2029 Capital Projects	2030 Capital Projects	2031 Capital Projects	5 Year Project Total
41 - Department of Public Utilities									
414500169	NFWRF Fall Protection&AccessBasins	6	0	55,600	0	0	0	0	55,600
414500173	Hdwrks Barscren #3 Rehab/Replacemnt	3	10,200	1,385,300	11,676,000	1,333,400	190,900	0	14,585,600
414500176	Digester #9 Cleaning and Rehab	3	2,200	0	0	0	0	0	0
414500177	Digester #2 Cleaning and Rehab	3	1,200	0	0	0	0	0	0
414500178	Headworks Structural Rehab-Phase 2	3	4,420,700	3,959,200	3,959,200	3,959,200	772,700	0	12,650,300
414500180	RegionalWWReclmatnFacilityMastrPln	3	30,500	2,147,900	70,700	0	0	0	2,218,600
414500181	Sidestream Treatment Construction	3	0	45,930,000	6,800,000	40,000	0	0	52,770,000
414500185	SA007 6TurblexBlowersClassIIService	3	165,000	1,000	0	0	0	0	1,000
414500186	WW009 Replc2 3-W1600GPM VertiTurbin	3	4,200	84,800	0	0	0	0	84,800
414500187	EW012 Demolish5AbandonedWellsRWRF	3	0	315,500	46,500	500	0	0	362,500
414500188	BL020 RefurbRoof&VentSysBld53BLD001	3	0	37,800	207,400	9,300	0	0	254,500
414500189	BL021 Design&ConstrucWatrBlstCanopy	3	0	0	0	0	0	74,400	74,400
414500190	BL022 CollectionBuilding HVAC Rehab	3	25,000	459,400	2,578,400	389,400	4,600	0	3,431,800
414500191	BL023 RefurbRoofBldg 30BLD002	3	197,900	8,500	0	0	0	0	8,500
414500192	SA008 TurblexBlowers1-4 1500HP ABB	3	167,900	1,000	0	0	0	0	1,000
414500193	EP018 RetrofitOilFilledTransformers	3	53,600	0	0	0	0	0	0
414500194	EW013 ReplacRecWellTrnsfrmr	3	0	0	0	0	396,700	0	396,700
414500196	SC001 C-SideValveControlSystmReplac	3	70,500	543,100	75,900	400	0	0	619,400
414500197	EP019 RefedGasConditionElecFrmASide	3	0	54,600	273,000	12,300	0	0	339,900
414500198	PC003 Primary Clarifiers Rehab	3	1,849,100	4,810,500	3,460,500	3,451,500	1,000	0	11,723,500
414500200	SH008 Digester14 NewDigesterDesign	3	0	0	0	0	1,966,500	17,297,600	19,264,100
414500204	SA009 Blower 5-6 PLC & Cntrlr Rehab	3	0	229,700	8,700	0	0	0	238,400
414500205	SA010 A-SideDiffuserVlvDesign&Const	3	0	0	0	1,316,000	7,082,000	313,100	8,711,100
414500206	MP021 C-Side Improve-Design&Constuc	3	0	0	0	7,483,000	833,000	0	8,316,000
414500207	SH026 Digester#5 Rehab&DomeReplace	3	0	0	501,700	2,966,600	364,800	1,400	3,834,500
414500208	SH027 Digester#7 Clean&DomeReplace	3	5,000	2,160,500	500	0	0	0	2,161,000
414500210	BL024 Lab Boiler System Redundancy	3	0	36,600	187,800	17,100	0	0	241,500
414500211	BL025 Fleet Maintenace Canopy	3	0	124,000	681,500	0	0	0	805,500

Project	Project Name	District	Capital Projects FY 2026 Estimate	2027 Capital Projects	2028 Capital Projects	2029 Capital Projects	2030 Capital Projects	2031 Capital Projects	5 Year Project Total
41 - Department of Public Utilities									
414500213	SST01 B- & C-Side Tank Wall Repairs	3	415,000	3,000,000	5,017,000	5,967,000	5,403,000	0	19,387,000
414500214	WW010 Rehab2UtltyWtrWllsRWRF Prprty	3	0	1,042,400	38,000	0	0	0	1,080,400
414500215	BL026 RWRF HVACSystmMtsysDsgn&Upgrd	3	0	318,600	0	0	0	0	318,600
414500216	EI009 RWRF Network Hardware Upgrade	3	1,238,600	209,500	2,200	0	0	0	211,700
414500217	EI010 RWRF NtwrkDisasterRecovrySite	3	0	90,900	540,500	82,900	1,000	0	715,300
414500218	EI011 RWRF Business-OpsNtwrkSeparat	3	0	242,600	9,400	0	0	0	252,000
414500220	BL027 Paint Mix Booth&Fire Sup Syst	3	130,500	154,800	0	0	0	0	154,800
414500221	SA011 RWRF 60" Aeration Leak	3	126,000	0	0	0	0	0	0
414500222	HP014 Minor Refurb RSP 945-9451104	3	48,300	0	0	0	0	0	0
414500224	SH028 RWRF DigesterStairSupportModi	3	72,100	0	0	0	0	0	0
414500226	GNL 797 ESS/Lab Capital Fixed Asset	3	0	250,000	0	0	0	0	250,000
414500229	HP015 Replc3Flygt3800PmpVoluts3,5&6	3	0	567,500	0	0	0	0	567,500
414500230	EP020 Replace Power Poles	3	0	190,500	0	0	0	0	190,500
414500231	WW011 Upgrade 2-W pumps to VFD's	3	0	254,000	0	0	0	0	254,000
414500232	SH029 Replace Heated Sludge Pumps	3	0	190,500	0	0	0	0	190,500
414500233	SD007 Rebuild Roto-Diff and Scoll	3	0	309,600	0	0	0	0	309,600
414500234	SD008 ReplcPlymrPmpsForBFPs&Cntrfgs	3	0	0	297,500	0	0	0	297,500
414500235	SGATE Demo Southgate Facility	3	0	0	572,000	0	0	0	572,000
Total for: 41 - Department of Public Utilities			**84,528,700**	**221,845,300**	**181,403,700**	**167,817,300**	**170,839,300**	**201,712,500**	**943,618,100**
43 - Airports Department									
439900001	Airways Golf Course Capital	4	400	1,342,600	0	0	0	0	1,342,600
439900019	AIP95 FF22 Noise Homes Part 150	4	3,893,200	450,800	0	0	0	0	450,800
439900025	Environmental Site Assessment	4	200	138,000	138,000	138,000	138,000	138,000	690,000
439900026	Facilities Repair/Repl Reserve	4	0	500,000	500,000	500,000	500,000	500,000	2,500,000
439900027	Security PM Repairs/Upgrades	4	0	97,000	75,000	75,000	75,000	75,000	397,000
439900030	Park Lot-EV Charging Stations	4	0	10,000	10,000	10,000	10,000	10,000	50,000
439900031	IT PM/Repairs/Upgrades	4	0	900,000	346,500	346,500	346,500	346,500	2,286,000

Project	Project Name	District	Capital Projects FY 2026 Estimate	2027 Capital Projects	2028 Capital Projects	2029 Capital Projects	2030 Capital Projects	2031 Capital Projects	5 Year Project Total
43 - Airports Department									
439900032	FCH Term Complex Impr	3	0	25,000	25,000	25,000	25,000	25,000	125,000
439900041	CRCF Facility Maintenance	4	110,500	5,000	0	0	0	0	5,000
439900047	Air Cargo Taxilane Rehab	4	0	110,000	110,000	110,000	110,000	110,000	550,000
439900051	Air Service Planning	4	0	200,000	200,000	200,000	200,000	200,000	1,000,000
439900057	Airfield Repairs / Repl	4	30,100	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	5,000,000
439900058	Terminal Repairs / Repl	4	3,800	1,450,000	250,000	250,000	250,000	250,000	2,450,000
439900059	Equipt Small Capital	4	309,700	300,000	300,000	300,000	300,000	300,000	1,500,000
439900060	Terminal Improvements	4	17,200	2,150,000	500,000	500,000	500,000	500,000	4,150,000
439900061	Terminal/FIS Expansion	4	642,700	4,000,000	0	0	0	0	4,000,000
439900062	Parking Repairs / Replacements	4	0	1,000,000	50,000	50,000	50,000	50,000	1,200,000
439900079	Safety Management System	4	100,000	100,000	0	0	0	0	100,000
439900086	AIP Recon Rwy 11L/29R	4	55,199,200	36,407,200	0	0	0	0	36,407,200
439900088	AIP FAT Twr Replacement	4	10,400	18,000,000	46,000,000	0	0	0	64,000,000
439900089	Airport Security System	4	0	20,000	0	0	0	0	20,000
439900091	Airfield Security System	4	0	2,000,000	0	0	0	0	2,000,000
439900092	Environmental Site Assessment-PFOS	4	0	1,000,000	300,000	300,000	300,000	300,000	2,200,000
439900093	AIPxx FF23 not 22 Noise Homes Part 150	4	400	500,000	0	0	0	0	500,000
439900094	AIPxx FAT Airfield Lighting/Signage Upgrade to LED	4	400	0	0	0	0	0	0
439900095	RTR Relocation	4	0	0	3,310,000	0	0	0	3,310,000
439900096	AIP ARFF Vehicle Acquisition	4	0	300,000	0	0	0	0	300,000
439900097	AIP Taxiway B Minor Rehab	4	0	5,625,000	0	0	0	0	5,625,000
439900098	AIPxx FCH Airfield Lighting/Signage Upgrade to LED	4	-200	0	0	0	0	0	0
439900099	AIPXX FCH Replace Runway 12 PAPI	3	0	165,600	0	0	0	0	165,600
439900100	AIPXX FCH Airfield Security Upgrades (Phase 1)	3	0	165,600	0	0	0	0	165,600
439900101	Environmental Site- (TCP)	4	0	250,000	250,000	250,000	250,000	250,000	1,250,000
439900102	Airfield Perim Fence Ph2	4	0	1,600,000	0	0	0	0	1,600,000
439900103	FAT Restrooms (Des/Const)	4	0	500,000	0	0	0	0	500,000
439900104	FAT Podiums	4	21,400	20,000	0	0	0	0	20,000

Project	Project Name	District	Capital Projects FY 2026 Estimate	2027 Capital Projects	2028 Capital Projects	2029 Capital Projects	2030 Capital Projects	2031 Capital Projects	5 Year Project Total
43 - Airports Department									
439900106	PFC application App 7	4	0	200,000	0	0	0	0	200,000
439900108	AIPxxFCH Reconst Runway 12-30	3	0	806,500	1,300,000	0	0	0	2,106,500
439900109	AIPxx FF25 Noise Homes Part 150	4	0	0	3,400,000	0	0	0	3,400,000
439900110	AIPXX FCH Reconstruct Taxiway A (Ph 1)	3	0	550,000	0	0	0	0	550,000
439900111	BJA Patrick Leahy BVP FY24	4	1,300	0	0	0	0	0	0
439900112	BJA Patrick Leahy BVP FY25	4	600	5,200	0	0	0	0	5,200
439900113	East Terminal Project	4	0	3,474,500	0	70,000,000	0	0	73,474,500
439900114	DOD Sound Mitigation-Residential	4	0	2,308,700	0	0	0	0	2,308,700
439926001	AIPxx FF25 Noise Homes Part 150	4	0	0	0	3,400,000	0	0	3,400,000
439926003	AIPxx FAT Pavement Management	4	0	0	560,000	0	0	0	560,000
439927001	AIPxx FF26 Noise Homes Part 150	4	0	0	0	0	3,400,000	0	3,400,000
439927002	AIPxx FAT Master Plan Update	4	0	0	0	1,500,000	0	0	1,500,000
439927003	AIPxx ARFF Station (Project Formulation, Env, Design)	4	0	0	1,000,000	2,000,000	6,000,000	0	9,000,000
439927004	AIPXX FCH Master Plan Update	3	0	0	0	0	250,000	0	250,000
439927005	AIPXX FCH Pavement Management Plan Update	3	0	0	150,000	0	0	0	150,000
439928001	AIPxx FF27 Noise Homes Part 151	4	0	0	0	0	0	3,400,000	3,400,000
Total for: 43 - Airports Department			**60,341,300**	**87,676,700**	**59,774,500**	**80,954,500**	**13,704,500**	**7,454,500**	**249,564,700**
44 - Convention Center and Stadium Department									
449900001	Stadium Capital Improvements	3	285,000	472,800	0	0	0	0	472,800
449900002	Conv Cntr Scoreboard	3	605,000	0	0	0	0	0	0
Total for: 44 - Convention Center and Stadium Department			**890,000**	**472,800**	**0**	**0**	**0**	**0**	**472,800**
45 - Fresno Area Express (FAX) Department									
459900001	Non-revenue Vehicles	M	356,600	3,061,000	0	0	0	0	3,061,000
459900002	Risk Reimbursements	0	56,300	35,500	0	0	0	0	35,500
459900003	Passenger Amenities	M	463,200	732,900	0	0	0	0	732,900
459900004	Parking Lot Repair	3	276,400	355,900	0	0	0	0	355,900

Project	Project Name	District	Capital Projects FY 2026 Estimate	2027 Capital Projects	2028 Capital Projects	2029 Capital Projects	2030 Capital Projects	2031 Capital Projects	5 Year Project Total
45 - Fresno Area Express (FAX) Department									
459900005	Radio System	3	20,000	0	0	0	0	0	0
459900007	CNG Fueling Station	0	44,100	4,325,600	0	0	0	0	4,325,600
459900008	CNG Bus Rehab	M	0	8,531,300	0	0	0	0	8,531,300
459900009	Admin Facility Gen Rehab and Repair	3	997,200	205,000	0	0	0	0	205,000
459900010	STEP Projects	3	373,700	2,650,000	1,831,800	0	0	0	4,481,800
459900011	BEB 40' Bus Purchase	3	31,100	5,500	0	0	0	0	5,500
459900012	Paratransit Veh & Equip	M	1,276,900	1,130,500	0	1,100,000	0	1,100,000	3,330,500
459900013	Safety Enhancements	0	392,400	300,000	0	0	0	0	300,000
459900018	BRT-Bus Rapid Transit	M	500	0	0	0	0	0	0
459900034	FAX Solar Lighting RC 2018	0	6,300	25,000	0	0	0	0	25,000
459900035	Security Cameras	0	300,000	145,000	0	0	0	0	145,000
459900036	CNG 40' Bus Purchase	0	14,465,600	1,472,600	0	0	0	0	1,472,600
459900037	Office / Cubicle Redesign	M	49,600	0	0	0	0	0	0
459900039	Maint Facility Roll Up Doors	0	160,000	0	0	0	0	0	0
459900040	Real Time Bus Stop Display Signs	M	1,700	300,500	0	0	0	0	300,500
459900042	ADA Stop Improvements	M	1,463,400	3,790,300	4,293,800	1,742,800	1,742,700	0	11,569,600
459900046	FCEB 40' Bus Purchase	0	13,483,500	61,117,200	0	900,000	0	0	62,017,200
459900051	Planning Projects - General	M	445,000	790,400	0	0	0	0	790,400
459900052	Planning-Civil Rights Studies	M	144,100	100,000	0	0	0	0	100,000
459900053	Planning - FCOG Payments	3	178,000	640,200	0	0	0	0	640,200
459900054	Planning-HVAC Relocation	M	117,000	0	0	0	0	0	0
459900055	Planning-Manchester Remodel	M	0	125,500	0	0	0	0	125,500
459900057	Facility Improvements	3	44,500	0	0	0	0	0	0
459900058	Maint Facility Gen Rehab and Repair	3	1,117,900	13,464,400	0	0	0	0	13,464,400
459900059	Maint Facility Roof Rehab	3	407,300	358,500	0	0	0	0	358,500
459900060	Maint Facility H2 Detection	3	2,830,600	0	0	0	0	0	0
459900064	Bus Parts and Equipment	M	275,000	1,282,200	0	0	0	0	1,282,200
459900065	Prop1B-PTMISEA-CAD/AVL FY10-11	M	660,000	1,261,000	0	0	0	0	1,261,000

Project	Project Name	District	Capital Projects FY 2026 Estimate	2027 Capital Projects	2028 Capital Projects	2029 Capital Projects	2030 Capital Projects	2031 Capital Projects	5 Year Project Total
45 - Fresno Area Express (FAX) Department									
459900069	H2 Station Development	M	1,540,000	7,165,800	12,524,300	11,560,000	6,545,000	1,500,000	39,295,100
459900070	Master Plans and Studies	M	0	820,000	110,000	0	0	0	930,000
459900071	Prop1B-PTMISEA Solar Ltng FY14-15	3	24,900	270,000	0	0	0	0	270,000
459900080	Bus Stop Build Outs & Improvements	0	0	3,653,500	1,396,000	0	0	0	5,049,500
459900081	Travel Training	0	0	348,000	0	0	0	0	348,000
459900082	Everbridge Mass Text Notifications	0	0	1,000,000	0	0	0	0	1,000,000
459900083	Spare Tech Equipment	0	200	0	0	0	0	0	0
459900087	Masterplans & Studies	0	161,100	509,900	0	0	0	0	509,900
459900088	Reconnecting Communities	0	40,000	750,000	0	0	0	0	750,000
459900089	Land Acquisitions and Improvements	0	310,000	10,446,000	7,625,000	15,070,000	6,560,000	1,500,000	41,201,000
459900090	ATI Conctrete/Asphalt Repair	0	0	560,000	0	0	0	0	560,000
459900092	Downtown Intermodal Transit Center	0	0	410,000	10,060,000	5,190,000	5,190,000	5,190,000	26,040,000
459900093	AHSC Bus Stop Improvements	0	0	1,511,500	0	0	0	0	1,511,500
459900094	THUD Project	0	0	765,000	0	0	0	0	765,000
459900095	Church Ave HAWKS & Complete Streets	0	0	2,127,500	2,395,500	0	0	0	4,523,000
459900096	Bus Stop Camera Maintenance	0	0	400,000	0	0	0	0	400,000
459900098	Mobile H2 Fueler	0	0	1,281,800	0	0	0	0	1,281,800
459900099	Facilities Rehab and Repair	0	0	1,049,200	0	0	0	0	1,049,200
459900103	MTC Facility Improvements	0	0	376,900	0	0	0	0	376,900
459900104	Handy Ride Facility Improvements	0	0	760,000	0	0	0	0	760,000
459900105	Public Outreach	0	0	20,000	0	0	0	0	20,000
Total for: 45 - Fresno Area Express (FAX) Department			**42,514,100**	**140,431,100**	**40,236,400**	**35,562,800**	**20,037,700**	**9,290,000**	**245,558,000**
Grand Total			**460,715,000**	**1,065,616,500**	**336,738,300**	**300,087,200**	**211,206,100**	**224,312,700**	**2,137,960,800**

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FY 2027
Capital Improvement Program
by
Department / Fund / Project

Project	Name	District	Capital Projects FY 2026 Estimate	2027 Capital Projects	2028 Capital Projects	2029 Capital Projects	2030 Capital Projects	2031 Capital Projects	5 Year Project Total
01 - City Council Department									
1000-1001 - General Fund									
010100002	Council District 1 Infrastructure	1	24,300	0	0	0	0	0	0
010200002	Council District 2 Infrastructure	2	136,200	0	0	0	0	0	0
010500002	Council District 5 Infrastructure	5	84,700	0	0	0	0	0	0
010600002	Council District 6 Infrastructure	6	182,900	0	0	0	0	0	0
010600009	Woodward Disc Golf Shade Structure	6	19,600	0	0	0	0	0	0
Total for: 1000-1001 - General Fund			**447,700**	**0**	**0**	**0**	**0**	**0**	**0**
Total for: 01 - City Council Department			**447,700**	**0**	**0**	**0**	**0**	**0**	**0**

Project	Name	District	Capital Projects FY 2026 Estimate	2027 Capital Projects	2028 Capital Projects	2029 Capital Projects	2030 Capital Projects	2031 Capital Projects	5 Year Project Total
15 - Police Department									
1000-1001 - General Fund									
159400018	PD ADMINISTRATION RELOC	0	0	467,000	0	0	0	0	467,000
Total for: 1000-1001 - General Fund			**0**	**467,000**	**0**	**0**	**0**	**0**	**467,000**
3000-3010 - 2008 PD Revenue Bonds-Phase I									
159900013	Regional Training Facility	3	26,100	30,000	0	0	0	0	30,000
Total for: 3000-3010 - 2008 PD Revenue Bonds-Phase I			**26,100**	**30,000**	**0**	**0**	**0**	**0**	**30,000**
3000-3013 - PD Natl Air Guard RTC Fund									
159900013	Regional Training Facility	3	0	80,300	0	0	0	0	80,300
Total for: 3000-3013 - PD Natl Air Guard RTC Fund			**0**	**80,300**	**0**	**0**	**0**	**0**	**80,300**
3000-3019 - Southeast Police Station									
159900014	SE Distrct Police Station	5	0	14,000	0	0	0	0	14,000
Total for: 3000-3019 - Southeast Police Station			**0**	**14,000**	**0**	**0**	**0**	**0**	**14,000**
3000-3027 - 911 Call Center Construction									
159400004	911 Call Center	0	1,450,100	0	0	0	0	0	0
159900088	911 Call Center Construction	0	0	1,285,200	557,200	557,200	557,200	143,000	3,099,800
Total for: 3000-3027 - 911 Call Center Construction			**1,450,100**	**1,285,200**	**557,200**	**557,200**	**557,200**	**143,000**	**3,099,800**
3000-3029 - Police Dept Administration									
159400018	PD ADMINISTRATION RELOC	0	1,234,300	17,746,900	1,018,800	0	0	0	18,765,700
Total for: 3000-3029 - Police Dept Administration			**1,234,300**	**17,746,900**	**1,018,800**	**0**	**0**	**0**	**18,765,700**
Total for: 15 - Police Department			**2,710,500**	**19,623,400**	**1,576,000**	**557,200**	**557,200**	**143,000**	**22,456,800**

Project	Name	District	Capital Projects FY 2026 Estimate	2027 Capital Projects	2028 Capital Projects	2029 Capital Projects	2030 Capital Projects	2031 Capital Projects	5 Year Project Total
16 - Fire Department									
3000-3023 - Fire Station #12 Construction									
169900005	Station 12 Relocation	1	387,600	726,000	976,000	0	0	0	1,702,000
Total for: 3000-3023 - Fire Station #12 Construction			**387,600**	**726,000**	**976,000**	**0**	**0**	**0**	**1,702,000**
3000-3024 - Fire Regional Trng Cntr Constr									
169900002	RTC Construction	3	261,000	21,002,500	32,600	0	0	0	21,035,100
Total for: 3000-3024 - Fire Regional Trng Cntr Constr			**261,000**	**21,002,500**	**32,600**	**0**	**0**	**0**	**21,035,100**
3100-3137 - Citywide Fire Facilities Impact Fee									
169900006	Fire Station #10 Relocation	7	700	1,100	0	0	0	0	1,100
Total for: 3100-3137 - Citywide Fire Facilities Impact Fee			**700**	**1,100**	**0**	**0**	**0**	**0**	**1,100**
Total for: 16 - Fire Department			**649,300**	**21,729,600**	**1,008,600**	**0**	**0**	**0**	**22,738,200**

Project	Name	District	Capital Projects FY 2026 Estimate	2027 Capital Projects	2028 Capital Projects	2029 Capital Projects	2030 Capital Projects	2031 Capital Projects	5 Year Project Total
17 - PARCS Department									
1000-1001 - General Fund									
179900075	Citywide Senior Center	4	7,000	0	0	0	0	0	0
179900109	Radio Park Renovations	7	394,900	0	0	0	0	0	0
179900121	First/Clinton Property	7	12,900	1,500,500	0	0	0	0	1,500,500
179900209	Vinland Park Tot Lot Shade Structur	4	2,100	0	0	0	0	0	0
179900214	Lafayette Park Tot Shade Structure	7	122,900	0	0	0	0	0	0
179900299	Camp Fresno Cabin Replacement	0	21,500	0	0	0	0	0	0
179900304	Quigley Park Phase 1 (D1-FY26-22)	1	30,000	0	0	0	0	0	0
179900311	Stallion PK Imprvments (D2-FY26-73)	2	74,000	0	0	0	0	0	0
179900335	Water Tower ADA (D3-FY27-25)	3	0	50,000	0	0	0	0	50,000
Total for: 1000-1001 - General Fund			**665,300**	**1,550,500**	**0**	**0**	**0**	**0**	**1,550,500**
2000-2001 - Comm Dev Block Grant Revenue									
179900075	Citywide Senior Center	4	1,582,700	0	0	0	0	0	0
179900187	Bigby-Villa Tot Lot Shade & Soft Fa	3	605,600	0	0	0	0	0	0
179900214	Lafayette Park Tot Shade Structure	7	316,300	0	0	0	0	0	0
Total for: 2000-2001 - Comm Dev Block Grant Revenue			**2,504,600**	**0**	**0**	**0**	**0**	**0**	**0**
2000-2041 - American Rescue Plan Act-ARPA									
179900085	Water Tower/EatonPl F22M25&113	3	85,400	0	0	0	0	0	0
Total for: 2000-2041 - American Rescue Plan Act-ARPA			**85,400**	**0**	**0**	**0**	**0**	**0**	**0**
2060-9567 - CDBG 2019									
179900224	FHBALL ADA Improvements IDIS6422	3	0	78,000	0	0	0	0	78,000
Total for: 2060-9567 - CDBG 2019			**0**	**78,000**	**0**	**0**	**0**	**0**	**78,000**
2060-9639 - CDBG Section 108 Loan									
179900075	Citywide Senior Center	4	0	20,000,000	0	0	0	0	20,000,000
Total for: 2060-9639 - CDBG Section 108 Loan			**0**	**20,000,000**	**0**	**0**	**0**	**0**	**20,000,000**

Project	Name	District	Capital Projects FY 2026 Estimate	2027 Capital Projects	2028 Capital Projects	2029 Capital Projects	2030 Capital Projects	2031 Capital Projects	5 Year Project Total
17 - PARCS Department									
2060-9650 - Community Development Block Grant (CDBG) PY 2025									
179900048	Maxie Park HVAC Design IDIS6421	3	0	1,337,000	0	0	0	0	1,337,000
Total for: 2060-9650 - Community Development Block Grant (CDBG) P			**0**	**1,337,000**	**0**	**0**	**0**	**0**	**1,337,000**
2060-9669 - CDBG 2026									
179900214	Lafayette Park Tot Shade Structure	7	0	1,663,600	0	0	0	0	1,663,600
Total for: 2060-9669 - CDBG 2026			**0**	**1,663,600**	**0**	**0**	**0**	**0**	**1,663,600**
2060-9674 - Community Development Block Grant (CDBG) PY2024									
179900187	Bigby-Villa Tot Lot Shade & Soft Fa	3	0	161,700	0	0	0	0	161,700
179900214	Lafayette Park Tot Shade Structure	7	0	3,000	0	0	0	0	3,000
Total for: 2060-9674 - Community Development Block Grant (CDBG) P			**0**	**164,700**	**0**	**0**	**0**	**0**	**164,700**
2070-2073 - Misc State Grants - Parks									
179900026	Romain Futsal Court	7	0	34,400	0	0	0	0	34,400
179900048	Maxie Park HVAC Design IDIS6421	3	0	210,000	0	0	0	0	210,000
Total for: 2070-2073 - Misc State Grants - Parks			**0**	**244,400**	**0**	**0**	**0**	**0**	**244,400**
2070-2079 - Prop 68 Grant - PARCS									
179900043	Milburn/Dakota Park-F19 17-3a	1	112,500	0	0	0	0	0	0
179900109	Radio Park Renovations	7	5,196,500	75,400	0	0	0	0	75,400
Total for: 2070-2079 - Prop 68 Grant - PARCS			**5,309,000**	**75,400**	**0**	**0**	**0**	**0**	**75,400**
2400-2417 - PARCS Regional Parking Fund									
179900113	Woodward Park Pickleball Courts	6	0	54,900	0	0	0	0	54,900
Total for: 2400-2417 - PARCS Regional Parking Fund			**0**	**54,900**	**0**	**0**	**0**	**0**	**54,900**
2400-2427 - Club One Cardroom									
179900001	Parks Facilities Rehab	M	0	502,600	0	0	0	0	502,600
Total for: 2400-2427 - Club One Cardroom			**0**	**502,600**	**0**	**0**	**0**	**0**	**502,600**
2700-2701 - Meas P Existing Park Cap-O&M									
179900001	Parks Facilities Rehab	M	37,400	0	0	0	0	0	0

Project	Name	District	Capital Projects FY 2026 Estimate	2027 Capital Projects	2028 Capital Projects	2029 Capital Projects	2030 Capital Projects	2031 Capital Projects	5 Year Project Total
17 - PARCS Department									
179900130	Mosqueda Fence Pool	5	0	13,000	0	0	0	0	13,000
179900133	Tree Trimming	M	0	350,000	0	0	0	0	350,000
179900153	Logan - Monument Sign	2	0	2,400	0	0	0	0	2,400
179900157	Fink White - Rehab Restrooms	3	178,600	117,900	0	0	0	0	117,900
179900161	Orchid- 2 Shade Structure Tot	2	16,900	0	0	0	0	0	0
179900167	Cary - Shade Structure Tot Lots	4	0	21,200	0	0	0	0	21,200
179900170	Rotary East Shade For Tot Soft	6	0	31,600	0	0	0	0	31,600
179900172	Manchester Splash Pad	7	0	36,100	0	0	0	0	36,100
179900197	Lafayette Restroom Rehab	7	39,400	11,100	0	0	0	0	11,100
179900204	Cary Park - Bleachers	4	0	22,100	0	0	0	0	22,100
179900205	Large Park Restrooms/Faucets	4	659,200	701,200	0	0	0	0	701,200
179900209	Vinland Park Tot Lot Shade Structur	4	39,700	5,000	0	0	0	0	5,000
179900211	Vinland Park Pickleball Design	4	49,300	199,600	0	0	0	0	199,600
179900214	Lafayette Park Tot Shade Structure	7	6,000	186,000	0	0	0	0	186,000
179900248	Lafayette Resurfacing	7	24,700	50,100	0	0	0	0	50,100
179900268	Belcher Pedestrian Access	6	0	9,800	0	0	0	0	9,800
179900274	Repurpose JSK softball field to cricket FY24CM52	3	0	16,000	0	0	0	0	16,000
179900275	Repurpose one RSC soccer field to cricket FY24CM52	3	0	26,400	0	0	0	0	26,400
179900277	Skate Park Amenity at Manchester Park FY24CM62	7	3,100	14,500	0	0	0	0	14,500
179900278	Design for Quigley Park Improvements FY24CM66	1	215,200	0	0	0	0	0	0
179900279	Multi-Use Court at Lions Park FY24CM67	1	70,700	276,600	0	0	0	0	276,600
179900281	Design of soccer field lighting at Koligian Park FY24CM88	2	0	57,600	0	0	0	0	57,600
179900284	Convert the Tennis Courts at Logan Park to Pickleball Courts	2	0	173,000	0	0	0	0	173,000
179900285	Wrought Iron Perimeter Fence at Rotary West Park FY24CM1	4	0	10,600	0	0	0	0	10,600
179900286	4-Senior Center Demolition CDBG	0	0	1,700	0	0	0	0	1,700
179900287	6-Woodward Disc Golf Shade	6	66,400	17,500	0	0	0	0	17,500
179900288	2 - Logan Play Structure Improvemen	2	15,900	0	0	0	0	0	0
179900291	Woodward BMX Improvements F25M83	6	10,100	8,500	0	0	0	0	8,500
179900293	Cary Hockey Rink Imp F25M72	4	0	35,800	0	0	0	0	35,800
179900298	Pinedale Restroom Rehabilitation	2	0	175,200	0	0	0	0	175,200

Project	Name	District	Capital Projects FY 2026 Estimate	2027 Capital Projects	2028 Capital Projects	2029 Capital Projects	2030 Capital Projects	2031 Capital Projects	5 Year Project Total
17 - PARCS Department									
179900306	Roeding Pk Bench Repl (D3-FY26-51)	3	0	292,500	0	0	0	0	292,500
179900307	Citywide Tree Project (D3-FY26-53)	M	0	200,000	0	0	0	0	200,000
179900309	Logan Park Swing Sets (D2-FY26-71)	2	79,100	153,200	0	0	0	0	153,200
179900311	Stallion PK Imprvments (D2-FY26-73)	2	0	594,100	0	0	0	0	594,100
179900316	Mosqueda Renovations	0	100,000	97,000	0	0	0	0	97,000
179900324	Boys & Girls Club Impro (D5-FY27-7)	5	0	150,000	0	0	0	0	150,000
Total for: 2700-2701 - Meas P Existing Park Cap-O&M			**1,611,700**	**4,057,300**	**0**	**0**	**0**	**0**	**4,057,300**
2700-2702 - Meas P New Parks & Facilities									
179900045	South Tower CIP-F19 17-3a	3	0	54,400	0	0	0	0	54,400
179900051	Bulldog/6th Building-F20 48,52	4	81,300	137,900	0	0	0	0	137,900
179900052	S Peach Ave Park Construct-F21CR18	5	420,900	253,300	0	0	0	0	253,300
179900060	Van Ness and Weldon Park	1	268,200	208,600	0	0	0	0	208,600
179900075	Citywide Senior Center	4	147,900	2,199,500	0	0	0	0	2,199,500
179900076	El Dorado Park ACQ-F22M98&102	4	166,500	402,000	0	0	0	0	402,000
179900120	Dakota / Barton Property	4	0	36,000	0	0	0	0	36,000
179900198	Administrative Delivery Cost	M	0	25,000	0	0	0	0	25,000
179900201	New Park/Facility Development Citywide	M	0	461,600	0	0	0	0	461,600
179900216	FMFCD Basins	M	24,000	244,800	0	0	0	0	244,800
179900231	Pinedale APN30308237 COLLEGE/BIR	2	0	440,300	0	0	0	0	440,300
179900273	Community Garden/Dog Park FY24CM17	5	71,900	1,393,200	0	0	0	0	1,393,200
179900303	Peach Redesign (D5-FY26-6)	5	118,400	46,600	0	0	0	0	46,600
179900312	Barstow and Veterans (D2-FY26-74)	2	297,900	549,300	0	0	0	0	549,300
Total for: 2700-2702 - Meas P New Parks & Facilities			**1,597,000**	**6,452,500**	**0**	**0**	**0**	**0**	**6,452,500**
2700-2707 - Meas P San Joaquin River Pkw									
179900058	Milburn Overlook Redesign & Constru	2	93,500	31,600	0	0	0	0	31,600
Total for: 2700-2707 - Meas P San Joaquin River Pkw			**93,500**	**31,600**	**0**	**0**	**0**	**0**	**31,600**
2700-2711 - Meas P Existing Park CAP-O&M High Need									
178800062	Roeding Pk Tree Rest (D3-FY27-34)	3	0	75,000	0	0	0	0	75,000

Project	Name	District	Capital Projects FY 2026 Estimate	2027 Capital Projects	2028 Capital Projects	2029 Capital Projects	2030 Capital Projects	2031 Capital Projects	5 Year Project Total
17 - PARCS Department									
179900001	Parks Facilities Rehab	M	73,300	0	0	0	0	0	0
179900026	Romain Futsal Court	7	22,200	121,500	0	0	0	0	121,500
179900048	Maxie Park HVAC Design IDIS6421	3	38,800	802,500	0	0	0	0	802,500
179900085	Water Tower/EatonPl F22M25&113	3	0	35,700	0	0	0	0	35,700
179900109	Radio Park Renovations	7	228,000	61,000	0	0	0	0	61,000
179900133	Tree Trimming	M	150,000	0	0	0	0	0	0
179900137	Roeding - Restroom Rehab	3	2,583,000	419,800	0	0	0	0	419,800
179900138	Roeding - Pickleball Courts / Lights	3	115,600	93,500	0	0	0	0	93,500
179900139	Roeding - Resurfacing	3	0	19,500	0	0	0	0	19,500
179900157	Fink White - Rehab Restrooms	3	0	132,100	0	0	0	0	132,100
179900163	Holmes - Rehab Restroom	3	52,700	63,800	0	0	0	0	63,800
179900170	Rotary East Shade For Tot Soft	6	0	1,050,000	0	0	0	0	1,050,000
179900176	Veteran's Memorial Improvmnts	3	0	945,900	0	0	0	0	945,900
179900178	Romain - Play Structure Improvements	7	0	45,000	0	0	0	0	45,000
179900179	Holmes Park Improvements	3	0	212,900	0	0	0	0	212,900
179900180	Dickey Park Improvements	3	0	135,000	0	0	0	0	135,000
179900182	Neilsen Play Structure Improvements	3	64,100	37,900	0	0	0	0	37,900
179900185	Cal Tupman Tot Lot Shade Structure & Soft Fall	3	0	23,800	0	0	0	0	23,800
179900186	Maxie Parks Improvements	3	0	4,600	0	0	0	0	4,600
179900187	Bigby-Villa Tot Lot Shade & Soft Fa	3	172,100	46,600	0	0	0	0	46,600
179900188	Hinton Picnic Pavilion	3	0	173,200	0	0	0	0	173,200
179900199	Storyland/Playland	3	1,000,000	0	0	0	0	0	0
179900224	FHBALL ADA Improvements IDIS6422	3	0	595,100	0	0	0	0	595,100
179900232	Maxie Wrought Iron Fence	3	24,500	250,500	0	0	0	0	250,500
179900233	ROEDING - Regional Tot Lot	3	0	38,900	0	0	0	0	38,900
179900238	Maxie Tot Lot & Picnic Area Shade	3	22,300	27,700	0	0	0	0	27,700
179900247	CA/Tupman CMU Block Wall	3	0	245,100	0	0	0	0	245,100
179900259	Slurry Seal Various Parks - HIGH NEEDS	M	0	83,000	0	0	0	0	83,000
179900260	Tree Trimming - HIGH NEEDS	M	150,000	275,000	0	0	0	0	275,000
179900261	Resurfacing Courts - External-HIGH NEEDS	M	0	54,700	0	0	0	0	54,700

Project	Name	District	Capital Projects FY 2026 Estimate	2027 Capital Projects	2028 Capital Projects	2029 Capital Projects	2030 Capital Projects	2031 Capital Projects	5 Year Project Total
17 - PARCS Department									
179900265	Romain Park Rehabilitation	7	0	3,000	0	0	0	0	3,000
179900266	Romain Community Garden	7	0	6,600	0	0	0	0	6,600
179900267	Romain Learner Pool Rehab	7	32,000	866,100	0	0	0	0	866,100
179900269	Roeding Irrigation Improvements	3	0	149,500	0	0	0	0	149,500
179900277	Skate Park Amenity at Manchester Park FY24CM62	7	0	650,000	0	0	0	0	650,000
179900278	Design for Quigley Park Improvements FY24CM66	1	0	512,000	0	0	0	0	512,000
179900298	Pinedale Restroom Rehabilitation	2	0	300,000	0	0	0	0	300,000
179900304	Quigley Park Phase 1 (D1-FY26-22)	1	0	1,643,700	0	0	0	0	1,643,700
179900305	Carozza Pk Play Struct (D7-FY26-44)	7	154,200	128,400	0	0	0	0	128,400
179900306	Roeding Pk Bench Repl (D3-FY26-51)	3	64,000	8,000	0	0	0	0	8,000
179900317	Roeding Park Picnic Shelter Repairs	0	0	77,900	0	0	0	0	77,900
179900318	Roeding Office	0	25,200	0	0	0	0	0	0
Total for: 2700-2711 - Meas P Existing Park CAP-O&M High Need			**4,972,000**	**10,414,500**	**0**	**0**	**0**	**0**	**10,414,500**
2700-2712 - Meas P New Parks & Fac High Need									
179900076	El Dorado Park ACQ-F22M98&102	4	0	2,515,600	0	0	0	0	2,515,600
179900198	Administrative Delivery Cost	M	0	25,000	0	0	0	0	25,000
179900200	New Park/Facility Development HIGH NEEDS	M	0	16,523,000	0	0	0	0	16,523,000
179900262	FMFCD Basins-HIGH NEEDS	M	23,400	183,700	0	0	0	0	183,700
179900313	Les Kimber PK Addtions (D4-FY26-81)	3	16,600	523,400	0	0	0	0	523,400
179900328	Placeholder Motion #30	0	0	500,000	0	0	0	0	500,000
Total for: 2700-2712 - Meas P New Parks & Fac High Need			**40,000**	**20,270,700**	**0**	**0**	**0**	**0**	**20,270,700**
3100-3109 - Citywide Parks Facilities Impact Fee									
179900043	Milburn/Dakota Park-F19 17-3a	1	124,000	660,500	0	0	0	0	660,500
179900052	S Peach Ave Park Construct-F21CR18	5	310,500	0	0	0	0	0	0
179900075	Citywide Senior Center	4	6,700	0	0	0	0	0	0
179900109	Radio Park Renovations	7	3,525,700	276,200	0	0	0	0	276,200
179900218	Rotary East Park Pickleball Design	6	0	160,800	0	0	0	0	160,800
Total for: 3100-3109 - Citywide Parks Facilities Impact Fee			**3,966,900**	**1,097,500**	**0**	**0**	**0**	**0**	**1,097,500**

Project	Name	District	Capital Projects FY 2026 Estimate	2027 Capital Projects	2028 Capital Projects	2029 Capital Projects	2030 Capital Projects	2031 Capital Projects	5 Year Project Total
17 - PARCS Department									
3100-3110 - Parkland (Quimby) Impact Fee									
179900001	Parks Facilities Rehab	M	0	8,350,000	0	0	0	0	8,350,000
Total for: 3100-3110 - Parkland (Quimby) Impact Fee			**0**	**8,350,000**	**0**	**0**	**0**	**0**	**8,350,000**
Total for: 17 - PARCS Department			**20,845,400**	**76,345,200**	**0**	**0**	**0**	**0**	**76,345,200**

Project	Name	District	Capital Projects FY 2026 Estimate	2027 Capital Projects	2028 Capital Projects	2029 Capital Projects	2030 Capital Projects	2031 Capital Projects	5 Year Project Total
20 - Public Works Department									
1000-1001 - General Fund									
209900018	UGM Developer Reimbursements	M	134,600	1,865,400	0	0	0	0	1,865,400
209900365	Cesar Chavez Blvd Renaming	M	115,000	0	0	0	0	0	0
209900371	Pinedale Neighborhood Improvements	2	0	95,700	0	0	0	0	95,700
209900373	Council District 1 Infrastructure	1	244,400	1,083,100	0	0	0	0	1,083,100
209900374	Council District 2 Infrastructure	2	538,900	225,000	0	0	0	0	225,000
209900375	Council District 3 Infrastructure	3	100,800	526,100	0	0	0	0	526,100
209900376	Council District 4 Infrastructure	4	110,700	500,000	0	0	0	0	500,000
209900377	Council District 5 Infrastructure	5	20,000	564,600	0	0	0	0	564,600
209900378	Council District 6 Infrastructure	6	256,700	571,400	0	0	0	0	571,400
209900379	Council District 7 Infrastructure	7	154,800	404,400	0	0	0	0	404,400
209900503	CFD Formation Dist 2 & 4	M	0	200,000	0	0	0	0	200,000
209900566	KC-Ventura-California Renaming	5	0	30,000	0	0	0	0	30,000
209900567	Palm-Clin-Harrison-Shlds Concrete Repair	1	0	95,000	0	0	0	0	95,000
Total for: 1000-1001 - General Fund			**1,675,900**	**6,160,700**	**0**	**0**	**0**	**0**	**6,160,700**
1000-1315 - Road Closure Projects									
209900454	Island Water Park Dr Paving	2	100,000	0	0	0	0	0	0
Total for: 1000-1315 - Road Closure Projects			**100,000**	**0**	**0**	**0**	**0**	**0**	**0**
1000-1317 - Community Benefit Fund									
209900498	Dist 7 School Safety Improvements	0	100,000	0	0	0	0	0	0
Total for: 1000-1317 - Community Benefit Fund			**100,000**	**0**	**0**	**0**	**0**	**0**	**0**
2000-2001 - Comm Dev Block Grant Revenue									
209900223	Floradora/Yosemite Safe Routes	7	174,300	0	0	0	0	0	0
209900255	Highway City Nghbrhd Street Re	1	42,600	0	0	0	0	0	0
209900381	Knight Ave Improvements Jensen-Grove	3	64,400	0	0	0	0	0	0
Total for: 2000-2001 - Comm Dev Block Grant Revenue			**281,300**	**0**	**0**	**0**	**0**	**0**	**0**

Project	Name	District	Capital Projects FY 2026 Estimate	2027 Capital Projects	2028 Capital Projects	2029 Capital Projects	2030 Capital Projects	2031 Capital Projects	5 Year Project Total
20 - Public Works Department									
2000-2027 - Transformative Climate Comm									
209900178	Chinatown UGP - Project 6	3	365,700	0	0	0	0	0	0
209900179	Chinatown UGP - Project 1	3	68,400	0	0	0	0	0	0
209900180	Mariposa Plaza - TCC	3	309,100	0	0	0	0	0	0
209900181	SW Fresno Green Trails & Cycle	3	269,700	0	0	0	0	0	0
209900189	MLK Magnet Park & Acces Road	3	335,800	0	0	0	0	0	0
Total for: 2000-2027 - Transformative Climate Comm			**1,348,700**	**0**	**0**	**0**	**0**	**0**	**0**
2060-2064 - Federal Grants Public Works									
209900064	TS Clinton & Valentine	3	2,100	0	0	0	0	0	0
209900110	HerndonCanalTrail-Shields/McKi	M	3,548,500	0	0	0	0	0	0
209900111	McKinleyAveTrail-Millbr/Clovis	M	356,200	0	0	0	0	0	0
209900116	BPMP Bridge Deck Rehab Phase 2	M	1,800	0	0	0	0	0	0
209900129	Jensen Overlay SR41-MLK	3	16,000	0	0	0	0	0	0
209900135	Polk Ave Widening Shaw-Gettysb	1	178,000	0	0	0	0	0	0
209900164	BRT-ATP Intersection Improveme	M	400	0	0	0	0	0	0
209900176	MLK Cnt Active Trans Infrastr	3	85,400	0	0	0	0	0	0
209900177	McKinley Widen Marks to Hughes	3	224,900	0	0	0	0	0	0
209900213	Fresno St Corridor Improvement	M	19,200	0	0	0	0	0	0
209900221	Clinton Widening Marks-Brawley	3	0	0	0	2,010,400	0	0	2,010,400
209900222	Ashlan Widening Polk-Cornelia	1	363,600	0	0	0	0	0	0
209900225	McKinley Elem Safe Routes	3	810,500	0	0	0	0	0	0
209900229	ITS Ashlan Cornelia-Blackstone	M	24,100	0	0	0	0	0	0
209900234	TS Butler/8th and Orange/Lowe	5	5,900	0	0	0	0	0	0
209900239	TS Fresno and Browning	4	55,100	0	0	0	0	0	0
209900241	Tulare 6th-Cedar Cmplt Street	M	2,000	0	0	0	0	0	0
209900242	Chestnut AC Overlay KC-Butler	5	121,700	0	0	0	0	0	0
209900252	ITS Jensen Ave	M	395,000	0	0	0	0	0	0
209900258	Cedar Ave Complete Streets Jen	5	311,700	5,800	0	0	0	0	5,800
209900259	Blkstone AC Ovrly Minarets-Nee	M	825,300	0	0	0	0	0	0

Project	Name	District	Capital Projects FY 2026 Estimate	2027 Capital Projects	2028 Capital Projects	2029 Capital Projects	2030 Capital Projects	2031 Capital Projects	5 Year Project Total
20 - Public Works Department									
209900260	Shaw St Lghtng, Cedar to Chest	4	3,700	0	0	0	0	0	0
209900280	ITS Dynamic Downtown Part 2	3	0	2,400,000	0	0	0	0	2,400,000
209900282	Friant Ave ITS Adaptive Synch	6	245,000	0	0	0	0	0	0
209900283	Blackstone Smart Mobility	7	33,500	0	0	0	0	0	0
209900338	TS Barstow & Bond	4	206,500	2,700	0	0	0	0	2,700
209900339	Herndon AC Ovrly Valentne-Mark	2	353,700	7,900	0	0	0	0	7,900
209900340	First St Clss IV Resrf Olv-Tul	7	481,600	0	0	0	0	0	0
209900341	ITS Clovis Shields-American	M	558,800	0	0	0	0	0	0
209900342	California Ave Complete Strts	3	52,900	0	0	0	0	0	0
209900343	ITS Palm Adaptive Hernd-Shaw	2	168,600	0	0	0	0	0	0
209900344	Chestnut Neighborhood Sidewalks	7	87,600	0	0	0	0	0	0
209900345	Cedar AveAC Ovly Hernd-Alluvia	6	25,800	0	0	0	0	0	0
209900346	E St Reconst El Dorado-Ventura	3	57,800	0	0	0	0	0	0
209900347	Shaw AC Ovly Fruit-950' eo Pal	2	17,400	0	0	0	0	0	0
209900382	COF Vision Zero Action Plan	M	20,700	0	0	0	0	0	0
209900414	ITS KC/Cesar Chavez Chestnut to Clovis	M	223,500	0	0	0	0	0	0
209900415	Citywide Transync Development	M	635,100	0	0	0	0	0	0
209900417	Figarden Dr Repaving Santa Fe to Gates	2	103,200	0	0	0	0	0	0
209900418	Shaw Ave Complete Streets Fruit to West	M	56,300	0	0	0	0	0	0
209900419	Cedar Ave Repaving Teague to Shepherd	6	69,000	0	0	0	0	0	0
209900420	Church Complete Streets MLK to Elm	3	148,200	0	0	0	0	0	0
209900421	Tulare Complete Streets Cedar to Chestnut	M	85,000	0	0	0	0	0	0
209900422	MSC Fleet EV Charging	7	545,700	0	0	0	0	0	0
209900448	BPMP Bridge Deck Rehab Phase 3	M	115,400	0	0	0	0	0	0
209900459	School Safety Traffic Signals	1	2,600	0	0	0	0	0	0
Total for: 2060-2064 - Federal Grants Public Works			**11,645,000**	**2,416,400**	**0**	**2,010,400**	**0**	**0**	**4,426,800**
2060-9554 - Fig Repaving Santa Fe to Gates									
209900417	Figarden Dr Repaving Santa Fe to Gates	2	0	1,609,200	748,300	0	0	0	2,357,500
Total for: 2060-9554 - Fig Repaving Santa Fe to Gates			**0**	**1,609,200**	**748,300**	**0**	**0**	**0**	**2,357,500**

Project	Name	District	Capital Projects FY 2026 Estimate	2027 Capital Projects	2028 Capital Projects	2029 Capital Projects	2030 Capital Projects	2031 Capital Projects	5 Year Project Total
20 - Public Works Department									
2060-9555 - ITS KC-Cesar Chavez Adapt Sync									
209900414	ITS KC/Cesar Chavez Chestnut to Clovis	M	0	3,594,800	370,200	0	0	0	3,965,000
Total for: 2060-9555 - ITS KC-Cesar Chavez Adapt Sync			**0**	**3,594,800**	**370,200**	**0**	**0**	**0**	**3,965,000**
2060-9556 - Church CS MLK-Elm									
209900420	Church Complete Streets MLK to Elm	3	0	1,247,100	124,800	0	0	0	1,371,900
Total for: 2060-9556 - Church CS MLK-Elm			**0**	**1,247,100**	**124,800**	**0**	**0**	**0**	**1,371,900**
2060-9561 - BPMP Phase 3									
209900448	BPMP Bridge Deck Rehab Phase 3	M	0	285,200	8,400	0	0	0	293,600
Total for: 2060-9561 - BPMP Phase 3			**0**	**285,200**	**8,400**	**0**	**0**	**0**	**293,600**
2060-9562 - Tulare CS Cedar to Chestnut									
209900421	Tulare Complete Streets Cedar to Chestnut	M	0	1,032,300	401,600	0	0	0	1,433,900
Total for: 2060-9562 - Tulare CS Cedar to Chestnut			**0**	**1,032,300**	**401,600**	**0**	**0**	**0**	**1,433,900**
2060-9567 - CDBG 2019									
209900381	Knight Ave Improvements Jensen-Grove	3	0	25,600	0	0	0	0	25,600
Total for: 2060-9567 - CDBG 2019			**0**	**25,600**	**0**	**0**	**0**	**0**	**25,600**
2060-9568 - CDBG 2020									
209900223	Floradora/Yosemite Safe Routes	7	0	395,500	0	0	0	0	395,500
209900255	Highway City Nghbrhd Street Re	1	0	147,300	0	0	0	0	147,300
Total for: 2060-9568 - CDBG 2020			**0**	**542,800**	**0**	**0**	**0**	**0**	**542,800**
2060-9599 - MLK Center Active Trans Infra									
209900176	MLK Cnt Active Trans Infrastr	3	576,000	76,100	0	0	0	0	76,100
Total for: 2060-9599 - MLK Center Active Trans Infra			**576,000**	**76,100**	**0**	**0**	**0**	**0**	**76,100**
2060-9600 - McKin Ave Widen Marks-Hughes									
209900177	McKinley Widen Marks to Hughes	3	0	2,682,500	457,800	0	0	0	3,140,300
Total for: 2060-9600 - McKin Ave Widen Marks-Hughes			**0**	**2,682,500**	**457,800**	**0**	**0**	**0**	**3,140,300**

Project	Name	District	Capital Projects FY 2026 Estimate	2027 Capital Projects	2028 Capital Projects	2029 Capital Projects	2030 Capital Projects	2031 Capital Projects	5 Year Project Total
20 - Public Works Department									
2060-9602 - Ashlan Ave ITS Adaptive Cornel									
209900229	ITS Ashlan Cornelia-Blackstone	M	0	16,600	0	0	0	0	16,600
Total for: 2060-9602 - Ashlan Ave ITS Adaptive Cornel			**0**	**16,600**	**0**	**0**	**0**	**0**	**16,600**
2060-9606 - Herndon Canal: Shields Ave									
209900110	HerndonCanalTrail-Shields/McKi	M	0	675,600	0	0	0	0	675,600
Total for: 2060-9606 - Herndon Canal: Shields Ave			**0**	**675,600**	**0**	**0**	**0**	**0**	**675,600**
2060-9609 - McK Elem Safe Routes to School									
209900225	McKinley Elem Safe Routes	3	0	356,700	71,900	0	0	0	428,600
Total for: 2060-9609 - McK Elem Safe Routes to School			**0**	**356,700**	**71,900**	**0**	**0**	**0**	**428,600**
2060-9613 - Friant Ave ITS Adaptive Sync									
209900282	Friant Ave ITS Adaptive Synch	6	0	68,900	0	0	0	0	68,900
Total for: 2060-9613 - Friant Ave ITS Adaptive Sync			**0**	**68,900**	**0**	**0**	**0**	**0**	**68,900**
2060-9614 - Bstone Smart Mobility McKinley									
209900283	Blackstone Smart Mobility	7	1,385,100	304,200	0	0	0	0	304,200
Total for: 2060-9614 - Bstone Smart Mobility McKinley			**1,385,100**	**304,200**	**0**	**0**	**0**	**0**	**304,200**
2060-9616 - Polk Ave Widening Shaw-Gburg									
209900135	Polk Ave Widening Shaw-Gettysb	1	0	3,598,600	0	0	0	0	3,598,600
Total for: 2060-9616 - Polk Ave Widening Shaw-Gburg			**0**	**3,598,600**	**0**	**0**	**0**	**0**	**3,598,600**
2060-9619 - First Street Rehab/Overlay									
209900340	First St Clss IV Resrf Olv-Tul	7	3,486,000	890,500	0	0	0	0	890,500
Total for: 2060-9619 - First Street Rehab/Overlay			**3,486,000**	**890,500**	**0**	**0**	**0**	**0**	**890,500**
2060-9620 - Cedar Rehab/Overlay Herndon									
209900345	Cedar AveAC Ovly Hernd-Alluvia	6	1,685,800	79,200	0	0	0	0	79,200
Total for: 2060-9620 - Cedar Rehab/Overlay Herndon			**1,685,800**	**79,200**	**0**	**0**	**0**	**0**	**79,200**

Project	Name	District	Capital Projects FY 2026 Estimate	2027 Capital Projects	2028 Capital Projects	2029 Capital Projects	2030 Capital Projects	2031 Capital Projects	5 Year Project Total
20 - Public Works Department									
2060-9621 - Clovis ITS Adaptive Shields									
209900341	ITS Clovis Shields-American	M	0	287,300	0	0	0	0	287,300
Total for: 2060-9621 - Clovis ITS Adaptive Shields			**0**	**287,300**	**0**	**0**	**0**	**0**	**287,300**
2060-9622 - California CS Fruit to Mayor									
209900342	California Ave Complete Strts	3	0	4,569,800	0	0	0	0	4,569,800
Total for: 2060-9622 - California CS Fruit to Mayor			**0**	**4,569,800**	**0**	**0**	**0**	**0**	**4,569,800**
2060-9623 - Palm ITS Adapt Herndon Shaw									
209900343	ITS Palm Adaptive Hernd-Shaw	2	0	2,044,400	0	0	0	0	2,044,400
Total for: 2060-9623 - Palm ITS Adapt Herndon Shaw			**0**	**2,044,400**	**0**	**0**	**0**	**0**	**2,044,400**
2060-9624 - Chestnut Neighborhood Sidewalk									
209900344	Chestnut Neighborhood Sidewalks	7	1,022,800	133,600	0	0	0	0	133,600
Total for: 2060-9624 - Chestnut Neighborhood Sidewalk			**1,022,800**	**133,600**	**0**	**0**	**0**	**0**	**133,600**
2060-9625 - E St CS El Dorado to Ventura									
209900346	E St Reconst El Dorado-Ventura	3	0	247,100	3,738,700	0	0	0	3,985,800
Total for: 2060-9625 - E St CS El Dorado to Ventura			**0**	**247,100**	**3,738,700**	**0**	**0**	**0**	**3,985,800**
2060-9626 - Shaw Overlay Fruit to Palm									
209900347	Shaw AC Ovly Fruit-950' eo Pal	2	1,699,600	322,100	0	0	0	0	322,100
Total for: 2060-9626 - Shaw Overlay Fruit to Palm			**1,699,600**	**322,100**	**0**	**0**	**0**	**0**	**322,100**
2060-9627 - Ashlan Overlay Polk to Corn									
209900222	Ashlan Widening Polk-Cornelia	1	0	2,281,200	11,500	0	0	0	2,292,700
Total for: 2060-9627 - Ashlan Overlay Polk to Corn			**0**	**2,281,200**	**11,500**	**0**	**0**	**0**	**2,292,700**
2060-9629 - Midtown Fresno Trail: McKinley									
209900111	McKinleyAveTrail-Millbr/Clovis	M	0	7,000	0	0	0	0	7,000
Total for: 2060-9629 - Midtown Fresno Trail: McKinley			**0**	**7,000**	**0**	**0**	**0**	**0**	**7,000**

Project	Name	District	Capital Projects FY 2026 Estimate	2027 Capital Projects	2028 Capital Projects	2029 Capital Projects	2030 Capital Projects	2031 Capital Projects	5 Year Project Total
20 - Public Works Department									
2060-9630 - HSR Master Co-op Agrment 23-41									
209900059	HSR Master Co-op Agreement	M	0	133,900	175,300	123,400	0	0	432,600
Total for: 2060-9630 - HSR Master Co-op Agrment 23-41			**0**	**133,900**	**175,300**	**123,400**	**0**	**0**	**432,600**
2060-9631 - Cedar CS from Teague to Shep									
209900419	Cedar Ave Repaving Teague to Shepherd	6	1,464,300	387,300	0	0	0	0	387,300
Total for: 2060-9631 - Cedar CS from Teague to Shep			**1,464,300**	**387,300**	**0**	**0**	**0**	**0**	**387,300**
2060-9632 - Shaw Paving Fruit to West									
209900418	Shaw Ave Complete Streets Fruit to West	M	0	1,873,600	0	0	0	0	1,873,600
Total for: 2060-9632 - Shaw Paving Fruit to West			**0**	**1,873,600**	**0**	**0**	**0**	**0**	**1,873,600**
2060-9634 - TranSync Traffic Signal Sync									
209900415	Citywide Transync Development	M	0	149,900	0	0	0	0	149,900
Total for: 2060-9634 - TranSync Traffic Signal Sync			**0**	**149,900**	**0**	**0**	**0**	**0**	**149,900**
2060-9635 - Shaw Rehab College Ave to 41									
209900515	Shaw Ave Rehab College to SR41	4	2,200	158,600	120,800	2,178,500	0	0	2,457,900
Total for: 2060-9635 - Shaw Rehab College Ave to 41			**2,200**	**158,600**	**120,800**	**2,178,500**	**0**	**0**	**2,457,900**
2060-9636 - Tulare Diet - Chstnut to Peach									
209900516	Tulare Complete Streets Chestnut to	7	2,200	239,600	274,200	3,414,400	0	0	3,928,200
Total for: 2060-9636 - Tulare Diet - Chstnut to Peach			**2,200**	**239,600**	**274,200**	**3,414,400**	**0**	**0**	**3,928,200**
2060-9638 - TemprnceMill DitchPedest BandT									
209900519	Temperance Mill Ditch Ped Bridge an	M	4,400	81,100	560,500	879,700	0	0	1,521,300
Total for: 2060-9638 - TemprnceMill DitchPedest BandT			**4,400**	**81,100**	**560,500**	**879,700**	**0**	**0**	**1,521,300**
2060-9665 - Willow Ave Rehab Barstow to Sierra									
209900517	Willow Ave Rehab Barstow to Sierra	M	0	1,307,900	253,200	0	0	0	1,561,100
Total for: 2060-9665 - Willow Ave Rehab Barstow to Sierra			**0**	**1,307,900**	**253,200**	**0**	**0**	**0**	**1,561,100**

Project	Name	District	Capital Projects FY 2026 Estimate	2027 Capital Projects	2028 Capital Projects	2029 Capital Projects	2030 Capital Projects	2031 Capital Projects	5 Year Project Total
20 - Public Works Department									
2060-9669 - CDBG 2026									
209900255	Highway City Nghbrhd Street Re	1	0	2,193,000	0	0	0	0	2,193,000
209900560	Balderas Elementary Neighborhood Paving	5	0	601,600	0	0	0	0	601,600
209900563	CDBG Infrastructure	0	0	5,808,000	0	0	0	0	5,808,000
Total for: 2060-9669 - CDBG 2026			**0**	**8,602,600**	**0**	**0**	**0**	**0**	**8,602,600**
2060-9675 - Electric Street Sweeper									
209900518	Electric Street Sweeper	M	0	0	941,000	0	0	0	941,000
Total for: 2060-9675 - Electric Street Sweeper			**0**	**0**	**941,000**	**0**	**0**	**0**	**941,000**
2060-9676 - School Safety Traffic Signals									
209900459	School Safety Traffic Signals	1	0	338,200	0	0	0	0	338,200
Total for: 2060-9676 - School Safety Traffic Signals			**0**	**338,200**	**0**	**0**	**0**	**0**	**338,200**
2060-9677 - COF Action Plan Safety Audit									
209900545	COF Vision Zero Supp Inter Audit	M	0	424,600	55,400	0	0	0	480,000
Total for: 2060-9677 - COF Action Plan Safety Audit			**0**	**424,600**	**55,400**	**0**	**0**	**0**	**480,000**

Project	Name	District	Capital Projects FY 2026 Estimate	2027 Capital Projects	2028 Capital Projects	2029 Capital Projects	2030 Capital Projects	2031 Capital Projects	5 Year Project Total
20 - Public Works Department									
2070-2074 - State Grants-Public Works									
209900065	Herndon Widening Polk to Milburn	2	0	4,055,000	0	0	0	0	4,055,000
209900256	TOD Blackstone & McKinley	M	13,400	0	0	0	0	0	0
209900267	Blackstone-McKinley Grade Sep	M	0	85,000,000	0	0	0	0	85,000,000
209900275	Palm-Belmont Class IV Cycle Tr	M	84,300	0	0	0	0	0	0
209900285	Kids Crossing SRTS South Fresn	M	48,900	0	0	0	0	0	0
209900320	TS Scmbl Chest-Weldon HAWK	4	797,500	0	0	0	0	0	0
209900321	Fresno Rapid Rectangular Beacon	M	7,300	0	0	0	0	0	0
209900322	River West Eaton Trail Extension	2	394,300	0	0	0	0	0	0
209900327	Downtown Neigh Beautification	M	5,200	0	0	0	0	0	0
209900358	Blckstn Smart Mobl SR180-Pine	M	842,100	0	0	0	0	0	0
209900384	Caltrans-San Pablo Park Transp Art	3	32,600	0	0	0	0	0	0
209900402	Cedar-Shields-Fountain Inter Enhanc	4	152,300	0	0	0	0	0	0
209900403	Ashlan & Shields Ped Countdwn Heads	M	21,700	0	0	0	0	0	0
209900408	Downtown Neighborhood Safe School Crossing	3	75,100	0	0	0	0	0	0
209900451	COF Mobility Design Guide	M	295,900	0	0	0	0	0	0
209900455	Blackstone Shields-Dakota AHSC Impr	7	504,500	0	0	0	0	0	0
209900458	Enhncd Connect SW Feasbility Study	3	0	701,100	68,800	0	0	0	769,900
Total for: 2070-2074 - State Grants-Public Works			**3,275,100**	**89,756,100**	**68,800**	**0**	**0**	**0**	**89,824,900**
2070-9234 - TS Scramble - HAWK at Chestnut									
209900320	TS Scmbl Chest-Weldon HAWK	4	0	279,700	0	0	0	0	279,700
Total for: 2070-9234 - TS Scramble - HAWK at Chestnut			**0**	**279,700**	**0**	**0**	**0**	**0**	**279,700**
2070-9235 - Mobility Design Guide									
209900451	COF Mobility Design Guide	M	0	13,800	0	0	0	0	13,800
Total for: 2070-9235 - Mobility Design Guide			**0**	**13,800**	**0**	**0**	**0**	**0**	**13,800**
2070-9252 - River West Eaton Trail									
209900322	River West Eaton Trail Extension	2	0	8,900,800	72,200	0	0	0	8,973,000
Total for: 2070-9252 - River West Eaton Trail			**0**	**8,900,800**	**72,200**	**0**	**0**	**0**	**8,973,000**

Project	Name	District	Capital Projects FY 2026 Estimate	2027 Capital Projects	2028 Capital Projects	2029 Capital Projects	2030 Capital Projects	2031 Capital Projects	5 Year Project Total
20 - Public Works Department									
2070-9253 - Cedar Intersection Enhancement									
209900402	Cedar-Shields-Fountain Inter Enhanc	4	425,200	208,300	0	0	0	0	208,300
Total for: 2070-9253 - Cedar Intersection Enhancement			**425,200**	**208,300**	**0**	**0**	**0**	**0**	**208,300**
2070-9254 - Sect 130 TS Van Ness-Shields									
209900306	Sect 130 TS Van Ness & Shields	1	0	630,600	3,062,300	0	0	0	3,692,900
Total for: 2070-9254 - Sect 130 TS Van Ness-Shields			**0**	**630,600**	**3,062,300**	**0**	**0**	**0**	**3,692,900**
2070-9255 - HAWKS Abby/Clay Abby/Harvey									
209900408	Downtown Neighborhood Safe School Crossing	3	1,104,800	240,700	0	0	0	0	240,700
Total for: 2070-9255 - HAWKS Abby/Clay Abby/Harvey			**1,104,800**	**240,700**	**0**	**0**	**0**	**0**	**240,700**
2070-9256 - River West Fresno Restoration									
209900322	River West Eaton Trail Extension	2	0	172,000	0	0	0	0	172,000
Total for: 2070-9256 - River West Fresno Restoration			**0**	**172,000**	**0**	**0**	**0**	**0**	**172,000**
2070-9259 - TS LT Bstone and Sierra Aves									
209900513	TS LT Blackstone and Sierra Ave	M	6,600	85,600	772,500	0	0	0	858,100
Total for: 2070-9259 - TS LT Bstone and Sierra Aves			**6,600**	**85,600**	**772,500**	**0**	**0**	**0**	**858,100**
2070-9260 - First-Gettys Frsno-Shlds Retro									
209900514	Retro-reflective Backing First & Ge	M	2,800	59,400	627,600	0	0	0	687,000
Total for: 2070-9260 - First-Gettys Frsno-Shlds Retro			**2,800**	**59,400**	**627,600**	**0**	**0**	**0**	**687,000**
2095-9020 - Ventura-Cesar Chavez Blvd St									
209900450	Cesar Chavez 7th & 8th -El Monte	5	0	1,392,200	0	0	0	0	1,392,200
Total for: 2095-9020 - Ventura-Cesar Chavez Blvd St			**0**	**1,392,200**	**0**	**0**	**0**	**0**	**1,392,200**
2095-9022 - Hern Widening Polk to Milburn									
209900065	Herndon Widening Polk to Milburn	2	752,600	16,067,200	2,300,700	0	0	0	18,367,900
Total for: 2095-9022 - Hern Widening Polk to Milburn			**752,600**	**16,067,200**	**2,300,700**	**0**	**0**	**0**	**18,367,900**

Project	Name	District	Capital Projects FY 2026 Estimate	2027 Capital Projects	2028 Capital Projects	2029 Capital Projects	2030 Capital Projects	2031 Capital Projects	5 Year Project Total
20 - Public Works Department									
2095-9025 - Peach Widening SR180-McKinley									
209900409	Peach Ave Widening SR180 to McKinley	7	0	219,200	0	0	0	0	219,200
Total for: 2095-9025 - Peach Widening SR180-McKinley			**0**	**219,200**	**0**	**0**	**0**	**0**	**219,200**
2095-9026 - California Fruit to Ventura									
209900411	California Enhancements Fruit to Ventura	3	843,300	283,700	11,993,500	0	0	0	12,277,200
Total for: 2095-9026 - California Fruit to Ventura			**843,300**	**283,700**	**11,993,500**	**0**	**0**	**0**	**12,277,200**
2095-9027 - Peach Widening Church to Jensn									
209900410	Peach Ave Widening Florence to Jensen	5	95,300	253,600	1,746,800	0	0	0	2,000,400
Total for: 2095-9027 - Peach Widening Church to Jensn			**95,300**	**253,600**	**1,746,800**	**0**	**0**	**0**	**2,000,400**
2095-9028 - Peach Wide Florence to Church									
209900443	Peach Ave Phase 2 Florence-Church	5	0	217,100	1,881,800	0	0	0	2,098,900
Total for: 2095-9028 - Peach Wide Florence to Church			**0**	**217,100**	**1,881,800**	**0**	**0**	**0**	**2,098,900**
2095-9029 - Vet Blvd/Hwy 99 - UPRR PE Only									
209900023	Vetrns Blvd/Hwy 99 & UPRR Pass	2	0	70,200	0	0	0	0	70,200
Total for: 2095-9029 - Vet Blvd/Hwy 99 - UPRR PE Only			**0**	**70,200**	**0**	**0**	**0**	**0**	**70,200**
2095-9030 - Veterans Blvd Right-Of-Way									
209900061	Veterans Blvd Right-Of-Way	2	0	62,400	0	0	0	0	62,400
Total for: 2095-9030 - Veterans Blvd Right-Of-Way			**0**	**62,400**	**0**	**0**	**0**	**0**	**62,400**
2095-9032 - Fancher Creek Trail Project									
209900098	Fancher Crk Trail Clovis-Fowl	5	0	475,200	0	0	0	0	475,200
Total for: 2095-9032 - Fancher Creek Trail Project			**0**	**475,200**	**0**	**0**	**0**	**0**	**475,200**
2095-9033 - Merced Street Reconnection									
209900233	Merced Street Reconnection	3	1,270,600	249,100	0	0	0	0	249,100
Total for: 2095-9033 - Merced Street Reconnection			**1,270,600**	**249,100**	**0**	**0**	**0**	**0**	**249,100**

Project	Name	District	Capital Projects FY 2026 Estimate	2027 Capital Projects	2028 Capital Projects	2029 Capital Projects	2030 Capital Projects	2031 Capital Projects	5 Year Project Total
20 - Public Works Department									
2095-9034 - Bstone Avenue Smart Mobility									
209900358	Blckstn Smart Mobl SR180-Pine	M	4,711,800	913,700	0	0	0	0	913,700
Total for: 2095-9034 - Bstone Avenue Smart Mobility			**4,711,800**	**913,700**	**0**	**0**	**0**	**0**	**913,700**
2095-9035 - Sen Act Cntr Street Impr									
209900404	Senior Act Ctr TD Hsg Street Improv	4	0	1,073,600	118,900	0	0	0	1,192,500
Total for: 2095-9035 - Sen Act Cntr Street Impr			**0**	**1,073,600**	**118,900**	**0**	**0**	**0**	**1,192,500**
2095-9036 - Ventura AH Street Impr									
209900405	Ventura TOD Afford Hsg Street Impv	5	0	170,500	0	0	0	0	170,500
Total for: 2095-9036 - Ventura AH Street Impr			**0**	**170,500**	**0**	**0**	**0**	**0**	**170,500**
2095-9038 - ITS Dynamic Downtown Part 2									
209900280	ITS Dynamic Downtown Part 2	3	0	1,932,900	0	0	0	0	1,932,900
Total for: 2095-9038 - ITS Dynamic Downtown Part 2			**0**	**1,932,900**	**0**	**0**	**0**	**0**	**1,932,900**
2095-9039 - ITS C2C NextGen SR41 to Friant									
209900380	Next Gen ITS C2C & Transync	6	857,100	234,500	0	0	0	0	234,500
Total for: 2095-9039 - ITS C2C NextGen SR41 to Friant			**857,100**	**234,500**	**0**	**0**	**0**	**0**	**234,500**
2095-9040 - Friant Advance Tech Pilot									
209900447	Friant Adv Tech Pilot Prj	6	0	2,548,700	335,900	0	0	0	2,884,600
Total for: 2095-9040 - Friant Advance Tech Pilot			**0**	**2,548,700**	**335,900**	**0**	**0**	**0**	**2,884,600**
2095-9041 - Blackstone - McK BNSF Grade									
209900267	Blackstone-McKinley Grade Sep	M	0	35,022,400	4,223,800	0	0	0	39,246,200
Total for: 2095-9041 - Blackstone - McK BNSF Grade			**0**	**35,022,400**	**4,223,800**	**0**	**0**	**0**	**39,246,200**
2095-9042 - Bstone Smrt Mobility-Shlds Dak									
209900455	Blackstone Shields-Dakota AHSC Impr	7	0	855,300	0	0	0	0	855,300
Total for: 2095-9042 - Bstone Smrt Mobility-Shlds Dak			**0**	**855,300**	**0**	**0**	**0**	**0**	**855,300**

Project	Name	District	Capital Projects FY 2026 Estimate	2027 Capital Projects	2028 Capital Projects	2029 Capital Projects	2030 Capital Projects	2031 Capital Projects	5 Year Project Total
20 - Public Works Department									
2100-2102 - Prop. 111 - Special Gas Tax									
209900121	StLighting Maj Repair Projects	M	100,000	0	0	0	0	0	0
Total for: 2100-2102 - Prop. 111 - Special Gas Tax			**100,000**	**0**	**0**	**0**	**0**	**0**	**0**
2100-2103 - ABX8 6 Gas Tax (formerly TCRP)									
209900233	Merced Street Reconnection	3	250,000	0	0	0	0	0	0
Total for: 2100-2103 - ABX8 6 Gas Tax (formerly TCRP)			**250,000**	**0**	**0**	**0**	**0**	**0**	**0**
2100-2104 - SB1 Road Repair Gas Tax									
209900149	TS Tulare and "Q" Street	3	1,600	0	0	0	0	0	0
209900173	TS: Armstrong & Lane	5	1,200	0	0	0	0	0	0
209900177	McKinley Widen Marks to Hughes	3	0	1,085,900	0	0	0	0	1,085,900
209900188	TS: Clinton & Angus	7	300	0	0	0	0	0	0
209900224	Muir Elem Safe Routes to Sch	3	24,300	0	0	0	0	0	0
209900225	McKinley Elem Safe Routes	3	1,742,000	312,200	43,100	0	0	0	355,300
209900243	Maroa/Shields/BNSF Safety Impr	7	0	45,900	707,300	0	0	0	753,200
209900248	TS West & Sierra LT Phasing	2	6,000	0	0	0	0	0	0
209900251	TS Blythe & Gates	2	1,000	1,000	0	0	0	0	1,000
209900289	Audubon/Lexington Inter Improv	2	80,500	1,105,800	240,300	5,200	0	0	1,351,300
209900320	TS Scmbl Chest-Weldon HAWK	4	864,600	53,300	0	0	0	0	53,300
209900326	ARPA Neigh Infrastructure	M	6,500	0	0	0	0	0	0
209900340	First St Clss IV Resrf Olv-Tul	7	514,000	115,400	0	0	0	0	115,400
209900342	California Ave Complete Strts	3	0	458,700	0	0	0	0	458,700
209900344	Chestnut Neighborhood Sidewalks	7	800,000	105,700	0	0	0	0	105,700
209900345	Cedar AveAC Ovly Hernd-Alluvia	6	25,800	256,600	0	0	0	0	256,600
209900347	Shaw AC Ovly Fruit-950' eo Pal	2	220,200	41,700	0	0	0	0	41,700
209900348	Behymer & Granville Safety Imp	6	723,400	82,000	0	0	0	0	82,000
209900350	KC AC Overlay Cedar to Maple	5	752,900	0	0	0	0	0	0
209900361	FY 23 Various PW Projects	M	1,800	0	0	0	0	0	0
209900372	Fresno McKinley-Divisadero Paving	M	108,200	74,200	0	0	0	0	74,200
209900383	HAWK at First & Dovewood	4	279,900	129,300	0	0	0	0	129,300

Project	Name	District	Capital Projects FY 2026 Estimate	2027 Capital Projects	2028 Capital Projects	2029 Capital Projects	2030 Capital Projects	2031 Capital Projects	5 Year Project Total
20 - Public Works Department									
209900387	TS Walnut & Church	3	59,600	1,766,400	15,800	0	0	0	1,782,200
209900388	Fresno St Overlay C to F Streets	3	131,900	1,298,600	13,200	0	0	0	1,311,800
209900398	Fruit AC Overlay Clinton to Dakota	1	1,000	0	0	0	0	0	0
209900400	Wishon and Cortland Roundabout	7	14,800	0	0	0	0	0	0
209900401	Echo Paving McKinley to Olive	M	56,000	0	0	0	0	0	0
209900402	Cedar-Shields-Fountain Inter Enhanc	4	571,000	23,200	0	0	0	0	23,200
209900409	Peach Ave Widening SR180 to McKinley	7	0	54,800	0	0	0	0	54,800
209900419	Cedar Ave Repaving Teague to Shepherd	6	198,600	50,200	0	0	0	0	50,200
209900420	Church Complete Streets MLK to Elm	3	0	311,800	31,200	0	0	0	343,000
209900421	Tulare Complete Streets Cedar to Chestnut	M	0	30,000	0	0	0	0	30,000
209900424	Rialto-Marks-Norwich-Valentine	1	143,100	0	0	0	0	0	0
209900425	Shields-Crystal-Clinton-Hughes	M	10,600	0	0	0	0	0	0
209900427	First St Sierra to Herndon	6	15,100	0	0	0	0	0	0
209900430	Browning-Bullard-Millbrook-9th Paving	4	7,100	0	0	0	0	0	0
209900440	TS LT Phasing Van Ness & Clinton	M	194,600	1,483,900	0	0	0	0	1,483,900
209900441	District 4 Concrete Projects	4	400	0	0	0	0	0	0
209900442	TS LT Phasing Millbrook & Alluvial	6	89,700	1,431,400	0	0	0	0	1,431,400
209900448	BPMP Bridge Deck Rehab Phase 3	M	14,900	36,900	1,000	0	0	0	37,900
209900491	MLK North to Jensen Repaving	0	25,100	0	0	0	0	0	0
209900499	TS LT Phasing Millbrook & Nees	6	77,800	32,900	0	0	0	0	32,900
209900511	TS LT Phasing Forkner & Bullard	2	0	1,178,500	0	0	0	0	1,178,500
209900513	TS LT Blackstone and Sierra Ave	M	700	9,500	85,800	0	0	0	95,300
209900514	Retro-reflective Backing First & Ge	M	300	6,600	69,700	0	0	0	76,300
209900515	Shaw Ave Rehab College to SR41	4	300	20,600	15,600	282,300	0	0	318,500
209900516	Tulare Complete Streets Chestnut to	7	300	31,000	35,500	442,400	0	0	508,900
209900517	Willow Ave Rehab Barstow to Sierra	M	162,500	221,400	32,800	0	0	0	254,200
209900549	Shields Ave Culvert w/o Millbrook	7	75,000	150,000	0	0	0	0	150,000
209900558	First St Shaw to Barstow	4	0	1,100,000	0	0	0	0	1,100,000
209900559	Clinton Blackstone to Fresno	M	0	1,100,000	0	0	0	0	1,100,000
209900567	Palm-Clin-Harrison-Shlds Concrete Repair	1	0	400,000	0	0	0	0	400,000

Project	Name	District	Capital Projects FY 2026 Estimate	2027 Capital Projects	2028 Capital Projects	2029 Capital Projects	2030 Capital Projects	2031 Capital Projects	5 Year Project Total
20 - Public Works Department									
209900568	Maroa Ave-Baird HAWK	5	0	300,000	0	0	0	0	300,000
209900569	Olive Ave Sidewalk Replcmt Echo to Maroa	5	0	150,000	0	0	0	0	150,000
Total for: 2100-2104 - SB1 Road Repair Gas Tax			**8,004,600**	**15,055,400**	**1,291,300**	**729,900**	**0**	**0**	**17,076,600**
2300-2301 - R/W Acquisition-Tract 5206									
209900021	UGM R/W Tract 5206	3	10,700	0	0	0	0	0	0
Total for: 2300-2301 - R/W Acquisition-Tract 5206			**10,700**	**0**	**0**	**0**	**0**	**0**	**0**
2300-2306 - R/W Acquisition-Tract 5531									
209900082	R/W Acquisition - Tracts 5531	5	10,600	0	0	0	0	0	0
Total for: 2300-2306 - R/W Acquisition-Tract 5531			**10,600**	**0**	**0**	**0**	**0**	**0**	**0**
2300-2308 - R/W Acquisition-Tract 6124									
209900137	R/W Acquisition - Tract 6124	5	48,800	0	0	0	0	0	0
Total for: 2300-2308 - R/W Acquisition-Tract 6124			**48,800**	**0**	**0**	**0**	**0**	**0**	**0**
2300-2311 - R/W Acquisition-Tract 6052									
209900154	R/W Acquisition - Tract 6052	2	28,200	0	0	0	0	0	0
Total for: 2300-2311 - R/W Acquisition-Tract 6052			**28,200**	**0**	**0**	**0**	**0**	**0**	**0**
2300-2316 - R/W Acquisition-Tract 6210									
209900271	R/W Acquisition - Tract 6210	4	41,500	0	0	0	0	0	0
Total for: 2300-2316 - R/W Acquisition-Tract 6210			**41,500**	**0**	**0**	**0**	**0**	**0**	**0**
2300-2317 - R/W Acquisition-Tract 6214									
209900272	R/W Acquisition - Tract 6214	4	15,900	0	0	0	0	0	0
Total for: 2300-2317 - R/W Acquisition-Tract 6214			**15,900**	**0**	**0**	**0**	**0**	**0**	**0**
2300-2319 - R/W Acquisition-Tract 6258									
209900278	R/W Acquisition - Tract 6258	4	12,300	0	0	0	0	0	0
Total for: 2300-2319 - R/W Acquisition-Tract 6258			**12,300**	**0**	**0**	**0**	**0**	**0**	**0**

Project	Name	District	Capital Projects FY 2026 Estimate	2027 Capital Projects	2028 Capital Projects	2029 Capital Projects	2030 Capital Projects	2031 Capital Projects	5 Year Project Total
20 - Public Works Department									
2300-2320 - R/W Acquisition-Tract 6240									
209900290	R/W Acquisition - Tract 6240	4	19,800	0	0	0	0	0	0
Total for: 2300-2320 - R/W Acquisition-Tract 6240			**19,800**	**0**	**0**	**0**	**0**	**0**	**0**
2300-2323 - R/W Acquisition-Tract 6224									
209900293	R/W Acquisition - Tract 6224	4	168,000	0	0	0	0	0	0
Total for: 2300-2323 - R/W Acquisition-Tract 6224			**168,000**	**0**	**0**	**0**	**0**	**0**	**0**
2300-2324 - R/W Acquisition-Tract 6162									
209900295	R/W Acquisition - Tract 6162	4	206,400	0	0	0	0	0	0
Total for: 2300-2324 - R/W Acquisition-Tract 6162			**206,400**	**0**	**0**	**0**	**0**	**0**	**0**
2300-2325 - R/W Acquisition-Tract 6281									
209900305	R/W Acquisition - Tract 6281	4	13,600	0	0	0	0	0	0
Total for: 2300-2325 - R/W Acquisition-Tract 6281			**13,600**	**0**	**0**	**0**	**0**	**0**	**0**
2300-2327 - R/W Acquisition-Tract 6379									
209900445	R/W Acquisition - Tract 6379	5	67,600	0	0	0	0	0	0
Total for: 2300-2327 - R/W Acquisition-Tract 6379			**67,600**	**0**	**0**	**0**	**0**	**0**	**0**
2300-2328 - R/W Acquisition-Tract 6234									
209900444	R/W Acquisition - Tract 6234	1	34,300	824,200	0	0	0	0	824,200
Total for: 2300-2328 - R/W Acquisition-Tract 6234			**34,300**	**824,200**	**0**	**0**	**0**	**0**	**824,200**
2300-2329 - R/W Acquisition – Tract 6360									
209900456	R/W Acquisition - Tract 6360	7	13,900	88,000	0	0	0	0	88,000
Total for: 2300-2329 - R/W Acquisition – Tract 6360			**13,900**	**88,000**	**0**	**0**	**0**	**0**	**88,000**
2300-2330 - R/W Acquisition – Grantland/Ashlan									
209900457	R/W Acq - TS Grantland & Ashlan	1	15,800	0	0	0	0	0	0
Total for: 2300-2330 - R/W Acquisition – Grantland/Ashlan			**15,800**	**0**	**0**	**0**	**0**	**0**	**0**

Project	Name	District	Capital Projects FY 2026 Estimate	2027 Capital Projects	2028 Capital Projects	2029 Capital Projects	2030 Capital Projects	2031 Capital Projects	5 Year Project Total
20 - Public Works Department									
2400-2401 - Street Tree Fees									
209900360	Tree Planting Program	M	0	50,000	0	0	0	0	50,000
Total for: 2400-2401 - Street Tree Fees			**0**	**50,000**	**0**	**0**	**0**	**0**	**50,000**
2400-2402 - Pedestrian & Bicycle Facility									
209900001	Minor Public Improvements-MPI	M	0	250,000	0	0	0	0	250,000
209900027	Bicycle Public Serv Announce	M	15,000	0	0	0	0	0	0
209900344	Chestnut Neighborhood Sidewalks	7	560,000	0	0	0	0	0	0
209900383	HAWK at First & Dovewood	4	433,300	0	0	0	0	0	0
209900405	Ventura TOD Afford Hsg Street Impv	5	0	153,300	0	0	0	0	153,300
209900501	Armstrong & Church Pathway	5	0	100,000	0	0	0	0	100,000
209900541	Tuolomne & Van Ness Strt Work IIGC	0	50,000	0	0	0	0	0	0
Total for: 2400-2402 - Pedestrian & Bicycle Facility			**1,058,300**	**503,300**	**0**	**0**	**0**	**0**	**503,300**
2400-2408 - Reg Trans Mitigation Fee-RTMF									
209900257	Vets Pha3 SR99 Int & Grade Sep	2	97,500	0	0	0	0	0	0
Total for: 2400-2408 - Reg Trans Mitigation Fee-RTMF			**97,500**	**0**	**0**	**0**	**0**	**0**	**0**
2400-2409 - UGM General Admin									
209900006	UGM General Administration	M	156,100	426,100	156,100	156,100	156,100	156,100	1,050,500
Total for: 2400-2409 - UGM General Admin			**156,100**	**426,100**	**156,100**	**156,100**	**156,100**	**156,100**	**1,050,500**
2400-2414 - Fancher Creek Proj Fin Distric									
209900042	Fancher Creek Financing CFD	5	0	1,200	0	0	0	0	1,200
Total for: 2400-2414 - Fancher Creek Proj Fin Distric			**0**	**1,200**	**0**	**0**	**0**	**0**	**1,200**
2400-2419 - AD #131 UGM Reimbursements									
209900018	UGM Developer Reimbursements	M	0	2,051,700	0	0	0	0	2,051,700
Total for: 2400-2419 - AD #131 UGM Reimbursements			**0**	**2,051,700**	**0**	**0**	**0**	**0**	**2,051,700**

Project	Name	District	Capital Projects FY 2026 Estimate	2027 Capital Projects	2028 Capital Projects	2029 Capital Projects	2030 Capital Projects	2031 Capital Projects	5 Year Project Total
20 - Public Works Department									
2400-2441 - CFD #9 Comm/Ind Feature Mainte									
209900033	CFD #9 - Comm, Industrial	M	61,400	65,200	65,400	65,600	65,800	66,000	328,000
Total for: 2400-2441 - CFD #9 Comm/Ind Feature Mainte			**61,400**	**65,200**	**65,400**	**65,600**	**65,800**	**66,000**	**328,000**
2400-2442 - CFD 12 Copper River Ranch Res.									
209900030	CFD 12 Copper River Maint Dist	6	0	500,000	0	0	0	0	500,000
Total for: 2400-2442 - CFD 12 Copper River Ranch Res.			**0**	**500,000**	**0**	**0**	**0**	**0**	**500,000**
2400-2448 - State Contracted Services									
209900220	Freeway Litter Abatement	M	395,400	200,000	0	0	0	0	200,000
209900306	Sect 130 TS Van Ness & Shields	1	33,600	0	0	0	0	0	0
209900540	Caltrans Encampment Delg Maint Agmt	M	0	400,000	0	0	0	0	400,000
Total for: 2400-2448 - State Contracted Services			**429,000**	**600,000**	**0**	**0**	**0**	**0**	**600,000**
2500-2504 - Measure C Tier 1 Capital Proj									
209900035	Peach Ave Jensen to Butler	5	24,500	0	0	0	0	0	0
209900061	Veterans Blvd Right-Of-Way	2	664,700	0	0	0	0	0	0
209900065	Herndon Widening Polk to Milburn	2	362,700	0	0	0	0	0	0
209900253	Vets 4b-Riverside to Hernd Con	2	2,800	0	0	0	0	0	0
209900409	Peach Ave Widening SR180 to McKinley	7	569,200	0	0	0	0	0	0
209900410	Peach Ave Widening Florence to Jensen	5	66,500	0	0	0	0	0	0
209900411	California Enhancements Fruit to Ventura	3	136,200	0	0	0	0	0	0
209900432	Vetrns Blvd Inchge Wkly Landscp Srv	2	7,600	17,700	0	0	0	0	17,700
209900443	Peach Ave Phase 2 Florence-Church	5	175,000	0	0	0	0	0	0
209900546	Veterans Carnegie Improvements	2	15,400	526,400	0	0	0	0	526,400
Total for: 2500-2504 - Measure C Tier 1 Capital Proj			**2,024,600**	**544,100**	**0**	**0**	**0**	**0**	**544,100**
2500-2506 - Meas C-PW Alloc Street Maint									
209900417	Figarden Dr Repaving Santa Fe to Gates	2	13,400	561,700	96,900	0	0	0	658,600
209900418	Shaw Ave Complete Streets Fruit to West	M	6,500	242,800	0	0	0	0	242,800
Total for: 2500-2506 - Meas C-PW Alloc Street Maint			**19,900**	**804,500**	**96,900**	**0**	**0**	**0**	**901,400**

Project	Name	District	Capital Projects FY 2026 Estimate	2027 Capital Projects	2028 Capital Projects	2029 Capital Projects	2030 Capital Projects	2031 Capital Projects	5 Year Project Total
20 - Public Works Department									
2500-2508 - Meas C-PW Alloc Flexible Fund									
209900001	Minor Public Improvements-MPI	M	37,900	150,000	0	0	0	0	150,000
209900233	Merced Street Reconnection	3	173,500	83,000	0	0	0	0	83,000
209900282	Friant Ave ITS Adaptive Synch	6	31,700	8,900	0	0	0	0	8,900
209900334	Residential Traffic Calming	M	50,000	150,000	0	0	0	0	150,000
209900341	ITS Clovis Shields-American	M	72,400	37,200	0	0	0	0	37,200
209900343	ITS Palm Adaptive Hernd-Shaw	2	21,800	335,200	0	0	0	0	335,200
209900370	Beechwood Ave Improvements	2	0	237,000	0	0	0	0	237,000
209900380	Next Gen ITS C2C & Transync	6	95,200	26,100	0	0	0	0	26,100
209900382	COF Vision Zero Action Plan	M	5,200	0	0	0	0	0	0
209900386	School Safety Improvements	M	800	250,000	0	0	0	0	250,000
209900404	Senior Act Ctr TD Hsg Street Improv	4	0	808,400	89,500	0	0	0	897,900
209900414	ITS KC/Cesar Chavez Chestnut to Clovis	M	25,600	589,300	48,000	0	0	0	637,300
209900415	Citywide Transync Development	M	158,800	37,500	0	0	0	0	37,500
209900431	DPW Grant Project Submittal	M	38,300	1,800	0	0	0	0	1,800
209900451	COF Mobility Design Guide	M	38,300	1,800	0	0	0	0	1,800
209900458	Enhncd Connect SW Feasbility Study	3	0	180,000	0	0	0	0	180,000
209900545	COF Vision Zero Supp Inter Audit	M	0	106,200	13,800	0	0	0	120,000
Total for: 2500-2508 - Meas C-PW Alloc Flexible Fund			**749,500**	**3,002,400**	**151,300**	**0**	**0**	**0**	**3,153,700**

Project	Name	District	Capital Projects FY 2026 Estimate	2027 Capital Projects	2028 Capital Projects	2029 Capital Projects	2030 Capital Projects	2031 Capital Projects	5 Year Project Total
20 - Public Works Department									
2500-2509 - Meas C-PW Alloc Ped Trails									
209900056	Minor Trail Improvements	M	71,800	18,500	0	0	0	0	18,500
209900065	Herndon Widening Polk to Milburn	2	0	1,462,600	0	0	0	0	1,462,600
209900098	Fancher Crk Trail Clovis-Fowl	5	0	321,800	0	0	0	0	321,800
209900110	HerndonCanalTrail-Shields/McKi	M	500,000	0	0	0	0	0	0
209900118	Shields Av Trail-Blckstn Frsno	7	479,100	1,500,500	0	0	0	0	1,500,500
209900264	Master Trails and Bike Plan	M	2,800	0	0	0	0	0	0
209900322	River West Eaton Trail Extension	2	0	2,000,000	0	0	0	0	2,000,000
209900335	Eaton Trailhead N/O Ft Washing	6	72,800	1,457,600	0	0	0	0	1,457,600
209900519	Temperance Mill Ditch Ped Bridge an	M	0	0	0	207,800	0	0	207,800
209900550	Trail Design Guidelines	M	0	250,000	0	0	0	0	250,000
Total for: 2500-2509 - Meas C-PW Alloc Ped Trails			**1,126,500**	**7,011,000**	**0**	**207,800**	**0**	**0**	**7,218,800**
2500-2510 - Meas C-PW Alloc Bike Facilitie									
209900003	Miscellaneous Bike Routes	M	200,000	54,100	0	0	0	0	54,100
209900267	Blackstone-McKinley Grade Sep	M	0	600,000	0	0	0	0	600,000
209900283	Blackstone Smart Mobility	7	673,800	45,400	0	0	0	0	45,400
209900421	Tulare Complete Streets Cedar to Chestnut	M	0	133,800	52,000	0	0	0	185,800
209900500	Road Diet California Clovis-Fowler	5	45,200	54,800	0	0	0	0	54,800
Total for: 2500-2510 - Meas C-PW Alloc Bike Facilitie			**919,000**	**888,100**	**52,000**	**0**	**0**	**0**	**940,100**
2500-2511 - Orig Meas C-Regional Hwy Prog									
209900023	Vetrns Blvd/Hwy 99 & UPRR Pass	2	10,300	0	0	0	0	0	0
209900067	Veterans/UPRR/HSR Overpass	2	700	0	0	0	0	0	0
Total for: 2500-2511 - Orig Meas C-Regional Hwy Prog			**11,000**	**0**	**0**	**0**	**0**	**0**	**0**

Project	Name	District	Capital Projects FY 2026 Estimate	2027 Capital Projects	2028 Capital Projects	2029 Capital Projects	2030 Capital Projects	2031 Capital Projects	5 Year Project Total
20 - Public Works Department									
2500-2512 - Meas C-Transit (TOD) Programs									
209900233	Merced Street Reconnection	3	28,000	0	0	0	0	0	0
209900358	Blckstn Smart Mobl SR180-Pine	M	71,700	0	0	0	0	0	0
209900404	Senior Act Ctr TD Hsg Street Improv	4	85,700	0	0	0	0	0	0
209900405	Ventura TOD Afford Hsg Street Impv	5	90,000	0	0	0	0	0	0
Total for: 2500-2512 - Meas C-Transit (TOD) Programs			**275,400**	**0**	**0**	**0**	**0**	**0**	**0**
2500-2513 - Measure "C" Trail Advancement									
209900118	Shields Av Trail-Blckstn Frsno	7	0	701,500	0	0	0	0	701,500
Total for: 2500-2513 - Measure "C" Trail Advancement			**0**	**701,500**	**0**	**0**	**0**	**0**	**701,500**
2500-2515 - Measure C New Technology									
209900280	ITS Dynamic Downtown Part 2	3	459,200	0	0	0	0	0	0
209900380	Next Gen ITS C2C & Transync	6	52,300	0	0	0	0	0	0
209900447	Friant Adv Tech Pilot Prj	6	114,100	0	0	0	0	0	0
Total for: 2500-2515 - Measure C New Technology			**625,600**	**0**	**0**	**0**	**0**	**0**	**0**
2500-2516 - Measure C Litter Abatement									
209900220	Freeway Litter Abatement	M	100,000	100,000	0	0	0	0	100,000
Total for: 2500-2516 - Measure C Litter Abatement			**100,000**	**100,000**	**0**	**0**	**0**	**0**	**100,000**
2500-2517 - Measure C Grade Separation									
209900267	Blackstone-McKinley Grade Sep	M	4,807,200	0	0	0	0	0	0
Total for: 2500-2517 - Measure C Grade Separation			**4,807,200**	**0**	**0**	**0**	**0**	**0**	**0**
2600-2601 - High Speed Rail Projects									
209900059	HSR Master Co-op Agreement	M	116,900	0	0	0	0	0	0
Total for: 2600-2601 - High Speed Rail Projects			**116,900**	**0**	**0**	**0**	**0**	**0**	**0**
2600-2602 - High Speed Rail Services									
209900235	High Speed Rail Develop Svcs	M	1,131,300	1,093,400	1,054,000	715,000	476,200	0	3,338,600
Total for: 2600-2602 - High Speed Rail Services			**1,131,300**	**1,093,400**	**1,054,000**	**715,000**	**476,200**	**0**	**3,338,600**

Project	Name	District	Capital Projects FY 2026 Estimate	2027 Capital Projects	2028 Capital Projects	2029 Capital Projects	2030 Capital Projects	2031 Capital Projects	5 Year Project Total
20 - Public Works Department									
2600-2604 - HSR Graffiti Abatement Service									
209900363	HSR Graffiti Abatement	M	0	79,400	79,400	79,400	79,400	79,400	397,000
Total for: 2600-2604 - HSR Graffiti Abatement Service			**0**	**79,400**	**79,400**	**79,400**	**79,400**	**79,400**	**397,000**
2700-2705 - MeasP Safe Walking Bike Trails									
209900026	CFD #11 Feature Maintenance	M	40,000	0	0	0	0	0	0
209900110	HerndonCanalTrail-Shields/McKi	M	800,000	0	0	0	0	0	0
209900118	Shields Av Trail-Blckstn Frsno	7	0	214,300	0	0	0	0	214,300
209900308	ATP Trail & Urban Greening	M	100,000	0	0	0	0	0	0
209900342	California Ave Complete Strts	3	0	854,100	0	0	0	0	854,100
209900366	Emerson Linear Park & Trail	1	26,900	2,521,900	0	0	0	0	2,521,900
209900393	Fancher Creek Trail Chestnut-Peach	5	15,100	564,300	0	0	0	0	564,300
209900455	Blackstone Shields-Dakota AHSC Impr	7	0	1,898,600	0	0	0	0	1,898,600
209900547	Trail Feasibility Study W/O SR99	M	0	500,000	0	0	0	0	500,000
209900548	Herndon Ave Trail Valentine-Prospct	2	0	141,400	1,790,000	0	0	0	1,931,400
Total for: 2700-2705 - MeasP Safe Walking Bike Trails			**982,000**	**6,694,600**	**1,790,000**	**0**	**0**	**0**	**8,484,600**
2700-2707 - Meas P San Joaquin River Pkw									
209900322	River West Eaton Trail Extension	2	0	1,500,000	0	0	0	0	1,500,000
209900352	San Joaquin River Parkway	M	250,000	250,000	0	0	0	0	250,000
Total for: 2700-2707 - Meas P San Joaquin River Pkw			**250,000**	**1,750,000**	**0**	**0**	**0**	**0**	**1,750,000**
2700-2708 - Meas P Street Beautification									
209900220	Freeway Litter Abatement	M	140,000	398,900	0	0	0	0	398,900
209900357	Major Street Beautification	M	325,000	0	0	0	0	0	0
209900360	Tree Planting Program	M	910,000	300,000	0	0	0	0	300,000
Total for: 2700-2708 - Meas P Street Beautification			**1,375,000**	**698,900**	**0**	**0**	**0**	**0**	**698,900**
3000-3002 - Developer Cash-in-Lieu Improve									
209900065	Herndon Widening Polk to Milburn	2	226,800	0	575,200	0	0	0	575,200
Total for: 3000-3002 - Developer Cash-in-Lieu Improve			**226,800**	**0**	**575,200**	**0**	**0**	**0**	**575,200**

Project	Name	District	Capital Projects FY 2026 Estimate	2027 Capital Projects	2028 Capital Projects	2029 Capital Projects	2030 Capital Projects	2031 Capital Projects	5 Year Project Total
20 - Public Works Department									
3000-3012 - Lcal Agncy Prj Fndng-Pub Works									
209900118	Shields Av Trail-Blckstn Frsno	7	0	1,250,000	0	0	0	0	1,250,000
209900135	Polk Ave Widening Shaw-Gettysb	1	117,000	274,700	0	0	0	0	274,700
209900225	McKinley Elem Safe Routes	3	789,000	0	0	0	0	0	0
209900267	Blackstone-McKinley Grade Sep	M	0	19,358,100	0	0	0	0	19,358,100
209900455	Blackstone Shields-Dakota AHSC Impr	7	0	425,100	216,000	0	0	0	641,100
Total for: 3000-3012 - Lcal Agncy Prj Fndng-Pub Works			**906,000**	**21,307,900**	**216,000**	**0**	**0**	**0**	**21,523,900**
3000-3016 - Cash in Lieu - Loan									
209900273	SD Clinton WO Valentine	3	200	0	0	0	0	0	0
Total for: 3000-3016 - Cash in Lieu - Loan			**200**	**0**	**0**	**0**	**0**	**0**	**0**
3000-3028 - Pave Now Bond									
209900323	Florence Ave Maple to Chestnut	M	100,000	3,850,000	0	0	0	0	3,850,000
209900490	Pave Now Bond	M	4,600	7,144,100	0	0	0	0	7,144,100
209900492	West-Griffith-Tielman-Dakota Cncrte	1	0	400,000	0	0	0	0	400,000
209900493	Repaving Grland-Palm-Shields-Jeanne	1	0	300,000	0	0	0	0	300,000
209900494	McKnly-Blckstn-Olive-VanNess Cncrte	1	50,000	2,632,600	0	0	0	0	2,632,600
209900495	Repaving Hghs-Holt-West-Emrsn	1	0	430,000	0	0	0	0	430,000
209900496	Repaving Santa Fe West-Caruth	1	100,000	400,000	0	0	0	0	400,000
209900497	Shlds-Van Vess-Clintn-Palm Concrete	1	51,700	2,748,200	0	0	0	0	2,748,200
209900502	TS LT Phasing Bullard & Van Ness	2	89,700	931,900	0	0	0	0	931,900
209900504	Shields Ave Fruit to Palm Pave Now	0	865,600	0	0	0	0	0	0
209900505	Shaw Ave Blythe-Valentine Pave Now	0	1,672,700	0	0	0	0	0	0
209900506	McKinley-Palm-Olive-Fruit Pave Now	3	1,798,600	5,991,700	0	0	0	0	5,991,700
209900507	McKinley Ave Peach-Clovis Pave Now	0	1,238,600	0	0	0	0	0	0
209900508	Cesar Chavez Orange-Cedar Pave Now	0	928,500	0	0	0	0	0	0
209900509	First St Sierra to Bullard Pave Now	0	896,400	0	0	0	0	0	0
209900510	Los Angles-Cherry-Fulton Paving	0	1,112,800	0	0	0	0	0	0
209900511	TS LT Phasing Forkner & Bullard	2	48,300	52,100	0	0	0	0	52,100
209900512	Olive Median Fruit to Roosevelt	3	100,100	562,300	0	0	0	0	562,300

Project	Name	District	Capital Projects FY 2026 Estimate	2027 Capital Projects	2028 Capital Projects	2029 Capital Projects	2030 Capital Projects	2031 Capital Projects	5 Year Project Total
20 - Public Works Department									
209900520	Figarden-Santa Fe-to Valentine	2	2,931,200	4,600	0	0	0	0	4,600
209900521	Dakota-Cedar to Maple	4	1,229,800	273,000	0	0	0	0	273,000
209900522	Ashlan-168 to Winery	4	1,652,800	4,800	0	0	0	0	4,800
209900523	Santa Ana-First-Gettysburg-Augusta	4	1,905,200	237,900	0	0	0	0	237,900
209900524	Fresno-Gettysburg to Ashlan	4	1,274,800	4,800	0	0	0	0	4,800
209900525	Cedar-Cesar Chavez to California	5	2,724,900	12,300	0	0	0	0	12,300
209900526	Church Avenue, Cedar to Peach	5	3,818,500	901,400	0	0	0	0	901,400
209900527	Perrin-Champlain to Granville	6	1,156,000	275,500	0	0	0	0	275,500
209900528	Sierra-Fourth-Escalon-First	6	38,400	1,752,500	0	0	0	0	1,752,500
209900529	Cedar-Bullard to Herndon Paving	6	2,882,100	12,300	0	0	0	0	12,300
209900531	Nees-Cedar to Maple	6	1,472,900	348,700	0	0	0	0	348,700
209900532	Belmont-Sixth-Tulare-First	7	152,400	7,318,500	0	0	0	0	7,318,500
209900533	McKenzie-Winery-Tulare-Chestnut	7	1,025,600	3,300	0	0	0	0	3,300
209900534	Poplar Elzbth-Olive Concrete Repair	3	85,000	90,000	0	0	0	0	90,000
209900535	Belmont-Calaveras-Divisdro-San Pblo	3	29,000	1,247,900	0	0	0	0	1,247,900
209900536	Winery - Cesar Chavez to Butler	5	100,000	450,000	0	0	0	0	450,000
209900537	Sixth -Tulare to Cesar Chavez	5	891,300	204,600	0	0	0	0	204,600
209900538	Fowler - Belmont to Tulare	5	648,900	151,000	0	0	0	0	151,000
209900539	Floradora-Millbrook-Olive-First	7	69,300	3,469,700	0	0	0	0	3,469,700
209900542	Tielman-Clinton-Fruit-Unvsity Neigh	1	2,074,700	461,700	0	0	0	0	461,700
209900543	Shields Brawley to Parkway Paving	M	3,186,400	11,200	0	0	0	0	11,200
209900544	Shaw Valentine to West Paving	M	4,732,800	1,050,300	0	0	0	0	1,050,300
209900553	TS LT Phasing Fruit and Sierra	2	10,000	85,400	0	0	0	0	85,400
209900554	Ingram Herndon-Nees Paving	0	2,962,500	0	0	0	0	0	0
209900555	Nees Ingram-Blackstone Paving	0	1,224,000	0	0	0	0	0	0
209900556	Herndon EB Left Turn Lane Ext at Palm	2	0	541,600	0	0	0	0	541,600
209900557	Friant & Shepherd Improvements	6	0	2,500,000	0	0	0	0	2,500,000
Total for: 3000-3028 - Pave Now Bond			**47,336,100**	**46,855,900**	**0**	**0**	**0**	**0**	**46,855,900**

Project	Name	District	Capital Projects FY 2026 Estimate	2027 Capital Projects	2028 Capital Projects	2029 Capital Projects	2030 Capital Projects	2031 Capital Projects	5 Year Project Total
20 - Public Works Department									
3050-3503 - AD 137-Const-Figarden Park									
209900032	Assess Dist. 137 - Constructio	2	0	345,000	0	0	0	0	345,000
Total for: 3050-3503 - AD 137-Const-Figarden Park			**0**	**345,000**	**0**	**0**	**0**	**0**	**345,000**
3050-3504 - AD154-CALCOT Construction									
209900010	Assessment Dist 154 Calcot	2	0	237,000	0	0	0	0	237,000
Total for: 3050-3504 - AD154-CALCOT Construction			**0**	**237,000**	**0**	**0**	**0**	**0**	**237,000**
3050-3506 - Landscape Maintenance Dist #1									
209900008	Landscape Lighting District	M	11,300	111,900	12,500	13,100	13,800	14,500	165,800
Total for: 3050-3506 - Landscape Maintenance Dist #1			**11,300**	**111,900**	**12,500**	**13,100**	**13,800**	**14,500**	**165,800**
3050-3509 - Community Facilities Dist No 2									
209900011	Community Facilities 2	M	16,500	17,300	18,100	19,000	19,900	20,900	95,200
Total for: 3050-3509 - Community Facilities Dist No 2			**16,500**	**17,300**	**18,100**	**19,000**	**19,900**	**20,900**	**95,200**
3050-3510 - Community Facilities Dist No 4									
209900012	Community Facilities 4	6	0	811,600	0	0	0	0	811,600
Total for: 3050-3510 - Community Facilities Dist No 4			**0**	**811,600**	**0**	**0**	**0**	**0**	**811,600**
3050-3513 - Community Facilities Dist No 7									
209900016	CFD#7	6	0	272,200	0	0	0	0	272,200
Total for: 3050-3513 - Community Facilities Dist No 7			**0**	**272,200**	**0**	**0**	**0**	**0**	**272,200**
3050-3517 - Community Facility Dist No. 11									
209900026	CFD #11 Feature Maintenance	M	86,500	87,300	88,100	89,000	89,900	90,900	445,200
209900360	Tree Planting Program	M	0	200,000	0	0	0	0	200,000
209900551	CFD Enhancement Projects	M	0	750,000	750,000	750,000	750,000	750,000	3,750,000
Total for: 3050-3517 - Community Facility Dist No. 11			**86,500**	**1,037,300**	**838,100**	**839,000**	**839,900**	**840,900**	**4,395,200**

Project	Name	District	Capital Projects FY 2026 Estimate	2027 Capital Projects	2028 Capital Projects	2029 Capital Projects	2030 Capital Projects	2031 Capital Projects	5 Year Project Total
20 - Public Works Department									
3050-3518 - Community Facility Dist No 12									
209900030	CFD 12 Copper River Maint Dist	6	1,016,900	1,047,200	1,071,100	1,103,200	1,136,300	1,170,400	5,528,200
Total for: 3050-3518 - Community Facility Dist No 12			**1,016,900**	**1,047,200**	**1,071,100**	**1,103,200**	**1,136,300**	**1,170,400**	**5,528,200**
3050-3520 - Community Facility Dist No. 14									
209900024	CFD #14 Running Horse	3	0	95,900	0	0	0	0	95,900
Total for: 3050-3520 - Community Facility Dist No. 14			**0**	**95,900**	**0**	**0**	**0**	**0**	**95,900**
3050-3521 - CFD#15 EAST Copper River Dist									
209900057	CFD 15 EAST Copper River Dist	6	4,800	5,000	5,200	5,400	5,600	5,900	27,100
Total for: 3050-3521 - CFD#15 EAST Copper River Dist			**4,800**	**5,000**	**5,200**	**5,400**	**5,600**	**5,900**	**27,100**
3050-3525 - CFD No. 18 - Police & Fire Svc									
209900324	CFD 18 PD & Fire Services	M	4,300	8,800	4,500	4,600	4,700	4,800	27,400
Total for: 3050-3525 - CFD No. 18 - Police & Fire Svc			**4,300**	**8,800**	**4,500**	**4,600**	**4,700**	**4,800**	**27,400**
3100-3102 - UGM Neigh Park Service Area 2									
209900018	UGM Developer Reimbursements	M	0	2,500	2,500	2,500	2,500	2,500	12,500
Total for: 3100-3102 - UGM Neigh Park Service Area 2			**0**	**2,500**	**2,500**	**2,500**	**2,500**	**2,500**	**12,500**
3100-3104 - UGM Neigh Park Service Area 4									
209900018	UGM Developer Reimbursements	M	0	1,000	1,000	1,000	1,000	1,000	5,000
Total for: 3100-3104 - UGM Neigh Park Service Area 4			**0**	**1,000**	**1,000**	**1,000**	**1,000**	**1,000**	**5,000**
3100-3105 - UGM Neigh Park Service Area 5									
209900018	UGM Developer Reimbursements	M	0	1,000	1,000	1,000	1,000	1,000	5,000
Total for: 3100-3105 - UGM Neigh Park Service Area 5			**0**	**1,000**	**1,000**	**1,000**	**1,000**	**1,000**	**5,000**
3100-3109 - Citywide Parks Facilities Impact Fee									
209900018	UGM Developer Reimbursements	M	45,300	3,545,300	45,300	45,300	45,300	45,300	3,726,500
Total for: 3100-3109 - Citywide Parks Facilities Impact Fee			**45,300**	**3,545,300**	**45,300**	**45,300**	**45,300**	**45,300**	**3,726,500**

Project	Name	District	Capital Projects FY 2026 Estimate	2027 Capital Projects	2028 Capital Projects	2029 Capital Projects	2030 Capital Projects	2031 Capital Projects	5 Year Project Total
20 - Public Works Department									
3100-3110 - Parkland (Quimby) Impact Fee									
209900018	UGM Developer Reimbursements	M	10,000	660,000	10,000	10,000	10,000	10,000	700,000
Total for: 3100-3110 - Parkland (Quimby) Impact Fee			**10,000**	**660,000**	**10,000**	**10,000**	**10,000**	**10,000**	**700,000**
3100-3111 - Citywide Reg Street Impact Fee									
209900018	UGM Developer Reimbursements	M	2,521,000	4,521,000	2,521,000	1,004,300	1,033,800	1,064,200	10,144,300
209900065	Herndon Widening Polk to Milburn	2	0	5,479,600	0	0	0	0	5,479,600
209900286	Shaw Ave Widening Veterns-Polk	M	0	2,300	0	0	0	0	2,300
209900410	Peach Ave Widening Florence to Jensen	5	40,500	63,400	436,700	0	0	0	500,100
Total for: 3100-3111 - Citywide Reg Street Impact Fee			**2,561,500**	**10,066,300**	**2,957,700**	**1,004,300**	**1,033,800**	**1,064,200**	**16,126,300**
3100-3112 - Int Sts.& Rdabouts St. Imp Fee									
209900018	UGM Developer Reimbursements	M	405,000	905,000	255,000	5,000	1,000	1,000	1,167,000
Total for: 3100-3112 - Int Sts.& Rdabouts St. Imp Fee			**405,000**	**905,000**	**255,000**	**5,000**	**1,000**	**1,000**	**1,167,000**
3100-3113 - Reg. St. Imp Fee-Copper River									
209900018	UGM Developer Reimbursements	M	6,500	811,000	206,500	206,500	106,500	106,500	1,437,000
Total for: 3100-3113 - Reg. St. Imp Fee-Copper River			**6,500**	**811,000**	**206,500**	**206,500**	**106,500**	**106,500**	**1,437,000**
3100-3114 - New Grth. Area St. Impact Fees									
209900018	UGM Developer Reimbursements	M	5,040,000	10,040,000	40,000	40,000	1,878,600	1,933,700	13,932,300
209900135	Polk Ave Widening Shaw-Gettysb	1	0	475,600	0	0	0	0	475,600
209900221	Clinton Widening Marks-Brawley	3	36,000	678,800	202,900	1,145,200	0	0	2,026,900
209900222	Ashlan Widening Polk-Cornelia	1	0	858,300	3,100	0	0	0	861,400
209900269	NB Polk Widen Shaw-Gettysburg	1	1,900	116,800	0	0	0	0	116,800
209900304	Ashlan WB Widen Polk to Bryan	1	44,300	418,800	2,919,900	0	0	0	3,338,700
209900443	Peach Ave Phase 2 Florence-Church	5	43,700	54,300	470,500	0	0	0	524,800
Total for: 3100-3114 - New Grth. Area St. Impact Fees			**5,165,900**	**12,642,600**	**3,636,400**	**1,185,200**	**1,878,600**	**1,933,700**	**21,276,500**
3100-3115 - Sewer Backbone Fee-Copper Riv									
209900018	UGM Developer Reimbursements	M	202,100	162,100	2,100	2,100	2,100	2,100	170,500
Total for: 3100-3115 - Sewer Backbone Fee-Copper Riv			**202,100**	**162,100**	**2,100**	**2,100**	**2,100**	**2,100**	**170,500**

Project	Name	District	Capital Projects FY 2026 Estimate	2027 Capital Projects	2028 Capital Projects	2029 Capital Projects	2030 Capital Projects	2031 Capital Projects	5 Year Project Total
20 - Public Works Department									
3100-3116 - UGM Major Street Zone A									
209900001	Minor Public Improvements-MPI	M	1,000	513,400	0	0	0	0	513,400
Total for: 3100-3116 - UGM Major Street Zone A			**1,000**	**513,400**	**0**	**0**	**0**	**0**	**513,400**
3100-3117 - UGM Major Street Zone B									
209900001	Minor Public Improvements-MPI	M	0	291,300	0	0	0	0	291,300
Total for: 3100-3117 - UGM Major Street Zone B			**0**	**291,300**	**0**	**0**	**0**	**0**	**291,300**
3100-3118 - UGM Major Street Zone C/D-2									
209900018	UGM Developer Reimbursements	M	1,500	26,500	1,500	1,500	1,500	1,500	32,500
Total for: 3100-3118 - UGM Major Street Zone C/D-2			**1,500**	**26,500**	**1,500**	**1,500**	**1,500**	**1,500**	**32,500**
3100-3119 - UGM Major Street Zone D-1/E-2									
209900018	UGM Developer Reimbursements	M	2,500	162,500	102,500	2,500	2,500	2,500	272,500
Total for: 3100-3119 - UGM Major Street Zone D-1/E-2			**2,500**	**162,500**	**102,500**	**2,500**	**2,500**	**2,500**	**272,500**
3100-3120 - UGM Major Street Zone E-1									
209900018	UGM Developer Reimbursements	M	11,200	0	0	0	0	0	0
Total for: 3100-3120 - UGM Major Street Zone E-1			**11,200**	**0**	**0**	**0**	**0**	**0**	**0**
3100-3122 - UGM Major Street Zone E-4									
209900018	UGM Developer Reimbursements	M	1,500	51,500	1,500	1,500	1,500	1,500	57,500
Total for: 3100-3122 - UGM Major Street Zone E-4			**1,500**	**51,500**	**1,500**	**1,500**	**1,500**	**1,500**	**57,500**
3100-3125 - UGM Maj Bridge Fee Zone C/D-2									
209900018	UGM Developer Reimbursements	M	1,500	1,500	0	0	0	0	1,500
209900065	Herndon Widening Polk to Milburn	2	52,200	268,700	0	0	0	0	268,700
Total for: 3100-3125 - UGM Maj Bridge Fee Zone C/D-2			**53,700**	**270,200**	**0**	**0**	**0**	**0**	**270,200**
3100-3126 - UGM Maj Brdge Fee Zone D-1/E-2									
209900018	UGM Developer Reimbursements	M	1,500	1,500	1,500	1,500	1,500	1,500	7,500
Total for: 3100-3126 - UGM Maj Brdge Fee Zone D-1/E-2			**1,500**	**1,500**	**1,500**	**1,500**	**1,500**	**1,500**	**7,500**

Project	Name	District	Capital Projects FY 2026 Estimate	2027 Capital Projects	2028 Capital Projects	2029 Capital Projects	2030 Capital Projects	2031 Capital Projects	5 Year Project Total
20 - Public Works Department									
3100-3127 - UGM Maj Bridge Fee Zone E-1									
209900018	UGM Developer Reimbursements	M	0	98,700	0	0	0	0	98,700
Total for: 3100-3127 - UGM Maj Bridge Fee Zone E-1			**0**	**98,700**	**0**	**0**	**0**	**0**	**98,700**
3100-3129 - UGM Maj Bridge Fee Zone E-4									
209900018	UGM Developer Reimbursements	M	1,500	1,500	1,500	1,500	1,500	500	6,500
Total for: 3100-3129 - UGM Maj Bridge Fee Zone E-4			**1,500**	**1,500**	**1,500**	**1,500**	**1,500**	**500**	**6,500**
3100-3130 - UGM Maj Bridge Fee Zone F									
209900018	UGM Developer Reimbursements	M	300	5,300	0	0	0	0	5,300
Total for: 3100-3130 - UGM Maj Bridge Fee Zone F			**300**	**5,300**	**0**	**0**	**0**	**0**	**5,300**
3100-3137 - Citywide Fire Facilities Impact Fee									
209900018	UGM Developer Reimbursements	M	25,300	25,300	25,300	25,300	25,300	25,300	126,500
Total for: 3100-3137 - Citywide Fire Facilities Impact Fee			**25,300**	**25,300**	**25,300**	**25,300**	**25,300**	**25,300**	**126,500**
3100-3138 - UGM RR Cross/At Grade Zone A/A									
209900018	UGM Developer Reimbursements	M	0	300	0	0	0	0	300
Total for: 3100-3138 - UGM RR Cross/At Grade Zone A/A			**0**	**300**	**0**	**0**	**0**	**0**	**300**
3100-3139 - UGM RR Cross/At Grade Zone A/B									
209900018	UGM Developer Reimbursements	M	1,500	16,300	0	0	0	0	16,300
Total for: 3100-3139 - UGM RR Cross/At Grade Zone A/B			**1,500**	**16,300**	**0**	**0**	**0**	**0**	**16,300**
3100-3140 - UGM RR Cross/At Grade Zone A/C									
209900018	UGM Developer Reimbursements	M	1,500	12,800	0	0	0	0	12,800
Total for: 3100-3140 - UGM RR Cross/At Grade Zone A/C			**1,500**	**12,800**	**0**	**0**	**0**	**0**	**12,800**
3100-3141 - UGM RR Cross/At Grade Zone A/D									
209900018	UGM Developer Reimbursements	M	1,500	59,100	0	0	0	0	59,100
Total for: 3100-3141 - UGM RR Cross/At Grade Zone A/D			**1,500**	**59,100**	**0**	**0**	**0**	**0**	**59,100**

Project	Name	District	Capital Projects FY 2026 Estimate	2027 Capital Projects	2028 Capital Projects	2029 Capital Projects	2030 Capital Projects	2031 Capital Projects	5 Year Project Total
20 - Public Works Department									
3100-3142 - UGM RR Cross/AG Zone E/1-A									
209900018	UGM Developer Reimbursements	M	1,500	149,100	0	0	0	0	149,100
Total for: 3100-3142 - UGM RR Cross/AG Zone E/1-A			**1,500**	**149,100**	**0**	**0**	**0**	**0**	**149,100**
3100-3143 - UGM RR Cross/AG Zone C/D-1									
209900284	Figarden/BNSF At-Grade RRXing	2	180,400	381,100	0	0	0	0	381,100
Total for: 3100-3143 - UGM RR Cross/AG Zone C/D-1			**180,400**	**381,100**	**0**	**0**	**0**	**0**	**381,100**
3100-3144 - UGM RR Cross/At Grade Zone A/E									
209900018	UGM Developer Reimbursements	M	0	1,700	0	0	0	0	1,700
Total for: 3100-3144 - UGM RR Cross/At Grade Zone A/E			**0**	**1,700**	**0**	**0**	**0**	**0**	**1,700**
3100-3145 - UGM Grade Separation Zone E/4A									
209900018	UGM Developer Reimbursements	M	0	5,000	0	0	0	0	5,000
Total for: 3100-3145 - UGM Grade Separation Zone E/4A			**0**	**5,000**	**0**	**0**	**0**	**0**	**5,000**
3100-3146 - Traffic Signal Mitigation Impact Fee									
209900018	UGM Developer Reimbursements	M	1,945,000	2,645,000	2,103,700	45,000	45,000	45,000	4,883,700
209900288	TS Cedar & Teague LT Phasing	6	83,100	0	0	0	0	0	0
Total for: 3100-3146 - Traffic Signal Mitigation Impact Fee			**2,028,100**	**2,645,000**	**2,103,700**	**45,000**	**45,000**	**45,000**	**4,883,700**
3100-3147 - Citywide Police Facilities Impact Fee									
209900018	UGM Developer Reimbursements	M	24,300	24,300	24,300	24,300	24,300	24,300	121,500
Total for: 3100-3147 - Citywide Police Facilities Impact Fee			**24,300**	**24,300**	**24,300**	**24,300**	**24,300**	**24,300**	**121,500**
3100-3150 - UGM Fire Station 12 Imprvemnts									
209900018	UGM Developer Reimbursements	M	1,500	1,500	1,500	1,500	1,500	1,500	7,500
Total for: 3100-3150 - UGM Fire Station 12 Imprvemnts			**1,500**	**1,500**	**1,500**	**1,500**	**1,500**	**1,500**	**7,500**
3100-3151 - UGM Fire Station 24									
209900018	UGM Developer Reimbursements	M	1,500	1,500	1,500	1,500	1,500	1,500	7,500
Total for: 3100-3151 - UGM Fire Station 24			**1,500**	**1,500**	**1,500**	**1,500**	**1,500**	**1,500**	**7,500**

Project	Name	District	Capital Projects FY 2026 Estimate	2027 Capital Projects	2028 Capital Projects	2029 Capital Projects	2030 Capital Projects	2031 Capital Projects	5 Year Project Total
20 - Public Works Department									
3100-3152 - UGM Fire Station 25									
209900018	UGM Developer Reimbursements	M	1,500	1,500	1,500	1,500	1,500	1,500	7,500
Total for: 3100-3152 - UGM Fire Station 25			**1,500**	**1,500**	**1,500**	**1,500**	**1,500**	**1,500**	**7,500**
4000-4011 - Water Capacity Fee Fund									
209900018	UGM Developer Reimbursements	M	3,515,000	5,025,000	25,000	25,000	25,000	25,000	5,125,000
Total for: 4000-4011 - Water Capacity Fee Fund			**3,515,000**	**5,025,000**	**25,000**	**25,000**	**25,000**	**25,000**	**5,125,000**
4030-4031 - UGM Recharge ServiceArea 101-S									
209900018	UGM Developer Reimbursements	M	1,500	1,500	1,500	1,500	1,500	1,500	7,500
Total for: 4030-4031 - UGM Recharge ServiceArea 101-S			**1,500**	**1,500**	**1,500**	**1,500**	**1,500**	**1,500**	**7,500**
4030-4032 - UGM Well Develop Serv Area 142									
209900018	UGM Developer Reimbursements	M	300	400	100	100	100	100	800
Total for: 4030-4032 - UGM Well Develop Serv Area 142			**300**	**400**	**100**	**100**	**100**	**100**	**800**
4030-4033 - UGM Water Area 201-S									
209900018	UGM Developer Reimbursements	M	1,500	1,500	1,500	1,500	1,500	1,500	7,500
Total for: 4030-4033 - UGM Water Area 201-S			**1,500**	**1,500**	**1,500**	**1,500**	**1,500**	**1,500**	**7,500**
4030-4034 - UGM Water Area 301-S									
209900018	UGM Developer Reimbursements	M	1,500	1,500	1,500	1,500	1,500	1,500	7,500
Total for: 4030-4034 - UGM Water Area 301-S			**1,500**	**1,500**	**1,500**	**1,500**	**1,500**	**1,500**	**7,500**
4030-4035 - UGM Water Area 101-S									
209900018	UGM Developer Reimbursements	M	1,500	1,500	1,500	1,500	1,500	1,500	7,500
Total for: 4030-4035 - UGM Water Area 101-S			**1,500**	**1,500**	**1,500**	**1,500**	**1,500**	**1,500**	**7,500**
4030-4036 - UGM Wellhead TreatmntArea 101S									
209900018	UGM Developer Reimbursements	M	2,500	2,500	2,500	2,500	2,500	2,500	12,500
Total for: 4030-4036 - UGM Wellhead TreatmntArea 101S			**2,500**	**2,500**	**2,500**	**2,500**	**2,500**	**2,500**	**12,500**

Project	Name	District	Capital Projects FY 2026 Estimate	2027 Capital Projects	2028 Capital Projects	2029 Capital Projects	2030 Capital Projects	2031 Capital Projects	5 Year Project Total
20 - Public Works Department									
4030-4037 - UGM Well Develop Svc Area 11-A									
209900018	UGM Developer Reimbursements	M	1,500	1,500	1,500	1,500	1,500	1,500	7,500
Total for: 4030-4037 - UGM Well Develop Svc Area 11-A			**1,500**	**1,500**	**1,500**	**1,500**	**1,500**	**1,500**	**7,500**
4030-4038 - UGM Well Develop Serv Area 86									
209900018	UGM Developer Reimbursements	M	1,500	1,500	1,500	1,500	1,500	1,500	7,500
Total for: 4030-4038 - UGM Well Develop Serv Area 86			**1,500**	**1,500**	**1,500**	**1,500**	**1,500**	**1,500**	**7,500**
4030-4039 - UGM Well Develop Serv Area 90									
209900018	UGM Developer Reimbursements	M	1,500	1,500	1,500	1,500	1,500	1,500	7,500
Total for: 4030-4039 - UGM Well Develop Serv Area 90			**1,500**	**1,500**	**1,500**	**1,500**	**1,500**	**1,500**	**7,500**
4030-4040 - UGM Well Develop Serv Area 91									
209900018	UGM Developer Reimbursements	M	1,500	1,500	1,500	1,500	1,500	1,500	7,500
Total for: 4030-4040 - UGM Well Develop Serv Area 91			**1,500**	**1,500**	**1,500**	**1,500**	**1,500**	**1,500**	**7,500**
4030-4041 - UGM Well Develop Serv Area 102									
209900018	UGM Developer Reimbursements	M	1,500	1,500	1,500	1,500	1,500	1,500	7,500
Total for: 4030-4041 - UGM Well Develop Serv Area 102			**1,500**	**1,500**	**1,500**	**1,500**	**1,500**	**1,500**	**7,500**
4030-4042 - UGM Well Develop Serv Area 107									
209900018	UGM Developer Reimbursements	M	200	500	0	0	0	0	500
Total for: 4030-4042 - UGM Well Develop Serv Area 107			**200**	**500**	**0**	**0**	**0**	**0**	**500**
4030-4043 - UGM Well Develop Serv Area 132									
209900018	UGM Developer Reimbursements	M	200	200	500	0	0	0	700
Total for: 4030-4043 - UGM Well Develop Serv Area 132			**200**	**200**	**500**	**0**	**0**	**0**	**700**
4030-4044 - UGM Well Develop Serv Area 141									
209900018	UGM Developer Reimbursements	M	1,500	1,500	1,500	1,500	1,500	1,500	7,500
Total for: 4030-4044 - UGM Well Develop Serv Area 141			**1,500**	**1,500**	**1,500**	**1,500**	**1,500**	**1,500**	**7,500**

Project	Name	District	Capital Projects FY 2026 Estimate	2027 Capital Projects	2028 Capital Projects	2029 Capital Projects	2030 Capital Projects	2031 Capital Projects	5 Year Project Total
20 - Public Works Department									
4030-4046 - UGM Well Develop Serv Area 308									
209900018	UGM Developer Reimbursements	M	0	500	0	0	0	0	500
Total for: 4030-4046 - UGM Well Develop Serv Area 308			**0**	**500**	**0**	**0**	**0**	**0**	**500**
4030-4048 - UGM Trans Grid Mains Debt Svc									
209900018	UGM Developer Reimbursements	M	2,000	14,000	2,000	2,000	2,000	2,000	22,000
Total for: 4030-4048 - UGM Trans Grid Mains Debt Svc			**2,000**	**14,000**	**2,000**	**2,000**	**2,000**	**2,000**	**22,000**
4030-4049 - UGM Trans Grid Serv Area A									
209900018	UGM Developer Reimbursements	M	9,700	0	0	0	0	0	0
Total for: 4030-4049 - UGM Trans Grid Serv Area A			**9,700**	**0**	**0**	**0**	**0**	**0**	**0**
4030-4050 - UGM Trans Grid Serv Area B									
209900018	UGM Developer Reimbursements	M	1,500	1,500	1,500	1,500	1,500	1,500	7,500
Total for: 4030-4050 - UGM Trans Grid Serv Area B			**1,500**	**1,500**	**1,500**	**1,500**	**1,500**	**1,500**	**7,500**
4030-4051 - UGM Trans Grid Serv Area C									
209900018	UGM Developer Reimbursements	M	200	0	200	200	200	200	800
Total for: 4030-4051 - UGM Trans Grid Serv Area C			**200**	**0**	**200**	**200**	**200**	**200**	**800**
4030-4052 - UGM Trans Grid Serv Area D									
209900018	UGM Developer Reimbursements	M	1,500	11,500	1,500	1,500	1,500	1,500	17,500
Total for: 4030-4052 - UGM Trans Grid Serv Area D			**1,500**	**11,500**	**1,500**	**1,500**	**1,500**	**1,500**	**17,500**
4030-4053 - UGM Trans Grid Serv Area E									
209900018	UGM Developer Reimbursements	M	2,000	102,000	2,000	2,000	2,000	2,000	110,000
Total for: 4030-4053 - UGM Trans Grid Serv Area E			**2,000**	**102,000**	**2,000**	**2,000**	**2,000**	**2,000**	**110,000**
4030-4054 - UGM-Bond Debt Serv Area 101-S									
209900018	UGM Developer Reimbursements	M	2,500	0	0	0	0	0	0
Total for: 4030-4054 - UGM-Bond Debt Serv Area 101-S			**2,500**	**0**	**0**	**0**	**0**	**0**	**0**

Project	Name	District	Capital Projects FY 2026 Estimate	2027 Capital Projects	2028 Capital Projects	2029 Capital Projects	2030 Capital Projects	2031 Capital Projects	5 Year Project Total
20 - Public Works Department									
4030-4055 - UGM Bond Debt Serv Area 301-S									
209900018	UGM Developer Reimbursements	M	1,500	1,500	1,500	1,500	1,500	1,500	7,500
Total for: 4030-4055 - UGM Bond Debt Serv Area 301-S			**1,500**	**1,500**	**1,500**	**1,500**	**1,500**	**1,500**	**7,500**
4030-4056 - UGM Bond Debt Serv Area 501-S									
209900018	UGM Developer Reimbursements	M	1,500	1,500	1,500	1,500	1,500	1,500	7,500
Total for: 4030-4056 - UGM Bond Debt Serv Area 501-S			**1,500**	**1,500**	**1,500**	**1,500**	**1,500**	**1,500**	**7,500**
4030-4057 - UGM Recharge Area 301-S									
209900018	UGM Developer Reimbursements	M	1,500	1,500	1,500	1,500	1,500	1,500	7,500
Total for: 4030-4057 - UGM Recharge Area 301-S			**1,500**	**1,500**	**1,500**	**1,500**	**1,500**	**1,500**	**7,500**
4030-4058 - UGM Recharge ServiceArea 501-S									
209900018	UGM Developer Reimbursements	M	1,500	1,500	1,500	1,500	1,500	1,500	7,500
Total for: 4030-4058 - UGM Recharge ServiceArea 501-S			**1,500**	**1,500**	**1,500**	**1,500**	**1,500**	**1,500**	**7,500**
4030-4059 - UGM NE Recharge Facility Fee									
209900018	UGM Developer Reimbursements	M	1,500	1,500	1,500	1,500	1,500	1,500	7,500
Total for: 4030-4059 - UGM NE Recharge Facility Fee			**1,500**	**1,500**	**1,500**	**1,500**	**1,500**	**1,500**	**7,500**
4030-4061 - UGM Wellhead Trtmnt Area 301-S									
209900018	UGM Developer Reimbursements	M	1,800	1,301,800	1,800	1,800	1,800	1,800	1,309,000
Total for: 4030-4061 - UGM Wellhead Trtmnt Area 301-S			**1,800**	**1,301,800**	**1,800**	**1,800**	**1,800**	**1,800**	**1,309,000**
4030-4062 - UGM Wellhead Trtmnt Area 401-S									
209900018	UGM Developer Reimbursements	M	1,500	1,500	1,500	1,500	1,500	1,500	7,500
Total for: 4030-4062 - UGM Wellhead Trtmnt Area 401-S			**1,500**	**1,500**	**1,500**	**1,500**	**1,500**	**1,500**	**7,500**
4030-4063 - UGM Wellhead Trtmnt Area 501-S									
209900018	UGM Developer Reimbursements	M	1,500	1,500	1,500	1,500	1,500	1,500	7,500
Total for: 4030-4063 - UGM Wellhead Trtmnt Area 501-S			**1,500**	**1,500**	**1,500**	**1,500**	**1,500**	**1,500**	**7,500**

Project	Name	District	Capital Projects FY 2026 Estimate	2027 Capital Projects	2028 Capital Projects	2029 Capital Projects	2030 Capital Projects	2031 Capital Projects	5 Year Project Total
20 - Public Works Department									
4030-4064 - UGM Water Area 401-S									
209900018	UGM Developer Reimbursements	M	500	500	500	500	400	0	1,900
Total for: 4030-4064 - UGM Water Area 401-S			**500**	**500**	**500**	**500**	**400**	**0**	**1,900**
4030-4065 - UGM Water Area 501-S									
209900018	UGM Developer Reimbursements	M	1,800	251,800	1,800	1,800	1,800	1,800	259,000
Total for: 4030-4065 - UGM Water Area 501-S			**1,800**	**251,800**	**1,800**	**1,800**	**1,800**	**1,800**	**259,000**
4150-4151 - Community Sanitation Operating									
209900518	Electric Street Sweeper	M	0	0	244,000	0	0	0	244,000
Total for: 4150-4151 - Community Sanitation Operating			**0**	**0**	**244,000**	**0**	**0**	**0**	**244,000**
4550-4551 - UGM Cornelia Sewer Trunk Fee									
209900018	UGM Developer Reimbursements	M	1,200	1,200	1,200	1,200	1,200	1,200	6,000
Total for: 4550-4551 - UGM Cornelia Sewer Trunk Fee			**1,200**	**1,200**	**1,200**	**1,200**	**1,200**	**1,200**	**6,000**
4550-4552 - UGM Grantland Sewer Trunk Fee									
209900018	UGM Developer Reimbursements	M	2,800	2,800	2,800	2,800	2,800	2,800	14,000
Total for: 4550-4552 - UGM Grantland Sewer Trunk Fee			**2,800**	**2,800**	**2,800**	**2,800**	**2,800**	**2,800**	**14,000**
4550-4553 - UGM Herndon Sewer Trunk Fee									
209900018	UGM Developer Reimbursements	M	2,000	2,000	2,000	2,000	2,000	2,000	10,000
Total for: 4550-4553 - UGM Herndon Sewer Trunk Fee			**2,000**	**2,000**	**2,000**	**2,000**	**2,000**	**2,000**	**10,000**
4550-4554 - UGM Fowler Sewer Trunk Fee									
209900018	UGM Developer Reimbursements	M	3,500	3,500	3,500	3,500	3,500	3,500	17,500
Total for: 4550-4554 - UGM Fowler Sewer Trunk Fee			**3,500**	**3,500**	**3,500**	**3,500**	**3,500**	**3,500**	**17,500**
4550-4555 - UGM Area-wide Oversize sewer									
209900018	UGM Developer Reimbursements	M	3,500	3,500	3,500	3,500	3,500	3,500	17,500
Total for: 4550-4555 - UGM Area-wide Oversize sewer			**3,500**	**3,500**	**3,500**	**3,500**	**3,500**	**3,500**	**17,500**

Project	Name	District	Capital Projects FY 2026 Estimate	2027 Capital Projects	2028 Capital Projects	2029 Capital Projects	2030 Capital Projects	2031 Capital Projects	5 Year Project Total
20 - Public Works Department									
4550-4556 - UGM Lift Station/APU Svc Area									
209900018	UGM Developer Reimbursements	M	1,500	1,500	1,500	1,500	1,500	1,500	7,500
Total for: 4550-4556 - UGM Lift Station/APU Svc Area			**1,500**	**1,500**	**1,500**	**1,500**	**1,500**	**1,500**	**7,500**
4550-4557 - UGM Millbrook Olay Sewer Fee									
209900018	UGM Developer Reimbursements	M	1,500	1,500	1,500	1,500	1,500	1,500	7,500
Total for: 4550-4557 - UGM Millbrook Olay Sewer Fee			**1,500**	**1,500**	**1,500**	**1,500**	**1,500**	**1,500**	**7,500**
Total for: 20 - Public Works Department			**129,134,900**	**367,624,700**	**52,704,200**	**15,195,400**	**6,067,400**	**5,712,700**	**447,304,400**

Project	Name	District	Capital Projects FY 2026 Estimate	2027 Capital Projects	2028 Capital Projects	2029 Capital Projects	2030 Capital Projects	2031 Capital Projects	5 Year Project Total
22 - Capital Projects Department									
2070-2070 - Misc State Grants									
220100003	DTFIG Community Outreach	0	7,800	0	0	0	0	0	0
229900003	IIGC CIP #3 Structured Parking	0	2,472,000	1,900	0	0	0	0	1,900
229900006	H St Parking Strcture-Prev209900412	3	13,853,900	405,900	34,900	0	0	0	440,800
229900010	CPD DTFI Capital Improvements	0	0	3,691,900	0	0	0	0	3,691,900
229900012	Peacock Hotel Acquistion and Demo	0	503,700	823,900	0	0	0	0	823,900
Total for: 2070-2070 - Misc State Grants			**16,837,400**	**4,923,600**	**34,900**	**0**	**0**	**0**	**4,958,500**
2070-2091 - IIGC DT Grant									
229900001	IIGC - CIP #1 Water	0	24,335,200	5,462,400	0	0	0	0	5,462,400
229900002	IIGC - CIP #2 Tuolumne-VanNess StWk	0	813,800	5,400	0	0	0	0	5,400
229900003	IIGC CIP #3 Structured Parking	0	11,643,000	0	0	0	0	0	0
Total for: 2070-2091 - IIGC DT Grant			**36,792,000**	**5,467,800**	**0**	**0**	**0**	**0**	**5,467,800**
2070-9237 - Misc State Grants - Dwntwn Fresno Infrastruture 2									
229900002	IIGC - CIP #2 Tuolumne-VanNess StWk	0	451,800	0	0	0	0	0	0
229900003	IIGC CIP #3 Structured Parking	0	25,094,000	1,506,500	0	0	0	0	1,506,500
229900006	H St Parking Strcture-Prev209900412	3	38,988,900	1,380,200	0	0	0	0	1,380,200
229900010	CPD DTFI Capital Improvements	0	0	14,753,600	0	0	0	0	14,753,600
229900013	BROADWAY RECONNECTION	0	489,000	1,836,000	0	0	0	0	1,836,000
Total for: 2070-9237 - Misc State Grants - Dwntwn Fresno Infrastruture			**65,023,700**	**19,476,300**	**0**	**0**	**0**	**0**	**19,476,300**
2070-9305 - Dwntwn Fresno Infrastructure 3									
229900010	CPD DTFI Capital Improvements	0	0	100,000,000	0	0	0	0	100,000,000
Total for: 2070-9305 - Dwntwn Fresno Infrastructure 3			**0**	**100,000,000**	**0**	**0**	**0**	**0**	**100,000,000**
Total for: 22 - Capital Projects Department			**118,653,100**	**129,867,700**	**34,900**	**0**	**0**	**0**	**129,902,600**

Project	Name	District	Capital Projects FY 2026 Estimate	2027 Capital Projects	2028 Capital Projects	2029 Capital Projects	2030 Capital Projects	2031 Capital Projects	5 Year Project Total
41 - Department of Public Utilities									
2070-2070 - Misc State Grants									
411500642	250M Downtown Redevelopment Grant	0	947,600	25,600	0	0	0	0	25,600
413500073	SWRDT SewerRehabDwntownInfrastGrant	0	787,300	0	0	0	0	0	0
Total for: 2070-2070 - Misc State Grants			**1,734,900**	**25,600**	**0**	**0**	**0**	**0**	**25,600**
4000-4001 - Water Enterprise									
411500002	J4830 Fire Hydrant Installations	M	0	4,245,000	4,245,000	4,245,000	4,245,000	4,245,000	21,225,000
411500006	GNL Water Main Extension - NR	M	230,100	515,000	3,515,000	5,515,000	6,515,000	669,500	16,729,500
411500026	J5803 Church and Railroad	0	58,800	30,000	9,862,800	363,800	0	0	10,256,600
411500037	J5863 WMR Clinton/Univ/West/Teilman	0	613,000	15,300	0	0	0	0	15,300
411500046	J5872 WMR McMillan Clovis/Church	5	0	1,560,800	70,600	0	0	0	1,631,400
411500053	GNL Water Well Development - NR	0	0	701,000	718,600	1,364,200	1,401,900	1,822,400	6,008,100
411500056	P301A Pump Stn 301A Development	M	15,700	0	0	0	0	0	0
411500058	GNL Water Well Construction - NR	M	0	0	0	2,566,200	5,285,700	10,101,100	17,953,000
411500060	P028A Pump Station 28A	3	106,800	424,100	22,500	0	0	0	446,600
411500061	P036A Pump Station 36A	0	367,000	16,100	0	0	0	0	16,100
411500067	P129A Pump Station 129A	6	0	0	0	1,484,200	951,700	90,200	2,526,100
411500069	P2082 Pump Station 208-2	0	137,600	891,900	140,800	0	0	0	1,032,700
411500076	Well Rehabilitation	M	93,000	0	0	0	0	0	0
411500077	GNL Well Rehabilitation - NR	M	1,145,000	2,078,900	2,854,000	3,675,400	4,544,300	5,907,400	19,060,000
411500102	GNL Pump Rehabilitation - NR	M	420,700	1,130,400	1,164,300	1,199,500	1,235,300	1,605,800	6,335,300
411500108	P150 Pump Rehabiltation	6	844,300	12,300	0	0	0	0	12,300
411500111	P176 Pump Rehabiltation	6	561,600	11,900	0	0	0	0	11,900
411500116	P89A Pump Rehabiltation	6	702,400	11,900	0	0	0	0	11,900
411500137	FORIN Forensic Investigation-NEWTF	6	1,116,700	161,100	0	0	0	0	161,100
411500140	LN2P NESWTF-Liner for North 2 Ponds	6	0	0	5,358,400	190,400	0	0	5,548,800
411500148	GNL Leaky Acres	4	4,730,000	0	101,000	101,000	101,000	101,000	404,000
411500152	BBER Badger Beacon Cellular Endpnt	M	15,200	2,002,900	824,800	822,800	822,800	822,800	5,296,100
411500155	GSI01 Groundwater SCADA Improvement	M	3,000	331,400	332,700	335,300	337,800	0	1,337,200
411500158	ODFLW Obsolete/Damaged Flowmeter	M	0	115,000	118,500	122,100	125,700	129,500	610,800

Project	Name	District	Capital Projects FY 2026 Estimate	2027 Capital Projects	2028 Capital Projects	2029 Capital Projects	2030 Capital Projects	2031 Capital Projects	5 Year Project Total
41 - Department of Public Utilities									
411500159	RSRN Redundant SCADA Radio Network	M	0	85,100	0	0	0	0	85,100
411500165	GNL Water Yard Expansion/Improvemt	7	0	100,000	100,000	100,000	100,000	130,000	530,000
411500167	GNL Inventory	M	0	200,000	200,000	200,000	200,000	260,000	1,060,000
411500169	BP03 Booster Pump Station 03 Improv	7	0	346,100	0	0	0	0	346,100
411500172	BIMA Basin Intertie Measure Automtn	M	50,000	324,000	0	0	0	0	324,000
411500180	MSTPL Water Master Plan	M	700	0	1,412,000	112,000	0	0	1,524,000
411500184	WRMP Metro Water Res Mgmt Plan 2020	M	243,500	43,000	10,100	0	0	0	53,100
411500188	P141 Emergency Generator	M	1,100	0	0	0	0	0	0
411500189	P154 Emergency Generator	2	4,623,500	379,600	0	0	0	0	379,600
411500204	LOTO Wtr Fac Safety Lock Out	M	0	487,200	487,200	487,200	487,200	487,200	2,436,000
411500205	WFSI Wtr Fac Security Improve-NR	M	27,000	959,900	0	0	0	0	959,900
411500206	WSSIS Pump Station Security Improve	0	441,900	1,046,100	1,288,000	1,132,600	904,800	1,176,200	5,547,700
411500215	L-T Hydraulic & WQ Modeling HYDWQ	0	2,000	7,100	0	0	0	0	7,100
411500222	Polyethylene Replacement	0	2,962,000	3,000,000	3,000,000	3,000,000	3,000,000	3,900,000	15,900,000
411500233	J5813 WMR Calwa Townsite-Ph 2	M	251,000	102,100	0	0	0	0	102,100
411500310	WIFU-NESWTF WI Fence Upgrade	6	0	0	2,748,700	99,400	0	0	2,848,100
411500314	P082-1 Gas-Electric Conversion	0	2,700	345,600	0	0	0	0	345,600
411500315	P010A Gas-Electric Conversion	0	2,700	345,600	0	0	0	0	345,600
411500495	P3451 PS 345-1 Wellhead Treatment	0	386,200	0	0	0	0	0	0
411500567	J5802 Mayfair PH1	3	46,400	30,000	30,000	11,557,500	327,600	0	11,945,100
411500572	J5868 WaterMain Replacement Sun/Chu	5	1,823,800	443,900	0	0	0	0	443,900
411500573	J5928 Alley Between Madison&Grant	3	28,600	43,600	10,000	4,766,400	5,105,700	246,800	10,172,500
411500575	TBD04 DowntownWtr Mains Feasibility	3	5,000	3,000	0	0	0	0	3,000
411500576	TBD05 First Street Shields to Princ	7	1,459,900	505,700	0	0	0	0	505,700
411500577	TBD10 North Ave Btwn Elm & 41	3	0	0	0	0	0	110,000	110,000
411500578	P043 Monitoring Well- Pump 43	7	0	346,800	11,800	0	0	0	358,600
411500579	P043 Production Well Pump 43	7	0	0	1,484,200	951,700	90,200	0	2,526,100
411500581	P301A Production Well Pump 301A	2	0	0	0	0	1,484,200	951,700	2,435,900
411500585	P347 Manganese Treatment	7	166,000	0	0	0	0	0	0
411500586	TBD12 Furn/Install ChemTank NESWTF	6	863,600	80,000	0	0	0	0	80,000

Project	Name	District	Capital Projects FY 2026 Estimate	2027 Capital Projects	2028 Capital Projects	2029 Capital Projects	2030 Capital Projects	2031 Capital Projects	5 Year Project Total
41 - Department of Public Utilities									
411500588	TBD14 Landscaping NESWTF Perimeter	6	0	208,200	0	0	0	0	208,200
411500591	TBD17 NESWTF Polymer Batcher Upgrad	6	1,000	627,100	0	0	0	0	627,100
411500592	TBD18 Ozone Basin Structural Repair	6	6,200	0	0	0	0	0	0
411500598	TBD25 Sanitary Survey	0	118,500	7,000	0	0	0	0	7,000
411500601	TBD27 Pond Liner Repair	7	0	730,100	500	0	0	0	730,600
411500602	TBD29 Upgrade Microwave Comm Dish	7	0	67,000	500	0	0	0	67,500
411500606	P094 Site Improvements	6	141,900	520,400	83,000	0	0	0	603,400
411500642	250M Downtown Redevelopment Grant	0	2,111,600	0	0	0	0	0	0
411500705	Water Main Ext - Florence Ave, Maple/Chestnut	0	0	234,900	10,000	0	0	0	244,900
411500708	PS 80-2 Monitoring Well	0	0	0	346,800	11,800	0	0	358,600
411500709	PS 290A Production Well and Site Improvements	0	1,250,300	951,700	90,200	0	0	0	1,041,900
411500710	PS 80-2 Production Well and Site Improvements	0	0	0	0	0	1,386,200	482,500	1,868,700
411500711	PS 3A Wellhead Trtmt for Carbon Tetra Rmvl - Dsgn	0	0	150,000	0	0	0	0	150,000
411500714	PS 213A Wellhead Trtmnt for cis-1,2-DCE Removal - Design	0	0	150,000	0	0	0	0	150,000
411500715	GNL NESWTF	0	0	520,900	0	2,567,000	5,046,600	5,816,700	13,951,200
411500716	NESWTF - Liner for North 2 Ponds	0	29,900	500	0	0	0	0	500
411500717	NESWTF HVAC Improvements	0	0	3,700	0	0	0	0	3,700
411500718	Inspection of NESWTF Raw Water Pipeline	0	32,100	158,300	0	0	0	0	158,300
411500719	NESWTF Electrical Survey	0	0	151,200	6,600	0	0	0	157,800
411500720	NESWTF Rebuild Treated Water Pumps	0	0	499,300	511,600	524,200	537,200	129,700	2,202,000
411500721	NESWTF Replacement of Filter Valves	0	365,900	929,200	39,300	0	0	0	968,500
411500722	NESWTF Maintenance Building	0	0	0	0	0	215,100	1,097,100	1,312,200
411500723	SCADA Segregation	0	475,600	0	0	0	0	0	0
411500725	Fresno Eastside Stream Group Measurement Stations	0	0	295,500	295,500	295,500	44,600	0	931,100
411500726	Big Dry Creek Channel Maintenance	0	0	301,300	600	0	0	0	301,900
411500727	AWIA Risk/Resilience Assmt & Emer Respns Plan Update	0	61,000	61,800	46,000	24,700	0	0	132,500
411500728	NESWTF Expansion Feasibility Study	0	300	0	339,000	0	0	0	339,000
411500729	Big Dry Creek Reservoir ACOE Reoperation Study	0	0	493,200	268,200	19,600	0	0	781,000
411500730	GNL SESWTF	0	0	0	1,000,000	1,000,000	2,567,000	4,228,000	8,795,000
411500733	Pump Station 143 Deaeration Tank Replacement	0	0	130,000	200	0	0	0	130,200

Project	Name	District	Capital Projects FY 2026 Estimate	2027 Capital Projects	2028 Capital Projects	2029 Capital Projects	2030 Capital Projects	2031 Capital Projects	5 Year Project Total
41 - Department of Public Utilities									
411500737	Water Renew & Replace	0	0	956,400	36,400	0	0	0	992,800
411500806	J6012 GRP 1 WTR Impr Tulare,Butler	0	0	0	494,700	2,711,800	375,100	0	3,581,600
411500807	J6013 GRP1 WTR Impr Church, Jensen	0	0	288,700	1,582,800	218,900	0	0	2,090,400
411500808	J6014 GRP1 WTR IMPR jensen, North	0	0	0	0	661,300	3,673,900	508,200	4,843,400
411500810	J6016 GRP1 WTR Impro Nielsen, Kearny	0	0	0	0	0	340,200	1,893,400	2,233,600
411500811	J6017 GRP2 WTR IMPR Fowler Shields	0	0	0	0	0	141,300	790,000	931,300
411500812	J6018 GRP2 WTR Impr Shields, Mckinl	0	0	0	0	0	621,700	3,473,300	4,095,000
411500813	J6019 GRP2 WTR Impr Mckinley, Belmo	0	0	0	0	0	423,800	2,368,000	2,791,800
411500814	J6020 Grp2 WTR Impr Blythe Clinton	0	0	0	0	0	277,200	1,548,300	1,825,500
411500815	J6021 Grp2 Wtr Impr Polk Shaw	0	0	0	0	0	564,300	3,152,500	3,716,800
411500816	J6021 GRP3 WTR Impr HWY 41 Alluvial	0	0	0	0	0	293,200	1,638,700	1,931,900
411500817	J6023 GRP3 WTR Impr Shepherd Nees	0	0	0	0	0	734,400	4,103,600	4,838,000
411500820	J6032 25 Dwntwn WMR G St HWY99 Cesa	0	572,700	3,278,100	453,500	31,700	0	0	3,763,300
411500821	J6033 26 Dwntwn WMR Divsdero, Dorad	0	441,800	2,841,700	393,000	27,500	0	0	3,262,200
411500822	J6034 27 Dwntwn WMR H St Van Ness	0	0	0	597,100	3,323,200	459,800	0	4,380,100
411500823	J6035 28 Dwntwn WMR Divisdero Tuolu	0	0	0	0	589,100	3,279,000	0	3,868,100
411500824	J6036 29 Dwntwn WMR Merced Calavera	0	0	0	0	0	554,000	0	554,000
411500825	Leak Detection System	0	0	293,600	0	311,500	0	0	605,100
411500826	Vertical Hollow Shaft Motor Repair	0	0	254,000	261,600	269,400	277,500	286,000	1,348,500
411500829	Level Sensor Public Water Wells	0	0	595,000	0	0	0	0	595,000
411500830	Radio Replacement at Pump Stations	0	0	300,000	300,000	300,000	300,000	300,000	1,500,000
411500831	Turbidity Meter Replace at WTF	0	0	59,500	61,300	63,100	65,000	67,000	315,900
411500832	Fiber Repair in Water Yard	0	365,200	0	0	0	0	0	0
411500833	North Leaky Acres Drive Repair	0	0	67,700	0	0	0	0	67,700
411500834	SESWTF Arc Flash Study	0	275,000	11,000	0	308,000	11,300	0	330,300
411500835	SESWTF VFD Modules replacement	0	0	547,200	0	0	0	0	547,200
411500836	Lighting Upgrades at All Pump Stat	0	0	107,100	110,300	113,600	0	0	331,000
411500837	Flow Meter Replacement at Pump Stat	0	0	180,000	180,000	180,000	180,000	180,000	900,000
411500838	Large Meter for Non Revenue Wtr Prj	0	0	545,900	1,124,500	1,158,400	1,193,200	1,229,000	5,251,000
411500839	Lead Services	0	0	0	795,700	819,500	844,100	0	2,459,300

Project	Name	District	Capital Projects FY 2026 Estimate	2027 Capital Projects	2028 Capital Projects	2029 Capital Projects	2030 Capital Projects	2031 Capital Projects	5 Year Project Total
41 - Department of Public Utilities									
411500842	Enterprise Automation SCADA Improve	0	0	649,200	1,539,800	1,700,000	2,842,600	3,374,500	10,106,100
411500852	Grantland Water Main Ext Shw to Get	0	1,513,600	494,700	43,000	0	0	0	537,700
411500914	Well Site Security P46A, P70,P222-1	0	124,400	808,000	0	0	0	0	808,000
411500930	TGM Replacements	0	0	1,460,000	2,605,100	3,298,200	3,992,100	7,265,200	18,620,600
411500931	PS Cross Line Starter Replacements	0	0	284,000	0	0	0	0	284,000
411500932	PS 022A – Site Electrical Upgrades	0	0	396,200	0	0	0	0	396,200
411500933	Electric Motor Repair/Replace	0	0	199,900	199,900	199,900	199,900	199,900	999,500
411500934	NESWTF Pretreatment Upgrades	0	0	498,500	19,500	0	0	0	518,000
411500935	New Recharge Facility Evaluation	0	0	244,000	0	0	0	0	244,000
411500936	SCADA Master Plan	0	0	485,000	0	0	0	0	485,000
411500937	PS 129A, 301A, 367 Feasibility Study	0	0	244,000	0	0	0	0	244,000
411500941	AMI Evaluation	0	0	274,900	0	0	0	0	274,900
411500942	On-Call Hydraulic Modeling	0	0	136,800	136,800	136,800	136,800	136,800	684,000
411500944	Olive & Bond Water Emergency Repair	0	0	1,771,000	207,800	0	0	0	1,978,800
411500945	Water Main Renewal	0	0	269,800	1,905,900	2,864,100	2,864,100	3,856,000	11,759,900
Total for: 4000-4001 - Water Enterprise			**32,435,500**	**49,212,600**	**56,197,700**	**68,120,500**	**71,707,100**	**80,881,000**	**326,118,900**
4000-4002 - Water Connection Charge									
411500003	Serv/Meter Install 2" or Less	M	862,000	1,244,000	1,281,400	1,319,800	1,359,400	1,400,100	6,604,700
411500048	GNL Service/Meter Above 2"	M	382,000	551,400	567,800	584,900	602,400	620,500	2,927,000
411500051	GNL Combined/Multiple Installation	M	519,000	749,000	771,500	794,700	818,500	843,100	3,976,800
Total for: 4000-4002 - Water Connection Charge			**1,763,000**	**2,544,400**	**2,620,700**	**2,699,400**	**2,780,300**	**2,863,700**	**13,508,500**
4000-4006 - SE Fresno Projects Bond Fund									
411500143	FGLAD Filter Gates and Ladders	0	0	474,500	17,200	0	0	0	491,700
411500609	J5927 Reimb-Jensen Water Main Fruit	3	2,889,300	0	0	0	0	0	0
Total for: 4000-4006 - SE Fresno Projects Bond Fund			**2,889,300**	**474,500**	**17,200**	**0**	**0**	**0**	**491,700**

Project	Name	District	Capital Projects FY 2026 Estimate	2027 Capital Projects	2028 Capital Projects	2029 Capital Projects	2030 Capital Projects	2031 Capital Projects	5 Year Project Total
41 - Department of Public Utilities									
4000-4010 - TCP Settlement Fund									
411500120	P117 Granulated Activated Carbon	M	38,000	0	0	0	0	0	0
411500124	P177 GAC TCP Wellhead Treatment	6	94,300	1,100,600	151,700	3,300	0	0	1,255,600
411500126	P185 GAC Wellhead Treatment	6	155,600	712,600	38,200	0	0	0	750,800
411500131	P319 GAC Wellhead Treatment	5	0	2,144,200	245,200	99,200	0	0	2,488,600
411500132	P339 GAC TCP WHT	5	0	262,200	1,336,600	57,000	0	0	1,655,800
411500309	P102A GAC Wellhead Treatment	5	247,000	2,317,100	94,000	0	0	0	2,411,100
411500525	P101A Pump Station 101A WHT	0	111,800	2,129,300	152,400	6,500	0	0	2,288,200
411500612	P001B Wellhead Treatment	7	0	456,000	2,325,500	99,200	0	0	2,880,700
411500614	P135A GAC Vessel Addition	5	200	5,700	0	0	0	0	5,700
411500615	P137 GAC Vessel Addition	6	100	5,700	0	0	0	0	5,700
411500616	P164-2 GAC Vessel Repiping	5	71,300	249,400	9,900	0	0	0	259,300
411500617	P289-2 GAC Vessel Addition	5	100	5,700	0	0	0	0	5,700
411500619	P341 Well Treatment	5	0	262,200	1,336,800	57,100	0	0	1,656,100
411500735	Program Development (Needs Name)	0	82,100	526,400	42,100	0	0	0	568,500
Total for: 4000-4010 - TCP Settlement Fund			**800,500**	**10,177,100**	**5,732,400**	**322,300**	**0**	**0**	**16,231,800**

Project	Name	District	Capital Projects FY 2026 Estimate	2027 Capital Projects	2028 Capital Projects	2029 Capital Projects	2030 Capital Projects	2031 Capital Projects	5 Year Project Total
41 - Department of Public Utilities									
4000-4011 - Water Capacity Fee Fund									
411500072	P367 Pump Station 367	1	0	585,400	0	0	0	0	585,400
411500073	P372 Pump Station 372	3	276,900	1,039,700	137,700	0	0	0	1,177,400
411500074	P375 Pump Station 375 (El Paseo)	2	0	10,000	1,052,700	1,042,700	0	0	2,105,400
411500211	J5874 Van Ness Divisadero Tuolumne	3	328,200	5,100	0	0	0	0	5,100
411500312	NWFRB-Northwest Fresno Rechg Basin	0	3,400,700	314,100	4,776,600	401,700	0	0	5,492,400
411500580	P156 Pump Station Site Improvements	2	185,900	985,100	43,600	0	0	0	1,028,700
411500583	P362 Production Well Pump 362	5	0	1,484,200	951,700	90,200	0	0	2,526,100
411500593	TBD20 SEDA NESWTF Expansion	6	0	0	0	0	2,027,500	8,110,100	10,137,600
411500622	P362 MW/Land Reimbursement	5	0	515,600	400	0	0	0	516,000
411500623	P356 PW Reimbursement	1	10,000	2,095,400	0	0	0	0	2,095,400
411500624	P376 PW Reimbursement	1	1,010,000	0	0	0	0	0	0
411500844	J6037 Olive Temp Region Trans Main	0	0	0	0	568,800	465,300	11,997,600	13,031,700
Total for: 4000-4011 - Water Capacity Fee Fund			**5,211,700**	**7,034,600**	**6,962,700**	**2,103,400**	**2,492,800**	**20,107,700**	**38,701,200**
4000-9203 - Three Palms Mobile Home PWCP									
411000042	Three Palms MHP Water Connection	0	0	60,100	0	0	0	0	60,100
Total for: 4000-9203 - Three Palms Mobile Home PWCP			**0**	**60,100**	**0**	**0**	**0**	**0**	**60,100**
4000-9204 - New Horizons-Del Oro COFRPCG1									
411000043	New Horizons & Del Oro City Consoli	0	0	610,000	5,295,000	0	0	0	5,905,000
Total for: 4000-9204 - New Horizons-Del Oro COFRPCG1			**0**	**610,000**	**5,295,000**	**0**	**0**	**0**	**5,905,000**
4000-9294 - Britten DE Consolidation									
411500940	Britten Water Consolidation	0	0	400,000	4,445,000	0	0	0	4,845,000
Total for: 4000-9294 - Britten DE Consolidation			**0**	**400,000**	**4,445,000**	**0**	**0**	**0**	**4,845,000**
4000-9296 - UCDR -Leaky and EL2G									
411500148	GNL Leaky Acres	4	0	504,900	0	0	0	0	504,900
Total for: 4000-9296 - UCDR -Leaky and EL2G			**0**	**504,900**	**0**	**0**	**0**	**0**	**504,900**

Project	Name	District	Capital Projects FY 2026 Estimate	2027 Capital Projects	2028 Capital Projects	2029 Capital Projects	2030 Capital Projects	2031 Capital Projects	5 Year Project Total
41 - Department of Public Utilities									
4000-9518 - Wellhead Treatment for 345-1									
411500495	P3451 PS 345-1 Wellhead Treatment	0	0	787,900	152,400	1,000	0	0	941,300
Total for: 4000-9518 - Wellhead Treatment for 345-1			**0**	**787,900**	**152,400**	**1,000**	**0**	**0**	**941,300**
4000-9667 - Polyethene Pipe Repl Grant									
411500938	Proactive Polyethylene Replacement	0	0	3,791,100	0	0	0	0	3,791,100
Total for: 4000-9667 - Polyethene Pipe Repl Grant			**0**	**3,791,100**	**0**	**0**	**0**	**0**	**3,791,100**
4030-4033 - UGM Water Area 201-S									
411500068	P156 Pump Station 156	M	180,300	0	0	0	0	0	0
Total for: 4030-4033 - UGM Water Area 201-S			**180,300**	**0**	**0**	**0**	**0**	**0**	**0**
4030-4063 - UGM Wellhead Trtmnt Area 501-S									
411500134	P347 501S-40166 GAC Manganese Trtmt	7	1,116,100	144,800	61,700	0	0	0	206,500
Total for: 4030-4063 - UGM Wellhead Trtmnt Area 501-S			**1,116,100**	**144,800**	**61,700**	**0**	**0**	**0**	**206,500**
4100-4101 - Solid Waste Operating									
412500001	Garbage Cart Acquisition	M	1,200,000	0	0	0	0	0	0
Total for: 4100-4101 - Solid Waste Operating			**1,200,000**	**0**	**0**	**0**	**0**	**0**	**0**
4100-4103 - City Landfill Closure Capital									
412500002	Landfill Re-grading Eastside (FSL)	3	298,200	0	0	0	0	0	0
412500005	Landfill PLC upgrade	3	0	344,400	0	0	0	0	344,400
412500007	Landfill Regrading (N/S/W) NEXTFY27	3	0	0	0	495,100	1,130,000	1,130,000	2,755,100
412500008	2027 LANDFILL MASTER PLAN	3	0	0	0	222,000	0	0	222,000
412500009	Landfill Well Rehab	3	0	0	532,800	0	0	0	532,800
412500010	Landfill Site Security Fencing	3	0	0	0	0	73,300	1,423,400	1,496,700
Total for: 4100-4103 - City Landfill Closure Capital			**298,200**	**344,400**	**532,800**	**717,100**	**1,203,300**	**2,553,400**	**5,351,000**
4500-4501 - Wastewater Operating									
413500001	GNL Emergency Repairs:Short Extens	M	0	200,000	200,000	200,000	200,000	260,000	1,060,000
413500010	J5727 Fresno/HStSewerSiphonRemoval	3	0	409,000	1,500	0	0	0	410,500

Project	Name	District	Capital Projects FY 2026 Estimate	2027 Capital Projects	2028 Capital Projects	2029 Capital Projects	2030 Capital Projects	2031 Capital Projects	5 Year Project Total
41 - Department of Public Utilities									
413500014	CD001 Odor ControlforCollection Sys	M	580,300	60,000	1,000	0	0	0	61,000
413500022	J5838 CCTVLgDIaTrk-FwlerChrchPchNor	M	1,242,500	0	0	0	0	0	0
413500027	J5766 North Trunk Rehab-North@Maple	M	671,900	430,100	0	0	0	0	430,100
413500028	J5791 NorthAve66"SwrMainOrange	3	582,600	1,417,800	1,000	0	0	0	1,418,800
413500030	J5852 SwrRehbShieldsDakotaFruitPalm	1	36,500	203,100	0	0	0	0	203,100
413500032	J6027 DT SWRMR Stanislaus/F/GoldnSt	3	0	163,800	912,200	126,100	8,800	0	1,210,900
413500033	GNL Collection System Extension	M	0	426,000	2,626,000	426,000	6,426,000	553,800	10,457,800
413500034	J5708 DalevilleAveSwr-Cherry/Centrl	0	0	0	3,287,200	341,500	0	0	3,628,700
413500049	J5855 SwrRehabAshlnGtysbrgMilbrCdr	4	98,000	8,660,300	384,800	1,000	0	0	9,046,100
413500051	SSMP1 Sanitary Sewer MasterPlanFY23	M	116,000	10,100	7,000	0	0	0	17,100
413500052	SSMP2 DowntownSwrMainsFeasibltyStdy	3	0	13,000	0	0	0	0	13,000
413500054	SWRTA Sewer Trunk	0	0	1,300,100	100,000	0	0	0	1,400,100
413500062	J6028 DT SWRMR Vormn/Dvsdro/Brdwy/H	3	0	286,400	1,593,600	220,600	15,400	0	2,116,000
413500063	SwrRehabVenturaTulare First&Sixth	7	266,900	6,536,900	464,000	32,100	0	0	7,033,000
413500064	J6029 DT SWRMR Dvsdro/Tolmn/Brdwy/N	3	0	0	359,100	1,999,200	276,600	0	2,634,900
413500065	J6030 DT SWRMR Divisadero/Frsno/P/M	3	0	0	0	315,100	1,753,100	0	2,068,200
413500066	J6031 DT SWRMR G/P/Tulare/Fresno	3	0	0	0	0	368,400	0	368,400
413500067	SwrMainRehbReplWClintNFrutWMcknNWst	M	339,600	6,761,900	520,500	33,600	0	0	7,316,000
413500068	SwrMnRehbReplEShldNFrstEClintNFrsn	7	0	695,600	5,861,400	542,500	24,200	0	7,123,700
413500069	SwrMnExtnsHamndPlesntFlrdrLafyHedgs	3	1,000	240,700	2,115,400	183,700	0	0	2,539,800
413500071	Lift Station@Floradora&Lafayette	3	36,500	234,100	77,000	1,717,400	208,100	0	2,236,600
413500072	GNLOnCallTV&VidAsmtLrgDiamtTrnkLnes	M	0	1,470,700	2,007,900	2,007,900	4,001,800	4,001,800	13,490,100
413500073	SWRDT SewerRehabDwntownInfrastGrant	0	813,400	61,600	0	0	0	0	61,600
413500075	J5962 AccssStrucRehMarksPrinctonCln	0	631,800	0	0	0	0	0	0
413500076	J5965 AccssStrucRehMarkOlivNelsnH99	3	1,300	51,400	0	0	0	0	51,400
413500077	J5967 SwrRehab-ChurchFowlerToPeach	3	0	0	0	0	0	2,596,600	2,596,600
413500078	J5968 SwrRehb-FowlerClintonToChurch	M	0	0	0	0	0	3,770,300	3,770,300
413500079	J5969 IntercepRehabHerndon&Cornelia	3	0	0	1,344,900	10,316,200	811,300	477,000	12,949,400
413500080	J5970 SwrRehab-NorthAvePeachToMaple	0	0	0	0	0	0	2,445,800	2,445,800
413500081	J5971 SwrRehb-PeachAveChurchToNorth	M	0	0	0	0	0	1,901,800	1,901,800

Project	Name	District	Capital Projects FY 2026 Estimate	2027 Capital Projects	2028 Capital Projects	2029 Capital Projects	2030 Capital Projects	2031 Capital Projects	5 Year Project Total
41 - Department of Public Utilities									
413500082	J5966 CstShrSt&SdwlkRehbFlrncMplChs	M	0	347,200	14,900	0	0	0	362,100
413500084	J6026 Butler&8th Trunk Sewer Repair	5	1,594,800	0	0	0	0	0	0
413500085	J6002 Plat 2453 SWRMR	3	0	0	2,386,900	7,446,300	7,079,100	134,600	17,046,900
413500086	J6003 Plat 2558 SWRMR	7	0	0	2,180,000	6,800,900	6,465,500	1,859,700	17,306,100
413500087	J6004 Plat 2755 SWRMR	3	0	0	1,767,900	5,515,400	5,243,400	12,348,300	24,875,000
413500088	J6005 Plat 2254 SWRMR	1	0	0	0	0	1,826,500	2,187,600	4,014,100
413500089	J6006 Plat 2959 SWRMR	5	0	0	0	0	236,700	0	236,700
413500090	J5996 Fruit&WhitesBridgeJnctnStrctr	3	0	631,200	3,642,900	583,000	6,400	0	4,863,500
413500091	J5997 SwrRhbCesarChavezThorne-Fruit	3	456,700	7,531,200	1,112,700	13,200	0	0	8,657,100
413500093	J5999 SwrRhbOrangeCalifornia-Jensen	M	0	0	1,325,100	7,646,600	1,223,700	13,500	10,208,900
413500094	J6000 SwrRhb 8th, Kerckhoff - Calif	5	0	0	1,404,500	7,814,800	1,231,300	0	10,450,600
413500095	J6001 SwrRhb First,McKinley-Harvey	7	0	0	0	1,371,100	6,993,300	0	8,364,400
413500097	J6045 Olive Ave Emergency Sewer Rep	7	6,800	0	0	0	0	0	0
413500098	J6060 SwrTrnkRhb S.MrksKerneyChrch	3	0	10,733,300	1,258,700	0	0	0	11,992,000
413500099	J6061 SwrTrnkRhb NMrksWAlamosWAshln	1	0	0	0	0	572,100	3,184,500	3,756,600
413500100	J6062 SwrTrnkRhb NPolkWMcKnlyWChrch	3	0	0	0	0	4,801,900	26,727,500	31,529,400
413500101	J6063 SwrTrnkRhb WMcKnlyNCrnlaNPolk	3	0	0	0	0	613,000	3,412,000	4,025,000
413500102	J6064 SwrTrnkRhb NCrnlaWMssnWMcKnly	M	0	0	0	3,371,600	18,766,200	2,596,200	24,734,000
413500103	OMC27 On-Call Hydraulic Modeling	M	0	136,800	136,800	136,800	136,800	136,800	684,000
413500104	GNL UtltyAdjstmntsForAccessStructrs	M	0	300,100	300,100	300,100	300,100	300,100	1,500,500
413500106	J6067 Plat 2658 SWRMR	7	0	0	0	0	0	1,952,100	1,952,100
414500002	Digester Cleaning	3	0	1,837,100	1,892,300	1,949,000	2,007,500	2,609,700	10,295,600
414500011	SG001 Renewable Gas Diversion	3	176,000	9,425,500	2,834,800	1,396,100	265,000	76,000	13,997,400
414500012	WW008 Water Supply Reliability Impr	3	0	426,100	0	0	0	0	426,100
414500013	SG002 Flare Capacity Expansion	3	23,900	0	0	0	0	0	0
414500018	EP001 Substation Expansion	3	13,300	0	0	0	0	0	0
414500026	RWRF Effluent Handling	3	0	0	1,884,000	1,940,700	1,998,700	2,598,300	8,421,700
414500033	NR001 Reroute Site Drains at NFWRF	6	13,000	0	0	0	0	0	0
414500043	SWPS1 SWRecyWaterTank&BoosterPump	3	3,600	78,500	0	0	0	0	78,500
414500052	HC003 Repl3HVACUnitsMAU2,AHU1,AHU2	3	823,800	40,500	0	0	0	0	40,500

Project	Name	District	Capital Projects FY 2026 Estimate	2027 Capital Projects	2028 Capital Projects	2029 Capital Projects	2030 Capital Projects	2031 Capital Projects	5 Year Project Total
41 - Department of Public Utilities									
414500064	FS001 ADM Station Piping @ RWRF	3	16,800	0	0	0	0	0	0
414500067	EW002 MonitoringWellConstructnFY21	3	132,700	391,300	14,900	0	0	0	406,200
414500068	EW011 RecWellPipelneStgBasinConvers	3	53,400	11,000	12,449,000	634,700	0	0	13,094,700
414500072	BL012 RWRF ForensicStudiesHeadworks	3	50,600	5,100	0	0	0	0	5,100
414500074	BL011 Energy EfficiencyImprovements	3	90,300	66,000	20,700	0	0	0	86,700
414500075	WW001 2-WtrStationRedundancyImprove	3	137,400	1,000	0	0	0	0	1,000
414500080	MP008 NitrateAssessmentPlan	3	0	13,000	0	0	0	0	13,000
414500086	EI004 FiberConctRWRFtoCityHallData	3	1,249,400	131,000	0	0	0	0	131,000
414500090	EP007 EmergencyGenerator-BSwgr/Hdwk	3	2,785,700	94,200	5,100	0	0	0	99,300
414500098	GN011 NorthAveRdClosure-Corn/ChatFr	3	300	118,200	0	0	0	0	118,200
414500099	BL008 RWRF Material & Storage Bldgs	3	0	0	2,159,300	108,000	0	0	2,267,300
414500104	EW007 MonitoringWellConstrFY22	3	7,000	430,100	14,900	0	0	0	445,000
414500113	SH014 Digester#2 MixPumpReplacement	3	1,100	0	0	0	0	0	0
414500114	OasisReimbursemt-ValentineRWPipelin	3	0	1,001,500	0	0	0	0	1,001,500
414500117	GN005 Access Road Improvmnts @ RWRF	3	77,300	1,300	0	0	0	0	1,300
414500119	SH023 Daft#3&4TWASPumpConveyUpgrade	3	0	0	0	0	534,800	174,100	708,900
414500120	SD004 DewateringCakePumpImproveFY23	3	11,360,800	1,198,000	10,100	0	0	0	1,208,100
414500121	BL013 HeadworkStructralRehab-Phase1	3	8,500	5,100	0	0	0	0	5,100
414500122	BL016 DemoPowerGeneratinFaclty@RWRF	3	0	0	1,901,400	112,700	5,800	0	2,019,900
414500124	BL018 RWRF WarehouseWestSideCanopy	3	27,900	0	0	0	0	0	0
414500125	GN012 RWRFPerimtrFencgCorneliaMusca	3	13,000	105,500	0	0	0	0	105,500
414500126	MP005 Water Reuse Master Plan FY23	M	3,600	0	0	0	0	0	0
414500127	MP017 OnsiteCompostFeasibilityStudy	3	21,000	578,400	19,500	0	0	0	597,900
414500131	NP002 Expansion of NFWRF FY23	6	210,000	0	0	0	0	0	0
414500132	HS003 HdwksBarscrnEvalOptimizeStudy	M	9,100	0	0	0	0	0	0
414500137	GNL RWRF EmergencyLargeScaleRepairs	3	513,900	527,500	800,300	830,600	847,600	1,102,100	4,108,100
414500160	Annual Asphalt&Paving Rehab RWRF	3	187,500	190,500	190,500	190,500	190,500	0	762,000
414500162	Roof Memb & OSHA Railing CSM Bldg	3	13,200	0	0	0	0	0	0
414500163	Replace RWRF Fiber Optic Cables	3	16,900	912,600	45,500	0	0	0	958,100
414500164	Upgrade PLC's 1,2,5,8, & 9	3	4,100	990,500	0	0	0	0	990,500

Project	Name	District	Capital Projects FY 2026 Estimate	2027 Capital Projects	2028 Capital Projects	2029 Capital Projects	2030 Capital Projects	2031 Capital Projects	5 Year Project Total
41 - Department of Public Utilities									
414500165	Install&Commiss RWRFWirelessUpgrd	3	6,100	0	0	0	0	0	0
414500167	UpgrdReclamWellPwrPoles15KVLine	3	2,700	0	0	0	0	0	0
414500168	Replacement of VFDs	3	1,206,900	0	0	0	0	0	0
414500169	NFWRF Fall Protection&AccessBasins	6	0	55,600	0	0	0	0	55,600
414500173	Hdwrks Barscren #3 Rehab/Replacemnt	3	10,200	1,385,300	11,676,000	1,333,400	190,900	0	14,585,600
414500176	Digester #9 Cleaning and Rehab	3	2,200	0	0	0	0	0	0
414500177	Digester #2 Cleaning and Rehab	3	1,200	0	0	0	0	0	0
414500178	Headworks Structural Rehab-Phase 2	3	4,420,700	3,959,200	3,959,200	3,959,200	772,700	0	12,650,300
414500180	RegionalWWReclmatnFacilityMastrPln	3	30,500	2,147,900	70,700	0	0	0	2,218,600
414500185	SA007 6TurblexBlowersClassIIService	3	165,000	1,000	0	0	0	0	1,000
414500186	WW009 Replc2 3-W1600GPM VertiTurbin	3	4,200	84,800	0	0	0	0	84,800
414500187	EW012 Demolish5AbandonedWellsRWRF	3	0	315,500	46,500	500	0	0	362,500
414500188	BL020 RefurbRoof&VentSysBld53BLD001	3	0	37,800	207,400	9,300	0	0	254,500
414500189	BL021 Design&ConstrucWatrBlstCanopy	3	0	0	0	0	0	74,400	74,400
414500190	BL022 CollectionBuilding HVAC Rehab	3	25,000	459,400	2,578,400	389,400	4,600	0	3,431,800
414500191	BL023 RefurbRoofBldg 30BLD002	3	197,900	8,500	0	0	0	0	8,500
414500192	SA008 TurblexBlowers1-4 1500HP ABB	3	167,900	1,000	0	0	0	0	1,000
414500193	EP018 RetrofitOilFilledTransformers	3	53,600	0	0	0	0	0	0
414500194	EW013 ReplacRecWellTrnsfrmr	3	0	0	0	0	396,700	0	396,700
414500196	SC001 C-SideValveControlSystmReplac	3	70,500	543,100	75,900	400	0	0	619,400
414500197	EP019 RefedGasConditionElecFrmASide	3	0	54,600	273,000	12,300	0	0	339,900
414500198	PC003 Primary Clarifiers Rehab	3	1,849,100	4,810,500	3,460,500	3,451,500	1,000	0	11,723,500
414500200	SH008 Digester14 NewDigesterDesign	3	0	0	0	0	1,966,500	17,297,600	19,264,100
414500204	SA009 Blower 5-6 PLC & Cntrlr Rehab	3	0	229,700	8,700	0	0	0	238,400
414500205	SA010 A-SideDiffuserVlvDesign&Const	3	0	0	0	1,316,000	7,082,000	313,100	8,711,100
414500206	MP021 C-Side Improve-Design&Constuc	3	0	0	0	7,483,000	833,000	0	8,316,000
414500207	SH026 Digester#5 Rehab&DomeReplace	3	0	0	501,700	2,966,600	364,800	1,400	3,834,500
414500208	SH027 Digester#7 Clean&DomeReplace	3	5,000	2,160,500	500	0	0	0	2,161,000
414500210	BL024 Lab Boiler System Redundancy	3	0	36,600	187,800	17,100	0	0	241,500
414500211	BL025 Fleet Maintenace Canopy	3	0	124,000	681,500	0	0	0	805,500

Project	Name	District	Capital Projects FY 2026 Estimate	2027 Capital Projects	2028 Capital Projects	2029 Capital Projects	2030 Capital Projects	2031 Capital Projects	5 Year Project Total
41 - Department of Public Utilities									
414500213	SST01 B- & C-Side Tank Wall Repairs	3	415,000	3,000,000	5,017,000	5,967,000	5,403,000	0	19,387,000
414500214	WW010 Rehab2UtltyWtrWllsRWRF Prprty	3	0	1,042,400	38,000	0	0	0	1,080,400
414500215	BL026 RWRF HVACSystmMtsysDsgn&Upgrd	3	0	318,600	0	0	0	0	318,600
414500216	EI009 RWRF Network Hardware Upgrade	3	1,238,600	209,500	2,200	0	0	0	211,700
414500217	EI010 RWRF NtwrkDisasterRecovrySite	3	0	90,900	540,500	82,900	1,000	0	715,300
414500218	EI011 RWRF Business-OpsNtwrkSeparat	3	0	242,600	9,400	0	0	0	252,000
414500220	BL027 Paint Mix Booth&Fire Sup Syst	3	130,500	154,800	0	0	0	0	154,800
414500221	SA011 RWRF 60" Aeration Leak	3	126,000	0	0	0	0	0	0
414500222	HP014 Minor Refurb RSP 945-9451104	3	48,300	0	0	0	0	0	0
414500224	SH028 RWRF DigesterStairSupportModi	3	72,100	0	0	0	0	0	0
414500226	GNL 797 ESS/Lab Capital Fixed Asset	3	0	250,000	0	0	0	0	250,000
414500229	HP015 Replc3Flygt3800PmpVoluts3,5&6	3	0	567,500	0	0	0	0	567,500
414500230	EP020 Replace Power Poles	3	0	190,500	0	0	0	0	190,500
414500231	WW011 Upgrade 2-W pumps to VFD's	3	0	254,000	0	0	0	0	254,000
414500232	SH029 Replace Heated Sludge Pumps	3	0	190,500	0	0	0	0	190,500
414500233	SD007 Rebuild Roto-Diff and Scoll	3	0	309,600	0	0	0	0	309,600
414500234	SD008 ReplcPlymrPmpsForBFPs&Cntrfgs	3	0	0	297,500	0	0	0	297,500
414500235	SGATE Demo Southgate Facility	3	0	0	572,000	0	0	0	572,000
Total for: 4500-4501 - Wastewater Operating			**35,770,900**	**91,127,800**	**91,841,700**	**93,613,600**	**92,455,800**	**95,106,700**	**464,145,600**
4500-4521 - Sewer Lateral Revolving Fund									
413500002	SLRLF Sewer Lateral Revolving Proj	M	200,000	200,000	200,000	200,000	200,000	200,000	1,000,000
Total for: 4500-4521 - Sewer Lateral Revolving Fund			**200,000**	**200,000**	**200,000**	**200,000**	**200,000**	**200,000**	**1,000,000**
4500-4523 - SRF Dewater Sidestr Treatment									
414500181	Sidestream Treatment Construction	3	0	45,930,000	6,800,000	40,000	0	0	52,770,000
Total for: 4500-4523 - SRF Dewater Sidestr Treatment			**0**	**45,930,000**	**6,800,000**	**40,000**	**0**	**0**	**52,770,000**

Project	Name	District	Capital Projects FY 2026 Estimate	2027 Capital Projects	2028 Capital Projects	2029 Capital Projects	2030 Capital Projects	2031 Capital Projects	5 Year Project Total
41 - Department of Public Utilities									
5200-5253 - DPU Operation & Maint Facility									
410150001	DPU O&M Building Fleet Paving	3	750,400	0	0	0	0	0	0
410150003	DPU O&M Building Master Plan	3	35,200	0	0	0	0	0	0
410150004	DPU O&M Building Site Improvements	3	200	0	0	0	0	0	0
410150005	DPU OM Facility UST Removal	3	33,000	0	0	0	0	0	0
410150006	DPU OM BUILDING DEMOLITION	0	109,500	8,086,500	0	0	0	0	8,086,500
410150008	DPU PMIS SYSTEM	0	0	389,000	0	0	0	0	389,000
410150009	DPU OM Facility Needs Assessment	0	0	0	544,400	0	0	0	544,400
Total for: 5200-5253 - DPU Operation & Maint Facility			**928,300**	**8,475,500**	**544,400**	**0**	**0**	**0**	**9,019,900**
Total for: 41 - Department of Public Utilities			**84,528,700**	**221,845,300**	**181,403,700**	**167,817,300**	**170,839,300**	**201,712,500**	**943,618,100**

Project	Name	District	Capital Projects FY 2026 Estimate	2027 Capital Projects	2028 Capital Projects	2029 Capital Projects	2030 Capital Projects	2031 Capital Projects	5 Year Project Total
43 - Airports Department									
4200-4222 - Airways Golf Course Capital									
439900001	Airways Golf Course Capital	4	400	1,342,600	0	0	0	0	1,342,600
Total for: 4200-4222 - Airways Golf Course Capital			**400**	**1,342,600**	**0**	**0**	**0**	**0**	**1,342,600**
4200-4223 - Airport Federal Grants									
439900019	AIP95 FF22 Noise Homes Part 150	4	1,946,600	0	0	0	0	0	0
439900086	AIP Recon Rwy 11L/29R	4	27,585,400	0	0	0	0	0	0
439900088	AIP FAT Twr Replacement	4	5,200	0	0	0	0	0	0
439900093	AIPxx FF23 not 22 Noise Homes Part 150	4	200	0	0	0	0	0	0
439900094	AIPxx FAT Airfield Lighting/Signage Upgrade to LED	4	200	0	0	0	0	0	0
439900098	AIPxx FCH Airfield Lighting/Signage Upgrade to LED	4	-100	0	0	0	0	0	0
Total for: 4200-4223 - Airport Federal Grants			**29,537,500**	**0**	**0**	**0**	**0**	**0**	**0**
4200-4224 - Airport Capital									
439900019	AIP95 FF22 Noise Homes Part 150	4	1,946,600	42,100	0	0	0	0	42,100
439900025	Environmental Site Assessment	4	200	138,000	138,000	138,000	138,000	138,000	690,000
439900026	Facilities Repair/Repl Reserve	4	0	500,000	500,000	500,000	500,000	500,000	2,500,000
439900027	Security PM Repairs/Upgrades	4	0	97,000	75,000	75,000	75,000	75,000	397,000
439900030	Park Lot-EV Charging Stations	4	0	10,000	10,000	10,000	10,000	10,000	50,000
439900031	IT PM/Repairs/Upgrades	4	0	900,000	346,500	346,500	346,500	346,500	2,286,000
439900032	FCH Term Complex Impr	3	0	25,000	25,000	25,000	25,000	25,000	125,000
439900047	Air Cargo Taxilane Rehab	4	0	110,000	110,000	110,000	110,000	110,000	550,000
439900051	Air Service Planning	4	0	200,000	200,000	200,000	200,000	200,000	1,000,000
439900057	Airfield Repairs / Repl	4	30,100	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	5,000,000
439900058	Terminal Repairs / Repl	4	3,800	1,450,000	250,000	250,000	250,000	250,000	2,450,000
439900059	Equipt Small Capital	4	309,700	300,000	300,000	300,000	300,000	300,000	1,500,000
439900060	Terminal Improvements	4	17,200	2,150,000	500,000	500,000	500,000	500,000	4,150,000
439900062	Parking Repairs / Replacements	4	0	1,000,000	50,000	50,000	50,000	50,000	1,200,000
439900079	Safety Management System	4	100,000	100,000	0	0	0	0	100,000
439900086	AIP Recon Rwy 11L/29R	4	27,613,800	3,400,400	0	0	0	0	3,400,400
439900088	AIP FAT Twr Replacement	4	5,200	1,681,200	46,000,000	0	0	0	47,681,200

Project	Name	District	Capital Projects FY 2026 Estimate	2027 Capital Projects	2028 Capital Projects	2029 Capital Projects	2030 Capital Projects	2031 Capital Projects	5 Year Project Total
43 - Airports Department									
439900092	Environmental Site Assessment-PFOS	4	0	1,000,000	300,000	300,000	300,000	300,000	2,200,000
439900093	AIPxx FF23 not 22 Noise Homes Part 150	4	200	46,700	0	0	0	0	46,700
439900094	AIPxx FAT Airfield Lighting/Signage Upgrade to LED	4	200	0	0	0	0	0	0
439900095	RTR Relocation	4	0	0	3,310,000	0	0	0	3,310,000
439900097	AIP Taxiway B Minor Rehab	4	0	525,400	0	0	0	0	525,400
439900098	AIPxx FCH Airfield Lighting/Signage Upgrade to LED	4	-100	0	0	0	0	0	0
439900099	AIPXX FCH Replace Runway 12 PAPI	3	0	16,600	0	0	0	0	16,600
439900100	AIPXX FCH Airfield Security Upgrades (Phase 1)	3	0	16,600	0	0	0	0	16,600
439900101	Environmental Site- (TCP)	4	0	250,000	250,000	250,000	250,000	250,000	1,250,000
439900108	AIPxxFCH Reconst Runway 12-30	3	0	80,700	1,300,000	0	0	0	1,380,700
439900109	AIPxx FF25 Noise Homes Part 150	4	0	0	3,400,000	0	0	0	3,400,000
439900110	AIPXX FCH Reconstruct Taxiway A (Ph 1)	3	0	55,000	0	0	0	0	55,000
439900113	East Terminal Project	4	0	324,500	0	70,000,000	0	0	70,324,500
439900114	DOD Sound Mitigation-Residential	4	0	443,700	0	0	0	0	443,700
439926001	AIPxx FF25 Noise Homes Part 150	4	0	0	0	3,400,000	0	0	3,400,000
439926003	AIPxx FAT Pavement Management	4	0	0	560,000	0	0	0	560,000
439927001	AIPxx FF26 Noise Homes Part 150	4	0	0	0	0	3,400,000	0	3,400,000
439927002	AIPxx FAT Master Plan Update	4	0	0	0	1,500,000	0	0	1,500,000
439927003	AIPxx ARFF Station (Project Formulation, Env, Design)	4	0	0	1,000,000	2,000,000	6,000,000	0	9,000,000
439927004	AIPXX FCH Master Plan Update	3	0	0	0	0	250,000	0	250,000
439927005	AIPXX FCH Pavement Management Plan Update	3	0	0	150,000	0	0	0	150,000
439928001	AIPxx FF27 Noise Homes Part 151	4	0	0	0	0	0	3,400,000	3,400,000
Total for: 4200-4224 - Airport Capital			**30,026,900**	**15,862,900**	**59,774,500**	**80,954,500**	**13,704,500**	**7,454,500**	**177,750,900**
4200-4228 - CRCF Reserve Fund									
439900041	CRCF Facility Maintenance	4	110,500	5,000	0	0	0	0	5,000
Total for: 4200-4228 - CRCF Reserve Fund			**110,500**	**5,000**	**0**	**0**	**0**	**0**	**5,000**

Project	Name	District	Capital Projects FY 2026 Estimate	2027 Capital Projects	2028 Capital Projects	2029 Capital Projects	2030 Capital Projects	2031 Capital Projects	5 Year Project Total
43 - Airports Department									
4200-4229 - PFC Capital Fund									
439900089	Airport Security System	4	0	20,000	0	0	0	0	20,000
439900091	Airfield Security System	4	0	2,000,000	0	0	0	0	2,000,000
439900096	AIP ARFF Vehicle Acquisition	4	0	300,000	0	0	0	0	300,000
439900102	Airfield Perim Fence Ph2	4	0	1,600,000	0	0	0	0	1,600,000
439900103	FAT Restrooms (Des/Const)	4	0	500,000	0	0	0	0	500,000
439900104	FAT Podiums	4	21,400	20,000	0	0	0	0	20,000
439900106	PFC application App 7	4	0	200,000	0	0	0	0	200,000
Total for: 4200-4229 - PFC Capital Fund			**21,400**	**4,640,000**	**0**	**0**	**0**	**0**	**4,640,000**
4200-4230 - Terminal/FIS Project									
439900061	Terminal/FIS Expansion	4	642,700	2,533,700	0	0	0	0	2,533,700
Total for: 4200-4230 - Terminal/FIS Project			**642,700**	**2,533,700**	**0**	**0**	**0**	**0**	**2,533,700**
4200-9500 - Patrick Leahy BVP Grant 2023									
439900111	BJA Patrick Leahy BVP FY24	4	1,300	0	0	0	0	0	0
Total for: 4200-9500 - Patrick Leahy BVP Grant 2023			**1,300**	**0**	**0**	**0**	**0**	**0**	**0**
4200-9507 - Ballistic Vests for Airport PD									
439900112	BJA Patrick Leahy BVP FY25	4	600	5,200	0	0	0	0	5,200
Total for: 4200-9507 - Ballistic Vests for Airport PD			**600**	**5,200**	**0**	**0**	**0**	**0**	**5,200**
4200-9560 - AIPXX Terminal Expansion									
439900061	Terminal/FIS Expansion	4	0	1,466,300	0	0	0	0	1,466,300
Total for: 4200-9560 - AIPXX Terminal Expansion			**0**	**1,466,300**	**0**	**0**	**0**	**0**	**1,466,300**
4200-9647 - AIP106 Recon Runway									
439900086	AIP Recon Rwy 11L/29R	4	0	2,506,800	0	0	0	0	2,506,800
Total for: 4200-9647 - AIP106 Recon Runway			**0**	**2,506,800**	**0**	**0**	**0**	**0**	**2,506,800**

Project	Name	District	Capital Projects FY 2026 Estimate	2027 Capital Projects	2028 Capital Projects	2029 Capital Projects	2030 Capital Projects	2031 Capital Projects	5 Year Project Total
43 - Airports Department									
4200-9648 - FCH AIP30 Runway 12-30 R-D									
439900108	AIPxxFCH Reconst Runway 12-30	3	0	295,000	0	0	0	0	295,000
Total for: 4200-9648 - FCH AIP30 Runway 12-30 R-D			**0**	**295,000**	**0**	**0**	**0**	**0**	**295,000**
4200-9673 - AIP 99									
439900093	AIPxx FF23 not 22 Noise Homes Part 150	4	0	453,300	0	0	0	0	453,300
Total for: 4200-9673 - AIP 99			**0**	**453,300**	**0**	**0**	**0**	**0**	**453,300**
4200-9678 - AIP 95									
439900019	AIP95 FF22 Noise Homes Part 150	4	0	408,700	0	0	0	0	408,700
Total for: 4200-9678 - AIP 95			**0**	**408,700**	**0**	**0**	**0**	**0**	**408,700**
4200-9679 - DOD - SMART Residential									
439900114	DOD Sound Mitigation-Residential	4	0	1,865,000	0	0	0	0	1,865,000
Total for: 4200-9679 - DOD - SMART Residential			**0**	**1,865,000**	**0**	**0**	**0**	**0**	**1,865,000**
4200-9680 - AIPxx Recon Rwy 11L/29R Des 1									
439900086	AIP Recon Rwy 11L/29R	4	0	4,500,000	0	0	0	0	4,500,000
Total for: 4200-9680 - AIPxx Recon Rwy 11L/29R Des 1			**0**	**4,500,000**	**0**	**0**	**0**	**0**	**4,500,000**
4200-9681 - AIPxx Recon Rwy 11L/29R Des 2									
439900086	AIP Recon Rwy 11L/29R	4	0	26,000,000	0	0	0	0	26,000,000
Total for: 4200-9681 - AIPxx Recon Rwy 11L/29R Des 2			**0**	**26,000,000**	**0**	**0**	**0**	**0**	**26,000,000**
4200-9682 - AIPXX FCH Runway									
439900108	AIPxxFCH Reconst Runway 12-30	3	0	138,800	0	0	0	0	138,800
Total for: 4200-9682 - AIPXX FCH Runway			**0**	**138,800**	**0**	**0**	**0**	**0**	**138,800**
4200-9683 - AIPxx FCH Runway AIG									
439900108	AIPxxFCH Reconst Runway 12-30	3	0	292,000	0	0	0	0	292,000
Total for: 4200-9683 - AIPxx FCH Runway AIG			**0**	**292,000**	**0**	**0**	**0**	**0**	**292,000**

Project	Name	District	Capital Projects FY 2026 Estimate	2027 Capital Projects	2028 Capital Projects	2029 Capital Projects	2030 Capital Projects	2031 Capital Projects	5 Year Project Total
43 - Airports Department									
4200-9684 - AIPXX FCH Replace Rnwy 12 PAPI									
439900099	AIPXX FCH Replace Runway 12 PAPI	3	0	149,000	0	0	0	0	149,000
Total for: 4200-9684 - AIPXX FCH Replace Rnwy 12 PAPI			**0**	**149,000**	**0**	**0**	**0**	**0**	**149,000**
4200-9685 - AIPXX FCH Airfld Sec Upgrds P1									
439900100	AIPXX FCH Airfield Security Upgrades (Phase 1)	3	0	149,000	0	0	0	0	149,000
Total for: 4200-9685 - AIPXX FCH Airfld Sec Upgrds P1			**0**	**149,000**	**0**	**0**	**0**	**0**	**149,000**
4200-9686 - AIPXX FCH Recon Taxiway A P1									
439900110	AIPXX FCH Reconstruct Taxiway A (Ph 1)	3	0	495,000	0	0	0	0	495,000
Total for: 4200-9686 - AIPXX FCH Recon Taxiway A P1			**0**	**495,000**	**0**	**0**	**0**	**0**	**495,000**
4200-9687 - AIPXX FAT TOWER ATCT									
439900088	AIP FAT Twr Replacement	4	0	16,318,800	0	0	0	0	16,318,800
Total for: 4200-9687 - AIPXX FAT TOWER ATCT			**0**	**16,318,800**	**0**	**0**	**0**	**0**	**16,318,800**
4200-9688 - AIPXX Taxiway B Minor Rehab									
439900097	AIP Taxiway B Minor Rehab	4	0	5,099,600	0	0	0	0	5,099,600
Total for: 4200-9688 - AIPXX Taxiway B Minor Rehab			**0**	**5,099,600**	**0**	**0**	**0**	**0**	**5,099,600**
4200-9690 - AIPXX East Terminal Expansion FF26									
439900113	East Terminal Project	4	0	3,150,000	0	0	0	0	3,150,000
Total for: 4200-9690 - AIPXX East Terminal Expansion FF26			**0**	**3,150,000**	**0**	**0**	**0**	**0**	**3,150,000**
Total for: 43 - Airports Department			**60,341,300**	**87,676,700**	**59,774,500**	**80,954,500**	**13,704,500**	**7,454,500**	**249,564,700**

Project	Name	District	Capital Projects FY 2026 Estimate	2027 Capital Projects	2028 Capital Projects	2029 Capital Projects	2030 Capital Projects	2031 Capital Projects	5 Year Project Total
44 - Convention Center and Stadium Department									
4300-4301 - Convention Center Operating									
449900002	Conv Cntr Scoreboard	3	605,000	0	0	0	0	0	0
Total for: 4300-4301 - Convention Center Operating			**605,000**	**0**	**0**	**0**	**0**	**0**	**0**
4700-4704 - Stadium Capital Reserve									
449900001	Stadium Capital Improvements	3	285,000	472,800	0	0	0	0	472,800
Total for: 4700-4704 - Stadium Capital Reserve			**285,000**	**472,800**	**0**	**0**	**0**	**0**	**472,800**
Total for: 44 - Convention Center and Stadium Dep			**890,000**	**472,800**	**0**	**0**	**0**	**0**	**472,800**

Project	Name	District	Capital Projects FY 2026 Estimate	2027 Capital Projects	2028 Capital Projects	2029 Capital Projects	2030 Capital Projects	2031 Capital Projects	5 Year Project Total
45 - Fresno Area Express (FAX) Department									
4600-4603 - Transit Local Match Reserve									
459900003	Passenger Amenities	M	0	144,300	0	0	0	0	144,300
459900007	CNG Fueling Station	0	0	860,900	0	0	0	0	860,900
459900008	CNG Bus Rehab	M	0	1,706,300	0	0	0	0	1,706,300
459900009	Admin Facility Gen Rehab and Repair	3	0	41,000	0	0	0	0	41,000
459900012	Paratransit Veh & Equip	M	0	325,000	0	0	0	0	325,000
459900013	Safety Enhancements	0	0	60,000	0	0	0	0	60,000
459900036	CNG 40' Bus Purchase	0	0	294,600	0	0	0	0	294,600
459900040	Real Time Bus Stop Display Signs	M	0	60,000	0	0	0	0	60,000
459900042	ADA Stop Improvements	M	0	40,700	0	0	0	0	40,700
459900046	FCEB 40' Bus Purchase	0	0	8,150,200	0	0	0	0	8,150,200
459900051	Planning Projects - General	M	0	50,000	0	0	0	0	50,000
459900052	Planning-Civil Rights Studies	M	0	20,000	0	0	0	0	20,000
459900055	Planning-Manchester Remodel	M	0	25,000	0	0	0	0	25,000
459900058	Maint Facility Gen Rehab and Repair	3	0	1,757,000	0	0	0	0	1,757,000
459900064	Bus Parts and Equipment	M	0	106,300	0	0	0	0	106,300
459900069	H2 Station Development	M	0	59,200	0	0	0	0	59,200
459900070	Master Plans and Studies	M	0	85,000	0	0	0	0	85,000
459900071	Prop1B-PTMISEA Solar Ltng FY14-15	3	0	2,000	0	0	0	0	2,000
459900081	Travel Training	0	0	87,000	0	0	0	0	87,000
459900082	Everbridge Mass Text Notifications	0	0	200,000	0	0	0	0	200,000
459900087	Masterplans & Studies	0	0	49,600	0	0	0	0	49,600
459900088	Reconnecting Communities	0	0	150,000	0	0	0	0	150,000
459900090	ATI Conctrete/Asphalt Repair	0	0	110,000	0	0	0	0	110,000
459900096	Bus Stop Camera Maintenance	0	0	80,000	0	0	0	0	80,000
459900099	Facilities Rehab and Repair	0	0	203,900	0	0	0	0	203,900
459900103	MTC Facility Improvements	0	0	73,400	0	0	0	0	73,400
459900104	Handy Ride Facility Improvements	0	0	150,000	0	0	0	0	150,000
Total for: 4600-4603 - Transit Local Match Reserve			**0**	**14,891,400**	**0**	**0**	**0**	**0**	**14,891,400**

Project	Name	District	Capital Projects FY 2026 Estimate	2027 Capital Projects	2028 Capital Projects	2029 Capital Projects	2030 Capital Projects	2031 Capital Projects	5 Year Project Total
45 - Fresno Area Express (FAX) Department									
4600-4608 - Miscellaneous Clean Air Grants									
459900001	Non-revenue Vehicles	M	60,000	100,000	0	0	0	0	100,000
Total for: 4600-4608 - Miscellaneous Clean Air Grants			**60,000**	**100,000**	**0**	**0**	**0**	**0**	**100,000**
4600-4609 - FAX Capital									
459900001	Non-revenue Vehicles	M	1,500	11,000	0	0	0	0	11,000
459900002	Risk Reimbursements	0	56,300	35,500	0	0	0	0	35,500
459900003	Passenger Amenities	M	55,700	11,700	0	0	0	0	11,700
459900004	Parking Lot Repair	3	27,300	0	0	0	0	0	0
459900007	CNG Fueling Station	0	4,100	21,500	0	0	0	0	21,500
459900008	CNG Bus Rehab	M	0	500	0	0	0	0	500
459900009	Admin Facility Gen Rehab and Repair	3	148,100	0	0	0	0	0	0
459900010	STEP Projects	3	63,700	0	0	0	0	0	0
459900011	BEB 40' Bus Purchase	3	0	5,500	0	0	0	0	5,500
459900012	Paratransit Veh & Equip	M	0	500	0	0	0	0	500
459900018	BRT-Bus Rapid Transit	M	500	0	0	0	0	0	0
459900036	CNG 40' Bus Purchase	0	4,100,000	0	0	0	0	0	0
459900037	Office / Cubicle Redesign	M	49,600	0	0	0	0	0	0
459900040	Real Time Bus Stop Display Signs	M	0	500	0	0	0	0	500
459900042	ADA Stop Improvements	M	26,500	13,000	0	0	0	0	13,000
459900046	FCEB 40' Bus Purchase	0	0	500	0	0	0	0	500
459900051	Planning Projects - General	M	50,000	165,400	0	0	0	0	165,400
459900053	Planning - FCOG Payments	3	25,000	25,000	0	0	0	0	25,000
459900055	Planning-Manchester Remodel	M	0	500	0	0	0	0	500
459900058	Maint Facility Gen Rehab and Repair	3	100,000	17,500	0	0	0	0	17,500
459900064	Bus Parts and Equipment	M	0	501,000	0	0	0	0	501,000
459900065	Prop1B-PTMISEA-CAD/AVL FY10-11	M	60,000	11,000	0	0	0	0	11,000
459900069	H2 Station Development	M	140,000	20,000	0	0	0	0	20,000
459900080	Bus Stop Build Outs & Improvements	0	0	10,500	0	0	0	0	10,500
459900081	Travel Training	0	0	174,000	0	0	0	0	174,000

Project	Name	District	Capital Projects FY 2026 Estimate	2027 Capital Projects	2028 Capital Projects	2029 Capital Projects	2030 Capital Projects	2031 Capital Projects	5 Year Project Total
45 - Fresno Area Express (FAX) Department									
459900089	Land Acquisitions and Improvements	0	10,000	20,000	0	0	0	0	20,000
459900090	ATI Conctrete/Asphalt Repair	0	0	10,000	0	0	0	0	10,000
459900092	Downtown Intermodal Transit Center	0	0	10,000	0	0	0	0	10,000
459900093	AHSC Bus Stop Improvements	0	0	10,000	0	0	0	0	10,000
459900095	Church Ave HAWKS & Complete Streets	0	0	10,000	0	0	0	0	10,000
459900098	Mobile H2 Fueler	0	0	500	0	0	0	0	500
459900099	Facilities Rehab and Repair	0	0	30,000	0	0	0	0	30,000
459900103	MTC Facility Improvements	0	0	10,000	0	0	0	0	10,000
459900104	Handy Ride Facility Improvements	0	0	10,000	0	0	0	0	10,000
Total for: 4600-4609 - FAX Capital			**4,918,300**	**1,135,600**	**0**	**0**	**0**	**0**	**1,135,600**
4610-0000 - FAX CA									
459900003	Passenger Amenities	M	335,000	0	0	0	0	0	0
459900009	Admin Facility Gen Rehab and Repair	3	396,400	0	0	0	0	0	0
459900040	Real Time Bus Stop Display Signs	M	1,700	0	0	0	0	0	0
459900042	ADA Stop Improvements	M	224,800	0	0	0	0	0	0
459900052	Planning-Civil Rights Studies	M	144,100	0	0	0	0	0	0
459900053	Planning - FCOG Payments	3	153,000	0	0	0	0	0	0
459900054	Planning-HVAC Relocation	M	117,000	0	0	0	0	0	0
459900057	Facility Improvements	3	800	0	0	0	0	0	0
459900058	Maint Facility Gen Rehab and Repair	3	449,900	0	0	0	0	0	0
459900060	Maint Facility H2 Detection	3	200	0	0	0	0	0	0
459900071	Prop1B-PTMISEA Solar Ltng FY14-15	3	24,900	0	0	0	0	0	0
459900083	Spare Tech Equipment	0	200	0	0	0	0	0	0
Total for: 4610-0000 - FAX CA			**1,848,000**	**0**	**0**	**0**	**0**	**0**	**0**

Project	Name	District	Capital Projects FY 2026 Estimate	2027 Capital Projects	2028 Capital Projects	2029 Capital Projects	2030 Capital Projects	2031 Capital Projects	5 Year Project Total
45 - Fresno Area Express (FAX) Department									
4610-9532 - 43571 - FY20 FTA 5307									
459900009	Admin Facility Gen Rehab and Repair	3	0	132,000	0	0	0	0	132,000
459900042	ADA Stop Improvements	M	0	8,000	0	0	0	0	8,000
459900071	Prop1B-PTMISEA Solar Ltng FY14-15	3	0	8,000	0	0	0	0	8,000
Total for: 4610-9532 - 43571 - FY20 FTA 5307			**0**	**148,000**	**0**	**0**	**0**	**0**	**148,000**
4610-9533 - 43572 - FY21 FTA 5307									
459900099	Facilities Rehab and Repair	0	0	324,400	0	0	0	0	324,400
Total for: 4610-9533 - 43572 - FY21 FTA 5307			**0**	**324,400**	**0**	**0**	**0**	**0**	**324,400**
4610-9535 - 43576 - FY22 FTA 5307									
459900003	Passenger Amenities	M	0	66,100	0	0	0	0	66,100
459900099	Facilities Rehab and Repair	0	0	388,000	0	0	0	0	388,000
Total for: 4610-9535 - 43576 - FY22 FTA 5307			**0**	**454,100**	**0**	**0**	**0**	**0**	**454,100**
4610-9537 - 43580 - FY23 FTA 5307									
459900042	ADA Stop Improvements	M	0	40,000	0	0	0	0	40,000
459900052	Planning-Civil Rights Studies	M	0	80,000	0	0	0	0	80,000
Total for: 4610-9537 - 43580 - FY23 FTA 5307			**0**	**120,000**	**0**	**0**	**0**	**0**	**120,000**
4610-9538 - 43581 - FY24 FTA 5307									
459900003	Passenger Amenities	M	0	30,800	0	0	0	0	30,800
459900090	ATI Conctrete/Asphalt Repair	0	0	160,000	0	0	0	0	160,000
Total for: 4610-9538 - 43581 - FY24 FTA 5307			**0**	**190,800**	**0**	**0**	**0**	**0**	**190,800**
4610-9547 - 43583 - FY25 FTA 5307									
459900042	ADA Stop Improvements	M	0	114,800	0	0	0	0	114,800
459900053	Planning - FCOG Payments	3	0	220,200	0	0	0	0	220,200
Total for: 4610-9547 - 43583 - FY25 FTA 5307			**0**	**335,000**	**0**	**0**	**0**	**0**	**335,000**

Project	Name	District	Capital Projects FY 2026 Estimate	2027 Capital Projects	2028 Capital Projects	2029 Capital Projects	2030 Capital Projects	2031 Capital Projects	5 Year Project Total
45 - Fresno Area Express (FAX) Department									
4610-9548 - 43606 - FY26 FTA 5307									
459900003	Passenger Amenities	M	0	120,000	0	0	0	0	120,000
459900053	Planning - FCOG Payments	3	0	45,000	0	0	0	0	45,000
Total for: 4610-9548 - 43606 - FY26 FTA 5307			**0**	**165,000**	**0**	**0**	**0**	**0**	**165,000**
4610-9656 - 43609 - FY28 FTA 5307 (FY27)									
459900003	Passenger Amenities	M	0	120,000	0	0	0	0	120,000
459900055	Planning-Manchester Remodel	M	0	100,000	0	0	0	0	100,000
459900070	Master Plans and Studies	M	0	340,000	0	0	0	0	340,000
Total for: 4610-9656 - 43609 - FY28 FTA 5307 (FY27)			**0**	**560,000**	**0**	**0**	**0**	**0**	**560,000**
4610-9657 - 43608 - FY27 FTA 5307 (FY26)									
459900053	Planning - FCOG Payments	3	0	350,000	0	0	0	0	350,000
459900090	ATI Conctrete/Asphalt Repair	0	0	280,000	0	0	0	0	280,000
Total for: 4610-9657 - 43608 - FY27 FTA 5307 (FY26)			**0**	**630,000**	**0**	**0**	**0**	**0**	**630,000**
4630-0000 - FAX FTA									
459900001	Non-revenue Vehicles	M	6,000	0	0	0	0	0	0
459900003	Passenger Amenities	M	72,500	0	0	0	0	0	0
459900007	CNG Fueling Station	0	40,000	0	0	0	0	0	0
459900009	Admin Facility Gen Rehab and Repair	3	452,700	0	0	0	0	0	0
459900012	Paratransit Veh & Equip	M	1,276,900	0	0	0	0	0	0
459900013	Safety Enhancements	0	392,400	0	0	0	0	0	0
459900036	CNG 40' Bus Purchase	0	10,365,600	0	0	0	0	0	0
459900046	FCEB 40' Bus Purchase	0	6,800,000	0	0	0	0	0	0
459900057	Facility Improvements	3	43,700	0	0	0	0	0	0
459900058	Maint Facility Gen Rehab and Repair	3	40,000	0	0	0	0	0	0
459900087	Masterplans & Studies	0	161,100	0	0	0	0	0	0
459900088	Reconnecting Communities	0	40,000	0	0	0	0	0	0
Total for: 4630-0000 - FAX FTA			**19,690,900**	**0**	**0**	**0**	**0**	**0**	**0**

Project	Name	District	Capital Projects FY 2026 Estimate	2027 Capital Projects	2028 Capital Projects	2029 Capital Projects	2030 Capital Projects	2031 Capital Projects	5 Year Project Total
45 - Fresno Area Express (FAX) Department									
4630-9521 - 43560 - FY19-21 FTA 5339a									
459900008	CNG Bus Rehab	M	0	521,200	0	0	0	0	521,200
Total for: 4630-9521 - 43560 - FY19-21 FTA 5339a			**0**	**521,200**	**0**	**0**	**0**	**0**	**521,200**
4630-9540 - 43539 - FTA 5310 Grants									
459900012	Paratransit Veh & Equip	M	0	781,000	0	0	0	0	781,000
459900081	Travel Training	0	0	87,000	0	0	0	0	87,000
Total for: 4630-9540 - 43539 - FTA 5310 Grants			**0**	**868,000**	**0**	**0**	**0**	**0**	**868,000**
4630-9541 - 43584 - FY22 FTA 5339c									
459900036	CNG 40' Bus Purchase	0	0	1,178,000	0	0	0	0	1,178,000
459900064	Bus Parts and Equipment	M	0	424,900	0	0	0	0	424,900
Total for: 4630-9541 - 43584 - FY22 FTA 5339c			**0**	**1,602,900**	**0**	**0**	**0**	**0**	**1,602,900**
4630-9542 - 45387 - FY24 DOT AoPP									
459900051	Planning Projects - General	M	0	325,000	0	0	0	0	325,000
459900087	Masterplans & Studies	0	0	460,300	0	0	0	0	460,300
Total for: 4630-9542 - 45387 - FY24 DOT AoPP			**0**	**785,300**	**0**	**0**	**0**	**0**	**785,300**
4630-9543 - 43589 - FY24 CMAQ									
459900046	FCEB 40' Bus Purchase	0	0	5,075,800	0	0	0	0	5,075,800
Total for: 4630-9543 - 43589 - FY24 CMAQ			**0**	**5,075,800**	**0**	**0**	**0**	**0**	**5,075,800**
4630-9544 - 43600 - FY24 Recon Com									
459900088	Reconnecting Communities	0	0	600,000	0	0	0	0	600,000
Total for: 4630-9544 - 43600 - FY24 Recon Com			**0**	**600,000**	**0**	**0**	**0**	**0**	**600,000**
4630-9545 - 43601 - DOES ARCHES									
459900046	FCEB 40' Bus Purchase	0	0	5,700,000	0	900,000	0	0	6,600,000
459900069	H2 Station Development	M	0	786,600	4,959,300	0	0	0	5,745,900
Total for: 4630-9545 - 43601 - DOES ARCHES			**0**	**6,486,600**	**4,959,300**	**900,000**	**0**	**0**	**12,345,900**

Project	Name	District	Capital Projects FY 2026 Estimate	2027 Capital Projects	2028 Capital Projects	2029 Capital Projects	2030 Capital Projects	2031 Capital Projects	5 Year Project Total
45 - Fresno Area Express (FAX) Department									
4630-9549 - 43560 - FY22 FTA 5339a									
459900099	Facilities Rehab and Repair	0	0	49,100	0	0	0	0	49,100
Total for: 4630-9549 - 43560 - FY22 FTA 5339a			**0**	**49,100**	**0**	**0**	**0**	**0**	**49,100**
4630-9550 - 43560 - FY23 FTA 5339a									
459900003	Passenger Amenities	M	0	240,000	0	0	0	0	240,000
459900009	Admin Facility Gen Rehab and Repair	3	0	32,000	0	0	0	0	32,000
459900013	Safety Enhancements	0	0	240,000	0	0	0	0	240,000
459900040	Real Time Bus Stop Display Signs	M	0	240,000	0	0	0	0	240,000
459900058	Maint Facility Gen Rehab and Repair	3	0	40,000	0	0	0	0	40,000
459900099	Facilities Rehab and Repair	0	0	53,800	0	0	0	0	53,800
Total for: 4630-9550 - 43560 - FY23 FTA 5339a			**0**	**845,800**	**0**	**0**	**0**	**0**	**845,800**
4630-9551 - 43560 - FY25 FTA 5339a									
459900046	FCEB 40' Bus Purchase	0	0	1,031,700	0	0	0	0	1,031,700
Total for: 4630-9551 - 43560 - FY25 FTA 5339a			**0**	**1,031,700**	**0**	**0**	**0**	**0**	**1,031,700**
4630-9552 - 43560 - FY26 FTA 5339a									
459900007	CNG Fueling Station	0	0	45,800	0	0	0	0	45,800
459900082	Everbridge Mass Text Notifications	0	0	800,000	0	0	0	0	800,000
459900096	Bus Stop Camera Maintenance	0	0	320,000	0	0	0	0	320,000
Total for: 4630-9552 - 43560 - FY26 FTA 5339a			**0**	**1,165,800**	**0**	**0**	**0**	**0**	**1,165,800**
4630-9659 - 43539 - FTA 5310									
459900012	Paratransit Veh & Equip	M	0	0	0	1,100,000	0	1,100,000	2,200,000
Total for: 4630-9659 - 43539 - FTA 5310			**0**	**0**	**0**	**1,100,000**	**0**	**1,100,000**	**2,200,000**
4630-9660 - 43560 - FY24 FTA 5339a									
459900012	Paratransit Veh & Equip	M	0	24,000	0	0	0	0	24,000
459900103	MTC Facility Improvements	0	0	293,500	0	0	0	0	293,500
459900104	Handy Ride Facility Improvements	0	0	600,000	0	0	0	0	600,000
Total for: 4630-9660 - 43560 - FY24 FTA 5339a			**0**	**917,500**	**0**	**0**	**0**	**0**	**917,500**

Project	Name	District	Capital Projects FY 2026 Estimate	2027 Capital Projects	2028 Capital Projects	2029 Capital Projects	2030 Capital Projects	2031 Capital Projects	5 Year Project Total
45 - Fresno Area Express (FAX) Department									
4630-9662 - 43610 - FY25 FTA 5339c									
459900007	CNG Fueling Station	0	0	3,397,400	0	0	0	0	3,397,400
459900008	CNG Bus Rehab	M	0	6,303,300	0	0	0	0	6,303,300
459900058	Maint Facility Gen Rehab and Repair	3	0	6,987,900	0	0	0	0	6,987,900
Total for: 4630-9662 - 43610 - FY25 FTA 5339c			**0**	**16,688,600**	**0**	**0**	**0**	**0**	**16,688,600**
4680-0000 - State Tax Revenue									
459900010	STEP Projects	3	310,000	0	0	0	0	0	0
459900042	ADA Stop Improvements	M	727,600	0	0	0	0	0	0
459900046	FCEB 40' Bus Purchase	0	6,683,500	0	0	0	0	0	0
459900058	Maint Facility Gen Rehab and Repair	3	200,000	0	0	0	0	0	0
459900069	H2 Station Development	M	1,400,000	0	0	0	0	0	0
459900089	Land Acquisitions and Improvements	0	300,000	0	0	0	0	0	0
Total for: 4680-0000 - State Tax Revenue			**9,621,100**	**0**	**0**	**0**	**0**	**0**	**0**
4680-4681 - TIRCP Grants-State Cap&Trade									
459900042	ADA Stop Improvements	M	437,500	0	0	0	0	0	0
459900051	Planning Projects - General	M	395,000	0	0	0	0	0	0
459900098	Mobile H2 Fueler	0	0	1,281,300	0	0	0	0	1,281,300
Total for: 4680-4681 - TIRCP Grants-State Cap&Trade			**832,500**	**1,281,300**	**0**	**0**	**0**	**0**	**1,281,300**

Project	Name	District	Capital Projects FY 2026 Estimate	2027 Capital Projects	2028 Capital Projects	2029 Capital Projects	2030 Capital Projects	2031 Capital Projects	5 Year Project Total
45 - Fresno Area Express (FAX) Department									
4680-4683 - SB-1 SGR Grants									
459900001	Non-revenue Vehicles	M	289,100	650,000	0	0	0	0	650,000
459900004	Parking Lot Repair	3	249,100	255,900	0	0	0	0	255,900
459900005	Radio System	3	20,000	0	0	0	0	0	0
459900011	BEB 40' Bus Purchase	3	31,100	0	0	0	0	0	0
459900035	Security Cameras	0	300,000	125,000	0	0	0	0	125,000
459900058	Maint Facility Gen Rehab and Repair	3	328,000	2,747,000	0	0	0	0	2,747,000
459900059	Maint Facility Roof Rehab	3	407,300	358,500	0	0	0	0	358,500
459900060	Maint Facility H2 Detection	3	1,930,400	0	0	0	0	0	0
459900064	Bus Parts and Equipment	M	275,000	0	0	0	0	0	0
459900065	Prop1B-PTMISEA-CAD/AVL FY10-11	M	600,000	350,000	0	0	0	0	350,000
Total for: 4680-4683 - SB-1 SGR Grants			**4,430,000**	**4,486,400**	**0**	**0**	**0**	**0**	**4,486,400**
4680-4684 - State Cap & Trade - LCTOP									
459900034	FAX Solar Lighting RC 2018	0	6,300	0	0	0	0	0	0
459900039	Maint Facility Roll Up Doors	0	160,000	0	0	0	0	0	0
459900042	ADA Stop Improvements	M	47,000	0	0	0	0	0	0
459900046	FCEB 40' Bus Purchase	0	0	500,000	0	0	0	0	500,000
459900060	Maint Facility H2 Detection	3	900,000	0	0	0	0	0	0
Total for: 4680-4684 - State Cap & Trade - LCTOP			**1,113,300**	**500,000**	**0**	**0**	**0**	**0**	**500,000**
4680-9227 - State Tax Revenue - FY25 ZETCP									
459900046	FCEB 40' Bus Purchase	0	0	10,313,000	0	0	0	0	10,313,000
Total for: 4680-9227 - State Tax Revenue - FY25 ZETCP			**0**	**10,313,000**	**0**	**0**	**0**	**0**	**10,313,000**

Project	Name	District	Capital Projects FY 2026 Estimate	2027 Capital Projects	2028 Capital Projects	2029 Capital Projects	2030 Capital Projects	2031 Capital Projects	5 Year Project Total
45 - Fresno Area Express (FAX) Department									
4680-9228 - State Tax Revenue - FY25 SB125 Alloc									
459900042	ADA Stop Improvements	M	0	1,831,000	2,551,000	0	0	0	4,382,000
459900046	FCEB 40' Bus Purchase	0	0	12,640,000	0	0	0	0	12,640,000
459900069	H2 Station Development	M	0	4,175,000	5,000,000	10,000,000	5,000,000	1,500,000	25,675,000
459900080	Bus Stop Build Outs & Improvements	0	0	2,247,000	0	0	0	0	2,247,000
459900089	Land Acquisitions and Improvements	0	0	4,175,000	5,000,000	10,000,000	5,000,000	1,500,000	25,675,000
Total for: 4680-9228 - State Tax Revenue - FY25 SB125 Alloc			**0**	**25,068,000**	**12,551,000**	**20,000,000**	**10,000,000**	**3,000,000**	**70,619,000**
4680-9269 - 43569 - FY21 SGR									
459900065	Prop1B-PTMISEA-CAD/AVL FY10-11	M	0	900,000	0	0	0	0	900,000
Total for: 4680-9269 - 43569 - FY21 SGR			**0**	**900,000**	**0**	**0**	**0**	**0**	**900,000**
4680-9270 - 43569 - FY22 SGR									
459900004	Parking Lot Repair	3	0	100,000	0	0	0	0	100,000
459900058	Maint Facility Gen Rehab and Repair	3	0	120,000	0	0	0	0	120,000
459900071	Prop1B-PTMISEA Solar Ltng FY14-15	3	0	260,000	0	0	0	0	260,000
Total for: 4680-9270 - 43569 - FY22 SGR			**0**	**480,000**	**0**	**0**	**0**	**0**	**480,000**
4680-9271 - 43569 - FY23 SGR									
459900035	Security Cameras	0	0	20,000	0	0	0	0	20,000
Total for: 4680-9271 - 43569 - FY23 SGR			**0**	**20,000**	**0**	**0**	**0**	**0**	**20,000**
4680-9273 - 43569 - FY25 SGR									
459900058	Maint Facility Gen Rehab and Repair	3	0	700,000	0	0	0	0	700,000
459900064	Bus Parts and Equipment	M	0	250,000	0	0	0	0	250,000
Total for: 4680-9273 - 43569 - FY25 SGR			**0**	**950,000**	**0**	**0**	**0**	**0**	**950,000**
4680-9274 - 43569 - FY26 SGR									
459900001	Non-revenue Vehicles	M	0	800,000	0	0	0	0	800,000
459900058	Maint Facility Gen Rehab and Repair	3	0	750,000	0	0	0	0	750,000
Total for: 4680-9274 - 43569 - FY26 SGR			**0**	**1,550,000**	**0**	**0**	**0**	**0**	**1,550,000**

Project	Name	District	Capital Projects FY 2026 Estimate	2027 Capital Projects	2028 Capital Projects	2029 Capital Projects	2030 Capital Projects	2031 Capital Projects	5 Year Project Total
45 - Fresno Area Express (FAX) Department									
4680-9275 - 43569 - FY27 SGR									
459900001	Non-revenue Vehicles	M	0	1,500,000	0	0	0	0	1,500,000
Total for: 4680-9275 - 43569 - FY27 SGR			**0**	**1,500,000**	**0**	**0**	**0**	**0**	**1,500,000**
4680-9276 - 43564 - FY 21 LCTOP									
459900034	FAX Solar Lighting RC 2018	0	0	25,000	0	0	0	0	25,000
Total for: 4680-9276 - 43564 - FY 21 LCTOP			**0**	**25,000**	**0**	**0**	**0**	**0**	**25,000**
4680-9277 - 43564 - FY 22 LCTOP									
459900058	Maint Facility Gen Rehab and Repair	3	0	345,000	0	0	0	0	345,000
Total for: 4680-9277 - 43564 - FY 22 LCTOP			**0**	**345,000**	**0**	**0**	**0**	**0**	**345,000**
4680-9280 - 43564 - FY 25 LCTOP									
459900046	FCEB 40' Bus Purchase	0	0	2,000,000	0	0	0	0	2,000,000
Total for: 4680-9280 - 43564 - FY 25 LCTOP			**0**	**2,000,000**	**0**	**0**	**0**	**0**	**2,000,000**
4680-9282 - 43603 - FY25 STEP									
459900010	STEP Projects	3	0	2,650,000	1,831,800	0	0	0	4,481,800
Total for: 4680-9282 - 43603 - FY25 STEP			**0**	**2,650,000**	**1,831,800**	**0**	**0**	**0**	**4,481,800**
4680-9297 - 43585 - AHSC									
459900046	FCEB 40' Bus Purchase	0	0	1,500,000	0	0	0	0	1,500,000
459900093	AHSC Bus Stop Improvements	0	0	1,501,500	0	0	0	0	1,501,500
Total for: 4680-9297 - 43585 - AHSC			**0**	**3,001,500**	**0**	**0**	**0**	**0**	**3,001,500**

Project	Name	District	Capital Projects FY 2026 Estimate	2027 Capital Projects	2028 Capital Projects	2029 Capital Projects	2030 Capital Projects	2031 Capital Projects	5 Year Project Total
45 - Fresno Area Express (FAX) Department									
4680-9298 - 43611 - FY24 TIRCP State Grant									
459900042	ADA Stop Improvements	M	0	1,742,800	1,742,800	1,742,800	1,742,700	0	6,971,100
459900046	FCEB 40' Bus Purchase	0	0	14,206,000	0	0	0	0	14,206,000
459900051	Planning Projects - General	M	0	250,000	0	0	0	0	250,000
459900069	H2 Station Development	M	0	2,125,000	2,565,000	1,560,000	1,545,000	0	7,795,000
459900080	Bus Stop Build Outs & Improvements	0	0	1,396,000	1,396,000	0	0	0	2,792,000
459900089	Land Acquisitions and Improvements	0	0	6,251,000	2,625,000	5,070,000	1,560,000	0	15,506,000
459900095	Church Ave HAWKS & Complete Streets	0	0	2,117,500	2,395,500	0	0	0	4,513,000
459900105	Public Outreach	0	0	20,000	0	0	0	0	20,000
Total for: 4680-9298 - 43611 - FY24 TIRCP State Grant			**0**	**28,108,300**	**10,724,300**	**8,372,800**	**4,847,700**	**0**	**52,053,100**
4680-9299 - 43612 - FY25 THUD									
459900094	THUD Project	0	0	765,000	0	0	0	0	765,000
Total for: 4680-9299 - 43612 - FY25 THUD			**0**	**765,000**	**0**	**0**	**0**	**0**	**765,000**
4680-9300 - 43613 - FY26 CARB									
459900070	Master Plans and Studies	M	0	395,000	110,000	0	0	0	505,000
Total for: 4680-9300 - 43613 - FY26 CARB			**0**	**395,000**	**110,000**	**0**	**0**	**0**	**505,000**
4680-9301 - State of CA Earmark									
459900092	Downtown Intermodal Transit Center	0	0	400,000	10,060,000	5,190,000	5,190,000	5,190,000	26,030,000
Total for: 4680-9301 - State of CA Earmark			**0**	**400,000**	**10,060,000**	**5,190,000**	**5,190,000**	**5,190,000**	**26,030,000**
Total for: 45 - Fresno Area Express (FAX) Departme			**42,514,100**	**140,431,100**	**40,236,400**	**35,562,800**	**20,037,700**	**9,290,000**	**245,558,000**
Grand Total			**460,715,000**	**1,065,616,500**	**336,738,300**	**300,087,200**	**211,206,100**	**224,312,700**	**2,137,960,800**

City of Fresno, California
FY 2027 Adopted Budget

SUPPLEMENTAL INFORMATION

General Information

The San Joaquin Valley was first inhabited by the Yokuts and Miwok people thousands of years ago. These original inhabitants engaged in trade with other California indigenous tribes as well as cultivated the Central Valley's fertile land. Fresno, once a dry desert, was identified during expeditions by Spaniards for suitable mission sites. In 1846, this area became the property of the United States as a result of the Mexican-American War. Named for the abundant ash trees lining the San Joaquin River, Fresno was founded in 1872 as a railway station of the Central Pacific Railroad before it was incorporated in 1885. Located in the heart of California, Fresno is the Central Valley's largest metropolitan city.

Today, Fresno features 117.2 square miles of great locations. Fresno serves as the financial, trade, commercial, and educational center for Central California.

Population

As of January 1, 2025, the population of Fresno is 557,032, making it the fifth most populous city in the State of California and 34th most populous in the nation. The City is part of the Fresno-Clovis metropolitan area, which is the second largest metropolitan area in the Central Valley after Sacramento.

Commerce and Industry

The Greater Fresno Area Chamber of Commerce is one of the largest in California with a membership of more than 1,200 businesses. To encourage the growth and economic development of the greater Fresno area, Chamber committees provide members with the opportunity to participate and provide input on key issues. Chamber leadership is intensely involved throughout the wider community, encouraging vision, cooperation and consistency in long-range regional planning and decision-making. Events, projects, and programs are designed and implemented to enhance the economic development of the greater Fresno area. The Chamber develops informational resources that are vital to regional, state, and national business development.

Taxes

Sales and Use Tax: The countywide base sales and use tax rate is 7.975 percent. California has many special taxing jurisdictions (districts), which are funded by sales and use tax that is added to the base rate. Fresno's current tax rate stands at 8.35 percent.

Property Taxes: Property subject to general property taxation in Fresno County is assessed at its full cash value. The rate varies based on the Tax Rate Area in which the property is located. The average property tax rate for the City of Fresno is 1.29 percent.

Labor Force

Fresno's unemployment rate increased by 0.5 percent between 2024 and 2025. Areas with seasonal economies, such as Fresno's agriculture industry, tend to have higher unemployment. In 2025, the unemployment rate for the City of Fresno was 8.6 percent.

Demographic and Economic Statistics

Calendar Year	Population	Personal Income	Per Capital Personal Income	Unemployment Rate	Area Square Miles
2016	520,453	$39,295,335,000	40,101	9.50%	114.34
2017	525,832	41,024,000,000	41,470	8.48%	114.67
2018	538,330	42,842,800,000	43,084	7.50%	115.21
2019	536,683	45,445,944,000	45,487	7.30%	116.48
2020	545,769	48,539,267,000	48,495	12.12%	116.48
2021	546,770	52,363,942,000	51,692	12.13%	116.93
2022	543,660	51,316,407,000	50,549	5.600%	116.93
2023	549,242	53,633,038,000	52,728	7.000%	116.93
2024	546,971	58,972,823,000	57,584	8.100%	117.18
2025	557,032	Not yet available	Not yet available	8.600%	117.21

Sources:

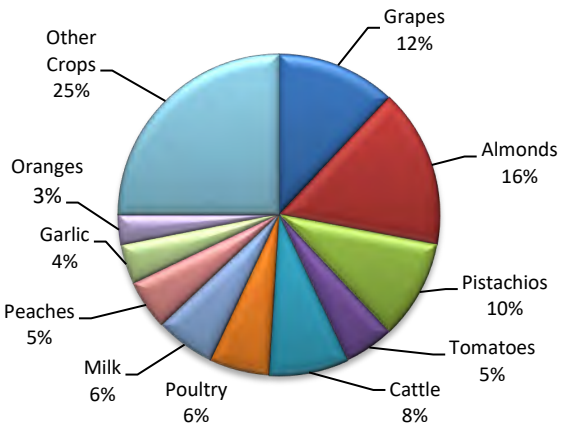
1. Population Information - State of California Department of Finance, Demographic Research Unit
2. Unemployment Information - CA EDD, Labor Market Information Division
3. Per Capital Income and Personal Income - Bureau of Economic Analysis (BEA)
4. Annual Comprehensive Financial Report (ACFR)

2025 Principal Employers (Public & Private Sector)

Employer	Employees
Fresno Unified School District	15,748
Community Medical Centers	10,780
County of Fresno	9,156
Clovis Unified School District	8,470
Amazon	6,500
City of Fresno	5,596
California State University, Fresno	5,297
State Center Community College District	5,187
Internal Revenue Service	4,477
Saint Agnes Medical Center	3,382

Source: Annual Comprehensive Financial Report (ACFR)

2024 Diversified Agricultural Base



Pension Funding Status

City's Pension Systems are Well-Funded

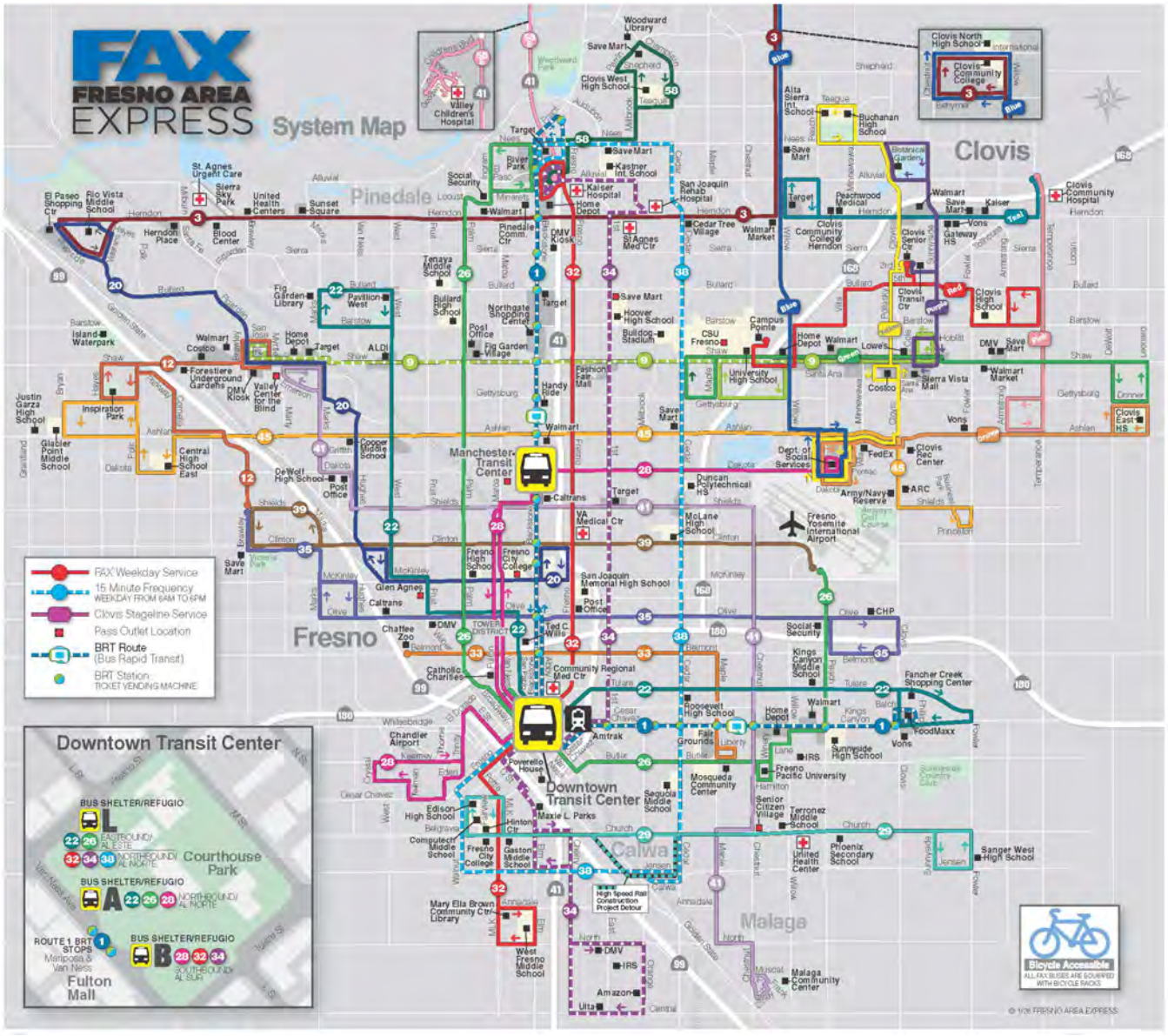
The City maintains two retirement systems for its employees, which are administered by the City of Fresno Retirement Boards:

- Fire & Police Retirement System (FPRS) has 1,219 active members in two tiers as of the year ended June 30, 2025,
- Employees Retirement System has 3,052 active members as of the year ended June 30, 2025.

The City levies taxes in the amount of $0.0324380 per $100 of assessed valuation to fund pension obligation. A tax override was validated in 1983 and meets requirements of the Huntington Beach decision.

The City's Retirement Systems' funded ratios are over 100 percent (actuarial value of assets to actuarial accrued liability). As of June 30, 2025, the funded ratio of the Employees Retirement System is 114 percent; and the funded ratio of the Fire & Police Retirement System is 116.2 percent.

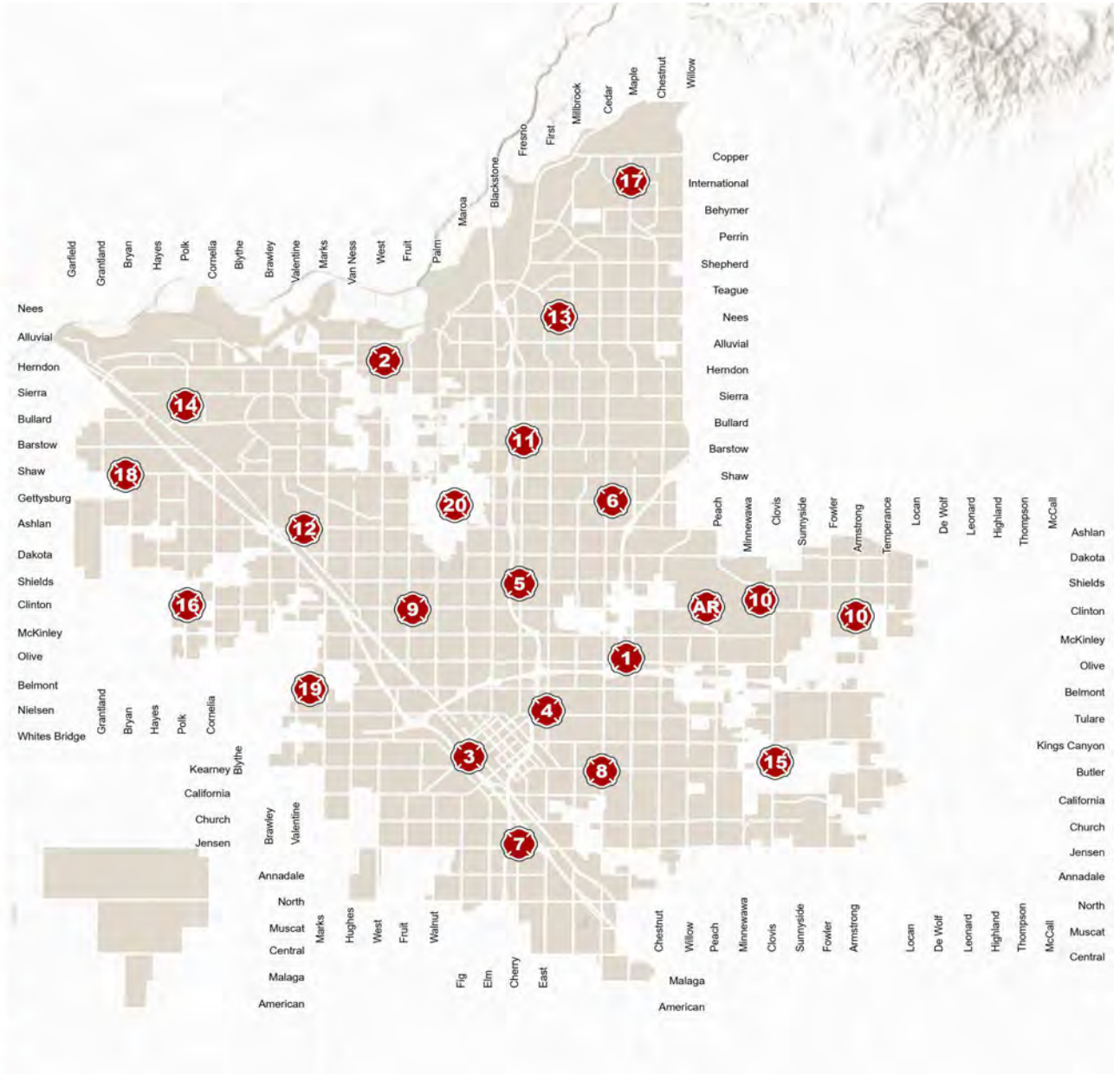
Fresno Area Express (FAX) Bus Systems Map



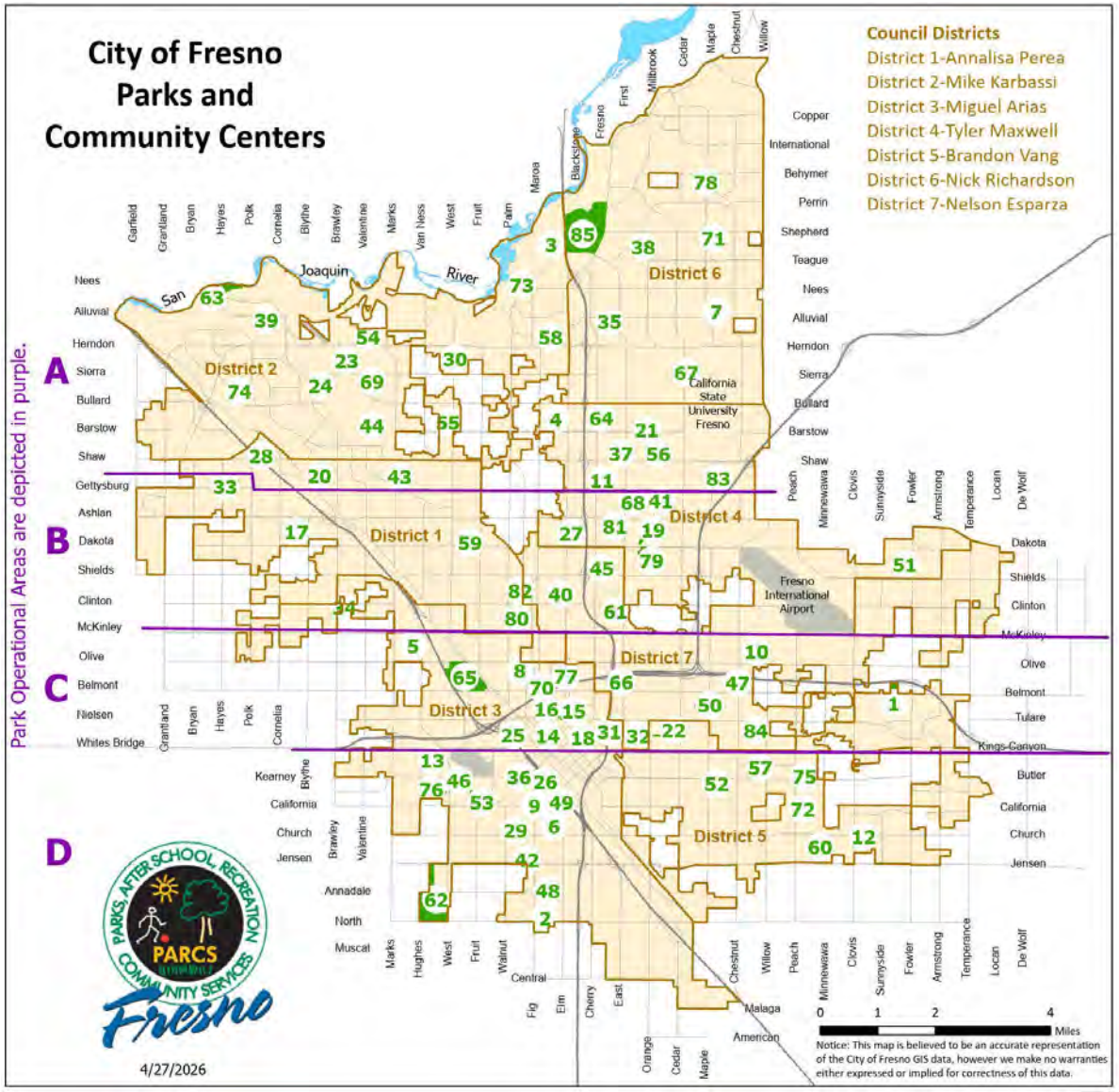
Fire Stations Map

Fresno Fire Department

Station	Address
1	1264 N Jackson Ave
2	7114 N West Ave
3	1406 Fresno St
4	3065 E Iowa Ave
5	3131 N Fresno Ave
6	4343 E Gettysburg Ave
7	2571 S Cherry Ave
8	1428 S Cedar Ave
9	2340 N Vagedes Ave
10	5545 E Aircorp Way
11	5544 N Fresno St
12	3315 W Ashlan Ave
13	815 E Nees Ave
14	6239 N Polk Ave
15	5630 E Park Circle Dr
16	2510 N Polk Ave
17	10512 N Maple Ave
18	6605 W Shaw Ave
19	3187 W Belmont Ave
20	4537 N Wishon Ave
AR	5065 E Andersen Ave



Parks and Community Centers Map

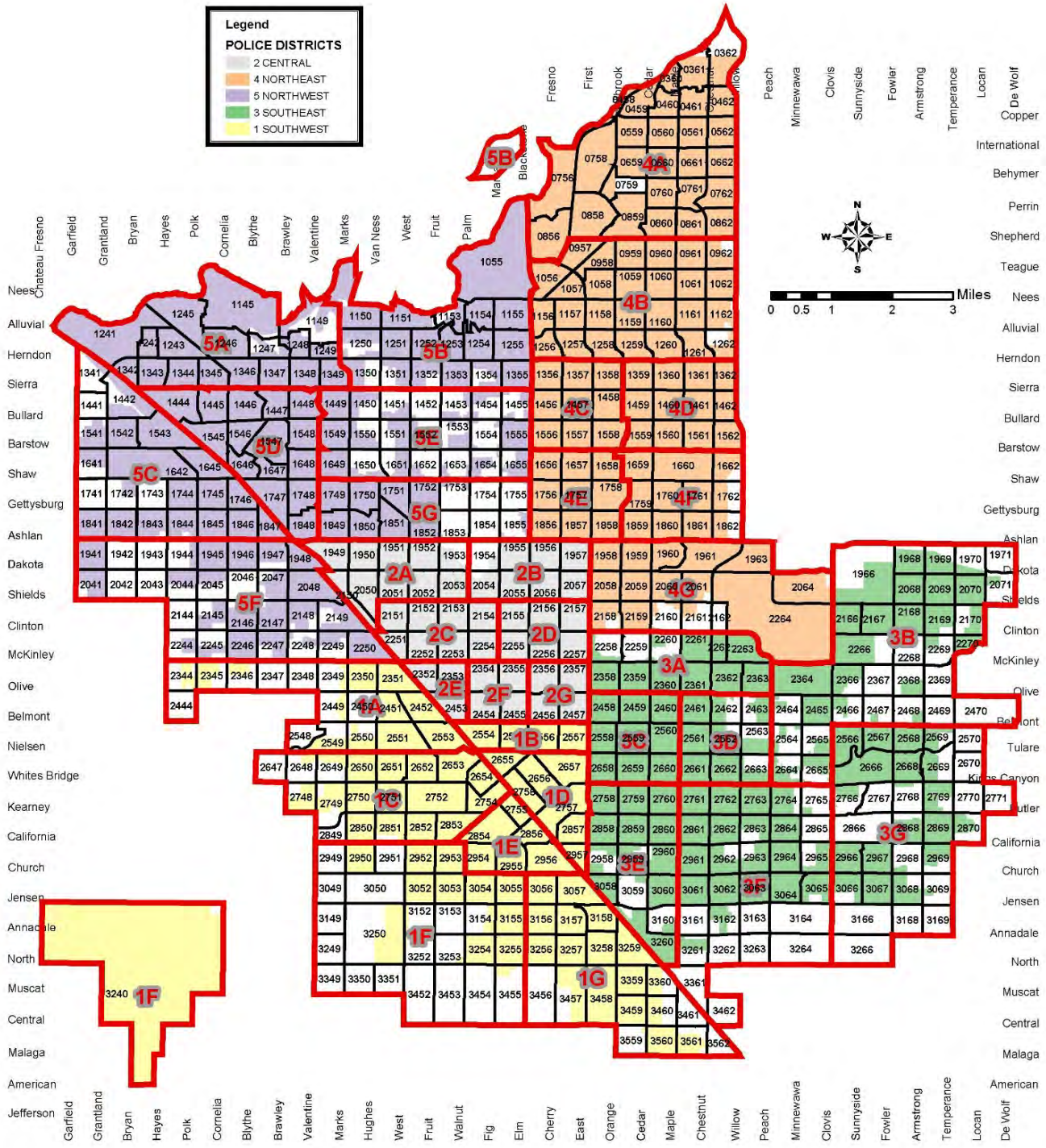


No	Park Name
1	Al Radka
2	Almy
3	Audubon (LLMD)
4	Barstow & Del Mar (Basin F)
5	Basin XX (Hughes & Floradora)
6	Bigby Villa
7	Bob Belcher
8	Broadway Parque
9	California Tupman
10	Carozza (Basin G)
11	Cary
12	Centex
13	Chandler
14	Cultural Arts District (CAD)
15	Dickey Playground
16	Dickey Youth Development Center
17	Dolores Huerta
18	Eaton Plaza
19	Einstein
20	El Capitan Dog Park (Basin AH1)
21	El Dorado
22	Eleventh & Tulare
23	Emerald
24	Figarden Loop Park & Basin AC
25	Fink White
26	Frank H. Ball
27	Granny's
28	Highway City
29	Hinton
30	Holman
31	Holmes
32	Huntington Blvd Greenbelt
33	Inspiration
34	Jaswant Singh Khalra (JSK)
35	Kaiser & Basin CN
36	Kearney Triangle
37	Keats
38	Keith Tice
39	Koligian
40	Lafayette
41	Large
42	Les Kimber
43	Lions

No	Park Name
44	Logan
45	Manchester (Basin BB)
46	Marcus Park (Basin FF)
47	Martin Ray Reilly
48	Mary Ella Brown
49	Maxie L. Parks
50	McKenzie Greenbelt
51	Melody
52	Mosqueda
53	Nielsen
54	Orchid
55	Oso de Oro
56	Paul "CAP" Caprioglio Center
57	Pilibos
58	Pinedale
59	Quigley
60	Rabe
61	Radio
62	Regional Sports Complex
63	Riverbottom
64	Robinson
65	Roeding
66	Romain
67	Rotary East
68	Rotary West (Basin B/E)
69	Safety
70	San Pablo
71	Selma Layne
72	Southeast Fresno Sports Complex
73	Spano
74	Stallion
75	Sunnyside
76	Sunset
77	Ted C Wills
78	Todd Beamer
79	Tollhouse
80	Trolley
81	University
82	Van Ness Blvd Greenbelt
83	Vinland
84	Willow & Balch
85	Woodward

Symbols next to the park name indicate the following:
- Highest-Need Parks
- Regional Parks
- Parks In Development
- Community Centers

Fresno Police District and Substations Map



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Interfund
Transfer Detail

Interfund Transfer Detail

FROM:			TO:			
Fund Name	**Fund**	**Amount**	**Fund Name**	**Fund**	**Amount**	**Description**
Airports Department						
Airports Measure C	4200-4227	1,000,000	Terminal/FIS Project	4200-4230	1,000,000	Terminal/FIS Project
FYI PFC Passenger Facility Chg	4200-4221	4,737,000	Airport Debt Service	4200-4210	4,737,000	Airport Debt Service
FYI PFC Passenger Facility Chg	4200-4221	4,640,000	PFC Capital Fund	4200-4229	4,640,000	PFC Capital Fund
FYI Revenue	4200-4203	4,761,800	Airport Debt Service	4200-4210	4,761,800	Airport Debt Service
FYI Revenue	4200-4203	2,600	Ballistic Vests for Airport PD	4200-9507	2,600	Ballistic Vests for Airport PD
FYI Revenue	4200-4203	35,866,700	FYI Operations	4200-4201	35,866,700	FYI Operations
FYI Revenue	4200-4203	4,349,500	FYI - Surplus Revenue	4200-4208	4,349,500	FYI-Surplus Revenue
FYI - Surplus Revenue	4200-4208	15,862,900	Airport Capital	4200-4224	15,862,900	Airport Capital
FYI - Surplus Revenue	4200-4208	2,257,400	Airports Projects Administratn	4200-4225	2,257,400	Airports Projects Administration
FYI - Surplus Revenue	4200-4208	300,000	Chandler Operating	4200-4281	300,000	Chandler Operating
FYI - Surplus Revenue	4200-4208	2,000,000	IBank Bond Sinking Fund	4200-4231	2,000,000	Ibank Bond Sinking Fund
FYI - Surplus Revenue	4200-4208	1,533,700	Terminal/FIS Project	4200-4230	1,533,700	Terminal/FIS Project
Capital Projects Department						
CPD Operating Fund	1000-1620	158,200	Meas C-PW Alloc Flexible Fund	2500-2508	158,200	EQU Reimbursement
CPD Operating Fund	1000-1620	11,100	Meas P Existing Park Cap-O&M	2700-2701	11,100	EQU Reimbursement
CPD Operating Fund	1000-1620	11,100	Meas P Existing Park CAP-O&M High Need	2700-2711	11,100	EQU Reimbursement
CPD Operating Fund	1000-1620	11,000	Meas P New Parks & Fac High Need	2700-2712	11,000	EQU Reimbursement
CPD Operating Fund	1000-1620	11,100	Meas P New Parks & Facilities	2700-2702	11,100	EQU Reimbursement
CPD Operating Fund	1000-1620	24,700	Misc State Grants	2070-2070	24,700	EQU Reimbursement
CPD Operating Fund	1000-1620	76,300	Public Utilities Admin	5200-5251	76,300	EQU Reimbursement
Misc State Grants	2070-2070	171,700	CPD Operating Fund	1000-1620	171,700	CPD Operating Fund Reimbursement
Misc State Grants	2070-2070	40,700	IIGC DT Grant	2070-2091	40,700	IIGC DT Grant
Convention Center and Stadium Department						
Art/Park/Entertain & Sports	2400-2437	354,700	General Fund	1000-1001	354,700	Convention Center APES Fees

FROM:			TO:			
Fund Name	**Fund**	**Amount**	**Fund Name**	**Fund**	**Amount**	**Description**
Department of Public Utilities						
DBCP Recovery Fund	4000-4005	441,400	Water Enterprise	4000-4001	441,400	DBCP Fund
Public Utilities Admin	5200-5251	531,600	CPD Operating Fund	1000-1620	531,600	Admin Cost Share for CPD
Public Utilities Admin	5200-5251	76,400	DPU Operation & Maint Facility	5200-5253	76,400	DPU Operating Facility
Recycled Water	4500-4515	25,000	Wastewater Operating	4500-4501	25,000	WW Operating Transfer
Solid Waste Operating	4100-4101	400	CalRecycle Household Hazardous	4100-4115	400	SW Operating Transfer
Solid Waste Operating	4100-4101	2,818,800	DPU Operation & Maint Facility	5200-5253	2,818,800	DPU Operating Facility
Solid Waste Operating	4100-4101	500,000	Residential Solid W Reserve Fu	4100-4112	500,000	Operating Reserve Fund
Solid Waste Operating	4100-4101	500,000	Solid Waste Rate Stabilization	4100-4105	500,000	Rate Stabilization Reserve Fund
Solid Waste Operating	4100-4101	4,500,000	SW Vehicle Replacement	4100-4113	4,500,000	Vehicle Replacement Fund
Utilities Delinquent Penalties	5200-5210	150,700	General Fund	1000-1001	150,700	Fire Pump Pod Trailer
Waste Water Connection Fee	4500-4502	2,100,000	Sewer Capital Improvement Reserve	4500-4504	2,100,000	Capital Reserve Fund
Wastewater Operating	4500-4501	1,419,700	DPU Operation & Maint Facility	5200-5253	1,419,700	Capital Fund
Wastewater Operating	4500-4501	3,326,200	Wastewater Vehicle Replacement	4500-4517	3,326,200	Vehicle Replacement Fund
Wastewater Sewer Fac Use	4500-4514	900,000	Waste Water Connection Fee	4500-4502	900,000	Capital Reserve Fund
Water Enterprise	4000-4001	4,924,500	DPU Operation & Maint Facility	5200-5253	4,924,500	DPU Operating Facility
Water Enterprise	4000-4001	90,900	Reserve Fund-SRF FKCP Loan	4080-4087	90,900	Loan Reserve Fund
Water Enterprise	4000-4001	248,100	Reserve Fund-SRF KRP Loan	4080-4088	248,100	Loan Reserve Fund
Water Enterprise	4000-4001	290,500	Reserve Fund-SRF RTM Loan	4080-4086	290,500	Loan Reserve Fund
Water Enterprise	4000-4001	749,800	Reserve Fund-SRF SESWTF Loan	4080-4089	749,800	Loan Reserve Fund
Water Enterprise	4000-4001	732,700	Water Fleet Replacement	4000-4014	732,700	Vehicle Replacement Fund
Water Rate Stabilization Trust	4000-4004	2,000,000	Water Enterprise	4000-4001	2,000,000	Rate Stabilization Reserve Fund
Finance Department						
Utility Billing & Collection	5200-5207	174,800	Water ACP	5200-5208	174,800	Water Affordability Credit Program
Fire Department						
Fire Regional Trng Cntr Constr	3000-3024	3,748,000	General Fund	1000-1001	3,748,000	General Fund

FROM:			TO:			
Fund Name	**Fund**	**Amount**	**Fund Name**	**Fund**	**Amount**	**Description**
Fresno Area Express (FAX) Department						
Fresno Transit Operating	4600-4602	11,159,700	Transit Local Match Reserve	4600-4603	11,159,700	Capital match and non-grant expenses
Measure C Transit	4680-4685	4,184,500	Federal Operating-43504	4600-4604	4,184,500	Bus purchase match expenses
Measure C Transit	4680-4685	268,500	Grant Funded Operating Support	4600-4605	268,500	Non-grant expenses
State Cap & Trade - LCTOP	4680-4684	500,000	Fresno Transit Operating	4600-4602	500,000	Church Avenue service (PY funds)
State Cap & Trade - LCTOP	4680-4684	1,555,300	Grant Funded Operating Support	4600-4605	1,555,300	5307 match expense (PERS/nonPERS base here)
Transit Capital Equip/Bus Fund	4690-4693	5,000,000	Transit Local Match Reserve	4600-4603	5,000,000	CMAQ match expense (PERS/nonPERS base here)
Transit Local Match Reserve	4600-4603	1,273,200	FAX Capital	4600-4609	1,273,200	Fare subsidy project (PY funds)
General City Purpose Department						
Equity Assistance Program Fund	1000-1316	209,900	General Fund	1000-1001	209,900	Close Fund
General Fund	1000-1001	172,200	City Landfill Closure Capital	4100-4103	172,200	City Landfill Capital
General Fund	1000-1001	2,395,400	Conv Cntr Debt Service Fund	4300-4398	2,395,400	Lease Revenue Refunding Bonds Series 2017 A
General Fund	1000-1001	721,500	Convention Center Operating	4300-4301	721,500	Convention Center Operations
General Fund	1000-1001	1,500,000	Housing General Fund	1000-1502	1,500,000	Housing Trust Fund
General Fund	1000-1001	6,365,000	JPFA Debt	7200-7201	6,365,000	Lease Revenue Refunding Bonds Series 2017 B
General Fund	1000-1001	1,218,000	PS Impact Fee Bond Debt Svc	7200-7202	1,218,000	Lease Revenue Refunding Bonds Series 2017 A
General Fund	1000-1001	305,100	Santa Fe Depot Facility Fund	2400-2449	305,100	Santa Fe Depot Facility Fund
General Fund	1000-1001	925,700	Solid Waste Operating	4100-4101	925,700	City Landfill Operations
General Fund	1000-1001	52,100	Stadium Capital Reserve	4700-4704	52,100	Stadium Capital Reserve
General Fund	1000-1001	3,085,000	Stadium Debt Service Fund	4700-4701	3,085,000	Lease Revenue Bonds Series 2001 A&B
General Fund	1000-1001	128,000	Stadium Operating Fund	4700-4702	128,000	Stadium Utilities

FROM:			TO:			
Fund Name	**Fund**	**Amount**	**Fund Name**	**Fund**	**Amount**	**Description**
General Services Department						
Facilities Liability Fund	5000-5012	524,400	General Fund	1000-1001	524,400	General Fund
Fleet Liability	5000-5005	195,400	General Fund	1000-1001	195,400	General Fund
Fleet Operating	5000-5001	849,100	Fleet Replacement	5000-5002	849,100	Fleet Replacement
PARCS Department						
Meas P Existing Park Cap-O&M	2700-2701	50,600	CPD Operating Fund	1000-1620	50,600	CPD Capital Project Operating
Meas P Existing Park CAP-O&M High Need	2700-2711	76,600	CPD Operating Fund	1000-1620	76,600	CPD Capital Project Operating
Meas P New Parks & Fac High Need	2700-2712	73,800	CPD Operating Fund	1000-1620	73,800	CPD Capital Project Operating
Meas P New Parks & Facilities	2700-2702	107,800	CPD Operating Fund	1000-1620	107,800	CPD Capital Project Operating
Personnel Services Department						
General Fund	1000-1001	5,500	Misc State Grants - YSC Homelessness Pilot Prog	2070-9233	5,500	Youth Job Corps Program
General Fund	1000-1001	28,500	Youth Jobs Corps 2024	2070-9200	28,500	Youth Job Corps Program
General Fund	1000-1001	33,900	Youth Service Corps 25-26	2070-9303	33,900	Youth Job Corps Program

FROM:			TO:			
Fund Name	**Fund**	**Amount**	**Fund Name**	**Fund**	**Amount**	**Description**
Planning and Development Department						
CLPPP Grant	2000-2009	300	CalTrans (41 & North Corridor)	2070-2078	300	Close Fund - CalTrans (41 & North Corridor)
EDA GRANT	2000-2034	6,700	Prop 84 Grant	2070-2080	6,700	Close Fund - Prop 84 Grant
General Fund	1000-1001	137,000	Brownfield RLF-98T08001	2000-9009	137,000	Loan re-pmt to Brownfields RLF that funded demo of City owned building located at 735-741 H St
General Fund	1000-1001	84,100	Stadium Operating Fund	4700-4702	84,100	Stadium Parking Operations
Healthy Homes Lead Hazard Cont	2000-2006	200	CalTrans (41 & North Corridor)	2070-2078	200	Close Fund - CalTrans (41 & North Corridor)
Healthy Homes Lead Hazard Cont	2000-2006	100	CalTrans-BlackstoneAveCorridor	2070-2077	100	Close Fund - CalTrans-BlackstoneAveCorridor
Healthy Homes Lead Hazard Cont	2000-2006	6,600	Comm Dev Block Grant PY24	2060-9508	6,600	Close Fund - Comm Dev Block Grant PY24
Hous/Neighborhd Revit Op Fund	2000-2004	300	CalTrans (41 & North Corridor)	2070-2078	300	Close Fund - CalTrans (41 & North Corridor)
Hous/Neighborhd Revit Op Fund	2000-2004	7,000	Prop 84 Grant	2070-2080	7,000	Close Fund - Prop 84 Grant
Revolving Loans - RRP	2000-2002	15,100	Prop 84 Grant	2070-2080	15,100	Close Fund - Prop 84 Grant
WIB Green Jobs	2400-2404	5,800	CalTrans-BlackstoneAveCorridor	2070-2077	5,800	Close Fund - CalTrans-BlackstoneAveCorridor
WIB Green Jobs	2400-2404	25,900	CHDO Pass Through	2000-2015	25,900	Close Fund - CHDO Pass Through
WIB Green Jobs	2400-2404	18,400	ESG-CV	2000-2037	18,400	Close Fund - CARES
Police Department						
P.O.S.T.	2400-2405	330,000	General Fund	1000-1001	330,000	Lease Revenue Refunding Bonds Series 2017 A

FROM:			TO:			
Fund Name	**Fund**	**Amount**	**Fund Name**	**Fund**	**Amount**	**Description**
Public Works Department						
CFD#15 EAST Copper River Dist	3050-3521	316,600	CFD No 15 - Copper River Reserv	3050-3526	316,600	CFD 15 Reserve Fund
Citywide Fire Facilities Impact Fee	3100-3137	573,400	PS Impact Fee Bond Debt Svc	7200-7202	573,400	Lease Revenue Refunding Bonds Series 2017 A - Police and Fire Projects
Citywide Parks Facilities Impact Fee	3100-3109	893,000	JPFA Debt	7200-7201	893,000	Lease Revenue Refunding Bonds (Parks Projects) Series 2017 A - PARCS Impact Fee Projects
Citywide Police Facilities Impact Fee	3100-3147	30,000	2008 PD Revenue Bonds-Phase I	3000-3010	30,000	2008 PD Revenue Bonds-Phase I
Citywide Police Facilities Impact Fee	3100-3147	596,800	PS Impact Fee Bond Debt Svc	7200-7202	596,800	Lease Revenue Refunding Bonds Series 2017 A - Police and Fire Projects
Community Sanitation Operating	4150-4151	1,761,500	Solid Waste Operating	4100-4101	1,761,500	DPU Solid Waste Litter Abatement
Meas C-PW Alloc ADA Compliance	2500-2507	103,700	Federal Grants Public Works	2060-2064	103,700	Capital project local match reconciliation
Meas C-PW Alloc Bike Facilitie	2500-2510	156,800	Federal Grants Public Works	2060-2064	156,800	Capital project local match reconciliation
Meas C-PW Alloc Flexible Fund	2500-2508	1,101,700	CPD Operating Fund	1000-1620	1,101,700	Capital project local match reconciliation
Meas C-PW Alloc Flexible Fund	2500-2508	143,400	Federal Grants Public Works	2060-2064	143,400	Capital project local match reconciliation
Meas C-PW Alloc Flexible Fund	2500-2508	20,000	High Speed Rail Projects	2600-2601	20,000	High Speed Rail Projects
Meas C-PW Alloc Flexible Fund	2500-2508	20,000	Measure C New Technology	2500-2515	20,000	Measure C New Technology
Meas C-PW Alloc Ped Trails	2500-2509	130,300	Federal Grants Public Works	2060-2064	130,300	Capital project local match reconciliation
Meas C-PW Alloc Street Maint	2500-2506	24,000	Federal Grants Public Works	2060-2064	24,000	Capital project local match reconciliation
MeasP Safe Walking Bike Trails	2700-2705	33,500	Federal Grants Public Works	2060-2064	33,500	Capital project local match reconciliation
New Grth. Area St. Impact Fees	3100-3114	494,800	Federal Grants Public Works	2060-2064	494,800	Capital project local match reconciliation
Pave Now Bond	3000-3028	5,808,000	CDBG 2026	2060-9669	5,808,000	Local funds for PY 2026 CDBG Infrastructure Projects
Pedestrian & Bicycle Facility	2400-2402	6,500	Federal Grants Public Works	2060-2064	6,500	Capital project local match reconciliation
SB1 Road Repair Gas Tax	2100-2104	1,149,400	Federal Grants Public Works	2060-2064	1,149,400	Capital project local match reconciliation
Traffic Signal Mitigation Impact Fee	3100-3146	127,600	Federal Grants Public Works	2060-2064	127,600	Capital project local match reconciliation
UGM-Bond Debt Serv Area 101-S	4030-4054	90,700	Water Enterprise	4000-4001	90,700	Water Debt Service
UGM Recharge ServiceArea 501-S	4030-4058	11,500	Water Enterprise	4000-4001	11,500	Water Debt Service

Legal Debt Margin Information

CITY OF FRESNO, CALIFORNIA

LEGAL DEBT MARGIN INFORMATION
LAST TEN FISCAL YEARS
(Dollars in Thousands)

Legal Debt Limit Calculation for Fiscal Year 2025	
Assessed Value	$52,145,445
Debt Limit (20% of assessed value, pursuant to City Charter)	10,429,089
Debt applicable to the limit:	
General obligation bonds	-
Repayment of general obligation debt	-
Total net debt applicable to limit	-
Legal debt margin	$10,429,089

Fiscal Year	Debt Limit	Total Net Debt Applicable to Limit	Legal Debt Margin	Total Net Debt Applicable to the Limit as a Percentage of Debt Limit
2016	6,305,285	-	6,305,285	0.00%
2017	6,588,227	-	6,588,227	0.00%
2018	6,890,781	-	6,890,781	0.00%
2019	7,322,640	-	7,322,640	0.00%
2020	7,711,716	-	7,711,716	0.00%
2021	8,173,990	-	8,173,990	0.00%
2022	8,476,049	-	8,476,049	0.00%
2023	9,148,790	-	9,148,790	0.00%
2024	9,857,998	-	9,857,998	0.00%
2025	10,429,089	-	10,429,089	0.00%

Source: Assessed Valuation Information - County of Fresno, Tax Rate Book

Notes: The City's Judgment and Pension obligation bonds were the result of legal judgments that were financed to be paid out over a period of time. Per Article XVI, Section 18 of the California Constitution "obligations imposed by law" are deemed exceptions to the debt limit.

Process to Ensure Budget Accuracy

The following steps have been taken by the Budget and Management Studies Division to ensure the accuracy of the financial numbers found in this FY 2027 Budget document.

The Data is System Generated
The FY 2025 and 2026 actual data contained in the financial section of each department was downloaded directly from the Budget Formulation and Management system (BFM). BFM obtains all financial actuals via direct uploads from the City's enterprise resource planning systems.

Numbers are Checked Back to the BFM System
The FY 2026 Amended and FY 2027 revenues and expenditures were checked and footed to the BFM system.

"Balanced Budget" Verification
Revenues and total expenditures were then checked against each other to ensure that they "balance" with consideration given for system rounding. A budget is in balance when the amount of budgeted expenditures is equal to or less than the amount of budgeted revenues plus other available resources.

Manual Departmental Verification
Each department's information was again verified, respectively, by a Budget Analyst. The numbers were then "second-setted" (double checked) by a second Analyst.

The Budget Division understands the utmost importance of accurate historical budget presentation and we are continually implementing improvement processes to ensure precision.

Budget Policies

Budget Control

The City operates under the strong-Mayor form of government. Under the strong-Mayor form of government, the Mayor serves as the City's Chief Executive Officer, appointing and overseeing the City Manager, recommending legislation, and presenting the annual budget to the City Council.

The budget of the City of Fresno, within the meaning and context of Section No. 1205 of the City's Charter, must be adopted by resolution of the City Council by June 30th of a given year. As provided by Section 1206 of the Charter, any adjustments in the amounts appropriated for the purposes indicated at the department/fund level shall be made only upon a motion to amend the resolution adopted by the affirmative votes of at least five Council members.

Administrative changes within the department/fund level may be made without approval of City Council within written guidelines established by the City Manager.

For accounting and auditing convenience, accounts may be established to appropriate capital improvements in two or more different funds for the same capital project.

Department appropriations in Internal Service Funds (ISF) may be administratively adjusted, provided no amendment to the resolution is required to adjust the appropriation in the department receiving the service from the ISF.

The funds allocated to the respective accounting object classes comprising the total appropriation for each division or department are for purposes of budgeting consideration and are not intended to constitute separate appropriations. Funds allocated to an object class may be expended for the purpose of any other object class if such expenditures are within the written guidelines established by the City Manager.

The objective of budgetary controls is to ensure compliance with legal provisions embodied in the annual appropriated budget approved by the City Council. Activities of the General Fund, Special Revenue Funds, and certain Debt Service Funds are included in the annual appropriated budget. The level of budgetary controls (the level at which expenditures cannot legally exceed the appropriated amount) is maintained at the department level by major expenditure category through an encumbrance system prior to the release of purchase orders to vendors. Purchase orders that result in an overrun of department-level balances by object are not released until additional appropriations are made available.

A budget is in balance when the amount of budgeted expenditures is equal to or less than the amount of budgeted revenues plus other available resources.

Fund Structure

The City, like other state and local governments, uses fund accounting to ensure that various revenue sources are used for the purpose for which they were intended. The budget document is organized to reflect this fund structure of the City's finances.

Fund revenues and expenditures are rolled up to the various object levels by division and department for presentation of information to the public. Budget adoption and subsequent administration is carried out on a fund basis.

A fund is a fiscal and accounting entity with a self-balancing set of accounts that the City uses to track specific resources and spending for particular activities. All of the funds of the City can be divided into the following categories:

The General Fund Type is used to account for unrestricted revenues. Revenues received by the City that have no legal or contractual restriction are placed in the various General Funds. Appropriations may be made from the General Fund for any legal City activity. Revenues such as sales tax, property tax, and business tax are a few examples of General Fund revenues. These revenues support such activities as City Council, Mayor, City Clerk, City Manager, City Attorney, Economic Development, Finance, Fire, General City Purpose, PARCS, Personnel, Planning & Development, Police, and Public Works.

The Special Revenue Fund Type accounts for revenue that the City receives for a specific purpose. The City receives a significant amount of revenue that is restricted as to its use. The City assesses property and business owners' fees to be used to provide specific benefits to the assessed property or business. The City also receives grants and contracts that require specific performance. Examples of this type of revenue are assessment districts, Community Development Block Grant, and various gas taxes.

The Capital Project Fund Type accounts for funds that are either restricted or designated for capital projects.

The Debt Service Fund Type is used to accumulate assets for the repayment of long-term debt. Funds are transferred from the operating accounts of the various departments that benefit from the assets financed through the creation of the debt. Some examples of debt service funds would be the Pension Obligation Bonds and Convention Center Exhibit Hall Expansion Bonds.

The Proprietary Fund Types operate as if they were private businesses. There are two categories of Proprietary Fund types. First, there are the Internal Service Funds that provide services to departments within the City. These would include such funds as the Fleet Operating Fund and the Information Services Operating Fund. Second, there are Enterprise Funds. These funds provide services to other governmental and non-governmental entities, including individuals and businesses. Examples of some Enterprise Funds are the Water Fund, the Airports Fund, and the Convention Center Fund.

Basis of Accounting

The City adopts an annual operating and capital budget for General Fund, Special Revenue Funds, Debt Service Funds (except Financing Authorities & Corporations), Capital Projects Funds (except Financing Authorities & Corporations), and Proprietary Funds. These budgets are adopted on a cash basis. Supplemental appropriations during the year must be approved by the City Council. Budgeted amounts are reported as amended.

Encumbrances, which are commitments related to executed contracts for goods or services, are recorded for budgetary control purposes in the fund in which the expenditures will be incurred. Encumbrance accounting is utilized for budgetary control and accountability and to facilitate cash planning

and control. Encumbrances outstanding at year end are reported as reservations of fund balances, as they do not constitute expenditures or liabilities.

Each fund in the City's budget has a separate cash balance position. The cash reserve position is a significant factor evaluated by bond rating agencies assessing the financial strength of an organization. Cash reserve amounts and trends represent the continued ability of a City to meet its obligations and facilitate the requirements for a balanced budget.

Debt Service Funds pay expenditures related to the City's debt. Debt service payments on existing City debt are the first obligation of the Debt Service Fund. Based on revenue estimates and assuming a constant property tax levy, the remaining resources of the fund may be used to assume debt obligations for new capital projects or pay for capital project expenses in the form of temporary notes, which are retired in the same year (pay-as-you-go financing). Capital Projects Funds are used to account for the financial resources to be used for the acquisition or construction of major capital facilities other than those financed by proprietary funds and trust funds. The City finances capital projects in a variety of ways: cash, bonds/notes, and grants. The debt service payments are spread either to the Debt Service Fund or the various enterprise and internal service funds, as appropriate.

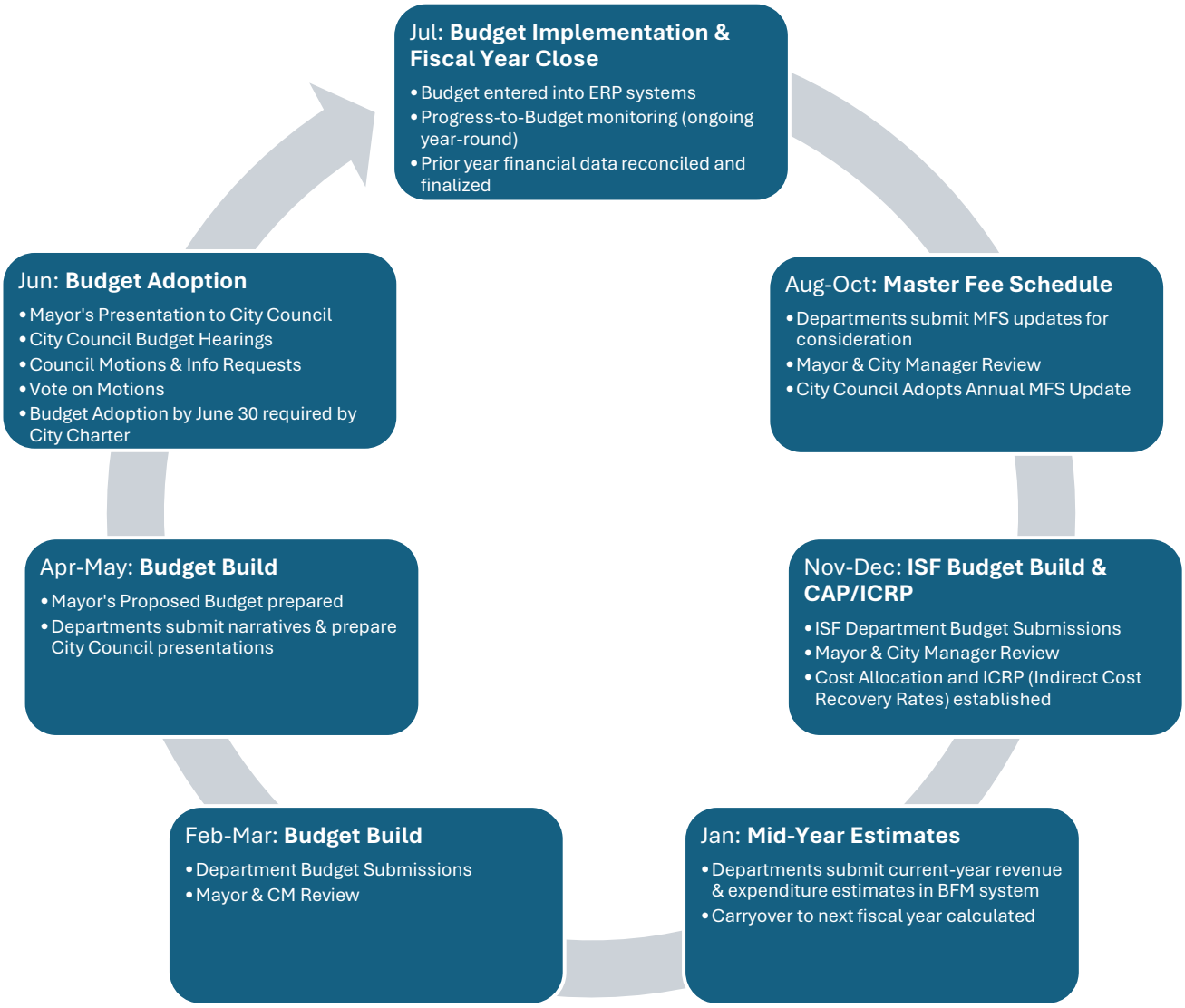
The City's financial statements have been prepared in conformity with Generally Accepted Accounting Principles (GAAP) established by the Governmental Accounting Standards Board (GASB) for state and local governments in the United States of America. The City prepares its Annual Comprehensive Financial Report (ACFR) in accordance with GASB 34 and 54. The Basic Financial Statements include the government-wide financial statements that present an overview of the of the City's entire financial operations, and the Fund Financial Statements that present the financial information of each of the City's major funds, as well as non-major governmental, fiduciary, and other funds.

Governmental fund financial statements 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 as defined. Expenditures are generally recorded when a liability is incurred.

Budget Development

The Operating Budget and Capital Improvement Plan (CIP) are developed through a multi-step information gathering and priority setting process to create a financial plan for the operations of the City for the fiscal year. The City Charter defines much of the process. The Mayor, City Manager, Budget & Management Studies, City Council, and citizen boards and commissions are key participants. The preparation of the budget document is the result of a citywide effort.

Each department is presented with an operating base budget that is used as the foundation for building their requests for the operations of their organizations. All prior Fiscal Year's one-time expenditure increases are removed, except for those that are demonstrable and mandatory. Employee service costs are calculated. Special projects and contingencies are excluded from the base unless mandated or other special circumstances apply. Interdepartmental charges, lease purchases, and debt service are loaded centrally by Budget & Management Studies.



A five-year capital budget is required from all departments with capital projects. The purpose is to give the Mayor and City Council a tool to plan for the future, and to more realistically reflect the timing of many capital projects that take more than one year to complete. All capital budgets are built in compliance with the City's decision to use Project Costing to track the cost of doing business and associated revenues in either more detail, or in different categories than, what a General Ledger-only accounting system would provide. Project Costing uses structural elements that focus on activities including project types, activity types, and stages, and locations. Project costing is available to track cost and revenue detail by Business Unit defined activities and categories, as well as augment and expand General Ledger information; however, it does not replace it. Appropriation controls remain at the fund/organization level. The information provided by Project costing is intended as a management tool to provide more timely, detailed, and accurate information to the Mayor, City Manager, City Council, and public.

Departments submit their requests to the Budget & Management Studies to be analyzed and reviewed. Requests are evaluated based on Department specific activities, City funding resources, and the goals/strategies identified by each Department. Decision support information is compiled and presented to the Mayor and City Manager in a series of review meetings comprised of the Mayor, Mayor's Chief of Staff, City Manager, Assistant City Managers, Finance Director, Department Directors, and Budget & Management Studies Staff. Upon final decisions of format and content, the Mayor's Proposed Budget Document is printed and presented to Council for deliberation and adoption. The Adopted Budget Document will include all the various changes, if any, approved by the City Council.

Budget Administration

The budget establishes appropriation and expenditure levels. Expenditures may be below budgeted amounts at year end, due to unanticipated savings realized from department operations. The existence of a particular appropriation in the budget does not automatically mean funds are expended. Due to the time span between preparing the budget, subsequent adoption by the governing body, as well as rapidly changing economic factors, all expenditures are reviewed prior to any disbursement. These expenditure review procedures assure compliance with City requirements, and provide some degree of flexibility for modifying programs to meet the changing needs and priorities of the public. Therefore, the City of Fresno's FY 2027 budget is a forward-looking policy document which reflects a snapshot in time of the City's strategies to best serve the public.

Amending the Budget

The Annual Appropriation Resolution (AAR) adopted each year by City Council is the legal document that establishes spending authority to each city department within funds. During the fiscal year, numerous circumstances arise which make adjusting the adopted budget desirable or necessary. This can happen when the Mayor or City Council establishes a new policy or revises an old one, when a new source of funding for a project is obtained, when a department finds a need for something not included in the adopted budget, etc.

City Council approval (five affirmative votes) is required for the following proposed amendments to the AAR: (1) transfer of an appropriation from one fund to another fund; (2) increases or decreases in appropriations within a Department; and, (3) any new appropriations.

Financial Policies

The City's Annual Comprehensive Financial Report (ACFR) may be accessed on the City's website www.fresno.gov.

Financial Control

Internal Controls

Ongoing consideration and evaluation of the adequacy of internal controls related to the City's accounting system is critical in ensuring that the City can provide reasonable assurance in mitigating risks. Establishing a baseline for success of the City's objectives in conformity with accounting principles generally accepted in the United States of America (U.S. GAAP), Governmental Accounting Standards Board (GASB), and with Government Finance Officers Association (GFOA) best practices. The baseline includes the effectiveness and efficiency of operations, accuracy of financial reporting, and compliance with applicable laws and regulations. Internal controls are designed to provide reasonable, but not absolute, assurance regarding: (1) the safeguarding of assets against loss from unauthorized use or disposition; and, (2) the reliability of financial records for preparing financial statements and maintaining accountability for assets. The concept of reasonable assurance recognizes that: (1) the cost of a control should not exceed the benefits likely to be derived; and, (2) the evaluation of costs and benefits requires estimates and judgments by management in understanding the system impact a control may have; such as the effect on human capital and other scarce resources.

All internal control evaluations occur within the above framework. We believe that the City's internal accounting controls adequately safeguard assets and provide reasonable assurance of the proper recording of financial transactions; therefore, mitigating and preventing errors and irregularities from occurring.

Budgetary Process

The City's budget is a detailed operating plan which identifies estimated costs and results in relation to estimated revenues. The budget includes: (1) the programs, projects, services, and activities to be carried out during the fiscal year; (2) the estimated revenue available to finance the operating plan; and, (3) the estimated spending requirements of the operating plan. The budget is the result of a process wherein policy decisions by the Mayor, City Manager, and City Council members are made, implemented, and controlled. The City maintains budgetary controls to ensure compliance with legal provisions embodied in the annual appropriated budget approved by the City Council. Activities of the General Fund, special revenue funds, and certain debt service funds are included in the annual appropriated budget. The level of budgetary controls (the level at which expenditures cannot legally exceed the appropriated amount) is maintained or centralized at the department level.

The City also uses encumbrance accounting as another technique to accomplish budgetary control for all fund types. This consists of a commitment for expenditures that are earmarked for a particular purpose and are spent when funds become available.

Appropriations that are not encumbered lapse at the end of the fiscal year. Certain year-end encumbrances that fulfill a spending commitment are carried forward and become part of the following year's budget. Open encumbrances at June 30th are reported as reservations of fund balances in the ACFR.

Pension Trust Fund Operations
The City maintains two retirement systems for its employees. One covers all firefighters and police officers (Fire and Police System), while the other covers all remaining permanent employees (Employees' System). The systems are single-employer defined benefit pension plans administered by the City of Fresno Retirement Boards.

Cash Management
The City's pooled temporary idle funds and deposits are invested pursuant to the City's Investment Policy (the Policy) and the California Government Code (GC) by the City Treasurer. The Policy seeks compliance with all legal requirements, the preservation of capital, safety, liquidity, yield, and the development of the local economy in that order of priority. The Policy addresses soundness of financial institutions holding our assets and the types of investments permitted by the GC. The City seeks to minimize credit and market risk, while maintaining a competitive yield on its portfolio. Accordingly, the Policy permits investments in City of Fresno bonds (including revenue bonds), certificates of deposit, obligations of the U.S. Treasury and U.S. Government sponsored corporations and agencies, commercial paper, corporate bonds, medium-term notes, banker's acceptances, repurchase and reverse repurchase agreements, mutual funds invested in U.S. Government and Treasury obligations, and the State Treasurer's Investment Pool.

Lastly, the City investment policy prohibits any investment strategies that constitute speculation.

Risk Management
With certain exceptions, it is the policy of the City to use a combination of self-insurance and purchased commercial insurance against property or liability risks. The City believes it is more economically able to manage its risks internally and set aside funds as needed for estimated current claim settlements and unfavorable judgments through annual appropriations and supplemental appropriations. The City maintains limited coverage for certain risks that cannot be eliminated. At this time, the City is engaged in an Owner-Controlled Insurance Program covering the wastewater treatment expansion. The Risk Management Division investigates and manages all liability claims and property losses, evaluates risk exposure and insurance needs, protects against contractual loss by reviewing and preparing insurance and indemnification portions of construction contracts, leases and agreements, emphasizes ongoing operational loss control, and purchases all insurance coverage for the City.

The City maintains General Liability insurance with limits of liability of $25 million per occurrence and $25 million aggregate Excess Liability coverage. There is $5 million of self-insured retention (SIR).

The City maintains Property Insurance as well as boiler and machinery insurance, with Travelers Insurance, with aggregate coverage of $500,000,000/$50,000,000 per occurrence and total insured values of $2,498,583,679. The City maintains Aviation Insurance (Aircraft Hull), with limits of liability of $50 million in aggregate.

Other coverage carried by the City include Fine

Art coverage; Automobile Physical Damage; Government Crime coverage; and Cyber Liability coverage.

Independent Audit

The City's Charter Section 1216 requires an annual audit of the City's financial records, transactions and reports by an Independent Certified Public Accounting (CPA) firm. These records, summarized in the Comprehensive Annual Financial Report, have been audited by a nationally recognized CPA firm, The Pun Group LLP. The Successor Agency to the Redevelopment Agency was audited by Macias Gini & O'Connell LLP. Various other component units of the City, consisting of the Pension Trust Fund and Measure P, have been separately audited by Brown Armstrong and Price Paige and Company respectively. The Independent Auditor's Report on the City's current financial statements is presented in the ACFR's Financial Section.

In addition to this report, the City is required to undergo an annual "Single Audit" in conformity with the provisions of the Federal Single Audit Act of 1996 and the U.S. Office of Management and Budget Circular A-133, Audits of State and Local Governments and Non-Profit Organizations and Government Auditing Standards, issued by the Comptroller General of the United States. Information related to the Single Audit is included in a separate report.

Summary of Significant Accounting Policies

The financial statements of the City have been prepared in conformity with accounting principles generally accepted in the United States of America as applied to governmental agencies. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant accounting policies of the City are described below.

Government-wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net assets and the statement of changes in net assets) report information on all of the non-fiduciary activities of the primary government and its component units. For the most part, the effect of inter-fund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely, to a significant extent, on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include: (1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment; and, (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment.

Taxes and other items not properly included among program revenues are reported instead as general revenues.

The accounts of the City are organized on the basis of funds. A fund is a separate accounting entity with a self-balancing set of accounts.

Each fund was established for the purpose of accounting for specific activities in accordance with applicable regulations, restrictions or limitations. Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

Measurement Focus, Basis of Accounting, and Financial Statement Presentation
The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund and trust fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements have been met. Custodial funds use the economic resources measurement focus and the accrual basis of accounting.

Governmental fund financial statements 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 to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting.

However, debt service expenditures, as well as expenditures related to vacation, sick leave, claims and judgments, are recorded only when payment is due.

Property taxes, other local taxes, licenses, and interest associated with the current fiscal period are all considered susceptible to accrual if they are collected within 60 days of the end of the current fiscal period and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when the City receives cash.

Financial Statements

Investment in the Treasurer's Pool
The City Controller/Treasurer invests on behalf of most funds of the City in accordance with the City's investment policy and the California State Government Code. The City Treasurer, who reports on a monthly basis to the City Council, manages the Treasurer's Pool.

The Treasurer's investment pool consists of two components: 1) pooled deposits and investments; and, 2) dedicated investment funds. The dedicated investment funds represent restricted funds. In addition to the Treasurer's investment pool, the City has other funds that are held by trustees. These funds are related to the issuance of bonds and certain loan programs of the City.

Investment Valuation

The City reports their investments at fair value in accordance with GASB Statement No. 31, Accounting and Financial Reporting for Certain Investments and for External Investment Pools. In addition, changes in fair value are reflected in the revenue of the period in which they occur.

Statutes authorize the City to invest in obligations of the U.S. Treasury, agencies and instrumentalities, commercial paper, bankers' acceptances, repurchase agreements, money market funds and the State Treasurer's investment pool. The City's Pension Trust Fund is also authorized to invest in every kind of property or investment which persons of prudence, discretion and intelligence acquire for their own account.

Except as noted in the following paragraph, investments are comprised of obligations of the U.S. Treasury, agencies and instrumentalities, cash, time certificates of deposit, mutual funds, bankers' acceptances, money market accounts and deposits in the State of California Local Agency Investment Fund, and are stated at fair value. The Pension Trust Fund has real estate and other investments as well.

Highly liquid money market investments, guaranteed investment contracts, and other investments with maturities of one year or less at time of purchase are stated at amortized cost. All other investments are stated at fair value. Market value is used as fair value for those securities for which market quotations are readily available. The fair value of real estate investments is based on independent appraisals. Investments that do not have an established market are reported at estimated fair values.

Investment Income

Cash balances of each of the City's funds, except for certain Trust and Agency Funds and other restricted accounts, are pooled and invested by the City. Income from pooled investments is allocated to the individual funds based on the fund participant's average daily cash balance at the month end in relation to total pooled investments. The City's policy is to charge interest to those funds that have a negative average daily cash balance at month end. Deficit cash balances are reclassified as due to other funds and funded by enterprise funds or related operating funds.

Loans Receivable

For the purposes of the Fund Financial Statements, Special Revenue Fund expenditures relating to long-term loans arising from loan subsidy programs are charged to operation upon funding and the loans are recorded, net of an estimated allowance for potentially uncollectible loans. In some instances, amounts due from external participants are recorded with an offset to a deferred credit account. The balance of long-term loans receivable includes loans that may be forgiven if certain terms and conditions of the loans are met.

Inventories

Assets	*Years*
Buildings and Improvements	20 to 50
Infrastructure	15 to 30
Machinery and Equipment	3 to 5

Inventories recorded in the proprietary funds primarily consist of construction materials and maintenance supplies. Generally, proprietary funds value inventory at cost or average cost and expense supply inventory as it is consumed. This is referred to as the consumption method of inventory accounting. The City uses the purchases method of accounting for inventories in governmental

fund types; whereby, inventory items are considered expenditures when purchased and are not reported in the Statement of Net Assets.

Capital Assets

Capital assets, which include land, buildings and improvement, machinery and equipment, and infrastructure assets, are reported in the applicable governmental or business-type activity columns in the Government-wide Financial Statements. Capital assets are defined as assets with a real or personal property with a purchase price equal to or greater than the capitalization threshold (for the particular asset classification) and a useful life equal to or greater than two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed.

Capitalization and Depreciation Thresholds	
Land	$1 or more (capitalized but not depreciated)
Land Improvements	$15,000 and more
Building	$15,000 and more
Building Improvements*	$15,000 and more
Machinery, Vehicles and Equipment	$15,000 and more
Infrastructure – based on total	$50,000 and more
Construction in Progress	Costs accumulated and capitalized upon
*excludes painting, carpeting, draperies, window shades or blinds	

Donated capital assets are recorded at estimated fair market value at the date of donation. Capital outlay is recorded as expenditures of the General, Special Revenue, and Capital Projects Funds and as assets in the Government-wide Financial Statements to the extent the City's capitalization threshold is met. Tax-exempt interest incurred during the construction phase of the capital assets of business-type activities is reflected in the capitalized value of the asset constructed, net of interest earned on the invested proceeds over the same period. Amortization of assets acquired under capital lease is included in depreciation and amortization.

Buildings and improvements, infrastructure, and machinery and equipment of the primary government, as well as the component units, are depreciated using the straight-line method over the following estimated used lives.

Financial Statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund statement of net assets Bond premiums and discounts are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are reported as deferred charges and amortized over the term of the related debt. Interest accreted on capital appreciation bonds is reported as accreted interest payable in the proprietary fund and as long-term liabilities, if or because it is due in more than one year in the Government-wide.

Refunding of Debt

Gains or losses occurring from advance refunding are deferred and amortized into an expense.

Deferred Inflows of Resources

In government funds, deferred inflows of resources represent the acquisition of net position that applies to a future period and therefore is not recognized as revenue in the current period. Deferred Inflows typically arise when revenues are measurable but not available in accordance with the modified accrual basis of accounting. Revenues are considered available when they are collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Deferred inflows may also arise when resources are received or billed in

advance of the period in which they are earned. Such amounts are recognized as revenue in the period in which the underlying eligibility or earning requirements are met.

Bond Issuance Costs and Discounts
In the Government-wide Financial Statements and the proprietary fund types in the Fund deferred and amortized over the service period).

Interfund Transfers

Interfund transfers are generally recorded as transfers in (out) except for certain types of transactions that are described below:

- Charges for services are recorded as revenues of the performing fund and expenditures of the requesting fund. Unbilled costs are recognized as an asset of the performing fund at the end of the fiscal year.
- Reimbursements for expenditures, initially made by one fund, which are properly applicable to another fund, are recorded as expenditures in the reimbursing fund and as a reduction of expenditures in the fund that is reimbursed.

Fund Equity

Restricted Fund Equity
Restricted fund balances of the governmental funds represent amounts that have constraints placed on the use of the resources.

Restrictions of net assets are either externally imposed by creditors, grantors, contributors, legally enforceable laws or regulations of other governments, or by the legally enforceable laws or enabling legislation of the government itself.

Designations of fund balances represent tentative management plans that are subject to change. The following is a brief description of the nature of certain reserves.

Restriction for assets not available for appropriation: Certain assets, primarily cash and investments outside City Treasury and deferred charges, do not represent expendable available financial resources. Therefore, a portion of fund equity is restricted to offset the balance of these assets.

Restricted for debt service: The fund balance of the debt service funds is restricted for the payment of debt service in the subsequent year.

Assigned for encumbrances: Encumbrances are recorded as assigned fund balances because they do not constitute expenditures or liabilities. In certain special revenue and capital projects funds, this accounting treatment results in a deficit unreserved fund balance.

The deficiency is carried forward to the next fiscal year where it is applied against estimated revenues in the year the commitments are expended.

Restricted for property held for resale: The restriction for property held for resale represents a segregation of a portion of fund balance to indicate that property held for resale does not represent expendable financial resources.

Net Assets
Net assets represent the difference between assets and liabilities. Net assets invested in capital assets, net of related debt, consist of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowings used for the acquisition, construction or improvement of those assets.

Net assets invested in capital assets, net of related debt excludes unspent debt proceeds. Net assets are reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the City or through external restrictions imposed by creditors, grantors or laws or regulations of other governments. Restricted resources are used first to fund appropriations. Unrestricted net asset represent net assets which are not restricted.

Cash Flows

Statements of cash flows are presented for proprietary fund types. Cash and cash equivalents include all unrestricted and restricted highly liquid investments with original purchase maturities of three months or less. Pooled cash and investments in the City's Treasury represent monies in a cash management pool and such accounts are similar in nature to demand deposits.

Estimates

The preparation of financial statements in conformity with generally accepted accounting principles (GAAP) requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Cash and Investment

The City's cash and investments are invested pursuant to investment policy guidelines established by the City Controller/Treasurer, subject to review by the City Council. The objectives of the investment policy are preservation of capital, liquidity, and yield. The policy addresses the soundness of financial institutions in which the City will deposit funds, types of investment instruments as permitted by the California Government Code, and the percentage of the portfolio that may be invested in certain instruments with longer terms to maturity.

The City maintains a cash and investment pool available for use by all funds. Each fund type's portion of this pool is displayed on the combined balance sheet as "Cash and Investments." In addition, certain funds have investments with trustees related to debt issues.

City Sponsored Investment Pool

As part of the City's total cash and investment portfolio, the Principal Accountant in charge of investments (the "Principal Accountant") manages an investment pool that includes only internal investors. The pool is not registered with the Securities and Exchange Commission as an investment company. The Principal Accountant is granted authority for managing the pool by Fresno Municipal Code Section 4-104. The City Treasurer reports investment activity monthly by publishing reports on the City's website. The City investment policy is submitted to the City Council annually for review and approval. The fair value of investments is determined monthly.

Participants' shares are determined by the daily cash balance deposited in the pool (the value of its pool shares). The value of the pool shares is based upon amortized cost in day to-day operations but is adjusted to the fair value at year-end. The investments are reported at fair value.

The value of the shares is supported by the value of the underlying investments. Each fund type's portion of this pool is displayed on the financial statements as "Cash and Investments." In addition, certain funds have investments with trustees related to debt issues.

Stewardship, Compliance and Accountability
There have been no material violations of finance-related legal or contractual provisions.

Other Information

Collateral Held
The City obtains various forms of collateral with respect to the numerous contracts that it enters into. The collateral may take the form of performance bonds, payment bonds, surety bonds, certificates of deposit, escrow agreements, etc. The purpose of the collateral is to protect the City from loss in case the terms of a contract are not filled or complied with.

The City may not convert the collateral to its use unless a breach of contract occurs; therefore, this collateral is not recorded on the City's books as an asset.

Construction Retainage Escrow Accounts
The City enters into construction contracts with various outside third-party contractors with respect to major capital projects. As the construction progresses, progress payments are made to the contractors. Portions of the payments, retention payments, are paid into an escrow account. While these funds are earned by the contractors, generally five percent to 10 percent of the contract amount, they are not released out of the escrow account to the contractor until some agreed upon date, usually the completion of the job. These amounts are retained for a variety of reasons; as an incentive to complete the job in a timely manner or as a fund for the benefit of suppliers and subcontractors. The City may not convert the funds in these escrow accounts for its use unless a breach of contract occurs.

Budgetary Results Reconciliation

Basis Differences
The City's budgetary process is based upon accounting on a basis other than 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. Loan proceeds, loan repayments, transfers and interfund reimbursements primarily relate to basis differences.

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

Acronyms

AAR - Annual Appropriation Resolution
ABIRC - Asian Business Institute and Resource Center
ACFR - Annual Comprehensive Financial Report
ADA - Americans with Disabilities Act
ADR - Alternative Dispute Resolution
AFF - Asset Forfeiture Fund
AFG - Assistance to Firefighters Grants
AI - Artificial Intelligence
AIP - Airport Improvement Program
AMI - Advanced Metering System
APC - Automatic Passenger Counter
APES - Art Parks Entertainment and Sports
ARPA - American Rescue Plan Act
ASE - Amplified Spontaneous Emission
ASL - American Sign Language
ATAC - Active Transportation Advisory Committee
ATCT - Air Traffic Control Tower
ATP - Active Transportation Plan
ATU - Amalgamated Transit Union
AV - Assessed Valuations
BEA - Bureau of Economic Analysis
BEBs - Battery Electric Buses
BFM - Budget Formulation and Management (System)
BFQT - Beautify Fresno Quad Teams
BIL - Bilateral Infrastructure Law
BMSD - Budget and Management Studies Division
BMX - Bicycle Motocross
BRT - Bus Rapid Transit
BSCC - Bureau of State and Community Corrections
BTL - Business Tax & License
BWC - Body-Worn Camera
CALED - California Association for LocalEconomic Development
CalEMA - California Emergency Management Agency (Formerly the Office of Emergency Services / OES)
Cal OSHA - California Division of Occupational Safety and Health
CalVIP - California Violence Intervention and Prevention
CAP - Climate Adaptation Plan
CAP - Cost Allocation Plan
CAPER - Consolidated Annual Performance and Evaluation Report
CARB - California Air Resources Board
CARES - Coronavirus Aid, Relief, and Economic Security
CCAT - Career Criminal Auto Theft
CCR - Central Contractor Registry
CCTV - Closed-Circuit Television
CCW - Concealed Carry Weapons
CDBG - Community Development Block Grant
CDBG-CV – Community Block Development Grant Cares Act
CDE - Community Development Entity
CDFI - Community Development Financial Institutions
CDTFA - California Department of Taxes and Fees Administration
CEC - California Energy Commission
CEDs - Comprehensive Economic Development Strategy
CERT - Community Emergency Response Team
CFD - Community Facilities Districts
CFMEA - City of Fresno Management Employees Association
CFPEA - City of Fresno Professional Employees Association
CFRA - California Family Rights Act
CHDO - Community Housing Development Organization
CHRP - COPS Hiring Recovery Program

CHSRA - California High Speed Rail Authority
CIP - Capital Improvement Plan
CLES - Contracted Law Enforcement Services
CMAQ - Congestion Mitigation and Air Quality
CMO - City Manager's Office
CNG - Compressed Natural Gas
COBRA - Consolidated Omnibus Budget Reconciliation Act
COG - Council of Governments
COPS - Community Oriented Policing Services
COVID - Coronavirus
CPA - Certified Public Accountant
CPD - Capital Projects Department
CRCF - Consolidated Rental Car Facility
CRRSAA - Coronavirus Response and Relief Supplemental Appropriation Act
CVB - Convention and Visitors Bureau
CVP - Central Valley Project
CSW - Commercial Solid Waste
CTSA - Consolidated Transportation Services Agency
CWSRF - Clean Water State Revolving Fund
CY - Calendar Year
DAC - Disability Advisory Committee
DHPP - Distemper, Hepatitis, Parvovirus, and Parainfluenza
DHS - Department of Homeland Security
DOD - Department of Defense
DOE - Department of Energy
DOJ - Department of Justice
DOL - Department of Labor
DPW - Department of Public Works
DPU - Department of Public Utilities
DST - District Safety Team
DTIS - Downtown Infrastructure Study
DUNS - Data Universal Numbering System
EDA - Economic Development Administration
EDC - Economic Development Corporation
EECBG - Energy Efficiency and Conservation Block Grant
EERE - Office of Energy Efficiency and Renewable Energy
EIR - Environmental Impact Report
EISA - Energy Independence and Security Act
EJE - Environmental Justice Element
EOD - Explosive Ordinance Disposal
EPA - Environmental Protection Agency
ERF - Encampment Resolution Funds
ESG - Emergency Solutions Grant
EPP - Eviction Protection Program
FAA - Federal Aviation Administration
FAC - Fresno Animal Center
FAAST - Financial Assistance Application Submittal Tool
FAHF - Fresno Area Hispanic Foundation
FAPSS - Fresno Airport Public Safety Supervisors
FASB - Financial Accounting Standards Board
FAX - Fresno Area Express
FAT - Fresno Yosemite International Airport (formerly Fresno Air Terminal)
FBO - Fixed Based Operator
FCC - Fresno City College
FCDA - Fresno County District Attorney
FCEA - Fresno City Employees Association
FCEB - Fuel Cell Electric Bus
FCEC - Fresno Convention and Entertainment Center
FCH - Fresno Chandler Airport
FCOE - Fresno County Office of Education
FCTA - Fresno County Transportation Authority
FEMA - Federal Emergency Management Agency
FEOC - Fresno Economic Opportunities Commission
FGFPD - Fig Garden Fire Protection District
FHWA - Federal Highway Administration
FID - Fresno Irrigation District
FIS - Federal Inspection Service
FMBCC - Fresno Metro Black Chamber of Commerce
FMC - Fresno Municipal Code
FMCoC - Fresno Madera Continuum of Care
FMLA - Family Medical Leave Act
FMFCD - Fresno Metropolitan Flood Control
FOA - Federal Opportunity Announcement
FOG - Fats, Oils, and Greases

FPD - Fresno Police Department
FPOA - Fresno Police Officers Association
FPRS - Fire & Police Retirement System
FRA - Federal Railroad Administration
FRC - Fresno Revitalization Corporation
FSL - Fresno Sanitary Landfill
FTA - Federal Transit Administration
FTE - Full Time Equivalent
FUN - Fresno United Neighborhoods
FUSD - Fresno Unified School District
FWA - Friant Water Authority
FY - Fiscal Year
FYI - Fresno Yosemite International (Airport)
GAAP - Generally Accepted Accounting Principles
GAC - Granular Activated Carbon
GASB - Governmental Accounting Standards Board
GC - Government Code
GCP - General City Purpose Department
GF - General Fund
GFOA - Government Finance Officers Association
GIS - Geographic Information Systems
GMS - Grants Management System
GMU - Grants Management Unit
GO-Biz - Governor's Office of Business and Economic Development
GP - General Plan
GSD - General Services Department
HART - Homeless Assistance Response Team
HAWK - High-Intensity Activated Crosswalks
HHAP - Homeless Housing Assistance and Prevention
HMIS - Homeless Management Information System
HOV - High Occupancy Vehicle
HOME - HOME Investment Partnership Program
HOPWA - Housing Opportunities for Persons With AIDS/HIV
HSR - High Speed Rail
HUD - Department of Housing and Urban Development
IAFF - International Association of Firefighters A.F.L.C.I.O., Fresno City Fire Firefighters Association
IBEW - International Brotherhood of Electrical Workers
ICRP - Indirect Cost Rate Plan
ID - Interdepartmental Services
IIGC - Infill Infrastructure Grant Catalytic Qualifying Infill Area
ISD - Information Services Department
ISF - Internal Service Funds
IT - Information Technology
ITS - Intelligent Transportation System
JAG - Justice Assistance Grant
JDRPTC - Jerry P. Dyer Regional Police Training Center
LAFCO - Local Agency Formation Commission
LBI - Local Business Initiative
LE - Law Enforcement
LEMWHA - Law Enforcement Mental Wellness and Health Act
LHTF - Local Housing Trust Fund
LLMD - Landscape Lighting and Maintenance District
LMS - Learning Management System
LNG - Liquefied Natural Gas
LOCAL 39 - International Union of Operating Engineers, Stationary Engineers
MA - Management Analyst
MAGEC - Multi-Agency Gang Enforcement Consortium
MGD - Million Gallons per Day
MGPI - Mayor's Gang Prevention Initiative
MOU - Memorandum of Understanding
MPO - Metropolitan Planning Organizations
MRZ - Municipal Restoration Zone
MSC - Municipal Service Center
MVLF - Motor Vehicle License Fee
NAVAID - Navigational Aid
NCFPD - North Central Fire Protection District
NEA - National Endowment for the Arts
NERT - Neighborhood Revitalization Team
NESWTF - Northeast Surface Water Treatment Facility

NFWRF - North Fresno Wastewater Reclamation Facility
NIBIN - National Integrated Ballistic Information Network
NPIAS - National Plan of Integrated Airport Systems
NPS - Non-Point Source
NQLI - Neighborhood Quality of Life Initiative
NSP - Neighborhood Stabilization Program
NTIA - National Telecommunications and Information Administration
O&M - Operations & Maintenance
OCU - Operation Clean Up
OD&T - Organizational Development and Training
OEP - Office of Emergency Preparedness
OJP - Office of Justice Programs
ONSCE - Office of Neighborhood Safety and Community Engagement
ORT - Organized Retail Theft
OSE - Office of Special Events
OSIP - Office of Self-Insurance Plans
PAL - Police Activities League
PAPI - Precision Approach Path Indicator
PAR - Position Authorization Resolution
PARCS - Parks, After School, Recreation and Community Service Department
PBID - Property Based Investment District
PCF - Personnel Cost Forecasting
PDL - Pregnancy Disability Leave
PE - Polyethylene
PECS - Property & Evidence Control Section
PFC - Passenger Facility Charges
PG&E - Pacific Gas & Electric
PI - Permanent Intermittent (Employee)
PIP - Prohousing Incentive Program
PLC - Programmable Logic Controllers
PLHA - Permanent Local Housing Allocation**PMIS -** Project Management Information System
PMO - Project Management Office
POB - Pension Obligation Bond
POP - Problem Oriented Policing
POST - Police Officer Standards Training
PPE - Personal Protective Equipment
PPT - Permanent Part Time (Employee)
RFP - Request for Proposal
RDEE - Rapid Deployment Energy Efficiency
RJI - Regional Jobs Initiative
RRFB - Rapid Rectangular Flashing Beacons
RTC - Regional Training Center
RWRF - Regional Wastewater Reclamation Facility
S&P - Standard & Poor's
SAFER - Staffing for Adequate Fire and Emergency Response
SAKI - Sexual Assault Kit Initiative
SAP - Station Area Plan
SAR - Salary Amendment Resolution
SB - Senate Bill
SCADA - Supervisory Control and Data Acquisition
SCCCD - State Center Community College District
SDWA - Safe Drinking Water Act
SDWSRF - State Drinking Water State Revolving Fund
SEFCEDA - Southeast Fresno Community Economic Development Association
SEGA - Southeast Growth Area
SETNA - State Emergency Telephone Number Account
SIR - Self-Insured Retention
SLESA - State Law Enforcement Services Account
SMG - Fresno Entertainment Center
SNRO - Student Neighborhood Revitalization Officers
SRO - School Resource Officers
STOP - Services, Training, Officers, and Prosecutors
SRTS - Safe Routes to School
STEP - Sustainable Transportation Equity Project
STP - Surface Transportation Program
SWMD - Solid Waste Management Division
TAM - Transit Asset Management

TDA - Transportation Development Act
TIRCP - Transit and Intercity Rail Capital Projects
TOC - Traffic Operations Center
TOD - Transit Oriented Development
TOP - Technology Opportunities Program
TOT - Transient Occupancy Tax (Room Tax)
TPM - Transportation Project Management
TSA - Transportation Security Administration
TSSL - Traffic Signals and Streetlights
TRAN - Tax Revenue Anticipation Note
TVM - Ticket Vending Machine
UB&C - Utility, Billing & Collection
UGM - Urban Growth Management
UP&E - Utility Planning and Engineering
VLF - Vehicle License Fee
VMT - Vehicle Miles Traveled
VoIP- Voice over Internet Protocol
WFSD - West Fresno School District
WMD - Wastewater Management Division

Glossary of Terms

Accountability – The state of being obligated to explain one's actions, to justify what one does. Accountability requires governments to answer to the citizenry–to justify the raising of public resources and the purposes for which they are used.

Accounting System – The total set of records and procedures that are used to record, classify, and report information on the financial status and operations of an entity. The accounting system in Fresno is commonly referred to as Tyler.

Accrual Basis – An accounting basis wherein revenue and expenses are recorded in the period in which they are earned or incurred regardless of whether cash is received or disbursed in that period. This is the accounting basis that generally is required to be used in order to conform to generally accepted accounting principles (GAAP) in preparing financial statements for external users.

Actual – The actual revenues received and expenses incurred for the fiscal year ending June 30.

Adopted Budget – The City Budget passed by Council for the period July 1 through June 30.

All Other Revenue – Revenues not captured through taxes, fees, transfers, or bond sales.

Allocation – A part of a lump-sum amount, which is designated for expenditure by specific organization units and/or for specific purposes, activities, or objects.

Amended Budget – The City Budget for fiscal year ending June 30th is adopted by resolution by the City Council. Adjustments in the amounts appropriated at the department/fund level are made throughout the fiscal year upon a motion to amend the resolution and affirmative votes of at least five Council members. Budgeted amounts are reported as amended on June 30.

Annual Budget – A budget applicable to a single fiscal year.

Appropriation – A legal authorization granted by Council to make expenditures and to incur obligations for specific purposes. An appropriation is usually limited in amount. All City of Fresno appropriations lapse/expire at the end of each fiscal year.

Audit – A systematic collection of the sufficient, competent, evidential matter needed to attest to the fairness of management's assertions in the financial statements or to evaluate whether management has effectively carried out its responsibilities. The auditor obtains this evidential matter through inspection, observation, inquiries, and confirmations with third parties.

Auditor's Report – In the context of a financial audit, a statement by the auditor describing the scope of the audit and the auditing standards applied in the examination, and setting forth the auditor's opinion on the fairness of presentation of the financial information in conformity with GAAP or some other comprehensive basis of accounting.

Authorized Positions – Number of positions authorized in the budget and reflected in the Position Authorization Resolution (PAR).

Balanced Budget – The amount of budgeted expenditures is equal to or less than the amount of budgeted revenues plus other available resources.

Basis of Accounting – Refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied. The basis of accounting used for purposes of financial reporting in accordance with GAAP is not necessarily the same basis used in preparing the budget document.

Beginning Balance – The amount of money the City anticipates having on July 1, to begin the new fiscal year.

Bond Rating – An evaluation of a bond issuer's credit quality and perceived ability to pay the principal and interest on time and in full. Three agencies regularly review city bonds and generate bond ratings – Moody's Investors Service, Standard and Poor's Ratings Group, and Fitch Group.

Bond Sale Proceeds – Revenue obtained through the sale of debt also called "Bond Proceeds."

Bonds – Most often, a written promise to pay a specified sum of money (called the face value or principal amount), at a specified date or dates in the future, called the maturity date(s), together with periodic interest at a specified rate.

Bonus Pay – A compensation bonus based on the achievement of specific agreed-to outcomes outlined in an annual performance plan.

Budget – A plan of financial operation containing an estimate of proposed expenditures for a given period (usually a fiscal year) and the proposed means of financing them. Since the typical budgeting process includes many budgets, it is often necessary to identify the specific budget being discussed with an adjective: Mayor's Proposed Budget, Adopted Budget, and Amended Budget.

Budget Amendment – Under the City Charter, the Council has the sole responsibility for adopting the City's budget, and may amend or supplement the budget at any time after adoption by a majority vote. The City Administrative Officer has the authority to approve administrative adjustments to the budget within the guidelines set in Section 1206 of the City Charter.

Budget Calendar – The schedule of key dates, which is followed in the preparation, adoption, and administration of the budget.

Budget Document – The instrument utilized to present the City's comprehensive financial plan for the upcoming fiscal year to the City Council and the public.

Budget Highlights – Budget Highlights comments serve to identify general informational aspects of department operations and bring forth policy issues that require attention as part of the budget process. Budget Highlights detail material changes to department appropriations, which not only identify additional costs, but savings realized as a result of innovation.

Budgetary Basis of Accounting – Determines when a government charges an expenditure to a budget appropriation, or when it credits revenue to its funds for budgeting purposes. Although the City presents financial statements in its Annual Comprehensive Financial Report (ACFR) in accordance with GAAP, the budget is adopted on a modified cash basis. This is in accordance with provisions of the City Charter and state law. The major areas of difference between the two basis of accounting are as follows: 1) for budgetary purposes, revenues are recorded when received. Under GAAP, revenues are recorded when susceptible to accrual; and, 2) for budgetary purposes, interfund loans and repayments (i.e., "interfund transfers") are recorded as expenditures and revenues. Under GAAP, these transactions are reclassified as increases or reductions in the "due to/due from" accounts.

Business Tax – Taxes collected from a business operating within the City.

Calendar Year (CY) – A 12 month period spanning from January through December.

Capital or Capital Outlays – Expenditures associated with the construction or acquisition of capital assets.

Capital Improvement Plan (CIP) – A plan or budget for capital outlays to be incurred each year over a fixed period of years to meet capital needs. It lists each project or other contemplated expenditure in which the government is to have a part and specifies the full resources estimated to be available to finance each projected expenditure.

Capital Project – An organizational unit to account for funds that are used for Major Capital Improvement Projects (see Capital Improvement Plan). These projects include the construction of new streets, sewer lines, fire stations, or the development of a new park. These are one-time expenditures.

Card Room Tax – Revenues collected from card room operations that occur within the City.

Carryover – The excess of assets of a fund over its liabilities. A portion of this balance may be available to finance the succeeding year's budget. Fund Balance is synonymous with Carryover.

Cash Basis – A method of accounting under which transactions are recorded when cash is received or disbursed.

Charges for Current Services – Monies the City receives as payment for services provided such as water, sewer, solid waste, and building permits.

Community Development Block Grant (CDBG) – Revenues received from the federal government and expended as prescribed under the CBDG Program.

Contingency – An appropriation of funds to cover unforeseen events that occur during the fiscal year. Uses of such appropriations require approval by the Mayor and City Council.

Cost Allocation Plan (CAP) – The Cost Allocation Plan identifies the total cost of providing City services by allocating indirect costs such as City Clerk and City Manager to direct program cost areas. This information is used in setting City fees, reimbursing the General Fund for services provided to other funds, evaluating service delivery options, and recovering grant administration costs.

Current Year – As applied to budgeting and accounting, designates the operations of the present fiscal year period.

Debt Service – The principal and interest payments on long-term debts.

Debt Service Fund – A fund established to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

Deficit – The excess of the liabilities of a fund over its assets or the excess of expenditures over revenues during an accounting period.

Defunded Positions – A defunded position remains on the Position Authorization Resolution, however, there is no funding in the budget to support this position and it will remain vacant during the fiscal year.

Deleted Positions – A deleted position is removed from the Position Authorization Resolution and is no longer authorized to be used.

Department – A major administrative unit of the City of Fresno reflecting overall management responsibility for an operation or a group of related operations within a functional area. Identifies the highest level in the formal organization in which specific activity is carried out.

Division – A division represents a major organizational unit responsible for specific programs or operations. It provides a way to classify financial activity at a department or functional level for budgeting and reporting.

Emergency Reserve Fund – A fund established by Council action to establish and maintain a ten percent General Fund Emergency Reserve Fund. The Emergency Reserve will only be used upon declaration of a fiscal emergency declared by the Mayor and ratified by the Council.

A fiscal emergency is defined as:

- Natural catastrophe
- Public Safety emergency
- Significant decline in General Fund revenues

Employee Services – The personnel costs of a City program, including wage/salary, direct and indirect benefits such as health insurance, workers' compensation, unemployment insurance, etc.

Encumbrances – The commitment of appropriated funds to purchase an item or service. To encumber funds means to set aside or commit funds for a future expenditure.

Enterprise Funds – A fund established to account for operations that are financed and operated in a manner similar to private business enterprises, where the intent of the government body is that the cost of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges. Examples in City of Fresno are the Utilities and Planning & Development Departments.

Enterprise In-Lieu Fees – Fees paid by the Transportation Department in lieu of property taxes.

Estimates – The most recent prediction of current year revenue and expenditures. Estimates are based upon several months of actual expenditure and revenue information and are prepared to consider the impact of unanticipated costs or other economic changes.

Executive Summary – The City Manager's memorandum to the Mayor, City Council and Citizens summarizing the most important aspects of the budget, including changes from the current fiscal year, and the goals, themes and priorities that are encompassed within the City's budget.

Expendable Trust – Accounts for assets held in a trustee capacity where the principal and income may be expended in the course of the fund's designated operations (e.g. Housing Loan Fund, Unclaimed Property Fund, etc.)

Expenditures – The payment for the cost of goods delivered or services rendered during the fiscal year, whether paid or unpaid, including expenses, provision for debt retirement not reported as a liability of the fund from which retired, and capital outlays. See also "Encumbrances."

Federal, State, and Fresno County – Intra-governmental agencies that often provide various funding sources.

Fines – Revenues collected for violations of City ordinances, late payments, etc.

Fiscal Year (FY) – A twelve-month period to which the annual operating budget applies and, at the end of which, a governmental unit determines its financial position and the results of its operations. The City of Fresno has specified July 1 through June 30 as the fiscal year.

Franchise Tax – A tax on the privilege of carrying on business as a corporation or LLC in a state. In California, the value of the franchise tax is measured by the amount of earnings. In Fresno, franchise taxes are levied on PG&E, AT&T, and Comcast Cable. Additionally the City collects franchise fees for Commercial Solid Waste and roll-off bin service.

Fringe Benefits (Employee Benefits or Fringe) Benefits to employees, in addition to salaries, paid by the City of Fresno. These benefits include pensions, worker's compensation, unemployment compensation, life and health insurance.

Full Time Equivalent (FTE) – A position converted to the decimal equivalent of a full-time position based on 2,080 work hours per year. For example, a position authorized from July 1 through June 30 would equal 1.0 full-time equivalent or one position for the Fiscal Year.

Fund – A fund is a self balancing set of accounts used to track resources that are restricted, committed, or assigned for specific purposes. Funds support accountability and financial reporting consistent with GAAP and GASB standards.

Fund Balance – The equity (assets minus liabilities) of governmental fund types and trust funds; the excess of cumulative revenues and other sources of funds over cumulative expenditures and other uses of funds. See also "Carryover."

GANN Limit (Proposition 4) – Under this article of the California Constitution, the City must compute an annual appropriations limit that places a ceiling on the total amount of tax revenues the City can actually appropriate annually.

General City Purpose (GCP) – Operating expenses that are Citywide and/or interdepartmental in nature are budgeted in the General City Purpose Department.

General Fund (GF) – Monies from local property and sales taxes, and other revenue sources, that pay for City services such as Police; Fire; Public Works; Elected Offices; City Manager; City Clerk; City Attorney; Personnel; Finance; Planning & Development; and Parks Recreation and Community Services; and Neighborhood Services.

General Fund-Fees and Charges – Revenue generated by charging for services provided by a General Fund department such as park admissions, downtown mall maintenance, false alarm fees, and licenses and permits issued by a department.

General Fund-Other – Miscellaneous revenue generated by a General Fund department including private donations, disposal of assets, sales of lost or unclaimed property, refunds, and credits or refunds for returned equipment.

General Fund-Support – The amount of General Fund monies needed to support a department beyond the amount of revenue generated by the department.

General Government – The administrative departments of the City including the Mayor's office, the City Council, the City Manager's office, the City Clerk's office, and the General City Purpose Department.

General Use Budget – The total amount the City spends at its discretion for services.

Generally Accepted Accounting Principles (GAAP) – Nationally recognized principles and rules for financial accounting and reporting. Governmental GAAP is determined by the Governmental Accounting Standards Board (GASB) and, to a lesser extent, other sources such as the Financial Accounting Standards Board (FASB) and the American Institute of Certified Public Accountants (AICPA).

GL String – A General Ledger (GL) string is a sequence of accounting segments used to classify and record financial transactions. It combines elements such as fund, division, section, and object code to ensure accurate tracking and reporting in accordance with GAAP and GASB requirements.

Grants – A contribution by a government or other organization to support a particular function. Grants may be classified as categorical or block depending upon the amount of discretion allowed the grantee. Generally, any receipts from any federal, state, or non-profit agency are considered grants.

Growth Rate – Level at which expenditures and revenues are expected to increase annually.

Impact Fees – Fees adopted by the City requiring new development to mitigate its impacts on City facilities, through payment of its proportional share of the necessary public infrastructure costs.

Infrastructure – Facilities that support the daily life and growth of the City, for example, roads, water lines, sewers, public buildings, parks, and airports.

Interdepartmental (ID) Charges – Charges for services one City department provides another City department (see Intragovernmental Revenues). These procedures result in a double counting of the same dollar, which is budgeted in two places. By subtracting transfer and charge amounts, a dollar is then only counted once.

Interfund Transfer – Monies that are transferred from one fund to another fund as an accounting procedure.

Intergovernmental Revenues – Revenue received from other governments in the form of grants, allocations, entitlements, and shared revenues which are not charges or costs of City services or loan repayments. These revenues may also be listed in the Department Summaries of this document as coming from the named government entity; i.e. HUD, Clovis Unified School District, Landscape Maintenance District, Measure "C", etc.

Internal Service Funds (ISF) – A fund established to finance and account for services and commodities furnished by one department to another on a cost reimbursement basis. Examples include Fleet, Facilities, Risk and Information Services.

Intragovernmental Revenues – Funds for City services performed by one City department for another City department, such as City vehicle maintenance.

Licenses & Permits – Revenues collected for construction, maintenance and/or operation of designated equipment, businesses, buildings, and private property including animals.

Local Taxes – Monies the City receives from taxes levied and/or collected locally, including property taxes and sales taxes.

Mandated Program – A requirement by the state or the federal government that the City perform a task in a particular way or perform a task to meet a particular standard, often without compensation from the higher level of government.

Mayor's Budget Message/Letter – Included in the Executive Summary of the budget, the Mayor's Budget Message provides the City Council and the public with a general summary of the most important aspects of the budget.

Mayor's Proposed Budget – The budget recommended by the Mayor and administration that is submitted to the City Council.

Measure C – A half cent Fresno County sales tax revenue for highway, capital improvements, and local transportation purposes determined to be priority projects by local governments to which the funds are allocated.

Measure P – A retail transaction and use tax within the City in the amount of three-eighths of a cent per dollar (a rate of 0.375%) for the specific purpose of generating funds for, but not limited to, clean and safe parks; new parks and recreation facilities; youth and senior recreation and after-school facilities and job training; improved walking and biking trails; the San Joaquin River Parkway; beautification of streets; and expanded access to arts and culture.

Miscellaneous Revenue – Revenue collected from property losses, sales of obsolete items, bond sale proceeds, and loan proceeds.

Modified Basis – A basis of accounting in which revenues and other financial resources are recognized when they become susceptible to accrual, that is when they are both measurable and available to finance expenditures for the current period. "Available" means collectible in the current period or soon enough thereafter to be used to pay liabilities of the current period.

Motor Vehicle In-Lieu Fee (MVLF) – Revenue provided to local governments, by the state, to backfill the reduction made to local governments share of the Motor Vehicle Fees, which is dedicated to the provision of local government services.

Neighborhood Stabilization Program – The Neighborhood Stabilization Program provides emergency assistance to state and local governments to acquire and redevelop foreclosed properties that might otherwise become sources of abandonment and blight within their communities.

Net Total Combined Budget – The City's total budget including operating and capital revenues and expenditures, reflecting, General Fund, Special Revenue Funds, and Enterprise Funds, less interfund transfers activity for a fiscal year.

Object Code – An object code identifies the type or nature of a financial transaction, such as salaries, supplies, equipment, or contracted services. It ensures consistent classification of revenues and expenditures in alignment with GAAP and GASB guidelines.

One-Time Resources – Resources that are obtained through transactions that produce non-recurring revenues (e.g. the sale of land).

Operating Budget – Plans of current expenditures and the proposed means of financing them. The annual operating budget is the primary means by which most of the financing acquisitions, spending, and service delivery activities of a government are controlled.

Operating Expenditures – Expenditures derived from the City's delivery of services.

Operating Revenue – Revenues collected to operate City services.

Operations & Maintenance (O&M) – Expenditures associated with operating and maintaining City services.

Other Revenue – Revenue collected from leases/rentals, concessions, interest, and the sale of assets.

Pension Obligation Bonds (POB) –Bonds issued by the City to fully fund the retirement systems.

Prior Year Adjustments – A current year adjustment originating in a prior fiscal period.

Projected Revenue – The amount of projected revenue to be collected during the fiscal year.

Property Tax – The property tax is an ad valorem (value-based) tax imposed on real property and tangible personal property. (State law provides a variety of exemptions to the property tax, including the first $7,000 of an owner-occupied home; most government-owned property; nonprofit, educational, religious, and hospital properties among others). California Constitution Article XIIIA (Prop. 13), limits the property tax to a maximum one percent of assessed value, not including voter-approved rates to fund debt. The assessed value of property is capped at 1975–76 base year plus inflation - or two percent per year. Property that declines in value may be reassessed at the lower market value. Property is reassessed to current full value upon change in ownership (with certain exemptions). Property tax revenue is collected by counties and allocated according to state law among cities, counties, school districts, and special districts.

Under Proposition 57, beginning in FY 2004–05, the local (city) sales tax rate is reduced by 0.25 percent and the state rate increased by 0.25 percent to repay state fiscal recovery bonds. Cities and counties are reimbursed dollar for dollar with additional property tax. This arrangement, known as the "triple flip," formally ended in July 2015.

In 2004, the State and local governments also agreed to "swap" vehicle license fee (VLF) revenue for property tax backfill. This agreement links the VLF revenue to growth and decline in property tax values. This "swap," barring legislative action, is permanent.

The share of property tax revenue allocated to a city varies depending on a variety of factors, including:

- The service responsibilities of the city (for example, if fire services are funded and provided by a fire district, then the district gets a portion that would otherwise go to the city);
- The presence of a redevelopment agency, which retains a portion of revenue growth; and;
- The historic (1980) tax rates of the City in relation to other local taxing entities.

City property tax revenues are directly affected by local property values.

Proposition 172 (Local Public Safety Fund) – A permanent extension of a half-cent Local Public Safety Sales Tax approved by California voters on November 2, 1993. Proceeds of this sales tax must be dedicated to Public Safety.

Real Estate Transfer Tax – Taxes collected when the ownership of real property changes.

Reserve – In accounting, an account used to indicate that a portion of a fund's assets are legally restricted for a specific purpose and are, therefore, not available.

Resources – The total amount of carryover fund balances from the prior year, plus revenues the City expects to receive during the year to pay for services and capital projects.

Revenue – Funds that the government receives as income. It includes such items as tax payments, fees from specific services, receipts from other governments, fines, forfeitures, grants, shared

revenues and interest income.

Room Tax – Taxes collected from hotel accommodations purchased within the City.

Salaries and Wages – An expenditure category that includes salaries, hourly wages, overtime, bilingual pay, and special pay expenses. According to the City of Fresno Charter, a fringe benefit expense is not considered a salary or wage expense.

Sales and Use Tax – The sales tax an individual pays on a purchase is collected by the State Board of Equalization and includes a state sales tax, the locally levied Bradley-Burns sales tax and several other components. The sales tax is imposed on the total retail price of any tangible personal property. A use tax is imposed on the purchaser for transactions in which the sales tax is not collected. Sales and use tax revenue received by Fresno is general purpose revenue and is deposited into the City's General Fund. Cities and counties may impose additional transaction and use taxes in increments of 0.25 percent with a two-thirds City Council approval and majority voter ballot approval. A city may impose more than one transaction and use tax e.g., one might be for a general purpose; a second might be for a special purpose. The combined rate of the City and County transaction and use taxes may not exceed two percent. The City of Fresno's Sales Tax rate is currently at 8.35 percent based on the above table.

Based on the sales tax rate table, the following illustration shows the allocation each $1.00 of sales tax generated within the City of Fresno, allocated to the State, Fresno County, and the City of Fresno.

Rate	Jurisdiction	Purpose	R&T Code Section
3.6875%	State	Goes to State's General Fund	6051, 6201
0.2500%	State	Goes to State's General Fund	6051.3, 6201.3
0.5000%	State	Goes to Local Public Safety Fund	Section 35, Article XIII, State Constitution
0.5000%	State	Goes to Local Revenue Fund	6051.2, 6201.2
1.0625%	State	Goes to Local Revenue Fund 2011	6051.15, 6201.15
0.2500%	Local	Goes to county transportation funds	7202, 7203
1.0000%	Local	Goes to city or county (Bradley-Burns 1%)	7202, 7203
7.2500%	**State/Local**	**Statewide Base Sales & Use Tax Rate**	
0.1250%	Fresno County	Public Library Transactions & Use Tax ((FCPL)	
0.5000%	Fresno County	Transportation Authority (FCTA)	
0.1000%	Fresno County	Zoo Authority (FCZA)	
0.7250%	**Subtotal County**		
0.3750%	City of Fresno	Clean and Safe Parks Transactions & Use Tax (FCTU)	
8.3500%	**Total City of Fresno**		

Section – A section is a more detailed organizational unit within a division, used to track financial activity for a specific program, team, or operational function. It enhances accountability and supports internal reporting needs.

Special Assessments – Funds generated through the formation of an assessment district to provide public improvements such as street construction and flood control.

Special Revenue – A fund used to account for receipts from revenue sources that have been earmarked for specific activities and related expenditures.

Sub-fund – A sub-fund is a more detailed level within a fund, used for internal tracking or to meet reporting or compliance needs. It allows for separation of activities while rolling up to the parent fund for financial reporting.

Transfers – Transfers are the authorized exchanges of cash, positions, or other resources between organizational units.

Triple Flip – As a part of the 2004 Budget package, the California State Legislature adopted a mechanism to fund the state's economic recovery bond program with a quarter cent sales tax. Under a mechanism commonly known as the "Triple Flip" and outlined in Revenue and Taxation Code Section 97.68, the local Bradley Burns Sales and Use Tax rate is reduced by a quarter cent. This quarter cent is used to repay the economic recovery bonds. Cities and counties are then provided with ad valorem property tax revenues in lieu of these revenues. The State Director of Finance notifies each County Auditor of the amount of sales and use tax revenue loss to each city and county as a result of the Triple Flip. Each County Auditor is then required to allocate compensating revenues to cities and the county. These compensating revenues are transferred from the ad valorem property tax revenues that would otherwise be allocated to the county's Educational Revenue Augmentation Fund.

Trust and Agency – Funds that are held in trust by the City and whose use is restricted to the specific purpose for which the funds were received such as Urban Growth Management (UGM) area capital improvement, Woodward Park Legacy, and Conference Center Debt Service.

Urban Growth Management (UGM) – The older predecessor of the Citywide impact fees, that were paid by developers to cover the cost of City infrastructure required to support development in certain geographic service areas. The City transitioned from UGM to Citywide impact fees for traffic signals, parks, police, fire and major street facilities between 2004 and 2007, and from UGM to Citywide fees for water infrastructure in 2016.

Zero Base Budgeting – A process for allocating financial resources that provided for the comparison and prioritization of existing and proposed programs and services. The process includes organizing expenditures in individual decision packages and priority ranking all decisions.

GANN Annual Appropriations Limit

State law requires the City to adopt an annual appropriations limit, otherwise known as the Gann Limit, in conjunction with the adoption of the budget. The new limit amount is calculated by applying the growth rates in population and per capita personal income to the previous fiscal year's limit amount.

Two Gann Limit levels which both meet the legal standards for calculation are prepared. Staff recommends that Council adopt the level which will give the City the greatest difference between FY 2027 adopted appropriations and the calculated FY 2027 Gann Limit.

In November 1979, the voters of the State of California approved Proposition 4, commonly known as the Gann Initiative. The proposition created Article XIIIB of the State Constitution, placing limits on the amount of revenue that can be spent by all entities of government. Proposition 4 became effective for the 1980-81 fiscal year, but the formula for calculating the limits was based on the 1978-79 "base year" revenues.

Voters approved Proposition 111 in June 1990. Among other things, Proposition 111 alters the methodology outlined in Proposition 4 for determining the appropriations limit. It also requires an annual vote of the City Council on which adjustment factors will be used in determining the particular fiscal year's appropriation limit.

Under Proposition 111, the factors used to determine each year's limit were modified to be: 1) Either the California Per Capita Income or the percentage change in the local assessment roll from the preceding year due to the addition of local non-residential construction in the City, and 2) Either the City's own population growth or the population growth of the entire County.

Additionally, Article XIIIB requires the appropriations limit be adjusted permanently whenever there is a transfer of financial responsibility between two or more government agencies. One example of this would be the booking fees and fees for Property Tax administration that the City is required to pay under Senate Bill No. 2557 (1990).

Appropriations backed by tax revenues collected by all funds within the City are subject to measurement against the City's calculated Gann Limit. On a local level, the City of Fresno has never exceeded its appropriations limit.

FY 2027 appropriations subject to the GANN limit are $670,620,887, or 71.9% of FY 2027 appropriations limit utilizing the calculation methodology published in The California Municipal Revenue Source Handbook published by the Leage of California Cities.

COMPUTATION OF SPENDING LIMIT
METHOD A or B FOR 2027

GANN CALCULATION
Fiscal Year 2027
Method A

1) Percent change in Per Capita Personal Income
2) Percent change in City Population

Beginning Balance	$887,816,838
Adjustment	0
Beginning Balance	$887,816,838
Per Capita Income Change Ratio	1.0495
City Population Growth Ratio	1.0008
FY 2025-2026 Factor	1.0503396
Appropriations Limit Fiscal Year 2026	$932,509,182
Net Annual Adjustment in Dollars	$44,692,345

GANN CALCULATION
Fiscal Year 2027
Method B

1) Percent change in Per Capita Personal Income
2) Percent change in County Population

Beginning Balance	$887,816,838
Adjustment	0
Beginning Balance	$887,816,838
Per Capita Income Change Ratio	1.0495
County Population Growth Ratio	0.9997
FY 2025-2026 Factor	1.04918515
Appropriations Limit Fiscal Year 2026	$931,484,242
Net Annual Adjustment in Dollars	$43,667,404

Source: May 2026, State of California, Department of Finance letter

Per Capital Personal Income Change Over Prior Year	**4.95%**
County Population Growth	**-0.03%**
City Population Growth	**0.08%**