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**Title:** Submission and Acceptance of the City of Fresno Clean and Safe Neighborhood Parks Tax (Measure P) Report for Fiscal Year 2023.

**Sponsors:** Finance Department

**Indexes:**

**Code sections:**

**Attachments:** 1. City of Fresno, California Measure P Fund Financial Statements and Compliance Report for the Year Ended June 30, 2023

Date	Ver.	Action By	Action	Result
12/14/2023	1	City Council	ADOPTED	Pass

**REPORT TO THE CITY COUNCIL**

**FROM:** RUTH F. QUINTO, CPA, Assistant City Manager  
Office of the Mayor & City Manager

**BY:** SANTINO DANISI, MBA, Finance Director/City Controller  
Finance Department

**SUBJECT**

Submission and Acceptance of the City of Fresno Clean and Safe Neighborhood Parks Tax (Measure P) Report for Fiscal Year 2023.

**RECOMMENDATION**

Staff recommends that the City Council accept the Fresno Clean and Safe Neighborhood Parks Tax (Measure P) Report for the fiscal year ended June 30, 2023 (FY 2023).

**EXECUTIVE SUMMARY**

The Measure P Report of the City of Fresno (City) for the fiscal year ended June 30, 2023, is hereby formally submitted for the Council's acceptance. This report issued December 7, 2023, is the official publication of the City's financial position for Measure P as of June 30, 2023; presenting the operational results for all Measure P activities and funds. The Measure P Report is prepared in conformity with accounting principles generally accepted in the United States of America.

The Auditor's Opinion on the Measure P Report is an unqualified or unmodified opinion. This means that there are no reservations concerning the financial statements and that the auditors believe them to be fairly presented. City management is responsible for both the accuracy of the data and the completeness and fairness of the presentation,

including all disclosures.

## BACKGROUND

On July 18, 2018, the City Clerk received an Initiative Petition proposing the Fresno Clean and Safe Neighborhood Parks Tax (Measure P). On February 18, 2021, the City Council certified Measure P as passed, and collection of the special sales tax began July 1, 2021, and the first deposits of the special sales tax were received in September 2021. The revenues generated by the Measure P sales tax shall be allocated by the City on an annual basis with additional independent oversight provided by a new Parks, Recreation and Arts Commission (Commission) consisting of nine (9) members.

As written under the City's Municipal Code Section 7-1504(d), the ordinance requires an annual Measure P financial report from an independent auditor filed with the City Council no later than December 31st of every year.

The Auditor's opinion on the Measure P Report, issued December 7, 2023, is an unqualified or unmodified opinion, which is the highest quality opinion available. This means that there are no reservations concerning the financial statements and that the auditors believe them to be fairly presented. City management is responsible for both the accuracy of the data and the completeness and fairness of the presentation, including all disclosures.

In accordance with *Government Auditing Standards*, the auditor also issued a report dated December 7, 2023, regarding the City's internal control over financial reporting and tests of compliance. The purpose of that report is solely to describe the scope of testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control over financial reporting or on compliance. The report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.

## ENVIRONMENTAL FINDINGS

By the definition provided in the California Environmental Quality Act (CEQA) Guidelines Section 15378, this item does not qualify as a "project" and is therefore exempt from the CEQA requirements. Projects that may be funded under Measure P will be subject to project-specific review.

## LOCAL PREFERENCE

Local preference was not a factor due to the fact that there is no bid involved, nor is State or federal money involved with this item. Activities in which local preference is a factor may be funded under Measure P but will be subject to independent review.

## FISCAL IMPACT

This report relates only to the submission of informational financial accounting data and calls for no approval for spending or acceptance of receipts.

Attachment: City of Fresno, California Measure P Fund Financial Statements and Compliance Report for the Year Ended June 30, 2023