

REPORT TO THE BOARD OF SUPERVISORS
COUNTY OF FRESNO

COUNTY SERVICE AREA 1
TAMARACK ESTATES
(WATER/SEWER/SNOW REMOVAL)

FISCAL YEAR 2023-2024

Submitted By:
DEPARTMENT OF PUBLIC WORKS AND PLANNING

Prepared By:
RESOURCES DIVISION

June 2023

NARRATIVE

County Service Area 1 (CSA 1) was formed in 1962 to provide community water, sewer, and snow removal services for the subdivision known as Tamarack Estates, located nine miles south of Huntington Lake. The subdivision contains a total of 45 lots, 39 of which are developed, 5 are undeveloped, and one contains a 10-unit motel.

Beginning in FY 06-07 the water and sewer service budgets were segregated from snow removal services. The water and sewer budget receives annual ready-to-serve assessments from both developed and undeveloped lots. The water and sewer budget also receives a portion of property tax revenues collected by the State. The snow removal budget receives annual assessments for both developed and undeveloped lots but does not receive a portion of the property taxes.

PROPOSITION 218

Water and Sewer

The Board of Supervisors adopted an increased water and sewer assessment on August 4, 2020 following a Proposition 218 ballot process.

Snow Removal

The Board of Supervisors adopted an increased snow removal assessment on October 7, 2014 following a Proposition 218 ballot process.

ANNUAL SERVICE FEE

The 39 developed residential parcels and one (1) ten-unit motel are provided with water, sewer, and snow removal services. The benefit to each residential parcel is relatively equal as all are used as a single-family residence.

The total motel water/sewer service charge is 3.8 times the total rate for a developed residential parcel. The motel's rate is based on a comparison of the number of fixture units, as defined in the Uniform Plumbing Code, in the motel to the average residential unit within the District. The motel's charge for snow removal does not include snow removal services within the motel property boundary, only on the shared public roads.

GRANT

In FY 22-23, the District was awarded grant funds for water infrastructure replacement. The project is still in the design phase – program number 91856.

CSA 1 - Tamarack
 COUNTY OF FRESNO SPECIAL DISTRICTS
 PROJECTED BUDGET EXPENDITURES 2023 - 2024

ORG: 9141
 FUND: 0740
 AUDITOR CODE: 6201
 SUBCLASS: 16000

ACCOUNT	BUDGET FY 2022-2023	ESTIMATED EXPENSES FY 2022-2023	PROPOSED BUDGET FY 2023-2024
Services & Supplies			
07101 LIABILITY INSURANCE RISK IGS	\$1,550	\$1,531	\$1,550
07205 MAINTENANCE-EQUIPMENT	\$12,300	\$12,171	\$40,000
07220 MAINTENANCE-BUILDINGS & GR	\$17,000	\$7,802	\$30,000
07250 MEMBERSHIPS	\$150	\$300	\$350
07268 POSTAGE	\$150	\$50	\$150
07287 PEOPLESOFT FINANCIAL CHARGE	\$2,500	\$2,076	\$2,500
07295 PROFESSIONAL & SPECIALIZED S	\$110,000	\$112,000	\$150,000
07430 UTILITIES	\$4,800	\$6,522	\$10,000
Services & Supplies Subtotals	\$148,450	\$142,452	\$234,550
 08400	 \$2,098,240	 \$1,240	 \$2,097,000
Subtotals	\$2,098,240	\$1,240	\$2,097,000
TOTAL EXPENDITURES:	\$2,246,690	\$143,692	\$2,331,550

Increase to Reserves	\$0
Total Budget (Total Expenditures + New Reserves)	\$2,331,550
Revenues	\$2,264,543
Ending Reserves/Designations 6/30/24	\$63,431

Drafted By _____ Approved By _____

CSA 1 - Tamarack

METHOD OF FINANCING
2023-2024 FISCAL YEAR

BOOK NAME: OBOOK 01
AUDITOR CODE: 6201

BUDGET: 9141
FUND: 0740
SUBCLASS: 16000

ESTIMATED FUND BALANCE: June 30, 2023			
A. FUNDS IN COUNTY TREASURY		\$130,438	
B. LESS WARRANTS OUTSTANDING		\$0	
C. LESS RESERVES/DESIGNATIONS		\$130,438	
ESTIMATED UNRESERVED/UNDESIGNED BALANCE(A-B-C)			1. <u>\$0</u>
RELEASE OF PRIOR YEAR RESERVES/DESIGNATIONS			2. <u>\$67,007</u>

ESTIMATED REVENUES

3010 Estimated Tax Revenues(3007-3025)		<u>\$32,580</u>
4369 Federal In Lieu - Housing		<u>\$0</u>
3380 Interest		<u>\$300</u>
3565 State-I/L Homeowners Prop Tax		<u>\$230</u>
5800 Other Miscellaneous		<u>\$0</u>
3575 State-Other Srf Reimb		<u>\$2,098,240</u>
3475 Other State In-Lieu Taxes		<u>\$0</u>

CHARGES FOR SPECIAL ASSESSMENT 5066

SERVICE	# of Connections/Parcel	Yearly Charges per Connection/Parcel	Monthly Charges Per Connection/Parcel	Total Revenues Per Year
Water & Sewer Permit- \$4,090.43 /yr /	1	\$10,588.54	\$882.38	\$10,588.54
Water & Sewer Service	44	\$2,786.46	\$232.21	\$122,604.24
TOTAL REVENUES FROM CHARGES FOR SPECIAL ASSESSMENT				\$133,192.78
			TOTAL:	\$133,193

ESTIMATED TOTAL CURRENT REVENUES \$2,264,543

TOTAL FUNDS FOR FISCAL YEAR 2023-2024 \$2,331,550

Drafted By _____ Approved By _____

CSA 1S
 COUNTY OF FRESNO SPECIAL DISTRICTS
 PROJECTED BUDGET EXPENDITURES 2023 - 2024

ORG: 9302
 FUND: 0740
 AUDITOR CODE: 6324
 SUBCLASS: 16010

ACCOUNT	BUDGET FY 2022-2023	ESTIMATED EXPENSES FY 2022-2023	PROPOSED BUDGET FY 2023-2024
Services & Supplies			
07220 MAINTENANCE- BLDG & GRNDS	\$45,000	\$44,001	\$45,000
07287 PEOPLESFT FINANCIAL CHARGE	\$300	\$287	\$300
07295 PROFESSIONAL & SPECIALIZED SE	\$13,000	\$11,649	\$13,000
Services & Supplies Subtotals	\$58,300	\$55,937	\$58,300
TOTAL EXPENDITURES:	\$58,300	\$55,937	\$58,300

Increase to Reserves
Total Budget (Total Expenditures + New Reserves)
Revenues
Ending Reserves/Designations 6/30/24

\$0
\$58,300
\$46,113
\$55,934

Drafted By _____ Approved By _____

CSA 1S

METHOD OF FINANCING
2023-2024 FISCAL YEAR

BOOK NAME: 0BOOK 01
AUDITOR CODE: 6324

BUDGET: 9302
FUND: 0740
SUBCLASS: 16010

ESTIMATED FUND BALANCE:		June 30, 2023	
A. FUNDS IN COUNTY TREASURY			
B. LESS WARRANTS OUTSTANDING		\$68,121	
C. LESS RESERVES/DESIGNATIONS		\$0	
ESTIMATED UNRESERVED/UNDESIGNED BALANCE(A-B-C)		\$68,121	
RELEASE OF PRIOR YEAR RESERVES/DESIGNATIONS			
			1. <u>\$0</u>
			2. <u>\$12,187</u>

ESTIMATED REVENUES

3010 Estimated Tax Revenues(3007-3025)

3380 Interest \$805

CHARGES FOR SPECIAL ASSESSMENT 5066

SERVICE	# of Connections/Parcel	Yearly Charges per Connection/Parcel	Monthly Charges Per Connection/Parcel	Total Revenues Per Year
Snow Removal- \$2,322.60 /yr /Motel	1	\$2,892.00	\$241.00	\$2,892.00
Snow Removal- \$611.21 /yr /House	39	\$964.00	\$80.33	\$37,596.00
Snow Removal- \$611.21 /yr /Vacant Pa	5	\$964.00	\$80.33	\$4,820.00
TOTAL REVENUES FROM CHARGES FOR SPECIAL ASSESSMENT				\$45,308.00
			TOTAL:	\$45,308

ESTIMATED TOTAL CURRENT REVENUES \$46,113

TOTAL FUNDS FOR FISCAL YEAR 2023-2024 \$58,300

Drafted By _____ Approved By _____