

REPORT TO THE BOARD OF SUPERVISORS
COUNTY OF FRESNO

COUNTY SERVICE AREA 2
TENAYA ESTATES

FISCAL YEAR 2023-2024

Submitted By:
DEPARTMENT OF PUBLIC WORKS AND PLANNING

Prepared By:
RESOURCES DIVISION

June 2023

NARRATIVE

County Service Area 2 (CSA 2) was formed in 1962 to provide requested services for the subdivision known as Tenaya Estates consisting of 142 parcels. The subdivision is located southeast of Fruit and Sierra Avenues. The services provided consist of maintaining a two and one-half acre park, 1,500 linear feet of walkway areas, and park and walkway lighting.

In May 2007, the property owners formed a public benefit corporation named “Tenaya Estates, Inc.” for the purpose of maintaining the park. Beginning in FY 07-08, the County entered into an agreement with Tenaya Estates, Inc. (TEI) which allows TEI to oversee the operations and maintenance of the Park, with the County providing reimbursement of costs with CSA 2 funds. The agreement was renewed on August 10, 2010 and was amended on September 30, 2014 to extend the term of the agreement to ten years. The agreement was amended on April 26, 2016 and again on May 26, 2020, to increase the cost reimbursement for TEI to complete some major repairs needed at the Tenaya Park, and expires on June 30, 2024. County staff continues to administer the budget, which includes charges from Administration, County Counsel, General Ledger Accounting, and PeopleSoft Financial charges.

PROPOSITION 218

On June 17, 2014, a rate adjustment proceeding was conducted. After the Board made a finding that there was no “majority protest” they adopted the increased assessment. The increase assessment was requested by the community in order to adequately cover the annual operations, maintenance expenses, and accumulate reserves that will allow the CSA 2 to conduct periodic replacement of major facilities.

As part of the adopted increased assessment there may be an annual maximum increase of 5% for inflation and to build reserves. The assessment will be presented to the Board of Supervisors annually in accordance with Proposition 218.

GRANTS

In FY 22-23, Coronavirus State and Local Fiscal Recovery Funds (SLFRF) program, which was authorized by the American Rescue Plan Act, allocated \$200,000 to CSA 2 for improvements to the Tenaya Park. Improvements are expected to be completed by September 30, 2024.

CSA 2 - Tenaya
 COUNTY OF FRESNO SPECIAL DISTRICTS
 PROJECTED BUDGET EXPENDITURES 2023 - 2024

ORG: 9142
 FUND: 0160
 AUDITOR CODE: 6202
 SUBCLASS: 12000

ACCOUNT	BUDGET FY 2022-2023	ESTIMATED EXPENSES FY 2022-2023	PROPOSED BUDGET FY 2023-2024
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Services & Supplies

07220 MAINTENANCE-BUILDINGS & GR	\$63,500	\$62,889	\$66,500
07268 POSTAGE	\$0	\$0	\$0
07287 PEOPLE SOFT FINANCIAL	\$860	\$806	\$830
07295 PROFESSIONAL & SPECIALIZED S	\$10,194	\$9,791	\$8,370
Services & Supplies Subtotals	\$74,554	\$73,486	\$75,700
TOTAL EXPENDITURES:	\$74,554	\$73,486	\$75,700

Increase to Reserves

Total Budget (Total Expenditures + New Reserves)

Revenues

Ending Reserves/Designations 6/30/24

\$6,997
\$82,697
\$82,697
\$46,454

Drafted By _____ Approved By _____

CSA 2 - Tenaya

METHOD OF FINANCING
2023-2024 FISCAL YEAR

BOOK NAME: 0BOOK 02
AUDITOR CODE: 6202

BUDGET: 9142
FUND: 0160
SUBCLASS: 12000

ESTIMATED FUND BALANCE: June 30, 2023				
A. FUNDS IN COUNTY TREASURY		\$39,457		
B. LESS WARRANTS OUTSTANDING		\$0		
C. LESS RESERVES/DESIGNATIONS		\$39,457		
ESTIMATED UNRESERVED/UNDESIGNED BALANCE(A-B-C)			1.	\$0
RELEASE OF PRIOR YEAR RESERVES/DESIGNATIONS			2.	\$0

ESTIMATED REVENUES

3010 Estimated Tax Revenues(3007-3025)		\$14,465
3380 Interest		\$550
3475 Other State In-Lieu Taxes		\$0
3565 State-I/L Homeowners Prop Tax		\$90
4369 Federal In Lieu - Housing		\$0

CHARGES FOR SPECIAL ASSESSMENT 5066

SERVICE	# of Connections/Parcel	Yearly Charges per Connection/Parcel	Monthly Charges Per Connection/Parcel	Total Revenues Per Year
Park Maintenance	142	\$476.00	\$39.67	\$67,592.00
TOTAL REVENUES FROM CHARGES FOR SPECIAL ASSESSMENT				\$67,592.00
			TOTAL:	\$67,592

ESTIMATED TOTAL CURRENT REVENUES \$82,697

TOTAL FUNDS FOR FISCAL YEAR 2023-2024 \$82,697

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