

REPORT TO THE BOARD OF SUPERVISORS
COUNTY OF FRESNO

COUNTY SERVICE AREA 2
TENAYA ESTATES

FISCAL YEAR 2025-2026

Submitted By:
DEPARTMENT OF PUBLIC WORKS AND PLANNING

Prepared By:
RESOURCES DIVISION

June 2025

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.” (TEI) for the purpose of maintaining the park. Beginning in FY 07-08, the County entered into an agreement with TEI which allows TEI to oversee the operations and maintenance of the park, with the County providing reimbursement of costs using CSA 2 funds. The agreement with TEI was amended for the fourth time on May 21, 2024, to extend the term of the agreement. The agreement now expires on June 30, 2029. 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 an 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.

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 Tenaya Park. Improvements are expected to be completed by the end of the year 2025.

CSA 2 - Tenaya
COUNTY OF FRESNO SPECIAL DISTRICTS
PROJECTED BUDGET EXPENDITURES 2025 - 2026

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

ACCOUNT	BUDGET FY 2024-2025	ESTIMATED EXPENSES FY 2024-2025	PROPOSED BUDGET FY 2025-2026
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Services & Supplies			
07220 MAINTENANCE-BUILDINGS & GRO	\$66,500	\$60,520	\$66,500
07287 PEOPLE SOFT FINANCIAL	\$850	\$700	\$800
07295 PROFESSIONAL & SPECIALIZED SE	\$8,500	\$12,155	\$10,425
Services & Supplies Subtotals	\$75,850	\$73,375	\$77,725
TOTAL EXPENDITURES:	\$75,850	\$73,375	\$77,725

Increase to Reserves
Total Budget (Total Expenditures + New Reserves)
Revenues
Ending Reserves/Designations 6/30/26

\$3,997
\$81,722
\$81,722
\$76,395

Drafted By _____ Approved By _____

CSA 2 - Tenaya

METHOD OF FINANCING
2025-2026 FISCAL YEAR

BOOK NAME: 0BOOK 02
AUDITOR CODE: 6202

BUDGET: 9142
FUND: 0160
SUBCLASS: 12000

ESTIMATED FUND BALANCE:		June 30, 2025		
	A. FUNDS IN COUNTY TREASURY		\$72,398	
	B. LESS WARRANTS OUTSTANDING		\$0	
	C. LESS RESERVES/DESIGNATIONS		\$72,398	
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)		\$13,510
3380	Interest	\$620
3565	State-I/L Homeowners Prop Tax	\$0

CHARGES FOR SPECIAL ASSESSMENT		5066			
SERVICE	# of Connections/Parcels	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 **\$81,722**

TOTAL FUNDS FOR FISCAL YEAR 2025-2026 **\$81,722**

Drafted By _____ Approved By _____