

REPORT TO THE BOARD OF SUPERVISORS
COUNTY OF FRESNO

COUNTY SERVICE AREA 31
SHAVER LAKE AREA

FISCAL YEAR 2023-2024

Submitted By:
DEPARTMENT OF PUBLIC WORKS AND PLANNING

Prepared By:
RESOURCES DIVISION

June 2023

NARRATIVE

County Service Area 31 (CSA 31) was formed in 1978 to provide fire protection and recreational facility services to the Shaver Lake community.

There are 2,661 parcels located within the CSA 31 boundaries which include cabins, homes, multiple-living units, stores, offices, restaurants, garages, service stations, and vacant parcels. Of the 2,661 parcels, 2,062 are developed and 599 parcels are vacant. Assessments are based on land use and parcel size and are more thoroughly described below:

ANNUAL ASSESSMENT FOR SERVICES

Equivalent Dwelling Unit (Basic Assessment for Fire Protection) = \$131.72

1. VACANT PARCELS

There are 599 vacant parcels in CSA 31, which vary in size.

Owners of vacant parcels benefit from the fire protection service as the Fire Department does respond to fires on vacant parcels. There is a benefit received through protection of trees and landscaping and in the reduced risk of spreading fires to adjoining land and structures. The benefit is not as great as developed parcels therefore their assessment should be adjusted accordingly. The following assessment amount has been adjudged equitable by the Shaver Lake Citizens Advisory committee and the Department to be in line with the benefit received.

<u>Parcel Size</u>	<u>Assessment</u>
10.00 acres or less	\$20.96
10.01 acres to 50.00	\$67.14
Over 50.00 acres	\$109.08

2. RESIDENTIAL PARCELS

The services provide an equal benefit to residential parcels in that the fire protection service and recreation facilities are available equally to all, as needed. This includes multiple-living units such as condominiums, duplexes, fourplexes, and the 16 cabins of Rock Haven, Inc. The size of the residence or frequency of occupancy does not influence the benefit of the services. The assessment for residential parcels should, therefore, be an equal amount per residence.

For comparison with other types of land usage, an assessment for a single-family residential parcel will be referred to as a basic assessment.

3. COMMERCIAL PROPERTIES

The benefit from the services for the primary use of a commercial parcel would not be greatly different from that of a residential parcel.

This is based on the fact that a building is involved which may have a need for fire protection service, and that people are present from time to time who may utilize the recreation facilities. As with residential parcels, size of the structure is not a major influencing factor. The proposed assessment for the primary use of a commercial parcel should, therefore, be the same as a basic assessment (single family residence).

Some commercial properties have additional uses and/or residential quarters. These parcels will receive more benefit from the services than a single-use parcel as there would be additional acres requiring fire protection and would involve additional occupants. Since the additional use may be within the same structure as the primary use, the additional benefit from the services will be one-half that of the primary use.

There is a point, however, at which the assessment for services for additional uses of living quarters would become unreasonable when compared to the benefit of the services. The advisory committee and this Department have adjudged that the maximum charge for any commercial property should be no greater than four times the basic assessment amount.

4. TRAILER AND MOBILE HOME PARKS

Trailer parks in CSA 31 vary in size from six to 133 spaces. To be equitable in the assessment for this classification, the size of trailer and mobile home parks are divided into four groups: i.e., 1 to 15 spaces, 16 to 30 spaces, 31 to 45 spaces, and over 45 spaces.

Factors which must be considered in determining the assessment for this classification are:

1. The facilities are open less than six months per year and the premises are vacant when closed.
2. Trailers are small in comparison to structures. The benefit for a trailer park with up to 15 spaces has been adjudged by the Advisory Committee and this Department as no greater than that of a residence or commercial parcel. Therefore, the assessment for this group should be the same as the basic assessment. The benefit and assessments for each of the other groups in this classification would increase correspondingly, up to a maximum of four times that of a residence.

The recommended assessments for trailer parks are as follows:

<u>GROUP</u>	<u>NUMBER OF SPACES</u>	<u>ANNUAL CHARGE</u>
I	1 – 15	One time the basic assessment
II	16 – 30	Two times the basic assessment
III	31 – 45	Three times the basic assessment
IV	Over 45	Four times the basic assessment

RENTAL INCOME

Based on information from the Community Center Building Manager, it is estimated that income from renting the Building Hall for private/public functions will be \$6,000 to \$10,000 for each Fiscal Year.

SHAVER LAKE CIVIC LEAGUE

The contract between the County of Fresno on behalf of CSA 31 and the Shaver Lake Civic League was approved by the Board of Supervisors on June 22, 2021. An Amendment to the contract, which was approved by the Board of Supervisors on December 13, 2022, increased FY 2022-23 reimbursable base for the design, purchase, and assembly of a fire truck/water tender. The information below reflects the terms of the contract:

<u>Fiscal Year</u>	<u>Base Reimbursement</u>	<u>Maximum Reimbursement</u>
2021-22	\$249,221	\$274,143
2022-23	\$601,713	\$661,884
2023-24	\$256,747	\$282,422
2024-25	\$264,450	\$290,895
2025-26	\$275,028	\$302,531

The contract includes the ability to, if funds are needed and are available, increase the annual base reimbursement by 10%.

PROPOSITION 218

Rates were last increased in Fiscal Year 2002-03 after a successful rate adjustment proceeding.

CSA 31 - Shaver Lake
 COUNTY OF FRESNO SPECIAL DISTRICTS
 PROJECTED BUDGET EXPENDITURES 2023 - 2024

ORG: 9171
 FUND: 0200
 AUDITOR CODE: 6231
 SUBCLASS: 12000

ACCOUNT	BUDGET FY 2022-2023	ESTIMATED EXPENSES FY 2022-2023	PROPOSED BUDGET FY 2023-2024
Services & Supplies			
07205 MAINTENANCE - EQUIPMENT	\$15,000	\$0	\$15,000
07220 MAIN_BUILD	\$726,885	\$661,884	\$632,422
07287 PEOPLESFT FINANCIAL CHG	\$1,000	\$904	\$1,000
07295 PROFESSIONAL & SPECIALIZED S	\$34,000	\$35,880	\$40,000
07296 DATA PROCESSING SERVICES	\$300	\$298	\$350
Services & Supplies Subtotals	\$777,185	\$698,966	\$688,772
TOTAL EXPENDITURES:	\$777,185	\$698,966	\$688,772

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

\$0
\$688,772
\$296,862
\$742,069

Drafted By _____ Approved By _____

CSA 31 - Shaver Lake

METHOD OF FINANCING
2023-2024 FISCAL YEAR

BOOK NAME: 0BOOK 31
AUDITOR CODE: 6231

BUDGET: 9171
FUND: 0200
SUBCLASS: 12000

ESTIMATED FUND BALANCE:		June 30, 2023	
A. FUNDS IN COUNTY TREASURY		\$1,133,979	
B. LESS WARRANTS OUTSTANDING		\$0	
C. LESS RESERVES/DESIGNATIONS		\$1,133,979	
ESTIMATED UNRESERVED/UNDESIGNED BALANCE(A-B-C)			1. \$0
RELEASE OF PRIOR YEAR RESERVES/DESIGNATIONS			2. \$391,910

ESTIMATED REVENUES

3010 Estimated Tax Revenues(3007-3025)

3380	Interest	\$12,000
5800	Other Miscellaneous	\$0
3404	Other Rental Of Bldgs & Land	\$0

CHARGES FOR SPECIAL ASSESSMENT 5066

SERVICE	# of Connections/Parcel	Yearly Charges per Connection/Parcel	Monthly Charges Per Connection/Parcel	Total Revenues Per Year
Agricultural	16	\$131.72	\$10.98	\$2,107.52
Fire Protect.\$109.08 /yr /over 50,000 a	3	\$109.08	\$9.09	\$327.24
Fire Protect.\$20.96 /yr /10,000 acres o	578	\$20.96	\$1.75	\$12,114.88
Fire Protect.\$67.14 /yr /10.001 to 50,0	18	\$67.14	\$5.60	\$1,208.52
Other	16	\$131.72	\$10.98	\$2,107.52
Recreation/ Fire Protect-\$131.72 /yr /D	32	\$131.72	\$10.98	\$4,215.04
Recreation/ Fire Protect-\$131.72 /yr /D	1985	\$131.72	\$10.98	\$261,464.20
Recreation/ Fire Protect-\$526.87 /yr /	1	\$526.88	\$43.91	\$526.88
Recreation/ Fire Protect-\$65.86 / yr / e	12	\$65.86	\$5.49	\$790.32
TOTAL REVENUES FROM CHARGES FOR SPECIAL ASSESSMENT				\$284,862.12
			TOTAL:	\$284,862.00

ESTIMATED TOTAL CURRENT REVENUES \$296,862

TOTAL FUNDS FOR FISCAL YEAR 2023-2024 \$688,772

Drafted By _____ Approved By _____