

REPORT TO THE BOARD OF SUPERVISORS
COUNTY OF FRESNO

COUNTY SERVICE AREA 35
ZONE "S"
AREA NORTHEAST OF GEORGE SMITH ROAD

FISCAL YEAR 2025-2026

Submitted By:
DEPARTMENT OF PUBLIC WORKS AND PLANNING

Prepared By:
RESOURCES DIVISION

June 2025

NARRATIVE

County Service Area 35, Zone “S” was formed in 1990 with the first budget in FY 1990-91 to provide maintenance of the included 4.7 miles of private roadways. The Zone is located in the Yokuts Valley-Dunlap area and contains 407 acres divided into 74 parcels. Annexation 1 was approved in FY 2005-06 adding an additional 26 parcels bringing the total number of parcels in the Zone to 100.

PROPOSITION 218

Prior to formation of CSA 35S, the Board of Supervisors accepted the Engineer’s report, and a public hearing was conducted in accordance with Proposition 218 provisions.

MAINTENANCE

In FY 2018-19, shoulder repairs were completed. No major roadwork was completed in FY 2024-25. For FY 2025-26, the Zone carried over increased appropriations from the previous year as a contingency for any unforeseen maintenance costs.

CSA 355
 COUNTY OF FRESNO SPECIAL DISTRICTS
 PROJECTED BUDGET EXPENDITURES 2025 - 2026

ORG: 9192
 FUND: 0220
 AUDITOR CODE: 6259
 SUBCLASS: 12360

ACCOUNT	BUDGET FY 2024-2025	ESTIMATED EXPENSES FY 2024-2025	PROPOSED BUDGET FY 2025-2026
Services & Supplies			
07101 LIABILITY INSURANCE RISK	\$35	\$40	\$42
07287 PEOPLE SOFT FINANCIALS	\$700	\$200	\$700
07295 PROFESSIONAL & SPECIAL SERVIC	\$60,000	\$16,781	\$60,000
Services & Supplies Subtotals	\$60,735	\$17,021	\$60,742
TOTAL EXPENDITURES:	\$60,735	\$17,021	\$60,742

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

\$0
\$60,742
\$17,721
\$181,116

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CSA 355

METHOD OF FINANCING
2025-2026 FISCAL YEAR

BOOK NAME: 0BOOKS
AUDITOR CODE: 6259

BUDGET: 9192
FUND: 0220
SUBCLASS: 12360

ESTIMATED FUND BALANCE:	June 30, 2025		
A. FUNDS IN COUNTY TREASURY		\$224,137	
B. LESS WARRANTS OUTSTANDING		\$0	
C. LESS RESERVES/DESIGNATIONS		\$224,137	
ESTIMATED UNRESERVED/UNDESIGNED BALANCE(A-B-C)			1. \$0
RELEASE OF PRIOR YEAR RESERVES/DESIGNATIONS			2. \$43,021

ESTIMATED REVENUES

3010 Estimated Tax Revenues(3007-3025)

3380 Interest \$2,721

CHARGES FOR SPECIAL ASSESSMENT		5066		
SERVICE	# of Connections/Parcels	Yearly Charges per Connection/Parcel	Monthly Charges Per Connection/Parcel	Total Revenues Per Year
ROAD MAINT.	100	\$150.00	\$12.50	\$15,000.00
TOTAL REVENUES FROM CHARGES FOR SPECIAL ASSESSMENT				\$15,000.00
			TOTAL:	\$15,000

ESTIMATED TOTAL CURRENT REVENUES \$17,721

TOTAL FUNDS FOR FISCAL YEAR 2025-2026 \$60,742

Drafted By _____ Approved By _____