

REPORT TO THE BOARD OF SUPERVISORS  
COUNTY OF FRESNO

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

FISCAL YEAR 2022-2023

Submitted By:  
DEPARTMENT OF PUBLIC WORKS AND PLANNING

Prepared By:  
RESOURCES DIVISION

June 2022

## 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 single-family residential.

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.

CSA 1 - Tamarack  
 COUNTY OF FRESNO SPECIAL DISTRICTS  
 PROJECTED BUDGET EXPENDITURES 2022 - 2023

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

ACCOUNT	BUDGET FY 2021-2022	ESTIMATED EXPENSES FY 2021-2022	PROPOSED BUDGET FY 2022-2023
<b>Services &amp; Supplies</b>			
07101 LIABILITY INSURANCE RISK IGS	\$1,614	\$1,500	\$1,550
07205 MAINTENANCE-EQUIPMENT	\$12,300	\$8,690	\$12,300
07220 MAINTENANCE-BUILDINGS & GR	\$3,501	\$12,991	\$17,000
07250 MEMBERSHIPS	\$150	\$150	\$150
07268 POSTAGE	\$200	\$85	\$150
07287 PEOPLESOFT FINANCIAL CHARGE	\$2,583	\$2,480	\$2,500
07295 PROFESSIONAL & SPECIALIZED S	\$100,038	\$99,325	\$110,000
07430 UTILITIES	\$4,836	\$0	\$4,800
<b>Services &amp; Supplies Subtotals</b>	<b>\$125,222</b>	<b>\$125,221</b>	<b>\$148,450</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$125,222</b>	<b>\$125,221</b>	<b>\$148,450</b>

<b>Increase to Reserves</b>	\$15,027
<b>Total Budget (Total Expenditures + New Reserves)</b>	\$163,477
<b>Revenues</b>	\$163,477
<b>Ending Reserves/Designations 6/30/23</b>	\$89,719

Drafted By \_\_\_\_\_ Approved By \_\_\_\_\_

CSA 1 - Tamarack

METHOD OF FINANCING  
2022-2023 FISCAL YEAR

BOOK NAME: 0BOOK 01  
AUDITOR CODE: 6201

BUDGET: 9141  
FUND: 0740  
SUBCLASS: 16000

ESTIMATED FUND BALANCE: June 30, 2022				
A. FUNDS IN COUNTY TREASURY		\$74,692		
B. LESS WARRANTS OUTSTANDING		\$0		
C. LESS RESERVES/DESIGNATIONS		\$74,692		
ESTIMATED UNRESERVED/UNDESIGNED BALANCE(A-B-C)			1.	\$0
RELEASE OF PRIOR YEAR RESERVES/DESIGNATIONS			2.	\$0

ESTIMATED REVENUES

<b>3010 Estimated Tax Revenues(3007-3025)</b>		<b>\$33,580</b>
3565 State-I/L Homeowners Prop Tax		\$244
3475 Other State In-Lieu Taxes		\$0
4369 Federal In Lieu - Housing		\$0
5800 Other Miscellaneous		\$0
3380 Interest		\$340

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	\$10,280.14	\$856.68	\$10,280.14	
Water & Sewer Service	44	\$2,705.30	\$225.44	\$119,033.20	
<b>TOTAL REVENUES FROM</b>		<b>CHARGES FOR SPECIAL ASSESSMENT</b>		<b>\$129,313.34</b>	
			<b>TOTAL:</b>	<b>\$129,313</b>	

ESTIMATED TOTAL CURRENT REVENUES **\$163,477**

TOTAL FUNDS FOR FISCAL YEAR 2022-2023 **\$163,477**

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CSA 1S  
 COUNTY OF FRESNO SPECIAL DISTRICTS  
 PROJECTED BUDGET EXPENDITURES 2022 - 2023

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

ACCOUNT	BUDGET FY 2021-2022	ESTIMATED EXPENSES FY 2021-2022	PROPOSED BUDGET FY 2022-2023
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**Services & Supplies**

07220 MAINTENANCE- BLDG & GRNDS	\$42,000	\$36,982	\$45,000
07287 PEOPLESFT FINANCIAL CHARGE	\$300	\$277	\$300
07295 PROFESSIONAL & SPECIALIZED SE	\$2,000	\$1,881	\$3,000
<b>Services &amp; Supplies Subtotals</b>	<b>\$44,300</b>	<b>\$39,140</b>	<b>\$48,300</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$44,300</b>	<b>\$39,140</b>	<b>\$48,300</b>

**Increase to Reserves**

**Total Budget (Total Expenditures + New Reserves)**

**Revenues**

**Ending Reserves/Designations 6/30/23**

\$0
\$48,300
\$45,958
\$74,560

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CSA 1S

METHOD OF FINANCING  
2022-2023 FISCAL YEAR

BOOK NAME: 0BOOK 01  
AUDITOR CODE: 6324

BUDGET: 9302  
FUND: 0740  
SUBCLASS: 16010

<b>ESTIMATED FUND BALANCE:</b>		June 30, 2022	
A. FUNDS IN COUNTY TREASURY			
B. LESS WARRANTS OUTSTANDING		\$76,902	
C. LESS RESERVES/DESIGNATIONS		\$0	
		\$76,902	
<b>ESTIMATED UNRESERVED/UNDESIGNED BALANCE(A-B-C)</b>			<b>1. \$0</b>
RELEASE OF PRIOR YEAR RESERVES/DESIGNATIONS			<b>2. \$2,342</b>

ESTIMATED REVENUES

**3010 Estimated Tax Revenues(3007-3025)**

3380 Interest \$650

<b>CHARGES FOR SPECIAL ASSESSMENT</b>		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
<b>TOTAL REVENUES FROM</b>		<b>CHARGES FOR SPECIAL ASSESSMENT</b>		<b>\$45,308.00</b>
				TOTAL: <b>\$45,308</b>

**ESTIMATED TOTAL CURRENT REVENUES** \$45,958

**TOTAL FUNDS FOR FISCAL YEAR 2022-2023** \$48,300

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