

REPORT TO THE BOARD OF SUPERVISORS  
COUNTY OF FRESNO

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

FISCAL YEAR 2024-2025

Submitted By:  
DEPARTMENT OF PUBLIC WORKS AND PLANNING

Prepared By:  
RESOURCES DIVISION

June 2024

## 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, 40 of which are developed, 4 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 40 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 a single-family residence.

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.

## GRANT

In FY 22-23, the District was awarded grant funds for water infrastructure replacement. The project is at the end of the design phase, construction is anticipated to begin in FY 2024-25 – program number 91856.

CSA 1 - Tamarack  
 COUNTY OF FRESNO SPECIAL DISTRICTS  
 PROJECTED BUDGET EXPENDITURES 2024 - 2025

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

ACCOUNT	BUDGET FY 2023-2024	ESTIMATED EXPENSES FY 2023-2024	PROPOSED BUDGET FY 2024-2025
<b>Services &amp; Supplies</b>			
07101 LIABILITY INSURANCE RISK IGS	\$1,550	\$1,700	\$2,000
07205 MAINTENANCE-EQUIPMENT	\$40,000	\$24,200	\$40,000
07220 MAINTENANCE-BUILDINGS & GRO	\$30,000	\$30,000	\$50,000
07250 MEMBERSHIPS	\$350	\$300	\$350
07268 POSTAGE	\$150	\$75	\$150
07287 PEOPLESOFT FINANCIAL CHARGE	\$2,500	\$2,500	\$3,000
07295 PROFESSIONAL & SPECIALIZED SE	\$150,000	\$125,000	\$170,000
07430 UTILITIES	\$10,000	\$9,850	\$14,000
<b>Services &amp; Supplies Subtotals</b>	<b>\$234,550</b>	<b>\$193,625</b>	<b>\$279,500</b>
<b>Infrastructure</b>			
08400 Infrastructure	\$2,097,000	\$140,000	\$1,957,000
<b>Infrastructure Subtotals</b>	<b>\$2,097,000</b>	<b>\$140,000</b>	<b>\$1,957,000</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$2,331,550</b>	<b>\$333,625</b>	<b>\$2,236,500</b>

<b>Increase to Reserves</b>	\$0
<b>Total Budget (Total Expenditures + New Reserves)</b>	\$2,236,500
<b>Revenues</b>	\$2,165,631
<b>Ending Reserves/Designations 6/30/25</b>	\$4,610

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

CSA 1 - Tamarack

METHOD OF FINANCING  
2024-2025 FISCAL YEAR

BOOK NAME: 0BOOK 01  
AUDITOR CODE: 6201

BUDGET: 9141  
FUND: 0740  
SUBCLASS: 16000

ESTIMATED FUND BALANCE:	June 30, 2024			
A. FUNDS IN COUNTY TREASURY		\$75,479		
B. LESS WARRANTS OUTSTANDING		\$0		
C. LESS RESERVES/DESIGNATIONS		\$75,479		
ESTIMATED UNRESERVED/UNDESIGNED BALANCE(A-B-C)			1.	<u>\$0</u>
RELEASE OF PRIOR YEAR RESERVES/DESIGNATIONS			2.	<u>\$70,869</u>

ESTIMATED REVENUES

<b>3010 Estimated Tax Revenues(3007-3025)</b>		<u>\$37,880</u>
3380 Interest		<u>\$100</u>
3565 State-I/L Homeowners Prop Tax		<u>\$230</u>
3575 State-Other Srf Reimb		<u>\$1,990,233</u>
5800 Other Miscellaneous		<u>\$0</u>

<b>CHARGES FOR SPECIAL ASSESSMENT</b>		<b>5066</b>			
SERVICE	# of Connections/Parcels	Yearly Charges per Connection/Parcel	Monthly Charges Per Connection/Parcel	Total Revenues Per Year	
Water & Sewer Permit- \$4,090.43 /yr /Mo	1	\$10,906.18	\$908.85	\$10,906.18	
Water & Sewer Service	44	\$2,870.04	\$239.17	\$126,281.76	
	<b>TOTAL REVENUES FROM</b>	<b>CHARGES FOR SPECIAL ASSESSMENT</b>		<b>\$137,187.94</b>	
			<b>TOTAL:</b>	<b>\$137,188</b>	

ESTIMATED TOTAL CURRENT REVENUES \$2,165,631

TOTAL FUNDS FOR FISCAL YEAR 2024-2025 \$2,236,500

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

CSA 1S  
COUNTY OF FRESNO SPECIAL DISTRICTS  
PROJECTED BUDGET EXPENDITURES 2024 - 2025

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

ACCOUNT	BUDGET FY 2023-2024	ESTIMATED EXPENSES FY 2023-2024	PROPOSED BUDGET FY 2024-2025
---------	------------------------	---------------------------------------	------------------------------------

**Services & Supplies**

07220 MAINTENANCE- BLDG & GRNDS	\$45,000	\$45,000	\$50,000
07287 PEOPLESOFT FINANCIAL CHARGE	\$300	\$290	\$350
07295 PROFESSIONAL & SPECIALIZED SERV	\$13,000	\$3,000	\$13,000
<b>Services &amp; Supplies Subtotals</b>	<b>\$58,300</b>	<b>\$48,290</b>	<b>\$63,350</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$58,300</b>	<b>\$48,290</b>	<b>\$63,350</b>

**Increase to Reserves**

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

**Revenues**

**Ending Reserves/Designations 6/30/25**

	\$0
	\$63,350
	\$46,308
	\$55,456

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

CSA 15

METHOD OF FINANCING  
2024-2025 FISCAL YEAR

BOOK NAME: 0BOOK 01  
AUDITOR CODE: 6324

BUDGET: 9302  
FUND: 0740  
SUBCLASS: 16010

ESTIMATED FUND BALANCE:	June 30, 2024		
A. FUNDS IN COUNTY TREASURY		\$72,498	
B. LESS WARRANTS OUTSTANDING		\$0	
C. LESS RESERVES/DESIGNATIONS		\$72,498	
ESTIMATED UNRESERVED/UNDESIGNED BALANCE(A-B-C)			1. <u>\$0</u>
RELEASE OF PRIOR YEAR RESERVES/DESIGNATIONS			2. <u>\$17,042</u>

ESTIMATED REVENUES

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

3380 Interest \$1,000

<b>CHARGES FOR SPECIAL ASSESSMENT</b>		<b>5066</b>			
SERVICE	# of Connections/Parcels	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	40	\$964.00	\$80.33	\$38,560.00	
Snow Removal- \$611.21 /yr /Vacant Parce	4	\$964.00	\$80.33	\$3,856.00	
	<b>TOTAL REVENUES FROM</b>	<b>CHARGES FOR SPECIAL ASSESSMENT</b>		<b>\$45,308.00</b>	
			<b>TOTAL:</b>	<b>\$45,308</b>	

ESTIMATED TOTAL CURRENT REVENUES \$46,308

TOTAL FUNDS FOR FISCAL YEAR 2024-2025 \$63,350

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