

REPORT TO THE BOARD OF SUPERVISORS
COUNTY OF FRESNO

COUNTY SERVICE AREA 2
TENAYA ESTATES

FISCAL YEAR 2024-2025

Submitted By:
DEPARTMENT OF PUBLIC WORKS AND PLANNING

Prepared By:
RESOURCES DIVISION

June 2024

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 September 30, 2025.

CSA 2 - Tenaya
 COUNTY OF FRESNO SPECIAL DISTRICTS
 PROJECTED BUDGET EXPENDITURES 2024 - 2025

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

ACCOUNT	BUDGET FY 2023-2024	ESTIMATED EXPENSES FY 2023-2024	PROPOSED BUDGET FY 2024-2025
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Services & Supplies

07220 MAINTENANCE-BUILDINGS & GRO	\$66,500	\$52,000	\$66,500
07287 PEOPLE SOFT FINANCIAL	\$830	\$830	\$850
07295 PROFESSIONAL & SPECIALIZED SE	\$8,370	\$8,370	\$8,500
Services & Supplies Subtotals	\$75,700	\$61,200	\$75,850
TOTAL EXPENDITURES:	\$75,700	\$61,200	\$75,850

Increase to Reserves

Total Budget (Total Expenditures + New Reserves)

Revenues

Ending Reserves/Designations 6/30/25

\$5,512
\$81,362
\$81,362
\$73,442

Drafted By _____ Approved By _____

CSA 2 - Tenaya

METHOD OF FINANCING
2024-2025 FISCAL YEAR

BOOK NAME: 0BOOK 02
AUDITOR CODE: 6202

BUDGET: 9142
FUND: 0160
SUBCLASS: 12000

ESTIMATED FUND BALANCE:		June 30, 2024	
A. FUNDS IN COUNTY TREASURY			
B. LESS WARRANTS OUTSTANDING		\$67,930	
C. LESS RESERVES/DESIGNATIONS		\$0	
ESTIMATED UNRESERVED/UNDESIGNED BALANCE(A-B-C)		\$67,930	1. <u>\$0</u>
RELEASE OF PRIOR YEAR RESERVES/DESIGNATIONS			2. <u>\$0</u>

ESTIMATED REVENUES

3010 Estimated Tax Revenues(3007-3025)	<u>\$13,270</u>
3380 Interest	<u>\$500</u>
3565 State-I/L Homeowners Prop Tax	<u>\$0</u>

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 \$81,362

TOTAL FUNDS FOR FISCAL YEAR 2024-2025 \$81,362

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