

REPORT TO THE BOARD OF SUPERVISORS
COUNTY OF FRESNO

COUNTY SERVICE AREA 23
EXCHEQUER HEIGHTS
TRACT 1994

FISCAL YEAR 2024-2025

Submitted By:
DEPARTMENT OF PUBLIC WORKS AND PLANNING

Prepared By:
RESOURCES DIVISION

June 2024

NARRATIVE

County Service Area 23 (CSA 23) was formed in 1970 to maintain the community water system in Exchequer Heights. This subdivision is located approximately three miles southwest of the Dinkey Creek area near the intersection of Exchequer Drive and Dinkey Creek Road. There are 16 residential parcels within the CSA 23; all but one is developed.

Maintenance of the water system was formerly provided by the Exchequer Heights Property Owners Association's certified operators. Special Districts staff now provides the maintenance and operations of the water system.

PROPOSITION 218

On December 15, 2015, the annual water service fee was approved by the Board of Supervisors through the Proposition 218 proceeding. The increase was intended to raise additional funds for infrastructure improvements including repair to the roof of the booster pump building in FY 2017-18, which has been completed. The increase also included funds for the purchase of two well pumps, if needed. The fee increase was also necessary to generate a general reserve equal to 50% of the average of the last three completed fiscal years operations and maintenance costs within five years, pursuant to County of Fresno Board of Supervisors policy. This rate structure includes the cost for the previously applied Health Department surveillance fee of \$17.32 per parcel, which is no longer included as a separate fee.

CSA 23 - Exchequer
COUNTY OF FRESNO SPECIAL DISTRICTS
PROJECTED BUDGET EXPENDITURES 2024 - 2025

ORG: 9163
FUND: 0790
AUDITOR CODE: 6223
SUBCLASS: 16000

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

07101 GENERAL LIABILITY INSURANCE	\$175	\$250	\$300
07205 MAINTENANCE - EQUIPMENT	\$400	\$0	\$0
07220 MAINTENANCE-BUILDING & GRO	\$10,000	\$1,250	\$10,000
07268 POSTAGE	\$30	\$0	\$30
07287 PEOPLE SOFT FINANCIALS	\$1,500	\$1,200	\$1,500
07295 PROFESSIONAL & SPECIALIZED SE	\$14,000	\$13,000	\$18,000
07430 UTILITIES	\$2,750	\$2,600	\$3,000
Services & Supplies Subtotals	\$28,855	\$18,300	\$32,830
TOTAL EXPENDITURES:	\$28,855	\$18,300	\$32,830

Increase to Reserves

Total Budget (Total Expenditures + New Reserves)

Revenues

Ending Reserves/Designations 6/30/25

	\$0
	\$32,830
	\$23,260
	\$40,064

Drafted By _____ Approved By _____

CSA 23 - Exchequer

METHOD OF FINANCING
2024-2025 FISCAL YEAR

BOOK NAME: 0BOOK 23
AUDITOR CODE: 6223

BUDGET: 9163
FUND: 0790
SUBCLASS: 16000

ESTIMATED FUND BALANCE:		June 30, 2024	
A. FUNDS IN COUNTY TREASURY			
B. LESS WARRANTS OUTSTANDING		\$49,634	
C. LESS RESERVES/DESIGNATIONS		\$0	
		\$49,634	
ESTIMATED UNRESERVED/UNDESIGNED BALANCE(A-B-C)			1. <u>\$0</u>
RELEASE OF PRIOR YEAR RESERVES/DESIGNATIONS			2. <u>\$9,570</u>

ESTIMATED REVENUES

3010 Estimated Tax Revenues(3007-3025)		<u>\$3,050</u>
3380 Interest		<u>\$450</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
Water	16	\$1,235.00	\$102.92	\$19,760.00
TOTAL REVENUES FROM		CHARGES FOR SPECIAL ASSESSMENT		\$19,760.00
			TOTAL:	\$19,760

ESTIMATED TOTAL CURRENT REVENUES \$23,260

TOTAL FUNDS FOR FISCAL YEAR 2024-2025 \$32,830

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