

REPORT TO THE BOARD OF SUPERVISORS
COUNTY OF FRESNO

COUNTY SERVICE AREA 23
EXCHEQUER HEIGHTS
TRACT 1994

FISCAL YEAR 2023-2024

Submitted By:
DEPARTMENT OF PUBLIC WORKS AND PLANNING

Prepared By:
RESOURCES DIVISION

June 2023

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, in FY 21-22 & FY 23-24. 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 2023 - 2024

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

ACCOUNT	BUDGET FY 2022-2023	ESTIMATED EXPENSES FY 2022-2023	PROPOSED BUDGET FY 2023-2024
Services & Supplies			
07101 GENERAL LIABILITY INSURANCE	\$175	\$174	\$175
07205 MAINTENANCE - EQUIPMENT	\$400	\$0	\$400
07220 MAINTENANCE-BUILDING & GRO	\$10,000	\$677	\$10,000
07268 POSTAGE	\$30	\$0	\$30
07287 PEOPLE SOFT FINANCIALS	\$1,500	\$1,348	\$1,500
07295 PROFESSIONAL & SPECIALIZED S	\$11,000	\$10,407	\$14,000
07430 UTILITIES	\$2,750	\$2,147	\$2,750
Services & Supplies Subtotals	\$25,855	\$14,753	\$28,855
TOTAL EXPENDITURES:	\$25,855	\$14,753	\$28,855

Increase to Reserves
Total Budget (Total Expenditures + New Reserves)
Revenues
Ending Reserves/Designations 6/30/24

\$0
\$28,855
\$22,025
\$33,258

Drafted By _____ Approved By _____

CSA 23 - Exchequer

METHOD OF FINANCING
2023-2024 FISCAL YEAR

BOOK NAME: 0BOOK 23
AUDITOR CODE: 6223

BUDGET: 9163
FUND: 0790
SUBCLASS: 16000

ESTIMATED FUND BALANCE: <u>June 30, 2023</u>				
A. FUNDS IN COUNTY TREASURY		\$40,088		
B. LESS WARRANTS OUTSTANDING		\$0		
C. LESS RESERVES/DESIGNATIONS		\$40,088		
ESTIMATED UNRESERVED/UNDESIGNED BALANCE(A-B-C)			1.	<u>\$0</u>
RELEASE OF PRIOR YEAR RESERVES/DESIGNATIONS			2.	<u>\$6,830</u>

ESTIMATED REVENUES

3010 Estimated Tax Revenues(3007-3025)		<u>\$2,035</u>
3380 Interest		<u>\$230</u>
3475 Other State In-Lieu Taxes		<u>\$0</u>
3565 State-I/L Homeowners Prop Tax		<u>\$0</u>
3572 State-Disaster Relief		<u>\$0</u>
4369 Federal In Lieu - Housing		<u>\$0</u>

CHARGES FOR SPECIAL ASSESSMENT **5066**

SERVICE	# of Connections/Parcel	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: <u>\$19,760</u>

ESTIMATED TOTAL CURRENT REVENUES \$22,025

TOTAL FUNDS FOR FISCAL YEAR 2023-2024 \$28,855

Drafted By _____ Approved By _____