



San Bernardino LAFCO Fiscal Indicators

County Service Area 18 (Cedar Pines)

Report Created:11/3/2016

County Service Area 18 is governed by the County Board of Supervisors and is authorized by LAFCO to provide the following functions: roads/snow removal, water, and park and recreation. The district has no direct employees, it operates with personnel and supplies provided by County Service Area 70. The district reports a general fund and a fund for road paving. CSA 18 maintains and provides snow removal for 17.3 miles of paved and dirt roadways, one community center and one five-acre park in Cedarpines Park. This district receives property tax revenue and a \$50 per parcel service charge on approximately 3,781 parcels.



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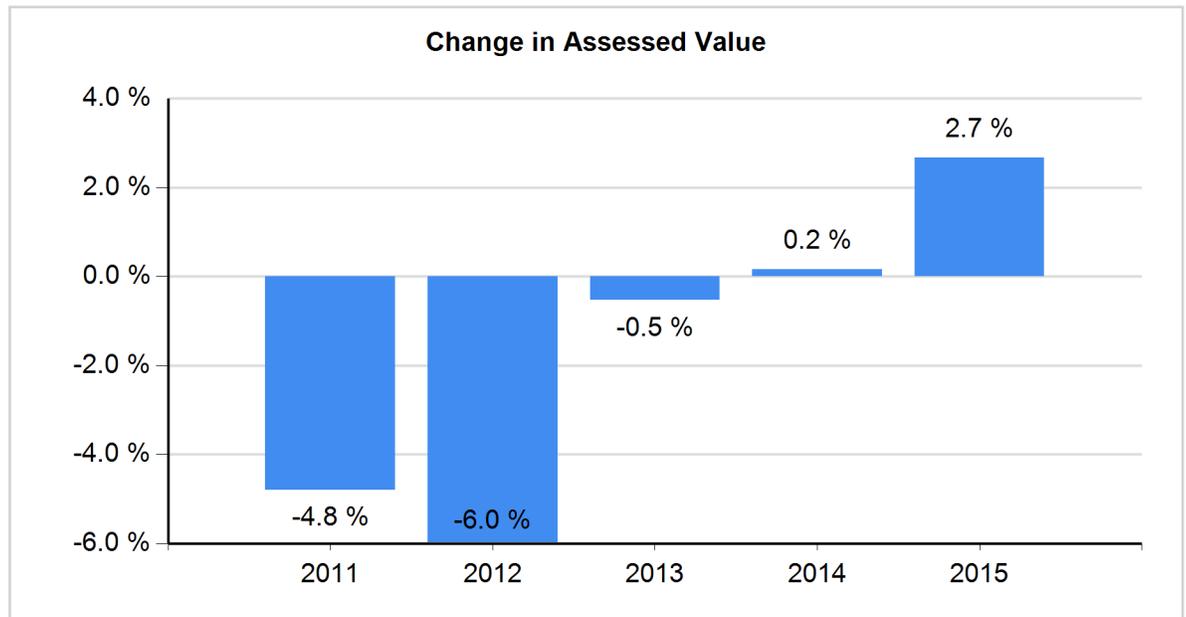
Change in Assessed Value

Description

There is a correlation between assessed property value and the receipt of the general property tax levy.

Formula:
change in tax roll
value/beginning tax
roll value

Source:
County Auditor -
Agency Net
Valuations



2011	2012	2013	2014	2015
(\$4,741,179)	(\$5,565,379)	(\$495,274)	\$150,752	\$2,545,356
\$98,847,604	\$93,282,225	\$92,786,951	\$92,937,703	\$95,483,059
-4.8%	-6.0%	-0.5%	0.2%	2.7%

Agency Response



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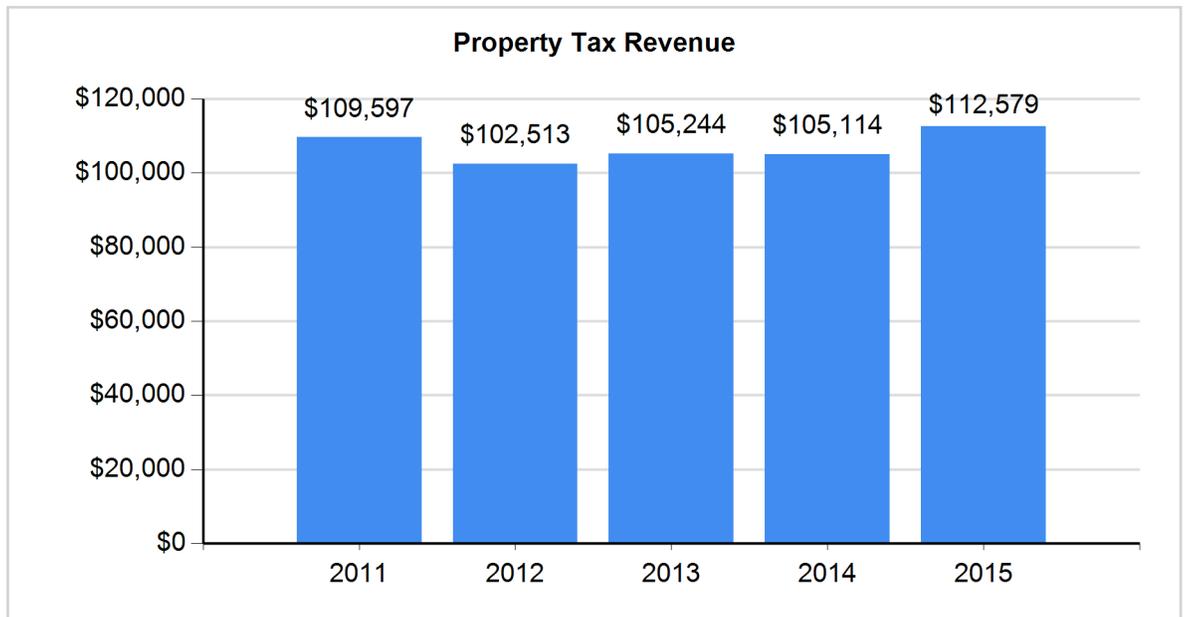
Property Tax Revenue

Description

This indicator will have more importance for those agencies heavily reliant upon property tax revenues. As this revenue source is relatively stable and lags about two years behind changes in market conditions, this indicator can potentially depict the level of stability of an agency's revenue base.

Formula:
property tax revenue

Source:
Statement of
Activities; Statement
of Revenues,
Expenditures and
Changes in Fund
Balance/Net Position



Agency Response



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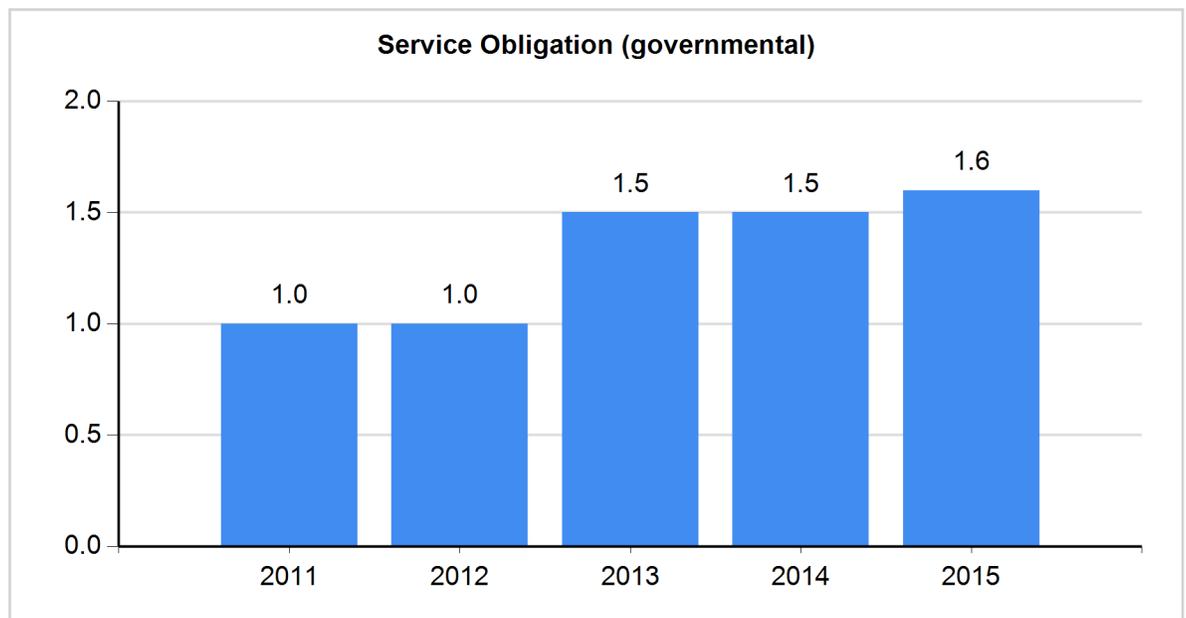
Service Obligation (governmental)

Description

Measures whether or not a government's annual revenues were sufficient to pay for annual operations. A ratio of one or higher indicates that a government lived within its annual revenues.

Formula:
operating
revenue/operating
expenditures

Source:
Statement of
Revenues,
Expenditures and
Changes in Fund
Balance



	2011	2012	2013	2014	2015
Operating Revenue	\$300,682	\$255,589	\$267,549	\$266,136	\$284,898
Operating Expenditures	\$309,400	\$256,825	\$181,501	\$174,816	\$173,910
Ratio	1.0	1.0	1.5	1.5	1.6

Agency Response

The level of services provided to Road Districts is dictated by the available revenue. Capital improvement and maintenance projects are funded over multiple fiscal years. In years where capital and maintenance expenditures are incurred, fund balance is used to fund the projects.



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Liquidity

Description

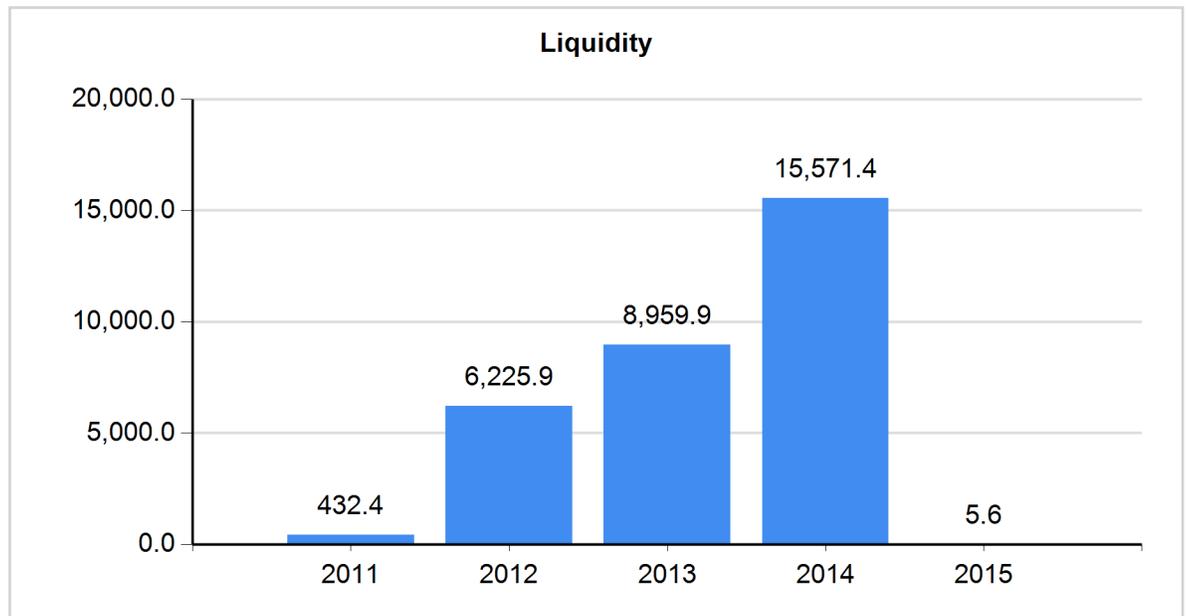
Measures a government's ability to meet its short-term obligations. A high ratio suggests a government is able to meet its short-term obligations.

Formula:

cash & investments
(does not include
fiscal agents,
restricted, or
fiduciary)/current
liabilities

Source:

Statement of Net
Position



	2011	2012	2013	2014	2015
	\$131,004	\$105,840	\$188,158	\$280,285	\$235,271
	\$303	\$17	\$21	\$18	\$41,852
	432.4	6,225.9	8,959.9	15,571.4	5.6

Agency Response