



## San Bernardino LAFCO Fiscal Indicators

### County Service Area 20 (Joshua Tree)

Report Created:2/5/2020

County Service Area 20 is governed by the County Board of Supervisors and is authorized by LAFCO to provide the following functions: park and recreation, roads, and streetlighting. The district has nine employees. The district provides funding for four parks, three ball fields, recreation center building, water playground, skateboard park, community center, and 297 streetlights in the Joshua Tree community. Funding is derived from property taxes and a \$30 improved parcel and \$10 unimproved parcel service charge. Currently there are approximately 4,408 improved parcels and 5,618 unimproved parcels. Additional information on the District can be accessed via the link below.

[Agency Information \(map, contact information, fiscal indicators\)](#)



## County Service Area 20 (Joshua Tree)

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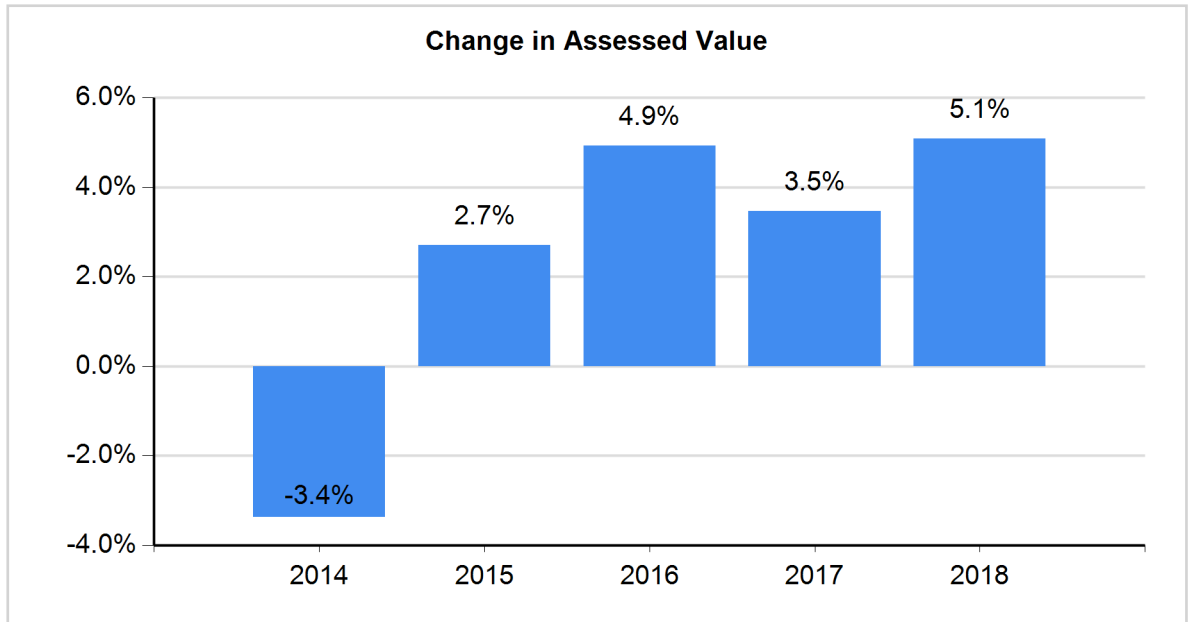
### Change in Assessed Value

#### 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



	2014	2015	2016	2017	2018
	(\$16,267,866)	\$13,426,805	\$25,699,832	\$18,712,982	\$28,887,437
	\$481,972,320	\$495,399,125	\$521,098,957	\$539,811,939	\$568,699,376
	-3.4%	2.7%	4.9%	3.5%	5.1%

#### Agency Response



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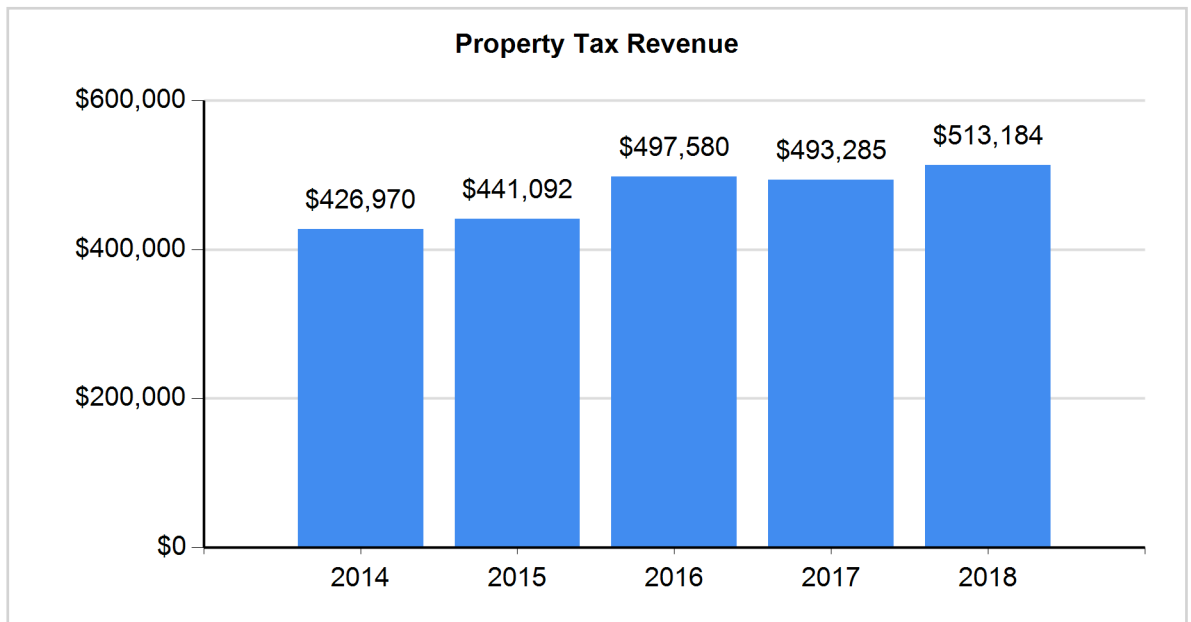
### Property Tax Revenue

#### 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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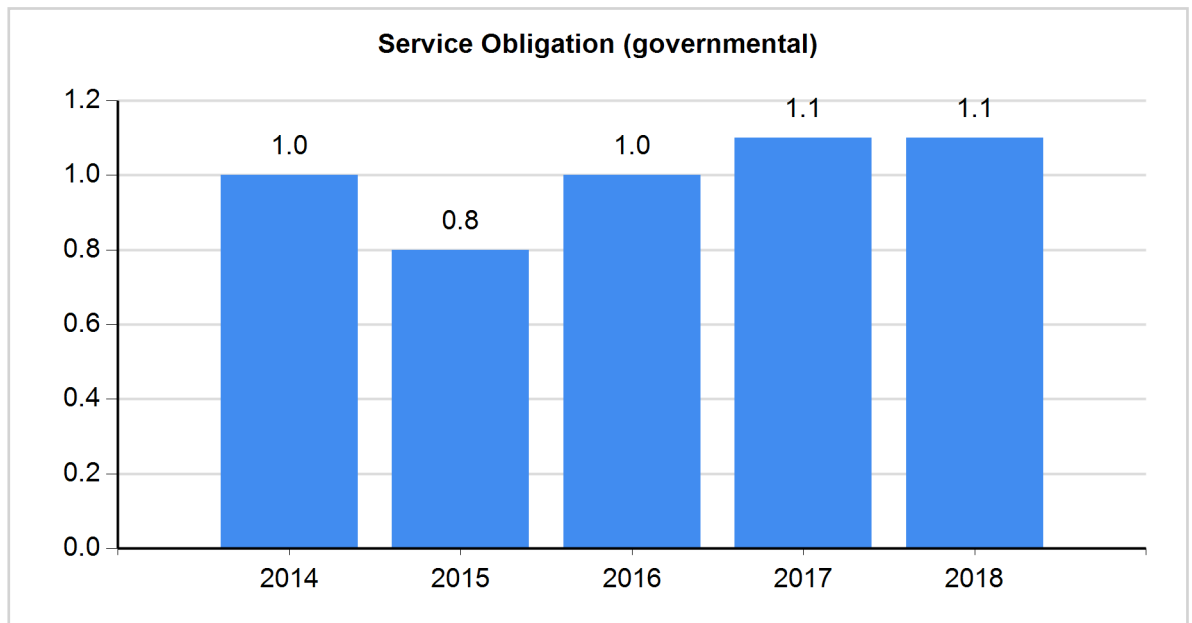
### Service Obligation (governmental)

#### 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



	2014	2015	2016	2017	2018
Operating Revenue	\$704,853	\$731,923	\$748,390	\$766,244	\$796,570
Operating Expenditures	\$736,722	\$876,717	\$729,391	\$711,634	\$755,276
Ratio	1.0	0.8	1.0	1.1	1.1

#### Agency Response



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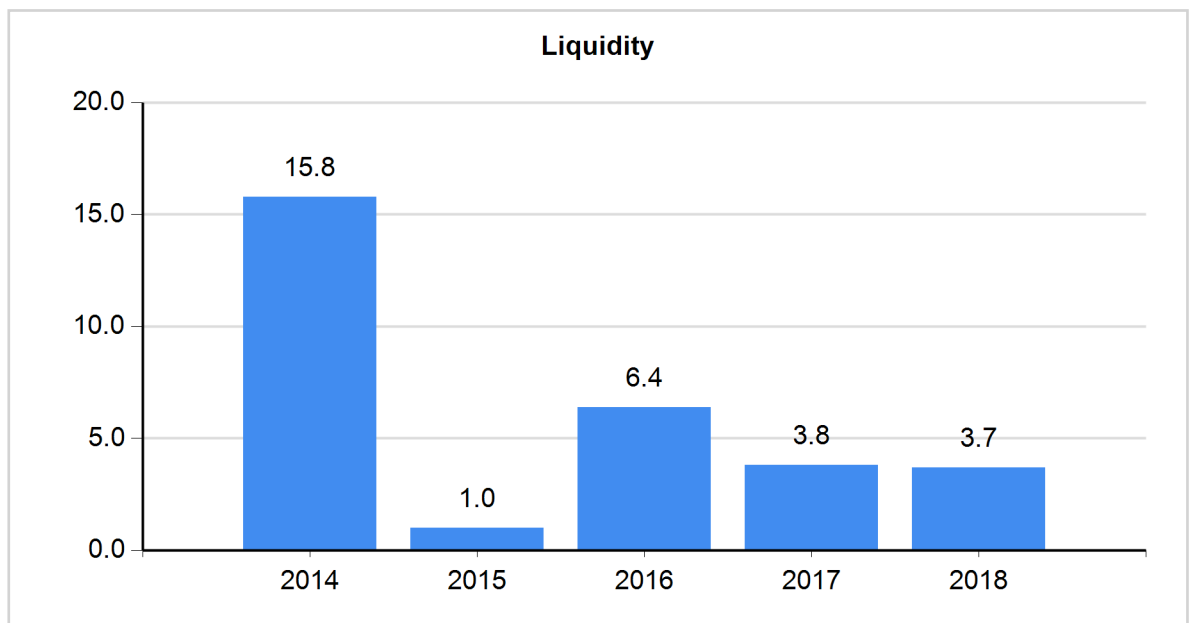
### Liquidity

#### 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



2014	2015	2016	2017	2018
\$263,585	\$198,374	\$123,150	\$174,460	\$205,101
\$16,727	\$193,701	\$19,365	\$46,516	\$55,880
15.8	1.0	6.4	3.8	3.7

### Agency Response