San Bernardino LAFCO
Fiscal Indicators

County Service Area 40 (Elephant Mountain)

Report Created:2/5/2020

County Service Area 40 is governed by the County Board of Supervisors and is authorized by LAFCO to provide the following function: TV translator. The district has one employee. CSA 40 provides television broadcast from Elephant Mountain near Daggett and Newberry Springs to a 100 square mile area encompassing Barstow, Daggett, Hinkley, Newberry Springs and Yermo. This CSA provides service to approximately 35,000 households and is funded by property taxes and rental income. Additional information on the District can be accessed via the link below.

Agency Information (map, contact information, fiscal indicators)

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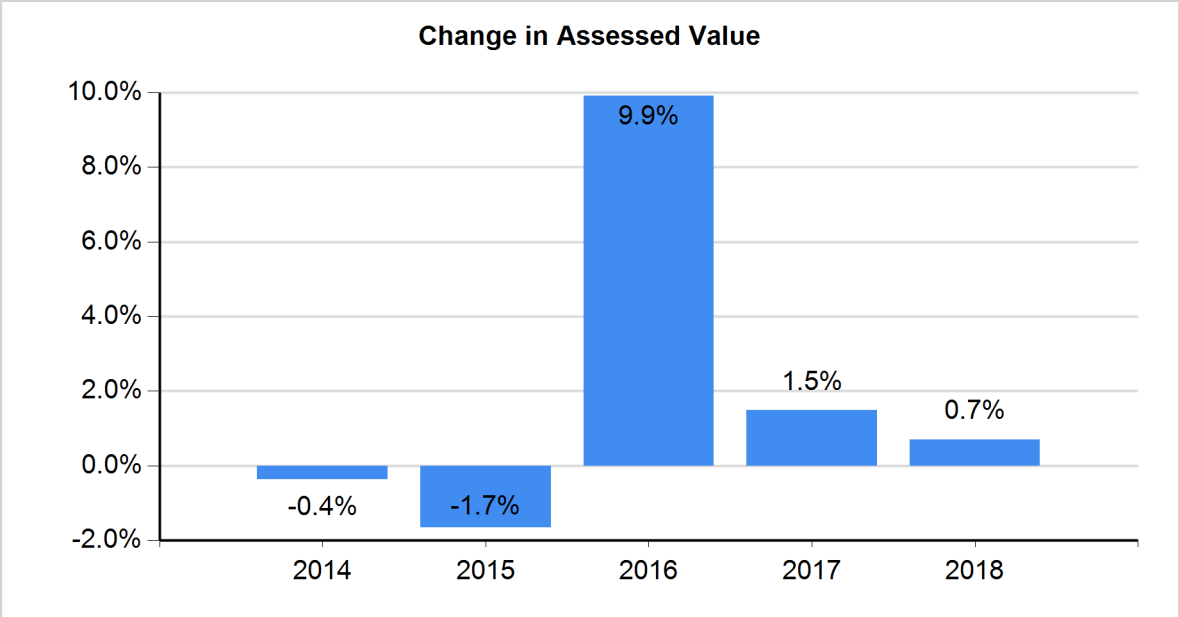
Change in Assessed Value

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
($5,358,889)	($23,630,997)	$156,165,112	$23,702,897	$11,172,897
$1,444,025,403	$1,420,394,406	$1,576,559,518	$1,600,262,415	$1,611,435,312
-0.4%	-1.7%	9.9%	1.5%	0.7%

Agency Response

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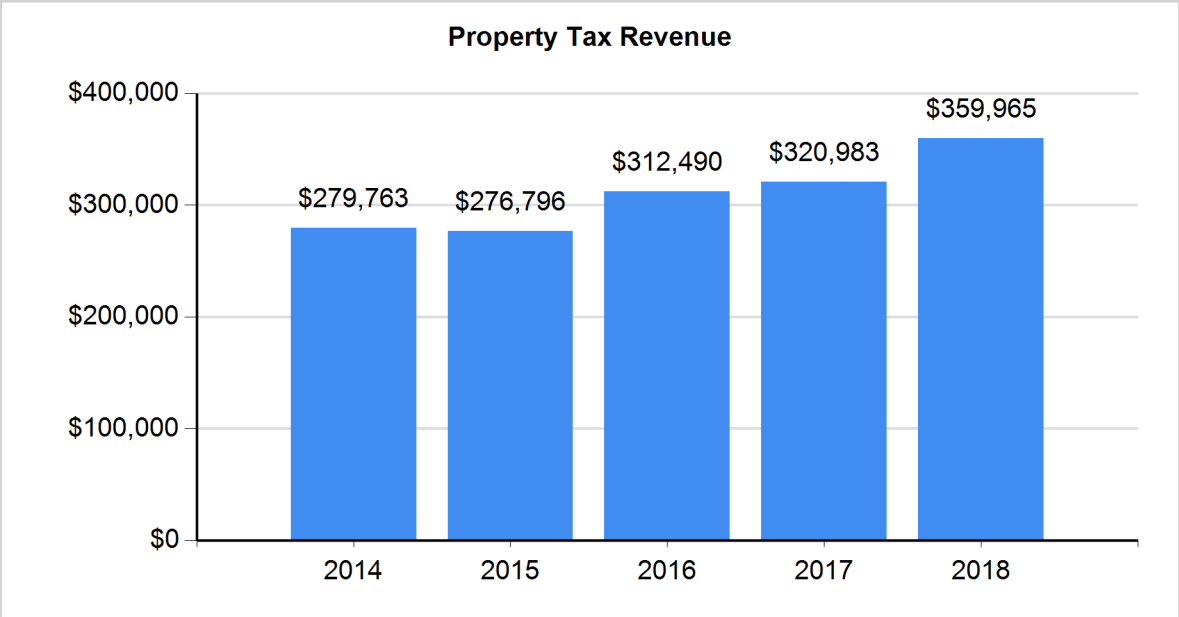
Property Tax Revenue

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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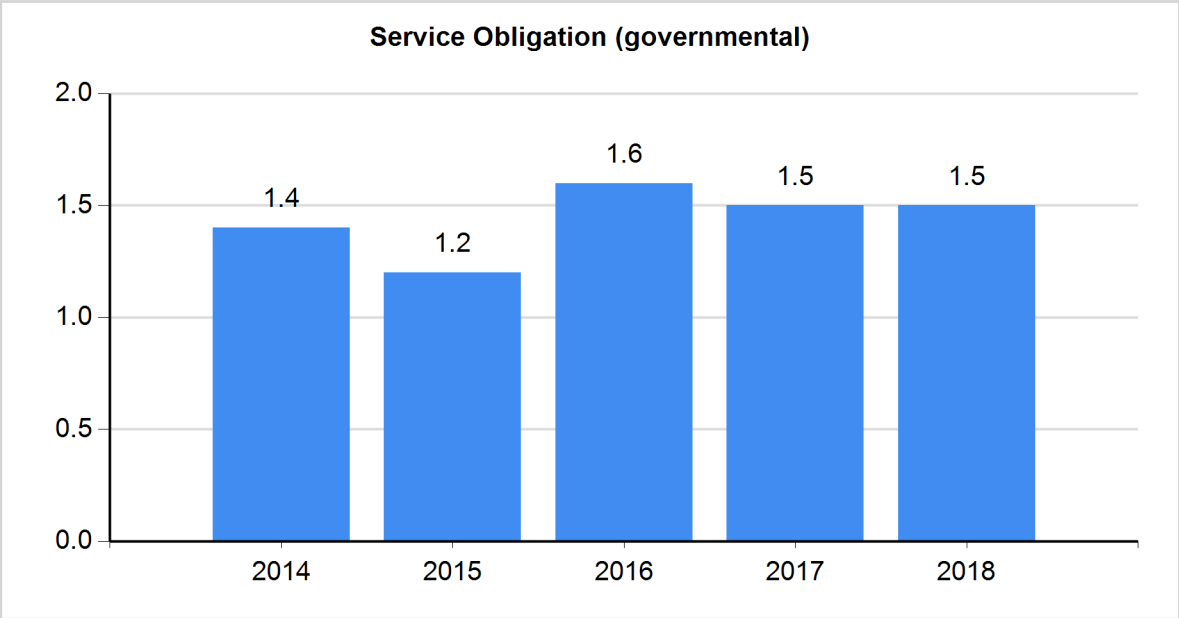
Service Obligation (governmental)

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



2014	2015	2016	2017	2018
$350,485	$359,814	$388,465	$403,887	$464,784
$244,190	$306,701	$245,852	$264,105	$306,084
1.4	1.2	1.6	1.5	1.5

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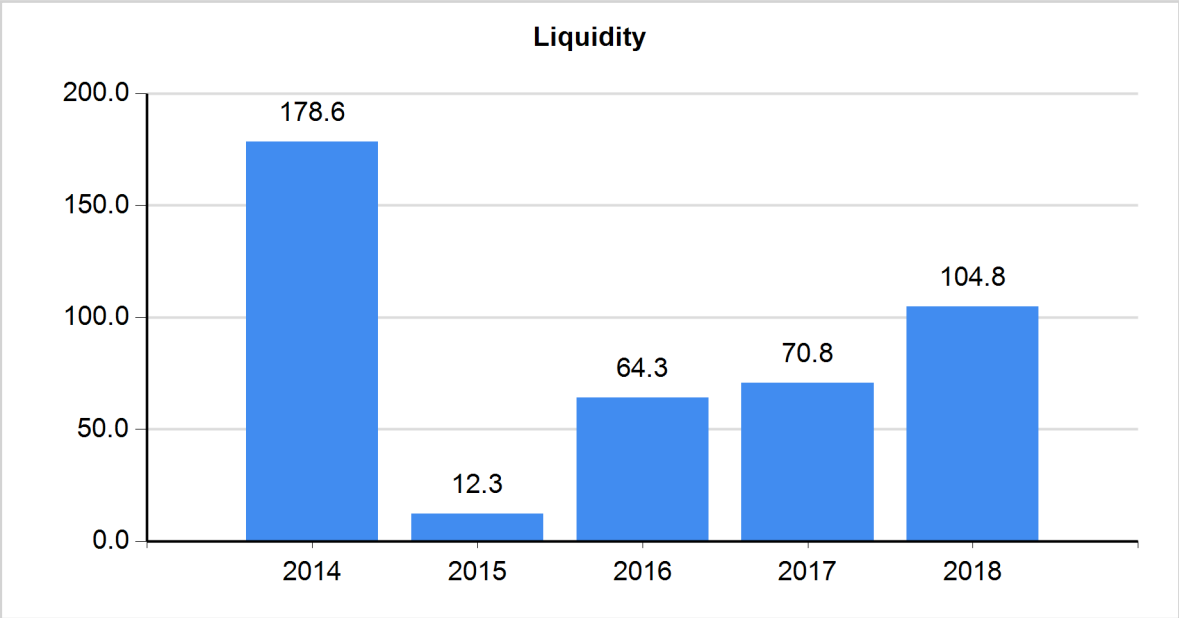
Liquidity

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
$1,045,443	$1,215,897	$1,289,256	$1,430,800	$1,571,865
$5,853	$99,229	$20,039	$20,217	$15,000
178.6	12.3	64.3	70.8	104.8

Agency Response