



San Bernardino LAFCO Fiscal Indicators

County Service Area 68 (Valley of the Moon)

Report Created:2/5/2020

County Service Area 68 is governed by the County Board of Supervisors and is authorized by LAFCO to provide the following function: roads/snow removal. The district has no direct employees, it operates with personnel and supplies provided by County Service Area 70. CSA 68 receives property tax revenue to fund road maintenance and snow removal services to four miles of paved road in Valley of the Moon. Additional information on the District can be accessed via the link below.

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



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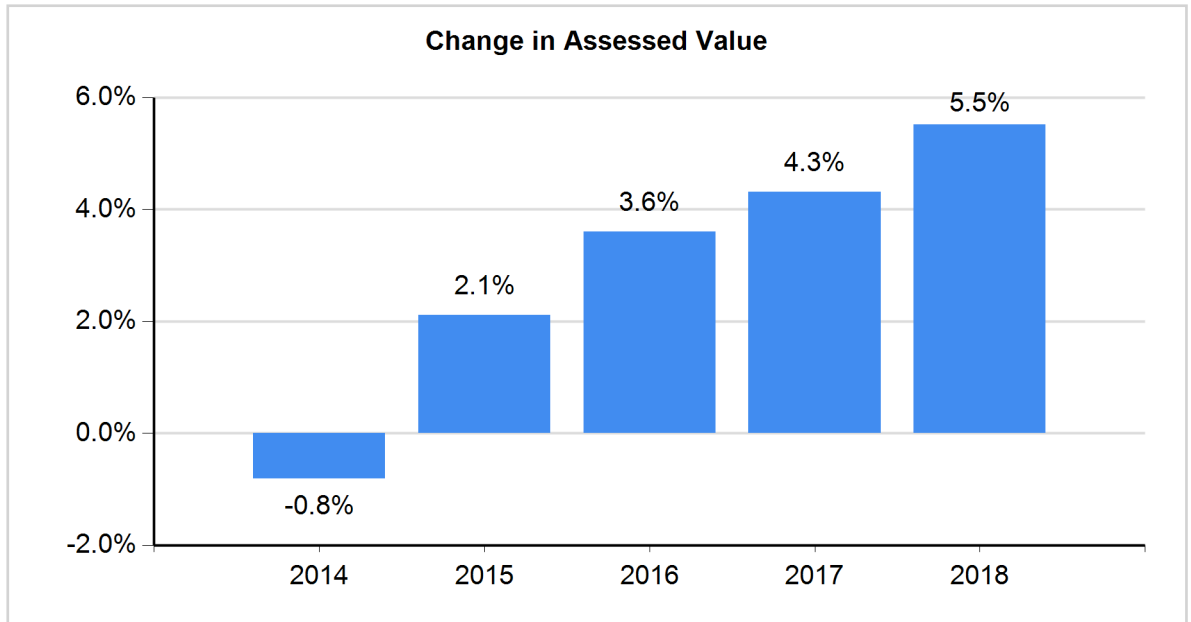
Change in Assessed Value

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
	(\$256,189)	\$684,486	\$1,207,866	\$1,510,781	\$2,046,341
	\$31,648,312	\$32,332,798	\$33,540,664	\$35,051,445	\$37,097,786
	-0.8%	2.1%	3.6%	4.3%	5.5%

Agency Response



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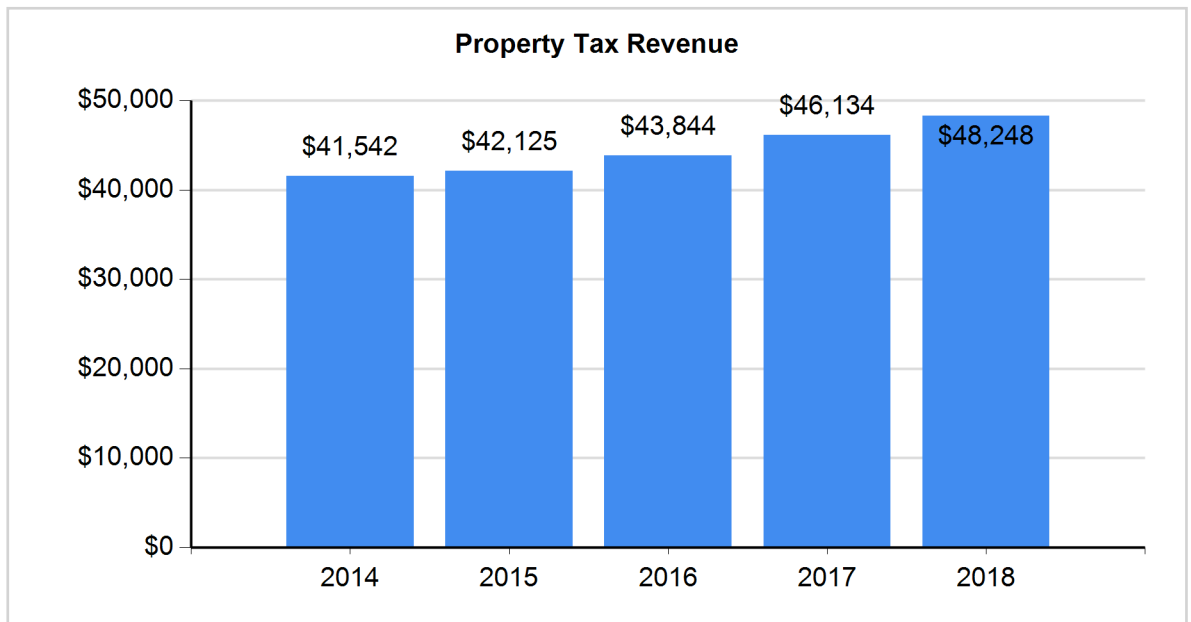
Property Tax Revenue

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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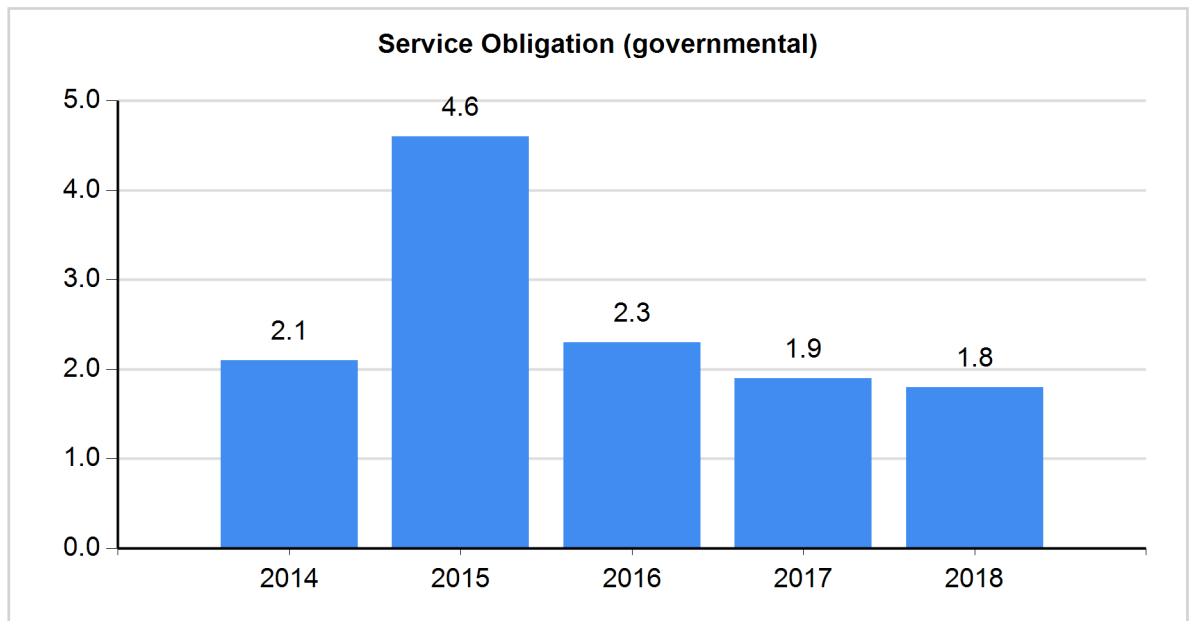
Service Obligation (governmental)

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	\$42,233	\$42,885	\$45,062	\$47,437	\$116,127
Operating Expenditures	\$20,002	\$9,354	\$19,605	\$25,331	\$64,477
Ratio	2.1	4.6	2.3	1.9	1.8

Agency Response

Variances in CSA revenue and expenditures is due to road damage incurred due to winter storms in 2011 and the associated FEMA reimbursements. Beginning in 2013 the service level was reduced to snow removal only due to a proposed tax increase being voted down by voters. The level of services provided to Road Districts is dictated by the available revenue.



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Liquidity

Description

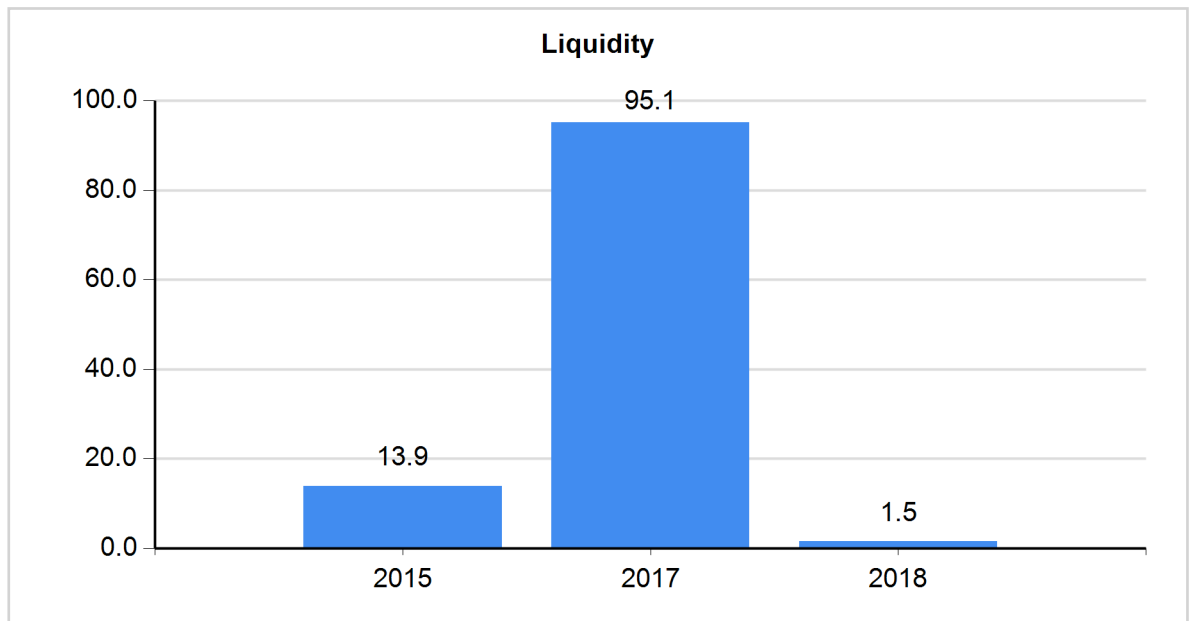
Measures a government's ability to meet its short-term obligations. A high ratio suggests a government is able to meet its short-term obligations.

Formula:

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

Source:

Statement of Net
Position



2014	2015	2016	2017	2018
\$51,466	\$91,783	\$110,404	\$134,141	\$380,711
-	\$6,620	-	\$1,410	\$255,549
-	13.9	-	95.1	1.5

Agency Response