



County Service Area 70 Zone P-14 (Mentone)

Report Created:1/22/2018

County Service Area 70 P-14 is governed by the County Board of Supervisors. The zone has no direct employees, it operates with personnel and supplies provided by County Service Area 70. The zone provides landscape maintenance, streetlighting services and a detention basin maintenance for Tract 16602 in the Mentone area. A service charge of \$1,100 per parcel, per year, with a 2.5% inflationary increase was approved July 10, 2007. The service charge was reduced in 2012-13 from \$1,214.20 per parcel to \$350 per parcel with a 2.5% inflationary increase. The 2017-18 per parcel service charge is \$367.72, which is currently levied on 108 parcels. The zone does not receive general levy property tax revenue, therefore assessed value data is not compiled by the County. The audits identify the receipt of property taxes even though the zone receives a service charge.

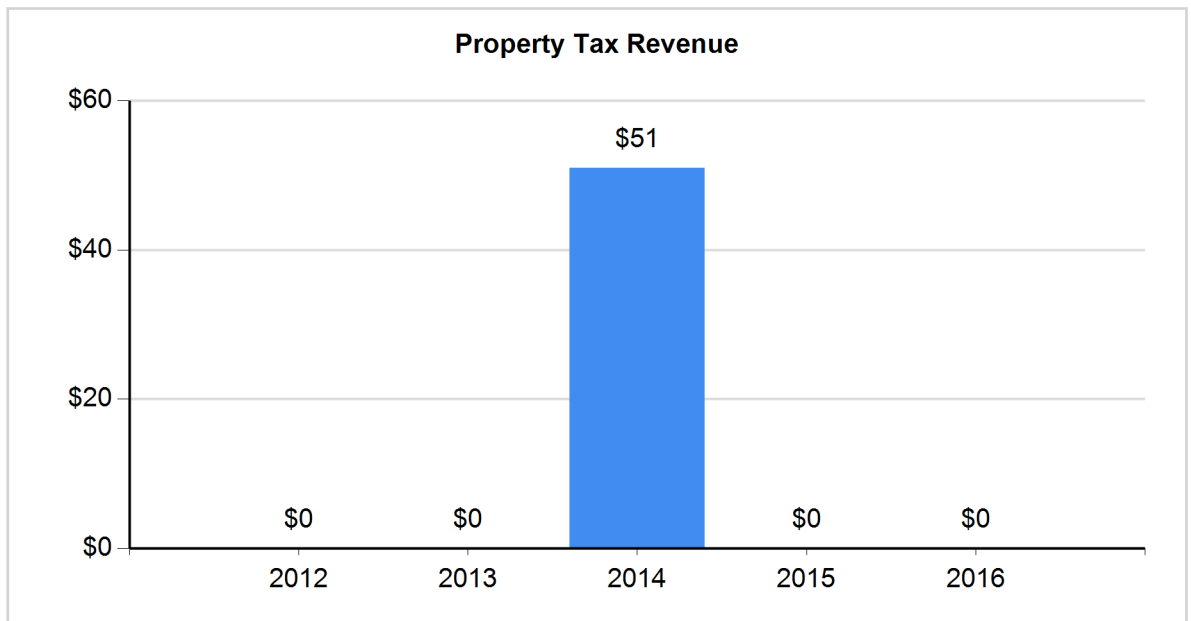
Property Tax Revenue

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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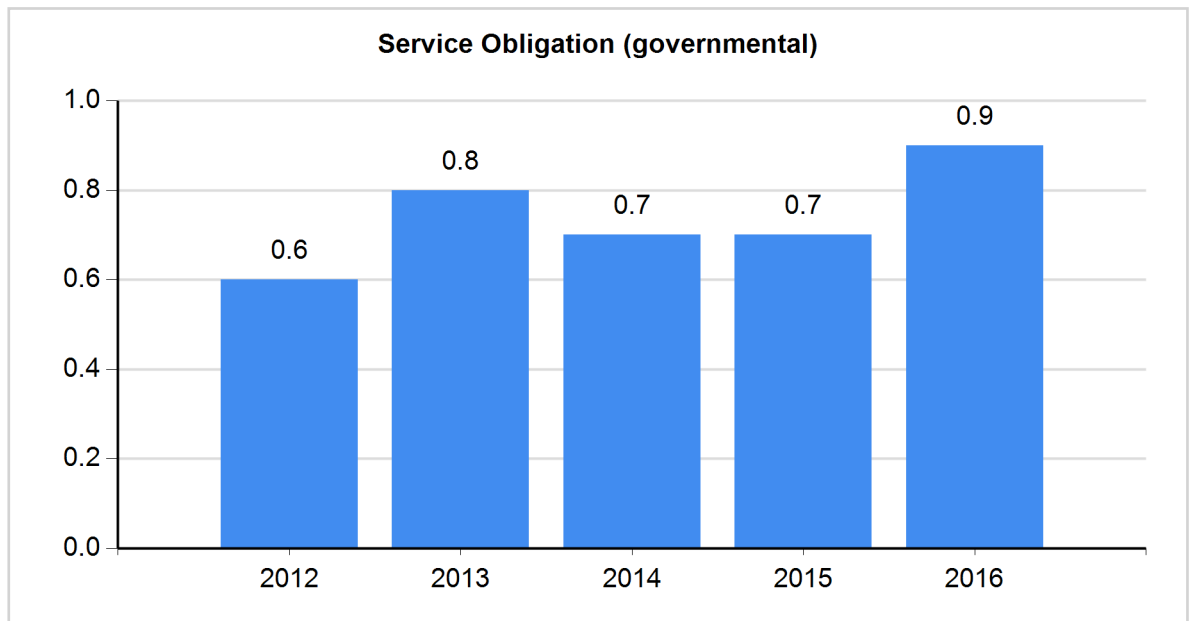
Service Obligation (governmental)

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



	2012	2013	2014	2015	2016
Operating Revenue	\$38,517	\$40,720	\$39,449	\$39,124	\$39,417
Operating Expenditures	\$61,638	\$52,118	\$59,874	\$53,728	\$43,569
Ratio	0.6	0.8	0.7	0.7	0.9

Agency Response

Requirements are approximately \$50,000 annually, excluding contingencies. Revenues are approximately \$40,000. Fund balance of approximately \$243,000 exceeds department policy requirements of 25% of operating costs. Fund balance will cover shortfall for approximately 20 years before per parcel service charge will need to be increased.



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Liquidity

Description

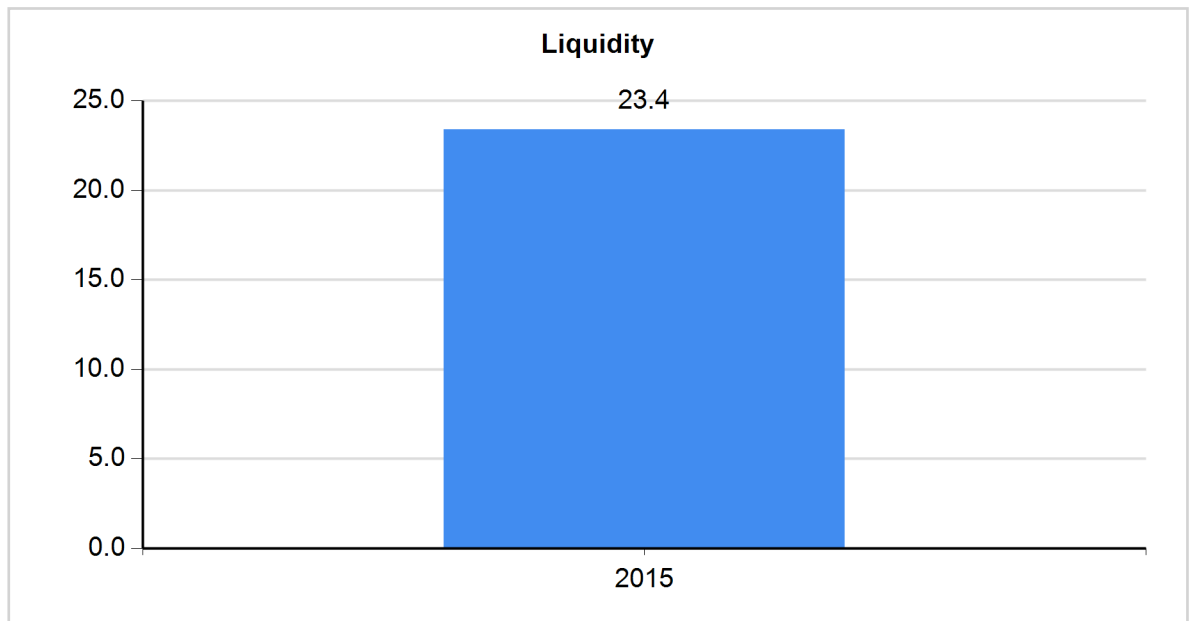
Measures a government's ability to meet its short-term obligations. A high ratio suggests a government is able to meet its short-term obligations.

Formula:

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

Source:

Statement of Net
Position



2012	2013	2014	2015	2016
\$257,244	\$246,186	\$225,395	\$220,397	\$206,472
-	-	-	\$9,427	-
-	-	-	23.4	-

Agency Response