



County Service Area 70 Zone R-5 (Sugarloaf)

Report Created:1/22/2018

County Service Area 70 Zone R-5 formed in 1980 and 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. On May 1, 2007 voters approved a special tax of \$60 per parcel, per year with a 2.5% inflationary factor to maintain 23 miles of paved and unpaved roads in the Sugarloaf area of Bear Valley. The 2017-18 per parcel special tax is \$76.82, which is currently billed on 3,552 parcels. The special tax funds road maintenance and snow removal services. 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 special tax.

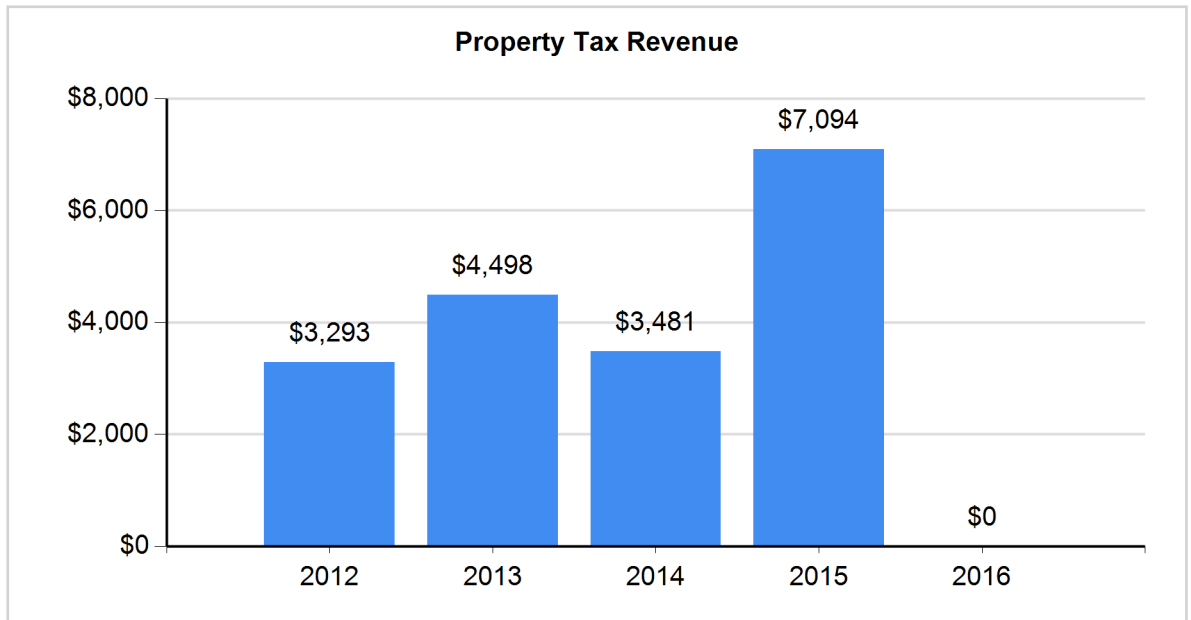
Property Tax Revenue

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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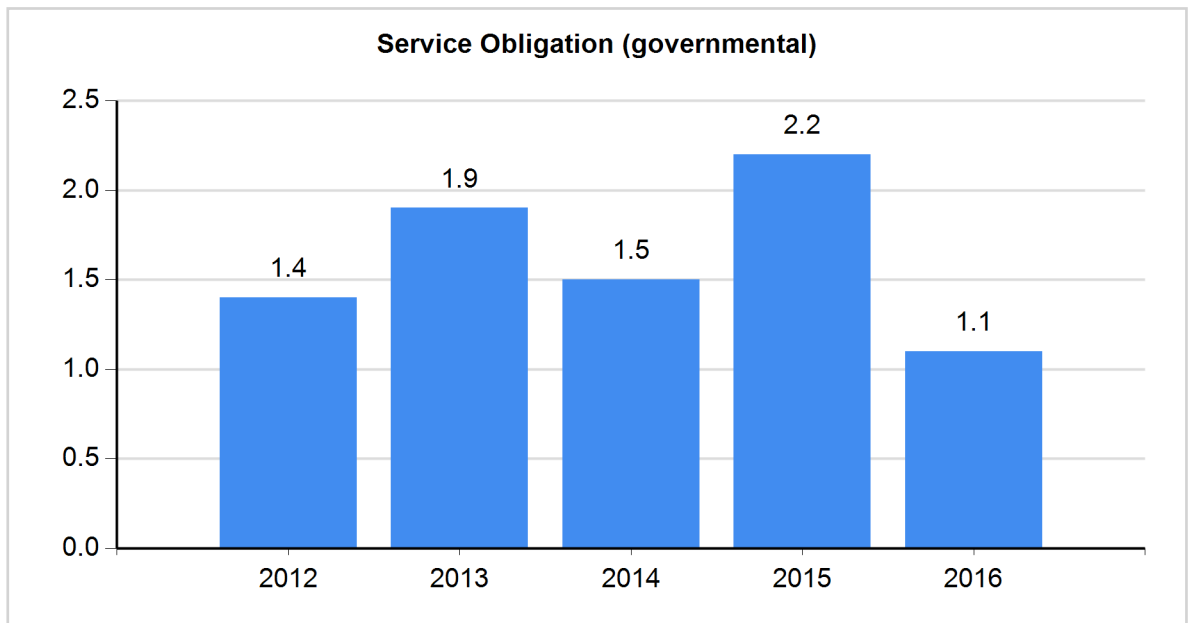
Service Obligation (governmental)

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	\$247,263	\$347,794	\$267,994	\$301,276	\$279,853
Operating Expenditures	\$178,505	\$180,219	\$178,565	\$136,493	\$243,995
Ratio	1.4	1.9	1.5	2.2	1.1

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

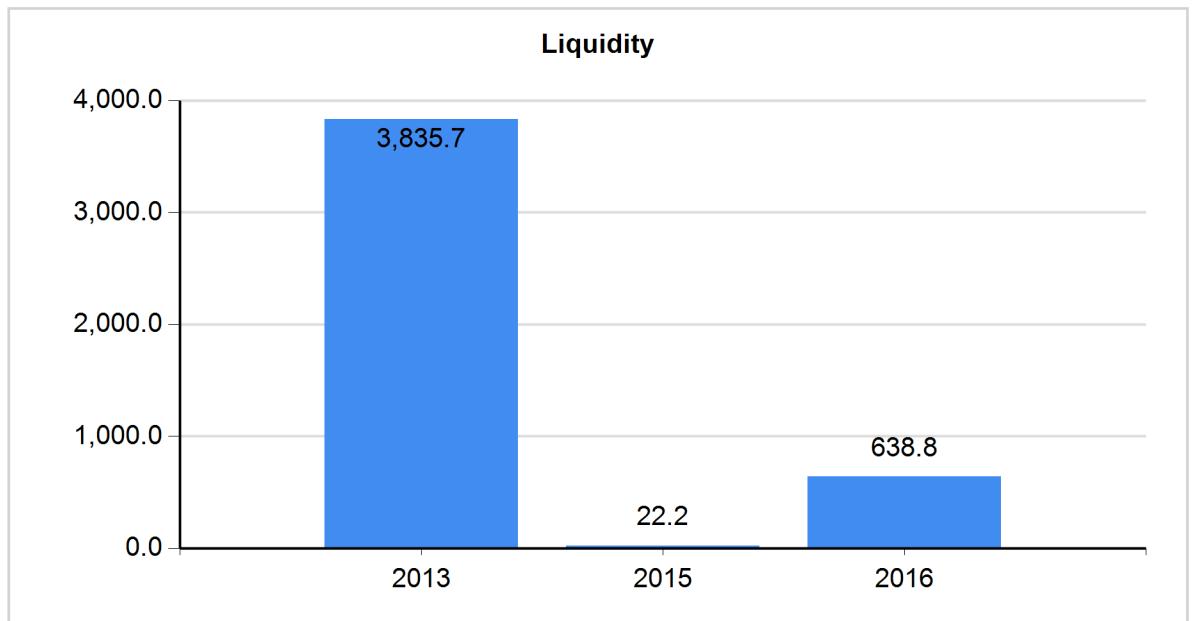
Measures a government's ability to meet its short-term obligations. A high ratio suggests a government is able to meet its short-term obligations.

Formula:

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

Source:

Statement of Net
Position



2012	2013	2014	2015	2016
\$522,684	\$560,007	\$615,800	\$340,031	\$360,310
\$0	\$146	\$0	\$15,315	\$564
-	3,835.7	-	22.2	638.8

Agency Response