



County Service Area 73 (Arrowbear Lake)(dissolved)

Report Created:11/3/2016

On January 8, 2015, CSA 73 Arrowbear Lake was dissolved and annexed into CSA 54 Crest Forest. Until that time, County Service Area 73 received property tax revenue to fund the operation and maintenance of 17 streetlights in Arrowbear Lake.

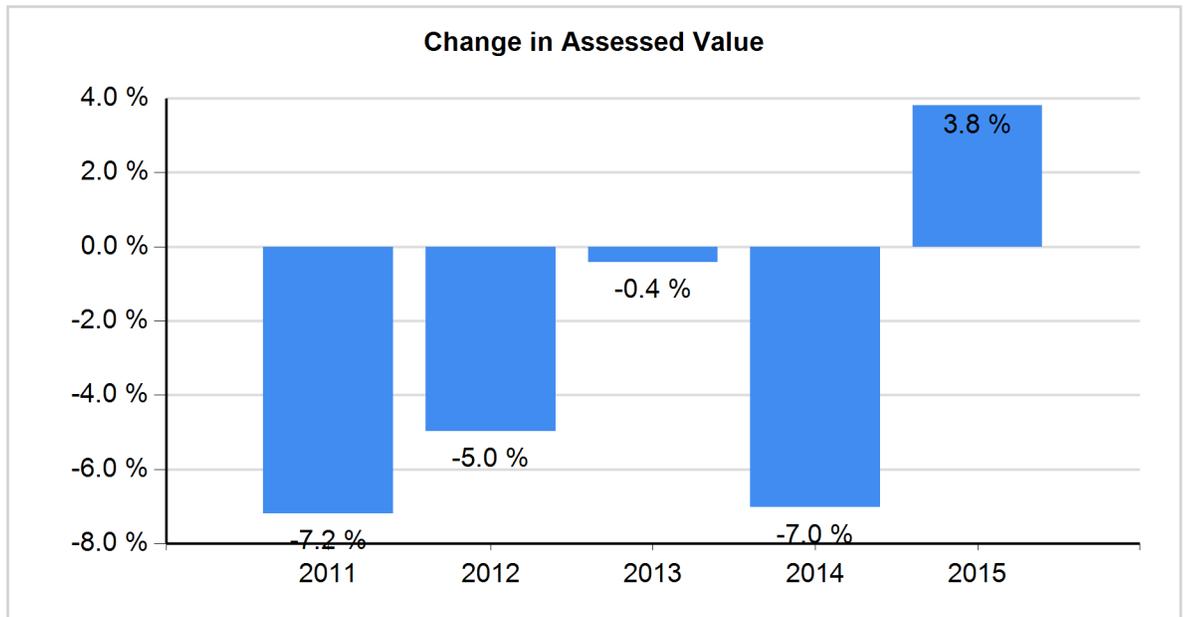
Change in Assessed Value

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



2011	2012	2013	2014	2015
(\$7,556,018)	(\$4,975,294)	(\$415,214)	(\$6,548,971)	\$3,696,568
\$105,121,125	\$100,145,831	\$99,730,617	\$93,181,646	\$96,878,214
-7.2%	-5.0%	-0.4%	-7.0%	3.8%

Agency Response



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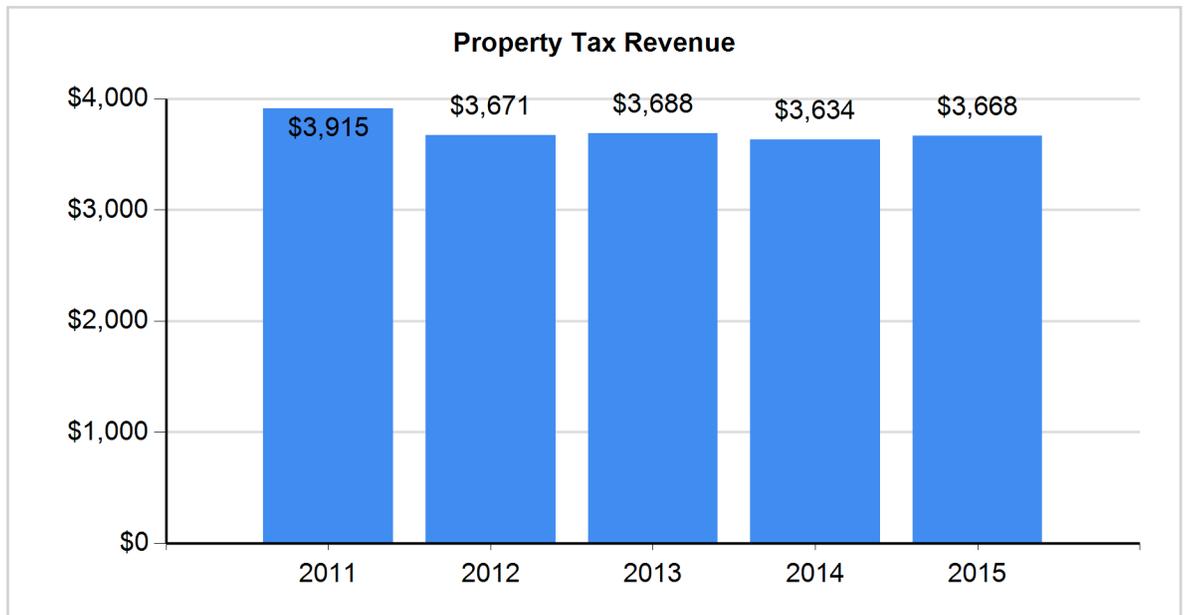
Property Tax Revenue

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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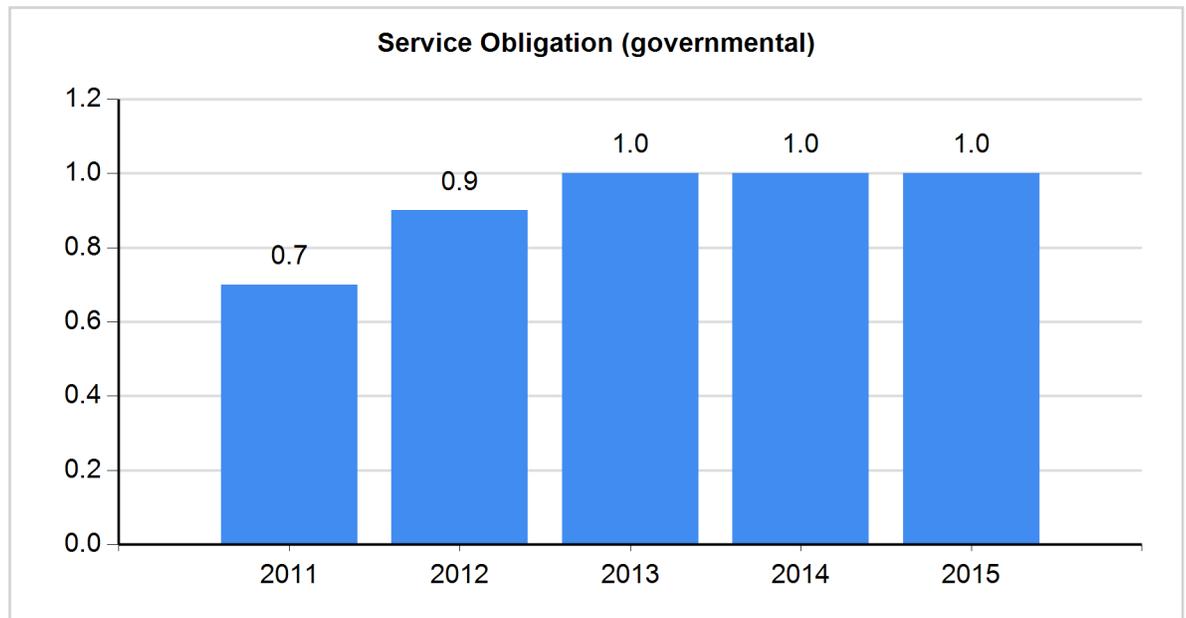
Service Obligation (governmental)

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



	2011	2012	2013	2014	2015
Operating Revenue	\$4,009	\$3,723	\$3,741	\$3,679	\$3,711
Operating Expenditures	\$5,596	\$3,982	\$3,920	\$3,712	\$3,683
Ratio	0.7	0.9	1.0	1.0	1.0

Agency Response



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Liquidity

Description

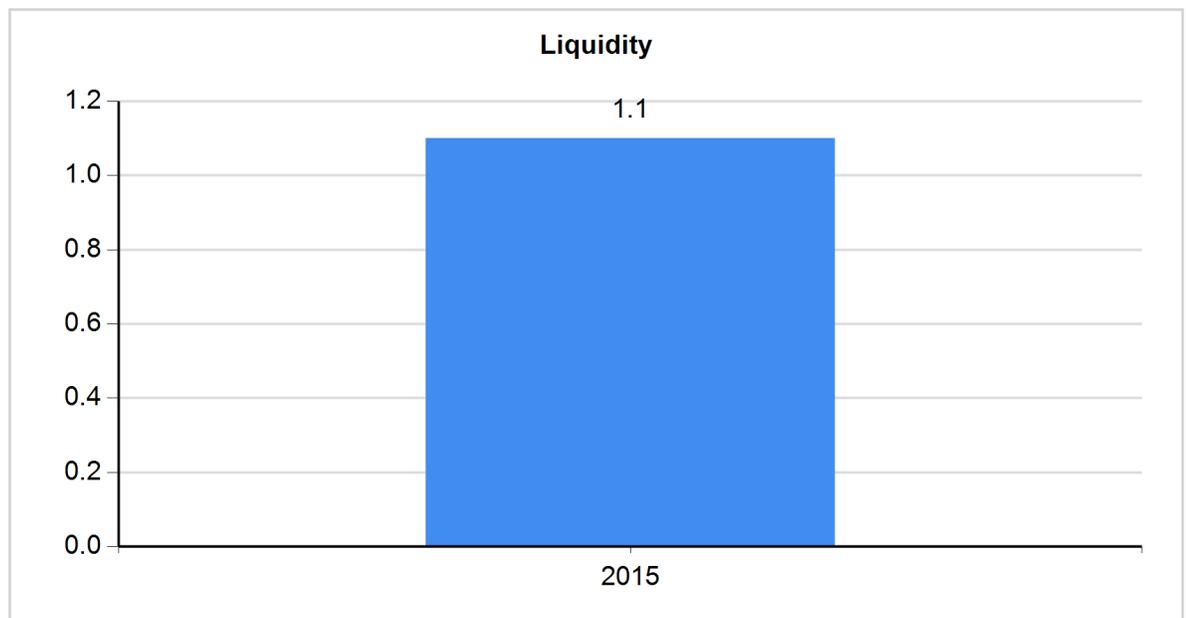
Measures a government's ability to meet its short-term obligations. A high ratio suggests a government is able to meet its short-term obligations.

Formula:

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

Source:

Statement of Net
Position



2011	2012	2013	2014	2015
\$309	\$89	\$35	\$2	\$370
-	-	-	-	\$341
-	-	-	-	1.1

Agency Response



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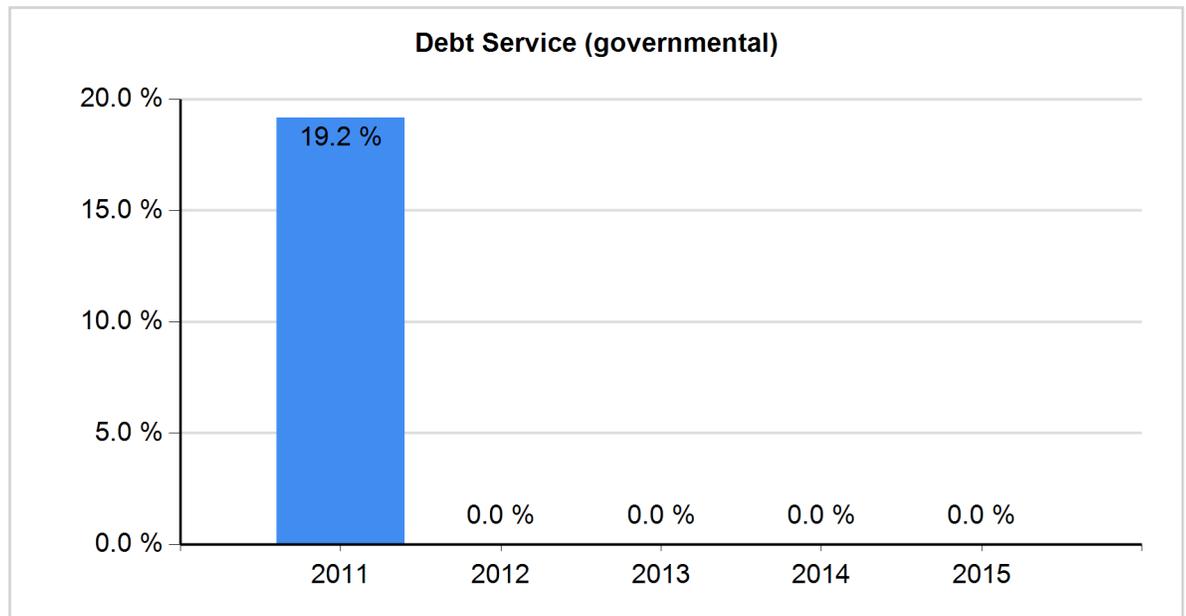
Debt Service (governmental)

Description

Looks at service flexibility by determining the amount of total expenditures committed to annual debt service. Service flexibility decreases as more resources are committed to annual debt service.

Formula:
debt
service/operating
expenditures

Source:
Statement of
Revenues,
Expenditures and
Changes in Fund
Balance



	2011	2012	2013	2014	2015
	\$1,073	\$0	\$0	\$0	\$0
	\$5,596	\$3,982	\$3,920	\$3,712	\$3,683
	19.2%	0.0%	0.0%	0.0%	0.0%

Agency Response