



County Service Area 79 Zone R-1 (Green Valley Lake)

Report Created:11/3/2016

County Service Area 79 Zone R-1 is governed by the County Board of Supervisors and maintains and provides snow removal for approximately .65 mile of paved road in "The Meadow" area of Green Valley Lake. The zone has no direct employees, it operates with personnel and supplies provided by County Service Area 70. In 2007 voters approved a \$325 per parcel, per year special tax with a 2.5% inflationary factor each year thereafter. The 2014-15 special tax was \$418.43, is \$439.61 for 2016-17, on 66 parcels funds road maintenance, paving, and snow removal services.

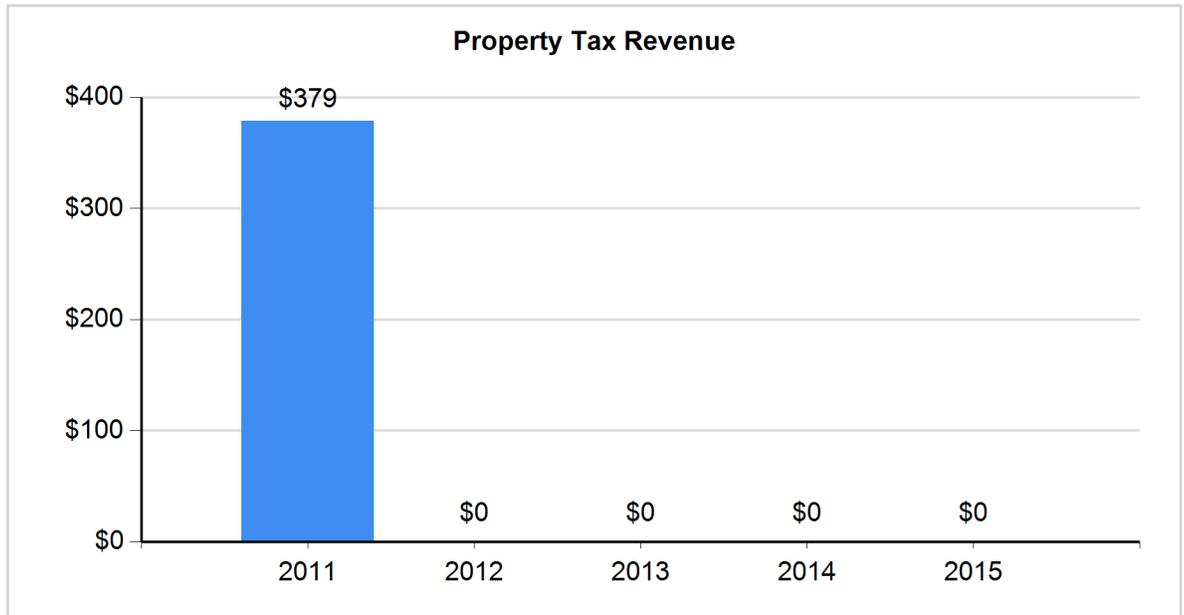
Property Tax Revenue

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

LAFCO Comment: Effective July 1, 2008, fire service transferred along with the associated property tax revenue to the San Bernardino Fire Protection District and its Mountain Service Zone.



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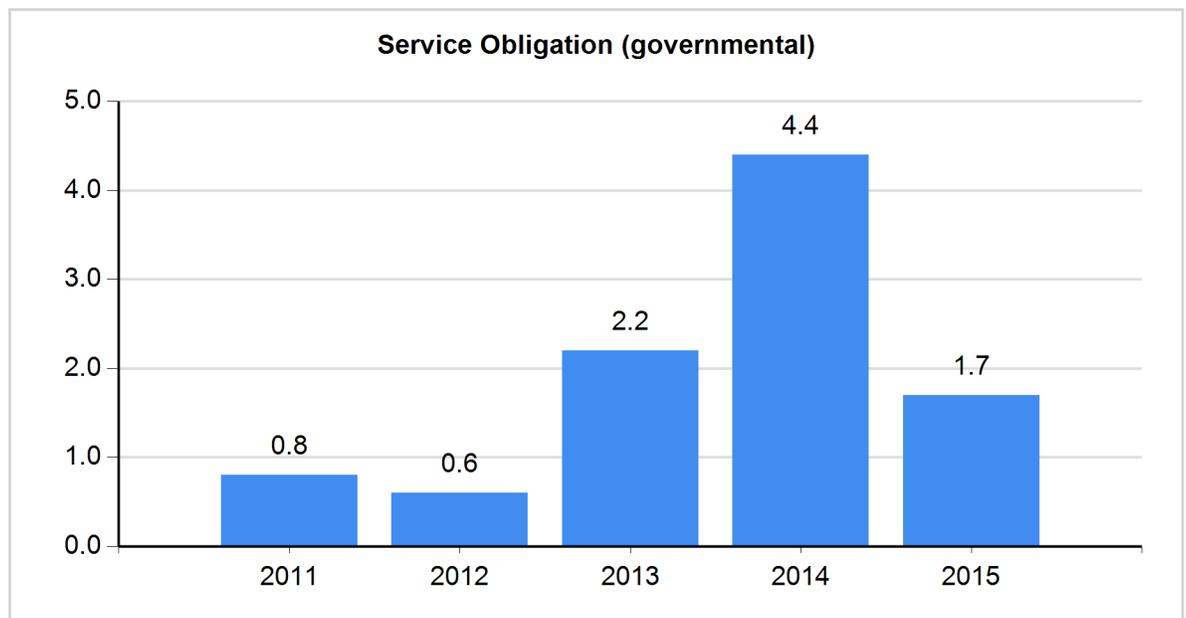
Service Obligation (governmental)

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 | \$23,284 | \$22,215 | \$26,663 | \$38,826 | \$24,949 |
| Operating Expenditures | \$28,238 | \$37,741 | \$12,094 | \$8,816 | \$14,608 |
| Ratio | 0.8 | 0.6 | 2.2 | 4.4 | 1.7 |

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

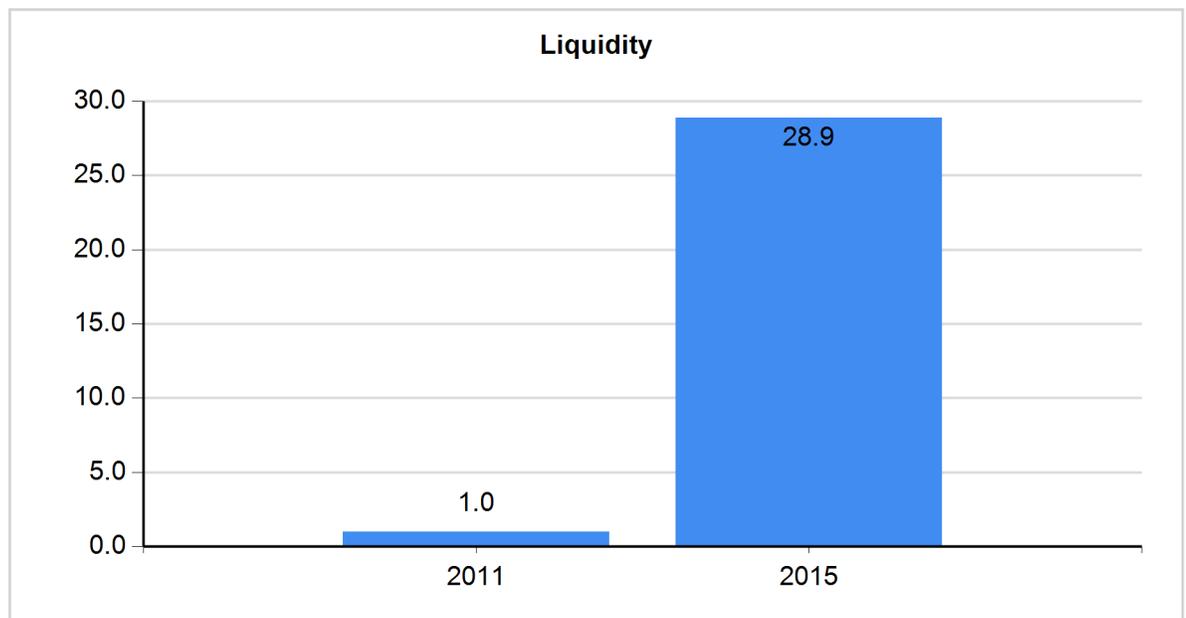
Measures a government's ability to meet its short-term obligations. A high ratio suggests a government is able to meet its short-term obligations.

Formula:

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

Source:

Statement of Net
Position



| 2011 | 2012 | 2013 | 2014 | 2015 |
|----------|----------|----------|----------|----------|
| \$26,867 | \$10,421 | \$23,842 | \$51,495 | \$68,627 |
| \$26,577 | - | - | - | \$2,372 |
| 1.0 | - | - | - | 28.9 |

Agency Response



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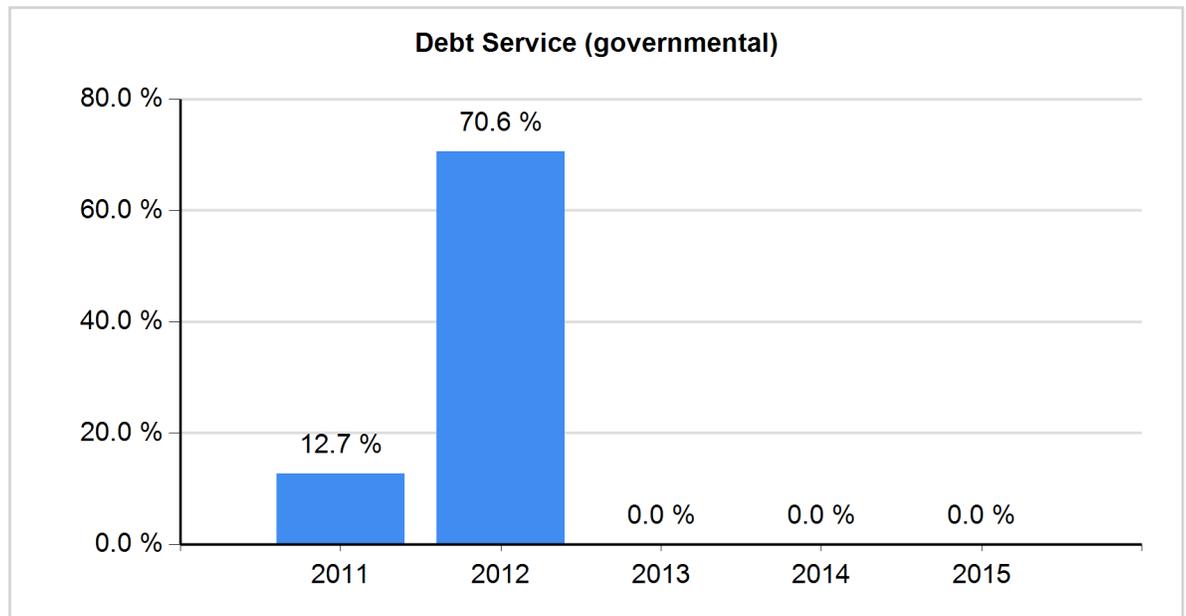
Debt Service (governmental)

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 |
|------------------------|----------|----------|----------|---------|----------|
| Debt Service | \$3,600 | \$26,649 | - | - | - |
| Operating Expenditures | \$28,238 | \$37,741 | \$12,094 | \$8,816 | \$14,608 |
| Percentage | 12.7% | 70.6% | 0.0% | 0.0% | 0.0% |

Agency Response