



San Bernardino LAFCO Fiscal Indicators

County Service Area SL-1

Report Created:2/5/2020

County Service Area SL-1 is governed by the County Board of Supervisors. The district has no direct employees, it operates with personnel and supplies provided by County Service Area 70. The district is authorized by LAFCO to provide the following function: streetlighting. This streetlight CSA receives property taxes to fund the operation and maintenance of 3,534 streetlights in communities throughout the County, primarily the Valley region (excluding the majority of Mentone and portions of unincorporated Fontana). Additional information on the District can be accessed via the link below.

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



County Service Area SL-1

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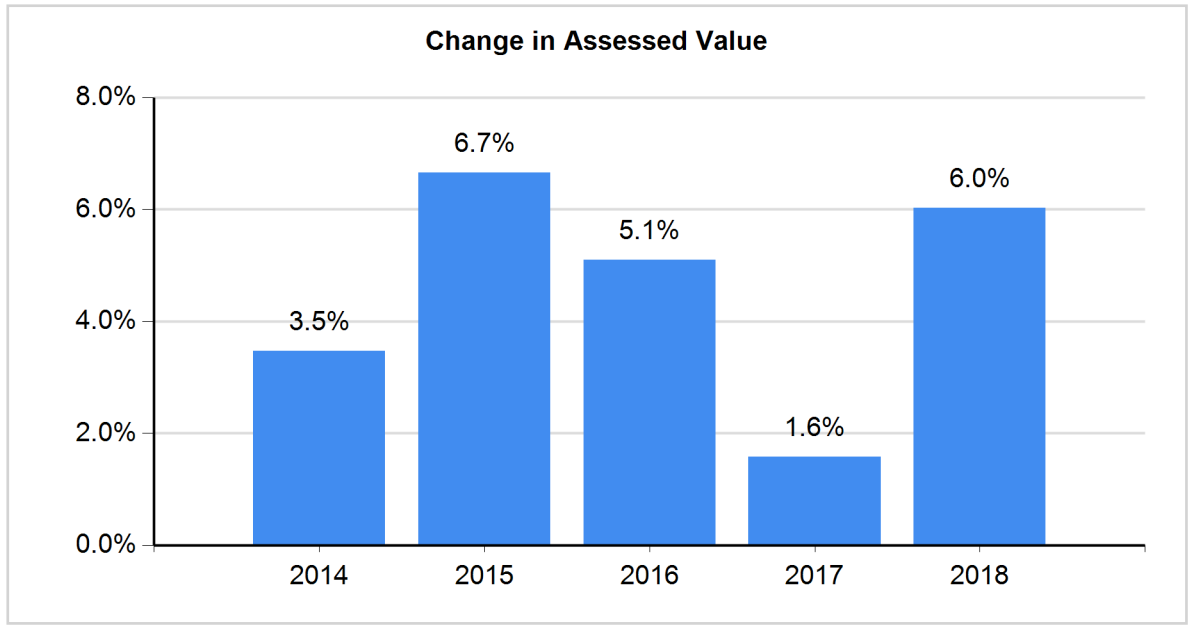
Change in Assessed Value

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
	\$126,947,812	\$260,805,612	\$210,450,947	\$66,397,721	\$268,998,135
	\$3,657,598,756	\$3,918,404,368	\$4,128,855,315	\$4,195,253,036	\$4,464,251,171
	3.5%	6.7%	5.1%	1.6%	6.0%

Agency Response



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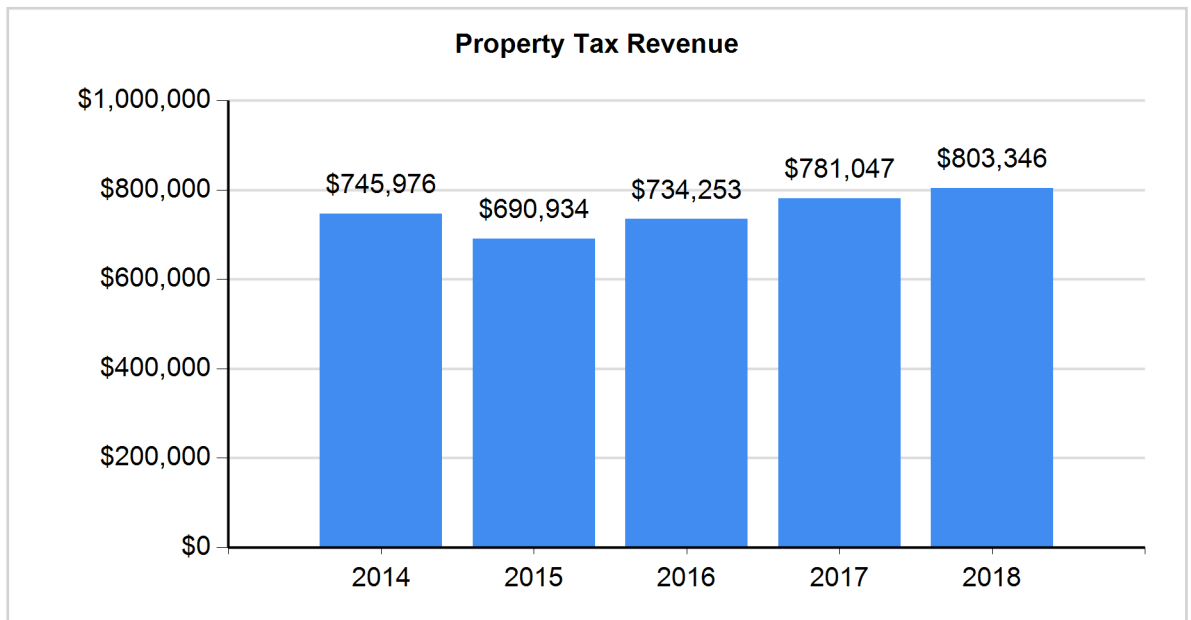
Property Tax Revenue

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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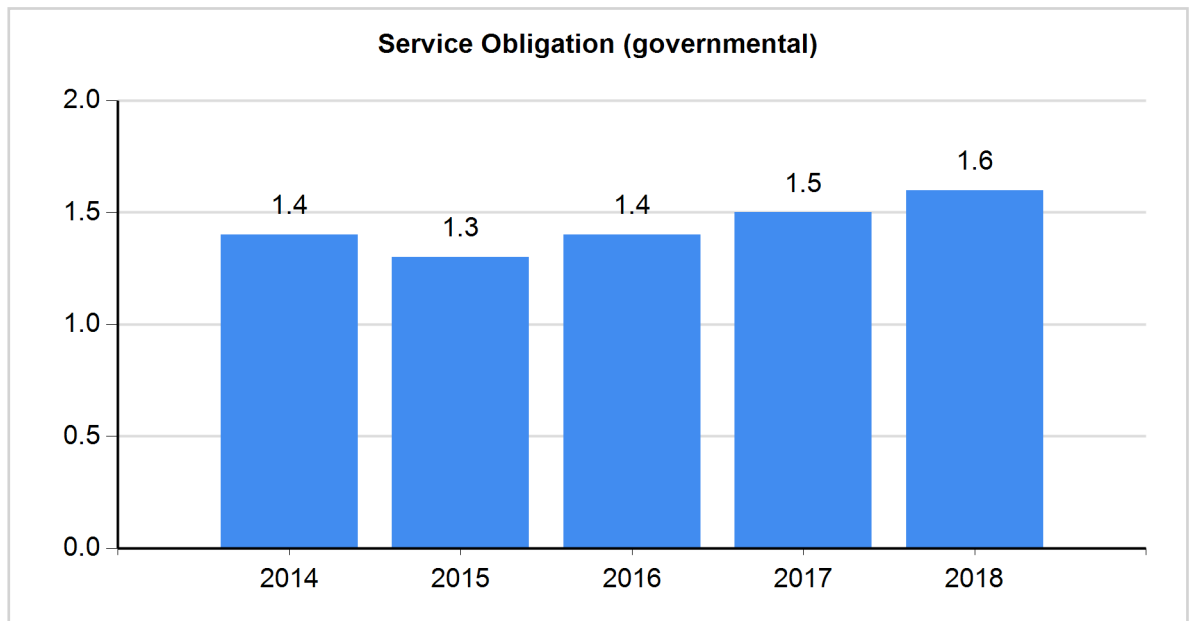
Service Obligation (governmental)

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
\$762,170	\$708,553	\$751,322	\$828,888	\$840,368
\$550,660	\$564,908	\$527,790	\$540,154	\$537,192
1.4	1.3	1.4	1.5	1.6

Agency Response



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Liquidity

Description

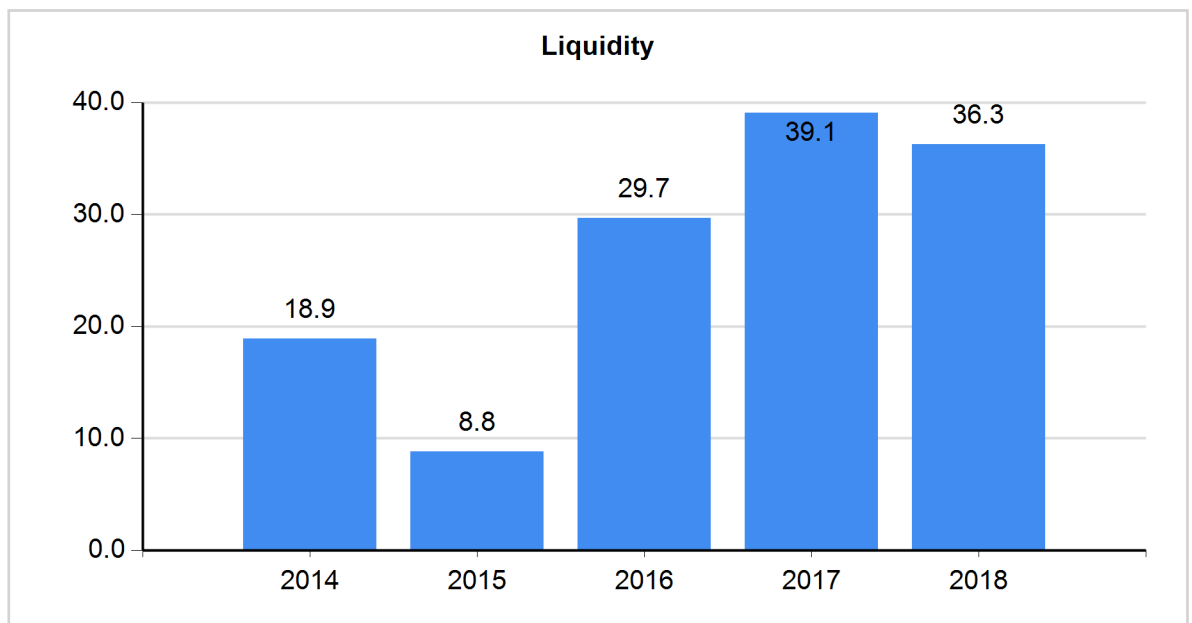
Measures a government's ability to meet its short-term obligations. A high ratio suggests a government is able to meet its short-term obligations.

Formula:

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

Source:

Statement of Net
Position



2014	2015	2016	2017	2018
\$745,736	\$961,875	\$1,109,948	\$1,399,364	\$1,710,674
\$39,496	\$109,771	\$37,326	\$35,821	\$47,131
18.9	8.8	29.7	39.1	36.3

Agency Response