



## County Service Area SL-1

Report Created:11/3/2016

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 3,511 streetlights in communities throughout the County, primarily the Valley region (excluding the majority of Mentone and portions of unincorporated Fontana).

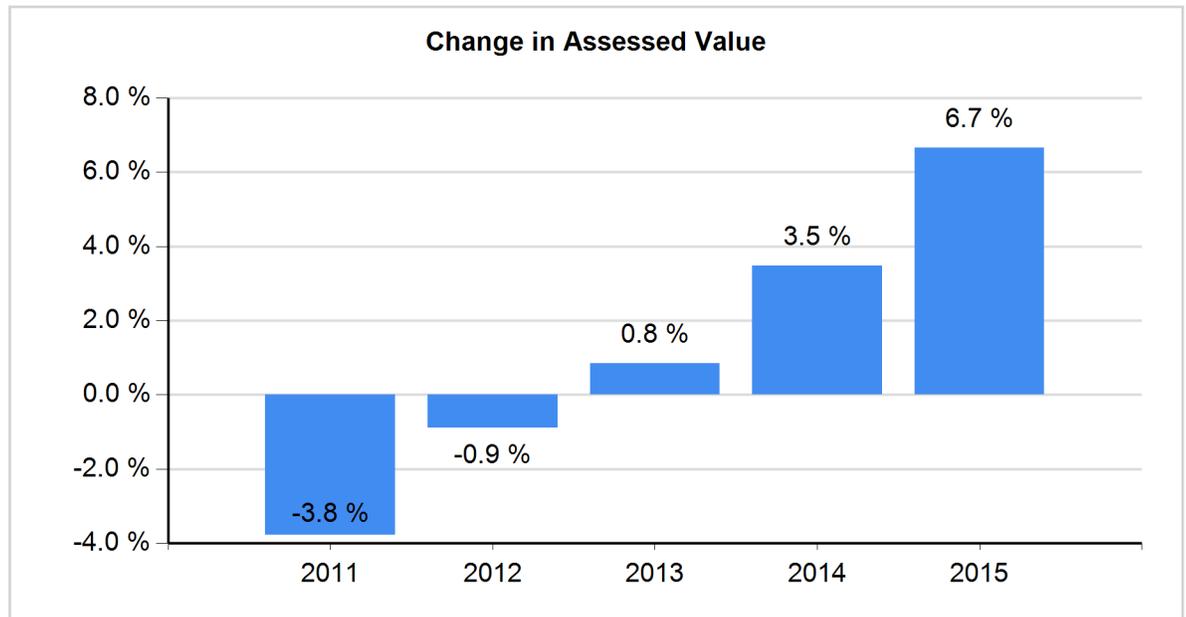
### Change in Assessed Value

#### 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
(\$133,685,707)	(\$31,162,105)	\$29,916,349	\$126,947,812	\$260,805,612
\$3,531,896,700	\$3,500,734,595	\$3,530,650,944	\$3,657,598,756	\$3,918,404,368
-3.8%	-0.9%	0.8%	3.5%	6.7%

#### Agency Response



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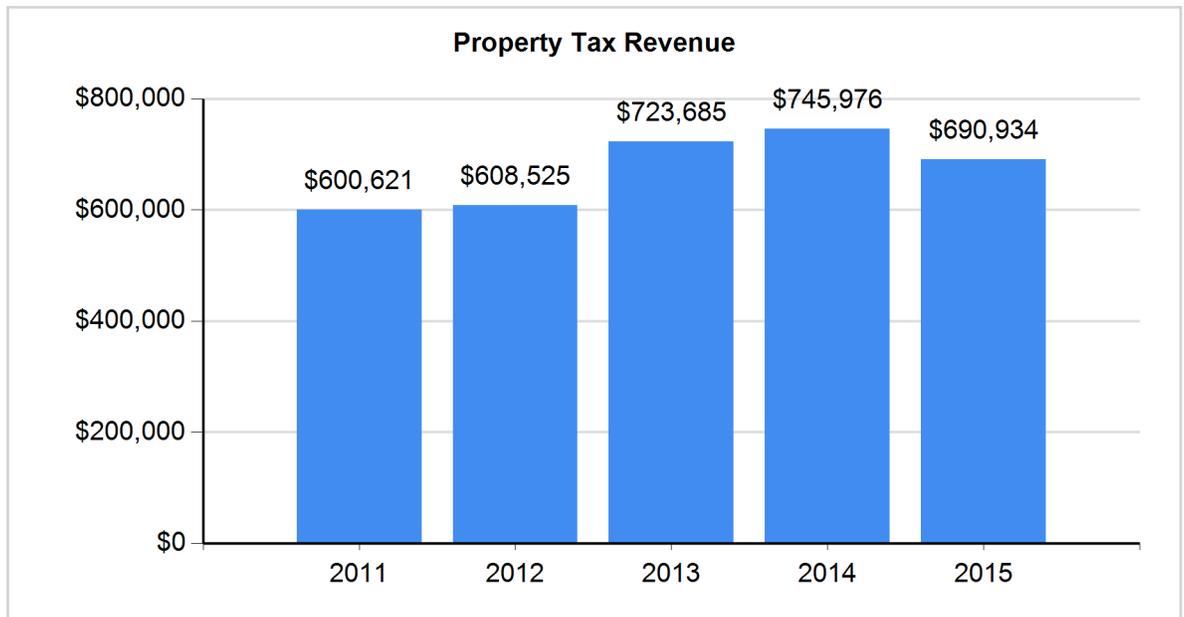
### Property Tax Revenue

#### 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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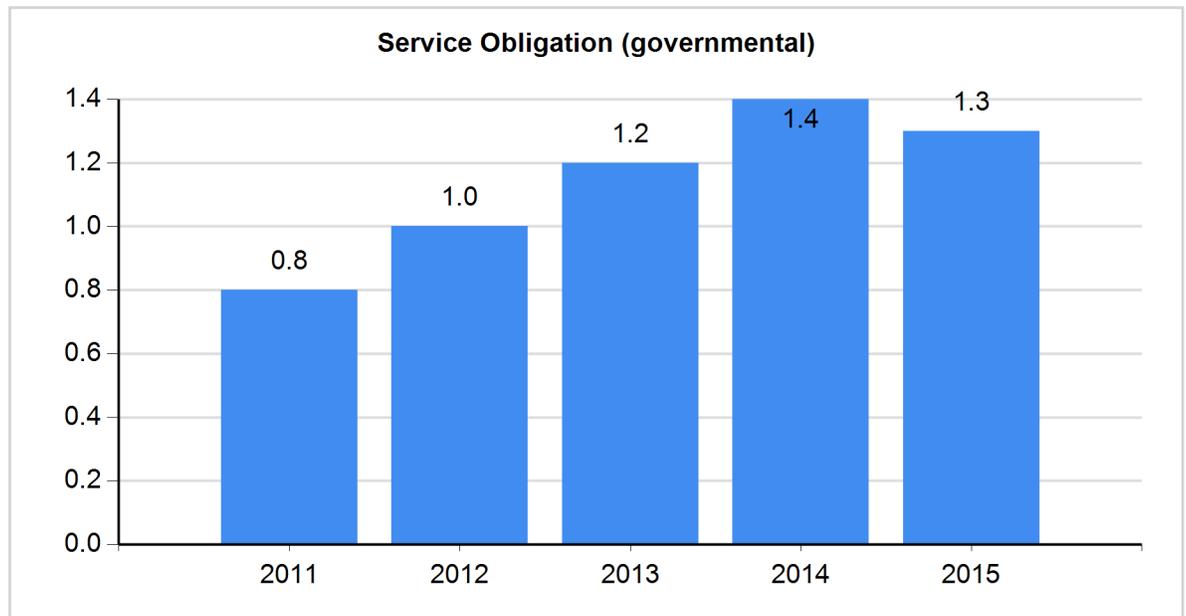
### Service Obligation (governmental)

#### 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	\$617,026	\$622,779	\$739,607	\$762,170	\$708,553
Operating Expenditures	\$734,487	\$653,424	\$636,919	\$550,660	\$564,908
Ratio	0.8	1.0	1.2	1.4	1.3

#### Agency Response



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### Liquidity

#### Description

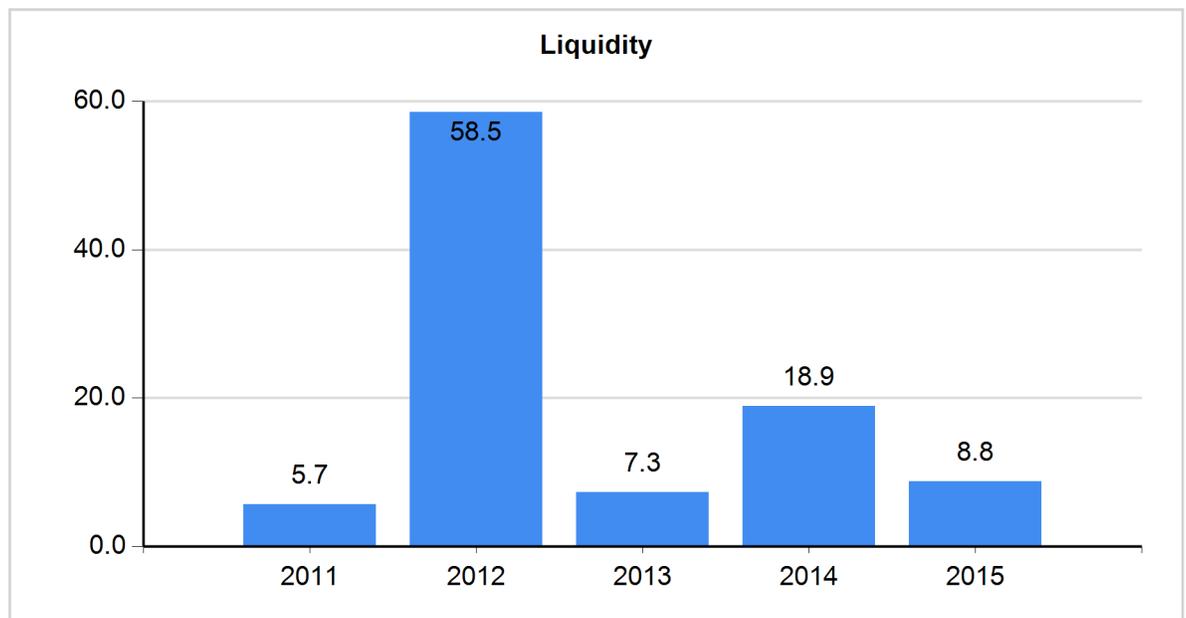
Measures a government's ability to meet its short-term obligations. A high ratio suggests a government is able to meet its short-term obligations.

#### Formula:

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

#### Source:

Statement of Net  
Position



	2011	2012	2013	2014	2015
	\$486,420	\$385,782	\$577,366	\$745,736	\$961,875
	\$85,950	\$6,598	\$79,501	\$39,496	\$109,771
	5.7	58.5	7.3	18.9	8.8

### Agency Response