



San Bernardino LAFCO Fiscal Indicators

1

City of Barstow

Report Created:2/5/2020

The City of Barstow actively provides the full range of municipal services except for retail water and fire protection. Water services are provided by the private Golden State Water Company. Since November 2010 the Barstow Fire Protection District is a subsidiary district of the City, the city council is the ex-board of directors of the District (see link below). The Odessa Water District is a self-governed subsidiary district of the City, although it does not actively provide wholesale or retail water service. The City operates with governmental funds and reports three major business-type funds: wastewater reclamation, solid waste disposal, and transit services. For additional information please see the City's Comprehensive Annual Financial Report (CAFR) at <http://www.barstowca.org/city-hall/city-departments/finance/cafr>. The agency retirement plan is administered by CalPERS. Additional information on the City can be accessed via the link below.

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

[Barstow Fire Protection District](#)

[Odessa Water District](#)



City of Barstow

Report Created:2/5/2020

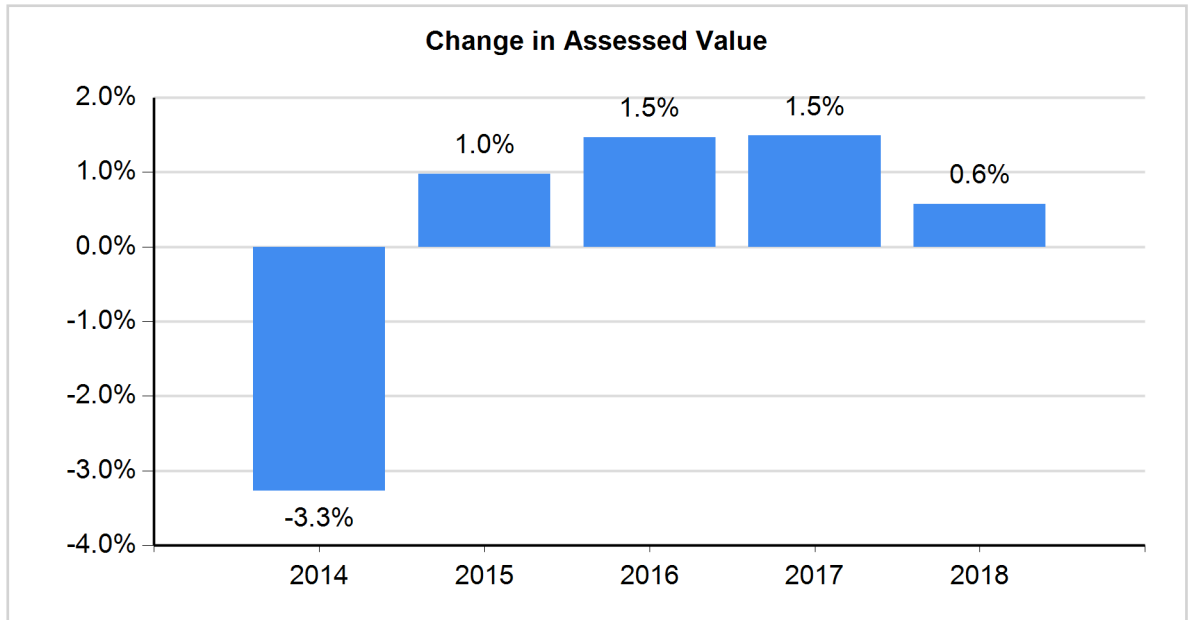
Change in Assessed Value

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
	(\$48,384,976)	\$14,563,519	\$22,193,942	\$22,911,539	\$8,842,684
	\$1,479,288,014	\$1,493,851,533	\$1,516,045,475	\$1,538,957,014	\$1,547,799,698
	-3.3%	1.0%	1.5%	1.5%	0.6%

Agency Response



City of Barstow

Report Created:2/5/2020

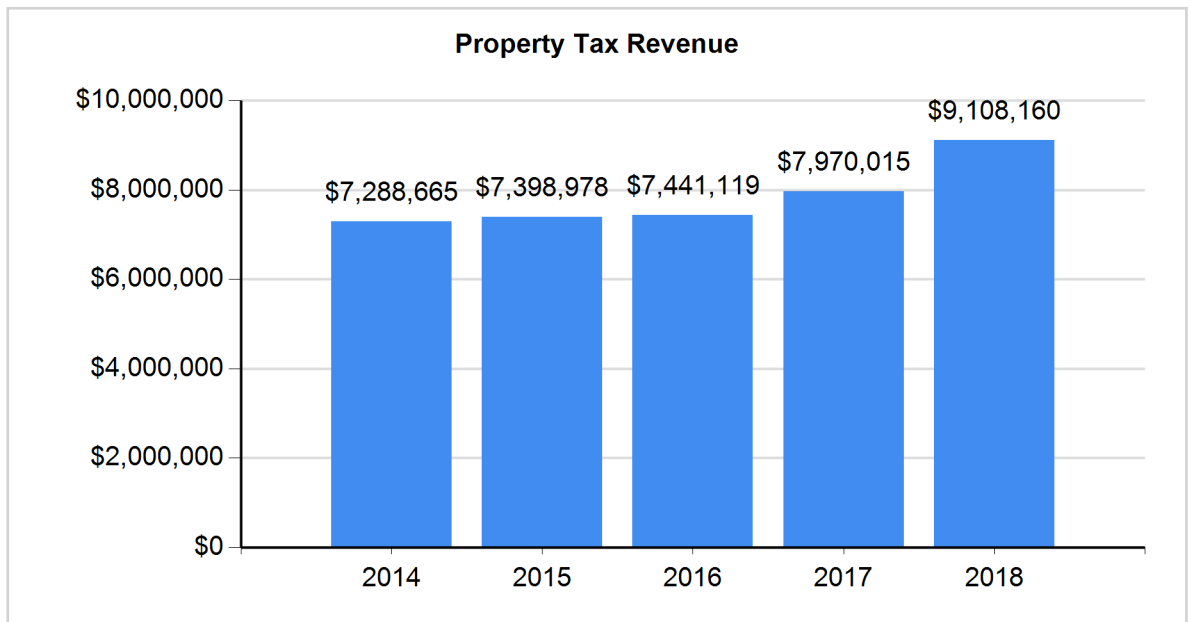
Property Tax Revenue

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



City of Barstow

Report Created:2/5/2020

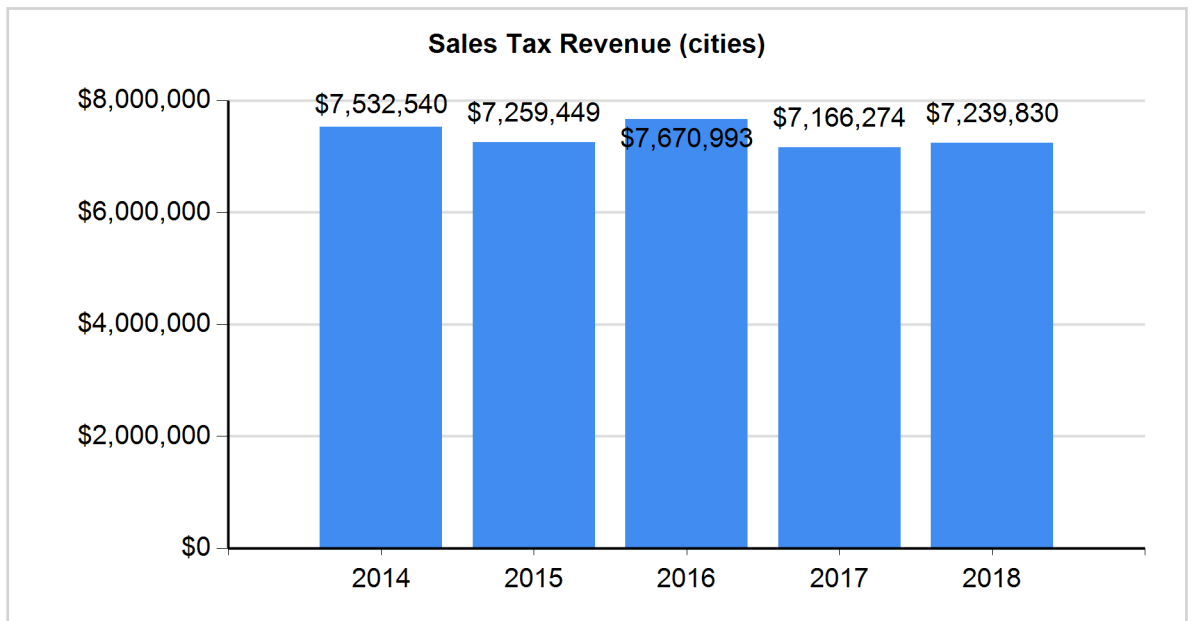
Sales Tax Revenue (cities)

Description

This indicator can help agencies determine the levels of sales tax revenue that are more sensitive to changes in the economic conditions, possibly impacting their abilities to fund and provide services.

Formula:
sales tax revenue

Source:
Statement of
Activities



Agency Response



City of Barstow

Report Created:2/5/2020

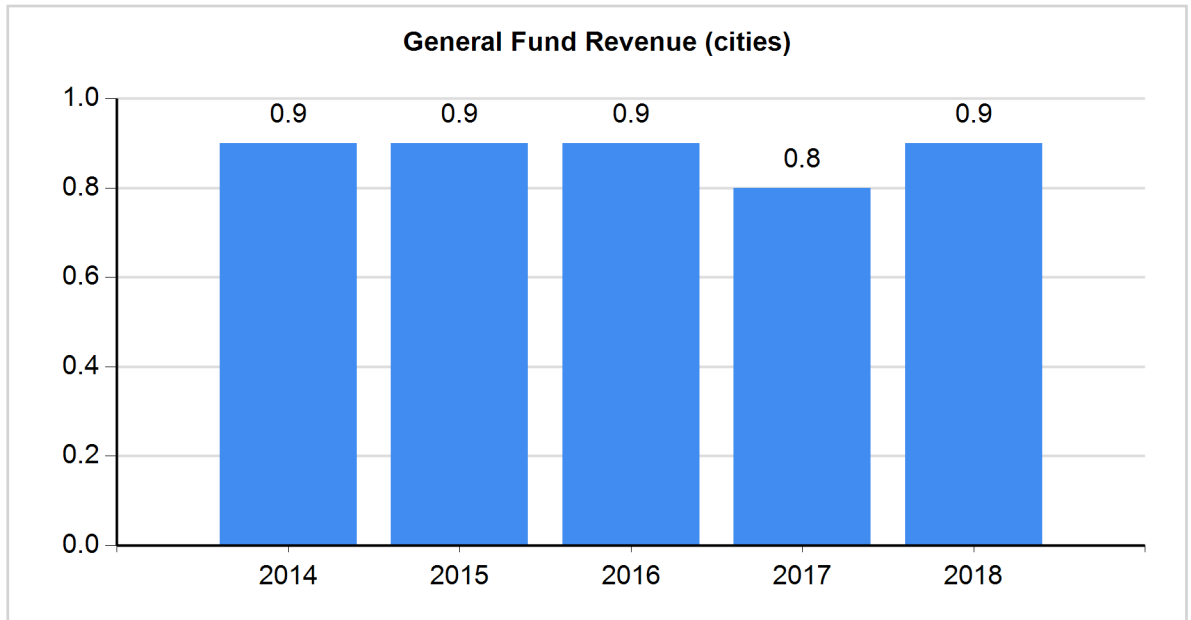
General Fund Revenue (cities)

Description

In most cases, as the percentage of general revenues decreases, a local government loses its ability to respond to changing conditions and to citizens' needs and demands. Decreases in general revenue may also indicate over-dependence on external revenues which are often restricted in nature and could signal future difficulty in maintaining service levels. A ratio of one or higher indicates that the service is self-supporting.

Formula:
general fund
revenue/general fund
expenditures

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



2014	2015	2016	2017	2018
\$17,416,244	\$18,103,251	\$17,876,601	\$18,169,988	\$18,327,134
\$18,805,015	\$19,295,136	\$20,578,501	\$21,631,545	\$21,473,967
0.9	0.9	0.9	0.8	0.9

Agency Response



City of Barstow

Report Created:2/5/2020

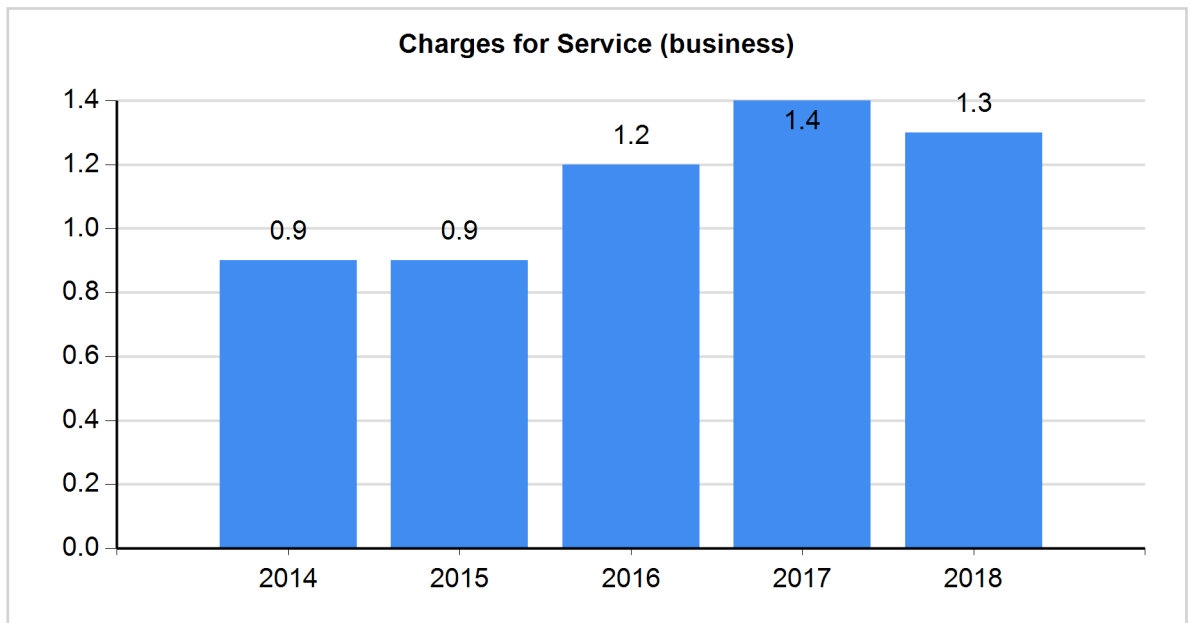
Charges for Service (business)

Description

Addresses the extent to which charges for service covered total expenses. A ratio of one or higher indicates that the service is self-supporting.

Formula:
charges for
service/operating
expenses (minus
depreciation)

Source:
Statement of
Activities; Statement
of Cash Flows



	2014	2015	2016	2017	2018
	\$9,585,715	\$9,786,898	\$9,797,086	\$7,310,322	\$7,421,619
	\$10,485,873	\$10,993,047	\$7,957,095	\$5,289,186	\$5,578,284
	0.9	0.9	1.2	1.4	1.3

Agency Response



City of Barstow

Report Created:2/5/2020

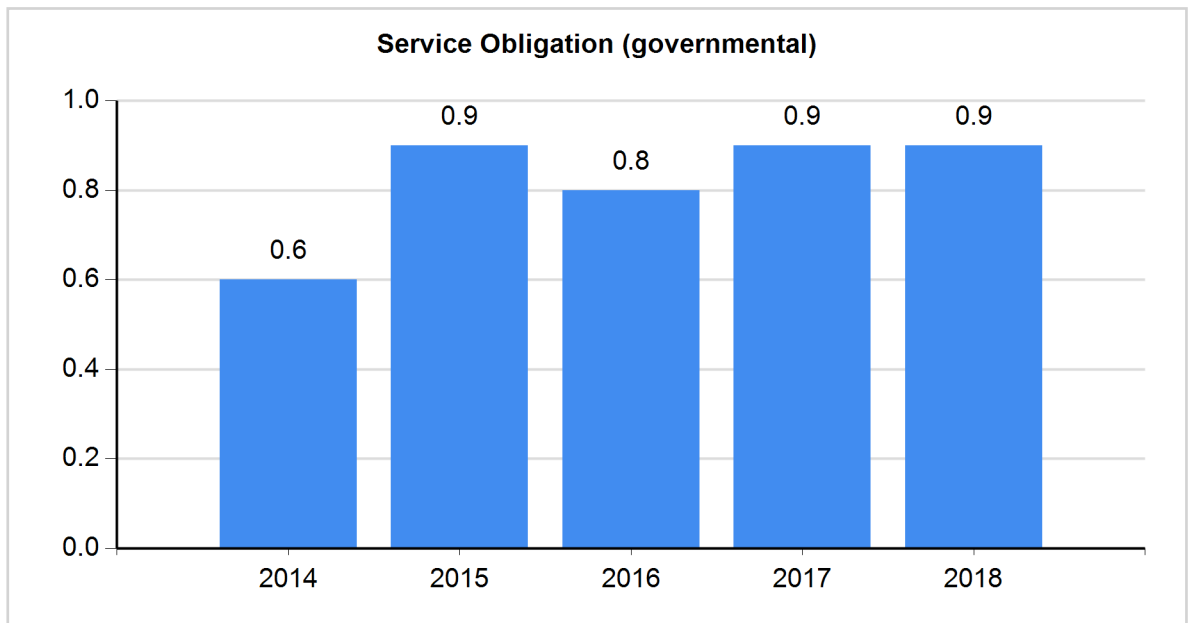
Service Obligation (governmental)

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
\$25,849,280	\$30,356,832	\$27,867,710	\$26,429,209	\$29,897,237
\$40,613,626	\$32,807,400	\$34,160,038	\$30,991,850	\$33,259,090
0.6	0.9	0.8	0.9	0.9

Agency Response



City of Barstow

Report Created:2/5/2020

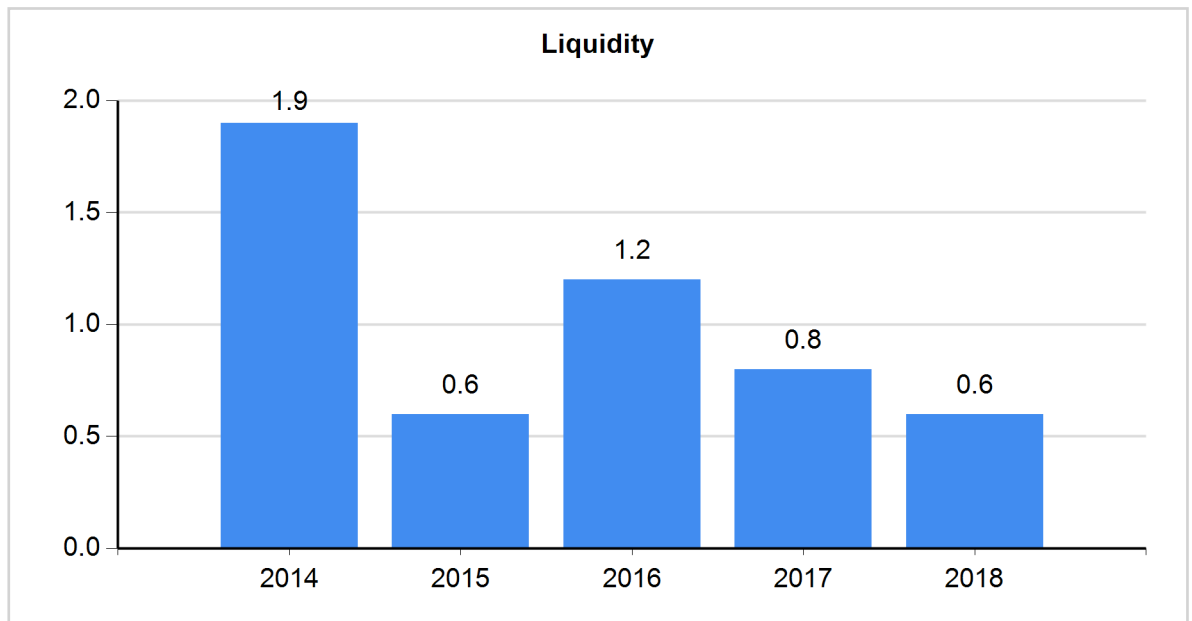
Liquidity

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
Cash & Investments	\$19,129,181	\$16,797,168	\$9,409,897	\$5,637,924	\$4,573,086
Current Liabilities	\$10,281,352	\$28,625,807	\$7,581,585	\$7,478,077	\$7,629,431
Liquidity Ratio	1.9	0.6	1.2	0.8	0.6

Agency Response



City of Barstow

Report Created:2/5/2020

Change in Cash and Cash Equivalents (business)

Description

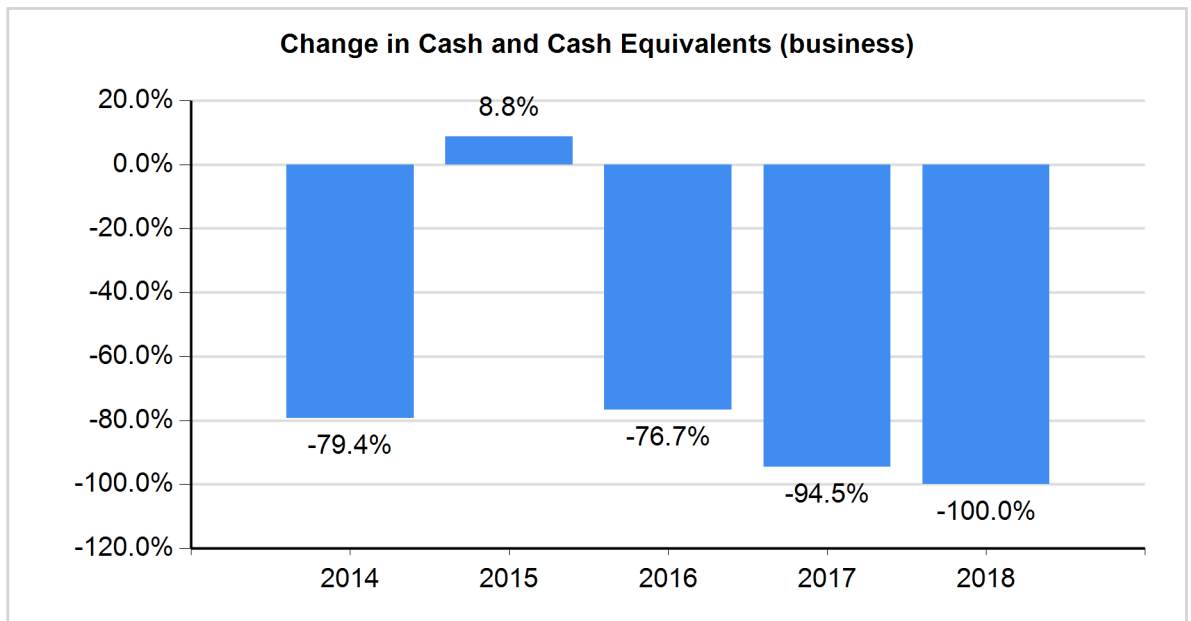
Cash and cash equivalents are the most liquid assets of an agency's assets and can be readily converted into cash. A positive percent change indicates that a government's cash position has improved.

Formula:

change in cash & cash equivalents/begin cash & cash equivalents

Source:

Statement of Cash Flows



2014	2015	2016	2017	2018
(\$2,889,930)	\$66,009	(\$627,573)	(\$175,776)	(\$10,272)
\$3,641,910	\$751,980	\$817,989	\$186,050	\$10,272
-79.4%	8.8%	-76.7%	-94.5%	-

Agency Response



City of Barstow

Report Created:2/5/2020

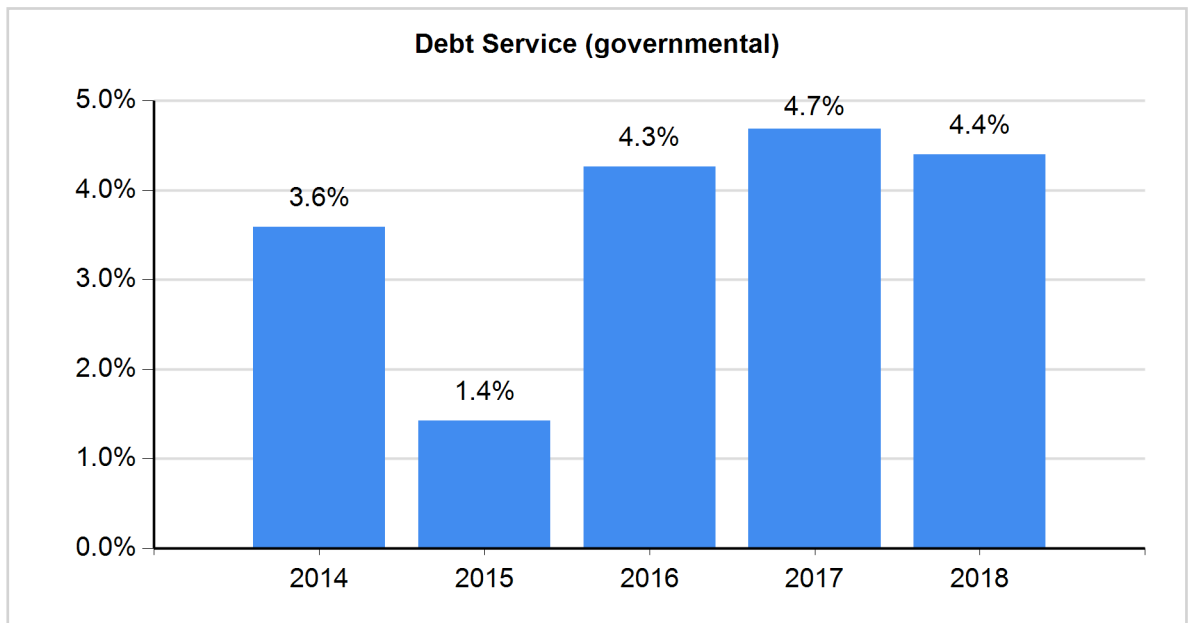
Debt Service (governmental)

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



2014	2015	2016	2017	2018
\$1,456,172	\$466,970	\$1,456,543	\$1,452,775	\$1,461,844
\$40,613,626	\$32,807,400	\$34,160,038	\$30,991,850	\$33,259,090
3.6%	1.4%	4.3%	4.7%	4.4%

Agency Response



City of Barstow

Report Created:2/5/2020

Debt Service (business)

Description

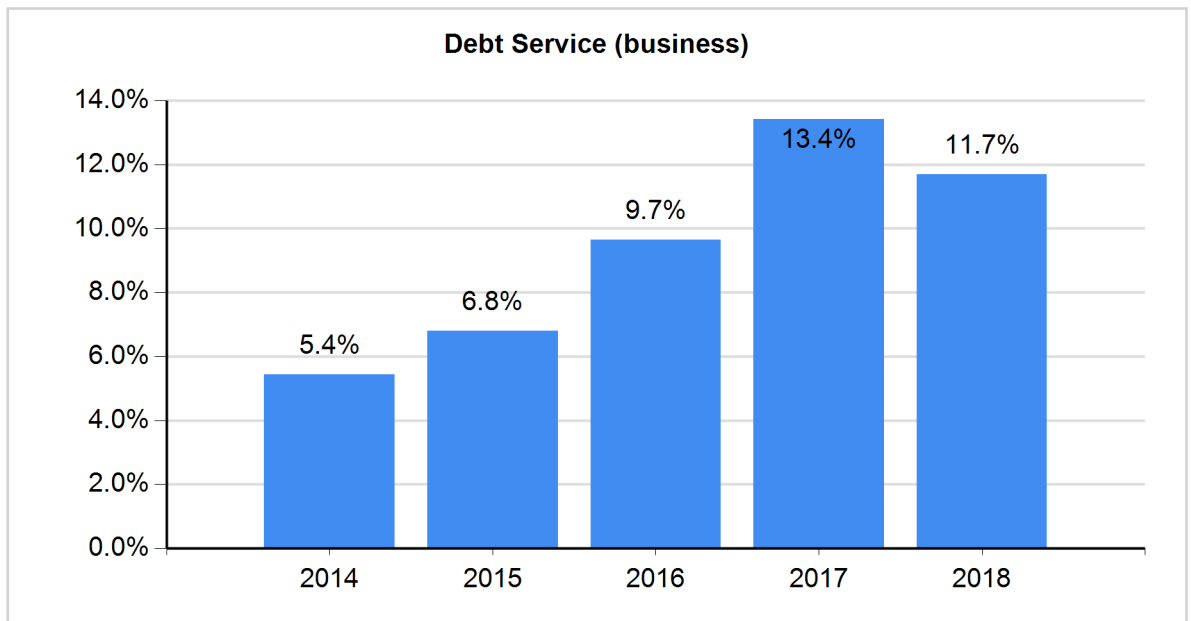
Looks at service flexibility by determining the amount of total expenses committed to annual debt service. Service flexibility decreases as more resources are committed to annual debt service.

Formula:

debt
service/operating
expenses (minus
depreciation)

Source:

Statement of Cash
Flows; Statement of
Activities



2014	2015	2016	2017	2018
\$569,907	\$746,469	\$768,107	\$709,195	\$652,682
\$10,485,873	\$10,993,047	\$7,957,095	\$5,289,186	\$5,578,284
5.4%	6.8%	9.7%	13.4%	11.7%

Agency Response



City of Barstow

Report Created:2/5/2020

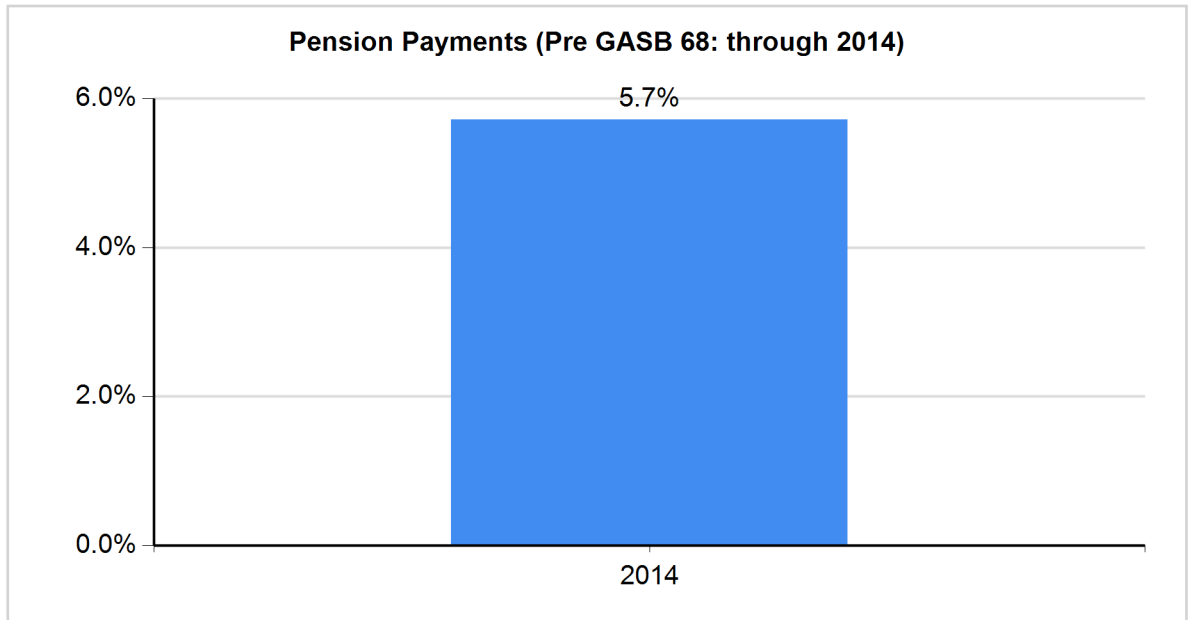
Pension Payments (Pre GASB 68: through 2014)

Description

This indicator depicts the relationship between the pension payments as a percentage of an agency's total revenues. Due to updates to pension reporting requirements, this Pension Payments indicator shows data through 2014. GASB 68 revised and established new financial reporting for pensions effective for 2015. For pension payments for 2015 and beyond, please refer to the next fiscal indicator.

Formula:
annual pension
cost/total revenue

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



	2014	2015	2016	2017	2018
Annual Pension Cost	\$2,408,962	-	-	-	-
Total Revenue	\$42,139,150	-	-	-	-
Pension Payments (%)	5.7%	-	-	-	-

Agency Response



City of Barstow

Report Created:2/5/2020

Pension Payments (Post GASB 68: 2015 and beyond)

Description

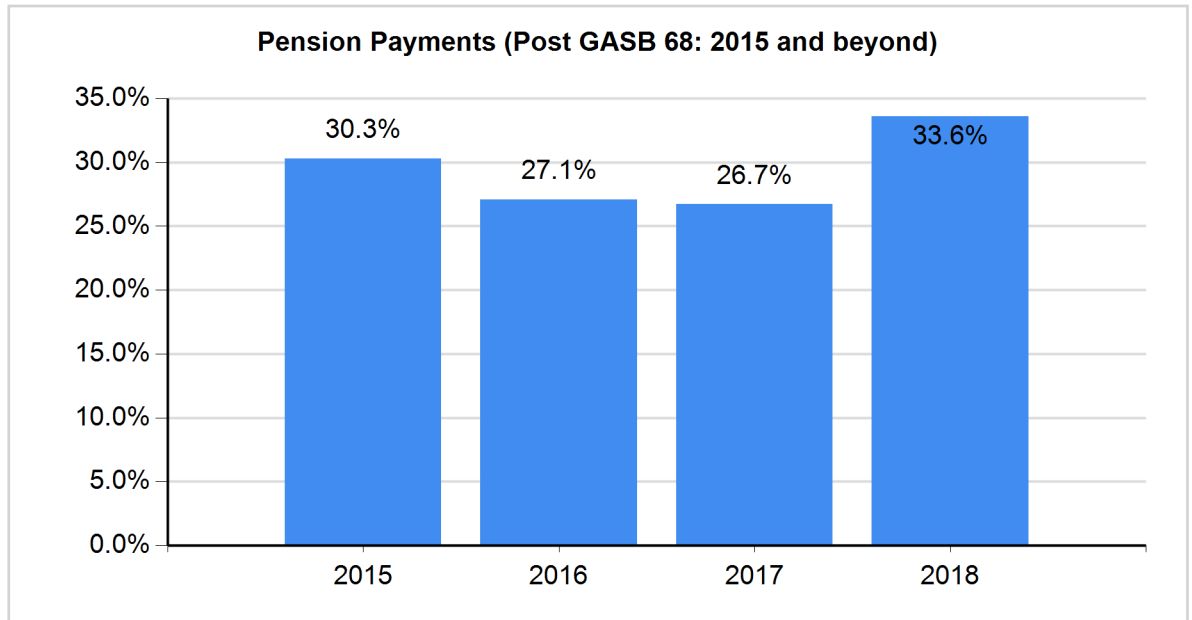
This indicator depicts the relationship between pension contributions as a percentage of covered-employee payroll. Due to updates to pension reporting requirements, this Pension Payments indicator shows data for 2015 and beyond. GASB 68 revised and established new financial reporting for pensions effective for 2015. For pension payments through 2014, please refer to the previous fiscal indicator.

Formula:

contributions in relation to the actuarially determined contribution/covered payroll

Source:

Schedule of Plan Contributions



	2014	2015	2016	2017	2018
-		\$3,675,751	\$3,458,362	\$3,647,513	\$4,238,158
-		\$12,121,924	\$12,763,081	\$13,668,226	\$12,632,231
-		30.3%	27.1%	26.7%	33.6%

Agency Response