



San Bernardino LAFCO Fiscal Indicators

1

Big Bear Lake Fire Protection District

Report Created:1/22/2018

The Big Bear Lake Fire Protection District is authorized by LAFCO to provide the following function: fire protection and emergency medical response. The district is a subsidiary district of the City of Big Bear Lake, in which the city council is the ex-officio board of directors of the district and is a member of the Big Bear Fire Authority (links below). The district reports its activities as governmental funds. The audits do not identify any debt obligations or Other Post Employment Benefits (OPEB) payments and obligations. The agency retirement plan is administered by CalPERS. Additional information on the District can be accessed via the link below.

[Agency Information \(map, contact information, fiscal indicators\) under construction.](#)
[City of Big Bear Lake](#)
[Big Bear Fire Authority](#)



Big Bear Lake Fire Protection District

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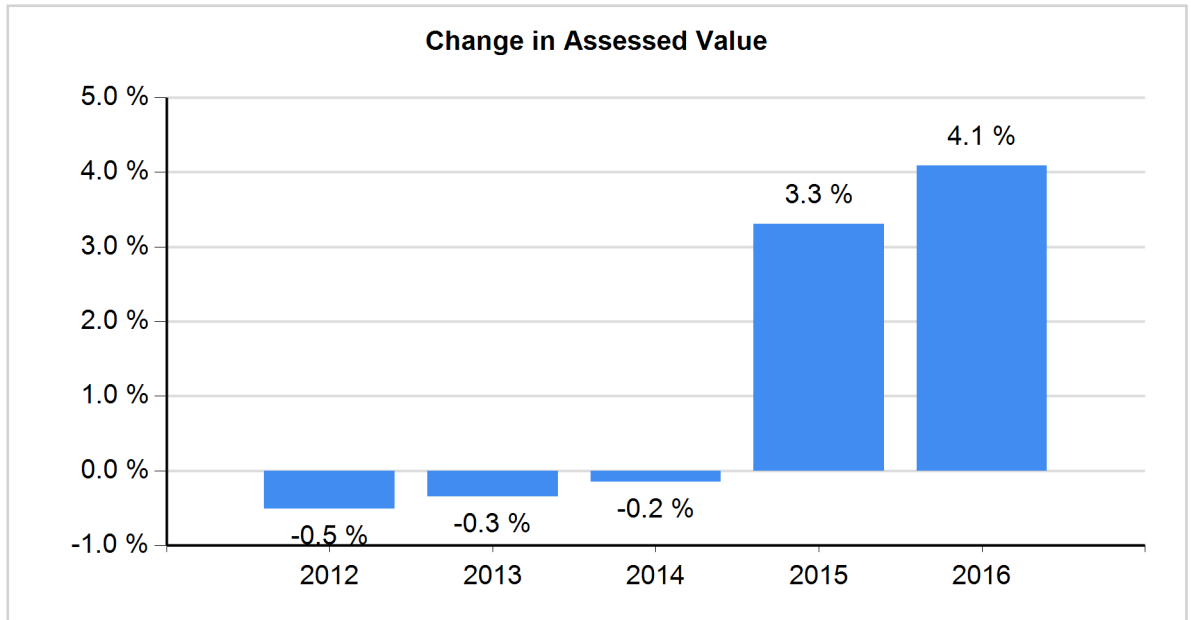
Change in Assessed Value

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



2012	2013	2014	2015	2016
(\$11,885,216)	(\$7,935,330)	(\$3,463,382)	\$78,948,010	\$101,757,478
\$2,318,300,265	\$2,310,364,935	\$2,306,901,553	\$2,385,849,563	\$2,487,607,041
-0.5%	-0.3%	-0.2%	3.3%	4.1%

Agency Response



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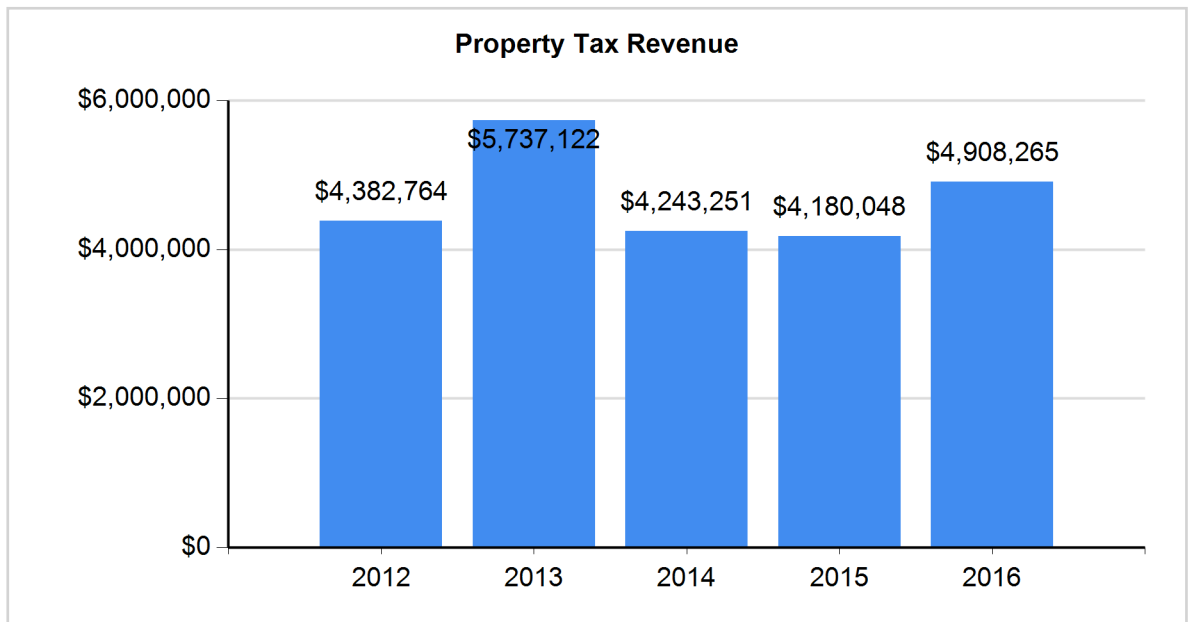
Property Tax Revenue

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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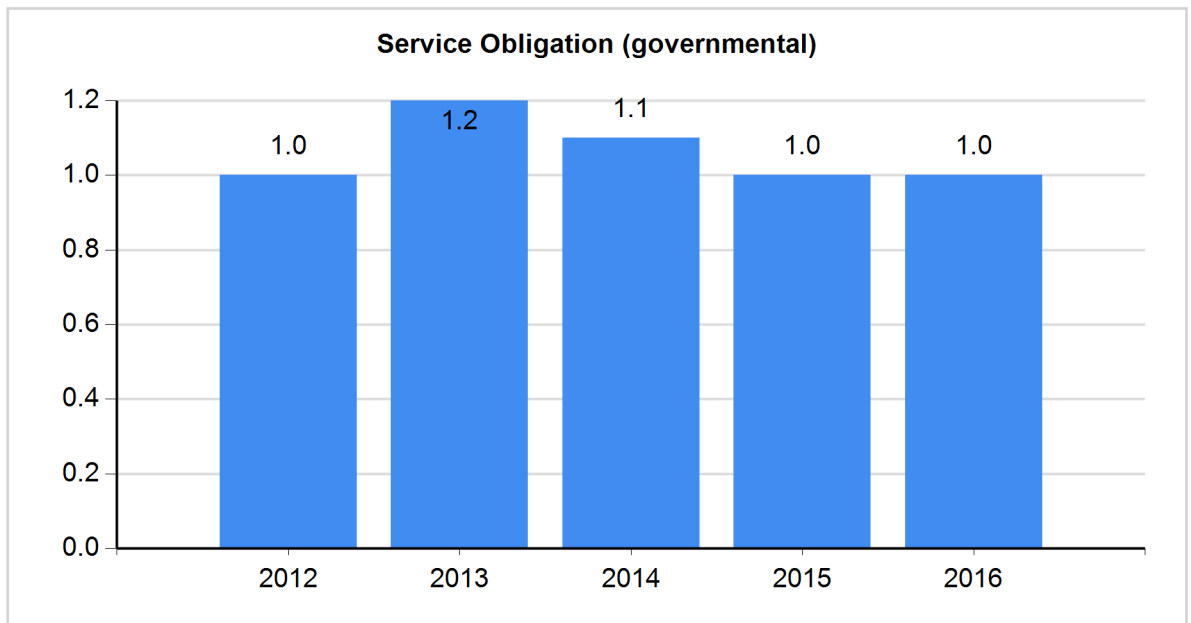
Service Obligation (governmental)

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



	2012	2013	2014	2015	2016
Operating Revenue	\$5,167,457	\$7,573,637	\$5,484,475	\$5,855,013	\$6,931,773
Operating Expenditures	\$4,944,066	\$6,295,124	\$5,212,041	\$6,070,728	\$6,747,676
Ratio	1.0	1.2	1.1	1.0	1.0

Agency Response



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Liquidity

Description

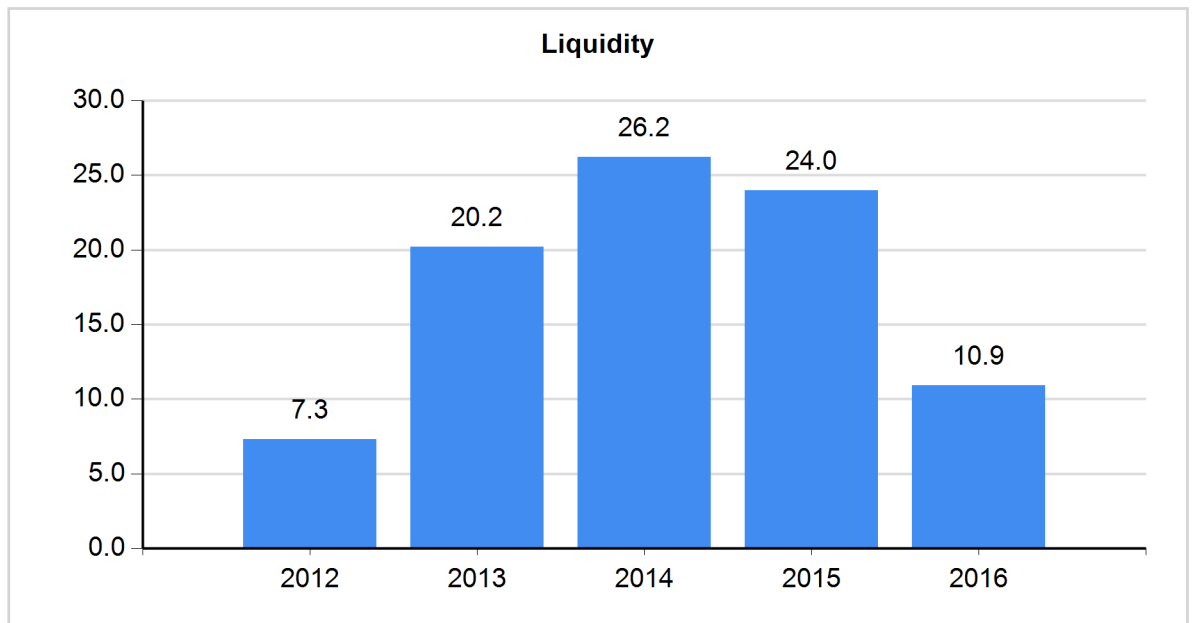
Measures a government's ability to meet its short-term obligations. A high ratio suggests a government is able to meet its short-term obligations.

Formula:

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

Source:

Statement of Net
Position



2012	2013	2014	2015	2016
\$3,694,821	\$4,994,076	\$5,371,239	\$5,112,903	\$5,430,483
\$505,305	\$246,846	\$204,643	\$213,206	\$499,097
7.3	20.2	26.2	24.0	10.9

Agency Response



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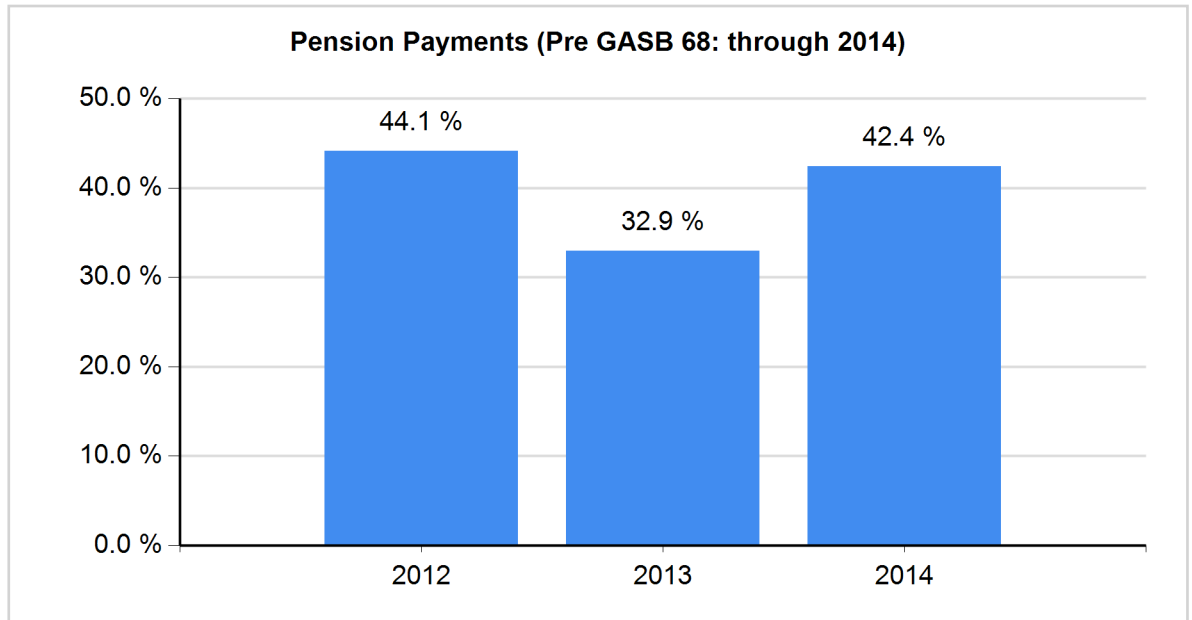
Pension Payments (Pre GASB 68: through 2014)

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



2012	2013	2014	2015	2016
\$2,279,000	\$2,494,850	\$2,326,567	-	-
\$5,167,457	\$7,573,637	\$5,484,475	-	-
44.1%	32.9%	42.4%	-	-

Agency Response



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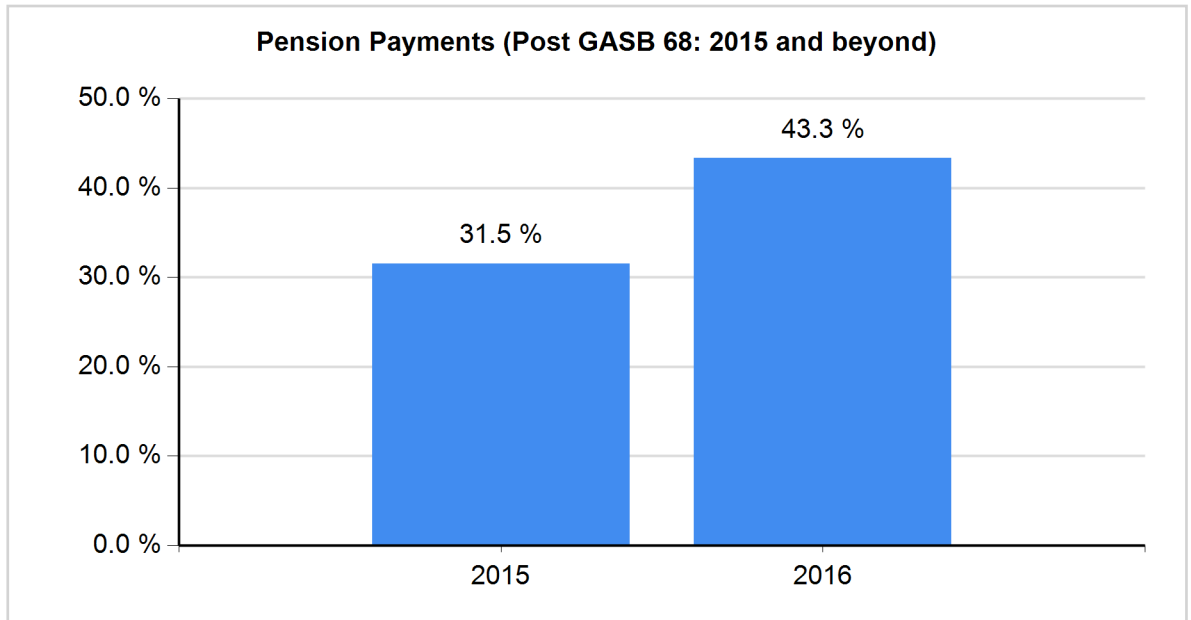
Pension Payments (Post GASB 68: 2015 and beyond)

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



2012	2013	2014	2015	2016
-	-	-	\$805,738	\$1,009,795
-	-	-	\$2,558,225	\$2,334,635
-	-	-	31.5%	43.3%

Agency Response