



## San Bernardino LAFCO Fiscal Indicators

1

### City of San Bernardino

Report Created:11/3/2016

The City of San Bernardino actively provides police, roads, health and social services, parks and recreation, public improvements, community development (planning, building and zoning), public utilities (water, sewage and solid waste), library, cemetery, and general administrative services. Effective July 1, 2016, the City's territory was annexed into the San Bernardino County Fire Protection District, its Valley Service Zone, and Service Zone FP-5 - thereby removing its fire protection responsibility and service. The City operates its water system through its Municipal Water Department (link below). In eastern portions of the city water service is provided by the East Valley Water District and solid waste collection by a private disposal service. The City operates with governmental funds and reports three major business-type funds: integrated waste (refuse), water, and sewer. Redevelopment activities have been removed for all years to normalize for the dissolution of redevelopment agencies effective February 1, 2012. As of August 1, 2016, the City had not completed its 2015 audit.

[City of San Bernardino Municipal Water Department](#)



## City of San Bernardino

Report Created:11/3/2016

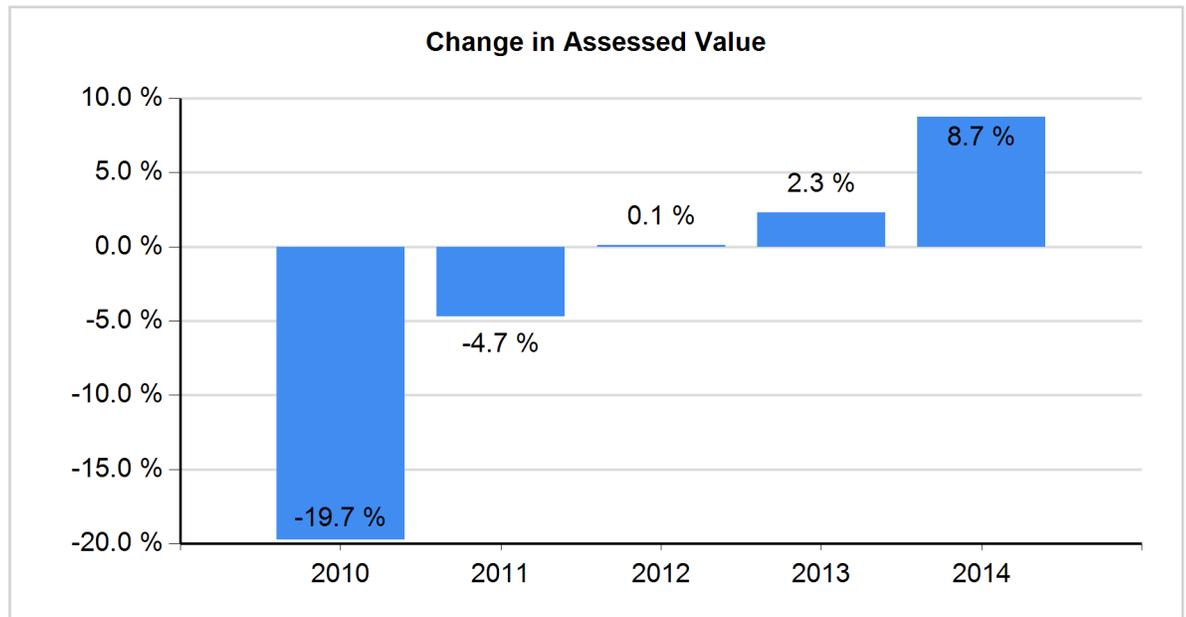
### Change in Assessed Value

#### 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



2010	2011	2012	2013	2014
(\$1,046,343,281)	(\$237,416,550)	\$6,767,797	\$120,204,770	\$497,676,733
\$5,302,389,080	\$5,064,972,530	\$5,071,740,327	\$5,191,945,097	\$5,689,621,830
-19.7%	-4.7%	0.1%	2.3%	8.7%

#### Agency Response



## City of San Bernardino

Report Created:11/3/2016

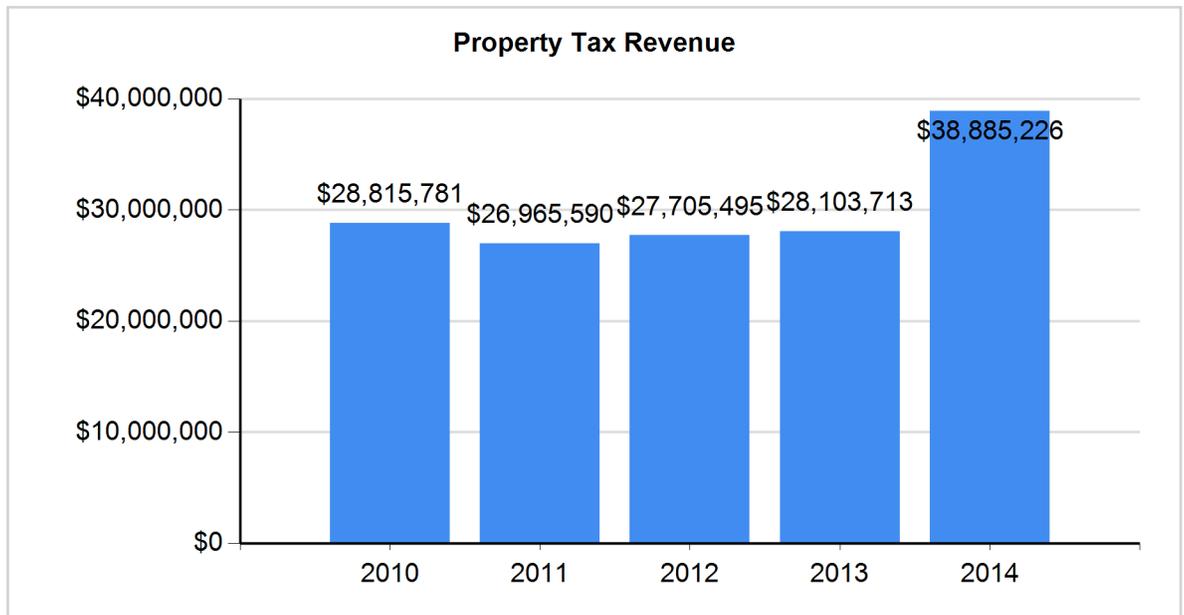
### Property Tax Revenue

#### 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 San Bernardino

Report Created:11/3/2016

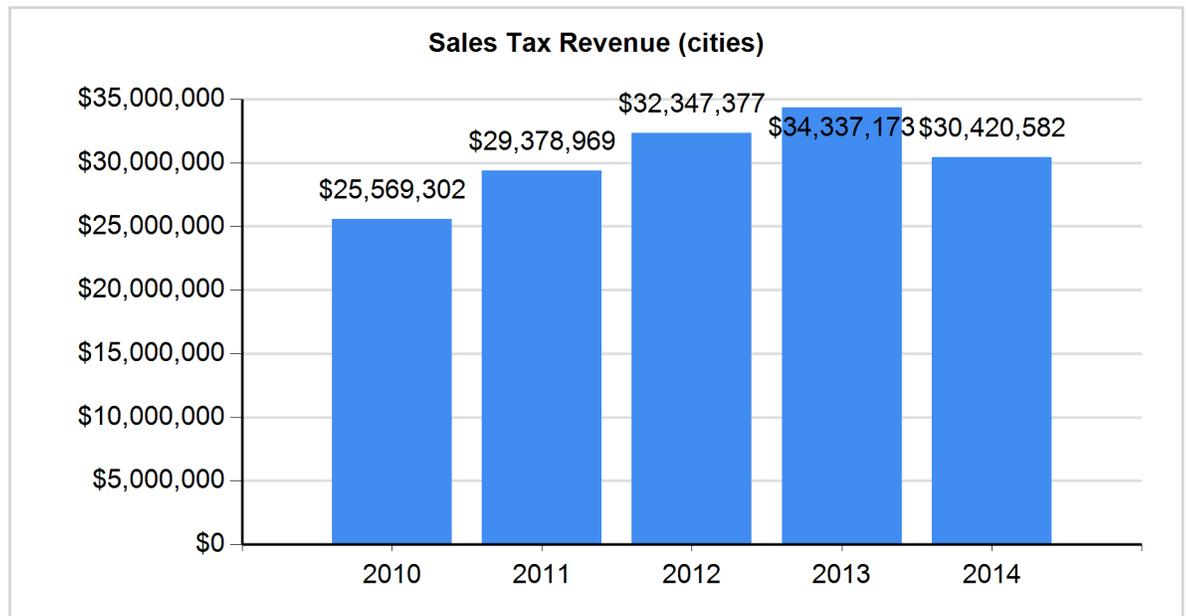
### Sales Tax Revenue (cities)

#### 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 San Bernardino

Report Created:11/3/2016

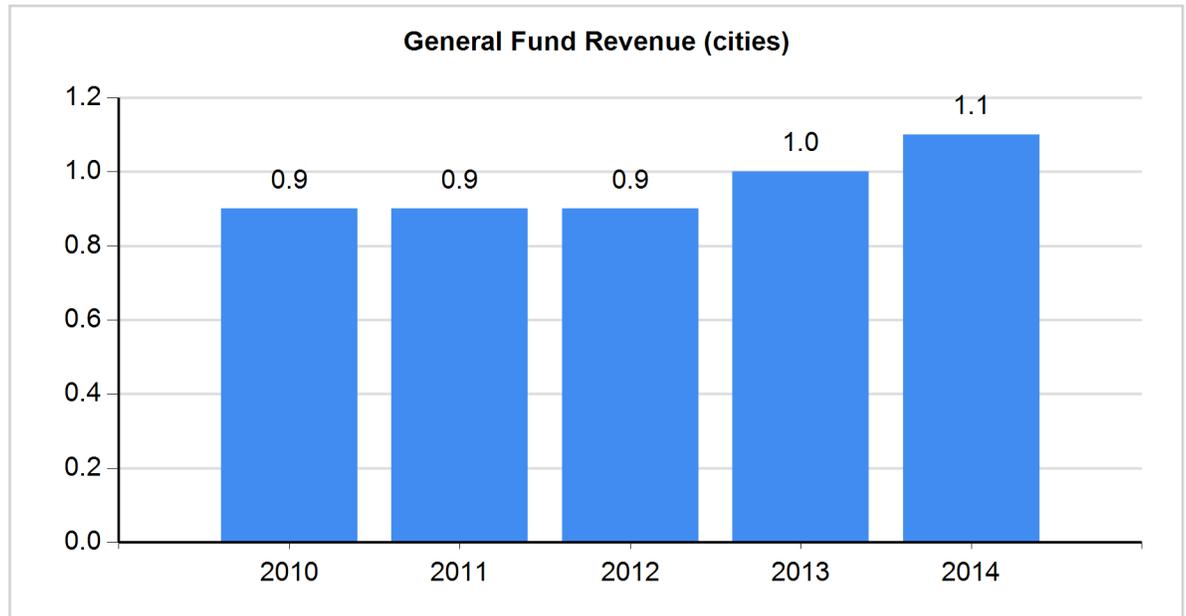
### General Fund Revenue (cities)

#### 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



	2010	2011	2012	2013	2014
General Fund Revenue	\$115,848,321	\$115,897,492	\$115,492,331	\$120,954,801	\$124,313,373
General Fund Expenditures	\$131,090,605	\$128,413,619	\$131,948,211	\$118,328,422	\$115,028,734
Ratio	0.9	0.9	0.9	1.0	1.1

#### Agency Response



## City of San Bernardino

Report Created:11/3/2016

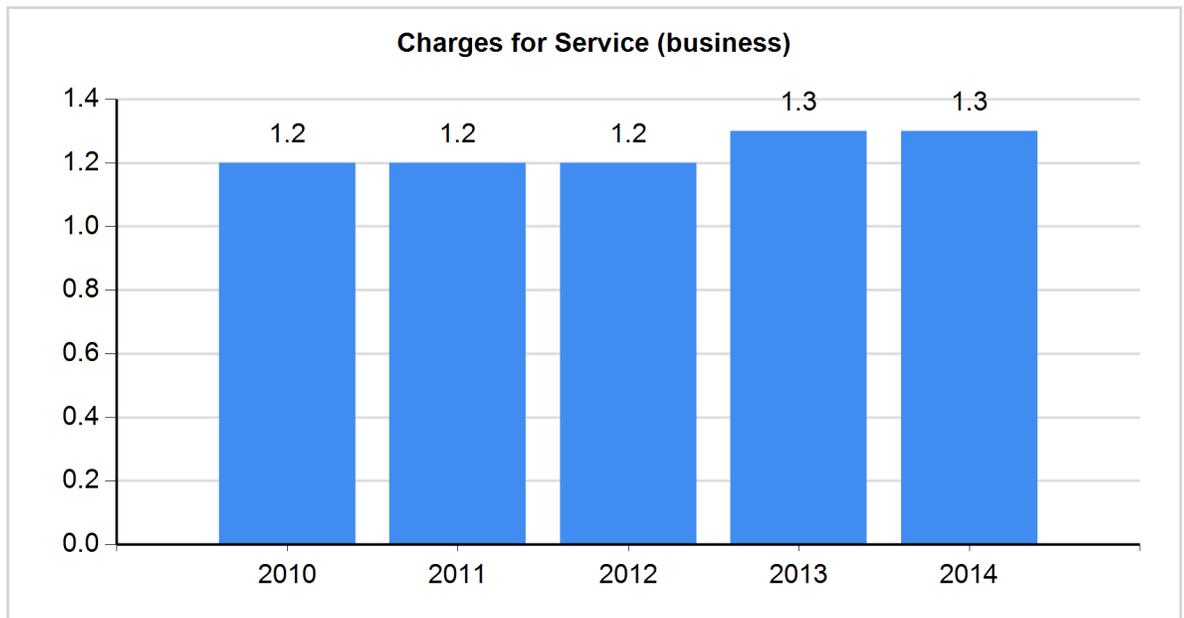
### Charges for Service (business)

#### 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



2010	2011	2012	2013	2014
\$76,187,929	\$80,991,020	\$87,366,611	\$89,251,539	\$87,254,607
\$66,143,625	\$68,704,398	\$74,381,080	\$71,020,292	\$66,153,773
1.2	1.2	1.2	1.3	1.3

#### Agency Response



## City of San Bernardino

Report Created:11/3/2016

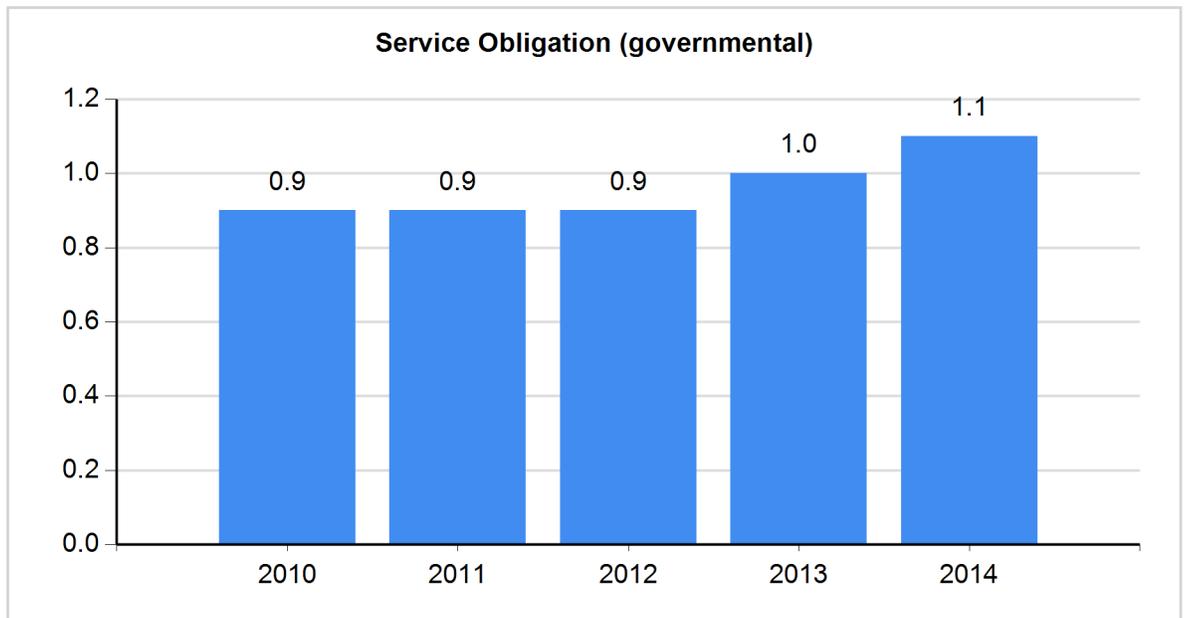
### Service Obligation (governmental)

#### 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



	2010	2011	2012	2013	2014
Operating Revenue	\$148,719,367	\$153,312,043	\$154,918,364	\$154,147,423	\$159,052,553
Operating Expenditures	\$161,788,702	\$165,794,015	\$166,702,468	\$146,943,401	\$145,414,398
Ratio	0.9	0.9	0.9	1.0	1.1

#### Agency Response



## City of San Bernardino

Report Created:11/3/2016

### Liquidity

#### Description

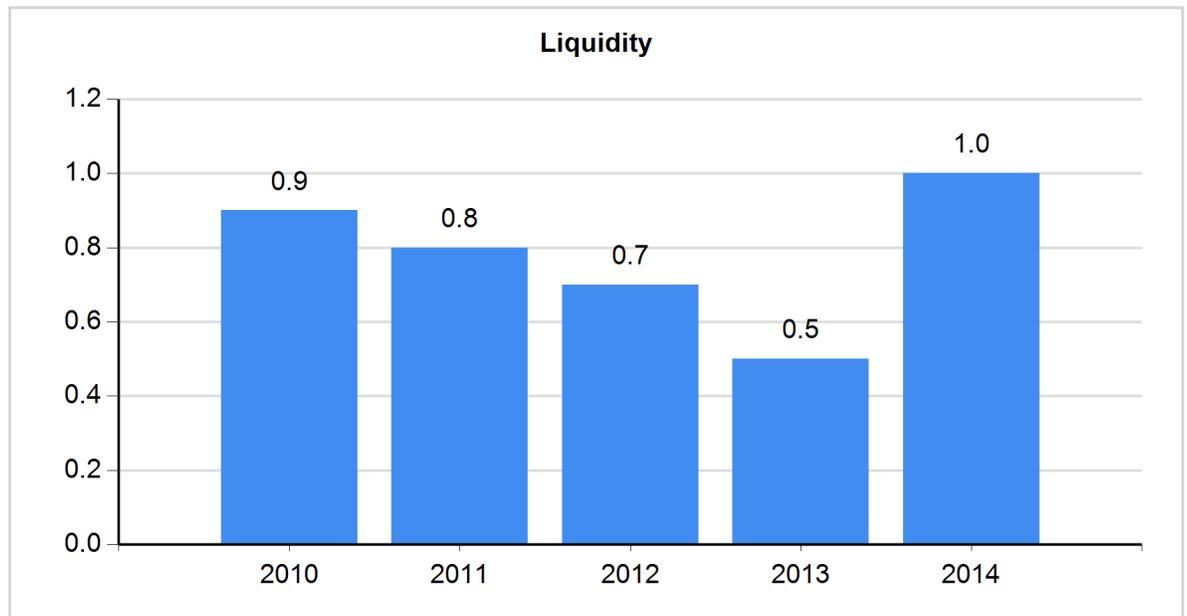
Measures a government's ability to meet its short-term obligations. A high ratio suggests a government is able to meet its short-term obligations.

#### Formula:

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

#### Source:

Statement of Net  
Position



2010	2011	2012	2013	2014
\$141,339,842	\$128,179,014	\$88,636,143	\$85,723,660	\$107,917,568
\$154,892,398	\$153,496,899	\$120,941,276	\$179,671,988	\$110,210,123
0.9	0.8	0.7	0.5	1.0

### Agency Response



## City of San Bernardino

Report Created:11/3/2016

### Change in Cash and Cash Equivalents (business)

#### Description

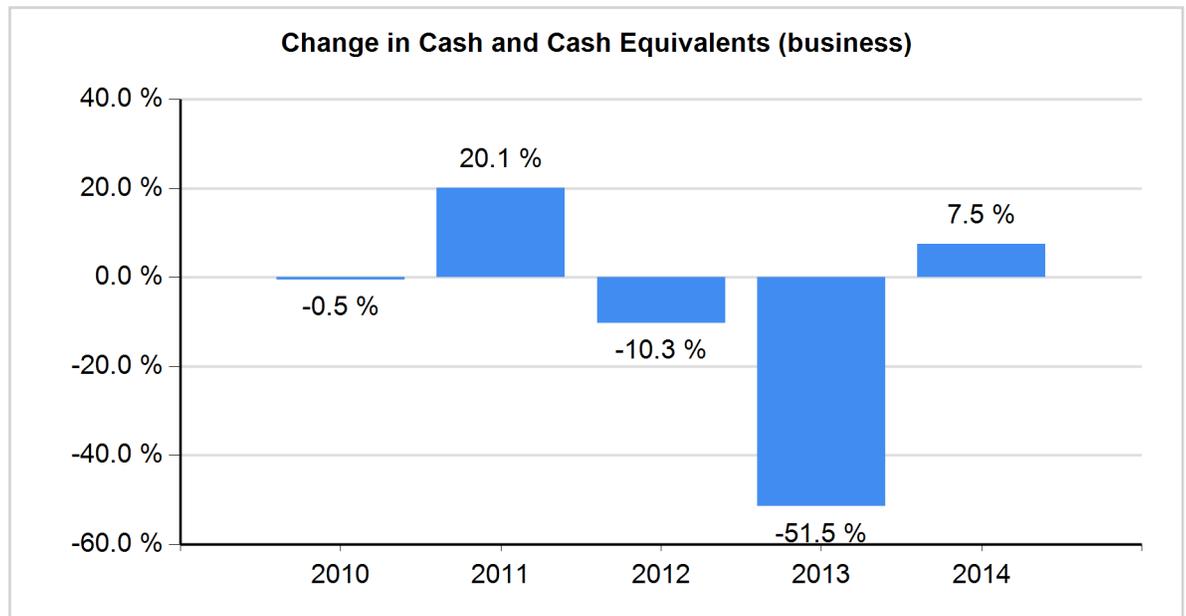
Cash and cash equivalents are the most liquid assets of an agency's assets and can be readily converted into cash. A positive percent change indicates that a government's cash position has improved.

#### Formula:

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

#### Source:

Statement of Cash Flows



2010	2011	2012	2013	2014
(\$368,611)	\$13,466,788	(\$8,295,559)	(\$27,027,886)	\$1,919,180
\$73,527,596	\$66,979,932	\$80,446,720	\$52,515,343	\$25,487,457
-0.5%	20.1%	-10.3%	-51.5%	7.5%

#### Agency Response



## City of San Bernardino

Report Created:11/3/2016

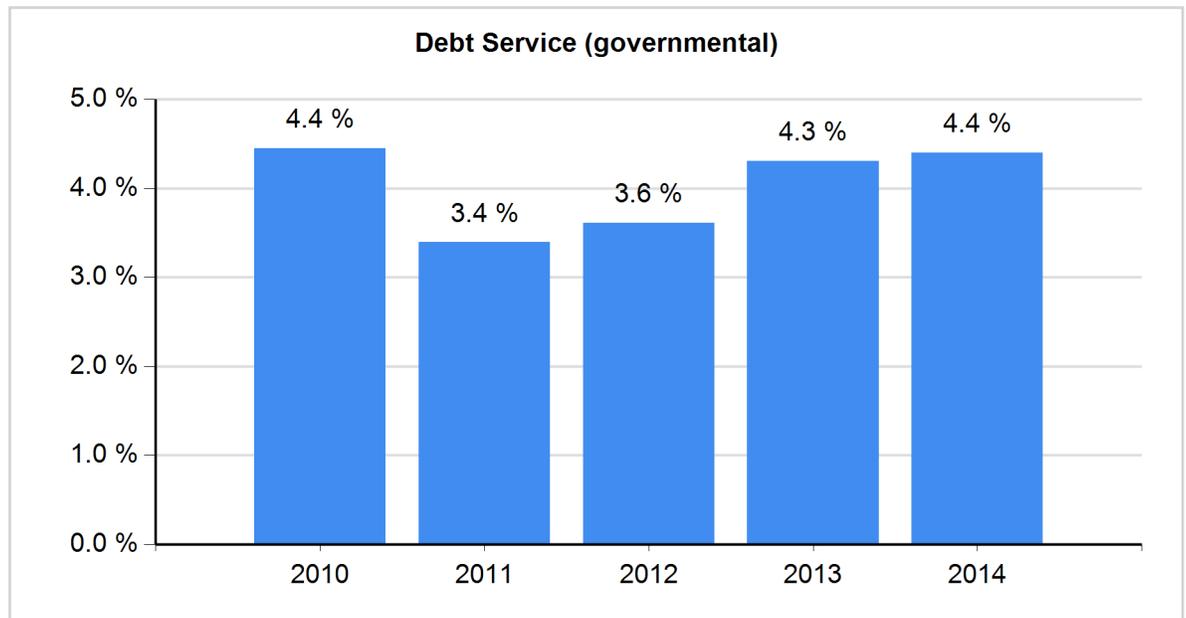
### Debt Service (governmental)

#### 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



	2010	2011	2012	2013	2014
	\$7,197,013	\$5,622,927	\$6,013,636	\$6,322,499	\$6,398,399
	\$161,788,702	\$165,794,015	\$166,702,468	\$146,943,401	\$145,414,398
	4.4%	3.4%	3.6%	4.3%	4.4%

#### Agency Response



## City of San Bernardino

Report Created:11/3/2016

### Debt Service (business)

#### Description

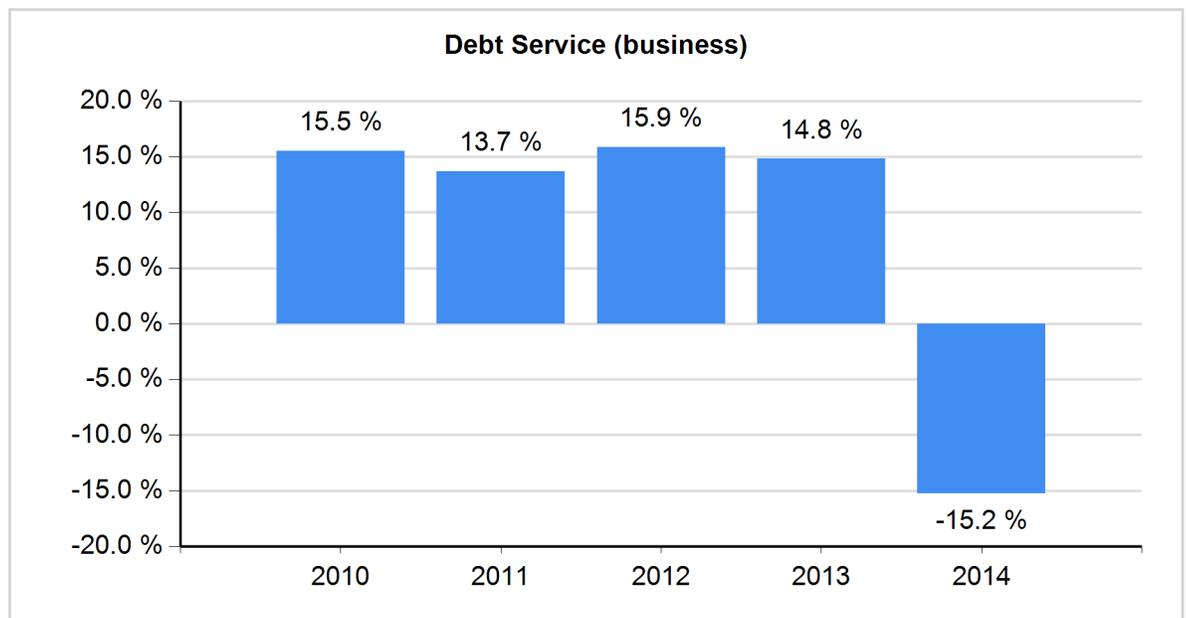
Looks at service flexibility by determining the amount of total expenses committed to annual debt service. Service flexibility decreases as more resources are committed to annual debt service.

#### Formula:

debt  
service/operating  
expenses (minus  
depreciation)

#### Source:

Statement of Cash  
Flows; Statement of  
Activities



2010	2011	2012	2013	2014
\$10,284,111	\$9,398,699	\$11,796,003	\$10,521,796	(\$10,080,728)
\$66,143,625	\$68,704,398	\$74,381,080	\$71,020,292	\$66,153,773
15.5%	13.7%	15.9%	14.8%	-15.2%

#### Agency Response



## City of San Bernardino

Report Created:11/3/2016

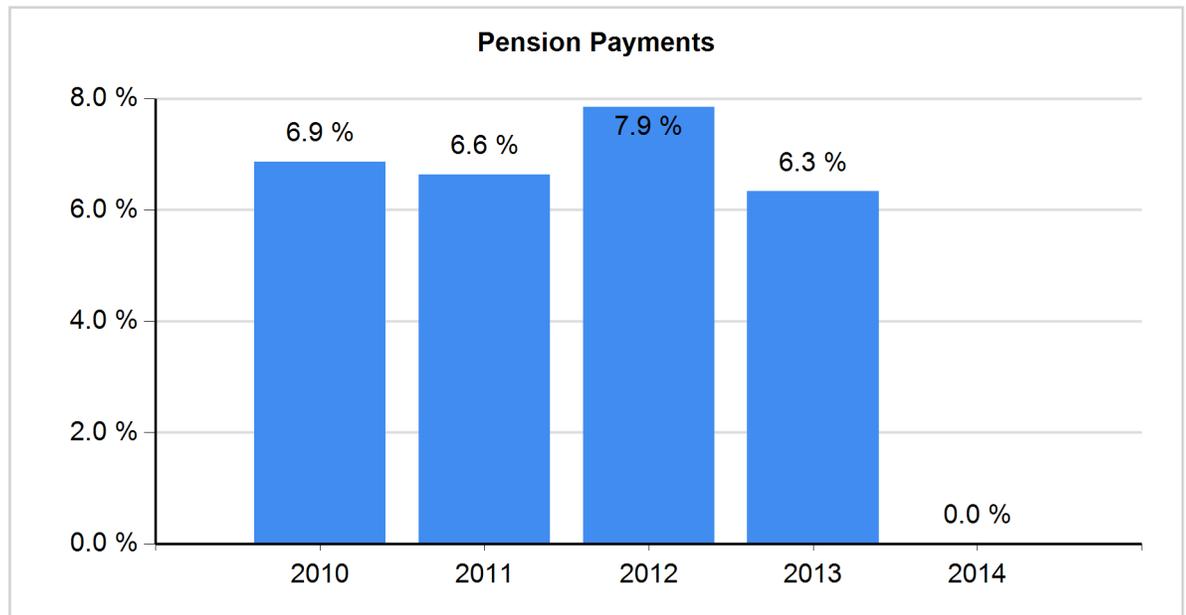
### Pension Payments

#### Description

This indicator depicts the relationship between the pension payments as a percentage of an agency's total revenues. Due to pending updates to pension reporting requirements, the Pension Payments indicator does not show data for 2015. GASB 68 revised and established new financial reporting for pensions effective for 2015. Effective beginning 2017, GASB 73 and GASB 82 amend GASB 68, although implementation may occur earlier. Therefore, updates to the Pension Payments indicator will not occur until full implementation of GASB 73 and GASB 82.

**Formula:**  
annual pension  
cost/total revenue

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



2010	2011	2012	2013	2014
\$15,763,000	\$15,817,000	\$19,364,000	\$15,701,000	-
\$229,668,540	\$238,268,250	\$246,600,073	\$247,944,562	\$249,780,459
6.9%	6.6%	7.9%	6.3%	0.0%

#### Agency Response



## City of San Bernardino

Report Created:11/3/2016

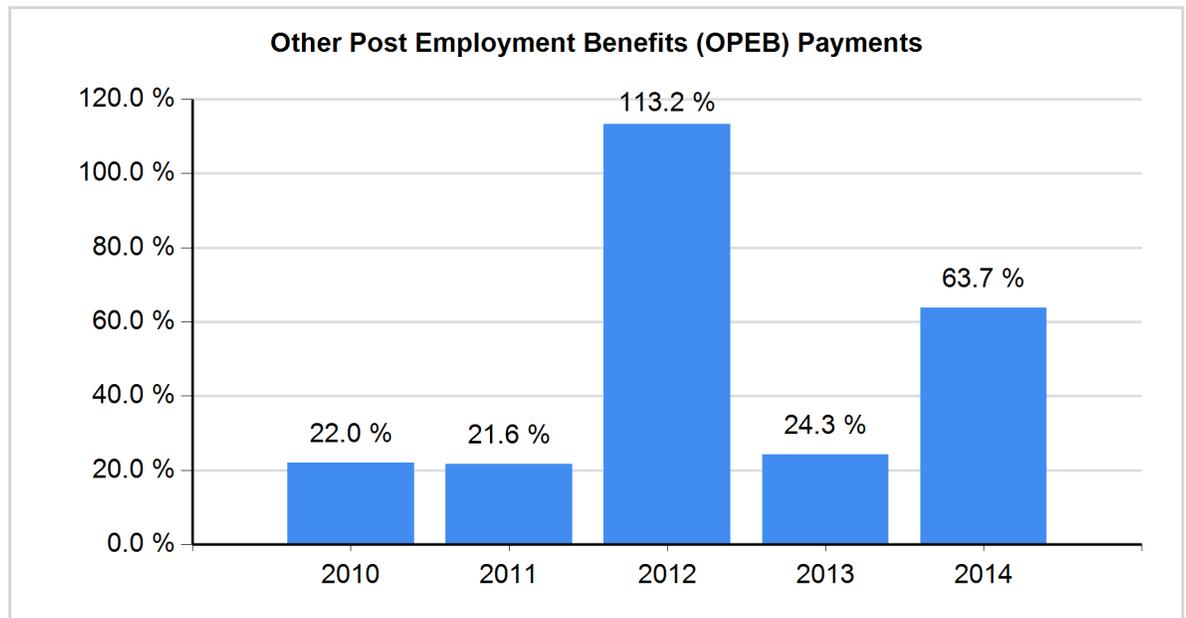
### Other Post Employment Benefits (OPEB) Payments

**Description**

Monitors whether the agency is able to pay or is paying the amount required to fund the OPEB system as determined by its actuary.

**Formula:**  
OPEB  
payments/OPEB  
annual cost

**Source:**  
Notes



2010	2011	2012	2013	2014
\$1,802,429	\$1,893,305	\$10,571,326	\$1,920,621	\$4,453,669
\$8,211,055	\$8,756,639	\$9,334,857	\$7,908,000	\$6,991,490
22.0%	21.6%	113.2%	24.3%	63.7%

**Agency Response**