



San Bernardino LAFCO Fiscal Indicators

Hesperia Fire Protection District

Report Created:11/3/2016

The Hesperia Fire Protection District is authorized by LAFCO to provide the following function: fire protection, emergency medical services, and ambulance. The district has chosen to contract with the San Bernardino County Fire Protection District for fire protection and emergency response services. The district is a subsidiary district of the City of Hesperia, the city council is the ex-officio board of directors of the district (link below).

[City of Hesperia](#)



Hesperia Fire Protection District

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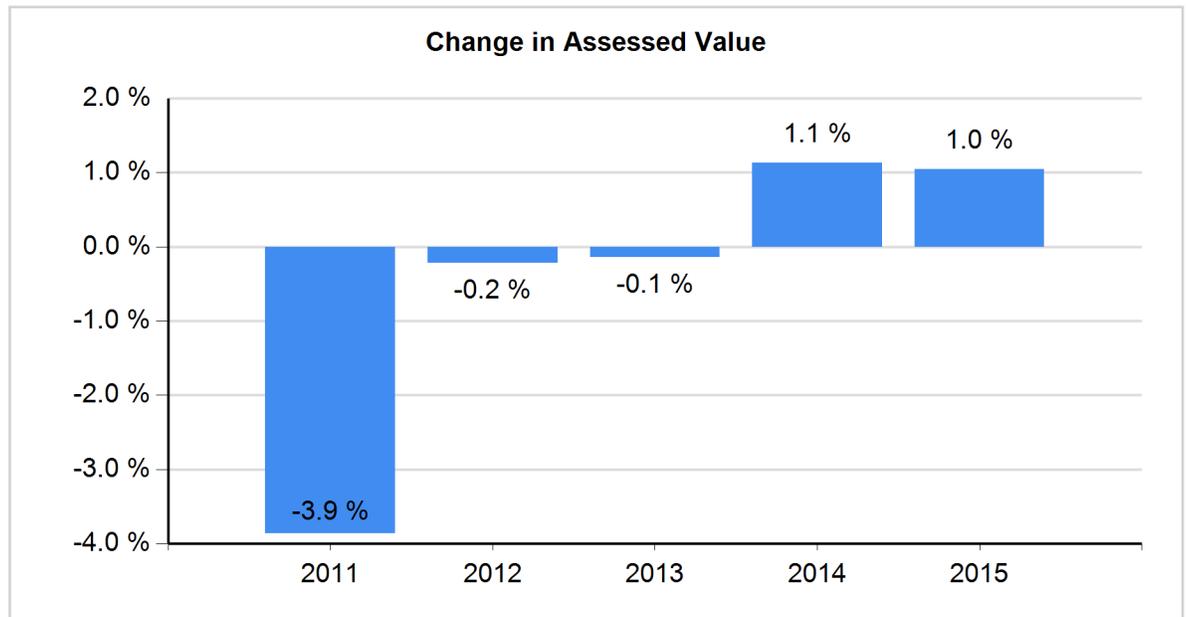
Change in Assessed Value

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



	2011	2012	2013	2014	2015
	(\$86,639,766)	(\$4,797,296)	(\$3,128,127)	\$25,534,765	\$23,836,847
	\$2,244,494,704	\$2,239,697,408	\$2,236,569,281	\$2,262,104,046	\$2,285,940,893
	-3.9%	-0.2%	-0.1%	1.1%	1.0%

Agency Response



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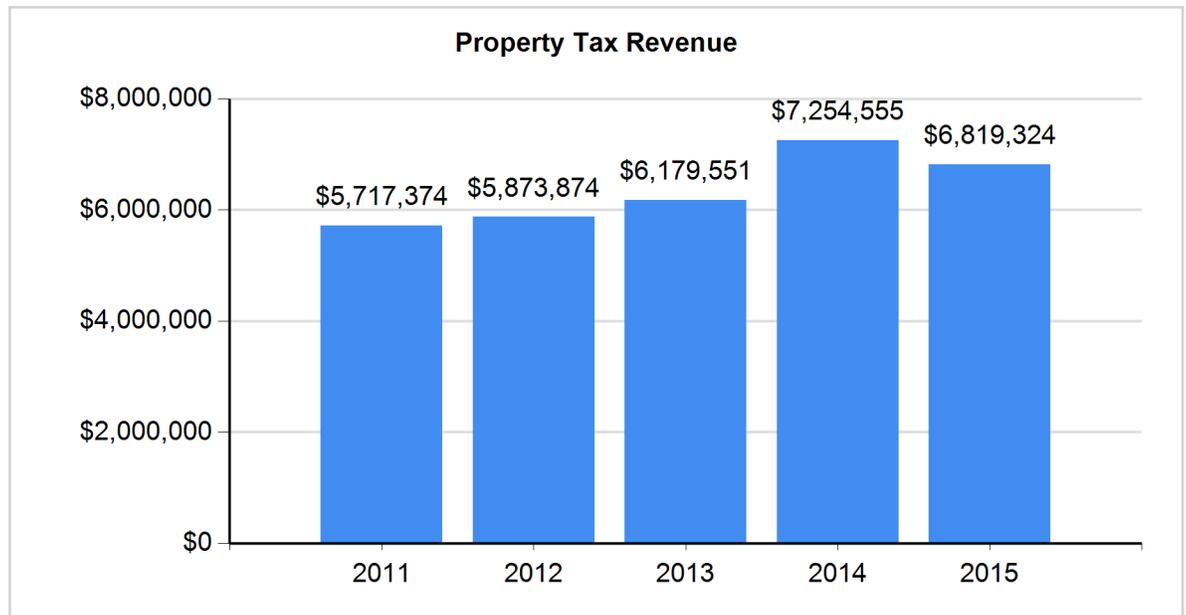
Property Tax Revenue

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

The property tax revenue used in this indicator includes property tax, CFD assessments from two districts, and RDA pass through property tax revenue.



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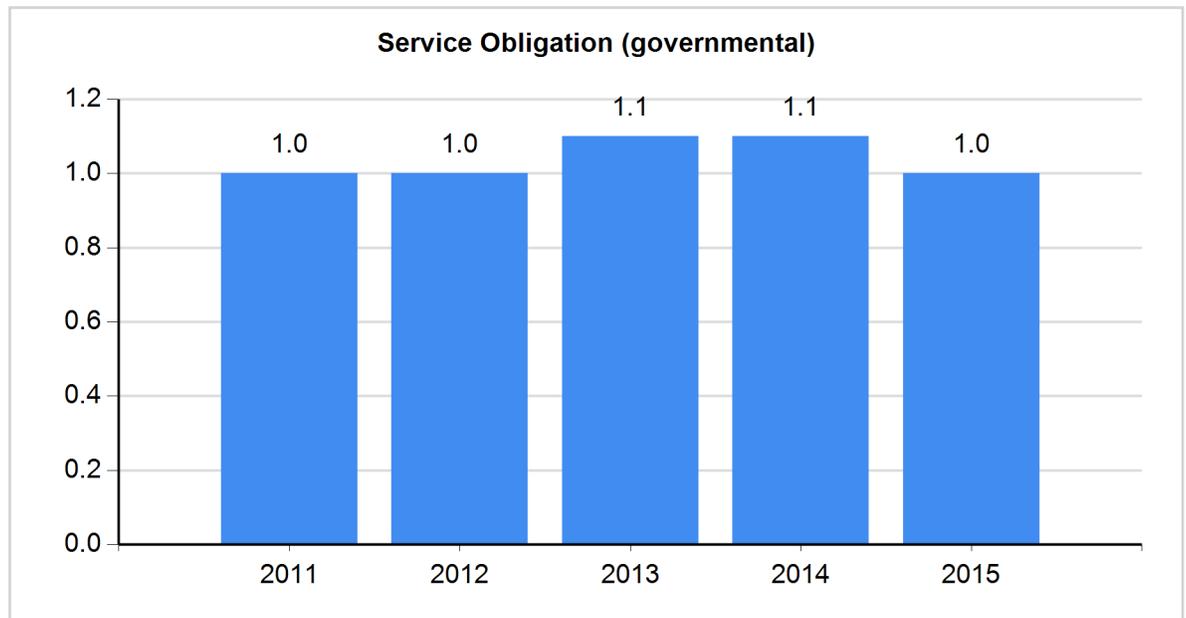
Service Obligation (governmental)

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	\$10,086,783	\$8,800,292	\$8,953,637	\$10,975,313	\$10,995,809
Operating Expenditures	\$9,698,466	\$8,905,831	\$8,511,763	\$10,364,725	\$11,462,049
Ratio	1.0	1.0	1.1	1.1	1.0

Agency Response



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Liquidity

Description

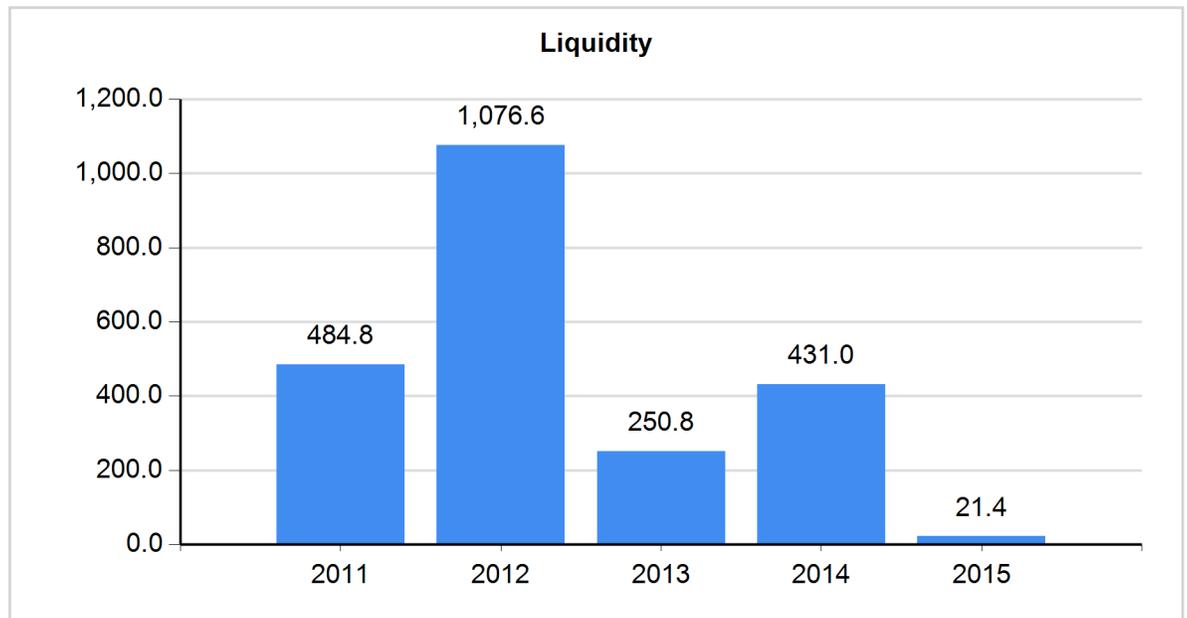
Measures a government's ability to meet its short-term obligations. A high ratio suggests a government is able to meet its short-term obligations.

Formula:

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

Source:

Statement of Net
Position



	2011	2012	2013	2014	2015
	\$1,202,725	\$4,963,247	\$5,489,021	\$5,619,931	\$5,237,338
	\$2,481	\$4,610	\$21,888	\$13,038	\$244,689
	484.8	1,076.6	250.8	431.0	21.4

Agency Response

The 2012 increase in the cash and investments include the cash balance of a capital fund which was added in 2012.



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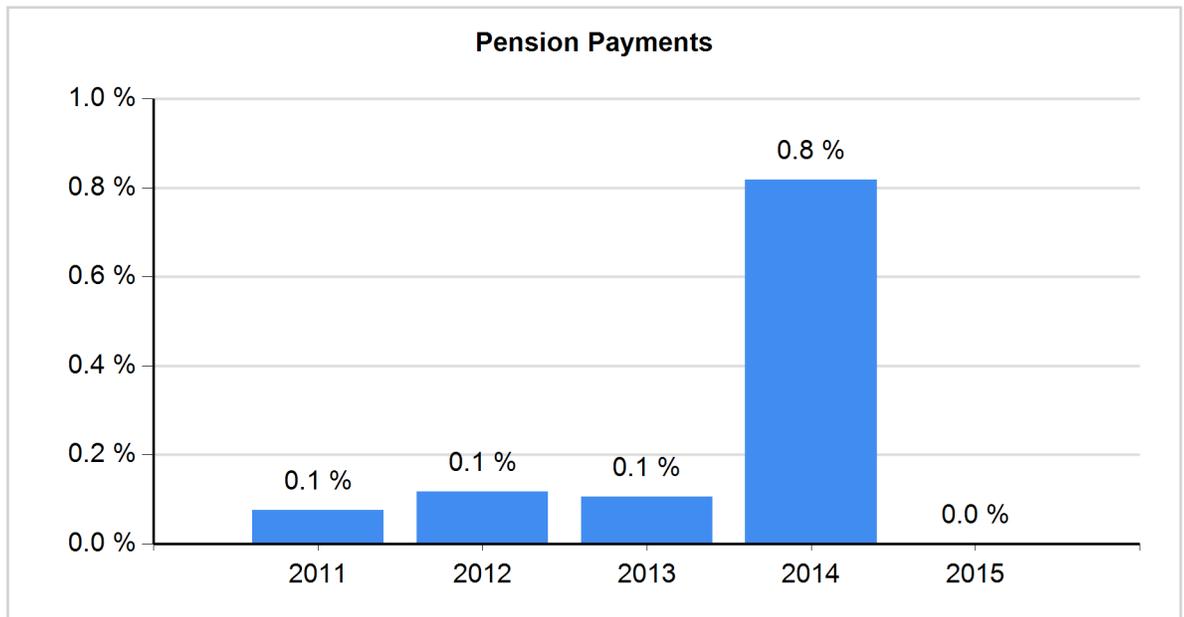
Pension Payments

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



2011	2012	2013	2014	2015
\$7,629	\$10,324	\$9,458	\$89,786	-
\$10,086,783	\$8,800,292	\$8,953,637	\$10,975,313	\$10,995,809
0.1%	0.1%	0.1%	0.8%	0.0%

Agency Response



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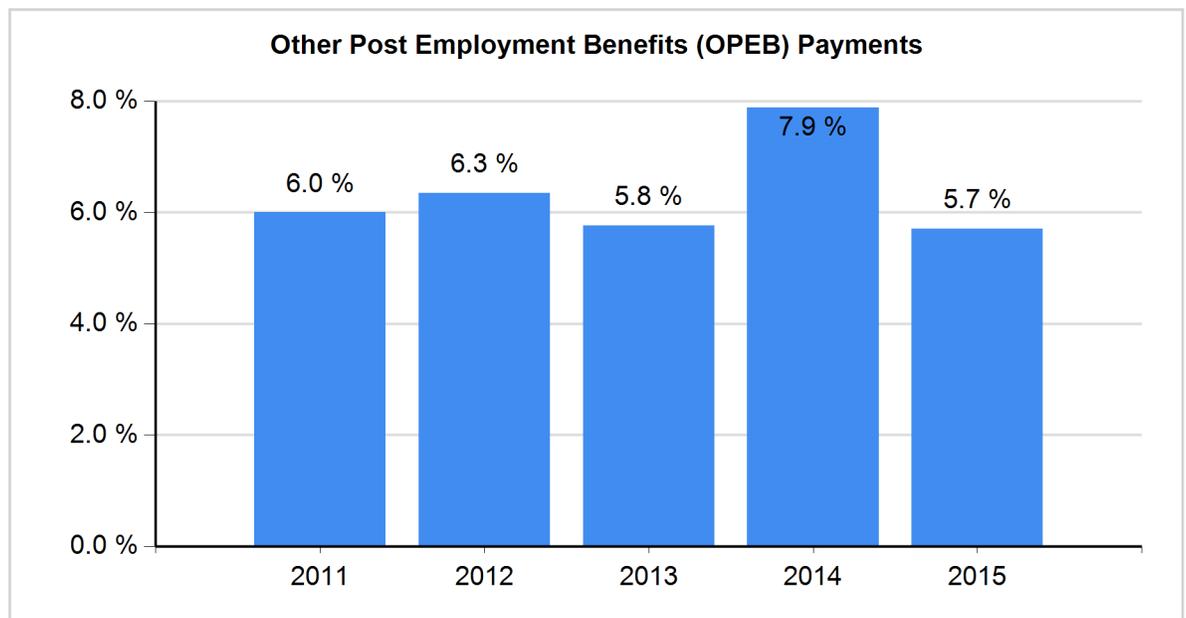
Other Post Employment Benefits (OPEB) Payments

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



2011	2012	2013	2014	2015
\$300	\$380	\$294	\$468	\$112
\$5,000	\$5,988	\$5,104	\$5,935	\$1,964
6.0%	6.3%	5.8%	7.9%	5.7%

Agency Response