



## San Bernardino LAFCO Fiscal Indicators

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### Hesperia Fire Protection District

Report Created:1/22/2018

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 self-governed subsidiary district of the City of Hesperia, the city council is the ex-officio board of directors of the district (see link below). The district retirement plan is administered by CalPERS. However, the retirement plan contains only inactive members, and, therefore, no covered-employee payroll. Additional information on the District can be accessed via the link below.

[Agency Information \(map, contact information, fiscal indicators\) under construction  
City of Hesperia](#)



## Hesperia Fire Protection District

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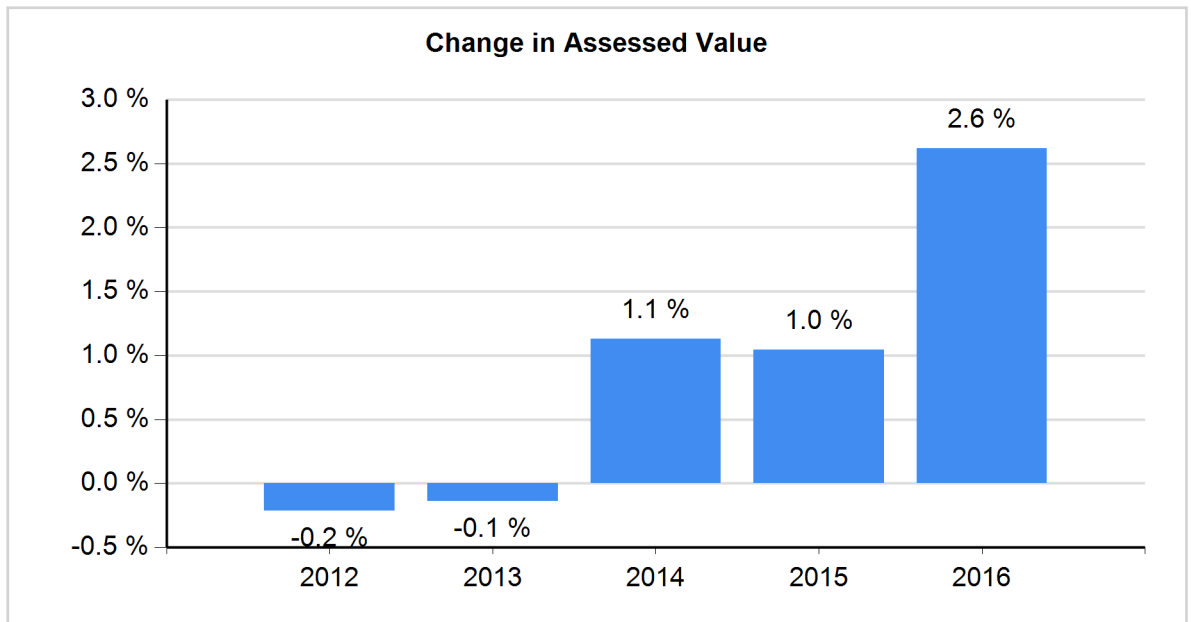
### Change in Assessed Value

#### 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



2012	2013	2014	2015	2016
(\$4,797,296)	(\$3,128,127)	\$25,534,765	\$23,836,847	\$61,421,353
\$2,239,697,408	\$2,236,569,281	\$2,262,104,046	\$2,285,940,893	\$2,347,362,246
-0.2%	-0.1%	1.1%	1.0%	2.6%

#### Agency Response



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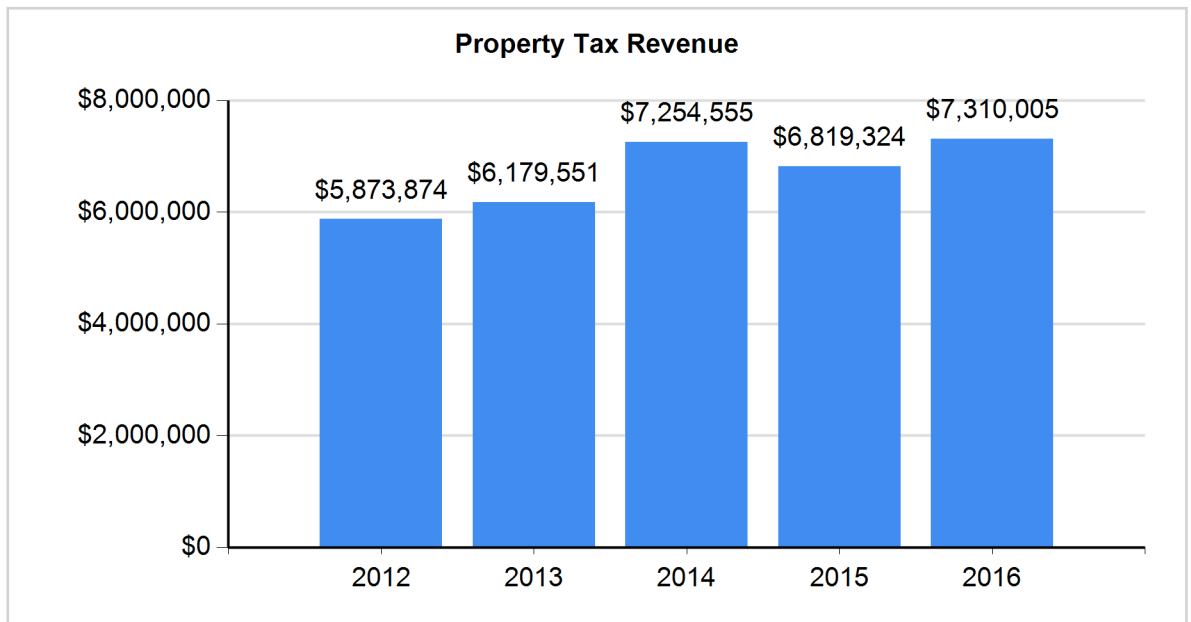
### Property Tax Revenue

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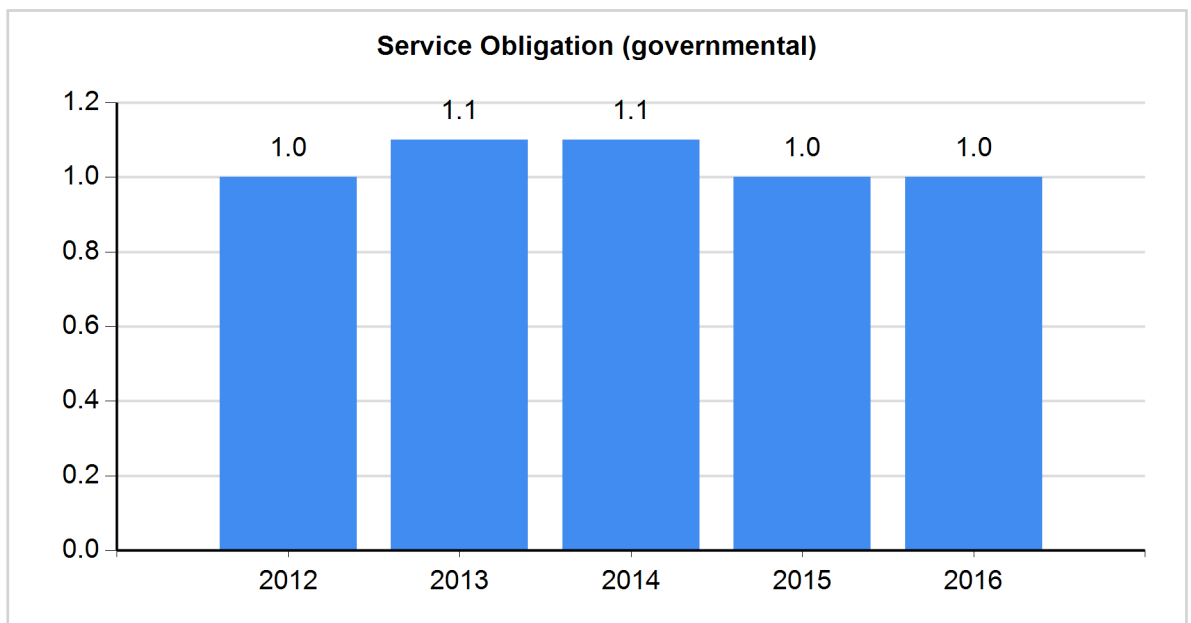
### Service Obligation (governmental)

#### 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



	2012	2013	2014	2015	2016
Operating Revenue	\$8,800,292	\$8,953,637	\$10,975,313	\$10,995,809	\$10,576,751
Operating Expenditures	\$8,905,831	\$8,511,763	\$10,364,725	\$11,462,049	\$10,664,579
Ratio	1.0	1.1	1.1	1.0	1.0

#### Agency Response



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### Liquidity

#### Description

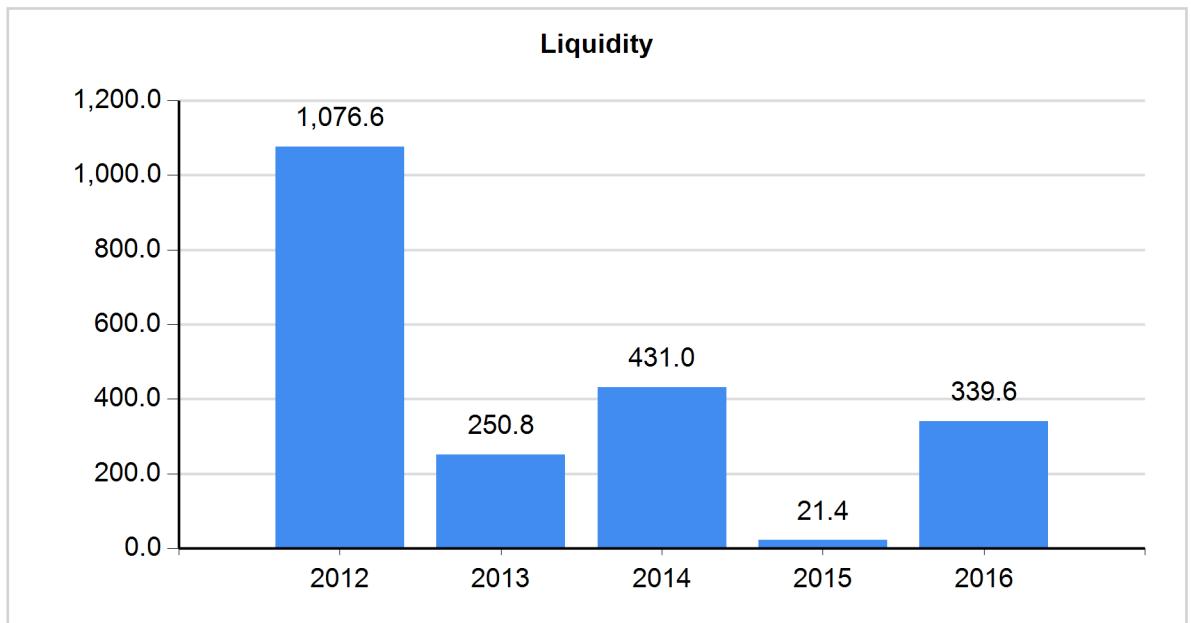
Measures a government's ability to meet its short-term obligations. A high ratio suggests a government is able to meet its short-term obligations.

#### Formula:

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

#### Source:

Statement of Net  
Position



	2012	2013	2014	2015	2016
	\$4,963,247	\$5,489,021	\$5,619,931	\$5,237,338	\$5,313,771
	\$4,610	\$21,888	\$13,038	\$244,689	\$15,646
	1,076.6	250.8	431.0	21.4	339.6

#### 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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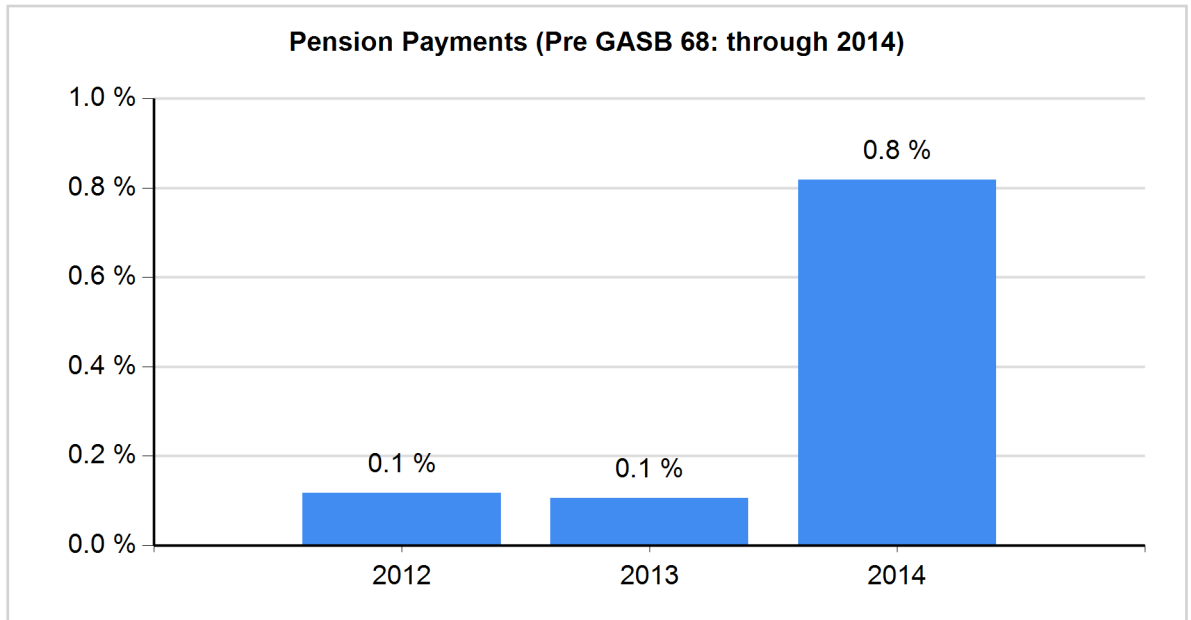
### Pension Payments (Pre GASB 68: through 2014)

#### 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
\$10,324	\$9,458	\$89,786	-	-
\$8,800,292	\$8,953,637	\$10,975,313	-	-
0.1%	0.1%	0.8%	-	-

#### Agency Response



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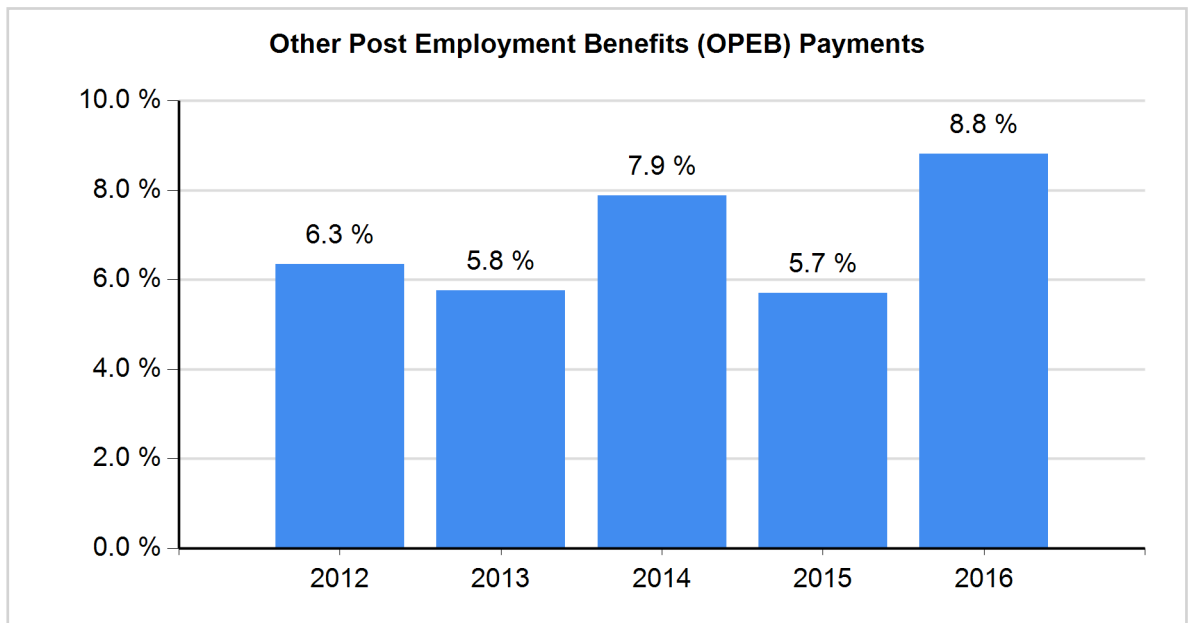
### Other Post Employment Benefits (OPEB) Payments

**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



2012	2013	2014	2015	2016
\$380	\$294	\$468	\$112	\$184
\$5,988	\$5,104	\$5,935	\$1,964	\$2,088
6.3%	5.8%	7.9%	5.7%	8.8%

**Agency Response**