



San Bernardino LAFCO Fiscal Indicators

Rancho Cucamonga Fire Protection District

Report Created:2/5/2020

The Rancho Cucamonga Fire Protection District is authorized by LAFCO to provide the following function: fire protection and emergency medical services. The district is a self-governed subsidiary district of the City of Rancho Cucamonga, in which the city council is the ex-officio board of directors of the district (see link below). The agency retirement plan is administered by CalPERS. Additional information on the District can be accessed via the link below.

[Agency Information \(map, contact information, fiscal indicators\)](#)
[City of Rancho Cucamonga](#)



Rancho Cucamonga Fire Protection District

Report Created:2/5/2020

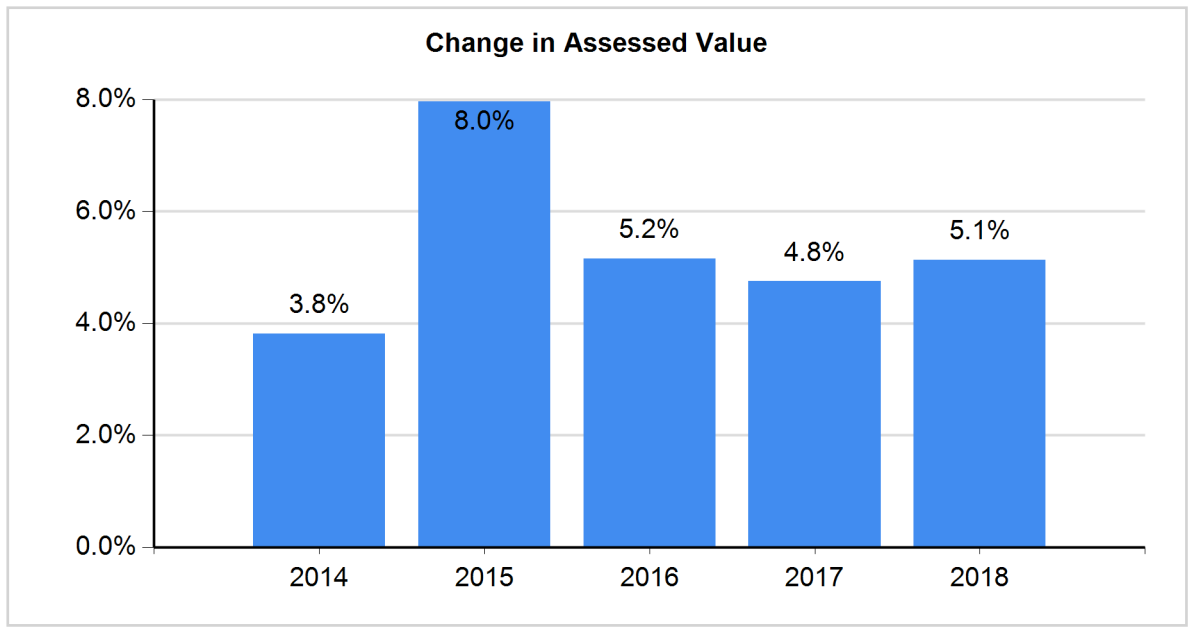
Change in Assessed Value

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
\$425,363,616	\$964,577,397	\$658,371,140	\$636,644,255	\$725,889,552
\$11,141,352,852	\$12,105,930,249	\$12,764,301,389	\$13,400,945,644	\$14,126,835,196
3.8%	8.0%	5.2%	4.8%	5.1%

Agency Response



Rancho Cucamonga Fire Protection District

Report Created:2/5/2020

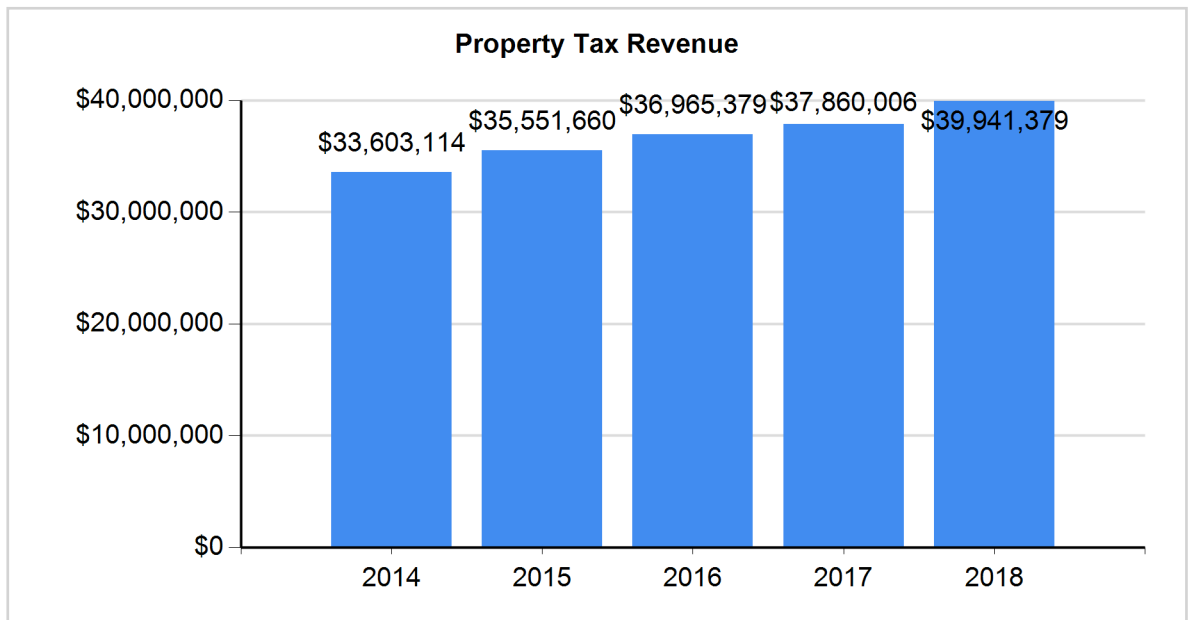
Property Tax Revenue

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

In 2012, the District began receiving its statutory pass-through from the County of San Bernardino's Redevelopment Property Tax Trust Fund (RPTTF). In 2013, the District received two non-recurring distributions from the County for its share of the low-moderate income housing fund unencumbered funds and the all other funds unencumbered funds. While most of the 2013 surge in revenue was the result of the two non-recurring distributions, the statutory pass-through will continue in future years.



Rancho Cucamonga Fire Protection District

Report Created:2/5/2020

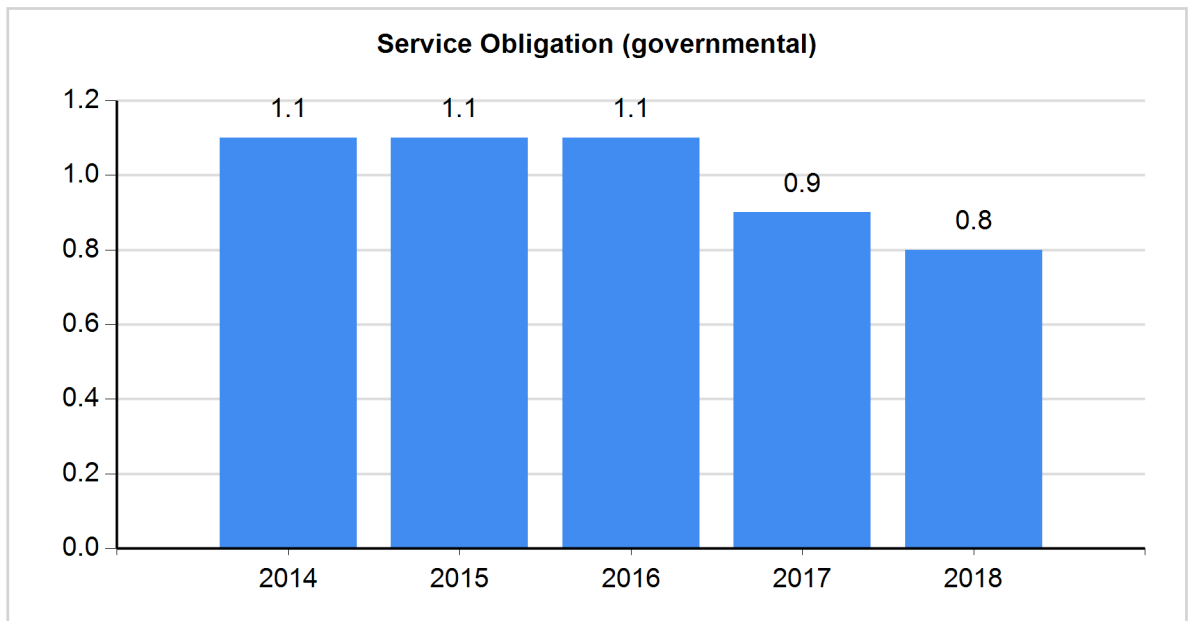
Service Obligation (governmental)

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
\$35,953,518	\$37,794,718	\$43,177,738	\$39,899,729	\$42,019,069
\$32,030,919	\$34,750,277	\$40,980,580	\$43,098,929	\$50,655,204
1.1	1.1	1.1	0.9	0.8

Agency Response

See Agency Responses under Property Tax Revenue regarding the surge in revenues for 2013.



Rancho Cucamonga Fire Protection District

Report Created:2/5/2020

Liquidity

Description

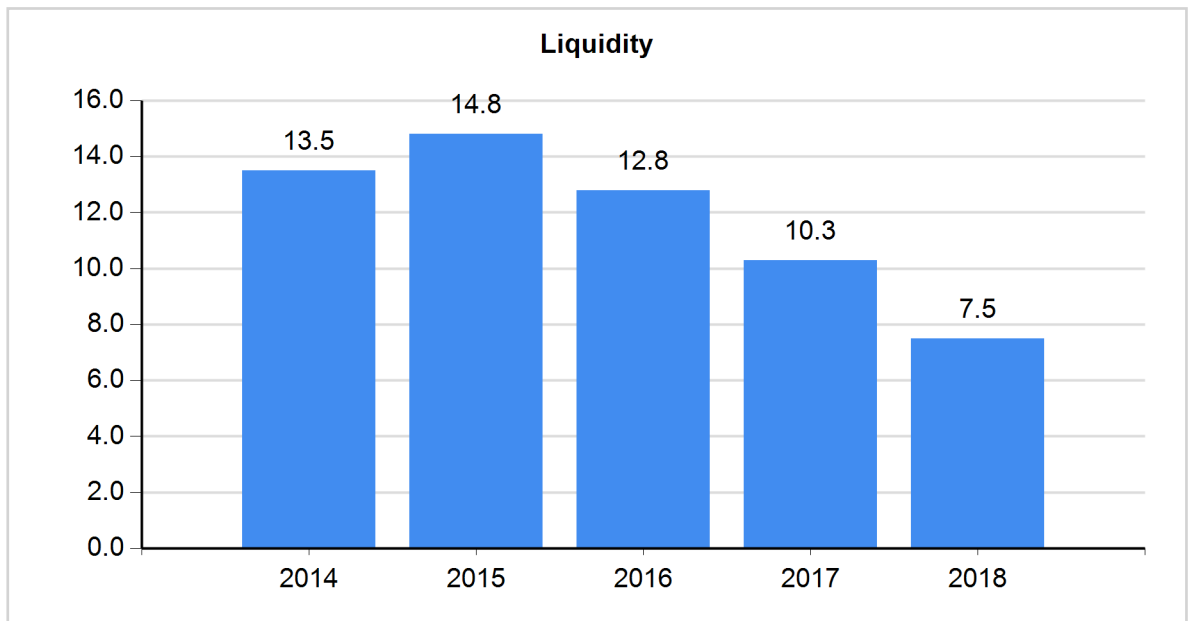
Measures a government's ability to meet its short-term obligations. A high ratio suggests a government is able to meet its short-term obligations.

Formula:

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

Source:

Statement of Net
Position



	2014	2015	2016	2017	2018
	\$69,672,844	\$71,868,320	\$74,748,509	\$72,460,115	\$64,886,100
	\$5,162,510	\$4,866,003	\$5,823,200	\$7,059,753	\$8,663,194
	13.5	14.8	12.8	10.3	7.5

Agency Response



Rancho Cucamonga Fire Protection District

Report Created:2/5/2020

Debt Service (governmental)

Description

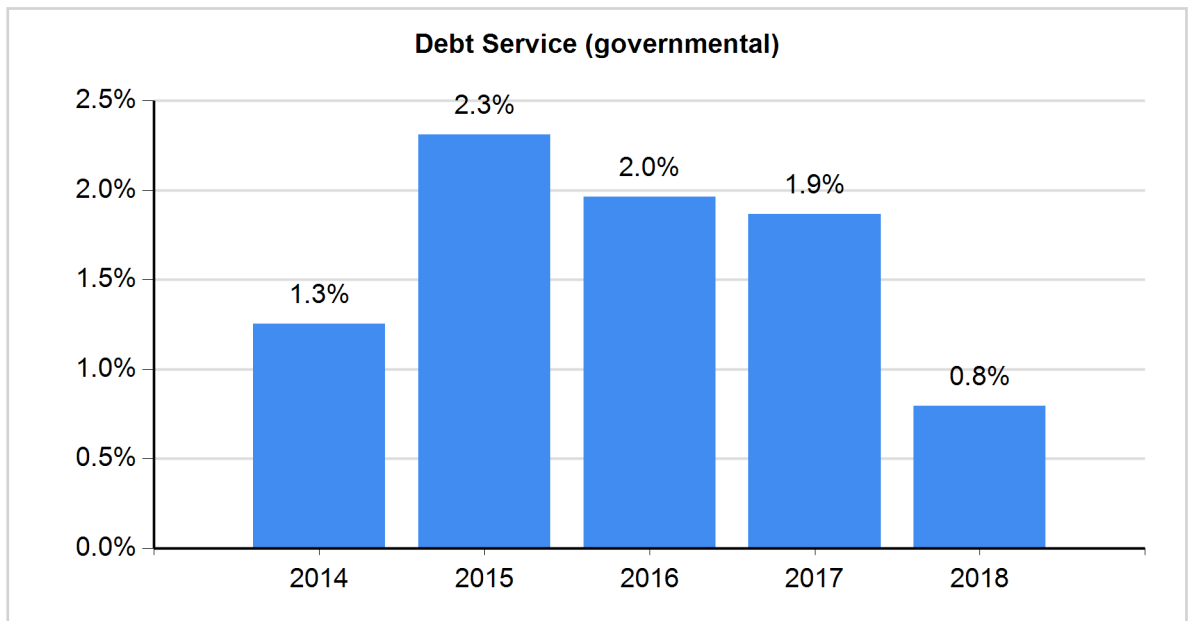
Looks at service flexibility by determining the amount of total expenditures committed to annual debt service. Service flexibility decreases as more resources are committed to annual debt service.

Formula:

debt
service/operating
expenditures

Source:

Statement of
Revenues,
Expenditures and
Changes in Fund
Balance



2014	2015	2016	2017	2018
\$401,021	\$803,229	\$803,785	\$803,516	\$402,940
\$32,030,919	\$34,750,277	\$40,980,580	\$43,098,929	\$50,655,204
1.3%	2.3%	2.0%	1.9%	0.8%

Agency Response

In June 2012, the City General Fund advanced \$4,556,198 to the District to provide funding for the prepayment of the District's side fund liability with CalPERS. Payments on the advance started in July 2012. The final payment will occur in July 2028. However, the advance may be prepaid by the District at any time without penalty. The advance from the City along with a capital lease for copier equipment are the only debt service payments for which the District is obligated on a long-term basis.



Rancho Cucamonga Fire Protection District

Report Created:2/5/2020

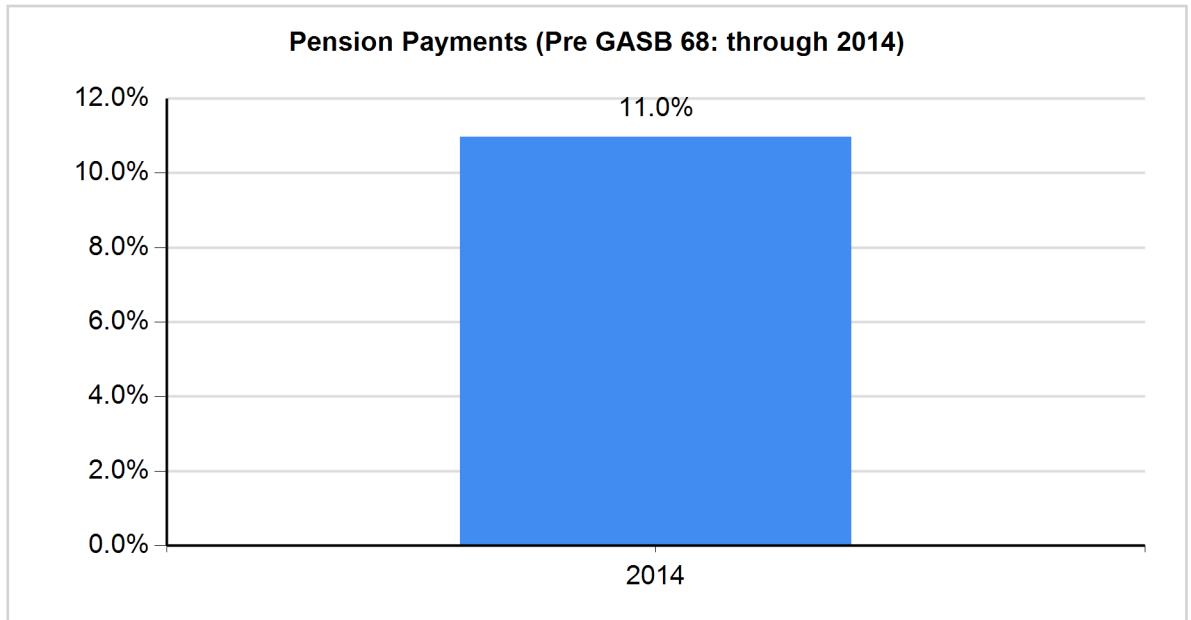
Pension Payments (Pre GASB 68: through 2014)

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
\$3,948,154	-	-	-	-
\$35,971,876	-	-	-	-
11.0%	-	-	-	-

Agency Response



Rancho Cucamonga Fire Protection District

Report Created:2/5/2020

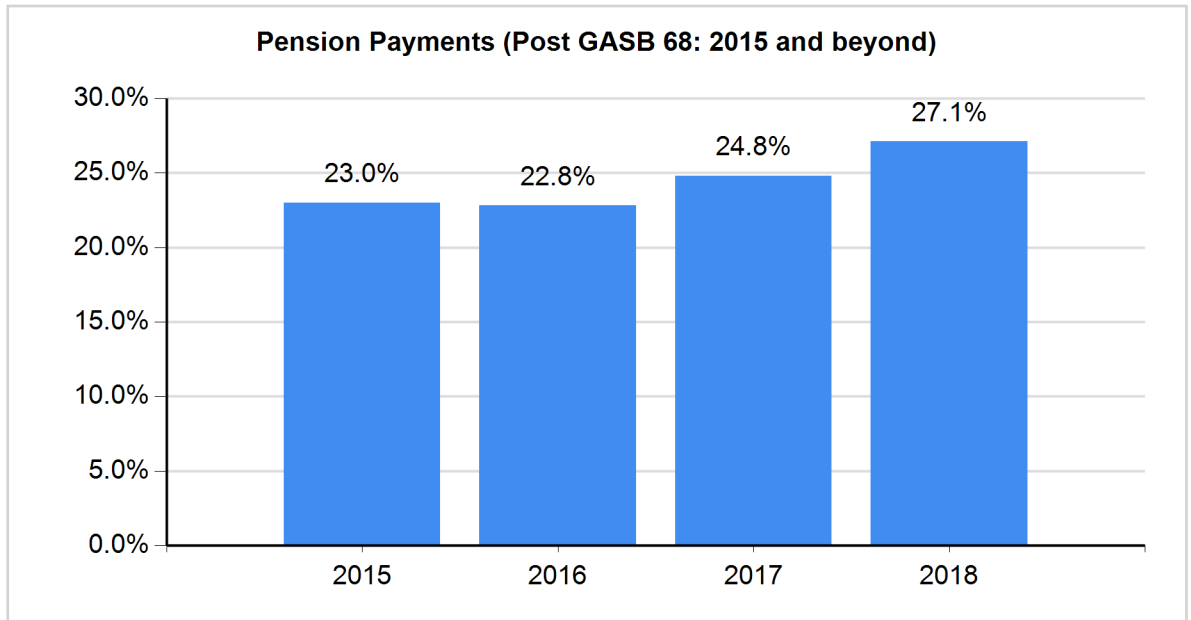
Pension Payments (Post GASB 68: 2015 and beyond)

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
-	\$3,064,468	\$3,246,856	\$3,527,830	\$3,868,842
-	\$13,325,291	\$14,240,205	\$14,212,110	\$14,291,731
-	23.0%	22.8%	24.8%	27.1%

Agency Response