



San Bernardino LAFCO Fiscal Indicators

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San Bernardino County Fire Protection District - Mountain Regional Service Zone

The San Bernardino County Fire Protection District reorganized in July 2008 and created the Mountain Regional Service Zone. The zone is a component unit of the San Bernardino County Fire Protection District, in which the County Board of Supervisors is the board of directors of the district. The Mountain Regional Service Zone provides fire protection to the areas of Angelus Oaks (Station #98), Fawnskin (Station #96), Forest Falls (Station #99), Green Valley Lake (Station #95), Lake Arrowhead (Stations #91, #92, #93 and #94), and Crest Forest (#24, #25, #26, #28, #29 and #30). Ambulance transport services are also provided to the Lake Arrowhead community out of Stations 91, 92, and 94. Additionally, within the Mountain Regional Service Zone are two voter approved special tax paramedic service zones that provide services to the mountain communities. Additional information on the District can be accessed via the link below.

[Agency Information \(map, contact information, fiscal indicators\)](#)



San Bernardino County Fire Protection District - Mountain Regional Service Zone

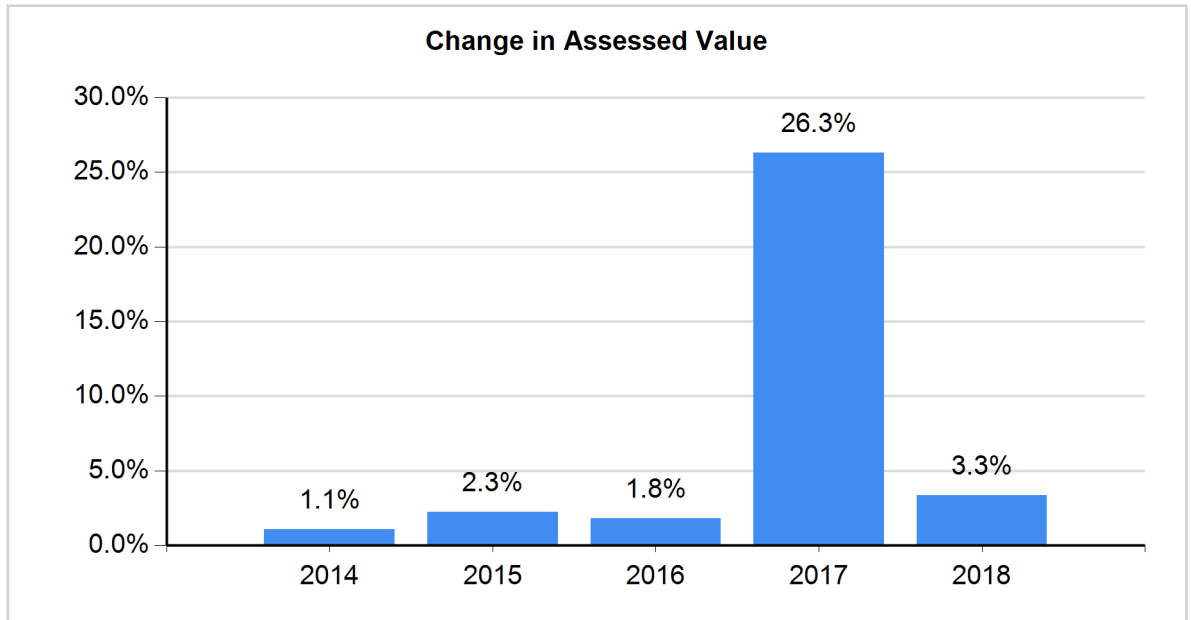
Change in Assessed Value

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
	\$46,379,834	\$98,946,038	\$81,420,947	\$1,595,354,928	\$210,164,752
	\$4,292,761,866	\$4,391,707,904	\$4,473,128,851	\$6,068,483,779	\$6,278,648,531
	1.1%	2.3%	1.8%	26.3%	3.3%

Agency Response



San Bernardino County Fire Protection District - Mountain Regional Service Zone

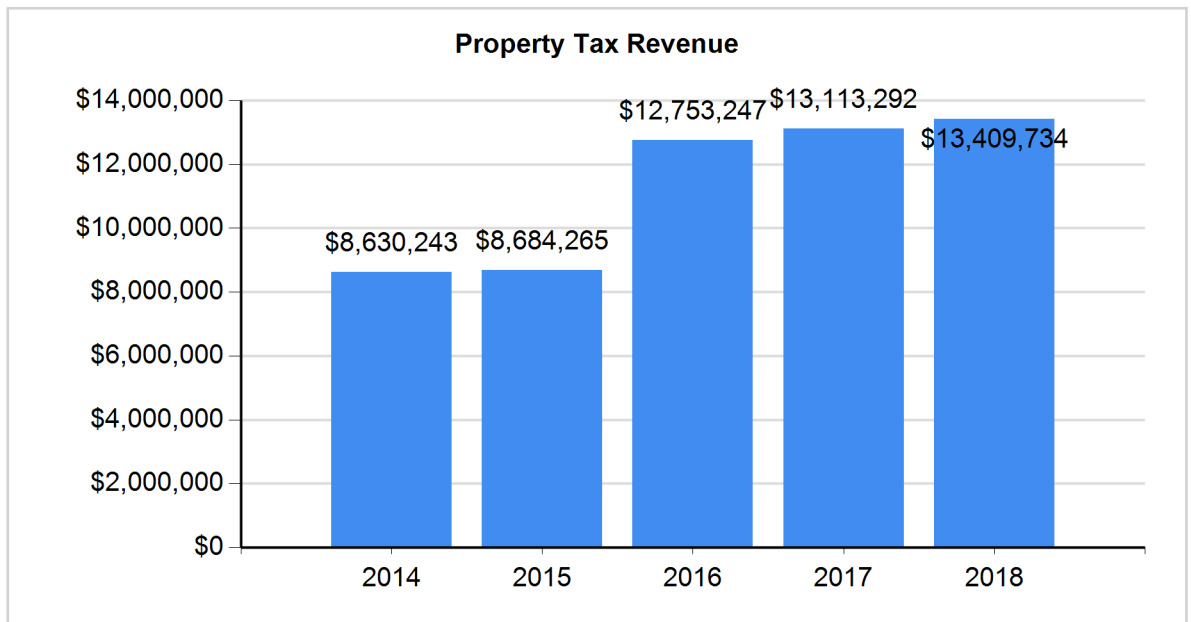
Property Tax Revenue

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



San Bernardino County Fire Protection District - Mountain Regional Service Zone

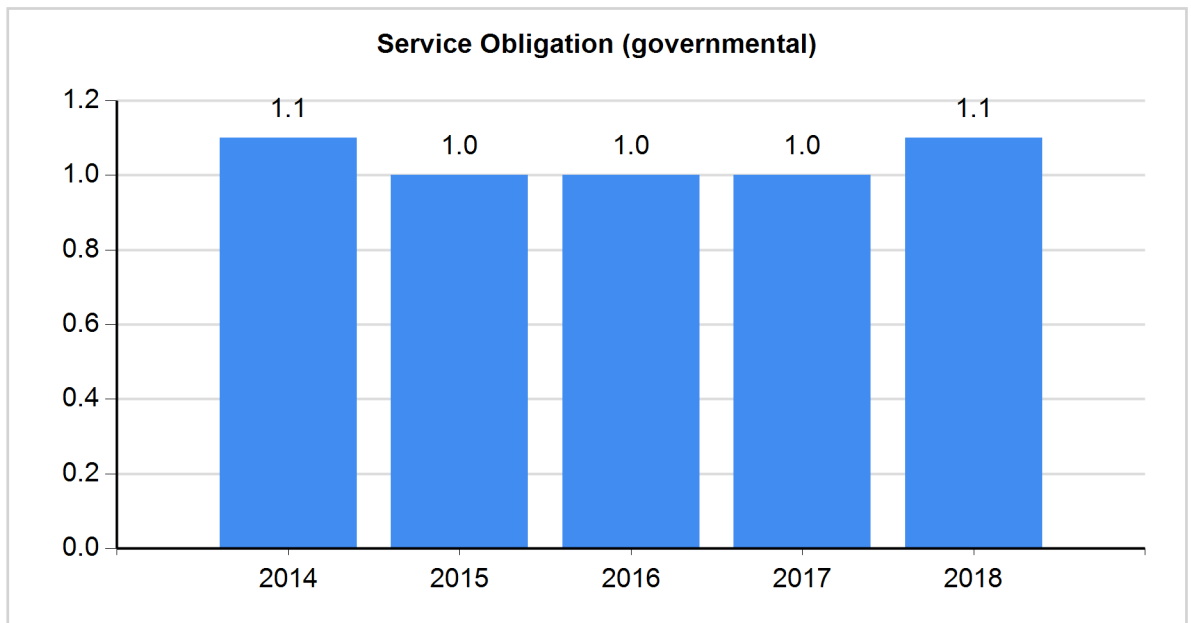
Service Obligation (governmental)

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
Operating Revenue	\$14,904,915	\$14,723,522	\$15,830,693	\$17,492,384	\$19,331,411
Operating Expenditures	\$13,676,862	\$15,023,241	\$15,542,822	\$17,164,115	\$18,217,488
Ratio	1.1	1.0	1.0	1.0	1.1

Agency Response

This zone received the following County General Fund support: 2012 \$258,759; 2013 \$764,244; 2014 \$621,518; 2015 \$45,281; 2016 \$206,288



San Bernardino County Fire Protection District - Mountain Regional Service Zone

Liquidity

Description

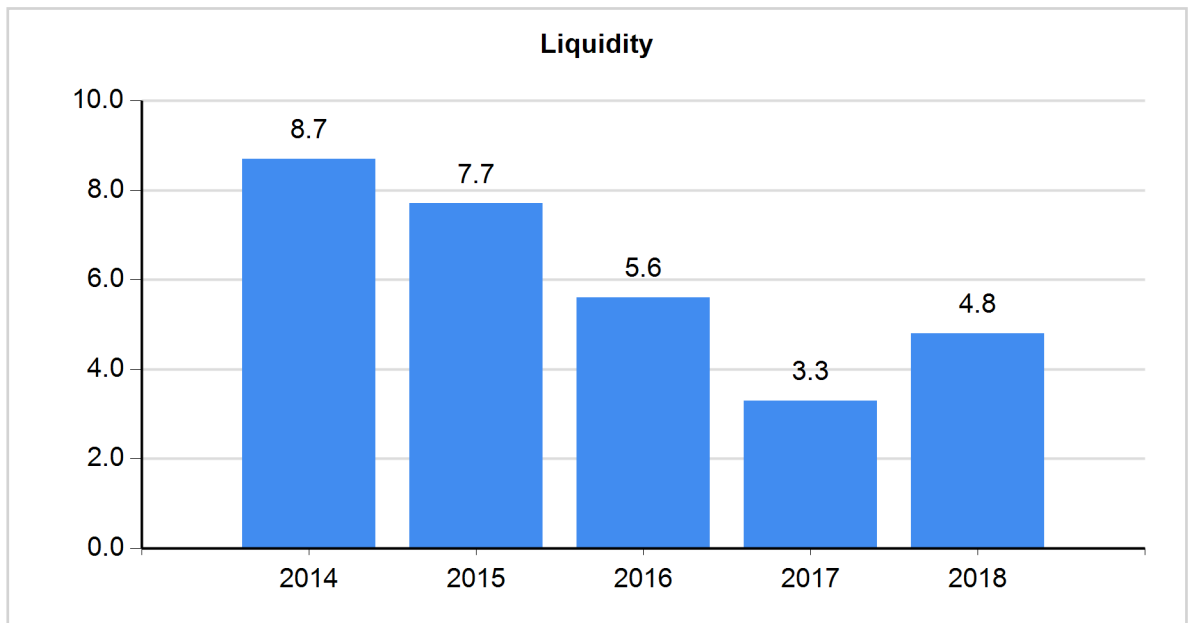
Measures a government's ability to meet its short-term obligations. A high ratio suggests a government is able to meet its short-term obligations.

Formula:

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

Source:

Statement of Net
Position



	2014	2015	2016	2017	2018
	\$5,622,420	\$5,019,984	\$5,507,998	\$3,784,754	\$7,050,972
	\$648,643	\$653,922	\$982,367	\$1,159,238	\$1,476,193
	8.7	7.7	5.6	3.3	4.8

Agency Response



San Bernardino County Fire Protection District - Mountain Regional Service Zone

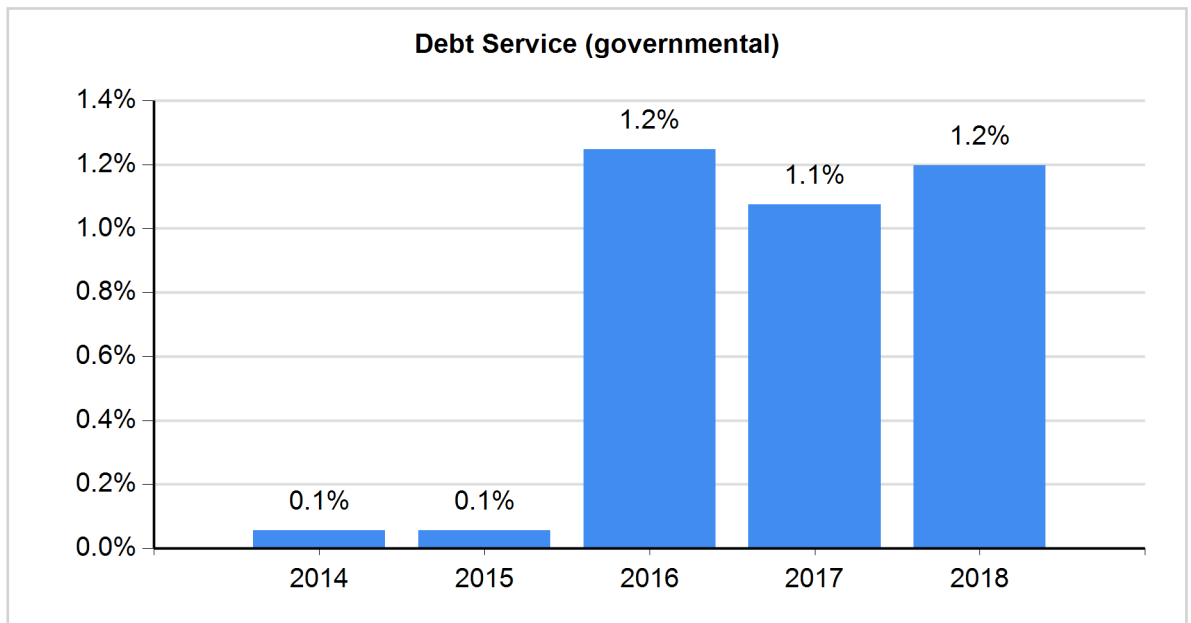
Debt Service (governmental)

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
Debt Service	\$7,673	\$8,462	\$193,958	\$184,438	\$218,018
Operating Expenditures	\$13,676,862	\$15,023,241	\$15,542,822	\$17,164,115	\$18,217,488
Ratio	0.1%	0.1%	1.2%	1.1%	1.2%

Agency Response