



San Bernardino LAFCO Fiscal Indicators

San Bernardino County Fire Protection District - Valley Regional Service Zone

The San Bernardino County Fire Protection District reorganized in July 2008 and created the Valley 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 Valley Regional Service Zone provides fire protection and paramedic services to the unincorporated areas of Colton, Devore (Station #2), San Antonio Heights (Station #12), Lytle Creek (Station #20), Mt Baldy (Station #200), Muscoy (Station #75), Bloomington (Station #76), Grand Terrace (Station #23), Mentone (Station #9), Oak Glen (Station #555), Little Mountain, Highland and multiple fire stations within the City of San Bernardino (Stations #221, #222, #224, #225, #226, #227, #228, #229, #231, #232 and #233). Fire protection services are also provided to the Fontana Fire Protection District (Stations #71, #72, #73, #74, #77, #78, and #79) through a service contract. Effective 2017-18, the Valley Regional Service Zone began providing fire protection services to the City of Upland as a result of annexation (Stations #161, #163 and #164). Additionally, the Valley Regional Service Zone includes two voter approved special tax paramedic service zones for the unincorporated areas of Highland and Yucaipa; two voter approved special tax fire protection service zones for the Cities of San Bernardino and Upland; and two Community Facilities Districts that levy special taxes to fund fire protection services in the City of San Bernardino and Fontana Fire Protection District. 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 - Valley Regional Service Zone

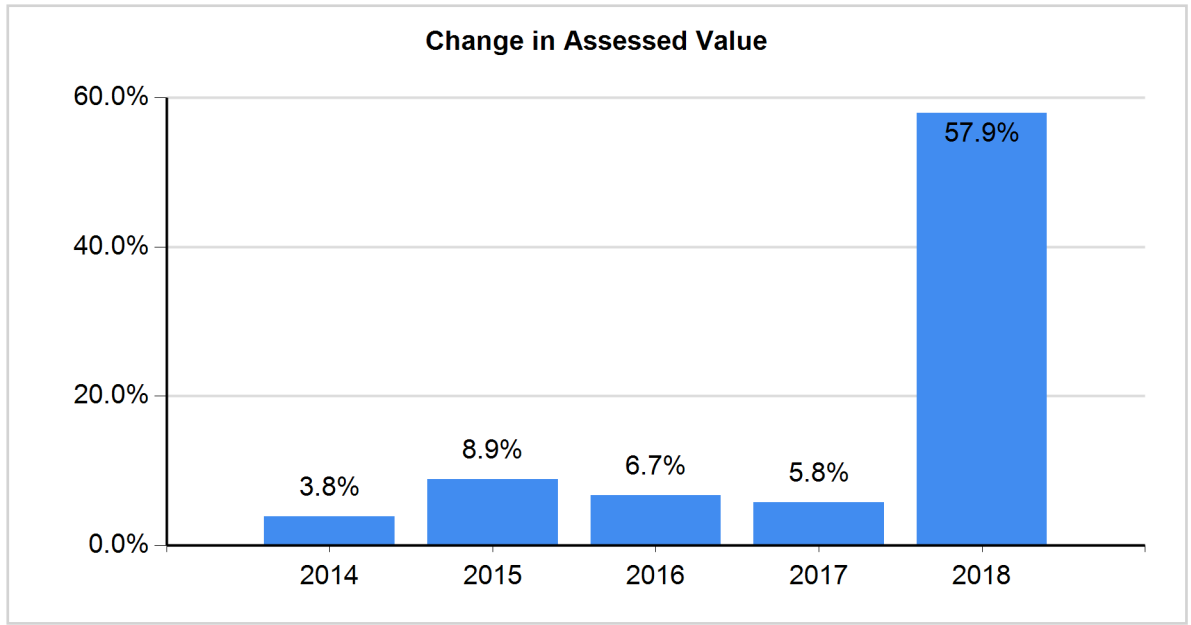
Change in Assessed Value

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
Beginning Value	\$154,444,401	\$390,742,424	\$316,981,107	\$288,112,251	\$6,889,503,608
Ending Value	\$4,013,337,019	\$4,404,079,443	\$4,721,060,550	\$5,009,172,801	\$11,898,676,409
Change (%)	3.8%	8.9%	6.7%	5.8%	57.9%

Agency Response



San Bernardino County Fire Protection District - Valley Regional Service Zone

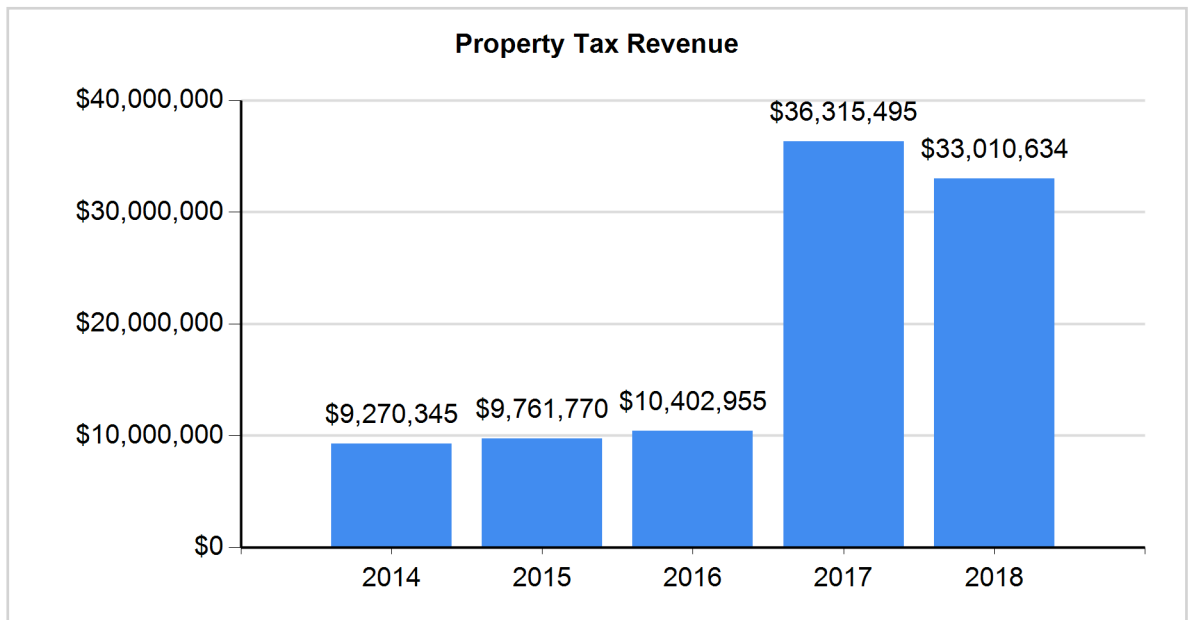
Property Tax Revenue

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 - Valley Regional Service Zone

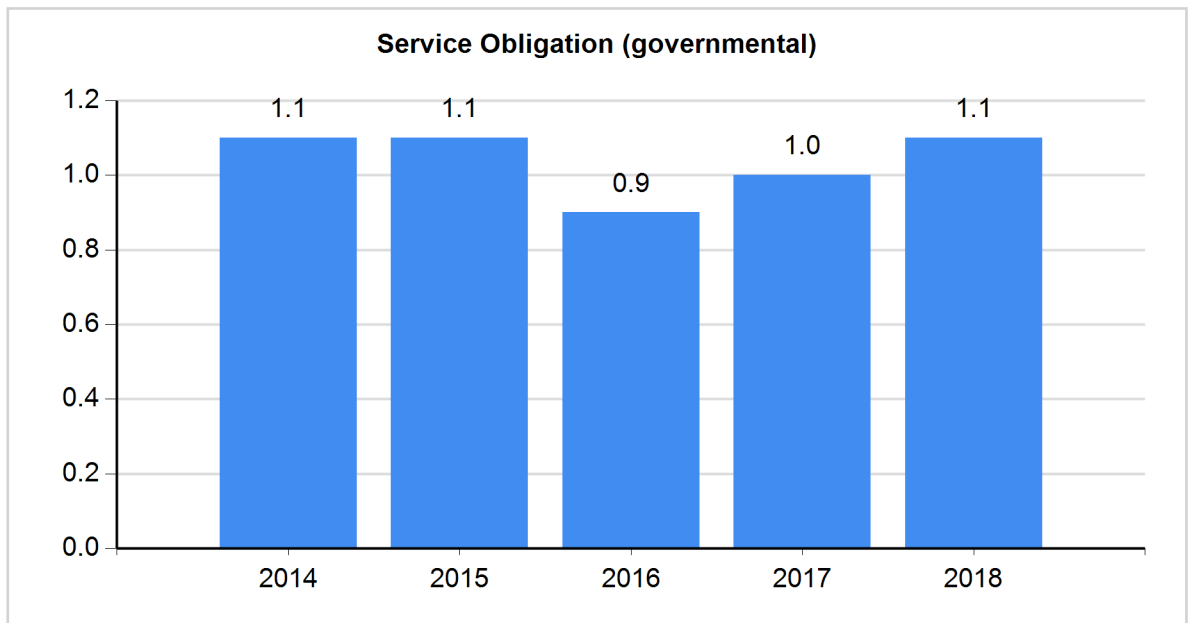
Service Obligation (governmental)

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	\$34,844,471	\$37,847,027	\$35,517,257	\$75,756,063	\$82,721,812
Operating Expenditures	\$32,650,372	\$35,139,905	\$38,339,767	\$72,500,892	\$77,313,482
Ratio	1.1	1.1	0.9	1.0	1.1

Agency Response

This zone received the following County General Fund support: 2012 \$2,343,672; 2013 \$2,739,583; 2014 \$3,348,952; 2015 \$3,432,722; 2016 \$229,367



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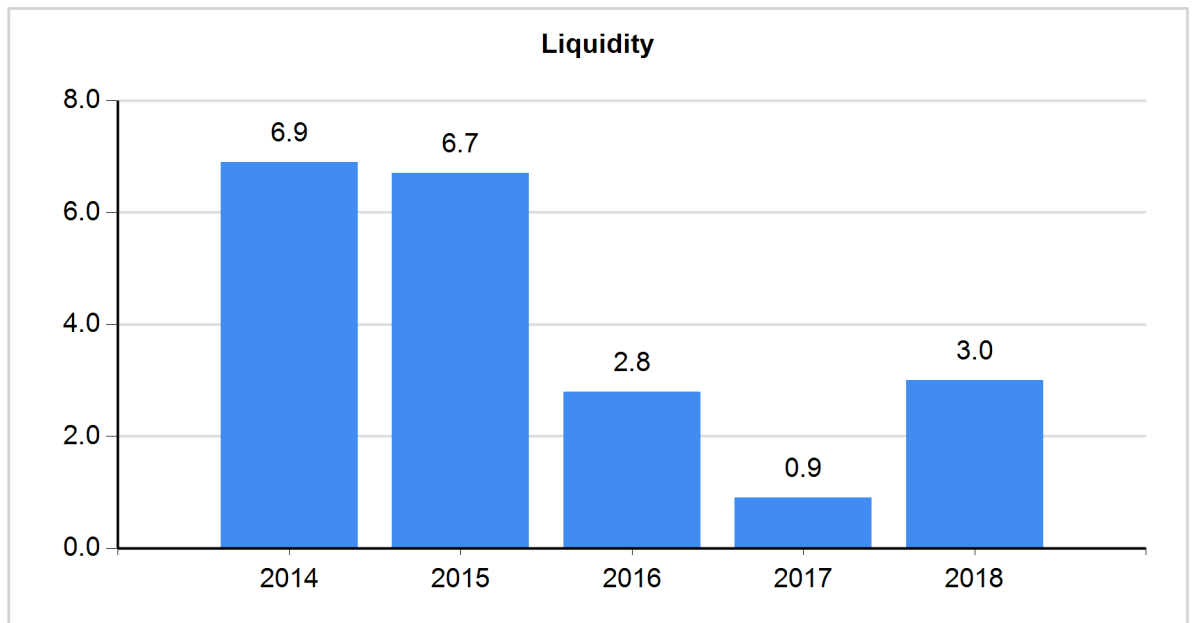
Liquidity

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



	2014	2015	2016	2017	2018
Cash & Investments	\$9,576,011	\$11,922,897	\$11,273,895	\$12,408,211	\$19,209,605
Current Liabilities	\$1,385,189	\$1,782,327	\$4,011,166	\$13,713,857	\$6,372,146
Liquidity Ratio	6.9	6.7	2.8	0.9	3.0

Agency Response



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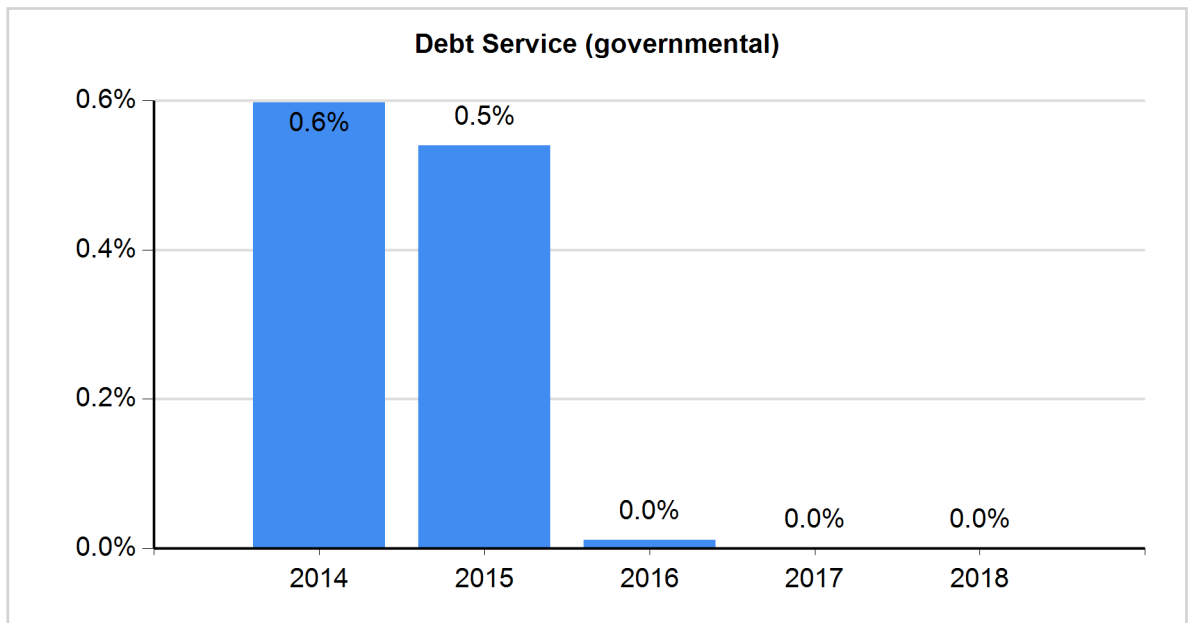
Debt Service (governmental)

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
	\$194,912	\$189,553	\$4,248	\$0	\$0
	\$32,650,372	\$35,139,905	\$38,339,767	\$72,500,892	\$77,313,482
	0.6%	0.5%	0.0%	0.0%	0.0%

Agency Response