



San Bernardino LAFCO Fiscal Indicators

Consolidated Fire Agencies

Report Created:2/5/2020

The Consolidated Fire Agencies (CONFIRE) was established pursuant to a Joint Powers Agreement dated August 20, 1990. Its purpose is to provide the items necessary and appropriate for a joint centralized public safety communications system and a cooperative program of fire-related functions (i.e. grants, emergency operations command) for the mutual benefit of the members. Member Agencies are the San Bernardino County Fire Protection District; Rancho Cucamonga Fire Protection District; and the cities of Colton, Loma Linda, Redlands, and Rialto. The following entities contract with CONFIRE: Apple Valley Fire Protection District, Baker Ambulance, Big Bear Fire Authority, County Public Works Department, and Running Springs Water District. CONFIRE has a board of directors, which consists of a representative of the governing body of each member city and district. The agency retirement plan is administered by SBCERA.



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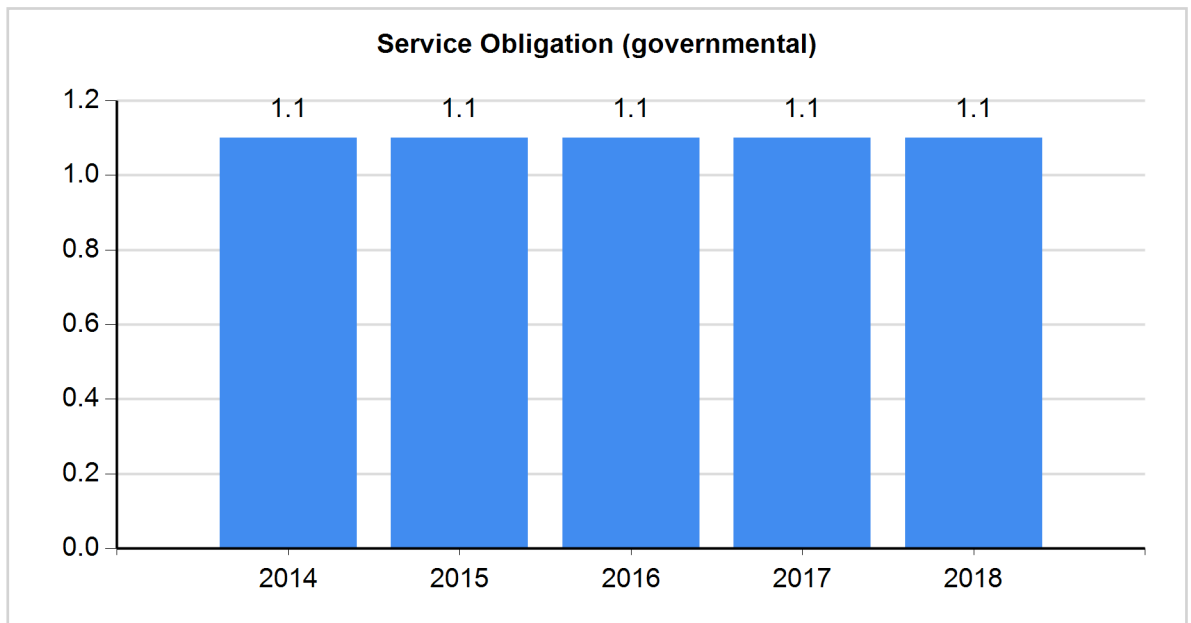
Service Obligation (governmental)

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



	2014	2015	2016	2017	2018
Operating Revenue	\$9,139,356	\$9,435,776	\$9,938,138	\$12,905,187	\$13,551,735
Operating Expenditures	\$8,599,532	\$8,434,866	\$9,448,454	\$11,304,731	\$12,787,101
Service Obligation Ratio	1.1	1.1	1.1	1.1	1.1

Agency Response



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Liquidity

Description

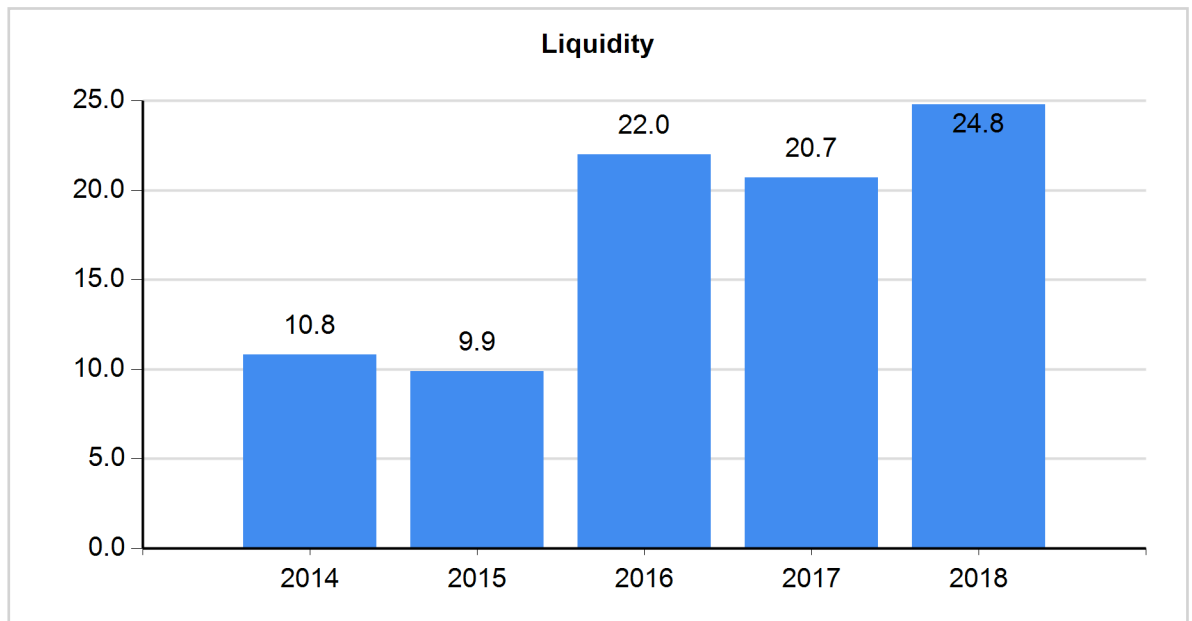
Measures a government's ability to meet its short-term obligations. A high ratio suggests a government is able to meet its short-term obligations.

Formula:

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

Source:

Statement of Net
Position



	2014	2015	2016	2017	2018
	\$8,067,067	\$9,084,774	\$9,046,486	\$11,284,085	\$11,954,526
	\$750,029	\$916,561	\$410,937	\$546,307	\$481,230
	10.8	9.9	22.0	20.7	24.8

Agency Response



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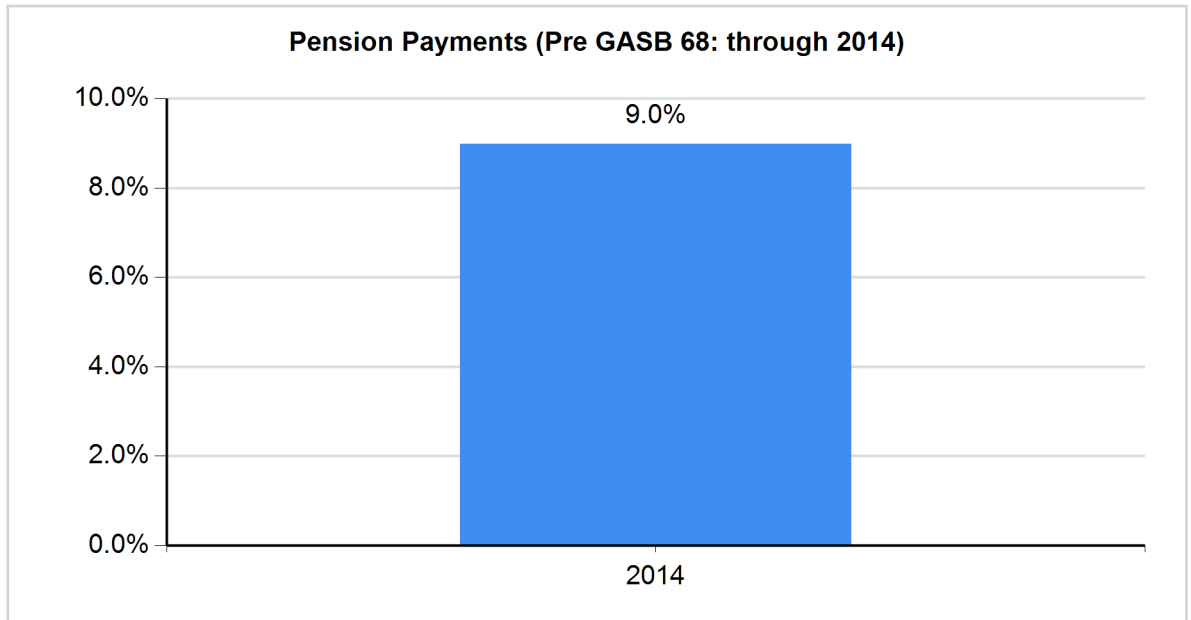
Pension Payments (Pre GASB 68: through 2014)

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



2014	2015	2016	2017	2018
\$825,083	-	-	-	-
\$9,181,918	-	-	-	-
9.0%	-	-	-	-

Agency Response



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Pension Payments (Post GASB 68: 2015 and beyond)

Description

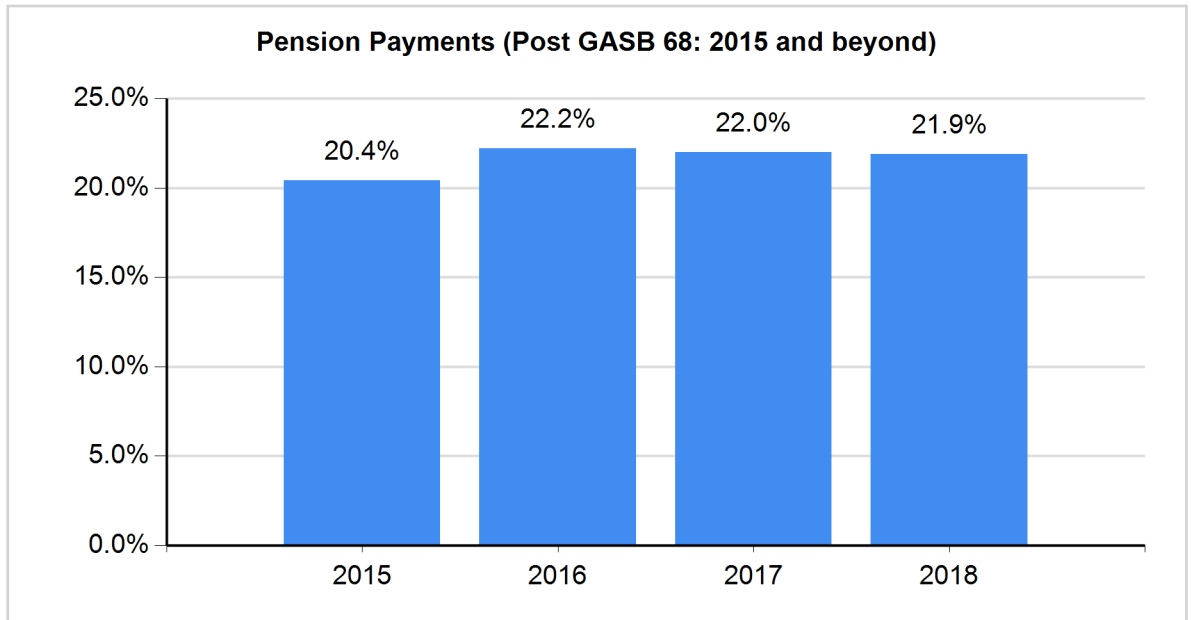
This indicator depicts the relationship between pension contributions as a percentage of covered-employee payroll. Due to updates to pension reporting requirements, this Pension Payments indicator shows data for 2015 and beyond. GASB 68 revised and established new financial reporting for pensions effective 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
-	20.4%	22.2%	22.0%	21.9%

Agency Response