



San Bernardino County Fire Department Organizational Study

Narrative Description of Options A, B, & C

The following pages are brief descriptions for structural reorganization options for the County Fire Department.

Option A: Regional Fire Protection Districts

This proposal would continue the CSA 70 (Consolidated Fire) structure but would eliminate, or dissolve many of the existing county service areas or districts with fire powers and consolidate them within three existing and expanded fire protection districts. Certain multiple service county service areas would remain to provide water, television, or park functions, but would relinquish their fire powers to the larger fire protection district.

Under Option A, the existing Central Valley, Lake Arrowhead, and Yucca Valley Fire Protection Districts would be expanded to create three distinct regional fire protection districts, with each of the existing service areas (fire districts/CSA's) within the regional areas being consolidated within one of these expanded districts. These existing, but expanded districts, would be renamed to reflect the regional service delivery system. As an example, the Yucca Valley Fire Protection District would be expanded along with its sphere of influence to

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include the following areas or districts that are currently under county fire responsibility:

- CSA 20 - Joshua Tree Fire
- CSA 29 - Lucerne Valley Fire
- CSA 30 - Red Mountain
- CSA 38 Consolidated Fire (No. & So. Desert Division areas only)
- CSA 38 D - Victorville, J - Big River, K - Spring Valley, N - El Mirage
- CSA 56 Wrightwood Fire
- CSA 56 F-1 Pinion Hills Fire
- CSA 70 FP-1 Windy Acres Fire
- CSA 70 HL Havasu Lake Fire
- CSA 70 M Wonder Valley Fire
- CSA 70 W Hinkley Fire
- CSA 82 SV-1 Searles Valley

The name of the expanded district would be changed to the San Bernardino County Desert Fire Protection District. Existing property tax revenues of the aforementioned districts would be consolidated within the larger district and thus distributed according to the service levels required by the regional community. This proposal would also include the recommendation to include any of the area historically identified as the "unfunded fire protection area" in

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the new regional Desert Fire Protection District boundaries. The new Desert Fire Protection District could then be divided into two improvement districts, the North Desert Improvement District and the South Desert Improvement District, for community identity purposes and to preserve the financial resources of those communities within each regional area.

This procedure would be replicated in each of the other two regional fire districts (dissolve or merge the existing districts and service areas), resulting in the formation of the San Bernardino County Valley FPD, and the San Bernardino Mountain FPD. The Board, if it so desired, could appoint a fire advisory commission in each of the regional fire districts to advise it on specific matters of district interest.

This proposal, although a lengthy and potentially complicated Local Agency Formation Commission (LAFCO) process, would assimilate the current 32 separate budgets into more manageable regional districts, those being the expanded and renamed Yucca Valley FPD, Central Valley FPD, and Lake Arrowhead FPD. There would be no change to current legal structure of CSA 70 – Consolidated Fire (Administration).

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Advantages

- There would be no change to the basic operational structure of the County Fire Department, except a number of smaller districts would be consolidated into a larger regional district and delivery system.
- This regional fire district concept would continue the current community based fire protection delivery services supported by a centralized management system
- The new regional FPD's would provide for a more streamline delivery of services that would be based on a geographically similar regional, and tax base.
- Budget, Fiscal, and Asset management would be greatly simplified.
- Maintains separate legal liability from the County through expansion of the FPD's while protecting smaller districts by expanding liability coverage to the larger district.
- Provides some protection for property tax erosion by spreading the city annexation loss in the larger FPD/CSA's (i.e. CSA 38).

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Disadvantages

- This proposal would not protect CSA 70 from losing tax revenue through the annexation process. The continued erosion of the base tax revenues directly affects the funding of the centralized management functions provided by County Fire.
- Potential community opposition to loss of community identification that has been historically developed through local fire protection districts and CSA's, and the utilization of local tax revenues on a more regional basis.
- The financial benefits of this regionalization are likely to be short lived especially for the desert region since much of the area remains rural, or is in transition from rural to suburban.

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Option B: Countywide Consolidated Fire Protection District

This proposal would completely reorganize both the legal framework and financial configuration of the existing County Fire Department. Under this proposal, the existing CSA 70 (Consolidated Fire) would lose its fire powers, and the tax revenue would be reallocated to the new successor fire district, the San Bernardino County Consolidated Fire Protection District. Additionally, each of the existing board-governed fire districts and county service areas under the management of county fire would be dissolved or lose its fire powers with the exception of the Central Valley Fire Protection District (CVFPD). The CVFPD would concurrently expand along with its sphere of influence to annex all the other board governed fire district areas, all the unfunded fire protection areas, and accept the transfer of fire powers and authority from each of the county service areas. Additionally, the CVFPD name would be changed to the San Bernardino County Consolidated Fire Protection District, and the newly formed district would be specifically authorized to provide all fire protection and related powers; including fire, rescue, paramedic, and ambulance.

The executive director of LAFCO has suggested the following possible actions in describing this reorganizational process:

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- Dissolution of County Service Area 38 and its improvement zones D, H, J, K, L, M, N, County Service Area 70 PM-1, Lake Arrowhead Fire Protection District, Yucca Valley Fire Protection District, and Monte Vista Fire Protection District.
- Transfer of Fire Authority and powers from County Service Area 29, 30, 53 B, 56, 56 F-1, 70, 70 FP-1, 70 HL, 70 M, 70 W, and CSA 82 SV-1.
- Transfer of Paramedic Authority and powers from CSA 70 PM-1.
- Formation of Improvement Districts of Central Valley Fire Protection District for CSA 38 Zones L, M, N, 70 FP-1, 70 M, and 70 PM-1.

In addition, and most importantly, four regional improvement districts (overlays) could be formed for identifying the tax revenue generated from within the improvement districts so there would be a direct correlation to service levels provided in the regional areas. These improvement districts would be identified as the Valley Improvement District, the Mountain Improvement District, the North Desert Improvement District, and the South Desert Improvement District, and constitute the same areas identified in Option A for these regions. As in Option A, the Board, if it so desired, could appoint an advisory commission in each of the four improvement districts. An alternative would be to appoint one commission for the entire district.

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This proposal is again a lengthy (6-8 months following submittal of a resolution of intent and plan of services) and potentially a complicated Local Agency Formation Commission (LAFCO) process. It would assimilate the current 32 separate budgets into a single, manageable operation, known as the San Bernardino County Consolidated Fire Protection District.

Advantages

- The creation of a single fire protection district would greatly simplify the current operational and fiscal structure of the County Fire Department by all fire districts and CSA's being folded into a single countywide delivery system.
- This countywide consolidation concept would still continue the current community based fire protection delivery services supported by a centralized management system
- The establishment of regional improvement districts would provide for a more streamline delivery of services that would be based on a geographically similar and regional tax base.
- This proposal would protect CSA 70 from losing tax revenue through the annexation process.
- An election for a special tax could be conduct for a single improvement district or on a countywide basis.

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- The application of service models would be uniform throughout the improvement areas for future planning.
- The benefits of this regionalization are likely to be more long term since the funding can be allocated to a regional delivery versus on the local community's ability to pay basis.
- Maintains separate legal liability from the County through expansion of the FPD's while protecting smaller districts by expanding liability coverage to the larger district.

Disadvantages

- Potential community opposition to loss of community identification that has been historically developed through local fire districts and CSA's, and utilization of local tax revenues on a more regional basis.

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Option C: General Fund Department

A third option would be to dissolve all the Board Governed Fire Protection Districts and CSA's with fire powers, transfer all the associated property tax revenues, fee revenues etc. into the general fund, and make County Fire a general fund department similar to the Sheriff's office. Under this proposal, there are a number of issues to evaluate, however, the most significant policy decision would be related to the long standing decision to keep all the Special Districts (Fire, Flood, Special Districts, Airports) separate legal entities to reduce the financial exposure of the County from liability claims and lawsuits.

The proposal would require a number of actions to occur that relate to transfer of employees from special districts employment to county employment with associated MOU meet and confer requirements, transfer of assets from the districts/CSA's to the county, potentially the changing of mutual aid/fire agreements and membership in various Joint Powers Authorities.

Advantages

- Protects CSA 70 and Districts/CSA's from loss of revenue from annexations.
- Simplifies the organizational structure, budget process, and the operational delivery system.

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- Provides greatest opportunity for long term financial stability of the County FD, as the Department would no longer be restricted by property tax revenues but funded through the County General Fund as directed by the Board of Supervisors.
- Eliminates boundary issues associated with current special district delivery system and establishes a true countywide fire department in the eyes of the public.

Disadvantages

- Exposes County's General Fund to legal liability of County Fire operations and fiscal constraints.
- Requires substantial changes in personnel related issues (employment, MOU's, rules and regulations, policies etc.)
- May require changes to agreements, agency MOU's, JPA memberships etc.
- Requires transfer of assets and combining of multiple support functions including human relations, information services, service centers, communications etc.
- Future labor negotiations would be based on the General Fund's ability to pay versus the current fiscal limitations of the fire districts and CSA's.

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- Potential community opposition to loss of community identification that has been historically developed through local fire districts and CSA's, and utilization of local tax revenues on a more regional basis.

Financial Projections

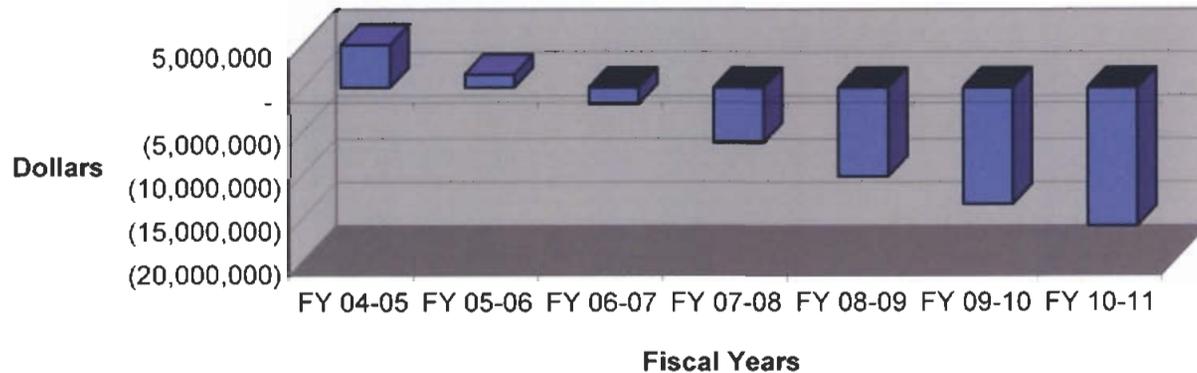
San Bernardino County Fire Study

Revised Financial Projections

All Districts- Consolidated Summary

	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11
	Projected						
Beginning Fund Balance	6,057,132	4,927,670	1,522,441	(1,917,079)	(6,382,085)	(10,261,753)	(13,464,407)
Expenditures	(83,685,837)	(74,697,332)	(78,510,222)	(82,757,108)	(85,534,605)	(88,438,813)	(91,458,750)
Revenues	82,556,375	71,292,103	75,070,703	78,292,101	81,654,938	85,236,158	88,981,656
Ending Fund Balance	4,927,670	1,522,441	(1,917,079)	(6,382,086)	(10,261,753)	(13,464,408)	(15,941,502)

Ending Fund Balance Decline



San Bernardino County Fire Study

Revised Financial Projections

4 new Areas (Ending Fund Balances)

	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11
	Projected	Projected	Projected	Projected	Projected	Projected	Projected
VALLEY AREA							
CENTRAL VALLEY - Fontana, *	1,338,610	1,696,934	1,976,539	1,179,052	896,187	1,181,491	2,092,878
CSA 38 - Consolidated Fire Svc.	148,755	(162,850)	(486,576)	(804,855)	(1,115,326)	(1,416,541)	(1,709,049)
CSA 38H - Colton	6,545	5,745	4,910	3,945	2,960	1,956	932
CSA 38L - Highland	2,725	1,000	1,000	1,000	1,000	1,000	1,000
CSA 38M - Yucaipa	379	422	459	489	512	528	537
MONTE VISTA - Montclair	60,638	56,420	50,904	45,238	39,419	33,440	27,296
TOTALS	1,557,652	1,597,672	1,547,236	424,870	(175,248)	(198,126)	413,595
* Bloomington, Muscoy							
MOUNTAIN AREA							
LAKE ARROWHEAD	750,088	866,798	1,045,019	1,404,808	1,957,517	2,743,640	3,776,962
LAKE ARROWHEAD AMB	89,259	11,200	3,347	1,000	11,067	12,841	13,427
CSA 70 PM-1	44,415	1,000	1,000	1,000	1,000	1,000	1,000
CSA 38 - Consolidated Fire Svc.	51,492	(56,371)	(168,430)	(278,604)	(386,074)	(490,341)	(591,594)
CSA 53B - Fawnskin	66,600	1,000	1,000	1,000	1,000	1,000	1,000
CSA 79 - Green Valley Lake	47,928	(23,749)	(93,411)	(159,943)	(223,132)	(263,747)	(300,550)
FOREST FALLS	27,960	(38,662)	(101,151)	(158,630)	(210,736)	(257,082)	(297,258)
TOTALS	1,077,742	761,216	687,373	810,630	1,150,642	1,747,310	2,602,986
NORTH DESERT AREA							
CSA 29 - Lucerne Valley	102,513	52,034	7,993	(14,096)	(38,888)	(47,989)	(39,854)
CSA 29 AMB	35,126	24,493	17,975	1,000	1,000	1,000	1,000
CSA 30 - Red Mountain	4,631	142	(4,558)	(9,473)	(14,607)	(19,965)	(25,550)
CSA 38 - Consolidated Fire Svc.	297,510	(325,699)	(973,152)	(1,609,710)	(2,230,652)	(2,833,082)	(3,418,098)
CSA 38D - Victorville	6,671	3,644	400	1,000	1,580	2,143	2,689
CSA 38K - Spring Valley Lake	7,744	6,623	5,410	4,098	2,681	1,153	814
CSA 38N - El Mirage	53,495	44,153	34,600	24,833	14,847	4,636	1,000
CSA 56 - Wrightwood	322,681	374,486	162,593	(54,611)	(275,684)	(496,976)	(727,858)
CSA 56 AMB	233,551	1,000	1,000	1,000	1,000	1,000	1,000
CSA 56 F-1	26,473	1,001	1,000	1,000	1,000	1,000	1,000
CSA 70 FP-1 - Windy Acres	11,896	14,293	16,634	18,916	21,137	23,292	25,378
CSA 70W - Hinkley	9,131	(39,760)	(89,771)	(140,940)	(193,308)	(246,916)	(301,809)
CSA 82 SV-1 - Searles Valley	3,131	(73,866)	(165,419)	(261,880)	(363,355)	(469,951)	(581,785)
CSA 82 SV-1 AMB	12,464	34	1,000	1,000	1,000	1,000	1,000
TOTALS	1,127,018	82,577	(984,295)	(2,037,863)	(3,072,250)	(4,079,655)	(5,061,072)
SOUTH DESERT AREA							
YUCCA VALLEY	(0)	(456,939)	(956,445)	(1,500,850)	(2,092,603)	(2,734,268)	(3,428,539)
YUCCA VALLEY AMB	2,000	2,000	2,000	2,000	2,000	2,000	2,000
CSA 38 - Consolidated Fire Svc.	74,377	(81,425)	(243,288)	(402,427)	(557,663)	(708,270)	(854,524)
CSA 38J - Big River	77,549	73,745	69,709	65,431	60,903	54,958	48,834
CSA 20 - Joshua Tree	1,024	1,024	1,024	1,024	1,024	1,024	1,023
CSA 70 HL - Havasu Lake	26,277	(28,290)	(82,573)	(135,967)	(188,357)	(239,623)	(289,638)
CSA 70M - Wonder Valley	21,419	(36,169)	(94,383)	(152,843)	(211,578)	(270,617)	(329,992)
TOTALS	202,645	(526,053)	(1,303,955)	(2,123,632)	(2,986,273)	(3,894,797)	(4,850,836)
CSA 70							
TOTALS	962,613	(392,971)	(1,863,438)	(3,456,091)	(5,178,623)	(7,039,140)	(9,045,175)
GRAND TOTALS	4,927,670	1,522,441	(1,917,078)	(6,382,085)	(10,261,752)	(13,464,407)	(15,941,503)

San Bernardino County Fire Study
 Revised Financial Projections
 County Service Area 29 (Lucerne Valley) Fire

	----- Actual -----		----- Assumptions -----			----- Financial Projections -----						
	2002-03	2003-04	2004-05	Projection	Projection	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11
	Actual	Actual	Budget	Base Year	Assumptions	Projected	Projected	Projected	Projected	Projected	Projected	Projected
--BEGINNING FUND BALANCE--	124,491	154,438	117,472	n/a		104,166	102,513	52,034	7,993	(14,096)	(38,888)	(47,989)
--EXPENDITURES--												
Salaries & Benefits	750,846	755,989	887,344	791,290	89.2%, 4%	791,290	822,941	855,859	890,094	925,697	962,725	1,001,234
Services & Supplies	153,952	158,028	153,872	153,872	2%	153,872	156,949	160,088	163,290	166,556	169,887	173,285
Other Charges	7,714	-	-	-		-	-	-	-	-	-	-
Fixed Assets	7,343	18,000	-	55,152		-	55,152	55,152	55,152	55,152	55,152	55,152
Transfers - Out	6,741	30,596	11,114	11,114	A	11,114	11,114	11,114	11,114	11,114	11,114	11,114
Reimbursements	-	-	-	-		-	-	-	-	-	-	-
Reserves and Contingencies	-	-	12,924	-		-	-	-	-	-	-	-
Total Expenditures	926,596	962,613	1,065,254	1,011,428		956,276	1,046,157	1,082,214	1,119,650	1,158,519	1,196,578	1,240,785
--REVENUES--												
Taxes	706,645	680,687	712,659	719,500	5.7%	719,500	760,607	804,062	849,999	898,562	949,899	1,004,168
Fines, Forfeitures & Penalties	-	-	-	-		-	-	-	-	-	-	-
Revenue From Use Of Money & Property	5,070	3,009	2,000	2,000	1.9% x beg FB	2,000	1,948	989	-	-	-	-
Aid From Other Governmental Agencies	-	21,438	-	-		-	-	-	-	-	-	-
Charges For Current Services	-	-	-	-		-	-	-	-	-	-	-
Other Revenue	200	(1,522)	-	-		-	-	-	-	-	-	-
Transfers - In	244,628	208,729	233,123	233,123	B	233,123	233,123	233,123	247,561	235,165	239,879	244,752
Total Revenues	956,543	912,341	947,782	954,623		954,623	995,677	1,038,173	1,097,560	1,133,727	1,189,778	1,248,920
Revenue Over (Under) Expenditures	29,947	(50,272)	(117,472)	(56,805)		(1,653)	(50,480)	(44,040)	(22,089)	(24,792)	(9,101)	8,135
--ENDING FUND BALANCE--	154,438	104,166	0	n/a		102,513	52,034	7,993	(14,096)	(38,888)	(47,989)	(39,854)

Footnotes for Projection Assumptions:

General assumptions regarding property tax revenue projections: the percentage indicated represents a 7 year historical average (from 1997-98 to 2003-04 actuals)

General assumptions regarding use of money revenue projections: 1.9% of the beginning fund balance

A. audit charges (\$3,440) and SCBA 10 year loan payments (\$3,674)

B. Per proposed 04-05 Budget Book, \$136,013 is from CSA 29 AMB and \$97,110 from CSA 70.

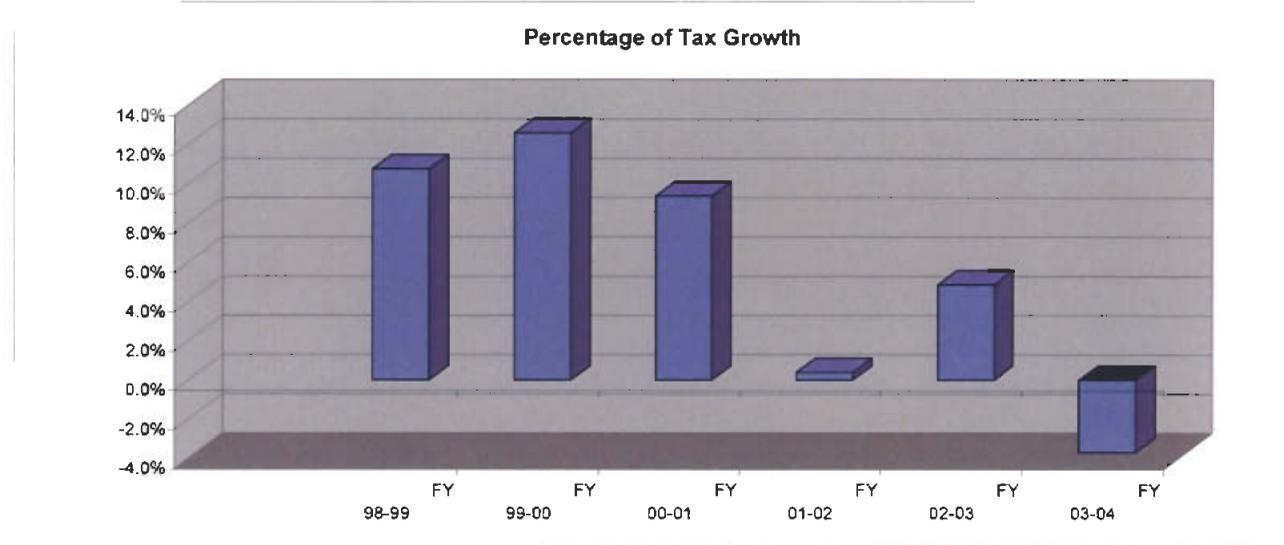
Proj. Assump.: starting 07/08, transfers in - csa 29 amb tfr out amount - \$1,564 audit chgs + \$97,110 from csa 70

San Bernardino County Fire Study
 Revised Financial Projections
 County Service Area 29 (Lucerne Valley) Fire

Tax Analysis:

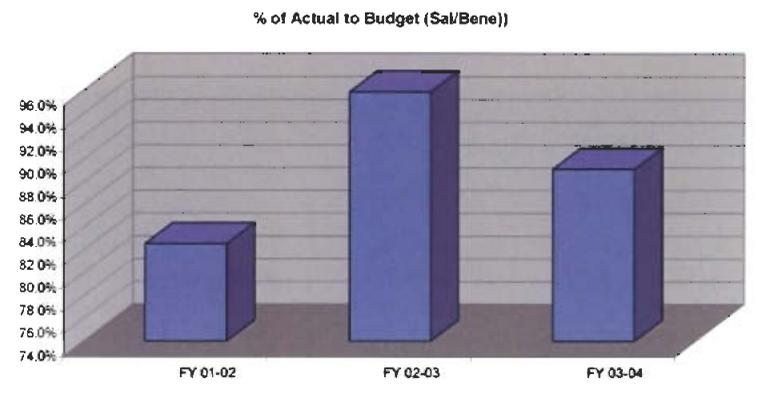
	FY 97-98	-----FY 98-99-----		-----FY 99-00-----		-----FY 00-01-----		-----FY 01-02-----		-----FY 02-03-----		-----FY 03-04-----	
	<u>Amt Rec'd</u>	<u>Amt Rec'd</u>	<u>% change</u>										
Tax Revenue 7-year trend analysis	492,256	545,166	10.7%	613,816	12.6%	671,332	9.4%	673,906	0.4%	706,645	4.9%	680,687	-3.7%
7-year average percentage increase/(decrease)													<u>5.7%</u>

FY 98-99	10.7%
FY 99-00	12.6%
FY 00-01	9.4%
FY 01-02	0.4%
FY 02-03	4.9%
FY 03-04	-3.7%



Salary/Benefit Analysis:

	<u>Actual</u>	<u>Modified Budget</u>	<u>% Actual to Budget</u>
FY 01-02	697,512	845,019	82.5%
FY 02-03	750,846	783,151	95.9%
FY 03-04	755,989	848,412	89.1%
3-Year Average %			<u>89.2%</u>



San Bernardino County Fire Study
 Revised Financial Projections
 County Service Area 29 (Lucerne Valley) Ambulance

	----- Actual -----		----- Assumptions -----			----- Financial Projections -----						
	2002-03 Actual	2003-04 Actual	2004-05 Budget	Projection Base Year	Projection Assumptions	2004-05 Projected	2005-06 Projected	2006-07 Projected	2007-08 Projected	2008-09 Projected	2009-10 Projected	2010-11 Projected
--BEGINNING FUND BALANCE--	142,389	52,457	157	n/a		35,283	35,126	24,493	17,975	1,000	1,000	1,000
--EXPENDITURES--												
Salaries & Benefits	12,554	11,472	12,451	12,451	100%, 4%	12,451	12,949	13,467	14,006	14,566	15,149	15,754
Services & Supplies	21,537	18,687	19,803	19,803	2%	19,803	20,199	20,603	21,015	21,435	21,864	22,301
Other Charges	-	-	-	-		-	-	-	-	-	-	-
Fixed Assets	-	-	-	15,237		-	15,237	15,237	15,237	15,237	15,237	15,237
Transfers - Out	198,507	163,488	137,577	137,577	A.	137,577	137,577	137,577	152,015	139,619	144,333	149,206
Reimbursements	-	-	-	-		-	-	-	-	-	-	-
Reserves and Contingencies	-	-	-	-		-	-	-	-	-	-	-
Total Expenditures	232,598	193,647	169,831	185,068		169,831	185,962	186,884	202,273	190,857	196,583	202,499
--REVENUES--												
Taxes	-	-	-	-		-	-	-	-	-	-	-
Fines, Forfeitures & Penalties	-	-	-	-		-	-	-	-	-	-	-
Revenue From Use Of Money & Property	1,527	767	100	100	1.9% x beg FB	100	667	465	-	-	-	19
Aid From Other Governmental Agencies	-	-	-	-		-	-	-	-	-	-	-
Charges For Current Services	141,282	176,295	169,574	169,574	3.0%	169,574	174,661	179,901	185,298	190,857	196,583	202,480
Other Revenue	(143)	(589)	-	-		-	-	-	-	-	-	-
Transfers - In	-	-	-	-		-	-	-	-	-	-	-
Total Revenues	142,666	176,473	169,674	169,674		169,674	175,329	180,366	185,298	190,857	196,583	202,499
Revenue Over (Under) Expenditures	(89,932)	(17,174)	(157)	(15,394)		(157)	(10,633)	(6,518)	(16,975)	(0)	0	0
--ENDING FUND BALANCE--	52,457	35,283	0	n/a		35,126	24,493	17,975	1,000	1,000	1,000	1,000

Footnotes for Projection Assumptions:

General assumptions regarding current services revenue projections: the percentage indicated represents a 3% growth rate.
 General assumptions regarding use of money revenue projections: 1.9% of the beginning fund balance

A more conservative growth rate was used because of medi-cal and medi-care reimbursement limitations.

A. Per Proposed 04-05 Budget Book. \$136,013 transferred to CSA 29 Fire and \$1,564 in audit chgs

Proj. Assump.: Transferred revenue to CSA 29 Fire each yr for support and retained a \$1,000 ending fund balance eff 07-08

A more conservative growth rate was used.
 because of medi-cal and medi-care reimbursement
 limitations

San Bernardino County Fire Study
 Revised Financial Projections
 County Service Area 29 (Lucerne Valley) Ambulance

Current Svcs Analysis:

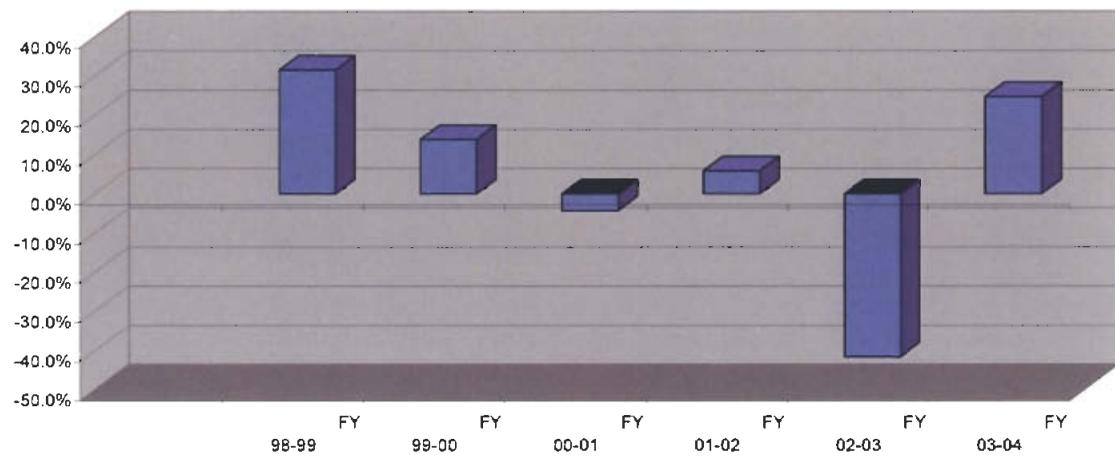
	FY 97-98	-----FY 98-99-----	-----FY 99-00-----	-----FY 00-01-----	-----FY 01-02-----	-----FY 02-03-----	-----FY 03-04-----
	Amt Rec'd	Amt Rec'd	% change	Amt Rec'd	% change	Amt Rec'd	% change
Current Svcs Revenue 7-year trend analysis	159,425	209,736	31.6%	238,788	13.9%	228,539	-4.3%
7-year average percentage increase/(decrease)							<u>5.0%</u>

3% growth used for projections.
 A more conservative growth rate was used because of medi-cal and medi-care reimbursmnt limitations.

FY 98-99	31.6%
FY 99-00	13.9%
FY 00-01	-4.3%
FY 01-02	5.8%
FY 02-03	-41.6%
FY 03-04	24.8%

FY 02-03 analysis notes:
 -- significant writeoffs for medi-cal and medi-care
 -- policy changes allowed more writeoff's

Percentage of Current Services Growth



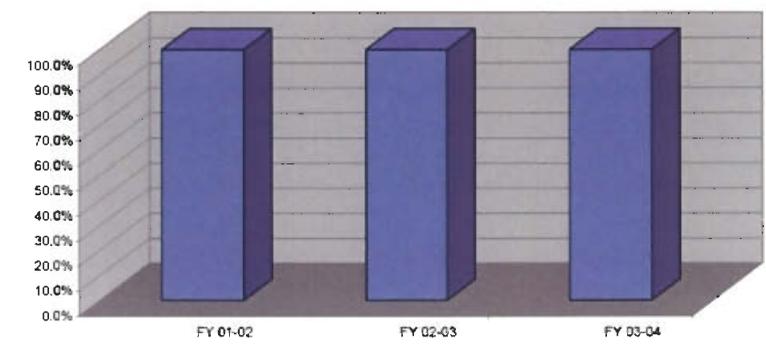
Salary/Benefit Analysis:

	Actual	Modified Budget	% Actual to Budget
FY 01-02	21,497	21,497	100.0%
FY 02-03	12,554	12,554	100.0%
FY 03-04	11,472	11,472	100.0%

3-Year Average %

100.0%

% of Actual to Budget (Sal/Bene)



San Bernardino County Fire Study

Revised Financial Projections

County Service Area 30 (Red Mountain) Fire

	----- Actual -----		----- Assumptions -----			----- Financial Projections -----						
	2002-03	2003-04	2004-05	Projection	Projection	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11
	Actual	Actual	Budget	Base Year	Assumptions	Projected	Projected	Projected	Projected	Projected	Projected	Projected
--BEGINNING FUND BALANCE--	11,917	14,894	8,087	n/a		8,839	4,631	142	(4,558)	(9,473)	(14,607)	(19,965)
--EXPENDITURES--												
Salaries & Benefits	49	47	66	66	4%	66	69	71	74	77	80	84
Services & Supplies	3,521	13,283	10,187	10,187	A, 2%	10,187	10,391	10,599	10,811	11,027	11,247	11,472
Other Charges	-	-	-	-		-	-	-	-	-	-	-
Fixed Assets	-	-	-	-		-	-	-	-	-	-	-
Transfers - Out	-	-	272	300		300	300	300	300	300	300	300
Reimbursements	-	-	-	-		-	-	-	-	-	-	-
Reserves and Contingencies	-	-	4,462	-		-	-	-	-	-	-	-
Total Expenditures	3,570	13,330	14,987	10,553		10,553	10,759	10,970	11,185	11,404	11,628	11,856
--REVENUES--												
Taxes	6,114	7,261	6,600	6,270	B.	6,270	6,270	6,270	6,270	6,270	6,270	6,270
Fines, Forfeitures & Penalties	-	-	-	-		-	-	-	-	-	-	-
Revenue From Use Of Money & Property	400	171	300	75	1.9% x beg FB	75	-	-	-	-	-	-
Aid From Other Governmental Agencies	-	-	-	-		-	-	-	-	-	-	-
Charges For Current Services	-	-	-	-		-	-	-	-	-	-	-
Other Revenue	33	(156)	-	-		-	-	-	-	-	-	-
Transfers - In	-	-	-	-		-	-	-	-	-	-	-
Total Revenues	6,547	7,276	6,900	6,345		6,345	6,270	6,270	6,270	6,270	6,270	6,270
Revenue Over (Under) Expenditures	2,977	(6,054)	(8,087)	(4,208)		(4,208)	(4,489)	(4,700)	(4,915)	(5,134)	(5,358)	(5,586)
--ENDING FUND BALANCE--	14,894	8,839	0	n/a		4,631	142	(4,558)	(9,473)	(14,607)	(19,965)	(25,550)

Footnotes for Projection Assumptions:

General assumptions regarding property tax revenue projections: There are 66 parcels that are charged a \$100 annual special tax per parcel, for maximum revenue of \$6,600.

General assumptions regarding use of money revenue projections: 1.9% of the beginning fund balance

A. CSA 30 contracts with Kern County for fire and medical services on a per call basis.

B. There are 66 parcels that are charged a \$100 annual special tax per parcel, for maximum revenue of \$6,600

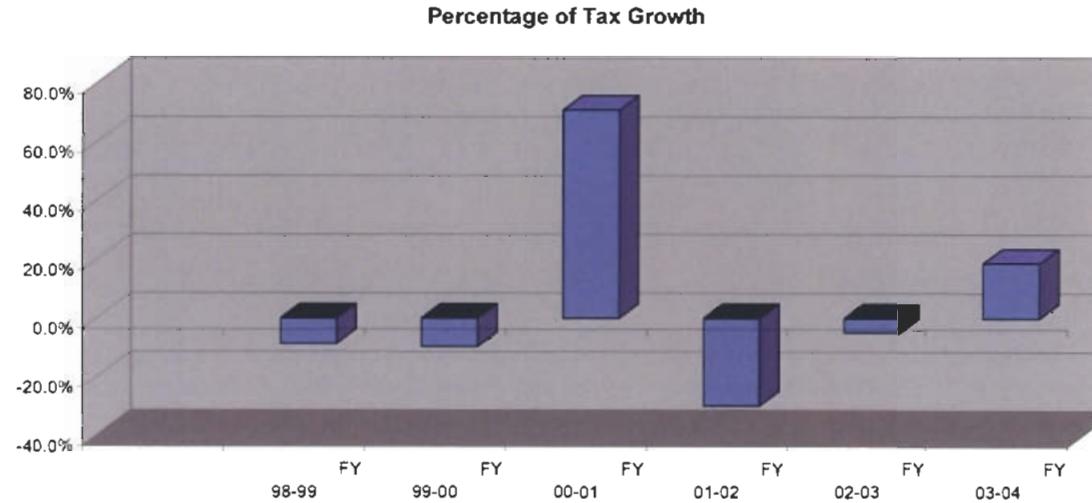
Projection Assumption: Fire and CAO review committee determined that 95% of maximum annual revenue should be strait-lined prospectively

San Bernardino County Fire Study
 Revised Financial Projections
 County Service Area 30 (Red Mountain) Fire

Tax Analysis:

	FY 97-98	-----FY 98-99-----		-----FY 99-00-----		-----FY 00-01-----		-----FY 01-02-----		-----FY 02-03-----		-----FY 03-04-----	
	Amt Rec'd	Amt Rec'd	% change										
Tax Revenue 7-year trend analysis	6,490	5,927	-8.7%	5,355	-9.7%	9,152	70.9%	6,420	-29.9%	6,114	-4.8%	7,261	18.8%
7-year average percentage increase/(decrease)													<u>6.1%</u>

FY 98-99	-8.7%
FY 99-00	-9.7%
FY 00-01	70.9%
FY 01-02	-29.9%
FY 02-03	-4.8%
FY 03-04	18.8%

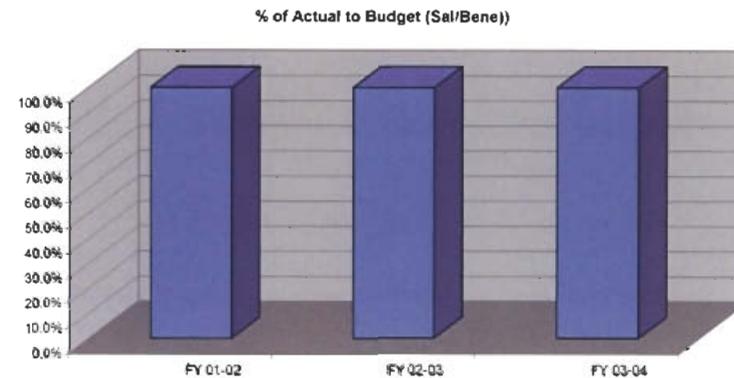


Salary/Benefit Analysis:

FY 01-02
 FY 02-03
 FY 03-04

 3-Year Average %

	Actual	Modified Budget	% Actual to Budget
FY 01-02	72	72	100.0%
FY 02-03	49	49	100.0%
FY 03-04	47	47	100.0%
3-Year Average %			<u>100.0%</u>



San Bernardino County Fire Study
 Revised Financial Projections
 County Service Area 38 (Consolidated) Fire

	Actual		Assumptions			Financial Projections						
	2002-03 Actual	2003-04 Actual	2004-05 Budget (final)	Projection Base Year	Projection Assumptions	2004-05 Projected	2005-06 Projected	2006-07 Projected	2007-08 Projected	2008-09 Projected	2009-10 Projected	2010-11 Projected
--BEGINNING FUND BALANCE--	418,198	362,849	1,551,124	n/a		1,551,124	572,134	(626,345)	(1,871,447)	(3,095,596)	(4,289,716)	(5,448,234)
--EXPENDITURES--												
Salaries & Benefits	7,677,740	8,026,935	9,288,945	9,092,613	97.9%, 4%	9,092,613	9,456,318	9,834,571	10,227,954	10,637,072	11,062,555	11,505,057
Services & Supplies	2,489,304	2,500,173	2,951,249	2,809,048	A., 2%	2,951,249	2,865,229	2,922,534	2,980,984	3,040,604	3,101,416	3,163,444
Other Charges	97,572	89,774	80,416	80,416		80,416	80,416	80,416	80,416	80,416	80,416	80,416
Fixed Assets	155,773	157,664	152,000	1,004,310		152,000	1,004,310	1,004,310	1,004,310	1,004,310	1,004,310	1,004,310
Transfers - Out	122,783	155,000	898,447	118,526	B.	898,447	118,526	118,526	118,526	118,526	118,526	118,526
Reimbursements	(20,000)	(35,895)	(939,809)	(940,809)	C.	(940,809)	(840,575)	(822,861)	(875,148)	(930,784)	(990,003)	(1,053,048)
Reserves and Contingencies	-	-	-	-		-	-	-	-	-	-	-
Total Expenditures	10,523,172	10,893,651	12,431,248	12,164,104		12,233,916	12,684,224	13,137,495	13,537,042	13,950,144	14,377,220	14,818,705
--REVENUES--												
Taxes	6,175,777	6,569,933	6,450,263	6,865,579	4.5%	6,865,579	7,174,530	7,497,384	7,834,766	8,187,331	8,555,761	8,940,770
Fines, Forfeitures & Penalties	-	-	-	-		-	-	-	-	-	-	-
Revenue From Use Of Money & Property	10,800	23,886	14,400	23,886	H: 1.9% x FB	23,886	14,400	14,400	14,400	14,400	14,400	14,400
Aid From Other Governmental Agencies	-	783,138	120,857	-	E.	120,857	-	-	-	-	-	-
Charges For Current Services	2,406,460	2,466,069	1,714,480	1,639,480	4%, D.	1,639,480	1,705,059	1,773,262	1,844,192	1,917,960	1,994,678	2,074,465
Other Revenue	359,134	364,318	200,000	200,000	F.	200,000	200,000	200,000	200,000	200,000	200,000	200,000
Transfers - In	1,515,652	1,824,053	2,380,124	2,405,124	G.	2,405,124	2,391,756	2,407,348	2,419,534	2,436,334	2,453,862	2,464,040
Total Revenues	10,467,823	12,031,397	10,880,124	11,134,069		11,254,926	11,485,745	11,892,393	12,312,892	12,756,024	13,218,701	13,693,675
Revenue Over (Under) Expenditures	(55,349)	1,137,746	(1,551,124)	(1,030,035)		(978,990)	(1,198,479)	(1,245,102)	(1,224,150)	(1,194,119)	(1,158,519)	(1,125,030)
--ENDING FUND BALANCE--	362,849	1,551,124	0	n/a		572,134	(626,345)	(1,871,447)	(3,095,596)	(4,289,716)	(5,448,234)	(6,573,265)

Footnotes for Projection Assumptions:

General assumptions regarding property tax revenue projections: for projection purposes, used average of prior 5 years (4.5%) and excluded FY 99-00 due to unusual 31% decrease.

General assumptions regarding use of money revenue projections: 1.9% of the beginning fund balance

A. Per 04-05 Proposed Budget Book, one-time exp's are \$92,201 for grant and \$50,000 for small equipment. Projection Assumption: Used 04-05 budget amount and removed funding provisions for one-time purchases

Eff 05-06, CSA 38 will pay an add'l \$28K/yr to city of SB for CSA 38L.

B. Per 04-05 Final budget Book, \$779,921 is to payoff SCBA loan, \$96,630 for term bene reserv, and \$21,896 is for audit charges. Projection Assumption: straight line 04-05 audit charges and term bene reserv amount.

C. Per 04-05 Proposed Budget Book, \$596,809 is reimbursed from CSA 33B and \$344,000 from CSA 20.

Projection Assumption: CSA 20 reimb inc's by 2% and CSA 33B reimb inc's by 4% prospectively to keep pace with escalating MOU costs, but reimb's are reduced due to solvency issues.

D. Per 04-05 Proposed Budget Book and Fire Study, permit revenues and contract reimbursement revenues from Needles and Adelanto comprise Current Services Revenue

04-05 budgeted amt was decreased by \$824,786 due to the CSA 20 & 33B revenues reclassified as Reimb's

Proj. Assum.: 04-05 amount was reduced by \$75,000 (ACR prop tax collection eff) and base will need to be increased by 4% prospectively to keep pace with escalating MOU costs

Contracts with Needles and Adelanto will need to be increased appropriately.

E. Per 04-05 Proposed Budget Book and per Fire, amount budgeted represents one-time grant funding. Projection Assumption: no consistent on-going funds projected.

F. Per County Fire, 04-05 amt represents planning inspection service fees. New home builders are required to have Fire approve plans prior to construction, and Fire receives fees

Proj. Assum.: revenue trend represents collection efforts of prior 0's amounts, so \$200,000 is a base level.

G. For 04-05, \$1,059,399 is G.F., \$890,000 is a pass thru from CSA 20, and CSA 38 imp zone tris of \$430,725 (38K J.N.D.II)

Proj. Assum.: \$1,949,399 held constant and CSA 38 zones were incr'd by ave. of 4% prospectively for MOU inc's and adj'd based on ability to pay

H. Base amt represents \$14,400 in on-going facility rental revenue and \$9,486 in interest revenue.

Projection Assumption: Base amt eliminates interest rev as FB goes negative, but continues rental rev of \$14,400.

San Bernardino County Fire Study
 Revised Financial Projections
 County Service Area 38 (Consolidated) Fire

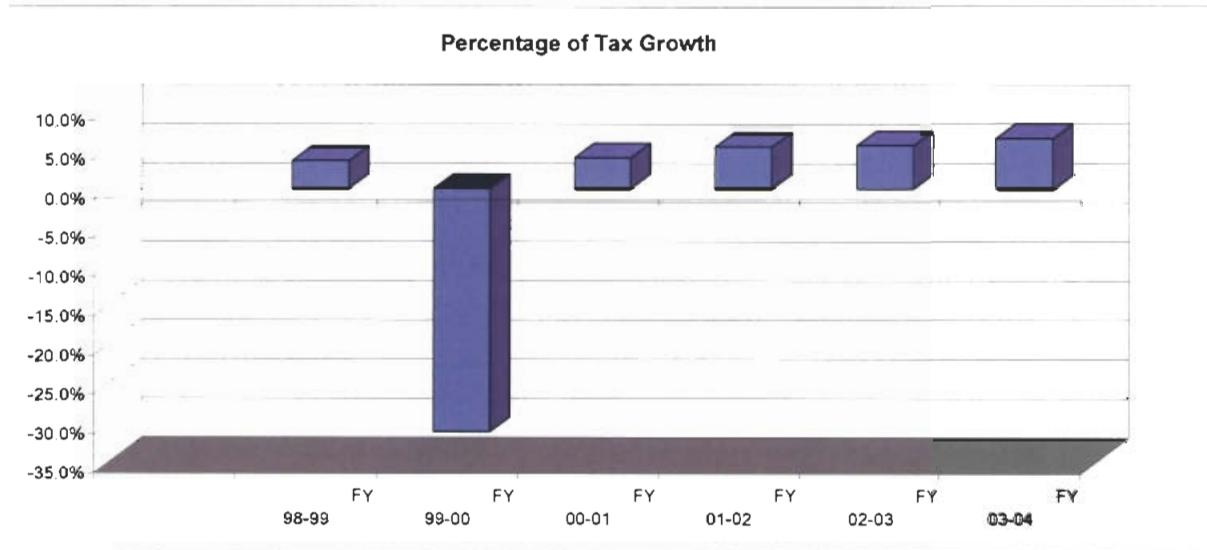
Tax Analysis:

	FY 97-98	-----FY 98-99-----	-----FY 99-00-----	-----FY 00-01-----	-----FY 01-02-----	-----FY 02-03-----	-----FY 03-04-----						
	Amt Rec'd	Amt Rec'd	% change	Amt Rec'd	% change	Amt Rec'd	% change	Amt Rec'd	% change	Amt Rec'd	% change		
Tax Revenue 7-year trend analysis	7,481,225	7,746,754	3.5%	5,341,888	-31.0%	5,553,482	4.0%	5,850,814	5.4%	6,175,777	5.6%	6,569,933	6.4%
7-year average percentage increase/(decrease)													<u>-1.0%</u>

FY 98-99	3.5%
FY 99-00	-31.0%
FY 00-01	4.0%
FY 01-02	5.4%
FY 02-03	5.6%
FY 03-04	6.4%

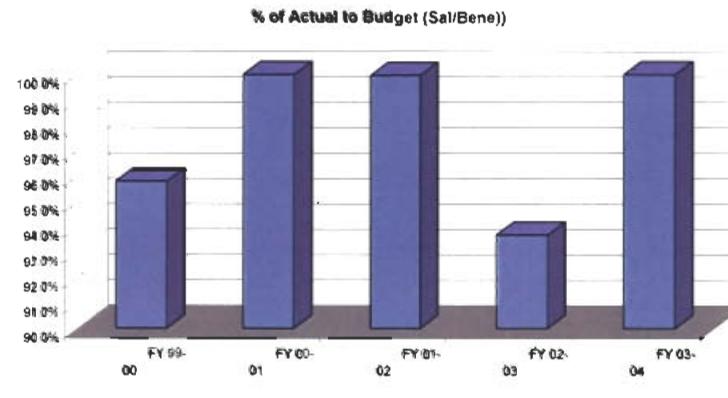
Note: for projection purposes, used average of prior 5 years (4.5%), and excluded FY 99-00 due to 31% decrease.

CSA 38 lost tax revenue (\$2,725,819) as a result of annexations pertaining to Highland and Yucaipa in FY 99-00.



Salary/Benefit Analysis:

	<u>Actual</u>	<u>Modified Budget</u>	<u>% Actual to Budget</u>
FY 99-00	4,364,508	4,556,111	95.8%
FY 00-01	4,983,963	4,983,963	100.0%
FY 01-02	7,033,048	7,036,051	100.0%
FY 02-03	7,677,740	8,195,702	93.7%
FY 03-04	8,026,935	8,026,936	100.0%
5-Year Average %			<u>97.9%</u>



San Bernardino County Fire Study

Revised Financial Projections

County Service Area 38 D (Victorville) Fire

	----- Actual -----		----- Assumptions -----			----- Financial Projections -----						
	2002-03	2003-04	2004-05	Projection	Projection	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11
	Actual	Actual	Budget	Base Year	Assumptions	Projected	Projected	Projected	Projected	Projected	Projected	Projected
--BEGINNING FUND BALANCE--	3,019	7,656	8,553	n/a		9,471	6,671	3,644	400	1,000	1,580	2,143
--EXPENDITURES--												
Salaries & Benefits	-	-	-	-	4%	-	-	-	-	-	-	-
Services & Supplies	-	-	-	-	2%	-	-	-	-	-	-	-
Other Charges	-	-	-	-	-	-	-	-	-	-	-	-
Fixed Assets	-	-	-	-	-	-	-	-	-	-	-	-
Transfers - Out	86,490	92,953	100,500	100,500	A.	100,500	104,520	108,701	108,973	113,332	117,865	122,580
Reimbursements	-	-	-	-	-	-	-	-	-	-	-	-
Reserves and Contingencies	-	-	3,776	-	-	-	-	-	-	-	-	-
Total Expenditures	86,490	92,953	104,276	100,500		100,500	104,520	108,701	108,973	113,332	117,865	122,580
--REVENUES--												
Taxes	89,990	93,790	95,523	97,500	4.0%	97,500	101,367	105,387	109,566	113,911	118,429	123,125
Fines, Forfeitures & Penalties	-	-	-	-	-	-	-	-	-	-	-	-
Revenue From Use Of Money & Property	1,039	704	200	200	1.9% x beg FB	200	127	69	8	-	-	-
Aid From Other Governmental Agencies	-	1,925	-	-	B.	-	-	-	-	-	-	-
Charges For Current Services	-	(1,209)	-	-	B.	-	-	-	-	-	-	-
Other Revenue	98	(442)	-	-	-	-	-	-	-	-	-	-
Transfers - In	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenues	91,127	94,768	95,723	97,700		97,700	101,493	105,456	109,574	113,911	118,429	123,125
Revenue Over (Under) Expenditures	4,637	1,815	(8,553)	(2,800)		(2,800)	(3,027)	(3,245)	601	579	564	546
--ENDING FUND BALANCE--	7,656	9,471	0	n/a		6,671	3,644	400	1,000	1,580	2,143	2,689

Footnotes for Projection Assumptions:

General assumptions regarding property tax revenue projections: the percentage indicated represents a 7 year historical average (from 1997-98 to 2003-04 actuals)

General assumptions regarding use of money revenue projections: 1.9% of the beginning fund balance

A. trf s to CSA 38 are based on 04/05 budget and accelerate by 4.0% for tax growth thru 06/07. Some calls are made to the freeway area, which is the responsibility of CSA 38, so no CSA 38 subsidy is reflected as operating trf s to CSA 38 were reduced in 07/08, 08/09 to 10/11 incr'd by 4%.

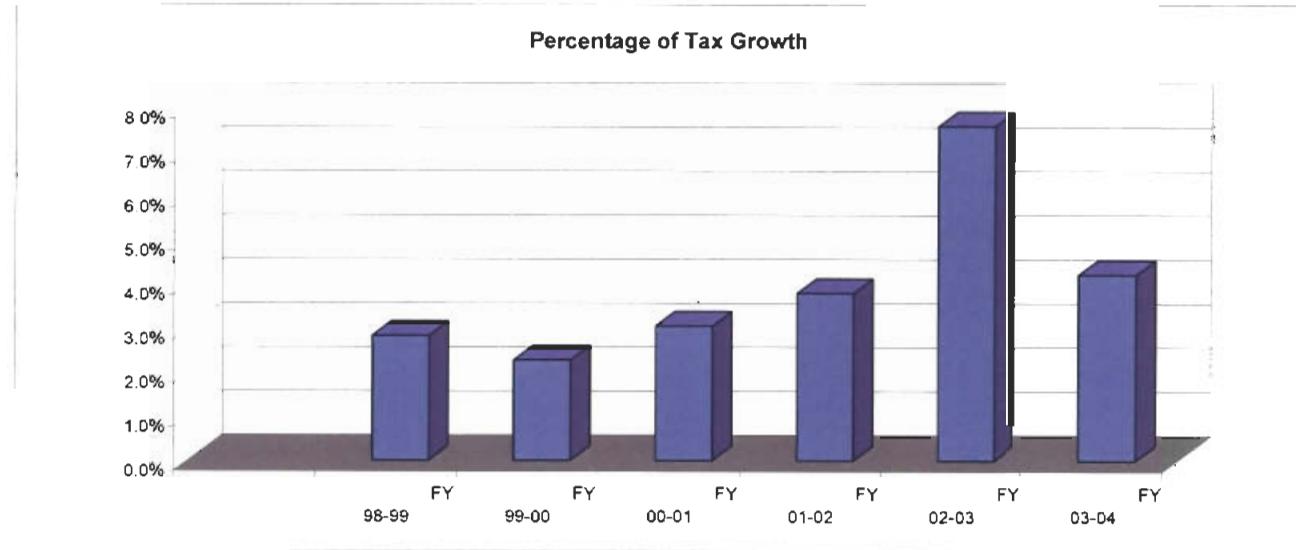
B. Per Fire Study, State reimbursement is a rebate of tax revenue from homeowners who claimed exemption credit, and negative amount (admin costs for the collection of property tax) for Charges for Current Services. Projection assumption is a zero net impact.

San Bernardino County Fire Study
 Revised Financial Projections
 County Service Area 38 D (Victorville) Fire

Tax Analysis:

	FY 97-98	-----FY 98-99-----		-----FY 99-00-----		-----FY 00-01-----		-----FY 01-02-----		-----FY 02-03-----		-----FY 03-04-----	
	Amt Rec'd	Amt Rec'd	% change										
Tax Revenue 7-year trend analysis	74,332	76,436	2.8%	78,177	2.3%	80,565	3.1%	83,632	3.8%	89,990	7.6%	93,790	4.2%
7-year average percentage increase/(decrease)													<u>4.0%</u>

FY 98-99	2.8%
FY 99-00	2.3%
FY 00-01	3.1%
FY 01-02	3.8%
FY 02-03	7.6%
FY 03-04	4.2%

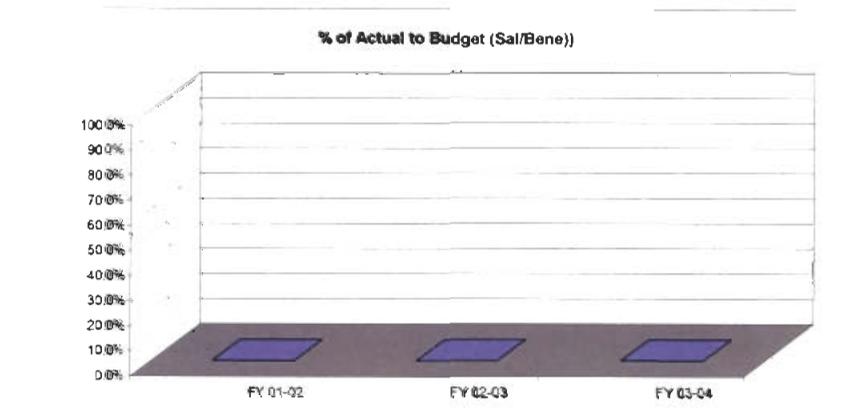


Salary/Benefit Analysis:

FY 01-02
 FY 02-03
 FY 03-04

 3-Year Average %

Actual	Modified Budget	% Actual to Budget
-	-	#DIV/0!
-	-	#DIV/0!
-	-	#DIV/0!
		<u>#DIV/0!</u>



San Bernardino County Fire Study

Revised Financial Projections

County Service Area 38 H (Colton) Fire

	----- Actual -----		----- Assumptions -----			----- Financial Projections -----						
	2002-03	2003-04	2004-05	Projection	Projection	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11
	Actual	Actual	Budget	Base Year	Assumptions	Projected	Projected	Projected	Projected	Projected	Projected	Projected
--BEGINNING FUND BALANCE--	44,423	19,664	10,020	n/a		10,567	6,545	5,745	4,910	3,945	2,960	1,956
--EXPENDITURES--												
Salaries & Benefits	-	-	-	-	4%	-	-	-	-	-	-	-
Services & Supplies	-	-	-	-	2%	-	-	-	-	-	-	-
Other Charges	-	-	-	-		-	-	-	-	-	-	-
Fixed Assets	-	-	-	-		-	-	-	-	-	-	-
Transfers - Out	89,472	78,722	76,722	76,722	A.	76,722	77,000	80,773	84,731	88,883	93,238	97,807
Reimbursements	-	-	-	-		-	-	-	-	-	-	-
Reserves and Contingencies	-	-	2,159	-		-	-	-	-	-	-	-
Total Expenditures	89,472	78,722	78,881	76,722		76,722	77,000	80,773	84,731	88,883	93,238	97,807
--REVENUES--												
Taxes	63,672	69,091	68,561	72,500	4.9%	72,500	76,076	79,829	83,766	87,898	92,233	96,783
Fines, Forfeitures & Penalties	-	-	-	-		-	-	-	-	-	-	-
Revenue From Use Of Money & Property	1,097	409	300	200	1.9% x beg FB	200	124	109	-	-	-	-
Aid From Other Governmental Agencies	-	1,408	-	-	B.	-	-	-	-	-	-	-
Charges For Current Services	-	(892)	-	-	B.	-	-	-	-	-	-	-
Other Revenue	(56)	(391)	-	-		-	-	-	-	-	-	-
Transfers - In	-	-	-	-		-	-	-	-	-	-	-
Total Revenues	64,713	69,625	68,861	72,700		72,700	76,200	79,938	83,766	87,898	92,233	96,783
Revenue Over (Under) Expenditures	(24,759)	(9,097)	(10,020)	(4,022)		(4,022)	(800)	(835)	(965)	(985)	(1,005)	(1,024)
--ENDING FUND BALANCE--	19,664	10,567	0	n/a		6,545	5,745	4,910	3,945	2,960	1,956	932

Footnotes for Projection Assumptions:

General assumptions regarding property tax revenue projections: the percentage indicated represents a 7 year historical average (from 1997-98 to 2003-04 actuals)

General assumptions regarding use of money revenue projections: 1.9% of the beginning fund balance

A. transfer projections are established by the 04/05 budget base and accelerate by 4.9% for tax growth

B. Per Fire Study State reimbursement is a rebate of tax revenue from homeowners who claimed exemption credit, and negative amount (admin costs for the collection of property tax) for Charges for Current Services.

Projection assumption is a zero net impact.

San Bernardino County Fire Study

Revised Financial Projections

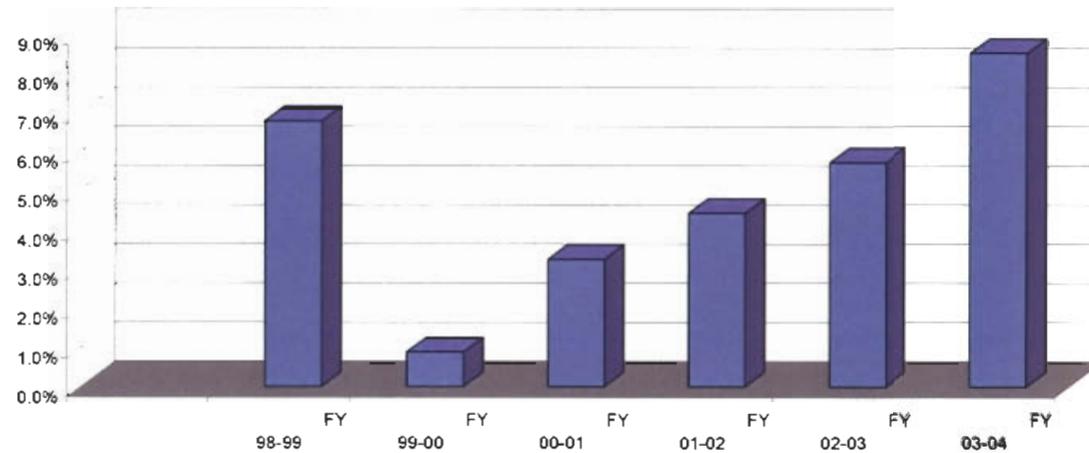
County Service Area 38 H (Colton) Fire

Tax Analysis:

	FY 97-98	-----FY 98-99-----		-----FY 99-00-----		-----FY 00-01-----		-----FY 01-02-----		-----FY 02-03-----		-----FY 03-04-----	
	Amt Rec'd	Amt Rec'd	% change										
Tax Revenue 7-year trend analysis	51,842	55,360	6.8%	55,847	0.9%	57,663	3.3%	60,220	4.4%	63,672	5.7%	69,091	8.5%
7-year average percentage increase/(decrease)													<u>4.9%</u>

FY 98-99	6.8%
FY 99-00	0.9%
FY 00-01	3.3%
FY 01-02	4.4%
FY 02-03	5.7%
FY 03-04	8.5%

Percentage of Tax Growth



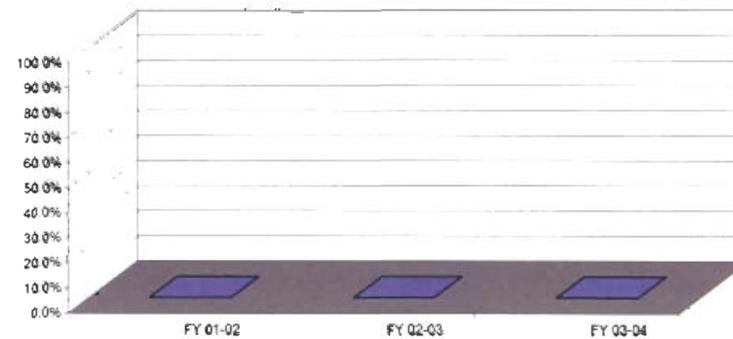
Salary/Benefit Analysis:

FY 01-02
FY 02-03
FY 03-04

3-Year Average %

Actual	Modified Budget	% Actual to Budget
-	-	#DIV/0!
-	-	#DIV/0!
-	-	#DIV/0!
		<u>#DIV/0!</u>

% of Actual to Budget (Sal/Bene)



San Bernardino County Fire Study

Revised Financial Projections

County Service Area 38 J (Big River) Fire

	----- Actual -----		----- Assumptions -----			----- Financial Projections -----						
	2002-03	2003-04	2004-05	Projection	Projection	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11
	Actual	Actual	Budget	Base Year	Assumptions	Projected	Projected	Projected	Projected	Projected	Projected	Projected
--BEGINNING FUND BALANCE--	142,475	136,102	127,869	n/a		105,070	77,549	73,745	69,709	65,431	60,903	54,958
--EXPENDITURES--												
Salaries & Benefits	-	59	-	-	4%	-	-	-	-	-	-	-
Services & Supplies	-	-	-	-	2%	-	-	-	-	-	-	-
Other Charges	-	-	-	-	-	-	-	-	-	-	-	-
Fixed Assets	-	17,915	-	-	-	-	-	-	-	-	-	-
Transfers - Out	138,166	146,565	164,721	139,721	A.	164,721	142,655	145,651	148,710	151,832	155,021	158,276
Reimbursements	-	-	-	-	-	-	-	-	-	-	-	-
Reserves and Contingencies	-	-	67,549	-	-	-	-	-	-	-	-	-
Total Expenditures	138,166	164,539	232,270	139,721		164,721	142,655	145,651	148,710	151,832	155,021	158,276
--REVENUES--												
Taxes	127,061	131,828	101,801	134,600	2.1%	134,600	137,378	140,213	143,107	146,061	149,076	152,152
Fines, Forfeitures & Penalties	-	-	-	-	-	-	-	-	-	-	-	-
Revenue From Use Of Money & Property	4,852	2,572	2,600	2,600	1.9% x beg FB	2,600	1,473	1,401	1,324	1,243	-	-
Aid From Other Governmental Agencies	-	2,708	-	-	B.	-	-	-	-	-	-	-
Charges For Current Services	-	(1,699)	-	-	B.	-	-	-	-	-	-	-
Other Revenue	(120)	(1,902)	-	-	-	-	-	-	-	-	-	-
Transfers - In	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenues	131,793	133,507	104,401	137,200		137,200	138,852	141,615	144,432	147,304	149,076	152,152
Revenue Over (Under) Expenditures	(6,373)	(31,032)	(127,869)	(2,521)		(27,521)	(3,804)	(4,036)	(4,278)	(4,528)	(5,945)	(6,124)
--ENDING FUND BALANCE--	136,102	105,070	0	n/a		77,549	73,745	69,709	65,431	60,903	54,958	48,834

Footnotes for Projection Assumptions:

General assumptions regarding property tax revenue projections: the percentage indicated represents a 7 year historical average (from 1997-98 to 2003-04 actuals)

General assumptions regarding use of money revenue projections: 1.9% of the beginning fund balance

A. Transfer projections are established by the 04/05 budget base (fir to CSA 38) and accelerate by 2.1% for tax growth to compensate CSA 38 for some cost increases

B. Per Fire Study, State reimbursement is a rebate of tax revenue from homeowners who claimed exemption credit, and negative amount (admin costs for the collection of property tax) for Charges for Current Services

Projection assumption is a zero net impact

San Bernardino County Fire Study

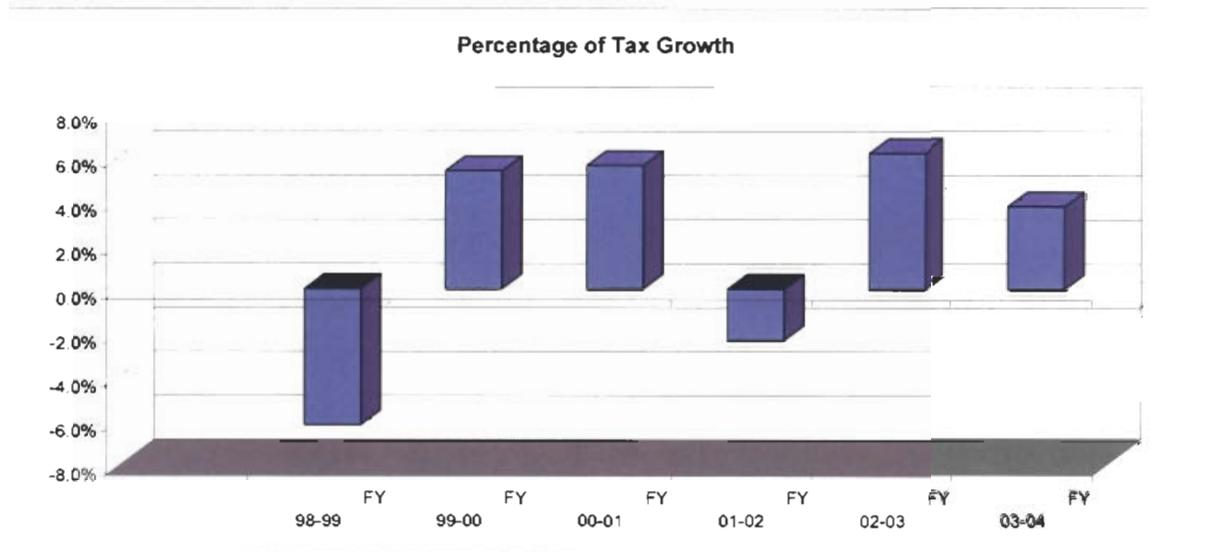
Revised Financial Projections

County Service Area 38 J (Big River) Fire

Tax Analysis:

	FY 97-98	-----FY 98-99-----	-----FY 99-00-----	-----FY 00-01-----	-----FY 01-02-----	-----FY 02-03-----	-----FY 03-04-----
	Amt Rec'd	Amt Rec'd	% change	Amt Rec'd	% change	Amt Rec'd	% change
Tax Revenue 7-year trend analysis	117,371	110,123	-6.2%	116,020	5.4%	122,519	5.6%
						119,673	-2.3%
						127,061	6.2%
						131,828	3.8%
7-year average percentage increase/(decrease)							<u>2.1%</u>

FY 98-99	-6.2%
FY 99-00	5.4%
FY 00-01	5.6%
FY 01-02	-2.3%
FY 02-03	6.2%
FY 03-04	3.8%



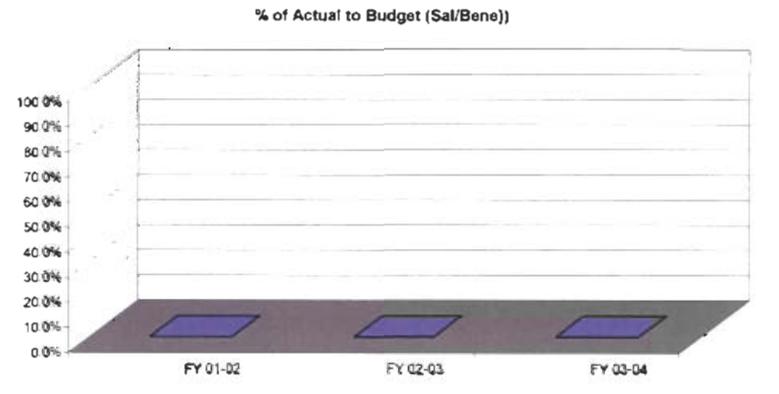
Salary/Benefit Analysis:

FY 01-02
FY 02-03
FY 03-04

3-Year Average %

Note: S&B are admin chgs

Actual	Modified Budget	% Actual to Budget
-	-	#DIV/0!
-	-	#DIV/0!
-	-	#DIV/0!
		<u>#DIV/0!</u>



San Bernardino County Fire Study
 Revised Financial Projections
 County Service Area 38 K (Spring Valley Lake) Fire

	----- Actual -----		----- Assumptions -----			----- Financial Projections -----						
	2002-03 Actual	2003-04 Actual	2004-05 Budget	Projection Base Year	Projection Assumptions	2004-05 Projected	2005-06 Projected	2006-07 Projected	2007-08 Projected	2008-09 Projected	2009-10 Projected	2010-11 Projected
--BEGINNING FUND BALANCE--	1,886	5,679	8,010	n/a		8,844	7,744	6,623	5,410	4,098	2,681	1,153
--EXPENDITURES--												
Salaries & Benefits	-	-	-	-	4%	-	-	-	-	-	-	-
Services & Supplies	-	-	-	-	2%	-	-	-	-	-	-	-
Other Charges	-	-	-	-		-	-	-	-	-	-	-
Fixed Assets	-	-	-	-		-	-	-	-	-	-	-
Transfers - Out	66,670	72,163	80,000	80,000	A.	80,000	84,400	89,042	93,939	99,106	104,557	109,000
Reimbursements	-	-	-	-		-	-	-	-	-	-	-
Reserves and Contingencies	-	-	3,991	-		-	-	-	-	-	-	-
Total Expenditures	66,670	72,163	83,991	80,000		80,000	84,400	89,042	93,939	99,106	104,557	109,000
--REVENUES--												
Taxes	69,873	74,750	75,881	78,800	5.5%	78,800	83,132	87,703	92,524	97,611	102,978	108,639
Fines, Forfeitures & Penalties	-	-	-	-		-	-	-	-	-	-	-
Revenue From Use Of Money & Property	557	224	100	100	1.9% x beg FB	100	147	126	103	78	51	22
Aid From Other Governmental Agencies	-	1,520	-	-	B.	-	-	-	-	-	-	-
Charges For Current Services	-	(964)	-	-	B.	-	-	-	-	-	-	-
Other Revenue	33	(202)	-	-		-	-	-	-	-	-	-
Transfers - In	-	-	-	-		-	-	-	-	-	-	-
Total Revenues	70,463	75,328	75,981	78,900		78,900	83,279	87,829	92,627	97,689	103,029	108,661
Revenue Over (Under) Expenditures	3,793	3,165	(8,010)	(1,100)		(1,100)	(1,121)	(1,213)	(1,312)	(1,417)	(1,528)	(339)
--ENDING FUND BALANCE--	5,679	8,844	0	n/a		7,744	6,623	5,410	4,098	2,681	1,153	814

Footnotes for Projection Assumptions:

General assumptions regarding property tax revenue projections: the percentage indicated represents a 7 year historical average (from 1997-98 to 2003-04 actuals)

General assumptions regarding use of money revenue projections: 1.9% of the beginning fund balance

A. transfer projections are established by the 04-05 budget base (tfr to CSA 38) and accelerate by 5.5% for tax growth to compensate CSA 38 for some cost increases.

B. Per Fire Study State reimbursement is a rebate of tax revenue from homeowners who claimed exemption credit, and negative amount (admin costs for the collection of property tax) for Charges for Current Services.

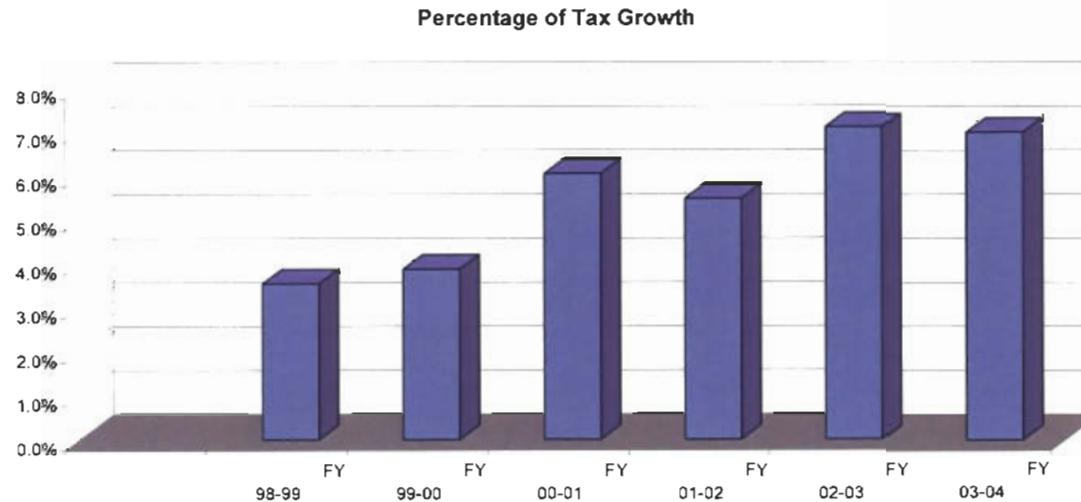
Projection assumption is a zero net impact

San Bernardino County Fire Study
 Revised Financial Projections
 County Service Area 38 K (Spring Valley Lake) Fire

Tax Analysis:

	FY 97-98	-----FY 98-99-----		-----FY 99-00-----		-----FY 00-01-----		-----FY 01-02-----		-----FY 02-03-----		-----FY 03-04-----	
	Amt Rec'd	Amt Rec'd	% change										
Tax Revenue 7-year trend analysis	54,247	56,168	3.5%	58,341	3.9%	61,863	6.0%	65,248	5.5%	69,873	7.1%	74,750	7.0%
7-year average percentage increase/(decrease)													<u>5.5%</u>

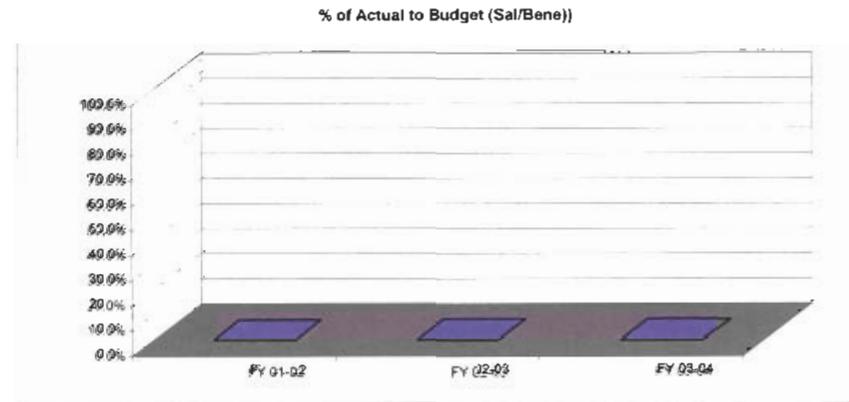
FY 98-99	3.5%
FY 99-00	3.9%
FY 00-01	6.0%
FY 01-02	5.5%
FY 02-03	7.1%
FY 03-04	7.0%



Salary/Benefit Analysis:

FY 01-02
FY 02-03
FY 03-04
3-Year Average %

Actual	Modified Budget	% Actual to Budget
-	-	#DIV/0!
-	-	#DIV/0!
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San Bernardino County Fire Study
 Revised Financial Projections
 County Service Area 38 L (Highland) Paramedic

	Actual		Assumptions			Financial Projections						
	2002-03 Actual	2003-04 Actual	2004-05 Budget	Projection Base Year	Projection Assumptions	2004-05 Projected	2005-06 Projected	2006-07 Projected	2007-08 Projected	2008-09 Projected	2009-10 Projected	2010-11 Projected
--BEGINNING FUND BALANCE--	94,841	71,371	33,313	n/a		29,364	2,725	1,000	1,000	1,000	1,000	1,000
--EXPENDITURES--												
Salaries & Benefits	728	705	983	983	4%	983	1,022	1,063	1,106	1,150	1,196	1,244
Services & Supplies	160,425	175,181	155,000	155,000	B.	155,000	129,575	127,734	127,668	127,599	127,527	127,455
Other Charges	-	-	-	-		-	-	-	-	-	-	-
Fixed Assets	-	-	-	-		-	-	-	-	-	-	-
Transfers - Out	-	-	1,156	1,156	A.	1,156	1,179	1,203	1,227	1,251	1,276	1,302
Reimbursements	-	-	-	-		-	-	-	-	-	-	-
Reserves and Contingencies	-	-	5,681	-		-	-	-	-	-	-	-
Total Expenditures	161,153	175,886	162,820	157,139		157,139	131,776	130,000	130,000	130,000	129,999	130,001
--REVENUES--												
Taxes	135,728	132,869	129,007	130,000	0.0%	130,000	130,000	130,000	130,000	130,000	130,000	130,000
Fines, Forfeitures & Penalties	-	-	-	-		-	-	-	-	-	-	-
Revenue From Use Of Money & Property	2,295	2,114	500	500	1.9% x beg FB	500	52	-	-	-	-	-
Aid From Other Governmental Agencies	-	-	-	-		-	-	-	-	-	-	-
Charges For Current Services	-	-	-	-		-	-	-	-	-	-	-
Other Revenue	(340)	(1,104)	-	-		-	-	-	-	-	-	-
Transfers - In	-	-	-	-		-	-	-	-	-	-	-
Total Revenues	137,683	133,879	129,507	130,500		130,500	130,052	130,000	130,000	130,000	130,000	130,000
Revenue Over (Under) Expenditures	(23,470)	(42,007)	(33,313)	(26,639)		(26,639)	(1,725)	0	(0)	(0)	1	(1)
--ENDING FUND BALANCE--	71,371	29,364	0	n/a		2,725	1,000	1,000	1,000	1,000	1,000	1,000

Footnotes for Projection Assumptions:

General assumptions regarding property tax revenue projections: the district receives fixed rate special taxes for paramedic services, so \$130,000 was used as a constant base.

General assumptions regarding use of money revenue projections: 1.9% of the beginning fund balance

A audit charges projected

B For 04-05, \$250,000 annual contract with City of San Bernardino to provide paramedic services ... CSA 38 L pays \$155,000 and CSA 38 pays remaining \$95,000 of the \$250,000 annual cost

Projected \$155,000 as a constant in future yrs, however, was reduced starting in 05-06 to allow this district to remain solvent

San Bernardino County Fire Study
 Revised Financial Projections
 County Service Area 38 L (Highland) Paramedic

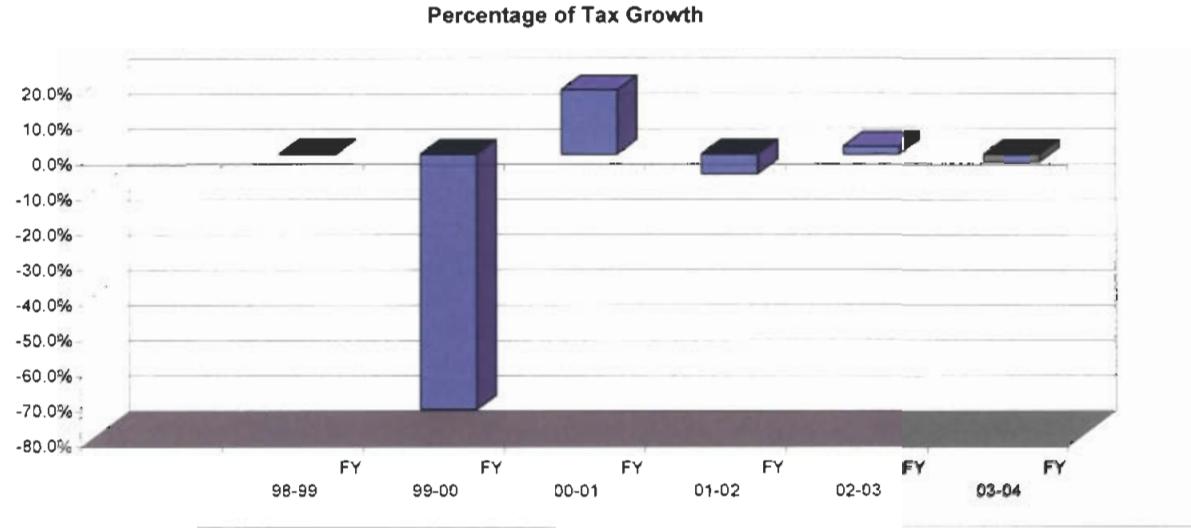
Tax Analysis:

	FY 97-98	-----FY 98-99-----		-----FY 99-00-----		-----FY 00-01-----		-----FY 01-02-----		-----FY 02-03-----		-----FY 03-04-----	
	Amt Rec'd	Amt Rec'd	% change										
Tax Revenue 7-year trend analysis	432,519	432,273	-0.1%	119,032	-72.5%	140,739	18.2%	132,876	-5.6%	135,728	2.1%	132,869	-2.1%
7-year average percentage increase/(decrease)													<u>-10.0%</u>

FY 98-99	-0.1%
FY 99-00	-72.5%
FY 00-01	18.2%
FY 01-02	-5.6%
FY 02-03	2.1%
FY 03-04	-2.1%

Note: in 1999 the city of Highland annexed a large portion of CSA 38 zone L, that resulted in a significant revenue drop

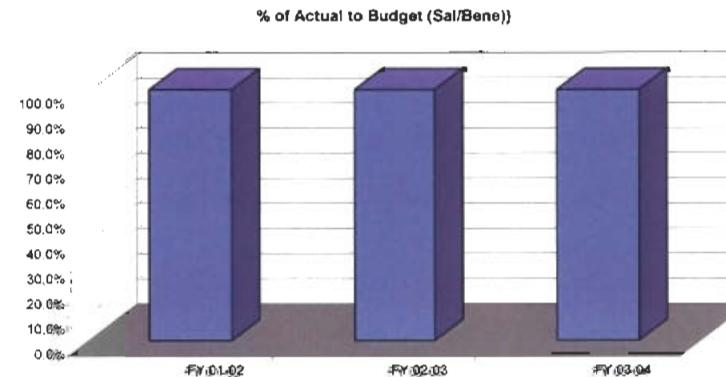
It is anticipated that the City of Highland will annex this area in the future, so no tax increase recommendations will be made (per discussion at Fire/CAO review meeting).



Salary/Benefit Analysis:

FY 01-02
FY 02-03
FY 03-04

Actual	Modified Budget	% Actual to Budget
1,081	1,081	100.0%
728	728	100.0%
705	705	100.0%
3-Year Average %		<u>100.0%</u>



San Bernardino County Fire Study
 Revised Financial Projections
 County Service Area 38 M (Yucaipa) Paramedic

	----- Actual -----		----- Assumptions -----			----- Financial Projections -----						
	2002-03	2003-04	2004-05	Projection	Projection	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11
	Actual	Actual	Budget	Base Year	Assumptions	Projected	Projected	Projected	Projected	Projected	Projected	Projected
--BEGINNING FUND BALANCE--	25,001	15,795	87	n/a		325	379	422	459	489	512	528
--EXPENDITURES--												
Salaries & Benefits	52	50	151	151	4%	151	157	163	170	177	184	191
Services & Supplies	20,109	24,000	9,720	8,300	A	8,300	8,300	8,300	8,300	8,300	8,300	8,300
Other Charges	-	-	-	-		-	-	-	-	-	-	-
Fixed Assets	-	-	-	-		-	-	-	-	-	-	-
Transfers - Out	-	-	-	-		-	-	-	-	-	-	-
Reimbursements	-	-	-	-		-	-	-	-	-	-	-
Reserves and Contingencies	-	-	-	-		-	-	-	-	-	-	-
Total Expenditures	20,161	24,050	9,871	8,451		8,451	8,457	8,463	8,470	8,477	8,484	8,491
--REVENUES--												
Taxes	10,557	8,407	9,484	8,500		8,500	8,500	8,500	8,500	8,500	8,500	8,500
Fines, Forfeitures & Penalties	-	-	-	-		-	-	-	-	-	-	-
Revenue From Use Of Money & Property	394	362	300	5	1.9% x beg FB	5	-	-	-	-	-	-
Aid From Other Governmental Agencies	-	-	-	-		-	-	-	-	-	-	-
Charges For Current Services	-	-	-	-		-	-	-	-	-	-	-
Other Revenue	4	(189)	-	-		-	-	-	-	-	-	-
Transfers - In	-	-	-	-		-	-	-	-	-	-	-
Total Revenues	10,955	8,580	9,784	8,505		8,505	8,500	8,500	8,500	8,500	8,500	8,500
Revenue Over (Under) Expenditures	(9,206)	(15,470)	(87)	54		54	43	37	30	23	16	9
--ENDING FUND BALANCE--	15,795	325	0	n/a		379	422	459	489	512	528	537

Footnotes for Projection Assumptions:

General assumptions regarding property tax revenue projections: special tax levy's consist of \$24/residential and \$35/commercial unit; staff used \$8,500 as a constant annual projection.

General assumptions regarding use of money revenue projections: 1.9% of the beginning fund balance

A CSA 38 pays the City of Yucaipa \$39,634/year for this service. Of this amount, \$8,300 of the total bill is charged to CSA 38M based on the special tax revenues received (\$24/residential and \$35/commercial unit)

San Bernardino County Fire Study
 Revised Financial Projections
 County Service Area 38 M (Yucaipa) Paramedic

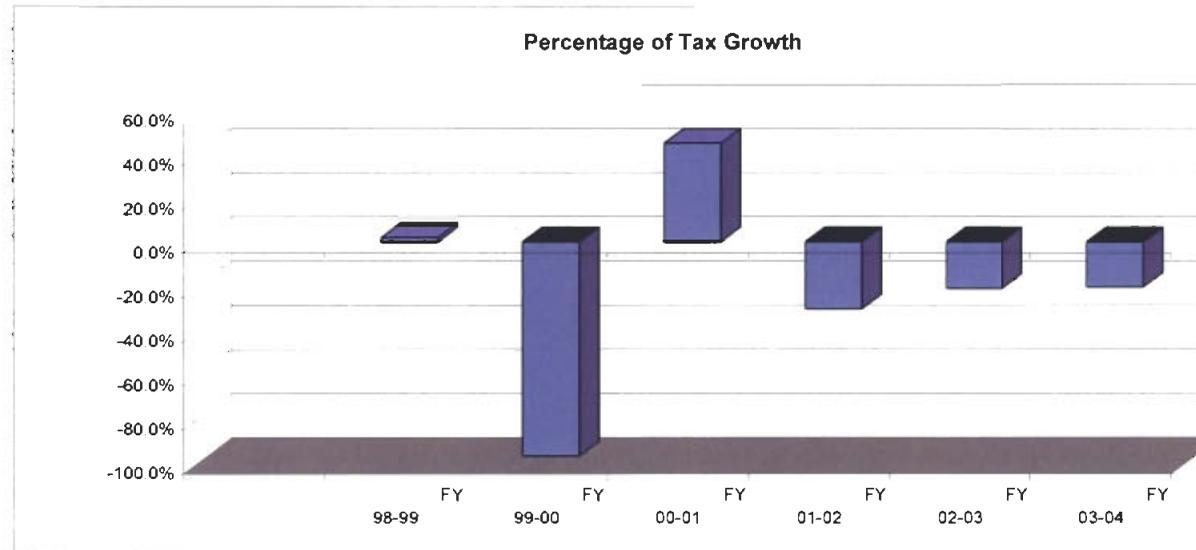
Tax Analysis:

	FY 97-98	-----FY 98-99-----		-----FY 99-00-----		-----FY 00-01-----		-----FY 01-02-----		-----FY 02-03-----		-----FY 03-04-----	
	Amt Rec'd	Amt Rec'd	% change										
Tax Revenue 7-year trend analysis	405,522	413,689	2.0%	13,254	-96.8%	19,171	44.6%	13,359	-30.3%	10,557	-21.0%	8,407	-20.4%
7-year average percentage increase/(decrease)													<u>-20.3%</u>

FY 98-99	2.0%
FY 99-00	-96.8%
FY 00-01	44.6%
FY 01-02	-30.3%
FY 02-03	-21.0%
FY 03-04	-20.4%

Note: revenues decreased significantly in 99-00 due to a major annexation by the city of Yucaipa

It is not anticipated that the City of Yucaipa will annex this area in the future, so a tax increase recommendation may be made or CSA 38 will continue to subsidize. (per discussion at Fire/CAO review meeting)

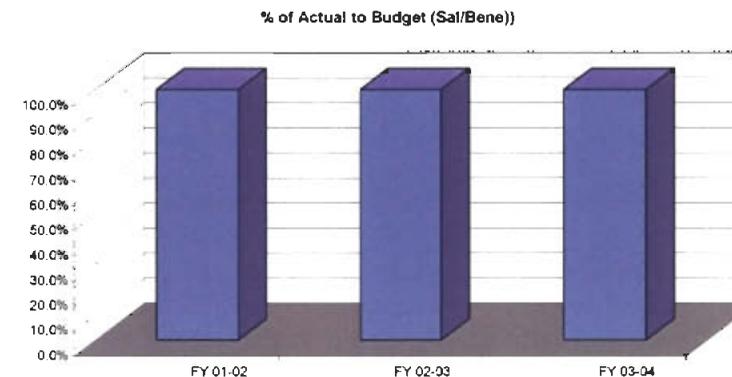


Salary/Benefit Analysis:

FY 01-02
FY 02-03
FY 03-04

3-Year Average %

Actual	Modified Budget	% Actual to Budget
77	77	100.0%
52	52	100.0%
50	50	100.0%
		<u>100.0%</u>



San Bernardino County Fire Study

Revised Financial Projections

County Service Area 38 N (El Mirage) Fire

	----- Actual -----		----- Assumptions -----			----- Financial Projections -----						
	2002-03	2003-04	2004-05	Projection	Projection	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11
	Actual	Actual	Budget	Base Year	Assumptions	Projected	Projected	Projected	Projected	Projected	Projected	Projected
--BEGINNING FUND BALANCE--	61,285	76,687	72,202	n/a		81,322	53,495	44,153	34,600	24,833	14,847	4,636
--EXPENDITURES--												
Salaries & Benefits	17	16	45	45	4%	45	47	49	51	53	55	57
Services & Supplies	-	-	4,000	1,500	2%	4,000	1,530	1,561	1,592	1,624	1,656	1,689
Other Charges	-	-	-	-		-	-	-	-	-	-	-
Fixed Assets	-	-	-	-		-	-	-	-	-	-	-
Transfers - Out	29,522	42,408	53,782	33,782	A.	53,782	33,782	33,782	33,782	33,782	33,782	26,978
Reimbursements	-	-	-	-		-	-	-	-	-	-	-
Reserves and Contingencies	-	-	56,375	-		-	-	-	-	-	-	-
Total Expenditures	29,539	42,424	114,202	35,327		57,827	35,359	35,391	35,424	35,458	35,493	28,724
--REVENUES--												
Taxes	43,232	39,055	37,000	25,000	B.	25,000	25,000	25,000	25,000	25,000	25,000	25,000
Fines, Forfeitures & Penalties	-	-	-	-		-	-	-	-	-	-	-
Revenue From Use Of Money & Property	2,142	1,794	1,000	1,000	1.9% x beg FB	1,000	1,016	839	657	472	282	88
Aid From Other Governmental Agencies	-	7,200	4,000	-		4,000	-	-	-	-	-	-
Charges For Current Services	-	-	-	-		-	-	-	-	-	-	-
Other Revenue	(433)	(990)	-	-		-	-	-	-	-	-	-
Transfers - In	-	-	-	-		-	-	-	-	-	-	-
Total Revenues	44,941	47,059	42,000	26,000		30,000	26,016	25,839	25,657	25,472	25,282	25,088
Revenue Over (Under) Expenditures	15,402	4,635	(72,202)	(9,327)		(27,827)	(9,342)	(9,552)	(9,767)	(9,986)	(10,211)	(3,636)
--ENDING FUND BALANCE--	76,687	81,322	0	n/a		53,495	44,153	34,600	24,833	14,847	4,636	1,000

Footnotes for Projection Assumptions:

General assumptions regarding property tax revenue projections: Revenue is projected constant at \$25,000/yr due to the anticipation that BLM will acquire properties in El Mirage Dry Lake for off-road use.

General assumptions regarding use of money revenue projections: 1.9% of the beginning fund balance

A. Per 04-05 Proposed Budget Book \$33,782 is the base amount to transfer to CSA 38 and \$20,000 to equipment. Projection Assumption: \$33,782 is base amount that remains constant prospectively.

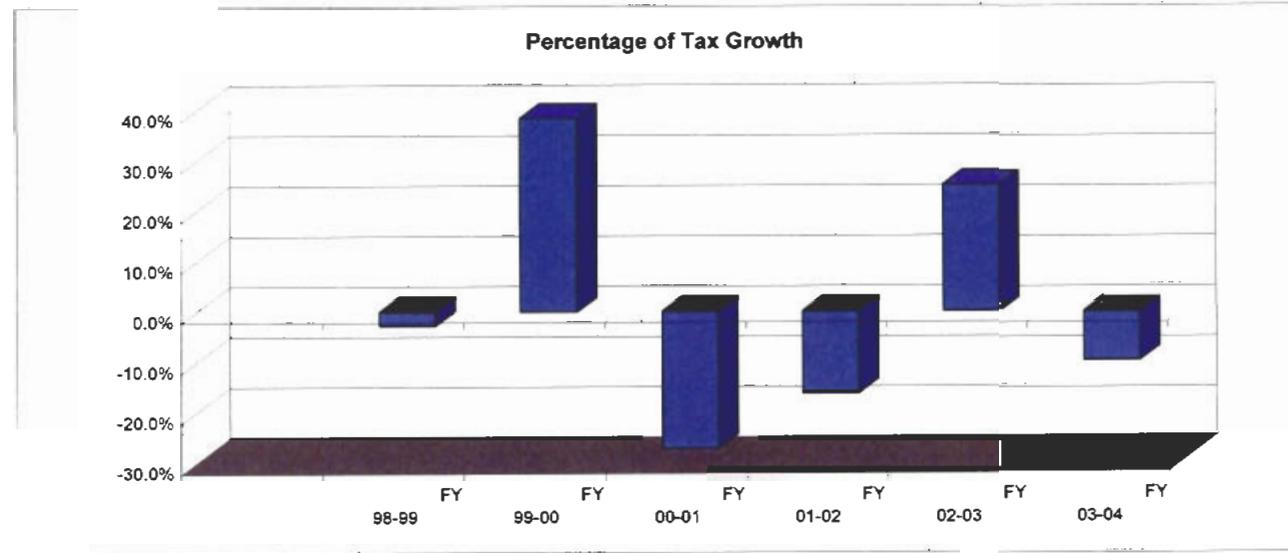
B. Revenue is projected constant at \$25,000/yr due to the anticipation that BLM will acquire properties in El Mirage Dry Lake for off-road use.

San Bernardino County Fire Study
 Revised Financial Projections
 County Service Area 38 N (El Mirage) Fire

Tax Analysis:

	FY 97-98	-----FY 98-99-----		-----FY 99-00-----		-----FY 00-01-----		-----FY 01-02-----		-----FY 02-03-----		-----FY 03-04-----	
	Amt Rec'd	Amt Rec'd	% change										
Tax Revenue 7-year trend analysis	42,096	40,948	-2.7%	56,687	38.4%	41,276	-27.2%	34,574	-16.2%	43,232	25.0%	39,055	-9.7%
7-year average percentage increase/(decrease)													<u>1.3%</u>

FY 98-99	-2.7%
FY 99-00	38.4%
FY 00-01	-27.2%
FY 01-02	-16.2%
FY 02-03	25.0%
FY 03-04	-9.7%



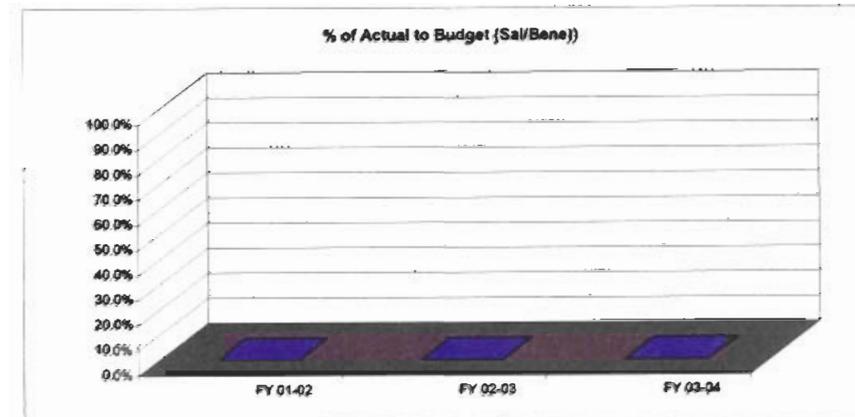
Salary/Benefit Analysis:

FY 01-02	-
FY 02-03	-
FY 03-04	-

3-Year Average %

Note: S&B are admin chgs

Actual	Modified Budget	% Actual to Budget
-	-	#DIV/0!
-	-	#DIV/0!
-	-	#DIV/0!
		<u>#DIV/0!</u>



San Bernardino County Fire Study

Revised Financial Projections

County Service Area 20 (Joshua Tree) Fire

	----- Actual -----		----- Assumptions -----			----- Financial Projections -----						
	2002-03	2003-04	2004-05	Projection	Projection	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11
	Actual	Actual	Budget	Base Year	Assumptions	Projected	Projected	Projected	Projected	Projected	Projected	Projected
--BEGINNING FUND BALANCE--	24,000	8,329	1,645	n/a		1,645	1,024	1,024	1,024	1,024	1,024	1,024
--EXPENDITURES--												
Salaries & Benefits	-	-	-	-	4%	-	-	-	-	-	-	-
Services & Supplies	-	-	-	-	2%	-	-	-	-	-	-	-
Other Charges	-	-	-	-		-	-	-	-	-	-	-
Fixed Assets	-	-	-	75,630		-	75,630	75,630	75,630	75,630	75,630	75,630
Transfers - Out	343,000	343,000	344,000	344,000	A.	344,000	274,902	282,204	289,659	297,268	305,037	312,967
Reimbursements	-	-	-	-		-	-	-	-	-	-	-
Reserves and Contingencies	-	-	-	-		-	-	-	-	-	-	-
Total Expenditures	343,000	343,000	344,000	419,630		344,000	350,532	357,834	365,289	372,898	380,667	388,597
--REVENUES--												
Taxes	327,329	336,316	343,379	343,379	2.1%	343,379	350,532	357,834	365,289	372,898	380,667	388,597
Fines, Forfeitures & Penalties	-	-	-	-		-	-	-	-	-	-	-
Revenue From Use Of Money & Property	-	-	-	-	1.9% x beg FB	-	-	-	-	-	-	-
Aid From Other Governmental Agencies	-	-	-	-		-	-	-	-	-	-	-
Charges For Current Services	-	-	-	-		-	-	-	-	-	-	-
Other Revenue	-	-	-	-		-	-	-	-	-	-	-
Transfers - In	-	-	-	-		-	-	-	-	-	-	-
Total Revenues	327,329	336,316	343,379	343,379		343,379	350,532	357,834	365,289	372,898	380,667	388,597
Revenue Over (Under) Expenditures	(15,671)	(6,684)	(621)	(76,251)		(621)	0	0	0	0	0	0
--ENDING FUND BALANCE--	8,329	1,645	1,024	n/a		1,024	1,024	1,024	1,024	1,024	1,024	1,023
			CSA 38 Subsidized costs			309,831	385,461	385,461	385,461	385,461	385,461	385,461
												2,622,597

Footnotes for Projection Assumptions:

General assumptions regarding property tax revenue projections: the percentage indicated represents a 7 year historical average (from 1997-98 to 2003-04 actuals)

General assumptions regarding use of money revenue projections: 1.9% of the beginning fund balance

A. Per 04-05 Proposed Budget Book, \$344,000 is transferred to CSA 38 (CSA 38 reimbursement obj code)

Projection Assumption: Trfs to CSA 38 were intended to only match the projected amount of property taxes, but were decreased based on ability to pay (Tr out tax rev - fixed asset exp)

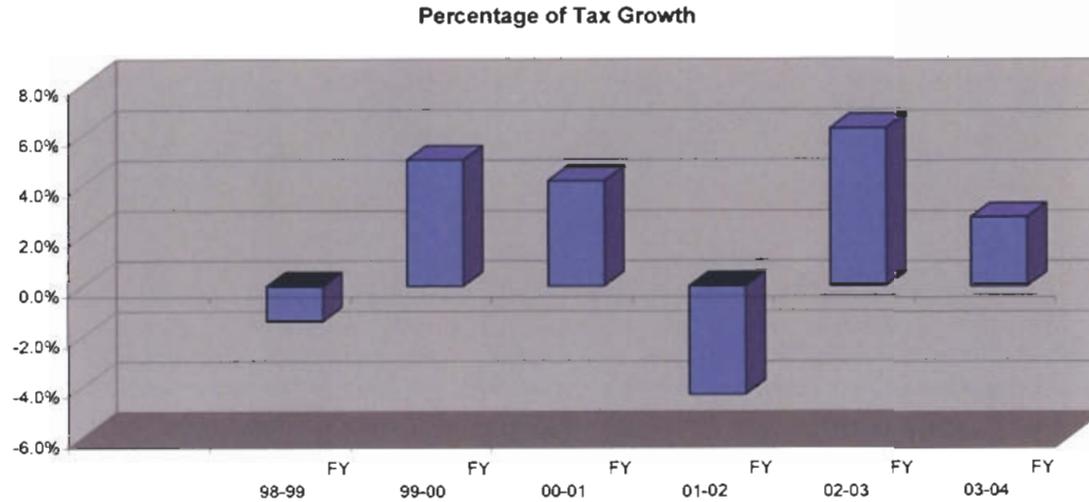
Note: for 04-05, the base cost of CSA 38 service provided to CSA 20 was \$653,831. Consequently, the CSA 38 subsidy amounts to \$309,831 (\$653,831 - \$344,000)

San Bernardino County Fire Study
 Revised Financial Projections
 County Service Area 20 (Joshua Tree) Fire

Tax Analysis:

	FY 97-98	-----FY 98-99-----		-----FY 99-00-----		-----FY 00-01-----		-----FY 01-02-----		-----FY 02-03-----		-----FY 03-04-----	
	Amt Rec'd	Amt Rec'd	% change										
Tax Revenue 7-year trend analysis	298,400	294,254	-1.4%	309,012	5.0%	321,945	4.2%	308,050	-4.3%	327,329	6.3%	336,316	2.7%
7-year average percentage increase/(decrease)													<u>2.1%</u>

FY 98-99	-1.4%
FY 99-00	5.0%
FY 00-01	4.2%
FY 01-02	-4.3%
FY 02-03	6.3%
FY 03-04	2.7%

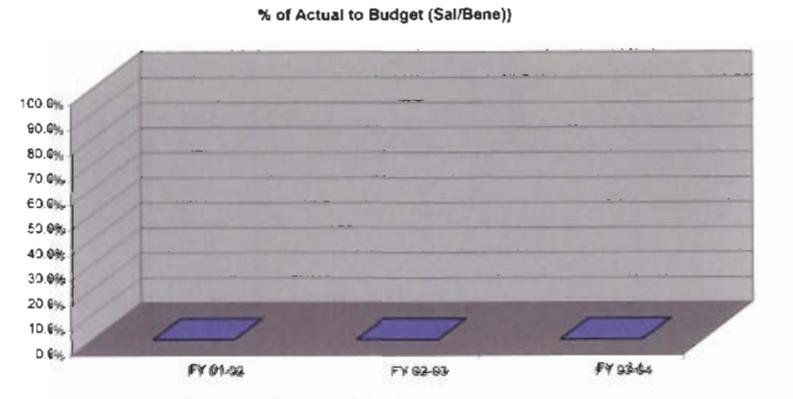


Salary/Benefit Analysis:

FY 01-02
 FY 02-03
 FY 03-04

 3-Year Average %

Actual	Modified Budget	% Actual to Budget
		#DIV/0!
-		#DIV/0!
-		#DIV/0!
		<u>#DIV/0!</u>



San Bernardino County Fire Study

Revised Financial Projections

County Service Area 53 B (Fawnskin) Fire

	----- Actual -----		----- Assumptions -----			----- Financial Projections -----						
	2002-03	2003-04	2004-05	Projection	Projection	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11
	Actual	Actual	Budget	Base Year	Assumptions	Projected	Projected	Projected	Projected	Projected	Projected	Projected
--BEGINNING FUND BALANCE--	189,242	125,979	134,781	n/a		148,376	66,600	1,000	1,000	1,000	1,000	1,000
--EXPENDITURES--												
Salaries & Benefits	58	1,915	3,990	3,990	4%, C.	3,990	4,150	4,316	4,488	4,668	4,854	5,049
Services & Supplies	506,608	495,576	11,320	11,320	D., '2%	11,320	11,546	11,777	12,013	12,253	12,498	12,748
Other Charges	-	-	-	-		-	-	-	-	-	-	-
Fixed Assets	-	-	-	72,789		-	72,789	72,789	72,789	72,789	72,789	72,789
Transfers - Out	44,433	4,417	625,510	605,510	A., D.	625,510	574,374	549,358	594,190	642,217	693,667	748,782
Reimbursements	-	-	-	-		-	-	-	-	-	-	-
Reserves and Contingencies	-	-	9,771	-		-	-	-	-	-	-	-
Total Expenditures	551,099	501,908	650,591	693,609		640,820	662,859	638,240	683,480	731,927	783,809	839,368
--REVENUES--												
Taxes	477,291	519,649	513,310	556,544	7.1%	556,544	595,994	638,240	683,480	731,927	783,809	839,367
Fines, Forfeitures & Penalties	-	-	-	-		-	-	-	-	-	-	-
Revenue From Use Of Money & Property	5,616	2,981	2,500	2,500	1.9% x beg FB	2,500	1,265	-	-	-	-	-
Aid From Other Governmental Agencies	-	10,585	-	-	B.	-	-	-	-	-	-	-
Charges For Current Services	-	(6,708)	-	-	B.	-	-	-	-	-	-	-
Other Revenue	4,929	(2,202)	-	-		-	-	-	-	-	-	-
Transfers - In	-	-	-	-		-	-	-	-	-	-	-
Total Revenues	487,836	524,305	515,810	559,044		559,044	597,259	638,240	683,480	731,927	783,809	839,367
Revenue Over (Under) Expenditures	(63,263)	22,397	(134,781)	(134,565)		(81,776)	(65,600)	(0)	(0)	0	(0)	(0)
--ENDING FUND BALANCE--	125,979	148,376	0	n/a		66,600	1,000	1,000	1,000	1,000	1,000	1,000

CSA 38 Subsidized costs

\$31,193	\$86,201	\$136,044	\$117,032	\$95,858	\$72,335	\$46,265
\$ 584,928						

Footnotes for Projection Assumptions:

General assumptions regarding property tax revenue projections: the percentage indicated represents a 7 year historical average (from 1997-98 to 2003-04 actuals)

General assumptions regarding use of money revenue projections: 1.9% of the beginning fund balance

A. 04/05 Budget: Transfer to CSA 38 for fire services (\$596,809), small annual payment for SCBA equipment loan (\$4,417) and extra \$20,000 pymt. and audit charges (\$4,284)

Retained audit chg and SCBA loan base amt of \$8,701 as a constant, and increased CSA 38 rfy by 4% to keep pace with MOU increases. However, CSA 53B could not tlr to CSA 38 full amt plus 4%, so reduced amt and reflected a CSA 38 subsidy below ending F.B

B. Per Fire Study: State reimbursement is a rebate of tax revenue from homeowners who claimed exemption credit, and negative amount (admin costs for the collection of property tax) for Charges for Current Services

Projection assumption is a zero net impact

C. Dept admin charges and increase of worker's comp.

D. Per 04/05 Proposed Budget Book, \$596,809 was reclassified from S&S to Transfers Out for contracted fire services received from CSA 38. CSA 38 budget shows a corresponding reimbursement.

Note: for 04/05, the base cost of CSA 38 service provided to CSA 53B was \$628,002. Consequently, the CSA 38 subsidy amounts to \$31,193 (\$628,002 - \$596,809)

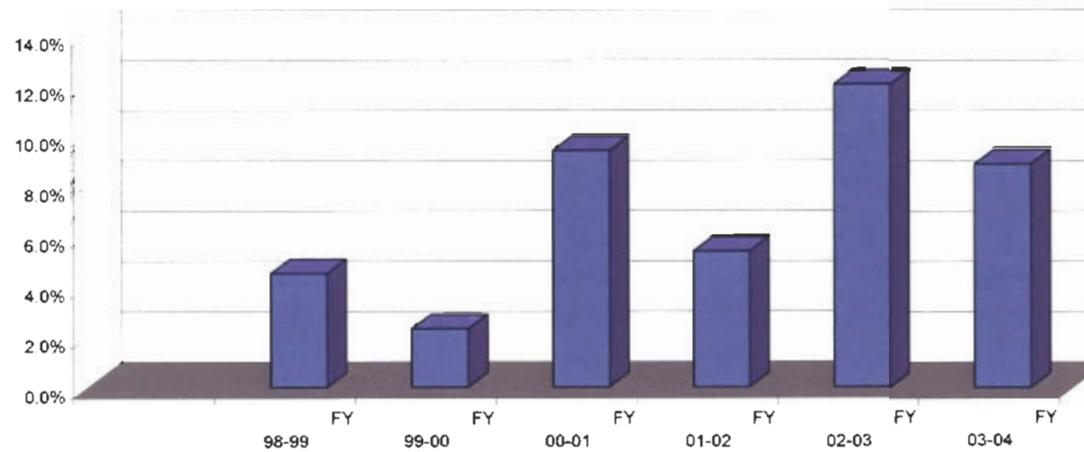
San Bernardino County Fire Study
 Revised Financial Projections
 County Service Area 53 B (Fawnskin) Fire

Tax Analysis:

	FY 97-98	-----FY 98-99-----		-----FY 99-00-----		-----FY 00-01-----		-----FY 01-02-----		-----FY 02-03-----		-----FY 03-04-----	
	Amt Rec'd	Amt Rec'd	% change										
Tax Revenue 7-year trend analysis	345,533	361,158	4.5%	369,518	2.3%	404,244	9.4%	426,078	5.4%	477,291	12.0%	519,649	8.9%
7-year average percentage increase/(decrease)													<u>7.1%</u>

FY 98-99	4.5%
FY 99-00	2.3%
FY 00-01	9.4%
FY 01-02	5.4%
FY 02-03	12.0%
FY 03-04	8.9%

Percentage of Tax Growth



Salary/Benefit Analysis:

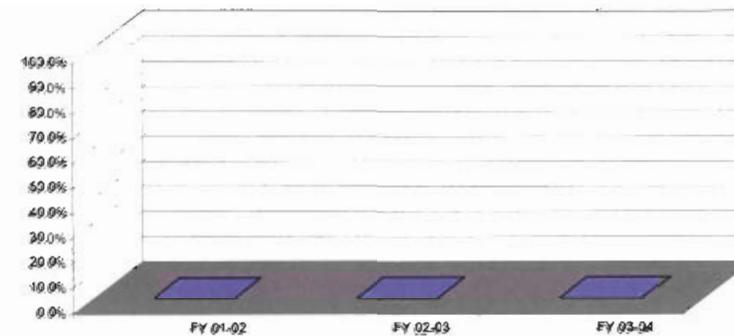
FY 01-02	-
FY 02-03	-
FY 03-04	-

3-Year Average %

Note: S&B are admin chgs

Actual	Modified Budget	% Actual to Budget
-	-	#DIV/0!
-	-	#DIV/0!
-	-	#DIV/0!
		<u>#DIV/0!</u>

% of Actual to Budget (Sal/Bene)



San Bernardino County Fire Study

Revised Financial Projections

County Service Area 56 (Wrightwood) Fire

	----- Actual -----		----- Assumptions -----			----- Financial Projections -----						
	2002-03	2003-04	2004-05	Projection	Projection	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11
	Actual	Actual	Budget	Base Year	Assumptions	Projected	Projected	Projected	Projected	Projected	Projected	Projected
--BEGINNING FUND BALANCE--	106,057	112,477	126,865	n/a		234,389	322,681	374,486	162,593	(54,611)	(275,684)	(496,976)
--EXPENDITURES--												
Salaries & Benefits	1,223,260	1,245,081	1,625,284	1,617,158	99.5%, 4%, A.	1,617,158	1,681,844	1,749,118	1,819,082	1,891,846	1,967,519	2,046,220
Services & Supplies	279,956	285,756	318,271	318,271	2%	318,271	324,636	331,129	337,752	344,507	351,397	358,425
Other Charges	-	-	-	-		-	-	-	-	-	-	-
Fixed Assets	21,144	118,816	16,000	93,266		16,000	93,266	93,266	93,266	93,266	93,266	93,266
Transfers - Out	155,713	407,697	89,977	6,500	B.	89,977	13,199	40,597	42,094	43,662	45,311	47,039
Reimbursements	-	-	-	-		-	-	-	-	-	-	-
Reserves and Contingencies	-	-	51,805	-		-	-	-	-	-	-	-
Total Expenditures	1,680,073	2,057,350	2,101,337	2,035,195		2,041,406	2,112,945	2,214,110	2,292,194	2,373,280	2,457,493	2,544,950
--REVENUES--												
Taxes	881,937	974,642	879,328	1,026,298	5.3%	1,026,298	1,080,961	1,138,536	1,199,178	1,263,050	1,330,323	1,401,180
Fines, Forfeitures & Penalties	-	-	-	-		-	-	-	-	-	-	-
Revenue From Use Of Money & Property	-	-	-	2,400	1.9% x beg FB	2,400	6,131	7,115	3,089	-	-	-
Aid From Other Governmental Agencies	24,804	33,960	-	-	C.	-	-	-	-	-	-	-
Charges For Current Services	-	(13,507)	-	-	C.	-	-	-	-	-	-	-
Other Revenue	41,755	41,648	35,269	41,000	D.	41,000	42,230	43,497	44,802	46,146	47,530	48,956
Transfers - In	737,997	1,142,520	1,059,875	1,060,000	E.	1,060,000	1,035,427	813,069	827,920	843,012	858,348	863,932
Total Revenues	1,686,493	2,179,263	1,974,472	2,129,698		2,129,698	2,164,749	2,002,218	2,074,989	2,152,208	2,236,201	2,314,068
Revenue Over (Under) Expenditures	6,420	121,913	(126,865)	94,503		88,292	51,804	(211,892)	(217,205)	(221,073)	(221,292)	(230,882)
--ENDING FUND BALANCE--	112,477	234,389	0	n/a		322,681	374,486	162,593	(54,611)	(275,684)	(496,976)	(727,858)

Footnotes for Projection Assumptions:

General assumptions regarding property tax revenue projections: the percentage indicated represents a 7 year historical average (from 1997-98 to 2003-04 actuals)

General assumptions regarding use of money revenue projections: 1.9% of the beginning fund balance

A. Base year projection was based on 99.5% of 04/05 budgeted sal/bene instead of 3-yr average (sal/bene analysis chart), because recent trend indicates higher expenditure level and 01/02 could have been an unusual variance.

B. For 02/03 and 03/04, district transferred funds to equip. replace and term benefit reserves. Project. assum: Trf of funds to benefit reserve were excluded due to inability to afford it. Base year includes \$6,500 in Effective 05/06, CSA 56 will need to trf funding to CSA 56F-1, as a subordinate district, to maintain its solvency.

C. Per Fire Study: State reimbursement is a rebate of tax revenue from homeowners who claimed exemption credit, and negative amount (admin costs for the collection of property tax) for Charges for Current Services.

D. Per Fire Study: district provides minimal fire protection services to County of Los Angeles and receives revenue. Projection Assumption: will continue and base will increase by 3% annually

E. Base year amount was based on receiving a transfer in of \$975,000 from CSA 56 ambulance district for operating costs and \$85,000 from CSA 70 for MOU support.

Projection assumption: continue the \$85,000 MOU support from CSA 70 prospectively at current level and reduced trf s in from CSA 56 AMB due to inability to maintain base transfer in levels

audit chgs that remain constant.

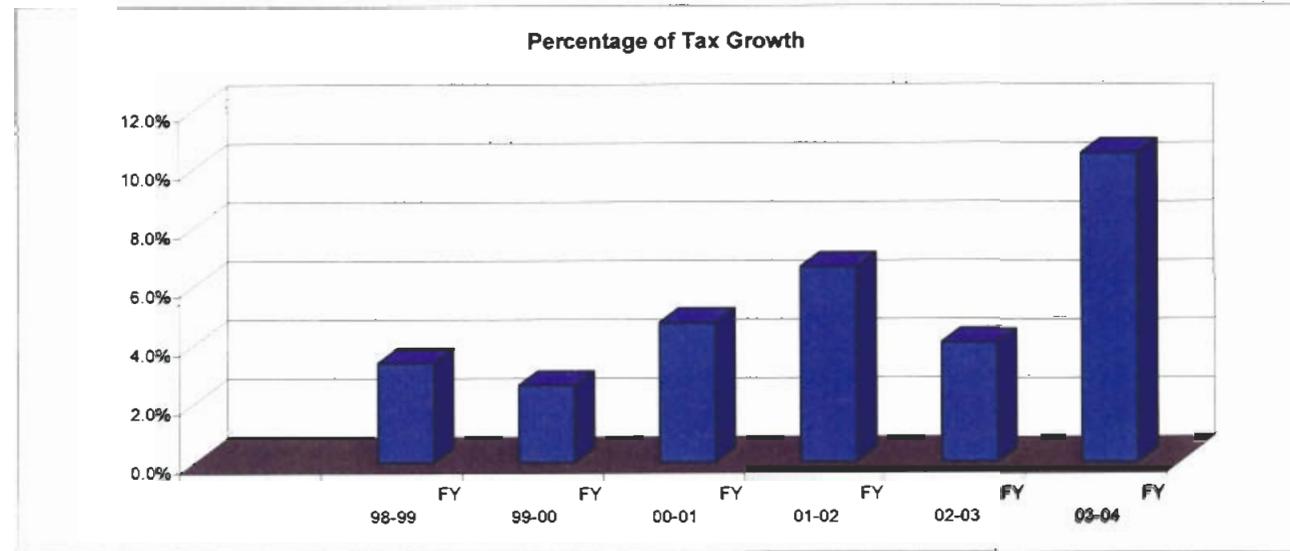
Projection assumption is a zero net impact

San Bernardino County Fire Study
 Revised Financial Projections
 County Service Area 56 (Wrightwood) Fire

Tax Analysis:

	FY 97-98	-----FY 98-99-----	-----FY 99-00-----	-----FY 00-01-----	-----FY 01-02-----	-----FY 02-03-----	-----FY 03-04-----						
	Amt Rec'd	Amt Rec'd	% change	Amt Rec'd	% change	Amt Rec'd	% change	Amt Rec'd	% change	Amt Rec'd	% change		
Tax Revenue 7-year trend analysis	715,199	739,368	3.4%	758,743	2.6%	794,754	4.7%	847,516	6.6%	881,937	4.1%	974,642	10.5%
7-year average percentage increase/(decrease)													<u>5.3%</u>

FY 98-99	3.4%
FY 99-00	2.6%
FY 00-01	4.7%
FY 01-02	6.6%
FY 02-03	4.1%
FY 03-04	10.5%

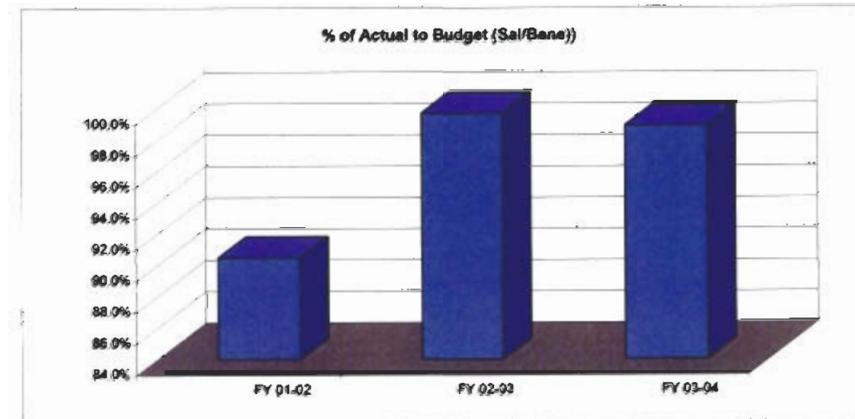


Salary/Benefit Analysis:

FY 01-02
 FY 02-03
 FY 03-04

 3-Year Average %

Actual	Modified Budget	% Actual to Budget
1,068,699	1,180,763	90.5%
1,223,260	1,226,643	99.7%
1,245,081	1,258,540	98.9%
		<u>96.4%</u>



San Bernardino County Fire Study
 Revised Financial Projections
 County Service Area 56 (Wrightwood) Ambulance

	----- Actual -----		----- Assumptions -----			----- Financial Projections -----						
	2002-03	2003-04	2004-05	Projection	Projection	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11
	Actual	Actual	Budget	Base Year	Assumptions	Projected	Projected	Projected	Projected	Projected	Projected	Projected
--BEGINNING FUND BALANCE--	862,282	780,027	318,094	n/a		481,421	233,551	1,000	1,000	1,000	1,000	1,000
--EXPENDITURES--												
Salaries & Benefits	42,543	38,598	64,019	64,019	4%	64,019	66,580	69,243	72,013	74,893	77,889	81,004
Services & Supplies	87,465	71,846	74,041	74,041	2%	74,041	75,522	77,032	78,573	80,144	81,747	83,382
Other Charges	-	-	-	-		-	-	-	-	-	-	-
Fixed Assets	-	152,612	-	81,726		-	81,726	81,726	81,726	81,726	81,726	81,726
Transfers - Out	659,800	1,059,849	1,036,659	977,000	A.	1,036,659	952,427	730,069	744,920	760,012	775,348	790,932
Reimbursements	-	-	-	-		-	-	-	-	-	-	-
Reserves and Contingencies	-	-	72,724	-		-	-	-	-	-	-	-
Total Expenditures	789,808	1,322,905	1,247,443	1,196,786		1,174,719	1,176,255	958,070	977,232	996,776	1,016,710	1,037,045
--REVENUES--												
Taxes	-	-	-	-		-	-	-	-	-	-	-
Fines, Forfeitures & Penalties	-	-	-	-		-	-	-	-	-	-	-
Revenue From Use Of Money & Property	17,217	11,828	8,500	6,000	1.9% x beg FB	6,000	4,437	19	19	19	19	19
Aid From Other Governmental Agencies	-	-	-	-		-	-	-	-	-	-	-
Charges For Current Services	688,993	928,983	920,849	920,849	2%	920,849	939,266	958,051	977,212	996,757	1,016,692	1,037,026
Other Revenue	1,343	83,487	-	-		-	-	-	-	-	-	-
Transfers - In	-	-	-	-		-	-	-	-	-	-	-
Total Revenues	707,553	1,024,298	929,349	926,849		926,849	943,703	958,070	977,231	996,776	1,016,711	1,037,045
Revenue Over (Under) Expenditures	(82,255)	(298,607)	(318,094)	(269,937)		(247,870)	(232,551)	0	(0)	0	1	(0)
--ENDING FUND BALANCE--	780,027	481,421	0	n/a		233,551	1,000	1,000	1,000	1,000	1,000	1,000

Footnotes for Projection Assumptions:

General assumptions regarding current services revenue projections: 2% growth projected (conservative projection) due to medical and medicare reimbursement limitations; less snow and related injuries may result in fewer medical transports.

General assumptions regarding use of money revenue projections: 1.9% of the beginning fund balance

A 04-05 budget represents \$975,000 for CSA 56 fire, \$2,000 audit chgs, and \$60,000 for equip reserve. Base year amount transfers out \$975,000 to CSA 56 fire for operating costs, and \$2,000 for audit chgs. Fixed assets accounts for equip trf.

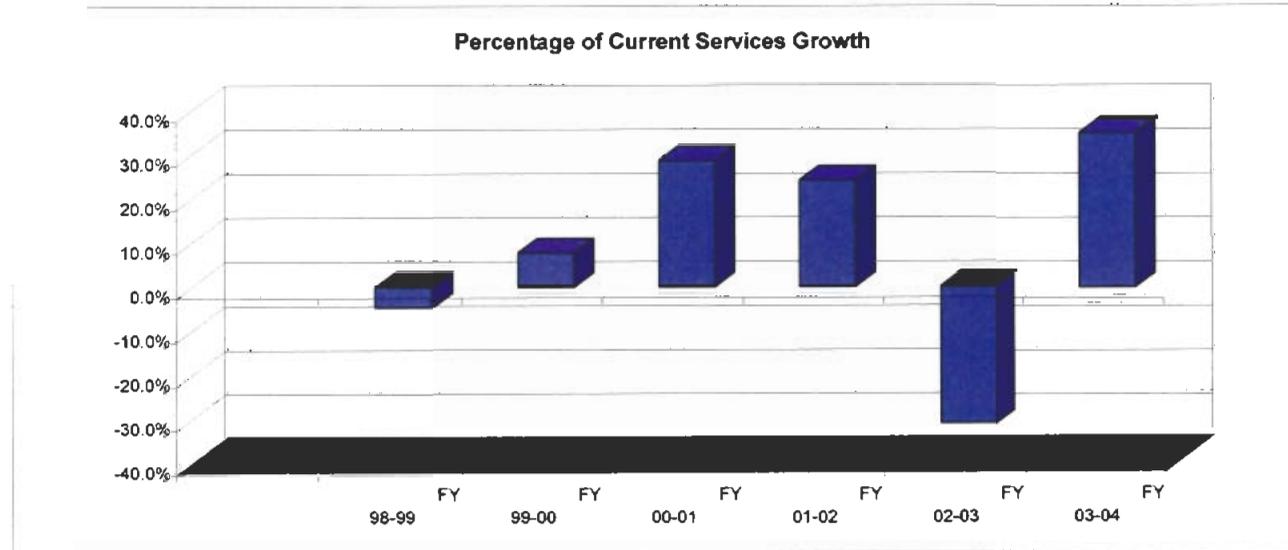
Projection assumption: Base trf of \$975,000 to CSA 56 Fire was reduced when necessary to maintain a minimum of \$1,000 ending FB, and \$2,000 for audit chgs remained constant.

San Bernardino County Fire Study
 Revised Financial Projections
 County Service Area 56 (Wrightwood) Ambulance

Current Svcs Analysis:

	FY 97-98	-----FY 98-99-----	-----FY 99-00-----	-----FY 00-01-----	-----FY 01-02-----	-----FY 02-03-----	-----FY 03-04-----						
	Amt Rec'd	Amt Rec'd	% change	Amt Rec'd	% change	Amt Rec'd	% change						
Current Svcs Revenue 7-year trend analys	608,515	580,626	-4.6%	625,609	7.7%	804,747	28.6%	998,734	24.1%	688,993	-31.0%	928,983	34.8%
7-year average percentage increase/(decrease)													<u>10.0%</u>

FY 98-99	-4.6%
FY 99-00	7.7%
FY 00-01	28.6%
FY 01-02	24.1%
FY 02-03	-31.0%
FY 03-04	34.8%

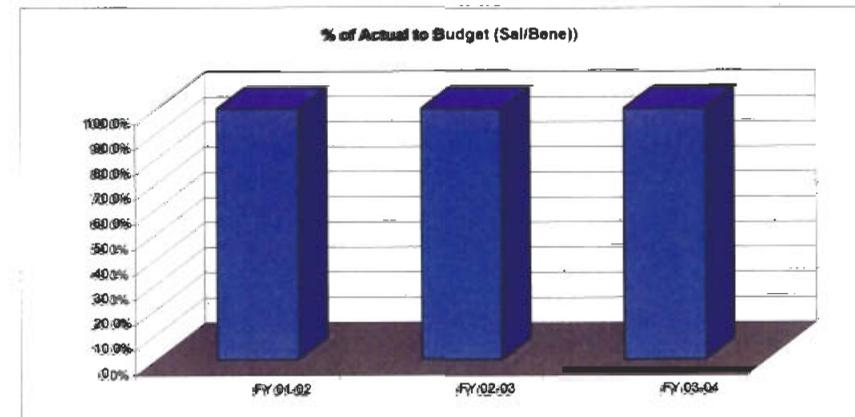


Salary/Benefit Analysis:

FY 01-02
 FY 02-03
 FY 03-04

3-Year Average %

	Actual	Modified Budget	% Actual to Budget
FY 01-02	22,185	22,185	100.0%
FY 02-03	42,543	42,543	100.0%
FY 03-04	38,598	38,598	100.0%
3-Year Average %			<u>100.0%</u>



San Bernardino County Fire Study
 Revised Financial Projections
 County Service Area 56 F-1 (Pinon Hills) Fire

	----- Actual -----		----- Assumptions -----			----- Financial Projections -----						
	2002-03	2003-04	2004-05	Projection	Projection	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11
	Actual	Actual	Budget	Base Year	Assumptions	Projected	Projected	Projected	Projected	Projected	Projected	Projected
--BEGINNING FUND BALANCE--	85,636	72,479	48,114	n/a		56,891	26,473	1,001	1,000	1,000	1,000	1,000
--EXPENDITURES--												
Salaries & Benefits	66,058	76,276	79,531	79,531	4%	79,531	82,712	86,020	89,461	93,039	96,761	100,631
Services & Supplies	59,902	64,852	76,145	76,145	2%, A.	76,145	77,668	79,221	80,806	82,422	84,070	85,752
Other Charges	25	-	-	-		-	-	-	-	-	-	-
Fixed Assets	-	-	-	-		-	-	-	-	-	-	-
Transfers - Out	-	-	1,700	1,700	B.	1,700	1,734	1,769	1,804	1,840	1,877	1,914
Reimbursements	-	-	-	-		-	-	-	-	-	-	-
Reserves and Contingencies	-	-	2,421	-		-	-	-	-	-	-	-
Total Expenditures	125,985	141,128	159,797	157,376		157,376	162,114	167,010	172,071	177,301	182,708	188,297
--REVENUES--												
Taxes	111,380	122,744	111,183	126,058	2.7%	126,058	129,440	132,912	136,477	140,138	143,898	147,758
Fines, Forfeitures & Penalties	-	-	-	-		-	-	-	-	-	-	-
Revenue From Use Of Money & Property	1,466	1,043	500	900	1.9% x beg FB	900	503	-	-	-	-	-
Aid From Other Governmental Agencies	-	3,092	-	-	C.	-	-	-	-	-	-	-
Charges For Current Services	-	(1,972)	-	-	C.	-	-	-	-	-	-	-
Other Revenue	(18)	(635)	-	-		-	-	-	-	-	-	-
Transfers - In	-	10	-	-	D.	-	6,699	34,097	35,594	37,162	38,811	40,539
Total Revenues	112,828	124,282	111,683	126,958		126,958	136,642	167,009	172,071	177,300	182,709	188,297
Revenue Over (Under) Expenditures	(13,157)	(16,846)	(48,114)	(30,418)		(30,418)	(25,472)	(1)	1	(1)	0	(0)
--ENDING FUND BALANCE--	72,479	56,891	0	n/a		26,473	1,001	1,000	1,000	1,000	1,000	1,000

CSA 56 subsidized (Sal/Bene and Soc/Supplies)

\$6,699

\$34,097

\$35,594

\$37,162

\$38,811

\$40,539

192,902

Footnotes for Projection Assumptions:

General assumptions regarding property tax revenue projections: the percentage indicated represents a 7 year historical average (from 1997-98 to 2003-04 actuals)

General assumptions regarding use of money revenue projections: 1.9% of the beginning fund balance

A. Base year amount allows for a \$9,000 cushion (to transfer to S&B) in case the district overexpends S&B as they have over the last 2 years.

B. 2004-05 budget represents audit changes. Base year accounts for audit changes increasing by 2% prospectively.

C. Per Fire Study: State reimbursement is a rebate of tax revenue from homeowners who claimed exemption credit, and negative amount (admin costs for the collection of property tax) for Charges for Current Services.

D. Projection Assumption: since this district is subordinate to CSA 56, CSA 56 will transfer out funding to subsidize the cost of CSA 56 F-1 operations at the point it was projected to go insolvent

Projection assumption is a zero net impact.

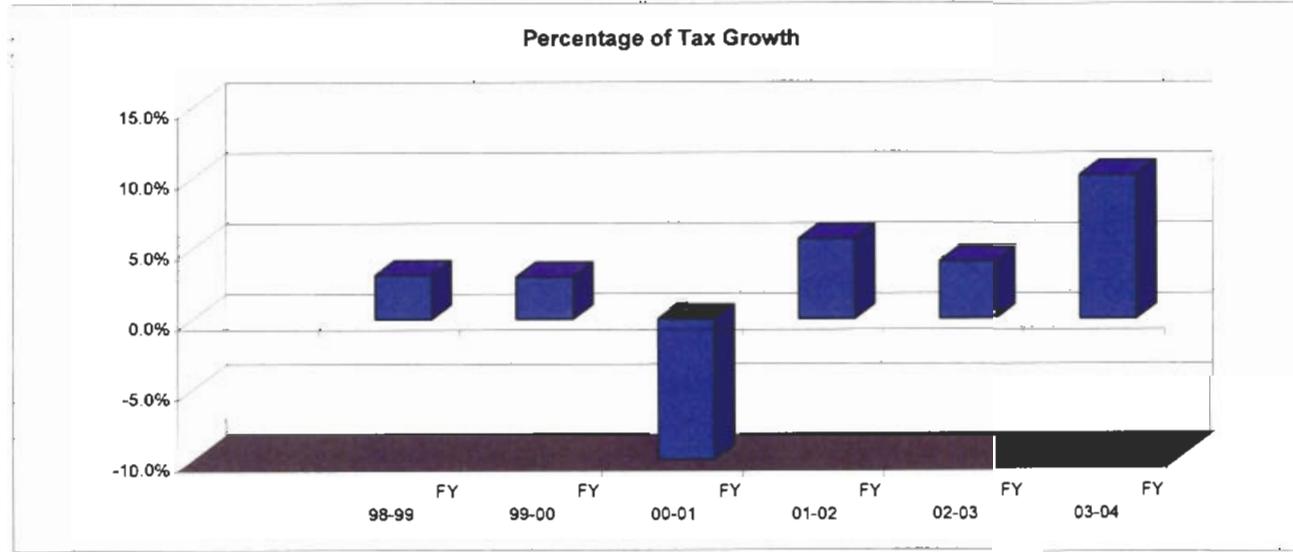
CSA 56 is the 'parent' organization for this district.

San Bernardino County Fire Study
 Revised Financial Projections
 County Service Area 56 F-1 (Pinon Hills) Fire

Tax Analysis:

	FY 97-98	FY 98-99	FY 99-00	FY 00-01	FY 01-02	FY 02-03	FY 03-04
	Amt Rec'd	Amt Rec'd	% change	Amt Rec'd	% change	Amt Rec'd	% change
Tax Revenue 7-year trend analysis	105,914	109,232	3.1%	112,497	3.0%	101,281	-10.0%
						107,036	5.7%
						111,380	4.1%
						122,744	10.2%
7-year average percentage increase/(decrease)							<u>2.7%</u>

FY 98-99	3.1%
FY 99-00	3.0%
FY 00-01	-10.0%
FY 01-02	5.7%
FY 02-03	4.1%
FY 03-04	10.2%



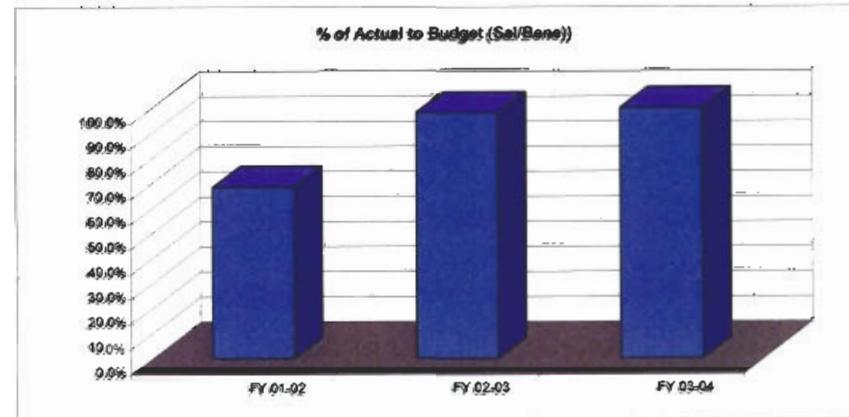
Salary/Benefit Analysis:

FY 01-02
FY 02-03
FY 03-04

Actual	Modified Budget	% Actual to Budget
50,279	73,480	68.4%
66,058	67,314	98.1%
76,276	76,277	100.0%
		<u>88.9%</u>

3-Year Average %

Note: S&B are for PCF's



San Bernardino County Fire Study
 Revised Financial Projections
 County Service Area 70 (County Fire Department)

	----- Actual -----		----- Assumptions -----			----- Financial Projections -----						
	2002-03	2003-04	2004-05	Projection	Projection	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11
	Actual	Actual	Budget (final)	Base Year	Assumptions	Projected	Projected	Projected	Projected	Projected	Projected	Projected
--BEGINNING FUND BALANCE--	2,661,137	2,294,676	(770,396)	n/a		(770,396)	962,613	(392,971)	(1,863,438)	(3,456,091)	(5,178,623)	(7,039,140)
--EXPENDITURES--												
Salaries & Benefits	10,575,563	12,715,321	19,773,647	17,124,687	94.2%, 4%	18,719,261	17,809,674	18,522,061	19,262,944	20,033,462	20,834,800	21,668,192
Services & Supplies	3,779,102	8,424,086	7,577,020	4,419,020	G.,2%	7,577,020	4,507,400	4,597,548	4,689,499	4,783,289	4,878,955	4,976,534
Other Charges	32,345	21,055	22,411	22,411	A.	22,411	22,411	22,411	22,411	22,411	22,411	22,411
Fixed Assets	661,396	1,850,769	1,743,199	619,148		1,743,199	619,148	619,148	619,148	619,148	619,148	619,148
Transfers - Out	671,403	3,564,845	3,761,985	1,481,287	B.	3,761,985	1,481,287	1,481,287	1,481,287	1,481,287	1,481,287	1,481,287
Reimbursements	-	(62,320)	-	-		-	-	-	-	-	-	-
Reserves and Contingencies	-	-	225,551	-		-	-	-	-	-	-	-
Total Expenditures	15,719,809	26,513,756	33,103,813	23,666,553		31,823,876	24,439,921	25,242,456	26,075,289	26,939,597	27,836,601	28,767,572
--REVENUES--												
Taxes	4,890,864	5,083,329	5,222,975	5,235,828	3.0%	5,235,828	5,392,903	5,554,690	5,721,331	5,892,971	6,069,760	6,251,852
Fines, Forfeitures & Penalties	-	17,475	394,455	105,278	C.	105,278	105,278	105,278	105,278	105,278	105,278	105,278
Revenue From Use Of Money & Property	146,806	74,710	110,000	110,000	1.9% x beg FB	110,000	-	-	-	-	-	-
Aid From Other Governmental Agencies	150,316	5,570,851	10,079,616	216,382	F.	10,079,616	216,382	216,382	216,382	216,382	216,382	216,382
Charges For Current Services	5,031,592	6,278,819	5,748,167	5,688,167	E.	5,688,167	5,915,694	6,152,321	6,398,414	6,654,351	6,920,525	7,197,346
Other Revenue	3,611,774	3,545,305	9,360,419	9,360,419	H.	9,360,419	9,641,232	9,930,469	10,228,383	10,535,234	10,851,291	11,176,830
Transfers - In	1,521,996	2,405,966	2,958,577	1,812,849	D.	2,977,577	1,812,849	1,812,849	1,812,849	1,812,849	1,812,849	1,812,849
Total Revenues	15,353,348	22,976,455	33,874,209	22,528,923		33,556,885	23,084,337	23,771,989	24,482,636	25,217,064	25,976,085	26,760,537
Revenue Over (Under) Expenditures	(366,461)	(3,537,301)	770,396	(1,137,630)		1,733,009	(1,355,584)	(1,470,467)	(1,592,653)	(1,722,533)	(1,860,517)	(2,007,035)
--ENDING FUND BALANCE--	2,294,676	(770,396)	0	n/a		962,613	(392,971)	(1,863,438)	(3,456,091)	(5,178,623)	(7,039,140)	(9,046,175)

Footnotes for Projection Assumptions:

General assumptions regarding property tax revenue projections: used average of prior 4 years (3%), and excluded FY 01-02 and 02-03 due to negative growth in 01-02 and unusually high collection for 02-03 Fire Study projected 2% growth.

General assumptions regarding use of money revenue projections: 1.9% of the beginning fund balance

A. Proposed 04/05 Budget Book indicated that the \$22,411 represents an increase in property tax payments pertaining to the Fire Marshal facility

Projection Assumption: continue prospectively with no increase, as if increased, would probably be immaterial relative to the total budget.

B. see detail backup worksheets

C. Projection Assumption: 7 year trend analysis indicates an average collection amount of \$105,278 annually. This is the base that was projected prospectively

D. Projection Assumption: \$1,747,849 represents the on-going General Fund support, \$65,000 for Title III on-going, and excluded the one-time transfer ins from reserve accounts

E. Proj. Assum: 04/05 amount was reduced by \$60,000 (ACR prop tax collection chg) and base increased by 4% prospectively to keep pace with escalating MOU and operational costs that should be passed on to users as svc chg increases

F. see detail backup worksheets

Projection Assumption: Base remained constant prospectively

G. see detail backup worksheets

Projection Assumption: Base increased by 2% prospectively

H. Proj. Assum: base will need to be increased by 3% prospectively to keep pace with escalating MOU costs that should be passed on to users (Hesperia, CONFIRE, HHW cities, other) as svc chg increases. 3% was applied to base amt instead of 4%

because not all rev sources would incr at the 4% rate

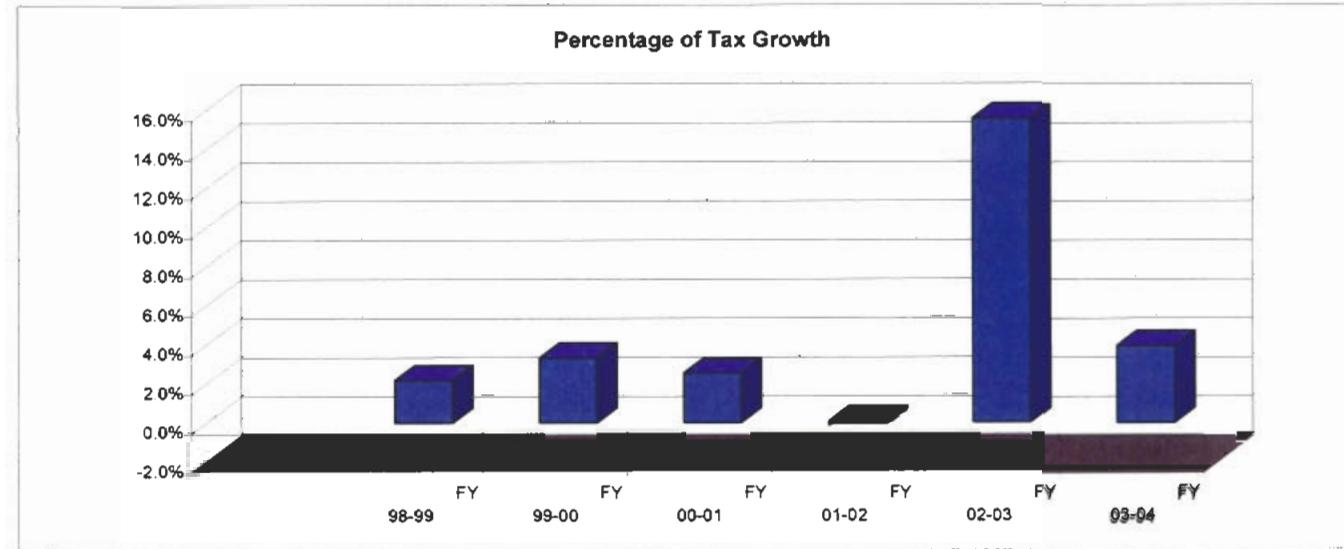
San Bernardino County Fire Study
 Revised Financial Projections
 County Service Area 70 (County Fire Department)

Tax Analysis:

	FY 97-98	-----FY 98-99-----	-----FY 99-00-----	-----FY 00-01-----	-----FY 01-02-----	-----FY 02-03-----	-----FY 03-04-----
	Amt Rec'd	Amt Rec'd	% change	Amt Rec'd	% change	Amt Rec'd	% change
Tax Revenue 7-year trend analysis	3,917,061	4,002,055	2.2%	4,134,830	3.3%	4,239,441	2.5%
						4,232,994	-0.2%
						4,890,864	15.5%
						5,083,329	3.9%
7-year average percentage increase/(decrease)							<u>4.6%</u>

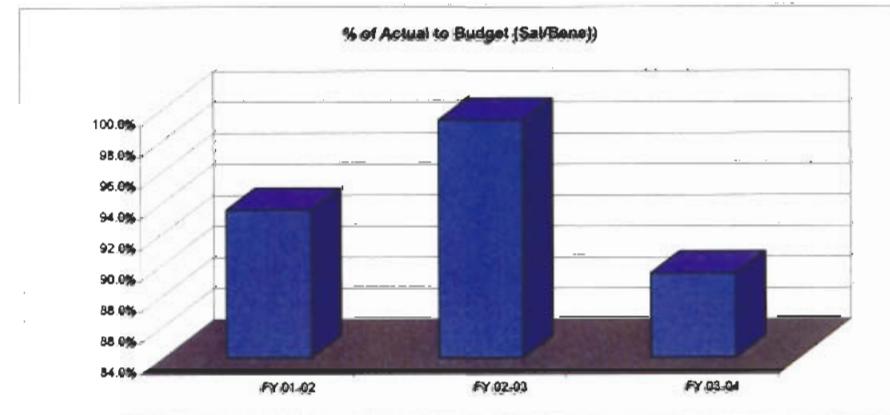
FY 98-99	2.2%
FY 99-00	3.3%
FY 00-01	2.5%
FY 01-02	-0.2%
FY 02-03	15.5%
FY 03-04	3.9%

Note: for projection purposes, used average of prior 4 years (3%), and excluded FY 01-02 and 02-03 due to negative growth in 01-02 and unusually high collection for 02-03. Fire Study projected 2% growth.



Salary/Benefit Analysis:

	<u>Actual</u>	<u>Modified Budget</u>	<u>% Actual to Budget</u>
FY 99-00	11,437,605	12,367,035	92.5%
FY 00-01	12,943,583	13,449,621	96.2%
FY 01-02	9,970,110	10,659,920	93.5%
FY 02-03	10,575,563	10,649,051	99.3%
FY 03-04	12,715,321	14,217,067	89.4%
5-Year Average %			<u>94.2%</u>



San Bernardino County Fire Study
 Revised Financial Projections
 County Service Area 70 FP-1 (Windy Acres) Fire

	----- Actual -----		----- Assumptions -----			----- Financial Projections -----						
	2002-03	2003-04	2004-05	Projection	Projection	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11
	Actual	Actual	Budget	Base Year	Assumptions	Projected	Projected	Projected	Projected	Projected	Projected	Projected
--BEGINNING FUND BALANCE--	32,278	19,797	13,783	n/a		14,374	11,896	14,293	16,634	18,916	21,137	23,292
--EXPENDITURES--												
Salaries & Benefits	31	30	30	30	4%	30	31	32	34	35	36	38
Services & Supplies	641	2,636	5,553	4,500	2%, A.	4,500	4,590	4,682	4,775	4,871	4,968	5,068
Other Charges	-	-	-	-		-	-	-	-	-	-	-
Fixed Assets	-	-	-	-		-	-	-	-	-	-	-
Transfers - Out	20,000	10,000	5,408	408	B.	5,408	408	416	424	433	442	450
Reimbursements	-	-	-	-		-	-	-	-	-	-	-
Reserves and Contingencies	-	-	9,959	-		-	-	-	-	-	-	-
Total Expenditures	20,672	12,666	20,950	4,938		9,938	5,029	5,130	5,234	5,339	5,446	5,556
--REVENUES--												
Taxes	7,257	7,185	6,667	7,200	C.	7,200	7,200	7,200	7,200	7,200	7,200	7,200
Fines, Forfeitures & Penalties	-	-	-	-		-	-	-	-	-	-	-
Revenue From Use Of Money & Property	-	392	500	260	1.9% x beg FB	260	226	272	316	359	402	443
Aid From Other Governmental Agencies	30	-	-	-		-	-	-	-	-	-	-
Charges For Current Services	904	-	-	-		-	-	-	-	-	-	-
Other Revenue	-	(335)	-	-		-	-	-	-	-	-	-
Transfers - In	-	-	-	-		-	-	-	-	-	-	-
Total Revenues	8,191	7,242	7,167	7,460		7,460	7,426	7,472	7,516	7,559	7,602	7,643
Revenue Over (Under) Expenditures	(12,481)	(5,424)	(13,783)	2,522		(2,478)	2,397	2,341	2,282	2,220	2,155	2,088
--ENDING FUND BALANCE--	19,797	14,374	0	n/a		11,896	14,293	16,634	18,916	21,137	23,292	25,278

Footnotes for Projection Assumptions:

General assumptions regarding property tax revenue projections: district receives special tax revenue and minimum collection in recent years has been \$7,200; this amount was projected prospectively as a constant

General assumptions regarding use of money revenue projections: 1.9% of the beginning fund balance

A. Per Fire Study and Budget book, fire and medical services is contracted for with Kern County, and the charges are on a cost per call basis. Projection Assumption: \$4,500 Base amount is reasonable based on prior trend analysis.

B. 04-05 budget has \$408 for audit charges, and \$5,000 for equip reserve (plan for future equip). Base year accounts for audit charges increasing by 2% prospectively, and no provision for equip transfer since services are contracted from Kern County.

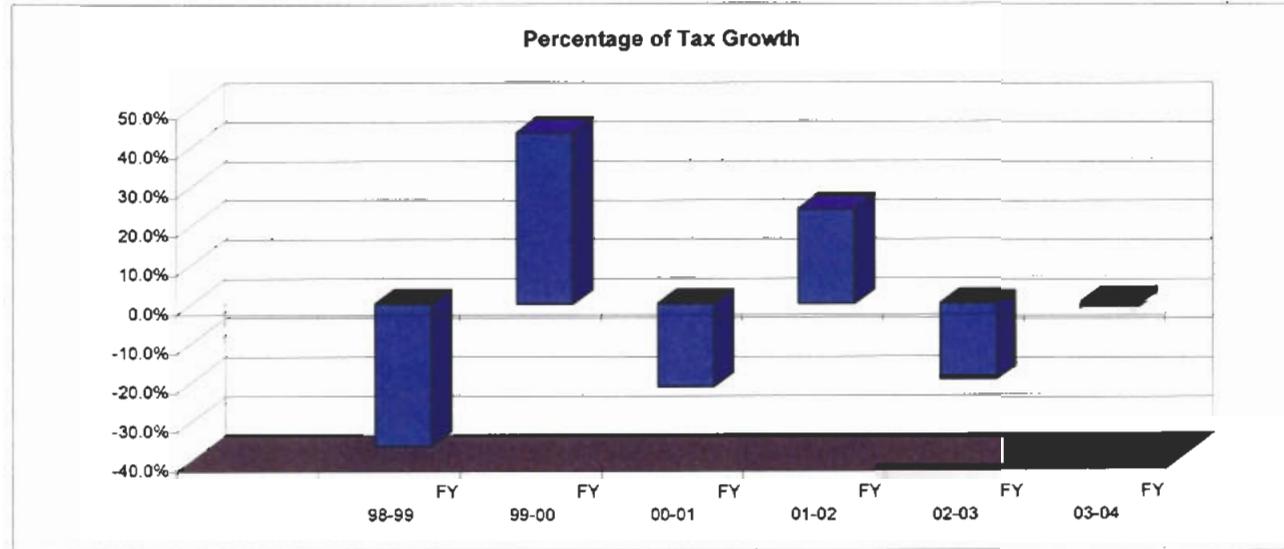
C. Fire Study and the 04-05 Proposed Budget Book indicate the district receiving special taxes of \$6,667 per year. Projection Assumption: Minimum collection in recent years is approximately \$7,200, so used this as an on-going amount.

San Bernardino County Fire Study
 Revised Financial Projections
 County Service Area 70 FP-1 (Windy Acres) Fire

Tax Analysis:

	FY 97-98	-----FY 98-99-----		-----FY 99-00-----		-----FY 00-01-----		-----FY 01-02-----		-----FY 02-03-----		-----FY 03-04-----	
	Amt Rec'd	Amt Rec'd	% change										
Tax Revenue 7-year trend analysis	10,025	6,387	-36.3%	9,182	43.8%	7,241	-21.1%	8,989	24.1%	7,257	-19.3%	7,185	-1.0%
7-year average percentage increase/(decrease)													<u>-1.6%</u>

FY 98-99	-36.3%
FY 99-00	43.8%
FY 00-01	-21.1%
FY 01-02	24.1%
FY 02-03	-19.3%
FY 03-04	-1.0%

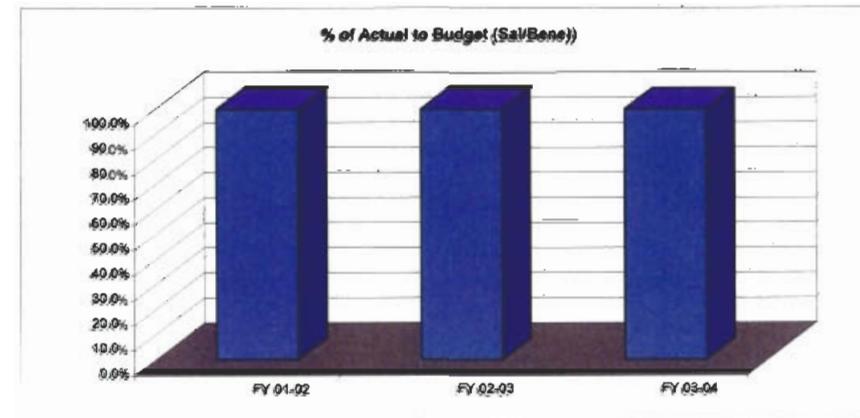


Salary/Benefit Analysis:

FY 01-02
FY 02-03
FY 03-04

3-Year Average %

Actual	Modified Budget	% Actual to Budget
46	46	100.0%
31	31	100.0%
30	30	100.0%
		<u>100.0%</u>



San Bernardino County Fire Study
 Revised Financial Projections
 County Service Area 70 HL (Havasu Lake) Fire

	Actual		Assumptions			Financial Projections						
	2002-03	2003-04	2004-05	Projection	Projection	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11
	Actual	Actual	Budget	Base Year	Assumptions	Projected	Projected	Projected	Projected	Projected	Projected	Projected
--BEGINNING FUND BALANCE--	54,125	49,484	37,111	n/a		42,928	26,277	(28,290)	(82,573)	(135,967)	(188,357)	(239,623)
--EXPENDITURES--												
Salaries & Benefits	39,964	46,254	43,330	41,277	95.3%, 4%, A.	41,277	42,928	44,645	46,431	48,288	50,220	52,229
Services & Supplies	66,474	67,250	79,649	79,649	2%, B.	79,649	81,242	82,867	84,524	86,215	87,939	89,698
Other Charges	-	-	-	-		-	-	-	-	-	-	-
Fixed Assets	-	-	-	38,400		-	38,400	38,400	38,400	38,400	38,400	38,400
Transfers - Out	4,655	4,154	5,378	5,378		5,378	5,378	5,378	5,378	5,378	5,378	5,378
Reimbursements	-	-	-	-		-	-	-	-	-	-	-
Reserves and Contingencies	-	-	17,084	-		-	-	-	-	-	-	-
Total Expenditures	111,093	117,658	145,441	164,704		126,304	167,948	171,290	174,733	178,281	181,937	185,704
--REVENUES--												
Taxes	69,075	74,461	77,392	78,185	5.0%	78,185	82,113	86,239	90,572	95,123	99,902	104,921
Fines, Forfeitures & Penalties	-	-	-	-		-	-	-	-	-	-	-
Revenue From Use Of Money & Property	1,358	522	170	700	1.9% x beg FB	700	499	-	-	-	-	-
Aid From Other Governmental Agencies	-	1,522	-	-	C.	-	-	-	-	-	-	-
Charges For Current Services	17,198	21,407	19,250	19,250	C., D.	19,250	19,250	19,250	19,250	19,250	19,250	19,250
Other Revenue	18,821	5,497	11,518	11,518	E.	11,518	11,518	11,518	11,518	11,518	11,518	11,518
Transfers - In	-	-	-	-		-	-	-	-	-	-	-
Total Revenues	106,452	103,409	108,330	109,653		109,653	113,381	117,007	121,340	125,891	130,670	135,689
Revenue Over (Under) Expenditures	(4,641)	(14,249)	(37,111)	(55,051)		(16,651)	(54,567)	(54,283)	(53,393)	(52,390)	(51,267)	(50,015)
--ENDING FUND BALANCE--	49,484	42,928	0	n/a		26,277	(28,290)	(82,573)	(135,967)	(188,357)	(239,623)	(289,638)

Footnotes for Projection Assumptions:

General assumptions regarding property tax revenue projections: the percentage indicated represents a 7 year historical average (from 1997-98 to 2003-04 actuals)
 General assumptions regarding use of money revenue projections: 1.9% of the beginning fund balance

A. Salary/Benefit costs are for PCFs and approx \$17,000 in admin chgs for 04-05

B. Base year may be slightly high, but will allow for unanticipated exp's and sal/bene over expenditures (transfer approx savings to S&B if necessary).

C. Per Fire Study, State reimbursement is a rebate of tax revenue from homeowners who claimed exemption credit, and negative amount (admin costs for the collection of property tax) for Charges for Current Services.

Projection assumption is a zero net impact.

D. Per Fire Study, this revenue is a combination of ambulance subscription fees and ambulance service fees. Projection Assumption: Fire Study and this update projects revenue as a constant because

subscription fees will taper off and be offset by slight fee revenue increases

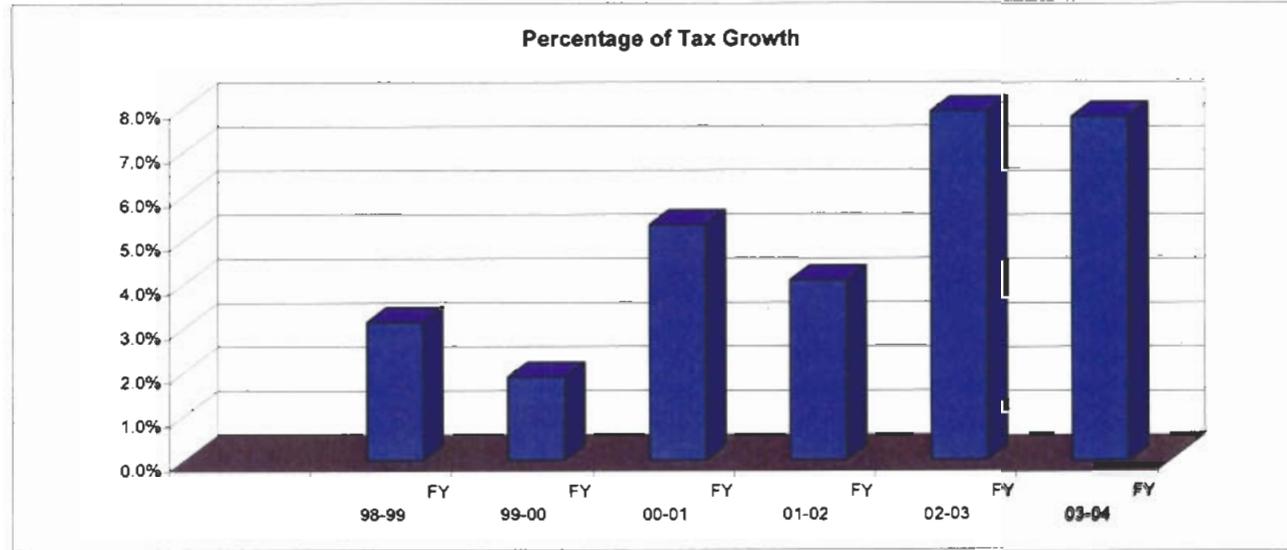
E. Projection Assumption: \$11,518 is the annual amt paid to CSA 70 HL by the Chemehuevi Tribe for fire and emergency services provided to the indian reservation.

San Bernardino County Fire Study
 Revised Financial Projections
 County Service Area 70 HL (Havasu Lake) Fire

Tax Analysis:

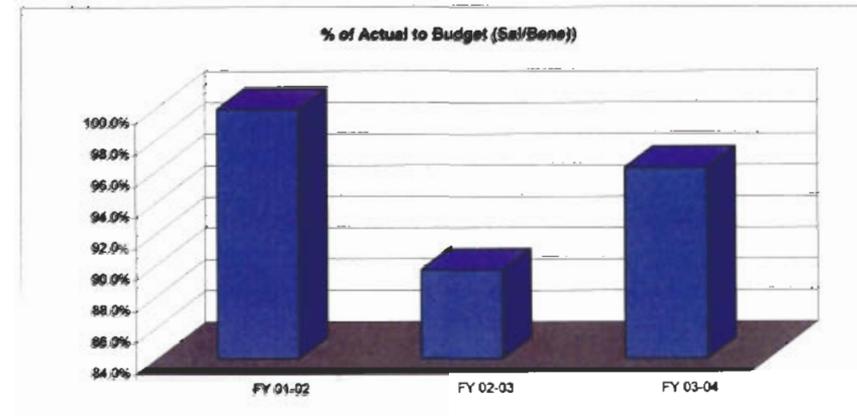
	FY 97-98	FY 98-99	FY 99-00	FY 00-01	FY 01-02	FY 02-03	FY 03-04
	Amt Rec'd	Amt Rec'd	% change	Amt Rec'd	% change	Amt Rec'd	% change
Tax Revenue 7-year trend analysis	55,563	57,304	3.1%	58,387	1.9%	61,505	5.3%
						64,013	4.1%
						69,075	7.9%
						74,461	7.8%
7-year average percentage increase/(decrease)							<u>5.0%</u>

FY 98-99	3.1%
FY 99-00	1.9%
FY 00-01	5.3%
FY 01-02	4.1%
FY 02-03	7.9%
FY 03-04	7.8%



Salary/Benefit Analysis:

	Actual	Modified Budget	% Actual to Budget
FY 01-02	41,790	41,821	99.9%
FY 02-03	39,964	44,567	89.7%
FY 03-04	46,254	48,087	96.2%
3-Year Average %			<u>95.3%</u>



San Bernardino County Fire Study
 Revised Financial Projections
 County Service Area 70 M (Wonder Valley) Fire

	Actual		Assumptions			Financial Projections						
	2002-03 Actual	2003-04 Actual	2004-05 Budget	Projection Base Year	Projection Assumptions	2004-05 Projected	2005-06 Projected	2006-07 Projected	2007-08 Projected	2008-09 Projected	2009-10 Projected	2010-11 Projected
--BEGINNING FUND BALANCE--	27,130	27,719	26,454	n/a		35,633	21,419	(36,169)	(94,383)	(152,843)	(211,578)	(270,617)
--EXPENDITURES--												
Salaries & Benefits	67,577	65,879	65,044	63,446	97.5%, 4%	63,446	65,984	68,624	71,369	74,223	77,192	80,280
Services & Supplies	55,506	56,722	69,544	69,544	2%, A.	69,544	70,935	72,354	73,801	75,277	76,782	78,318
Other Charges	-	-	-	-		-	-	-	-	-	-	-
Fixed Assets	-	-	-	53,085		-	53,085	53,085	53,085	53,085	53,085	53,085
Transfers - Out	4,324	3,861	15,017	5,017	B.	15,017	5,017	5,017	5,017	5,017	5,017	5,017
Reimbursements	-	-	-	-		-	-	-	-	-	-	-
Reserves and Contingencies	-	-	11,140	-		-	-	-	-	-	-	-
Total Expenditures	127,407	126,462	160,745	191,092		148,007	195,021	199,079	203,271	207,602	212,076	216,700
--REVENUES--												
Taxes	127,402	129,662	134,191	133,293	2.8%	133,293	137,027	140,865	144,811	148,867	153,037	157,324
Fines, Forfeitures & Penalties	-	-	-	-		-	-	-	-	-	-	-
Revenue From Use Of Money & Property	568	254	100	500	1.9% x beg FB	500	407	-	-	-	-	-
Aid From Other Governmental Agencies	-	6,326	-	-	C.	-	-	-	-	-	-	-
Charges For Current Services	-	(1,671)	-	-	C.	-	-	-	-	-	-	-
Other Revenue	26	(195)	-	-		-	-	-	-	-	-	-
Transfers - In	-	-	-	-		-	-	-	-	-	-	-
Total Revenues	127,996	134,376	134,291	133,793		133,793	137,434	140,865	144,811	148,867	153,037	157,324
Revenue Over (Under) Expenditures	589	7,914	(26,454)	(57,299)		(14,214)	(57,587)	(58,214)	(58,460)	(58,735)	(59,039)	(59,376)
--ENDING FUND BALANCE--	27,719	35,633	0	n/a		21,419	(36,169)	(94,383)	(152,843)	(211,578)	(270,617)	(329,992)

Footnotes for Projection Assumptions:

General assumptions regarding property tax revenue projections: the percentage indicated represents a 7 year historical average (from 1997-98 to 2003-04 actuals)
 General assumptions regarding use of money revenue projections: 1.9% of the beginning fund balance

A Base year may be slightly high, but as a projection, may allow for unanticipated exp s, sal/bene over expenditures (transfer approp savings to S&B if necessary) and a provision for small equip/ fixed asset items.

B 04-05 budget represents \$1,156 for audit charges, \$3,861 for SCBA loan, and \$10,000 for equip reserve. Base year accounts for audit charges of \$1,156 and SCBA loan of \$3,861 continuing prospectively

C Per Fire Study: State reimbursement is a rebate of tax revenue from homeowners who claimed exemption credit, and negative amount (admin costs for the collection of property tax) for Charges for Current Services.

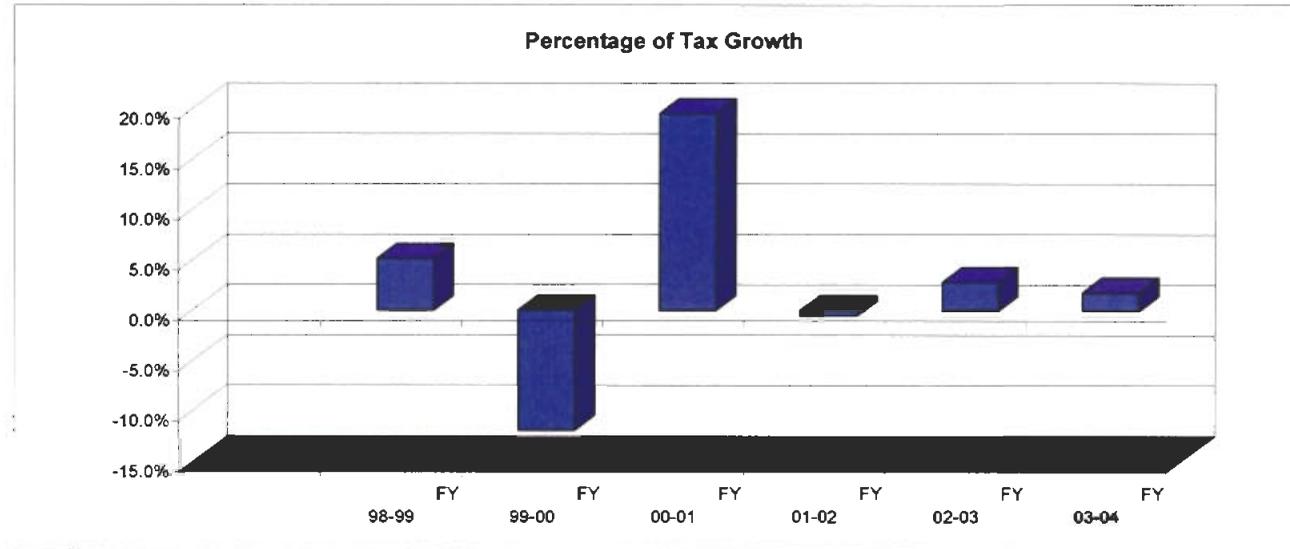
Equip reserve transfer is accounted for in the fixed assets category.
 Projection assumption is a zero net impact

San Bernardino County Fire Study
 Revised Financial Projections
 County Service Area 70 M (Wonder Valley) Fire

Tax Analysis:

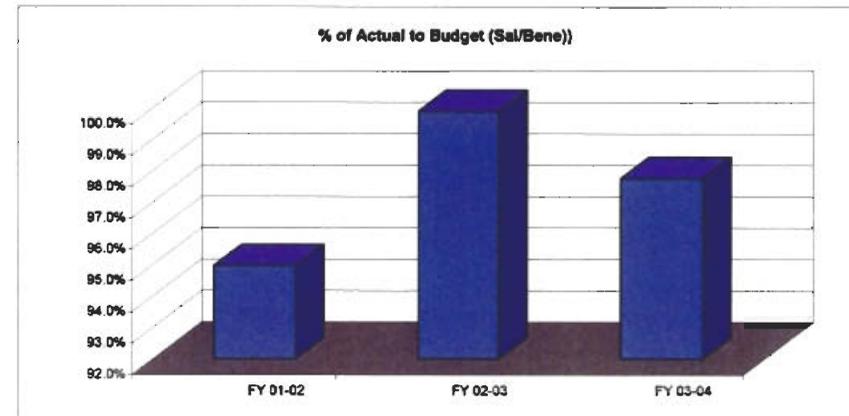
	FY 97-98	-----FY 98-99-----		-----FY 99-00-----		-----FY 00-01-----		-----FY 01-02-----		-----FY 02-03-----		-----FY 03-04-----	
	Amt Rec'd	Amt Rec'd	% change										
Tax Revenue 7-year trend analysis	112,524	118,291	5.1%	104,282	-11.8%	124,622	19.5%	123,943	-0.5%	127,402	2.8%	129,662	1.8%
7-year average percentage increase/(decrease)													<u>2.8%</u>

FY 98-99	5.1%
FY 99-00	-11.8%
FY 00-01	19.5%
FY 01-02	-0.5%
FY 02-03	2.8%
FY 03-04	1.8%



Salary/Benefit Analysis:

	Actual	Modified Budget	% Actual to Budget
FY 01-02	60,526	63,730	95.0%
FY 02-03	67,577	67,645	99.9%
FY 03-04	65,879	67,389	97.8%
3-Year Average %			<u>97.5%</u>



San Bernardino County Fire Study

Revised Financial Projections

County Service Area 70 W (Hinkley) Fire

	----- Actual -----		----- Assumptions -----			----- Financial Projections -----						
	2002-03	2003-04	2004-05	Projection	Projection	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11
	Actual	Actual	Budget	Base Year	Assumptions	Projected	Projected	Projected	Projected	Projected	Projected	Projected
--BEGINNING FUND BALANCE--	-	2,177	-	n/a		18,561	9,131	(39,760)	(89,771)	(140,940)	(193,308)	(246,916)
--EXPENDITURES--												
Salaries & Benefits	34,285	16,571	36,887	32,059	86.9%, 4%	32,059	33,341	34,675	36,062	37,505	39,005	40,565
Services & Supplies	55,738	83,033	75,210	70,000	2%, A.	70,000	71,400	72,828	74,285	75,770	77,286	78,831
Other Charges	-	-	-	-		-	-	-	-	-	-	-
Fixed Assets	-	-	-	39,109		-	39,109	39,109	39,109	39,109	39,109	39,109
Transfers - Out	5,596	5,095	6,999	6,999	B.	6,999	6,999	6,999	6,999	6,999	6,999	6,999
Reimbursements	-	-	-	-		-	-	-	-	-	-	-
Reserves and Contingencies	-	-	1,441	-		-	-	-	-	-	-	-
Total Expenditures	95,619	104,699	120,537	148,167		109,058	150,849	153,611	156,455	159,383	162,398	165,504
--REVENUES--												
Taxes	96,186	96,857	97,389	99,278	2.5%	99,278	101,785	104,356	106,991	109,693	112,463	115,303
Fines, Forfeitures & Penalties	-	-	-	-		-	-	-	-	-	-	-
Revenue From Use Of Money & Property	-	-	500	350	1.9% x beg FB	350	173	(755)	(1,706)	(2,678)	(3,673)	(4,691)
Aid From Other Governmental Agencies	1,589	12,932	-	-	C.	-	-	-	-	-	-	-
Charges For Current Services	-	(716)	10,648	-	C.	-	-	-	-	-	-	-
Other Revenue	21	10	-	-		-	-	-	-	-	-	-
Transfers - In	-	12,000	12,000	-	D.	-	-	-	-	-	-	-
Total Revenues	97,796	121,083	120,537	99,628		99,628	101,959	103,600	105,285	107,015	108,790	110,612
Revenue Over (Under) Expenditures	2,177	16,384	0	(48,539)		(9,430)	(48,891)	(50,011)	(51,169)	(52,368)	(53,608)	(54,893)
--ENDING FUND BALANCE--	2,177	18,561	0	n/a		9,131	(39,760)	(89,771)	(140,940)	(193,308)	(246,916)	(301,809)

Footnotes for Projection Assumptions:

General assumptions regarding property tax revenue projections: the percentage indicated represents a 7 year historical average (from 1997-98 to 2003-04 actuals)

General assumptions regarding use of money revenue projections: 1.9% of the beginning fund balance

A. It appears that the 03/04 actual amt for S&S contained at least \$10,000 in grant-funded exps and corresponding revenue in Aid from Other Govt. Projection Assumption: \$70,000 as a base amount is reasonable.

B. 04/05 budget represents \$1,904 for audit charges, \$5,095 for SCBA loan. Base year accounts for audit charges of \$1,904 and SCBA loan of \$5,095 continuing prospectively.

C. Per Fire Study, State reimbursement is a rebate of tax revenue from homeowners who claimed exemption credit, and negative amount (admin costs for the collection of property tax) for Charges for Current Services

Projection assumption is a zero net impact.

D. CSA 70 has been leaning the district funds and/or not charging for support services since 00/01, to help the district remain solvent. Projection Assumption: CSA 70 will not be subsidizing (no loans or reduced charges) this district prospectively.

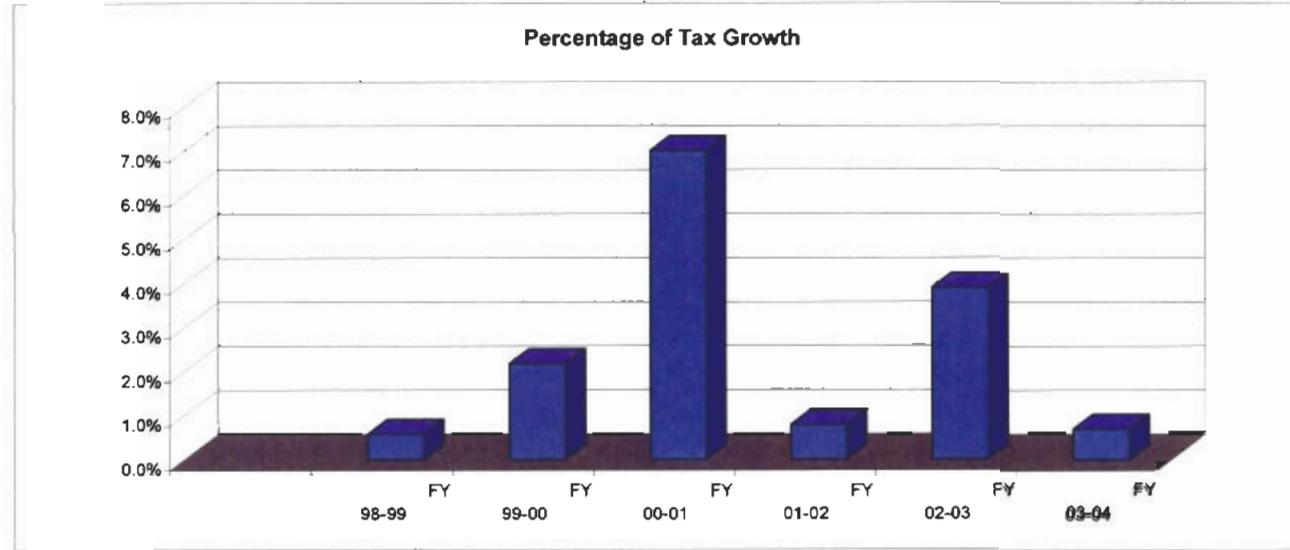
The outstanding loan/subsidy amounts for each FY are as follows: 00/01 - \$15,323 01/02 - \$28,536 02/03 - \$57,580 03/04 - \$27,936 for a grand total of \$129,375

San Bernardino County Fire Study
 Revised Financial Projections
 County Service Area 70 W (Hinkley) Fire

Tax Analysis:

	FY 97-98	-----FY 98-99-----		-----FY 99-00-----		-----FY 00-01-----		-----FY 01-02-----		-----FY 02-03-----		-----FY 03-04-----	
	Amt Rec'd	Amt Rec'd	% change										
Tax Revenue 7-year trend analysis	83,522	84,010	0.6%	85,839	2.2%	91,860	7.0%	92,580	0.8%	96,186	3.9%	96,857	0.7%
7-year average percentage increase/(decrease)													<u><u>2.5%</u></u>

FY 98-99	0.6%
FY 99-00	2.2%
FY 00-01	7.0%
FY 01-02	0.8%
FY 02-03	3.9%
FY 03-04	0.7%

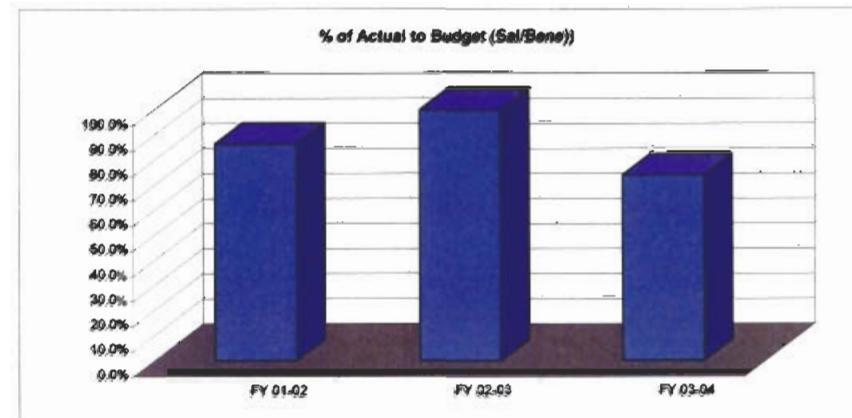


Salary/Benefit Analysis:

FY 01-02
FY 02-03
FY 03-04

Actual	Modified Budget	% Actual to Budget
43,958	50,765	86.6%
34,285	34,285	100.0%
16,571	22,350	74.1%
		<u><u>86.9%</u></u>

3-Year Average %



San Bernardino County Fire Study
 Revised Financial Projections
 County Service Area 79 (Green Valley Lake) Fire

	----- Actual -----		----- Assumptions -----			----- Financial Projections -----						
	2002-03	2003-04	2004-05	Projection	Projection	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11
	Actual	Actual	Budget	Base Year	Assumptions	Projected	Projected	Projected	Projected	Projected	Projected	Projected
--BEGINNING FUND BALANCE--	106,316	76,712	75,794	n/a		67,776	47,928	(23,749)	(93,411)	(159,943)	(223,132)	(263,747)
--EXPENDITURES--												
Salaries & Benefits	37,227	45,313	48,078	40,423	84.1%, 4%, A.	40,423	42,040	43,722	45,470	47,289	49,181	51,148
Services & Supplies	62,620	69,736	113,309	71,000	2%, B.	113,309	72,420	73,868	75,346	76,853	78,390	79,958
Other Charges	-	-	-	-		-	-	-	-	-	-	-
Fixed Assets	227,327	-	-	55,968		-	55,968	55,968	55,968	55,968	55,968	55,968
Transfers - Out	45,612	7,614	49,717	24,369	C.	24,369	24,369	24,369	24,369	24,369	5,369	5,369
Reimbursements	-	-	-	-		-	-	-	-	-	-	-
Reserves and Contingencies	-	-	1,541	-		-	-	-	-	-	-	-
Total Expenditures	372,786	122,663	212,645	191,760		178,101	194,797	197,927	201,153	204,479	188,908	192,443
--REVENUES--												
Taxes	102,136	110,895	95,438	116,440	5.0%	116,440	122,210	128,265	134,620	141,291	148,292	155,640
Fines, Forfeitures & Penalties	-	-	-	-		-	-	-	-	-	-	-
Revenue From Use Of Money & Property	5,465	1,009	1,000	1,400	1.9% x beg FB	1,400	911	-	-	-	-	-
Aid From Other Governmental Agencies	-	4,965	40,413	-	D., E.	40,413	-	-	-	-	-	-
Charges For Current Services	-	(1,432)	-	-	D.	-	-	-	-	-	-	-
Other Revenue	581	(1,710)	-	-		-	-	-	-	-	-	-
Transfers - In	235,000	-	-	-		-	-	-	-	-	-	-
Total Revenues	343,182	113,727	136,851	117,840		158,253	123,120	128,265	134,620	141,291	148,292	155,640
Revenue Over (Under) Expenditures	(29,604)	(8,936)	(75,794)	(73,920)		(19,848)	(71,677)	(69,662)	(66,533)	(63,188)	(40,616)	(36,803)
--ENDING FUND BALANCE--	76,712	67,776	0	n/a		47,928	(23,749)	(93,411)	(159,943)	(223,132)	(263,747)	(300,550)

Footnotes for Projection Assumptions:

General assumptions regarding property tax revenue projections: the percentage indicated represents a 7 year historical average (from 1997-98 to 2003-04 actuals)
 General assumptions regarding use of money revenue projections: 1.9% of the beginning fund balance

A. Salary/Benefit costs are for PCF's and approx \$2,700 in admin chgs for 04-05.

B. 04-05 budget includes \$38,000 in one-time grant funded small tool/equip purchases. Projection Assumption: \$71,000 is a reasonable base.

C. Per 04-05 Proposed Budget Book, the district is repaying CSA 70 \$44,348 for a fire engine loan (leaving a \$30,652 bal owed), paying \$3,941 for a SCBA loan, and \$1,428 for audit chgs. Projection Assumption: \$3,369 is base annual amt for SCBA loan and audit chgs. For FY 04-05 to 08-09, \$19,000 per year is due to CSA 70 to repay a fire engine loan.

D. Per Fire Study, State reimbursement is a rebate of tax revenue from homeowners who claimed exemption credit, and negative amount (admin costs for the collection of property tax) for Charges for Current Services.

E. Per 04-05 Proposed Budget Book, the district is receiving \$40,413 in one-time grant funds -- see footnote B for cost offset.

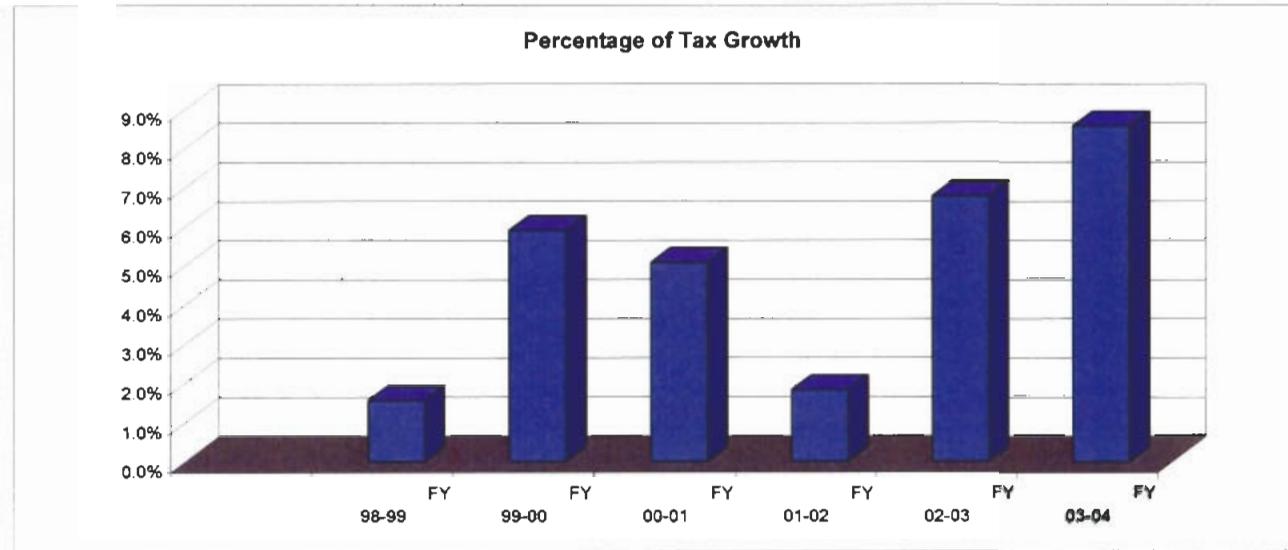
Projection assumption is a zero net impact

San Bernardino County Fire Study
 Revised Financial Projections
 County Service Area 79 (Green Valley Lake) Fire

Tax Analysis:

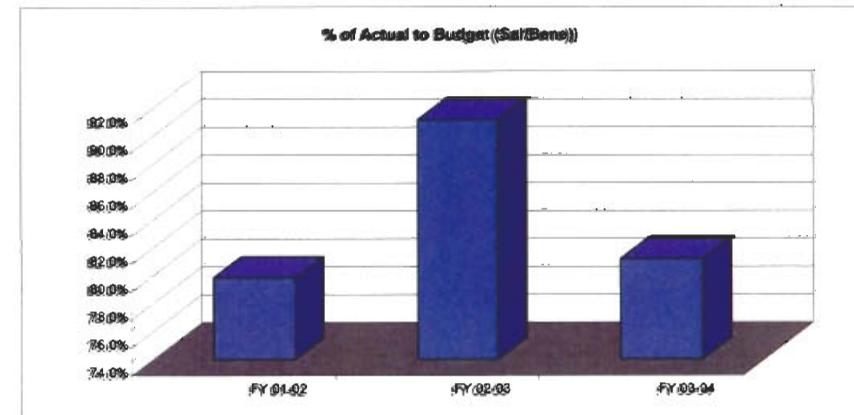
	FY 97-98	FY 98-99	FY 99-00	FY 00-01	FY 01-02	FY 02-03	FY 03-04						
	Amt Rec'd	Amt Rec'd	% change	Amt Rec'd	% change	Amt Rec'd	% change						
Tax Revenue 7-year trend analysis	83,111	84,408	1.6%	89,393	5.9%	93,937	5.1%	95,654	1.8%	102,136	6.8%	110,895	8.6%
7-year average percentage increase/(decrease)													<u>5.0%</u>

FY 98-99	1.6%
FY 99-00	5.9%
FY 00-01	5.1%
FY 01-02	1.8%
FY 02-03	6.8%
FY 03-04	8.6%



Salary/Benefit Analysis:

	Actual	Modified Budget	% Actual to Budget
FY 01-02	31,152	39,009	79.9%
FY 02-03	37,227	40,836	91.2%
FY 03-04	45,313	55,795	81.2%
3-Year Average %			<u>84.1%</u>



San Bernardino County Fire Study
 Revised Financial Projections
 County Service Area 82 SV-1 (Searles Valley) Fire

	----- Actual -----		----- Assumptions -----			----- Financial Projections -----						
	2002-03	2003-04	2004-05	Projection	Projection	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11
	Actual	Actual	Budget	Base Year	Assumptions	Projected	Projected	Projected	Projected	Projected	Projected	Projected
--BEGINNING FUND BALANCE--	12,173	7,623	17,812	n/a		27,015	3,131	(73,866)	(165,419)	(261,880)	(363,355)	(469,951)
--EXPENDITURES--												
Salaries & Benefits	51,967	50,506	56,299	56,299	4%	56,299	58,551	60,893	63,329	65,862	68,496	71,236
Services & Supplies	84,437	90,133	57,855	60,000	2%, A.	60,000	61,200	62,424	63,672	64,946	66,245	67,570
Other Charges	-	-	-	-		-	-	-	-	-	-	-
Fixed Assets	-	-	30,000	47,961	B.	30,000	47,961	47,961	47,961	47,961	47,961	47,961
Transfers - Out	5,375	4,879	6,239	6,239		6,239	6,239	6,239	6,239	6,239	6,239	6,239
Reimbursements	-	-	-	-		-	-	-	-	-	-	-
Reserves and Contingencies	-	-	1,849	-		-	-	-	-	-	-	-
Total Expenditures	141,779	145,518	152,242	170,499		152,538	173,951	177,517	181,201	185,008	188,941	193,006
--REVENUES--												
Taxes	92,836	89,720	94,690	88,464	-1.4%	88,464	87,205	85,963	84,740	83,534	82,345	81,172
Fines, Forfeitures & Penalties	-	-	-	-		-	-	-	-	-	-	-
Revenue From Use Of Money & Property	304	844	50	500	1.9% x beg FB	500	59	-	-	-	-	-
Aid From Other Governmental Agencies	-	4,382	15,000	-	B., C.	15,000	-	-	-	-	-	-
Charges For Current Services	-	(879)	-	-	C.	-	-	-	-	-	-	-
Other Revenue	(178)	(167)	-	-		-	-	-	-	-	-	-
Transfers - In	44,267	71,010	24,690	9,690	D.	24,690	9,690	-	-	-	-	-
Total Revenues	137,229	164,910	134,430	98,654		128,654	96,954	85,963	84,740	83,534	82,345	81,172
Revenue Over (Under) Expenditures	(4,550)	19,392	(17,812)	(71,845)		(23,884)	(76,997)	(91,554)	(96,461)	(101,474)	(106,597)	(111,833)
--ENDING FUND BALANCE--	7,623	27,015	0	n/a		3,131	(73,866)	(165,419)	(261,880)	(363,355)	(469,951)	(581,785)

Footnotes for Projection Assumptions:

General assumptions regarding property tax revenue projections: the percentage indicated represents a 7 year historical average (from 1997-98 to 2003-04 actuals).

Per the Fire Study, revenue is expected to decrease 1% per year. The community is known as a 'company town' serving the local mining operation.

The community is experiencing a steady decline as people move away from the mine area, mostly to nearby Ridgecrest.

General assumptions regarding use of money revenue projections: 1.9% of the beginning fund balance

A. Per 04/05 Proposed Budget Book, svcs/supplies was decreased due to a \$24,500 insurance cost reduction and a \$9,500 decrease in grant funded equip purchases

Projection Assumption: \$60,000 is a reasonable adjusted base.

B. Per 04/05 Proposed Budget Book, \$30,000 was budgeted for a fixed asset (cylinder refill station) that is offset with \$15,000 in grant revenue (50% match). Projection Assumption: see fixed asset replacement schedule (\$28,286)

C. Per Fire Study, State reimbursement is a rebate of tax revenue from homeowners who claimed exemption credit, and negative amount (admin costs for the collection of property tax) for Charges for Current Services.

Projection assumption is a zero net impact.

D. Per 04/05 Proposed Budget Book, \$9,690 transferred in from CSA 82 SV 1 AMB and \$15,000 from equip reserve for grant funding match to purch SCBA cylinder refill station.

Projection Assumption: continue \$9,690 transfer from AMB district for 04/05 and 05/06 only, but discontinue from 06/07 prospectively due to AMB district insolvency

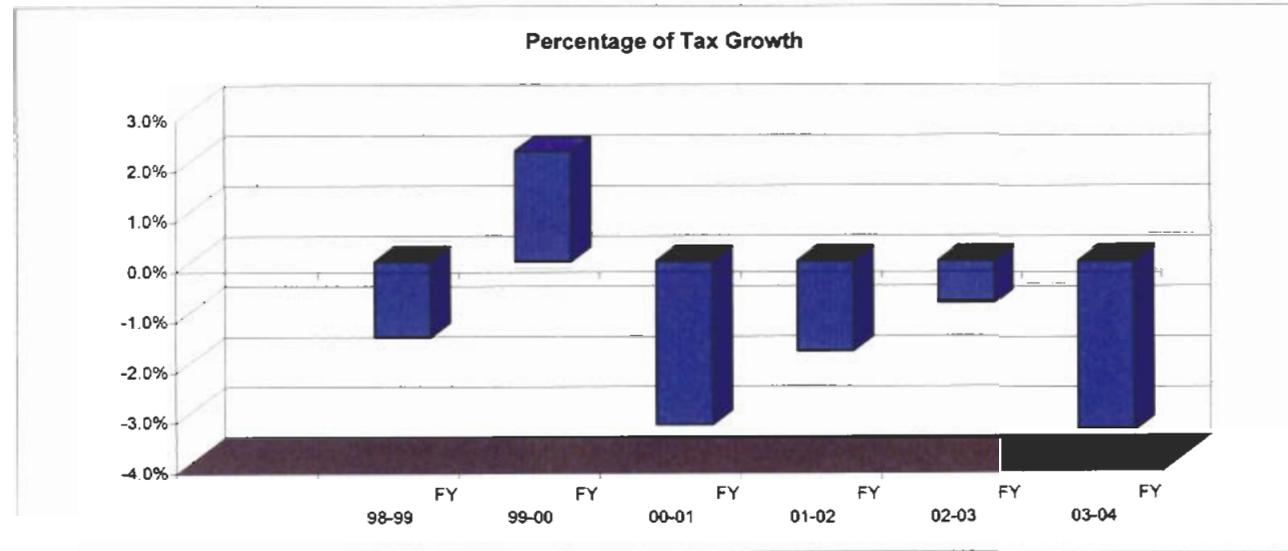
San Bernardino County Fire Study
 Revised Financial Projections
 County Service Area 82 SV-1 (Searles Valley) Fire

Tax Analysis:

	FY 97-98	FY 98-99	FY 99-00	FY 00-01	FY 01-02	FY 02-03	FY 03-04						
	Amt Rec'd	Amt Rec'd	% change	Amt Rec'd	% change	Amt Rec'd	% change						
Tax Revenue 7-year trend analysis	97,882	96,413	-1.5%	98,525	2.2%	95,322	-3.3%	93,619	-1.8%	92,836	-0.8%	89,720	-3.4%
7-year average percentage increase/(decrease)													<u>-1.4%</u>

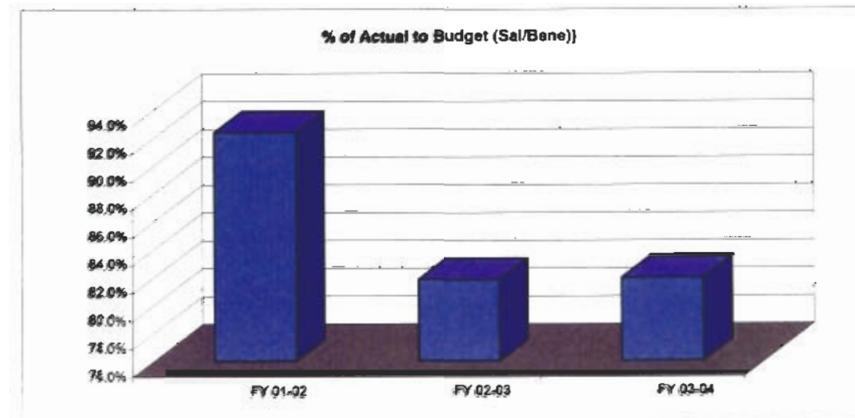
FY 98-99	-1.5%
FY 99-00	2.2%
FY 00-01	-3.3%
FY 01-02	-1.8%
FY 02-03	-0.8%
FY 03-04	-3.4%

Per the Fire Study, revenue is expected to decrease 1% per year. The community is known as a "company town" serving the local mining operation. The community is experiencing a steady decline as people move away from the mine area, mostly to nearby Ridgecrest.



Salary/Benefit Analysis:

	Actual	Modified Budget	% Actual to Budget
FY 01-02	50,852	55,011	92.4%
FY 02-03	51,967	63,488	81.9%
FY 03-04	50,506	61,624	82.0%
3-Year Average %			<u>85.4%</u>



San Bernardino County Fire Study
 Revised Financial Projections
 County Service Area 82 SV-1 (Searles Valley) Ambulance

	----- Actual -----		----- Assumptions -----			----- Financial Projections -----						
	2002-03 Actual	2003-04 Actual	2004-05 Budget	Projection Base Year	Projection Assumptions	2004-05 Projected	2005-06 Projected	2006-07 Projected	2007-08 Projected	2008-09 Projected	2009-10 Projected	2010-11 Projected
--BEGINNING FUND BALANCE--	124,172	67,917	263	n/a		13,477	12,464	34	1,000	1,000	1,000	1,000
--EXPENDITURES--												
Salaries & Benefits	1,576	1,922	2,671	2,671	4%	2,671	2,778	2,889	3,005	3,125	3,250	3,380
Services & Supplies	32,586	19,407	7,129	7,129	2%, A.	7,129	7,272	7,417	7,565	7,717	7,871	8,028
Other Charges	-	-	-	-	-	-	-	-	-	-	-	-
Fixed Assets	-	-	-	10,946	D.	-	10,946	6,182	6,509	5,871	5,231	4,590
Transfers - Out	44,267	71,000	10,982	10,982	B.	10,982	10,800	1,292	1,292	1,292	1,292	1,292
Reimbursements	-	-	-	-	-	-	-	-	-	-	-	-
Reserves and Contingencies	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures	78,429	92,329	20,782	31,728		20,782	31,795	17,780	18,371	18,004	17,644	17,290
--REVENUES--												
Taxes	-	-	-	-	-	-	-	-	-	-	-	-
Fines, Forfeitures & Penalties	-	-	-	-	-	-	-	-	-	-	-	-
Revenue From Use Of Money & Property	2,682	1,024	1,000	250	1.9% x beg FB	250	237	-	-	-	-	-
Aid From Other Governmental Agencies	-	-	-	-	-	-	-	-	-	-	-	-
Charges For Current Services	19,501	19,636	19,519	19,519	-2%, C.	19,519	19,129	18,746	18,371	18,004	17,644	17,291
Other Revenue	(9)	(891)	-	-	-	-	-	-	-	-	-	-
Transfers - In	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenues	22,174	19,769	20,519	19,769		19,769	19,365	18,746	18,371	18,004	17,644	17,291
Revenue Over (Under) Expenditures	(56,255)	(72,560)	(263)	(11,959)		(1,013)	(12,430)	966	0	(1)	(0)	1
--ENDING FUND BALANCE--	67,917	13,477	0	n/a		12,464	34	1,000	1,000	1,000	1,000	1,000

Footnotes for Projection Assumptions:

General assumptions regarding current services revenue projections:

Per the Fire Study, revenue is expected to decrease 1% per year. The community is known as a "company town" serving the local mining operation.

The community is experiencing a steady decline as people move away from the mine area, mostly to nearby Ridgecrest, projected a decrease of 2% per year.

General assumptions regarding use of money revenue projections: 1.9% of the beginning fund balance

A. Per 04/05 Proposed Budget Book, services supplies was decreased due to a \$11,165 insurance cost reduction, a \$1,235 audit charge reclassification, and \$3,122 in misc reductions.

Projection Assumption: \$7,129 is a reasonable base, as service is projected to decline as people move away

B. Per 04/05 Proposed Budget Book, \$9,690 transferred to CSA 82 SV-1 Fire and \$1,292 for audit charges.

Proj. Assum.: 04/05 maintains full base tfr out (that incl's \$1,292 for audit chgs), but eliminated tfr to fire in 06/07 and prospectively to enable district to remain solvent

C. Per Fire Study, this revenue is a combination of amb subscription fees and amb service fees; projects revenue as a constant because subscription fees will taper off and be offset by slight fee revenue increases.

Projection Assum.: Rev will decrease (2%) as people move away.

D. Fixed asset reserve contributions were reduced starting 06/07 and prospectively to enable the district to remain solvent

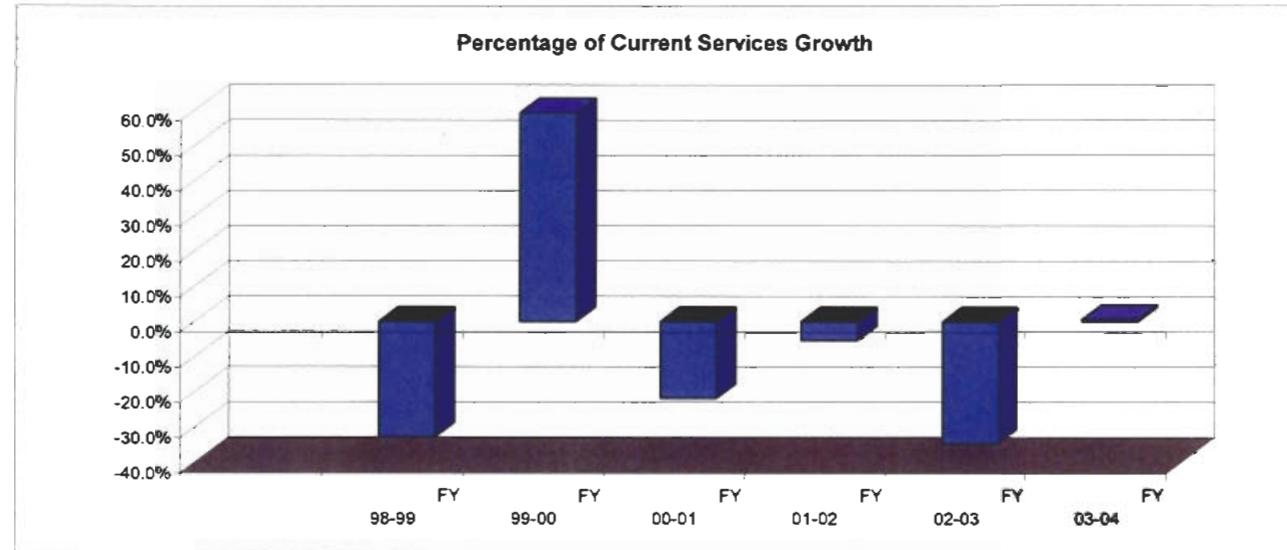
→ → → Note: This district is on the verge of being dissolved, as ICEMA may give the ambulance territory to another ambulance provider.

San Bernardino County Fire Study
 Revised Financial Projections
 County Service Area 82 SV-1 (Searles Valley) Ambulance

Current Svcs Analysis:

	FY 97-98	-----FY 98-99-----	-----FY 99-00-----	-----FY 00-01-----	-----FY 01-02-----	-----FY 02-03-----	-----FY 03-04-----
	Amt Rec'd	Amt Rec'd	% change	Amt Rec'd	% change	Amt Rec'd	% change
Current Svcs Revenue 7-year trend analysis:	37,631	25,301	-32.8%	40,297	59.3%	31,524	-21.8%
						29,829	-5.4%
						19,501	-34.6%
						19,636	0.7%
7-year average percentage increase/(decrease)							<u>-5.8%</u>

FY 98-99	-32.8%
FY 99-00	59.3%
FY 00-01	-21.8%
FY 01-02	-5.4%
FY 02-03	-34.6%
FY 03-04	0.7%

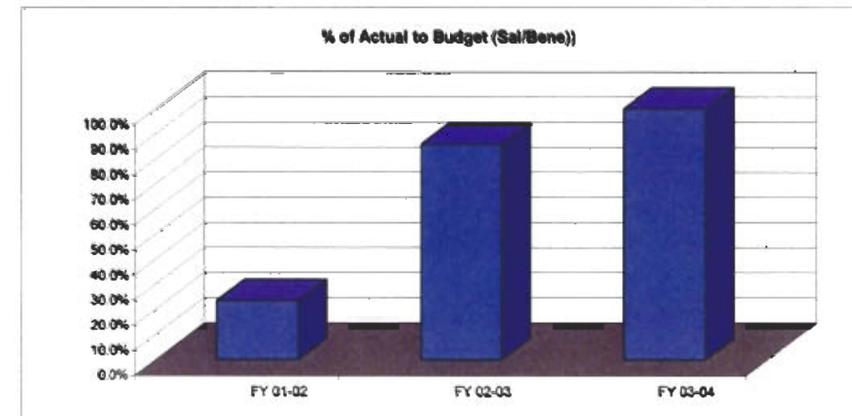


Salary/Benefit Analysis:

FY 01-02
 FY 02-03
 FY 03-04

3-Year Average %

Actual	Modified Budget	% Actual to Budget
4,979	21,171	23.5%
1,576	1,835	85.9%
1,922	1,922	100.0%
		<u>69.8%</u>



San Bernardino County Fire Study

Revised Financial Projections

Central Valley Fire

	----- Actual -----		----- Assumptions -----			----- Financial Projections -----						
	2002-03	2003-04	2004-05	Projection	Projection	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11
	Actual	Actual	Budget	Base Year	Assumptions	Projected	Projected	Projected	Projected	Projected	Projected	Projected
--BEGINNING FUND BALANCE--	2,531,548	2,284,176	2,061,700	n/a		2,193,428	1,338,610	1,696,934	1,976,539	1,179,052	896,187	1,181,491
--EXPENDITURES--												
Salaries & Benefits	10,956,406	11,652,043	13,852,454	13,414,020	96.8%, 4%, H.	13,414,020	13,950,581	15,980,604	18,019,828	18,740,621	19,490,246	20,269,856
Services & Supplies	1,800,102	2,128,315	3,519,625	3,000,000	2%, A., H.	3,519,625	3,060,000	3,321,200	3,587,624	3,659,376	3,732,564	3,807,215
Other Charges	-	-	-	-		-	-	-	-	-	-	-
Fixed Assets	539,113	1,733,581	328,000	497,864		328,000	497,864	497,864	497,864	497,864	497,864	497,864
Transfers - Out	1,450,000	661,441	3,027,988	113,000	B.	3,027,988	113,000	113,000	113,000	113,000	113,000	113,000
Reimbursements	-	-	-	-		-	-	-	-	-	-	-
Reserves and Contingencies	-	-	169,396	-		-	-	-	-	-	-	-
Total Expenditures	14,745,621	16,175,380	20,897,463	17,024,884		20,289,633	17,621,445	19,912,668	22,218,316	23,010,862	23,833,674	24,687,935
--REVENUES--												
Taxes	11,034,437	11,680,876	11,898,385	12,498,537	7.0%	12,498,537	13,369,017	14,300,123	15,296,077	16,361,396	17,500,910	18,719,788
Fines, Forfeitures & Penalties	-	-	-	-		-	-	-	-	-	-	-
Revenue From Use Of Money & Property	18,907	7,654	8,600	7,500	G.	7,500	7,500	7,500	7,500	7,500	7,500	7,500
Aid From Other Governmental Agencies	92,441	457,887	2,500,000	-	F.	2,500,000	-	-	-	-	-	-
Charges For Current Services	2,729,081	3,230,652	3,305,348	3,305,348	4%, C.	3,305,348	3,437,562	3,575,064	3,718,067	3,866,790	4,021,461	4,182,320
Other Revenue	623,383	707,514	989,575	989,575	4%, D., H.	989,575	1,029,158	2,170,324	2,257,137	2,347,422	2,441,319	2,538,972
Transfers - In	-	-	133,855	133,855	2%, E.	133,855	136,532	139,263	142,048	144,889	147,787	150,742
Total Revenues	14,498,249	16,084,583	18,835,763	16,934,815		19,434,815	17,979,769	20,192,274	21,420,829	22,727,997	24,118,978	25,599,322
Revenue Over (Under) Expenditures	(247,372)	(90,797)	(2,061,700)	(90,069)		(854,818)	358,324	279,606	(797,487)	(282,865)	285,304	911,387
--ENDING FUND BALANCE--	2,284,176	2,193,428	0	n/a		1,338,610	1,696,934	1,976,539	1,179,052	896,187	1,181,491	2,092,878

Footnotes for Projection Assumptions:

General assumptions regarding property tax revenue projections: the percentage indicated represents a 7 year historical average (from 1997-98 to 2003-04 actuals)

General assumptions regarding use of money revenue projections: 1.9% of the beginning fund balance

A. Base year projection is based on a combination of growth, backing out one time exps listed in 04/05 proposed budget

B. Per 04/05 Proposed Budget Book, \$40,000 equip reserve, \$100,000 term reserve, \$12,988 for audit chgs, and \$2,875,000 for construction projects.

Projection Assumption: \$100,000 base for term bene reserve and \$13,000 audit only, as equip is accounted for in fixed assets

C. Per Fire Study and 04/05 Proposed Budget Book, this represents revenue received from the Fontana RDA for providing fire services to Fontana. 04/05 budget increased for MOU increases

Proj. Assumption: used 04/05 as base and increased by 4% prospectively for MOU incr s

D. Per Fire Study and 04/05 Proposed Budget Book, this represents revenue received from the City of Fontana as reimbursement for paramedic program. 04/05 budget increased for MOU increases.

Proj. Assumption: used 04/05 as base and increased by 4% prospectively for MOU incr s

E. Per 04/05 Proposed Budget Book, the transfer in is from the Kaiser CFD. Projection Assumption: 04/05 amount is a base and escalates prospectively at 2%.

F. Per Fire, the 04/05 amount will be rec'd from the San Savame RDA to assist with the construction of fire station # 80. A corresponding amt is shown in the Op Tr Out category.

Projection Assumption: zero amt because grant funds received will be offset with corresponding exp s.

G. Per discussion with Fire, due to timing of tax revenues and large payroll expenses, there is a relatively low cash balance which results in the inability to earn significant interest revenue.

Projection Assumption: a conservative estimate is to strat line \$7,500 prospectively.

H. anticipate adding new fire station # 79 in 06/07 and station # 80 in 07/08. Station # 79 will cost \$1.6M annually for O&M (\$1.4M sal/bene and \$.2M s&es), with a \$1.1M other rev offset.

Station #80 will also cost \$1.6M annually for O&M (\$1.4M sal/bene and \$.2M s&es), with no revenue offset

San Bernardino County Fire Study

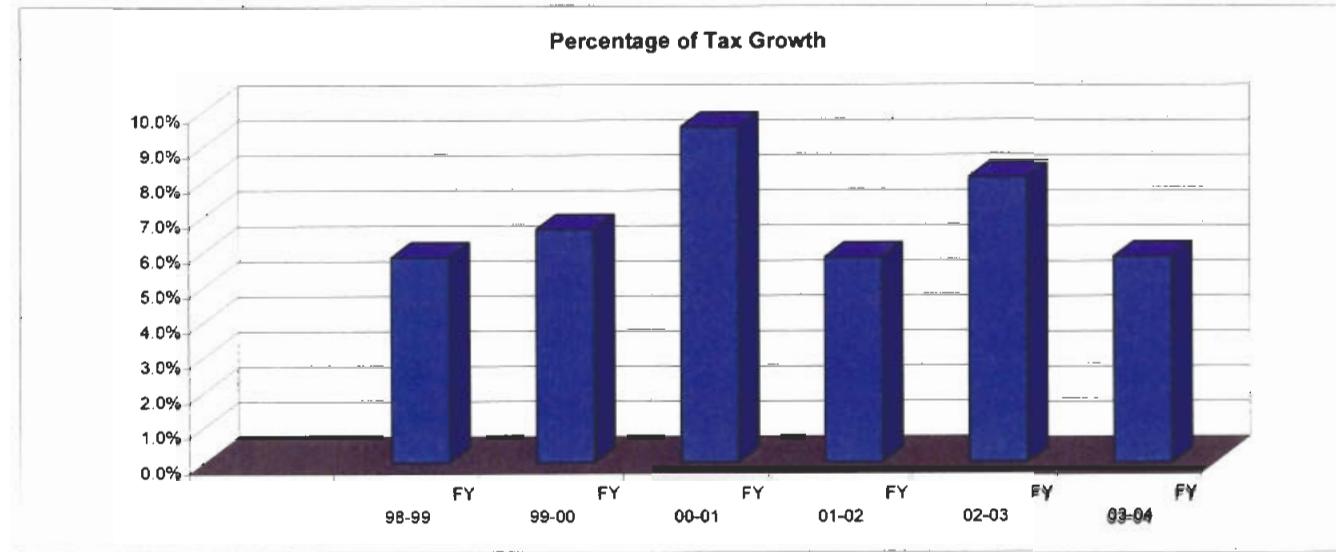
Revised Financial Projections

Central Valley Fire

Tax & Curr Svcs Analysis

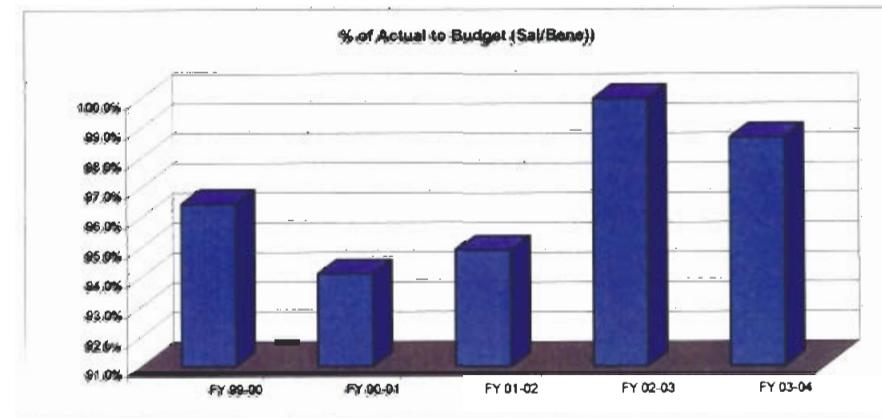
	FY 97-98	-----FY 98-99-----		-----FY 99-00-----		-----FY 00-01-----		-----FY 01-02-----		-----FY 02-03-----		-----FY 03-04-----	
	Amt Rec'd	Amt Rec'd	% change										
Tax Revenue 7-year trend analysis	7,802,887	8,258,867	5.8%	8,806,475	6.6%	9,646,082	9.5%	10,208,134	5.8%	11,034,437	8.1%	11,680,876	5.9%
Current Services 7-year trend analysis	2,234,884	2,334,246	4.4%	\$ 2,410,148	3.3%	2,499,486	3.7%	2,878,703	15.2%	2,729,081	-5.2%	3,230,652	18.4%
7-year tax average percentage increase/(decrease)													7.0%

FY 98-99	5.8%
FY 99-00	6.6%
FY 00-01	9.5%
FY 01-02	5.8%
FY 02-03	8.1%
FY 03-04	5.9%



Salary/Benefit Analysis:

	Actual	Modified Budget	% Actual to Budget
FY 99-00	7,523,210	7,798,624	96.5%
FY 00-01	7,546,048	8,018,364	94.1%
FY 01-02	10,441,181	11,000,186	94.9%
FY 02-03	10,956,406	10,956,830	100.0%
FY 03-04	11,652,043	11,807,606	98.7%
5-Year Average %			96.8%



San Bernardino County Fire Study

Revised Financial Projections

Forest Falls Fire

	----- Actual -----		----- Assumptions -----			----- Financial Projections -----						
	2002-03	2003-04	2004-05	Projection	Projection	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11
	Actual	Actual	Budget	Base Year	Assumptions	Projected	Projected	Projected	Projected	Projected	Projected	Projected
--BEGINNING FUND BALANCE--	51,818	76,157	81,295	n/a		70,062	27,960	(38,662)	(101,151)	(158,630)	(210,736)	(257,082)
--EXPENDITURES--												
Salaries & Benefits	53,570	50,084	65,791	61,412	93.3%, 4%	61,412	63,868	66,423	69,080	71,843	74,717	77,706
Services & Supplies	72,607	94,562	107,508	97,208	2%, A.	107,508	99,152	101,135	103,158	105,221	107,325	109,472
Other Charges	-	-	-	-		-	-	-	-	-	-	-
Fixed Assets	11,453	-	-	77,152		-	77,152	77,152	77,152	77,152	77,152	77,152
Transfers - Out	4,825	24,614	81,443	3,400	B.	81,443	3,400	3,468	3,537	3,608	3,680	3,754
Reimbursements	-	-	-	-		-	-	-	-	-	-	-
Reserves and Contingencies	-	-	26,303	-		-	-	-	-	-	-	-
Total Expenditures	142,455	169,260	281,045	239,172		250,363	243,573	248,178	252,927	257,824	262,875	268,084
--REVENUES--												
Taxes	152,138	159,175	160,000	167,611	5.3%	167,611	176,419	185,690	195,448	205,719	216,529	227,908
Fines, Forfeitures & Penalties	-	-	-	-		-	-	-	-	-	-	-
Revenue From Use Of Money & Property	1,351	953	600	1,500	1.9% x beg FB	1,500	531	-	-	-	-	-
Aid From Other Governmental Agencies	-	5,674	39,150	-	C., D.	39,150	-	-	-	-	-	-
Charges For Current Services	-	(2,053)	-	-	D.	-	-	-	-	-	-	-
Other Revenue	390	(584)	-	-		-	-	-	-	-	-	-
Transfers - In	12,915	-	-	-		-	-	-	-	-	-	-
Total Revenues	166,794	163,165	199,750	169,111		208,261	176,950	185,690	195,448	205,719	216,529	227,908
Revenue Over (Under) Expenditures	24,339	(6,095)	(81,295)	(70,061)		(42,102)	(66,622)	(62,489)	(57,480)	(52,106)	(46,346)	(40,176)
--ENDING FUND BALANCE--	76,157	70,062	0	n/a		27,960	(38,662)	(101,151)	(158,630)	(210,736)	(257,082)	(297,258)

Footnotes for Projection Assumptions:

General assumptions regarding property tax revenue projections: the percentage indicated represents a 7 year historical average (from 1997-98 to 2003-04 actuals)

General assumptions regarding use of money revenue projections: 1.9% of the beginning fund balance

A. Per 04:05 Proposed Budget Book, \$10,300 was included as one-time grant funded purchases. Projection Assumption: \$97,208 base that was adjusted by backing out one-time grant funded purchases

B. Per 04:05 Proposed Budget Book, \$45,000 equip reserve, payoff SCBA Loan \$33,043, and \$3,400 for audit. Projection Assumption: \$3,400 for audit chgs only, escalated at 2% prospectively, and equip is accounted for in fixed assets

C. Per 04:05 Proposed Budget Book, \$39,150 was budgeted for one-time grant revenue.

D. Per Fire Study, State reimbursement is a rebate of tax revenue from homeowners who claimed exemption credit, and negative amount (admin costs for the collection of property tax) for Charges for Current Services. Projection assumption is a zero net impact.

San Bernardino County Fire Study

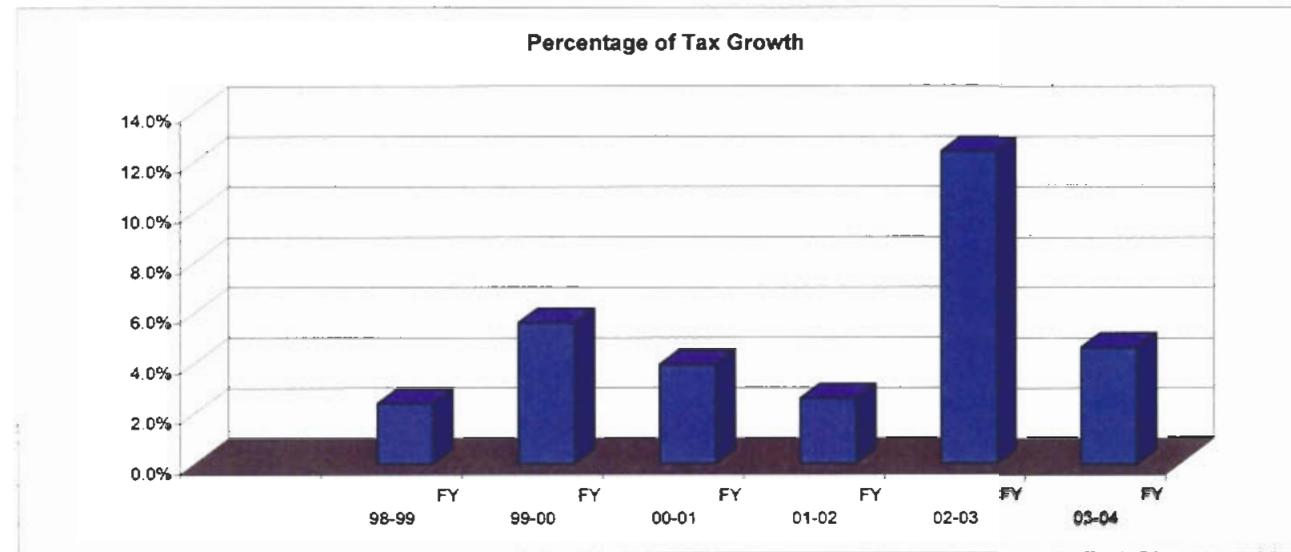
Revised Financial Projections

Forest Falls Fire

Tax Analysis:

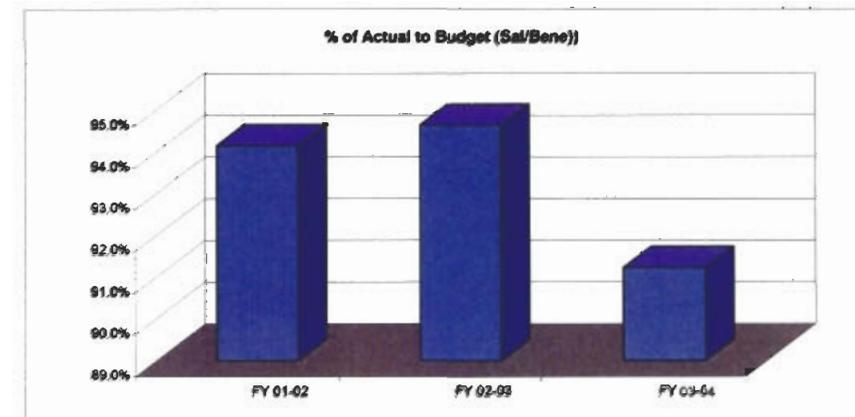
	FY 97-98	-----FY 98-99-----		-----FY 99-00-----		-----FY 00-01-----		-----FY 01-02-----		-----FY 02-03-----		-----FY 03-04-----	
	<u>Amt Rec'd</u>	<u>Amt Rec'd</u>	<u>% change</u>										
Tax Revenue 7-year trend analysis	117,416	120,223	2.4%	126,950	5.6%	131,943	3.9%	135,352	2.6%	152,138	12.4%	159,175	4.6%
7-year average percentage increase/(decrease)													<u>5.3%</u>

FY 98-99	2.4%
FY 99-00	5.6%
FY 00-01	3.9%
FY 01-02	2.6%
FY 02-03	12.4%
FY 03-04	4.6%



Salary/Benefit Analysis:

	<u>Actual</u>	<u>Modified Budget</u>	<u>% Actual to Budget</u>
FY 01-02	49,429	52,496	94.2%
FY 02-03	53,570	56,602	94.6%
FY 03-04	50,084	54,898	91.2%
3-Year Average %			<u>93.3%</u>



San Bernardino County Fire Study

Revised Financial Projections

Lake Arrowhead Fire

	----- Actual -----		----- Assumptions -----			----- Financial Projections -----						
	2002-03	2003-04	2004-05	Projection	Projection	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11
	Actual	Actual	Budget	Base Year	Assumptions	Projected	Projected	Projected	Projected	Projected	Projected	Projected
--BEGINNING FUND BALANCE--	876,423	380,143	886,110	n/a		889,553	750,088	866,798	1,045,019	1,404,808	1,957,517	2,743,640
--EXPENDITURES--												
Salaries & Benefits	4,126,096	4,440,456	5,418,087	5,065,941	93.5%, 4%	5,065,941	5,268,579	5,479,322	5,698,495	5,926,434	6,163,492	6,410,031
Services & Supplies	705,165	715,519	823,251	770,000	2% , F.	823,251	785,400	801,108	817,130	833,473	850,142	867,145
Other Charges	-	-	-	-		-	-	-	-	-	-	-
Fixed Assets	63,957	362,203	106,000	196,567		106,000	196,567	196,567	196,567	196,567	196,567	196,567
Transfers - Out	1,415,971	17,152	334,180	84,180	A.	334,180	84,180	84,180	84,180	84,180	84,180	84,180
Reimbursements	-	-	-	-		-	-	-	-	-	-	-
Reserves and Contingencies	-	-	240,856	-		-	-	-	-	-	-	-
Total Expenditures	6,311,189	5,535,330	6,922,374	6,116,688		6,329,372	6,334,726	6,561,177	6,796,372	7,040,654	7,294,381	7,557,923
--REVENUES--												
Taxes	4,744,441	5,048,255	5,145,849	5,366,295	6.3%	5,366,295	5,706,638	6,068,567	6,453,450	6,862,744	7,297,996	7,760,852
Fines, Forfeitures & Penalties	-	-	-	-		-	-	-	-	-	-	-
Revenue From Use Of Money & Property	5,211	-	1,000	1,000	G.	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Aid From Other Governmental Agencies	21,067	130,446	39,713	-	B., C.	39,713	-	-	-	-	-	-
Charges For Current Services	317,107	344,027	415,392	348,589	B., D.	348,589	309,487	272,210	272,106	271,999	271,888	271,773
Other Revenue	7,083	716	-	-		-	-	-	-	-	-	-
Transfers - In	720,000	521,296	434,310	434,310	E.	434,310	434,310	397,620	429,605	457,620	509,620	557,620
Total Revenues	5,814,909	6,044,740	6,036,264	6,150,194		6,189,907	6,451,435	6,739,397	7,156,161	7,593,363	8,080,504	8,591,245
Revenue Over (Under) Expenditures	(496,280)	509,410	(886,110)	33,506		(139,465)	116,710	178,221	359,790	552,709	786,123	1,033,322
--ENDING FUND BALANCE--	380,143	889,553	0	n/a		750,088	866,798	1,045,019	1,404,808	1,957,517	2,743,640	3,776,962

Footnotes for Projection Assumptions:

General assumptions regarding property tax revenue projections: the percentage indicated represents a 7 year historical average (from 1997-98 to 2003-04 actuals)

General assumptions regarding use of money revenue projections: see footnote G.

A. Per 04/05 Proposed Budget Book, \$250,000 equip reserve, \$75,000 term reserve, and \$9,180 for audit chgs.

Projection Assumption: \$75,000 base for term bene reserve and \$9,180 audit only, as equip is accounted for in fixed assets.

B. Per Fire Study: State reimbursement is a rebate of tax revenue from homeowners who claimed exemption credit, and negative amount (admin costs for the collection of property tax) for Charges for Current Services.

Projection assumption is a zero net impact.

C. Per 04/05 Proposed Budget Book, \$39,713 amount budgeted is for one-time grant funds

D. Per Fire Study and 04/05 Proposed Budget Book, revenue rec'd from CSA 70-PM1 for param svcs and Amb subscript. fees (per budg book)

Historical trend from 01-02 to 03-04 shows actual rev is 78% to 84% of the amt transferred in from CSA 70-PM-1 (svcs & supplies).

Proj. Assumptions: used 84% of actual amt of svcs/supplies from CSA 70PM-1 to be transferred in to L.A. Fire, that is a conservative projection for 'net' curr svcs revenue (allowing for tax admin chg of approx \$65K/yr as a cost offset).

Note that L.A. Fire will subsidize CSA 70PM-1 costs by receiving less reimbursement (see subsidy amts listed on CSA 70PM-1 cost projection worksheet under ending F.B.)

E. Per 04/05 Proposed Budget Book, \$434,310 is a transfer from the L.A. Ambulance District.

Projection Assumption: \$434,310 transfer from AMB district decreases in 05/06 and 07/08 (due to solvency issues) and increases from 08/09 prospectively.

F. Projection Assumption: Base amount is based on an average between prior yr actual and 04/05 budget.

G. Per discussion with Fire district regarding revenues and large payroll expenses, there is a relatively low cash balance which results in the inability to earn significant interest revenue

Projection Assumption: a conservative estimate is to strat line the \$1,000 budgeted amount prospectively

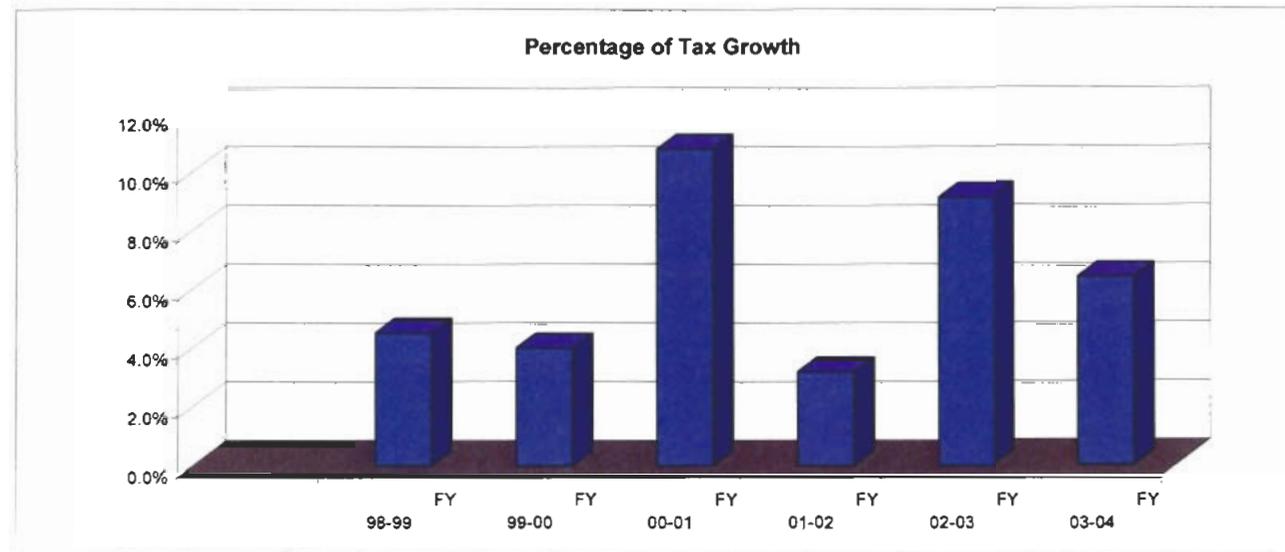
San Bernardino County Fire Study

Revised Financial Projections
Lake Arrowhead Fire

Tax & Curr Svc Analysis

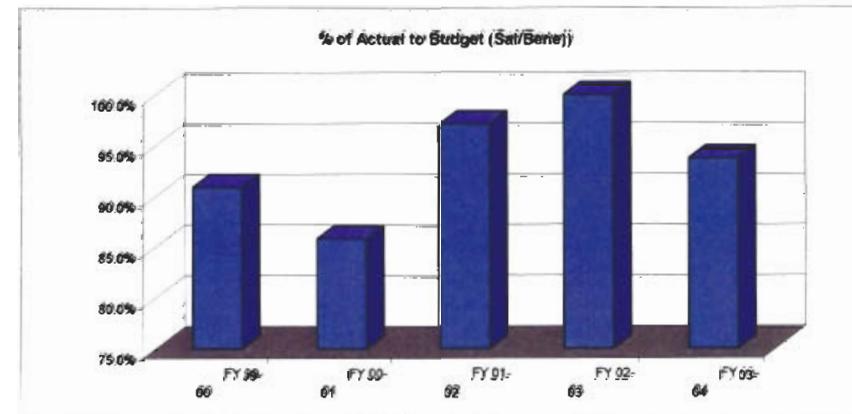
	FY 97-98	-----FY 98-99-----	-----FY 99-00-----	-----FY 00-01-----	-----FY 01-02-----	-----FY 02-03-----	-----FY 03-04-----						
	Amt Rec'd	Amt Rec'd	% change	Amt Rec'd	% change	Amt Rec'd	% change	Amt Rec'd	% change	Amt Rec'd	% change		
Tax Revenue 7-year trend analysis	3,497,736	3,655,805	4.5%	3,802,482	4.0%	4,212,423	10.8%	4,346,998	3.2%	4,744,441	9.1%	5,048,255	6.4%
Curr Svcs 3-year trend analysis						242,877		276,906	14.0%	317,107	14.5%	344,027	8.5%
7-year average percentage increase/(decrease)													6.3%

FY 98-99	4.5%
FY 99-00	4.0%
FY 00-01	10.8%
FY 01-02	3.2%
FY 02-03	9.1%
FY 03-04	6.4%



Salary/Benefit Analysis:

	Actual	Modified Budget	% Actual to Budget
FY 99-00	2,864,653	3,151,832	90.9%
FY 00-01	2,902,832	3,381,876	85.8%
FY 01-02	4,176,205	4,301,077	97.1%
FY 02-03	4,126,096	4,127,300	100.0%
FY 03-04	4,440,456	4,738,422	93.7%
5-Year Average %			93.5%



San Bernardino County Fire Study

Revised Financial Projections
Lake Arrowhead Ambulance

	----- Actual -----		----- Assumptions -----			----- Financial Projections -----						
	2002-03	2003-04	2004-05	Projection	Projection	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11
	Actual	Actual	Budget	Base Year	Assumptions	Projected	Projected	Projected	Projected	Projected	Projected	Projected
--BEGINNING FUND BALANCE--	842,694	488,935	142,371	n/a		137,279	89,259	11,200	3,347	1,000	11,067	12,841
--EXPENDITURES--												
Salaries & Benefits	26,241	26,526	34,681	34,681	4%	34,681	36,068	37,511	39,011	40,572	42,195	43,883
Services & Supplies	62,601	59,863	75,700	70,000	2%, B.	70,000	71,400	72,828	74,285	75,770	77,286	78,831
Other Charges	-	-	-	-		-	-	-	-	-	-	-
Fixed Assets	-	-	-	61,575		-	61,575	61,575	61,575	61,575	61,575	61,575
Transfers - Out	650,000	723,510	436,690	436,690	A.	436,690	436,690	400,000	431,985	460,000	512,000	560,000
Reimbursements	-	-	-	-		-	-	-	-	-	-	-
Reserves and Contingencies	-	-	66,450	-		-	-	-	-	-	-	-
Total Expenditures	738,842	809,899	613,521	602,946		541,371	605,733	571,914	606,856	637,917	693,055	744,289
--REVENUES--												
Taxes	-	-	-	-		-	-	-	-	-	-	-
Fines, Forfeitures & Penalties	-	-	-	-		-	-	-	-	-	-	-
Revenue From Use Of Money & Property	19,093	7,409	1,000	2,700	1.9% x beg FB	2,700	1,696	213	64	19	210	244
Aid From Other Governmental Agencies	-	-	-	-		-	-	-	-	-	-	-
Charges For Current Services	364,464	457,697	470,150	490,651	7.2%	490,651	525,978	563,848	604,445	647,965	694,619	744,631
Other Revenue	1,526	(6,863)	-	-		-	-	-	-	-	-	-
Transfers - In	-	-	-	-		-	-	-	-	-	-	-
Total Revenues	385,083	458,243	471,150	493,351		493,351	527,674	564,061	604,509	647,984	694,829	744,875
Revenue Over (Under) Expenditures	(353,759)	(351,656)	(142,371)	(109,595)		(48,020)	(78,059)	(7,853)	(2,347)	10,067	1,774	587
--ENDING FUND BALANCE--	488,935	137,279	0	n/a		89,259	11,200	3,347	1,000	11,067	12,841	13,427

Footnotes for Projection Assumptions:

General assumptions regarding current services revenue projections: the percentage indicated represents a 7 year historical average (from 1997-98 to 2003-04 actuals)
 General assumptions regarding use of money revenue projections: 1.9% of the beginning fund balance

- A. Per 04/05 Proposed Budget Book, \$434,310 transferred to Lake Arrowhead Fire and \$2,380 for audit charges.
- Projection Assumption: \$434,310 base annual Trf's to L.A. Fire were reduced in 06/07 and 07/08 to ensure solvency for AMB. Trf's to L.A. Fire increased from 08/09 to 10/11
- B. Projection Assumption: Base amt of \$70,000 appeared reasonable based on historical trend analysis.

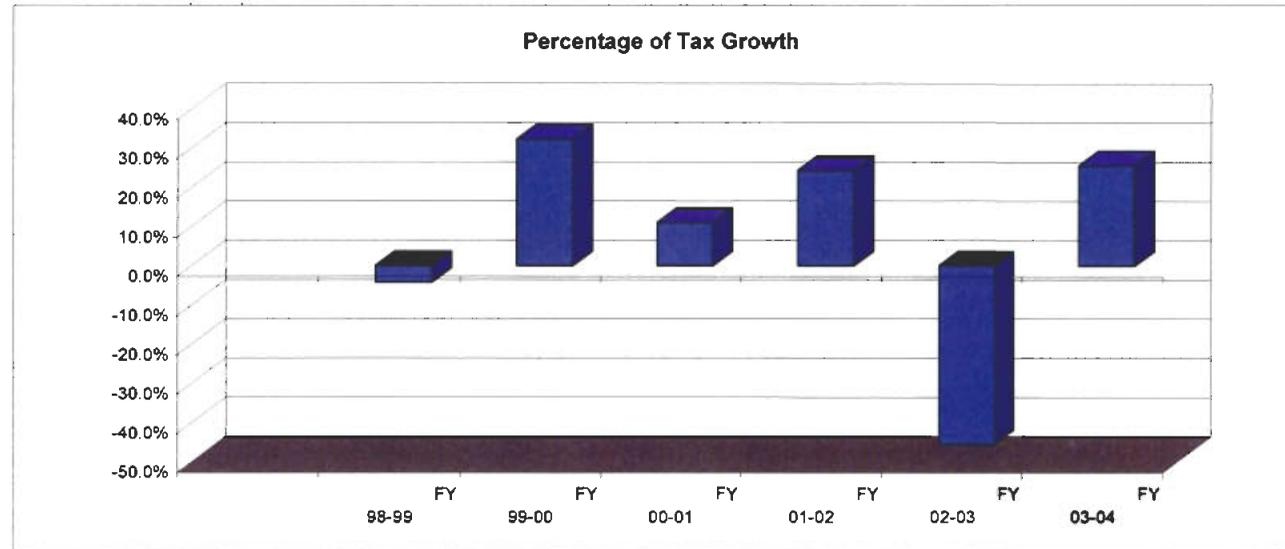
San Bernardino County Fire Study

Revised Financial Projections Lake Arrowhead Ambulance

Current Svcs Analysis:

	FY 97-98	-----FY 98-99-----	-----FY 99-00-----	-----FY 00-01-----	-----FY 01-02-----	-----FY 02-03-----	-----FY 03-04-----
	Amt Rec'd	Amt Rec'd	% change	Amt Rec'd	% change	Amt Rec'd	% change
Current Svcs Revenue 7-year trend analysis	383,629	367,432	-4.2%	485,897	32.2%	538,980	10.9%
						669,595	24.2%
						364,464	-45.6%
						457,697	25.6%
7-year average percentage increase/(decrease)							<u><u>7.2%</u></u>

FY 98-99	-4.2%
FY 99-00	32.2%
FY 00-01	10.9%
FY 01-02	24.2%
FY 02-03	-45.6%
FY 03-04	25.6%

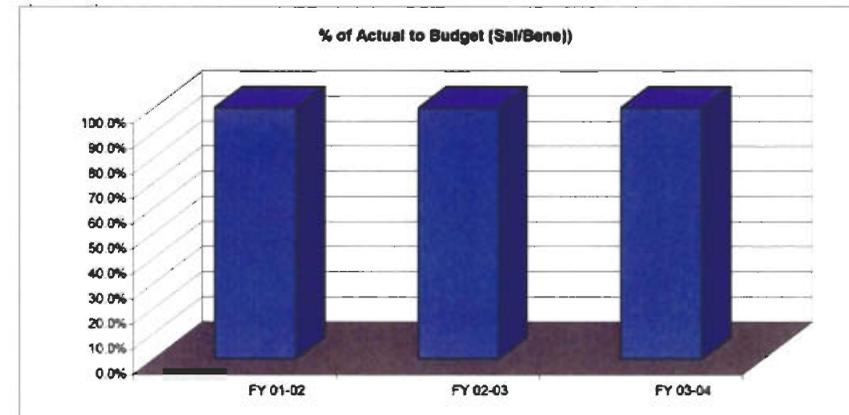


Salary/Benefit Analysis:

FY 01-02
FY 02-03
FY 03-04

3-Year Average %

Actual	Modified Budget	% Actual to Budget
21,677	21,677	100.0%
26,241	26,241	100.0%
26,526	26,526	100.0%
		<u><u>100.0%</u></u>



San Bernardino County Fire Study
 Revised Financial Projections
 County Service Area 70 PM-1 (Lake Arrowhead) Paramedic

	----- Actual -----		----- Assumptions -----			----- Financial Projections -----						
	2002-03	2003-04	2004-05	Projection	Projection	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11
	Actual	Actual	Budget	Base Year	Assumptions	Projected	Projected	Projected	Projected	Projected	Projected	Projected
--BEGINNING FUND BALANCE--	294,766	217,847	146,815	n/a		132,108	44,415	1,000	1,000	1,000	1,000	1,000
--EXPENDITURES--												
Salaries & Benefits	1,571	1,521	2,297	2,297	4%	2,297	2,389	2,484	2,584	2,687	2,795	2,906
Services & Supplies	391,492	409,735	414,987	414,987	A.	414,987	368,438	324,060	323,936	323,809	323,676	323,539
Other Charges	-	-	-	-		-	-	-	-	-	-	-
Fixed Assets	-	-	-	-		-	-	-	-	-	-	-
Transfers - Out	-	-	1,156	1,156	B.	1,156	1,179	1,203	1,227	1,251	1,276	1,302
Reimbursements	-	-	-	-		-	-	-	-	-	-	-
Reserves and Contingencies	-	-	67,518	-		-	-	-	-	-	-	-
Total Expenditures	393,063	411,256	485,958	418,440		418,440	372,006	327,747	327,747	327,747	327,747	327,747
--REVENUES--												
Taxes	-	-	-	-		-	-	-	-	-	-	-
Fines, Forfeitures & Penalties	-	-	-	-		-	-	-	-	-	-	-
Revenue From Use Of Money & Property	7,433	4,755	3,000	3,000	1.9% x beg FB	3,000	844	-	-	-	-	-
Aid From Other Governmental Agencies	-	-	-	-		-	-	-	-	-	-	-
Charges For Current Services	310,073	323,861	336,143	327,747	C.	327,747	327,747	327,747	327,747	327,747	327,747	327,747
Other Revenue	(1,362)	(3,099)	-	-		-	-	-	-	-	-	-
Transfers - In	-	-	-	-		-	-	-	-	-	-	-
Total Revenues	316,144	325,517	339,143	330,747		330,747	328,591	327,747	327,747	327,747	327,747	327,747
Revenue Over (Under) Expenditures	(76,919)	(85,739)	(146,815)	(87,693)		(87,693)	(43,415)	(0)	0	(0)	0	(0)
--ENDING FUND BALANCE--	217,847	132,108	0	n/a		44,415	1,000	1,000	1,000	1,000	1,000	1,000

Lake Arrowhead Fire subsidized costs

\$63,148 \$124,789 \$142,867 \$161,666 \$181,218 \$201,551

\$875,239

Footnotes for Projection Assumptions:

General assumptions regarding current services revenue projections: Per Fire Study, district receives special taxes at \$17/parcel; \$327,747 was projected prospectively as a constant.
General assumptions regarding use of money revenue projections: 1.9% of the beginning fund balance

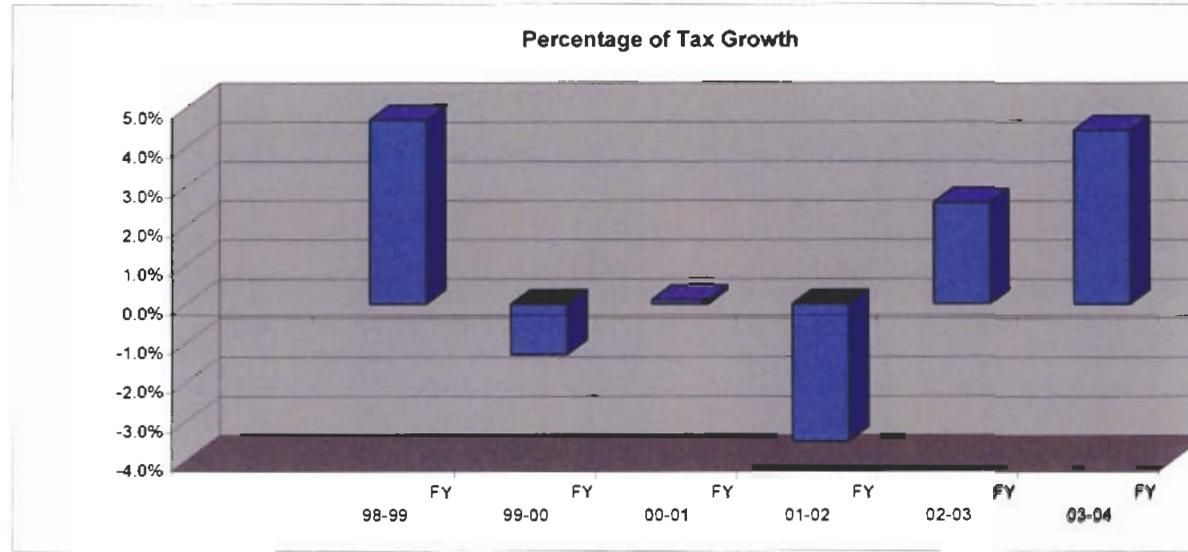
- A. Per Fire Study, payments are made to Lake Arrowhead Fire for enhanced level of service. This cost should increase 4% prospectively, and be added to L.A. Fire base charges for current services.
- Projection Assumptions: Eff 05-06, Lake Arrowhead Fire will be subsidizing CSA 70PM-1 operating costs to enable this district to remain solvent. L.A. Fire subsidized amounts for each FY are listed below the ending F.B. figures
- B. Per 04-05 Proposed Budget Book, \$1,156 audit chgs. Projection Assumption: increased base by 2% prospectively
- C. Per Fire Study, district receives special taxes at \$17/parcel.

San Bernardino County Fire Study
 Revised Financial Projections
 County Service Area 70 PM-1 (Lake Arrowhead) Paramedic

Curr Svcs Analysis:

	FY 97-98	-----FY 98-99-----		-----FY 99-00-----		-----FY 00-01-----		-----FY 01-02-----		-----FY 02-03-----		-----FY 03-04-----	
	Amt Rec'd	Amt Rec'd	% change										
Curr Svcs Revenue 7-year trend analysis	302,662	316,911	4.7%	312,845	-1.3%	313,197	0.1%	302,234	-3.5%	310,073	2.6%	323,861	4.4%
7-year average percentage increase/(decrease)													<u><u>1.2%</u></u>

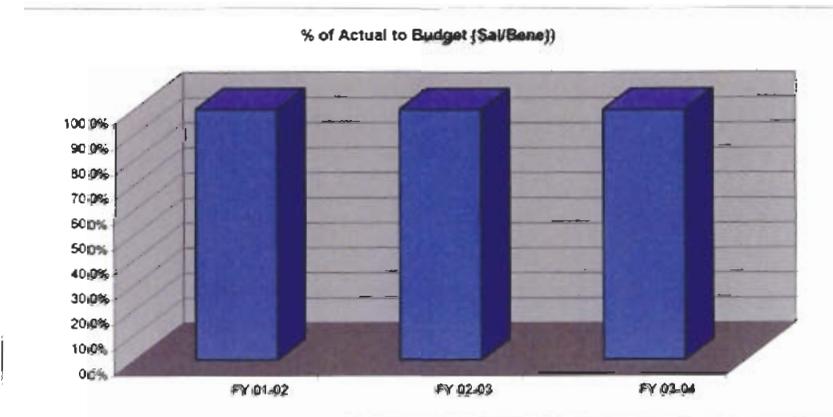
FY 98-99	4.7%
FY 99-00	-1.3%
FY 00-01	0.1%
FY 01-02	-3.5%
FY 02-03	2.6%
FY 03-04	4.4%



Salary/Benefit Analysis:

FY 01-02
FY 02-03
FY 03-04
3-Year Average %

	Actual	Modified Budget	% Actual to Budget
	2,333	2,333	100.0%
	1,571	1,571	100.0%
	1,521	1,521	100.0%
			<u><u>100.0%</u></u>



San Bernardino County Fire Study

Revised Financial Projections

Monte Vista Fire

	----- Actual -----		----- Assumptions -----			----- Financial Projections -----						
	2002-03	2003-04	2004-05	Projection	Projection	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11
	Actual	Actual	Budget	Base Year	Assumptions	Projected	Projected	Projected	Projected	Projected	Projected	Projected
--BEGINNING FUND BALANCE--	56,684	71,717	65,043	n/a		64,667	60,638	56,420	50,904	45,238	39,419	33,440
--EXPENDITURES--												
Salaries & Benefits	-	-	1,829	1,829	4%, A.	1,829	1,902	1,978	2,057	2,140	2,225	2,314
Services & Supplies	243,303	280,283	321,720	279,869	3.7%, D.	279,869	290,216	300,946	312,072	323,609	335,574	347,980
Other Charges	-	-	-	-		-	-	-	-	-	-	-
Fixed Assets	-	-	-	-		-	-	-	-	-	-	-
Transfers - Out	-	-	3,400	3,400	2%, B.	3,400	3,468	3,537	3,608	3,680	3,754	3,829
Reimbursements	-	-	-	-		-	-	-	-	-	-	-
Reserves and Contingencies	-	-	-	-		-	-	-	-	-	-	-
Total Expenditures	243,303	280,283	326,949	285,098		285,098	295,586	306,462	317,737	329,429	341,553	354,123
--REVENUES--												
Taxes	257,939	269,883	259,056	279,869	3.7%	279,869	290,216	300,946	312,072	323,609	335,574	347,980
Fines, Forfeitures & Penalties	-	-	-	-		-	-	-	-	-	-	-
Revenue From Use Of Money & Property	3,904	3,168	2,850	1,200	1.9% x beg FB	1,200	1152	0	0	0	0	0
Aid From Other Governmental Agencies	-	5,445	-	-	C.	-	-	-	-	-	-	-
Charges For Current Services	-	(3,482)	-	-	C.	-	-	-	-	-	-	-
Other Revenue	(3,507)	(1,781)	-	-		-	-	-	-	-	-	-
Transfers - In	-	-	-	-		-	-	-	-	-	-	-
Total Revenues	258,336	273,233	261,906	281,069		281,069	291,368	300,946	312,072	323,609	335,574	347,980
Revenue Over (Under) Expenditures	15,033	(7,050)	(65,043)	(4,029)		(4,029)	(4,218)	(5,516)	(5,666)	(5,819)	(5,979)	(6,143)
--ENDING FUND BALANCE--	71,717	64,667	0	n/a		60,638	56,420	50,904	45,238	39,419	33,440	27,296

Footnotes for Projection Assumptions:

General assumptions regarding property tax revenue projections: the percentage indicated represents a 7 year historical average (from 1997-98 to 2003-04 actuals)

General assumptions regarding use of money revenue projections: 1.9% of the beginning fund balance

A. Per 04/05 Proposed Budget Book, this represents admin chgs. Projection Assumption: increased by 4% prospectively

B. Per 04/05 Proposed Budget Book, this represents audit chgs. Projection Assumption: increased by 2% prospectively.

C. Per Fire Study, State reimbursement is a rebate of tax revenue from homeowners who claimed exemption credit, and negative amount (admin costs for the collection of property tax) for Charges for Current Services.

Projection assumption is a zero net impact

D. Per 04/05 Proposed Budget Book, district contracts with City of Montclair for fire svc. Per Co Fire, the contract cost was intended to closely match tax revenues generated by the district.

Projection Assumption: Pymts to the City of Montclair will be matched to the tax revenue generated by the district.

San Bernardino County Fire Study

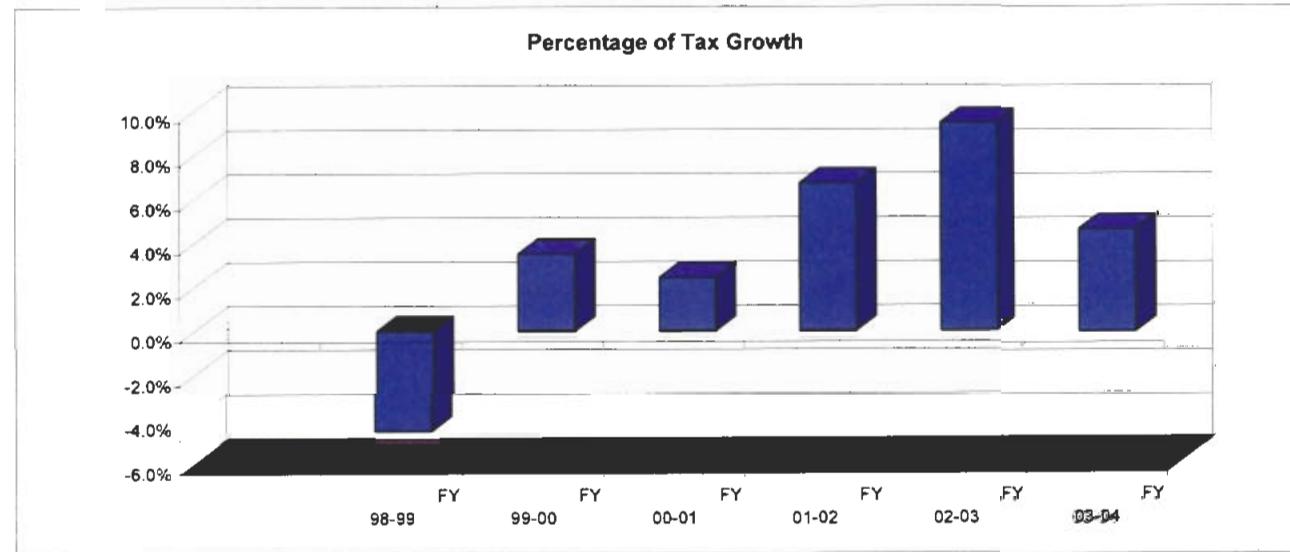
Revised Financial Projections

Monte Vista Fire

Tax Analysis:

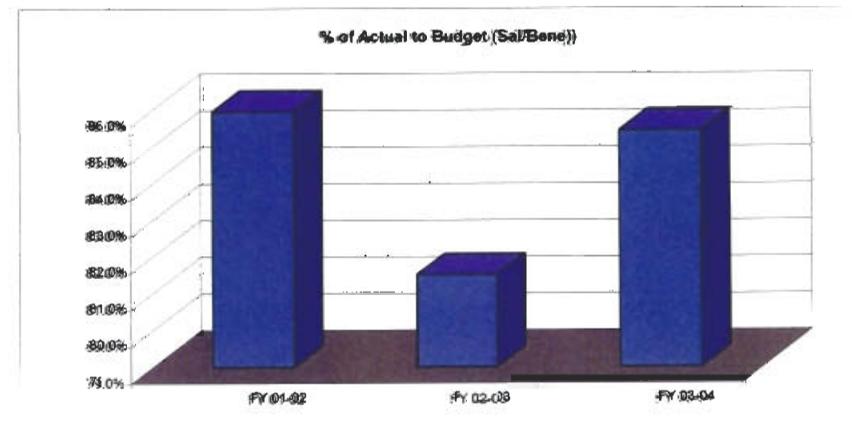
	FY 97-98	-----FY 98-99-----		-----FY 99-00-----		-----FY 00-01-----		-----FY 01-02-----		-----FY 02-03-----		-----FY 03-04-----	
	Amt Rec'd	Amt Rec'd	% change										
Tax Revenue 7-year trend analysis	218,212	208,396	-4.5%	215,702	3.5%	220,913	2.4%	235,710	6.7%	257,939	9.4%	269,883	4.6%
7-year average percentage increase/(decrease)													<u><u>3.7%</u></u>

FY 98-99	-4.5%
FY 99-00	3.5%
FY 00-01	2.4%
FY 01-02	6.7%
FY 02-03	9.4%
FY 03-04	4.6%



Svcs/Supplies Analysis:

	Actual	Modified Budget	% Actual to Budget	
FY 01-02	236,943	275,616	86.0%	
FY 02-03	243,303	298,471	81.5%	
FY 03-04	280,283	328,018	85.4%	
3-Year Average %			<u><u>84.3%</u></u>	
	00-01	01-02	02-03	03-04
Actual Exp's	223,476	236,943	243,303	280,283
% change	n/a	6.0%	2.7%	15.2%
3-Year Average %				<u><u>8.0%</u></u>



San Bernardino County Fire Study

Revised Financial Projections

Yucca Valley Fire

	----- Actual -----		----- Assumptions -----			----- Financial Projections -----						
	2002-03	2003-04	2004-05	Projection	Projection	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11
	Actual	Actual	Budget	Base Year	Assumptions	Projected	Projected	Projected	Projected	Projected	Projected	Projected
--BEGINNING FUND BALANCE--	67,023	149,295	279,633	n/a		163,114	(0)	(456,939)	(956,445)	(1,500,850)	(2,092,603)	(2,734,268)
--EXPENDITURES--												
Salaries & Benefits	3,078,580	3,191,827	3,513,176	3,388,701	96.5%, 4%	3,388,701	3,524,249	3,665,219	3,811,828	3,964,301	4,122,873	4,287,788
Services & Supplies	386,726	475,042	523,707	523,707	F., 2%	513,852	534,181	544,865	555,762	566,877	578,215	589,779
Other Charges	-	-	-	-		-	-	-	-	-	-	-
Fixed Assets	-	-	-	169,805		-	169,805	169,805	169,805	169,805	169,805	169,805
Transfers - Out	9,644	10,358	60,526	15,526	A.	15,526	15,526	15,526	15,526	15,526	15,526	15,526
Reimbursements	-	-	-	-		-	-	-	-	-	-	-
Reserves and Contingencies	-	-	37,847	-		-	-	-	-	-	-	-
Total Expenditures	3,474,950	3,677,227	4,135,256	4,097,739		3,918,079	4,243,762	4,395,415	4,552,921	4,716,510	4,886,419	5,062,898
--REVENUES--												
Taxes	2,629,214	2,745,829	3,008,904	2,828,204	3.0%	2,828,204	2,912,869	3,000,069	3,089,879	3,182,378	3,277,646	3,375,766
Fines, Forfeitures & Penalties	-	-	-	-		-	-	-	-	-	-	-
Revenue From Use Of Money & Property	37,041	36,136	47,040	30,000	B., 1.9% x FB	47,040	30,000	30,000	30,000	30,000	30,000	30,000
Aid From Other Governmental Agencies	12,942	111,053	-	-	C.	-	-	-	-	-	-	-
Charges For Current Services	-	(34,911)	-	-	C.	-	-	-	-	-	-	-
Other Revenue	14,330	28,110	5,000	-	D.	5,000	-	-	-	-	-	-
Transfers - In	863,695	802,665	794,679	794,679	E.	874,721	843,954	865,840	888,636	912,379	937,108	962,862
Total Revenues	3,557,222	3,688,882	3,855,623	3,652,883		3,754,965	3,786,823	3,895,909	4,008,515	4,124,757	4,244,754	4,368,628
Revenue Over (Under) Expenditures	82,272	11,655	(279,633)	(444,856)		(163,114)	(456,938)	(499,506)	(544,406)	(591,752)	(641,665)	(694,271)
--ENDING FUND BALANCE--	149,295	163,114	0	n/a		(0)	(456,939)	(956,445)	(1,500,850)	(2,092,603)	(2,734,268)	(3,428,539)

Footnotes for Projection Assumptions:

General assumptions regarding property tax revenue projections: the percentage indicated represents a 7 year historical average (from 1997-98 to 2003-04 actuals)

General assumptions regarding use of money revenue projections: 1.9% of the beginning fund balance

A. Per 04/05 Proposed Budget Book, \$25,000 equip reserve, \$20,000 term reserve, \$10,358 SCBA Loan pymnt 3 of 10, and \$5,168 for audit chgs.

Proj Assump: \$10,358 for SCBA loan, and \$5,168 for audit chgs prospectively. Fixed asset transfs excluded here.

B. Per 04/05 Proposed Budget Book, incr of \$11,000 for Paxton Street communications tower usage contract. Projection Assumption: continue base (which is a rough estimate of the annual tower rent revenue) prospectively, no provision for interest earnings.

C. Per Fire Study, State reimbursement is a rebate of tax revenue from homeowners who claimed exemption credit, and negative amount (admin costs for the collection of property tax) for Charges for Current Services.

Projection assumption is a zero net impact

D. Per 04/05 Proposed Budget Book, \$5,000 identified as permit fee collections due to housing start growth. Projection Assumption: viewed as one time amount

E. Per 04/05 Proposed Budget Book, \$412,684 from Yucca Valley Ambulance for operations and \$381,995 from CSA 70 for MOU subsidy.

Proj. Assump: Continue CSA 70 MOU subsidy of \$381,995 at current level prospectively, adjusted for fluctuating transfers in from YV AMB

F. Projected 04/05 was adjusted down by \$9,855, from \$523,707, so the district would not go 'RED' in 04/05.

San Bernardino County Fire Study

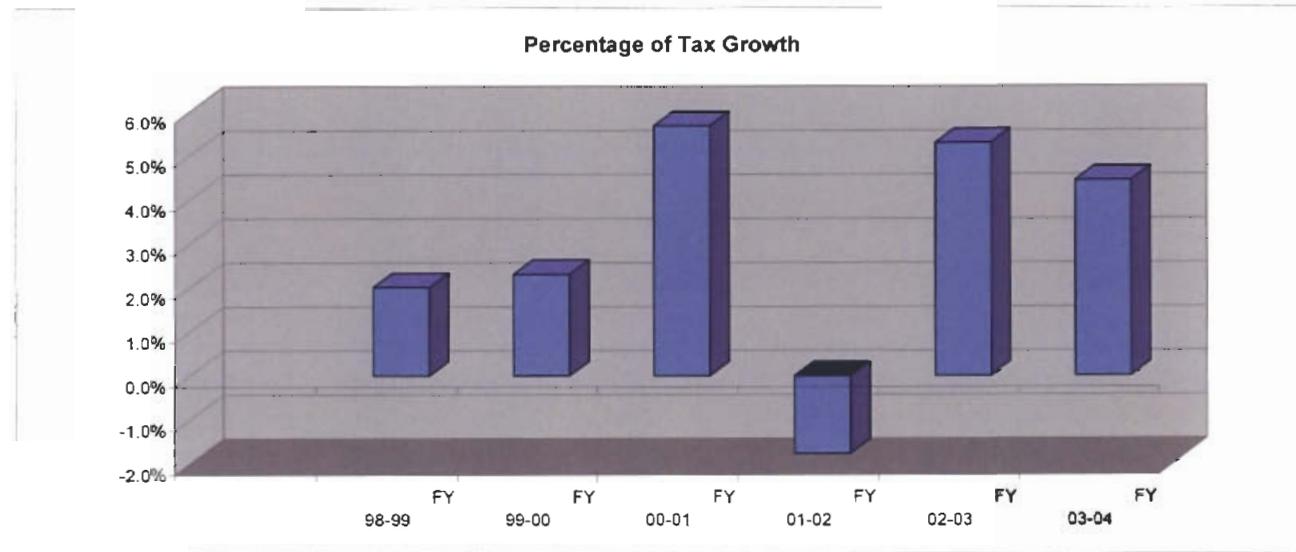
Revised Financial Projections

Yucca Valley Fire

Tax Analysis:

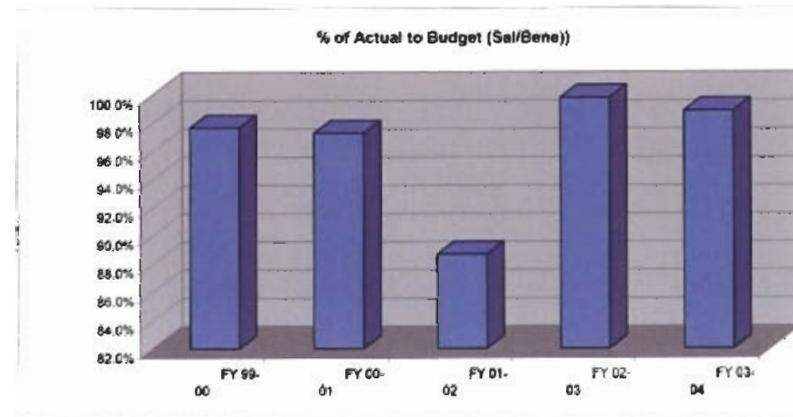
	FY 97-98	-----FY 98-99-----	-----FY 99-00-----	-----FY 00-01-----	-----FY 01-02-----	-----FY 02-03-----	-----FY 03-04-----						
	Amt Rec'd	Amt Rec'd	% change	Amt Rec'd	% change	Amt Rec'd	% change	Amt Rec'd	% change	Amt Rec'd	% change		
Tax Revenue 7-year trend analysis	2,304,692	2,351,038	2.0%	2,405,391	2.3%	2,541,976	5.7%	2,497,143	-1.8%	2,629,214	5.3%	2,745,829	4.4%
7-year average percentage increase/(decrease)													<u><u>3.0%</u></u>

FY 98-99	2.0%
FY 99-00	2.3%
FY 00-01	5.7%
FY 01-02	-1.8%
FY 02-03	5.3%
FY 03-04	4.4%



Salary/Benefit Analysis:

	Actual	Modified Budget	% Actual to Budget
FY 99-00	2,232,835	2,286,033	97.7%
FY 00-01	2,283,160	2,346,914	97.3%
FY 01-02	2,791,637	3,147,888	88.7%
FY 02-03	3,078,580	3,085,138	99.8%
FY 03-04	3,191,827	3,228,702	98.9%
5-Year Average %			<u><u>96.5%</u></u>



San Bernardino County Fire Study

Revised Financial Projections

Yucca Valley Ambulance

	----- Actual -----		----- Assumptions -----			----- Financial Projections -----						
	2002-03	2003-04	2004-05	Projection	Projection	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11
	Actual	Actual	Budget	Base Year	Assumptions	Projected	Projected	Projected	Projected	Projected	Projected	Projected
--BEGINNING FUND BALANCE--	341,367	131,198	11,642	n/a		90,456	2,000	2,000	2,000	2,000	2,000	2,000
--EXPENDITURES--												
Salaries & Benefits	34,866	39,195	52,581	52,581	4%	52,581	54,684	56,872	59,146	61,512	63,973	66,532
Services & Supplies	81,149	82,640	97,548	85,000	2%	85,000	86,700	88,434	90,203	92,007	93,847	95,724
Other Charges	-	-	-	-		-	-	-	-	-	-	-
Fixed Assets	50,318	-	78,000	39,560		78,000	39,560	39,560	39,560	39,560	39,560	39,560
Transfers - Out	600,000	525,000	414,996	414,996	A.	495,038	464,271	486,157	508,953	532,696	557,425	583,179
Reimbursements	-	-	-	-		-	-	-	-	-	-	-
Reserves and Contingencies	-	-	4,047	-		-	-	-	-	-	-	-
Total Expenditures	766,333	646,835	647,172	592,137		710,619	645,215	671,023	697,862	725,775	754,805	784,995
--REVENUES--												
Taxes	-	-	-	-		-	-	-	-	-	-	-
Fines, Forfeitures & Penalties	-	-	-	-		-	-	-	-	-	-	-
Revenue From Use Of Money & Property	3,720	3,366	1,800	1,800	1.9% x beg FB	1,800	38	38	38	38	38	38
Aid From Other Governmental Agencies	-	-	-	-		-	-	-	-	-	-	-
Charges For Current Services	552,606	596,503	633,730	620,363	4%	620,363	645,178	670,985	697,824	725,737	754,766	784,957
Other Revenue	(162)	(1,776)	-	-		-	-	-	-	-	-	-
Transfers - In	-	-	-	-		-	-	-	-	-	-	-
Total Revenues	556,164	598,093	635,530	622,163		622,163	645,216	671,023	697,862	725,775	754,804	784,995
Revenue Over (Under) Expenditures	(210,169)	(48,742)	(11,642)	30,026		(88,456)	0	0	(0)	(0)	(0)	1
--ENDING FUND BALANCE--	131,198	90,456	0	n/a		2,000	2,000	2,000	2,000	2,000	2,000	2,000

Footnotes for Projection Assumptions:

General assumptions regarding current services revenue projections: 4% growth projected (conservative projection) due to medi-cal and medi-care reimbursement limitations

General assumptions regarding use of money revenue projections: 1.9% of the beginning fund balance

A Per 04/05 Proposed Budget Book, \$412,684 was transferred to Yucca Valley Fire for operations, and \$2,312 was for audit chgs. Projection Assumption, transfer max amt to YV Fire for operations and retain a \$2,000 ending F.B.

San Bernardino County Fire Study

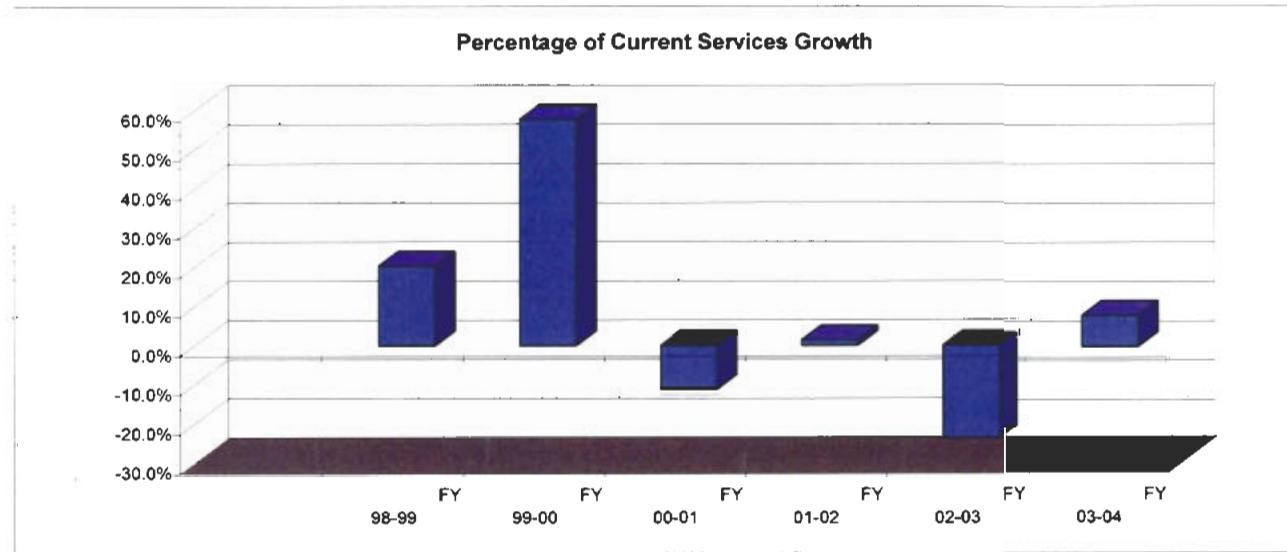
Revised Financial Projections

Yucca Valley Ambulance

Current Svcs Analysis:

	FY 97-98	-----FY 98-99-----		-----FY 99-00-----		-----FY 00-01-----		-----FY 01-02-----		-----FY 02-03-----		-----FY 03-04-----	
	Amt Rec'd	Amt Rec'd	% change										
Current Svcs Revenue 7-year trend analysis	423,346	509,524	20.4%	803,942	57.8%	714,238	-11.2%	724,065	1.4%	552,606	-23.7%	596,503	7.9%
7-year average percentage increase/(decrease)													<u>8.8%</u>

FY 98-99	20.4%
FY 99-00	57.8%
FY 00-01	-11.2%
FY 01-02	1.4%
FY 02-03	-23.7%
FY 03-04	7.9%



Salary/Benefit Analysis:

FY 01-02
FY 02-03
FY 03-04

3-Year Average %

Actual	Modified Budget	% Actual to Budget
21,953	21,953	100.0%
34,866	34,866	100.0%
39,195	39,195	100.0%
		<u>100.0%</u>

