

# CSA 38 Budget Allocation Methodology

Attachment C

	Valley	Mountain	No Desert	So Desert	Totals
<b>Expenditures:</b>					
Direct Costs	1,956,583	674,746	3,901,664	964,201	7,497,194
Allocated Costs	1,147,136	411,713	2,380,695	588,331	4,527,875
<b>Totals</b>	<b>3,103,719</b>	<b>1,086,459</b>	<b>6,282,359</b>	<b>1,552,532</b>	<b>12,025,069</b>
	25.8%	9.0%	52.2%	12.9%	100.0%
<b>Revenues:</b>					
Tax	2,341,446	857,886	2,893,330	357,603	6,450,265
Optr In	446,538	205,841	1,449,988	277,756	2,380,123
Other	38,400	22,000	1,402,024	466,456	1,928,880
Allocated Fund Bal	0	0	0	0	0
<b>Totals</b>	<b>2,826,384</b>	<b>1,085,727</b>	<b>5,745,342</b>	<b>1,101,815</b>	<b>10,759,268</b>
	26.3%	10.1%	53.4%	10.2%	100.0%

## Base Year Allocations

	Valley	Mountain	No Desert	So Desert	Totals
Expenditures	3,139,604	1,099,021	6,354,996	1,570,483	12,164,104
Revenues	2,924,842	1,123,548	5,945,482	1,140,197	11,134,069

### Notes:

1. Estimates based on fiscal year 2004/05 CSA 38 budget
2. One time costs have been removed from expenditures and revenues

### Note: 24 Mar 2006:

This is an early (in the fire reorganization reporting process) spreadsheet (10/2005). It summarizes CSA 38 General's FY 2004/05 final budget for use in distributing CSA 38 expense and revenue budget in subsequent fiscal years (for use in fire reorg estimates).

The above amounts are taken from CSA 38's detailed budget by station/function (which is available on request). These %'s appear as allocation factors for CSA 38 on all of the revisions that grouped current districts into proposed. (see example - attached worksheet from 10/05)

As the project progressed, adjustments were made to CSA 38's line item budget due to considerations Such as: \*Between FY's 2004/05 and 2005/06 certain budgeting and accounting line items were reclassified. \*In FY 2005/06 Mentone was moved from Mountain to Valley Division. \*Estimated FY 2005/06 beginning fund balance (which was not considered as revenue in FY 2004/05 percentage calculations) was subsequently spread to districts.