

**FINAL BUDGET
2009/2010
NORTH TAHOE FIRE PROTECTION DISTRICT**

REVENUES

PROPERTY & SPECIAL TAXES

| | |
|---|--------------------|
| 4100.000 - Current secured property tax | \$4,286,706 |
| 4110.000 - Unitary & op non-unitary | \$103,138 |
| 4120.000 - Miscellaneous tax revenues | \$170 |
| 4130.000 - Current unsecured property tax | \$110,784 |
| 4140.000 - Current supplement tax | \$38,527 |
| 4150.000 - Homeowners prop tax red | \$42,986 |
| 4199.000 - RDA Passthrough | \$190,000 |
| 4200.000 - Special tax | \$2,225,792 |
| 4210.000 - Fire Suppression assessment | \$640,382 |
| Subtotal | \$7,638,486 |

Property and voter approved taxes represent about two-thirds of District revenue. Were it not for the State of California and Placer County Redevelopment tax shifts, the District would be better off financially. This year's the District is estimating 3.5% property tax growth.

The voter-approved Special Tax and property owner approved Fire Suppression Assessment have provisions for an annual adjustment tied to the San Francisco-Oakland-San Jose consumer price index and will increase by 0.8%. The State of California has adopted a final budget and as a provision to help balance the budget the State has suspended Prop 1A. This means the District will bear the burden of an additional ERAF shift of 8% or greater which will affect our property tax revenues by approximately \$353,000.

In order to aid local government bear the burden of the new ERAF, the State of California has initiated a securitized borrowing program. This District plans to participate in this program which would allow the District to borrow 100% of the property tax dollars shifted to the state.

OTHER REVENUES

District generated revenues represent about one-third of overall revenue.

| | |
|---|-----------|
| 5440.000 - Transfer from Mitigation Fee account | \$120,455 |
| 5450.000 - Transfer from Facilities Infrastructure Reserve Fund | \$0 |
| 5460.000 - Transfer from Apparatus Reserve Fund | \$0 |
| 5470.000 - Transfer from Unrestricted Reserve Fund | \$142,667 |
| 5480.000 - Transfer from Construction Proceeds | \$368,164 |

Account 5440 represents transfers from the mitigation fee account in accordance with the adopted capital facilities and mitigation plan.

Accounts 5450 and 5460 are transfers from dedicated reserve funds for infrastructure and apparatus. Due to current budget constraints, the District does not anticipate the purchase and financing of new apparatus.

Account 5470 Unrestricted Reserve Funds will only be considered if necessary to fund operations. The District anticipates Transfers to assist with continued general operations.

Account 5480 Transfer from Construction Proceeds. These loan proceeds are in anticipation of the District moving forward with the construction of the new fire station.

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| 9507.000 - Interest Income | \$20,000 |
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Projected interest income on unrestricted cash, including those amounts invested in LAIF, Placer County and Plumas Bank are expected to decrease significantly as a result of the current economic climate.

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|-------------------------------|-----------|
| 9510.000 - Ambulance services | \$715,000 |
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The District is estimating flat ambulance income for the 2009/2010 fiscal year based on the number of emergency calls, inter-facility transfer and fee structure.

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|------------------------------|-----------|
| 9512.020 - SNPLMA Round 9 | \$98,930 |
| 9513.010 - USFS Marlow #1 | \$161,195 |
| 9513.020 - ARRA | \$234,465 |
| 9519.010 - Swift water grant | \$74,651 |

These accounts represent fuels reductions grants from Federal sources. They are restricted revenues for the intended purposes and are directly off-set by expenditure accounts in the Fire and Life Safety Program. The majority of grants have a calendar year end, as a result these grants often span two of the District's fiscal years. The above grant revenues have been revised to reflect activity for the current year only. These grant monies are used to fund the Chipping Program, the Forest Fuels Manager position and the Hand Crew. Additionally, the District received a grant to fund swift water rescue training and equipment.

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| 9520.000 - Alpine Meadows contract | \$369,072 |
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This is on-going contract revenue from the Alpine Springs County Water District as a consequence of a 15 year agreement to staff the Alpine Meadows Station on a part-time basis.

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| 9521.000 - Meeks Bay reimbursement agreement | \$13,000 |
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This is the reimbursement from Meeks Bay Fire Protection District (MBFPD) for the cost of dispatching emergency calls by Grass Valley within in the MBFPD area.

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| 9522.000 - Contract fuels reduction | \$159,600 |
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This is revenue from the California Conservancy and other Public Agencies as a consequence of agreements to provide fuels reduction work.

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| 9525.000 - El Dorado County contract | \$138,684 |
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This is on-going contract revenue from El Dorado County to provide paramedic ambulance service south of the Fire District to the Eagle Falls trailhead at Emerald Bay.

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| 9526.000 - Mitigation fees & fund transfer | \$70,000 |
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This is restricted revenue generated from new construction that includes new square footage.

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| 9536.000 - Prevention - tree removal permits | \$3,500 |
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This revenue is a result of a MOU with TRPA for tree marking.

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| 9537.000 - Plan Check Fees | \$25,000 |
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This is revenue from reports, plan review and construction inspections related to fire and life safety cost recovery fees.

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| 9538.000 - Report fees | \$1,000 |
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This is revenue from reports requests.

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| 9539.000 - Sale of surplus equipment | \$500 |
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| 9540.000 - Cal Fire Lease | \$5,757 |
|---------------------------|---------|

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This revenue is from the lease Cal Fire for use of Station 55 and utilities during the current fire season.

9590.000 - *Strike Teams* \$175,000

This is revenue from "assistance for hire" agreements with State and Federal Forest agencies such as the California Fire Assistance Agreement (CFAA) and other cooperative fire assistance agreements.

9595.000 - *Donations* \$1,000

9597.000 - *Miscellaneous Revenue* \$200

Subtotal **\$2,897,840**

REVENUES ACCOUNT TOTAL **\$10,536,326**

**FINAL BUDGET
2009/2010
NORTH TAHOE FIRE PROTECTION DISTRICT**

PERSONNEL COSTS

7010.000 SALARIES FULL TIME

SHIFT EMPLOYEES

| | |
|---------------------|-------------|
| 3 Battalion Chiefs | \$306,886 |
| 9 Captains | \$745,996 |
| 18 ALS Firefighters | \$1,035,341 |
| 3 BLS Firefighters | \$168,872 |

| | |
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| <i>Subtotal</i> | \$2,257,095 |
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| FLSA - 2.7% | \$60,445 |
| Holiday compensation | \$101,548 |

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| <i>Subtotal</i> | \$2,419,087 |
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40-HOUR EMPLOYEES

| | |
|----------------------------|-----------|
| 1 Chief | \$135,741 |
| 1 Assistant Chief | \$138,133 |
| 2 Administrative personnel | \$144,832 |
| 1 Mechanic III | \$77,438 |
| 1 Prevention Tech II | \$62,421 |
| 1 Forest Fuels Manager | \$61,755 |

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| <i>Subtotal</i> | \$620,320 |
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| Vacation payout - all personnel | \$50,000 |
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| 7010.000 SALARIES FULL TIME ACCOUNT TOTAL | \$3,089,407 |
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Full time salaries account for both line staff and 40 hour employees. Primary changes from last year include scheduled step increases . This account also funds for vacation and CTO pay-out for employees exceeding maximum accrual or leaving District service.

Cost of living adjustments are subject to negotiations and would not be effective until January 1, 2010.

Additionally there are currently 3 vacant positions which the District is not planning to fill until Spring of 2010 at the earliest. In order to preserve these positions the District has included the wages above.

FULL-TIME OVERTIME

| | |
|---|-----------|
| 7020.000 - Alarms & min/base staffing | \$500,000 |
| 7030.000 - Training | \$70,000 |
| 7040.000 - Optional & Assigned Duties | \$5,000 |
| 7045.000 - Working out of class BC/Capt | \$5,000 |
| 7050.000 - BC staff assignments | \$70,000 |

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| FULL-TIME OVERTIME TOTAL | \$650,000 |
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Overtime is broken down into broad categories. The single highest cost results from meeting minimum contractual and elevated base level daily staffing. Other categories that are tracked include training, optional and assigned duties and working out of class for the positions of Captain and Battalion Chief.

**FINAL BUDGET
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SALARIES PART-TIME

| | |
|------------------------------|-----------|
| 7120.000 - Alarms & Coverage | \$600,000 |
| 7130.000 - Training | \$10,000 |
| 7160.000 - Facilities | \$15,000 |
| 7170.000 - Fire Prevention | \$20,100 |
| 7170.010 - Forest Fuels | \$206,550 |
| 7180.000 - Fleet Maintenance | \$44,800 |

SALARIES PART-TIME TOTAL \$896,450

Part-time salaries primarily fund snitt coverage. The District's objective is twelve apprentice employees working snitt 24/7/365. This represents an increase in apprentice staffing and is a big step in reducing response times during multiple alarms. Additional funds are broken down into training, facility maintenance, fire prevention/inspections, forest fuels and apparatus maintenance.

Note that the forest fuels positions are primarily grant funded.

7199.000 SALARIES ADJUSTMENTS

| | |
|-------------------------------|-------------------|
| 7199.010 - Strike Team wages | -\$70,000 |
| 7199.020 - Red Flag wages | -\$31,000 |
| 7199.030 - Forest Fuels wages | -\$206,550 |
| | <u>-\$307,550</u> |

The above accounts have been created in order to more clearly track wages transferred to other expense accounts.

7200.000 PUBLIC EMPLOYEES RETIREMENT SYSTEM

| | |
|---------------------------|-------------|
| 33 Safety Employees | \$1,230,002 |
| 4 Miscellaneous Employees | \$105,884 |
| PTP PERS members | \$221,990 |

Contribution rates are 44.398% for Safety employees and 39.361% for Miscellaneous employees.

PERS ACCOUNT TOTAL \$1,557,876

The District's guaranteed benefit retirement program with Cal PERS includes numerous part-time employees that have met the 1000 hour minimum participation requirements.

GROUP INSURANCE

| | |
|---|-----------|
| 7310.000 - MEDICAL - active - MERP | \$95,460 |
| 7320.000 - MEDICAL - active - PERS | \$385,600 |
| 7330.000 - MEDICAL - retired - MERP | \$52,000 |
| 7340.000 - MEDICAL - retired - PERS | \$43,000 |
| 7350.000 - DENTAL | \$52,037 |
| 7360.000 - VISION | \$7,618 |
| 7370.000 - EMPLOYEE ASSISTANCE PROGRAM | \$3,000 |
| 7380.000 - LIFE, AD&D & LTD | \$11,000 |
| 7390.000 - Workers Compensation Insurance | \$430,000 |

GROUP INSURANCE TOTAL \$1,079,715

Medical insurance is fully paid for full-time employees and their families. Partial payments are also made for retirees and eligible dependants. This budget category also accounts for dental and vision coverage, the employee assistance program, life, accidental and long-term care insurance.

Workers compensation is also funded under this budget category at a rate of \$7.30 per \$100 for Safety personnel and a rate of \$2.38 per \$100 for Miscellaneous personnel.

Increases from preliminary budget are due to increases in actual premiums.

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7400.000 PAYROLL TAX LIABILITY

| | |
|------------------------------|----------|
| State Unemployment Insurance | \$9,135 |
| FICA | \$67,220 |

PAYROLL TAX LIABILITY TOTAL **\$76,355**

This category funds the Medicare portion of Social Security and unemployment insurance.

GASB 45 COMPLIANCE PLAN

| | |
|------------------------------------|-----|
| 7500.000 - GASB 45 compliance plan | \$0 |
|------------------------------------|-----|

GASB 45 COMPLIANCE PLAN TOTAL

This category represents the District's phased funding of the GASB 45 Compliance Plan. Given the current economic conditions, the District will hold off funding this liability until the next fiscal year. The District will continue to move forward with a plan for correct valuation and reporting in accordance with GASB 45.

TOTAL PERSONNEL SALARIES AND BENEFITS **\$7,042,253**

SERVICES & SUPPLIES

CLOTHING

| | |
|--|----------|
| 8011.000 - Uniform allowance, 37 full time employees | \$27,750 |
| 8012.000 - Badges, patches, car plates | \$2,500 |
| 8013.000 - Safety boots, jackets, repairs | \$6,000 |
| 8014.000 - PTP uniforms | \$3,000 |
| 8015.000 - Class A uniforms | \$1,000 |
| 8016.000 - Snow pants & gloves | \$2,000 |

CLOTHING TOTAL **\$42,250**

This account covers the \$750/employee uniform allowance for full-time employees and other uniform requirements not a part of that program.

SAFETY CLOTHING - STRUCTURE

| | |
|---------------------------------------|---------|
| 8021.000 - Helmets | \$1,500 |
| 8022.000 - Turnouts | \$9,000 |
| 8023.000 - Turnout boots | \$1,000 |
| 8024.000 - Gloves | \$800 |
| 8025.000 - Hoods, suspenders, shields | \$1,500 |
| 8026.000 - Flashlights | \$500 |
| 8027.000 - Hose straps | \$150 |
| 8028.000 - Repairs | \$2,000 |

SAFETY CLOTHING - STRUCTURE TOTAL **\$16,450**

These accounts cover expenses related to personal protective equipment (PPE) for all emergencies except vegetation fires. The District has been on a 10 year replacement program for turn-outs with PBI and Kevlar material. Full time employees received new PPE in FY 08/09 as a result of a successful grant.

SAFETY CLOTHING - WILDLAND

| | |
|--------------------------------------|---------|
| 8033.000 - Shirts, pants | \$2,500 |
| 8034.000 - Shelters | \$1,200 |
| 8035.000 - Gloves, hose packs, chaps | \$1,500 |

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| | |
|------------------------|---------|
| 8036.000 - Web gear | \$3,000 |
| 8037.000 - Helmets | \$1,500 |
| 8038.000 - Water/Meals | \$3,000 |

SAFETY CLOTHING - WILDLAND TOTAL \$12,700

This account funds PPE for wildland fires and ensures adequate inventories are available to replace damaged or worn out items and to outfit new employees.

COMMUNICATIONS

| | |
|---|----------|
| 8043.000 - Radio Repair | \$6,500 |
| 8044.000 - New /replacement radio/pager equipment | \$3,000 |
| 8045.000 - Radio/pager batteries | \$2,000 |
| 8046.000 - Radio software updates | \$500 |
| 8047.000 - Radio pager service | \$4,000 |
| 8048.000 - Cell phone service | \$22,000 |
| 8048.010 - Cell phone equip & supplies | \$5,000 |
| 8049.000 - Radio reprogramming | \$2,500 |
| 8049.010 - Radio vault rental | \$4,200 |

COMMUNICATIONS TOTAL \$49,700

These accounts fund a contract for radio repair with Sierra Electronics and the cost of cell phone/service/equipment/supplies, telephone and radio pagers. Hands free equipment is included for cell phone usage in vehicles.

COMPUTER SYSTEMS

8051.000 - Hardware

| | |
|---|---------|
| 8051.010 back up work stations/printers | \$800 |
| 8051.020 server | \$0 |
| 8051.030 Web site hosting | \$400 |
| 8051.040 cables, keyboards, mouse, hardware | \$1,000 |
| 8051.050 UPS batteries and replacement | \$1,500 |
| 8051.060 Xwire hardware | \$2,000 |
| 8051.070 Routers and Switches | \$1,000 |
| 8051.080 power line networking equipment | \$1,000 |

Hardware Total \$6,700

8052.000 - Software

| | |
|---|---------|
| 8052.010 Licenses for Microsoft & Firewalls | \$2,000 |
| 8052.020 Lucent tech contract | \$0 |
| 8052.030 Cougar Mountain | \$1,500 |
| 8052.040 Postini Spam | \$1,500 |
| 8052.050 Domain License | \$500 |
| 8052.060 Fire House inspection codes | \$0 |
| 8052.070 Fire House 3/1 to 3/1 | \$1,700 |
| 8052.080 AVG anti Virus | \$1,500 |
| 8052.090 Staffing Program | \$0 |

Software Total \$8,700

8053.000 - System maintenance \$31,200

COMPUTER SYSTEMS TOTAL \$46,600

This account is broken down into hardware, software and contractual maintenance. Notable in this budget is the District's continued efforts to update and maintain software programs. Computer system maintenance contains the contract with Daryn Kratz.

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HOUSEHOLD EXPENSES

8061.000 - Station supplies \$11,000

HOUSEHOLD EXPENSES TOTAL

\$11,000

This account pays for station supplies at six locations.

FIRE EXTINGUISHERS

8071.000 - Service \$1,750

8072.000 - Replacement \$750

FIRE EXTINGUISHERS TOTAL

\$2,500

8076 - GENERAL LIABILITY INSURANCE ACCOUNT TOTAL

\$50,000

This is an estimate of the cost of the general liability insurance policy for the District. Increase from the preliminary budget is due to a revision in the policy. The District will bid out the general liability insurance this fiscal year to ensure the lowest rates.

APPARATUS MAINTENANCE

8081.000 - Apparatus servicing & repair

| | | |
|----------|--------------------------------|----------|
| 8081.015 | 1922 Seagraves I | \$2,500 |
| 8081.016 | 1985 Seagraves I | \$20,000 |
| 8081.033 | 1990 Seagraves I | \$6,000 |
| 8081.041 | 1986 Grumman I | \$6,000 |
| 8081.045 | 1992 International III | \$6,000 |
| 8081.046 | 1992 Ford F-350 mech | \$2,500 |
| 8081.051 | 1995 Seagraves I | \$6,000 |
| 8081.052 | 1971 John Deere loader | \$1,400 |
| 8081.056 | 1995 Chevy Tahoe P-5 | \$2,500 |
| 8081.057 | 2003 Braun Northwest ambulance | \$3,000 |
| 8081.058 | 1997 Ford F-250 Mech | \$2,500 |
| 8081.060 | 1999 Ford F-250 STL | \$2,500 |
| 8081.064 | 2000 Chevy Braun ambu | \$3,000 |
| 8081.065 | 2007 International III | \$6,000 |
| 8081.067 | 2001 Ford Expedition Stn 52 | \$2,500 |
| 8081.069 | 2001 Chevy Braun ambu | \$3,000 |
| 8081.071 | 2003 Spartan Pumper I | \$6,000 |
| 8081.072 | 2004 Ford Braun ambu | \$3,000 |
| 8081.074 | 2004 Ford Braun ambu | \$3,000 |
| 8081.075 | 2004 Kenworth watertender | \$6,000 |
| 8081.076 | 2005 Ford Braun ambu | \$3,000 |
| 8081.077 | 1997 International II- E56 | \$6,000 |
| 8081.078 | 2008 Ford F250 502 | \$2,500 |
| 8081.079 | 2008 Ford Braun ambu | \$3,000 |
| 8081.080 | 2008 Ford F-150 Stn51 | \$2,500 |
| 8081.081 | 2008 Ford F-150 Stn52 | \$2,500 |
| 8081.083 | 2006 Bauer air trailer | \$1,000 |
| 8081.084 | 2005 DCA70 CAT gen Stn51 | \$500 |
| 8081.085 | 2008 Ford Expedition LX | \$2,500 |
| 8081.086 | 2008 Ford Expedition 500 | \$2,500 |
| 8081.087 | 2008 Ford Braun ambu | \$3,000 |
| 8081.088 | 2009 Mechanic vehicle | \$2,500 |
| 8081.200 | 2002 Bandit chipper | \$1,500 |
| 8081.201 | 1986 Ford F350 | \$0 |
| 8081.203 | 2004 Arrow trailer | \$400 |

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|----------|------------------------------------|---------|
| 8081.204 | 2006 Ford F450 | \$2,500 |
| 8081.205 | 2006 Carson chip trailer | \$500 |
| 8081.206 | 2001 Chevy Flat Bed | \$2,500 |
| 8081.207 | 2001 Ford F350 | \$2,500 |
| 8081.208 | 2008 Ford F-450 | \$2,500 |
| 8081.209 | 1999 Ford F-150 Prev | \$2,500 |
| 8081.210 | 1999 Ford F-150 Prevent | \$2,500 |
| 8081.211 | 1989 Jeep Cherokee Prevent | \$500 |
| 8081.212 | 2003 Chevy Tahoe B-5 | \$2,500 |
| 8081.213 | 2008 Bandit chipper | \$1,400 |
| 8081.214 | 1999 F-150 | \$2,500 |
| 8081.250 | American Signal OES-1 Sign Trailer | \$100 |
| 8081.251 | American Signal (OES-2) | \$100 |
| 8081.252 | 1985 cook trailer | \$0 |
| 8081.253 | 2005 Skidoo snowmobile | \$1,000 |
| 8081.254 | 2005 Skidoo snowmobile | \$1,000 |
| 8081.255 | Two-axle tow trailer | \$500 |

APPARATUS MAINTENANCE TOTAL \$151,900

OTHER FLEET EXPENSES

| | |
|---|----------|
| 8084.000 - Coveralls & shop towels | \$5,500 |
| 8088.000 - Oils, fluids, filters | \$8,000 |
| 8089.000 - Diesel | \$63,000 |
| 8090.000 - Gas | \$40,000 |
| 8091.000 - Waste oil management | \$7,000 |
| 8092.000 - Shop tools - new & replacement | \$3,500 |
| 8093.000 - Service unit tools - new & replacement | \$1,000 |
| 8095.000 - Snow chains | \$3,000 |
| 8097.000 - Station Generator Maintenance | \$1,000 |
| 8097.010 - Station Generator walkway/ladder | \$4,000 |
| 8098.000 - Parts inventory management | \$2,000 |

OTHER FLEET EXPENSES TOTAL \$138,000

These accounts pay for the cost of the mechanic division, evolving cost of diesel and gasoline, snow chains and generators. These accounts do not include the labor costs associated with part-time employees for apparatus repair.

OTHER EQUIPMENT MAINTENANCE

| | |
|--|---------|
| 8101.000 - Parts | \$0 |
| 8102.000 - Outside repair | \$750 |
| 8103.000 - Small tools | \$1,000 |
| 8104.000 - Ladders - replacement, repair & testing | \$3,000 |
| 8106.000 - Hurst/Holmatro tool testing | \$3,500 |
| 8107.000 - Pump testing | \$6,000 |
| 8108.000 - Hose testing | \$8,000 |

OTHER EQUIPMENT MAINTENANCE TOTAL \$22,250

This account covers parts and testing of the District small tools and equipment. This also covers the costs of outsourcing to third party testing of ladders, rescue tools, engine pumps and hose.

SCBA MAINTENANCE

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| 8111.000 - Testing | \$2,500 |
| 8112.000 - SCBA parts & maintenance | \$12,350 |
| 8113.000 - Compressor maintenance | \$6,600 |

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|---|---------|
| 8114.000 - Personal alert devices & batteries | \$2,800 |
| 8115.000 - Tech Training / Recertification | \$3,000 |

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| SCBA MAINTENANCE TOTAL | \$27,250 |
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New carbon fiber scba cylinders must be hydrostatic tested every five years. This year the District will test one-half on its' inventory in the current year.

RESCUE EQUIPMENT

| | |
|--|----------|
| 8121.000 Technical and confined space rescue | |
| 8121.010 Confined space rescue | \$15,000 |
| 8121.020 Confined space rescue equipment | \$5,000 |
| 8121.030 Technical rescue equipment | \$6,500 |
| 8121.040 Swift Water Rescue (training & equip) | \$74,651 |

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| RESCUE EQUIPMENT TOTAL | \$101,151 |
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These accounts are for equipment and training (labor) for confined space rescue and technical rescue.

ALPINE MEADOWS FIRE STATION

| | |
|------------------------------------|----------|
| 8125.000 - Utilities | \$5,000 |
| 8126.000 - Repairs and maintenance | |
| 8126.010 Maintenance | \$2,000 |
| 8126.030 Heater maint contract | \$250 |
| 8126.050 Exterminator | \$666 |
| 8127.000 - Alpine Storage Bldg | \$15,000 |
| 8127.010 - WARN system | \$500 |

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| ALPINE MEADOWS FIRE TOTAL | \$23,416 |
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This is a separate account to track the cost of utilities, repairs and maintenance of the Alpine Meadows fire station. This year's expenses are estimated and reimbursed from ASCWD in the 15 year agreement.

Due to soil contamination issues the District estimates an additional \$15,000 will be needed to complete the construction of the storage building addition.

BUILDINGS & GROUNDS MAINTENANCE

| | |
|---|-----------------|
| 8131.000 - Snow removal contracts - all stations | \$10,000 |
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| 8132.000 - Station 51 - repairs & maintenance | |
| 8132.010 Maintenance | \$5,000 |
| 8132.020 Sprinkler test | \$700 |
| 8132.030 Furniture | \$500 |
| 8132.040 Fire Act Grant Match | \$0 |
| 8132.050 Exterminator | \$666 |
| 8132.060 Paint | \$0 |

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| Station 51 Repairs & Maint | \$6,866 |
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| 8133.000 - Station 52 - repairs & maintenance | |
| 8133.010 Maintenance | \$5,000 |
| 8133.020 Deck Stain | \$3,000 |
| 8133.030 Furniture | \$2,500 |
| 8133.040 Fire Act Grant Match | \$0 |
| 8133.050 Exterminator | \$666 |
| 8133.060 Driveway seal and fill | \$8,250 |
| 8133.070 Window Replacement | \$2,500 |
| 8133.080 Sprinkler System | \$0 |

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| Station 52 Repairs & Maint | \$21,916 |
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| 8134.000 - Station 53 - repairs & maintenance | |
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|---|-----------------|
| 8134.010 Maintenance | \$5,000 |
| 8134.020 Sprinkler Test | \$500 |
| 8134.030 Fire Act Grant Match | \$0 |
| 8134.050 Exterminator | \$666 |
| 8134.060 Driveway seal and fill | \$2,250 |
| 8134.070 Paint/repair trim | \$2,500 |
| 8134.080 Ice Dam Tape | \$500 |
| Station 53 Repairs & Maint | \$11,416 |
| <hr/> | |
| 8135.000 - Station 54 - repairs & maintenance | |
| 8135.010 Maintenance | \$4,000 |
| 8135.030 Sprinkler Test | \$500 |
| 8135.040 Fire Act Grant Match | \$0 |
| 8135.050 Exterminator | \$666 |
| 8135.060 Driveway seal | \$0 |
| Station 54 Repairs & Maint | \$5,166 |
| <hr/> | |
| 8136.000 - Station 55 - repairs & maintenance | |
| 8136.010 Maintenance | \$3,000 |
| 8136.020 Exterior Paint | \$1,500 |
| 8136.030 Fire Act Grant Match | \$0 |
| 8136.050 Exterminator | \$666 |
| 8136.060 Driveway seal | \$0 |
| 8136.070 Roof & deck repair | \$0 |
| 8136.080 Sprinkler System | \$0 |
| 8136.090 Window/Door replacement | \$3,000 |
| Station 55 Repairs & Maint | \$8,166 |
| <hr/> | |
| 8137.000 - Airport Storage | \$2,200 |
| <hr/> | |
| 8140.010 - Generator Permits | \$1,250 |
| <hr/> | |
| 8140.020 - ARB Permits (3yr cycle for permits on chippers) | \$100 |
| <hr/> | |
| 8140.030 - Fuel Dispensing Permits | \$50 |
| <hr/> | |
| BUILDINGS & GROUNDS MAINTENANCE TOTAL | \$67,030 |
| <hr/> | |

These accounts are presented separately in an effort to gain a better picture of the individual cost of repairs and maintenance of the District's fire stations and airport storage.

EMS PROGRAM

| | |
|---------------------------------------|----------|
| 8153.000 - Disposable supplies | \$30,000 |
| 8154.000 - Equipment replacement | |
| 8154.010 Bags, Backboards | \$4,800 |
| 8154.030 Batteries | \$1,120 |
| 8154.040 Pulse Ox sensor | \$650 |
| 8155.000 - Equipment testing & repair | |
| 8155.010 Repairs | \$1,200 |
| 8155.020 Gurney PM | \$1,750 |
| 8155.030 Biomedical Engineering | \$4,500 |
| 8156.000 - Oxygen service | |
| 8156.010 Delivery fee | \$500 |
| 8156.020 Gas | \$5,500 |
| 8158.000 - Billing & EMS forms | |
| 8158.010 EPCR service fees | \$6,240 |
| 8158.020 Forms (NPP, AMA, HEMS) | \$200 |
| 8158.030 Spanish Forms | \$1,000 |

**FINAL BUDGET
2009/2010
NORTH TAHOE FIRE PROTECTION DISTRICT**

| | |
|--------------------------|-------------------------|
| 8159.000 - IFT expenses | \$5,000 |
| 8160.000 - SSV contract | \$2,500 |
| 8161.000 - Billing fees | \$40,000 |
| EMS PROGRAM TOTAL | <u>\$104,960</u> |

This category accounts for the costs associated with the District EMS program. Other expenses include billing and EMS forms, IFT expenses, SSV EOA contract monitoring fee, billing fees to the third part billing agent.

IPP & WELLNESS PROGRAM

| | |
|---|------------------------|
| 8166.000 - Wellness | \$0 |
| 8167.000 - Exposure plan | \$7,500 |
| 8170.000 - Safety equipment & supplies | \$1,500 |
| 8171.000 - Laundry | \$500 |
| 8172.000 - DMV physicals | \$1,500 |
| 8173.000 - Gym contract | \$3,000 |
| 8174.000 - Pre-employment physicals | \$5,000 |
| IPP & WELLNESS PROGRAM TOTAL | <u>\$19,000</u> |

This accounts for the wellness contract with TFF for full-time employees, contract with TFF to manage the mandated blood borne pathogen program records, safety equipment and supplies, turn-out laundering, mandated DMV physicals for commercial Class "B" drivers, gym contract with Asante for on-duty staff, an allowance for 40 hour personnel to use for any qualified expenses related to fitness/health and pre-employee physicals. The wellness contract will be re-visited next fiscal year.

SUBSCRIPTIONS & MEMBERSHIPS

| | |
|--|-----------------------|
| 8181.000 - Publications | \$600 |
| 8182.000 - Memberships | \$1,500 |
| 8183.000 - CSFA dues | \$6,000 |
| SUBSCRIPTIONS & MEMBERSHIPS TOTAL | <u>\$8,100</u> |

This account shows the cost of various publications, professional association memberships including Sierra Front, NFPA, IAAI as well as dues for all employees with the California State Firefighters Association.

OFFICE SUPPLIES

| | |
|---|------------------------|
| 8186.000 - Copier lease | \$10,000 |
| 8187.000 - Disposable supplies | \$10,000 |
| 8188.000 - Equipment replacement & repair | \$1,000 |
| 8189.000 - Postage & shipping | \$3,000 |
| 8190.000 - File storage, new cabinets | \$1,000 |
| 8193.000 - Checks, ledgers, tax forms | \$1,300 |
| 8193.010 - Bank fees | \$2,500 |
| OFFICE SUPPLIES TOTAL | <u>\$28,800</u> |

This account addresses all aspects of office supplies and equipment for all stations including the monthly leases for copiers at 51 and 52.

BOARD EXPENSES

| | |
|---|------------------------|
| 8201.000 - Medical insurance | \$49,000 |
| 8202.000 - Meeting fees | \$2,000 |
| 8204.000 - Clerk expenses | \$100 |
| 8205.000 - Awards ceremony | \$2,500 |
| 8206.000 - Employee appreciation dinner | \$0 |
| 8208.000 - Election expenses | \$0 |
| BOARD EXPENSES TOTAL | <u>\$53,600</u> |

**FINAL BUDGET
2009/2010
NORTH TAHOE FIRE PROTECTION DISTRICT**

This account contains all costs associated with the District Board of Directors, including the cost of Board member medical insurance, meeting and Clerk of the Board fees. In addition the District's employee appreciation dinner and awards ceremony are accounted for here.

PROFESSIONAL EXPENSES

| | |
|---|-----------|
| 8211.010 - Annual audit | \$17,000 |
| 8211.020 - OPEB Valuation | \$5,000 |
| 8212.010 - SB-2557 & tax collection fee | \$110,000 |
| 8212.020 - Direct charges | \$5,000 |
| 8213.000 - Legal fees | \$30,000 |

PROFESSIONAL EXPENSES TOTAL

\$167,000

These accounts include the annual audit. The valuation of the District's OPEB liability. The Placer County fee to collect the property tax, special tax and fire suppression assessment are non-negotiable. Legal fees include the contract with Porter/Simon and the hourly contract for labor issues with Dan Coyle.

STATION RELOCATION

| | |
|---|-----------|
| 8214.200 - Station Relocation - Stage 2 | |
| 8214.202 Legal fees | \$25,000 |
| 8214.203 O-A Agreement (AIA basic & add'l scvs) | \$556,500 |
| 8214.206 Project Management | \$30,000 |
| 8214.207 Project compliance Services (Auerbach) | \$35,000 |
| 8214.208 Regulatory Permitting (Auerbach) | \$19,000 |
| 8214.209 Owners' Rep - Construction Drawings | \$27,000 |
| 8214.210 Public Education | \$12,000 |
| 8214.211 PT Bookkeeper | \$12,500 |

STATION RELOCATION TOTAL

\$717,000

In order to attain a timeline which includes beginning construction in 2010, the 09/10 expenses are indicated as follows:

State Two - Includes taking the project to completion of architectural, civil engineering, structural engineering, mechanical, electrical engineering and landscape architecture and the beginning of mobilization. This phase of the project does not include construction. This phase of the project will require additional time from the District's consultant, project management and construction management.

OTHER SERVICES

| | |
|---|----------|
| 8216.000 - AB-2838.000 - LAFCO | \$6,500 |
| 8217.000 - Legislative advocacy/grants | \$18,000 |
| 8218.000 - Map book updates | \$2,000 |
| 8219.000 - Grass Valley Dispatch | \$99,158 |
| 8220.010 - Conclusion - RDA/FIA (Willdan) | \$32,000 |
| 8220.020 - Fiscal impact analysis (BAE) | \$7,500 |
| 8220.030 - Feasibility Study (Stn 52) | \$17,000 |
| 8220.040 - MSR/SOI (Municipal Service Review/Sphere of Influence) | \$10,000 |

OTHER SERVICES TOTAL

\$192,158

LAFCO charges are computed based on budget size and are non-negotiable.

The contract for legislative advocacy and grant procurement is with the Houston Group.

The District map books have recently been replaced; the current year amount constitutes updates and maintenance.

The District has contracted with Grass Valley Dispatch to perform dispatch services. The current year's fees include dispatching services for the District and the Meeks Bay Fire Protection District (MBFPD). The District will enter into a reimbursement agreement with MBFPD to receive reimbursement for the number of dispatched emergency calls.

**FINAL BUDGET
2009/2010
NORTH TAHOE FIRE PROTECTION DISTRICT**

The District will undertake a facility feasibility study to determine adequate staffing, facility and apparatus needs to provide continued service to the Kings Beach. Additionally the District has contracted with Willdan to complete a Fiscal Impact analysis for areas of the District which are affected by RDA. The increase from the preliminary budget is due to an increase in the scope of work to be performed by Willdan.

Also the District will split the cost of a contract with DAL to complete a fiscal impact analysis for the Homewood Mt. Resort area and the District will complete a MSR/SOI in order to move forward with the Homewood Mt Resort area annexation.

PUBLICATIONS & NOTICES

8224.000 - Legal notices/advertisements \$1,200

PUBLICATIONS & NOTICES TOTAL

\$1,200

TRAVEL & MEETINGS

8226.000 - District hosted meetings & workshops \$8,000

8227.000 - Travel & meetings \$5,000

8228.000 - Unforeseen travel expenses \$1,000

TRAVEL & MEETINGS TOTAL

\$14,000

These funds account for the cost of District hosted meetings at any station and meals provided at fires and incidents as well as expenses associated with travel and meetings at other locations and including a contingency for unanticipated travel.

HAZ-MAT

8231.000 - Disposable supplies \$750

8234.000 - Equipment repairs & replacement \$1,250

HAZ-MAT TOTAL

\$2,000

This accounts for the costs associated with the District's Hazardous Material program. The budget includes the annual calibration of sensors in the gas detectors and the replacement of disposable supplies if used at an incident.

SPECIAL DISTRICT EXPENSES

8241.000 - Goodwill \$500

8242.000 - DMV license fees \$250

8243.000 - Photos & inventory tags, ID cards \$200

8244.000 - Film & processing \$100

8245.000 - Recruitment expenses \$4,500

8246.000 - Public information/PIO \$3,500

8248.000 - WARN \$1,500

SPECIAL DISTRICT EXPENSES TOTAL

\$10,550

HYDRANTS

8251.000 - Rental \$2,000

8252.000 - Snow removal \$4,500

8253.000 - Supplies \$1,000

8254.000 - Loader rental contingency \$2,000

HYDRANTS TOTAL

\$9,500

This account is for the cost of snow removal around hydrants in the higher elevation neighborhoods, rental charges from private water purveyors, hydrant stakes and supplies for annual maintenance and a contingency for loader rental if the amount of snow dictates.

SUPPRESSION

8256.000 - Wildland equipment/foam/meals/tools \$9,550

**FINAL BUDGET
2009/2010
NORTH TAHOE FIRE PROTECTION DISTRICT**

| | |
|---|----------|
| 8257.000 - Structure equipment/hose/tools | \$35,000 |
| 8258.000 - Strike Team expenses | \$70,000 |
| 8259.000 - Martis Peak lookout | \$0 |

SUPPRESSION TOTAL \$114,550

This account is for equipment and tools associated with both structural and wildland firefighting, strike team expenses which are generally reimbursed and a contribution to the cost of the labor associated with the Martis Peak lookout operation. Also included in account 8256 is the cost for meals and water at strike teams. These teams must be prepared to be self-sufficient for up to 72 hours

UTILITIES

| | |
|------------------------------------|----------|
| 8261.000 - Natural gas | \$24,000 |
| 8262.000 - Electricity | \$32,000 |
| 8263.000 - Sewer & water | \$9,000 |
| 8264.000 - Garbage | \$1,600 |
| 8265.000 - Phones & computer lines | \$25,600 |

UTILITIES TOTAL \$92,200

These accounts cover the cost of utilities for all stations including natural gas, electricity, sewer and water, garbage collection, land line phone and computer lines.

FIRE PREVENTION

| | |
|---|-----------|
| 8282.000 - Codes & subscriptions | \$3,000 |
| 8283.000 - Public education | \$3,500 |
| 8285.000 - Forms & supplies | \$2,000 |
| 8286.000 - Photography | \$1,000 |
| 8287.000 - Investigations | \$300 |
| 8288.000 - Juvenile Firesetter expenses | \$978 |
| 8293.020 - SNPLMA 09 Chipping | \$38,500 |
| 8293.030 - SNPLMA 09 Layout | \$60,430 |
| 8294.010 - USFS Marlow #1 Chipping | \$154,200 |
| 8294.020 - USFS Marlow #1 Layout | \$7,000 |
| 8295.000 - Tree marking program | \$600 |
| 8296.010 - ARRA Bookkeeper | \$12,500 |
| 8296.020 - ARRA Handcrew | \$128,250 |
| 8296.030 - ARRA Chipping | \$12,600 |
| 8296.040 - ARRA Forestry Tech | \$13,116 |
| 8296.050 - ARRA Printer | \$4,999 |
| 8296.060 - ARRA Project monitoring device | \$2,500 |

FIRE PREVENTION TOTAL \$445,473

The Fire & Life Safety Division has made great strides in the area of fuels reduction and pre-fire planning. Predominately grant funded, the District has taken responsibility for inspections, tree marking (MOU with TRPA), chipping and lot clearing on public lands (see Fire Suppression Assessment discussion). This Division also works closely with other regulatory agencies to ensure new projects meet current codes and ordinances. The majority of grants have a calendar year end, as a result of this these grants often span two of the District's fiscal years. The above grant expenditures have been revised to reflect activity for the current year only.

These grant monies are used to help fund the Chipping Program, the Forest Fuels Manager position and the Hand Crew

SNPLMA 09 Chipping will pay for a portion of the wages for the Forest Fuels Office Tech, Chip Boss, and chipping personnel. SNPLMA 09 Layout will pay for a portion of the Forest Fuels Manager's time related to project layout.

USFS Marlow #1 Chipping will pay a portion of the wages and uniforms for the Forest Fuels Office Tech, Chip Boss and chipping personnel. USFS Marlowe #1 Layout will pay for a portion of the Forest Fuels Manager's time related to project layout.

**FINAL BUDGET
2009/2010
NORTH TAHOE FIRE PROTECTION DISTRICT**

ARRA Bookkeeper will pay a portion of the wages for the part time bookkeeper's time related to grant accounting.
ARRA Handcrew will pay for some of the handcrew work.
The above changes from the preliminary budget better reflect estimated expenditures for the current year.

TRAINING

| | |
|---|-----------------|
| 8301.000 - Firefighter, Operator, Certified Officer I | \$9,000 |
| 8302.000 - Certified Officer II, Command, Management classes | \$8,000 |
| 8303.000 - SCBA training/re-cert | \$3,000 |
| 8304.000 - Recertification's, EMT-1 | \$3,500 |
| 8305.000 - Haz-Mat/Prevention/EMS | |
| 8305.010 Haz-Mat Prev Classes | \$1,000 |
| 8305.020 Prevention Classes | \$6,000 |
| 8305.030 Ems Classes | \$5,000 |
| 8306.000 - Audio visual, books | |
| 8306.010 Working Fire | \$1,000 |
| 8306.020 Books | \$1,250 |
| 8306.030 Video / Equip | \$2,500 |
| 8307.000 - Paramedic CE's | \$13,200 |
| Training Total | \$53,450 |
| 8308.000 - Specialized schooling | |
| 8308.010 Mechanic Classes | \$1,800 |
| 8308.020 Rescue Systems | \$4,000 |
| 8308.030 Trench Rescue | \$3,000 |
| 8308.040 Fresno Training Officers | \$1,500 |
| 8309.000 - Training Officer classes | \$1,000 |
| Specialized Schooling Total | \$11,300 |
| 8310.000 - Management/special training/academy | |
| 8310.010 Executive Staff | \$6,000 |
| 8310.020 Admin Staff | \$6,400 |
| 8310.030 Board Member includes AB1234 | \$8,600 |
| 8310.040 Special Training - OSHA/F-EMT | \$2,000 |
| 8310.050 Basic Academy reimbursement | \$0 |
| Management/Special/Academy Total | \$23,000 |
| TRAINING TOTAL | \$87,750 |

The District training program is multi-faceted and has numerous objectives for the coming year. This includes hosting or sending employees to classes necessary to meet career development objectives, conducting spring and fall driver/operator classes, an ambulance and utility driver class for new fire fighters, continued staff training for safety and injury prevention and hosting the requisite mandated training for CPR, EMT-1, Haz Mat, Blood borne Pathogens, TB, PFT, fit testing, HIPAA and other Cal OSHA mandates.

The decrease from preliminary budget reflects the actual expenditures for the current year.

The District will provide training to the Administrative staff including CPA licensure. Board members will continue to attend classes to enhance their positions.

FIRE SUPPRESSION ASSESSMENT

| | |
|--|-----------|
| 8315.010 - D-space inspector | \$29,400 |
| 8317.000 - Red Flag staffing | \$31,000 |
| 8317.010 - Red Flag handcrew staffing | \$14,500 |
| 8317.020 - Red Flag equipment replacement | \$500 |
| 8318.000 - Handcrew | \$140,000 |
| 8319.010 - Chipper Uniforms | \$0 |
| 8319.015 - Seasonal Uniforms | \$350 |
| 8319.020 - Chipper backgrounds & physicals | \$3,000 |

**FINAL BUDGET
2009/2010
NORTH TAHOE FIRE PROTECTION DISTRICT**

| | |
|---|----------|
| 8319.025 - Seasonal backgrounds & physicals | \$300 |
| 8319.090 - Forest Fuels program supplies | \$1,000 |
| 8320.010 - Offices supplies/postage | \$2,000 |
| 8320.020 - Copier (annual maint supplies) | \$3,001 |
| 8320.030 - Pub Ed supplies/advertising | \$2,800 |
| 8320.040 - Fuels programs phones | \$3,000 |
| 8321.010 - Forest Fuels vehicle maint | \$22,400 |
| 8321.020 - Forest Fuels vehicle fuel | \$8,000 |
| 8327.000 - PIO | \$20,500 |
| 8328.000 - Storage Space remodel | \$10,000 |
| 8340.000 - Forest Fuels/EOC Stn. 51 | \$0 |
| 8350.000 - Contingency | \$4,000 |

FIRE SUPPRESSION ASSESSMENT TOTAL **\$295,751**

As a result of the voter approved Fire Suppression Assessment the District has embarked on additional fire suppression and prevention activities. Included in these are the addition of a dedicated defensible space inspector; new and updated Red Flag warning equipment and monies for increased staffing on Red Flag days; the addition of a handcrew to participate in lot clearing, forest thinning and fire fighting; the implementation and the public's education regarding the District's evacuation plan and increased efforts and presence of the District's Public Information Officer (PIO). The above reduction from the preliminary budget reflects a reallocation of the PTP bookkeeper wages.

9300.000 - UNALLOCATED ACCOUNT TOTAL **\$2,000**

TOTAL SERVICES & SUPPLIES **\$3,127,789**

CAPITAL EXPENDITURES

| | |
|---|----------|
| 9100.001 - Interest payment SCBA | \$942 |
| 9100.010 - Interest payment M71 | \$1,970 |
| 9100.015 - Interest payment M76 | \$851 |
| 9100.020 - Interest payment M65 buildup | \$9,860 |
| 9100.025 - Interest payment Mechanic vehicle (purchase price \$125,000) | \$5,000 |
| 9100.030 - Interest payment Ambulance (purchase price \$93,000) | \$5,000 |
| 9199.000 - Interest Expense | \$30,000 |
| 9200.005 - Zoll monitor | \$20,000 |

TOTAL CAPITAL **\$73,623**

Funds are in place to continue paying the debt service on various apparatus. Additionally the District intends to re-mount an ambulance and acquire a mechanic vehicle using debt financing. Capital expenditures proposed this year are a new Zoll monitor.

BUDGET SUBTOTAL **\$3,201,412**

| | |
|--|----------|
| Transfer to Facilities Infrastructure Reserve Fund | \$0 |
| Transfer to Apparatus Reserve Fund | \$50,000 |
| Transfer to Unrestricted Reserve Fund | \$0 |
| Transfer to Mitigation fee account | \$70,000 |

TOTAL TRANSFERS TO RESERVE FUNDS **\$120,000**

**FINAL BUDGET
2009/2010
NORTH TAHOE FIRE PROTECTION DISTRICT**

The District transfers the net Mitigation fees less lease payment to reserves each year.

DEBT EXTINGUISHMENT

| | |
|---|-------------------------|
| <i>Principal payment SCBA</i> | \$23,168 |
| <i>Principal payment M71</i> | \$48,485 |
| <i>Principal payment M76</i> | \$17,201 |
| <i>Principal payment M65 buildup</i> | \$43,807 |
| <i>Principal payment Mechanic vehicle</i> | \$20,000 |
| <i>Principal payment Ambulance</i> | \$20,000 |
| <i>TOTAL PRINCIPAL</i> | <u>\$172,661</u> |

The addition of the above section reflects the District's desire to show activity on the accrual basis. As a result the interest expense for all lease payments is reflected above. The principal portion of the lease payments is reflected here.

| | |
|----------------------------|----------------------------|
| <i>TOTAL BUDGET</i> | <u>\$10,536,326</u> |
|----------------------------|----------------------------|
