

FISCAL YEAR 2024-25

BUDGET JUSTIFICATION

TAX REVENUE

ACCOUNT CODE: 4010, 4020
ACCOUNT TITLE: Current & Prior Years Taxes
ACCOUNT TOTAL: \$87284

DESCRIPTION		
<p>The Douglas County Assessor anticipates Assessed Value (AV) will be increasing. A reasonable increase estimate would be 3%.</p> <p>The District's permanent tax rate is \$0.5077.</p> <p>(Note: There is no current Local Option Operating Levy.)</p>		
History- Actual <u>AV 2023-24</u>	Estimated <u>AV 2023-24</u>	<u>Increase</u>
\$173,218,366	\$178,414,917	3.0%
Estimated AV - \$178,414,917 X 0.0005077		\$90,581
Estimated uncollected taxes 6.4%		<u>(5,787)</u>
Total Current Tax Revenue		\$84,784
Total Prior Years Taxes		<u>\$ 2,500</u>
Total General Fund Tax Revenue		\$ 87,284
		(2023-24) - \$84,669)

FISCAL YEAR 2024-25

BUDGET JUSTIFICATION

OTHER INCOME

ACCOUNT CODE: 4031-4037
ACCOUNT TITLE: Other Revenue Income
ACCOUNT TOTAL: \$4,560

DESCRIPTION	AMOUNTS
<u>TAX INTEREST</u>	\$160
<u>DONATIONS</u>	\$250
<u>OUT-OF-DISTRICT BILLING</u> This is billing for out of District residents and MVA's on County/State roads.- 760 DC Elec Refund - 140	\$900
<u>TRANSFER FROM OTHER FUNDS</u>	\$0
<u>SALE OF ASSETS</u>	\$0
<u>GRANTS</u> Possible SDAO Safety and Security Grant – 3250 Heating Upgrade Match – 1/2	\$3250
2023- 24 \$4465	

FISCAL YEAR 2024-25
BUDGET JUSTIFICATION

MATERIALS & SERVICES

ACCOUNT CODE: 6000
ACCOUNT TITLE: Communications
ACCOUNT TOTAL: \$3,501

DESCRIPTION	AMOUNTS
<p><u>9-1-1 CALL CENTER</u> County dispatch fee. 1500 service fee, 300 maintenance fee.</p>	\$1800
<p><u>RADIO PAGER MAINTENANCE & REPAIR</u> Nimh batteries, Pagers – 40 Repair of 1 – 100</p>	\$140
<p><u>RADIO/PAGER PURCHASE</u> 2 Portable Radio \$500</p>	\$1000
<p><u>ACTIVE 911</u> 35 Devices @ Small Dept Standard Program \$561</p>	\$561
<p>FY 23-24 \$2975</p>	

FISCAL YEAR 2024-25

BUDGET JUSTIFICATION

MATERIALS & SERVICES

ACCOUNT CODE: 6001
ACCOUNT TITLE: Publications/Legal Notices
ACCOUNT TOTAL: \$795

DESCRIPTION	AMOUNTS
<p><u>THIS LINE ITEM WILL BE USED TO COVER PUBLICATION EXPENSES</u></p> <p>Fire Board Meetings and Workshops - 325 Other required publications - 470 Budget meetings, Budget Hearing/LB1 May Election – None in 24-25</p> <p>FY 23-24- \$1295</p>	<p>\$795</p>

FISCAL YEAR 2024-25

BUDGET JUSTIFICATION

MATERIALS & SERVICES

ACCOUNT CODE: 6002
ACCOUNT TITLE: Professional Services
ACCOUNT TOTAL: \$13,878

DESCRIPTION	AMOUNTS
<u>LEGAL SERVICES</u>	\$500
<u>AUDIT/ACCOUNTING</u> Contract with Wheeler Accounting –675 Audit (required, Grants received) - \$5000	\$5675
<u>ADMINISTRATION</u> Physician Advisor – 1000	\$1,000
<u>BACKGROUND CHECKS</u> New FFs – 0 (5 no charge)	\$0
<u>OFFICE ASSISTANT</u> 8 hrs/month @ \$18 x 12 = 1728	\$1728
<u>OPERATIONS ASSISTANT</u> 16 hrs/month @ \$15 x 12 = 2880	\$2880
<u>Physicals, DOT and Respiratory (OSHA 1910.134)</u> DOT w audiology, 6 @ 140 – 1120 OSHA Reviews of 1910.134 Questionnaire, 14@ 25 – 350 Respiratory Exam, Secondary, 5@125 - 625 FY 23-24 - \$18,033	\$2095

FISCAL YEAR 2024-25

BUDGET JUSTIFICATION

MATERIALS & SERVICES

ACCOUNT CODE: 6003
ACCOUNT TITLE: Insurance
ACCOUNT TOTAL: \$16,752

DESCRIPTION	AMOUNTS
<p><u>LIABILITY/PROPERTY</u></p> <p>SDAO umbrella: Property & Liability of vehicles, facilities, and District Management. (with discount) Est. 12-18% increase , figured at 15%</p>	<p>\$11006</p>
<p><u>WORKERS COMP</u></p> <p>SDAO ESTIMATE 4.5% INCREASE</p>	<p>\$2721</p>
<p><u>SUPPLEMENTAL HEALTH - Volunteers</u></p> <p>SDAO Policy- Projected 0% increase</p>	<p>\$1900</p>
<p><u>FIREMED/MEDCOM</u></p> <p>Currently 15 volunteers at \$75/each – \$1125</p>	<p>\$1125</p>
<p>FY 23-24 - \$15,316</p>	

FISCAL YEAR 2024-25

BUDGET JUSTIFICATION

MATERIALS & SERVICES

ACCOUNT CODE: 6004
ACCOUNT TITLE: Office Supplies and Printing
ACCOUNT TOTAL: \$1750

DESCRIPTION	AMOUNTS
The Office Supply line item is used to purchase a wide range of supplies including:	
Office Equipment - 500 Laptop computer replacement Chairs, Training Room - 300	\$800
Office supplies - 700 Paper, files, toner, pens/pencils, etc.	\$700
Postage/Mailing supplies – 100 Stamps, mailers, envelopes	\$100
Library/Reference - 150 Standards, Fire Codes	\$150
Website Maintenance/Operation- \$0 Streamline \$63 x 12	\$0
FY 23-24 - \$2380	

FISCAL YEAR 2024-25

BUDGET JUSTIFICATION

MATERIALS & SERVICES

ACCOUNT CODE: 6005
ACCOUNT TITLE: Dues/Memberships
ACCOUNT TOTAL: \$970

DESCRIPTION	AMOUNTS
NVFC - 145	\$145
SDAO – 500	\$500
Oregon Ethics Commission- 85	\$85
Oregon Fire Chiefs Assoc – 85	\$85
Oregon Volunteer FFA - 155	\$155
Umpqua Fire instructors – Fire Blast Trailer - 0	\$0
FY 23-24 - \$1345	

FISCAL YEAR 2024-25

BUDGET JUSTIFICATION

MATERIALS & SERVICES

ACCOUNT CODE: 6006
ACCOUNT TITLE: Vehicle Operations
ACCOUNT TOTAL: \$ 18,700

DESCRIPTION	AMOUNTS
<u>FUEL / OIL</u> Vehicle and Tool fuel, gas and diesel	\$6500
<u>VEHICLE REPAIRS</u>	\$3500
<u>VEHICLE MAINTENANCE</u> Batteries, 1 set – 450 Maint. & Safety checks (1030,1031,1060,1061) – 2400 Maint. & Safety check (brush 1080,1081,1090,1091) – 1600	\$4000
<u>1091 Chief's Pickup</u> 1091 – Add Canopy	\$2500
<u>TIRES</u> One vehicle as needed -1400 Additional repair/replace - 800	\$2200
FY 23-24 - \$17850	

FISCAL YEAR 2024-25

BUDGET JUSTIFICATION

MATERIAL AND SERVICES

ACCOUNT CODE: 6007
ACCOUNT TITLE: Facility Maintenance/Repair
ACCOUNT TOTAL: \$1965

DESCRIPTION	AMOUNTS
<p><u>BUILDING</u></p> <p>Door Maintenance, Roll-up – 0 Plumbing – 50 Cleaning Supplies /Garbage Bags – 100 Paint – Maintenance – 100 LED Lighting, three fixtures - 0 Emergency Generators service – 150</p> <p><u>GROUNDS / OUTBUILDINGS</u></p> <p>Flagpole Spotlight Bulbs – 20 Herbicide/Weed Control - 45 Insect Control – 100 Backflow Check – 60 Crack Repair/Fill - 0</p> <p><u>OCCUPATIONAL SAFETY EQUIPMENT</u></p> <p>Extinguishers, annual – 650 Eye Wash Station preservative - 50 ADA evaluation and repair – 100</p> <p><u>OTHER –</u> Security System Maint/Operation 12x\$45</p> <p>FY 23-24 - \$2175</p>	<p>\$400</p> <p>\$225</p> <p>\$800</p> <p>\$540</p>

FISCAL YEAR 2024-25

BUDGET JUSTIFICATION

MATERIALS & SERVICES

ACCOUNT CODE: 6008
ACCOUNT TITLE: Utilities
ACCOUNT TOTAL: \$8,087

DESCRIPTION	AMOUNTS
<u>PHONE and INTERNET</u> (DFN 12x135)	\$1620
<u>WATER</u> (12x117)	\$1404
<u>ELECTRIC</u> (12x165)	\$1980
<u>HEATING OIL/Natural Gas</u> – (250 @ \$3.50) - 875 (Gas 12x19) - 228	\$1103
<u>ATT FIRST NET IPADS and PHONE</u> – (12x165) - 1980	\$1980
<u>ONLINE/VIRTUAL MEETING SERVICE</u> – 0	\$0
FY 23-24 -\$7787	

FISCAL YEAR 2024-25

BUDGET JUSTIFICATION

MATERIALS & SERVICES

ACCOUNT CODE: 6009
ACCOUNT TITLE: Training & Education
ACCOUNT TOTAL: \$3935

DESCRIPTION	AMOUNTS
<p><u>EDUCATIONAL TUITION/FEES</u> SDAO Training, 2 members - 200 EMT seminars – 2 - 250 Training – DPSST - 3 @ 175 – 525 Training, OSFM or FEMA Offered, Travel/Per Diem - \$1000</p>	<p>\$1975</p>
<p><u>BURN-TO-LEARN EXPENSES</u> LPG x 1 tanks-900</p>	<p>\$900</p>
<p><u>EMS TRAINING/CPR</u> Volunteer 200, Cadets 100</p>	<p>\$300</p>
<p><u>CERTIFICATIONS/LICENSES</u> EMT 4x70 – 280 DPSST FF1 – 4 @ 45 - 180</p>	<p>\$460</p>
<p><u>MATERIAL & SUPPLIES</u> Outdoor props – 100 Class supplies - 200</p>	<p>\$300</p>
<p><u>REFERENCE/MANUALS</u> IFSTA FF1 7th Edition x 0 - 200</p>	<p>\$0</p>
<p>FY 23-24 - \$4070</p>	

FISCAL YEAR 2024-25

BUDGET JUSTIFICATION

MATERIALS & SERVICES

ACCOUNT CODE: 6010
ACCOUNT TITLE: Personal Protective Equipment (PPE)
ACCOUNT TOTAL: \$3158

DESCRIPTION	AMOUNTS
<p><u>STRUCTURAL PPE</u> Structural Glove – 4 pr x 85- 340 Passports – 30 Flash hoods – 4 x 90 – 360</p>	<p>\$730</p>
<p><u>WILDLAND PROTECTIVE EQUIPMENT</u> Long Cotton T Shirts – 18 x 20 - 360 Goggles – 6 x 18 – 108 Boots – 2 x 300 – 600 Wildland Gloves – 5 x 35 - 165</p>	<p>\$1233</p>
<p><u>SCBA'S</u> Batteries, heads-up & distress locator - 300 Mask bags – 3 x 35 - 105 Mask cleaning/sanitize – 2 x 45 -90</p>	<p>\$495</p>
<p><u>PPE INSPECTION AND MAINTENANCE</u> Washing, Inspection</p>	<p>\$400</p>
<p><u>REPAIR OF PPE</u> - Misc (Tears, burns,)</p>	<p>\$300</p>
<p>FY23-24 - \$2948</p>	

FISCAL YEAR 2024-25

BUDGET JUSTIFICATION

MATERIALS & SERVICES

ACCOUNT CODE: 6011
ACCOUNT TITLE: Fire Equipment & Supplies
ACCOUNT TOTAL: \$1,535

DESCRIPTION	AMOUNTS
<p><u>POWER & HAND TOOLS</u> Premix Fuel and holder - 130 Traffic Control Signs – 80 Flares/Traffic Safety Lights – 150</p>	<p>\$360</p>
<p><u>HOSE AND APPLIANCES</u> Adaptors, wildland to NPSH - 200 Repairs, hose and appliances – 200</p>	<p>\$400</p>
<p><u>REHAB SUPPLIES</u> Hydration, on scene nourishment, cooling</p>	<p>\$600</p>
<p><u>MISC</u> Sensor, 4 gas monitor - 175 FY 23-24 - \$1620</p>	<p>\$175</p>

FISCAL YEAR 2024-25

BUDGET JUSTIFICATION

MATERIALS & SERVICES

ACCOUNT CODE: 6012
ACCOUNT TITLE: Medical Equipment & Supplies
ACCOUNT TOTAL: \$2440

DESCRIPTION	AMOUNTS
<p><u>MEDICAL EXPENDABLES</u> Gloves, blankets, bandage, cannulas, masks, supplies – 550 EMR Bag w/supplies x 2 - 400 EPI Self Injectors, Adult - 600</p>	<p>\$1550</p>
<p><u>DATED MEDICAL SUPPLIES</u> AED pads, 2 adult, 1 ped – 330 AED Battery - 330</p>	<p>\$660</p>
<p><u>MAINTENANCE & REPAIR</u> Misc. repairs</p>	<p>\$100</p>
<p><u>INSPECTIONS & TESTING</u> AED battery discharge/pad</p>	<p>\$130</p>
<p>FY 23-24 - \$2115</p>	

FISCAL YEAR 2024-25

BUDGET JUSTIFICATION

MATERIALS & SERVICES

ACCOUNT CODE: 6013
ACCOUNT TITLE: Equipment Testing & Certification
ACCOUNT TOTAL: \$6500

DESCRIPTION	AMOUNTS
<p><u>SCBA TESTING</u> Bench Flow Test, Annual 13 x 75 - 975 Repairs – 0 (Warranty) Fit Test – 15 at 25 - 375</p>	<p>\$1350</p>
<p><u>BREATHING AIR EQUIPMENT TESTING</u> Annual Air test, 4 per yr – 688 Annual Compressor maint. –745</p>	<p>\$1433</p>
<p><u>VEHICLE TESTING</u> Annual Pump test (OSHA/ISO) (engine 1030-539 / 1031-539 / tender 1061-539)</p>	<p>\$1617</p>
<p><u>HOSE TESTING</u> 6000 ft a .35 - 2100</p>	<p>\$2100</p>
<p>FY 23-24 - \$6180</p>	

FISCAL YEAR 2024-25

BUDGET JUSTIFICATION

MATERIALS & SERVICES

ACCOUNT TITLE: Uniforms
ACCOUNT TOTAL: \$ 2070

DESCRIPTION	AMOUNTS
<p><u>CLASS B CLOTHING</u> T-shirts, FD 20x18 – 360 Hats, Ball 10x17 – 170 Pullovers 4x80 – 320</p>	<p>\$850</p>
<p><u>BADGES & INSIGNIAS</u> Badges- 10x50</p>	<p>\$500</p>
<p><u>UNIFORM SHIRTS</u> Polos or Uniform Shirts – 12 x 60</p>	<p>\$720</p>
<p>FY 23-24 - \$1110</p>	

FISCAL YEAR 2024-25

BUDGET JUSTIFICATION

MATERIALS & SERVICES

ACCOUNT CODE: 6015
ACCOUNT TITLE: Community Safety & Education
ACCOUNT TOTAL: \$ 775

DESCRIPTION	AMOUNTS
<u>PUBLIC EDUCATION MATERIALS</u> (materials not available from SFM)	\$150
<u>FIRE PREVENTION MATERIAL & SUPPLIES</u> School supplies, pencils, rulers, stickers – 200 Address Sign Materials - 200	\$400
<u>FIRE EXTINGUISHER EDUCATION</u> Lookingglass School Teachers - 225	\$225
FY23-24 - \$775	

FISCAL YEAR 2024-25

BUDGET JUSTIFICATION

MATERIALS & SERVICES

ACCOUNT CODE: 6020
ACCOUNT TITLE: Miscellaneous/Goodwill Expenses
ACCOUNT TOTAL: \$300

DESCRIPTION	AMOUNTS
<p>This line item would include, but is not limited to, the following expenses:</p> <ul style="list-style-type: none">• Flowers, cards, or gift baskets for get well, funerals, and other such occasions• Other expenses that do not fit in a specific line item. <p>FY 23-24 - \$200</p>	<p>\$300</p>

FISCAL YEAR 2024-25

BUDGET JUSTIFICATION

CAPITAL OUTLAY – GENERAL FUND

ACCOUNT CODE: 7010-7011
ACCOUNT TITLE: Capital Outlay
ACCOUNT TOTAL: \$8,650

DESCRIPTION		AMOUNTS
<u>7010</u>	<u>EQUIPMENT PURCHASE</u> CABINETS, STORAGE - 400	\$400
<u>7011</u>	<u>BUILDING IMPROVEMENTS</u> Asphalt Repair - 0 Carport Siding - 0 Heater, Building – Natural Gas - 3250 (With possible ½ safety grant or Seismic) Bathroom/Office/Room Improvements - 5000	\$8250
FY 23-24 – \$8650		

FISCAL YEAR 2024-25

BUDGET JUSTIFICATION

OTHER EXPENDITURES - GENERAL FUND

ACCOUNT CODE: 8000-9000
ACCOUNT TITLE: Other Expenditures
ACCOUNT TOTAL: \$15,000

DESCRIPTION		AMOUNTS
<u>8000</u>	Transfer to Equipment Fund - \$0	\$0
<u>9000</u>	Contingency -\$15,000 This amount is withheld within the General Fund for possible use as a contingency in FY24-25.	\$15,000
	FY 23-24 - \$15000	

FISCAL YEAR 2024-25

BUDGET JUSTIFICATION

EQUIPMENT FUND

ACCOUNT CODE: E-7050 to E-9100
ACCOUNT TITLE: Equipment Fund
ACCOUNT TOTAL: \$174,845

DESCRIPTION	AMOUNTS
<p>The District has established this Fund as a reserve fund to set aside money for apparatus or equipment purchases. *Equipment Fund SUMMARY*</p>	
<p><u>RESOURCES:</u></p> <p> Beginning Balance - estimate of \$164,485</p> <p> Estimated Interest income - \$360</p> <p> Transfer In – \$0</p> <p> Sale of Capital Assets/Equipment - \$10,000</p> <p> Total Resources \$174,845</p> <hr/>	<p>\$174,845</p>
<p><u>EXPENDITURES:</u></p> <p><u>Equipment</u></p> <p> Rescue Equipment, Air Bag Controller - \$1500</p> <p> Medium SCBA masks – 2 x 400</p> <p> Nozzles/Brass – OSFM Tender - \$1200</p> <p> <u>OSFM Staffing Grant Payroll/Expenses</u></p> <p> \$7000</p> <p> <u>VFA 50% matching Grant-Equipment</u></p> <p> \$18840/2 - \$9420</p> <p> <u>APPARATUS PURCHASE</u></p> <p> Used Fire Engine Contingency</p> <p> <u>CONTINGENCY</u></p> <p> \$10,000</p> <p> <u>EQUIPMENT PURCHASE-RADIOS</u></p> <p> FEMA Equipment Grant, radios - \$96.068 10% Match = \$9607</p> <p> <u>RESERVED FOR FUTURE PURCHASES</u></p> <p> <u>Total Expenditures</u> \$89,527 2023-24 \$65,811</p>	<p>\$3500</p> <p>\$7,000</p> <p>\$9,420</p> <p>\$50,000</p> <p>\$10,000</p> <p>\$9,607</p> <p>\$85,318</p>

FISCAL YEAR 2024-25

BUDGET JUSTIFICATION

GRANT FUND

ACCOUNT CODE: G-4030 through G- 7010
ACCOUNT TITLE: GRANT FUND
ACCOUNT TOTAL: \$ 2,450,881

DESCRIPTION	AMOUNTS
<u>FEMA SAFER GRANT – RECRUITMENT AND RETENTION</u> Year 2 of 4 - \$ 140,000	\$140,000
<u>VFA FIRE EQUIPMENT GRANT</u> \$18,840 Total, with 50% LRFD match = \$9420	\$9,420
<u>FEMA FIRE EQUIPMENT GRANT – RADIOS</u> Total \$96,068 10% LRFD Match = \$9,607	\$86,461
<u>OSFM WILDLAND STAFFING GRANT</u> \$35,000 Total, No Match 7% allocated to Admin/Payroll	\$35,000
<u>OREGON SEISMIC RETROFIT GRANT</u> \$2,180,000 FY 24-25	\$2,180,000
FY 23-24 - \$3,485,546	

