

FISCAL YEAR 2024-25

**BUDGET JUSTIFICATION**

**TAX REVENUE**

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

<b>DESCRIPTION</b>		
<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 <b><u>AV 2023-24</u></b>	<b><u>Estimated AV 2023-24</u></b>	<b><u>Increase</u></b>
\$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>
<b>Total General Fund Tax Revenue</b>		<b>\$ 87,284</b>
		(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**

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

**FISCAL YEAR 2024-25**  
**BUDGET JUSTIFICATION**

**MATERIALS & SERVICES**

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

DESCRIPTION	AMOUNTS
<p><b><u>9-1-1 CALL CENTER</u></b>  County dispatch fee. 1500 service fee, 300 maintenance fee.</p>	<b>\$1800</b>
<p><b><u>RADIO PAGER MAINTENANCE &amp; REPAIR</u></b>  Nimh batteries, Pagers – 40  Repair of 1 – 100</p>	<b>\$140</b>
<p><b><u>RADIO/PAGER PURCHASE</u></b>  2 Portable Radio \$500</p>	<b>\$1000</b>
<p><b><u>ACTIVE 911</u></b>  35 Devices @ Small Dept Standard Program \$561</p>	<b>\$561</b>
<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><b><u>THIS LINE ITEM WILL BE USED TO COVER PUBLICATION EXPENSES</u></b></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><b>\$795</b></p>

FISCAL YEAR 2024-25

**BUDGET JUSTIFICATION**

**MATERIALS & SERVICES**

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

DESCRIPTION	AMOUNTS
<b><u>LEGAL SERVICES</u></b>	<b>\$500</b>
<b><u>AUDIT/ACCOUNTING</u></b> Contract with Wheeler Accounting –675  Audit ( required, Grants received) - \$5000	<b>\$5675</b>
<b><u>ADMINISTRATION</u></b> Physician Advisor – 1000	<b>\$1,000</b>
<b><u>BACKGROUND CHECKS</u></b> New FFs – 0 (5 no charge)	<b>\$0</b>
<b><u>OFFICE ASSISTANT</u></b> 8 hrs/month @ \$18 x 12 = 1728	<b>\$1728</b>
<b><u>OPERATIONS ASSISTANT</u></b> 16 hrs/month @ \$15 x 12 = 2880	<b>\$2880</b>
<b><u>Physicals, DOT and Respiratory (OSHA 1910.134)</u></b> 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	<b>\$2095</b>

FISCAL YEAR 2024-25

**BUDGET JUSTIFICATION**

**MATERIALS & SERVICES**

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

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

<b>DESCRIPTION</b>	<b>AMOUNTS</b>
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	<b>\$800</b>
Office supplies - 700 Paper, files, toner, pens/pencils, etc.	<b>\$700</b>
Postage/Mailing supplies – 100 Stamps, mailers, envelopes	<b>\$100</b>
Library/Reference - 150 Standards, Fire Codes	<b>\$150</b>
Website Maintenance/Operation- \$0 Streamline \$63 x 12	<b>\$0</b>
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
<b><u>FUEL / OIL</u></b> Vehicle and Tool fuel, gas and diesel	<b>\$6500</b>
<b><u>VEHICLE REPAIRS</u></b>	<b>\$3500</b>
<b><u>VEHICLE MAINTENANCE</u></b>  Batteries, 1 set – 450 Maint. & Safety checks (1030,1031,1060,1061) – 2400 Maint. & Safety check (brush 1080,1081,1090,1091) – 1600	<b>\$4000</b>
<b><u>1091 Chief's Pickup</u></b> 1091 – Add Canopy	<b>\$2500</b>
<b><u>TIRES</u></b>  One vehicle as needed -1400 Additional repair/replace - 800	<b>\$2200</b>
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><b><u>BUILDING</u></b></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><b><u>GROUNDS / OUTBUILDINGS</u></b></p> <p>Flagpole Spotlight Bulbs – 20 Herbicide/Weed Control - 45 Insect Control – 100 Backflow Check – 60 Crack Repair/Fill - 0</p> <p><b><u>OCCUPATIONAL SAFETY EQUIPMENT</u></b></p> <p>Extinguishers, annual – 650 Eye Wash Station preservative - 50 ADA evaluation and repair – 100</p> <p><b><u>OTHER – Security System Maint/Operation 12x\$45</u></b></p> <p>FY 23-24 - \$2175</p>	<p><b>\$400</b></p> <p><b>\$225</b></p> <p><b>\$800</b></p> <p><b>\$540</b></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><b><u>EDUCATIONAL TUITION/FEES</u></b> 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><b>\$1975</b></p>
<p><b><u>BURN-TO-LEARN EXPENSES</u></b> LPG x 1 tanks-900</p>	<p><b>\$900</b></p>
<p><b><u>EMS TRAINING/CPR</u></b> Volunteer 200, Cadets 100</p>	<p><b>\$300</b></p>
<p><b><u>CERTIFICATIONS/LICENSES</u></b> EMT 4x70 – 280 DPSST FF1 – 4 @ 45 - 180</p>	<p><b>\$460</b></p>
<p><b><u>MATERIAL &amp; SUPPLIES</u></b> Outdoor props – 100 Class supplies - 200</p>	<p><b>\$300</b></p>
<p><b><u>REFERENCE/MANUALS</u></b> IFSTA FF1 7<sup>th</sup> Edition x 0 - 200</p>	<p><b>\$0</b></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><b><u>STRUCTURAL PPE</u></b> Structural Glove – 4 pr x 85- 340 Passports – 30 Flash hoods – 4 x 90 – 360</p>	<p><b>\$730</b></p>
<p><b><u>WILDLAND PROTECTIVE EQUIPMENT</u></b> 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><b>\$1233</b></p>
<p><b><u>SCBA'S</u></b> Batteries, heads-up &amp; distress locator - 300 Mask bags – 3 x 35 - 105 Mask cleaning/sanitize – 2 x 45 -90</p>	<p><b>\$495</b></p>
<p><b><u>PPE INSPECTION AND MAINTENANCE</u></b> Washing, Inspection</p>	<p><b>\$400</b></p>
<p><b><u>REPAIR OF PPE</u></b> - Misc (Tears, burns,)</p>	<p><b>\$300</b></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><b><u>POWER &amp; HAND TOOLS</u></b> Premix Fuel and holder - 130 Traffic Control Signs – 80 Flares/Traffic Safety Lights – 150</p>	<p><b>\$360</b></p>
<p><b><u>HOSE AND APPLIANCES</u></b>  Adaptors, wildland to NPSH - 200 Repairs, hose and appliances – 200</p>	<p><b>\$400</b></p>
<p><b><u>REHAB SUPPLIES</u></b>  Hydration, on scene nourishment, cooling</p>	<p><b>\$600</b></p>
<p><b><u>MISC</u></b>  Sensor, 4 gas monitor - 175  FY 23-24 - \$1620</p>	<p><b>\$175</b></p>

FISCAL YEAR 2024-25

**BUDGET JUSTIFICATION**

**MATERIALS & SERVICES**

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

DESCRIPTION	AMOUNTS
<p><b><u>MEDICAL EXPENDABLES</u></b> Gloves, blankets, bandage, cannulas, masks, supplies – 550 EMR Bag w/supplies x 2 - 400 EPI Self Injectors, Adult - 600</p>	<p><b>\$1550</b></p>
<p><b><u>DATED MEDICAL SUPPLIES</u></b> AED pads, 2 adult, 1 ped – 330 AED Battery - 330</p>	<p><b>\$660</b></p>
<p><b><u>MAINTENANCE &amp; REPAIR</u></b> Misc. repairs</p>	<p><b>\$100</b></p>
<p><b><u>INSPECTIONS &amp; TESTING</u></b> AED battery discharge/pad</p>	<p><b>\$130</b></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><b><u>SCBA TESTING</u></b> Bench Flow Test, Annual 13 x 75 - 975 Repairs – 0 (Warranty) Fit Test – 15 at 25 - 375</p>	<p><b>\$1350</b></p>
<p><b><u>BREATHING AIR EQUIPMENT TESTING</u></b> Annual Air test, 4 per yr – 688 Annual Compressor maint. –745</p>	<p><b>\$1433</b></p>
<p><b><u>VEHICLE TESTING</u></b> Annual Pump test (OSHA/ISO) (engine 1030-539 / 1031-539 / tender 1061-539)</p>	<p><b>\$1617</b></p>
<p><b><u>HOSE TESTING</u></b> 6000 ft a .35 - 2100</p>	<p><b>\$2100</b></p>
<p>FY 23-24 - \$6180</p>	



FISCAL YEAR 2024-25

**BUDGET JUSTIFICATION**

**MATERIALS & SERVICES**

ACCOUNT TITLE: Uniforms  
ACCOUNT TOTAL: \$ 2070

DESCRIPTION	AMOUNTS
<p><b><u>CLASS B CLOTHING</u></b> T-shirts, FD 20x18 – 360 Hats, Ball 10x17 – 170 Pullovers 4x80 – 320</p>	<p><b>\$850</b></p>
<p><b><u>BADGES &amp; INSIGNIAS</u></b> Badges- 10x50</p>	<p><b>\$500</b></p>
<p><b><u>UNIFORM SHIRTS</u></b> Polos or Uniform Shirts – 12 x 60</p>	<p><b>\$720</b></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
<b><u>PUBLIC EDUCATION MATERIALS</u></b> (materials not available from SFM)	\$150
<b><u>FIRE PREVENTION MATERIAL &amp; SUPPLIES</u></b> School supplies, pencils, rulers, stickers – 200 Address Sign Materials - 200	\$400
<b><u>FIRE EXTINGUISHER EDUCATION</u></b> 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"><li>• Flowers, cards, or gift baskets for get well, funerals, and other such occasions</li><li>• Other expenses that do not fit in a specific line item.</li></ul> <p>FY 23-24 - \$200</p>	<p><b>\$300</b></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
<b><u>7010</u></b>	<b><u>EQUIPMENT PURCHASE</u></b> CABINETS, STORAGE - 400	<b>\$400</b>
<b><u>7011</u></b>	<b><u>BUILDING IMPROVEMENTS</u></b> Asphalt Repair - 0 Carport Siding - 0 Heater, Building – Natural Gas - 3250 (With possible ½ safety grant or Seismic) Bathroom/Office/Room Improvements - 5000	<b>\$8250</b>
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. <b>*Equipment Fund SUMMARY*</b></p>	
<p><b><u>RESOURCES:</u></b></p> <p>    <b>Beginning Balance</b> - estimate of \$164,485</p> <p>    <b>Estimated Interest income</b> - \$360</p> <p>    <b>Transfer In</b> – \$0</p> <p>    <b>Sale of Capital Assets/Equipment</b> - \$10,000</p> <p>        <b>Total Resources \$174,845</b></p> <hr/>	<p><b>\$174,845</b></p>
<p><b><u>EXPENDITURES:</u></b></p> <p><b><u>Equipment</u></b></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>    <b><u>OSFM Staffing Grant Payroll/Expenses</u></b></p> <p>    \$7000</p> <p>    <b><u>VFA 50% matching Grant-Equipment</u></b></p> <p>    \$18840/2 - \$9420</p> <p>    <b><u>APPARATUS PURCHASE</u></b></p> <p>    Used Fire Engine Contingency</p> <p>    <b><u>CONTINGENCY</u></b></p> <p>    \$10,000</p> <p>    <b><u>EQUIPMENT PURCHASE-RADIOS</u></b></p> <p>    FEMA Equipment Grant, radios - \$96.068 10% Match = \$9607</p> <p>    <b><u>RESERVED FOR FUTURE PURCHASES</u></b></p> <p>    <b><u>Total Expenditures</u></b> \$89,527 2023-24 \$65,811</p>	<p><b>\$3500</b></p> <p><b>\$7,000</b></p> <p><b>\$9,420</b></p> <p><b>\$50,000</b></p> <p><b>\$10,000</b></p> <p><b>\$9,607</b></p> <p><b>\$85,318</b></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
<b><u>FEMA SAFER GRANT – RECRUITMENT AND RETENTION</u></b> Year 2 of 4 - \$ 140,000	<b>\$140,000</b>
<b><u>VFA FIRE EQUIPMENT GRANT</u></b> \$18,840 Total, with 50% LRFD match = \$9420	<b>\$9,420</b>
<b><u>FEMA FIRE EQUIPMENT GRANT – RADIOS</u></b> Total \$96,068 10% LRFD Match = \$9,607	<b>\$86,461</b>
<b><u>OSFM WILDLAND STAFFING GRANT</u></b> \$35,000 Total, No Match 7% allocated to Admin/Payroll	<b>\$35,000</b>
<b><u>OREGON SEISMIC RETROFIT GRANT</u></b> \$2,180,000 FY 24-25	<b>\$2,180,000</b>
FY 23-24 - \$3,485,546	

