

CENTRAL OREGON COAST FIRE & RESCUE

Budget vs. Actuals

July - December, 2024

	Total			
	Actual	Budget	over Budget	% of Budget
Income				
4010 Current Levied Taxes				
Operating Levy	525,223.94	590,214.72	(64,990.78)	88.99%
Permanent Levy	385,704.67	381,501.78	4,202.89	101.10%
Serial Levy	153,488.27	162,657.60	(9,169.33)	94.36%
Total 4010 Current Levied Taxes	1,064,416.88	1,134,374.10	(69,957.22)	93.83%
4020 Previous Levied Taxes	17,371.86	18,872.00	(1,500.14)	92.05%
6025 AFG Grant		1.00	(1.00)	0.00%
6030 Interest	5,451.91	9,800.00	(4,348.09)	55.63%
6040 Donations & Memorials	175.00		175.00	
6051 Pac. West Agreement	7,200.00	14,400.00	(7,200.00)	50.00%
6062 Corridor Billing	2,442.78	5,000.00	(2,557.22)	48.86%
6090 Sale of Surplus Property	12,000.00	1.00	11,999.00	1200000.00%
6110 Beginning Fund FY 24-25	242,000.00		242,000.00	
6120 Conflagration	67,793.41	5,000.00	62,793.41	1355.87%
6124 Beginning Fund - FY 2024/2025		50,585.00	(50,585.00)	0.00%
6125 Tax Anticipation Loan	300,000.00	300,000.00	-	100.00%
Total Income	1,718,851.84	1,538,033.10	180,818.74	111.76%
Gross Profit	1,718,851.84	1,538,033.10	180,818.74	111.76%
Expenses				
8000 Personnel Services				
8009 Occupation Medical Evaluations		2,000.00	(2,000.00)	0.00%
8010 Gross Payroll				
Base Wages	279,849.26	585,084.22	(305,234.96)	47.83%
Year End Accrual	33,952.12		33,952.12	
Total Base Wages	313,801.38	585,084.22	(271,282.84)	53.63%
Conflagration	26,213.31		26,213.31	
FLSA	4,263.80	10,441.00	(6,177.20)	40.84%
OSFM Overtime Wages	3,504.18		3,504.18	
OSFM Wages	29,324.04		29,324.04	
Overtime Wages	23,584.00		23,584.00	
Total 8010 Gross Payroll	400,690.71	595,525.22	(194,834.51)	67.28%

CENTRAL OREGON COAST FIRE & RESCUE

Budget vs. Actuals

July - December, 2024

	Total			
	Actual	Budget	over Budget	% of Budget
8011 Employer FICA	30,652.85		30,652.85	
8012 SUTA	4,374.99		4,374.99	
8014 PERS	91,657.69		91,657.69	
8015 Medical Insurance	63,116.59	124,393.14	(61,276.55)	50.74%
8016 Workmans Comp	11,406.48	20,000.00	(8,593.52)	57.03%
8025 Recruitment & Retention	1,971.95	2,000.00	(28.05)	98.60%
8027 457 Deferred	1,024.24	866.25	157.99	118.24%
8029 Payroll Expenses - Other	496.00		496.00	
Total 8000 Personnel Services	605,391.50	744,784.61	(139,393.11)	81.28%
8019 Materials				
8023 Bank Fees	81.50	24.00	57.50	339.58%
8031 Office Supply/Postage	2,531.32	8,000.00	(5,468.68)	31.64%
8032 Legal Services (Attorney Fees)	327.85	8,000.00	(7,672.15)	4.10%
8033 Lab Fees	45.00	250.00	(205.00)	18.00%
8034 Medical Supplies	1,470.02	4,000.00	(2,529.98)	36.75%
8035 Minor Equipment	3,207.31	1,000.00	2,207.31	320.73%
8036 Communications Equipment	1,923.76		1,923.76	
8037 Protective Equipment/Uniforms	1,178.80	500.00	678.80	235.76%
8038 Consulting				
Medical Director Services	3,966.00		3,966.00	
Total 8038 Consulting	3,966.00	-	3,966.00	
8039 Legal Notices, Licenses & Permi	583.30	1,500.00	(916.70)	38.89%
8040 Equipment Maintenance	780.81	2,400.00	(1,619.19)	32.53%
8045 Building Maintenance	2,352.91	5,000.00	(2,647.09)	47.06%
125/145 NW Aisea Hwy	41.00		41.00	
Tidewater	459.95		459.95	
Total 8045 Building Maintenance	2,853.86	5,000.00	(2,146.14)	57.08%
8050 Vehicle Fuel	7,823.03	16,000.00	(8,176.97)	48.89%
8055 Vehicle Repair	15,016.39	15,000.00	16.39	100.11%
8056 Annual Equipment Testing	430.30	8,000.00	(7,569.70)	5.38%
8172 Public Education	2,819.04	500.00	2,319.04	563.81%
8178 Department Software/Hardware	2,452.27	800.00	1,652.27	306.53%
8179 Subscriptions	118.21	3,000.00	(2,881.79)	3.94%

CENTRAL OREGON COAST FIRE & RESCUE

Budget vs. Actuals

July - December, 2024

	Total			
	Actual	Budget	over Budget	% of Budget
8180 Training/Mileage	2,003.17	100.00	1,903.17	2003.17%
8186 Volunteer Appreciation	236.00		236.00	
8187 Membership/Dues	3,410.58	3,000.00	410.58	113.69%
8190 Insurance	13,244.98	33,600.00	(20,355.02)	39.42%
8200 Bookkeeping	7,034.45	17,000.00	(9,965.55)	41.38%
8210 Audit		7,000.00	(7,000.00)	0.00%
8235 Dispatch Service	16,489.57	22,957.00	(6,467.43)	71.83%
8236 Telephone	3,349.24	6,250.00	(2,900.76)	53.59%
8237 Water/Sewer	2,102.61	3,300.00	(1,197.39)	63.72%
8238 Electricity/Propane	5,638.09	14,700.00	(9,061.91)	38.35%
8239 Rent	1,249.98	2,500.00	(1,250.02)	50.00%
8240 Internet Service	479.80	1,400.00	(920.20)	34.27%
8250 Water Rescue	728.41		728.41	
8271 Oregon Ethics Commission		500.00	(500.00)	0.00%
8923 Tax Anticipation Loan	300,000.00	300,000.00	-	100.00%
9092 Uniforms	1,899.66	500.00	1,399.66	379.93%
9095 Rescue Boat	3,381.54	1,500.00	1,881.54	225.44%
9300 Simulcast Network - Maint Agre	1,576.20	4,800.00	(3,223.80)	32.84%
Total 8019 Materials	410,433.05	493,081.00	(82,647.95)	83.24%
9020 Capital Outlay				
8195 Interest Expense	12,503.04	42,339.85	(29,836.81)	29.53%
8925 D/S - Principal		19,728.27	(19,728.27)	0.00%
8927 D/S Fees	3,000.00		3,000.00	
9047 Exercise Equipment	233.99		233.99	
9299 Jet Ski, SEA Doo 2021	10,542.00		10,542.00	
Total 9020 Capital Outlay	26,279.03	62,068.12	(35,789.09)	42.34%
Payroll Expenses				
Taxes	2,033.50		2,033.50	
Wages	24,908.29		24,908.29	
Total Payroll Expenses	26,941.79	-	26,941.79	
Total Expenses	1,059,045.37	1,299,933.73	(230,888.36)	82.24%
Net Operating Income	649,806.47	238,099.37	411,707.10	272.91%

CENTRAL OREGON COAST FIRE & RESCUE

Budget vs. Actuals

July - December, 2024

	Total			
	Actual	Budget	over Budget	% of Budget
Other Income				
5820 Equipment Reserve Fund Transfer	5.30		5.30	
Interest	5.30	-	5.30	
Total 5820 Equipment Reserve Fund Transfer				
5825 Building/Property Rsriv Transfer	1,320.73	2,200.00	(879.27)	60.03%
Interest	1,320.73	2,200.00	(879.27)	60.03%
Total 5825 Building/Property Rsriv Transfer				
6033 Grants		1.00	(1.00)	0.00%
Weyerhaeuser Willdland PPE	10,000.00		10,000.00	
Total 6033 Grants	10,000.00	1.00	9,999.00	1000000.00%
Total Other Income	11,326.03	2,201.00	9,125.03	514.59%
Net Other Income	11,326.03	2,201.00	9,125.03	514.59%
Net Income	661,132.50	240,300.37	420,832.13	275.13%

CENTRAL OREGON COAST FIRE & RESCUE
Profit and Loss by Class
 December 2024

	Bldg/Property Rsv	General Fund	TOTAL
Income			
4010 Current Levied Taxes			
Operating Levy		6,941.92	6,941.92
Permanent Levy		4,416.37	4,416.37
Serial Levy		1,953.40	1,953.40
Total 4010 Current Levied Taxes	-	13,311.69	13,311.69
4020 Previous Levied Taxes		1,119.17	1,119.17
6030 Interest		1,189.91	1,189.91
6051 Pac. West Agreement		1,200.00	1,200.00
6120 Conflagration		37,185.90	37,185.90
Total Income	-	54,006.67	54,006.67
Gross Profit			
Gross Profit	-	54,006.67	54,006.67
Expenses			
8000 Personnel Services			
8010 Gross Payroll			
Base Wages		26,145.00	26,145.00
FLSA		419.97	419.97
Overtime Wages		2,283.84	2,283.84
Total 8010 Gross Payroll	-	28,848.81	28,848.81
8011 Employer FICA		2,206.93	2,206.93
8012 SUTA		148.11	148.11
8014 PERS		23,550.71	23,550.71
8015 Medical Insurance		10,491.76	10,491.76
8016 Workmans Comp		1,901.08	1,901.08
8027 457 Deferred		89.34	89.34
8029 Payroll Expenses - Other		36.00	36.00
Total 8000 Personnel Services	-	67,272.74	67,272.74

CENTRAL OREGON COAST FIRE & RESCUE

Profit and Loss by Class

December 2024

	Bidg/Property Rsv	General Fund	TOTAL
8019 Materials			
8023 Bank Fees		4.05	4.05
8031 Office Supply/Postage		326.54	326.54
8033 Lab Fees		7.50	7.50
8034 Medical Supplies		282.14	282.14
8035 Minor Equipment		17.98	17.98
8038 Consulting			
Medical Director Services		661.00	661.00
Total 8038 Consulting	-	661.00	661.00
8039 Legal Notices, Licenses & Permi		63.05	63.05
8040 Equipment Maintenance		28.79	28.79
8045 Building Maintenance		199.59	199.59
125/145 NW Aalsea Hwy		41.00	41.00
Total 8045 Building Maintenance	-	240.59	240.59
8050 Vehicle Fuel		1,170.86	1,170.86
8055 Vehicle Repair		18.65	18.65
8172 Public Education		69.11	69.11
8178 Department Software/Hardware		504.64	504.64
8179 Subscriptions		8.00	8.00
8187 Membership/Dues		314.72	314.72
8190 Insurance		2,115.33	2,115.33
8235 Dispatch Service		7,484.89	7,484.89
8236 Telephone		564.91	564.91
8237 Water/Sewer		419.21	419.21
8238 Electricity/Propane		1,747.30	1,747.30
8239 Rent		208.33	208.33
8240 Internet Service		119.95	119.95
8250 Water Rescue		728.41	728.41
9092 Uniforms		35.05	35.05
9095 Rescue Boat		163.99	163.99
9300 Simulcast Network - Maint Agre		262.70	262.70
Total 8019 Materials	-	17,567.69	17,567.69

CENTRAL OREGON COAST FIRE & RESCUE
Profit and Loss by Class
 December 2024

	Bldg/Property Rsv	General Fund	TOTAL
Payroll Expenses			
Taxes		2,033.50	2,033.50
Wages		24,908.29	24,908.29
Total Payroll Expenses	-	26,941.79	26,941.79
Total Expenses	-	111,782.22	111,782.22
Net Operating Income	-	(57,775.55)	(57,775.55)
Other Income			
5825 Building/Property Rsv Transfer			
Interest	212.35	-	212.35
Total 5825 Building/Property Rsv Transfer	212.35	-	212.35
6033 Grants			
Weyerhaeuser Willdland PPE		10,000.00	10,000.00
Total 6033 Grants	-	10,000.00	10,000.00
Total Other Income	212.35	10,000.00	10,212.35
Net Other Income	212.35	10,000.00	10,212.35
Net Income	212.35	(47,775.55)	(47,563.20)

CENTRAL OREGON COAST FIRE & RESCUE

Profit and Loss by Class

July - December, 2024

	Bldg/Property Rsv	General Fund	TOTAL
Income			
4010 Current Levied Taxes		525,223.94	525,223.94
Operating Levy		385,704.67	385,704.67
Permanent Levy		153,488.27	153,488.27
Serial Levy			
Total 4010 Current Levied Taxes	-	1,064,416.88	1,064,416.88
4020 Previous Levied Taxes		17,371.86	17,371.86
6030 Interest		5,451.91	5,451.91
6040 Donations & Memorials		175.00	175.00
6051 Pac. West Agreement		7,200.00	7,200.00
6062 Corridor Billing		2,442.78	2,442.78
6090 Sale of Surplus Property		12,000.00	12,000.00
6110 Beginning Fund FY 24-25	50,585.00	191,415.00	242,000.00
6120 Conflagration		67,793.41	67,793.41
6125 Tax Anticipation Loan		300,000.00	300,000.00
Total Income	50,585.00	1,668,266.84	1,718,851.84
Gross Profit	50,585.00	1,668,266.84	1,718,851.84
Expenses			
8000 Personnel Services			
8010 Gross Payroll		752.88	752.88
Base Wages		279,096.38	279,096.38
Year End Accrual		33,952.12	33,952.12
Total Base Wages	-	313,048.50	313,048.50
Conflagration		26,213.31	26,213.31
FLSA		4,263.80	4,263.80
OSFM Overtime Wages		3,504.18	3,504.18
OSFM Wages		29,324.04	29,324.04
Overtime Wages		23,584.00	23,584.00
Total 8010 Gross Payroll	-	400,690.71	400,690.71

CENTRAL OREGON COAST FIRE & RESCUE
Profit and Loss by Class
 July - December, 2024

	Bidg/Property Rsv	General Fund	TOTAL
8011 Employer FICA		30,652.85	30,652.85
8012 SUTA		4,374.99	4,374.99
8014 PERS		91,657.69	91,657.69
8015 Medical Insurance		63,116.59	63,116.59
8016 Workmans Comp		11,406.48	11,406.48
8025 Recruitment & Retention		1,971.95	1,971.95
8027 457 Deferred		1,024.24	1,024.24
8029 Payroll Expenses - Other		496.00	496.00
Total 8000 Personnel Services	-	605,784.74	605,784.74
8019 Materials			
8023 Bank Fees		81.50	81.50
8031 Office Supply/Postage		2,531.32	2,531.32
8032 Legal Services (Attorney Fees)		327.85	327.85
8033 Lab Fees		45.00	45.00
8034 Medical Supplies		1,470.02	1,470.02
8035 Minor Equipment		3,207.31	3,207.31
8036 Communications Equipment		1,923.76	1,923.76
8037 Protective Equipment/Uniforms		1,178.80	1,178.80
8038 Consulting			
Medical Director Services		3,966.00	3,966.00
Total 8038 Consulting	-	3,966.00	3,966.00
8039 Legal Notices, Licenses & Permi		583.30	583.30
8040 Equipment Maintenance		780.81	780.81
8045 Building Maintenance		2,352.91	2,352.91
125/145 NW Alsea Hwy		41.00	41.00
Tidewater		459.95	459.95
Total 8045 Building Maintenance	-	2,853.86	2,853.86
8050 Vehicle Fuel		7,823.03	7,823.03
8055 Vehicle Repair		15,016.39	15,016.39
8056 Annual Equipment Testing		430.30	430.30

CENTRAL OREGON COAST FIRE & RESCUE

Profit and Loss by Class

July - December, 2024

	Bldg/Property Rsv	General Fund	TOTAL
8172 Public Education	2,819.04	2,819.04	2,819.04
8178 Department Software/Hardware	2,452.27	2,452.27	2,452.27
8179 Subscriptions	118.21	118.21	118.21
8180 Training/Mileage	2,003.17	2,003.17	2,003.17
8186 Volunteer Appreciation	236.00	236.00	236.00
8187 Membership/Dues	3,410.58	3,410.58	3,410.58
8190 Insurance	13,244.98	13,244.98	13,244.98
8200 Bookkeeping	7,034.45	7,034.45	7,034.45
8235 Dispatch Service	16,489.57	16,489.57	16,489.57
8236 Telephone	3,349.24	3,349.24	3,349.24
8237 Water/Sewer	2,102.61	2,102.61	2,102.61
8238 Electricity/Propane	5,638.09	5,638.09	5,638.09
8239 Rent	1,249.98	1,249.98	1,249.98
8240 Internet Service	479.80	479.80	479.80
8250 Water Rescue	728.41	728.41	728.41
8923 Tax Anticipation Loan	300,000.00	300,000.00	300,000.00
9092 Uniforms	1,899.66	1,899.66	1,899.66
9095 Rescue Boat	3,381.54	3,381.54	3,381.54
9300 Simulcast Network - Maint. Agre	1,576.20	1,576.20	1,576.20
Total 8019 Materials	410,433.05	410,433.05	410,433.05
9020 Capital Outlay			
8195 Interest Expense	12,503.04	12,503.04	12,503.04
8927 D/S Fees	3,000.00	3,000.00	3,000.00
9047 Exercise Equipment	233.99	233.99	233.99
9299 Jet Ski, SEA Doo 2021	10,542.00	10,542.00	10,542.00
Total 9020 Capital Outlay	26,279.03	26,279.03	26,279.03
Payroll Expenses	-	-	-
Taxes	2,033.50	2,033.50	2,033.50
Wages	24,908.29	24,908.29	24,908.29
Total Payroll Expenses	26,941.79	26,941.79	26,941.79
Total Expenses	-	1,069,438.61	1,069,438.61
Net Operating Income	50,585.00	598,828.23	649,413.23

CENTRAL OREGON COAST FIRE & RESCUE

Profit and Loss by Class

July - December, 2024

	Bldg/Property Rsv	General Fund	TOTAL
Other Income			
5820 Equipment Reserve Fund Transfer			
Interest		5.30	5.30
Total 5820 Equipment Reserve Fund Transfer	-	5.30	5.30
5825 Building/Property Rsrv Transfer			
Interest	1,320.73	-	1,320.73
Total 5825 Building/Property Rsrv Transfer	1,320.73	-	1,320.73
6033 Grants			
Weyerhaeuser Wildland PPE		10,000.00	10,000.00
Total 6033 Grants	-	10,000.00	10,000.00
Total Other Income	1,320.73	10,005.30	11,326.03
Net Other Income	1,320.73	10,005.30	11,326.03
Net Income	51,905.73	608,833.53	660,739.26