

# CENTRAL OREGON COAST FIRE & RESCUE

## Budget vs. Actuals

July - November, 2024

	Total			
	Actual	Budget	over Budget	% of Budget
<b>Income</b>				
4010 Current Levied Taxes				
Operating Levy	518,282.02	590,214.72	(71,932.70)	87.81%
Permanent Levy	381,288.30	381,501.78	(213.48)	99.94%
Serial Levy	151,534.87	162,657.60	(11,122.73)	93.16%
<b>Total 4010 Current Levied Taxes</b>	<b>1,051,105.19</b>	<b>1,134,374.10</b>	<b>(83,268.91)</b>	<b>92.66%</b>
4020 Previous Levied Taxes	16,252.69	18,872.00	(2,619.31)	86.12%
6025 AFG Grant		1.00	(1.00)	0.00%
6030 Interest	4,262.00	9,800.00	(5,538.00)	43.49%
6040 Donations & Memorials	175.00		175.00	
6051 Pac. West Agreement	6,000.00	14,400.00	(8,400.00)	41.67%
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 Confingration	30,607.51	5,000.00	25,607.51	612.15%
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%
<b>Total Income</b>	<b>1,664,845.17</b>	<b>1,538,033.10</b>	<b>126,812.07</b>	<b>108.25%</b>
<b>Gross Profit</b>				
<b>Expenses</b>				
8000 Personnel Services				
8009 Occupation Medical Evaluations		2,000.00	(2,000.00)	0.00%
8010 Gross Payroll	752.88		752.88	
Base Wages	252,951.38	585,084.22	(332,132.84)	43.23%
Year End Accrual	33,952.12		33,952.12	
<b>Total Base Wages</b>	<b>286,903.50</b>	<b>585,084.22</b>	<b>(298,180.72)</b>	<b>49.04%</b>
Confingration	26,213.31		26,213.31	
FLSA	3,843.83	10,441.00	(6,597.17)	36.81%
OSFM Overtime Wages	3,504.18		3,504.18	
OSFM Wages	29,324.04		29,324.04	
Overtime Wages	21,300.16		21,300.16	
<b>Total 8010 Gross Payroll</b>	<b>371,841.90</b>	<b>595,525.22</b>	<b>(223,683.32)</b>	<b>62.44%</b>

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## Budget vs. Actuals

July - November, 2024

	Total			
	Actual	Budget	over Budget	% of Budget
8011 Employer FICA	28,445.92		28,445.92	
8012 SUTA	4,226.88		4,226.88	
8014 PERS	68,106.98		68,106.98	
8015 Medical Insurance	52,624.83	124,393.14	(71,768.31)	42.31%
8016 Workmans Comp	9,505.40	20,000.00	(10,494.60)	47.53%
8025 Recruitment & Retention	1,971.95	2,000.00	(28.05)	98.60%
8027 457 Deferred	934.90	866.25	68.65	107.92%
8029 Payroll Expenses - Other	460.00		460.00	
<b>Total 8000 Personnel Services</b>	<b>538,118.76</b>	<b>744,784.61</b>	<b>(206,665.85)</b>	<b>72.25%</b>
8019 Materials				
8023 Bank Fees	77.45	24.00	53.45	322.71%
8031 Office Supply/Postage	2,204.78	8,000.00	(5,795.22)	27.56%
8032 Legal Services (Attorney Fees)	327.85	8,000.00	(7,672.15)	4.10%
8033 Lab Fees	37.50	250.00	(212.50)	15.00%
8034 Medical Supplies	1,187.88	4,000.00	(2,812.12)	29.70%
8035 Minor Equipment	3,189.33	1,000.00	2,189.33	318.93%
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	3,305.00		3,305.00	
<b>Total 8038 Consulting</b>	<b>3,305.00</b>	<b>-</b>	<b>3,305.00</b>	
8039 Legal Notices, Licenses & Permi	520.25	1,500.00	(979.75)	34.68%
8040 Equipment Maintenance	752.02	2,400.00	(1,647.98)	31.33%
8045 Building Maintenance	2,153.32	5,000.00	(2,846.68)	43.07%
Tidewater	459.95		459.95	
<b>Total 8045 Building Maintenance</b>	<b>2,613.27</b>	<b>5,000.00</b>	<b>(2,386.73)</b>	<b>52.27%</b>
8050 Vehicle Fuel	6,652.17	16,000.00	(9,347.83)	41.58%
8055 Vehicle Repair	14,997.74	15,000.00	(2.26)	99.98%
8056 Annual Equipment Testing	430.30	8,000.00	(7,569.70)	5.38%
8172 Public Education	2,749.93	500.00	2,249.93	549.99%
8178 Department Software/Hardware	1,947.63	800.00	1,147.63	243.45%
8179 Subscriptions	110.21	3,000.00	(2,889.79)	3.67%
8180 Training/Mileage	2,003.17	100.00	1,903.17	2003.17%

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## Budget vs. Actuals

July - November, 2024

	Total			
	Actual	Budget	over Budget	% of Budget
8186 Volunteer Appreciation	236.00		236.00	
8187 Membership/Dues	3,095.86	3,000.00	95.86	103.20%
8190 Insurance	11,129.65	33,600.00	(22,470.35)	33.12%
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	9,004.68	22,957.00	(13,952.32)	39.22%
8236 Telephone	2,784.33	6,250.00	(3,465.67)	44.55%
8237 Water/Sewer	1,683.40	3,300.00	(1,616.60)	51.01%
8238 Electricity/Propane	3,890.79	14,700.00	(10,809.21)	26.47%
8239 Rent	1,041.65	2,500.00	(1,458.35)	41.67%
8240 Internet Service	359.85	1,400.00	(1,040.15)	25.70%
8270 Miscellaneous Expense	-	500.00	(500.00)	0.00%
8271 Oregon Ethics Commission		300,000.00	-	100.00%
8923 Tax Anticipation Loan	300,000.00	500.00	1,364.61	372.92%
9092 Uniforms	1,864.61	1,500.00	1,717.55	214.50%
9095 Rescue Boat	3,217.55	4,800.00	(3,486.50)	27.36%
9300 Simulcast Network - Maint. Agre	1,313.50			
Total 8019 Materials	392,865.36	493,081.00	(100,215.64)	79.68%
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%
Voided Checks				
Total Expenses	957,263.15	1,299,933.73	(342,670.58)	73.64%
Net Operating Income	707,582.02	238,099.37	469,482.65	297.18%

# CENTRAL OREGON COAST FIRE & RESCUE

## Budget vs. Actuals

July - November, 2024

	Total			
	Actual	Budget	over Budget	% of Budget
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 Rsriv Transfer			-	
Interest	1,108.38	2,200.00	(1,091.62)	50.38%
Total 5825 Building/Property Rsriv Transfer	1,108.38	2,200.00	(1,091.62)	50.38%
6033 Grants		1.00	(1.00)	0.00%
Total Other Income	1,113.68	2,201.00	(1,087.32)	50.60%
Net Other Income	1,113.68	2,201.00	(1,087.32)	50.60%
Net Income	708,695.70	240,300.37	468,395.33	294.92%

# CENTRAL OREGON COAST FIRE & RESCUE

## Profit and Loss by Class

November 2024

	Bldg/Property Rsv	Total General Fund	TOTAL
<b>Income</b>			
4010 Current Levied Taxes		518,282.02	518,282.02
Operating Levy		381,288.30	381,288.30
Permanent Levy		151,534.87	151,534.87
Serial Levy			
Total 4010 Current Levied Taxes	-	1,051,105.19	1,051,105.19
4020 Previous Levied Taxes		5,481.58	5,481.58
6030 Interest		2,145.38	2,145.38
6051 Pac. West Agreement		1,200.00	1,200.00
6110 Beginning Fund FY 24-25	50,585.00	191,415.00	242,000.00
Total Income	50,585.00	1,251,347.15	1,301,932.15
Gross Profit	50,585.00	1,251,347.15	1,301,932.15
<b>Expenses</b>			
8000 Personnel Services		752.88	752.88
8010 Gross Payroll		49,055.84	49,055.84
Base Wages		839.94	839.94
FLSA		4,435.20	4,435.20
OSFM Wages		6,669.84	6,669.84
Overtime Wages		61,753.70	61,753.70
Total 8010 Gross Payroll	-	4,724.13	4,724.13
8011 Employer FICA		412.76	412.76
8012 SUTA		43,792.97	43,792.97
8014 PERS		10,491.76	10,491.76
8015 Medical Insurance		1,901.08	1,901.08
8016 Workmans Comp		36.95	36.95
8025 Recruitment & Retention			

# CENTRAL OREGON COAST FIRE & RESCUE

## Profit and Loss by Class

November 2024

	Bldg/Property Rsv	Total General Fund	TOTAL
8027 457 Deferred	-	262.93	262.93
8029 Payroll Expenses - Other	-	80.00	80.00
Total 8000 Personnel Services	-	123,456.28	123,456.28
8019 Materials			
8023 Bank Fees		43.15	43.15
8031 Office Supply/Postage		746.10	746.10
8033 Lab Fees		7.50	7.50
8034 Medical Supplies		152.60	152.60
8035 Minor Equipment		1,139.22	1,139.22
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		331.56	331.56
8045 Building Maintenance		1,811.59	1,811.59
Tidewater		269.95	269.95
Total 8045 Building Maintenance	-	2,081.54	2,081.54
8050 Vehicle Fuel		1,430.83	1,430.83
8055 Vehicle Repair		5,194.05	5,194.05
8172 Public Education		2,440.37	2,440.37
8178 Department Software/Hardware		920.28	920.28
8179 Subscriptions		78.21	78.21
8180 Training/Mileage		529.19	529.19
8187 Membership/Dues		661.97	661.97
8190 Insurance		2,820.33	2,820.33
8200 Bookkeeping		1,406.89	1,406.89

# CENTRAL OREGON COAST FIRE & RESCUE

## Profit and Loss by Class

November 2024

	Bldg/Property Rsv	Total General Fund	TOTAL
8235 Dispatch Service	-	2,993.96	2,993.96
8236 Telephone	-	564.91	564.91
8237 Water/Sewer	-	281.67	281.67
8238 Electricity/Propane	-	1,493.47	1,493.47
8239 Rent	-	208.33	208.33
8240 Internet Service	-	119.95	119.95
9092 Uniforms	-	1,222.11	1,222.11
9095 Rescue Boat	-	3,202.09	3,202.09
9300 Simulcast Network - Maint. Agre	-	262.70	262.70
<b>Total 8019 Materials</b>	<b>-</b>	<b>31,057.03</b>	<b>31,057.03</b>
<b>9020 Capital Outlay</b>			
8195 Interest Expense	-	4,535.64	4,535.64
9047 Exercise Equipment	-	233.99	233.99
<b>Total 9020 Capital Outlay</b>	<b>-</b>	<b>4,769.63</b>	<b>4,769.63</b>
<b>Total Expenses</b>	<b>-</b>	<b>159,282.94</b>	<b>159,282.94</b>
<b>Net Operating Income</b>	<b>50,585.00</b>	<b>1,092,064.21</b>	<b>1,142,649.21</b>
<b>Other Income</b>			
5825 Building/Property Rsv Transfer	-	-	-
Interest	432.55	-	432.55
<b>Total 5825 Building/Property Rsv Transfer</b>	<b>432.55</b>	<b>-</b>	<b>432.55</b>
<b>Total Other Income</b>	<b>432.55</b>	<b>-</b>	<b>432.55</b>
<b>Net Other Income</b>	<b>432.55</b>	<b>-</b>	<b>432.55</b>
<b>Net Income</b>	<b>51,017.55</b>	<b>1,092,064.21</b>	<b>1,143,081.76</b>

# CENTRAL OREGON COAST FIRE & RESCUE

## Profit and Loss by Class

July - November, 2024

	Bldg/Property Rsv	General Fund	TOTAL
<b>Income</b>			
4010 Current Levied Taxes			
Operating Levy		518,282.02	518,282.02
Permanent Levy		381,288.30	381,288.30
Serial Levy		151,534.87	151,534.87
<b>Total 4010 Current Levied Taxes</b>	-	<b>1,051,105.19</b>	<b>1,051,105.19</b>
4020 Previous Levied Taxes		16,252.69	16,252.69
6030 Interest		4,262.00	4,262.00
6040 Donations & Memorials		175.00	175.00
6051 Pac. West Agreement		6,000.00	6,000.00
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		30,607.51	30,607.51
6125 Tax Anticipation Loan		300,000.00	300,000.00
<b>Total Income</b>	<b>50,585.00</b>	<b>1,614,260.17</b>	<b>1,664,845.17</b>
<b>Gross Profit</b>	<b>50,585.00</b>	<b>1,614,260.17</b>	<b>1,664,845.17</b>
<b>Expenses</b>			
8000 Personnel Services			
8010 Gross Payroll		752.88	752.88
Base Wages		252,951.38	252,951.38
Year End Accrual		33,952.12	33,952.12
<b>Total Base Wages</b>	-	<b>286,903.50</b>	<b>286,903.50</b>
Conflagration		26,213.31	26,213.31
FLSA		3,843.83	3,843.83
OSFM Overtime Wages		3,504.18	3,504.18
OSFM Wages		29,324.04	29,324.04
Overtime Wages		21,300.16	21,300.16
<b>Total 8010 Gross Payroll</b>	-	<b>371,841.90</b>	<b>371,841.90</b>



# CENTRAL OREGON COAST FIRE & RESCUE

## Profit and Loss by Class

July - November, 2024

	Bidg/Property Rsv	General Fund	TOTAL
8011 Employer FICA		28,445.92	28,445.92
8012 SUTA		4,226.88	4,226.88
8014 PERS		68,106.98	68,106.98
8015 Medical Insurance		52,624.83	52,624.83
8016 Workmans Comp		9,505.40	9,505.40
8025 Recruitment & Retention		1,971.95	1,971.95
8027 457 Deferred		934.90	934.90
8029 Payroll Expenses - Other		460.00	460.00
Total 8000 Personnel Services	-	538,118.76	538,118.76
8019 Materials			
8023 Bank Fees		77.45	77.45
8031 Office Supply/Postage		2,204.78	2,204.78
8032 Legal Services (Attorney Fees)		327.85	327.85
8033 Lab Fees		37.50	37.50
8034 Medical Supplies		1,187.88	1,187.88
8035 Minor Equipment		3,189.33	3,189.33
8036 Communications Equipment		1,923.76	1,923.76
8037 Protective Equipment/Uniforms		1,178.80	1,178.80
8038 Consulting		-	-
Medical Director Services		3,305.00	3,305.00
Total 8038 Consulting	-	3,305.00	3,305.00
8039 Legal Notices, Licenses & Permi		520.25	520.25
8040 Equipment Maintenance		752.02	752.02
8045 Building Maintenance		2,153.32	2,153.32
Tidewater		459.95	459.95
Total 8045 Building Maintenance	-	2,613.27	2,613.27
8050 Vehicle Fuel		6,652.17	6,652.17
8055 Vehicle Repair		14,997.74	14,997.74
8056 Annual Equipment Testing		430.30	430.30
8172 Public Education		2,749.93	2,749.93

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

	Bid/Property Rsv	General Fund	TOTAL
8178 Department Software/Hardware		1,947.63	1,947.63
8179 Subscriptions		110.21	110.21
8180 Training/Mileage		2,003.17	2,003.17
8186 Volunteer Appreciation		236.00	236.00
8187 Membership/Dues		3,095.86	3,095.86
8190 Insurance		11,129.65	11,129.65
8200 Bookkeeping		7,034.45	7,034.45
8235 Dispatch Service		9,004.68	9,004.68
8236 Telephone		2,784.33	2,784.33
8237 Water/Sewer		1,683.40	1,683.40
8238 Electricity/Propane		3,890.79	3,890.79
8239 Rent		1,041.65	1,041.65
8240 Internet Service		359.85	359.85
8923 Tax Anticipation Loan		300,000.00	300,000.00
9092 Uniforms		1,864.61	1,864.61
9095 Rescue Boat		3,217.55	3,217.55
9300 Simulcast Network - Maint. Agre		1,313.50	1,313.50
<b>Total 8019 Materials</b>	-	<b>392,865.36</b>	<b>392,865.36</b>
9020 Capital Outlay		-	-
8195 Interest Expense		12,503.04	12,503.04
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
<b>Total 9020 Capital Outlay</b>	-	<b>26,279.03</b>	<b>26,279.03</b>
<b>Total Expenses</b>	-	<b>957,263.15</b>	<b>957,263.15</b>
<b>Net Operating Income</b>	<b>50,585.00</b>	<b>656,997.02</b>	<b>707,582.02</b>

# CENTRAL OREGON COAST FIRE & RESCUE

## Profit and Loss by Class

July - November, 2024

	Bidg/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 Rsv Transfer			
Interest	1,108.38	-	1,108.38
Total 5825 Building/Property Rsv Transfer	1,108.38	-	1,108.38
Total Other Income	1,108.38	5.30	1,113.68
Net Other Income	1,108.38	5.30	1,113.68
Net Income	51,693.38	657,002.32	708,695.70