



BOARD OF DIRECTORS MEETING
Central Coast Fire & Rescue Training Room
125 East Alsea Highway
Waldport, Oregon 97394
Thursday, May 19, 2022
Board Meeting 5:30 PM

BOARD OF DIRECTORS MEETING REGULAR SESSION

I. CALL TO ORDER BOARD OF DIRECTORS MEETING, REGULAR SESSION

Announcement that the meeting is being streamed "Live" on Central Coast YouTube Channel and if anyone has public comments or questions, they can comment on the live stream and the questions will be relayed to the Board members and answered at the end of the meeting.

II. PLEDGE OF ALLEGIENCE

III. ROLL CALL

IV. APPROVAL OF MINUTES

- a. Regular Session Minutes
- b. Budget Committee Minutes

V. PRESIDENTS REPORT

VI. CITIZEN PARTICIPATION

VII. STAFF PRESENTATIONS

- a. Training, Maintenance, & Admin Report

VIII. VOLUNTEER REPORT

IX. UNION REPORT

X. FINANCE REPORT

- a. Approval of financial report
- b. Approval of expenditures

XI. CORRESPONDENCE

XII. OLD BUSINESS

XIII. NEW BUSINESS

XIV. CHIEFS REPORT

XV. QUESTIONS FROM CITIZENS OR VIEWING AUDIENCE.

XVI. GOOD OF THE ORDER

XVII. ADJOURNMENT

CENTRAL OREGON COAST FIRE & RESCUE DISTRICT

BOARD OF DIRECTORS MEETING

APRIL 21, 2022

1. Call to Order. The regular meeting of the Central Oregon Coast Fire & Rescue District Board of Directors was called to order by President Pankey at 5:30 p.m. on Thursday, April 21, 2022.

2. Pledge of Allegiance. Mr. Pankey led those present in the Pledge of Allegiance.

3. Roll Call. Directors present were Reda Eckerman, Buster Pankey, Todd Holt, Kathryn Menefee, and Kevin Battles. A quorum was present.

4. Approval of Minutes. Moved by Mr. Battles, seconded by Mr. Holt, to approve the minutes of the regular meeting of the Board of Directors on March 17, 2022 as presented; motion carried. Moved by Mr. Battles, seconded by Mr. Holt, to approve the minutes of the special meeting of the Board of Directors on March 16, 2022 as presented; motion carried.

5. President's Report. None.

6. Citizen Participation. Peter Carlich stated that as chief recall petition officer they have collected over 400 signatures and asked for the resignation of Kathryn Menefee and Todd Holt rather than cost the District an estimated \$6,000 for a Special Election. Bernice Barnett spoke in defense of the new members and claimed the petition allegations of secret executive meetings were unproven and that the other complaint of the members speaking for the Board was also unfounded. She then listed several improvements she felt that the new Board had accomplished and urged them not to resign. Firefighter Cody Johnson commented that most of those changes were already in place prior to the new Board and asked why they would try to fire Chief Mason in an incorrectly called executive session as claimed by the Seal Rock Fire District. Kay McElroy felt that she had no problem with the election cost when too much money had already been spent on the current building, proper maintenance of structures had not been done, and that both the fire station and the new city hall should be moved up on the hill.

7. Staff Presentations. Chief Mason reported a total of 102 calls for March and 71 so far in April, maintaining the current average of about 100 per month. **Training.** Hours to date in 2022 are 854.3; for the month hours were 307.8, including the Rope Rescue training which is now completed. Mrs. Menefee asked how many participated; Chief Mason did not have an exact count but there were enough to warrant two classes with participants from Central Coast, Yachats, Seal Rock, and a couple of other volunteers. **Maintenance.** Chief Mason said that all apparatus is in service and fully functional, except for Engine 72 which is in Eugene getting sensors checked; 75 is in its place. At Tidewater, the water tanks have been delivered, the propane tank has been delivered and is scheduled to be hooked up May 3rd, and the drywall has been contracted and should be done in June. The basic drywall was contracted in order to save time and get it done and ready for paint. The main work at Tidewater was completed in February; the work being done now, including installing a heater, is all upgrades that weren't there before. The station is open and operable, with security cameras installed. Brush 72 has been brought back into full service and is ready for conflagration response. Discussion of grounds maintenance at Five Rivers; the concrete pad for the water tanks has been scheduled. **Administration.** Office Administrator

Wendy Rush Knudson has been making some changes on the website to allow for easier navigation, scheduling, etc., and also included information on the ISO rating. She will be updating photos of the stations and vehicles. It had 13,467 views in March. Mr. Holt commented that being able to get burn permits online was great. Mrs. Knudson pointed out that the form is separate from the website so the information is available to responders and burning season notices can be emailed. The Wildfire Protection Program is also on the site and property can be checked out for fire hazards and protection, as well as smoke detectors checked.

8. Volunteer Report. No formal report, but Chief Mason commented that there are two new firefighters working through the program and they have been very active. Mrs. Knudson also mentioned the recent visit to the station by the kindergarten.

9. Union Report. None.

10. Finance Report. Mr. Quick reported \$868,360 cash on hand at the end of March. Current year tax levy is 2.9% over budget with another good deposit to be received in June. The Equipment Levy is also over budget, as are previously levied taxes. Sale of surplus property is at \$33,948 with a budgeted amount of \$5,000. Building maintenance and vehicle fuel costs are high and there will need to be a budget transfer at the end of the year. Moved by Mr. Battles, seconded by Mr. Holt, to accept the financial report as presented; motion carried. Moved by Mr. Battles, seconded by Mrs. Menefee, to pay the bills; motion carried.

11. Correspondence. None. Information on the SDAO Conference was in the notebooks.

12. Old Business. a. City Lease. Chief Mason had sent the proposed lease to Legal, and their suggestions were then forwarded to the City and to Mr. Pankey. The City Manager made corrections and a signed final form was presented to the Board for signature. Moved by Mr. Battles, seconded by Mr. Holt, to approve the lease; motion carried. **b. Civil Service.** There has been one applicant for the Civil Service Commission, and two more are needed. Chief Mason had included the Civil Service Rules in the Board packet so they can be familiar with them when setting up the new commission. This will be a recurring item on the agenda until completion. **c. Goal and Project Review.** Chief Mason reviewed the list of goals, and everything has been completed except the Engine Equipment Continuity list which is in the upcoming budget for the Equipment Levy, so the money won't be available until next year. The water at Five Rivers is also a project for next year's budget. The boat is just waiting for the Port to get electrical work done. The grants have all been submitted, and he is just waiting for a response. The Ambulance Lease/Share has been completed and the Rescue has been responding to calls. The CERT trailer is done. Other than budget items and the Port, everything has been completed.

13. New Business. a. Budget Officer. Moved by Mrs. Eckerman, seconded by Mr. Battles, to appoint Chief Mason as Budget Officer; motion carried. A budget calendar had been prepared by Mr. Quick and the first Budget Committee meeting is scheduled for May 12, 2022. **b. Budget Committee.** There were two openings on the Budget Committee, and letters of application were received from Louise Solliday and Dakota Hartzell. Moved by Mr. Battles, seconded by Mrs. Eckerman, to appoint the two applicants to the Budget Committee; motion carried.

14. Chief's Report. Mackenzie is still on hold until the Board decides what to do with the building; they are still responsible for writing the grant for the upgrade and managing the grant on our behalf; that is part of the money that was spent. Civil Service Committee is on hold until there are

three members; need to keep working on that. School programs are continuing with the First Aid course being taught. With the relaxation of the mask mandate, they will be starting CPR classes for the responders and for the community. Those will be advertised, as well as an upcoming EMR course for responders. The draft budget is underway, just waiting for some cost figures. Mr. Quick is working on the LB forms. Nothing new to report on the grant funding; he will reapply to Siletz in June for more hose. He is preparing four budgets: one original, one for each grant, and one for all grants. The Budget Committee will have to decide if the grants are to be included. If they are put in but not received, nothing is changed. The lease and the projects and goals had already been discussed. Mrs. Menefee asked about the Cadet program at the school; Chief Mason has not talked to them about it recently but would still like to get it started. He is still trying to work with the school to present the "Every 15 Minutes" program, even if he has to do a modified version. Discussion of that program and the need to emphasize reality in order to get the message across to teenagers. Mrs. Menefee mentioned a wildland program camp at Sweet Home. Chief Mason said they have been doing wildland programs at the school. The Conex is clean and ready to go. Mrs. Eckerman read a letter from Chief Mason asking that it be declared surplus and sold. Moved by Mr. Holt, seconded by Mrs. Menefee, that the 20' x 8' x 8' Conex Storage Box #CBLU0702157 be declared surplus and listed for sale; motion carried. Mrs. Menefee advised Chief Mason that her lock code was not working at Tidewater; that lock has been having some problems and may need to be replaced.

15. Question from Citizens or Viewing Audience. Carrie Gorman read a letter from the COCFRD volunteers and paid staff requesting the resignation of Buster Pankey, Kathryn Menefee, and Todd Holt and declaring a vote of no confidence in their ability to direct the District. Lieutenant Shi Bucher, speaking as an individual, asked for the resignation of Mrs. Menefee and Mr. Holt, stating that he has been lied to by both, they are taking credit for things they didn't do, they continue to ignore policies and statutes, and he echoed the vote of no confidence. Greg Dunn, speaking as a private individual, having seen documents online regarding attorney invoices, questioned who authorizes the members to consult the attorney. Mr. Pankey stated that it was within his rights as President to consult the attorney at any time, and Mrs. Menefee said that she had been authorized to do so by Mr. Pankey. He said that he had been assured by Attorney Cooper that he could contact her any time. Chief Mason pointed out that this was a violation of Board Policy, with which the attorney is apparently not familiar. Mr. Pankey acknowledged that he was in error, and he and Mrs. Menefee said that they had depended on the advice of the lawyer. Chief Mason pointed out that the Board had two roles, budget and policy, and that the Board had just recently finalized and signed the updated policy. Mrs. Menefee said that she was not familiar with portions of policy which had been discussed before she took office; Mrs. Knudson reminded her that the policy had been included with the information which was given to the new members when they came on to the Board. Linda Carskadon asked if there is a line item in the budget for the Board members calling the attorney and if not, who would pay for the calls. There is a budget for legal services, but it is not detailed for any department. Mrs. Eckerman then read the pertinent portion of the Policy which states that no individual Board member may speak for, or act on, behalf of the Board or District except as authorized to do so by official Board action and recorded in the official minutes. Bernice Barnett again addressed the Board and advised them to not speak as representing the Board but only as an individual, defended the members as having followed the attorney's advice, told Chief Mason he was incompetent because he had never been a Fire Chief before, and suggested contacting the

lawyers for a definitive policy answer. Firefighter Charlie Lesiecki, who has chosen to volunteer with COC, indicated that he can't vote in the election as he resides in Yachats, but is very proud of the accomplishments of the COCFRD staff and would like the controversy to end as we all need to work together.

16. Good of the Order. None.

17. Adjournment. There being no further business to come before the Board, the meeting was adjourned at 6:37 p.m.

Respectfully submitted,

Jan K. Hansen, Recording Secretary

Approved:

Board Chair

CENTRAL OREGON COAST FIRE & RESCUE DISTRICT

BUDGET COMMITTEE MEETING

MAY 12, 2022

1. Call to Order. The Budget Committee Meeting of the Central Oregon Coast Fire & Rescue District was called to order by Director Reda Eckerman at 5:30 p.m. on Thursday, May 12, 2022.

2. Pledge of Allegiance. Mrs. Eckerman led those present in the Pledge of Allegiance.

3. Introduction of Budget Committee Members/Roll Call. Members of the Budget Committee present were Susan Swander, Dakota Hartzell, Joe Vandehey, Jovita Ballentine, and Louise Solliday; COCFRD Board Members present were Reda Eckerman and Kevin Battles. Directors absent were Buster Pankey, Kathryn Menefee, and Todd Holt. A quorum was present. Also present were Fire Chief Jamie Mason and Accountant Brett Quick.

4. Election of Chairperson. Mr. Battles nominated Mr. Vandehey, seconded by Mrs. Swander. There being no other nominations, Mr. Vandehey took over the meeting.

5. Presentation of Budget. Budget Officer Chief Mason began with the introduction of the anticipated resources for the General Fund, which included the taxes levied, PWA lease income, sale of surplus, and EF recovery. FEMA Grants were not listed here; Grants Other showed \$2 as a place holder for other grants which might become available, such as the one just opening up from the Oregon Health Authority for a LUCAS Device which provides mechanical chest compressions in a cardiac arrest. Chief Mason also included \$5,000 income from Conflagration as we now have personnel and equipment with which to respond. Total resources would be \$1,596,770 for the General Fund. This will be the last year for the serial levy, which is not included in the General Fund, bringing the final total to \$1,702,362. Forecast for the next four years is based on a 3% increase and does not anticipate any new developments. He reviewed the resource page, which showed projected income less anticipated expenditures and reserves for building, equipment, and contingencies and funding for operations from July to November, leaving a total unappropriated fund balance of \$107,370.89. He pointed out that if the serial levy was to be renewed next year as an operations levy it would add \$109,000 to the General Fund.

Chief Mason then reviewed the proposed expenditures, beginning with Personnel Services. The cost for occupational medical evaluations is new and will be done with Samaritan. Payroll is higher because of the two new firefighters recently added; if the SAFER grant comes in that additional cost will be covered by the grant and the funds currently allocated will go over to Capital. If the grant doesn't come in staffing is not at risk. Medical insurance is down as there are two fewer employees being covered; they are included in a spouse's policy. Overtime is higher because of more employees, but workers comp insurance is lower because of the safe operations record.

Operational Costs are down because the deferred maintenance has been caught up and all the equipment is operational. Fuel is up based on current costs, boat repairs down, PPE down, medical supplies is for supplies PacWest doesn't replace, Zoll maintenance is good because the equipment is in good shape. Uniforms are good because of the switch last year. Mrs. Swander asked about bullet-proof vests. They are carried on the equipment, mainly in case of a response to a school incident. Training is down as there is still not much going on because of Covid, and the EMT scholarship is now for one, rather than two.

Materials and Services have an increase in communications costs because two buildings have been added, including internet at Tidewater. Audit expense has been decreased to \$6,000 as an RFP was done and there will be new auditors for the next three years. Lt. Knudson cleaned up the AT&T account. Mrs. Swander questioned the legal account; that includes costs of miscellaneous filings and reviews of contracts, etc. Station maintenance is set at \$40,000 in accordance with the lease with the city, and \$4,500 is for grounds maintenance at all three stations. The WHA insurance is the premium for 3-year policies. The change in audit expense brought the total down from \$164,880.00 to \$162,380.00.

Capital Outlay includes the cost of the boat lift at \$38,000, although Chief Mason had just received a local bid for \$18,000. The boat will then be kept at the Port, which is still working on providing power and water, and should be ready by November. Tidewater upgrades are just in case the drywall doesn't get done, and the water system is still to be completed. Five Rivers water supply is also being worked on; there will be a storage tank installed there. Equipment is the annual engine payment. With the reduction in cost for the boat lift, there should be a carryover balance of about \$157,721 which will go into reserves. If the serial levy is renewed as an operations levy there should then be more money available to add to the reserves for future equipment purchases.

The serial levy does not roll over, and this will be its last year. The list of projects includes a one-time purchase of vehicle diagnostic software, an inflatable deployment craft for low tide, the continuity project to ensure all engines have similar equipment, technical rescue equipment for the Rope Rescue program, matching grants for fire hose, compressor for the station air system, streaming equipment for the meeting broadcasts instead of relying on donations, new station security for personnel ID and lock entry, an emergency fuel depot in conjunction with PacWest and the city, and a late addition of \$7,500 for tools and equipment. This will leave a balance of \$2.28.

Chief Mason then discussed the two FEMA grants he has applied for. The SAFER grant of \$467,053.20 is for two firefighters for three years, and the AFG grant of \$401,690.00 is for a new tender. Since he has not yet heard anything on either one he did not include these in the resources, but wanted the Budget Committee direction on whether to include them in the budget (if they're not received, they're not spent) or do a budget resolution when they are received. Mr. Quick advised that it would be cleaner to do it by resolution. Moved by Mrs. Eckerman, seconded by Mrs. Swander, to recommend consideration of the budget without the grants; motion carried.

6. Discussion of Budget. Discussion took place during presentation. Mr. Battles asked if we get the SAFER grant will that go into reserves as there is already funding for the firefighters; Mr. Quick said it goes into the General Fund and can then be transferred into reserves. If the serial levy turns into an operational levy it can then help to build up the equipment reserve so that for new purchases, such as a new fire engine, we don't have ask the public for funding. Discussion of tax rates. Mr. Quick advised that the net working capital on the LB20 should be \$483,631.57 and would like to split out water and sewer at \$3600 on 8237, and electric/propane at \$14,400 on 8238 as line items on the LB31 rather than combined. Discussion followed concerning the potential for building a new station out of the tsunami zone, which has been a matter of consideration for a number of years. Mr. Battles pointed out that figures on a new station were \$12,000,000, and all the property that had been looked at needed major excavation in addition to

utilities and accessibility. Although grants are currently not being given out we are working with a grant firm to pursue all possibilities.

7. Public Comment on Budget. None.

8. Recommendations or Changes. As discussed, 8210 Audit changed from \$8,500 to \$6,000; 9049 Boat Lift decreased from \$38,000 to \$18,000; Serial Levy expense added \$7,500 for Tools and Equipment; 1 Net Working Capital adjusted to \$483,631.57; 8238 split into 8237 Water/Sewer at \$3,600 and 8238 Electricity/Propane at \$14,400; and FEMA Grants not to be included in Resources.

9. Approval of Budget. It was moved by Mrs. Swander, seconded by Mrs. Solliday, to approve the budget as presented and amended and recommend that the Board of Directors approve the 2022-2023 budget as determined tonight; motion carried.

10. Adjournment. There being no further business to come before the Budget Committee the meeting was adjourned at 6:52 p.m.

Respectfully submitted,

Jan K. Hansen, Recording Secretary

Approved:

Board Chair



Central Coast Fire & Rescue District
145 NW Alsea Hwy
Waldport, OR 97394
(541)-563-3121

To: Board of Directors
From: District Training Chief
Date: 5/16/2022
Subject: Monthly Training Report

Monthly Training Report

- 1. Total Annual Hours Training (2022): 978.05 Hours**
- 2. Monthly Hours Combined (April 15th till May 16th): 123.75 Hours**



Central Coast Fire & Rescue District
145 NW Alsea Hwy
Waldport, OR 97394
(541)-563-3121

Maintenance Report

May 19th, 2021

Station 74

All Apparatus Fully Functional and Certified

Station 73

All Apparatus Fully Functional and Certified

Water Tanks Delivered

Propane Tank Delivered

Gas Line Installed

Drywall Tentative for June, 2022

Station 72

All Apparatus Fully Functional and Certified

2:44 PM

05/15/22

Accrual Basis

Central Oregon Coast Fire & Rescue
Balance Sheet
As of April 30, 2022

	<u>Apr 30, 22</u>
ASSETS	
Current Assets	
Checking/Savings	
LGIP	
Building/Property Reserve Accou	150,663.93
Equipment Reserve Account	81,560.87
Public Funds	
Equipment Levy Fund	23,757.75
Public Funds - Other	400,222.98
Total Public Funds	<u>423,980.73</u>
Total LGIP	656,205.53
Oregon Coast Bank Public Funds	103,468.48
Oregon Coast Operating Account	37,024.39
Petty Cash	400.00
Total Checking/Savings	<u>797,098.40</u>
Accounts Receivable	
Accounts Receivable	1,928.82
Property Taxes	56,804.78
Total Accounts Receivable	<u>58,733.60</u>
Other Current Assets	
Interfund Receivable	188,506.05
Prepaid Expenses	
Computer Support	254.33
Dispatch Service	994.52
Equipment Maintenance Agreement	936.22
Insurance	7,836.24
Internet Service	13.49
Licenses & Permits	579.51
Memberships	586.68
P.O. Box Rental	98.97
Storage Lease	1,666.68
Subscriptions	2,814.12
Workers' Compensation	1,740.98
Prepaid Expenses - Other	20,176.99
Total Prepaid Expenses	<u>37,698.73</u>
1710 - Deferred OF - Contib. After M.D	112,634.00
Total Other Current Assets	<u>338,838.78</u>

Central Oregon Coast Fire & Rescue
Balance Sheet
As of April 30, 2022

05/15/22

Accrual Basis

	Apr 30, 22
Total Current Assets	1,194,670.78
Fixed Assets	
1600 · Capital Assets	
1605 · Tidewater Station	71,073.00
1600 · Capital Assets - Other	1,252,326.86
Total 1600 · Capital Assets	1,323,399.86
1650 · Allowance For Depreciation	-678,856.71
Total Fixed Assets	644,543.15
TOTAL ASSETS	1,839,213.93
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 · Accounts Payable	11,977.08
2210 · Interfund Payable	184,297.81
Total Accounts Payable	196,274.89
Credit Cards	
Oregon Coast Bank Visa	2,061.77
2103 · Amazon Credit Line	3,882.05
Total Credit Cards	5,943.82
Other Current Liabilities	
1700 · Net Pension Asset	77,886.00
2110 · Direct Deposit Liabilities	14,516.33
2150 · Union Dues, IAFF Local 4619	476.00
2200 · Deferred Revenue-Ambulance Reve	95.66
2201 · Deferred Revenue	43,676.04
2202 · Compensated Absences	15,135.92
2203 · 941 Tax Payable	298.86
2204 · SIT Payable	684.00
2205 · SUTA Payable	106.03
2206 · Workers' Benefit Fund	13.62
2207 · 457 Deferred Compensation Payab	240.00
2211 · Garnishments Payable	650.60
2222 · Deferred Revenue Contra	-41,147.00
2301 · Capital Lease Obligation	95,720.00
2310 · Deferred IF - Investment Return	334,284.00
3010 · Interfund Payable.	4,208.40
Total Other Current Liabilities	546,844.46

2:44 PM

05/15/22

Accrual Basis

Central Oregon Coast Fire & Rescue
Balance Sheet
As of April 30, 2022

	<u>Apr 30, 22</u>
Total Current Liabilities	749,063.17
Long Term Liabilities	
2500 · Capital Lease Obligation - LT	72,849.78
Total Long Term Liabilities	72,849.78
Total Liabilities	821,912.95
Equity	
Fund Balance	
4000 · FB Fire	440,672.73
4300 · FB Prior Period Adjustment	-20,714.00
4510 · FB Debt Proceeds	-68,569.78
Fund Balance - Other	399,880.80
Total Fund Balance	751,269.75
1110 · Retained Earnings	-170,681.31
4100 · Investment In Fixed Assets	71,073.00
4120 · F/B - Depreciation	-58,553.35
4400 · F/B - Capital Asset Additions	225,091.76
4500 · Fund Balance-Comp Abs	553.55
4560 · GASB 34 Fund Balance	8,213.00
4600 · GAAP - Pension Income	51,859.00
4620 · F/B -Deferred Revenue	-95.66
Net Income	138,571.24
Total Equity	1,017,300.98
TOTAL LIABILITIES & EQUITY	<u>1,839,213.93</u>

Central Oregon Coast Fire & Rescue
Profit & Loss by Class
 April 2022

	Bldg/Property Rsv	Equipment Levy Fund	Equipment Reserve	General Fund	TOTAL
Ordinary Income/Expense					
Income					
4010 · Current Levied Taxes					
Operating Levy	0.00	0.00	0.00	1,578.38	1,578.38
Permanent Levy	0.00	0.00	0.00	1,020.23	1,020.23
Total 4010 · Current Levied Taxes	0.00	0.00	0.00	2,598.61	2,598.61
4015 · Equipment Replacement Levy	0.00	310.70	0.00	0.00	310.70
4020 · Previous Levied Taxes	0.00	0.00	0.00	936.27	936.27
6030 · Interest	0.00	0.00	0.00	250.98	250.98
6051 · Pac. West Agreement	0.00	0.00	0.00	1,200.00	1,200.00
Total Income	0.00	310.70	0.00	4,985.86	5,296.56
Gross Profit	0.00	310.70	0.00	4,985.86	5,296.56
Expense					
8000 · Personnel Services					
8010 · Gross Payroll					
Base Wages	0.00	0.00	0.00	40,856.08	40,856.08
Call Stipend	0.00	0.00	0.00	375.00	375.00
FLSA	0.00	0.00	0.00	695.78	695.78
Overtime Wages	0.00	0.00	0.00	2,341.92	2,341.92
8010 · Gross Payroll - Other	0.00	0.00	0.00	209.18	209.18
Total 8010 · Gross Payroll	0.00	0.00	0.00	44,477.96	44,477.96
8011 · Employer FICA	0.00	0.00	0.00	3,402.54	3,402.54
8012 · SUTA	0.00	0.00	0.00	689.51	689.51
8014 · PERS	0.00	0.00	0.00	3,151.56	3,151.56
8015 · Medical Insurance	0.00	0.00	0.00	6,745.76	6,745.76
8016 · Workmans Comp	0.00	0.00	0.00	870.52	870.52
8027 · 457 Deferred	0.00	0.00	0.00	70.00	70.00
8029 · Payroll Expenses - Other	0.00	0.00	0.00	35.00	35.00
Total 8000 · Personnel Services	0.00	0.00	0.00	59,442.85	59,442.85
8019 · Materials					
8023 · Bank Fees	0.00	0.00	0.00	4.00	4.00
8031 · Office Supply/Postage	0.00	0.00	0.00	441.37	441.37
8032 · Legal Services	0.00	0.00	0.00	353.50	353.50
8034 · Medical Supplies	0.00	0.00	0.00	289.34	289.34
8035 · Minor Equipment	0.00	0.00	0.00	182.76	182.76
8040 · Equipment Maintenance	0.00	0.00	0.00	211.67	211.67
8045 · Building Maintenance					
125 · NW Alsea Hwy	0.00	0.00	0.00	390.00	390.00
8045 · Building Maintenance - Other	0.00	0.00	0.00	2,222.25	2,222.25
Total 8045 · Building Maintenance	0.00	0.00	0.00	2,612.25	2,612.25
8050 · Vehicle Fuel	0.00	0.00	0.00	1,294.47	1,294.47
8055 · Vehicle Repair	0.00	0.00	0.00	729.88	729.88
8178 · Department Software/Hardware	0.00	0.00	0.00	439.97	439.97
8180 · Training/Mileage	0.00	0.00	0.00	26.00	26.00
8187 · Membership/Dues	0.00	0.00	0.00	1,849.41	1,849.41
8190 · Insurance	0.00	0.00	0.00	2,289.67	2,289.67
8200 · Bookkeeping	0.00	0.00	0.00	1,287.50	1,287.50

2:45 PM

05/15/22

Accrual Basis

Central Oregon Coast Fire & Rescue
Profit & Loss by Class
 April 2022

	Bldg/Property Rsv	Equipment Levy Fund	Equipment Reserve	General Fund	TOTAL
8235 · Dispatch Service	0.00	0.00	0.00	647.54	647.54
8236 · Telephone	0.00	0.00	0.00	749.72	749.72
8237 · Water/Sewer	0.00	0.00	0.00	304.32	304.32
8238 · Electricity/Propane	0.00	0.00	0.00	845.51	845.51
8239 · Rent	0.00	0.00	0.00	208.33	208.33
8240 · Internet Service	0.00	0.00	0.00	4.50	4.50
8271 · Oregon Ethics Commission	0.00	0.00	0.00	36.59	36.59
8272 · Copier Agreement	0.00	0.00	0.00	179.55	179.55
Total 8019 · Materials	0.00	0.00	0.00	14,987.85	14,987.85
9020 · Capital Outlay					
8036 · Communications Equipment	0.00	0.00	0.00	115.90	115.90
9000 · Work-in-Progress					
9400 · Tidewater Station Improvements	4,208.40	0.00	0.00	0.00	4,208.40
Total 9000 · Work-in-Progress	4,208.40	0.00	0.00	0.00	4,208.40
9056 · CERT Team	0.00	0.00	0.00	1,125.50	1,125.50
9096 · Engine/Ambulance Equipment	0.00	3,635.87	0.00	0.00	3,635.87
Total 9020 · Capital Outlay	4,208.40	3,635.87	0.00	1,241.40	9,085.67
Total Expense	4,208.40	3,635.87	0.00	75,672.10	83,516.37
Net Ordinary Income	-4,208.40	-3,325.17	0.00	-70,686.24	-78,219.81
Other Income/Expense					
Other Income					
5820 · Equipment Reserve Fund Transfer Interest	0.00	0.00	42.23	0.00	42.23
Total 5820 · Equipment Reserve Fund Transfer	0.00	0.00	42.23	0.00	42.23
5825 · Building/Property Rsrv Transfer Interest	77.97	0.00	0.00	0.00	77.97
Total 5825 · Building/Property Rsrv Transfer	77.97	0.00	0.00	0.00	77.97
Total Other Income	77.97	0.00	42.23	0.00	120.20
Net Other Income	77.97	0.00	42.23	0.00	120.20
Net Income	-4,130.43	-3,325.17	42.23	-70,686.24	-78,099.61

Central Oregon Coast Fire & Rescue Profit & Loss Budget vs. Actual (All Funds) July 2021 through April 2022

	Jul '21 - Apr 22	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
4010 · Current Levied Taxes				
Operating Levy	521,131.74	504,830.00	16,301.74	103.2%
Permanent Levy	336,848.07	326,311.05	10,537.02	103.2%
Total 4010 · Current Levied Taxes	857,979.81	831,141.05	26,838.76	103.2%
4015 · Equipment Replacement Levy	102,584.99	99,376.01	3,208.98	103.2%
4020 · Previous Levied Taxes	24,261.61	15,890.00	8,371.61	152.7%
6025 · AFG Grant	0.00	131,250.00	-131,250.00	0.0%
6030 · Interest	1,727.68	2,500.00	-772.32	69.1%
6032 · Insurance Recovery/Refund	0.00	4,000.00	-4,000.00	0.0%
6040 · Donations & Memorials	0.00	200.00	-200.00	0.0%
6050 · Miscellaneous	113.20			
6051 · Pac. West Agreement	12,000.00	14,400.00	-2,400.00	83.3%
6060 · Prior Run Fees	240.00			
6090 · Sale of Surplus Property	33,947.77	5,000.00	28,947.77	679.0%
6120 · Conflagration	0.00	5,000.00	-5,000.00	0.0%
6121 · Beginning Fund - FY 2021/2022	0.00	674,566.55	-674,566.55	0.0%
Total Income	1,032,855.06	1,783,323.61	-750,468.55	57.9%
Gross Profit	1,032,855.06	1,783,323.61	-750,468.55	57.9%
Expense				
8000 · Personnel Services				
8010 · Gross Payroll				
Base Wages	330,415.38	368,878.36	-38,462.98	89.6%
Call Stipend	3,840.00	8,000.00	-4,160.00	48.0%
FLSA	4,881.40	1,500.00	3,381.40	325.4%
Overtime Wages	15,483.00	20,000.00	-4,517.00	77.4%
8010 · Gross Payroll - Other	209.18			
Total 8010 · Gross Payroll	354,828.96	398,378.36	-43,549.40	89.1%
8011 · Employer FICA	29,427.31	30,475.94	-1,048.63	96.6%
8012 · SUTA	4,044.95	9,361.89	-5,316.94	43.2%
8014 · PERS	39,324.76	59,218.94	-19,894.18	66.4%
8015 · Medical Insurance	70,538.52	102,000.00	-31,461.48	69.2%
8016 · Workmans Comp	5,536.47	12,825.06	-7,288.59	43.2%
8025 · Recruitment & Retention	0.00	2,200.00	-2,200.00	0.0%
8027 · 457 Deferred	745.00	750.00	-5.00	99.3%
8029 · Payroll Expenses - Other	274.75	360.00	-85.25	76.3%
Total 8000 · Personnel Services	504,720.72	615,570.19	-110,849.47	82.0%
8019 · Materials				
8023 · Bank Fees	143.21	750.00	-606.79	19.1%
8031 · Office Supply/Postage	7,690.86	6,000.00	1,690.86	128.2%
8032 · Legal Services	7,865.90	8,000.00	-134.10	98.3%
8033 · Lab Fees	36.00	250.00	-214.00	14.4%
8034 · Medical Supplies	5,765.87	5,000.00	765.87	115.3%
8035 · Minor Equipment	5,984.32			
8037 · Protective Equipment/Uniforms	954.54	10,000.00	-9,045.46	9.5%
8040 · Equipment Maintenance	3,693.29	3,080.00	613.29	119.9%
8045 · Building Maintenance				

Central Oregon Coast Fire & Rescue Profit & Loss Budget vs. Actual (All Funds) July 2021 through April 2022

	Jul '21 - Apr 22	Budget	\$ Over Budget	% of Budget
125 · NW Alsea Hwy	390.00			
8045 · Building Maintenance - Other	18,099.15	2,600.00	15,499.15	696.1%
Total 8045 · Building Maintenance	18,489.15	2,600.00	15,889.15	711.1%
8050 · Vehicle Fuel	14,157.98	12,000.00	2,157.98	118.0%
8055 · Vehicle Repair	33,926.11	20,000.00	13,926.11	169.6%
8056 · Annual Equipment Testing	6,506.07	10,000.00	-3,493.93	65.1%
8135 · AFG Grant	0.00	175,000.00	-175,000.00	0.0%
8172 · Public Education	0.00	5,000.00	-5,000.00	0.0%
8178 · Department Software/Hardware	5,862.72	1,900.00	3,962.72	308.6%
8179 · Subscriptions	0.00	3,825.00	-3,825.00	0.0%
8180 · Training/Mileage	6,619.86	12,260.00	-5,640.14	54.0%
8186 · Volunteer Appreciation	486.00	14,000.00	-13,514.00	3.5%
8187 · Membership/Dues	11,528.65	4,500.00	7,028.65	256.2%
8190 · Insurance	15,268.99	15,600.00	-331.01	97.9%
8200 · Bookkeeping	12,875.00	15,600.00	-2,725.00	82.5%
8210 · Audit	3,000.00	8,400.00	-5,400.00	35.7%
8235 · Dispatch Service	21,340.54	24,535.00	-3,194.46	87.0%
8236 · Telephone	6,723.15	2,400.00	4,323.15	280.1%
8237 · Water/Sewer	3,238.59	2,100.00	1,138.59	154.2%
8238 · Electricity/Propane	9,123.69	12,900.00	-3,776.31	70.7%
8239 · Rent	2,083.36			
8240 · Internet Service	103.50	3,600.00	-3,496.50	2.9%
8260 · OSHA	323.28			
8270 · Miscellaneous Expense	201.57			
8271 · Oregon Ethics Commission	365.90	439.09	-73.19	83.3%
8272 · Copier Agreement	1,795.50	2,160.00	-364.50	83.1%
9092 · Uniforms	-119.73	3,500.00	-3,619.73	-3.4%
9095 · Rescue Boat	1,601.93	1,500.00	101.93	106.8%
9300 · Simulcast Network - Maint. Agre	0.00	4,165.44	-4,165.44	0.0%
Total 8019 · Materials	207,635.80	391,064.53	-183,428.73	53.1%
8400 · Operating Contingency	0.00	20,000.00	-20,000.00	0.0%
9020 · Capital Outlay				
8036 · Communications Equipment	1,318.17			
8195 · Interest Expense	5,904.09	3,965.46	1,938.63	148.9%
8925 · D/S - Principal	33,296.70	82,145.00	-48,848.30	40.5%
9000 · Work-in-Progress				
9400 · Tidewater Station Improvements	40,687.05			
9403 · Waldport Station Crew Qtr Upgra	2,520.74			
9405 · Waldport Station Upgrade	57,625.91			
Total 9000 · Work-in-Progress	100,833.70			
9045 · Structure Gear (Protective Gear)	16,313.31			
9049 · Boat Facility & Related	3,469.00	20,000.00	-16,531.00	17.3%
9056 · CERT Team	2,613.61	3,000.00	-386.39	87.1%
9093 · Technical Rescue Equipment	5,943.04	4,500.00	1,443.04	132.1%
9096 · Engine/Ambulance Equipment	20,284.97	5,765.55	14,519.42	351.8%
9102 · New Station Property	0.00	200,000.00	-200,000.00	0.0%
Total 9020 · Capital Outlay	189,976.59	319,376.01	-129,399.42	59.5%
Total Expense	902,333.11	1,346,010.73	-443,677.62	67.0%

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Accrual Basis

Central Oregon Coast Fire & Rescue
Profit & Loss Budget vs. Actual (All Funds)
 July 2021 through April 2022

	Jul '21 - Apr 22	Budget	\$ Over Budget	% of Budget
Net Ordinary Income	130,521.95	437,312.88	-306,790.93	29.8%
Other Income/Expense				
Other Income				
5820 · Equipment Reserve Fund Transfer Interest	316.86	600.00	-283.14	52.8%
Total 5820 · Equipment Reserve Fund Transfer	316.86	600.00	-283.14	52.8%
5825 · Building/Property Rsrv Transfer Interest	752.99	2,500.00	-1,747.01	30.1%
Total 5825 · Building/Property Rsrv Transfer	752.99	2,500.00	-1,747.01	30.1%
6033 · Grants				
SDAO Safety Grant	651.44			
Siletz Tribe	2,500.00			
VFA	3,828.00			
6033 · Grants - Other	0.00	10,000.00	-10,000.00	0.0%
Total 6033 · Grants	6,979.44	10,000.00	-3,020.56	69.8%
Total Other Income	8,049.29	13,100.00	-5,050.71	61.4%
Net Other Income	8,049.29	13,100.00	-5,050.71	61.4%
Net Income	138,571.24	450,412.88	-311,841.64	30.8%

Central Oregon Coast Fire & Rescue Profit & Loss by Class July 2021 through April 2022

	Bldg/Property Rsv	Equipment Levy Fund	Equipment Reserve	General Fund	TOTAL
Ordinary Income/Expense					
Income					
4010 · Current Levied Taxes					
Operating Levy	0.00	0.00	0.00	521,131.74	521,131.74
Permanent Levy	0.00	0.00	0.00	336,848.07	336,848.07
Total 4010 · Current Levied Taxes	0.00	0.00	0.00	857,979.81	857,979.81
4015 · Equipment Replacement Levy	0.00	102,584.99	0.00	0.00	102,584.99
4020 · Previous Levied Taxes	0.00	0.00	0.00	24,261.61	24,261.61
6030 · Interest	0.00	0.00	0.00	1,727.68	1,727.68
6050 · Miscellaneous	0.00	0.00	0.00	113.20	113.20
6051 · Pac. West Agreement	0.00	0.00	0.00	12,000.00	12,000.00
6060 · Prior Run Fees	0.00	0.00	0.00	240.00	240.00
6090 · Sale of Surplus Property	0.00	0.00	0.00	33,947.77	33,947.77
Total Income	0.00	102,584.99	0.00	930,270.07	1,032,855.06
Gross Profit	0.00	102,584.99	0.00	930,270.07	1,032,855.06
Expense					
8000 · Personnel Services					
8010 · Gross Payroll					
Base Wages	0.00	0.00	0.00	326,998.71	326,998.71
Call Stipend	0.00	0.00	0.00	3,680.00	3,680.00
FLSA	0.00	0.00	0.00	4,832.64	4,832.64
Overtime Wages	0.00	0.00	0.00	14,934.03	14,934.03
8010 · Gross Payroll - Other	0.00	0.00	0.00	209.18	209.18
Total 8010 · Gross Payroll	0.00	0.00	0.00	350,654.56	350,654.56
8011 · Employer FICA	0.00	0.00	0.00	29,107.97	29,107.97
8012 · SUTA	0.00	0.00	0.00	4,032.33	4,032.33
8014 · PERS	0.00	0.00	0.00	39,324.76	39,324.76
8015 · Medical Insurance	0.00	0.00	0.00	70,538.52	70,538.52
8016 · Workmans Comp	0.00	0.00	0.00	5,536.47	5,536.47
8027 · 457 Deferred	0.00	0.00	0.00	745.00	745.00
8029 · Payroll Expenses - Other	0.00	0.00	0.00	274.75	274.75
Total 8000 · Personnel Services	0.00	0.00	0.00	500,214.36	500,214.36
8019 · Materials					
8023 · Bank Fees	0.00	0.00	0.00	143.21	143.21
8031 · Office Supply/Postage	0.00	0.00	0.00	7,690.86	7,690.86
8032 · Legal Services	0.00	0.00	0.00	7,865.90	7,865.90
8033 · Lab Fees	0.00	0.00	0.00	36.00	36.00
8034 · Medical Supplies	0.00	0.00	0.00	5,765.87	5,765.87
8035 · Minor Equipment	0.00	0.00	0.00	5,984.32	5,984.32
8037 · Protective Equipment/Uniforms	0.00	0.00	0.00	954.54	954.54
8040 · Equipment Maintenance	0.00	0.00	0.00	3,693.29	3,693.29
8045 · Building Maintenance					
125 · NW Alsea Hwy	0.00	0.00	0.00	390.00	390.00
8045 · Building Maintenance - Other	0.00	0.00	0.00	18,099.15	18,099.15
Total 8045 · Building Maintenance	0.00	0.00	0.00	18,489.15	18,489.15
8050 · Vehicle Fuel	0.00	0.00	0.00	14,157.98	14,157.98
8055 · Vehicle Repair	0.00	0.00	0.00	33,926.11	33,926.11
8056 · Annual Equipment Testing	0.00	0.00	0.00	6,506.07	6,506.07
8178 · Department Software/Hardware	0.00	0.00	0.00	5,862.72	5,862.72
8180 · Training/Mileage	0.00	0.00	0.00	6,619.86	6,619.86
8186 · Volunteer Appreciation	0.00	0.00	0.00	486.00	486.00
8187 · Membership/Dues	0.00	0.00	0.00	11,528.65	11,528.65
8190 · Insurance	0.00	0.00	0.00	15,268.99	15,268.99
8200 · Bookkeeping	0.00	0.00	0.00	12,875.00	12,875.00
8210 · Audit	0.00	0.00	0.00	3,000.00	3,000.00

**Central Oregon Coast Fire & Rescue
Profit & Loss by Class
July 2021 through April 2022**

	Bldg/Property Rsv	Equipment Levy Fund	Equipment Reserve	General Fund	TOTAL
8235 · Dispatch Service	0.00	0.00	0.00	21,340.54	21,340.54
8236 · Telephone	0.00	0.00	0.00	6,723.15	6,723.15
8237 · Water/Sewer	0.00	0.00	0.00	3,238.59	3,238.59
8238 · Electricity/Propane	0.00	0.00	0.00	9,123.69	9,123.69
8239 · Rent	0.00	0.00	0.00	2,083.36	2,083.36
8240 · Internet Service	0.00	0.00	0.00	103.50	103.50
8260 · OSHA	0.00	0.00	0.00	323.28	323.28
8270 · Miscellaneous Expense	0.00	0.00	0.00	201.57	201.57
8271 · Oregon Ethics Commission	0.00	0.00	0.00	365.90	365.90
8272 · Copier Agreement	0.00	0.00	0.00	1,795.50	1,795.50
9092 · Uniforms	0.00	0.00	0.00	-119.73	-119.73
9095 · Rescue Boat	0.00	0.00	0.00	1,601.93	1,601.93
Total 8019 · Materials	0.00	0.00	0.00	207,635.80	207,635.80
9020 · Capital Outlay					
8036 · Communications Equipment	0.00	0.00	0.00	1,318.17	1,318.17
8195 · Interest Expense	0.00	5,904.09	0.00	0.00	5,904.09
8925 · D/S - Principal	0.00	33,296.70	0.00	0.00	33,296.70
9000 · Work-in-Progress					
9400 · Tidewater Station Improvements	40,687.05	0.00	0.00	0.00	40,687.05
9403 · Waldport Station Crew Qtr Upgra	2,520.74	0.00	0.00	0.00	2,520.74
9405 · Waldport Station Upgrade	57,625.91	0.00	0.00	0.00	57,625.91
Total 9000 · Work-in-Progress	100,833.70	0.00	0.00	0.00	100,833.70
9045 · Structure Gear (Protective Gear)	0.00	16,313.31	0.00	0.00	16,313.31
9049 · Boat Facility & Related	3,469.00	0.00	0.00	0.00	3,469.00
9056 · CERT Team	0.00	0.00	0.00	2,613.61	2,613.61
9093 · Technical Rescue Equipment	0.00	5,943.04	0.00	0.00	5,943.04
9096 · Engine/Ambulance Equipment	0.00	20,284.97	0.00	0.00	20,284.97
Total 9020 · Capital Outlay	104,302.70	81,742.11	0.00	3,931.78	189,976.59
Total Expense	104,302.70	81,742.11	0.00	711,781.94	897,826.75
Net Ordinary Income	-104,302.70	20,842.88	0.00	218,488.13	135,028.31
Other Income/Expense					
Other Income					
5820 · Equipment Reserve Fund Transfer Interest	0.00	0.00	316.86	0.00	316.86
Total 5820 · Equipment Reserve Fund Transfer	0.00	0.00	316.86	0.00	316.86
5825 · Building/Property Rsrv Transfer Interest	752.99	0.00	0.00	0.00	752.99
Total 5825 · Building/Property Rsrv Transfer	752.99	0.00	0.00	0.00	752.99
6033 · Grants					
SDAO Safety Grant	0.00	0.00	0.00	651.44	651.44
Siletz Tribe	0.00	0.00	0.00	2,500.00	2,500.00
VFA	0.00	0.00	0.00	3,828.00	3,828.00
Total 6033 · Grants	0.00	0.00	0.00	6,979.44	6,979.44
Total Other Income	752.99	0.00	316.86	6,979.44	8,049.29
Net Other Income	752.99	0.00	316.86	6,979.44	8,049.29
Net Income	-103,549.71	20,842.88	316.86	225,467.57	143,077.60

To: Central Coast Fire & Rescue Board of Directors
From: Chief Jamie Mason
Date: 05/16/2022
Subject: Board Report

CHIEF'S REPORT

Makenzie Group – Placed the possibility of revised designs of the station on hold due to the new Lease option with the city.

Civil Service Committee – We have received letters of interest from 2 community members waiting for a third.

Budget – The draft of the budget is completed and ready for final approval during June's Board Meeting.

Grant Funding – The following are grants that we are researching, applying for, or have applied for:

RYAN LLC. – Monthly status report coming.

- *National Rescue Relief Act*
- *Tax Market Credits*
- *FEMA Building Resilient Infrastructure and Communities (BRIC) Funds*

Oregon Seismic Grant – Makenzie on hold.

Siletz Charitable Contribution Fund – Hose Grant to be submitted by June 1st.

FEMA – Waiting for results.

- *Staffing for Adequate Fire and Emergency Response (SAFER)*
- *Assistance to Firefighters Grant (AFG)*
- *Prevention and Preparedness Grant*

Action Items – The following items were identified with the following deadlines during the District goal-setting workshop.

1. *Community Emergency Response Trailer – Completed*
2. *Five Rivers Water Supply – 22-23 Budget*
3. *Ambulance 72 Lease/Share - Completed*
4. *Jet Dock Installation Plan – Collected Estimates*
5. *Engine Equipment Continuity List – 22-23 Budget*
6. *SAFER Grant Application – Completed*
7. *AFG Grant Application - Completed*
8. *Rope Rescue Operations – Completed*