

RESOURCES
General Fund

5/13/2024

Central Oregon Coast Fire & Rescue District

	Historical Data			Adopted Budget This Year 2023-2024	FIRE/EMS SERVICES	Budget for Next Year 2024-2025			
	Actual Second Preceding Year 2021-2022	First Preceding Year 2022-2023				Proposed By Budget Officer 2024-2025	Approved By Budget Committee 2024-2025	Adopted By Governing Body 2024-2025	
1	386,925.47	501,494.70	349,088.69	1. Net working capital (accrual basis) *	191,415.00				1
2	30,101.94	22,283.69	3,500.00	4020. Previous Levied Taxes	18,872.00				2
3	2,322.40	10,523.05	6,500.00	6030. Interest	9,800.00				3
4	419,349.81	534,301.44	359,088.69		220,087.00				4
5				OTHER RESOURCES					5
6				5800. Capital Lease Proceeds					6
7		167.00		6032. Insurance Recovery/Refund					7
8				6025. AFG Grant	1.00				8
9	6,979.44	74,052.56		6033. Grants	1.00				9
10				6035. Current Run Fees					10
11				6037. Yachals ALS Fee					11
12				6040. Donations					12
13	(502.66)	1,065.47		6050. Miscellaneous					13
14				6055. Land Sales					14
15	14,400.00	14,400.00	14,400.00	6051. Pac. West Agreement	14,400.00				15
16	240.00			6060. Prior Run Fees					16
17		1,691.32	12,000.00	6062. Corridor Billing (EF Recovery)	5,000.00				17
18				6067. Transfer Run Fees					18
19	33,947.77	16,400.00	16,800.00	6090. Sale of Surplus Property	1.00				19
20		6,717.57	5,000.00	6120. Conflagration	5,000.00				20
21				6125. Tax Anticipation Loan	300,000.00				21
22									22
23	55,064.55	114,493.92	48,200.00		324,403.00				23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34									34
35	474,414.36	648,795.36	407,288.69	29. Total resources, except taxes to be levied	544,490.00				35
36	344,067.50	356,363.24	370,390.08	30. Taxes estimated to be received - Permanent	381,501.78				36
37	528,687.80	551,323.31	573,024.00	31. Taxes estimated to be received - Operating	590,214.72				37
38			157,920.00	31. Taxes estimated to be received - Serial Levy	162,657.60				38
39				32. Taxes collected in year levied					39
40	1,347,169.66	1,556,481.91	1,508,622.77	33. TOTAL RESOURCES	1,678,864.10				40

*The balance of cash, cash equivalents and investments in the fund at the beginning of the budget year

Historical Data				REQUIREMENTS DESCRIPTION	Number of Employees	Budget for Next Year 2024-2025				
Actual Second Preceding Year 2021-2022	Actual First Preceding Year 2022-2023	Adopted Budget This Year 2023-2024	Proposed By Budget Officer 2024-2025			Approved By Budget Committee 2024-2025	Adopted By Governing Body 2024-2025			
1	181,21	209,91	700,00	MATERIALS AND SERVICES						
2	8,947.42	9,018.63	8,000.00	8023. Bank Fees		3,176.00				1
3		832.00	6,000.00	8031. Office Supply/Postage		8,000.00				2
4	525.51	90.00		8032. Legal Services (Attorney Fees)		8,000.00				3
5	6,771.14	4,061.24	5,000.00	8033. Lab Fees		250.00				4
6	8,140.04	2,564.34	1,000.00	8034. Medical Supplies		4,000.00				5
7	1,318.17			8035. Minor Equipment		1,000.00				6
8	954.54	550.31	6,000.00	8036. Communications Equipment		500.00				7
9	12,176.90	2,455.06		8037. Protective Equipment/Uniforms		500.00				8
10	3,942.75	8,666.87	2,050.00	8039. Legal Notices, Licenses & Permits		1,500.00				9
11	13,940.60	10,388.01	40,000.00	8040. Equipment Maintenance		2,400.00				10
12	16,511.28	17,391.04	18,500.00	8045. Building Maintenance		5,000.00				11
13	42,306.86	31,647.72	20,000.00	8050. Vehicle Fuel		16,000.00				12
14	6,506.07	6,199.53	10,000.00	8055. Vehicle Repair		15,000.00				13
15		1,952.62	500.00	8056. Annual Equipment Testing		8,000.00				14
16	4,864.69	11,798.18	2,000.00	8172. Public Education		500.00				15
17		367.79	5,200.00	8178. Department Software/Hardware		800.00				16
18	7,965.91	4,743.51	4,400.00	8179. Subscriptions		3,000.00				17
19	1,236.00	4,234.15	5,900.00	8180. Training/Mileage		100.00				18
20	12,614.92	8,397.23	4,000.00	8186. Volunteer Appreciation		3,000.00				19
21	14,409.23	20,460.17	21,240.00	8187. Membership Dues		3,000.00				20
22				8190. Insurance		33,600.00				21
23	15,450.00	16,271.06	16,480.00	8196. Interest Expense		42,339.85				22
24	10,300.00	5,935.00	6,000.00	8200. Bookkeeping		17,000.00				23
25	26,634.51	21,570.06	22,830.00	8210. Audit		7,000.00				24
26	7,923.50	5,722.97	4,900.00	8235. Dispatch Services		22,957.00				25
27	3,884.10	3,732.26	3,600.00	8236. Telephone		6,250.00				26
28	10,210.84	14,771.38	14,400.00	8237. Water/Sewer		3,300.00				27
29	2,500.04	2,500.00	3,700.00	8238. Electricity/Propane		14,700.00				28
30	218.00	119.00	1,400.00	8239. Rent		2,500.00				29
31		33.99		8240. Internet Service		1,400.00				30
32	323.28			8250. OSHA						31
33	936.98	18,761.85		8270. Miscellaneous Expense						32
34	439.08		500.00	8271. Oregon Ethics Commission		500.00				33
35	1,975.05	1,272.67	4,500.00	8272. Copier Agreement						34
36	4,818.50	1,094.34		8300. Grant Expense						35
37				8923. Tax Anticipation Loan		300,000.00				36
38				8925. D/S - Principal		19,728.27				37
39		2,951.50		8927. D/S Fees						38
40		25.45		9045. Structure Gear (Protective Gear)						39
41	174.77	60.19	1,200.00	9056. CERT		500.00				40
42	2,835.74	2,489.03	1,500.00	9092. Uniforms		1,500.00				41
43	1,639.67	3,338.01	1,000.00	9095. Rescue Boat		4,800.00				42
44	1,484.49		4,620.00	9300. Engine/Ambulance Equipment						43
45				9400. Simulcast Network - Maint. Agreement						44
46	1,072.73			8135. AFG Grant						45
47				UNAPPROPRIATED ENDING FUND BALANCE						46
48				TOTAL REQUIREMENTS		558,301.12				47
49										48
50	266,134.52	246,676.97	247,120.00							49

5/13/2024

	Historical Data			Adopted Budget This Year 2023-2024	REQUIREMENTS DESCRIPTION	Budget for Next Year 2024-2025				
	Actual Second Preceding Year 2021-2022	First Preceding Year 2022-2023				Proposed By Budget Officer 2024-2025	Approved By Budget Committee 2024-2025	Adopted By Governing Body 2024-2025		
	PERSONNEL SERVICES									
1		1,045.02	1,500.00	8009, Occupation Medical Evaluations	2,000.00			1		
2	405,967.83	592,816.47	560,321.89	8010, Base Salary Wages	585,084.22			2		
3		19,199.58		8010, OSFM Wages				3		
4	6,238.78	9,270.85	9,850.00	8010, FLSA	10,441.00			4		
5	18,215.34	51,337.93	26,500.00	8010, Overtime	27,825.00			5		
6		2,026.93		8010, OSFM Overtime Wages				6		
7	4,455.00	160.00		8010, Call Stipend				7		
8		5,399.19		8010, Conflagration				8		
9	1,072.73			8010, Tidewater Station				9		
10	35,344.23	48,840.09	45,645.40	8011, FICA	47,686.29			10		
11	6,119.01	8,196.09	11,371.79	8012, SUTA	14,648.73			11		
12	47,816.69	116,825.14	84,784.56	8014, PERS	130,903.55			12		
13	84,030.04	108,882.12	118,486.80	8015, Medical Insurance	124,393.14			13		
14	7,277.45	14,164.05	15,600.00	8016, Workers' Compensation Insurance	20,000.00			14		
15				8017, Volunteer Fund (LOS, etc...)				15		
16				8018, PIO, Consultant				16		
17	975.00	1,043.73	2,000.00	8025, Recruitment & Retention	2,000.00			17		
18	900.00	901.41	825.00	8027, 457 Deferred	866.25			18		
19	350.00	395.50	105.00	8029, Payroll Expenses - Other	105.00			19		
20	618,762.10	980,504.10	876,990.44	TOTAL PERSONNEL SERVICES	965,953.18			20		
			9.00	Total Full-Time Equivalent (FTE)	9.00					
	MATERIALS AND SERVICES									
21	256,134.52	246,676.97	247,120.00	See schedule on LB-31	558,301.12			21		
22								22		
23								23		
24	256,134.52	246,676.97	247,120.00	TOTAL MATERIALS AND SERVICES	558,301.12			24		
	CAPITAL OUTLAY									
25				9098, Fire Engine				25		
26								26		
27								27		
28								28		
29								29		
30								30		
31								31		
32								32		
33								33		
34								34		
35	-	-	-	TOTAL CAPITAL OUTLAY	-			35		

5/13/2024

Fire & Rescue Organization Unit - General Fund
Central Oregon Coast Fire & Rescue

	Historical Data			REQUIREMENTS DESCRIPTION	Budget for Next Year 2024-2025			
	Actual Second Preceding Year 2021-2022	First Preceding Year 2022-2023	Adopted Budget This Year 2023-2024		Proposed By Budget Officer 2024-2025	Approved By Budget Committee 2024-2025	Adopted By Governing Body 2024-2025	
			REQUIREMENTS FOR OTHER ORG. UNITS OR PROGRAMS (from other LB-30A's)					
36								36
37								37
38								38
39								39
40								40
41								41
42								42
43	874,896.62	1,227,181.07	1,124,110.44	TOTAL ORG./PROG. REQUIREMENTS	1,524,254.30	-	-	43

150-504-030 (Rev 02/13)

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	Historical Data			Resource Description	Budget for Next Year 2024-2025			
	Actual Second Preceding Year 2021-2022	First Preceding Year 2022-2023	Adopted Budget This Year 2023-2024		Proposed By Budget Officer 2024-2025	Approved By Budget Committee 2024-2025	Adopted By Governing Body 2024-2025	
44				PERSONNEL SERVICES NOT ALLOCATED				44
45								45
46								46
47								47
48								48
49								49
50	-	-	-	TOTAL PERSONNEL SERVICES	-	*	*	50
				Total Full-Time Equivalent (FTE)				
				MATERIALS AND SERVICES NOT ALLOCATED				
51								51
52								52
53								53
54								54
55								55
56	-	-	-	TOTAL MATERIALS AND SERVICES	-	-	-	56
				CAPITAL OUTLAY NOT ALLOCATED				
57								57
58								58
59								59
60								60
61								61
62								62
63	-	-	-	TOTAL CAPITAL OUTLAY	-	-	-	63
				DEBT SERVICE				
64								64
65								65
66	-	*	-	TOTAL DEBT SERVICE	-	*	-	66
				SPECIAL PAYMENTS				
67								67
68								68
69	-	-	-	TOTAL SPECIAL PAYMENTS	-	-	-	69

5/13/2024

	Historical Data			RESOURCE DESCRIPTION	Budget for Next Year 2024-2025			
	Actual Second Preceding Year 2021-2022	First Preceding Year 2022-2023	Adopted Budget This Year 2023-2024		Proposed By Budget Officer 2024-2025	Approved By Budget Committee 2024-2025	Adopted By Governing Body 2024-2025	
				INTERFUND TRANSFERS				
70	-	-	-	Equipment Levy Fund	-	-	-	70
71	-	-	-	Equipment Reserve Fund	-	-	-	71
72	-	-	-	Building/Property Reserve Fund	-	-	-	72
73	-	-	-	TOTAL INTERFUND TRANSFERS	-	-	-	73
74	-	-	-	OPERATING CONTINGENCY				74
75	-	-	20,000.00	8400, Operating Contingency	10,000.00	-	-	75
76	-	-	20,000.00	Total Operating Contingency	10,000.00	-	-	76
77	-	-	20,000.00	Total Requirements Not Allocated	10,000.00	-	-	77
78	874,896.62	1,227,181.07	1,124,110.44	Total Org. Unit/Prog. Requirements (LB-30A)	1,524,254.30	-	-	78
79	472,273.04	329,300.84	364,512.33	Reserved for future expenditure	144,609.80	-	-	79
80				Ending balance (prior years)				80
81				UNAPPROPRIATED ENDING FUND BALANCE				81
82	1,347,169.66	1,556,481.91	1,508,622.77	TOTAL REQUIREMENTS	1,678,864.10	-	-	82

150-504-030 (Rev 02/13)

FORM LB-11

This fund is authorized and established by resolution/ordinance number
08-23 on (date) 05/15/2008 for the following specified purpose:
Purchase of Equipment/Apparatus

5/13/2024

**RESERVE FUND
RESOURCES AND REQUIREMENTS**

Central Oregon Coast Fire & Rescue
Equipment Reserve Fund

CLOSED

Year this reserve fund will be reviewed to be continued or abolished.
Date can not be more than 10 years after establishment.
Review Year: 2023

Central Oregon Coast Fire & Rescue District

Budget for Next Year 2024-2025

	Historical Data			DESCRIPTION RESOURCES AND EXPENDITURES	Proposed By Budget Officer 2024-2025	Approved By Budget Committee 2024-2025	Adopted By Governing Body 2024-2025	
	Actual Second Preceding Year 2021-2022	First Preceding Year 2022-2023	Adopted Budget This Year 2023-2024					
1				RESOURCES				
2	71,321.89	71,783.12	35,333.00	Working Capital (accrual basis) *				
3	304.78	2,410.24	2,750.00	5820, Interest				
4				Transferred From Other Funds - General (LOT)				
5				Grant Funds -				
6				5800, Capital Lease Proceeds (Equipment Note)				
7								
8								
9								
10								
11	71,626.67	74,193.36	38,083.00	TOTAL RESOURCES	-			-
12				REQUIREMENTS				
13								
14	0.05			8023, Bank Fees				
15				8049, Wildland Equipment				
16				9100, SUV				
17				8035, Minor Equipment				
18				8036, Communications Equipment				
19				8040, Equipment Maintenance				
20				8047, Self-Contained Breathing Apparatus (N/P)				
21		5,904.09	2,056.53	8195, Interest Expense				
22				8250, Water Rescue				
23				8255, Cardiac Monitor				
24		33,296.70	19,721.59	8925, D/S Principal				
25			221.88	8927, D/S Fees				
26				9047, Exercise Equipment				
27				9049, Boat Facility & Related				
28				9056, CERT Team				
29				9056, Engine/Ambulance Equipment				
30	71,626.62	34,992.57	16,083.00	RESERVED FOR FUTURE EXPENDITURE	-			-
31	0.05	39,200.79	22,000.00	TOTAL REQUIREMENTS	-			-

* Includes Unappropriated Balance Budgeted Last Year

FORM LB-11

This fund is authorized and established by resolution/ordinance number (reviewed & renewed)
 2021-311 on (date) 06/17/2021 for the following specified purpose:
 Building/Property/Operations purchases

**RESERVE FUND
 RESOURCES AND REQUIREMENTS**

Year this reserve fund will be reviewed to be continued or abolished.
 Date can not be more than 10 years after establishment.
 Review Year: 2030

5/13/2024

Central Oregon Coast Fire & Rescue District

Budget for Next Year 2024-2025

	Historical Data			DESCRIPTION	Central Oregon Coast Fire & Rescue District		
	Actual Second Preceding Year 2021-2022	First Preceding Year 2022-2023	Adopted Budget This Year 2023-2024		Proposed By Budget Officer 2024-2025	Approved By Budget Committee 2024-2025	Adopted By Governing Body 2024-2025
1	214,647.81	79,609.52	28,536.00	RESOURCES	50,585.00		
2	963.99	2,272.77	2,750.00	Working Capital (accrual basis) *	2,200.00		
3				5825, Interest			
4				Transferred From Other Funds - General (LOT)			
5				Interfund Loan Transfer			
6							
7							
8							
9							
10	215,611.80	81,882.29	31,286.00	TOTAL RESOURCES	52,785.00	-	-
11				REQUIREMENTS			
12							
13				8023, Bank Fees	24.00		
14				8270, Miscellaneous Expense			
15	4,359.05			9000, Work-in-Progress - Other			
16	3,469.00			9049, Boat Facility & Related			
17	54,317.33	18,323.41		9400, Tidewater Station Improvements			
18	2,520.74			9403, Waldport Station Crew Qtr Upgrade			
19	57,625.91	5,500.00		9405, Waldport Station Upgrade			
20				9101, Electricity, Five Rivers Station			
21				9102, New Station Property			
22				9103, Five Rivers Property & Construction			
23							
24							
25							
26							
27							
28							
29	93,319.77	58,058.88	31,286.00	RESERVED FOR FUTURE EXPENDITURE	52,761.00	-	-
30	122,292.03	23,823.41	-	TOTAL REQUIREMENTS	24.00	-	-

* Includes Unappropriated Balance Budgeted Last Year

SPECIAL FUND
RESOURCES AND REQUIREMENTS
CENTRAL OREGON COAST FIRE & RESCUE DISTRICT
 Equipment Replacement Levy Fund

5/13/2024

	Historical Data		Adopted Budget This Year 2023-2024	DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2024-2025				
	Actual Second Preceding Year 2021-2022	First Preceding Year 2022-2023			Proposed By Budget Officer 2024-2025	Approved By Budget Committee 2024-2025	Adopted By Governing Body 2025		
1	33,441.45	(1,910.48)		Working Capital (accrual basis) *					1
2	105,069.62	108,528.20		4015, Taxes estimated to be received					2
3				4020, Previous Levied Taxes					3
4				Interest					4
5				Transferred IN, from other funds					5
6				6050, Miscellaneous					6
7				6090, Sale of Surplus Property					7
8									8
9	33,441.45	(1,910.48)	-	Total Resources, except taxes to be levied	-	-	-	-	9
10			-	Taxes estimated to be received	-	-	-	-	10
11	105,069.62	108,528.20		Taxes collected in year levied					11
12	138,511.07	106,617.72	-	12. TOTAL RESOURCES	-	-	-	-	12
13				REQUIREMENTS by Org. Unit/Prog. & Activity					13
14				CAPITAL OUTLAY					14
15									15
16				8035, Minor Equipment					16
17			689.63	8036, Communications Equipment					17
18				8047, Self Contained Breathing Apparatus					18
19	9,751.65			8195, Interest Expense					19
20		2,806.84		8250, Water Rescue					20
21				8270, Miscellaneous Expense					21
22	46,871.81			8925, D/S Principal					22
23				8927, D/S Fees					23
24	16,390.93	5,508.58		9045, Structure Gear (Protective Gear)					24
25	10,705.90			9093, Technical Rescue Equipment					25
26	2,613.61			9056, CERT					26
27				9095, Rescue Boat					27
28	20,353.77	5,187.72		9096, Engine/Ambulance Equipment					28
29				9098, Fuel Depot					29
30				9099, Workout/Training Equipment					30
31				27, Ending balance (prior years)					31
32	31,823.40	92,424.95	-	28, UNAPPROPRIATED ENDING FUND BALANCE	-	-	-	-	32
33	106,687.67	14,192.77	-	29. TOTAL REQUIREMENTS	-	-	-	-	33

150-504-010 (Rev. 02-14)

*The balance of cash, cash equivalents and investments in the fund at the beginning of the budget year