



Financial Report

CENTRAL OREGON COAST FIRE & RESCUE
For the period ended March 31, 2026

Prepared by
Wendy Rush

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Bookkeeper Notes

Revenue overview

District revenues for March totaled **\$45,870.68**, driven almost entirely by property tax collections. The report shows:

- **Operating Levy:** \$26,987.68
- **Permanent Levy:** \$11,658.05
- **Serial Levy:** \$5,051.21
- **Prior-year taxes:** \$745.72
- **Interest:** \$228.02
- **PacWest Agreement:** \$1,200.00

Revenues were on target for March.

Expense overview

Total expenses for March were **\$129,465.74**, with personnel costs making up the majority.

- **Gross payroll:** \$59,848.31
- **Payroll taxes:** \$6,211.87
- **PERS contributions:** \$32,717.55
- **Medical insurance:** \$12,044.00 (with a -\$538.14 adjustment)
- **Workers' compensation:** \$2,442.46

Notable activity:

Materials & Services – \$16,562.69

- **Building maintenance:** \$3,509.75 (including \$2,963.10 at 5 Rivers)
- **Uniforms:** \$1,882.33
- **Annual equipment testing:** \$2,139.00
- **Vehicle fuel & repairs:** \$2,030.54 combined
- **Utilities:** \$1,752.93 across telephone, water/sewer, electricity/propane.

These expenses reflect routine operational needs and required annual testing.

Budget vs. Actuals

July 2025 - March 2026

	Actual	Budget	Total % of Budget
INCOME			
4010 Current Levied Taxes			
Operating Levy	883,117.59	895,128.01	98.66 %
Permanent Levy	381,486.49	392,946.84	97.08 %
Serial Levy	165,289.87	167,537.33	98.66 %
Total 4010 Current Levied Taxes	1,429,893.95	1,455,612.18	98.23 %
4020 Previous Levied Taxes	18,941.64	15,000.00	126.28 %
6030 Interest	8,321.51	10,000.00	83.22 %
6050 Miscellaneous	6,672.05		
6051 Pac. West Agreement	10,800.00	14,400.00	75.00 %
6062 Corridor Billing	105,873.22	10,000.00	1,058.73 %
6090 Sale of Surplus Property	1,139.63	1.00	113,963.00 %
6120 Conflagration		32,000.00	
6124 Beginning Fund - FY 2025/2026		118,000.00	
6125 Tax Anticipation Loan	445,000.00	450,000.00	98.89 %
Total Income	2,026,642.00	2,105,013.18	96.28 %
GROSS PROFIT	2,026,642.00	2,105,013.18	96.28 %
EXPENSES			
8000 Personnel Services			
8009 Occupation Medical Evaluations	256.00		
8010 Gross Payroll			
Base Wages	629,091.51	619,406.74	101.56 %
Year End Accrual	-31,075.86		
Total Base Wages	598,015.65	619,406.74	96.55 %
Overtime Wages		30,000.00	
Total 8010 Gross Payroll	598,015.65	649,406.74	92.09 %
8011 Payroll Taxes	54,474.34	64,940.67	83.88 %
8014 PERS	201,050.66	136,269.48	147.54 %
8015 Medical Insurance	115,522.56	129,368.00	89.30 %
8016 Workmans Comp	22,000.01	28,000.00	78.57 %
8025 Recruitment & Retention	1,455.00	2,000.00	72.75 %
8027 457 Deferred	1,780.05	866.25	205.49 %
8029 Payroll Expenses - Other	512.00	105.00	487.62 %
Total 8000 Personnel Services	995,066.27	1,010,956.14	98.43 %
8019 Materials			
8023 Bank Fees	7,071.20	3,200.00	220.98 %
8031 Office Supply/Postage	7,620.46	6,000.00	127.01 %
8032 Legal Services (Attorney Fees)	3,147.00	6,000.00	52.45 %
8033 Lab Fees	38.49	250.00	15.40 %

			Total
	Actual	Budget	% of Budget
8034 Medical Supplies	2,446.70	4,000.00	61.17 %
8035 Minor Equipment	1,574.56	1,000.00	157.46 %
8036 Communications Equipment	1,499.57		
8037 Protective Equipment/Uniforms	16,030.66	3,000.00	534.36 %
8038 Consulting			
Medical Director Services	330.48		
Total 8038 Consulting	330.48		
8039 Legal Notices, Licenses & Permi	105.75	1,500.00	7.05 %
8040 Equipment Maintenance	2,309.01	2,400.00	96.21 %
8045 Building Maintenance	3,897.72	5,000.00	77.95 %
125/145 NW Alsea Hwy	19,246.16		
5 Rivers	4,443.45		
Tidewater	994.83		
Total 8045 Building Maintenance	28,582.16	5,000.00	571.64 %
8050 Vehicle Fuel	10,994.61	18,000.00	61.08 %
8055 Vehicle Repair	20,958.22	15,000.00	139.72 %
8056 Annual Equipment Testing	3,894.20	8,000.00	48.68 %
8172 Public Education	51.36		
8178 Department Software/Hardware	6,651.74	1,000.00	665.17 %
8179 Subscriptions	451.44	2,000.00	22.57 %
8180 Training/Mileage	8,166.57	100.00	8,166.57 %
8185 Travel	462.18		
8186 Volunteer Appreciation	180.00		
8187 Membership/Dues	2,634.94	2,000.00	131.75 %
8190 Insurance	21,450.51	38,600.00	55.57 %
8200 Bookkeeping	7,519.30	17,000.00	44.23 %
8210 Audit		12,000.00	
8235 Dispatch Service		5,707.00	
8236 Telephone	5,128.38	6,250.00	82.05 %
8237 Water/Sewer	3,063.48	3,465.00	88.41 %
8238 Electricity/Propane	8,531.18	14,535.00	58.69 %
8240 Internet Service	1,079.55		
8250 Water Rescue	171.93		
8270 Miscellaneous Expense	249.77		
8271 Oregon Ethics Commission		500.00	
8923 Tax Anticipation Loan		450,000.00	
9056 CERT Team	855.60	800.00	106.95 %
9092 Uniforms	5,060.41	1,000.00	506.04 %
9095 Rescue Boat	861.12	2,500.00	34.44 %
9300 Simulcast Network - Maint. Agre		4,800.00	

			Total
	Actual	Budget	% of Budget
Total 8019 Materials	179,172.53	635,607.00	28.19 %
8400 Operating Contingency		10,000.00	
9020 Capital Outlay			
8195 Interest Expense	18,214.53	29,049.85	62.70 %
8925 D/S - Principal	19,728.27	22,000.00	89.67 %
Total 9020 Capital Outlay	37,942.80	51,049.85	74.33 %
Reimbursements	2,904.90		
Voided Checks	0.00		
Total Expenses	1,215,086.50	1,707,612.99	71.16 %
NET OPERATING INCOME	811,555.50	397,400.19	204.22 %
OTHER INCOME			
5825 Building/Property Rsrv Transfer			
Interest	1,765.46	2,000.00	88.27 %
Total 5825 Building/Property Rsrv Transfer	1,765.46	2,000.00	88.27 %
6033 Grants		3.00	
Siletz Tribe			
Turnouts	14,877.75		
Total Siletz Tribe	14,877.75		
Total 6033 Grants	14,877.75	3.00	495,925.00 %
Total Other Income	16,643.21	2,003.00	830.91 %
OTHER EXPENSES			
8300 Grant			
Siletz Tribe Matching Funds PPE	1,012.89		
Weyerhaeuser Wildland PPE	2,629.10		
Total 8300 Grant	3,641.99		
Reconciliation Discrepancies	4.90		
Total Other Expenses	3,646.89	0.00	0.00%
NET OTHER INCOME	12,996.32	2,003.00	648.84 %
NET INCOME	\$824,551.82	\$399,403.19	206.45 %

Balance Sheet Summary

July, 2025-March, 2026

Distribution account	Total
Assets	\$3,534,360.74
Current Assets	\$1,710,056.43
Bank Accounts	\$543,963.94
Accounts Receivable	\$100,088.46
Other Current Assets	\$1,066,004.03
Total for Current Assets	\$1,710,056.43
Fixed Assets	\$1,824,304.31
Total for Assets	\$3,534,360.74
Liabilities and Equity	\$3,534,360.74
Liabilities	\$2,606,312.64
Current Liabilities	\$1,631,847.56
Accounts Payable	\$50,051.76
Credit Cards	-\$8,151.85
Other Current Liabilities	\$1,589,947.65
Total for Current Liabilities	\$1,631,847.56
Long-term Liabilities	\$974,465.08
Total for Liabilities	\$2,606,312.64
Equity	\$928,048.10
Total for Liabilities and Equity	\$3,534,360.74