



Financial Report

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

Prepared by
Wendy Rush

Prepared on
June 16, 2026

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Bookkeeper Notes

Revenue Overview

District revenues for **May totaled \$41,228.95**, driven primarily by property tax collections and supplemental non-tax revenue sources.

The breakdown is as follows:

- **Operating Levy:** \$20,536.12
- **Permanent Levy:** \$8,871.12
- **Serial Levy:** \$3,843.65
- **Prior-year taxes:** \$3,586.13
- **Interest:** \$208.76
- **Insurance Recovery/Refund:** \$2,533.17
- **Miscellaneous:** \$450.00
- **PacWest Agreement:** \$1,200.00

Revenue for May had a slight increase in revenue compared to April.

Expense Overview

Total expenses for May were **\$95,896.17**, with personnel costs continuing to represent the majority of expenditures.

Personnel Services

- **Gross payroll:** \$58,940.99
- **Payroll taxes:** \$6,118.19
- **PERS contributions:** \$10,589.26
- **Medical insurance:** \$11,505.86
- **Workers' compensation:** \$2,442.46
- **457 deferred compensation:** \$122.00

Total Personnel Services: \$89,718.76

Personnel expenses remain the primary driver of monthly costs. A portion of gross payroll is offset by **Conflagration and OFSM Staffing Grant funding**, which helps support staffing-related expenditures.

Notable Activity

- **Materials & Services – \$6,177.41**
 - **Building maintenance:** \$282.42, primarily at Tidewater
 - **Vehicle fuel & repairs:** \$667.42 combined
 - **Utilities:** \$1,641.10 across telephone, water/sewer, electricity/propane, and internet
 - **Insurance:** \$2,489.33

Preapproved funds from the **Building Reserve** continue to support capital-related facility improvements, including the **bay door project and generator upgrade**, helping offset the impact of building maintenance costs on operating funds.

Additional expenditures included office supplies, memberships, software, and routine operational expenses.

Budget vs. Actuals

July 2025 - May 2026

	Actual	Budget	Total % of Budget
INCOME			
4010 Current Levied Taxes			
Operating Levy	912,138.34	895,128.01	101.90 %
Permanent Levy	394,022.81	392,946.84	100.27 %
Serial Levy	170,721.53	167,537.33	101.90 %
Total 4010 Current Levied Taxes	1,476,882.68	1,455,612.18	101.46 %
4020 Previous Levied Taxes	29,190.06	15,000.00	194.60 %
6030 Interest	9,947.11	10,000.00	99.47 %
6032 Insurance Recovery/Refund	2,533.17		
6050 Miscellaneous	7,122.05		
6051 Pac. West Agreement	13,200.00	14,400.00	91.67 %
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	2,090,887.92	2,105,013.18	99.33 %
GROSS PROFIT	2,090,887.92	2,105,013.18	99.33 %
EXPENSES			
8000 Personnel Services			
8009 Occupation Medical Evaluations	256.00		
8010 Gross Payroll	87,587.85		
Base Wages	656,672.23	619,406.74	106.02 %
Year End Accrual	-31,075.86		
Total Base Wages	625,596.37	619,406.74	101.00 %
Overtime Wages		30,000.00	
Total 8010 Gross Payroll	713,184.22	649,406.74	109.82 %
8011 Payroll Taxes	66,429.71	64,940.67	102.29 %
8014 PERS	231,829.69	136,269.48	170.13 %
8015 Medical Insurance	138,534.28	129,368.00	107.09 %
8016 Workmans Comp	26,884.93	28,000.00	96.02 %
8025 Recruitment & Retention	1,455.00	2,000.00	72.75 %
8027 457 Deferred	2,134.05	866.25	246.35 %
8029 Payroll Expenses - Other	512.00	105.00	487.62 %
Total 8000 Personnel Services	1,181,219.88	1,010,956.14	116.84 %
8019 Materials			
8023 Bank Fees	7,083.30	3,200.00	221.35 %
8031 Office Supply/Postage	8,475.39	6,000.00	141.26 %

			Total
	Actual	Budget	% of Budget
8032 Legal Services (Attorney Fees)	4,218.50	6,000.00	70.31 %
8033 Lab Fees	59.15	250.00	23.66 %
8034 Medical Supplies	2,646.86	4,000.00	66.17 %
8035 Minor Equipment	1,727.55	1,000.00	172.76 %
8036 Communications Equipment	1,499.57		
8037 Protective Equipment/Uniforms	2,159.46	3,000.00	71.98 %
8038 Consulting			
Medical Director Services	330.48		
Total 8038 Consulting	330.48		
8039 Legal Notices, Licenses & Permi	319.25	1,500.00	21.28 %
8040 Equipment Maintenance	2,509.44	2,400.00	104.56 %
8045 Building Maintenance	6,608.97	5,000.00	132.18 %
125/145 NW Alsea Hwy	19,377.72		
5 Rivers	7,570.09		
Tidewater	2,518.13		
Total 8045 Building Maintenance	36,074.91	5,000.00	721.50 %
8050 Vehicle Fuel	12,481.02	18,000.00	69.34 %
8055 Vehicle Repair	22,692.18	15,000.00	151.28 %
8056 Annual Equipment Testing	3,894.20	8,000.00	48.68 %
8172 Public Education	51.36		
8178 Department Software/Hardware	6,763.14	1,000.00	676.31 %
8179 Subscriptions	576.28	2,000.00	28.81 %
8180 Training/Mileage	9,602.27	100.00	9,602.27 %
8185 Travel	462.18		
8186 Volunteer Appreciation	180.00		
8187 Membership/Dues	3,088.28	2,000.00	154.41 %
8190 Insurance	26,429.17	38,600.00	68.47 %
8200 Bookkeeping	7,810.97	17,000.00	45.95 %
8210 Audit		12,000.00	
8235 Dispatch Service		5,707.00	
8236 Telephone	6,240.50	6,250.00	99.85 %
8237 Water/Sewer	3,904.20	3,465.00	112.68 %
8238 Electricity/Propane	10,514.27	14,535.00	72.34 %
8240 Internet Service	1,510.01		
8250 Water Rescue	171.93		
8270 Miscellaneous Expense	278.11		
8271 Oregon Ethics Commission		500.00	
8923 Tax Anticipation Loan		450,000.00	
9056 CERT Team	1,039.60	800.00	129.95 %
9092 Uniforms	5,321.96	1,000.00	532.20 %
9095 Rescue Boat	2,146.42	2,500.00	85.86 %

			Total
	Actual	Budget	% of Budget
9300 Simulcast Network - Maint. Agre		4,800.00	
Total 8019 Materials	192,261.91	635,607.00	30.25 %
8400 Operating Contingency		10,000.00	
9020 Capital Outlay			
8195 Interest Expense	18,254.95	29,049.85	62.84 %
8925 D/S - Principal	19,728.27	22,000.00	89.67 %
9045 Structure Gear (Protective Gear	13,471.40		
Total 9020 Capital Outlay	51,454.62	51,049.85	100.79 %
Reimbursements	2,904.90		
Voided Checks	0.00		
Total Expenses	1,427,841.31	1,707,612.99	83.62 %
NET OPERATING INCOME	663,046.61	397,400.19	166.85 %
OTHER INCOME			
5825 Building/Property Rsrv Transfer			
Interest	1,945.90	2,000.00	97.30 %
Total 5825 Building/Property Rsrv Transfer	1,945.90	2,000.00	97.30 %
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	16,823.65	2,003.00	839.92 %
OTHER EXPENSES			
8300 Grant			
Siletz Tribe Matching Funds PPE	3,671.63		
Weyerhaeuser Wildland PPE	2,629.10		
Total 8300 Grant	6,300.73		
Reconciliation Discrepancies	4.90		
Total Other Expenses	6,305.63	0.00	0.00%
NET OTHER INCOME	10,518.02	2,003.00	525.11 %
NET INCOME	\$673,564.63	\$399,403.19	168.64 %

Balance Sheet Summary

July, 2025-May, 2026

Distribution account	Total
Assets	\$3,375,234.76
Current Assets	\$1,550,930.45
Bank Accounts	\$395,260.51
Accounts Receivable	\$100,088.46
Other Current Assets	\$1,055,581.48
Total for Current Assets	\$1,550,930.45
Fixed Assets	\$1,824,304.31
Total for Assets	\$3,375,234.76
Liabilities and Equity	\$3,375,234.76
Liabilities	\$2,598,173.85
Current Liabilities	\$1,623,708.77
Accounts Payable	\$44,478.59
Credit Cards	-\$7,657.55
Other Current Liabilities	\$1,586,887.73
Total for Current Liabilities	\$1,623,708.77
Long-term Liabilities	\$974,465.08
Total for Liabilities	\$2,598,173.85
Equity	\$777,060.91
Total for Liabilities and Equity	\$3,375,234.76

CENTRAL OREGON COAST FIRE & RESCUE DISTRICT
LOCATED AT: 125 E. ALSEA HWY.
BOARD OF DIRECTORS MEETING
MAY 28, 2026

1. CALL TO ORDER

The regular meeting of the Central Oregon Coast Fire & Rescue District Board of Directors was called to order by President MacCulloch at 4:00 p.m. on Thursday, May 28, 2026.

2. PLEDGE OF ALLEGIANCE

Mr. MacCulloch led everyone present in the Pledge of Allegiance.

3. ROLL CALL

Directors present were Judy Thimakis, Jon MacCulloch, Reda Eckerman, Rick Booth, and Greg Dunn. A quorum was present.

4. APPROVAL OF MINUTES

Moved by Dr. Thimakis, seconded by Mrs. Eckerman, to approve the minutes of the Board of Directors meeting on April 16, 2026 and the Budget Committee meeting on May 21, 2026 as presented; motion carried with Mr. Booth approving just the Board meeting as he did not attend the Budget meeting.

5. CITIZEN PARTICIPATION

None.

6. REPORTS

Staff. Maintenance Officer Knudson will have more to report at the next meeting; right now he is working on getting water at Tidewater. **Volunteers.** Ms. Rush reported that Bingo will be a week late in June, on June 26, so as not to interfere with Beachcombers. Two \$1,000 scholarships were awarded to two high school students, and both recipients are planning to go into nursing. Two more volunteers are in the process of being added. **Union.** Union Representative Stay thanked the Board for their cooperation and patience and the membership for coming together on the Union contract negotiations. It was really appreciated.

7. COMMITTEE REPORTS

No report. As the Committee is not serving any purpose at the present time it was decided that this agenda item will be removed until needed.

8. FINANCE REPORT

Office Administrator Rush presented the finance report. It's the end of the year so not much money coming in although there should be more taxes later. April income was \$16,608.72, but mostly prior taxes. Expenses have been about the same as usual except for a little extra for the jet skis to get them ready for the season. She emailed a draft of the audit to the directors today; there will still be some changes, and there will be some resolutions for next month. Moved by Mrs. Eckerman, seconded by Mr. Dunn, to accept the financial report and pay the bills; motion carried.

9. OLD BUSINESS

None.

10. NEW BUSINESS

Nightshade Solutions Contract. This is basically the same contract which we had before with EF Recovery, who have changed their name to Nightshade Solutions. One new addition is to not bill residents *unless negligence is determined*. Moved by Mrs. Eckerman, seconded by Mr. Booth, to accept and approve the new contract between Central Oregon Coast Fire & Rescue and Nightshade Solutions; motion carried.

USDA Grant. Chief Mason explained that these were documents telling what we are doing, the costs, etc., for our side of the grant, with a letter of intent. Moved by Mrs. Eckerman, seconded by Dr. Thimakis, to approve the Letter of Intent to Meet Conditions to USDA Rural Development; motion carried. Mrs. Eckerman extended congratulations on the good work that went into all the detail; Captain Knudson did most of it. Chief Mason will be contacting the USDA next week about the funding and Captain Knudson will be contacting architects to get approval for the drawings for the necessary permits. Mr. MacCulloch suggested getting Rep. Val Hoyle here for the first shovel; Chief Mason planned to have her after completion; Mrs. Eckerman suggested doing both. Mr. MacCulloch thinks it a great opportunity to show the public the work being done at no cost to them.

Collective Bargaining Agreement. Mr. MacCulloch reported that he and Dr. Thimakis had met with Captain Stay and the other Union members and appreciated everyone who had been involved. They were familiar with the finances and understood what wanted to be done and what could be done. The entire document was looked at and cleaned up and clarified. His partner, Laura Matthews, has gone through and edited and updated it; currently everything in red will be removed and everything in green printed in black, followed by a final complete edit. Captain Stay said the Union is okay with this. Moved by Mrs. Eckerman, seconded by Dr. Thimakis, to approve the contract between the Union and the District as written with the green highlights added to the contract and the red highlights removed from the contract; motion carried.

11. CHIEF'S REPORT

Chief Mason is working on a couple of grants, an ODF asking for extrication equipment and another asking for a fire prevention/recruitment retention position for two years. It would

be a temporary position; we wouldn't have funds to carry it on but it would be a good start. One of the staff got a copy of a similar grant from another district to use as a model. Waiting on the USDA grant and still waiting for the fan from Leary. We got notified we got a grant from Three Rivers for a second fan. The PPE grant can be closed when the equipment is shipped in July. The Wildland check came but is being held until 7/1 for the new budget; he will hire then for July through October. He is still working on the ODF grant for wildland equipment and some PPE. Rep. Gomberg's grant has been awarded but not received. There is no surplus.

We are in the middle of engine operations and wildland prep; he expects a heavy season because of the low moisture levels. ODF will let us know when to close burning, probably early. The budget draft will be put in final form for June. He is working on the ordinance for driveway permits, waiting for everyone to be on the same page in order to finish. Workers Comp finalized their review and it is coming in \$5,000 less than planned. As long as we keep doing good the rate should keep going down. He is very busy getting ready for the season and working on grants and budgets. Call volume is up.

12. GOOD OF THE ORDER/ADJOURNMENT

Ms. Rush reported that her OASOA group had heard about the fire and sent a card they could look at. She reminded the Board that the June 18th meeting will be at 4:30 as the Red Cross will be using the room for their blood drive. Captain Stay asked about attendance at the Three Rivers grant award ceremony; Chief Mason plans on going.

There being no further business to come before the Board the meeting adjourned at 4:35 p.m.

Respectfully submitted,

Jan K. Hansen, Recording Secretary

Approved:

Chair

FORM LB-1

NOTICE OF BUDGET HEARING *

A public meeting of the Central Oregon Coast Fire & Rescue District will be held on June 18, 2026 at 4:00 pm at 125 E Alsea Hwy., Waldport, Oregon 97394. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2026 as approved by the Central Oregon Coast Fire & Rescue District Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at the Central Oregon Coast Fire & Rescue District office at, 125 E Alsea Hwy, Waldport, Oregon 97394, between the hours of 9:00 a.m. and 4:00 p.m. or online at N/A. This budget is for an X annual budget period. This budget was prepared on a basis of accounting that is the X same as the preceding year. If different, the major changes and their effect on the budget are: N/A

Contact: Chief Jamie Mason (541) 563-3121 Email: j.mason@centralcoastfire.net

FINANCIAL SUMMARY - RESOURCES			
TOTAL OF ALL FUNDS	Actual Amount 2024-2025	Adopted Budget 2025-2026	Approved Budget Next Year 2026-2027
Beginning Fund Balance/Net Working Capital	294,415	118,000	284,358
Fees, Licenses, Permits, Fines, Assessments & Other Service Charges	24,400	56,400	44,400
Federal, State and all Other Grants, Gifts, Allocations and Donations	2	3	40,502
Revenue from Bonds and Other Debt	300,000	450,000	404,000
Interfund Transfers / Internal Service Reimbursements	0	0	0
All Other Resources Except Current Year Property Taxes	33,183	27,001	33,501
Current Year Property Taxes Estimated to be Received	1,134,374	1,455,612	1,524,382
Total Resources	1,786,374	2,107,016	2,331,143

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Personnel Services	966,964	1,011,206	1,154,301
Materials and Services	238,323	214,407	236,550
Capital Outlay	24	0	0
Debt Service	319,728	472,000	404,000
Interfund Transfers	0	0	0
Contingencies	0	10,000	20,000
Special Payments	0	0	0
Unappropriated Ending Balance and Reserved for Future Expenditure	261,335	613,810	516,292
Total Requirements	1,786,374	2,321,423	2,331,143

FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY ORGANIZATIONAL UNIT OR PROGRAM *			
Name of Organizational Unit or Program			
FTE for that unit or program			
Name Fire/EMS Personnel Services	966,964	1,011,206	1,154,301
FTE	9.00	9.00	9.00
Total Requirements	966,964	1,011,206	1,154,301
Total FTE	9.00	9.00	9.00

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING **			

PROPERTY TAX LEVIES			
	Rate or Amount Imposed 2024-2025	Rate or Amount Imposed This Year 2025-2026	Rate or Amount Approved Next Year 2026-2027
Permanent Rate Levy (rate limit .08209 per \$1,000)	0.8209	0.8209	0.8209
Local Option Levy	.35	.35	.35
Local Option Levy	1.27	1.87	1.87
Levy For General Obligation Bonds	0	0	0

STATEMENT OF INDEBTEDNESS		
LONG TERM DEBT	Estimated Debt Outstanding on July 1	Estimated Debt Authorized, But Not Incurred on July 1
General Obligation Bonds		
Other Bonds		
Other Borrowings		
Total	\$0	\$0

** If more space is needed to complete any section of this form, insert lines (rows) on this sheet. You may delete blank lines.
150-504-073-2 (Rev. 02-14)

**Notice of Property Tax and Certification of Intent to Impose a
Tax, Fee, Assessment or Charge on Property**

To assessor of Lincoln County

Check here if this is an amended form.

▪ Be sure to read instructions in the Notice of Property Tax Levy Forms and Instruction booklet

The Central Oregon Coast Fire & Rescue District has the responsibility and authority to place the following property tax, fee, charge or assessment on the tax roll of Lincoln County County. The property tax, fee, charge or assessment is categorized as stated by this form.

<u>P.O. Box 505</u> Mailing Address of District	<u>Waldport,</u> City	<u>OR</u> State	<u>97394</u> ZIP code	<u>July 1, 2026</u> Date
<u>Jamie Mason</u> Contact Person	<u>Chief</u> Title	<u>(541) 563-3121</u> Daytime Telephone	<u>j.mason@centralcoastfire.net</u> Contact Person E-Mail	

CERTIFICATION - You must check one box if your district is subject to Local Budget Law.

- The tax rate or levy amounts certified in Part I are within the tax rate or levy amounts approved by the budget committee.
- The tax rate or levy amounts certified in Part I were changed by the governing body and republished as required in ORS 294.456.

PART I: TAXES TO BE IMPOSED

		Subject to General Government Limits		
		Rate -or- Dollar Amount		
1. Rate per \$1,000 or Total dollar amount levied (within permanent rate limit) . . .	1	0.8209		
2. Local option operating tax	2	2.22		
3. Local option capital project tax	3			Excluded from Measure 5 Limits
4. City of Portland Levy for pension and disability obligations	4			
5a. Levy for bonded indebtedness from bonds approved by voters prior to October 6, 2001	5a.			
5b. Levy for bonded indebtedness from bonds approved by voters on or after October 6, 2001	5b.			
5c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 5a + 5b)	5c.		0	

PART II: RATE LIMIT CERTIFICATION

6. Permanent rate limit in dollars and cents per \$1,000	6	0.8209
7. Election date when your new district received voter approval for your permanent rate limit	7	
8. Estimated permanent rate limit for newly merged/consolidated district	8	

PART III: SCHEDULE OF LOCAL OPTION TAXES - Enter all local option taxes on this schedule. If there are more than two taxes, attach a sheet showing the information for each.

Purpose (operating, capital project, or mixed)	Date voters approved local option ballot measure	First tax year levied	Final tax year to be levied	Tax amount -or- rate authorized per year by voters
Operating	11/05/2022	2023-2024	2027-2028	.35
Operating	05/20/2025	2025-2026	2029-2030	1.87

Part IV. SPECIAL ASSESSMENTS, FEES AND CHARGES

Description	Subject to General Government Limitation	Excluded from Measure 5 Limitation
1		
2		

If fees, charges, or assessments will be imposed on specific property within your district, you must attach a complete listing of properties, by assessor's account number, to which fees, charges, or assessments will be imposed. Show the fees, charges, or assessments uniformly imposed on the properties. If these amounts are not uniform, show the amount imposed on each property.

The authority for putting these assessments on the roll is ORS _____ (Must be completed if you have an entry in Part IV)

Resolution No. 2026-03

ADOPTING THE BUDGET

BE IT RESOLVED that the Board of Directors of the Central Oregon Coast Fire & Rescue District hereby adopts the budget for fiscal year 2026-2027 in the total of \$2,331,143 now on file at the main station located at 125 E Aalsea Hwy, Waldport, OR 97394

MAKING APPROPRIATIONS

BE IT RESOLVED that the amounts for the fiscal year beginning July 1, 2026, and for the purposes shown below are hereby appropriated:

General Fund		Building/Property Reserve Fund	
Personnel Services	\$ 1,154,301	Personnel Services	
Material & Services	\$ 236,550	Capital Outlay	\$ -
Debt Service	\$ 404,000	Debt Service	\$ -
Contingency	\$ 20,000	Contingency	\$ -
Interfund Transfers	\$ -	Interfund Transfers	
Total	\$ 1,814,851	Total	\$ -
TOTAL APPROPRIATIONS, ALL FUNDS			<u>\$ 1,814,851</u>
TOTAL UNAPPROPRIATED AND RESERVE AMOUNTS, ALL FUNDS			<u>\$ 516,292</u>
TOTAL ADOPTED BUDGET			<u>\$ 2,331,143</u>

IMPOSING THE TAX

BE IT RESOLVED that the Board of Directors of the Central Oregon Coast Fire & Rescue District hereby imposes the taxes provided for in the adopted budget:

- (1) In the amount of \$ _____ or at the rate of \$.8209 per \$1,000.00 of assessed value for operations
- (2) In the amount of \$ _____ or at the rate of \$.35 per \$1,000.00 of assessed value for local option tax; and
- (3) In the amount of \$ _____ or at the rate of \$ 1.87 per \$1,000.00 of assessed value for local option tax; and
- (4) In the amount of \$ _____ for bonds;

and that these taxes are hereby imposed and categorized for tax year 2025-2026 upon the assessed value of all taxable property within the district as follows:

CATEGORIZING THE TAX

General Fund	<u>\$.8209 / \$1,000.00</u>	Excluded from Limitation
Local Option Tax ..	<u>\$.35 / \$1,000.00</u>	
Local Option Tax ..	<u>\$ 1.87 / \$1,000.00</u>	
Debt Service Fund	\$ _____	

The above resolution statements were approved and declared adopted on this 18th day of June, 2026.

X _____
Chairman Printed Name

X _____
Chairman Signature

X _____
Treasurer/Secretary Printed Name

X _____
Treasurer/Secretary Signature