

# BUDGET VARIANCE REPORT FOR ALL FUNDS AS OF December 31, 2023

Columbia 911

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001 Expense Fund 07/01/2023 To: 06/30/2024

Revenues	Amt Budgeted	Revenues	Remaining
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## 001 Revenue & Carryover

308 01 40 00	Unreserved, Designated	2,540,500.00	2,511,020.00	29,480.00	1.2%
341 00 00 00	911 Excise Tax	740,000.00	408,512.48	331,487.52	44.8%
342 01 00 00	Current Yr Tax & Offsets	3,302,810.00	3,213,600.06	89,209.94	2.7%
342 02 00 00	Prior Years Taxes	56,300.00	72,099.98	(15,799.98)	0.0%
343 00 00 00	Communications Svce Fee	20,100.00	17,728.72	2,371.28	11.8%
344 00 00 00	Interest Income	65,200.00	56,449.26	8,750.74	13.4%
345 00 00 00	Miscellaneous Income	2,700.00	1,875.90	824.10	30.5%
345 10 00 00	Forest Trust Funds	0.00	48,647.32	(48,647.32)	0.0%
345 20 00 00	OEM Personal Svces Reimb.	0.00	0.00	0.00	100.0%
345 30 00 00	OEM Emergency Line Reimb.	0.00	0.00	0.00	100.0%
345 50 00 00	Tower Site Lease Revenue	8,700.00	0.00	8,700.00	100.0%
345 60 00 00	SIP Revenue-PGE CSF	43,800.00	0.00	43,800.00	100.0%
346 00 00 00	Rents/Royalties, County	1,000.00	0.00	1,000.00	100.0%

001 Revenue & Carryover	6,781,110.00	6,329,933.72	451,176.28	6.7%
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<b>Fund Revenues:</b>	<b>6,781,110.00</b>	<b>6,329,933.72</b>	<b>451,176.28</b>	<b>6.7%</b>
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Expenditures	Amt Budgeted	Expenditures	Remaining
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## 002 Personnel Services

551 00 10 00	Executive Director	137,200.00	73,697.02	63,502.98	46.3%
551 01 10 00	Operations Manager	109,600.00	64,286.19	45,313.81	41.3%
551 01 11 00	Train & Cert. Coordinator	92,600.00	54,890.91	37,709.09	40.7%
551 01 12 00	Lead & Comm Spec Wages	966,000.00	447,628.06	518,371.94	53.7%
551 01 13 00	Parttime Com Spec Wages	77,200.00	3,643.50	73,556.50	95.3%
551 02 10 00	Chief Financial Officer	98,000.00	51,095.52	46,904.48	47.9%
551 02 11 00	Office Support Specialist	69,700.00	37,998.78	31,701.22	45.5%
551 03 10 00	Technical Manager	103,900.00	57,636.16	46,263.84	44.5%
551 03 11 00	Facilities & Tech Special	78,500.00	41,303.07	37,196.93	47.4%
551 03 12 00	CAD Specialist	97,000.00	49,804.64	47,195.36	48.7%
551 08 10 00	Overtime Wages	137,300.00	63,380.77	73,919.23	53.8%
551 09 10 00	Holiday Pay	20,900.00	30,630.14	(9,730.14)	0.0%
551 10 20 00	FICA	152,100.00	73,261.30	78,838.70	51.8%
551 11 20 00	PERS	426,800.00	197,726.38	229,073.62	53.7%
551 12 20 00	Workers Comp Insurance	3,400.00	1,361.12	2,038.88	60.0%
551 13 20 00	OR State Work Hours	1,100.00	525.64	574.36	52.2%
551 14 20 00	Unemployment Insurance	18,300.00	8,670.07	9,629.93	52.6%
551 15 20 00	Medical Insurance	470,600.00	166,534.01	304,065.99	64.6%
551 16 20 00	LTD, Life, AD&D Ins.	17,600.00	8,455.52	9,144.48	52.0%
551 17 20 00	Employee Assistance Prog	3,000.00	0.00	3,000.00	100.0%
551 18 20 00	Flexible Spending Plan	1,600.00	760.00	840.00	52.5%
551 19 20 00	Other Personnel Services	15,900.00	4,200.00	11,700.00	73.6%
551 20 20 00	HRA/VEBA	75,900.00	17,702.36	58,197.64	76.7%
551 21 20 00	Fitness/Wellness Center	0.00	406.06	(406.06)	0.0%
589 99 99 00	Payroll Clearing	0.00	(658.90)	658.90	100.0%

002 Personnel Services	3,174,200.00	1,454,938.32	1,719,261.68	54.2%
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## 003 Materials & Services

552 02 00 00	Remote Site Lease/Rent	56,900.00	26,211.84	30,688.16	53.9%
552 03 00 00	Remote Site/Fac Maintenan	12,400.00	1,098.00	11,302.00	91.1%

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**001 Expense Fund**

07/01/2023 To: 06/30/2024

Expenditures		Amt Budgeted	Expenditures	Remaining	
003 Materials & Services					
552 04 00 00	Remote Site Power/Backup	18,400.00	14,744.32	3,655.68	19.9%
552 05 00 00	Remote Site Equip R &	75,700.00	27,246.03	48,453.97	64.0%
552 06 00 00	On-Site power,R&M, fuel	10,100.00	1,009.31	9,090.69	90.0%
552 07 00 00	O/S Radio & Audio Eq R&M	22,100.00	12,681.18	9,418.82	42.6%
552 08 00 00	CAD/GIS/Operations R&M	212,300.00	49,519.88	162,780.12	76.7%
552 09 00 00	Admin Data Systems R&M	74,400.00	25,643.05	48,756.95	65.5%
552 10 00 00	Operations Supplies R&M	5,600.00	1,490.59	4,109.41	73.4%
552 11 00 00	Facility Utilities	45,900.00	22,536.58	23,363.42	50.9%
552 12 00 00	Facility Maintenance	62,100.00	42,339.90	19,760.10	31.8%
552 13 00 00	Telecomm Emergency	8,900.00	6,666.62	2,233.38	25.1%
552 15 00 00	Telecomm Radio	7,500.00	2,446.32	5,053.68	67.4%
552 16 00 00	Telecomm/Data Base Access	3,900.00	0.00	3,900.00	100.0%
552 17 00 00	Telecomm Business	23,300.00	10,631.00	12,669.00	54.4%
552 20 00 00	Office Equip Lease R&M	9,300.00	2,065.00	7,235.00	77.8%
552 21 00 00	Office Supplies & Expense	10,500.00	18,865.22	(8,365.22)	0.0%
552 23 00 00	Dues & Subscriptions	6,200.00	3,785.86	2,414.14	38.9%
552 25 00 00	Business Insurance	60,500.00	2,951.13	57,548.87	95.1%
552 26 00 00	Vehicle Expense	3,400.00	2,680.29	719.71	21.2%
552 30 00 00	Staff Trng & Meeting Fees	27,000.00	10,990.00	16,010.00	59.3%
552 32 00 00	Staff Mileage & Transportation	18,000.00	2,124.45	15,875.55	88.2%
552 33 00 00	Staff Lodging & Meals	23,000.00	10,848.86	12,151.14	52.8%
552 34 00 00	Reference & Training Mat	1,500.00	0.00	1,500.00	100.0%
552 40 00 00	Board Training & Meeting	3,500.00	0.00	3,500.00	100.0%
552 41 00 00	Board Mileage & Transport	4,500.00	0.00	4,500.00	100.0%
552 42 00 00	Board Lodging & Meals	6,500.00	226.85	6,273.15	96.5%
552 45 00 00	Notices & Publications	5,000.00	362.00	4,638.00	92.8%
552 46 00 00	Elections	15,000.00	1,763.66	13,236.34	88.2%
552 47 00 00	Legal Service	175,000.00	105,424.93	69,575.07	39.8%
552 48 00 00	Audit Service	14,600.00	250.00	14,350.00	98.3%
552 49 00 00	Debt Service	10,000.00	0.00	10,000.00	100.0%
552 50 00 00	Professional Services	24,000.00	6,887.54	17,112.46	71.3%
552 51 00 00	Public Ed & Publishing	150,000.00	4,951.47	145,048.53	96.7%
552 52 00 00	Recognition/Events/Awards	65,000.00	2,074.41	62,925.59	96.8%
552 53 00 00	Emergency Preparedness	7,500.00	0.00	7,500.00	100.0%
552 54 00 00	Contract Labor	14,000.00	7,965.03	6,034.97	43.1%
552 55 00 00	Miscellaneous Expense	1,000.00	602.70	397.30	39.7%
003 Materials & Services		1,294,500.00	429,084.02	865,415.98	66.9%

**004 Capital Outlay**

554 01 00 00	System Equipment On-Site	15,000.00	5,682.49	9,317.51	62.1%
554 02 00 00	System Equipment Off-Site	10,000.00	0.00	10,000.00	100.0%
554 03 00 00	Office & Facility Equipment	35,000.00	35,469.74	(469.74)	0.0%
554 04 00 00	Auto	0.00	0.00	0.00	100.0%
<b>004 Capital Outlay</b>		<b>60,000.00</b>	<b>41,152.23</b>	<b>18,847.77</b>	<b>31.4%</b>

**005 Fund Transfers**

556 00 00 00	Gen Xfer to Facil Reserve	300,000.00	300,000.00	0.00	0.0%
557 00 00 00	Gen Xfer to Equip Reserve	800,000.00	800,000.00	0.00	0.0%
558 00 00 00	Gen Xfer to Revenue Loss	0.00	0.00	0.00	100.0%

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001 Expense Fund 07/01/2023 To: 06/30/2024

Expenditures	Amt Budgeted	Expenditures	Remaining
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## 005 Fund Transfers

005 Fund Transfers	1,100,000.00	1,100,000.00	0.00	0.0%
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## 006 Contingency/Unappropriated

555 00 00 00	Contingency	302,410.00	0.00	302,410.00	100.0%
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559 00 00 00	Unappropriated GF Bal	850,000.00	0.00	850,000.00	100.0%
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006 Contingency/Unappropriated	1,152,410.00	0.00	1,152,410.00	100.0%
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<b>Fund Expenditures:</b>	<b>6,781,110.00</b>	<b>3,025,174.57</b>	<b>3,755,935.43</b>	<b>55.4%</b>
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<b>Fund Excess/(Deficit):</b>	<b>0.00</b>	<b>3,304,759.15</b>
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## 002 Facility Reserve Fund

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Revenues		Amt Budgeted	Revenues	Remaining	
001 Revenue & Carryover					
308 03 10 00	Facil Reserve Fund Cash	294,800.00	316,066.86	(21,266.86)	0.0%
347 11 00 00	Xfer Rev:F fund to F Fund	300,000.00	300,000.00	0.00	0.0%
347 12 00 00	Int Rev: LGIP Facil Fund	7,400.00	7,895.46	(495.46)	0.0%
001 Revenue & Carryover		602,200.00	623,962.32	(21,762.32)	0.0%
Fund Revenues:		602,200.00	623,962.32	(21,762.32)	0.0%
Expenditures		Amt Budgeted	Expenditures	Remaining	
006 Contingency/Unappropriated					
564 02 00 00	Facili Fund Cap O/Lay	602,200.00	0.00	602,200.00	100.0%
006 Contingency/Unappropriated		602,200.00	0.00	602,200.00	100.0%
007 Debt					
564 04 00 00	Facilities Debt Service	0.00	0.00	0.00	100.0%
007 Debt		0.00	0.00	0.00	100.0%
Fund Expenditures:		602,200.00	0.00	602,200.00	100.0%
Fund Excess/(Deficit):		0.00	623,962.32		

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## 003 Equipment Reserve Fund

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Revenues	Amt Budgeted	Revenues	Remaining
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### 001 Revenue & Carryover

308 02 10 00	Equip Reserve Fund Cash	2,155,600.00	2,719,362.51	(563,762.51)	0.0%
348 11 00 00	Xfer Rev:G Fund to E Fund	800,000.00	800,000.00	0.00	0.0%
348 12 00 00	Int Rev: LGIP Equip Fund	59,700.00	64,724.65	(5,024.65)	0.0%
001 Revenue & Carryover		3,015,300.00	3,584,087.16	(568,787.16)	0.0%

### Fund Revenues:

3,015,300.00	3,584,087.16	(568,787.16)	0.0%
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### Expenditures

Amt Budgeted	Expenditures	Remaining
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### 006 Contingency/Unappropriated

574 01 10 00	On-Site Equip Cap O/lay	3,015,300.00	250,759.05	2,764,540.95	91.7%
574 01 30 00	Radio System Replacement	0.00	0.00	0.00	100.0%
006 Contingency/Unappropriated		3,015,300.00	250,759.05	2,764,540.95	91.7%

### Fund Expenditures:

3,015,300.00	250,759.05	2,764,540.95	91.7%
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### Fund Excess/(Deficit):

0.00	3,333,328.11
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004 Revenue Loss Reserve Fund 07/01/2023 To: 06/30/2024

Revenues	Amt Budgeted	Revenues	Remaining
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## 001 Revenue &amp; Carryover

308 04 10 00	Rev Loss Reserve Fund Cas	1,732,300.00	1,734,772.79	(2,472.79)	0.0%
349 11 00 00	Xfer Rev: G Fund to R Fun	0.00	0.00	0.00	100.0%
349 12 00 00	Int Rev: LGIP Rev. Fund	35,400.00	43,335.65	(7,935.65)	0.0%
001 Revenue & Carryover		1,767,700.00	1,778,108.44	(10,408.44)	0.0%

<b>Fund Revenues:</b>		<b>1,767,700.00</b>	<b>1,778,108.44</b>	<b>(10,408.44)</b>	<b>0.0%</b>
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Expenditures	Amt Budgeted	Expenditures	Remaining
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## 006 Contingency/Unappropriated

584 02 00 00	Rev. Loss Fund Cap O'lay	1,767,700.00	0.00	1,767,700.00	100.0%
006 Contingency/Unappropriated		1,767,700.00	0.00	1,767,700.00	100.0%

<b>Fund Expenditures:</b>		<b>1,767,700.00</b>	<b>0.00</b>	<b>1,767,700.00</b>	<b>100.0%</b>
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<b>Fund Excess/(Deficit):</b>		<b>0.00</b>	<b>1,778,108.44</b>		
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Fund	Revenue Budgeted	Received		Expense Budgeted	Spent	
001 Expense Fund	6,781,110.00	6,329,933.72	6.7%	6,781,110.00	3,025,174.57	55%
002 Facility Reserve Fund	602,200.00	623,962.32	0.0%	602,200.00	0.00	100%
003 Equipment Reserve Fund	3,015,300.00	3,584,087.16	0.0%	3,015,300.00	250,759.05	92%
004 Revenue Loss Reserve Fund	1,767,700.00	1,778,108.44	0.0%	1,767,700.00	0.00	100%
	12,166,310.00	12,316,091.64	0.0%	12,166,310.00	3,275,933.62	73.1%