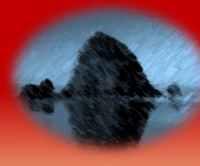




Cannon Beach

Rural Fire Protection District

188 SUNSET BLVD · PO BOX 24 · CANNON BEACH OR 97110
(503) 436-2949 · EMERGENCY: 9-1-1 · WWW.CBFIRE.COM · INFO@CBFIRE.COM



Cannon Beach Rural Fire Protection District

Board of Directors

Regular Meeting February 9, 2026, at 6:00pm

Fire Station Board Room – 188 Sunset Boulevard, Cannon Beach, OR

AGENDA

(posted February 2, 2025)

- Call to Order
- Approve Agenda
- Public Comments and Correspondence
- Approve January 12th board meeting minutes
- Approve January 19th Special meeting minutes
- Status Reports
 - Finance
 - Transition update
 - Call Response
 - Projects
 - Civil Service
 - Prevention Report
- Business Items
 - Employee Handbook Review/Policies
 - Approve Chief performance review
 - Executive session per ORS 192.660 (2)(i) to review and evaluate the employment related performance of the chief, if needed.
 - Budget Calendar
 - Approve FY26-27 salary scales
- Future meeting agenda Items
- Directors Comments
- Adjourn

Public is welcome to join in person or by Zoom.

<https://zoom.us/j/96909730187>

Meeting ID: 969 0973 0187

+1 253 215 8782 US (Tacoma)

Public comment will be taken at the beginning of the meeting and is limited to three minutes per person.

**Cannon Beach Rural Fire Protection District
Board of Directors
Regular Meeting –January 12, 2026, at 6:00PM
Fire Station Board Room – 188 Sunset Boulevard, Cannon Beach, OR
MINUTES**

- **Call to Order**

- **Presiding:** Robert Heymann – Call to order 6:00pm
- **Recording Secretary:** Marc Reckmann
- **Directors Present:** Heidi Dethloff, Jenee Pearce-Mushen (arrived 1806), Robert Heymann, Dave Pietka, Dave Herman
- **Staff Present:** Marc Reckmann, Jason Smith, John Jerome

- **Approve Agenda –**

• Motion: Approve Agenda		
Moved: Dave Pietka	Second: Heidi Dethloff	Approved 4-0

- **Public Comments and Correspondence –** None

- **Approve December 8, 2025, meeting minutes –.**

• Motion: Approve December 8 th meeting minutes		
Moved: Dave Pietka	Second: Dave Herman	Approved: 4-0

- **Status Reports**

- **Finance –** Attachment A (Jenee arrived)
 - Financial transition
 - Report reviewed, no further questions
- **Call Response –** Attachment B
- **Projects –** Chief provided updates:
 - Turnouts from grant being ordered
 - Arch Cape project moving along
 - Lifeguard towers are ordered
 - Found a different engine for the Arch Cape Station that are pursuing investigation of, if move forward with it, will need to have special meeting for a resolution to change purchasing of engines.
- **Civil Service –** Nothing to report

- **Business Items –**

Review of employee handbook – Bob presented idea of not approving handbook until he rewrites policies, so board can compare that the handbook supports policy. Will bring back at next board meeting.

-
- Executive Session per ORS 192.660 (2)(i) to review and evaluate the employment related performance of the chief.

- Discussed rules with board regarding Executive session.
- Entered executive session at 7:05
- Resumed regular meeting at 8:18

- **Future meeting agenda items**

- Discussed the need for possible future meeting regarding the employee handbook, no meeting set.

- **Director's Comments –**

- Bob Heymann -
- Heidi Dethloff –
- Jenee Pearce-Mushen
- Dave Herman -
- Dave Pietka -

- **Meeting adjourned at – 8:20**

X

Bob Heymann
Board President

**Cannon Beach Rural Fire Protection District
Board of Directors
Special Meeting –January 19, 2026, at 6:00PM
Fire Station Board Room – 188 Sunset Boulevard, Cannon Beach, OR
MINUTES**

• **Call to Order**

- **Presiding:** Robert Heymann – Call to order 6:00pm
- **Recording Secretary:** Marc Reckmann
- **Directors Present:** Heidi Dethloff (zoom), Jenee Pearce-Mushen(arrived 6:03pm), Robert Heymann, Dave Pietka(zoom)
- **Staff Present:** Marc Reckmann, John Jerome

• **Approve Agenda –**

• Motion: Approve Agenda		
Moved: Dave Pietka	Second: Heidi Dethloff	Approved 3-0

• **Public Comments and Correspondence –** None

• **Business Items –**

- Approve Resolution 26-01, purchase of a 2014 International Rosenbauer Fire Engine, replacing resolution 25-03

• Motion: Approve Resolution 26-01		
Moved: Heidi Dethloff	Second: Dave Pietka	Approved: 4-0

○

○ **Director’s Comments –**

- Bob Heymann -
- Heidi Dethloff –
- Jenee Pearce-Mushen –
- Dave Pietka -

• **Meeting adjourned at – 6:08 pm**

X

Bob Heymann
Board President

DATE: February 5, 2026

TO: Board of Directors
Marc Reckmann, Fire Chief

FROM: Greg Munn

SUBJECT: Financial System Transition Project Status Update for January 2026

Summary

January's primary achievement was to successfully process payroll for the first time using Springbrook software. We processed three payrolls during the month of January. As an added bonus, even though most of this work was done by Marc and Karen (which includes time entry, payroll processing, ACH, and tax deposits), their overall workload related to payroll and accounts payable has dropped significantly since the full transition to Springbrook this month.

We are still sorting out the PERS upload report between Springbrook and PERS. The .dat file created in Springbrook needs further modifications to be accepted by the PERS system. I expect that to be working correctly very soon.

Accomplishments

The following transition activities have been completed:

- Provide ongoing operational support including bank reconciliations, financial reporting, AP ACH processing (prenotes and payments).
- Process payroll internally, including tax and PERS payments.
- Continue work on procedures.
- Train staff on ACH payment processing for AP and payroll.
- Successfully complete transition of payroll processing from Quickbooks to district software.

February Deliverables

- Finalize PERS upload reporting process.

Future Deliverables and Considerations

- Develop procedures for all fiscal activities
- Create accounting operations "playbook"
- Enter historical data into Springbrook
- Review Board fiscal policies

- Review chart of accounts
- Review financial policies, forecasts, reserves

Risks/Issues

None at this time.

2026 BUDGET POSITION

Cannon Beach Rural Fire Protection District

Time: 15:32:44 Date: 02/06/2026

Page: 1

001 Months: 01 To: 07

Revenues	Amt Budgeted	Revenues	Remaining
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310 Property & Excise Taxes

311 10 00 001 Current Property Taxes	2,573,323.00	2,443,756.61	129,566.39	95.0%
311 10 10 001 Prior Year Taxes	22,000.00	60,128.35	(38,128.35)	273.3%
316 22 00 000 Prepared Food Tax	908,593.00	662,953.23	245,639.77	73.0%
310 Property & Excise Taxes	3,503,916.00	3,166,838.19	337,077.81	90.4%

330 Grant Revenue

334 02 40 000 Assistance to Firefighters	0.00	0.00	0.00	0.0%
334 02 50 000 SAFER Grant	0.00	0.00	0.00	0.0%
334 02 60 000 SDAO Grant	0.00	0.00	0.00	0.0%
337 00 00 000 Other Grants	0.00	0.00	0.00	0.0%
330 Grant Revenue	0.00	0.00	0.00	0.0%

340 Service Revenues

342 10 00 000 Fire Protection Revenue	500.00	0.00	500.00	0.0%
342 15 10 000 Hamlet Staffing	35,000.00	0.00	35,000.00	0.0%
342 15 20 000 Hamlet Admin	0.00	0.00	0.00	0.0%
342 20 00 000 Hydrant Maintenance Contract	0.00	0.00	0.00	0.0%
342 30 00 000 Lifeguard Income	265,000.00	314,000.00	(49,000.00)	118.5%
342 40 00 000 Conflagration/Mobilization	141,000.00	246,818.20	(105,818.20)	175.0%
340 Service Revenues	441,500.00	560,818.20	(119,318.20)	127.0%

360 Other Revenues

361 11 00 001 Interest Income	5,000.00	46,702.40	(41,702.40)	934.0%
367 00 00 000 Donations	0.00	3,894.84	(3,894.84)	0.0%
369 91 00 000 Miscellaneous	5,000.00	39,123.44	(34,123.44)	782.5%
369 91 00 010 Insurance payments	0.00	4,909.14	(4,909.14)	0.0%
360 Other Revenues	10,000.00	94,629.82	(84,629.82)	946.3%

390 Non-Revenues

395 00 00 000 Sale of Fixed Assets	0.00	11,350.88	(11,350.88)	0.0%
390 Non-Revenues	0.00	11,350.88	(11,350.88)	0.0%

Fund Revenues:	3,955,416.00	3,833,637.09	121,778.91	96.9%
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Expenditures	Amt Budgeted	Expenditures	Remaining
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100 Personnel Services

521 Exempt Personnel

522 10 10 000 Exempt Salaries	485,500.00	286,960.58	198,539.42	59.1%
522 10 20 000 Exempt FICA/Med	37,200.00	25,544.62	11,655.38	68.7%
522 10 21 000 Exempt PERS	177,700.00	108,561.90	69,138.10	61.1%
522 10 22 000 Exempt Medical	103,000.00	56,039.38	46,960.62	54.4%
522 10 23 000 Exempt Worker's Comp	0.00	0.00	0.00	0.0%

2026 BUDGET POSITION

Cannon Beach Rural Fire Protection District

Time: 15:32:44 Date: 02/06/2026

Page: 2

001 Months: 01 To: 07

Expenditures	Amt Budgeted	Expenditures	Remaining	
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521 Exempt Personnel

521 Exempt Personnel	803,400.00	477,106.48	326,293.52	59.4%
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522 Non-Exempt

522 20 10 000 FT FF Wages	594,165.00	287,001.79	307,163.21	48.3%
522 20 20 000 FT FF FICA/Med	45,500.00	31,716.24	13,783.76	69.7%
522 20 21 000 FT FF PERS	213,500.00	129,153.04	84,346.96	60.5%
522 20 22 000 FT FF Medical	156,900.00	80,627.61	76,272.39	51.4%
522 20 23 000 FT FF Workers Comp	44,800.00	70,502.50	(25,702.50)	157.4%
522 20 24 000 FT FF Disability	6,500.00	2,578.00	3,922.00	39.7%

522 Non-Exempt	1,061,365.00	601,579.18	459,785.82	56.7%
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523 Lifeguards

522 31 10 000 Lifeguard Payroll	160,470.00	132,901.60	27,568.40	82.8%
522 31 20 000 Lifeguard FICA/MED	12,276.00	9,967.56	2,308.44	81.2%
522 31 21 000 Lifeguard PERS	52,843.00	14,940.81	37,902.19	28.3%

523 Lifeguards	225,589.00	157,809.97	67,779.03	70.0%
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524 Volunteers

522 23 10 000 Volunteer Payroll	48,000.00	27,555.23	20,444.77	57.4%
522 23 12 000 Length of Service Awards	11,200.00	0.00	11,200.00	0.0%
522 23 20 000 Volunteer FICA/Med	4,500.00	1,520.26	2,979.74	33.8%
522 23 21 000 Volunteer PERS	5,000.00	0.00	5,000.00	0.0%

524 Volunteers	68,700.00	29,075.49	39,624.51	42.3%
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525 Part time

522 21 23 000 PT Worker's Comp	0.00	0.00	0.00	0.0%
522 22 10 000 PT FF Payroll	227,720.00	153,698.53	74,021.47	67.5%
522 22 11 000 PT Accounting	43,000.00	0.00	43,000.00	0.0%
522 22 20 000 PT FICA/Med	17,421.00	14,162.91	3,258.09	81.3%
522 22 21 000 PT PERS	74,988.00	37,150.03	37,837.97	49.5%

525 Part time	363,129.00	205,011.47	158,117.53	56.5%
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526 Conflagration

522 21 10 000 Conflagration - Payroll	100,000.00	26,299.84	73,700.16	26.3%
522 21 20 000 Conflagration FICA/Med	8,000.00	112.63	7,887.37	1.4%
522 21 21 000 Conflagration PERS	33,000.00	0.00	33,000.00	0.0%

526 Conflagration	141,000.00	26,412.47	114,587.53	18.7%
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527 Stipends/overtime/buyout

522 20 11 000 Overtime	250,000.00	90,427.89	159,572.11	36.2%
522 20 12 000 Duty Officer Stipend	10,000.00	4,050.00	5,950.00	40.5%
522 20 13 000 Exempt Vacation Cashout	15,000.00	0.00	15,000.00	0.0%
522 23 11 000 Firefighter Stipends	25,000.00	5,320.26	19,679.74	21.3%

2026 BUDGET POSITION

Cannon Beach Rural Fire Protection District

Time: 15:32:44 Date: 02/06/2026

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001 Months: 01 To: 07

Expenditures	Amt Budgeted	Expenditures	Remaining	
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527 Stipends/overtime/buyout

527 Stipends/overtime/buyout	300,000.00	99,798.15	200,201.85	33.3%
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528 LG Captain

522 30 10 000 LG Captain Salary	93,000.00	45,406.61	47,593.39	48.8%
522 30 20 000 LGC FICA/Med	7,200.00	5,294.23	1,905.77	73.5%
522 30 21 000 LGC PERS	36,000.00	26,670.32	9,329.68	74.1%
522 30 22 000 LGC Medical	39,000.00	20,775.72	18,224.28	53.3%
522 30 23 000 LGC Workers Comp	0.00	24,024.18	(24,024.18)	0.0%
522 30 24 000 LGC Disability	0.00	0.00	0.00	0.0%

528 LG Captain	175,200.00	122,171.06	53,028.94	69.7%
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100 Personel Services	3,138,383.00	1,718,964.27	1,419,418.73	54.8%
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200 Material & Services

531 Operations

523 80 30 105 Comminucation Supplies	30,000.00	24,741.02	5,258.98	82.5%
523 80 30 115 Medical Supplies & Main	9,500.00	14,805.69	(5,305.69)	155.8%
523 80 30 125 Office Supplies & Main	15,000.00	11,510.12	3,489.88	76.7%
523 80 30 173 Disaster Preparedness	1,500.00	0.00	1,500.00	0.0%
523 80 42 165 Postage & Freight	2,500.00	40.82	2,459.18	1.6%
523 80 45 199 Housing	82,000.00	50,116.00	31,884.00	61.1%
523 80 47 130 Utilities - Garbage	5,200.00	2,909.23	2,290.77	55.9%
523 80 47 140 Utilities - Telephone	8,000.00	4,491.16	3,508.84	56.1%
523 80 47 150 Utilities - Electric	15,000.00	9,194.82	5,805.18	61.3%
523 80 47 160 Utilities - Nat. Gas / Propane	3,300.00	1,154.67	2,145.33	35.0%

531 Operations	172,000.00	118,963.53	53,036.47	69.2%
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532 Equipment & Appaatus

523 60 32 215 Tires	7,500.00	2,262.72	5,237.28	30.2%
523 60 32 225 Batteries	4,500.00	0.00	4,500.00	0.0%
523 60 32 235 Fuel	30,000.00	20,738.46	9,261.54	69.1%
523 60 35 205 Tools	7,500.00	2,970.01	4,529.99	39.6%
523 60 48 213 Repairs - Miscellaneous	10,000.00	8,122.19	1,877.81	81.2%
523 60 48 223 Vehicle Maint. Supplies	55,000.00	19,816.43	35,183.57	36.0%
523 60 48 233 Apparatus Repair	45,000.00	31,755.59	13,244.41	70.6%

532 Equipment & Appaatus	159,500.00	85,665.40	73,834.60	53.7%
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533 Building Maintainence

523 50 41 323 Janitorial Services & Supplies	3,500.00	1,896.51	1,603.49	54.2%
523 50 41 333 Landscape Maint. Service	13,000.00	5,400.00	7,600.00	41.5%
523 50 48 303 Building Maintenance	25,000.00	20,621.72	4,378.28	82.5%
523 50 48 313 COWS Maintenance	5,000.00	0.00	5,000.00	0.0%

533 Building Maintainence	46,500.00	27,918.23	18,581.77	60.0%
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2026 BUDGET POSITION

Cannon Beach Rural Fire Protection District

Time: 15:32:44 Date: 02/06/2026

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001 Months: 01 To: 07

Expenditures	Amt Budgeted	Expenditures	Remaining	
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534 Education and Training

523 45 35 405	Training Aids	5,000.00	2,600.94	2,399.06	52.0%
523 45 43 434	Board Mem Train & Travel	2,000.00	0.00	2,000.00	0.0%
523 45 44 404	Recruitment & Retention	20,000.00	3,035.95	16,964.05	15.2%
523 45 44 414	Firefighter & EMT Training	15,000.00	9,358.59	5,641.41	62.4%
523 45 44 495	Student Program	42,000.00	8,349.00	33,651.00	19.9%
523 45 44 496	Food/Water/Snacks	5,000.00	2,426.19	2,573.81	48.5%
523 45 44 497	Rope Rescue Training/Equipment	25,000.00	311.05	24,688.95	1.2%
523 45 49 424	Dues & Subscriptions	35,000.00	17,604.02	17,395.98	50.3%
534 Education and Training		149,000.00	43,685.74	105,314.26	29.3%

535 Professional Services

523 11 41 507	911 Dispatch Services	24,000.00	0.00	24,000.00	0.0%
523 11 41 527	Accounting Services	0.00	76,608.09	(76,608.09)	0.0%
523 11 41 557	Legal Services	10,000.00	6,399.00	3,601.00	64.0%
523 11 41 567	Audit Filing	9,500.00	8,500.00	1,000.00	89.5%
523 11 41 577	Legal Notices	1,000.00	990.89	9.11	99.1%
523 11 41 588	Network Administration	20,000.00	16,279.95	3,720.05	81.4%
523 11 41 596	Employee Assistance Program	500.00	0.00	500.00	0.0%
523 11 41 597	Medical Exams	10,000.00	3,070.00	6,930.00	30.7%
535 Professional Services		75,000.00	111,847.93	(36,847.93)	149.1%

536 Protective Equipment

523 24 35 604	Wildland PPE	10,000.00	0.00	10,000.00	0.0%
523 24 35 605	Misc Protective Equipment	7,500.00	7,560.44	(60.44)	100.8%
523 24 35 606	Grant Funded PPE	0.00	0.00	0.00	0.0%
523 24 35 615	Uniforms	25,000.00	9,285.19	15,714.81	37.1%
523 24 35 625	Turnouts	35,000.00	2,352.41	32,647.59	6.7%
536 Protective Equipment		77,500.00	19,198.04	58,301.96	24.8%

537 Advertising

523 13 42 708	Advertising	10,000.00	0.00	10,000.00	0.0%
537 Advertising		10,000.00	0.00	10,000.00	0.0%

538 Auto & Liability Insurance

523 12 47 801	Auto & General Liab Ins	63,000.00	206.00	62,794.00	0.3%
523 12 47 802	Pollution Liability	2,000.00	1,855.49	144.51	92.8%
538 Auto & Liability Insurance		65,000.00	2,061.49	62,938.51	3.2%

539 Lifeguard Operations

522 31 23 000	Lifeguard Worker's Comp	3,000.00	0.00	3,000.00	0.0%
523 55 31 550	LG Uniforms	4,000.00	1,775.88	2,224.12	44.4%
523 55 31 551	LG EMS Supplies	1,800.00	0.00	1,800.00	0.0%
523 55 31 552	LG Supplies	2,500.00	2,366.01	133.99	94.6%
523 55 32 560	LG Fuel	6,500.00	11,416.91	(4,916.91)	175.6%
523 55 41 570	LG Accounting	3,000.00	0.00	3,000.00	0.0%

2026 BUDGET POSITION

Cannon Beach Rural Fire Protection District

Time: 15:32:44 Date: 02/06/2026

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001 Months: 01 To: 07

Expenditures	Amt Budgeted	Expenditures	Remaining	
539 Lifeguard Operations				
523 55 42 575 LG Signage	5,000.00	708.00	4,292.00	14.2%
523 55 48 590 LG Vehicle Maintenance	15,000.00	4,078.46	10,921.54	27.2%
539 Lifeguard Operations	40,800.00	20,345.26	20,454.74	49.9%
<hr/>				
200 Material & Services	795,300.00	429,685.62	365,614.38	54.0%
<hr/>				
Fund Expenditures:	3,933,683.00	2,148,649.89	1,785,033.11	54.6%
<hr/>				
Fund Excess/(Deficit):	21,733.00	1,684,987.20		

2026 BUDGET POSITION

Cannon Beach Rural Fire Protection District

Time: 15:32:44 Date: 02/06/2026

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300 Months: 01 To: 07

Revenues	Amt Budgeted	Revenues	Remaining	
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330 Grant Revenue

334 02 40 300 AFG Grant proceeds	482,600.00	0.00	482,600.00	0.0%
334 02 70 300 Seismic Grant	1,300,000.00	0.00	1,300,000.00	0.0%
330 Grant Revenue	1,782,600.00	0.00	1,782,600.00	0.0%

360 Other Revenues

361 11 00 300 Investment Interest	0.00	0.00	0.00	0.0%
360 Other Revenues	0.00	0.00	0.00	0.0%

Fund Revenues:	1,782,600.00	0.00	1,782,600.00	0.0%
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Fund Excess/(Deficit):	1,782,600.00	0.00		
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2026 BUDGET POSITION TOTALS

Cannon Beach Rural Fire Protection Distri Months: 01 To: 07 Time: 15:32:44 Date: 02/06/2026
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Fund	Revenue Budgeted	Received		Expense Budgeted	Spent	
001	3,955,416.00	3,833,637.09	96.9%	3,933,683.00	2,148,649.89	55%
300	1,782,600.00	0.00	0.0%	0.00	0.00	0%
	<u>5,738,016.00</u>	<u>3,833,637.09</u>	<u>66.8%</u>	<u>3,933,683.00</u>	<u>2,148,649.89</u>	<u>54.6%</u>

CHECK REGISTER

Cannon Beach Rural Fire Protection District

Time: 12:51:46 Date: 02/05/2026

01/01/2026 To: 01/31/2026

Page: 1

Trans	Date	Type	Acct #	Chk #	Claimant	Amount	Memo
929	01/05/2026	Payroll	1	EFT		2,941.53	
930	01/05/2026	Payroll	1	EFT		2,158.24	
931	01/05/2026	Payroll	1	EFT		272.12	
932	01/05/2026	Payroll	1	EFT		223.84	
933	01/05/2026	Payroll	1	EFT		127.24	
934	01/05/2026	Payroll	1	EFT		3,128.81	
935	01/05/2026	Payroll	1	EFT		1,614.09	
936	01/05/2026	Payroll	1	EFT		448.66	
937	01/05/2026	Payroll	1	EFT		2,945.39	
938	01/05/2026	Payroll	1	EFT		1,614.09	
939	01/05/2026	Payroll	1	EFT		1,106.74	
940	01/05/2026	Payroll	1	EFT		2,784.91	
941	01/05/2026	Payroll	1	EFT		4,682.76	
942	01/05/2026	Payroll	1	EFT		657.40	
943	01/05/2026	Payroll	1	EFT		2,727.41	
944	01/05/2026	Payroll	1	EFT		3,713.02	
945	01/05/2026	Payroll	1	EFT		320.10	
946	01/05/2026	Payroll	1	EFT		3,488.75	
947	01/05/2026	Payroll	1	EFT		2,433.64	
948	01/05/2026	Payroll	1	EFT		223.84	
949	01/05/2026	Payroll	1	EFT		2,765.71	
950	01/05/2026	Payroll	1	EFT		229.84	
955	01/05/2026	Payroll	1	EFT	OREGON DEPARTMENT OF REVENUE	4,769.27	Pay Cycle(s) for OR Tax: 01/05/2026 - 01/05/2026; Pay Cycle(s) 01/05/2026 To 01/05/2026 - Oregon WBF; Pay Cycle(s) 01/05/2026 To 01/05/2026 - PFML; Pay Cycle(s) 01/05/2026 To 01/05/2026 - OR-Transit
957	01/06/2026	Payroll	1	EFT	INTERNAL REVENUE SERVICE	15,103.59	941 Deposit for Pay Cycle(s) 01/05/2026 - 01/05/2026
961	01/08/2026	Claims	1	EFT	HR ANSWERS	720.00	INV -109013
962	01/08/2026	Claims	1	EFT	IMEG CONSULTANTS GROUP	8,476.20	Invoice 2502224.00-1
963	01/08/2026	Claims	1	EFT	GREG MUNN	4,671.25	December invoice
964	01/08/2026	Claims	1	EFT	PACIFIC ALARM SYSTEMS	675.00	INV 576643
965	01/08/2026	Claims	1	EFT	EMILY SALEMANN	4,500.00	Sunset House lease
968	01/12/2026	Payroll	1	EFT	PERS	40,067.44	
969	01/08/2026	Claims	1	EFT	INTERMEDIA	360.96	Monthly phone bill
970	01/13/2026	Claims	1	EFT	STAPLES	148.78	INV 12/31/25
971	01/13/2026	Claims	1	EFT	DOC'S AUTO REPAIR,LLC	791.67	INV 8221 - 3266
972	01/13/2026	Claims	1	EFT	SERGIO CAMBA MD AID IN MOTION	1,800.00	INV MD26802 - Physician Advisor
973	01/19/2026	Claims	1	EFT	SAIF	60,848.10	2025 premium
974	01/19/2026	Claims	1	EFT	Special Districts Assoc. SDAO		Failed ach
975	01/13/2026	Claims	1	EFT	WILLIAM COTE	1,800.00	INV DEC
976	01/13/2026	Claims	1	EFT	NELSON WALTER E.	180.14	INV 1520762
979	01/15/2026	Claims	1	EFT	US BANK	139.71	Bank fees
980	01/16/2026	Payroll	1	EFT		3,348.59	Januaury 1-15 payroll
981	01/16/2026	Payroll	1	EFT		2,158.84	Januaury 1-15 payroll
982	01/16/2026	Payroll	1	EFT		663.88	Januaury 1-15 payroll
983	01/16/2026	Payroll	1	EFT		448.66	Januaury 1-15 payroll
984	01/16/2026	Payroll	1	EFT		505.68	Januaury 1-15 payroll
985	01/16/2026	Payroll	1	EFT		746.26	Januaury 1-15 payroll
986	01/16/2026	Payroll	1	EFT		2,390.36	Januaury 1-15 payroll
987	01/16/2026	Payroll	1	EFT		2,371.33	Januaury 1-15 payroll
988	01/16/2026	Payroll	1	EFT		448.66	Januaury 1-15 payroll
989	01/16/2026	Payroll	1	EFT		3,071.71	Januaury 1-15 payroll

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Cannon Beach Rural Fire Protection District

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01/01/2026 To: 01/31/2026

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Trans	Date	Type	Acct #	Chk #	Claimant	Amount	Memo
990	01/16/2026	Payroll	1	EFT		657.40	Januaury 1-15 payroll
991	01/16/2026	Payroll	1	EFT		448.66	Januaury 1-15 payroll
992	01/16/2026	Payroll	1	EFT		1,106.74	Januaury 1-15 payroll
993	01/16/2026	Payroll	1	EFT		3,183.48	Januaury 1-15 payroll
994	01/16/2026	Payroll	1	EFT		223.84	Januaury 1-15 payroll
995	01/16/2026	Payroll	1	EFT		4,682.16	Januaury 1-15 payroll
996	01/16/2026	Payroll	1	EFT		140.88	Januaury 1-15 payroll
997	01/16/2026	Payroll	1	EFT		448.66	Januaury 1-15 payroll
998	01/16/2026	Payroll	1	EFT		3,440.57	Januaury 1-15 payroll
999	01/16/2026	Payroll	1	EFT		3,838.99	Januaury 1-15 payroll
1000	01/16/2026	Payroll	1	EFT		313.66	Januaury 1-15 payroll
1001	01/16/2026	Payroll	1	EFT		637.22	Januaury 1-15 payroll
1002	01/16/2026	Payroll	1	EFT		2,637.95	Januaury 1-15 payroll
1003	01/16/2026	Payroll	1	EFT		2,453.81	Januaury 1-15 payroll
1004	01/16/2026	Payroll	1	EFT		657.40	Januaury 1-15 payroll
1005	01/16/2026	Payroll	1	EFT		2,691.64	Januaury 1-15 payroll
1006	01/16/2026	Payroll	1	EFT		229.84	Januaury 1-15 payroll
1010	01/20/2026	Payroll	1	EFT	OREGON DEPARTMENT OF REVENUE	5,106.19	Pay Cycle(s) for OR Tax: 01/16/2026 - 01/16/2026; Pay Cycle(s) 01/16/2026 To 01/16/2026 - Oregon WBF; Pay Cycle(s) 01/16/2026 To 01/16/2026 - PFML; Pay Cycle(s) 01/16/2026 To 01/16/2026 - OR-Transit
1011	01/20/2026	Payroll	1	EFT		265.80	Missed timesheet
1012	01/22/2026	Claims	1	EFT	AIRGAS	205.24	INV 5521895044
1013	01/22/2026	Claims	1	EFT	CLATSOP COMMUNITY COLLEGE	3,407.50	INV 344
1014	01/22/2026	Claims	1	EFT	DOC'S AUTO REPAIR,LLC	1,739.00	INV 8279; INV 8282
1015	01/22/2026	Claims	1	EFT	GALLS	293.50	INV 033215787
1016	01/22/2026	Claims	1	EFT	GREENSMITH LANDSCAPES	900.00	INV 41999; INV 41969
1017	01/22/2026	Claims	1	EFT	HELENA'S DRUG SCREENING SERVICES,LLC		ACH error
1018	01/22/2026	Claims	1	EFT	JACKSON & SON OIL,INC	757.06	INV 111951
1019	01/22/2026	Claims	1	EFT	LINE-X OF CLATSOP COUNTY		ACH error
1020	01/22/2026	Claims	1	EFT	LOCAL GOVERNMENT LAW GROUP	1,290.00	Invoice 73548
1021	01/22/2026	Claims	1	EFT	LUCKY DUCT,LLC	265.00	INV 5367
1022	01/22/2026	Claims	1	EFT	OCEAN CREST CHEVROLET	643.20	INV 214013
1023	01/22/2026	Claims	1	EFT	GOV. ETHICS COMMISSION STATE OF OREGON	1,310.09	INV AIE22690
1024	01/22/2026	Claims	1	EFT	Special Districts Assoc. SDAO		Wrong vendor
1025	01/22/2026	Claims	1	EFT	SPECIAL DISTRICTS INS. SDIS	22,352.56	February premium
1026	01/22/2026	Payroll	1	EFT		146.40	Volunteer comp
1027	01/22/2026	Payroll	1	EFT		32.85	Volunteer comp
1028	01/22/2026	Payroll	1	EFT		79.70	Volunteer comp
1029	01/22/2026	Payroll	1	EFT		333.63	Volunteer comp
1030	01/22/2026	Payroll	1	EFT		146.40	Volunteer comp
1031	01/22/2026	Payroll	1	EFT		103.54	Volunteer comp
1032	01/22/2026	Payroll	1	EFT		264.32	Volunteer comp
1033	01/22/2026	Payroll	1	EFT		32.85	Volunteer comp
1034	01/22/2026	Payroll	1	EFT		155.16	Volunteer comp
1035	01/22/2026	Payroll	1	EFT		122.47	Volunteer comp
1036	01/22/2026	Payroll	1	EFT		165.31	Volunteer comp
1037	01/22/2026	Payroll	1	EFT		370.48	Volunteer comp
1038	01/22/2026	Payroll	1	EFT		209.16	Volunteer comp
1039	01/22/2026	Payroll	1	EFT		732.03	Volunteer comp
1040	01/22/2026	Payroll	1	EFT		62.92	Volunteer comp
1041	01/22/2026	Payroll	1	EFT		32.85	Volunteer comp

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Cannon Beach Rural Fire Protection District

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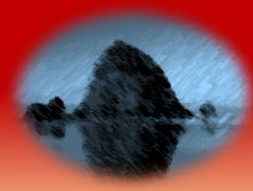
Trans	Date	Type	Acct #	Chk #	Claimant	Amount	Memo
1042	01/22/2026	Payroll	1	EFT		277.85	Volunteer comp
1043	01/22/2026	Payroll	1	EFT		295.78	Volunteer comp
1044	01/22/2026	Payroll	1	EFT		113.54	Volunteer comp
1045	01/22/2026	Payroll	1	EFT		25.07	Volunteer comp
1046	01/22/2026	Payroll	1	EFT		37.85	Volunteer comp
1047	01/20/2026	Payroll	1	EFT	INTERNAL REVENUE SERVICE		Incorrect ammount
1048	01/22/2026	Payroll	1	0	OREGON DEPARTMENT OF REVENUE	430.49	Pay Cycle(s) for OR Tax: 01/20/2026 - 01/20/2026; Pay Cycle(s) 01/20/2026 To 01/20/2026 - Oregon WBF; Pay Cycle(s) 01/20/2026 To 01/20/2026 - PFML; Pay Cycle(s) 01/20/2026 To 01/20/2026 - OR-Transit;
1050	01/29/2026	Claims	1	EFT	BUILDERS FIRST CHOICE	25.98	INV 100875946
1051	01/29/2026	Claims	1	0	NW NATURAL	371.89	Account 5667-1
1052	01/29/2026	Claims	1	EFT	EMILY SALEMANN	4,565.00	INV Feb rent
1053	01/30/2026	Claims	1	0	OREGON VOLUNTEER FIREFIGHTERS ASSOCIATIO	135.00	
1083	01/14/2026	Claims	1	EFT	PACIFIC POWER	1,145.86	Cannon Beach Fire Station
1084	01/30/2026	Claims	1	EFT	US BANK EQUIPMENT FINANCE	471.65	Copier lease
1088	01/22/2026	Payroll	1	EFT	INTERNAL REVENUE SERVICE	790.07	941 Deposit for Pay Cycle(s) 01/20/2026 - 01/20/2026; 941 Deposit for Pay Cycle(s) 01/22/2026 - 01/22/2026
1089	01/20/2026	Payroll	1	EFT	INTERNAL REVENUE SERVICE	16,038.81	941 Deposit for Pay Cycle(s) 01/16/2026 - 01/16/2026
1090	01/27/2026	Payroll	1	EFT	PERS	340.71	PERS Redirect
1091	01/23/2026	Payroll	1	0	OREGON DEPARTMENT OF REVENUE	3,180.98	Quarterly taxes
1054	01/30/2026	Claims	1	1	URGENT CARE NORTHWEST	660.00	
958	01/06/2026	Payroll	1	10050	OREGON DEPARTMENT OF REVENUE		Mistake
959	01/06/2026	Payroll	1	10051	PERS		Mistake
960	01/06/2026	Payroll	1	10052	SPECIAL DISTRICTS INS. SDIS		Mistake
1082	01/02/2026	Claims	3	EFT	LGIP	0.05	LGIP Fees
						291,562.70	
						8,476.20	
						300,038.90	Claims: 125,650.39 Payroll: 174,388.51



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Project update 2/5/2026

Project:

Assistance to Firefighter Grant (AFG)

Description:

Annual grant process. This is how we get a lot of our capital needs taken care of. 2024-25 cycle applied for 5 grants received 2. Not sure there will be a 2025-26 cycle.

- Turnouts for volunteers who do not have sets currently fitted to them.
 - Approved
 - Started ordering
- Turnout washer and dryer approved for Hamlet

Project:

Arch Cape addition

Description:

Living quarters additions south side of the building in conjunction with Seismic upgrade grant. Also build 30X50 pole barn on northeast corner of property to house lifeguard and other equipment.

Status:

Seismic grant was awarded for 1.3M. Selected WRK as architect/engineer and Cove Built as CM/GC. Began working on financing been approved for consideration of low interest loan through Business Oregon for project. Had project team kick off meeting. Working on design now. Working on financing.

Project:

Lifeguard Tower Replacement

Description:

The current tower was built in 1984. It has been repaired many times but has come to the point that it is past repairable. With the increase in the lifeguard program, it is the plan to move to a 2-tower system.

Status:

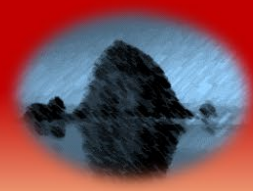
The cost of 2 towers is in excess of \$150,000. While looking at grants it was found that most grants that would help with this want to see efforts put into raising the funds. The firefighter's association as a 501c3 organization has started a GoFundMe account for this project. The City of Cannon Beach also expressed



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interest in helping. It is the intent to work through FY25-26 securing the funds and plan the purchase in the FY26-27 budget year. Have secured over \$100,000 from grants and donations. Was recommended from Tourism and Arts to give \$60,000 to project. Will be at Council meeting on January 13th to present and answer questions. Towers have been ordered. City of Cannon Beach approved \$60,000.

Project:

Arch Cape Engine replacement

Description:

The 2006 GMC/E-One engine is due for replacement, budgeted in the capital plan and \$525,000. Found would be closer to \$630,000 for replacement. Started looking at used type 3/1 engines.

Status:

DC Jason Smith and FF Kevin Slater have looked a few engines and made the recommendation to the board in November to move forward with the purchase of a 2018 Freightliner/Rosenbauer engine. The resolution was approved in December. While waiting for the required repairs to be completed on that engine, another engine of similar design came available through the same broker. The first week of January DC Smith and FF Slater flew Nevada to look at this engine. DC Smith and FF Slater feel that this engine is better suited for our needs. The cost is the same and all other factors are same. There is one mechanical issue that is being investigated and are waiting for information. At this time, we have committed to purchase either the original 2018 Freightliner or the 2014 international. If the mechanical issue on the 2014 International is repaired then we will be moving forward with that engine and will bring an amendment to the for the resolution in February, otherwise we will be moving forward with the 2018 Freightliner. They will deliver the engine and pick up the 2006 GMC/E-One. Engine delivered 2/5/26. Going to True North in Hillsboro for some repairs that we knew needed.

Fire Prevention Division Update 08/25 -01-26

Plan Reviews	
Access and water supply letters - County	20
New projects and remodels -City	12
New Project Pre-construction consultations	14
Community Event Permits	3

Inspections - Compliance	
Commercial (A/B/M)	25
Vacation and Short-Term Rentals (R1)	16
Incident follow ups	9
Complaints	11
Compliance Action	1
Stop work orders	3

Fire investigations	3
Property Loss	\$1500
Training Hours	
Fire Officer II	24
Instructor II	32
Fire Investigation	29
EMT Refresher	24
Hazardous Materials Incident Commander	32
Community Outreach	
Address Sign Installation	17
Knox Box Installation	9
Senior Outreach Service Visits	11
Operation Santa Clause	3
School Visits	4

Noticeable Achievements:

A resident in Haystack Heights installs a Knox Box on their house and has a medical emergency less than 24 hours later. This resident helped us to develop a video to encourage residents to get the Residential Knox Box for their homes.



We hosted a community outreach event at the Cannon Beach History Museum and a Winter Fire Safety Event for the Arch Cape and Falcon Cove residents.

The Safety Committee continues to meet. They have developed a near-miss procedure and lockout /Tagout guidelines.

The Fire Prevention Division welcomes Brandi Abney as a new Fire Prevention Division volunteer in December 2025. Brandi works full-time for Vernonia FD. She is completing the DPSST and OSFM requirements for Fire Inspector I and II. Brandi has the goal of becoming a full-time Deputy Fire Marshal

We are continuing our strong media presence on Portland broadcast media with 5 appearances and two print appearances

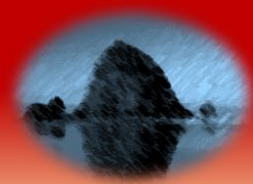
The Vision Statement of the Cannon Beach Rural Fire Protection District Is to be the premier fire and rescue agency on the Oregon Coast, known for excellence in training, prevention, protection, and service. The Fire Prevention Division is making strong progress in promoting our vision.



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BUDGET CALENDAR 2026-2027

April 23, 2026	Publish first notice of Budget Committee Meeting
May 7, 2026	Publish second notice of Budget Committee
May 21, 2026	Budget Committee Meeting 6pm
May 26, 2026	Second Budget Committee Meeting (if needed)
May 28, 2026	Publish notice of Budget Hearing
June 8, 2026	Hold Budget Hearing
June 8, 2026	Board Meeting to adopt budget
June 19, 2026	Submit tax certification document to Assessor

Submit copy of Budget document to County Clerk

Budget Committee

1. Harvey Claussen
2. William Norton
3. Kim Bosse
4. Richard Petrich
5. Tamara Stewart

Board Members

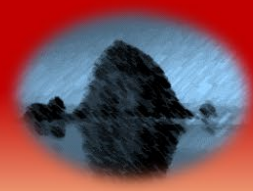
1. Jeneé Pearce-Mushen
2. Dave Herman
3. Heidi Dethloff
4. Dave Pietka
5. Bob Heymann



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STAFF REPORT

FY 26-27 Pay scales

Agenda Date: February 9, 2026

Prepared by: Marc Reckmann, Fire Chief

BACKGROUND

Every fiscal year the board must approve pay scales for the upcoming budget year to the salary and benefits can be budgeted. The common practice is to provide a cost-of-living adjustment (COLA) based on the Consumer Price Index western region (CPI-W) for the previous 12 months ending in December. In 2021 a comprehensive wage scale comparison was done and showed our line ranks (firefighter, Lieutenant, Captain) were fairly comparable, except for incentives. It showed that admin staff (chiefs and admin assistant) were in the lower comparables. Incentives were added for positions, Admin assistant was changed to executive assistant and a slight increase was done to salary. The board and staff recognized the lower salary based on comparables, but the district was not in a position to correct it. In 2024 another comprehensive comparable wage scale analysis was completed. The comparisons showed the same, and in the 2025-26 budget year an adjustment was made to admin staff to begin correcting with the plan to do a second adjustment in the 2026-27 budget year.

Strategies:

The pay scales have been adjusted with a 3% COLA for all positions and a 5% step for admin. Attached is FY25-26 wage scales, FY26-27 with 3% COLA, and FY26-27 with 3% COLA and 5% step for admin. Also attached are the FY24-25 wage comparisons with assumed 2.5% for FY25-26 and 3% COLA for FY26-27. Our top 3 comparable are highlighted to show how we compare.

Recommendation:

Adopt the proposed FY26-27 salary scale with the 3% COLA and 5% adjustment for admin. Perform a comprehensive wage scale analysis in FY 29-30 for the FY30-31 budget year.

**Pay Scale for Cannon Beach Rural Fire District FY-25-26 2.5%
COLA**

Executive Assist.	Step 1	Step 2	Step 3	Step 4	Step 5
	\$59,384	\$62,353	\$65,471	\$68,744	\$72,182
Firefighter	Step 1	Step 2	Step 3	Step 4	Step 5
	\$67,315	\$70,681	\$74,215	\$77,926	\$81,822
Liutenant	Step 1	Step 2	Step 3	Step 4	Step 5
	\$74,215	\$77,926	\$81,822	\$85,913	\$90,209
Captain	Step 1	Step 2	Step 3	Step 4	Step 5
	\$81,822	\$85,913	\$90,209	\$94,719	\$99,455
Division Chief	Step 1	Step 2	Step 3	Step 4	Step 5
	\$94,719	\$99,455	\$104,428	\$109,649	\$115,131
Deputy Chief	Step 1	Step 2	Step 3	Step 4	Step 5
	\$104,428	\$109,649	\$115,131	\$120,888	\$126,932
Fire Chief	Step 1	Step 2	Step 3	Step 4	Step 5
	\$115,131	\$120,888	\$126,932	\$133,279	\$139,943

Month	2025 CPI-W	
	1-month	12-month
January	0.6	2.4
February	0.6	2.6
March	0.5	2.2
April	0.5	2.1
May	0.3	2.4
June	0.1	2.7
July	0.2	3.0
August	0.3	3.2
September	0.3	3.3
October	-	-
November	-	3.0
December	-0.2	2.9

Pay Scale for Cannon Beach Rural Fire District FY-26-27 3% COLA

Executive Assist.	Step 1	Step 2	Step 3	Step 4	Step 5
	\$61,166	\$64,224	\$67,436	\$70,807	\$74,348
Firefighter	Step 1	Step 2	Step 3	Step 4	Step 5
	\$69,334	\$72,801	\$76,441	\$80,263	\$84,276
Liutenant	Step 1	Step 2	Step 3	Step 4	Step 5
	\$76,441	\$80,263	\$84,276	\$88,490	\$92,914
Captain	Step 1	Step 2	Step 3	Step 4	Step 5
	\$84,276	\$88,490	\$92,914	\$97,560	\$102,438
Division Chief	Step 1	Step 2	Step 3	Step 4	Step 5
	\$97,560	\$102,438	\$107,560	\$112,938	\$118,585
Deputy Chief	Step 1	Step 2	Step 3	Step 4	Step 5
	\$107,560	\$112,938	\$118,585	\$124,514	\$130,740
Fire Chief	Step 1	Step 2	Step 3	Step 4	Step 5
	\$118,585	\$124,514	\$130,740	\$137,277	\$144,140

**Pay Scale for Cannon Beach Rural Fire District FY-26-27 3%
COLA + 5% for admin**

Executive Assist.	Step 1	Step 2	Step 3	Step 4	Step 5
	\$64,224	\$67,435	\$70,807	\$74,347	\$78,065
Firefighter	Step 1	Step 2	Step 3	Step 4	Step 5
	\$69,334	\$72,801	\$76,441	\$80,263	\$84,276
Liutenant	Step 1	Step 2	Step 3	Step 4	Step 5
	\$76,441	\$80,263	\$84,276	\$88,490	\$92,914
Captain	Step 1	Step 2	Step 3	Step 4	Step 5
	\$84,276	\$88,490	\$92,914	\$97,560	\$102,438
Division Chief	Step 1	Step 2	Step 3	Step 4	Step 5
	\$102,438	\$107,560	\$112,938	\$118,585	\$124,514
Deputy Chief	Step 1	Step 2	Step 3	Step 4	Step 5
	\$112,938	\$118,585	\$124,514	\$130,740	\$137,277
Fire Chief	Step 1	Step 2	Step 3	Step 4	Step 5
	\$124,514	\$130,740	\$137,277	\$144,140	\$151,347

Role	District	24-25 Base	25-26 (2.5%)	26-27 (3%)
Admin	Nehalem	\$ 72,864	\$ 74,686	\$ 76,926
	Siuslaw Valley	\$ 93,704	\$ 96,047	\$ 98,928
	Depot Bay	\$ 60,024	\$ 61,525	\$ 63,370
	Aurora Fire District	\$ 57,817	\$ 59,262	\$ 61,040
	Estacada Fire District	\$ 62,940	\$ 64,514	\$ 66,449
	North Lincoln	\$ 92,640	\$ 94,956	\$ 97,805
	Nestucca	\$ 46,390	\$ 47,550	\$ 48,976
	Woodburn	\$ 126,154	\$ 129,308	\$ 133,187
	Lebanon	\$ 74,108	\$ 75,961	\$ 78,240
Exec Assistant	CB	\$ 67,068	\$ 72,182	\$ 78,065
	Estacada Fire District	\$ 127,918	\$ 131,116	\$ 135,049
	North Lincoln	\$ 127,918	\$ 131,116	\$ 135,049
Firefighter	CB	\$ 79,826	\$ 81,822	\$ 84,276
	Siuslaw Valley	\$ 78,808	\$ 80,778	\$ 83,202
	Seaside	\$ 86,825	\$ 88,996	\$ 91,665
	Aurora Fire District	\$ 84,377	\$ 86,486	\$ 89,081
	Estacada Fire District	\$ 104,047	\$ 106,648	\$ 109,848
	Depot Bay	\$ 74,688	\$ 76,555	\$ 78,852
	North Lincoln	\$ 76,954	\$ 78,878	\$ 81,244
	Nestucca	\$ 57,947	\$ 59,396	\$ 61,178
	Lebanon	\$ 107,162	\$ 109,841	\$ 113,136
Lieutenant	CB	\$ 88,008	\$ 90,209	\$ 92,914
	Nehalem	\$ 72,864	\$ 74,686	\$ 76,926
	Siuslaw Valley	\$ 95,018	\$ 97,393	\$ 100,315
	Seaside	\$ 95,723	\$ 98,116	\$ 101,060
	Aurora Fire District	\$ 99,715	\$ 102,208	\$ 105,274
	Estacada Fire District	\$ 112,434	\$ 115,245	\$ 118,702
	Lebanon	\$ 114,042	\$ 116,893	\$ 120,400
Captain	CB	\$ 97,029	\$ 99,455	\$ 102,438
	Nehalem	\$ 77,844	\$ 79,790	\$ 82,184
	Siuslaw Valley	\$ 101,648	\$ 104,189	\$ 107,315
	Estacada Fire District	\$ 122,210	\$ 125,265	\$ 129,023
	Depot Bay	\$ 90,864	\$ 93,136	\$ 95,930
	North Lincoln	\$ 90,232	\$ 92,488	\$ 95,262
	Nestucca	\$ 64,198	\$ 65,803	\$ 67,777
Division Chief	CB	\$ 106,974	\$ 115,131	\$ 124,514
	Nehalem	\$ 86,904	\$ 89,077	\$ 91,749
	Seaside	\$ 111,128	\$ 113,906	\$ 117,323
	Aurora Fire District	\$ 121,765	\$ 124,809	\$ 128,553
	Estacada Fire District	\$ 129,473	\$ 132,710	\$ 136,691
	Depot Bay	\$ 126,149	\$ 129,303	\$ 133,182
	North Lincoln	\$ 116,713	\$ 119,631	\$ 123,220
	Nestucca	\$ 92,232	\$ 94,538	\$ 97,374
	Woodburn	\$ 145,454	\$ 149,090	\$ 153,563
Deputy Chief	CB	\$ 117,939	\$ 126,932	\$ 137,277
	Aurora Fire District	\$ 128,174	\$ 131,378	\$ 135,320
	Estacade Fire District	\$ 136,288	\$ 139,695	\$ 143,886
	Depot Bay	\$ 132,789	\$ 136,109	\$ 140,192
	North Lincoln	\$ 116,713	\$ 119,631	\$ 123,220
Chief	CB	\$ 130,027	\$ 139,943	\$ 151,347
	Nehalem	\$ 110,000	\$ 112,750	\$ 116,133
	Seaside	\$ 141,835	\$ 145,381	\$ 149,742
	Aurora Fire District	\$ 164,285	\$ 168,392	\$ 173,444
	Estacade Fire District	\$ 143,462	\$ 147,049	\$ 151,460
	Depot Bay	\$ 139,778	\$ 143,272	\$ 147,571
	North Lincoln	\$ 138,216	\$ 141,671	\$ 145,922
	Nestucca	\$ 116,701	\$ 119,619	\$ 123,207
	Woodburn	\$ 160,000	\$ 164,000	\$ 168,920

