

Central Oregon Coast Fire & Rescue District
Board of Directors Meeting Minutes
Date: January 15, 2026
Location: 125 NW Alsea Hwy., Live-Stream Meeting

1. CALL TO ORDER

The regular meeting of the Central Oregon Coast Fire and Rescue District Board of Directors was called to order by President MacCulloch at 4:00 p.m. on Thursday, January 15, 2026. He explained procedure for participation by online viewers of the meeting.

2. PLEDGE OF ALLEGIANCE

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

3. ROLL CALL

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

4. APPROVAL OF MINUTES

Moved by Mrs. Eckerman, seconded by Dr. Thimakis, to approve the minutes of the Board meeting of November 20, 2025 as presented; motion carried.

5. CITIZEN PARTICIPATION

None

6. REPORTS

Staff Report – Captain Knudson

- Changing network to make it more secure
- Will have presentation next month

Administration – Office Administrator Rush

There is an opening on the Civil Service Committee, and she questioned if a Board member could be on the Committee. Following discussion, it was determined that a Fire Board member could be a member but would have to abstain from voting when applicable. The opening will be published; the Board members approve the applications.

Union – Captain Stay

- Thanked Board Members MacCulloch and Thimakis for their time and patience working with the Union on the new contract.

7. COMMITTEE REPORTS

Mr. MacCulloch reported that the committee had not met since November, but they have attended the Yachats Fire Board meetings. In September Yachats had indicated an interest in a 190; a boilerplate was presented to them in November to work on; in December it was taken off their agenda. There was no input at the January meeting, but Mr. MacCulloch suggested another committee meeting. The Board discussed various options of putting a merger on a ballot, but decided on a statement instead. Mr. MacCulloch will put together a letter of support for a merger for the next Board meeting to let the public know where we stand.

8. FINANCE REPORT

Administrator Rush reported that we have received 91% of the current levied taxes, and have been spending some grant money. Insurance is high, as is payroll. Mrs. Eckerman asked about the bridge loan; there are monthly payments and Chief Mason is working on a plan to keep the schedule open for next year. The auditors have been asking for more information; it was sent and she will notify the Board when an update comes in. The state has put more restrictions on audits, which leads to price increases because of more work. Moved by Mrs. Eckerman, seconded by Mr. Booth, to accept the finance report as presented and pay the bills; motion carried.

9. OLD BUSINESS

Wellness Program. Chief Mason had presented a program last month for review by the Board and if there are no changes it will be inserted into the Union contract and the Board Policy. It was taken from other districts and written by the Union. The one card for the gym will go away, a line item put in the budget for \$500 to upgrade the equipment inhouse, and ask the Volunteer Association to contribute for better equipment and location. Moved by Mrs. Eckerman, seconded by Dr. Thimakis, to approve the Wellness Program as presented and it be incorporated into Policy and contract; motion carried.

10. NEW BUSINESS

Chief Mason would like to schedule a workshop in February or March to review the Policies which Dr. Thimakis has been updating. In addition, this would be an opportunity to do goal-setting for the next budget. The date was tentatively set for Wednesday, March 4th. Mr. MacCulloch said that he had talked to Representative Gomberg and the state apologized for leaving us out of the 2025 session, but we will be first in 2026.

11. CHIEF'S REPORT

Chief Mason reported that the FEMA site has been updated and we were not on it. If it opens again he will be applying, although apparently our demographics are against success. Representative Hoyle is still working on our federal grant. The Ford Family grant has been used for the Academy. The PPV fan installation is being handled by the Leary Foundation. The Siletz Tribe gave us just under \$15,000 for new gear and with the \$5,200 in the budget it means we have new turnouts coming. Next year we could have \$2.5M for station upgrades. In personnel, he introduced Engineer Tyler, and announced that Charles Stay has been moved up to Captain. He plans on a much more detailed budget this year, which will start in March. There are two openings on the Budget Committee so they will be recruiting members. The Academy went to Salem to work with another district; they will finish FF1 this Saturday and will begin working with the crew. They will then start FF2, and will be eligible for Wildland Fire. Graduation will be on February 26th.

12. GOOD OF THE ORDER/ADJOURNMENT

Volunteer Representative Rush reminded everyone Bingo will resume on February 13th.

There being no further business to come before the Board the meeting was adjourned at 4:54 p.m.

Respectfully submitted,

Jan K. Hansen, Recording Secretary

Approved:

Board Chair

Financial Report

CENTRAL OREGON COAST FIRE & RESCUE

For the period ended January 31, 2026

Prepared by

Wendy Knudson

Prepared on

February 17, 2026

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Bookkeeper Notes

Year-to-Date Financial Summary

From July 1, 2025 through January 31, 2026 (accrual basis), the District generated **\$2,017,561** in total income and **\$973,261** in total expenses, resulting in a strong **net income of \$1,062,341** for the period. December produced the largest revenue spike at nearly **\$1.2 million**, which is the bulk of our property taxes.

Monthly Trends

Monthly results varied, with modest gains in July, losses in August and September, and steady improvement through the fall. November showed strong revenue growth, and December's exceptional income significantly elevated year-to-date results. January returned to typical income levels but higher expenses produced a monthly loss. Despite these fluctuations, the District remains in a solid financial position for the seven-month period.

Budget vs. Actuals

July 2025 - January 2026

	Actual	Budget	Total % of Budget
INCOME			
4010 Current Levied Taxes	52.28		
Operating Levy	880,963.49	895,128.01	98.42 %
Permanent Levy	380,555.98	392,946.84	96.85 %
Serial Levy	164,886.65	167,537.33	98.42 %
Total 4010 Current Levied Taxes	1,426,458.40	1,455,612.18	98.00 %
4020 Previous Levied Taxes	18,914.01	15,000.00	126.09 %
6030 Interest	5,203.27	10,000.00	52.03 %
6050 Miscellaneous	6,572.05		
6051 Pac. West Agreement	8,400.00	14,400.00	58.33 %
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	2,017,560.58	2,105,013.18	95.85 %
GROSS PROFIT	2,017,560.58	2,105,013.18	95.85 %
EXPENSES			
8000 Personnel Services			
8009 Occupation Medical Evaluations	224.00		
8010 Gross Payroll			
Base Wages	510,397.19	619,406.74	82.40 %
Year End Accrual	-31,075.86		
Total Base Wages	479,321.33	619,406.74	77.38 %
Overtime Wages		30,000.00	
Total 8010 Gross Payroll	479,321.33	649,406.74	73.81 %
8011 Payroll Taxes	42,231.73	64,940.67	65.03 %
8014 PERS	156,006.03	136,269.48	114.48 %
8015 Medical Insurance	104,554.84	129,368.00	80.82 %
8016 Workmans Comp	17,115.09	28,000.00	61.13 %
8025 Recruitment & Retention	1,455.00	2,000.00	72.75 %
8027 457 Deferred	1,137.89	866.25	131.36 %
8029 Payroll Expenses - Other	512.00	105.00	487.62 %
Total 8000 Personnel Services	802,557.91	1,010,956.14	79.39 %
8019 Materials			
8023 Bank Fees	7,024.15	3,200.00	219.50 %
8031 Office Supply/Postage	5,149.21	6,000.00	85.82 %
8032 Legal Services (Attorney Fees)	3,147.00	6,000.00	52.45 %

			Total
	Actual	Budget	% of Budget
8033 Lab Fees	17.83	250.00	7.13 %
8034 Medical Supplies	1,889.20	4,000.00	47.23 %
8035 Minor Equipment	1,574.56	1,000.00	157.46 %
8036 Communications Equipment	524.57		
8037 Protective Equipment/Uniforms	2,559.26	3,000.00	85.31 %
8038 Consulting			
Medical Director Services	330.48		
Total 8038 Consulting	330.48		
8039 Legal Notices, Licenses & Permi	82.25	1,500.00	5.48 %
8040 Equipment Maintenance	2,011.02	2,400.00	83.79 %
8045 Building Maintenance	3,246.86	5,000.00	64.94 %
125/145 NW Alsea Hwy	18,882.63		
5 Rivers	1,250.00		
Tidewater	994.83		
Total 8045 Building Maintenance	24,374.32	5,000.00	487.49 %
8050 Vehicle Fuel	9,178.27	18,000.00	50.99 %
8055 Vehicle Repair	17,342.55	15,000.00	115.62 %
8056 Annual Equipment Testing	1,755.20	8,000.00	21.94 %
8172 Public Education	51.36		
8178 Department Software/Hardware	4,938.33	1,000.00	493.83 %
8179 Subscriptions	200.20	2,000.00	10.01 %
8180 Training/Mileage	6,540.63	100.00	6,540.63 %
8185 Travel	462.18		
8186 Volunteer Appreciation	180.00		
8187 Membership/Dues	2,181.60	2,000.00	109.08 %
8190 Insurance	14,252.69	38,600.00	36.92 %
8200 Bookkeeping	5,796.40	17,000.00	34.10 %
8210 Audit		12,000.00	
8235 Dispatch Service		5,707.00	
8236 Telephone	3,981.54	6,250.00	63.70 %
8237 Water/Sewer	2,631.96	3,465.00	75.96 %
8238 Electricity/Propane	6,404.77	14,535.00	44.06 %
8240 Internet Service	839.65		
8250 Water Rescue	171.93		
8270 Miscellaneous Expense	146.77		
8271 Oregon Ethics Commission		500.00	
8923 Tax Anticipation Loan		450,000.00	
9056 CERT Team	579.60	800.00	72.45 %
9092 Uniforms	2,674.38	1,000.00	267.44 %
9095 Rescue Boat	861.12	2,500.00	34.44 %

			Total
	Actual	Budget	% of Budget
9300 Simulcast Network - Maint. Agre		4,800.00	
Total 8019 Materials	129,854.98	635,607.00	20.43 %
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	973,260.59	1,707,612.99	57.00 %
NET OPERATING INCOME	1,044,299.99	397,400.19	262.78 %
OTHER INCOME			
5825 Building/Property Rsrv Transfer			
Interest	1,410.70	2,000.00	70.54 %
Total 5825 Building/Property Rsrv Transfer	1,410.70	2,000.00	70.54 %
6033 Grants		3.00	
Ford Family Foundation	5,000.00		
Siletz Tribe			
Turnouts	14,877.75		
Total Siletz Tribe	14,877.75		
Total 6033 Grants	19,877.75	3.00	662,591.67 %
Total Other Income	21,288.45	2,003.00	1,062.83 %
OTHER EXPENSES			
8300 Grant			
Siletz Tribe Matching Funds PPE	613.80		
Weyerhaeuser Wildland PPE	2,629.10		
Total 8300 Grant	3,242.90		
Reconciliation Discrepancies	4.90		
Total Other Expenses	3,247.80	0.00	0.00%
NET OTHER INCOME	18,040.65	2,003.00	900.68 %
NET INCOME	\$1,062,340.64	\$399,403.19	265.98 %

Balance Sheet Summary

As of January 31, 2026

	Total
ASSETS	
Current Assets	
Bank Accounts	801,341.21
Accounts Receivable	100,088.46
Other Current Assets	1,077,277.25
Total Current Assets	1,978,706.92
Fixed Assets	1,824,304.31
TOTAL ASSETS	\$3,803,011.23
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	86,892.87
Credit Cards	-11,948.01
Other Current Liabilities	1,587,764.37
Total Current Liabilities	1,662,709.23
Long-Term Liabilities	974,465.08
Total Liabilities	2,637,174.31
Equity	1,165,836.92
TOTAL LIABILITIES AND EQUITY	\$3,803,011.23

Central Oregon Coast Fire & Rescue
P.O Box 505
125 NW Alsea Hwy
Waldport, Oregon 97394
Phone (541) 563-3121 or Fax (541) 563-3190
Board of Directors Meeting
4:00 P.M.

Budget Calendar
2026-2027

- | | | |
|--|----------------|---------|
| 1. Appoint a budget officer. | Board Meeting | 4-16-26 |
| 2. Planning session | Budget Officer | |
| 3. Appoint budget committee. | Board Meeting | 4-16-26 |
| 4. Prepare proposed budget. | Board Meeting | 4-16-26 |
| 5. Print 1 st notice of the budget committee meeting
(Not more than 30 days before the meeting)
Notice to Lincoln Chronicle by 4-20-26, bluesprocketbrokerage@gmail.com . | | 4-23-26 |
| 6. Print 2 nd . Notice of budget committee meeting.
(At least 5 days after 1 st . notice, but not less than 5 days before the meeting).
Notice to Lincoln Chronicle by 4-20-26, bluesprocketbrokerage@gmail.com . | | 5-07-26 |
| 7. Budget committee meets. | Board Meeting | 5-21-26 |
| 8. Budget committee meets again if needed. | | 5-28-26 |
| 9. Publish notice of budget hearing.
(5 to 30 days before the hearing), bluesprocketbrokerage@gmail.com | | 6-04-26 |
| 10. Hold budget hearing (governing body). | | 6-18-26 |
| 11. Enact resolution to:
Adopt budget.
Make appropriations.
Impose and categorize taxes. | Board Meeting | 6-18-26 |
| 12. Submit tax certification documents with resolution
To the assessor and County Clerk by July 1, 2025. | | 6-25-26 |