

LOWELL RURAL FIRE PROTECTION DISTRICT

389 N. Pioneer Street

Lowell, OR 97452

Meeting of the Board of Directors

Agenda

January 8, 2025

5:00 P.M.

1. Call to Order
2. Roll Call
3. Additions to the Agenda
4. Comments from the Floor
5. Approval of Board Meeting Minutes from December 11, 2024
6. Correspondence
7. Unfinished Business
 - a) Potential Levy
8. Treasurers Report
 - a) Review Financial Statements
 - b) Review District Bills
 - a. ACTION: Pay bills
9. New Business
10. Chiefs Update
11. Board Comments
12. Next Meeting February 12, 2025
13. Adjourn

Lowell Rural Fire Protection District
Meeting Minutes of the Board of Directors – December 11, 2024

Call to Order – At 1656 by M. Baker

Roll Call – J. Myers, L. Annis, M. Baker, B. Burr (J. Myers departed early at 1734hrs)

Additions to the Agenda - None.

Comments from the Floor - None

Approval of the November Minutes.

L. Annis moved to accept the November 2024 minutes. J. Myers seconded the motion. No discussion. Motion passed unanimously.

Correspondence. SDAO has offered a single no-cost conference registration February 7-9, 2025 in Bend at Riverhouse on the Deschutes. This includes every Special District and is not exclusive to fire.

Unfinished Business.

Proposed Tax Levy

Chief Dragt shared a spreadsheet with the Board reflecting multiple scenarios around requesting a Levy from the Lowell District. He noted that cash flow has reduced dramatically over the last years becoming more extreme in November 2024 when the district was left with \$14,000 in cash assets while waiting for tax receipts to arrive.

Chief Dragt reviewed the actual revenue and expenditures historically and compared them with the cash required to operate the district. He shared that for 2025 Lowell Fire District would require an additional \$259,000 to continue operations seamlessly from June-November at which time tax receipts arrive.

Without that influx of cash, the District will be unable to meet their obligations or fulfil their mission.

The Board discussed funding options and models to allow the district to continue their public service at its current level. Chief noted tax receipts were originally intended to pay for the purchase and maintenance of building, trucks and equipment. As the availability of volunteers has reduced, the District (in alignment with other volunteer departments) has moved toward providing coverage with paid employees. The tax rate is insufficient to maintain operations now that it is covering both operations and payroll.

There is a series of stakeholder meeting planned over the next weeks to solicit 40-50 community members' feedback on this proposed levy.

The Board and Chief discussed the appropriate amount at which to request a levy for to ensure the district has adequate funding to provide services and to place the least amount of fiscal burden on the community.

Lowell Rural Fire Protection District
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Via voice consensus the Board agreed to continue pursuing the levy with stakeholder meetings and for the Chief to continue the discussion with the Board.

Treasurers Report

Chief Dragt reported tax income of \$413k has been received to-date. He noted that the required PERS submissions are estimated at \$7k monthly currently and continue to rise. Chief noted we had additional grant money in our budget within communication equipment which shows in both revenue and expenses. The Chief reported other revenue and expenditures align with our budgeted amounts.

B. Burr moved to pay the bills. L. Annis seconded the motion. No discussion. Motion passed unanimously.

New Business

None.

Chief's Update

Fire Academy is underway with a total of 5 attending. Chief reminded the Board the District's Holiday Dinner will be next Saturday.

Calls for November.

34 calls total – 8 Motor Vehicle Accidents, 18 Medical, 2 Hazardous Conditions, 2 Assist PD, 2 Unauthorized Burning.

Board Comments

None

Next Meeting, Next Meeting January 8, 2025 @ 1700 hrs.

Adjourned –1744 hrs.

LOWELL RFPD
Balance Sheet
 As of January 2, 2025

	Jan 2, 25
ASSETS	
Current Assets	
Checking/Savings	
1002 · Banner Bank Checking	60,873.29
1004 · Banner PERS Checking	11,026.27
1200.0 · LGIP Account	
1210 · LGIP General Fund	426,166.28
Total 1200.0 · LGIP Account	426,166.28
Total Checking/Savings	498,065.84
Total Current Assets	498,065.84
TOTAL ASSETS	498,065.84
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Credit Cards	
5153 · Mastercard *5153 Chief	285.46
5158 · Priser Mastercard *1666	164.94
5252 · Hall Mastercard *4882	494.51
5702 · Mastercard *5702 Cockrum	101.04
Total Credit Cards	1,045.95
Other Current Liabilities	
2100.0 · Payroll Taxes Payable	
2110 · Federal	-1,105.22
2120 · State Withholding	-351.00
2122 · State OR Paid Family Leave	-33.71
2123 · State OR Transit Tax	-4.77
2100.0 · Payroll Taxes Payable - Other	-61.71
Total 2100.0 · Payroll Taxes Payable	-1,556.41
2111 · Direct Deposit Liabilities	-3,637.20
Total Other Current Liabilities	-5,193.61
Total Current Liabilities	-4,147.66
Long Term Liabilities	
2411 · Debt Service - Fill Station	89,007.46
2412 · Municipal Leasing Corp - HME	270,303.34
Total Long Term Liabilities	359,310.80
Total Liabilities	355,163.14
Equity	
3000.0 · General Fund Balance	
3010 · Gen Fund - Begin Fund Balance	262,541.00
Total 3000.0 · General Fund Balance	262,541.00
3500 · Retained Earnings	-43,538.34
3940 · Opening Bal Equity	-359,310.80
Net Income	283,210.84
Total Equity	142,902.70
TOTAL LIABILITIES & EQUITY	498,065.84

LOWELL RFPD Profit & Loss Budget vs. Actual July 2024 through June 2025

	Jul '24 - Jun 25	Budget	\$ Over Budget	% of Budget
Income				
4000.0 · Property Taxes				
4010 · Current Taxes - General Fund	614,439.19	599,400.00	15,039.19	102.5%
4020 · Previous Years Taxes	2,514.24			
Total 4000.0 · Property Taxes	616,953.43	599,400.00	17,553.43	102.9%
4100.0 · Interest Earnings				
4110 · LGIP Interest - GF	3,715.45	2,000.00	1,715.45	185.8%
4111 · Interest - Banner Checking	6.01			
Total 4100.0 · Interest Earnings	3,721.46	2,000.00	1,721.46	186.1%
4200.0 · Grants	44,826.09	34,630.00	10,196.09	129.4%
4400.0 · Other Income 1				
4405 · Cash Carryover previous year	0.00	204,000.00	-204,000.00	0.0%
4410 · Miscellaneous Income	1,951.95	4,000.00	-2,048.05	48.8%
Total 4400.0 · Other Income 1	1,951.95	208,000.00	-206,048.05	0.9%
Total Income	667,452.93	844,030.00	-176,577.07	79.1%
Gross Profit	667,452.93	844,030.00	-176,577.07	79.1%
Expense				
5000.0 - ADMINISTRATION				
5000.1 - PERSONAL SERVICES				
5000.2 · Wages				
5010 · Chief Salary	42,916.26	86,000.00	-43,083.74	49.9%
5015 · Office Worker/Admin Assistant	7,343.90	14,500.00	-7,156.10	50.6%
5025 · Part-Time Fire Fighter	23,142.75	41,088.00	-17,945.25	56.3%
5027 · Firefighter / EMT	65,277.93	94,760.00	-29,482.07	68.9%
5030 · FF/EMT Training Coord. Pay	17,536.20	52,000.00	-34,463.80	33.7%
Total 5000.2 · Wages	156,217.04	288,348.00	-132,130.96	54.2%
5050.2 · Payroll Taxes & Benefits				
5055 · FICA	9,685.47	21,442.00	-11,756.53	45.2%
5060 · Medicare	2,265.13	3,900.00	-1,634.87	58.1%
5065 · PERS	29,456.79	71,000.00	-41,543.21	41.5%
5070 · Health Insurance	34,677.00	52,000.00	-17,323.00	66.7%
5075 · State WBF	85.73	200.00	-114.27	42.9%
5076 · State - OR Paid Family Leave	0.41	0.00	0.41	100.0%
5077 · State - OR ST Transit Tax	0.00	2,000.00	-2,000.00	0.0%
5050.2 · Payroll Taxes & Benefits - Other	0.00	0.00	0.00	0.0%
Total 5050.2 · Payroll Taxes & Benefits	76,170.53	150,542.00	-74,371.47	50.6%
Total 5000.1 · PERSONAL SERVICES	232,387.57	438,890.00	-206,502.43	52.9%
5100.2 · MATERIALS & SERVICES				
5111 · Bank Service Charges	557.81	450.00	107.81	124.0%
5115 · Office Supplies	523.04	2,500.00	-1,976.96	20.9%
5120 · Legal Services & Fees	3,468.80	3,000.00	468.80	115.6%
5125 · Audit	0.00	8,500.00	-8,500.00	0.0%
5130 · Property & Liability Insurance	0.00	31,000.00	-31,000.00	0.0%
5155 · Dues & Subscriptions	7,085.93	12,500.00	-5,414.07	56.7%
5160 · Fidelity Bond	533.00	550.00	-17.00	96.9%
5170 · Board Training Expense	1,575.00	2,000.00	-425.00	78.8%
5175 · Board Travel	2,251.72	4,000.00	-1,748.28	56.3%
5180 · Board Administrative Expenses	756.55	800.00	-43.45	94.6%
5185 · Office Equipment (small)	883.70			
5190 · Copier Lease	828.72	1,500.00	-671.28	55.2%
5191 · Communication Equipment	10,352.09	1,000.00	9,352.09	1,035.2%

LOWELL RFPD Profit & Loss Budget vs. Actual July 2024 through June 2025

	Jul '24 - Jun 25	Budget	\$ Over Budget	% of Budget
5192 · Copier Expense	381.31	700.00	-318.69	54.5%
5195 · Reconciliation Discrepancies	0.16			
Total 5100.2 · MATERIALS & SERVICES	29,197.83	68,500.00	-39,302.17	42.6%
Total 5000.0 · ADMINISTRATION	261,585.40	507,390.00	-245,804.60	51.6%
6000.0 · FIREFIGHTING AND RESCUE				
6100.2 · MATERIALS & SERVICES				
6010 · Chief's Expense	115.94	1,000.00	-884.06	11.6%
6015 · Fire Prevention	749.62	3,100.00	-2,350.38	24.2%
6020 · Logistics/Meals	0.00	600.00	-600.00	0.0%
6025 · Volunteer Expense	4,608.81	15,000.00	-10,391.19	30.7%
6030 · Gas, Oil, Tires	5,668.87	19,000.00	-13,331.13	29.8%
6035 · Volunteer Insurance	1,156.00	2,700.00	-1,544.00	42.8%
6040 · Liability/Workers Comp Insuranc	7,125.56	14,200.00	-7,074.44	50.2%
6045 · Utilities	9,740.97	23,000.00	-13,259.03	42.4%
6050 · Dispatch Assessment	16,608.43	16,609.00	-0.57	100.0%
6055 · Training	337.54	3,000.00	-2,662.46	11.3%
6060 · EMT Supplies	3,377.99	5,000.00	-1,622.01	67.6%
6065 · Building & Ground	4,537.43	10,000.00	-5,462.57	45.4%
6070 · Vehicle Repair and Maintenance	1,448.56	9,000.00	-7,551.44	16.1%
6075 · Equipment Repair & Maint.	1,027.38	9,000.00	-7,972.62	11.4%
6080 · Fire Fighting Equipment	4,243.14	8,000.00	-3,756.86	53.0%
6085 · Household Supplies	0.00	500.00	-500.00	0.0%
6096 · EMT Education	6,000.00	10,000.00	-4,000.00	60.0%
Total 6100.2 · MATERIALS & SERVICES	66,746.24	149,709.00	-82,962.76	44.6%
6300.0 · CAPITAL OUTLAY				
6310 · Equipment - Fire & Rescue	25,000.00	25,500.00	-500.00	98.0%
Total 6300.0 · CAPITAL OUTLAY	25,000.00	25,500.00	-500.00	98.0%
Total 6000.0 · FIREFIGHTING AND RESCUE	91,746.24	175,209.00	-83,462.76	52.4%
69800 · Uncategorized Expenses	0.00			
7000.0 · Debt Service - Equipment Fund				
5048 · Fill Station Principal	0.00	10,675.00	-10,675.00	0.0%
5049 · Fill Station Interest	0.00	5,148.00	-5,148.00	0.0%
7041 · Engine Lease Principal	41,925.89	41,926.00	-0.11	100.0%
7042 · Engine Lease Interest	7,755.00	7,755.00	0.00	100.0%
Total 7000.0 · Debt Service - Equipment Fund	49,680.89	65,504.00	-15,823.11	75.8%
8000.0 · Contingency				
8010 · General Operating Contingency	0.00	95,927.00	-95,927.00	0.0%
Total 8000.0 · Contingency	0.00	95,927.00	-95,927.00	0.0%
Total Expense	403,012.53	844,030.00	-441,017.47	47.7%
Net Income	264,440.40	0.00	264,440.40	100.0%

LOWELL RFPD
Transaction List by Date
December 1, 2024 through January 2, 2025

Type	Date	Num	Name	Memo	Account	Clr	Split	Amount
Check	12/01/2024	12702	Pinnacle Public Finance	Streamline - December 1 - Jan 1, 2025	1002 - Banner Bank...	X	-SP-LT-	-49,680.89
Credit Card Charge	12/01/2024		Streamline	December 24, Health Insurance Premium	5153 - Mastercard *5...		6015 - Fire Prev...	-63.00
Bill	12/01/2024		Essex	Dec 2024 Statement	2000 - Accounts Paya...		5070 - Health In...	-5,387.25
Check	12/02/2024	EFT	Oregon Dept of Revenue	1275000-7	1002 - Banner Bank...	X	6045 - Utilities	-153.06
Liability Check	12/02/2024	EFT	Oregon Dept of Administrative Services	1275000-7	1002 - Banner Bank...	X	2120 - State Wil...	-399.00
Liability Check	12/02/2024	EFT	United States Treasury	93-0849053	1002 - Banner Bank...	X	-SP-LT-	-46.80
Check	12/02/2024	EFT	PERS	October 1-31, 2024 PERS	1002 - Banner PERs ...	X	-SP-LT-	-1,321.76
Check	12/02/2024	EFT	PERS	November 1-30, 2024 PERS	1004 - Banner PERs ...	X	5065 - PERS	-5,448.55
Transfer	12/02/2024	EFT	Lane Electric	Funds Transfer Payee:ACH OREGON ST TREAS LGIP ACH	1210 - LGIP General ...	X	1002 - Banner PERs	-5,270.60
Check	12/02/2024	EFT	Inlnt	Annual Inlnt Renewal	1002 - Banner Bank...	X	1002 - Banner Bank...	-425.91
Credit Card Charge	12/02/2024		NAPA Auto Parts	Inv. 943-435274	5153 - Mastercard *5...		5155 - Dues & ...	-147.00
Check	12/02/2024	EFT	Banner Bank	Visa Charges 4882	2000 - Accounts Paya...	X	6070 - Vehicle ...	-15.99
Check	12/02/2024	EFT	Banner Bank	November 1-30, 2024	1002 - Banner Bank...	X	5158 - Priet M...	-39.82
Check	12/02/2024	EFT	Pacific Office Automation	MemorACH MASTERCARD PAYMENT WEB 1465106539 S 553237XXXXX3...	1002 - Banner Bank...	X	5153 - Masterca...	-40.00
Check	12/02/2024	EFT	EPUD	Inv. 905169	1002 - Banner Bank...	X	5702 - Masterca...	-577.13
Transfer	12/02/2024		Inlnt	ACH EPUD AUTO DEPOS CCD 0000014719 1930738327	2000 - Accounts Paya...	X	5192 - Copier E...	-23.90
Check	12/03/2024	EFT	William D. Priser	Funds Transfer	1002 - Banner Bank...	X	6045 - Utilities	-35.62
Bill	12/04/2024		Lowell School District	ACH INTUIT * Payrollee CCD 4187325 0000756346 R	1002 - Banner Bank...	X	1004 - Banner ...	-7,000.00
Check	12/04/2024	EFT	SanPac	Reimbursement for Use of Personal Card	1002 - Banner Bank...	X	5155 - Dues & ...	-147.00
Liability Check	12/05/2024	EFT	QuickBooks Payroll Service	ACH WASTE CONNECTION WEB_PAY WEB 9510013001 S 90646501	2000 - Accounts Paya...	X	6030 - Gas, Oil...	-145.25
Liability Check	12/05/2024		QuickBooks Payroll Service	Adjusted for voided paycheck(s)	1002 - Banner Bank...	X	2111 - Direct D...	-2,550.82
Credit Card Charge	12/05/2024		Bridge Town Market	Created by Payroll Service on 12/02/2024	1002 - Banner Bank...	X	2111 - Direct D...	-1,643.49
Bill Pmt -Check	12/05/2024	12742	Cascade Health Solutions	Light Bulbs	5702 - Mastercard *5...	X	6030 - Gas, Oil...	-26.33
Bill Pmt -Check	12/05/2024	12743	First Net	Invoice No. 82891	1002 - Banner Bank...	X	2000 - Accounts...	-233.00
Bill Pmt -Check	12/05/2024	12744	Lowell School District	December 2024	1002 - Banner Bank...	X	2000 - Accounts...	-200.20
Bill Pmt -Check	12/05/2024	12745	NAPA Auto Parts	Inv. 943-435274	1002 - Banner Bank...	X	2000 - Accounts...	-145.25
Bill Pmt -Check	12/05/2024	12746	Pacific Office Automation	Inv. 852635	1002 - Banner Bank...	X	2000 - Accounts...	-15.99
Bill Pmt -Check	12/05/2024	12747	Special District Insurance Services	December 24, Health Insurance Premium	1002 - Banner Bank...	X	2000 - Accounts...	-5,367.25
Bill Pmt -Check	12/05/2024	12748	US Bank Equipment Finance	Inv. 542419627	1002 - Banner Bank...	X	2000 - Accounts...	-1,901.25
Bill Pmt -Check	12/05/2024	12749	Walter E. Nelson Co.	Reimbursement for Use of Personal Card	1002 - Banner Bank...	X	2000 - Accounts...	-255.14
Bill Pmt -Check	12/05/2024	12750	William D. Priser	Deposit	1210 - LGIP General ...	X	-SP-LT-	-85.06
Deposit	12/05/2024		Bridge Town Market	Propane for Station Heaters	5702 - Mastercard *5...	X	6030 - Gas, Oil...	-28.82
Check	12/05/2024	12730	Lowell School District	Training Class Registration -2025 Volunteers Volunteer SCC Roundtable	1002 - Banner Bank...	M	-SP-LT-	-746.79
Credit Card Charge	12/06/2024		OFCA	Direct Deposit	5153 - Mastercard *5...		6055 - Training	-75.00
Paycheck	12/06/2024	DD1859	Cockrum, Todd W	VOID: Direct Deposit Payroll Service funds recovered	1002 - Banner Bank...	X	-SP-LT-	0.00
Paycheck	12/06/2024	DD1860	Hall, Lloyd E	Direct Deposit	1002 - Banner Bank...	X	-SP-LT-	0.00
Paycheck	12/06/2024	DD1861	Priser, William D	Direct Deposit	1002 - Banner Bank...	X	-SP-LT-	0.00
Paycheck	12/06/2024	DD1862	Hall, Lloyd E	Direct Deposit	1002 - Banner Bank...	X	-SP-LT-	0.00
Deposit	12/06/2024		Cascade Fire Equipment	Inv. 161111	1210 - LGIP General ...	X	4010 - Current...	103,744.47
Bill	12/09/2024		Lane Electric	10/16-11/15/2024	2000 - Accounts Paya...	X	6080 - Fire Figh...	-389.00
Check	12/10/2024	EFT	Bridge Town Market	Propane for Station Heaters	1002 - Banner Bank...	X	6045 - Utilities	-158.08
Credit Card Charge	12/11/2024		All Ground Up, LLC	Excavate for 20x20 Cement Pad	5702 - Mastercard *5...		6030 - Gas, Oil...	-54.66
Bill	12/11/2024		First Net	January 2025	2000 - Accounts Paya...		6065 - Building ...	-550.00
Bill	12/12/2024		Sea Western	Inv. 34518	2000 - Accounts Paya...	X	5155 - Dues & ...	-200.20
Bill	12/12/2024		Douglas FastNet	Bank Monthly Service Charge	2000 - Accounts Paya...	X	2120 - State Wil...	-488.00
Deposit	12/12/2024	EFT	Industrial Source	1275000-7	1002 - Banner Bank...	X	1002 - Banner Bank...	-55.00
Check	12/12/2024	EFT	Banner Bank	Created by Payroll Service on 12/18/2024	1002 - Banner Bank...	X	-SP-LT-	0.00
Check	12/12/2024	EFT	Oregon Dept of Revenue	1275000-7	1002 - Banner Bank...	X	-SP-LT-	0.00
Check	12/12/2024	EFT	Oregon Dept of Administrative Services	93-0849053	1002 - Banner Bank...	X	-SP-LT-	0.00
Liability Check	12/18/2024	EFT	United States Treasury	Medical Direction 01/01/2025 - 006/30/2025	2000 - Accounts Paya...	X	5155 - Dues & ...	-1,665.44
Liability Check	12/18/2024	EFT	Cascade Medical Associates	Inv. 0002362324	2000 - Accounts Paya...	X	6075 - Equipme...	-360.00
Bill	12/18/2024		Industrial Source	Bank Monthly Service Charge	1002 - Banner Bank...	X	5111 - Bank Ser...	-789.29
Bill	12/18/2024		QuickBooks Payroll Service	Created by Payroll Service on 12/18/2024	1002 - Banner Bank...	X	2111 - Direct D...	-498.00
Paycheck	12/20/2024	DD1863	Cockrum, Todd W	Direct Deposit	1002 - Banner Bank...	X	-SP-LT-	0.00
Paycheck	12/20/2024	DD1864	Hall, Lloyd E	Direct Deposit	1002 - Banner Bank...	X	-SP-LT-	0.00
Paycheck	12/20/2024	DD1865	Priser, William D	Direct Deposit	1002 - Banner Bank...	X	-SP-LT-	0.00
Check	12/20/2024		City of Lowell	ACH CITY OF LOWELL DEBITS WEB 1936011170 R 232545852	1002 - Banner Bank ...	X	6045 - Utilities	-287.41

LOWELL RFPD
Transaction List by Date
December 1, 2024 through January 2, 2025

Type	Date	Num	Name	Memo	Account	Cir	Split	Amount
Credit Card Charge	12/24/2024							
Check	12/25/2024							
Bill	12/26/2024							
Liability Check	12/30/2024							
Bill	12/30/2024							
Liability Check	12/30/2024							
Liability Check	12/30/2024							
Liability Check	12/30/2024							
Liability Check	12/30/2024							
Liability Check	12/30/2024							
Liability Adjust	12/30/2024							
Paycheck	12/31/2024							
Paycheck	12/31/2024							
General Journal	12/31/2024							
Deposit	12/31/2024							
Liability Check	01/02/2025							
Deposit	01/02/2025							
Check	01/02/2025							
Check	01/02/2025							
Bill	01/02/2025							
Check	01/02/2025							
Check	12/764							

Dec 1, '24 - Jan 2, 25