

LOWELL RURAL FIRE PROTECTION DISTRICT

389 N. Pioneer Street

Lowell, OR 97452

Meeting of the Board of Directors

Agenda

October 9, 2024

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 September 11, 2024
6. Correspondence
7. Unfinished Business
 - a) Lexipol
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 November 13, 2024
13. Adjourn

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

Call to Order – At 1700 by M. Baker

Roll Call – J. Myers, L. Annis, M. Baker, B. Burr, J. Prenevost (absent)

Additions to the Agenda.

None.

Comments from the Floor - None

Approval of the August Minutes.

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

Correspondence. Chief received a response from a seismic company that reported they believed Lowell to be a candidate for a seismic grant. Their services include preparing the building for grant review. An approval of the Board is required to engage in this process. The total cost is \$5,000 which is only due if and when a seismic grant is received. The Board discussed the opportunities this may provide and via verbal consensus directed the Chief to move forward.

Unfinished Business.

None

Treasurers Report

Chief reported we are still on target with the budget. The auditors will be picking up the audit box this year rather than reviewing on site. A full audit will be performed. The district remains tightly budgeted until tax receipts arrive. With a potential change in staff pending some payroll savings may be incurred.

B. Burr moved to pay the bills. J. Myers seconded the motion. No discussion. Motion passed unanimously.

New Business

Lexipol

Lexipol was previously discussed as a management device for Board and District policies. All current board items, (Board and Firefighter Standard Operating Guidelines) have now been uploaded to Lexipol and members have access. Chief provided a demonstration of the Lexipol portal for the Board. The Board chapters will be fully released on Monday for Board review.

Chief's Update

December 14th is District dinner. Rattlesnake BBQ will be catering again. There will be several badge distributions. In the future, badging will occur at the Awards Banquet which is scheduled for March 1st 2025.

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

Chief has been reviewing accounting software for cost efficiency. We are currently not finding a different product that meets our needs, but we are considering moving to a QuickBooks online version.

Chief requires more hours from administrative staff and is considering a volunteer or hiring additional staff.

An upcoming academy has been scheduled to start November 1st and is scheduled to be completed before the awards banquet.

Chief Dragt's school hours begin at LCC in October on Thursday evenings. Boat training is underway. Two residents will be stepping back from the District resulting in 3 resident open positions.

An LCSO Lieutenant and a Lowell School District representative met with Chief Dragt to discuss an Every 15 Minutes event to be held at the school. It is a mock 2-day event scheduled for Oct 22-23 designed to bring awareness to impaired driving for high school students. Total cost is \$2,000. Donations will be solicited.

Responding to a question from B. Burr, Chief Dragt said the Board shirts should be available soon.

Chief reminded the Board that May, 2025 is the next Board election date. Director Prenevost will not be running again. There will be 4 spots on the ballot, 2, 2-year terms and 2, 4-year terms.

Calls for August. (estimated at report date, not fully inclusive) 44 Calls. 2 Fire Calls, 14 EMS/MVA, 2 Downed Trees, 3 Unauthorized Burnings, 9 Good Intent calls

Board Comments

None

Next Meeting, Next Meeting October 9, 2024 @ 1700.

Adjourned –1739 hrs.

LOWELL RFPD
Balance Sheet
 As of September 30, 2024

	Sep 30, 24
ASSETS	
Current Assets	
Checking/Savings	
1002 · Banner Bank Checking	42,409.60
1004 · Banner PERS Checking	-207.65
1200.0 · LGIP Account	
1210 · LGIP General Fund	42,194.84
Total 1200.0 · LGIP Account	42,194.84
Total Checking/Savings	84,396.79
Total Current Assets	84,396.79
TOTAL ASSETS	84,396.79
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Credit Cards	
5153 · Mastercard *5153 Chief	4,106.85
5156 · Brown Mastercard *6851	362.91
5158 · Priser Mastercard *1666	946.12
5252 · Hall Mastercard *4882	494.51
Total Credit Cards	5,910.39
Other Current Liabilities	
2100.0 · Payroll Taxes Payable	
2122 · State OR Paid Family Leave	-5.12
2160 · Federal Unemployment	-2.04
2100.0 · Payroll Taxes Payable - Other	-51.61
Total 2100.0 · Payroll Taxes Payable	-58.77
2111 · Direct Deposit Liabilities	-0.10
Total Other Current Liabilities	-58.87
Total Current Liabilities	5,851.52
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	365,162.32
Equity	
3000.0 · General Fund Balance	
3010 · Gen Fund - Begin Fund Balance	150,890.00
Total 3000.0 · General Fund Balance	150,890.00
3300.0 · Equipment Reserve Fund	
3310 · Equip Res - Begin Fund Balance	111,651.00
Total 3300.0 · Equipment Reserve Fund	111,651.00
3500 · Retained Earnings	-43,067.46
3940 · Opening Bal Equity	-359,310.80
Net Income	-140,928.27
Total Equity	-280,765.53
TOTAL LIABILITIES & EQUITY	84,396.79

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	3,542.61	599,400.00	-595,857.39	0.6%
4020 · Previous Years Taxes	618.57			
Total 4000.0 · Property Taxes	4,161.18	599,400.00	-595,238.82	0.7%
4100.0 · Interest Earnings				
4110 · LGIP Interest - GF	1,669.97	2,000.00	-330.03	83.5%
4111 · Interest - Banner Checking	2.58			
Total 4100.0 · Interest Earnings	1,672.55	2,000.00	-327.45	83.6%
4200.0 · Grants	44,546.09	34,630.00	9,916.09	128.6%
4400.0 · Other Income 1				
4405 · Cash Carryover previous year	0.00	204,000.00	-204,000.00	0.0%
4410 · Miscellaneous Income	192.95	4,000.00	-3,807.05	4.8%
Total 4400.0 · Other Income 1	192.95	208,000.00	-207,807.05	0.1%
Total Income	50,572.77	844,030.00	-793,457.23	6.0%
Gross Profit	50,572.77	844,030.00	-793,457.23	6.0%
Expense				
5000.0 · ADMINISTRATION				
5000.1 · PERSONAL SERVICES				
5000.2 · Wages				
5010 · Chief Salary	21,458.13	86,000.00	-64,541.87	25.0%
5015 · Office Worker/Admin Assistant	3,841.90	14,500.00	-10,658.10	26.5%
5025 · Part-Time Fire Fighter	19,107.75	41,088.00	-21,980.25	46.5%
5027 · Firefighter / EMT	31,259.09	94,760.00	-63,500.91	33.0%
5030 · FF/EMT Training Coord. Pay	17,536.20	52,000.00	-34,463.80	33.7%
Total 5000.2 · Wages	93,203.07	288,348.00	-195,144.93	32.3%
5050.2 · Payroll Taxes & Benefits				
5055 · FICA	5,778.59	21,442.00	-15,663.41	26.9%
5060 · Medicare	1,351.44	3,900.00	-2,548.56	34.7%
5065 · PERS	19,689.83	71,000.00	-51,310.17	27.7%
5070 · Health Insurance	17,220.00	52,000.00	-34,780.00	33.1%
5075 · State WBF	50.84	200.00	-149.16	25.4%
5076 · State - OR Paid Family Leave	0.35	0.00	0.35	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	44,091.05	150,542.00	-106,450.95	29.3%
Total 5000.1 · PERSONAL SERVICES	137,294.12	438,890.00	-301,595.88	31.3%
5100.2 · MATERIALS & SERVICES				
5111 · Bank Service Charges	105.15	450.00	-344.85	23.4%
5115 · Office Supplies	431.92	2,500.00	-2,068.08	17.3%
5120 · Legal Services & Fees	193.05	3,000.00	-2,806.95	6.4%
5125 · Audit	0.00	8,500.00	-8,500.00	0.0%
5130 · Property & Liability Insurance	-281.07	31,000.00	-31,281.07	-0.9%
5155 · Dues & Subscriptions	4,572.22	12,500.00	-7,927.78	36.6%
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	695.10	4,000.00	-3,304.90	17.4%
5180 · Board Administrative Expenses	756.55	800.00	-43.45	94.6%
5185 · Office Equipment (small)	883.70			
5190 · Copier Lease	224.11	1,500.00	-1,275.89	14.9%
5191 · Communication Equipment	10,072.09	1,000.00	9,072.09	1,007.2%
5192 · Copier Expense	163.11	700.00	-536.89	23.3%
Total 5100.2 · MATERIALS & SERVICES	19,923.93	68,500.00	-48,576.07	29.1%
Total 5000.0 · ADMINISTRATION	157,218.05	507,390.00	-350,171.95	31.0%

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

	Jul '24 - Jun 25	Budget	\$ Over Budget	% of Budget
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	560.62	3,100.00	-2,539.38	18.1%
6020 · Logistics/Meals	0.00	600.00	-600.00	0.0%
6025 · Volunteer Expense	2,795.98	15,000.00	-12,204.02	18.6%
6030 · Gas, Oil, Tires	3,896.78	19,000.00	-15,103.22	20.5%
6035 · Volunteer Insurance	-389.93	2,700.00	-3,089.93	-14.4%
6040 · Liability/Workers Comp Insuranc	4,714.30	14,200.00	-9,485.70	33.2%
6045 · Utilities	5,846.21	23,000.00	-17,153.79	25.4%
6050 · Dispatch Assessment	0.00	16,609.00	-16,609.00	0.0%
6055 · Training	196.00	3,000.00	-2,804.00	6.5%
6060 · EMT Supplies	2,635.36	5,000.00	-2,364.64	52.7%
6065 · Building & Ground	1,048.95	10,000.00	-8,951.05	10.5%
6070 · Vehicle Repair and Maintenance	1,301.37	9,000.00	-7,698.63	14.5%
6075 · Equipment Repair & Maint.	71.75	9,000.00	-8,928.25	0.8%
6080 · Fire Fighting Equipment	3,587.83	8,000.00	-4,412.17	44.8%
6085 · Household Supplies	0.00	500.00	-500.00	0.0%
6095 · Fire Fighting Supplies	558.00			
6096 · EMT Education	0.00	10,000.00	-10,000.00	0.0%
Total 6100.2 · MATERIALS & SERVICES	26,939.16	149,709.00	-122,769.84	18.0%
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	51,939.16	175,209.00	-123,269.84	29.6%
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	258,838.10	844,030.00	-585,191.90	30.7%
Net Income	-208,265.33	0.00	-208,265.33	100.0%

LOWELL RFPD
Transaction List by Date
September 11 - 30, 2024

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10/08/24

Type	Date	Num	Name	Memo	Account	Cir	Split	Amount
Check	09/11/2024	EFT	Lane Electric	Service from 06/16/2024-07/16/2...	1002 · Banner Ban...	X	6045 · Utilities	-642.52
Liability Check	09/11/2024	EFT	Oregon Dept of Revenue	1275000-7	1002 · Banner Ban...	X	2120 · State ...	-519.00
Liability Check	09/11/2024	EFT	Oregon Dept. of Administrative...	1275000-7	1002 · Banner Ban...	X	-SPLIT-	-65.04
Liability Check	09/11/2024	EFT	United States Treasury	93-0849053	1002 · Banner Ban...	X	-SPLIT-	-1,712.46
Bill	09/11/2024		First Net	October 2024	2000 · Accounts Pa...	X	5155 · Dues &...	-200.20
Liability Check	09/12/2024		QuickBooks Payroll Service	Created by Payroll Service on 09...	1002 · Banner Ban...	X	2111 · Direct ...	-6,176.02
Bill	09/12/2024		Bio-Med	Inv. 109364	2000 · Accounts Pa...	X	6025 · Volunte...	-87.00
Credit Card Charge	09/12/2024		Parr Lumber		5158 · Priser Mast...	X	6065 · Buildin...	-80.00
Credit Card Charge	09/12/2024		Pacific Rubber & Supply Corp		5158 · Priser Mast...	X	6065 · Buildin...	-70.06
Paycheck	09/13/2024	DD1810	Bowlsby, Paul M	Direct Deposit	1002 · Banner Ban...	X	-SPLIT-	0.00
Paycheck	09/13/2024	DD1811	Brown, Nathaniel L	Direct Deposit	1002 · Banner Ban...	X	-SPLIT-	0.00
Paycheck	09/13/2024	DD1812	Hall, Lloyd E	Direct Deposit	1002 · Banner Ban...	X	-SPLIT-	0.00
Paycheck	09/13/2024	DD1813	Priser, William D	Direct Deposit	1002 · Banner Ban...	X	-SPLIT-	0.00
Paycheck	09/13/2024	DD1814	Spant(Firefighter), Caleb	Direct Deposit	1002 · Banner Ban...	X	-SPLIT-	0.00
Paycheck	09/13/2024	DD1815	Wright Rendon, Matthew	Direct Deposit	1002 · Banner Ban...	X	-SPLIT-	0.00
Deposit	09/13/2024			Deposit	1210 · LGIP Gener...	X	-SPLIT-	1,691.35
Check	09/15/2024	EFT	Douglas FastNet	Acct No. 3060941	1002 · Banner Ban...	X	6045 · Utilities	-130.62
Bill	09/16/2024		Eugene Silkscreen Inc.	Inv. 32103	2000 · Accounts Pa...	X	6025 · Volunte...	-1,166.00
Credit Card Charge	09/16/2024		Bridge Town Market	Light Bulbs	5153 · Mastercard *...	X	6025 · Volunte...	-12.99
Credit Card Charge	09/16/2024		Witmer Public Safety Group, Inc	Rubber Helmet Band	5153 · Mastercard *...	X	6025 · Volunte...	-135.42
Check	09/17/2024			Service Charge	1002 · Banner Ban...	X	5111 · Bank S...	-35.00
Bill	09/18/2024		NAPA Auto Parts	Inv. 587761	2000 · Accounts Pa...	X	6070 · Vehicle...	-222.78
Credit Card Charge	09/18/2024		Jerry's Home Improvement		5158 · Priser Mast...	X	6065 · Buildin...	-44.99
Credit Card Charge	09/19/2024		BiMart		5153 · Mastercard *...	X	6025 · Volunte...	-9.99
Credit Card Charge	09/19/2024		Amazon		5156 · Brown Mast...	X	6080 · Fire Fig...	-23.96
Bill	09/20/2024		My Comm Inc.	Inv. 00171825	2000 · Accounts Pa...	X	5191 · Comm...	-9,916.09
Check	09/20/2024	EFT	City of Lowell	12620.001	1002 · Banner Ban...	X	6045 · Utilities	-372.20
Credit Card Charge	09/22/2024		Sling		5153 · Mastercard *...	X	6045 · Utilities	-40.00
Credit Card Charge	09/22/2024		SAIF Corporation	Policy No. 751344	1002 · Banner Ban...	X	6045 · Utilities	-40.00
Check	09/23/2024	EFT	Jerry's Home Improvement		1002 · Banner Ban...	X	6040 · Liability...	-1,205.63
Credit Card Charge	09/23/2024		Cascade Fire Equipment		5158 · Priser Mast...	X	6065 · Buildin...	-28.27
Bill	09/24/2024		Amazon	Inv. 15082	2000 · Accounts Pa...	X	6025 · Volunte...	-448.08
Credit Card Charge	09/24/2024		Oregon Dept of Revenue	Hose / Ends / Brass Fittings	5153 · Mastercard *...	X	6065 · Buildin...	-56.10
Liability Check	09/25/2024	EFT	Oregon Dept. of Administrative...	1275000-7	1002 · Banner Ban...	X	2120 · State ...	-1,588.00
Liability Check	09/25/2024	EFT	QuickBooks Payroll Service	Created by Payroll Service on 09...	1002 · Banner Ban...	X	-SPLIT-	-178.59
Transfer	09/26/2024		EPUD	Funds Transfer	1210 · LGIP Gener...	X	2111 · Direct ...	-9,772.46
Check	09/26/2024	EFT	WPSG, Inc.	August 2024 Electrical Service	1002 · Banner Ban...	X	6045 · Utilitres	-50,000.00
Credit Card Charge	09/26/2024		Brown, Cody D	Direct Deposit	5156 · Brown Mast...	X	6070 · Vehicle...	-38.61
Paycheck	09/27/2024	DD1816	Brown, Nathaniel L	Direct Deposit	1002 · Banner Ban...	X	-SPLIT-	-70.68
Paycheck	09/27/2024	DD1817	Garcia Cosby, Jorge A	Direct Deposit	1002 · Banner Ban...	X	-SPLIT-	0.00
Paycheck	09/27/2024	DD1818	Hall, Lloyd E	Direct Deposit	1002 · Banner Ban...	X	-SPLIT-	0.00
Paycheck	09/27/2024	DD1819	Lierman, Samuel M	Direct Deposit	1002 · Banner Ban...	X	-SPLIT-	0.00
Paycheck	09/27/2024	12700	Nash, Ashton T	Direct Deposit	1002 · Banner Ban...	X	-SPLIT-	-593.88
Paycheck	09/27/2024	DD1820	Priser, William D	Direct Deposit	1002 · Banner Ban...	X	-SPLIT-	0.00
Paycheck	09/27/2024	DD1821	Spant(Firefighter), Caleb	Direct Deposit	1002 · Banner Ban...	X	-SPLIT-	0.00
Paycheck	09/27/2024	DD1822	Wright Rendon, Matthew	Direct Deposit	1002 · Banner Ban...	X	-SPLIT-	0.00
Paycheck	09/27/2024	DD1823		Direct Deposit	1002 · Banner Ban...	X	-SPLIT-	0.00

12:11 PM
10/08/24

LOWELL RFPD Transaction List by Date September 11 - 30, 2024

Type	Date	Num	Name	Memo	Account	Cir	Split	Amount
Liability Check	09/27/2024		QuickBooks Payroll Service	Created by Payroll Service on 09...	1002 · Banner Ban...	X	2111 · Direct ...	-6,506.21
Credit Card Charge	09/27/2024		IFSTA		5158 · Priser Maste...	X	6055 · Training	-196.00
Credit Card Charge	09/28/2024		Amazon		5153 · Mastercard * ...	X	6065 · Builcin...	-40.77
Paycheck	09/30/2024	DD1824	Dragt, Lon P	Pending receipt	1002 · Banner Ban...	X	-SPLIT-	0.00
Paycheck	09/30/2024	DD1825	Sprague, Beth	Direct Deposit	1002 · Banner Ban...	X	-SPLIT-	0.00
Liability Check	09/30/2024	EFT	United States Treasury	Direct Deposit	1002 · Banner Ban...	X	-SPLIT-	-5,793.00
Check	09/30/2024	EFT	PERS	93-0849053	1004 · Banner PER...	X	5065 · PERS	-7,000.23
Deposit	09/30/2024			September 1-30, 2024	1002 · Banner Ban...	X	4111 · Interest...	0.57
Deposit	09/30/2024			Interest	1004 · Banner PER...	X	4111 · Interest...	0.19
Credit Card Charge	09/30/2024		Badge & Wallet	Interest	5153 · Mastercard * ...		6095 · Fire Fig...	-558.00
Bill	09/30/2024		US Bank Equipment Finance	Inv. 537906125	2000 · Accounts Pa...		5190 · Copier ...	-117.39

Sep 11 - 30, 24