

LOWELL RURAL FIRE PROTECTION DISTRICT

389 N. Pioneer Street

Lowell, OR 97452

Meeting of the Board of Directors

Agenda

February 11, 2026

5:00 P.M.

1. Call to Order
2. Roll Call Max Baker Liz Annis Bob Burr John Myers Trystan Pierzina
3. Comments from the Floor
4. Approval of Board Meeting Minutes from January 14, 2026
5. Correspondence
6. Unfinished Business
 - a) PDF Compliance (Keep an eye on dates each month)
7. Treasurers Report
 - a) Review Financial Statements
 - b) Review District Bills
 - a. ACTION: Pay bills
8. New Business
 - a) St. 2 Roof Project
9. Chiefs Update
10. Board Comments
11. Next Meeting March 11, 2026
12. Adjourn

Lowell Rural Fire Protection District
Meeting Minutes of the Board of Directors – Jan 14, 2026

BOARD MEETING Call to Order – At 17:04 by M. Baker

Roll Call – M. Baker, L. Annis, B. Burr, J. Myers, T. Pierzina

Comments from the Floor: None

Approval of the December Minutes.

L. Annis moved to accept the December 2025 minutes. B. Burr seconded the motion. No discussion. Motion passed unanimously.

Correspondence.

Chief shared and SDAO complementary registration for the Seaside conference was received. The Board determined the agenda was such that attendance was not appropriate.

Unfinished Business.

PDF Compliance. Chief responded to questions from the previous meeting regarding archiving and compliance. He presented three difference scenarios including bringing current content into compliance, completing a compliance audit and hosting via a different compliant vendor. Compliance is not required until April 2027. The board discussed potential costs and liability issues. The Board determined due to the continued fluidity of the deadlines and requirements the topic will be carried over as a continued agenda item monthly for further discussion.

Treasurers Report.

Chief Dragt reported the Income Statement is in alignment with budgeted numbers. He noted the distribution between expenses in part-time firefighter and FF-EMT need adjustment. Chief also pointed to a pending reimbursement for an overcharge and a placeholder for the turnout racks. Chief shared a letter relating to payroll taxes noting an outstanding amount from 2020 which is currently being addressed.

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

New Business

Chief requested the purchase of turnout racks for additional space for equipment presenting a resolution for consideration.

Resolution 2025-7 Authorizing monies from Contingency to Firefighting Equipment for purchase of the Turn out Racks

L. Annis moved to accept Resolution 2025-7 as presented. J. Myers seconded the motion. Motion passed unanimously.

Chief's Contract.

M. Baker provided a contract draft with addendum. He explained legal counsel has reviewed the contract and provided feedback. The Board and Chief discussed comments received by all reviewing parties and via discussion consensus made adjustments to the document.

J. Myers moved to accept the Chief's contract as amended. L. Annis seconded the motion. Motion passed unanimously.

The Board reviewed the contract addendum which outlines specific salary, benefits and contractual agreements between the Chief and the Board making adjustments in alignments with recommendations reviewing parties made.

J. Myers moved to accept the addendum to the Chief's contract as amended. B. Burr seconded the motion. Motion passed unanimously.

Chief's Update

31 calls total: 23 medical, 1 fire, 4 good intent, 2 pub serv, 1 hazardous condition.

Staffing: Levels are consistent with an additional 2 volunteers in training.

Apparatus: Chief reported 2302 is back in service after brake repair. He shared 2301 was involved in a crash which is being handled by insurance. The cost of repair is approximately \$25k with a \$500 deductible.

Buildings: Station 2's heater was replaced and subsequently failed. An electrical issue was identified and remedied. The roof at Station 2 is in need of repair. Chief has 1 bid currently with 1 pending. It may be necessary to tarp the roof until repairs can be made. The flooring replacement in the main station has been pended until results from a pending Seismic grant are finalized. The new phone system remains pending. Refencing was reviewed and was determined not to be a priority at this time due to cost. A quote for the driveway was received and Chief has determined we will need to follow the procurement process due to anticipated cost.

Other: The awards banquet is March 7, 2026 at Tall Firs. Menu is set and Board members are encouraged to attend.

Board Comments

None.

Adjournment. The meeting was adjourned at 18:52 hrs

Next Meeting: February 11, 2026

LOWELL RFPD
Balance Sheet
 As of February 6, 2026

	Feb 6, 26
ASSETS	
Current Assets	
Checking/Savings	
1002 · Banner Bank Checking	48,898.34
1004 · Banner PERS Checking	8,714.31
1200.0 · LGIP Account	
1210 · LGIP General Fund	737,816.53
Total 1200.0 · LGIP Account	737,816.53
Total Checking/Savings	795,429.18
Total Current Assets	795,429.18
TOTAL ASSETS	795,429.18
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Credit Cards	
5153 · Chief Mastercard *5153	406.46
5158 · Priser Mastercard *1666	164.94
5252 · Hall Mastercard *4882	494.51
5703 · Bowlsby Mastercard *4623	221.34
Total Credit Cards	1,287.25
Other Current Liabilities	
2100.0 · Payroll Taxes Payable	
2110 · Federal	3,511.40
2120 · State Withholding	-397.00
2122 · State OR Paid Family Leave	-37.78
2123 · State OR Transit Tax	-10.90
2100.0 · Payroll Taxes Payable - Other	-59.61
Total 2100.0 · Payroll Taxes Payable	3,006.11
2111 · Direct Deposit Liabilities	507.64
Total Other Current Liabilities	3,513.75
Total Current Liabilities	4,801.00
Total Liabilities	4,801.00
Equity	
3000.0 · General Fund Balance	
3010 · Gen Fund - Begin Fund Balance	256,083.57
Total 3000.0 · General Fund Balance	256,083.57
3500 · Retained Earnings	-6,562.61
Net Income	541,107.22
Total Equity	790,628.18
TOTAL LIABILITIES & EQUITY	795,429.18

LOWELL RFPD
Profit & Loss Budget vs. Actual
 July 2025 through June 2026

	Jul '25 - Jun 26	Budget	\$ Over Budget	% of Budget
Income				
4000.0 · Property Taxes				
4010 · Current Taxes - General Fund	643,880.79	624,000.00	19,880.79	103.2%
4016 · Current Taxes - 2025 Levy	355,170.50	315,818.00	39,352.50	112.5%
4020 · Previous Years Taxes	3,224.63			
Total 4000.0 · Property Taxes	1,002,275.92	939,818.00	62,457.92	106.6%
4100.0 · Interest Earnings				
4110 · LGIP Interest - GF	7,797.03	2,000.00	5,797.03	389.9%
4111 · Interest - Banner Checking	7.57			
Total 4100.0 · Interest Earnings	7,804.60	2,000.00	5,804.60	390.2%
4200.0 · Grants	22,348.00	29,118.00	-6,770.00	76.7%
4400.0 · Other Income 1				
4405 · Cash Carryover previous year	0.00	108,436.00	-108,436.00	0.0%
4410 · Miscellaneous Income	21,716.00	4,000.00	17,716.00	542.9%
Total 4400.0 · Other Income 1	21,716.00	112,436.00	-90,720.00	19.3%
Total Income	1,054,144.52	1,083,372.00	-29,227.48	97.3%
Gross Profit	1,054,144.52	1,083,372.00	-29,227.48	97.3%
Expense				
5000.0 · ADMINISTRATION				
5000.1 · PERSONAL SERVICES				
5000.2 · Wages				
5010 · Chief Salary	51,667.81	88,600.00	-36,932.19	58.3%
5015 · Office Worker/Admin Assistant	9,806.97	15,000.00	-5,193.03	65.4%
5025 · Part-Time Fire Fighter	28,906.27	37,113.00	-8,206.73	77.9%
5026 · Contract Services	700.00			
5027 · Firefighter / EMT	95,134.67	146,430.00	-51,295.33	65.0%
5032 · Conflagration	5,213.96			
Total 5000.2 · Wages	191,429.68	287,143.00	-95,713.32	66.7%
5050.2 · Payroll Taxes & Benefits				
5055 · FICA	15,236.80	24,085.00	-8,848.20	63.3%
5060 · Medicare	2,775.72	4,300.00	-1,524.28	64.6%
5065 · PERS	56,235.42	75,000.00	-18,764.58	75.0%
5070 · Health Insurance	26,533.00	54,000.00	-27,467.00	49.1%
5075 · State WBF	34.81	400.00	-365.19	8.7%
5076 · State - OR Paid Family Leave	0.21	2,100.00	-2,099.79	0.0%
5077 · State - OR ST Transit Tax	202.88	350.00	-147.12	58.0%
Total 5050.2 · Payroll Taxes & Benefits	101,018.84	160,235.00	-59,216.16	63.0%
Total 5000.1 · PERSONAL SERVICES	292,448.52	447,378.00	-154,929.48	65.4%
5100.2 · MATERIALS & SERVICES				
5111 · Bank Service Charges	275.35	450.00	-174.65	61.2%
5115 · Office Supplies	646.36	2,500.00	-1,853.64	25.9%
5120 · Legal Services & Fees	150.00	3,000.00	-2,850.00	5.0%
5125 · Audit	300.00	8,500.00	-8,200.00	3.5%
5130 · Property & Liability Insurance	367.00	32,000.00	-31,633.00	1.1%
5145 · Election Expense	1,242.78	600.00	642.78	207.1%
5155 · Dues & Subscriptions	14,601.03	12,500.00	2,101.03	116.8%
5160 · Fidelity Bond	498.00	550.00	-52.00	90.5%
5170 · Board Training Expense	750.00	2,000.00	-1,250.00	37.5%
5175 · Board Travel	2,300.00	4,000.00	-1,700.00	57.5%
5180 · Board Administrative Expenses	1,122.93	800.00	322.93	140.4%
5190 · Copier Lease	897.92	1,500.00	-602.08	59.9%
5191 · Communication Equipment	0.00	1,000.00	-1,000.00	0.0%
5192 · Copier Expense	642.74	700.00	-57.26	91.8%
Total 5100.2 · MATERIALS & SERVICES	23,794.11	70,100.00	-46,305.89	33.9%
Total 5000.0 · ADMINISTRATION	316,242.63	517,478.00	-201,235.37	61.1%
6000.0 · FIREFIGHTING AND RESCUE				
6100.2 · MATERIALS & SERVICES				
6010 · Chief's Expense	731.02	1,000.00	-268.98	73.1%
6015 · Fire Prevention	630.00	3,100.00	-2,470.00	20.3%
6020 · Logistics/Meals	289.96	600.00	-310.04	48.3%
6025 · Volunteer Expense	7,548.64	15,000.00	-7,451.36	50.3%
6030 · Gas, Oil, Tires	7,358.29	19,000.00	-11,641.71	38.7%
6035 · Volunteer Insurance	3,024.00	2,700.00	324.00	112.0%

LOWELL RFPD
Profit & Loss Budget vs. Actual
July 2025 through June 2026

	Jul '25 - Jun 26	Budget	\$ Over Budget	% of Budget
6040 · Liability/Workers Comp Insuranc	3,338.16	14,650.00	-11,311.84	22.8%
6045 · Utilities	13,712.83	24,000.00	-10,287.17	57.1%
6050 · Dispatch Assessment	19,249.61	21,000.00	-1,750.39	91.7%
6055 · Training	1,114.88	3,000.00	-1,885.12	37.2%
6060 · EMT Supplies	4,236.12	5,000.00	-763.88	84.7%
6065 · Building & Ground	7,324.10	10,000.00	-2,675.90	73.2%
6070 · Vehicle Repair and Maintenance	6,563.87	9,000.00	-2,436.13	72.9%
6075 · Equipment Repair & Maint.	5,139.56	9,000.00	-3,860.44	57.1%
6080 · Fire Fighting Equipment	30,956.31	26,770.00	4,186.31	115.6%
6085 · Household Supplies	0.00	500.00	-500.00	0.0%
6095 · Fire Fighting Supplies	109.90			
6096 · EMT Education	8,200.00	10,000.00	-1,800.00	82.0%
Total 6100.2 · MATERIALS & SERVICES	119,527.25	174,320.00	-54,792.75	68.6%
6300.0 · CAPITAL OUTLAY				
6324 · Turnouts	0.00	10,000.00	-10,000.00	0.0%
Total 6300.0 · CAPITAL OUTLAY	0.00	10,000.00	-10,000.00	0.0%
Total 6000.0 · FIREFIGHTING AND RESCUE	119,527.25	184,320.00	-64,792.75	64.8%
7000.0 · Debt Service - Equipment Fund				
5048 · Fill Station Principal	11,291.58	11,292.00	-0.42	100.0%
5049 · Fill Station Interest	4,530.01	4,531.00	-0.99	100.0%
7041 · Engine Lease Principal	43,128.74	43,129.00	-0.26	100.0%
7042 · Engine Lease Interest	6,552.15	6,553.00	-0.85	100.0%
7043 · Brush Truck Principal	11,389.01	11,389.00	0.01	100.0%
7044 · Brush Truck Interest	1,563.02	1,563.00	0.02	100.0%
Total 7000.0 · Debt Service - Equipment Fund	78,454.51	78,457.00	-2.49	100.0%
8000.0 · Contingency				
8010 · General Operating Contingency	0.00	51,987.00	-51,987.00	0.0%
Total 8000.0 · Contingency	0.00	51,987.00	-51,987.00	0.0%
Total Expense	514,224.39	832,242.00	-318,017.61	61.8%
Net Income	539,920.13	251,130.00	288,790.13	215.0%

LOWELL RFPD
Transaction List by Date
January 9 through February 6, 2026

Type	Date	Num	Name	Memo	Account	Clr	Split	Amount
Check	01/10/2026	EFT	Lane Electric	11/16-12/26/2...	1002 · Banner Bank ...	X	6045 · Utilities	-289.02
Check	01/10/2026	EFT	Lane Electric	11/16-12/26/2...	1002 · Banner Bank ...	X	6045 · Utilities	-659.45
Bill	01/12/2026		Industrial Source	Inv. 00025206...	2000 · Accounts Pa...		6060 · EMT Su...	-692.63
Check	01/12/2026		PERS	PERS Dec 20...	1004 · Banner PER...	X	5065 · PERS	-6,680.19
Liability Check	01/13/2026	EFT	Oregon Dept of Rev...	1275000-7	1002 · Banner Bank ...	X	2120 · State W...	-401.00
Liability Check	01/13/2026	EFT	Oregon Dept. of Ad...	1275000-7	1002 · Banner Bank ...	X	-SPLIT-	-47.39
Liability Check	01/13/2026	EFT	United States Treas...	93-0849053	1002 · Banner Bank ...	X	-SPLIT-	-1,250.60
Check	01/13/2026	EFT	Oregon Department ...	Payroll Liablit...	1002 · Banner Bank ...	X	5075 · State W...	-8.64
Deposit	01/14/2026			Deposit	1210 · LGIP General...	X	-SPLIT-	13,698.45
Liability Check	01/15/2026		QuickBooks Payroll ...	Created by P...	1002 · Banner Bank ...	X	2111 · Direct D...	-4,224.95
Credit Card Charge	01/15/2026		ShopCPR	BLS, Heartsa...	5153 · Chief Master...	X	6060 · EMT Su...	-530.24
Check	01/15/2026			Service Charge	1002 · Banner Bank ...	X	5111 · Bank S...	-35.00
Credit Card Charge	01/15/2026		Fire Awards	Awards (pendi...	5153 · Chief Master...	X	6025 · Volunte...	-460.77
Paycheck	01/16/2026	DD2050	Bowlsby, Paul M	Direct Deposit	1002 · Banner Bank ...	X	-SPLIT-	0.00
Paycheck	01/16/2026	DD2051	Hall, Lloyd E	Direct Deposit	1002 · Banner Bank ...	X	-SPLIT-	0.00
Paycheck	01/16/2026	DD2052	Priser, William D	Direct Deposit	1002 · Banner Bank ...	X	-SPLIT-	0.00
Check	01/16/2026	EFT	Douglas FastNet	Direct Deposit	1002 · Banner Bank ...	X	6045 · Utilities	-131.35
Credit Card Charge	01/16/2026		USPS	Acct No. 3060...	1002 · Banner Bank ...	X	5115 · Office S...	-196.97
Credit Card Charge	01/16/2026		Line 2 EMS	Stamps	5153 · Chief Master...	X	6025 · Volunte...	-59.94
Credit Card Charge	01/17/2026	EFT	SAIF Corporation	Firefighter Sh...	1002 · Banner Bank ...	X	6040 · Liability/...	-984.41
Check	01/20/2026		Bridge Town Market	Inv. 10019623...	1002 · Banner Bank ...	X	6030 · Gas, Oli...	-35.88
Check	01/20/2026		Information Services...	Propane	2000 · Accounts Pa...	X	5155 · Dues & ...	-1,521.83
Bill	01/21/2026	IS000...	City of Lowell	LC Fire Radio...	1002 · Banner Bank ...	X	6045 · Utilities	-278.96
Credit Card Charge	01/22/2026		Sling	January 2026 ...	1002 · Banner Bank ...	X	1002 · Banner ...	-50,000.00
Check	01/22/2026			Sling Subscri...	5153 · Chief Master...	X	6025 · Volunte...	-102.64
Transfer	01/25/2026			Funds Transfer	1210 · LGIP General...	X	5155 · Dues & ...	-825.00
Credit Card Charge	01/27/2026		Amazon	Volunteer Exp...	2000 · Accounts Pa...	X	2111 · Direct D...	-4,576.00
Bill	01/28/2026		Oregon Fire District ...	Inv. 26-2393	1002 · Banner Bank ...	X	6045 · Utilities	-39.00
Liability Check	01/29/2026		QuickBooks Payroll ...	Created by P...	1002 · Banner Bank ...	X	-SPLIT-	0.00
Liability Check	01/29/2026		QuickBooks Payroll ...	Created by P...	1002 · Banner Bank ...	X	-SPLIT-	0.00
Check	01/29/2026	EFT	EPUD	ACH EPUD A...	1002 · Banner Bank ...	X	6045 · Utilities	-39.00
Paycheck	01/30/2026	DD2053	Bowlsby, Paul M	Direct Deposit	1002 · Banner Bank ...	X	-SPLIT-	0.00
Paycheck	01/30/2026	DD2054	Hall, Lloyd E	Direct Deposit	1002 · Banner Bank ...	X	-SPLIT-	0.00
Paycheck	01/30/2026	DD2055	Priser, William D	Direct Deposit	1002 · Banner Bank ...	X	-SPLIT-	0.00
Paycheck	01/30/2026	DD2056	Dragnet, Lon P	Direct Deposit	1002 · Banner Bank ...	X	-SPLIT-	0.00
Paycheck	01/30/2026	DD2057	Sprague, Beth	Direct Deposit	1002 · Banner Bank ...	X	-SPLIT-	0.00
Bill	01/30/2026		US Bank Equipment...	Inv. 573086899	2000 · Accounts Pa...	X	5190 · Copier ...	-43.43
Deposit	01/30/2026			Deposit	1210 · LGIP General...	X	-SPLIT-	2,913.92
Check	01/31/2026		City of Lowell	January 2026 ...	1002 · Banner Bank ...	X	6045 · Utilities	-281.30
Deposit	01/31/2026			Interest	1004 · Banner PER...	X	4111 · Interest ...	0.18
Credit Card Charge	02/01/2026		Streamline	Subscription ...	5153 · Chief Master...		5155 · Dues & ...	-110.00
Bill	02/01/2026		Special District Insur...	Health Insura...	2000 · Accounts Pa...		-SPLIT-	-4,541.00
Bill	02/02/2026	Fog M...	Caleb Spant	Fog Machine ...	2000 · Accounts Pa...		6055 · Training	-50.00
Credit Card Charge	02/02/2026		Intuit	Monthly Payro...	1002 · Banner Bank ...	X	4111 · Interest ...	0.57
Deposit	02/02/2026			Interest	5153 · Chief Master...		6025 · Volunte...	-50.00
Credit Card Charge	02/04/2026		Bio-Med	BioMed Testi...	1002 · Banner Bank ...		6060 · EMT Su...	-221.34
Credit Card Charge	02/04/2026		Bound Tree Medical	EMS Supplies	5703 · Bowlsby Mas...		5153 · Chief M...	-3,174.01
Check	02/04/2026	EFT	Banner Bank	June 1-30, 20...	1002 · Banner Bank ...		5158 · Priser M...	-151.25
Check	02/04/2026		Banner Bank	Visa Charges...	1002 · Banner Bank ...			

LOWELL RFPD
Transaction List by Date
January 9 through February 6, 2026

Type	Date	Num	Name	Memo	Account	Cir	Split	Amount
Check	02/04/2026	EFT	Banner Bank	Bowlsby Mast...	1002 · Banner Bank ...		5703 · Bowlsby...	-174.50
Check	02/05/2026	EFT	Exede	February 1-28...	1002 · Banner Bank ...		6045 · Utilities	-2.98
Liability Check	02/06/2026	EFT	Oregon Dept of Rev...	1275000-7	1002 · Banner Bank ...		2120 · State W...	-1,375.00
Liability Check	02/06/2026	EFT	Oregon Dept. of Ad...	1275000-7	1002 · Banner Bank ...		-SPLIT-	-170.03
Credit Card Charge	02/06/2026	EFT	Streamline	Subscription ...	5153 · Chief Master...		5155 · Dues & ...	-105.00
Check	02/06/2026	EFT	SaniPac	Garbage Serv...	1002 · Banner Bank ...		6045 · Utilities	-129.24
Check	02/06/2026	EFT	SaniPac	Garbage Serv...	1002 · Banner Bank ...		6045 · Utilities	-68.04
Check	02/06/2026	EFT	Banner Bank	Visa Charges...	1002 · Banner Bank ...		5252 · Hall Ma...	-38.87
Deposit	02/06/2026	EFT	Banner Bank	Deposit	1002 · Banner Bank ...		6040 · Liability/...	10.00
Bill Pmt -Check	02/06/2026	12951	Caleb Spaht	Fog Machine ...	1002 · Banner Bank ...		2000 · Account...	-50.00
Bill Pmt -Check	02/06/2026	12952	Cascade Health Sol...	Inv. 114311	1002 · Banner Bank ...		2000 · Account...	-402.00
Bill Pmt -Check	02/06/2026	12953	Curtis	Inv. 1025828 ...	1002 · Banner Bank ...		2000 · Account...	-569.80
Bill Pmt -Check	02/06/2026	12955	Information Services...	LC Fire Radio...	1002 · Banner Bank ...		2000 · Account...	-1,521.83
Bill Pmt -Check	02/06/2026	12956	Oregon Fire District ...	Inv. 26-2393	1002 · Banner Bank ...		2000 · Account...	-825.00
Bill Pmt -Check	02/06/2026	12957	Oregon Government...	Invoice AIE22...	1002 · Banner Bank ...		2000 · Account...	-1,122.93
Bill Pmt -Check	02/06/2026	12958	Pacific Office Autom...	Inv. 966304	1002 · Banner Bank ...		2000 · Account...	-100.71
Bill Pmt -Check	02/06/2026	12959	Special District Insur...	Health Insura...	1002 · Banner Bank ...		2000 · Account...	-4,541.00
Bill Pmt -Check	02/06/2026	12960	Umpqua Valley Fire ...	SCBA Testing	1002 · Banner Bank ...		2000 · Account...	-1,615.00
Bill Pmt -Check	02/06/2026	12961	US Bank Equipment...	Inv. 573086899	1002 · Banner Bank ...		2000 · Account...	-43.43
Bill Pmt -Check	02/06/2026	12962	Industrial Source	Payment 2 of ...	1002 · Banner Bank ...		2000 · Account...	-720.63
Bill Pmt -Check	02/06/2026	12963	Central Tax Exempt ...	Payment 2 of ...	2000 · Accounts Pa...		-SPLIT-	-15,821.59
Check	02/06/2026	EFT	Central Tax Exempt ...	Q3 2025 1868...	1002 · Banner Bank ...		2000 · Account...	-15,821.59
Transfer	02/06/2026	EFT	Internal Revenue Se...	Funds Transfer	1002 · Banner Bank ...		5055 · FICA	-3,368.18
Transfer	02/06/2026	EFT	Internal Revenue Se...	Funds Transfer	1210 · LGIP General...		1002 · Banner ...	-50,000.00

Jan 9 - Feb 6, 26