

LOWELL RURAL FIRE PROTECTION DISTRICT

389 N. Pioneer Street

Lowell, OR 97452

Meeting of the Board of Directors

Agenda

September 10, 2025

5:00 P.M.

1. Call to Order
2. Roll Call
3. Comments from the Floor
4. Approval of Board Meeting Minutes from August 13, 2025
5. Correspondence
6. Unfinished Business
 - a) Chief's Evaluation
 - b) Chief's Contract
7. Treasurers Report
 - a) Review Financial Statements
 - b) Review District Bills
 - a. ACTION: Pay bills
8. New Business
 - a) PDF Compliance
9. Chiefs Update
10. Board Comments
11. Next Meeting October 8, 2025
12. Adjourn

BOARD MEETING Call to Order – At 1702 by M. Baker

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

Comments from the Floor: None

Approval of the June Minutes.

A correction was offered by Chief Dragt to the meeting adjournment time from 1539 to 1739.

J. Myers moved to accept the July 2025 minutes with corrected time. B. Burr seconded the motion. No discussion. Motion passed unanimously.

Correspondence. None.

Unfinished Business. None

Treasurers Report.

Chief noted the PERS line item on the Income Statement is high due to our cash basis accounting. Three months of PERS contributions from April, May and June payroll were processed by the State in July, 2025. The health insurance line item reflects one payment ahead and election expense the new levy is included which increased this above budget.

L. Annis moved to pay the bills. J. Myers seconded the motion. No discussion. Motion passed unanimously.

New Business

Chief's Evaluation and Contract. M. Baker suggested an executive session be held from 5:00 – 5:30 pm at the next board meeting to address review materials compiled by L. Annis around employment contracts and evaluation process for the fire chief. Via voice consensus the Board agreed to schedule an executive session from 5:00 – 5:30 pm on September 10th for discussion of process and contract.

Resolution 2025-6 Accepting Annual Process for Determining Employee Compensation. This resolution provides a structure and potential ranges for employee compensation including cost of living and performance increases. The board discussed the resolution structure including timing of considering employee compensation as it relates to the district's budget year.

B. Burr moved to accept the resolution as presented. L. Annis seconded the motion. Motion passed unanimously.

Chief's Update

August calls = 50. 22 Medical, 3 Fire Related, 2 Rescue, 13 False Alarms.

Lowell Rural Fire Protection District
Meeting Minutes of the Board of Directors – August 13, 2025

The district currently has 36 members: 4 paid, 25 volunteers, 4 CERT and 3 Pub-Ed. CERT is gaining momentum and attended the Blackberry Jam as well as holding monthly classes.

Chief Dragt shared a vehicle maintenance plan including addressing a starter issue on the boat and general maintenance on one vehicle.

Station 3 facilities continue to be prepared for sale including removal of excess items and containers. The large tank previously on site has now been removed by the State of Oregon.

Chief Dragt reported we have been awarded a grant to purchase 10 fire shelters after October 1st. Full details and acceptance will be addressed at a subsequent board meeting. He shared the district is also considering applying for several Weyerhaeuser grants which are opening soon.

Community engagement was strong this month with participation in the Blackberry Jam and boat races. The district's social media is being attended to by Todd Cockrum on a consistent basis.

Chief Dragt reminded the board Nov 20-22 is the upcoming Board Conference and continued to encourage attendance.

Upcoming items the Board has directed the chief to address include policy and procedure updates, chief contract and evaluation and sale of station 3.

Responding to a question Chief clarified Lowell has partnered in 2 conflagrations so far this year which does provide a small revenue stream.

Board Comments

None

Adjournment. The meeting was adjourned at 17:26 hrs

Next Meeting: September 10, 2025 including an executive session from 5:00 – 5:30 pm.

LOWELL RFPD
Balance Sheet
 As of September 5, 2025

	Sep 5, 25
ASSETS	
Current Assets	
Checking/Savings	
1002 · Banner Bank Checking	32,588.92
1004 · Banner PERS Checking	20,923.42
1200.0 · LGIP Account	
1210 · LGIP General Fund	68,460.57
Total 1200.0 · LGIP Account	68,460.57
Total Checking/Savings	121,972.91
Total Current Assets	121,972.91
TOTAL ASSETS	121,972.91
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Credit Cards	
5153 · Mastercard *5153 Chief	52.34
5158 · Priser Mastercard *1666	164.94
5252 · Hall Mastercard *4882	494.51
Total Credit Cards	711.79
Other Current Liabilities	
2100.0 · Payroll Taxes Payable	
2110 · Federal	4,197.44
2120 · State Withholding	1,793.00
2122 · State OR Paid Family Leave	136.42
2123 · State OR Transit Tax	26.57
2160 · Federal Unemployment	-7.22
2100.0 · Payroll Taxes Payable - Other	-26.59
Total 2100.0 · Payroll Taxes Payable	6,119.62
2111 · Direct Deposit Liabilities	507.64
Total Other Current Liabilities	6,627.26
Total Current Liabilities	7,339.05
Total Liabilities	7,339.05
Equity	
3000.0 · General Fund Balance	
3010 · Gen Fund - Begin Fund Balance	262,541.00
Total 3000.0 · General Fund Balance	262,541.00
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	83,505.04
Net Income	-119,761.18
Total Equity	114,633.86
TOTAL LIABILITIES & EQUITY	121,972.91

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	2,505.96	624,000.00	-621,494.04	0.4%
4016 · Current Taxes - 2025 Levy	0.00	315,818.00	-315,818.00	0.0%
4020 · Previous Years Taxes	259.23			
Total 4000.0 · Property Taxes	2,765.19	939,818.00	-937,052.81	0.3%
4100.0 · Interest Earnings				
4110 · LGIP Interest - GF	1,198.96	2,000.00	-801.04	59.9%
4111 · Interest - Banner Checking	1.80			
Total 4100.0 · Interest Earnings	1,200.76	2,000.00	-799.24	60.0%
4200.0 · Grants	22,348.00	22,348.00	0.00	100.0%
4400.0 · Other Income 1				
4405 · Cash Carryover previous year	0.00	108,436.00	-108,436.00	0.0%
4410 · Miscellaneous Income	0.00	4,000.00	-4,000.00	0.0%
Total 4400.0 · Other Income 1	0.00	112,436.00	-112,436.00	0.0%
Total Income	26,313.95	1,076,602.00	-1,050,288.05	2.4%
Gross Profit	26,313.95	1,076,602.00	-1,050,288.05	2.4%
Expense				
5000.0 · ADMINISTRATION				
5000.1 · PERSONAL SERVICES				
5000.2 · Wages				
5010 · Chief Salary	14,769.40	88,600.00	-73,830.60	16.7%
5015 · Office Worker/Admin Assistant	2,529.80	15,000.00	-12,470.20	16.9%
5025 · Part-Time Fire Fighter	17,651.33	37,113.00	-19,461.67	47.8%
5027 · Firefighter / EMT				
5027.1 · Firefighter / EMT.1	0.00	0.00	0.00	0.0%
5027.2 · Firefighter / EMT.2	0.00	0.00	0.00	0.0%
5030 · FF/EMT Training Coord. Pay	880.84	0.00	880.84	100.0%
5027 · Firefighter / EMT - Other	28,682.41	146,430.00	-117,747.59	19.6%
Total 5027 · Firefighter / EMT	29,563.25	146,430.00	-116,866.75	20.2%
5032 · Conflagration	3,426.85			
Total 5000.2 · Wages	67,940.63	287,143.00	-219,202.37	23.7%
5050.2 · Payroll Taxes & Benefits				
5055 · FICA	4,212.32	24,085.00	-19,872.68	17.5%
5060 · Medicare	985.11	4,300.00	-3,314.89	22.9%
5065 · PERS	16,024.65	75,000.00	-58,975.35	21.4%
5070 · Health Insurance	11,650.50	54,000.00	-42,349.50	21.6%
5075 · State WBF	25.71	400.00	-374.29	6.4%
5076 · State - OR Paid Family Leave	0.13	2,100.00	-2,099.87	0.0%
5077 · State - OR ST Transit Tax	0.00	350.00	-350.00	0.0%
Total 5050.2 · Payroll Taxes & Benefits	32,898.42	160,235.00	-127,336.58	20.5%
Total 5000.1 · PERSONAL SERVICES	100,839.05	447,378.00	-346,538.95	22.5%
5100.2 · MATERIALS & SERVICES				
5111 · Bank Service Charges	100.05	450.00	-349.95	22.2%
5115 · Office Supplies	179.68	2,500.00	-2,320.32	7.2%
5120 · Legal Services & Fees	0.00	3,000.00	-3,000.00	0.0%
5125 · Audit	300.00	8,500.00	-8,200.00	3.5%
5130 · Property & Liability Insurance	734.00	32,000.00	-31,266.00	2.3%
5145 · Election Expense	1,242.78	600.00	642.78	207.1%
5155 · Dues & Subscriptions	7,284.19	12,500.00	-5,215.81	58.3%
5160 · Fidelity Bond	498.00	550.00	-52.00	90.5%
5170 · Board Training Expense	0.00	2,000.00	-2,000.00	0.0%
5175 · Board Travel	0.00	4,000.00	-4,000.00	0.0%
5180 · Board Administrative Expenses	0.00	800.00	-800.00	0.0%
5190 · Copier Lease	309.49	1,500.00	-1,190.51	20.6%
5191 · Communication Equipment	0.00	1,000.00	-1,000.00	0.0%
5192 · Copier Expense	243.02	700.00	-456.98	34.7%
Total 5100.2 · MATERIALS & SERVICES	10,891.21	70,100.00	-59,208.79	15.5%
Total 5000.0 · ADMINISTRATION	111,730.26	517,478.00	-405,747.74	21.6%

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

	Jul '25 - Jun 26	Budget	\$ Over Budget	% of Budget
6000.0 · FIREFIGHTING AND RESCUE				
6100.2 · MATERIALS & SERVICES				
6010 · Chief's Expense	240.00	1,000.00	-760.00	24.0%
6015 · Fire Prevention	315.00	3,100.00	-2,785.00	10.2%
6020 · Logistics/Meals	12.00	600.00	-588.00	2.0%
6025 · Volunteer Expense	2,491.04	15,000.00	-12,508.96	16.6%
6030 · Gas, Oil, Tires	3,607.26	19,000.00	-15,392.74	19.0%
6035 · Volunteer Insurance	1,184.00	2,700.00	-1,516.00	43.9%
6040 · Liability/Workers Comp Insuranc	-1,673.00	14,650.00	-16,323.00	-11.4%
6045 · Utilities	3,682.99	24,000.00	-20,317.01	15.3%
6050 · Dispatch Assessment	0.00	21,000.00	-21,000.00	0.0%
6055 · Training	363.00	3,000.00	-2,637.00	12.1%
6060 · EMT Supplies	154.36	5,000.00	-4,845.64	3.1%
6065 · Building & Ground	1,066.33	10,000.00	-8,933.67	10.7%
6070 · Vehicle Repair and Maintenance	1,586.78	9,000.00	-7,413.22	17.6%
6075 · Equipment Repair & Maint.	0.00	9,000.00	-9,000.00	0.0%
6080 · Fire Fighting Equipment	4,594.23	8,000.00	-3,405.77	57.4%
6085 · Household Supplies	0.00	500.00	-500.00	0.0%
6090 · Miscellaneous Supplies	0.00			
6095 · Fire Fighting Supplies	3,899.79			
6096 · EMT Education	0.00	10,000.00	-10,000.00	0.0%
Total 6100.2 · MATERIALS & SERVICES	21,523.78	155,550.00	-134,026.22	13.8%
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	21,523.78	165,550.00	-144,026.22	13.0%
7000.0 · Debt Service - Equipment Fund				
5048 · Fill Station Principal	0.00	11,292.00	-11,292.00	0.0%
5049 · Fill Station Interest	0.00	4,531.00	-4,531.00	0.0%
7041 · Engine Lease Principal	0.00	43,129.00	-43,129.00	0.0%
7042 · Engine Lease Interest	0.00	6,553.00	-6,553.00	0.0%
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	12,952.03	78,457.00	-65,504.97	16.5%
8000.0 · Contingency				
8010 · General Operating Contingency	0.00	63,987.00	-63,987.00	0.0%
Total 8000.0 · Contingency	0.00	63,987.00	-63,987.00	0.0%
Total Expense	146,206.07	825,472.00	-679,265.93	17.7%
Net Income	-119,892.12	251,130.00	-371,022.12	-47.7%

LOWELL RFPD
Transaction List by Date
August 8 through September 5, 2025

Type	Date	Num	Name	Memo	Account	Cir	Split	Amount
Deposit	08/12/2025			Deposit	1210 · LGP General ...	*	-SPLIT-	2,145.87
Check	08/12/2025	EFT	PERS	Payroll PERS	1004 · Banner PERS ...	X	5065 · PERS	-5,420.99
Bill	08/13/2025		L.N. Curtis and Sons	Inv. 978708	2000 · Accounts Paya...		6095 · Fire Fight...	-1,064.88
Liability Check	08/14/2025		QuickBooks Payroll S...	Created by Payroll Service on 08/12/2025	1002 · Banner Bank C...	X	2111 · Direct De...	-6,160.32
Credit Card Charge	08/14/2025		QuickBooks Payroll S...	Created by Payroll Service on 08/12/2025	1002 · Banner Bank C...	X	2111 · Direct De...	-507.70
Check	08/15/2025	EFT	Lane County Waste M...		5158 · Priser Masterc...	X	6065 · Building ...	-81.00
Paycheck	08/15/2025	DD1949	Douglas FastNet	Acct No. 3060941	1002 · Banner Bank C...	X	6045 · Utilities	-130.94
Paycheck	08/15/2025	DD1950	Bowlsby, Paul M	Direct Deposit	1002 · Banner Bank C...	X	-SPLIT-	0.00
Paycheck	08/15/2025	DD1951	Brown, Cody D	Direct Deposit	1002 · Banner Bank C...	X	-SPLIT-	0.00
Paycheck	08/15/2025	DD1952	Burch, Claran E	Direct Deposit	1002 · Banner Bank C...	X	-SPLIT-	0.00
Paycheck	08/15/2025	DD1954	Garcia Cosby, Jorge A	Direct Deposit	1002 · Banner Bank C...	X	-SPLIT-	0.00
Paycheck	08/15/2025	DD1956	ODoud-Vega, Lucas	Direct Deposit	1002 · Banner Bank C...	X	-SPLIT-	0.00
Paycheck	08/15/2025	DD1957	Smith, Samuel S	Direct Deposit	1002 · Banner Bank C...	X	-SPLIT-	0.00
Paycheck	08/15/2025	DD1958	Spant(Firefighter), Cal...	Direct Deposit	1002 · Banner Bank C...	X	-SPLIT-	0.00
Paycheck	08/15/2025	DD1959	Stevens, Brandon J	Direct Deposit	1002 · Banner Bank C...	X	-SPLIT-	0.00
Paycheck	08/15/2025	DD1965	Wright Rendon, Matth...	Direct Deposit	1002 · Banner Bank C...	X	-SPLIT-	0.00
Liability Check	08/15/2025	DD1965	Priser, William D	Direct Deposit	1002 · Banner Bank C...	X	-SPLIT-	0.00
Liability Check	08/15/2025	EFT	United States Treasury	Direct Deposit	1002 · Banner Bank C...	X	-SPLIT-	-2,006.62
Liability Check	08/15/2025	EFT	United States Treasury	93-0849053	1002 · Banner Bank C...	X	-SPLIT-	-4,077.14
Paycheck	08/15/2025	DD1960	Burch, William R	Direct Deposit	1002 · Banner Bank C...	X	-SPLIT-	0.00
Bill	08/16/2025		Sierra Springs	Water Services	2000 · Accounts Paya...	X	5115 · Office Su...	-91.93
Credit Card Charge	08/17/2025		Fire Protection Public...		5158 · Priser Masterc...	X	6055 · Training	-88.00
Credit Card Charge	08/18/2025		Point S Tire & Auto S...	Vehicle Repair and Maintenance	5158 · Priser Masterc...	X	6030 · Gas, Oil, ...	-368.00
Check	08/20/2025	EFT	City of Lowell	August 2025 Utilities	1002 · Banner Bank C...	X	6045 · Utilities	-331.19
Credit Card Charge	08/20/2025		Home Depot	Building and Ground Supplies	5158 · Priser Masterc...	X	6065 · Building ...	-21.47
Credit Card Charge	08/21/2025		Bio-Med		5153 · Mastercard *51...	X	6025 · Volunteer...	-32.00
Credit Card Charge	08/21/2025		Lane County Waste M...		5252 · Hall Mastercar...	X	6065 · Building ...	-97.00
Transfer	08/22/2025		Sling	Sling Subscription	5153 · Mastercard *51...	X	6045 · Utilities	-45.99
Liability Check	08/28/2025		QuickBooks Payroll S...	Funds Transfer	1210 · LGP General ...	*	1002 · Banner B...	-50,000.00
Liability Check	08/28/2025		QuickBooks Payroll S...	Created by Payroll Service on 08/25/2025	1002 · Banner Bank C...	X	2111 · Direct De...	-7,380.60
Check	08/28/2025	EFT	EPUD	ACH EPUD AUTO DEPOS CCD 0000014719 1930738327	1002 · Banner Bank C...	X	6045 · Utilities	-6,831.31
Paycheck	08/29/2025	DD1969	Priser, William D	Direct Deposit	1002 · Banner Bank C...	X	-SPLIT-	0.00
Paycheck	08/29/2025	DD1961	Bowlsby, Paul M	Direct Deposit	1002 · Banner Bank C...	X	-SPLIT-	0.00
Paycheck	08/29/2025	DD1962	Brown, Cody D	Direct Deposit	1002 · Banner Bank C...	X	-SPLIT-	0.00
Paycheck	08/29/2025	DD1963	Burch, Claran E	Direct Deposit	1002 · Banner Bank C...	X	-SPLIT-	0.00
Paycheck	08/29/2025	DD1965	Garcia Cosby, Jorge A	Direct Deposit	1002 · Banner Bank C...	X	-SPLIT-	0.00
Paycheck	08/29/2025	DD1967	Nash, Ashton T	Direct Deposit	1002 · Banner Bank C...	X	-SPLIT-	0.00
Paycheck	08/29/2025	DD1968	ODoud-Vega, Lucas	Direct Deposit	1002 · Banner Bank C...	X	-SPLIT-	0.00
Paycheck	08/29/2025	DD1970	Smith, Samuel S	Direct Deposit	1002 · Banner Bank C...	X	-SPLIT-	0.00
Paycheck	08/29/2025	DD1971	Spant(Firefighter), Cal...	Direct Deposit	1002 · Banner Bank C...	X	-SPLIT-	0.00
Paycheck	08/29/2025	DD1972	Stevens, Brandon J	Direct Deposit	1002 · Banner Bank C...	X	-SPLIT-	0.00
Paycheck	08/29/2025	DD1973	Wright Rendon, Matth...	Direct Deposit	1002 · Banner Bank C...	X	-SPLIT-	0.00
Paycheck	08/29/2025	DD1966	Hall, Lloyd E	Direct Deposit	1002 · Banner Bank C...	X	-SPLIT-	0.00
Paycheck	08/29/2025	DD1964	Burch, William R	Direct Deposit	1002 · Banner Bank C...	X	-SPLIT-	0.00
Paycheck	08/29/2025	DD1974	Dragt, Lon P	Direct Deposit	1002 · Banner Bank C...	X	-SPLIT-	0.00
Paycheck	08/29/2025	DD1975	Sprague, Beth	Direct Deposit	1002 · Banner Bank C...	X	-SPLIT-	0.00
Bill	08/30/2025		US Bank Equipment F...	Inv. 561957598	2000 · Accounts Paya...	X	5190 · Copier L...	-213.44
Bill	08/31/2025		Sea Western	Inv. 46183	2000 · Accounts Paya...	X	6080 · Fire Fight...	-2,020.00
Deposit	08/31/2025			Interest	1004 · Banner PERS ...	X	4111 · Interest ...	0.29
Bill	09/01/2025		Walker E. Nelson Co.	EUG1117491	2000 · Accounts Paya...	X	6065 · Building ...	-44.45
Transfer	09/02/2025	EFT	Exede	Funds Transfer	1002 · Banner Bank C...	X	1004 · Banner P...	-7,000.00
Check	09/02/2025			Sept 2025 Statement	1002 · Banner Bank C...	X	6045 · Utilities	-151.83
Deposit	09/02/2025			Interest	1002 · Banner Bank C...	X	4111 · Interest - ...	0.53

7:37 PM
09/05/25

LOWELL RFPD
Transaction List by Date
August 8 through September 5, 2025

Type	Date	Num	Name	Memo	Account	Cir	Split	Amount
Check	09/02/2025	EFT	Banner Bank	Visa Charges *4882	1002 · Banner Bank C...		5252 · Hall Mast...	-97.00
Check	09/02/2025	EFT	Banner Bank	Visa Charges *4882	1002 · Banner Bank C...		5158 · Piser Ma...	-694.50
Check	09/02/2025	EFT	Banner Bank	June 1-30, 2025 VISA Charges *5153	1002 · Banner Bank C...		5153 · Masterca...	-587.28
Bill	09/05/2025		Special District Insura...	Health Insurance October 1-30, 2025	2000 · Accounts Paya...		5070 · Health In...	-4,527.00
Bill Pmt -Check	09/05/2025	12867	L.N. Curtis and Sons	2328-18 - 1061.88	1002 · Banner Bank C...		2000 · Accounts...	-3,390.06
Bill Pmt -Check	09/05/2025	12868	Pacific Office Automat...	Inv. 479881	1002 · Banner Bank C...		2000 · Accounts...	-90.15
Bill Pmt -Check	09/05/2025	12869	Satin Stitch, Inc.	Inv. 64234	1002 · Banner Bank C...		2000 · Accounts...	-594.95
Bill Pmt -Check	09/05/2025	12870	Sea Western	Inv. 46183	1002 · Banner Bank C...		2000 · Accounts...	-2,020.00
Bill Pmt -Check	09/05/2025	12871	Sierra Springs	Water Services	1002 · Banner Bank C...		2000 · Accounts...	0.00
Bill Pmt -Check	09/05/2025	12872	Special District Insura...	VOID: Health Insurance October 1-30, 2025	1002 · Banner Bank C...	X	2000 · Accounts...	-213.44
Bill Pmt -Check	09/05/2025	12873	US Bank Equipment F...	Inv. 561957598	1002 · Banner Bank C...		2000 · Accounts...	0.00
Bill Pmt -Check	09/05/2025	12874	Walter E. Nelson Co.	EUG1117491	1002 · Banner Bank C...		2000 · Accounts...	-44.45
Credit	09/05/2025		Special District Insura...	Health Insurance Refund for Termined Employee	2000 · Accounts Paya...		5070 · Health In...	9,853.25
Bill Pmt -Check	09/05/2025	12875	Special District Insura...	Health Insurance Premium Sept 2025 - Customer No. 03...	1002 · Banner Bank C...		2000 · Accounts...	-326.00
Bill Pmt -Check	09/05/2025	12876	Special District Insura...	01-0052686 - Auto Liability Balances	1002 · Banner Bank C...		2000 · Accounts...	-367.00