

# LOWELL RURAL FIRE PROTECTION DISTRICT

389 N. Pioneer Street

Lowell, OR 97452

Meeting of the Board of Directors

Agenda

March 12, 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 February 12, 2025
6. Correspondence
7. Unfinished Business
  - a) Levy
  - b) Type 6
8. Treasurers Report
  - a) Review Financial Statements
  - b) Review District Bills
    - a. ACTION: Pay bills
9. New Business
  - a) Budget Officer
    - a. MOTION
  - b) Budget Committee
    - a. MOTION
  - c) Budget Calendar
    - a. MOTION
10. Chiefs Update
11. Board Comments

# **LOWELL RURAL FIRE PROTECTION DISTRICT**

389 N. Pioneer Street .

**Lowell, OR 97452**

**Meeting of the Board of Directors**

**Agenda**

12. Next Meeting April 9, 2025

a) Budget Committee Meeting 17:00

13. Adjourn

Lowell Rural Fire Protection District  
Meeting Minutes of the Board of Directors – February 12, 2025

**Call to Order** – At 1659 by M. Baker

**Roll Call** – M. Baker, L. Annis, J. Prenevost

**Additions to the Agenda** – Resolution 2024-5 closing the Cedric Hayden Rural Infrastructure Grant.

**Comments from the Floor** – An unidentified community member inquired about the two fire district tanks that may be available for sale. He requested to be contacted before any sale takes place.

The community member also mentioned the unused vehicle in the lot and questioned why it hasn't been sold. Chief Dragt explained that both the vehicle and the tanks are on the market, and the district is actively trying to sell them. The community member expressed concern the vehicle had been sitting for over a year and questioned whether it was priced appropriately. Chief Dragt and the Board thanked him for his comments.

**Approval of the January Minutes.**

*L. Annis moved to accept the January 2025 minutes. M. Baker seconded the motion. No discussion. Motion passed unanimously.*

**Correspondence.** None

**Unfinished Business.**

**Potential Tax Levy**

Chief Dragt reported the 805 form required for the levy was accepted by Lane County. The District now needs to file an 803 form by the end of March 2025. The Board was provided a copy of a fact sheet to provide to the public if information on the Levy is requested.

**Treasurers Report**

Chief reported the District's financial are on target. He noted the grant resolution to be addressed under New Business. There is a conversation outstanding with the auditor to finalize the annual audit. The district has received 614k of tax revenue for this year to date.

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

**New Business**

**Closure of the C. Hayden Rural Infrastructure Special District Grant.**

*L. Annis moved to accept Resolution 2024-5 in which the Cedric Hayden Rural Infrastructure Grant Expenditures are outlined, project fully expended and \$452.03 relinquished to granting agency. J. Prenevost seconded the motion. Motion passed unanimously.*

Lowell Rural Fire Protection District  
Meeting Minutes of the Board of Directors – February 12, 2025

**New/Used Type 6**

Chief Dragt became aware of an available used Type 6 vehicle for sale and has researched the opportunity. Government Capital, who has financed capital equipment in the past provided a financing quote for a possible purchase.

Chief presented Resolution 2024-6 which approves pursuing the purchase and authorizes the fire chief to sign as appropriate. The intent is to remove two Type 4 vehicles from our fleet in order to streamline the fleet for reduced maintenance costs and increased response capacity for wildland incidents.

*M. Baker made a motion to adopt Resolution 2024-6 which accepts pursuance of a contract for the purpose of financing a Used Type 6 apparatus with Tax Exempt Leasing as presented and provides the Chief authority to sign on the department's behalf. J. Prenevost seconded the motion. Motion passed.*

**Chief's Update**

**Calls for January**

42 calls. 3 fires, 32 EMS/MVAs, 2 Public Service, 5 Dispatch/Cancel Enroute/Smoke Scares.

The Recruit Academy finished its last classroom session; they will complete final testing on March 1, 2025. The intent is to swear in all 3 remaining recruits at the Awards Banquet on March 8<sup>th</sup>, 2025.

The Fire District is instituting protocols to comply with new changes in driving certification requirements for the State of Oregon.

**Board Comments**

None.

**Next Meeting**, Next Meeting March 12 @ 1700 hrs.

**Adjourned** –1714 hrs.

LOWELL RFPD  
**Balance Sheet**  
As of March 7, 2025

	<u>Mar 7, 25</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
1002 · Banner Bank Checking	76,606.26
1004 · Banner PERS Checking	11,318.23
1200.0 · LGIP Account	
1210 · LGIP General Fund	<u>325,785.64</u>
<b>Total 1200.0 · LGIP Account</b>	<u>325,785.64</u>
<b>Total Checking/Savings</b>	<u>413,710.13</u>
<b>Total Current Assets</b>	<u>413,710.13</u>
<b>TOTAL ASSETS</b>	<u><u>413,710.13</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Credit Cards</b>	
5153 · Mastercard *5153 Chief	179.46
5158 · Priser Mastercard *1666	164.94
5252 · Hall Mastercard *4882	494.51
5702 · Mastercard *5702 Cockrum	<u>263.39</u>
<b>Total Credit Cards</b>	1,102.30
<b>Other Current Liabilities</b>	
2100.0 · Payroll Taxes Payable	
2122 · State OR Paid Family Leave	-5.12
2100.0 · Payroll Taxes Payable - Other	<u>-53.65</u>
<b>Total 2100.0 · Payroll Taxes Payable</b>	-58.77
2111 · Direct Deposit Liabilities	<u>-0.10</u>
<b>Total Other Current Liabilities</b>	-58.87
<b>Total Current Liabilities</b>	<u>1,043.43</u>
<b>Total Liabilities</b>	1,043.43
<b>Equity</b>	
3000.0 · General Fund Balance	
3010 · Gen Fund - Begin Fund Balance	<u>262,541.00</u>
<b>Total 3000.0 · General Fund Balance</b>	262,541.00
3500 · Retained Earnings	-256,829.95
Net Income	<u>406,955.65</u>
<b>Total Equity</b>	<u>412,666.70</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>413,710.13</u></u>

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

	Jul '24 - Jun 25	Budget	\$ Over Budget	% of Budget
<b>Income</b>				
4000.0 · Property Taxes				
4010 · Current Taxes - General Fund	618,879.65	599,400.00	19,479.65	103.2%
4020 · Previous Years Taxes	3,104.61			
<b>Total 4000.0 · Property Taxes</b>	<b>621,984.26</b>	<b>599,400.00</b>	<b>22,584.26</b>	<b>103.8%</b>
4100.0 · Interest Earnings				
4110 · LGIP Interest - GF	6,847.69	2,000.00	4,847.69	342.4%
4111 · Interest - Banner Checking	8.17			
<b>Total 4100.0 · Interest Earnings</b>	<b>6,855.86</b>	<b>2,000.00</b>	<b>4,855.86</b>	<b>342.8%</b>
4200.0 · Grants	44,826.09	34,630.00	10,196.09	129.4%
4400.0 · Other Income 1				
4405 · Cash Carryover previous year	219,566.00	204,000.00	15,566.00	107.6%
4410 · Miscellaneous Income	2,951.95	4,000.00	-1,048.05	73.8%
<b>Total 4400.0 · Other Income 1</b>	<b>222,517.95</b>	<b>208,000.00</b>	<b>14,517.95</b>	<b>107.0%</b>
<b>Total Income</b>	<b>896,184.16</b>	<b>844,030.00</b>	<b>52,154.16</b>	<b>106.2%</b>
<b>Gross Profit</b>	<b>896,184.16</b>	<b>844,030.00</b>	<b>52,154.16</b>	<b>106.2%</b>
<b>Expense</b>				
5000.0 · ADMINISTRATION				
5000.1 · PERSONAL SERVICES				
5000.2 · Wages				
5010 · Chief Salary	57,221.68	86,000.00	-28,778.32	66.5%
5015 · Office Worker/Admin Assistant	9,342.10	14,500.00	-5,157.90	64.4%
5025 · Part-Time Fire Fighter	23,142.75	41,088.00	-17,945.25	56.3%
5027 · Firefighter / EMT	73,491.59	94,760.00	-21,268.41	77.6%
5030 · FF/EMT Training Coord. Pay	31,132.54	52,000.00	-20,867.46	59.9%
<b>Total 5000.2 · Wages</b>	<b>194,330.66</b>	<b>288,348.00</b>	<b>-94,017.34</b>	<b>67.4%</b>
5050.2 · Payroll Taxes & Benefits				
5055 · FICA	12,048.52	21,442.00	-9,393.48	56.2%
5060 · Medicare	2,817.77	3,900.00	-1,082.23	72.3%
5065 · PERS	43,165.59	71,000.00	-27,834.41	60.8%
5070 · Health Insurance	46,180.75	52,000.00	-5,819.25	88.8%
5075 · State WBF	107.57	200.00	-92.43	53.8%
5076 · State - OR Paid Family Leave	0.41	0.00	0.41	100.0%
5077 · State - OR ST Transit Tax	2.08	2,000.00	-1,997.92	0.1%
<b>Total 5050.2 · Payroll Taxes &amp; Benefits</b>	<b>104,322.69</b>	<b>150,542.00</b>	<b>-46,219.31</b>	<b>69.3%</b>
<b>Total 5000.1 · PERSONAL SERVICES</b>	<b>298,653.35</b>	<b>438,890.00</b>	<b>-140,236.65</b>	<b>68.0%</b>
5100.2 · MATERIALS & SERVICES				
5111 · Bank Service Charges	317.82	450.00	-132.18	70.6%
5115 · Office Supplies	558.36	2,500.00	-1,941.64	22.3%
5120 · Legal Services & Fees	3,513.60	3,000.00	513.60	117.1%
5125 · Audit	0.00	8,500.00	-8,500.00	0.0%
5130 · Property & Liability Insurance	30,056.00	31,000.00	-944.00	97.0%
5155 · Dues & Subscriptions	8,691.00	12,500.00	-3,809.00	69.5%
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	947.96	1,500.00	-552.04	63.2%
5191 · Communication Equipment	12,092.09	1,000.00	11,092.09	1,209.2%
5192 · Copier Expense	495.57	700.00	-204.43	70.8%
5195 · Reconciliation Discrepancies	0.16			
<b>Total 5100.2 · MATERIALS &amp; SERVICES</b>	<b>62,672.53</b>	<b>68,500.00</b>	<b>-5,827.47</b>	<b>91.5%</b>
<b>Total 5000.0 · ADMINISTRATION</b>	<b>361,325.88</b>	<b>507,390.00</b>	<b>-146,064.12</b>	<b>71.2%</b>

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

	Jul '24 - Jun 25	Budget	\$ Over Budget	% of Budget
<b>6000.0 · FIREFIGHTING AND RESCUE</b>				
<b>6100.2 · MATERIALS &amp; SERVICES</b>				
6010 · Chief's Expense	161.08	1,000.00	-838.92	16.1%
6015 · Fire Prevention	854.62	3,100.00	-2,245.38	27.6%
6020 · Logistics/Meals	0.00	600.00	-600.00	0.0%
6025 · Volunteer Expense	6,762.01	15,000.00	-8,237.99	45.1%
6030 · Gas, Oil, Tires	7,070.70	19,000.00	-11,929.30	37.2%
6035 · Volunteer Insurance	2,996.00	2,700.00	296.00	111.0%
6040 · Liability/Workers Comp Insuranc	9,536.53	14,200.00	-4,663.47	67.2%
6045 · Utilities	12,051.70	23,000.00	-10,948.30	52.4%
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	4,744.09	5,000.00	-255.91	94.9%
6065 · Building & Ground	5,609.34	10,000.00	-4,390.66	56.1%
6070 · Vehicle Repair and Maintenance	3,303.25	9,000.00	-5,696.75	36.7%
6075 · Equipment Repair & Maint.	1,027.38	9,000.00	-7,972.62	11.4%
6080 · Fire Fighting Equipment	5,436.22	8,000.00	-2,563.78	68.0%
6085 · Household Supplies	0.00	500.00	-500.00	0.0%
6096 · EMT Education	9,000.00	10,000.00	-1,000.00	90.0%
<b>Total 6100.2 · MATERIALS &amp; SERVICES</b>	<b>85,498.89</b>	<b>149,709.00</b>	<b>-64,210.11</b>	<b>57.1%</b>
<b>6300.0 · CAPITAL OUTLAY</b>				
6310 · Equipment - Fire & Rescue	25,000.00	25,500.00	-500.00	98.0%
<b>Total 6300.0 · CAPITAL OUTLAY</b>	<b>25,000.00</b>	<b>25,500.00</b>	<b>-500.00</b>	<b>98.0%</b>
<b>Total 6000.0 · FIREFIGHTING AND RESCUE</b>	<b>110,498.89</b>	<b>175,209.00</b>	<b>-64,710.11</b>	<b>63.1%</b>
<b>7000.0 · Debt Service - Equipment Fund</b>				
5048 · Fill Station Principal	10,674.29	10,675.00	-0.71	100.0%
5049 · Fill Station Interest	5,147.30	5,148.00	-0.70	100.0%
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%
<b>Total 7000.0 · Debt Service - Equipment Fund</b>	<b>65,502.48</b>	<b>65,504.00</b>	<b>-1.52</b>	<b>100.0%</b>
<b>8000.0 · Contingency</b>				
8010 · General Operating Contingency	0.00	95,927.00	-95,927.00	0.0%
<b>Total 8000.0 · Contingency</b>	<b>0.00</b>	<b>95,927.00</b>	<b>-95,927.00</b>	<b>0.0%</b>
<b>Total Expense</b>	<b>537,327.25</b>	<b>844,030.00</b>	<b>-306,702.75</b>	<b>63.7%</b>
<b>Net Income</b>	<b>358,856.91</b>	<b>0.00</b>	<b>358,856.91</b>	<b>100.0%</b>

**LOWELL RFPD**  
**Transaction List by Date**  
**February 11 through March 12, 2025**

Type	Date	Num	Name	Memo	Account	Cir	Split	Amount
Deposit	02/11/2025			Deposit	1210 · LGIP General ...	X	-SPLIT-	5,029.74
Bill	02/12/2025			Inv. 1343273	2000 · Accounts Paya...	X	6030 · Gas, Oil, Tires	-50.95
Check	02/12/2025	EFT	Point S Tire & Auto Service	December 1-31, 2025 PERS	1004 · Banner PERS ...	X	5065 · PERS	-8,260.25
Liability Check	02/12/2025	EFT	QuickBooks Payroll Service	Created by Payroll Service on 02/10/2025	1002 · Banner Bank C...	X	2111 · Direct Deposit Liabilities	-4,353.24
Paycheck	02/13/2025	DD1880	Cockrum, Todd W	Direct Deposit	1002 · Banner Bank C...	X	-SPLIT-	0.00
Paycheck	02/14/2025	DD1881	Hall, Lloyd E	Direct Deposit	1002 · Banner Bank C...	X	-SPLIT-	0.00
Paycheck	02/14/2025	DD1882	Priser, William D	Direct Deposit	1002 · Banner Bank C...	X	-SPLIT-	0.00
Bill	02/14/2025	12/23-...	Lowell School District	Fuel - December 2024 (2 of 2)	2000 · Accounts Paya...	X	6030 · Gas, Oil, Tires	-131.98
Bill	02/14/2025		Lowell School District	Fuel January 2025	2000 · Accounts Paya...	X	6030 · Gas, Oil, Tires	-627.73
Check	02/16/2025		Bound Tree Medical	Service Charge	1002 · Banner Bank C...	X	5111 · Bank Service Charges	-35.00
Credit Card Charge	02/16/2025		City of Lowell	12620.001	5702 · Mastercard *57...	X	6060 · EMT Supplies	-388.95
Check	02/18/2025	EFT	Douglas FastNet	Acct No. 3060941	1002 · Banner Bank C...	X	6045 · Utilities	-283.93
Check	02/19/2025	EFT	SAIF Corporation	Policy No. 751344	1002 · Banner Bank C...	X	6045 · Utilities	-131.19
Check	02/20/2025	1171	Lane Fire Authority	Inv. 1171	1002 · Banner Bank C...	X	6040 · Liability/Workers Comp Insu...	-1,126.85
Bill	02/20/2025		Sling		2000 · Accounts Paya...	X	6045 · Volunteer Expense	-31.05
Credit Card Charge	02/22/2025		Oregon Dept of Revenue	1275000-7	5153 · Mastercard *51...	X	6045 · Utilities	-45.99
Liability Check	02/24/2025	EFT	Oregon Dept. of Administrat...	1275000-7	1002 · Banner Bank C...	X	2120 · State Withholding	-870.00
Liability Check	02/24/2025	EFT	Special District Insurance Se...	Annual Insurance Premium	1002 · Banner Bank C...	X	-SPLIT-	-105.54
Bill	02/24/2025		First Net	March 2025	2000 · Accounts Paya...	X	5155 · Dues & Subscriptions	-230.20
Bill	02/24/2025		Central Tax Exempt Investme...	Payment 1 of 7 Oregon Municipal Lease-Purchase Agt No. 10623	2000 · Accounts Paya...	X	-SPLIT-	-15,821.59
Bill	02/25/2025		Pape Kenworth	Vehicle Repair	5702 · Mastercard *57...	X	6070 · Vehicle Repair and Mainten...	-372.95
Credit Card Charge	02/25/2025		Badge & Wallet	Badges	5153 · Mastercard *51...	X	6025 · Volunteer Expense	-489.00
Credit Card Charge	02/25/2025		Quill	Quill	5153 · Mastercard *51...	X	5115 · Office Supplies	-35.32
Transfer	02/25/2025		QuickBooks Payroll Service	Funds Transfer	1210 · LGIP General ...	X	1002 · Banner Bank Checking	-65,000.00
Liability Check	02/27/2025	EFT	QuickBooks Payroll Service	Created by Payroll Service on 02/24/2025	1002 · Banner Bank C...	X	2111 · Direct Deposit Liabilities	-4,029.83
Liability Check	02/27/2025	EFT	QuickBooks Payroll Service	Created by Payroll Service on 02/24/2025	1002 · Banner Bank C...	X	2111 · Direct Deposit Liabilities	-6,107.61
Check	02/27/2025		EPUD	January 1-31, 2025 PERS	1004 · Banner PERS ...	X	5065 · PERS	-5,448.55
Check	02/28/2025	DD1883	Cockrum, Todd W	ACH EPUD ALTO DEPOS CCD 0000014719 1930736327	1002 · Banner Bank C...	X	6045 · Utilities	-43.00
Paycheck	02/28/2025	DD1884	Hall, Lloyd E	Direct Deposit	1002 · Banner Bank C...	X	-SPLIT-	0.00
Paycheck	02/28/2025	DD1885	Priser, William D	Direct Deposit	1002 · Banner Bank C...	X	-SPLIT-	0.00
Paycheck	02/28/2025	DD1886	Dragt, Lon P	Direct Deposit	1002 · Banner Bank C...	X	-SPLIT-	0.00
Paycheck	02/28/2025	DD1887	Sprague, Beth	Direct Deposit	1002 · Banner Bank C...	X	-SPLIT-	0.00
Liability Check	02/28/2025	EFT	United States Treasury	Inv. 54889541	1002 · Banner Bank C...	X	-SPLIT-	0.00
Bill	02/28/2025		US Bank Equipment Finance	Inv. 54889541	2000 · Accounts Paya...	X	5190 · Copier Lease	-3,136.30
Deposit	02/28/2025			Interest	1004 · Banner PERS ...	X	4111 · Interest - Banner Checking	-23.19
Deposit	02/28/2025			Interest	1002 · Banner Bank C...	X	4111 · Interest - Banner Checking	0.70
Bill	03/01/2025		Special District Insurance Se...	Health Insurance Premium March 2025 - Customer No. 03-0052866	2000 · Accounts Paya...	X	5070 · Health Insurance	-5,387.25
Check	03/05/2025		Bound Tree Medical	EMT Supplies	5702 · Mastercard *57...	X	6060 · EMT Supplies	-194.62
Check	03/05/2025		Bound Tree Medical	Mastercard Payment - Cockrum	1002 · Banner Bank C...	X	5702 · Mastercard *5702 Cockrum	-828.56
Check	03/07/2025	EFT	Banner Bank	Deposit	1210 · LGIP General ...	X	4110 · LGIP Interest - GF	1,404.07
Check	03/07/2025	EFT	Banner Bank	Visa Charges *4882	1002 · Banner Bank C...	X	5158 · Priser Mastercard *1666	-41.20
Check	03/07/2025	EFT	Special District Insurance Se...	January 1-30, 2024	1002 · Banner Bank C...	X	5153 · Mastercard *5153 Chief	-1,020.49
Bill Pmt -Check	03/07/2025	12799	Special District Insurance Se...	Health Insurance Premium March 2025 - Customer No. 03-0052866	2000 · Accounts Payable	X	2000 · Accounts Payable	-5,387.25
Bill Pmt -Check	03/12/2025	12792	Central Tax Exempt Investme...	Payment 1 of 7 Oregon Municipal Lease-Purchase Agt No. 10623	1002 · Banner Bank C...	X	2000 · Accounts Payable	-15,821.59
Bill Pmt -Check	03/12/2025	12793	First Net	March 2025	1002 · Banner Bank C...	X	2000 · Accounts Payable	-230.20
Bill Pmt -Check	03/12/2025	12794	Lane Fire Authority	Inv. 1171	1002 · Banner Bank C...	X	2000 · Accounts Payable	-31.05
Bill Pmt -Check	03/12/2025	12795	Lowell School District	Fuel	1002 · Banner Bank C...	X	2000 · Accounts Payable	-759.71
Bill Pmt -Check	03/12/2025	12796	Pacific Office Automation	Inv. 049045	1002 · Banner Bank C...	X	2000 · Accounts Payable	-50.15
Bill Pmt -Check	03/12/2025	12797	Special District Insurance Se...	Annual Insurance Premium	1002 · Banner Bank C...	X	2000 · Accounts Payable	-30,056.00
Bill Pmt -Check	03/12/2025	12798	US Bank Equipment Finance	Inv. 54889541	1002 · Banner Bank C...	X	2000 · Accounts Payable	-23.19

## MEMO

Date: March 12, 2025  
To: Board of Directors  
From: Lon P. Dragt, Fire Chief  
Subject: Appointment of 2024/2025 Budget Committee

As part of the 2025/2026 budget process, the Board of Directors must appoint a Budget Committee to review and approve the proposed budget for the fiscal year. The following members have agreed to sit on the District Budget Committee for this fiscal year.

Cindy Neet

Lora Seale

Hunter Harris

Jason Pickett

Rochelle (Rocky) Gardner

Suggested Motion: I move to appoint Alvin Riggs, Max Baker, Mindi Martini, Jason Pickett and Donna McCallum to the District Budget Committee for the Fiscal Year 2025/2026.

## MEMO

Date: March 12, 2025  
To: Board of Directors  
From: Lon P. Dragt, Fire Chief  
Subject: Proposed 2025/2026 Budget Calendar

It is that time of year again to start the coming fiscal year budget preparations. I have a proposed Budget Calendar for that purpose.

- |   |          |
|---|----------|
| 1. Appoint Budget Officer   | March 12 |
| 2. Appoint Budget Committee Members   | March 12 |
| 3. Print 1 <sup>st</sup> Notice of Budget Committee Meeting (website)             | March 28 |
| 4. Print 2 <sup>nd</sup> Notice of Budget Committee Meeting (Bridge)              | April 1  |
| 5. Budget Committee Meeting   | April 9  |
| 6. Print 1 <sup>st</sup> Notice of Budget Committee Meeting (if needed) (website) | April 29 |
| 7. Print 2 <sup>nd</sup> Notice of Budget Committee Meeting (if needed) (Bridge)  | May 1    |
| 8. Second Budget Committee Meeting (if needed)                                    | May 14   |
| 9. Publish notice of Budget Hearing   | June 2   |
| 10. Hold Budget Hearing   | June 11  |
| 11. Board Meeting to enact resolution:  | June 11  |
| a. Adopt Budget   |          |
| b. Make Appropriations  |          |
| c. Impose and categorize taxes  |          |

Suggested Motion: I move to adopt the proposed Budget Calendar for the Fiscal Year 2025/2026.

## MEMO

Date: March 12, 2025  
To: Board of Directors  
From: Lon P. Dragt, Fire Chief  
Subject: Appointment of Budget Officer for Fiscal Year 2025/2026

As part of the budget process, the Board must appoint a Budget Officer to develop and manage the budget for the coming fiscal year. Historically the Budget Officer has been the Fire Chief as it is the Chief's responsibility to manage all aspects of the organization including the operating budget.

Suggested Motion: I move to appoint the Fire Chief as the Budget Officer for the Fiscal Year 2025/2026.