

# **LOWELL RURAL FIRE PROTECTION DISTRICT**

389 N. Pioneer Street

Lowell, OR 97452

**Meeting of the Board of Directors**

**Agenda**

April 8, 2026

5:00 P.M.

1. Call to Order
2. Suspend Board Meeting and start Budget Meeting
3. Introductions
4. Elect Committee Chair – President Baker
5. Committee Chair Seated
6. Present Proposed Budget & Budget Message – Fire Chief
7. Review Budget – Chair
8. Approve Budget or schedule 2<sup>nd</sup> meeting as needed – Chair
9. Approve Taxes
10. Close Budget Meeting
11. Reopen Board Meeting
12. Roll Call
13. Additions to the Agenda
14. Comments from the Floor
15. Approval of Board Meeting Minutes from March 11, 2026
16. Correspondence
17. Unfinished Business
18. Treasurers Report
  - a) Review Financial Statements
  - b) Review District Bills
    - a. ACTION: Pay bills
19. New Business

# **LOWELL RURAL FIRE PROTECTION DISTRICT**

389 N. Pioneer Street

Lowell, OR 97452

Meeting of the Board of Directors

Agenda

20. Chiefs Update
21. Board Comments
22. Next Meeting May 13, 2026
23. Adjourn

Lowell Rural Fire Protection District  
Meeting Minutes of the Board of Directors – March 11, 2026

*RECORDING NOT AVAILABLE – UNABLE TO COMPLETE MINUTES AT THIS TIME. bhs/4/1/2-26*

**BOARD MEETING Call to Order** – At 17:02 by M. Baker

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

**Comments from the Floor:** None

**Additions to the Agenda:**

- **Elect Budget Officer.** *Max Baker moved to appoint the Fire Chief as the Budget Officer for the fiscal year 2026-2027. J. Myers seconded the motion. Motion passed unanimously.*
- **Appoint 2026-2027 Budget Members.** *Liz Annis moved to appoint Hunter Harris, Jason Pickett, Kristen Prenevost, Colette Ullrich and Pam Priser to the District Budget Committee for the fiscal year 2026-2027. J. Myers seconded the motion. Motion passed unanimously.*
- **Approve Budget Calendar.** *L. Annis moved to adopt the proposed budget calendar for the fiscal year 2026-2027. J. Myers seconded the motion. Motion passed unanimously.*

**Approval of the February Minutes.**

*B. Burr moved to accept the February 2026 minutes. J. Myers seconded the motion. No discussion. Motion passed unanimously.*

**Correspondence.**

**Unfinished Business.**

**PDF Compliance.** Current compliance date remains April 2027. Chief Dragt continues to monitor the issue.

**Station 2 Roof Project** *Bob Burr moved to accept the bid from XXX. John Myers seconded the motion. Motion passed unanimously.*

**Treasurers Report.**

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

**New Business**

**Station 2 Roof Driveway Discussion** *J. Myers moved to accept the bid from XXX. B. Burr seconded the motion. Motion passed unanimously.*

Lowell Rural Fire Protection District  
Meeting Minutes of the Board of Directors – March 11, 2026

**Chief's Update**

**Calls:**

**Staffing:**

**Apparatus:**

**Buildings:**

**Community Engagement.**

**Other:**

**Board Comments**

None.

**Adjournment.** The meeting was adjourned at 17:38

**Next Meeting:** April 8, 2026

**LOWELL RFPD**  
**Balance Sheet**  
 As of March 31, 2026

	Mar 31, 26
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
1002 · Banner Bank Checking	10,668.80
1004 · Banner PERS Checking	15,897.14
1200.0 · LGIP Account	
1210 · LGIP General Fund	725,874.86
<b>Total 1200.0 · LGIP Account</b>	725,874.86
<b>Total Checking/Savings</b>	752,440.80
<b>Total Current Assets</b>	752,440.80
<b>TOTAL ASSETS</b>	<b>752,440.80</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Credit Cards</b>	
5153 · Chief Mastercard *5153	0.46
5158 · Priser Mastercard *1666	164.94
5252 · Hall Mastercard *4882	494.51
5703 · Bowsby Mastercard *4623	99.87
<b>Total Credit Cards</b>	759.78
<b>Other Current Liabilities</b>	
2100.0 · Payroll Taxes Payable	
2110 · Federal	2,092.06
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
<b>Total 2100.0 · Payroll Taxes Payable</b>	1,586.77
2111 · Direct Deposit Liabilities	507.64
<b>Total Other Current Liabilities</b>	2,094.41
<b>Total Current Liabilities</b>	2,854.19
<b>Total Liabilities</b>	2,854.19
<b>Equity</b>	
3000.0 · General Fund Balance	
3010 · Gen Fund - Begin Fund Balance	256,083.57
<b>Total 3000.0 · General Fund Balance</b>	256,083.57
3500 · Retained Earnings	-6,530.61
Net Income	500,033.65
<b>Total Equity</b>	749,586.61
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>752,440.80</b>

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

	Jul '25 - Jun 26	Budget	\$ Over Budget	% of Budget
<b>Income</b>				
<b>4000.0 · Property Taxes</b>				
4010 · Current Taxes - General Fund	664,585.50	624,000.00	40,585.50	106.5%
4016 · Current Taxes - 2025 Levy	366,690.29	315,818.00	50,872.29	116.1%
4020 · Previous Years Taxes	4,334.07			
<b>Total 4000.0 · Property Taxes</b>	<b>1,035,609.86</b>	<b>939,818.00</b>	<b>95,791.86</b>	<b>110.2%</b>
<b>4100.0 · Interest Earnings</b>				
4110 · LGIP Interest - GF	12,521.57	2,000.00	10,521.57	626.1%
4111 · Interest - Banner Checking	9.89			
<b>Total 4100.0 · Interest Earnings</b>	<b>12,531.46</b>	<b>2,000.00</b>	<b>10,531.46</b>	<b>626.6%</b>
<b>4200.0 · Grants</b>	<b>22,348.00</b>	<b>29,118.00</b>	<b>-6,770.00</b>	<b>76.7%</b>
<b>4400.0 · Other Income 1</b>				
4405 · Cash Carryover previous year	249,522.00	108,436.00	141,086.00	230.1%
4410 · Miscellaneous Income	21,716.00	4,000.00	17,716.00	542.9%
<b>Total 4400.0 · Other Income 1</b>	<b>271,238.00</b>	<b>112,436.00</b>	<b>158,802.00</b>	<b>241.2%</b>
<b>Total Income</b>	<b>1,341,727.32</b>	<b>1,083,372.00</b>	<b>258,355.32</b>	<b>123.8%</b>
<b>Gross Profit</b>	<b>1,341,727.32</b>	<b>1,083,372.00</b>	<b>258,355.32</b>	<b>123.8%</b>
<b>Expense</b>				
<b>5000.0 · ADMINISTRATION</b>				
<b>5000.1 · PERSONAL SERVICES</b>				
<b>5000.2 · Wages</b>				
5010 · Chief Salary	66,738.31	88,600.00	-21,861.69	75.3%
5015 · Office Worker/Admin Assistant	12,204.83	15,000.00	-2,795.17	81.4%
5025 · Part-Time Fire Fighter	28,906.27	37,113.00	-8,206.73	77.9%
5027 · Firefighter / EMT	124,540.12	146,430.00	-21,889.88	85.1%
5032 · Conflagration	5,213.96			
<b>Total 5000.2 · Wages</b>	<b>237,603.49</b>	<b>287,143.00</b>	<b>-49,539.51</b>	<b>82.7%</b>
<b>5050.2 · Payroll Taxes &amp; Benefits</b>				
5055 · FICA	18,099.59	24,085.00	-5,985.41	75.1%
5060 · Medicare	3,445.25	4,300.00	-854.75	80.1%
5065 · PERS	63,053.09	75,000.00	-11,946.91	84.1%
5070 · Health Insurance	35,801.00	54,000.00	-18,199.00	66.3%
5075 · State WBF	52.80	400.00	-347.20	13.2%
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%
5078 · Payroll CRM	660.00			
<b>Total 5050.2 · Payroll Taxes &amp; Benefits</b>	<b>121,314.82</b>	<b>160,235.00</b>	<b>-38,920.18</b>	<b>75.7%</b>
<b>Total 5000.1 · PERSONAL SERVICES</b>	<b>358,918.31</b>	<b>447,378.00</b>	<b>-88,459.69</b>	<b>80.2%</b>
<b>5100.2 · MATERIALS &amp; SERVICES</b>				
5111 · Bank Service Charges	345.50	450.00	-104.50	76.8%
5115 · Office Supplies	633.46	2,500.00	-1,866.54	25.3%
5120 · Legal Services & Fees	780.00	3,000.00	-2,220.00	26.0%
5125 · Audit	8,800.00	8,500.00	300.00	103.5%
5130 · Property & Liability Insurance	30,184.00	32,000.00	-1,816.00	94.3%
5145 · Election Expense	1,242.78	600.00	642.78	207.1%
5155 · Dues & Subscriptions	12,407.40	12,500.00	-92.60	99.3%
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	1,163.98	1,500.00	-336.02	77.6%
5191 · Communication Equipment	0.00	1,000.00	-1,000.00	0.0%
5192 · Copier Expense	853.92	700.00	153.92	122.0%
<b>Total 5100.2 · MATERIALS &amp; SERVICES</b>	<b>61,081.97</b>	<b>70,100.00</b>	<b>-9,018.03</b>	<b>87.1%</b>
<b>Total 5000.0 · ADMINISTRATION</b>	<b>420,000.28</b>	<b>517,478.00</b>	<b>-97,477.72</b>	<b>81.2%</b>
<b>6000.0 · FIREFIGHTING AND RESCUE</b>				
<b>6100.2 · MATERIALS &amp; SERVICES</b>				
6010 · Chief's Expense	731.02	1,000.00	-268.98	73.1%
6015 · Fire Prevention	955.00	3,100.00	-2,145.00	30.8%
6020 · Logistics/Meals	289.96	600.00	-310.04	48.3%
6025 · Volunteer Expense	16,847.04	15,000.00	1,847.04	112.3%
6030 · Gas, Oil, Tires	9,849.81	19,000.00	-9,150.19	51.8%
6035 · Volunteer Insurance	3,024.00	2,700.00	324.00	112.0%
6040 · Liability/Workers Comp Insuranc	5,306.98	14,650.00	-9,343.02	36.2%
6045 · Utilities	16,789.04	24,000.00	-7,210.96	70.0%
6050 · Dispatch Assessment	20,771.44	21,000.00	-228.56	98.9%
6055 · Training	1,114.88	3,000.00	-1,885.12	37.2%
6060 · EMT Supplies	4,883.07	5,000.00	-116.93	97.7%
6065 · Building & Ground	9,349.29	10,000.00	-650.71	93.5%
6070 · Vehicle Repair and Maintenance	7,348.69	9,000.00	-1,651.31	81.7%
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%

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

	Jul '25 - Jun 26	Budget	\$ Over Budget	% of Budget
6095 · Fire Fighting Supplies	109.90			
6096 · EMT Education	10,000.00	10,000.00	0.00	100.0%
<b>Total 6100.2 · MATERIALS &amp; SERVICES</b>	<b>143,465.99</b>	<b>174,320.00</b>	<b>-30,854.01</b>	<b>82.3%</b>
6300.0 · CAPITAL OUTLAY				
6324 · Turnouts	0.00	10,000.00	-10,000.00	0.0%
<b>Total 6300.0 · CAPITAL OUTLAY</b>	<b>0.00</b>	<b>10,000.00</b>	<b>-10,000.00</b>	<b>0.0%</b>
<b>Total 6000.0 · FIREFIGHTING AND RESCUE</b>	<b>143,465.99</b>	<b>184,320.00</b>	<b>-40,854.01</b>	<b>77.8%</b>
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%
<b>Total 7000.0 · Debt Service - Equipment Fund</b>	<b>78,454.51</b>	<b>78,457.00</b>	<b>-2.49</b>	<b>100.0%</b>
8000.0 · Contingency				
8010 · General Operating Contingency	0.00	51,987.00	-51,987.00	0.0%
<b>Total 8000.0 · Contingency</b>	<b>0.00</b>	<b>51,987.00</b>	<b>-51,987.00</b>	<b>0.0%</b>
<b>Total Expense</b>	<b>641,920.78</b>	<b>832,242.00</b>	<b>-190,321.22</b>	<b>77.1%</b>
<b>Net Income</b>	<b>699,806.54</b>	<b>251,130.00</b>	<b>448,676.54</b>	<b>278.7%</b>

**LOWELL RFPD**  
**Transaction List by Date**  
March 6 through April 6, 2026

Type	Date	Num	Name	Memo	Account	Clr	Split	Amount
Mar 6 - Apr 6, 26								
Check	03/10/2026	12984	Tall Firs Cafe and E...	Invoice 0289	1002 · Banner Bank ...	X	6025 · Volunte...	-7,624.40
Liability Check	03/10/2026	EFT	Oregon Dept of Rev...	1275000-7	1002 · Banner Bank ...	X	2120 · State W...	-413.00
Liability Check	03/10/2026	EFT	Oregon Dept. of Ad...	1275000-7	1002 · Banner Bank ...	X	-SPLIT-	-45.47
Liability Check	03/10/2026	EFT	United States Treas...	93-0849053	1002 · Banner Bank ...	X	-SPLIT-	-1,304.40
Bill	03/11/2026	28729...	First Net	April 245.14 - ...	2000 · Accounts Pa...	X	5155 · Dues & ...	-526.02
Check	03/11/2026	EFT	Lane Electric	2/16-3/11	1002 · Banner Bank ...	X	6045 · Utilities	-745.67
Check	03/11/2026	EFT	Lane Electric	2/16-3/11	1002 · Banner Bank ...	X	6045 · Utilities	-321.86
Bill	03/11/2026	638627	Hughes Fire Equipm...	Inv. 638627 - ...	2000 · Accounts Pa...	X	6070 · Vehicle...	-25,287.27
Liability Check	03/12/2026		QuickBooks Payroll ...	Created by P...	1002 · Banner Bank ...	X	2111 · Direct D...	-4,350.22
Deposit	03/12/2026			Deposit	1210 · LGIP General...	X	-SPLIT-	25,395.61
Paycheck	03/13/2026	DD2066	Bowlsby, Paul M	Direct Deposit	1002 · Banner Bank ...	X	-SPLIT-	0.00
Paycheck	03/13/2026	DD2067	Hall, Lloyd E	Direct Deposit	1002 · Banner Bank ...	X	-SPLIT-	0.00
Paycheck	03/13/2026	DD2068	Priser, William D	Direct Deposit	1002 · Banner Bank ...	X	-SPLIT-	0.00
Bill	03/13/2026		Eugene Silkscreen I...	Inv. 65762	2000 · Accounts Pa...	X	6025 · Volunte...	-422.10
Check	03/15/2026			Service Charge	1002 · Banner Bank ...	X	5111 · Bank S...	-35.00
Bill	03/16/2026	Inv 00...	National Fire Fighter...	Inv. 00025449...	2000 · Accounts Pa...	X	6060 · EMT Su...	-80.40
Check	03/17/2026	EFT	Douglas FastNet	Acct No. 3060...	1002 · Banner Bank ...	X	6045 · Utilities	-131.35
Check	03/20/2026	EFT	City of Lowell	February 202...	1002 · Banner Bank ...	X	6045 · Utilities	-267.14
Check	03/24/2026	EFT	SAIF Corporation	Inv. 10019623...	1002 · Banner Bank ...	X	6040 · Liability/...	-984.41
Check	03/25/2026	EFT	SanIPac	Garbage Serv...	1002 · Banner Bank ...	X	6045 · Utilities	-129.24
Check	03/25/2026	EFT	SanIPac	Garbage Serv...	1002 · Banner Bank ...	X	6045 · Utilities	-68.04
Liability Check	03/25/2026	EFT	Oregon Dept of Rev...	1275000-7	1002 · Banner Bank ...	X	2120 · State W...	-943.00
Liability Check	03/25/2026	EFT	Oregon Dept. of Ad...	1275000-7	1002 · Banner Bank ...	X	-SPLIT-	-109.46
Liability Check	03/26/2026	EFT	QuickBooks Payroll ...	Created by P...	1002 · Banner Bank ...	X	2111 · Direct D...	-4,328.95
Check	03/26/2026	EFT	EPUD	ACH EPUD A...	1002 · Banner Bank ...	X	6045 · Utilities	-39.00
Paycheck	03/27/2026	DD2071	Priser, William D	Direct Deposit	1002 · Banner Bank ...	X	-SPLIT-	0.00
Paycheck	03/27/2026	DD2070	Hall, Lloyd E	Direct Deposit	1002 · Banner Bank ...	X	-SPLIT-	0.00
Paycheck	03/27/2026	DD2069	Bowlsby, Paul M	Direct Deposit	1002 · Banner Bank ...	X	-SPLIT-	0.00
Bill	03/27/2026	Inv G...	Jerry's Home Improv...	Inv G34220/2	2000 · Accounts Pa...	X	6065 · Building...	-164.01
Liability Check	03/30/2026		QuickBooks Payroll ...	Created by P...	1002 · Banner Bank ...	X	2111 · Direct D...	-6,665.21
Paycheck	03/31/2026	DD2072	Dragt, Lon P	Direct Deposit	1002 · Banner Bank ...	X	-SPLIT-	0.00
Paycheck	03/31/2026	DD2073	Sprague, Beth	Direct Deposit	1002 · Banner PER...	X	-SPLIT-	0.00
Deposit	03/31/2026			Interest	1004 · Banner PER...	X	4111 · Interest ...	0.27
Deposit	03/31/2026			Deposit	1210 · LGIP General...	X	-SPLIT-	2,426.78
Bill	04/01/2026	03-00...	Special District Insur...	Health Insura...	2000 · Accounts Pa...	X	-SPLIT-	-4,541.00
Bill	04/02/2026	Inv. M...	Lowell School District	March 2026	2000 · Accounts Pa...	X	6030 · Gas, Oil...	-1,121.44
Deposit	04/02/2026			Interest	1002 · Banner Bank ...	X	4111 · Interest ...	0.65
Transfer	04/02/2026			Funds Transfer	1210 · LGIP General...	X	1002 · Banner ...	-50,000.00
Bill	04/03/2026		Acuity	Audit ending J...	2000 · Accounts Pa...	X	5125 · Audit	-8,500.00
Liability Check	04/06/2026	EFT	United States Treas...	93-0849053	1002 · Banner Bank ...	X	-SPLIT-	-3,327.40
Liability Check	04/06/2026	EFT	United States Treas...	93-0849053	1002 · Banner Bank ...	X	-SPLIT-	-1,494.58
Liability Check	04/06/2026	EFT	Oregon Dept. of Ad...	1275000-7	1002 · Banner Bank ...	X	-SPLIT-	-48.57
Liability Check	04/06/2026	EFT	Oregon Dept of Rev...	1275000-7	1002 · Banner Bank ...	X	2120 · State W...	-451.00
Check	04/06/2026	12986	City of Lowell	March 2026 U...	1002 · Banner Bank ...	X	6045 · Utilities	-268.04
Check	04/06/2026	12987	SanIPac	Garbage Serv...	1002 · Banner Bank ...	X	6045 · Utilities	-68.04
Check	04/06/2026	EFT	Lane Electric	2/16-3/16	1002 · Banner Bank ...	X	6045 · Utilities	-587.60
Bill	04/06/2026		US Bank Equipment...	Inv. 577493430	2000 · Accounts Pa...	X	5190 · Copier ...	-170.01
Bill Pmt -Check	04/06/2026	12985	Acuity	Audit ending J...	1002 · Banner Bank ...	X	2000 · Account...	-8,500.00

12:34 PM

04/06/26

**LOWELL RFPD**  
**Transaction List by Date**  
 March 6 through April 6, 2026

Type	Date	Num	Name	Memo	Account	Cir	Split	Amount
Bill Pmt -Check	04/06/2026	12986	Eugene Silkscreen I...		1002 · Banner Bank ...		2000 · Account...	-1,271.60
Bill Pmt -Check	04/06/2026	12987	First Net	April 245.14 - ...	1002 · Banner Bank ...		2000 · Account...	-526.02
Bill Pmt -Check	04/06/2026	12988	Hughes Fire Equipm...	Inv. 638627 - ...	1002 · Banner Bank ...		2000 · Account...	-25,287.27
Bill Pmt -Check	04/06/2026	12989	Jerry's Home Improv...	Inv G34220/2	1002 · Banner Bank ...		2000 · Account...	-164.01
Bill Pmt -Check	04/06/2026	12990	Lowell School District	March 2026	1002 · Banner Bank ...		2000 · Account...	-1,121.44
Bill Pmt -Check	04/06/2026	12991	National Fire Fighter...	Inv. 00025449...	1002 · Banner Bank ...		2000 · Account...	-80.40
Bill Pmt -Check	04/06/2026	12992	Special District Insur...	Health Insura...	1002 · Banner Bank ...		2000 · Account...	-4,541.00
Bill Pmt -Check	04/06/2026	12993	US Bank Equipment...	Inv. 577493430	1002 · Banner Bank ...		2000 · Account...	-170.01

Mar 6 - Apr 6, 26