

LOWELL RURAL FIRE PROTECTION DISTRICT

389 N. Pioneer Street

Lowell, OR 97452

Meeting of the Board of Directors

Agenda

May 8, 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 April 10, 2024
6. Correspondence
7. Unfinished Business
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 June 12, 2024
13. Adjourn

Call to Order – At 1702 by Director Prenevost.

Roll Call – B. Burr (in person), J. Prenevost (online) J. Walker (online)

Additions to the Agenda – None

Comments from the Floor – None

Approval of January Minutes – J. Walker made the motion to approve the minutes. B. Burr seconded the motion. No discussion. Motion passed.

Correspondence – None

Unfinished Business – None

Treasurers Report – Chief Dragt reported the financial situation of the District is aligned with our budget. Chief shared an additional 12k in tax receipts has been deposited by the county. He noted the district will be ordering turnouts for 10k before year end.

June Walker moved to pay the bills. Bob Burr seconded the motion. Motion passed.

New Business

Budget Officer. A budget officer must be appointed to manage the budget for the next fiscal year. Historically this has been the Fire Chief.

June Walker moved to approve Chief Dragt as the Budget Officer. Bob Burr seconded the motion. Motion passed

Budget Committee. Chief Dragt advised the following community members have agreed to serve on the budget committee. Alvin Riggs, Max Baker, Mindy Martini, Hunter Harris and Jason Picket. Donna McCallum declined service for this year.

June Walker moved to appoint the budget committee as proposed. Bob Burr seconded the motion. Motion passed.

Budget Calendar. Chief Draft reviewed the budget calendar provided as an attachment within the Board packet.

Bob Burr move to accept the budget calendar as proposed. June Walker seconded the motion. Motion passed.

Chief's Update. The Awards Banquet went well and recognized Lowell's 50 years of service. Three former Chiefs were in attendance as well as multiple community members.

Lowell Rural Fire Protection District
Meeting Minutes of the Board of Directors – March 13, 2024

This weekend is hazmat operations class which will finish the Firefighter 1 training. The testing will take place on March 30th with 8 possible candidates to move forward.

The loan approved by the Board via Govt. Capital has been finalized. Chief Dragt will advise when the funds arrive.

Chief is on vacation the 21st -28th. Officers are prepared staff the station in the Chief's absence.

Comments from the Floor. None.

Calls for March. 53 Calls Total. 4 fires, 27 medical/mva, 6 lines down, 2 public service, 2 good intent, 12 downlines/mva/medical pending entry.

21 Calls Total. 1 building fire, 14 medical calls, 6 illegal burns/public assistance/dispatch and cancelled.

Board Comments – B. Burr noted he would not be in attendance at the April meeting.

Next Meeting, Next Meeting May 8th @ 1700 hrs.

Adjourned – 1713 hrs.

LOWELL RFPD
Balance Sheet
 As of June 30, 2024

	Jun 30, 24
ASSETS	
Current Assets	
Checking/Savings	
1002 · Banner Bank Checking	42,362.24
1004 · Banner PERS Checking	422.63
1200.0 · LGIP Account	
1210 · LGIP General Fund	247,400.64
Total 1200.0 · LGIP Account	247,400.64
Total Checking/Savings	290,185.51
Total Current Assets	290,185.51
TOTAL ASSETS	290,185.51
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 · Accounts Payable	-2,519.99
Total Accounts Payable	-2,519.99
Credit Cards	
5153 · Mastercard *5153 Chief	622.81
5156 · Brown Mastercard *6851	647.09
5158 · Priser Mastercard *1666	449.98
5252 · Hall Mastercard *4882	494.51
Total Credit Cards	2,214.39
Other Current Liabilities	
2100.0 · Payroll Taxes Payable	
2122 · State OR Paid Family Leave	122.75
2123 · State OR Transit Tax	43.35
2160 · Federal Unemployment	-2.04
2100.0 · Payroll Taxes Payable - Other	-51.61
Total 2100.0 · Payroll Taxes Payable	112.45
2111 · Direct Deposit Liabilities	-0.10
Total Other Current Liabilities	112.35
Total Current Liabilities	-193.25
Long Term Liabilities	
2411 · Debt Service - Fill Station	89,007.46
Total Long Term Liabilities	89,007.46
Total Liabilities	88,814.21
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

9:14 PM
05/06/24
Cash Basis

LOWELL RFPD
Balance Sheet
As of June 30, 2024

	<u>Jun 30, 24</u>
3500 · Retained Earnings	-269,009.83
3940 · Opening Bal Equity	-89,007.46
Net Income	<u>296,847.59</u>
Total Equity	<u>201,371.30</u>
TOTAL LIABILITIES & EQUITY	<u>290,185.51</u>

LOWELL RFPD Profit & Loss Budget vs. Actual July 2023 through June 2024

	Jul '23 - Jun 24	Budget	\$ Over Budget	% of Budget
Income				
4000.0 · Property Taxes				
4010 · Current Taxes - General Fund	614,077.80	549,000.00	65,077.80	111.9%
4020 · Previous Years Taxes	4,615.76			
Total 4000.0 · Property Taxes	618,693.56	549,000.00	69,693.56	112.7%
4100.0 · Interest Earnings				
4110 · LGIP Interest - GF	11,628.81	2,000.00	9,628.81	581.4%
4111 · Interest - Banner Checking	9.23			
Total 4100.0 · Interest Earnings	11,638.04	2,000.00	9,638.04	581.9%
4200.0 · Grants	35,000.00	35,000.00	0.00	100.0%
4400.0 · Other Income 1				
4405 · Cash Carryover previous year	123,141.00	118,000.00	5,141.00	104.4%
4410 · Miscellaneous Income	2,348.24	4,000.00	-1,651.76	58.7%
4460 · Equip Reserve Fund				
4462 · Equip Reserve CashCF Prev Yr	133,198.00	121,651.00	11,547.00	109.5%
Total 4460 · Equip Reserve Fund	133,198.00	121,651.00	11,547.00	109.5%
Total 4400.0 · Other Income 1	258,687.24	243,651.00	15,036.24	106.2%
8999-8 · Transfer In - Equip Reserve	0.00	121,651.00	-121,651.00	0.0%
Total Income	924,018.84	951,302.00	-27,283.16	97.1%
Gross Profit	924,018.84	951,302.00	-27,283.16	97.1%
Expense				
5000.0 · ADMINISTRATION				
5000.1 · PERSONAL SERVICES				
5000.2 · Wages				
5010 · Chief Salary	69,458.30	83,500.00	-14,041.70	83.2%
5015 · Office Worker/Admin Assistant	11,350.60	14,000.00	-2,649.40	81.1%
5025 · Part-Time Fire Fighter	28,944.13	45,000.00	-16,055.87	64.3%
5027 · Firefighter / EMT	78,596.66	92,000.00	-13,403.34	85.4%
5030 · FF/EMT Training Coord. Pay	45,200.52	50,470.00	-5,269.48	89.6%
Total 5000.2 · Wages	233,550.21	284,970.00	-51,419.79	82.0%
5050.2 · Payroll Taxes & Benefits				
5055 · FICA	14,480.13	17,618.46	-3,138.33	82.2%
5060 · Medicare	3,386.48	3,635.52	-249.04	93.1%
5065 · PERS	58,583.84	34,000.00	24,583.84	172.3%
5070 · Health Insurance	44,149.60	49,000.00	-4,850.40	90.1%
5075 · State WBF	133.03	161.08	-28.05	82.6%
5076 · State - OR Paid Family Leave	27.68			
5077 · State - OR ST Transit Tax	0.00	284.94	-284.94	0.0%
5050.2 · Payroll Taxes & Benefits - Other	0.00	0.00	0.00	0.0%
Total 5050.2 · Payroll Taxes & Benefits	120,760.76	104,700.00	16,060.76	115.3%
Total 5000.1 · PERSONAL SERVICES	354,310.97	389,670.00	-35,359.03	90.9%
5100.2 · MATERIALS & SERVICES				
5111 · Bank Service Charges	291.47	100.00	191.47	291.5%
5115 · Office Supplies	4,232.45	1,700.00	2,532.45	249.0%
5120 · Legal Services & Fees	432.56	3,000.00	-2,567.44	14.4%
5125 · Audit	6,500.00	7,500.00	-1,000.00	86.7%
5130 · Property & Liability Insurance	26,536.07	26,000.00	536.07	102.1%
5145 · Election Expense	588.77	450.00	138.77	130.8%
5155 · Dues & Subscriptions	6,879.09	9,000.00	-2,120.91	76.4%
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	758.39	4,000.00	-3,241.61	19.0%
5180 · Board Administrative Expenses	756.55	450.00	306.55	168.1%
5190 · Copier Lease	955.75	1,300.00	-344.25	73.5%
5191 · Communication Equipment	222.50	1,000.00	-777.50	22.3%
5192 · Copier Expense	602.71	600.00	2.71	100.5%
Total 5100.2 · MATERIALS & SERVICES	49,254.31	57,650.00	-8,395.69	85.4%
Total 5000.0 · ADMINISTRATION	403,565.28	447,320.00	-43,754.72	90.2%
6000.0 · FIREFIGHTING AND RESCUE				
6100.2 · MATERIALS & SERVICES				
6010 · Chief's Expense	528.20	1,000.00	-471.80	52.8%
6015 · Fire Prevention	2,581.32	2,000.00	581.32	129.1%
6020 · Logistics/Meals	334.29	600.00	-265.71	55.7%
6025 · Volunteer Expense	16,358.33	15,000.00	1,358.33	109.1%
6030 · Gas, Oil, Tires	10,718.49	18,000.00	-7,281.51	59.5%
6035 · Volunteer Insurance	2,701.93	2,600.00	101.93	103.9%
6040 · Liability/Workers Comp Insuranc	6,282.47	13,000.00	-6,717.53	48.3%
6045 · Utilities	16,473.82	20,000.00	-3,526.18	82.4%

LOWELL RFPD Profit & Loss Budget vs. Actual July 2023 through June 2024

	Jul '23 - Jun 24	Budget	\$ Over Budget	% of Budget
6050 · Dispatch Assessment	17,573.93	20,000.00	-2,426.07	87.9%
6055 · Training	1,706.16	3,500.00	-1,793.84	48.7%
6060 · EMT Supplies	3,305.43	5,000.00	-1,694.57	66.1%
6065 · Building & Ground	34,492.28	53,500.00	-19,007.72	64.5%
6070 · Vehicle Repair and Maintenance	8,710.96	10,000.00	-1,289.04	87.1%
6075 · Equipment Repair & Maint.	7,558.55	8,000.00	-441.45	94.5%
6080 · Fire Fighting Equipment	12,225.94	10,000.00	2,225.94	122.3%
6085 · Household Supplies	396.86	500.00	-103.14	79.4%
6096 · EMT Education	7,118.49	10,000.00	-2,881.51	71.2%
Total 6100.2 · MATERIALS & SERVICES	149,067.45	192,700.00	-43,632.55	77.4%
6300.0 · CAPITAL OUTLAY				
6324 · Turnouts	9,278.21	10,000.00	-721.79	92.8%
Total 6300.0 · CAPITAL OUTLAY	9,278.21	10,000.00	-721.79	92.8%
Total 6000.0 · FIREFIGHTING AND RESCUE	158,345.66	202,700.00	-44,354.34	78.1%
69800 · Uncategorized Expenses	9.48			
7000.0 · Debt Service - Equipment Fund				
6048 · Station 2 Loan Payment - Princi	14,943.79	14,944.00	-0.21	100.0%
6049 · Station 2 Loan Pymnt - Interest	626.16	627.00	-0.84	99.9%
7041 · Engine Lease Principal	39,619.88	40,757.00	-1,137.12	97.2%
7042 · Engine Lease Interest	10,061.00	8,925.00	1,136.00	112.7%
Total 7000.0 · Debt Service - Equipment Fund	65,250.83	65,253.00	-2.17	100.0%
8000.0 · Contingency				
8010 · General Operating Contingency	0.00	114,378.00	-114,378.00	0.0%
Total 8000.0 · Contingency	0.00	114,378.00	-114,378.00	0.0%
8100.0 · Transfers				
8115 · To Gen Fund from Equip Reserve	0.00	121,651.00	-121,651.00	0.0%
Total 8100.0 · Transfers	0.00	121,651.00	-121,651.00	0.0%
Total Expense	627,171.25	951,302.00	-324,130.75	65.9%
Net Income	296,847.59	0.00	296,847.59	100.0%

LOWELL RFPD
Transaction List by Date
April 9 through May 6, 2024

Type	Date	Num	Name	Memo	Account	Clr	Split	Amount
Apr 9 - May 6, 24								
Liability Check	04/11/2024		QuickBooks Payroll Service	Created by Payroll Service on 04/08/2024	1002 - Banner Bank...	X	2111 - Direct ...	-4,130.19
Bill	04/11/2024		Med Tech Resource, Inc.	Inv. 147503	2000 - Accounts Pa...	X	6060 - EMT S...	-296.00
Transfer	04/11/2024			Funds Transfer	1002 - Banner PER...	X	1002 - Banner ...	-5,000.00
Paycheck	04/12/2024	DD1740	Brown, Nathaniel L	Direct Deposit	1002 - Banner Bank...	X	-SPLIT-	0.00
Paycheck	04/12/2024	DD1741	Hall, Lloyd E	Direct Deposit	1002 - Banner Bank...	X	-SPLIT-	0.00
Paycheck	04/12/2024	DD1742	Priser, William D	Direct Deposit	1002 - Banner Bank...	X	-SPLIT-	0.00
Transfer	04/12/2024			Funds Transfer	1210 - LGIP Genera...	X	1002 - Banner ...	-60,000.00
Bill	04/12/2024	147511	Walter E. Nelson Co.	Cust. 1662, Invoice 75933	2000 - Accounts Pa...	X	6065 - Building...	-67.48
Bill	04/12/2024		Med Tech Resource, Inc.	Inv. 147511	2000 - Accounts Pa...	X	6060 - EMT S...	-75.00
Bill	04/12/2024		J&K Electrical	Inv. 24-0108-1	2000 - Accounts Pa...	X	6065 - Building...	-607.75
Transfer	04/12/2024			Funds Transfer	1002 - Banner Bank...	X	1004 - Banner ...	-5,000.00
Credit Card Charge	04/12/2024		IFSTA		5158 - Priser Master...	X	6055 - Training	-190.00
Credit Card Charge	04/15/2024		Shell Oil		5153 - Mastercard *	X	6030 - Gas, Oi...	-143.97
Credit Card Charge	04/16/2024		Shell Oil		5158 - Priser Master...	X	6030 - Gas, Oi...	-30.07
Check	04/18/2024	EFT	City of Lowell	12620.001	1002 - Banner Bank...	X	6045 - Utilities	-269.50
Credit Card Credit	04/18/2024		Shell Oil		5153 - Mastercard *	X	6030 - Gas, Oi...	1.00
Credit Card Credit	04/19/2024		Shell Oil		5158 - Priser Master...	X	6030 - Gas, Oi...	0.30
Credit Card Charge	04/22/2024		Sling	Sling Subscription	5153 - Mastercard *	X	6045 - Utilities	-40.00
Check	04/23/2024	EFT	Sierra Springs	04/23/2024	1002 - Banner Bank...	X	5115 - Office S...	-39.97
Credit Card Charge	04/24/2024		Bound Tree Medical	EMT Supplies	5158 - Priser Master...	X	6060 - EMT S...	-112.84
Liability Check	04/25/2024		QuickBooks Payroll Service	Created by Payroll Service on 04/23/2024	1002 - Banner Bank...	X	2111 - Direct ...	-4,130.22
Check	04/25/2024	EFT	EPUD	April 2024 Electrical Services	1002 - Banner Bank...	X	6045 - Utilities	-38.70
Paycheck	04/26/2024	DD1743	Brown, Nathaniel L	Direct Deposit	1002 - Banner Bank...	X	-SPLIT-	0.00
Paycheck	04/26/2024	DD1744	Hall, Lloyd E	Direct Deposit	1002 - Banner Bank...	X	-SPLIT-	0.00
Paycheck	04/26/2024	DD1745	Priser, William D	Direct Deposit	1002 - Banner Bank...	X	-SPLIT-	0.00
Transfer	04/26/2024			Funds Transfer	1002 - Banner Bank...	X	1004 - Banner ...	-2,000.00
Check	04/27/2024		QuickBooks Payroll Service	Service Charge	1002 - Banner Bank...	X	5111 - Bank S...	-35.00
Liability Check	04/29/2024		Dragt, Lon P	Created by Payroll Service on 04/25/2024	1002 - Banner Bank...	X	2111 - Direct ...	-6,137.53
Paycheck	04/30/2024	DD1746	Sprague, Beth	Direct Deposit	1002 - Banner Bank...	X	-SPLIT-	0.00
Paycheck	04/30/2024	DD1747	Lane Fire Authority	Direct Deposit	1002 - Banner Bank...	X	-SPLIT-	0.00
Bill	04/30/2024			Inv. 1111	2000 - Accounts Pa...	X	6025 - Volunte...	-113.85
Deposit	04/30/2024			Interest	1004 - Banner PER...	X	4111 - Interest ...	0.07
Deposit	04/30/2024			Interest	1002 - Banner Bank...	X	4111 - Interest ...	0.62
Deposit	04/30/2024			Deposit	1210 - LGIP Genera...	X	-SPLIT-	1,394.60
Bill	05/01/2024		Walter E. Nelson Co.	Cust 1662, Invoice 1104721	2000 - Accounts Pa...	X	6065 - Building...	-39.12
Check	05/01/2024	EFT	Exede	April 2024 Statement	1002 - Banner Bank...	X	6045 - Utilities	-151.69
Check	05/01/2024	EFT	Douglas FastNet	Acct No. 3060941	1002 - Banner Bank...	X	6045 - Utilities	-67.80
Bill	05/01/2024			May 2024	2000 - Accounts Pa...	X	5155 - Dues & ...	-200.20
Check	05/01/2024		Special District Insurance Servic...	May 2024 Health Insurance Premium	1210 - LGIP Genera...	X	5070 - Health I...	-4,013.60
Bill	05/02/2024			Funds Transfer	1002 - Banner Bank...	X	1002 - Banner ...	-50,000.00
Check	05/02/2024	EFT	Banner Bank	Visa Charges *4882	1002 - Banner Bank...	X	5252 - Hall Ma...	-286.84
Check	05/06/2024	EFT	Oregon Dept of Revenue	1275000-7	1002 - Banner Bank...	X	2120 - State ...	-1,163.00
Liability Check	05/06/2024	EFT	Oregon Dept of Revenue	1275000-7	1002 - Banner Bank...	X	2120 - State ...	-378.00
Liability Check	05/06/2024	EFT	United States Treasury	93-0849053	1002 - Banner Bank...	X	-SPLIT-	-25.84
Liability Check	05/06/2024	EFT	United States Treasury	93-0849053	1002 - Banner Bank...	X	-SPLIT-	-4,304.04
Liability Check	05/06/2024	EFT	Lowell School District	Fuel - April 2024	1002 - Banner Bank...	X	-SPLIT-	-1,409.32
Bill	05/06/2024			January 1-31, 2024	2000 - Accounts Pa...	X	6030 - Gas, Oi...	-708.51
Check	05/06/2024	EFT	Banner Bank	Visa Charges *4882	1002 - Banner Bank...	X	5153 - Masterc...	-916.97
Check	05/06/2024	EFT	Banner Bank	Fuel - April 2024	2000 - Accounts Pa...	X	5158 - Priser ...	-625.12
Check	05/06/2024	EFT	Banner Bank	May 2024	1002 - Banner Bank...	X	2000 - Account...	-200.20
Bill Pmt -Check	05/06/2024	12622	First Net	Inv. 24-0108-1	1002 - Banner Bank...	X	2000 - Account...	-607.75
Bill Pmt -Check	05/06/2024	12623	J&K Electrical	Inv. 1111	1002 - Banner Bank...	X	2000 - Account...	-113.85
Bill Pmt -Check	05/06/2024	12624	Lane Fire Authority	Fuel - April 2024	1002 - Banner Bank...	X	2000 - Account...	-708.51
Bill Pmt -Check	05/06/2024	12625	Lowell School District		1002 - Banner Bank...	X	2000 - Account...	-371.00
Bill Pmt -Check	05/06/2024	12626	Med Tech Resource, Inc.		1002 - Banner Bank...	X	2000 - Account...	-371.00

9:09 PM
05/06/24

LOWELL RFPD
Transaction List by Date
April 9 through May 6, 2024

Type	Date	Num	Name	Memo	Account	Cir	Split	Amount
Bill Pmt -Check	05/06/2024	12627	Special District Insurance Servic...	May 2024 Health Insurance Premium	1002 · Banner Bank...		2000 · Accoun...	-4,013.60
Bill Pmt -Check	05/06/2024	12628	Walter E. Nelson Co.		1002 · Banner Bank...		2000 · Accoun...	-106.60

Apr 9 - May 6, 24