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| <input checked="" type="checkbox"/> Robert Taylor, Board President | <input checked="" type="checkbox"/> John Tacy, Fire Chief |
| <input checked="" type="checkbox"/> Dale White, Vice President | <input type="checkbox"/> Mark Fitzwater, DC of Operations |
| <input checked="" type="checkbox"/> Wyatt King, Secretary/Treasurer | <input checked="" type="checkbox"/> Candace Hedding, Fire Marshal |
| <input checked="" type="checkbox"/> Matt Herb, Member | <input checked="" type="checkbox"/> Russell Duerr, DC of Training |
| <input checked="" type="checkbox"/> Robbe Boren, Member | <input checked="" type="checkbox"/> Desiree Barker, Chief Administrative Officer |

CALL MEETING TO ORDER AT 5:30 PM

FLAG SALUTE

MINUTES

Agenda item # 1 – Approval of December 9, 2025 Minutes

Vice President White made a motion to approve the board minutes and executive minutes as written, Secretary Treasurer King 2nd the motion.

Vote:

Board President Taylor - Yea
Vice President White - Yea
Secretary Treasurer King - Yea
Member Herb - Yea
Member Boren – Yea

Motion Approved.

CITIZEN COMMENTS

(Limited to 5 minutes per speaker)
There were no citizen comments.

NEW BUSINESS

Agenda Item #2 – 2024/2025 Financial Audit Report

CPA Kori Sarrett and audit staff member Brice Rust summarized the 2024//2025 Financial Audit.

- The audit was smooth and efficient. It took less audit staff and less time than has been needed in the past. The change to cash basis accounts for some of the speed, plus CAO Barker provided so much documentation prior to arrival.
- There was one journal entry needed for \$166. This means the monthly financial statements are accurate.
- The financial situation was concerning, particularly the ambulance fund's \$76,000 negative carryover and \$300,000 loss.
- Bryce, the senior audit staff member, explained that the audit process was completed in one day due to efficient preparation and switching to a cash basis. There were no findings or minimum standards funding issues.
- CPA Sarrett clarified the purpose and scope of the financial audit, which focuses on verifying the accuracy of financial statements and ensuring compliance with budget laws, rather than detecting fraud or inefficiency.

Agenda Item #3 – Board Workshop

Chief Tacy proposed scheduling a board workshop next month. He'd like the focus to include:

- Leadership team deliverables to clarify what they do
- SWOT analysis with the board
- Master and strategic plans
- Budget and financial outlook
- By-laws
- SDAO presentation
- We hope to accomplish a direction from the board for LFDs future.
- Chief Administrative Officer Barker will email the board for a date and collect ideas.

REPORTS**Agenda Item #4 – Financial Report**

CAO Barker provided a financial report.

- 91% of tax revenue had been received, with another payment expected soon
- Ambulance billing receivables has an 8% increase over previous years
- Website changes attributed to Ashley's success in setting up online payment systems for fire med subscriptions
- Ongoing work to set up an online store.
- Financial statements were reported to be in good shape, with journal entries completed to separate conflag pay from overtime.
- Secretary/Treasurer King expressed an interest in reviewing the performance of Tactical's billing services to review our projections of their services

Agenda Item #5 – Legislative update(s)

Chief Tacy updated the board on legislative updates

- Balanced billing temporary rules are in place.
- Chief Tacy has a seat on SB454 Rural Fire District Funding Advisory Committee.
- DC Fitzwater has requested a seat on the Ambulance Service Area Recommendation Committee through OHA. Chief Tacy has also thrown his hat in so one or both will hopefully be selected.

Agenda Item #6 – Union Address the Board

Jason Adamson, Union Vice President updated the board on the recent elections.

- New trustees are Kyle Kemper, and they appointed Jacob Graff into Justin McCubbins' vacancy.
- Lt Perkins was reelected as Secretary.
- 375 pounds of cat food was donated and was matched by Tractor Supply

Agenda Item #7 – Volunteers Address the Board

DC Duerr provided information on a couple topics.

- DC Duerr noted the complete of the volunteer academy in December. Another academy is schedule for spring. We have applications for our support volunteers.
- We will be participating in Blood Cancer United's Seattle stair climb on March 9th.

Agenda Item #8 – Fire Chief Report

Fire Chief Tacy reported on various topics:

- Station 34's roof assessment showed moisture, mildew and rot from improper installation. We will work with legal to attempt recovery of the expenses from the bonding agent.
- Station 31's roof has high levels of moisture. The areas are along a seam and over the mezzanine. Chief Tacy has reached out to Bill and Jordan, who assisted with Station 31's build, and they agree it's a problem. We have a 5 year on installation warranty. We will add an exploratory investigation.
- BC Nunes coordinated repairs on Station 34 where the siding and flashing were leaking into the walls.
- Contractors are coordinating with the City of Lebanon to connect the water system at Station 34
- Sweethome is hiring a grant manager to oversee the CWDG grant. Sweethome had to resubmit due to requirements from Forest Service. Changes for final approval should be coming soon and will enable us to begin a hiring process with a start date in May.
- Annexations are being denied by the Department of Revenue for mapping issues. The denials may be resulting from different DOR staff members interpretation of the law. We will not bill those that have submitted their annexation application if we respond to a fire at their location. They will not accept a tax lot map.
- Fire Chief Tacy commended his team for their hard work on new projects and new responsibilities.
- The first live stream of the board meeting received over 160 views YouTube continues to grow and is close to monetization.
- Call numbers are the highest we've seen excluding Covid. Overlapping calls are very high.

ADJOURN TO EXECUTIVE SESSION AT 6:19 pm PER ORS 192.660(2)(d): TO CONDUCT DELIBERATIONS ON LABOR NEGOTIATIONS

RECONVENE REGULAR SESSION at 6:40 pm

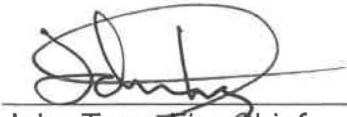
OTHER AGENDA ITEMS

There were no other agenda items.

ADJOURN REGULAR SESSION AT 6:40 pm.



Robert Taylor, Board President



John Tacy, Fire Chief

