

PHILOMATH FIRE & RESCUE

June 1, 2020

Location: Philomath Fire & Rescue

To promote physical social separation, the meeting will be held in the Apparatus Bay and we ask that attendees maintain a minimum of six feet of separation from each other. We encourage attendees to wear masks and gloves and will have those available to those who do not bring their own.

Budget Hearing

3:00 PM

- I. CALL TO ORDER/ROLL CALL
- II. BUDGET HEARING OPEN/PUBLIC INPUT
- III. RESOLUTION ADOPTING BUDGET AND TAX LEVY
- IV. ADJOURNMENT

Regular Session Board Meeting

- I. CALL TO ORDER/ROLL CALL
- II. ACTION ITEMS
 - A. Approval of Minutes – May 4th Board Meeting
Approval of Minutes – Budget Committee Meeting
 - B. Approval of Bills
- III. PUBLIC COMMENT
- IV. STAFF REPORTS
 1. President – Brand
 2. Fire Chief – Miller Report
 3. Board Secretary – Rodriguez
 - Revenue/Expense Report
 - Review of Check Register
 - RunTracker
 - Chief Vacation Hours
- V. REPRESENTATIVE REPORTS
 1. Volunteer Association - Louden
 2. IAFF Local 4925 – Haney
- VI. OLD BUSINESS
 1. Board Goals
- VII. NEW BUSINESS
 1. Fee Schedule Policy
 2. Civil Service Appointment Review
 3. Assistant Chief Job Description
- VIII. ACTION ITEMS
- IX. NEXT MEETING – July 6, 2020
- X. ADJOURNMENT

A Fire Board member shall strive to:

Give the staff the respect and consideration due skilled professional personnel.

(Board Member Code of Conduct presented by Ken Jones at the 2014 Fire Service Conference)

RESOLUTION NO. 20-01

RESOLUTION ADOPTING THE BUDGET

Be it resolved that the Board of Directors for Philomath Fire & Rescue hereby adopts the budget for fiscal year 2020 - 2021 in the total of \$ 2,843,639 now on file at Philomath Fire & Rescue, 1035 Main Street, Philomath, Oregon.

MAKING APPROPRIATIONS

Be it resolved that the amounts for the fiscal year beginning July 1, 2020, and for the purposes shown below, are hereby appropriated as follows:

Fire Protection

General Fund

Personnel Services	\$ 979,703
Materials and Services	\$ 465,800
Capital Outlay	\$ 701,700
Interfund Transfers	\$ 313,521
General Operating Contingency	<u>\$ 117,236</u>
Total General Fund	\$ 2,577,960

GO Bond Capital Improvement Fund

Total GO Bond Fund \$ 0

Go Bonded Debt Service Fund

Bond Draw Series 2016 Principal Payment	\$ 190,000
Bond Draw Series 2017 Principal Payment	\$ 140,000
Bond Draw Series 2016 Interest Payment	\$ 24,854
Bond Draw Series 2017 Interest Payment	<u>\$ 25,194</u>
Total Bonded Debt Service Fund	\$ 380,048

Total Appropriations for Fire Protection \$ 2,958,008

Board President Rick Brand

June 1st, 2020

Date

ATTEST: _____
Board Treasurer/Secretary Ruth Jacobs

RESOLUTION NO. 20-02

RESOLUTION LEVYING TAXES

Be it resolved that the Board of Directors for Philomath Fire & Rescue hereby imposes the taxes provided for in the adopted budget at the rate of \$2.0080 per \$1,000 of assessed value for operations; and that these taxes are hereby imposed and categorized for tax year 2020 - 2021 upon the assessed value of all taxable property within the district.

General Fund	\$1.5080/\$1000
General Obligation Bond	\$.5000/\$1000

LEVY CATEGORIZATION

Be it resolved that the Board of Directors for Philomath Fire & Rescue hereby levies the taxes provided for in the adopted budget at the rate of \$2.0080 per \$1000; and that these taxes are levied upon all taxable property within the district as of 1:00 a.m. on July 1, 2020. The following allocation and categorization subject to the limits of section 11b, Article XI of the Oregon Constitution make up the above aggregate levy:

Subject to the General Government
Limitation

General Fund	\$1.5080/\$1000
General Obligation Bond	\$.5000/\$1000
Total Levy	\$2.0080/\$1000

The above resolution statements were approved and declared adopted on this 1st day of June, 2020.

Board President Rick Brand

June 1st, 2020

Date

ATTEST: _____
Board Treasurer/Secretary Ruth Jacobs

PHILOMATH FIRE & RESCUE

May 4, 2020

Regular Board Meeting

- I. CALL TO ORDER/ROLL CALL – The Philomath Fire & Rescue Board of Directors meeting was called to order at 15:02 by Board President Rick Brand. Board members present were President Rick Brand, Vice President Joe Brier, Treasurer Ruth Jacobs, Daphne Phillips, and Robyn Jones. Staff Present were Fire Chief Tom Miller and Office Administrator (OA) Lillee Rodriguez.
Guests Present: Volunteer Vice President Jessica Olsen, Deputy Chief (DC) Chancy Ferguson, Firefighter Lindsay Taylor, and Volunteer Treasurer Ken Corbin.
- II. ACTION ITEMS
 - A. Approval of Minutes – March 3, 2020 – Treasurer Jacobs clarified her comments regarding the planning commission. She noted that she will send the correction to OA Rodriguez.
Treasurer Jacobs motioned to approved minutes with her amendment. Vice President Brier seconded. Motion approved 5 – 0.
 - B. Approval of Bills – March - OA Rodriguez presented the March bills, noting a charge for recruitment postings, the Spring newsletter, and Length of Service Awards Program (LOSAP) contribution. Treasurer Jacobs motioned to approve payment of the bills in the amount of \$30,793.25. Jones seconded. Motion passed 5 – 0.
Approval of Bills – April - OA Rodriguez presented the April bills, noting a charge to the new Medical Director, postage for the Spring newsletters, and annual service for the extrication tools. **Jones motioned to approve payment of the bills in the amount of \$29,691.18. Jacobs seconded.** DC Ferguson discussed the expectations of the new Medical Director for the District and what the annual fee covers. **Motion passed 5 – 0.**
- III. PUBLIC COMMENT – None.
- IV. STAFF REPORTS
 1. President – President Brand acknowledge and thanked the personnel for working through the pandemic and doing so safely.
 2. Fire Chief – Chief Miller noted that the personnel have been commendable in making adjustments to accommodate the current public health crisis, including work with the Benton County Emergency Operations Center (EOC).
Personnel – Chief Miller recognized Firefighter Taylor as the successful candidate for the Lieutenant Position and welcomed her to the ranks of paid staff. Chief Miller reported that he and Captain Saalsaa both performed work with the county EOC. He noted that the District has not had dramatic demand for PPE use in response to the pandemic, noting that the District had a supply of equipment in the Mass Casualty Trailer which has turned out to be a great resource for the whole county. Chief Miller reported that the personnel are working to submit a SAFER grant for the Daytime Firefighter position. Chief Miller reported that his elbow surgery went well. He will follow up within the next week with his physician.
Training – Chief Miller reported that training during the pandemic has been a challenge but the District was able to provide personnel with several online trainings as well as a zoom training. He stated that Spring Fire Academy has begun, with 4 participants currently and a few more applications received within the last few days. Chief Miller stated that this additional interest is due to the appeal of the Resident Volunteer Program. He added that two current Resident Volunteers have put in their notice to leave in the next few weeks. He also

noted that there will be Resident Volunteers positioned at Station 203. Chief Miller stated that Volunteer Captain Loudon is currently deployed in Salem as part of an Incident Management Team for COVID-19. Chief Miller added that Volunteer AIC Bovbjerg helped set up overflow medical units in Salem as well. Chief Miller reported that Resident Volunteers Rios and West both achieved their EMT certification.

Apparatus – Chief Miller stated that there are no current issues with District apparatus.

Equipment - Chief Miller stated that delivery of the Self-Contained Breathing Apparatus (SCBAs) should be within the next few weeks. He reported that the extrication tools received their annual service. Chief Miller reported that the District received \$2,500 from the OSU Folk Club Thrift Shop and the funds will go toward purchase of hydraulic equipment for Station 202 as part of the 90-year campaign and fundraiser.

Building – Chief Miller reported that Station 203 is being outfit and furnished for two full-time Resident Volunteers.

Meetings – Chief Miller stated that he is working with the Fire Defense Board to discern the details of conflagration response this fire season. He reported that Monroe has elected to participate in conflagrations this fire season. Chief Miller reported that the District staff have completed the budget document and it has been disbursed to the Budget Committee. Chief Miller reported that the District members participated in a “Welcome Home” for Chief Robison from Toledo. The staff and Board discussed challenges relating to conflagration response and the potential for coronavirus exposure during deployment.

3. Board Secretary –

- Revenue/Expense Report – OA Rodriguez noted the current standing of the GO Bond Debt Services Fund, reminding the Board that payment for this is typically due in early June.
- Review of Check Register – OA Rodriguez reviewed the check registers for March and April, noting deposits from refunded event registrations, EMR class, and merchandise sales.
- RunTracker – OA Rodriguez presented the RunTrackers for March 2020: 50 calls; 11 Fire, 36 medical, and April 2020: 60 calls: 9 Fire, 51 Medical. She noted that the current year end projections are about 50 calls ahead of 2019 projections.
- Chief Vacation Hours included in the Board Packet.
- Spring Newsletter included in the Board Packet.

V. REPRESENTATIVE REPORTS

1. Volunteer Association – Olsen, nothing to report.
2. IAFF Local 4925 – Haney not present. Taylor stated nothing to report.

VI. OLD BUSINESS

1. Newspaper Article – Included in Spring Newsletter – The Board and staff discussed additional ways to get information out to the public.
2. Board Goals – President Brand stated that he been keeping tabs on the City of Philomath calendar for topics and did not see anything relating to the Fire District.
3. Chief Miller Goals – Treasurer Jacobs stated that the Chief submitted his goals to the Board. **Treasurer Jacobs motioned to adopt the revised goals for Chief Miller, provided on March 9th to the Board. Vice President Brier seconded.** Treasurer Jacobs encouraged Chief Miller to distribute his goals to all the personnel in the District. **Motion passed 5 – 0.**

VII. NEW BUSINESS

1. Daytime Firefighter Position – Revenue & Wage Projections – OA Rodriguez reviewed the wages and revenue projections included in the Board packet. The Board and Staff discussed personnel expenses and tax revenue projections as well as a brief discussion about future levies for the District.
2. Budget Committee Meeting – OA Rodriguez reminded the Board that the Budget Committee meeting is currently scheduled for May 14th, 2020 at 6 pm and will be held in the Apparatus Bay at Station 201. Staff and Board briefly discussed some changes to the budget document for Fiscal Year 2020 – 2021.

VIII. ACTION ITEMS - None

IX. NEXT MEETING – June 1, 2020

X. ADJOURNMENT – Meeting adjourned at 15:55.

DRAFT

PHILOMATH FIRE & RESCUE

May 14, 2020

Budget Committee Meeting

- I. ROLL CALL/CALL TO ORDER - The Philomath Fire & Rescue Budget Committee Meeting was called to order by Board President Rick Brand at 18:02. Present for the meeting were Rick Brand, Ruth Jacobs, Rich Saalsaa, Chancy Ferguson, Tom Miller, Lilee Rodriguez, Joe Brier, Peter Finn, Larry Sleeman, Anton Grube, Van Hunsaker, Daphne Phillips, Robyn Jones, and Bob Boss. **Brand motioned to nominate Sleeman as Chair of Budget Committee, Sleeman accepted. Jacobs seconded. Motion passed 10-0.**
- II. DISCUSSION – Sleeman introduced the budget review process, noting that the budget will be reviewed by program and then recommended for approval by the board as a whole. Brand read the budget message. Rodriguez noted changes to the Capitalization Policy for the District and how it has impacted the breakdown of the budget.
 - Administrative Program – Rodriguez reviewed the line items, noting an increase in the Contingency Fund and Unappropriated Ending Fund Balance. **Van motioned to recommend the Administrative Program, as presented, in the amount of \$750,485.00. Finn seconded. Motion passed 10-0.**
 - EMS Program – Ferguson reviewed the line items and objectives. **Brand motioned to recommend the EMS Program, as presented, in the amount of \$18,950.00. Grube seconded. Motion passed 10-0.**
 - Suppression Program – Ferguson reviewed the line items and noted the increase to Small Tools & Equipment (6190) due to purchasing multiple smaller pieces of equipment to furnish the apparatus, none of them meeting the new capitalization criteria. **Boss motioned to recommend the Suppression Program, as presented, in the amount of \$10,200.00. Hunsaker seconded, Motion passed 10-0.**
 - Safety Program – Ferguson reviewed the line items and objectives. Rodriguez noted that the riding lawnmower should not be in the program, rather moved to Building & Grounds. **Jacobs recommended the Safety Program, with the suggested change, in the amount of \$273,600.00. Brand seconded. Motion passed 10-0.**
 - Training Program – Ferguson reviewed the line items, noting the \$400,000 to be spent on a training facility that is dependent upon receipt of a grant. **Phillips motioned to recommend the Training Program, as presented, in the amount of \$461,750.00. Jacobs seconded. Motion passed 10-0.**
 - Prevention & Public Education Program – Saalsaa reviewed the line items and the overall purpose of the program. **Jacobs motioned to recommend the**

Prevention & Public Education Program, as presented, in the amount of \$9,650.00. Brand seconded. Motion passed 10-0.

Emergency Communications & Mapping – Ferguson reviewed the line items and objectives. **Grube motioned to recommend the Emergency Communications & Mapping Program, as presented, in the amount of \$16,300.00. Brier seconded. Motion passed 10-0.**

Buildings & Grounds – Ferguson reviewed the line items and objectives. Rodriguez noted that this is where the riding lawnmower should be budgeted. **Jacobs motioned to recommend the Buildings & Grounds Program, with the noted change, in the amount of \$109,350.00. Finn seconded. Motion passed 10-0.**

Vehicle & Equipment – Ferguson reviewed the line items and objectives, noting that the Hydraulic fundraising campaign has already raised \$2,800 toward the purchase of this rescue equipment. **Grube motioned to recommend the Vehicle & Equipment Program, as presented, in the amount of \$72,350.00. Phillips seconded. Motion passed 10-0.**

Personnel, Bond Funds & Reserves – The committee reviewed and discussed the proposed budget for personnel, bonded debt services and reserves but are not charged with approval or recommendation.

Hunsaker motioned to recommend the whole proposed budget, with noted changes, to the Board for approval. Jacobs seconded. Motion passed 10-0.

III. PUBLIC COMMENT – None.

IV. ADJOURNMENT – Brand thanked the committee members for their contribution and adjourned the meeting at 19:40.

Philomath Fire and Rescue

Transaction by Account

May 2020

Type	Date	Name	Memo	Amount
Ordinary Income/Expense				
Expense				
6000 - Materials and Services				
6001 - Contracted Professional Service				
Bill	05/04/2020	Kamind IT, Inc.	Office 365 support	195.84
Bill	05/13/2020	Security Alarm Corp	201 - Security Alarm & Fire Monitoring	281.00
Bill	05/13/2020	Security Alarm Corp	Additional Cameras at 201	3,294.00
Bill	05/13/2020	Good Earth Pest Company	201 - bimonthly service	68.00
Total 6001 - Contracted Professional Service				3,838.84
6010 - Office Supplies				
Bill	05/04/2020	OSCU 402518-73	hdmi cable	11.99
Bill	05/04/2020	OSCU 402518-73	webcam & microphone	32.99
Bill	05/04/2020	OSCU 402518-72	office artwork - ferguson	50.98
Bill	05/13/2020	OSCU 402518-72	Training Binders	108.06
Bill	05/13/2020	OSCU 402518-72	File Folders	19.86
Bill	05/13/2020	OSCU 402518-72	Dividers, label tape, office organization	108.53
Bill	05/13/2020	OSCU 402518-72	keyboard & mouse	30.98
Total 6010 - Office Supplies				363.39
6011 - Postage/Shipping				
Bill	05/13/2020	OSCU 402518-71	postage for turnouts	17.25
Total 6011 - Postage/Shipping				17.25
6020 - Insurance and Bond				
Bill	05/27/2020	The Hartford	AD&D Insurance Renewal	180.00
Total 6020 - Insurance and Bond				180.00
6030 - Dues and Fees				
Bill	05/04/2020	OSCU 402518-73	Zoom remote meetings - 1 year subscri...	149.90
Check	05/04/2020	AsiFlex	Administrative fee	15.00
Bill	05/13/2020	OSCU 402518-70	Paypal fee - app purchase	0.10
Bill	05/27/2020	OSCU 402518-73	software subscription	9.95
Bill	05/27/2020	OSCU 402518-73	Software subscription - Adobe 05/20 - ...	407.76
Bill	05/27/2020	OSCU 402518-73	Software subscription - Avast 20-21	59.99
Total 6030 - Dues and Fees				642.70
6040 - Publications and Elections				
Bill	05/27/2020	Midvalley Newspapers	Budget Hearing Posting	497.20
Total 6040 - Publications and Elections				497.20
6050 - Utilities				
Bill	05/04/2020	Consumers Power Inc.	Bellfountain Power	66.81
Bill	05/04/2020	Consumers Power Inc.	203 - Power	212.49
Bill	05/04/2020	Culligan	201 - bottled water	37.50
Bill	05/04/2020	City of Philomath	201 - Water	333.60
Bill	05/04/2020	City of Philomath	Water line	10.00
Bill	05/13/2020	Consumers Power Inc.	Daisy Drive - Power	25.14
Bill	05/13/2020	Consumers Power Inc.	Priest Rd - Power	59.23
Bill	05/13/2020	Consumers Power Inc.	202 - Power	61.40
Bill	05/13/2020	Republic Services	Large dumpster rental	65.57
Bill	05/13/2020	Republic Services	201 - Garbage	226.56
Bill	05/27/2020	NW Natural	201 - natural gas	105.04
Bill	05/27/2020	Pacific Power	201 - Power	805.25
Total 6050 - Utilities				2,008.59

Philomath Fire and Rescue Transaction by Account May 2020

Type	Date	Name	Memo	Amount
6060 · Telephone, Pagers, Internet				
Check	05/04/2020	AT&T Mobility	ESO Tablets	40.31
Bill	05/04/2020	Alyrica	201 - phones & internet	492.87
Bill	05/04/2020	Pioneer Telephone Cooperative	202 - Phones	98.42
Check	05/06/2020	Comcast	201 - cable	12.69
Check	05/21/2020	Verizon	Tablets	164.27
Bill	05/27/2020	Century Link	203 - Phones	160.50
Total 6060 · Telephone, Pagers, Internet				969.06
6070 · Travel				
Bill	05/13/2020	OSCU 402518-70	MREs	360.00
Credit	05/13/2020	OSCU 402518-72	credit from subway order - cancelled by...	-53.10
Bill	05/27/2020	OSCU 402518-72	Station lunch	90.23
Total 6070 · Travel				397.13
6090 · Education/Training				
Bill	05/04/2020	Bimart Corporation	Binders for academy	2.06
Bill	05/04/2020	OSCU 402518-73	EMS recert - Anderson	23.00
Bill	05/13/2020	OSCU 402518-72	Fingerprints - Lewis	12.50
Bill	05/13/2020	OSCU 402518-73	Fingerprints - Friedel	12.50
Bill	05/27/2020	Department of Public Safety Sta...	Fingerprints - Lewis, Toumbs	80.00
Bill	05/27/2020	OSCU 402518-73	EMR recert - Dellinger	23.00
Total 6090 · Education/Training				153.06
6100 · Equipment Maintenance Agreement				
Bill	05/04/2020	CTX	201 Xerox - copies	121.56
Bill	05/13/2020	CTX	Kyocera - copies	53.48
Bill	05/27/2020	CTX	201 - Xerox copies	75.38
Total 6100 · Equipment Maintenance Agreement				250.42
6130 · Gas & Oil				
Bill	05/13/2020	Carson Oil	Fuel	192.99
Bill	05/27/2020	Carson Oil	Fuel	196.01
Total 6130 · Gas & Oil				389.00
6160 · Equipment Maintenance				
Bill	05/13/2020	Fire Rescue Equipment NW, LLC	Rescue tool repair	1,045.00
Bill	05/13/2020	OSCU 402518-71	push mower repair	34.05
Bill	05/27/2020	Beggs Tire & Wheel	tires for forklift	119.90
Bill	05/27/2020	Diversified Inspections & Testin...	Annual ladder testing	1,980.75
Total 6160 · Equipment Maintenance				3,179.70
6161 · Vehicle Maintenance				
Bill	05/04/2020	Hughes Fire Equipment, Inc.	241 - valve repair	391.83
Bill	05/27/2020	Valvoline LLC	291 - lube & oil	40.78
Bill	05/27/2020	Hughes Fire Equipment, Inc.	241 - periodic maintenance oil	78.00
Total 6161 · Vehicle Maintenance				510.61
6170 · Building Maint and Improvements				
Bill	05/27/2020	OSCU 402518-70	201 - station placards	73.49
Total 6170 · Building Maint and Improvements				73.49
6180 · Grounds Maintenance				
Bill	05/04/2020	True Value	weed preventative for 201 grounds	38.38
Bill	05/04/2020	True Value	201 grounds fertilizer	16.99
Bill	05/27/2020	True Value	sprinkler repair - pvc pipe, couplings, n...	6.71
Bill	05/27/2020	Corvallis Power Equipment	201 - Riding mower	2,649.00
Total 6180 · Grounds Maintenance				2,711.08

Philomath Fire and Rescue Transaction by Account May 2020

Type	Date	Name	Memo	Amount
6190 · Small Tools & Equipment				
Bill	05/04/2020	TWGW, Inc. dba Philomath Napa	reciprocating saw parts	55.47
Bill	05/27/2020	True Value	231 - push broom	21.99
Total 6190 · Small Tools & Equipment				77.46
6200 · Supplies - Department				
Bill	05/04/2020	Walter E. Nelson Co.	201 - janitorial supplies	172.24
Bill	05/13/2020	OSCU 402518-73	Fit tester materials	29.16
Bill	05/13/2020	True Value	Showerhead for residence	25.28
Bill	05/13/2020	OSCU 402518-70	fire pails	25.98
Bill	05/19/2020	Walter E. Nelson Co.	201 - toilet paper	52.00
Bill	05/27/2020	Allan's Coffee & Tea	201 - Coffee	203.40
Bill	05/27/2020	OSCU 402518-72	201 - candy	19.98
Total 6200 · Supplies - Department				528.04
6210 · Supplies - Medical				
Bill	05/04/2020	Medline Industries, Inc.	iv kits	80.79
Bill	05/04/2020	Medline Industries, Inc.	bandages, alcohol prep pads, gauze	100.44
Bill	05/13/2020	Industrial Welding Supply, Inc	Oxygen	15.70
Bill	05/27/2020	Industrial Welding Supply, Inc	Oxygen & valve testing	38.85
Bill	05/27/2020	Medline Industries, Inc.	I-gel	437.52
Bill	05/27/2020	Medline Industries, Inc.	gloves, needles	187.74
Bill	05/27/2020	Life Assist, Inc.	test strips, electrodes, syringe, iv cathe...	242.56
Bill	05/27/2020	OSCU 402518-73	1 adult, 1 pediatric thermometer	139.88
Total 6210 · Supplies - Medical				1,243.48
6215 · Supplies - Prevention				
Bill	05/13/2020	OSCU 402518-72	Copies of Fire Map Books for Prevention	709.09
Total 6215 · Supplies - Prevention				709.09
6240 · Supplies - Consumables				
Bill	05/04/2020	OSCU 402518-72	AAA batteries	32.48
Bill	05/27/2020	True Value	fasteners	5.64
Bill	05/27/2020	Petty Cash	printer ink for residence	18.80
Total 6240 · Supplies - Consumables				56.92
6250 · Uniforms				
Bill	05/04/2020	Northwest Safety Clean	Turnout Inspection & repair	201.87
Bill	05/04/2020	Northwest Safety Clean	Turnout inspection & repairs	683.70
Bill	05/13/2020	Witmer Public Safety Group	Namebars - Bellmor, Fairall, Lewis, To...	67.19
Bill	05/27/2020	Cascade Fire Equipment Co.	goggles	71.88
Bill	05/27/2020	Witmer Public Safety Group	namebars	67.19
Bill	05/27/2020	Nicholas Wooldridge	Pant hemming	50.00
Bill	05/27/2020	OSCU 402518-71	Station boots - Ferguson	161.96
Bill	05/27/2020	SeaWestern	trousers	110.10
Bill	05/27/2020	SeaWestern	Uniform shirt	107.70
Total 6250 · Uniforms				1,521.59
6270 · Volunteer - Activities				
Bill	05/04/2020	Condon Skelly	Old #1 Insurance 06/12/20 - 06/12/21	267.72
Total 6270 · Volunteer - Activities				267.72
6310 · Physical & Immunizations				
Bill	05/13/2020	Occupational Medicine Dept.	Physicals- Fairall, Lewis, Toumbs	2,081.50
Bill	05/13/2020	Occupational Medicine Dept.	Physical - Burkum	602.50
Total 6310 · Physical & Immunizations				2,684.00

Philomath Fire and Rescue
Transaction by Account
May 2020

Type	Date	Name	Memo	Amount
6900 · Miscellaneous Expense				
Bill	05/04/2020	OSCU 402518-70	203 - tv bracket	26.98
Bill	05/04/2020	OSCU 402518-70	203 - Station smart tv	179.99
Bill	05/04/2020	Benton County	Annexation	1,106.35
Bill	05/27/2020	True Value	erroneous charge on account - reimbur...	8.49
Total 6900 · Miscellaneous Expense				1,321.81
Total 6000 · Materials and Services				24,591.63
7000 · Capital Outlay				
7110 · Capital Outlay - Building				
Bill	05/04/2020	OSCU 402518-70	203 - furniture	599.98
Total 7110 · Capital Outlay - Building				599.98
7015 · Capital Outlay - Training				
Bill	05/13/2020	True Value	Roof prop materials	11.99
Bill	05/13/2020	Spaeth Lumber Co., Inc	nuts & bolts	10.22
Bill	05/13/2020	Spaeth Lumber Co., Inc	supplies for roof prop - fasteners, flashi...	96.07
Bill	05/13/2020	True Value	Roof prop supplies	17.99
Bill	05/13/2020	True Value	Roof prop supplies - sealant, cutting kn...	17.47
Bill	05/13/2020	Spaeth Lumber Co., Inc	Roof prop supplies	261.66
Total 7015 · Capital Outlay - Training				415.40
7040 · Capital Outlay - Office				
Bill	05/04/2020	OSCU 402518-73	desktop protection plan	33.99
Bill	05/04/2020	OSCU 402518-73	desktop computer and monitor	341.98
Total 7040 · Capital Outlay - Office				375.97
Total 7000 · Capital Outlay				1,391.35
Total Expense				25,982.98
Net Ordinary Income				-25,982.98
Net Income				-25,982.98

Philomath Fire and Rescue
Balance Sheet by Class
 As of May 31, 2020

	GO Bond 2016 -...	General Fund	Building Reser...
ASSETS			
Current Assets			
Checking/Savings			
1015 · Citizens Bank Checking	539.81	70,365.05	0.00
1000 · Petty Cash	0.00	50.00	0.00
1010 · Wells Fargo Checking	0.00	0.20	0.00
1050 · Local Government Investment Poo	209,828.34	434,394.35	217,263.34
1060 · OSU - Savings Account	0.00	10,649.78	0.00
Total Checking/Savings	210,368.15	515,459.38	217,263.34
Accounts Receivable			
11000 · Accounts Receivable	0.00	87,296.67	0.00
Total Accounts Receivable	0.00	87,296.67	0.00
Other Current Assets			
12100 · Inventory Asset	0.00	4,086.68	0.00
Total Other Current Assets	0.00	4,086.68	0.00
Total Current Assets	210,368.15	606,842.73	217,263.34
TOTAL ASSETS	210,368.15	606,842.73	217,263.34
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable			
2010 · Accounts Payable	0.00	3,610.19	0.00
Total Accounts Payable	0.00	3,610.19	0.00
Other Current Liabilities			
2400 · Payroll Liabilities			
2132 · Oregon Transit Tax Withholding	0.00	62.37	0.00
2240 · Child Support Payable	0.00	145.00	0.00
2100 · Wages Payable	0.00	7,432.84	0.00
2110 · Federal Income Tax Payable	0.00	2,362.73	0.00
2120 · FICA Payable	0.00	1,222.92	0.00
2125 · Medicare Payable	0.00	463.46	0.00
2130 · State Income Tax Payable	0.00	2,430.46	0.00
2131 · Works Benefit Fund Payable(WBF)	0.00	20.05	0.00
2140 · PERS Payable	0.00	7,014.94	0.00
2145 · OR Saving Growth 457 Payable	0.00	500.00	0.00
2150 · Health Insurance Prem. Payable	0.00	203.71	0.00
2210 · Health Ins Prem Ded Pre Tax	0.00	433.37	0.00
2230 · Flexible Spending Account	0.00	1,176.16	0.00
2232 · Union Dues	0.00	600.05	0.00
Total 2400 · Payroll Liabilities	0.00	24,068.06	0.00
Total Other Current Liabilities	0.00	24,068.06	0.00
Total Current Liabilities	0.00	27,678.25	0.00
Total Liabilities	0.00	27,678.25	0.00
Equity			
3010 · Fund Balance	0.00	-893,510.62	-445,656.42
3200 · Unallocated Fund Balance	0.00	883,151.59	445,656.42
Net Income	210,368.15	589,523.51	217,263.34
Total Equity	210,368.15	579,164.48	217,263.34
TOTAL LIABILITIES & EQUITY	210,368.15	606,842.73	217,263.34

Philomath Fire and Rescue
Balance Sheet by Class
As of May 31, 2020

	Equipment Res...	Vehicle Reserv...	TOTAL
ASSETS			
Current Assets			
Checking/Savings			
1015 · Citizens Bank Checking	0.00	0.00	70,904.86
1000 · Petty Cash	0.00	0.00	50.00
1010 · Wells Fargo Checking	0.00	0.00	0.20
1050 · Local Government Investment Poo	283,640.91	72,729.37	1,217,856.31
1060 · OSU - Savings Account	0.00	0.00	10,649.78
Total Checking/Savings	283,640.91	72,729.37	1,299,461.15
Accounts Receivable			
11000 · Accounts Receivable	0.00	0.00	87,296.67
Total Accounts Receivable	0.00	0.00	87,296.67
Other Current Assets			
12100 · Inventory Asset	0.00	0.00	4,086.68
Total Other Current Assets	0.00	0.00	4,086.68
Total Current Assets	283,640.91	72,729.37	1,390,844.50
TOTAL ASSETS	283,640.91	72,729.37	1,390,844.50
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable			
2010 · Accounts Payable	0.00	0.00	3,610.19
Total Accounts Payable	0.00	0.00	3,610.19
Other Current Liabilities			
2400 · Payroll Liabilities			
2132 · Oregon Transit Tax Withholding	0.00	0.00	62.37
2240 · Child Support Payable	0.00	0.00	145.00
2100 · Wages Payable	0.00	0.00	7,432.84
2110 · Federal Income Tax Payable	0.00	0.00	2,362.73
2120 · FICA Payable	0.00	0.00	1,222.92
2125 · Medicare Payable	0.00	0.00	463.46
2130 · State Income Tax Payable	0.00	0.00	2,430.46
2131 · Works Benefit Fund Payable(WBF)	0.00	0.00	20.05
2140 · PERS Payable	0.00	0.00	7,014.94
2145 · OR Saving Growth 457 Payable	0.00	0.00	500.00
2150 · Health Insurance Prem. Payable	0.00	0.00	203.71
2210 · Health Ins Prem Ded Pre Tax	0.00	0.00	433.37
2230 · Flexible Spending Account	0.00	0.00	1,176.16
2232 · Union Dues	0.00	0.00	600.05
Total 2400 · Payroll Liabilities	0.00	0.00	24,068.06
Total Other Current Liabilities	0.00	0.00	24,068.06
Total Current Liabilities	0.00	0.00	27,678.25
Total Liabilities	0.00	0.00	27,678.25
Equity			
3010 · Fund Balance	-256,987.45	-188,222.07	-1,784,376.56
3200 · Unallocated Fund Balance	256,987.45	188,222.07	1,774,017.53
Net Income	283,640.91	72,729.37	1,373,525.28
Total Equity	283,640.91	72,729.37	1,363,166.25
TOTAL LIABILITIES & EQUITY	283,640.91	72,729.37	1,390,844.50

Philomath Fire and Rescue
Profit & Loss Budget vs. Actual
 July 2019 through May 2020

	GO Bond 2016 - Debt Services				General Fund			
	Jul '19 - Ma...	Budget	\$ Over Bud...	% of Budget	Jul '19 - Ma...	Budget	\$ Over Bud...	% of Budget
Ordinary Income/Expense								
Income								
4060 · Conflagration Income	0.00				133,732.26	127,000.00	6,732.26	105.3%
4500 · Transfers In	0.00				0.00	0.00	0.00	0.0%
4050 · Public Education Income	0.00				8,116.00	8,000.00	116.00	101.5%
4040 · Bond Income	380,028.09	372,042.00	7,986.09	102.1%	0.00	0.00	0.00	0.0%
4000 · Carryover Fund Balance	0.00	0.00	0.00	0.0%	505,007.19	428,751.00	76,256.19	117.8%
4010 · Delinquent Property Taxes	0.00				14,489.09	10,000.00	4,489.09	144.9%
4020 · Current Property Taxes	0.00	0.00	0.00	0.0%	1,179,186.61	1,152,080.00	27,106.61	102.4%
4025 · Interest - Property Tax	0.00				-214.95	2,000.00	-2,214.95	-10.7%
4026 · Interest Income	2,548.25				10,753.49	8,496.00	2,257.49	126.6%
4035 · Grants Income	0.00				3,567.50	323,000.00	-319,432.50	1.1%
4900 · Miscellaneous Income	0.00				9,921.52	10,000.00	-78.48	99.2%
Total Income	382,576.34	372,042.00	10,534.34	102.8%	1,864,558.71	2,069,327.00	-204,768.29	90.1%
Gross Profit	382,576.34	372,042.00	10,534.34	102.8%	1,864,558.71	2,069,327.00	-204,768.29	90.1%
Expense								
Bad Debt	0.00				3,184.69			
9010 · Transfers	0.00				99,752.00	99,752.00	0.00	100.0%
9000 · Unappropriated Ending Fund Bal	0.00	625.00	-625.00	0.0%	0.00	391,707.00	-391,707.00	0.0%
5000 · Personnel Expenses	0.00				805,772.62	893,138.00	-87,365.38	90.2%
6000 · Materials and Services	0.00				323,950.13	371,180.00	-47,229.87	87.3%
7000 · Capital Outlay	172,208.19	371,417.00	-199,208.81	46.4%	42,375.76	389,550.00	-347,174.24	10.9%
Total Expense	172,208.19	372,042.00	-199,833.81	46.3%	1,275,035.20	2,145,327.00	-870,291.80	59.4%
Net Ordinary Income	210,368.15	0.00	210,368.15	100.0%	589,523.51	-76,000.00	665,523.51	-775.7%
Net Income	210,368.15	0.00	210,368.15	100.0%	589,523.51	-76,000.00	665,523.51	-775.7%

Philomath Fire and Rescue
Profit & Loss Budget vs. Actual
 July 2019 through May 2020

	Building Reserve Fund				Equipment Reserve Fund			
	Jul '19 - Ma...	Budget	\$ Over Bud...	% of Budget	Jul '19 - Ma...	Budget	\$ Over Bud...	% of Budget
Ordinary Income/Expense								
Income								
4060 · Conflagration Income	0.00				0.00			
4500 · Transfers In	0.00				99,752.00	99,752.00	0.00	100.0%
4050 · Public Education Income	0.00				0.00			
4040 · Bond Income	0.00				0.00			
4000 · Carryover Fund Balance	213,470.19	213,407.19	63.00	100.0%	179,159.85	179,159.85	0.00	100.0%
4010 · Delinquent Property Taxes	0.00				0.00			
4020 · Current Property Taxes	0.00				0.00			
4025 · Interest - Property Tax	0.00				0.00			
4026 · Interest Income	3,793.15	893.00	2,900.15	424.8%	4,729.06	371.00	4,358.06	1,274.7%
4035 · Grants Income	0.00				0.00			
4900 · Miscellaneous Income	0.00				0.00			
Total Income	<u>217,263.34</u>	<u>214,300.19</u>	<u>2,963.15</u>	<u>101.4%</u>	<u>283,640.91</u>	<u>279,282.85</u>	<u>4,358.06</u>	<u>101.6%</u>
Gross Profit	217,263.34	214,300.19	2,963.15	101.4%	283,640.91	279,282.85	4,358.06	101.6%
Expense								
Bad Debt	0.00				0.00			
9010 · Transfers	0.00				0.00	0.00	0.00	0.0%
9000 · Unappropriated Ending Fund Bal	0.00	214,300.19	-214,300.19	0.0%	0.00	203,282.85	-203,282.85	0.0%
5000 · Personnel Expenses	0.00				0.00			
6000 · Materials and Services	0.00				0.00			
7000 · Capital Outlay	0.00				0.00			
Total Expense	<u>0.00</u>	<u>214,300.19</u>	<u>-214,300.19</u>	<u>0.0%</u>	<u>0.00</u>	<u>203,282.85</u>	<u>-203,282.85</u>	<u>0.0%</u>
Net Ordinary Income	217,263.34	0.00	217,263.34	100.0%	283,640.91	76,000.00	207,640.91	373.2%
Net Income	<u>217,263.34</u>	<u>0.00</u>	<u>217,263.34</u>	<u>100.0%</u>	<u>283,640.91</u>	<u>76,000.00</u>	<u>207,640.91</u>	<u>373.2%</u>

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Accrual Basis

Philomath Fire and Rescue
Profit & Loss Budget vs. Actual
July 2019 through May 2020

	Vehicle Reserve Fund				TOTAL		
	Jul '19 - Ma...	Budget	\$ Over Bud...	% of Budget	Jul '19 - Ma...	Budget	\$ Over Budget
Ordinary Income/Expense							
Income							
4060 · Conflagration Income	0.00				133,732.26	127,000.00	6,732.26
4500 · Transfers In	0.00				99,752.00	99,752.00	0.00
4050 · Public Education Income	0.00				8,116.00	8,000.00	116.00
4040 · Bond Income	0.00				380,028.09	372,042.00	7,986.09
4000 · Carryover Fund Balance	71,459.59	71,459.59	0.00	100.0%	969,096.82	892,777.63	76,319.19
4010 · Delinquent Property Taxes	0.00				14,489.09	10,000.00	4,489.09
4020 · Current Property Taxes	0.00				1,179,186.61	1,152,080.00	27,106.61
4025 · Interest - Property Tax	0.00				-214.95	2,000.00	-2,214.95
4026 · Interest Income	1,269.78	240.00	1,029.78	529.1%	23,093.73	10,000.00	13,093.73
4035 · Grants Income	0.00				3,567.50	323,000.00	-319,432.50
4900 · Miscellaneous Income	0.00				9,921.52	10,000.00	-78.48
Total Income	<u>72,729.37</u>	<u>71,699.59</u>	<u>1,029.78</u>	<u>101.4%</u>	<u>2,820,768.67</u>	<u>3,006,651.63</u>	<u>-185,882.96</u>
Gross Profit	<u>72,729.37</u>	<u>71,699.59</u>	<u>1,029.78</u>	<u>101.4%</u>	<u>2,820,768.67</u>	<u>3,006,651.63</u>	<u>-185,882.96</u>
Expense							
Bad Debt	0.00				3,184.69	0.00	3,184.69
9010 · Transfers	0.00				99,752.00	99,752.00	0.00
9000 · Unappropriated Ending Fund Bal	0.00	71,699.59	-71,699.59	0.0%	0.00	881,614.63	-881,614.63
5000 · Personnel Expenses	0.00				805,772.62	893,138.00	-87,365.38
6000 · Materials and Services	0.00				323,950.13	371,180.00	-47,229.87
7000 · Capital Outlay	0.00				214,583.95	760,967.00	-546,383.05
Total Expense	<u>0.00</u>	<u>71,699.59</u>	<u>-71,699.59</u>	<u>0.0%</u>	<u>1,447,243.39</u>	<u>3,006,651.63</u>	<u>-1,559,408.24</u>
Net Ordinary Income	<u>72,729.37</u>	<u>0.00</u>	<u>72,729.37</u>	<u>100.0%</u>	<u>1,373,525.28</u>	<u>0.00</u>	<u>1,373,525.28</u>
Net Income	<u><u>72,729.37</u></u>	<u><u>0.00</u></u>	<u><u>72,729.37</u></u>	<u><u>100.0%</u></u>	<u><u>1,373,525.28</u></u>	<u><u>0.00</u></u>	<u><u>1,373,525.28</u></u>

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Accrual Basis

Philomath Fire and Rescue
Profit & Loss Budget vs. Actual
July 2019 through May 2020

	<u>TOTAL</u>
	<u>% of Budget</u>
Ordinary Income/Expense	
Income	
4060 · Conflagration Income	105.3%
4500 · Transfers In	100.0%
4050 · Public Education Income	101.5%
4040 · Bond Income	102.1%
4000 · Carryover Fund Balance	108.5%
4010 · Delinquent Property Taxes	144.9%
4020 · Current Property Taxes	102.4%
4025 · Interest - Property Tax	-10.7%
4026 · Interest Income	230.9%
4035 · Grants Income	1.1%
4900 · Miscellaneous Income	99.2%
Total Income	<u>93.8%</u>
Gross Profit	93.8%
Expense	
Bad Debt	100.0%
9010 · Transfers	100.0%
9000 · Unappropriated Ending Fund Bal	0.0%
5000 · Personnel Expenses	90.2%
6000 · Materials and Services	87.3%
7000 · Capital Outlay	28.2%
Total Expense	<u>48.1%</u>
Net Ordinary Income	<u>100.0%</u>
Net Income	<u><u>100.0%</u></u>

Philomath Fire and Rescue
Profit & Loss by Class
 July 2019 through May 2020

	GO Bond 2016 - ...	General Fund	Building Reserv...
Ordinary Income/Expense			
Income			
4060 · Conflagration Income	0.00	133,732.26	0.00
4500 · Transfers In	0.00	0.00	0.00
4050 · Public Education Income	0.00	8,116.00	0.00
4040 · Bond Income	380,028.09	0.00	0.00
4000 · Carryover Fund Balance	0.00	505,007.19	213,470.19
4010 · Delinquent Property Taxes	0.00	14,489.09	0.00
4020 · Current Property Taxes	0.00	1,179,186.61	0.00
4025 · Interest - Property Tax	0.00	-214.95	0.00
4026 · Interest Income			
4027 · Interest - Citizens Bank & OSU	0.00	33.56	0.00
4030 · Investments - LGIP	2,548.25	10,719.93	3,793.15
Total 4026 · Interest Income	2,548.25	10,753.49	3,793.15
4035 · Grants Income	0.00	3,567.50	0.00
4900 · Miscellaneous Income	0.00	9,921.52	0.00
Total Income	382,576.34	1,864,558.71	217,263.34
Gross Profit	382,576.34	1,864,558.71	217,263.34
Expense			
Bad Debt	0.00	3,184.69	0.00
9010 · Transfers	0.00	99,752.00	0.00
5000 · Personnel Expenses			
5136 · Conflagration Wages	0.00	45,385.27	0.00
5100 · Fire Chief Wages	0.00	89,049.72	0.00
5105 · Deputy Chief Wages	0.00	61,072.00	0.00
5110 · Admin Asst Wages	0.00	42,516.01	0.00
5120 · Fire & Life Safety Officer Wage	0.00	51,592.47	0.00
5125 · Firefighter Wages	0.00	149,488.99	0.00
5130 · Overtime Wages	0.00	31,465.73	0.00
5135 · Extra Hire	0.00	44,306.78	0.00
5405 · Employers FICA	0.00	28,481.42	0.00
5410 · Employers Medicare	0.00	6,679.94	0.00
5420 · Workes Benefit Assessment	0.00	205.17	0.00
5421 · Workers Compensation	0.00	20,298.55	0.00
5430 · PERS - Employe	0.00	90,367.27	0.00
5431 · PERS - Pickup 6%	0.00	25,848.34	0.00
5440 · Health Insurance	0.00	119,014.96	0.00
Total 5000 · Personnel Expenses	0.00	805,772.62	0.00
6000 · Materials and Services			
6901 · Cost of Goods Sold	0.00	1,159.67	0.00
6217 · Supplies - EMR Classes	0.00	1,010.40	0.00
6216 · Supplies - FA/CPR Education	0.00	3,665.81	0.00
6091 · Tuition Reimbursement	0.00	20,368.83	0.00
6001 · Contracted Professional Service	0.00	27,669.57	0.00
6010 · Office Supplies	0.00	5,156.29	0.00
6011 · Postage/Shipping	0.00	2,297.76	0.00
6020 · Insurance and Bond	0.00	35,192.00	0.00
6030 · Dues and Fees	0.00	13,919.81	0.00
6040 · Publications and Elections	0.00	1,400.40	0.00
6050 · Utilities	0.00	22,926.70	0.00
6060 · Telephone, Pagers, Internet	0.00	11,879.01	0.00
6070 · Travel	0.00	9,147.79	0.00
6080 · Conference	0.00	1,906.00	0.00
6090 · Education/Training	0.00	12,850.07	0.00
6100 · Equipment Maintenance Agreement	0.00	1,863.01	0.00
6110 · Equipment Rentals	0.00	52.29	0.00
6130 · Gas & Oil	0.00	9,812.86	0.00
6150 · Radio Maintenance	0.00	1,757.17	0.00
6160 · Equipment Maintenance	0.00	6,889.59	0.00
6161 · Vehicle Maintenance	0.00	23,868.66	0.00
6170 · Building Maint and Improvements	0.00	4,405.37	0.00

Philomath Fire and Rescue
Profit & Loss by Class
 July 2019 through May 2020

	GO Bond 2016 - ...	General Fund	Building Reserv...
6180 · Grounds Maintenance	0.00	8,455.61	0.00
6190 · Small Tools & Equipment	0.00	1,088.25	0.00
6200 · Supplies - Department	0.00	8,894.96	0.00
6210 · Supplies - Medical	0.00	11,359.31	0.00
6215 · Supplies - Prevention	0.00	2,081.35	0.00
6220 · Supplies - Suppression	0.00	174.83	0.00
6230 · Hazardous Materials	0.00	533.40	0.00
6240 · Supplies - Consumables	0.00	1,304.55	0.00
6250 · Uniforms	0.00	16,338.44	0.00
6260 · Dispatch	0.00	11,530.00	0.00
6270 · Volunteer - Activities	0.00	7,332.98	0.00
6280 · Volunteer Incentive Program	0.00	5,001.96	0.00
6300 · Volunteer - Length of Service	0.00	11,000.00	0.00
6310 · Physical & Immunizations	0.00	11,174.92	0.00
6320 · Community Involvement	0.00	1,816.29	0.00
6900 · Miscellaneous Expense	0.00	6,664.22	0.00
Total 6000 · Materials and Services	0.00	323,950.13	0.00
7000 · Capital Outlay			
7130 · Capital Outlay - Bond			
7135 · Fees	172,208.19	0.00	0.00
Total 7130 · Capital Outlay - Bond	172,208.19	0.00	0.00
7200 · Capital Outlay - Equipment	0.00	1,952.48	0.00
7150 · Capital Outlay - Vehicle	0.00	576.91	0.00
7110 · Capital Outlay - Building	0.00	6,100.01	0.00
7015 · Capital Outlay - Training	0.00	1,677.72	0.00
7030 · Capital Outlay - Medical	0.00	4,406.00	0.00
7040 · Capital Outlay - Office	0.00	4,198.48	0.00
7060 · Capital Outlay - Radio	0.00	4,653.80	0.00
7070 · Capital Outlay - Hose/Appliance	0.00	1,905.00	0.00
7080 · Capital Outlay-Protective Equip	0.00	16,905.36	0.00
Total 7000 · Capital Outlay	172,208.19	42,375.76	0.00
Total Expense	172,208.19	1,275,035.20	0.00
Net Ordinary Income	210,368.15	589,523.51	217,263.34
Net Income	210,368.15	589,523.51	217,263.34

Philomath Fire and Rescue
Profit & Loss by Class
 July 2019 through May 2020

	Equipment Res...	Vehicle Reserve...	TOTAL
Ordinary Income/Expense			
Income			
4060 · Conflagration Income	0.00	0.00	133,732.26
4500 · Transfers In	99,752.00	0.00	99,752.00
4050 · Public Education Income	0.00	0.00	8,116.00
4040 · Bond Income	0.00	0.00	380,028.09
4000 · Carryover Fund Balance	179,159.85	71,459.59	969,096.82
4010 · Delinquent Property Taxes	0.00	0.00	14,489.09
4020 · Current Property Taxes	0.00	0.00	1,179,186.61
4025 · Interest - Property Tax	0.00	0.00	-214.95
4026 · Interest Income			
4027 · Interest - Citizens Bank & OSU	0.00	0.00	33.56
4030 · Investments - LGIP	4,729.06	1,269.78	23,060.17
Total 4026 · Interest Income	4,729.06	1,269.78	23,093.73
4035 · Grants Income	0.00	0.00	3,567.50
4900 · Miscellaneous Income	0.00	0.00	9,921.52
Total Income	283,640.91	72,729.37	2,820,768.67
Gross Profit	283,640.91	72,729.37	2,820,768.67
Expense			
Bad Debt	0.00	0.00	3,184.69
9010 · Transfers	0.00	0.00	99,752.00
5000 · Personnel Expenses			
5136 · Conflagration Wages	0.00	0.00	45,385.27
5100 · Fire Chief Wages	0.00	0.00	89,049.72
5105 · Deputy Chief Wages	0.00	0.00	61,072.00
5110 · Admin Asst Wages	0.00	0.00	42,516.01
5120 · Fire & Life Safety Officer Wage	0.00	0.00	51,592.47
5125 · Firefighter Wages	0.00	0.00	149,488.99
5130 · Overtime Wages	0.00	0.00	31,465.73
5135 · Extra Hire	0.00	0.00	44,306.78
5405 · Employers FICA	0.00	0.00	28,481.42
5410 · Employers Medicare	0.00	0.00	6,679.94
5420 · Workes Benefit Assessment	0.00	0.00	205.17
5421 · Workers Compensation	0.00	0.00	20,298.55
5430 · PERS - Employe	0.00	0.00	90,367.27
5431 · PERS - Pickup 6%	0.00	0.00	25,848.34
5440 · Health Insurance	0.00	0.00	119,014.96
Total 5000 · Personnel Expenses	0.00	0.00	805,772.62
6000 · Materials and Services			
6901 · Cost of Goods Sold	0.00	0.00	1,159.67
6217 · Supplies - EMR Classes	0.00	0.00	1,010.40
6216 · Supplies - FA/CPR Education	0.00	0.00	3,665.81
6091 · Tuition Reimbursement	0.00	0.00	20,368.83
6001 · Contracted Professional Service	0.00	0.00	27,669.57
6010 · Office Supplies	0.00	0.00	5,156.29
6011 · Postage/Shipping	0.00	0.00	2,297.76
6020 · Insurance and Bond	0.00	0.00	35,192.00
6030 · Dues and Fees	0.00	0.00	13,919.81
6040 · Publications and Elections	0.00	0.00	1,400.40
6050 · Utilities	0.00	0.00	22,926.70
6060 · Telephone, Pagers, Internet	0.00	0.00	11,879.01
6070 · Travel	0.00	0.00	9,147.79
6080 · Conference	0.00	0.00	1,906.00
6090 · Education/Training	0.00	0.00	12,850.07
6100 · Equipment Maintenance Agreement	0.00	0.00	1,863.01
6110 · Equipment Rentals	0.00	0.00	52.29
6130 · Gas & Oil	0.00	0.00	9,812.86
6150 · Radio Maintenance	0.00	0.00	1,757.17
6160 · Equipment Maintenance	0.00	0.00	6,889.59
6161 · Vehicle Maintenance	0.00	0.00	23,868.66
6170 · Building Maint and Improvements	0.00	0.00	4,405.37

Philomath Fire and Rescue
Profit & Loss by Class
 July 2019 through May 2020

	Equipment Res...	Vehicle Reserve...	TOTAL
6180 · Grounds Maintenance	0.00	0.00	8,455.61
6190 · Small Tools & Equipment	0.00	0.00	1,088.25
6200 · Supplies - Department	0.00	0.00	8,894.96
6210 · Supplies - Medical	0.00	0.00	11,359.31
6215 · Supplies - Prevention	0.00	0.00	2,081.35
6220 · Supplies - Suppression	0.00	0.00	174.83
6230 · Hazardous Materials	0.00	0.00	533.40
6240 · Supplies - Consumables	0.00	0.00	1,304.55
6250 · Uniforms	0.00	0.00	16,338.44
6260 · Dispatch	0.00	0.00	11,530.00
6270 · Volunteer - Activities	0.00	0.00	7,332.98
6280 · Volunteer Incentive Program	0.00	0.00	5,001.96
6300 · Volunteer - Length of Service	0.00	0.00	11,000.00
6310 · Physical & Immunizations	0.00	0.00	11,174.92
6320 · Community Involvement	0.00	0.00	1,816.29
6900 · Miscellaneous Expense	0.00	0.00	6,664.22
Total 6000 · Materials and Services	0.00	0.00	323,950.13
7000 · Capital Outlay			
7130 · Capital Outlay - Bond			
7135 · Fees	0.00	0.00	172,208.19
Total 7130 · Capital Outlay - Bond	0.00	0.00	172,208.19
7200 · Capital Outlay - Equipment	0.00	0.00	1,952.48
7150 · Capital Outlay - Vehicle	0.00	0.00	576.91
7110 · Capital Outlay - Building	0.00	0.00	6,100.01
7015 · Capital Outlay - Training	0.00	0.00	1,677.72
7030 · Capital Outlay - Medical	0.00	0.00	4,406.00
7040 · Capital Outlay - Office	0.00	0.00	4,198.48
7060 · Capital Outlay - Radio	0.00	0.00	4,653.80
7070 · Capital Outlay - Hose/Appliance	0.00	0.00	1,905.00
7080 · Capital Outlay-Protective Equip	0.00	0.00	16,905.36
Total 7000 · Capital Outlay	0.00	0.00	214,583.95
Total Expense	0.00	0.00	1,447,243.39
Net Ordinary Income	283,640.91	72,729.37	1,373,525.28
Net Income	283,640.91	72,729.37	1,373,525.28

Philomath Fire and Rescue

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Register: 1015 · Citizens Bank Checking

From 05/01/2020 through 05/31/2020

Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
05/04/2020	EFT	AT&T Mobility	6000 · Materials and S...		40.31			104,920.03
05/04/2020	EFT	AsiFlex	6000 · Materials and S...		15.00			104,905.03
05/04/2020	30619	Alyrica	2010 · Accounts Payable		492.87			104,412.16
05/04/2020	30620	Benton County	2010 · Accounts Payable		1,106.35			103,305.81
05/04/2020	30621	Consumers Power Inc.	2010 · Accounts Payable		279.30			103,026.51
05/04/2020	30622	CTX	2010 · Accounts Payable		121.56			102,904.95
05/04/2020	30623	Culligan	2010 · Accounts Payable		37.50			102,867.45
05/04/2020	30624	Hughes Fire Equipm...	2010 · Accounts Payable		391.83			102,475.62
05/04/2020	30625	Kamind IT, Inc.	2010 · Accounts Payable		195.84			102,279.78
05/04/2020	30626	Northwest Safety Cle...	2010 · Accounts Payable		885.57			101,394.21
05/04/2020	30627	Pioneer Telephone C...	2010 · Accounts Payable		98.42			101,295.79
05/04/2020	30628	True Value	2010 · Accounts Payable		55.37			101,240.42
05/04/2020	30629	TWGW, Inc. dba Phi...	2010 · Accounts Payable		55.47			101,184.95
05/04/2020	30630	City of Philomath	2010 · Accounts Payable		343.60			100,841.35
05/04/2020	30631	Condon Skelly	2010 · Accounts Payable		267.72			100,573.63
05/04/2020	30632	Medline Industries, I...	2010 · Accounts Payable		181.23			100,392.40
05/04/2020	30633	Walter E. Nelson Co.	2010 · Accounts Payable		172.24			100,220.16
05/05/2020			-split-	Deposit			2,770.50	102,990.66
05/05/2020	30618	Aine Smith	-split-		1,028.07			101,962.59
05/05/2020	PR 0420		-split-	Miller	6,062.87			95,899.72
05/05/2020	PR 0420		1015 · Citizens Bank C...	Rodriguez	2,647.72			93,252.00
05/05/2020	PR 0420		1015 · Citizens Bank C...	Moser	3,522.30			89,729.70
05/05/2020	PR 0420		1015 · Citizens Bank C...	Saalsaa	3,804.95			85,924.75
05/05/2020	PR 0420		1015 · Citizens Bank C...	Haney	3,144.41			82,780.34
05/05/2020	PR 0420		1015 · Citizens Bank C...	Licon	669.08			82,111.26
05/05/2020	PR 0420		1015 · Citizens Bank C...	Dunworth	33.96			82,077.30
05/05/2020	PR 0420		1015 · Citizens Bank C...	Ferguson	4,015.72			78,061.58
05/05/2020	PR 0420		1015 · Citizens Bank C...	Spangler	716.55			77,345.03
05/05/2020	PR 0420		1015 · Citizens Bank C...	Schell	4,085.71			73,259.32
05/05/2020	PR 0420		1015 · Citizens Bank C...	Louden - IMT	1,238.51			72,020.81
05/06/2020	EFT	Comcast	6000 · Materials and S...		12.69			72,008.12
05/11/2020	30634	Philomath Fire Distri...	2010 · Accounts Payable		220.82			71,787.30
05/13/2020	30635	OSCU 402518-71	2010 · Accounts Payable		70.20			71,717.10
05/13/2020	30636	OSCU 402518-73	2010 · Accounts Payable		683.90			71,033.20
05/13/2020	30637	OSCU 402518-70	2010 · Accounts Payable		497.79			70,535.41
05/13/2020	30638	OSCU 402518-72	2010 · Accounts Payable		1,545.78			68,989.63
05/13/2020	30639	Consumers Power Inc.	2010 · Accounts Payable		145.77			68,843.86
05/13/2020	30640	Fire Rescue Equipme...	2010 · Accounts Payable		1,045.00			67,798.86
05/13/2020	30641	Good Earth Pest Co...	2010 · Accounts Payable		68.00			67,730.86
05/13/2020	30642	Industrial Welding S...	2010 · Accounts Payable		23.55			67,707.31

Philomath Fire and Rescue

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Register: 1015 · Citizens Bank Checking

From 05/01/2020 through 05/31/2020

Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
05/13/2020	30643	Occupational Medici...	2010 · Accounts Payable		2,684.00			65,023.31
05/13/2020	30644	Republic Services	2010 · Accounts Payable		292.13			64,731.18
05/13/2020	30645	Security Alarm Corp	2010 · Accounts Payable		281.00			64,450.18
05/13/2020	30646	Spaeth Lumber Co., I...	2010 · Accounts Payable	VOID:		X		64,450.18
05/13/2020	30647	Special Districts Insu...	2010 · Accounts Payable		786.24			63,663.94
05/13/2020	30648	True Value	2010 · Accounts Payable		72.73			63,591.21
05/13/2020	30649	Witmer Public Safety...	2010 · Accounts Payable		67.19			63,524.02
05/13/2020	30650	Security Alarm Corp	2010 · Accounts Payable		3,294.00			60,230.02
05/13/2020	30651	Spaeth Lumber Co., I...	2010 · Accounts Payable		320.09			59,909.93
05/13/2020	30652	Carson Oil	2010 · Accounts Payable		192.99			59,716.94
05/21/2020	EFT	Verizon	6000 · Materials and S...		164.27			59,552.67
05/26/2020			1050 · Local Governm...	Deposit			144,034.00	203,586.67
05/27/2020			-split-	Deposit			138.50	203,725.17
05/27/2020			1050 · Local Governm...	Deposit			28,714.00	232,439.17
05/27/2020	EFT	Colonial Life	-split-		153.40			232,285.77
05/27/2020	30653	Allan's Coffee & Tea	2010 · Accounts Payable		203.40			232,082.37
05/27/2020	30654	Beggs Tire & Wheel	2010 · Accounts Payable		119.90			231,962.47
05/27/2020	30655	Carson Oil	2010 · Accounts Payable		196.01			231,766.46
05/27/2020	30656	Cascade Fire Equipm...	2010 · Accounts Payable		71.88			231,694.58
05/27/2020	30657	Century Link	2010 · Accounts Payable		160.50			231,534.08
05/27/2020	30658	Chase	2010 · Accounts Payable		144,033.50			87,500.58
05/27/2020	30659	CIS Trust	2010 · Accounts Payable		8,766.66			78,733.92
05/27/2020	30660	Corvallis Power Equi...	2010 · Accounts Payable		2,649.00			76,084.92
05/27/2020	30661	CTX	2010 · Accounts Payable		128.86			75,956.06
05/27/2020	30662	Department of Public...	2010 · Accounts Payable		80.00			75,876.06
05/27/2020	30663	Diversified Inspectio...	2010 · Accounts Payable		1,980.75			73,895.31
05/27/2020	30664	Hughes Fire Equipm...	2010 · Accounts Payable		78.00			73,817.31
05/27/2020	30665	Industrial Welding S...	2010 · Accounts Payable		38.85			73,778.46
05/27/2020	30666	Life Assist, Inc.	2010 · Accounts Payable		242.56			73,535.90
05/27/2020	30667	Medline Industries, I...	2010 · Accounts Payable		625.26			72,910.64
05/27/2020	30668	Midvalley Newspapers	2010 · Accounts Payable		497.20			72,413.44
05/27/2020	30669	Nicholas Wooldridge	2010 · Accounts Payable		50.00			72,363.44
05/27/2020	30670	NW Natural	2010 · Accounts Payable		105.04			72,258.40
05/27/2020	30671	Pacific Power	2010 · Accounts Payable		805.25			71,453.15
05/27/2020	30672	Petty Cash	2010 · Accounts Payable		31.30			71,421.85
05/27/2020	30673	SeaWestern	2010 · Accounts Payable		217.80			71,204.05
05/27/2020	30674	The Hartford	2010 · Accounts Payable		180.00			71,024.05
05/27/2020	30675	Walter E. Nelson Co.	2010 · Accounts Payable		52.00			70,972.05
05/27/2020	30676	Witmer Public Safety...	2010 · Accounts Payable		67.19			70,904.86

Tom Miller Leave Usage
July 1, 2019 through June 30, 2020

Beginning Balance as of July 1, 2019	310.91	76
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	Sick Leave	Vacation
July		
accrual	9	0
taken	0	16
balance	319.91	60

August		
accrual	9	0
taken	0	0
balance	328.91	60

September		
accrual	9	0
taken	0	0
balance	337.91	60

October		
accrual	9	0
taken	0	8
balance	346.91	52

	Sick Leave	Vacation
November		
accrual	9	0
taken	0	12
balance	355.91	40

December		
accrual	9	0
taken	0	0
balance	364.91	40

January		
accrual	9	0
taken	0	0
balance	373.91	40

February		
accrual	9	120
taken	0	0
balance	382.91	160

	Sick Leave	Vacation
March		
accrual	9	0
taken	38	0
balance	353.91	160

April		
accrual	9	0
taken	0	0
balance	362.91	160

May		
accrual	9	0
taken	0	0
balance	371.91	160

June		
accrual	9	0
taken		
balance	380.91	160

ORGANIZATIONAL MANUAL

Section C
General Administration
Procedure C-264

FEE POLICY

I. PURPOSE

To establish the ~~certain amount of~~ fees charged by Philomath Fire & Rescue (the District) for ~~various~~ services including, but not limited to: Emergency Medical Response (out of District), Fire Suppression Response (out of District), Motor Vehicle Accidents (non-District residents), stand-by events, and fire prevention/inspection services. These fees may be waived by the Fire Chief or designee as circumstances dictate.

II. POLICY

The fees charged by Philomath Fire & Rescue are established to offset the cost of provided personnel and equipment resources that are outside of those services provided to taxpayers of the District. In addition, there are fees established as customary charges for the review and enforcement of Fire & Life Safety codes. For certain stand-by functions, the Philomath Fire Volunteer Association will be providing the staff, and the District will forward ~~the collected~~ fees to them accordingly.

III. FEE SCHEDULE

A. Emergency Medical Response, requested by outside agencies, for residents outside of the Philomath Fire & Rescue District, billed to the person receiving assistance (may be submitted to their health insurance company as appropriate).

- Emergency Medical Aid response \$460
- Care Facility Lift Assists (charged to the Care Facility) \$225
- Actual costs of supplies

B. Fire Suppression Response, requested by outside agencies, for residents outside of the Philomath Fire & Rescue District, billed to the owner/occupant.

- Aerial Truck \$150/hr.
- Type 1 Engine \$100/hr.
- Type 3 Engine \$75/hr.
- Type 6 Engine \$50/hr.
- Water Tender \$75/hr.
- Command vehicle ~~\$315~~/hr.
- Firefighter \$40/hr.
- Officer/Boss \$60/hr.
- Investigator \$60/hr.
- Administrative Resources \$35/hr.

Equipment Rates ~~determined~~ based on Appendix C Section II: Equipment Rates of the Oregon State Fire Marshal Mobilization Plan.

ORGANIZATIONAL MANUAL

C. Stand-by events, when crews are available. Billed to the requesting agency/organization.

- Dedicated Medic Standby (BLS, min EMT and EMR) \$120/hr.¹
- Dedicated Medic Standby (ALS, min AEMT and EMT) \$175/hr.¹
- Dedicated Engine Standby (min Officer, Operator, FF) \$275/hr.¹

D. Fire & Life Safety activities. Billed to the property or business owner ~~of the business~~.

- Initial business inspection No charge
- 1st reinspection No charge
- 2nd reinspection (and all subsequent reinspections) \$40/hr¹
- Plan review - Residential \$0.06/sq. ft.¹
- Plan review - Commercial \$0.11/sq. ft.²
- Illegal Burn – 2nd Response \$50 fine
- Illegal Burn – 3rd and any subsequent responses \$100 fine

¹ Collected by Philomath City or Benton County permit fees

ORGANIZATIONAL MANUAL

Section P
PERSONNEL
Procedure P-14

VOLUNTEER ASSISTANT CHIEF

I. ROLE:

Perform duties at incident scenes as the Incident Commander, officer in charge of a company, or duties, positions, or functions assigned to them by the incident commander.

During the scheduled duty week the Assistant Chief responds to the incident scene by personal vehicles, from a station to the incident scene, or to a station for response or standby.

Provides input to the Fire Chief during the selection process and probationary period of Captains, and Lieutenants.

May serve on a committee to evaluate different brands of equipment.

Acts as a liaison with agencies and organizations at the direction of the Fire Chief.

May request additional specialized duties from the Fire Chief.

II. COMPLEXITY OF DUTIES:

The Assistant Chief:

- Possesses an in-depth knowledge of personnel management, training techniques, hazardous material mitigation, and fire suppression principles, practices and methods.
- Determines the initial actions to be taken at emergency incident scenes and deploy personnel and apparatus as necessary.
- Directs response routes to be used by responding units and determines the need for additional resources at incident scenes.
- Supervises the exercise of safety and use of personal protective equipment by others at emergency scenes.
- Directs the operation of apparatus, equipment or personnel assigned to them at incident scenes.
- Transmits orders and other information to personnel at emergency scenes.
- Assumes command of emergency incidents when a firefighter is in command.
- Shall remain in a position to observe and evaluate scene safety and operational effectiveness when a Lieutenant or Captain is in command unless the Fire Chief is serving in that capacity. The Assistant Chief shall assume command from a Lieutenant or Captain, as he/she deems necessary.
- Serves a duty week on a rotating basis with all officers above the level of Lieutenant; during this time the Assistant Chief may respond directly to the incident scene and establish Incident Command. It is the Assistant Chiefs responsibility to find another officer to cover their duty should they be unable to respond or leave district during their duty week.

This list of complexity of duties is not intended to be exhaustive, additional related duties, as necessary, may be added by the Fire Chief.

ORGANIZATIONAL MANUAL

III. PERSONNEL MANAGEMENT:

The Assistant Chief:

- Shall have a thorough understanding of the district's personnel policies and procedures.
- Is assigned a crew by the Fire Chief to perform apparatus checks in the absence of sufficient Captains.
- Is the first step in the chain of command for Captains.
- Should attempt to resolve major and minor issues brought to their attention by Captains. Issues where the Assistant Chief is personally involved shall be referred to the Fire Chief
- May refer any issue brought the attention of the Assistant Chief for review to the Fire Chief at the Assistant Chiefs discretion.
- Shall keep the Fire Chief advised on all personnel issues brought to their attention, recommended actions that need to be taken, or the disposition of actions.
- Assist with training of personnel at regular and specialized training Sessions.
- Shall serve in a supervisory capacity for all volunteer personnel at any point in the chain of command at his/her discretion.

IV. CONTACT WITH OTHERS:

The Assistant Chief:

- Shall lead by example e.g. completing reports in a timely manner, participation in volunteer firefighter activities, attendance at drills etc.
- Works with the general public, fire protection agencies, local, state, federal, and regulatory officials / agencies at the direction of the Fire Chief. The Assistant Chief will at all times reflect a professional image of Philomath Fire & Rescue.
- Must be self-motivated and willing to function as an integral part of Philomath Fire & Rescue emergency services team.
- Shall exhibit leadership qualities that create a positive image, and possess the ability to effectively lead personnel.
- Shall exhibit qualities and actions worthy of the respect and emulation by others.

V. CHAIN OF COMMAND:

The Assistant Chief:

- Shall at all times follow the Chain of Command.
- Is responsible to the Fire Chief. In the absence of the Assistant Chief, the Captain shall report directly to the Fire Chief.
- Are ultimately responsible to the Fire Chief.

VI. DISTINGUISHING FUNCTIONS OF THE POSITION:

The Assistant Chief:

- Shall have a thorough knowledge of the fire district including the rules, regulations, procedures, and Operational Guidelines governing the district.

ORGANIZATIONAL MANUAL

- Shall have a working knowledge of hazardous materials control and containment procedures, structural fire suppression strategy and tactics, and wildland firefighting strategy and tactics.
- Should participate in the training programs and be skilled in training others in the performance of specific tasks.
- Must possess the ability to analyze emergency conditions and make safe, decisive, effective, and reasonable courses of action.
- Shall have an in-depth knowledge of the fire suppression resources of the district and surrounding fire service agencies.

VII. MINIMUM BASIC REQUIREMENTS:

The Assistant Chief:

- Is appointed by the Fire Chief from the volunteer Captains.
- Shall meet all requirements of a volunteer firefighter. (Procedure P-8)
- Shall meet the minimum training attendance requirements.
- Shall have minimum of three years experience in fire suppression.
- Shall have been a Captain for a period of not less than three years.

VIII. Certification:

The Assistant Chief should be certified by DPSST in the following:

- Incident Command
- Safety Officer
- Firefighter I
- Hazardous Materials On-Scene Incident Commander
- SW 195 (S 130-S 205)
- Driver
- CPR

The Assistant Chief is encouraged to continue his/her education to achieve certification as:

- Fire Ground Leader
- Fire Officer
- MCTO Series
- Pumper Operator
- Tender Operator
- EMT
- Other specialized courses / training that are in areas of their specific interest that benefit the District.

Any combination of experience and training that provides the required skills; knowledge and abilities may be substituted for the above at the discretion of the Fire Chief.