

# PHILOMATH FIRE & RESCUE

November 9, 2020

**Location: Philomath Fire & Rescue**  
**Regular Session Board Meeting**

- I. CALL TO ORDER/ROLL CALL
- II. ACTION ITEMS
  - A. Approval of Minutes
  - B. Approval of Bills
- III. PUBLIC COMMENT
- IV. STAFF REPORTS
  1. Board Report
  2. Fire Chief – Ferguson Report
  3. Board Secretary – Rodriguez
    - Revenue/Expense Report
    - Review of Check Register
      - Check # 30974 – FunFlicks - issued with 1 signature
    - Chief Vacation Hours
- V. REPRESENTATIVE REPORTS
  1. Volunteer Association - Louden
  2. IAFF Local 4925 – Haney
- VI. OLD BUSINESS
  1. Appreciation Dinner
  2. Standard of Coverage Review
  3. Deputy Chief Job Description – 2<sup>nd</sup> Reading
  4. Office Administrator Job Description – 2<sup>nd</sup> Reading
- VII. NEW BUSINESS
  1. Audit Bids in 2021
  2. Civil Service Commission Minutes – October 6, 2020
  3. Capitalization Policy – 1<sup>st</sup> Reading
- VIII. ACTION ITEMS
- IX. NEXT MEETING – December 7, 2020
- X. ADJOURNMENT

A Fire Board member shall strive to:

Refuse to participate in secret meetings or other irregular meetings that are not official and that all members do not have the opportunity to attend.

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

# PHILOMATH FIRE & RESCUE

October 5, 2020

## Regular Session Board Meeting

- I. CALL TO ORDER/ROLL CALL – The Philomath Fire & Rescue Board of Directors meeting was called to order at 15:00 by President Brier. Board members present were Ruth Jacobs, Vice President Robyn Jones, Treasurer Rick Brand, and President Joe Brier. Staff members present were Fire Chief Tom Miller and Office Administrator (OA) Lillie Rodriguez. Guests: Jeff Griffin from Wilson Heirgood Associates (WHA). DC Ferguson, Captain Haney, FF Smith, Volunteer Vice President Olsen, Volunteer President Loudon, and Volunteer Treasurer Corbin.
- II. ACTION ITEMS
  - A. Approval of Minutes – OA Rodriguez noted that, in the minutes, she referenced the Chief's Report included in the Board packet rather than rewriting the entirety of his notes. **Jacobs motioned to approve minutes as presented. Vice President Jones seconded. Motion passed 4-0.**
  - B. Approval of Bills – OA Rodriguez noted expenses for fuel spent during conflagration deployment adding that those are subject to reimbursement from the state. She also gave an updated total for the Station 202 residence project. **Jacobs motioned to approve payment of the bills in the amount of \$43,309.53. Vice President Jones seconded. Motion passed 4-0.**
- III. PUBLIC COMMENT – None.
- IV. STAFF REPORTS
  1. Board Report – President Brier stated that he had nothing to report.
  2. Fire Chief – See Chief Report included in Board Packet.  
Chief Miller added that he would like the Board to consider the location for a Station 204 near Greasy Creek Rd. He stated that he thinks this would be the right area to stage another station to serve that area of the District. Chief Miller reported that he spoke to the Church leadership in that location and they are amicable to working with the District on expansion including a possible lease of some of their property. Chief Miller noted that there were more fires this September than years prior due to the wind event and All-County calls.
  3. Board Secretary –
    - Revenue/Expense Report – OA Rodriguez noted that the District has paid out more than \$75,000 in conflagration personnel expenses. She noted that of the current receivables balance, \$27,000 is expected reimbursement from conflagration. The Board asked about reimbursements to personnel and expressed concern about using personal cards for District business.
    - Review of Check Register – OA Rodriguez noted deposits to the Citizens Bank account including monies received for merchandise sales, classes, and sale of the SCBAs.
    - Chief Vacation Hours – Included in the Board packet.
- V. REPRESENTATIVE REPORTS
  1. Volunteer Association – President Loudon stated that the Volunteer Committees are still meeting and they are currently working on their bylaws. He added that their meetings have been impacted by COVID-19 restrictions.
  2. IAFF Local 4925 – President Haney stated that he had nothing to discuss.

VI. OLD BUSINESS

1. Appreciation Dinner – President Brier read Phillips’ comments relating to holding the dinner later in the year to take advantage of better weather and outdoor options. He asked Loudon to have the Volunteers discuss this issue at their upcoming business meeting.
2. 2021 Conferences – OA Rodriguez noted the email sent to the Board, also included in the board packet, adding that as information is available she will keep the Board apprised.

VII. NEW BUSINESS

1. Standard of Coverage – Chief Miller noted that 5 years have elapsed since the Standard of Coverage has been reviewed and he thinks this is a good time to reworking this standard in conjunction with the recently reviewed Master Plan. Jacobs noted that Viktor Bovbjerg was helpful with the previous standard and may be a good resource. Chief Miller stated that having personnel at the substations changes the coverage for the District and this document needs to be updated to reflect those changes. Board members discussed seeing annual updates of response times and other information on this document.
2. Deputy Chief Job Description – OA Rodriguez noted suggested changes due to format and the addition of wage incentives. Jacobs stated she can work with Rodriguez on some identified minor changes. **Vice President Jones motioned to move the Deputy Chief Job Description to a 2<sup>nd</sup> reading at next meeting. Treasurer Brand seconded. Motion passed 4-0.**
3. Office Administrator Job Description – OA Rodriguez stated that this job description was recently reformatted and the suggested changes are only for the addition of wage incentives in Preferred Qualifications. **Vice President Jones motioned to move the Office Administrator Job Description to a 2<sup>nd</sup> reading at the next meeting. Treasurer Brand seconded. Motion passed 4-0.**
4. Addition to Agenda: Insurance Presentation – Jeff Griffin from WHA – Griffin stated that he will talk on two fronts: Insurance Rates and Board Responsibilities.  
Insurance Snapshot: Griffin noted that due to the work of the Board and the personnel, the District annually qualifies for the full 10% Best Practices credit as well as the Longevity Credit, taking full advantage of insurance discounts available to them. Griffin talked about trends in insurance across the state and nation. He noted that the pandemic, fires along the West Coast, and hurricanes have severely impacted the nation and industry. Because of this, he stated, Oregon will face some increased insurance rates due to the 2020 fire season within the state adding that it will not be more than 10%. In order to be proactive, Griffin recommended that the District work with WHA to do property inspections of all the District’s facilities. Griffin noted that we are living in “unprecedented time” adding that the stress load is incredible and the current fire season has been unexpected. He encouraged the Board and Chief Miller to be attentive to the emotional needs of the personnel. Griffin reviewed the current property insurance for the District with the Board.  
Board Duties and Responsibilities – Griffin gave a presentation on Board Duties and Responsibilities. He reviewed specific ORS and how they relate to the roles of the Board members.
5. Addition – SDAO Best Practices Survey – OA Rodriguez noted that the District will qualify for the full 10% Best Practices benefit again this year.

VIII. ACTION ITEMS – None.

IX. NEXT MEETING – November 2, 2020 meeting rescheduled to November 9<sup>th</sup>.

X. ADJOURNMENT Meeting adjourned at 16:20.

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# Philomath Fire and Rescue

## Transaction by Account

### October 2020

Type	Date	Name	Memo	Amount
<b>Ordinary Income/Expense</b>				
<b>Expense</b>				
<b>6000 - Materials and Services</b>				
<b>6001 - Contracted Professional Service</b>				
Bill	10/02/2020	Kamind IT, Inc.	Office 365 support	195.84
Bill	10/05/2020	Security Alarm Corp	202 - Quarterly Video Service Fee	209.85
Bill	10/05/2020	Security Alarm Corp	203 - Quarterly Video Service Fee	269.85
Bill	10/05/2020	Security Alarm Corp	201 - Quarterly Video Service Fee	227.60
Bill	10/05/2020	OSCU 402518-73	Malware protector	39.95
Bill	10/28/2020	Koontz, Blasquez & Associates, ...	FY 19 - 20 Audit	3,000.00
Total 6001 - Contracted Professional Service				3,943.09
<b>6010 - Office Supplies</b>				
Bill	10/01/2020	OSCU 402518-73	Video Conversion Software	25.39
Bill	10/02/2020	OSCU 402518-72	tape	8.99
Bill	10/02/2020	OSCU 402518-72	copy paper	27.34
Bill	10/27/2020	OSCU 402518-73	Power adapter - training room speakers	15.98
Bill	10/27/2020	OSCU 402518-72	white board erasers, makers, notebooks	31.71
Bill	10/27/2020	OSCU 402518-72	steno pads	8.98
Bill	10/27/2020	OSCU 402518-73	Desktop accident protection plan	169.99
Bill	10/27/2020	OSCU 402518-73	Desktop computer for daytime ff	1,149.00
Total 6010 - Office Supplies				1,437.38
<b>6011 - Postage/Shipping</b>				
Bill	10/14/2020	OSCU 402518-72	postage & stamps	32.00
Bill	10/28/2020	OSCU 402518-72	Postage for large envelope	7.75
Bill	10/28/2020	Cascade Fire Equipment Co.	Freight for SCBA mask exchange	115.00
Total 6011 - Postage/Shipping				154.75
<b>6030 - Dues and Fees</b>				
Bill	10/01/2020	OSCU 402518-73	International Conversion Fee	0.25
Bill	10/02/2020	Oregon Government Ethics Co...	Government Ethics Commission fee	548.87
Check	10/10/2020	AsiFlex	ASIFlex admin fees	15.00
Bill	10/14/2020	Bio-Med Testing	Background check - Dowell, Freidel, H...	87.00
Bill	10/14/2020	Bio-Med Testing	Background Check - McDougal	29.00
Bill	10/28/2020	Special Districts Association	SDAO Annual membership dues	2,111.19
Check	10/31/2020		Service Charge	2.15
Total 6030 - Dues and Fees				2,793.46
<b>6050 - Utilities</b>				
Bill	10/01/2020	Pacific Power	201 - Power	671.87
Bill	10/01/2020	Consumers Power Inc.	203 - Power	105.06
Bill	10/01/2020	Consumers Power Inc.	Beaver Creek - Power	71.47
Bill	10/02/2020	City of Philomath	Fire Line	15.00
Bill	10/02/2020	City of Philomath	201 - Water	648.15
Bill	10/02/2020	Culligan	bottled water & cooler rentals	59.40
Bill	10/14/2020	Consumers Power Inc.	Daisy Drive - Power	25.14
Bill	10/14/2020	Consumers Power Inc.	Priest Rd - Power	62.10
Bill	10/14/2020	Consumers Power Inc.	202 - Power	55.99
Bill	10/14/2020	Republic Services	201 garbage	226.56
Bill	10/28/2020	NW Natural	201 - Natural gas	85.36
Total 6050 - Utilities				2,026.10
<b>6060 - Telephone, Pagers, Internet</b>				
Bill	10/02/2020	Pioneer Telephone Cooperative	202 - Phones	174.99
Bill	10/02/2020	Alyrica	201 - Phones & internet	492.87
Check	10/04/2020	AT&T Mobility	Tablets	40.68
Check	10/21/2020	Verizon	tablets	214.43
Bill	10/28/2020	Century Link	203 - phones	112.37
Total 6060 - Telephone, Pagers, Internet				1,035.34

## Philomath Fire and Rescue Transaction by Account October 2020

Type	Date	Name	Memo	Amount
<b>6070 · Travel</b>				
Bill	10/02/2020	OSCU 402518-72	snacks while traveling	3.69
Bill	10/02/2020	OSCU 402518-72	Hotel Stay - Bergstrom	82.65
Bill	10/28/2020	OSCU 402518-72	Lunch during leadership training	365.47
Total 6070 · Travel				451.81
<b>6090 · Education/Training</b>				
Bill	10/14/2020	Victor Haney`	Tuition reimbursement - Summer 2020	1,990.00
Bill	10/14/2020	OSCU 402518-73	Passion of teaching class - Saalsaa	30.00
Bill	10/14/2020	OSCU 402518-73	Ambulance online course	235.00
Bill	10/14/2020	OSCU 402518-71	Intro to Wildland Behavior - S-390	325.00
Total 6090 · Education/Training				2,580.00
<b>6100 · Equipment Maintenance Agreement</b>				
Bill	10/14/2020	CTX	201 - Kyocera copies	61.51
Bill	10/28/2020	CTX	Xerox - copies	83.11
Total 6100 · Equipment Maintenance Agreement				144.62
<b>6130 · Gas &amp; Oil</b>				
Bill	10/02/2020	OSCU 402518-72	Fuel while traveling	53.27
Bill	10/05/2020	Carson Oil	Fuel	425.41
Bill	10/28/2020	Carson Oil	Fuel	355.42
Total 6130 · Gas & Oil				834.10
<b>6150 · Radio Maintenance</b>				
Bill	10/14/2020	Bimart Corporation	radio chargers	44.94
Total 6150 · Radio Maintenance				44.94
<b>6160 · Equipment Maintenance</b>				
Bill	10/05/2020	Valley Fire Control	Fire extinguisher recharge	142.00
Total 6160 · Equipment Maintenance				142.00
<b>6161 · Vehicle Maintenance</b>				
Bill	10/02/2020	TWGW, Inc. dba Philomath Napa	293 - headlight repair	18.99
Bill	10/02/2020	OSCU 402518-73	293 - radio repair	35.61
Credit	10/02/2020	Hughes Fire Equipment, Inc.	returned washer assembly	-73.93
Bill	10/05/2020	TWGW, Inc. dba Philomath Napa	294 - new battery	177.99
Bill	10/05/2020	TWGW, Inc. dba Philomath Napa	Returned battery core	-18.00
Bill	10/05/2020	Freebird Inc. Body & Paint	232 - Conflag Repair - to be reimbursed	3,240.87
Bill	10/14/2020	Benton County Public Works	232 repair	891.70
Bill	10/14/2020	My-Comm, Inc	233 - tablet docking station mount	1,516.92
Bill	10/14/2020	Hughes Fire Equipment, Inc.	251 - outrigger repair	206.75
Bill	10/27/2020	TWGW, Inc. dba Philomath Napa	232 - Air Filter	12.28
Bill	10/28/2020	TWGW, Inc. dba Philomath Napa	251 - new battery	108.28
Bill	10/28/2020	Valvoline LLC	290 - lube & oil	68.82
Total 6161 · Vehicle Maintenance				6,186.28
<b>6170 · Building Maint and Improvements</b>				
Bill	10/02/2020	OSCU 402518-70	202 & 203 building supplies - electrical	45.80
Bill	10/14/2020	Weidner Fire	203 - flex hose attachment	187.39
Bill	10/14/2020	True Value	203 - painting project	102.10
Bill	10/14/2020	True Value	203 - painting project	40.94
Bill	10/14/2020	True Value	203 - paint project	6.99
Bill	10/14/2020	True Value	203 - paint project	46.93
Bill	10/14/2020	True Value	201 - hose tower door sweep repair	12.99
Bill	10/14/2020	True Value	203 - paint project	40.94
Bill	10/14/2020	True Value	203 - paint project	54.00
Bill	10/14/2020	True Value	203 - paint project	34.98
Bill	10/27/2020	OSCU 402518-71	201 - minor building repairs	167.25
Bill	10/27/2020	OSCU 402518-71	201 - bird blocks	120.00
Bill	10/27/2020	True Value	201 - expanding foam for building repairs	6.49
Bill	10/27/2020	True Value	201 - supplies for sign maintenance	45.36

## Philomath Fire and Rescue Transaction by Account October 2020

Type	Date	Name	Memo	Amount
Bill	10/28/2020	Albany and Corvallis Lock & Key...	202 - cypher lock repair	355.00
Bill	10/28/2020	True Value	203 - paint supplies	27.55
Total 6170 · Building Maint and Improvements				1,294.71
<b>6190 · Small Tools &amp; Equipment</b>				
Bill	10/05/2020	TWGW, Inc. dba Philomath Napa	misc tools	47.89
Bill	10/14/2020	Willamette Saw	265's chainsaw - fuel leak repair	26.00
Bill	10/27/2020	TWGW, Inc. dba Philomath Napa	tubing to repair reciprocating saw	10.99
Bill	10/27/2020	TWGW, Inc. dba Philomath Napa	tubing and terminal to repair reciprocati...	27.98
Bill	10/28/2020	OSCU 402518-70	Firefighting supplies	149.99
Total 6190 · Small Tools & Equipment				262.85
<b>6200 · Supplies - Department</b>				
Bill	10/02/2020	OSCU 402518-72	Department photos	8.89
Bill	10/02/2020	OSCU 402518-70	Station 201 supplies	44.38
Bill	10/02/2020	OSCU 402518-70	201 - coffee filters	19.45
Bill	10/14/2020	Lillee Rodriguez	residences - bath mats	230.93
Bill	10/14/2020	OSCU 402518-71	department supplies including drop clot...	83.81
Bill	10/28/2020	Allan's Coffee & Tea	201 - Coffee	152.55
Bill	10/28/2020	Walter E. Nelson Co.	tp, soap, paper towels	153.57
Bill	10/28/2020	Petty Cash	201 - reimbursement for fruit	8.71
Total 6200 · Supplies - Department				702.29
<b>6210 · Supplies - Medical</b>				
Bill	10/05/2020	Industrial Welding Supply, Inc	Oxygen	7.85
Bill	10/14/2020	Industrial Welding Supply, Inc	Oxygen	23.55
Bill	10/28/2020	OSCU 402518-72	Protective cases for airway cameras	119.98
Bill	10/28/2020	Medline Industries, Inc.	gloves	58.00
Bill	10/28/2020	Life Assist, Inc.	Endotracheal tubes, king airway case	220.16
Bill	10/28/2020	Life Assist, Inc.	Naloxone, ondasetron, electrodes, iv c...	305.18
Bill	10/28/2020	Medline Industries, Inc.	Resuscitator masks	23.10
Bill	10/28/2020	Medline Industries, Inc.	Minibore extension set	138.75
Bill	10/28/2020	Industrial Welding Supply, Inc	Oxygen	7.85
Bill	10/28/2020	Medline Industries, Inc.	I-gels	145.84
Total 6210 · Supplies - Medical				1,050.26
<b>6240 · Supplies - Consumables</b>				
Bill	10/14/2020	True Value	spray sealant	8.99
Bill	10/28/2020	TWGW, Inc. dba Philomath Napa	Earplugs	88.69
Total 6240 · Supplies - Consumables				97.68
<b>6250 · Uniforms</b>				
Bill	10/02/2020	Cassidy Worthington-Lundgren	Station boots	130.00
Bill	10/02/2020	OSCU 402518-71	white shirts	44.93
Bill	10/05/2020	SeaWestern	Boots - Jensen, Wikoff, Aguirre	1,061.90
Bill	10/14/2020	Shirt Circuit	Department shirts and sweaters	636.40
Bill	10/14/2020	SeaWestern	Turnouts - Hewes	1,968.35
Bill	10/27/2020	Nicholas Wooldridge	sew on patches	40.00
Bill	10/28/2020	Shirt Circuit	Shirts, sweaters, hats	802.85
Bill	10/28/2020	SeaWestern	Trousers	372.90
Total 6250 · Uniforms				5,057.33
<b>6270 · Volunteer - Activities</b>				
Bill	10/02/2020	OSCU 402518-73	Ink for residence printer	41.99
Bill	10/14/2020	Ken Corbin	Oregon Business Filing Fee for Volunt...	50.00
Total 6270 · Volunteer - Activities				91.99
<b>6320 · Community Involvement</b>				
Bill	10/14/2020	FunFlicks	Community Halloween Event - screen ...	3,086.10
Bill	10/14/2020	OSCU 402518-72	Movie Licensure for Community Event ...	450.00
Total 6320 · Community Involvement				3,536.10

10:33 AM

11/03/20

Accrual Basis

**Philomath Fire and Rescue**  
**Transaction by Account**  
**October 2020**

Type	Date	Name	Memo	Amount
<b>6900 · Miscellaneous Expense</b>				
Bill	10/14/2020	OSCU 402518-72	Food and drinks for FF Academy - to b...	357.63
Total 6900 · Miscellaneous Expense				357.63
Total 6000 · Materials and Services				34,224.71
<b>7000 · Capital Outlay</b>				
<b>7110 · Capital Outlay - Building</b>				
Bill	10/02/2020	OSCU 402518-72	202 - home furnishings - kitchen table	124.99
Credit	10/02/2020	OSCU 402518-70	credit on account due to returned items	-185.28
Bill	10/14/2020	MVG Construction	202 project - rock for driveway and wal...	230.00
Bill	10/14/2020	True Value	202 - residence project - pavers	71.76
Bill	10/14/2020	True Value	202 bed project residence	16.53
Bill	10/28/2020	Ed Hughes Excavation	202 - residence project	439.50
Bill	10/28/2020	OSCU 402518-70	202 - floor mats	72.96
Total 7110 · Capital Outlay - Building				770.46
Total 7000 · Capital Outlay				770.46
Total Expense				34,995.17
Net Ordinary Income				-34,995.17
<b>Net Income</b>				<b>-34,995.17</b>



# PHILOMATH FIRE & RESCUE

## CHIEF'S REPORT

November 9, 2020

1. Personnel:

- Trent Tegan started as the Day Shift Firefighter on November 4<sup>th</sup> Trent will be working through a one-year probationary process.
- 2 EMT Basics we brought on as part of the Volunteer EMS program.

2. Volunteers:

- 5 Firefighters have started the Linn-Benton Fire academy and have successfully completed 3 weekends of classes.

3. Apparatus Update:

- All apparatus has passed annual pump test requirements for the year.
- The apparatus fleet will be starting to go through the annual preventive maintenance, and NFPA inspection this month.

4. Equipment Update:

- Crews are flow-testing all nozzles as per new NFPA requirements. Nozzles not meeting design specifications will be sent to manufacture for repair.
- Scott SCBA regulators and face mask have arrived. Fit testing to individual firefighters has begun, and mask are being issued as fit testing is occurring. There will be no additional training requirements for the new masks and regulators.

5. Building Update:

- Station 203 apparatus exhaust system has been updated to accept the water tender placement at 203. New sensors have been replaced to update the system as well. This project was completed as part of the 2020 capital outlay budget.

6. Meetings:

- Attended County Fire Defense Board Meeting.
- Radio Users group meeting.
- Attended that Volunteer Business Meeting and gave a full report.

7. Run Tracker:

- October 2020: 72 calls: 22 Fire, 50 Medical – Projected for 786 calls for the year
- October 2019: 59 calls: 15 Fire, 44 Medical – Projected for 717 calls for the year.

Respectfully Submitted DC. Ferguson

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

	GO Bond 2016 -...	GO Bond 2016 -...	General Fund
<b>ASSETS</b>			
Current Assets			
Checking/Savings			
1015 · Citizens Bank Checking	0.00	539.81	525,080.85
1000 · Petty Cash	0.00	0.00	50.00
1050 · Local Government Investment Poo	5,938.00	22,766.11	-597,681.71
1060 · OSU - Savings Account	0.00	0.00	10,979.02
<b>Total Checking/Savings</b>	<b>5,938.00</b>	<b>23,305.92</b>	<b>-61,571.84</b>
Accounts Receivable			
11000 · Accounts Receivable	0.00	0.00	75,588.42
<b>Total Accounts Receivable</b>	<b>0.00</b>	<b>0.00</b>	<b>75,588.42</b>
Other Current Assets			
1250 · Prepaid Assets	0.00	0.00	20,161.00
12000 · Undeposited Funds	0.00	0.00	17.56
12100 · Inventory Asset	0.00	0.00	3,653.05
<b>Total Other Current Assets</b>	<b>0.00</b>	<b>0.00</b>	<b>23,831.61</b>
<b>Total Current Assets</b>	<b>5,938.00</b>	<b>23,305.92</b>	<b>37,848.19</b>
<b>TOTAL ASSETS</b>	<b>5,938.00</b>	<b>23,305.92</b>	<b>37,848.19</b>
<b>LIABILITIES &amp; EQUITY</b>			
Liabilities			
Current Liabilities			
Accounts Payable			
2010 · Accounts Payable	0.00	0.00	26,909.74
<b>Total Accounts Payable</b>	<b>0.00</b>	<b>0.00</b>	<b>26,909.74</b>
Other Current Liabilities			
2070 · Deferred Taxes	0.00	0.00	22,430.00
2400 · Payroll Liabilities			
2132 · Oregon Transit Tax Withholding	0.00	0.00	238.27
2100 · Wages Payable	0.00	0.00	23,193.00
2110 · Federal Income Tax Payable	0.00	0.00	17,612.00
2120 · FICA Payable	0.00	0.00	9,963.01
2125 · Medicare Payable	0.00	0.00	2,330.24
2130 · State Income Tax Payable	0.00	0.00	9,892.60
2131 · Works Benefit Fund Payable(WBF)	0.00	0.00	62.29
2140 · PERS Payable	0.00	0.00	7,100.00
2145 · OR Saving Growth 457 Payable	0.00	0.00	50.00
2150 · Health Insurance Prem. Payable	0.00	0.00	-837.52
2210 · Health Ins Prem Ded Pre Tax	0.00	0.00	7,479.72
2230 · Flexible Spending Account	0.00	0.00	944.33
2232 · Union Dues	0.00	0.00	229.02
<b>Total 2400 · Payroll Liabilities</b>	<b>0.00</b>	<b>0.00</b>	<b>78,256.96</b>
<b>Total Other Current Liabilities</b>	<b>0.00</b>	<b>0.00</b>	<b>100,686.96</b>
<b>Total Current Liabilities</b>	<b>0.00</b>	<b>0.00</b>	<b>127,596.70</b>
<b>Total Liabilities</b>	<b>0.00</b>	<b>0.00</b>	<b>127,596.70</b>
Equity			
3010 · Fund Balance	0.00	-21,012.29	573,699.81
3200 · Unallocated Fund Balance	-299,453.00	21,012.29	-272,815.39
Net Income	0.00	23,305.92	44,473.07
<b>Total Equity</b>	<b>-299,453.00</b>	<b>23,305.92</b>	<b>345,357.49</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>-299,453.00</b>	<b>23,305.92</b>	<b>472,954.19</b>
<b>UNBALANCED CLASSES</b>	<b>305,391.00</b>	<b>0.00</b>	<b>-435,106.00</b>

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

	Building Reser...	Equipment Res...	Vehicle Reserv...
<b>ASSETS</b>			
Current Assets			
Checking/Savings			
1015 · Citizens Bank Checking	-212,064.00	-48,241.00	-71,022.00
1000 · Petty Cash	0.00	0.00	0.00
1050 · Local Government Investment Poo	394,729.19	244,431.67	145,448.34
1060 · OSU - Savings Account	0.00	0.00	0.00
<b>Total Checking/Savings</b>	<b>182,665.19</b>	<b>196,190.67</b>	<b>74,426.34</b>
Accounts Receivable			
11000 · Accounts Receivable	0.00	0.00	0.00
<b>Total Accounts Receivable</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
Other Current Assets			
1250 · Prepaid Assets	0.00	0.00	0.00
12000 · Undeposited Funds	0.00	0.00	0.00
12100 · Inventory Asset	0.00	0.00	0.00
<b>Total Other Current Assets</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total Current Assets</b>	<b>182,665.19</b>	<b>196,190.67</b>	<b>74,426.34</b>
<b>TOTAL ASSETS</b>	<b>182,665.19</b>	<b>196,190.67</b>	<b>74,426.34</b>
<b>LIABILITIES &amp; EQUITY</b>			
Liabilities			
Current Liabilities			
Accounts Payable			
2010 · Accounts Payable	0.00	0.00	0.00
<b>Total Accounts Payable</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
Other Current Liabilities			
2070 · Deferred Taxes	0.00	0.00	0.00
2400 · Payroll Liabilities			
2132 · Oregon Transit Tax Withholding	0.00	0.00	0.00
2100 · Wages Payable	0.00	0.00	0.00
2110 · Federal Income Tax Payable	0.00	0.00	0.00
2120 · FICA Payable	0.00	0.00	0.00
2125 · Medicare Payable	0.00	0.00	0.00
2130 · State Income Tax Payable	0.00	0.00	0.00
2131 · Works Benefit Fund Payable(WBF)	0.00	0.00	0.00
2140 · PERS Payable	0.00	0.00	0.00
2145 · OR Saving Growth 457 Payable	0.00	0.00	0.00
2150 · Health Insurance Prem. Payable	0.00	0.00	0.00
2210 · Health Ins Prem Ded Pre Tax	0.00	0.00	0.00
2230 · Flexible Spending Account	0.00	0.00	0.00
2232 · Union Dues	0.00	0.00	0.00
<b>Total 2400 · Payroll Liabilities</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total Other Current Liabilities</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total Current Liabilities</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total Liabilities</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
Equity			
3010 · Fund Balance	-663,400.61	-541,256.12	-261,112.41
3200 · Unallocated Fund Balance	668,321.61	543,463.12	262,648.41
Net Income	177,744.19	64,268.67	72,890.34
<b>Total Equity</b>	<b>182,665.19</b>	<b>66,475.67</b>	<b>74,426.34</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>182,665.19</b>	<b>66,475.67</b>	<b>74,426.34</b>
<b>UNBALANCED CLASSES</b>	<b>0.00</b>	<b>129,715.00</b>	<b>0.00</b>

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Accrual Basis

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

	<u>TOTAL</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
1015 · Citizens Bank Checking	194,293.66
1000 · Petty Cash	50.00
1050 · Local Government Investment Poo	215,631.60
1060 · OSU - Savings Account	10,979.02
Total Checking/Savings	420,954.28
Accounts Receivable	
11000 · Accounts Receivable	75,588.42
Total Accounts Receivable	75,588.42
Other Current Assets	
1250 · Prepaid Assets	20,161.00
12000 · Undeposited Funds	17.56
12100 · Inventory Asset	3,653.05
Total Other Current Assets	23,831.61
Total Current Assets	520,374.31
<b>TOTAL ASSETS</b>	<b><u>520,374.31</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
Liabilities	
Current Liabilities	
Accounts Payable	
2010 · Accounts Payable	26,909.74
Total Accounts Payable	26,909.74
Other Current Liabilities	
2070 · Deferred Taxes	22,430.00
2400 · Payroll Liabilities	
2132 · Oregon Transit Tax Withholding	238.27
2100 · Wages Payable	23,193.00
2110 · Federal Income Tax Payable	17,612.00
2120 · FICA Payable	9,963.01
2125 · Medicare Payable	2,330.24
2130 · State Income Tax Payable	9,892.60
2131 · Works Benefit Fund Payable(WBF)	62.29
2140 · PERS Payable	7,100.00
2145 · OR Saving Growth 457 Payable	50.00
2150 · Health Insurance Prem. Payable	-837.52
2210 · Health Ins Prem Ded Pre Tax	7,479.72
2230 · Flexible Spending Account	944.33
2232 · Union Dues	229.02
Total 2400 · Payroll Liabilities	78,256.96
Total Other Current Liabilities	100,686.96
Total Current Liabilities	127,596.70
Total Liabilities	127,596.70
Equity	
3010 · Fund Balance	-913,081.62
3200 · Unallocated Fund Balance	923,177.04
Net Income	382,682.19
Total Equity	392,777.61
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>520,374.31</u></b>
<b>UNBALANCED CLASSES</b>	<b>-0.00</b>

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Accrual Basis

**Philomath Fire and Rescue**  
**Profit & Loss Budget vs. Actual**  
 July through October 2020

	GO Bond 2016 - Debt Services				General Fund			
	Jul - Oct 20	Budget	\$ Over Bud...	% of Budget	Jul - Oct 20	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>								
<b>Income</b>								
4060 · Conflagration Income	0.00				40,337.16	130,000.00	-89,662.84	31.0%
4500 · Transfers In	0.00				260,000.00	260,000.00	0.00	100.0%
4050 · Public Education Income	0.00				2,620.00	8,000.00	-5,380.00	32.8%
4040 · Bond Income	2,293.63	380,652.00	-378,358.37	0.6%	0.00			
4000 · Carryover Fund Balance	21,012.29	625.00	20,387.29	3,362.0%	522,185.95	366,339.00	155,846.95	142.5%
4010 · Delinquent Property Taxes	0.00				7,252.98	15,000.00	-7,747.02	48.4%
4020 · Current Property Taxes	0.00				0.00	1,220,000.00	-1,220,000.00	0.0%
4025 · Interest - Property Tax	0.00				548.31	2,000.00	-1,451.69	27.4%
4026 · Interest Income	0.00				2,209.64	16,000.00	-13,790.36	13.8%
4035 · Grants Income	0.00				0.00	400,000.00	-400,000.00	0.0%
4900 · Miscellaneous Income	0.00				16,174.73	25,000.00	-8,825.27	64.7%
<b>Total Income</b>	<b>23,305.92</b>	<b>381,277.00</b>	<b>-357,971.08</b>	<b>6.1%</b>	<b>851,328.77</b>	<b>2,442,339.00</b>	<b>-1,591,010.23</b>	<b>34.9%</b>
<b>Gross Profit</b>	<b>23,305.92</b>	<b>381,277.00</b>	<b>-357,971.08</b>	<b>6.1%</b>	<b>851,328.77</b>	<b>2,442,339.00</b>	<b>-1,591,010.23</b>	<b>34.9%</b>
<b>Expense</b>								
9010 · Transfers	0.00				0.00	0.00	0.00	0.0%
8005 · Operating Contingency	0.00				0.00	117,236.00	-117,236.00	0.0%
9000 · Unappropriated Ending Fund Bal	0.00	1,229.00	-1,229.00	0.0%	0.00	437,900.00	-437,900.00	0.0%
5000 · Personnel Expenses	0.00				399,236.52	979,703.00	-580,466.48	40.8%
6000 · Materials and Services	0.00				151,577.41	465,800.00	-314,222.59	32.5%
7000 · Capital Outlay	0.00	380,048.00	-380,048.00	0.0%	256,041.77	701,700.00	-445,658.23	36.5%
<b>Total Expense</b>	<b>0.00</b>	<b>381,277.00</b>	<b>-381,277.00</b>	<b>0.0%</b>	<b>806,855.70</b>	<b>2,702,339.00</b>	<b>-1,895,483.30</b>	<b>29.9%</b>
<b>Net Ordinary Income</b>	<b>23,305.92</b>	<b>0.00</b>	<b>23,305.92</b>	<b>100.0%</b>	<b>44,473.07</b>	<b>-260,000.00</b>	<b>304,473.07</b>	<b>-17.1%</b>
<b>Net Income</b>	<b>23,305.92</b>	<b>0.00</b>	<b>23,305.92</b>	<b>100.0%</b>	<b>44,473.07</b>	<b>-260,000.00</b>	<b>304,473.07</b>	<b>-17.1%</b>

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11/03/20

Accrual Basis

## Philomath Fire and Rescue Profit & Loss Budget vs. Actual July through October 2020

	Building Reserve Fund				Equipment Reserve Fund			
	Jul - Oct 20	Budget	\$ Over Bud...	% of Budget	Jul - Oct 20	Budget	\$ Over Bud...	% of Budget
<b>Ordinary Income/Expense</b>								
<b>Income</b>								
4060 · Conflagration Income	0.00				0.00			
4500 · Transfers In	0.00				0.00			
4050 · Public Education Income	0.00				0.00			
4040 · Bond Income	0.00				0.00			
4000 · Carryover Fund Balance	217,744.19	213,301.00	4,443.19	102.1%	284,268.67	283,929.00	339.67	100.1%
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	0.00	3,000.00	-3,000.00	0.0%	0.00	1,000.00	-1,000.00	0.0%
4035 · Grants Income	0.00				0.00			
4900 · Miscellaneous Income	0.00				0.00			
<b>Total Income</b>	<u>217,744.19</u>	<u>216,301.00</u>	<u>1,443.19</u>	<u>100.7%</u>	<u>284,268.67</u>	<u>284,929.00</u>	<u>-660.33</u>	<u>99.8%</u>
<b>Gross Profit</b>	217,744.19	216,301.00	1,443.19	100.7%	284,268.67	284,929.00	-660.33	99.8%
<b>Expense</b>								
9010 · Transfers	40,000.00	0.00	40,000.00	100.0%	220,000.00	0.00	220,000.00	100.0%
8005 · Operating Contingency	0.00				0.00			
9000 · Unappropriated Ending Fund Bal	0.00	176,301.00	-176,301.00	0.0%	0.00	64,929.00	-64,929.00	0.0%
5000 · Personnel Expenses	0.00				0.00			
6000 · Materials and Services	0.00				0.00			
7000 · Capital Outlay	0.00				0.00			
<b>Total Expense</b>	<u>40,000.00</u>	<u>176,301.00</u>	<u>-136,301.00</u>	<u>22.7%</u>	<u>220,000.00</u>	<u>64,929.00</u>	<u>155,071.00</u>	<u>338.8%</u>
<b>Net Ordinary Income</b>	<u>177,744.19</u>	<u>40,000.00</u>	<u>137,744.19</u>	<u>444.4%</u>	<u>64,268.67</u>	<u>220,000.00</u>	<u>-155,731.33</u>	<u>29.2%</u>
<b>Net Income</b>	<u><u>177,744.19</u></u>	<u><u>40,000.00</u></u>	<u><u>137,744.19</u></u>	<u><u>444.4%</u></u>	<u><u>64,268.67</u></u>	<u><u>220,000.00</u></u>	<u><u>-155,731.33</u></u>	<u><u>29.2%</u></u>

**Philomath Fire and Rescue**  
**Profit & Loss Budget vs. Actual**  
**July through October 2020**

	Vehicle Reserve Fund				TOTAL			
	Jul - Oct 20	Budget	\$ Over Bud...	% of Budget	Jul - Oct 20	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>								
<b>Income</b>								
4060 · Conflagration Income	0.00				40,337.16	130,000.00	-89,662.84	31.0%
4500 · Transfers In	0.00	0.00	0.00	0.0%	260,000.00	260,000.00	0.00	100.0%
4050 · Public Education Income	0.00				2,620.00	8,000.00	-5,380.00	32.8%
4040 · Bond Income	0.00				2,293.63	380,652.00	-378,358.37	0.6%
4000 · Carryover Fund Balance	72,890.34	71,291.00	1,599.34	102.2%	1,118,101.44	935,485.00	182,616.44	119.5%
4010 · Delinquent Property Taxes	0.00				7,252.98	15,000.00	-7,747.02	48.4%
4020 · Current Property Taxes	0.00				0.00	1,220,000.00	-1,220,000.00	0.0%
4025 · Interest - Property Tax	0.00				548.31	2,000.00	-1,451.69	27.4%
4026 · Interest Income	0.00	1,000.00	-1,000.00	0.0%	2,209.64	21,000.00	-18,790.36	10.5%
4035 · Grants Income	0.00				0.00	400,000.00	-400,000.00	0.0%
4900 · Miscellaneous Income	0.00				16,174.73	25,000.00	-8,825.27	64.7%
<b>Total Income</b>	<u>72,890.34</u>	<u>72,291.00</u>	<u>599.34</u>	<u>100.8%</u>	<u>1,449,537.89</u>	<u>3,397,137.00</u>	<u>-1,947,599.11</u>	<u>42.7%</u>
<b>Gross Profit</b>	72,890.34	72,291.00	599.34	100.8%	1,449,537.89	3,397,137.00	-1,947,599.11	42.7%
<b>Expense</b>								
9010 · Transfers	0.00				260,000.00	0.00	260,000.00	100.0%
8005 · Operating Contingency	0.00				0.00	117,236.00	-117,236.00	0.0%
9000 · Unappropriated Ending Fund Bal	0.00	72,291.00	-72,291.00	0.0%	0.00	752,650.00	-752,650.00	0.0%
5000 · Personnel Expenses	0.00				399,236.52	979,703.00	-580,466.48	40.8%
6000 · Materials and Services	0.00				151,577.41	465,800.00	-314,222.59	32.5%
7000 · Capital Outlay	0.00				256,041.77	1,081,748.00	-825,706.23	23.7%
<b>Total Expense</b>	<u>0.00</u>	<u>72,291.00</u>	<u>-72,291.00</u>	<u>0.0%</u>	<u>1,066,855.70</u>	<u>3,397,137.00</u>	<u>-2,330,281.30</u>	<u>31.4%</u>
<b>Net Ordinary Income</b>	<u>72,890.34</u>	<u>0.00</u>	<u>72,890.34</u>	<u>100.0%</u>	<u>382,682.19</u>	<u>0.00</u>	<u>382,682.19</u>	<u>100.0%</u>
<b>Net Income</b>	<u><u>72,890.34</u></u>	<u><u>0.00</u></u>	<u><u>72,890.34</u></u>	<u><u>100.0%</u></u>	<u><u>382,682.19</u></u>	<u><u>0.00</u></u>	<u><u>382,682.19</u></u>	<u><u>100.0%</u></u>

## Philomath Fire and Rescue

## Profit &amp; Loss by Class

July through October 2020

	GO Bond 2016 - ...	General Fund	Building Reserv...
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
4060 · Conflagration Income	0.00	40,337.16	0.00
4500 · Transfers In	0.00	260,000.00	0.00
4050 · Public Education Income	0.00	2,620.00	0.00
4040 · Bond Income	2,293.63	0.00	0.00
4000 · Carryover Fund Balance	21,012.29	522,185.95	217,744.19
4010 · Delinquent Property Taxes	0.00	7,252.98	0.00
4025 · Interest - Property Tax	0.00	548.31	0.00
4026 · Interest Income			
4027 · Interest - Citizens Bank & OSU	0.00	12.75	0.00
4030 · Investments - LGIP	0.00	2,196.89	0.00
<b>Total 4026 · Interest Income</b>	0.00	2,209.64	0.00
4900 · Miscellaneous Income	0.00	16,174.73	0.00
<b>Total Income</b>	23,305.92	851,328.77	217,744.19
<b>Gross Profit</b>	23,305.92	851,328.77	217,744.19
<b>Expense</b>			
9010 · Transfers	0.00	0.00	40,000.00
5000 · Personnel Expenses			
5136 · Conflagration Wages	0.00	88,552.84	0.00
5100 · Fire Chief Wages	0.00	33,028.00	0.00
5105 · Deputy Chief Wages	0.00	23,338.00	0.00
5110 · Admin Asst Wages	0.00	16,632.47	0.00
5120 · Fire & Life Safety Officer Wage	0.00	23,015.00	0.00
5125 · Firefighter Wages	0.00	57,823.18	0.00
5130 · Overtime Wages	0.00	11,127.57	0.00
5135 · Extra Hire	0.00	13,376.51	0.00
5405 · Employers FICA	0.00	8,739.92	0.00
5410 · Employers Medicare	0.00	2,044.02	0.00
5420 · Workes Benefit Assessment	0.00	58.66	0.00
5421 · Workers Compensation	0.00	19,500.96	0.00
5430 · PERS - Employe	0.00	41,627.48	0.00
5431 · PERS - Pickup 6%	0.00	11,457.74	0.00
5440 · Health Insurance	0.00	48,914.17	0.00
<b>Total 5000 · Personnel Expenses</b>	0.00	399,236.52	0.00
6000 · Materials and Services			
6901 · Cost of Goods Sold	0.00	997.32	0.00
6216 · Supplies - FA/CPR Education	0.00	2,188.43	0.00
6091 · Tuition Reimbursement	0.00	14,236.00	0.00
6001 · Contracted Professional Service	0.00	9,657.40	0.00
6010 · Office Supplies	0.00	1,689.59	0.00
6011 · Postage/Shipping	0.00	303.75	0.00
6020 · Insurance and Bond	0.00	1,330.00	0.00
6030 · Dues and Fees	0.00	4,538.91	0.00
6040 · Publications and Elections	0.00	189.60	0.00
6050 · Utilities	0.00	8,310.95	0.00
6060 · Telephone, Pagers, Internet	0.00	5,558.90	0.00
6070 · Travel	0.00	1,120.44	0.00
6080 · Conference	0.00	267.00	0.00
6090 · Education/Training	0.00	3,127.90	0.00
6100 · Equipment Maintenance Agreement	0.00	628.28	0.00
6130 · Gas & Oil	0.00	4,781.16	0.00
6150 · Radio Maintenance	0.00	44.94	0.00
6160 · Equipment Maintenance	0.00	6,417.69	0.00
6161 · Vehicle Maintenance	0.00	19,035.51	0.00
6170 · Building Maint and Improvements	0.00	9,968.08	0.00
6180 · Grounds Maintenance	0.00	10,885.18	0.00
6190 · Small Tools & Equipment	0.00	3,512.12	0.00
6200 · Supplies - Department	0.00	1,663.77	0.00
6210 · Supplies - Medical	0.00	8,823.82	0.00
6215 · Supplies - Prevention	0.00	210.01	0.00



**Philomath Fire and Rescue**  
**Profit & Loss by Class**  
 July through October 2020

	<u>GO Bond 2016 - ...</u>	<u>General Fund</u>	<u>Building Reserv...</u>
6220 · Supplies - Suppression	0.00	4,650.30	0.00
6230 · Hazardous Materials	0.00	60.00	0.00
6240 · Supplies - Consumables	0.00	819.38	0.00
6250 · Uniforms	0.00	14,612.62	0.00
6270 · Volunteer - Activities	0.00	1,540.03	0.00
6310 · Physical & Immunizations	0.00	1,643.50	0.00
6320 · Community Involvement	0.00	3,686.10	0.00
6900 · Miscellaneous Expense	0.00	5,078.73	0.00
<b>Total 6000 · Materials and Services</b>	<b>0.00</b>	<b>151,577.41</b>	<b>0.00</b>
<b>7000 · Capital Outlay</b>			
7130 · Capital Outlay - Bond			
7131 · Apparatus	0.00	2,921.30	0.00
<b>Total 7130 · Capital Outlay - Bond</b>	<b>0.00</b>	<b>2,921.30</b>	<b>0.00</b>
7200 · Capital Outlay - Equipment	0.00	206,607.92	0.00
7110 · Capital Outlay - Building	0.00	46,512.55	0.00
<b>Total 7000 · Capital Outlay</b>	<b>0.00</b>	<b>256,041.77</b>	<b>0.00</b>
<b>Total Expense</b>	<b>0.00</b>	<b>806,855.70</b>	<b>40,000.00</b>
<b>Net Ordinary Income</b>	<b>23,305.92</b>	<b>44,473.07</b>	<b>177,744.19</b>
<b>Net Income</b>	<b>23,305.92</b>	<b>44,473.07</b>	<b>177,744.19</b>

## Philomath Fire and Rescue

## Profit &amp; Loss by Class

July through October 2020

	Equipment Rese...	Vehicle Reserve ...	TOTAL
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
4060 · Conflagration Income	0.00	0.00	40,337.16
4500 · Transfers In	0.00	0.00	260,000.00
4050 · Public Education Income	0.00	0.00	2,620.00
4040 · Bond Income	0.00	0.00	2,293.63
4000 · Carryover Fund Balance	284,268.67	72,890.34	1,118,101.44
4010 · Delinquent Property Taxes	0.00	0.00	7,252.98
4025 · Interest - Property Tax	0.00	0.00	548.31
4026 · Interest Income			
4027 · Interest - Citizens Bank & OSU	0.00	0.00	12.75
4030 · Investments - LGIP	0.00	0.00	2,196.89
<b>Total 4026 · Interest Income</b>	<b>0.00</b>	<b>0.00</b>	<b>2,209.64</b>
4900 · Miscellaneous Income	0.00	0.00	16,174.73
<b>Total Income</b>	<b>284,268.67</b>	<b>72,890.34</b>	<b>1,449,537.89</b>
<b>Gross Profit</b>	<b>284,268.67</b>	<b>72,890.34</b>	<b>1,449,537.89</b>
<b>Expense</b>			
9010 · Transfers	220,000.00	0.00	260,000.00
5000 · Personnel Expenses			
5136 · Conflagration Wages	0.00	0.00	88,552.84
5100 · Fire Chief Wages	0.00	0.00	33,028.00
5105 · Deputy Chief Wages	0.00	0.00	23,338.00
5110 · Admin Asst Wages	0.00	0.00	16,632.47
5120 · Fire & Life Safety Officer Wage	0.00	0.00	23,015.00
5125 · Firefighter Wages	0.00	0.00	57,823.18
5130 · Overtime Wages	0.00	0.00	11,127.57
5135 · Extra Hire	0.00	0.00	13,376.51
5405 · Employers FICA	0.00	0.00	8,739.92
5410 · Employers Medicare	0.00	0.00	2,044.02
5420 · Workes Benefit Assessment	0.00	0.00	58.66
5421 · Workers Compensation	0.00	0.00	19,500.96
5430 · PERS - Employe	0.00	0.00	41,627.48
5431 · PERS - Pickup 6%	0.00	0.00	11,457.74
5440 · Health Insurance	0.00	0.00	48,914.17
<b>Total 5000 · Personnel Expenses</b>	<b>0.00</b>	<b>0.00</b>	<b>399,236.52</b>
6000 · Materials and Services			
6901 · Cost of Goods Sold	0.00	0.00	997.32
6216 · Supplies - FA/CPR Education	0.00	0.00	2,188.43
6091 · Tuition Reimbursement	0.00	0.00	14,236.00
6001 · Contracted Professional Service	0.00	0.00	9,657.40
6010 · Office Supplies	0.00	0.00	1,689.59
6011 · Postage/Shipping	0.00	0.00	303.75
6020 · Insurance and Bond	0.00	0.00	1,330.00
6030 · Dues and Fees	0.00	0.00	4,538.91
6040 · Publications and Elections	0.00	0.00	189.60
6050 · Utilities	0.00	0.00	8,310.95
6060 · Telephone, Pagers, Internet	0.00	0.00	5,558.90
6070 · Travel	0.00	0.00	1,120.44
6080 · Conference	0.00	0.00	267.00
6090 · Education/Training	0.00	0.00	3,127.90
6100 · Equipment Maintenance Agreement	0.00	0.00	628.28
6130 · Gas & Oil	0.00	0.00	4,781.16
6150 · Radio Maintenance	0.00	0.00	44.94
6160 · Equipment Maintenance	0.00	0.00	6,417.69
6161 · Vehicle Maintenance	0.00	0.00	19,035.51
6170 · Building Maint and Improvements	0.00	0.00	9,968.08
6180 · Grounds Maintenance	0.00	0.00	10,885.18
6190 · Small Tools & Equipment	0.00	0.00	3,512.12
6200 · Supplies - Department	0.00	0.00	1,663.77
6210 · Supplies - Medical	0.00	0.00	8,823.82
6215 · Supplies - Prevention	0.00	0.00	210.01

10:34 AM

11/03/20

Accrual Basis

**Philomath Fire and Rescue**  
**Profit & Loss by Class**  
 July through October 2020

	Equipment Rese...	Vehicle Reserve ...	TOTAL
6220 · Supplies - Suppression	0.00	0.00	4,650.30
6230 · Hazardous Materials	0.00	0.00	60.00
6240 · Supplies - Consumables	0.00	0.00	819.38
6250 · Uniforms	0.00	0.00	14,612.62
6270 · Volunteer - Activities	0.00	0.00	1,540.03
6310 · Physical & Immunizations	0.00	0.00	1,643.50
6320 · Community Involvement	0.00	0.00	3,686.10
6900 · Miscellaneous Expense	0.00	0.00	5,078.73
<b>Total 6000 · Materials and Services</b>	<b>0.00</b>	<b>0.00</b>	<b>151,577.41</b>
<b>7000 · Capital Outlay</b>			
7130 · Capital Outlay - Bond			
7131 · Apparatus	0.00	0.00	2,921.30
<b>Total 7130 · Capital Outlay - Bond</b>	<b>0.00</b>	<b>0.00</b>	<b>2,921.30</b>
7200 · Capital Outlay - Equipment	0.00	0.00	206,607.92
7110 · Capital Outlay - Building	0.00	0.00	46,512.55
<b>Total 7000 · Capital Outlay</b>	<b>0.00</b>	<b>0.00</b>	<b>256,041.77</b>
<b>Total Expense</b>	<b>220,000.00</b>	<b>0.00</b>	<b>1,066,855.70</b>
<b>Net Ordinary Income</b>	<b>64,268.67</b>	<b>72,890.34</b>	<b>382,682.19</b>
<b>Net Income</b>	<b>64,268.67</b>	<b>72,890.34</b>	<b>382,682.19</b>

Philomath Fire and Rescue

11/5/2020 10:36 AM

Register: 1015 · Citizens Bank Checking

From 10/01/2020 through 10/31/2020

Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
10/01/2020	EFT	Intuit	6000 · Materials and S...		22.75	*		50,932.89
10/01/2020	30957	OSCU 402518-73	2010 · Accounts Payable		436.43	*		50,496.46
10/01/2020	30958	OSCU 402518-71	2010 · Accounts Payable		311.73	*		50,184.73
10/02/2020			1050 · Local Governm...	Deposit		*	100,000.00	150,184.73
10/02/2020			1060 · OSU - Savings ...	Deposit to savi...	327.72			149,857.01
10/02/2020		OSCU 402518-70	2010 · Accounts Payable	QuickBooks ge...		X		149,857.01
10/02/2020	EFT	Oregon Growth Plan	2400 · Payroll Liabiliti...		650.00	*		149,207.01
10/02/2020	EFT	AsiFlex	2400 · Payroll Liabiliti...		295.00	*		148,912.01
10/02/2020	30959	OSCU 402518-72	2010 · Accounts Payable		1,005.52	*		147,906.49
10/04/2020	EFT	AT&T Mobility	6000 · Materials and S...		40.68	*		147,865.81
10/05/2020	EFT	Oregon Child Support	2400 · Payroll Liabiliti...		145.00	*		147,720.81
10/05/2020	EFT	PERS	-split-		15,493.42	*		132,227.39
10/05/2020	30951	Aine Smith	-split-		374.78	*		131,852.61
10/05/2020	30952	Haden Hewes	-split-		4,160.78	*		127,691.83
10/05/2020	30953	Jacob Bergstrom	-split-		3,459.25	*		124,232.58
10/05/2020	30954	Paula Anderson	-split-		2,334.83	*		121,897.75
10/05/2020	30955	Justin Brown	-split-		2,086.66	*		119,811.09
10/05/2020	30956	Philomath Fire Distri...	2400 · Payroll Liabiliti...		311.14	*		119,499.95
10/05/2020	30960	Alyrica	2010 · Accounts Payable		492.87	*		119,007.08
10/05/2020	30961	Carson Oil	2010 · Accounts Payable		425.41	*		118,581.67
10/05/2020	30962	Cassidy Worthington...	2010 · Accounts Payable		130.00	*		118,451.67
10/05/2020	30963	City of Philomath	2010 · Accounts Payable		663.15	*		117,788.52
10/05/2020	30964	Consumers Power Inc.	2010 · Accounts Payable		176.53	*		117,611.99
10/05/2020	30965	Culligan	2010 · Accounts Payable		59.40	*		117,552.59
10/05/2020	30966	Freebird Inc. Body &...	2010 · Accounts Payable		3,240.87	*		114,311.72
10/05/2020	30967	Kamind IT, Inc.	2010 · Accounts Payable		195.84	*		114,115.88
10/05/2020	30968	Oregon Government ...	2010 · Accounts Payable	Invoice AIE12...	548.87	*		113,567.01
10/05/2020	30969	Pioneer Telephone C...	2010 · Accounts Payable		174.99	*		113,392.02
10/05/2020	30970	SeaWestern	2010 · Accounts Payable		1,061.90	*		112,330.12
10/05/2020	30971	Security Alarm Corp	2010 · Accounts Payable		707.30	*		111,622.82
10/05/2020	30972	TWGW, Inc. dba Phi...	2010 · Accounts Payable		226.87	*		111,395.95
10/05/2020	30973	Valley Fire Control	2010 · Accounts Payable		142.00	*		111,253.95
10/05/2020	PR 0920		-split-	Miller	7,627.92	*		103,626.03
10/05/2020	PR 0920		1015 · Citizens Bank C...	Rodriguez	2,798.65	*		100,827.38
10/05/2020	PR 0920		1015 · Citizens Bank C...	Moser	4,931.47	*		95,895.91
10/05/2020	PR 0920		1015 · Citizens Bank C...	Saalsaa	6,194.29	*		89,701.62
10/05/2020	PR 0920		1015 · Citizens Bank C...	Haney	10,574.05	*		79,127.57
10/05/2020	PR 0920		1015 · Citizens Bank C...	Taylor	4,936.01	*		74,191.56
10/05/2020	PR 0920		1015 · Citizens Bank C...	Ferguson	9,506.53	*		64,685.03
10/05/2020	PR 0920		1015 · Citizens Bank C...	Spangler	2,944.80	*		61,740.23

Philomath Fire and Rescue

11/5/2020 10:36 AM

Register: 1015 · Citizens Bank Checking

From 10/01/2020 through 10/31/2020

Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
10/05/2020	PR 0920		1015 · Citizens Bank C...	Schell	4,562.67	*		57,177.56
10/05/2020	PR 0920		1015 · Citizens Bank C...	Dunworth	454.65	*		56,722.91
10/05/2020	PR 0920		1015 · Citizens Bank C...	Licon	933.56	*		55,789.35
10/05/2020	PR 0920		1015 · Citizens Bank C...	Wooldridge	4,479.70	*		51,309.65
10/05/2020	PR 0920		1015 · Citizens Bank C...	Louden	11,280.95	*		40,028.70
10/08/2020	EFT	Oregon Department ...	2400 · Payroll Liabiliti...		10,003.00	*		30,025.70
10/08/2020	EFT	EFTPS	-split-		36,631.50	*		-6,605.80
10/09/2020			-split-	Deposit		*	2,309.58	-4,296.22
10/09/2020	EFT	Comcast	6000 · Materials and S...		12.69	*		-4,308.91
10/10/2020	EFT	AsiFlex	6000 · Materials and S...		15.00	*		-4,323.91
10/13/2020			1050 · Local Governm...	Deposit		*	75,000.00	70,676.09
10/14/2020			1050 · Local Governm...	Deposit		*	75,000.00	145,676.09
10/14/2020	EFT	Oregon Department ...	2400 · Payroll Liabiliti...		117.96	*		145,558.13
10/14/2020	EFT	Oregon Department ...	2400 · Payroll Liabiliti...		139.42	*		145,418.71
10/14/2020	30974	FunFlicks	2010 · Accounts Payable		3,086.10	*		142,332.61
10/14/2020	30975	Benton County Publi...	2010 · Accounts Payable		891.70			141,440.91
10/14/2020	30976	Bimart Corporation	2010 · Accounts Payable		44.94	*		141,395.97
10/14/2020	30977	Bio-Med Testing	2010 · Accounts Payable		116.00	*		141,279.97
10/14/2020	30978	Consumers Power Inc.	2010 · Accounts Payable		143.23	*		141,136.74
10/14/2020	30979	CTX	2010 · Accounts Payable		61.51	*		141,075.23
10/14/2020	30980	Hughes Fire Equipm...	2010 · Accounts Payable		206.75	*		140,868.48
10/14/2020	30981	Industrial Welding S...	2010 · Accounts Payable		31.40	*		140,837.08
10/14/2020	30982	Ken Corbin	2010 · Accounts Payable		50.00	*		140,787.08
10/14/2020	30983	Lillee Rodriguez	2010 · Accounts Payable		230.93	*		140,556.15
10/14/2020	30984	MVG Construction	2010 · Accounts Payable		230.00	*		140,326.15
10/14/2020	30985	My-Comm, Inc	2010 · Accounts Payable		1,516.92	*		138,809.23
10/14/2020	30986	Republic Services	2010 · Accounts Payable		226.56	*		138,582.67
10/14/2020	30987	SeaWestern	2010 · Accounts Payable		1,968.35	*		136,614.32
10/14/2020	30988	Shirt Circuit	2010 · Accounts Payable		636.40	*		135,977.92
10/14/2020	30989	True Value	2010 · Accounts Payable		437.15	*		135,540.77
10/14/2020	30990	Victor Haney`	2010 · Accounts Payable		1,990.00	*		133,550.77
10/14/2020	30991	Weidner Fire	2010 · Accounts Payable		187.39	*		133,363.38
10/14/2020	30992	Willamette Hose & F...	2010 · Accounts Payable		3.02	*		133,360.36
10/14/2020	30993	Willamette Saw	2010 · Accounts Payable		26.00	*		133,334.36
10/15/2020	EFT	Aflac	-split-		217.88	*		133,116.48
10/21/2020	EFT	Verizon	6000 · Materials and S...		214.43	*		132,902.05
10/22/2020			-split-	Deposit		*	14,617.69	147,519.74
10/27/2020	EFT	PERS	-split-		507.78	*		147,011.96
10/28/2020	EFT	Colonial Life	-split-		153.40			146,858.56

**Tom Miller Leave Usage**  
**July 1, 2020 through June 30, 2021**

Beginning Balance as of July 1, 2020	<b>380.91</b>	<b>96</b>
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	Sick Leave	Vacation
<b>July</b>		
accrual	9	0
taken	0	0
balance	389.91	96

<b>August</b>		
accrual	9	0
taken	0	9
balance	398.91	87

<b>September</b>		
accrual	9	0
taken	0	0
balance	407.91	87

<b>October</b>		
accrual	9	0
taken	0	35
balance	416.91	52

	Sick Leave	Vacation
<b>November</b>		
accrual	9	0
taken		
balance	425.91	52

<b>December</b>		
accrual	9	0
taken		
balance	434.91	52

<b>January</b>		
accrual	9	0
taken		
balance	443.91	52

<b>February</b>		
accrual	9	0
taken		
balance	452.91	52

	Sick Leave	Vacation
<b>March</b>		
accrual	9	0
taken		
balance	461.91	52

<b>April</b>		
accrual	9	0
taken		
balance	470.91	52

<b>May</b>		
accrual	9	0
taken		
balance	479.91	52

<b>June</b>		
accrual	9	0
taken		
balance	488.91	52

# ORGANIZATIONAL MANUAL

Section P  
PERSONNEL  
Procedure P-13

## Deputy Chief

### I. **Job Summary:**

Under the general direction of the Fire Chief, the Deputy Chief manages the District's training program. Responsibilities include planning, coordination, and implementation of a comprehensive program for the training and development of personnel, and the supervision of activities and functions of these personnel. The Deputy Chief is responsible for the direct management of all resident volunteers and paid firefighters. The Deputy Chief has the responsibility to effectively recommend hiring, transfer, suspension, promotion, discharge or discipline for these employees and will be responsible for conducting annual employee evaluations.

This position is both a supervisory and a confidential position and, as such, is not part of the bargaining unit. The Deputy Chief will provide advice and guidance to the Fire Chief regarding labor matters, staffing, personnel matters, and budget recommendations. The Deputy Chief may be asked to prepare confidential materials and attend confidential meetings. The Deputy Chief performs other duties assigned by the Fire Chief. In the absence of the Fire Chief, the Deputy Chief will oversee operations of the District.

### **Supervision Received:**

The Deputy Chief reports directly to the Fire Chief. In the extended absence or incapacitation of the Fire Chief, the Deputy Chief would report directly to the Board of Directors.

### **Supervision Exercised:**

The Deputy Chief will:

- 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.
- Recommend the hiring, transfer, suspension, promotion, discharge or discipline for assigned employees.
- Be assigned a crew by the Fire Chief to perform apparatus checks in the absence of sufficient Captains.
- Attempt to resolve major and minor issues brought to their attention.
- 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.
- Coordinate the training of all personnel at regular and specialized training sessions.
- Serve in a supervisory capacity for all Captains and Lieutenants.

# ORGANIZATIONAL MANUAL

## Essential Job Duties:

The Deputy Chief's duties include, but are not limited to the following:

- A. Possess an in-depth knowledge of the training and instruction of:
  1. Emergency medical procedures
  2. Hazardous materials mitigation
  3. Fire suppression techniques
  4. Vehicle extrication
  5. Bank water rescue
  6. Low-angle rope rescue
- B. Functions as a member of the District's emergency response team in emergency medical, fire suppression, rescue, and hazardous-material remediation.
- C. District Training Program Coordinator:
  1. Supervises the training of personnel at scheduled drills and events
  2. Act as Safety Officer, ensuring the safety of District personal and proper use of personal protective equipment during training sessions.
  3. Coordinate the development of a District training program of enough content to meet or exceed NFPA, DPSST, and District standards.
  4. Assure that Districts training records are accurately maintained, documented, and reported to the appropriate agencies for certification.
  5. Possess knowledge of standards and regulations as they apply to emergency services including NFPA, OSHA, OAR's, and ORS's.
- D. Oversee routine facility and equipment maintenance:
  1. Test and restore fire hose
  2. Order service of equipment and apparatus
  3. Maintain tools and supplies for routine mechanical work

## Knowledge Skills and Ability to:

The Deputy Chief will:

1. Be able to function as part of the District administrative team.
2. Enforce policies of the District and maintain discipline of personnel.
3. Function in a courteous and cooperative manner with the general public, District volunteers, paid staff, and other fire protection agencies to reflect a professional image of the District.
4. Attend District training sessions as required.
5. Act as liaison with the Linn/Benton Fire Training Council.
6. Cooperate with local, state and federal public agency officials.
7. Assist the Fire Chief in a confidential manner by providing advice, guidance and information on labor and operational matters..



## ORGANIZATIONAL MANUAL

8. Possess a complete and thorough knowledge and understanding of the organization, procedures, policies, rules, regulations, and functional operations of the District.
9. Possess the ability to accurately follow instructions and to complete tasks with a minimum of direction and supervision.
10. Possess ability to communicate effectively both verbally and in writing.
11. Meet the physical requirements set by the District, per NFPA 1582, relating to firefighter physicals and District fitness standards.
12. Possess the ability to rapidly analyze emergency conditions and adopt safe, effective, and reasonable courses of action.
13. Have an in-depth knowledge of the fire suppression resources of the Fire District and the surrounding fire service agencies with a general knowledge of the geography of the District.

The Deputy Chief is encouraged to participate in the activities and functions of the Philomath Volunteer Fire Department Association.

### **Required Certifications:**

As a condition of employment, the following certifications, licenses, or training must be maintained. The Deputy Chief will also possess computer skills commensurate with the needs of the position. This list is not intended to be all inclusive. Additional training may be added as necessary.

#### Required NFPA Qualifications:

- Associates degree in Fire Science or related field
- Minimum three years as Fire Captain or equivalent management-level experience
- Fire Officer I
- Fire Instructor II
- Apparatus Operator
- Aerial Operator
- Oregon Emergency Medical Technician
- Hazardous Materials Incident Commander
- Incident Safety Officer
- NWCG Engine Boss
- Maintain a Valid Oregon Driver's License

#### Preferred Certifications: maximum 6% qualifications

- Fire Officer II (2% incentive)
- FO II plus Mobile Water Supply Officer and NWCG Strike Team Leader (4% incentive)
- All above preferred qualifications plus Oregon Advanced or Paramedic (6% incentive)

# ORGANIZATIONAL MANUAL

At the direction of the Fire Chief the Deputy Chief will attend training and seminars to increase their abilities in the performance of assigned duties.

## **Physical Demands**

The physical demands described here are representative of those that must be met by an employee to successfully perform the essential functions of this job. Reasonable accommodation will be provided to otherwise qualified individuals with disabilities and known limitations to perform the essential functions.

The physical demands of this position require significant physical effort and manual labor, such as lifting heavy objects, carrying weight of 50 pounds, constant movement, bending and squatting. Individuals in this position are expected to be able to pass the District Fitness Test as well as an NFPA 1582 Physical. Additionally, requirements of this position include use of an SCBA and mask which is worn close to the face. This position also requires operation of heavy machinery including large fire apparatus. Individuals in this position are also expected to be able to identify problems common with fire apparatus and determine resolution, repair, or recommend upgrades to basic systems.

Additional physical demands include frequent standing, walking on both level and uneven surfaces, twisting, reaching, feeling, bending, kneeling, repetitive motions and operation of hands/wrists and feet, grasping, talking, listening/hearing, reaching above shoulder and lifting. Work infrequently requires crawling, stooping, crouching, climbing stairs or ladder. Specific vision abilities required of this position include the ability to adjust focus and read street and road signs while driving.

## **Mental/Cognitive Demands**

Work involves multiple tasks that change frequently and requires sound mental organization. The work of this position is frequently interrupted to respond to coworkers and the emergency needs of members of the public.

## **Work Environment**

The work environment characteristics described here are representative of those encountered while performing the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

Work is performed in both office and outdoor areas with exposure to heat, cold, and all types of weather. Additional environmental exposures include cramped and confined spaces as well as working at heights of more than 20 feet. Exposure to unwell individuals, body fluids, and chemicals is frequent. Noise levels of the work environment can vary from mild to significant, commensurate with the noise of use of mechanical equipment, large apparatus, and emergency response.

## ORGANIZATIONAL MANUAL

Normal work hours are based upon the shift assignment of the individual. Overtime hours will be determined through contract with the District. Work is expected to be performed in the allotted hours, overtime hours will be infrequent and only with the prior approval of the Fire Chief. Occasional evening and weekend hours required.

Occasionally, this position may be required to attend meetings, seminars, and District functions, including overnight travel and out-of-area stays, at the discretion of the Fire Chief.

### **Selection Guidelines**

The selection process for this position will consist of a formal application, review of certifications and experience, contact with references, appropriate skills testing, and interviews. Final selection will be made contingent upon passing a pre-employment drug screening and background check.

This job description does not constitute an employment agreement between the District and the employee and is subject to change by the District as the needs of the District and requirements of the job change. Appointees are subject to completion of a standard one-year probationary period.

# ORGANIZATIONAL MANUAL

Section P  
PERSONNEL  
Procedure P-3

## OFFICE ADMINISTRATOR Non-exempt, non-union position

### **Job Summary:**

Under the general direction of the Fire Chief, the Office Administrator provides complex administrative support involving sensitive and confidential material to the Fire Chief, Administrative Team, and Board of Directors. The Office Administrator also provides oversight for all financial and clerical functions of the District. This position requires the exercise of initiative, independent judgement, and discretion in screening calls, visitors, and mail, answering and disposing of requests for information, and public relations activities. The Office Administrator is a classified position and is subject to the rules and regulations of the Philomath Fire & Rescue Civil Service Commission.

### **Supervision Received:**

The Office Administrator works under the general direction of the Fire Chief and Board of Directors.

### **Supervision Exercised:**

The Office Administrator exercises supervision over other clerical personnel as directed by the Fire Chief.

### **Essential Job Functions:**

The examples of duties are intended only as an illustration of the various types of work performed. The omission of specific statements of duties does not exclude them from the position if the work is similar, related, or a logical assignment to the position. The essential job duties will include other responsibilities as assigned and required.

### **General Office Support:** 30% of time

1. Provide administrative support to the Fire Chief, staff, Board of Directors, and Volunteer Association, including the coordination and preparation of meetings, maintain information using appropriate software applications, prepare meeting minutes, and draft reports and other documents.
2. Respond to incoming phone calls and public inquiries, provide information regarding District policies and procedures relating to assigned responsibilities and/or direct inquiries to appropriate staff.
3. Maintain and order office supplies.
4. Coordinate and organize resources and supplies for District events, trainings, and large incidents.
5. Develop and maintain community outreach through District website, social media, and newsletter.

## ORGANIZATIONAL MANUAL

6. Conduct research on behalf of District and personnel as needed, provide clerical support on various District projects.
7. Maintain District filing system and records, may develop and implement new filing systems or modify systems as appropriate. Maintain District contracts and policies.

### Financial: 30% of time

1. Process Accounts Receivable/Accounts Payable using QuickBooks.
2. Process monthly payroll, prepare quarterly reports for Civil Service Commission. Maintain payroll records and personnel files. Coordinate the payment of payroll taxes, quarterly reports and other personnel pay documentation.
3. Produce monthly financial reports for the Board, staff, and Volunteer Association consisting of balance sheets and budget-to-actual profit/loss statements.
4. Reconcile LGIP, credit, and checking accounts.
5. Report and oversee the administration of the Volunteer Association Length of Service Awards Program.
6. Continually monitor District funds to prevent over-expenditures; write resolutions and coordinate supplemental budgets when necessary.

### Board of Directors: 20% of time

1. Attend all Board of Director meetings, prepare agenda and board packets and act as board clerk preparing and distributing public notices, minutes, correspondence, and resolutions.
2. Maintain records for Board of Directors to include agendas, minutes, correspondence, resolutions, committees, budgets, audits, policies, financials, and elections.
3. Serve as confidential employee to the Board in all personnel matters.
4. Continue awareness and education of Oregon Public Meeting laws and Oregon Public Contracting laws.

### Budget: 10% of time

1. Coordinate and participate in the development, preparation, and administration of the annual District budget, review and provide periodic reports on budget status, monitor expenditures, recommend mid-year adjustments.
2. Produce budget documents including county and state required postings, submissions and certifications.
3. Maintain knowledge of all Oregon Public Budgeting laws.
4. Enter and track changes to annual budget in QuickBooks.

### Human Resources: 10% of time

1. Provide feedback to the Fire Chief, as requested, regarding the performance of District personnel, recommend disciplinary action, respond to grievances, and recommend hiring and termination decisions.

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2. Develop, plan, and implement administrative goals and objectives. May research, develop, write, execute and administer administrative procedures, policies, and guidelines.
3. Receive personnel information, review for accuracy and completeness, provide administrative support for hiring processes and contract negotiations; maintain confidentiality in all personnel related matters.
4. Oversee the preparation and flow of documents relating to personnel matters, provide assistance to administrative team in succession planning, career development, recruitment, and selection activities and processes. Maintain I-9 and W-4 records.
5. Administer HR benefits and all employee benefits programs including health, dental, life and disability insurance, Flexible Spending Account, PERS retirement, and deferred compensation plans
6. Serve as a "confidential" employee to the Fire Chief in personnel matters.

**Audit:** <5% of time

1. Collect and prepare all documents for annual audit review; review draft audit and distribute annual audit report to Fire Chief and Board of Directors.
2. Act as District liaison to audit personnel.
3. Maintain and expand best practices for audit preparation and District financial transparency.

**Other:** <5% of time

1. Conduct staffing, procedural, organizational, purchasing, and budgetary evaluations and recommend modifications to increase effectiveness and efficiency, develop and modify effective District tools and policies.
2. Maintain professional proficiency by attending training conferences and meetings, meet with peers in Fire Service roles.
3. Receive and process requests and prompts from members of the public, encourage fire safety and community education; maintain professional and courteous relationships with all members of the District and community.
4. The Office Administrator is encouraged to participate in the activities of the Philomath Volunteer Fire Department.

**Contact with Others:**

The Office Administrator ~~shall~~will:

1. Be a responsible and professional representative of the Fire District at all times, with the awareness that their actions should not cause distress or embarrassment for the Fire Chief, their designated replacement, Board of Directors, or the District.
2. Cooperate with local, state and federal public agency officials and maintain professional relationships with the same.
3. Work with the general public, District personnel and other fire protection agencies in a courteous and cooperative manner.
4. Interact frequently with peers and members of the public via phone, email, social media, and in person to convey information relating to Fire District activities,

# ORGANIZATIONAL MANUAL

events, policies, as well as answer inquiries, and discuss aspects of fire safety, or direct to appropriate resource.

## **Qualifications:**

### Necessary Qualifications

- Minimum of five years of increasingly responsible experience in office administration, accounting, payroll, budget, computer applications, and public contact.
- Graduation from high school or GED supplemented by additional training.

### Preferred Qualifications – maximum 8% incentive cap

- Associate [degree in Business Administration, Accounting, Human Resources or related field, or a business college degree with specialized course work in general office practices. \(4% incentive\)](#)
- ~~or~~ Bachelor degree in Business Administration, Accounting, Human Resources or related field, or a business college degree with specialized course work in general office practices. [\(6% incentive\)](#)
- Proficiency with QuickBooks or comparable system.
- Any combination of experience/training that demonstrates advanced knowledge, skills, and abilities relating to the above duties.
- Public Information Officer [certification \(4% incentive\)](#)
- [OFSOA, SDAO or LOC](#) -certification. [\(2% incentive\)](#)

## **Licenses or Certifications**

As a condition of employment, the following certifications or licenses must be maintained. This list is not intended to be all-inclusive. Additional training or certification that is required by the District will be added to this list as it is completed.

- Oregon Driver License (must meet District's driving standards)
- Notary Public (within 30 days of hiring)
- First Aid/CPR

At the direction of the Fire Chief, the Office Administrator ~~shall~~[will](#) attend trainings and seminars to increase ability in the performance of assigned duties.

### Proficient Knowledge of:

- Principles and practices of payroll and accounting;
- Best practices for record keeping procedures;
- Administrative office practices and procedures including word processing, spreadsheets, desktop, and online programs and applications;
- Principles and practices of budgeting process, personnel policies, and collective bargaining agreements;
- Principles and practices of customer service and public relations.

### Proficient Skills in:

- Use of office equipment and computers;

## ORGANIZATIONAL MANUAL

- Planning and organizing work to meet project and work requirements;
- Problem solving and decision making, using initiative and sound judgement;
- Composing, drafting, and editing business correspondence and reports;
- Communicating effectively with others both internally and externally;
- Answering multiple phone lines;
- Dealing professionally and appropriately with others;
- Interpreting and enforcing policies and procedures.

### Ability to:

- Maintain confidentiality
- Effectively communicate in English, both orally and in writing, as well as understand and carry out oral and written directives;
- Organize, file, and maintain accurate records;
- Prepare complex reports and correspondence, often under tight or changing timeframes, with multiple interruptions;
- Make decisions commensurate with position responsibilities and in accordance with district policies;
- Use tact, judgement, and courtesy dealing with the public and personnel;
- Multi-task and maintain composure in stressful situations;
- Work in a safe manner.

### **Physical Demands**

The physical demands described here are representative of those that must be met by an employee to successfully perform the essential functions of this job. Reasonable accommodation will be provided to otherwise qualified individuals with disabilities and known limitations to perform the essential functions.

The frequent physical demands of this position include standing, walking, stooping, talking, reaching, feeling, repetitive motions of hands/wrists, sitting, grasping, hearing, and handling. Work frequently requires the ability to sit, stand, keyboard, and write for extended periods of time. Specific vision abilities required of this position include close vision and the ability to adjust focus. Work involves multiple tasks that change frequently and requires sound mental organization. Extensive reading, writing and computer monitor work is required. The work of this position is frequently interrupted to respond to the needs of peers and members of the public.

Occasionally, the work requires the ability to climb a flight of stairs, push, lift, pull, and carry up to 30 pounds.

### **Work Environment**

The work environment characteristics described here are representative of those encountered while performing the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.



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Work is performed primarily in an open office setting located within the Fire Administrative Office, near electronic equipment. Noise levels of the work environment can vary from mild to moderate, commensurate with the noise of emergency service preparedness and response. Normal work hours are forty business hours per week, overtime hours after 40 hours per week. Work is expected to be performed in the allotted 40 hours per week, overtime hours will be infrequent and only with the prior approval of the Fire Chief. Occasional evening and weekend hours required.

On occasion this position may be required to spend time outside the office for attendance at meetings, seminars, and District functions, including overnight travel and out-of-area stays.

### **Selection Guidelines**

The selection process for this position will consist of a formal application, review of education and experience, contact with references, appropriate skills testing, and interviews. Final selection will be made contingent upon passing a pre-employment drug screening and background check.

This job description does not constitute an employment agreement between the District and the employee and is subject to change by the District as the needs of the District and requirements of the job change. Appointees are subject to completion of a standard one-year probationary period.

# Philomath Fire & Rescue

Civil Service Commission

Regular Session

Tuesday, October 6, 2020

Station 201

5:00 pm

- I. Roll Call – Meeting called to order at 5:03 pm. Commissioners Tom Plant and Van Hunsaker were present. Michael Sage arrived at 5:13 pm.
- II. Changes or Additions to Agenda - None
- III. Minutes – approval of July 7, 2020 Minutes – Hunsaker moved to approve. Plant seconded. Motion passed 2-0.
- IV. Quarterly Payroll Report – 3<sup>rd</sup> Quarter Payroll – OA Rodriguez reviewed the payroll report. She noted that there was an addition to the 2<sup>nd</sup> quarter payroll report that was reported after the end of the 2<sup>nd</sup> quarter. She added that the annual COLA went into effect July 1, 2020. She noted that there are several people included on the report who are strictly employees for conflagration deployment and who may have deployed in different roles and under different rates. The Civil Service Commissioners and OA Rodriguez discussed wages for conflagration deployments and reimbursements from the state.
- V. Personnel – Chief Miller stated that the District currently has 9 Resident Volunteers, including personnel stationed at both sub-stations. Chief Miller noted that the District did not receive the staffing grant they had applied for adding that when the Daytime Firefighter starts, the Part-time Firefighter program will end.
- VI. COVID-19 & Conflagrations – Chief Miller commended the response staff, those who deployed on conflagration and those who filled in gaps while they were gone. He said everyone's work was exemplary. He noted that COVID-19 has impacted the conflagration deployments but that the responders and managers have responded proactively to protect responders.
- VII. Future meeting dates – January 5, 2021, April 6, 2021, July 6, 2021
- VIII. Adjournment – Meeting adjourned at 5:33 pm.

Handouts included in packet:

July 7, 2020 Minutes

3<sup>rd</sup> Quarter Payroll Report

ASSET CAPITALIZATION AND DEPRECIATION

I. **Purpose**

This accounting policy establishes the method of maintaining fixed asset information and the capitalization amount that shall be used to determine the fixed assets that are to be recorded in Philomath Fire & Rescue's (hereafter referred to as the District) annual financial statements.

II. **Fixed Asset Definition**

A fixed asset is defined as a single unit of property that: (1) has an economic useful life that extends beyond ~~5~~1 years; **and** (2) was acquired or produced for a cost of \$5,000.00 or more. Fixed Assets must be capitalized and depreciated for financial statement (or bookkeeping) purposes. Bulk purchases will not be capitalized unless the individual items meet this threshold.

III. **Maintenance of Fixed Asset List**

A Fixed Asset List shall be maintained by the District and shall be reviewed annually by the Fire Chief or designee at the close of fiscal year, to ensure the document is accurate and up to date. The following information will be captured for each item on the Fixed Asset List:

- Assigned asset number
- Description of the asset
- Asset Category (Equipment/Vehicles/Leasehold Improvement)
- The date the asset was placed in service
- The asset's cost or acquisition value
- The asset's salvage value, if any
- The asset's estimated useful life

IV. **Capitalization Thresholds**

The District establishes \$5,000.00 as the threshold amount for minimum capitalization. Any items costing below this amount should be expensed in the District's financial statements.

V. **Capitalization Method and Procedure**

Fixed assets shall be recorded at historic cost as of the date acquired or, if the cost is not readily determined, at estimated historic costs. Cost shall include applicable ancillary costs (i.e. shipping & delivery cost, installation cost, other costs associated to the asset).

## ORGANIZATIONAL MANUAL

Tangible assets costing below the threshold amount are recorded as an expense for the District's annual financial statements. Alternatively, assets with an economic useful life of less than ~~5~~1 years will be expensed for financial statement purposes, if they do not meet the capitalization threshold.

### VI. Useful Life

The useful life of an asset is that period during which the asset provides benefits. Estimates of useful life consider factors such as physical wear and tear and technological changes that bear on the economic usefulness of the asset.

### VII. Depreciation Method

The District has established the straight-line methodology for depreciating all fixed assets. Depreciation will begin in the month the asset is placed in service. Under the straight-line depreciation method, the basis of the asset is written off evenly over the useful life of the asset. The amount of annual depreciation is determined by dividing an asset's cost by its estimated life. The total amount depreciated can never exceed the asset's historic cost.

### VIII. Recordkeeping

Invoice substantiating an acquisition cost of each unit of property shall be retained for a minimum of three (3) years.