

# PHILOMATH FIRE & RESCUE

May 8, 2024

**Location: Philomath Fire & Rescue**

**3:00 pm**

**Budget Hearing**

Join Zoom Meeting

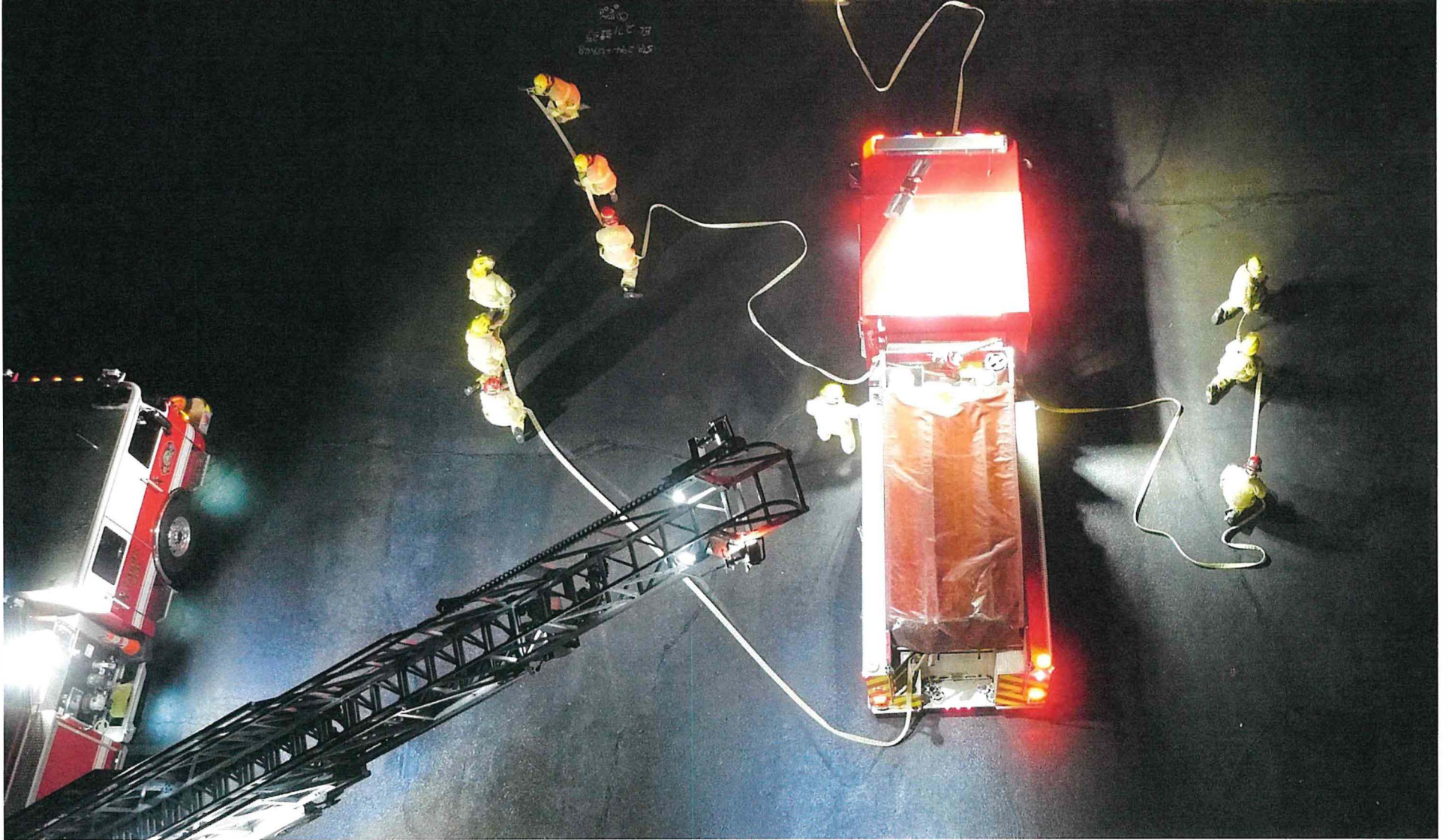
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HRvQT09](https://us06web.zoom.us/j/85789498234?pwd=S2hPYmFZQ1ZpbHYyUmRBdC9XS<br/>HRvQT09)

Meeting ID: **857 8949 8234**

Passcode: **860360**

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

# PHILOMATH FIRE & RESCUE BUDGET 2024—2025



# PHILOMATH FIRE & RESCUE BUDGET FISCAL YEAR 2024 - 2025

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# PHILOMATH FIRE & RESCUE

## MISSION STATEMENT

*The men and women of this department are dedicated to:*

*The preservation of property, through the extinguishment and prevention of fires;  
The protection and care of human life through education and treatment;  
The development of character through commitment and teamwork.*



# PHILOMATH FIRE & RESCUE

## VISION STATEMENT

As our community grows, we are dedicated to providing prompt and professional emergency care, practiced rescue operations, safe fire services, and progressive risk reduction education. We strive to evolve and grow our thriving Philomath Fire and Rescue family through informed decisions, community engagement, fiscal responsibility, recruitment and retention.

## VALUE STATEMENT

“How we measure ourselves.”

As a team we value treating the community we serve with dignity, respect, and compassion.

We work to establish trust in the community through our professionalism and commitment to growing and learning.

- We honor our community through our integrity, safety, and service.
- We are dedicated to creating an environment that is inclusive, supportive, and encouraging.
- We persevere and adapt in both emergent and daily environments until a solution is identified.



# PHILOMATH FIRE & RESCUE

## BUDGET CALENDAR FOR FISCAL YEAR 2024 - 2025

Monday, February 12, 2024	Appoint Budget Officer and Budget Committee.
Friday, March 8, 2024	Draft department budgets due.
Monday, March 25, 2024	Publication of public notice of Budget Committee Meeting - Newspaper Publication and Online Posting.
Thursday, March 28, 2024	Final Draft budget for production.
Thursday, April 18, 2024	Budget Committee Meeting: Present proposed budget and budget message.
Tuesday, April 23, 2024	Publication of Financial Summary and notice of Budget Hearing - Newspaper Publication and Online Posting.
Wednesday, May 8, 2024	Regular Board Meeting & Public Hearing on budget as approved by Budget Committee. Adopt final budget and make appropriations.

# BUDGET COMMITTEE MEMBERS

2024 - 2025

Doug Edmonds  
3425 Southwood Drive  
Philomath, OR 97370

Rick Brand  
3000 Southwood Drive  
Philomath, OR 97370

Christopher McMorran  
916 College Street  
Philomath, OR 97370

Joe Brier  
35543 Summers Lane  
Philomath, OR 97370

Van Hunsaker  
324 Vincent Street  
Philomath, OR 97370

Greg Phelps  
23392 Harris Road  
Philomath, OR 97370

Ken Corbin  
35136 Kings Valley Hwy  
Philomath, OR 97370

Anton Grube  
3282 Chapel Drive  
Philomath, OR 97370

Jerry Wolcott  
340 N 10th Street  
Philomath, OR 97370

Daphne Phillips  
3233 Chapel Drive  
Corvallis, OR 97333

# PHILOMATH FIRE & RESCUE

## BUDGET DOCUMENT FISCAL YEAR 2024 - 2025

The following personnel participated in the data research and organization of the proposed budget document:

Fire Chief Chancy Ferguson  
Deputy Chief Rich Saalsaa  
Office Administrator Ashley Scott  
Captain Andy Louden  
Staff Captain Viktor Bovbjerg  
LT Scott Moser, LT Lindsey Taylor & LT Levi Schell  
Firefighter Layne Converse  
Volunteer President/Captain Dan Eddy  
Volunteer Association





# 2024 - 2025 BUDGET MESSAGE

The 2024 - 2025 budget of Philomath Fire & Rescue is being presented as a balanced budget. Revenue projections are based on an assessed value (AV) of \$1,045,321,303 and our permanent tax rate of \$1.5080 per thousand of assessed value and our conservative collection percentage of 96%. We anticipate receiving \$16,000 in delinquent taxes and \$3,000 in interest. We also expect to receive \$22,500 for Education Income. An estimated \$100,000 is projected to be collected and expended for conflagration deployment. Misc. Revenue in the amount of \$5,000, to be received from miscellaneous reimbursements, refunds, collected fees according to the District Fee Schedule.

The City of Philomath's Urban Renewal District (URD) continues to impact the Fire District's Assessed Value (AV). The loss in AV to the Fire District for Fiscal Year 2024 - 2025 is expected to be \$51,849,982. The Urban Renewal Plan was renewed by the city in 2010 and was extended to 2030.

The budget does not include any capital outlay expenses resulting from the GO Bond. The only funds collected relating to the bond are the Debt Services Funds for the GO Bond repayment. Fiscal Year 2024 - 2025 marks the 8th year of the District's 10-year GO Bond loan repayment.

The budget process for Philomath Fire & Rescue includes soliciting ideas for consideration from staff and volunteers.

This Budget document is presented to you in these areas:

1. Budget Programs - All the expenditures are broken down into programs, with a statement of each program's goals and objectives. Listed below are the programs for Philomath Fire & Rescue:

- A. Administrative Program
- B. EMS Program
- C. Suppression Program
- D. Safety Program
- E. Training Program
- F. Prevention & Education Program
- G. Emergency Communications Program

H. Building & Grounds Program

I. Vehicle & Equipment Maintenance Program

J. Bond Debt Services

2. General Fund - This breakdown, starting on page 35, details the line items of anticipated revenues and proposed expenditures. The General Fund expenditures include Personnel Services, Materials & Services, Capital Outlay, and Transfers, and are referred to as the Operating Budget of the District. The major source of revenue is tax funds, which are broken down into current year and previous years' taxes. The other revenues include conflagration reimbursement funds and funds from our Education Program, including First Aid/CPR and Emergency Medical Responder classes, and our Contract for Training with Hoskins-Kings Valley RFPD.

Areas of emphasis for the proposed 2024 - 2025 Fiscal Year include:

- a. Adding Personnel to meet NFPA Guidelines for Responders and implementing a Wellness Program.
  
- b. Building Reserve Fund, in particular, is almost entirely committed to significant repair and replacement projects that the District is not able to fund from other revenue sources. The project includes constructing a new training facility at Fire Station 201.
  
- c. Dedicating Reserve Funds for future capital expenditures that may stretch beyond one budget year.

## Administrative Program

The Administrative Program provides for the daily and ongoing functions of the Fire District, its programs and activities. The Administrative Program also provides for the professional services necessary to run the District. These services include:

- o Legal consultants
- o Auditor
- o Physician Advisor
- o District Website & Intranet
- o Wellness & Crisis Support for First Responders
- o Training and certification tracking programs

The Administrative Program includes the Volunteer Incentive Program, the Length of Service Awards Program, as well as the Volunteer Activity Program. These funds are established to attend to the business needs of the Volunteer Association, to host an event intended to show appreciation to the volunteers, as well as to provide for retirement funding for Volunteer participation in drill, training, events, and calls.

Additional expenses assigned to the Administrative Program include communications, utilities, publications, community outreach, networking, educational opportunities for personnel, and community involvement.

Transfers to Reserve Funds are made in accordance with the District's Master Planning and Strategic Planning. Funds transferred to reserves are intended to be used for purchases that exceed the purchasing ability of the District in a single fiscal year

## Administrative Program

<b>Materials and Services:</b>				<b>\$</b>	<b>270,171.00</b>
		Prior Year		% change	
6001	Contracted Professional Services	\$ 89,230.00	\$ 80,834.00		10%
6010	Office Supplies & Equipment	\$ 6,900.00	\$ 6,550.00		5%
6011	Postage/Shipping	\$ 4,200.00	\$ 600.00		600%
6020	Insurance & Bonds	\$ 51,800.00	\$ 57,210.00		-9%
6030	Dues, Fees & Subscriptions *	\$ 13,181.00	\$ 16,340.00		-19%
6042	Marketing Program New Recruits	\$ 500.00	\$ 605.00		-17%
6040	Publications & Elections	\$ 4,150.00	\$ 3,900.00		6%
6050	Utilities (water, garbage, power)	\$ 34,210.00	\$ 33,710.00		1%
6060	Communications (phone, website, internet, alarm monitoring)	\$ 21,300.00	\$ 18,600.00		15%
6080	Conference Expense	\$ -	\$ 4,450.00		-100% Moved
6100	Equipment Maintenance Agreement - Admin (copier, software)	\$ 4,000.00	\$ 4,000.00		0%
6270	Volunteer Association Expenses ^	\$ 12,000.00	\$ 12,000.00		0%
6280	Volunteer Incentive Program	\$ 5,000.00	\$ 5,000.00		0%
6300	Length of Service Awards Program	\$ 11,000.00	\$ 11,000.00		0%
6320	Community Involvement	\$ 5,700.00	\$ 3,400.00		68%
6330	Wellness	\$ 2,000.00	\$ -		0%
6900	Miscellaneous Expense	\$ 5,000.00	\$ 2,050.00		144%
8005	<b>Contingency Fund</b>	<b>\$ 30,000.00</b>	\$ 39,666.00	<b>\$</b>	<b>30,000.00</b>
	Transfers:				
9000	<b>Transfer to Vehicle Fund</b>	<b>\$ 40,000.00</b>	\$ 350,000.00	<b>\$</b>	<b>40,000.00</b>
9010	<b>Transfer to Building &amp; Land Fund</b>	<b>\$ 55,180.00</b>	\$ 306,261.00	<b>\$</b>	<b>55,180.00</b>
9020	<b>Transfer to Equipment Fund</b>	<b>\$ 50,000.00</b>	\$ 32,000.00	<b>\$</b>	<b>50,000.00</b>
3010	<b>Unappropriated Ending Fund Balance</b>			<b>\$</b>	<b>-</b>
<b>Total Administration Program</b>				<b>\$</b>	<b>445,351.00</b>

\$987,906 23-24

\$899,744 22-23

\$953,278 21-22

^ Volunteer Activities Breakdown on page 12

\* Dues, Fees, and Subscriptions Breakdown on page 13

<b>6270 Volunteer Association Expenses ^</b>		<b>\$ 12,000.00</b>
<hr/>		
<b>Awards</b>		<b>\$ 3,000.00</b>
<hr/>		
Attendance Awards	\$ 600.00	
Raffle Prizes	\$ 1,500.00	
Firefighter of the Year	\$ 150.00	
EMS of the Year	\$ 150.00	
Resident Volunteer of the Year	\$ 150.00	
Most Inspirational	\$ 150.00	
Service Awards	\$ 300.00	
<b>Old #1 Insurance &amp; Maintenance</b>		<b>\$ 1,500.00</b>
<hr/>		
<b>Volunteer Recognition Events</b>		<b>\$ 7,500.00</b>
<hr/>		
Business Meeting Meals	\$ 5,000.00	
Spring/Summer Picnic	\$ 2,500.00	

**6030 Dues, Fees, & Subscriptions\*****\$ 13,180.00**

<b>Dues:</b>	<b>\$ 6,680.00</b>	Prior Year		
Oregon Fire Service Office Administrators - Membership (1)	\$ 40.00	\$ 100.00	\$15,520	23-24
Oregon Fire Chiefs Association Membership (1)	\$ 120.00	\$ 120.00	\$17,085	22-23
Oregon Fire Marshall Association (1)	\$ 70.00	\$ 70.00	\$15,665	21-22
Oregon Fire District Directors Association - District	\$ 1,300.00	\$ 1,300.00	\$13,890	20-21
Linn Benton Fire Investigation Team Membership (1)	\$ -	\$ 100.00	\$13,500	19-20
League of Oregon Cities - District	\$ 500.00	\$ 650.00	\$12,701	18-19
Special Districts Association Annual Membership - District	\$ 2,500.00	\$ 2,500.00	\$12,290	17-18
Oregon Government Ethics Commission - District	\$ 1,000.00	\$ 600.00	\$10,000	16-17
Philomath Area Chamber of Commerce - District	\$ 650.00	\$ 500.00	\$8,754	15-16
International Code Council - 3 year membership	\$ -	\$ 200.00	\$6,865	14-15
Good Samaritan - CPR instructor Dues (2)	\$ 500.00	\$ 500.00		
<b>Fees:</b>	<b>\$ 4,900.00</b>			
Secretary of State - Audit Filing Fee	\$ 250.00	\$ 250.00		
US Postmaster - PO Box Rental	\$ 300.00	\$ 300.00		
BioMed (Background checks)	\$ 500.00	\$ 500.00		
Bank, LGIP,ASI Monthly Fees	\$ 150.00	\$ 150.00		
CLIA Lab (Glucometer)	\$ -	\$ 200.00		
Length Of Service Awards Program - Admin Fee (OFDDA)	\$ 250.00	\$ 250.00		
Department of Consumer Business - Air Tank Permits	\$ 200.00	\$ 200.00		
GASB 75 Valuation	\$ 3,000.00	\$ 3,000.00		
Square Fees - Credit Card Machine	\$ -	\$ 100.00		
Intuit - Payroll Fees	\$ 250.00	\$ 250.00		
<b>Subscriptions:</b>	<b>\$ 1,600.00</b>			
National Fire Protection Association Membership - District	\$ 200.00	\$ 200.00		
Philomath Express - Annual Community Partner Subscription	\$ 150.00	\$ 150.00		
Active 911	\$ -	\$ 3,000.00		
Adobe - Annual Subscription (2)	\$ 600.00	\$ 800.00		
Quickbooks	\$ 650.00	\$ 550.00		

## EMS PROGRAM

Provide the highest quality pre-hospital care as the Quick Response Team (QRT) including Advanced

On-going:

- Maintain an adequate and up-to-date supply of medical equipment (ALS and BLS) for emergency calls.
- Continue required maintenance programs on cardiac monitors, and defibrillators.
- Provide protection for our response personnel with immunizations and personal protective equipment.
- Educate in Bloodborne Pathogen identification and mitigation.

Project: Purchase medical bags.



## EMS PROGRAM

6101 Materials and Services:

**Equip. Maintenance Agreement - EMS Program** **\$ 750.00**

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	\$	Prior Year		% change
Zoll Annual Mainenance	750.00	620.00		21%

6210 **Medical Supplies & Training** **\$ 23,628.00**

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Medical consumables	\$ 20,828.00	18,480.00		13%
Oxygen	\$ 800.00	500.00		60%
Med Bags	\$ 2,000.00	0.00		

7030 **Capital Outlay: Medical Equipment** **\$ -**

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**Total EMS Program** **\$ 24,378.00**

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\$20,350	23-24
\$17,400	22-23
\$102,835	21-22
\$18,950	20-21
\$18,830	19-20
\$14,380	18-19
\$15,930	17-18
\$13,200	16-17
\$11,800	15-16
\$11,500	14-15

# SUPPRESSION PROGRAM

To provide the tools and equipment necessary for Philomath Fire & Rescue firefighters to aggressively fight fire while providing for safety first.

# SUPPRESSION PROGRAM

Materials and Services:

6190 **Small Tools and Equipment** **\$ 1,400.00**

		Prior Year	% change
Small Hand Tools & Equipment	\$ 400.00	\$ 400.00	0%
Rope Rescue	\$ 1,000.00	\$ 500.00	100%

6220 **Fire Suppression Supplies** **\$2,500.00**

Replacement Hoses	\$ 2,500.00	\$ 2,500.00	0%
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6230 **Haz Mat Supplies** **\$150.00**

Mitigation Supplies	\$ 150.00	\$ 300.00	-50%
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7020 **Capital Outlay: Department - Suppression** **\$ -**

0.00

7070 **Capital Outlay: Hose/Appliances** **\$ -**

0.00

**Total Suppression Program** **\$4,050.00**

\$3,700.00	23-24
\$7,600.00	22-23
\$15,000.00	21-22
\$10,200.00	20-21
\$7,100.00	19-20
\$2,600.00	18-19
\$15,050.00	17-18
\$30,850.00	16-17
\$20,920.00	15-16
\$6,125.00	14-15

## SAFETY PROGRAM

On-going:

- Continue to supply District clothing and uniforms for all members to wear on calls and at District events.
- Continue the turnout inspection and repair program to ensure existing PPE meets NFPA standards
- Provide NFPA physicals for interior firefighting staff and volunteers biannually.
- Cost of Physicals continues to rise and the District has identified this as a necessary, though increasing expenditure.

# SAFETY PROGRAM

6250 Materials and Services:

**Firefighter/EMS Clothing \$30,800.00**

		Prior Year	% change
Personnel Uniforms	\$ 12,000.00	\$ 12,000.00	0%
Station Boots	\$ 1,800.00	\$ 1,300.00	38%
Miscellaneous Personal Protective Equipment (PPE)	\$ 3,500.00	\$ 2,500.00	40%
Wildland PPE	\$ 3,000.00	\$ 3,000.00	0%
Turnout Inspection & Repairs	\$ 2,500.00	\$ 2,500.00	0%
Bulletproof Helmets	\$ -	\$ 1,500.00	-100%
Personal Protective Attire - Turnouts (2 Sets)	\$ 8,000.00	\$ 8,000.00	0%

6310

**Physicals & Immunizations \$18,000.00**

Physicals	\$ 17,500.00	\$ 17,500.00	0%
Immunizations	\$ 500.00	\$ 500.00	0%

7080

**Capital Outlay: Protective Equipment \$0.00**

7200

**Capital Outlay: Equipment \$0.00**

\$ - 0.00

**Total Safety Program \$48,800.00**

\$48,800.00	23-24
\$60,600.00	22-23
\$58,500.00	21-22
\$273,600.00	20-21
\$380,500.00	19-20
\$32,900.00	18-19
\$37,400.00	17-18

# TRAINING PROGRAM

The Philomath Fire and Rescue training division develops and leads initial entry training, ongoing professional development, and team training, to support operational excellence at the individual, company, and department levels, and to enhance the professional success of all department members.

This mission is achieved through:

- Conduct of rigorous initial entry fire training to the FFI standard;
- Support for initial entry EMS training to the EMR or EMT standard;
- Ongoing professional development in the areas of fire, EMS, rescue, and leadership to enhance the capabilities of the department and the career progression of department personnel;
- Conduct of rigorous, objective-based team training to achieve company- and department-level operational excellence;
- Support of a robust Resident Volunteer program by providing a wide range of training opportunities;
- Acquisition and maintenance of facilities and equipment to support high fidelity, realistic training;
- Emphasis on safety in all training, explicitly addressing risk-benefit in all training plans;
- Individual and team training which meets the certification requirements for relevant accrediting and regulatory organizations (e.g. DPSST, OHA, OSHA), and training activities which are informed by recognized external standards (e.g. NFPA, NREMT).

## TRAINING PROGRAM

Materials and Services			
6070 <b>Travel &amp; Food</b>			<b>\$0.00</b>
		Prior Year	% change
Promotional Ceremony	\$0.00	\$300.00	-100% Moved
Fire Incident Food	\$0.00	\$800.00	-100% Moved
6090 <b>Education &amp; Training</b>			<b>\$33,300.00</b>
Classes & Conferences	\$15,550.00 \$	10,000.00	56% Moved
Leadership Retreat	\$0.00 \$	800.00	
New EMS Certification	\$2,000.00 \$	2,000.00	0%
Training Supplies/Props (AED Trainers)	\$4,500.00 \$	1,500.00	200%
Travel Expenses	\$2,000.00 \$	4,500.00	-56%
Meals While Traveling	\$2,000.00 \$	1,500.00	33%
EMT or EMR Cert/Recert Fees	\$3,000.00 \$	3,000.00	0%
DPSST - Fingerprints	\$750.00 \$	750.00	0%
Life-Fire Training Supplies	\$500.00 \$	300.00	67%
Training Instructor Fees	\$3,000.00 \$	3,000.00	0%
6091 <b>Tuition Reimbursement - Resident Volunteer Program</b>			<b>\$60,000.00</b>
5 Full-Time Students @ \$5,000 per term	\$60,000.00	\$74,736.00	-20%
7015 <b>Capital Outlay: Training</b>			<b>\$0.00</b>
7021 <b>Capital Outlay: Department Equipment - Training</b>			<b>\$0.00</b>
	\$0.00		
<b>Total Training Program</b>			<b>\$93,300.00</b>
			\$103,186.00 23-24
			\$101,650.00 22-23
			\$500,710.00 21-22

# PREVENTION & PUBLIC EDUCATION PROGRAM

Prevent life and property loss in the community through code enforcement, public education, fire investigation, plans review, and pre-fire assessments.

On-going:

- Provide public fire education to the community through events held on-site and throughout the District.
- Install and repair address posts throughout the Fire District.
- Maintain adequate variety of chimney brushes for public use.
- Provide a "home" prevention program providing the necessary safety features to prevent injuries and promote safety in the home through education and inspection.
- Provide information about fire safety and upcoming events with Philomath Fire & Rescue.
- Provide guidance and partnership with ODF on FireWise communities and defensible space education.
- Work with Wren, Marys River Estates, Wren Hill Estates, and Pioneer Village Disaster Preparedness groups.
- Provide American Heart Association Heartsaver First Aid/CPR classes for Philomath Schools, City of Philomath, other community businesses and groups, and citizens on a monthly basis.
- Provide support for events that includes Fire & Life Safety education (Open House, Health & Safety Fair, etc).
- Provide input to City and County for building plans, construction, occupancy processes and Access & Water Supply for construction permits.
- Provide smoke detector installation via the Oregon Smoke Installation Program.
- Provide car seat installation and education.
- Continue Business Inspection Program.
- Perform annual hydrant testing.



# PREVENTION & PUBLIC EDUCATION PROGRAM

Materials and Services:

<b>6215</b>	<b>Fire Prevention</b>			<b><u>\$2,750.00</u></b>
		Prior Year	% change	
	Fire Prevention Books/Publications	\$1,500.00	1,500.00	0%
	Prevention Supplies	\$550.00	550.00	0%
	Address Post Materials	\$700.00	700.00	0%
	Chimney Brushes and Rods	\$0.00	100.00	0%
<b>6216</b>	<b>First Aid/CPR Classes</b>			<b><u>\$8,500.00</u></b>
6216-1	FA/CPR Class Supplies	\$7,500.00	5,000.00	50%
6216-2	Instructor Fees	\$1,000.00	3,000.00	-67%
<b>6217</b>	<b>EMR Classes</b>			<b><u>\$4,000.00</u></b>
6217-1	EMR Class Supplies	\$2,000.00	2,500.00	-20%
6217-2	Instructor Fees	\$2,000.00	2,000.00	0%
<b>Total Prevention &amp; Public Education</b>				<b><u>\$15,250.00</u></b>
				\$15,350.00 23-24
				\$10,350.36 22-23
				\$9,930.00 21-22
				\$9,650.00 20-21
				\$5,200.00 19-20
				\$8,000.00 18-19
				\$9,250.00 17-18
				\$5,500.00 16-17
				\$3,500.00 15-16
				\$12,300.00 14-15

# EMERGENCY COMMUNICATONS PROGRAM

Provide radio and alarm communications for fire department stations, apparatus and personnel.

On-going:

- Maintain radios and pagers in good working condition.

# EMERGENCY COMMUNICATIONS PROGRAM

Materials and Services			
<b>6150 Radio Maintenance</b>	<b>\$6,100.00</b>		
		Prior Year	% change
Portable Radio Repair	\$500.00	\$500.00	0%
Pagers, Repairs, Chargers	\$300.00	\$300.00	0%
Mobile Radios & FireCom Headset repair	\$300.00	\$300.00	0%
Preventative Maintenance	\$5,000.00	\$5,000.00	0%
<b>7060 Capital Outlay: Radios</b>			
	<b>\$0.00</b>	0.00	

## Total Communication

**\$6,100.00**

\$6,100.00	23-24
\$8,300.00	22-23
\$40,925.00	21-22
\$16,300.00	20-21
\$25,800.00	19-20
\$20,200.00	18-19
\$16,200.00	17-18
\$17,600.00	16-17
\$36,100.00	15-16
\$13,910.00	14-15

## BUILDING & GROUNDS MAINTENANCE

Maintain and improve the condition of Philomath Fire & Rescue's buildings and grounds.

On-going:

- Maintain adequate cleaning and maintenance supplies to keep the buildings and grounds looking clean and professional.
- To maintain and continually improve the condition of the grounds.

Projects:

- Paint Station 203

## BUILDINGS & GROUNDS MAINTENANCE

Materials & Services:

<b>6170</b>	<b>Building Maintenance &amp; Improvements</b>			<b>\$12,000.00</b>
		Prior Year		% change
	Maintenance Labor	\$2,000.00	10,000.00	-80%
	Paint and Supplies (Including Exterior Paint for Station 203)	\$9,000.00	300.00	2900%
	Garage Door Repair	\$1,000.00	2,500.00	-60%
	Shop Improvements	\$0.00	800.00	-100%
	Carpet Cleaning - Station 201	\$0.00	500.00	-100%
<b>6180</b>	<b>Grounds Maintenance</b>			<b>\$1,000.00</b>
	Landscaping	\$500.00	0.00	
	Grounds Maintenance	\$500.00	1,000.00	-50%
	Picnic Table- Station 201	\$0.00	300.00	-100%
<b>6200</b>	<b>Supplies - Department</b>			<b>\$5,900.00</b>
	Consumables	\$3,500.00	3,500.00	0%
	Restroom supplies & paper products	\$2,400.00	2,400.00	0%
	Shop Improvements - 201 Shelving, Storage, Organization	\$0.00	800.00	-100%
	Holiday Decorations- Station 201	\$0.00	300.00	-100%
<b>7022</b>	<b>Capital Outlay: Department - Building/Grounds</b>			<b>\$0.00</b>
			0.00	
<b>7110</b>	<b>Capital Outlay: Building</b>			<b>\$0.00</b>

### **Total Buildings & Grounds**

**\$18,900.00**

\$21,600.00 23-24  
\$30,300.00 22-23  
\$33,000.00 21-22

# VEHICLE & EQUIPMENT MAINTENANCE PROGRAM

To maintain the apparatus and equipment in a constant state of readiness and to ensure it is safe to operate by meeting NFPA Standard Safety and Reliability.

On-going:

- Conduct annual service on Fire District tools and equipment.
- Conduct annual, seasonal, and periodic maintenance on motorized equipment and self-contained breathing apparatus (SCBA) and related equipment.
- To fund appropriately in anticipation of additional repairs required for aging apparatus.

# VEHICLE & EQUIPMENT MAINTENANCE PROGRAM

Materials & Service:

6110	<b>Equipment Rental</b>		<b>\$150.00</b>
		Prior Year	% change
6130	<b>Gas &amp; Oil</b>		<b>\$30,000.00</b>
		30,000.00	
6160	<b>Equipment Maintenance/Testing</b>		<b>\$15,850.00</b>
	Hydraulic Rescue Tool Maint. Agreement	\$3,500.00	3,500.00 0%
	Chainsaw PMs and Repairs	\$1,500.00	1,500.00 0%
	Extinguisher Maint.	\$550.00	550.00 0%
	Hose Tower Hoist Inspection	\$500.00	500.00 0%
	Ladder Maintenance	\$2,800.00	2,800.00 0%
	SCBA Air Compressor Maintenance and Quarterly Service	\$2,500.00	2,500.00 0%
	Floor Jack	\$0.00	500.00 -100%
	Circular Saw	\$2,500.00	0.00
	Equipment Maintenance	\$2,000.00	2,000.00 0%
6161	<b>Vehicle Maintenance</b>		<b>\$46,500.00</b>
	Periodic Maintenance	\$20,000.00	20,000.00 0%
	Vehicle Repairs & Supplies	\$25,000.00	25,000.00 0%
	Tires & Chains for Apparatus	\$1,500.00	1,500.00 0%
7150	<b>Capital Outlay: Vehicle</b>		<b>\$0.00</b>

**Total Vehicle & Equipment** **\$92,500.00**

\$90,500.00 23-24  
 \$80,000.00 22-23  
 \$316,965.00 21-22  
 \$72,350.00 20-21  
 \$55,500.00 19-20  
 \$154,900.00 18-19  
 \$79,200.00 17-18  
 \$66,300.00 16-17





# PERSONNEL EXPENSES

<b>Benefits &amp; Expenses</b>	<b>\$1,459,070</b>		
		Prior Year	% change
Wages/Salaries	\$850,570.00	632,300.00	35%
Social Security/Medicare	\$58,100.00	43,000.00	35%
Worker's Comp.	\$50,000.00	50,000.00	0%
Worker's Benefit Asses.	\$500.00	500.00	0%
Health Insurance	\$245,000.00	185,124.00	32%
PERS/OPSRP	\$209,300.00	140,000.00	50%
PERS Pickup 6%	\$45,600.00	34,000.00	34%
<b>Extra Hire Temp &amp; Part Time CPR Instructor Pool</b>	<b>\$30,000.00</b>	8,000.00	<b>\$30,000</b>
<b>Grant Funded Wages</b>	<b>\$35,000.00</b>	10,145.00	<b>\$35,000</b>
<b>Conflagration Hire</b>	<b>\$100,000.00</b>	100,000.00	<b>\$100,000</b>
<b>Unemployment</b>	<b>\$10,000.00</b>	10,000.00	<b>\$10,000</b>

## **Total Personnel Expenses**

**\$1,634,070**

\$1,213,069	23-24
\$1,208,471	22-23
\$1,118,365	21-22
\$1,096,939	20-21
\$893,138	19-20
\$783,000	18-19
\$670,100	17-18
\$649,800	16-17
\$748,732	15-16
\$674,144	14-15

## Bond Funds

### Bond Debt Services:

The District will levy taxes in the amount of .50/1000 for the GO Bonded Debt repayment. With an anticipated collection rate of 96%, the District is budgeting for receipt of \$421,902 in tax revenue to go towards the GO Bonded Debt repayment. The District is scheduled to make payments in the amount of \$416,202 towards the principal of the bond with additional payments amounting to \$16,902 paid toward interest.

# BONDED DEBT

## RESOURCES AND REQUIREMENTS

### General Obligation Bonded Debt

Bond Debt Payments are for:

- Revenue Bonds or  
 General Obligation Bonds

FORM

LB-35

Historical Data			DESCRIPTION OF RESOURCES AND REQUIREMENTS	Budget for Next Year: 2024/2025		
Actual 21-22	Actual 22-23	Adopted Budget Year 23-24		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
0	0	0	1. Beginning Cash on Hand (Cash Basis), or	0	0	1
			2. Working Capital (Accrual Basis)	0	0	2
5,000	4,230	5,000	3. Delinquent Taxes	5,000	5,000	3
403	1,707	700	4. Interest	700	700	4
			5. Transferred from Other Funds	0	0	5
5,403	5,937		6. Total Resources, Except Taxes to be Levied	0	0	6
		404,200	7. Taxes Estimated to be Received *	416,202	416,202	7
938,805	413,063		8. Taxes Collected in Year Levied			8
<b>944,208</b>	<b>419,000</b>	<b>409,900</b>	<b>9. TOTAL RESOURCES</b>	<b>421,902</b>	<b>421,902</b>	<b>9</b>
			<b>Requirements</b>			
			Bond Principal Payments			
			Bond Issue   Budgeted Payment Date			
205,000	215,000	225,000	10. Series 2014 June 15, 2018	235,000	235,000	10
145,000	155,000	160,000	11. Series 2017 June 15, 2018	170,000	170,000	11
350,000	370,000	385,000	12. Total Principal	405,000	405,000	12
			Bond Interest Payments			
			Bond Issue			
19,325	15,356	11,198	13. Series 2016	6,851	6,851	13
			14. Series 2016	0	0	14
20,497	17,183	13,702	15. Series 2017	10,051	10,051	15
			16. Series 2017	0	0	16
39,822	32,539	24,900	17. Total Interest	16,902	16,902	17
			Unappropriated Balance for Following Year By			
			Bond Issue   Projected Payment Date			
			18.			18
			19. Ending balance (prior years)			19
0	0	0	20. Total Unappropriated Ending Fund Balance			20
			21. Loan Repayment to Fund			21
			22. Tax Credit Bond Reserve			22
<b>389,822</b>	<b>402,539</b>	<b>409,900</b>	<b>23. TOTAL REQUIREMENTS</b>	<b>421,902</b>	<b>421,902</b>	<b>23</b>



PHILOMATH FIRE & RESCUE

**GENERAL FUND**

**BUDGET FOR FISCAL YEAR 2024/2025**

**RESOURCES, PAGE 1**

PROPOSED BUDGET OFFICER      APPROVED BY BUDGET COMMITTEE      ADOPTED BY GOVERNING BODY

ACTUAL 21/22      ACTUAL 22/23      ADOPTED 23/24

ACTUAL 21/22	ACTUAL 22/23	ADOPTED 23/24			PROPOSED BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE	ADOPTED BY GOVERNING BODY
954,975	805,482	531,000	3010	<b>CARRY OVER BALANCE</b>	711,000	711,000	
954,975	805,482	531,000		Carry Over Balance	711,000	711,000	
				<b>PROPERTY TAXES</b>			
1,325,860	1,441,341	1,397,916	4020	Property Taxes	1,492,232	1,492,232	
14,973	14,033	16,000	4010	Delinquent Property Taxes	16,000	16,000	
2,024	4,332		4025	Interest on Property Taxes	3000	3000	
1,342,856	1,459,706	1,413,916		Total Property Taxes	1,511,232	1,511,232	
				<b>Other Revenue</b>			
40,800	34,855	10,145	4035	Grants	35,000	35,000	
78,371	33,093	10,000	4900	Misc. Revenue	5,000	5,000	
12,293	20,366	12,500	4050	Education Income	22,500	22,500	
334,278	86,968	100,000	4060	Conflagration Income	100,000	100,000	
465,742	175,282	132,645		Total Other Revenue	162,500	162,500	
				<b>USE OF MONEY &amp; PROPERTY</b>			
5,595	39,509	0	4026	Earned Interest on Investments	0	0	
5,595	39,509	0		Total Use of Money & Property	0	0	
				<b>TRANSFERS</b>			
52,100	0	430,000		Transfer In	0	0	
2,821,268	2,440,470	2,507,561		<b>TOTAL GENERAL FUND RESOURCES</b>	2,384,732	2,384,732	

**GENERAL FUND - ADMINISTRATION**

**PHILOMATH FIRE & RESCUE**

BUDGET FOR FISCAL YEAR 2024/2025

ACTUAL 22/23	ADOPTED 23/24	EXPENDITURES Page 1		PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE	ADOPTED BY GOVERNING BODY
			<b>PERSONNEL SERVICES</b>			
570,996	632,300		Salaries and Wages	850,570	850,570	
333,959	452,624		Payroll Benefits and Expenses	608,500	608,500	
53,476	128,145		Extra Hire/Conflag Wages/Unemployment	175,000	175,000	
8	8		Full Time Equivalent	8	8	
<b>958,431</b>	<b>1,213,069</b>		<b>Total Personal Services</b>	<b>1,634,070</b>	<b>1,634,070</b>	
			<b>MATERIALS &amp; SERVICES</b>			
78,009	80,834	6001	Contracted Professional Service	89,230	89,230	
4,353	6,550	6010	Office Supplies	6,900	6,900	
1,085	600	6011	Postage/Shipping	4,200	4,200	
46,759	57,210	6020	Insurance and Bonds	51,800	51,800	
11,777	16,340	6030	Dues, Fees, Subscriptions	13,181	13,181	
6,300	3,900	6040	Publications & Elections	4,150	4,150	
693	605	6042	Marketing Program New Recruits	500	500	
27,723	33,710	6050	Utilities	34,210	34,210	
18,683	18,600	6060	Communications (phones, website, internet)	21,300	21,300	
3,110	7,100	6070	Travel (moved to Education & Training)	0	0	
6,429	4,450	6080	Conference Expense (moved to Education & Training)	0	0	
8,849	21,350	6090	Education & Training	33,300	33,300	
37,134	74,736	6091	Tuition Reimbursement	60,000	60,000	
2,185	4,000	6100	Equip. Maint Agreements - Admin	4,000	4,000	
510	600	6101	Equip. Maint Agreements - EMS Program	750	750	
0	150	6110	Equipment Rental	150	150	
22,029	30,000	6130	Gas & Oil	30,000	30,000	
134	6,100	6150	Radio Maintenance	6,100	6,100	
10,452	13,850	6160	Equipment Maintenance	15,850	15,850	
41,301	46,500	6161	Vehicle Maintenance	46,500	46,500	
15,178	13,300	6170	Building Maintenance and Improvements	12,000	12,000	
264	1,300	6180	Grounds Maintenance	1,000	1,000	
448	900	6190	Small Tools & Equipment	1,400	1,400	
4,588	7,000	6200	Supplies-Department	5,900	5,900	
10,685	0	6210	Supplies-Medical	23,628	23,628	
1,011	2,850	6215	Supplies-Prevention	2,750	2,750	
10,614	8,000	6216	FA/CPR Classes	8,500	8,500	
4,886	4,500	6217	EMR Classes	4,000	4,000	
4,687	2,500	6220	Supplies-Suppression	2,500	2,500	

## GENERAL FUND - ADMINISTRATION

BUDGET FOR FISCAL YEAR 2024/2025

ACTUAL 22/23	ADOPTED 23/24	EXPENDITURES, PAGE 2		PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE	ADOPTED BY GOVERNING BODY
181	300	6230	Supplies-Haz Mat Supplies	150	150	
17,543	0	6240	Supplies-Consumables	0	0	
17,543	30,800	6250	Firefighter/EMS Clothing	30,800	30,800	
12,000	12,000	6270	Volunteer Association Expenses	12,000	12,000	
0	5,000	6280	Volunteer-Incentive	5,000	5,000	
10,234	11,000	6300	Volunteer-Length of Service	11,000	11,000	
9,666	18,000	6310	Physicals & Immunizations	18,000	18,000	
718	3,400	6320	Community Involvement	5,700	5,700	
0	0	6330	Wellness (New Item)	2,000	2,000	
2,606	2,050	6900	Miscellaneous Expense	5,000	5,000	
<b>450,367</b>	<b>569,565</b>		<b>Total Materials &amp; Services</b>	<b>573,449</b>	<b>573,449</b>	
			<b>CAPITAL OUTLAY</b>			
0	0	7015	Training Equipment	0	0	
0	0	7020	Department Equipment - Suppression	0	0	
0	0	7022	Department Equipment - Buildings/Grounds	0	0	
0	0	7030	Medical Equipment	0	0	
0	0	7040	Office Equipment	0	0	
0	0	7060	Radios and Mapping	0	0	
0	0	7070	Hose/Appliances	0	0	
0	0	7080	Protective Equipment	0	0	
0	0	7110	Building	0	0	
0	0	7150	Vehicle	0	0	
0	0	7200	Equipment	0	0	
<b>0</b>	<b>0</b>		<b>Total Capital Outlay</b>	<b>0</b>	<b>0</b>	
0	39,666	8005	<b>Operating Contingency</b>	30,000	30,000	
0	0		<b>Transfers - From General Fund</b>	0	0	
19,058	306,261	9000	Building & Land Reserve Fund	55,180	55,180	
0	350,000	9010	Vehicle Reserve Fund	50,000	50,000	
0	32,000	9020	Equipment Reserve Fund	42,033	42,033	
0	0	3010	Ending Fund Balance	0	0	
0	0	3010	<b>Unappropriated Ending Fund Balance</b>	0	0	
<b>1,427,856</b>	<b>2,510,561</b>		<b>TOTAL ADMINISTRATION DEPT. EXPENDITURES</b>	<b>2,384,732</b>	<b>2,384,732</b>	

## RESERVE FUNDS

The District budget includes three reserve funds: **Building & Land Reserve, Vehicle Reserve, and Equipment Reserve**. These funds are intended to ensure that the District has adequate money set aside for expenditures which are beyond the capability of a single budget cycle or outside of normal operating expenditures. As we identify expenditures from the reserve funds, the staff seeks Board approval prior to using these funds. The District continues to make progress when it comes to putting sufficient money into these funds at a level which provides the District the necessary reserves for large projects and purchases. While items below are budgeted to be spent from the Reserve Funds, this in no way obligates the District to spend these funds. This budgeting process appropriates those funds so that they can be spent.

The **Building & Land Reserve Fund** is used to buy, build, and maintain District facilities. This Year the District is planning to use these reserve funds in order to accomplish some large projects that could not otherwise be funded. In Fiscal Year 2024- 2025 the District is planning to contribute \$55,180 and to utilize Building Reserve funds for the construction of a Training Facility at Station 201 to train our personnel and outside agencies.

The **Vehicle Reserve Fund** is used to plan for the purchase of additional and replacement apparatus for the fleet. In Fiscal Year 2024 - 2025 the District is planning to contribute \$50,000 to this fund. This fiscal year, we will be refurbishing our Heavy Brush Truck that was donated by the FEPP Program to integrate into our fleet with expected costs of \$50,000.

The **Equipment Reserve Fund** is used for purchase of major pieces of equipment. In Fiscal Year 2024 - 2025 the District has dedicated \$20,000 towards future replacements of the SCBAs (currently planned for Fiscal Year 2035 - 2036). With this annual commitment, the District will be well positioned to purchase future SCBAs from this Reserve Fund. The District will be putting \$12,000 into Equipment Reserves for Turnout replacements as they are needed. As a new addition to this fund, our Drone Program has been allocated \$8,000.



**BUILDING & LAND RESERVE FUND**

PHILOMATH FIRE & RESCUE

BUDGET FOR FISCAL YEAR 2024-2025

ACTUAL 21-22	ACTUAL 22-23	ADOPTED 23-24	RESOURCES	PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE	ADOPTED BY GOVERNING BODY
184,719	166,272	166,275	3010-80 <b>CARRY OVER BALANCE</b>	428,430	428,430	
			<b>USE OF MONEY &amp; PROPERTY</b>			
0	0	0	4030-80	0	0	
0	0	0	<b>OTHER REVENUE</b>	0	0	
			<b>TRANSFER FUNDS</b>			
0	0	306,261	9010-80 Transfer In - From General Fund	55,180	55,180	
184,719	166,272	472,536	<b>TOTAL BUILDING/LAND RESERVE FUND</b>	483,610	483,610	

**EXPENDITURES**

			<b>TRANSFER FUNDS</b>			
0	0	0	Transfer Out - Reserve to GF	0	0	

			<b>MATERIALS &amp; SERVICES</b>			
0	0	0	Total Materials & Services			
			<b>CAPITAL OUTLAY</b>			
0	0	0	7110 Training Facility Build	400,000	400,000	
0	0	45,000	7110 Hose Tower Roof Repair	0	0	
0	0	15,000	7110 Generator Install- Station 203	0	0	
0	14,058	0	7110 Concrete Patch- 201	0	0	
184,719	152,214	412,536	3010-80 Ending Fund Balance	83,610	83,610	
0	0	0	3010-80 Unappropriated Ending Fund Balance	0	0	
184,719	152,214	412,536	<b>TOTAL BUILDING/LAND RESERVE FUND</b>	83,610	83,610	

**VEHICLE RESERVE FUND**

PHILOMATH FIRE & RESCUE

BUDGET FOR FISCAL YEAR 2024-2025

ACTUAL 21-22	ACTUAL 22-23	ADOPTED 23-24	RESOURCES		PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE	ADOPTED BY GOVERNING BODY
-103,762	438	-103,762	3010-81	<b>CARRY OVER BALANCE</b>	350,437	350,437	
				<b>USE OF MONEY &amp; PROPERTY</b>			
0	0	0	4030-81		0	0	
0	0	0		<b>OTHER REVENUE</b>	0	0	
				<b>TRANSFER FUNDS</b>			
0	0	350,000	4090-81	Transfer In - From General Fund	50,000	50,000	
-103,762	438	246,238		<b>TOTAL VEHICLE RESERVE FUND</b>	400,437	400,437	

EXPENDITURES

0	0	0		<b>MATERIALS &amp; SERVICES</b>	0	0	
0	0	0		Total Materials & Services	0	0	
				<b>CAPITAL OUTLAY</b>			
0	0	0		Refurbish Heavy Brush Truck	50,000	50,000	
		0		Reserved for Future Expenditure	0	0	
-103,762	438	246,238	3010-81	Ending Fund Balance	350,437	350,437	
		0	3010-81	<b>Unappropriated Ending Fund Balance</b>	0	0	
-103,762	438	246,238		<b>TOTAL VEHICLE RESERVE FUND</b>	350,437	350,437	

## EQUIPMENT RESERVE FUND

PHILOMATH FIRE & RESCUE

BUDGET FOR FISCAL YEAR 2024-2025

ACTUAL 21-22	ACTUAL 22-23	ADOPTED 23-24	RESOURCES	PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE	ADOPTED BY GOVERNING BODY
196,883	65,901	195,616	3010-82 CARRY OVER BALANCE	97,900	97,900	
			<b>USE OF MONEY &amp; PROPERTY</b>			
49	0	0	4030-82	0	0	
	0	0	<b>OTHER REVENUE</b>	0	0	
			<b>TRANSFER FUNDS</b>			
0	0	32,000	4090-82 Transfer In - From General Fund	42,033	42,033	
<b>196,932</b>	<b>65,901</b>	<b>227,616</b>	<b>TOTAL EQUIPMENT RESERVE FUND</b>	<b>139,933</b>	<b>139,933</b>	

### EXPENDITURES

				<b>TRANSFER FUNDS</b>		
0	0	0		Transfer Out - From Reserve to GF	0	0
				<b>MATERIALS &amp; SERVICES</b>		
0	0	0		Total Materials & Services	0	0
				<b>CAPITAL OUTLAY</b>		
0	0	20,000	7200	SCBA Replacement Planning	20,000	20,000
0	0	12,000	7200	Turn Out Replacements	12,000	12,000
0	0	0	7200	Drone Program	8,000	8,000
0	0	0		Reserve for Future Expenditure		
196,932	65,901	195,616	3900	Ending Fund Balance	99,933	99,933
		0	3900	<b>Unappropriated Ending Fund Balance</b>	0	0
<b>196,932</b>	<b>65,901</b>	<b>195,616</b>		<b>TOTAL EQUIPMENT RESERVE FUND</b>	<b>99,933</b>	<b>99,933</b>

# RESOLUTION NO. 24-01

## RESOLUTION ADOPTING THE BUDGET

Be it resolved that the Board of Directors for Philomath Fire & Rescue hereby adopts the budget for fiscal year 2024 - 2025 in the total of \$ 2,806,634 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, 2023, and for the purposes shown below, are hereby appropriated as follows:

#### Fire Protection

##### General Fund

Personnel Services	\$ 1,634,070
Materials and Services	\$ 573,449
Operating Contingency	\$30,000
Capital Outlay	\$ 0
Interfund Transfers	<u>\$ 147,213</u>

**Total General Fund** **\$ 2,384,732**

##### GO Bond Capital Improvement Fund

**Total GO Bond Fund** **\$ 0**

##### Go Bonded Debt Service Fund

Bond Draw Series 2016 Principal Payment	\$ 235,000
Bond Draw Series 2017 Principal Payment	\$ 170,000
Bond Draw Series 2016 Interest Payment	\$ 6,851
Bond Draw Series 2017 Interest Payment	<u>\$ 10,051</u>

**Total Bonded Debt Service Fund** **\$ 421,902**

##### Building & Land Reserve Fund- Capital Outlay

**Total Building & Land Reserve Fund** **\$400,000**

##### Vehicle Reserve Fund- Capital Outlay

**Total Equipment Reserve Fund** **\$50,000**

##### Equipment Reserve Fund- Capital Outlay

**Total Equipment Reserve Fund** **\$40,000**

**Total Appropriations for Fire Protection** **\$ 3,296,634**

\_\_\_\_\_  
Board President Doug Edmonds

\_\_\_\_\_  
May 8<sup>th</sup>, 2024

Date

ATTEST: \_\_\_\_\_  
Board Member

## RESOLUTION NO. 24-02

### 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 2023 - 2024 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, 2023. 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

<b>Total Levy</b>	<b>\$2.0080/\$1000</b>
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The above resolution statements were approved and declared adopted on this 8<sup>th</sup> day of May, 2024.

\_\_\_\_\_  
Board President Doug Edmonds

\_\_\_\_\_  
May 8<sup>th</sup>, 2024

Date

ATTEST: \_\_\_\_\_  
Board Member

# PHILOMATH FIRE & RESCUE

May 8, 2024

**Location: Philomath Fire & Rescue**

**Regular Session Board Meeting**

Join Zoom Meeting

[https://us06web.zoom.us/j/85789498234?pwd=S2hPYmFZQ1ZpbHYyUmRBdC9XS  
HRvQT09](https://us06web.zoom.us/j/85789498234?pwd=S2hPYmFZQ1ZpbHYyUmRBdC9XS<br/>HRvQT09)

Meeting ID: **857 8949 8234**

Passcode: **860360**

- I. CALL TO ORDER/ROLL CALL
- II. CONSENT AGENDA
  - a. Minutes- April 8, 2024 Regular Session
  - b. Minutes- April 18, 2024 Budget Committee Hearing
  - c. Bills – April
  - d. Chief Vacation Hours

*Staff recommended action: Move to approve Consent Agenda as presented.*

- III. PUBLIC COMMENT
- IV. STAFF REPORTS
  1. Board Report
    - Review Board Calendar
  2. Fire Chief Report – Chief Ferguson
  3. Deputy Chief Reports- Deputy Chief Saalsaa
  4. Office Administrator Financial Report- Scott
1. REPRESENTATIVE REPORTS
  2. Volunteer Association – President Eddy
  3. IAFF Local 4925 – President Moser
  4. City Council Liaison- Councilor Christopher McMorran

V. OLD BUSINESS

1. Chief Review Process- Edmonds

2. Approval of Final Chief Contract- Edmonds

*Staff recommended action: Move to approve Final Chief Contract as presented with COLA included.*

3. Board File Storage Update- Scott

4. Annual Board Self Appraisal, Continued- Scott

5. Personnel Manual and Administrative Directives Review Update- Ferguson

VI. NEW BUSINESS

1. Board Policy Updating

2. Deputy Chief Testing- Chief Ferguson

3. Recurring Journal Entry Items- Scott

*Staff recommended action: Move to accept the Recurring Journal Entries for 2024-2025 Fiscal Year.*

VII. ACTION ITEMS

VIII. NEXT MEETING – June 10, 2024

IX. ADJOURNMENT

# PHILOMATH FIRE & RESCUE

**April 8, 2024**

**Location: Philomath Fire & Rescue**

**3:00 pm**

**Regular Session Board Meeting**

I. CALL TO ORDER/ROLL CALL- The Philomath Fire & Rescue Board of Directors meeting was called to order by Vice President Daphne Phillips at 15:02. Board members present included: Treasurer Ken Corbin (at 15:05), Rick Brand, Joe Brier. Philomath Fire & Rescue staff in attendance included: Chief Chancy Ferguson, Deputy Chief Rich Saalsaa (at 15:13) and Office Administrator Ashley Scott. Others in attendance included Roy Emery from SDAO, Volunteer Association President Dan Eddy and Councilor Christopher McMorrان (at 15:20).

II. SDAO Fire District Audit Discussion about Master Planning- Roy Emery

About Chief Emery:

He has 38 years of fire service experience. He started as a volunteer firefighter in the early 80's in Hermiston and Corvallis Oregon. He began his paid career in Corvallis and was promoted through the ranks, achieving the position of Fire Chief.

He has many fire service certifications and serves on multiple specialty teams. Also, he has a master's in public administration with a certificate of academic excellence.

Organization Assessment (SDAO Brochure included in the Board Packet) and discussed by Chief Emery. The process consists of Interviews, Inspections and receive a 15–20-page report that will breakdown the recommendations to help with Risk Management and Priority Planning. Not to exceed \$7,500 for assessment. Typically needs a few months to complete the entire assessment. Next steps: Board to contact Shanta Carter to create fee agreement and begin process if they choose to do so. Budgeted for the next fiscal year and completed policies prior to assessment are necessary. Chief Ferguson is hoping for a 360-style review of the organization.

III. CONSENT AGENDA

- a. Minutes- March 4, 2024 Work Session
- b. Minutes- March 11, 2024 Regular and Executive Sessions
- c. Bills – March
- d. Chief Vacation Hours



**Brand moved to approve Consent Agenda as presented. Seconded by Corbin. 4-0 Approved.**

IV. PUBLIC COMMENT – None.

V. STAFF REPORTS

1. Board Report
  - Review Board Calendar
2. Fire Chief Report – Report included in the Board Packet and highlights discussed by Chief Ferguson. Received \$35,000 for Wildfire Staffing Grant, and \$7,500 from Benton Community Foundation for Rope Rescue Program.
3. Deputy Chief Reports- Report included in the Board Packet and highlights discussed by Deputy Chief Saalsaa.
4. Office Administrator Financial Report- Report included in the Board Packet and highlights discussed by Scott.

VI. REPRESENTATIVE REPORTS

1. Volunteer Association – Report included in the Board Packet and highlights discussed by President Eddy.
2. IAFF Local 4925 – No representative present or report submitted.
3. City Council Liaison- Councilor Christopher McMorrان- Construction Update: Various Lane closures continue, updates to Police department, regarding Training Structure: encouraged us to connect us with legislature to acquire additional funding.

VII. OLD BUSINESS

1. Personnel Manual and Administrative Directives Review Update- discussed by Chief Ferguson.

VIII. NEW BUSINESS

1. Budget Committee Meeting- April 18, 2024 -6:30 pm Consumer’s Power Conference Room.
2. Annual Board Self Appraisal- Board reviewed and completed document by Board. Items to be implemented or discussed by Board will be added to the May Agenda.

IX. ACTION ITEMS

X. NEXT MEETING – May 13, 2024

XI. ADJOURNMENT – 16:04.

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Daphne Phillips, Board Vice President

# PHILOMATH FIRE & RESCUE

April 18, 2024

## Budget Committee Meeting

**Location: Consumer Power Inc. 6990 W Hills Road, Philomath, OR 97370**

**6:30 pm**

- I. ROLL CALL/ CALL TO ORDER- The Budget Committee Meeting was called to order at 18:30 by Office Administrator Ashley Scott. Board members present were Rick Brand, Daphne Phillips, Joe Brier, and Doug Edmonds. Board member not present was Ken Corbin. Budget Committee members present were Christopher McMorrان, Greg Phelps, Jerry Wolcott, Anton Grube. Budget Committee member not present was Van Hunsaker. Staff members present included Fire Chief Chancy Ferguson, Deputy Chief Rich Saalsaa, Office Administrator Ashley Scott, Staff Captain Viktor Bovbjerg, Lieutenant Levi Schell, Resident Volunteer Kolton Guilford, Volunteer Colby Sager, and Resident Volunteer Allan Aguirre-Burk.
  
- II. Nominate Chairperson- **Nomination was made by Jerry Wolcott to have Christopher McMorrان as our Board Committee Chairperson. Daphne Phillips seconded the nomination. The nomination passed 8-0.**
  
- III. Discussion- Chief Ferguson welcomed the committee and conveyed appreciation for their willingness to serve the community in this capacity. Accomplishments by the district were discussed and included in the Budget Hearing Presentation document. The accomplishments included \$66,000 total grant funds received. Moving the District from three to ten months carryover. Conflagration responses totaled \$42,000. The Budget Message was discussed with the committee including the theme of this year is looking towards the people of our department. Also, an increased call volume continues to break records- year after year. The City of Philomath's Urban Renewal District costs our District \$54,484 per year. The closure of Interfor may impact the 2025-2026 Fiscal Year by removing \$42,000 from the District.  
Administrative Program- Scott discussed the items included in the Administrative Program. Transfers from the General Fund to Reserves are noted within this program. Discussions included increases in Postage/Shipping is due to the district's intent to mail a newsletter to district residents in the next fiscal year. The Conference line item was moved to Education and Training for a more concise way to account for expenses next year. There was also an increase in

Community Involvement due to an additional event for the community added to the Winter/Spring. Wellness is a new category for this fiscal year. With the focus of the budget being our people, we must allocate funds to better serve our employees and volunteers. Miscellaneous Expense was also increased to accommodate for the unexpected expenses and the potential need of residents Annexing into the District. The process was explained to the Budget Committee where the District fronts the cost of the Annexation into the Fire District and the residents reimburse the district. With the recent change in law to allow no contiguous addition, preparation was made in case those annexations are pursued. The lack of increase to utilities was also discussed by staff and the committee.

EMS Program- Chief Ferguson noted that increased call volume and increased vendor pricing necessitate the increase in the supply budget. The purchase of medical bags was also mentioned.

Suppression Program- Chief Ferguson discussed this program including Small Hand Tools and Rescue Ropes.

Safety Program- Chief Ferguson discussed this program. Explanation of the budgeting process for Turnouts: two turnouts will be purchased and enough money for three sets will be added to the Equipment Reserve line item.

Training Program- Captain Bovbjerg described the importance of group and individual professional development training for our staff and volunteers. Maintaining a robust Resident Volunteer and Volunteer force is an important legacy for the District. Building the Training Facility will be a multi-year process to establish a multi-decade facility. Updating training equipment to currently utilized equipment will help bridge the gap between the emergency response and training program equipment. The restructuring of the Classes & Conferences line item was restructured to include a line item from Administration Program that was moved which explained the increase in that budget item.

Prevention & Public Education- Deputy Chief Saalsaa discussed the changes in this program, considering the future of the program to be Risk Reduction because the Prevention & Public Education is working. Changes in funding due to increased FA/CPR Classes and utilization of a future part time program coordinator. Monthly classes at Knife River in Albany have helped to increase this line item as well. Public Service line items include Address Posts and Chimney Rods- build goodwill with the community at no additional cost to them.

Emergency Communications & Mapping- Chief Ferguson explained the lack of increase in this program and that the current needs are being met.

Buildings & Grounds- Chief Ferguson discussed the Buildings & Grounds budgeting. Projects for this program include painting Station 203.

Vehicle Equipment- Chief Ferguson discussed this program. The lack of increase of the Gas & Oil line item was discussed in depth and there was no need to increase this item this year.

Personnel- Chief Ferguson discussed COLA increase. July 1 will be bringing on two firefighters to help with increased call volume and decreased volunteer retention throughout the nation. Also, the addition of a part time staff member to facilitate the CPR Program.

Bond Funds- Chief Ferguson reviewed the revenue to be anticipated for the repayment of the GO Bond. The district is unable to pay off this Bond earlier than contracted.

General Fund Resources and Expenditures- Chief Ferguson discussed the utilization of the same method of budgeting that was utilized in the current fiscal year. Again, the choice was made to include a Contingency Line item to help with Carry Over for next year.

Reserves- Discussion led by Chief Ferguson. Grube wanted to extend his continued focus as a community member to keep putting money away in reserves for future expenditures, instead of utilizing another Bond.

Building & Land Reserves: Project includes Building a Training Facility at Station 201.

Vehicle Reserves: Project includes Refurbishing the FEPP Heavy Brush Truck.

Equipment Reserves: \$40,000 added to help with future SCBA replacements, turnout replacements, and preparing for future expenses with the Drone Program.

**McMorran asked the committee for any adjustments or final thoughts to the proposed budget. McMorran expressed his appreciation with the method of presentation.**

**Phelps moved to approve the budget as proposed by the budget officer be moved to the Fire Board. Edmonds seconded. Approved with 8-0.**

IV. PUBLIC COMMENT – None.

V. ADJOURNMENT – Meeting adjourned at 19:53.

# Philomath Fire and Rescue

## Transaction by Account

### April 2024

Type	Date	Name	Memo	Amount
<b>Ordinary Income/Expense</b>				
<b>Expense</b>				
<b>6000 · Materials and Services</b>				
<b>6091 · Tuition Reimbursement</b>				
Bill	04/01/2024	Alexander Bradford	Winter 2024 Tuition Reimbursement	4,152.00
Bill	04/02/2024	Stephanie Vallancey Marti...	Winter 2024 Tuition Reimbursement	2,590.00
Bill	04/02/2024	Kolton Guilford	Winter 2024 Tuition Reimbursement	1,607.02
Bill	04/16/2024	Riece Hines	Winter 2024 Tuition Reimbursement	1,800.00
Total 6091 · Tuition Reimbursement				10,149.02
<b>6001 · Contracted Professional Service</b>				
Bill	04/10/2024	Local Government Law Gr...	Email Regarding Mutual Aid Agreement with Corv...	81.00
Total 6001 · Contracted Professional Service				81.00
<b>6010 · Office Supplies</b>				
Credi...	04/02/2024	Amazon	Laptop Charger and Binder for 2024-2025 FY	62.59
Credi...	04/02/2024	OSU Printing and Mailing ...	Thunder Chicken Stickers	65.35
Credi...	04/09/2024	Amazon	Monitor Cable	14.68
Bill	04/11/2024	AT&T Mobility	Mega Range Equipment	1,398.00
Check	04/12/2024	Riverstrong	WiFi Upgrade	19,748.02
Credi...	04/16/2024	Amazon	Drone Battery	95.00
Credi...	04/16/2024	Amazon	Drone Chargers and Memory Cards	143.92
Credi...	04/17/2024	Amazon	Magnetic Whiteboard and Magnets	84.78
Credi...	04/17/2024	Amazon	Cases of Paper	42.99
Credi...	04/17/2024	Amazon	Copy Paper	36.00
Total 6010 · Office Supplies				21,691.33
<b>6011 · Postage/Shipping</b>				
Credi...	04/05/2024	FedEx	Return of Part	16.95
Total 6011 · Postage/Shipping				16.95
<b>6030 · Dues and Fees</b>				
Check	04/02/2024	AsiFlex	ASI Flex Fees	11.50
Check	04/05/2024	Intuit	March Payroll Fees	32.00
Credi...	04/22/2024	Philomath Area Chamber o...	Chamber Luncheon CF & AS	31.05
Credi...	04/28/2024	Intuit	QuickBooks Annual Subscription	649.00
Credi...	04/29/2024	Law Enforcement Drone A...	DK Membership to LEDA	99.00
Credi...	04/29/2024	Zoom	Zoom Subscription	159.90
Total 6030 · Dues and Fees				982.45
<b>6040 · Publications and Elections</b>				
Credi...	04/23/2024	Philomath News	Board Budget Notice Posting for 10 days	79.94
Total 6040 · Publications and Elections				79.94
<b>6050 · Utilities</b>				
Check	04/01/2024	Consumer Power Inc	7924200- 202	187.36
Check	04/01/2024	Consumer Power Inc	7924201- Priest Pump Site	71.12
Check	04/01/2024	Consumer Power Inc	7924204- Daisy Pump Site	40.10
Bill	04/01/2024	Republic Services	Training Facility Removal	3,279.89
Check	04/02/2024	Culligan	Water	71.30
Check	04/04/2024	NW Natural		508.02
Check	04/08/2024	Pacific Power		792.27
Bill	04/12/2024	Republic Services	Sharps Container Removal	61.70
Check	04/16/2024	City of Philomath	172201- 201 Water	224.50
Check	04/16/2024	City of Philomath	285301- Fire Line	15.20
Check	04/20/2024	Consumer Power Inc	203	338.77
Check	04/20/2024	Consumer Power Inc	Muddy Creek Pump	76.95
Total 6050 · Utilities				5,667.18

## Philomath Fire and Rescue Transaction by Account April 2024

Type	Date	Name	Memo	Amount
<b>6060 · Telephone, Pagers, Internet</b>				
Check	04/01/2024	Pioneer Telephone Cooper...		209.80
Check	04/01/2024	Century Link		132.56
Check	04/04/2024	Verizon		259.29
Check	04/04/2024	AT&T Mobility		120.06
Check	04/06/2024	Comcast		15.82
Depo...	04/12/2024		Refund from Century Link	-8.56
Credi...	04/15/2024	Alyrica		592.86
Total 6060 · Telephone, Pagers, Internet				1,321.83
<b>6080 · Conference</b>				
Credi...	04/10/2024	Lodge Kitchen	Breakfast for AS- PIO Conference	25.87
Credi...	04/10/2024	Cafe Sintra Sunriver	Lunch for AS- PIO Conference	16.00
Credi...	04/10/2024	Sunriver Brewing Company	Dinner for AS- PIO Conference	20.00
Credi...	04/11/2024	Lodge Kitchen	Breakfast for AS- PIO Conference	25.87
Total 6080 · Conference				87.74
<b>6090 · Education/Training</b>				
Credi...	04/03/2024	National Registry of EMTs	AEMT Initial Application Fee	144.00
Bill	04/05/2024	Oregon Volunteer Firefight...	LC Rope Training	440.00
Bill	04/23/2024	General Pacific, Inc.	Drone Part 107 Class	800.00
Bill	04/23/2024	Layne Converse	OHA Advanced License and Fingerprinting Reim...	183.75
Bill	04/26/2024	Andy Louden`	Burn to Learn Straw Bales from Out West	55.58
Total 6090 · Education/Training				1,623.33
<b>6100 · Equipment Maintenance Agreement</b>				
Check	04/15/2024	De Lage Landen Financial ...		152.15
Total 6100 · Equipment Maintenance Agreement				152.15
<b>6130 · Gas &amp; Oil</b>				
Check	04/02/2024	Carson Oil		618.41
Credi...	04/12/2024	Town Pump- Philomath	263- Pump Fuel	21.83
Check	04/15/2024	Carson Oil		578.87
Total 6130 · Gas & Oil				1,219.11
<b>6160 · Equipment Maintenance</b>				
Bill	04/15/2024	TWGW, Inc. dba Philomat...	Oil for Hose Tester	14.97
Total 6160 · Equipment Maintenance				14.97
<b>6161 · Vehicle Maintenance</b>				
Bill	04/01/2024	MPTV, Inc.	263- Pump Panel	24.32
Bill	04/02/2024	MPTV, Inc.	231- Electrical Plug	20.99
Bill	04/02/2024	Willamette Hose & Fittings	263- Parts	21.14
Credit	04/02/2024	Willamette Hose & Fittings	263- Parts Return on Invoice 450480	-21.14
Credi...	04/05/2024	Amazon	263- Belt	105.36
Bill	04/05/2024	MPTV, Inc.	263- Pump Panel	17.00
Bill	04/05/2024	Chancy Ferguson	265- Window Repair Parts	130.86
Credi...	04/05/2024	Corvallis Power Equipment	263- Pump Bracket/Plate	93.60
Credi...	04/05/2024	Trident Emergency Produc...	Parts Return	-212.58
Credi...	04/06/2024	Sprayer Depot	263- 90 degree bracket	25.50
Bill	04/06/2024	TWGW, Inc. dba Philomat...	263- Pump Parts	7.99
Bill	04/06/2024	MPTV, Inc.	263- Pump Panel	7.52
Bill	04/06/2024	Chris Leonard	263- Pump Parts	55.66
Bill	04/11/2024	MPTV, Inc.	263- Pump Panel	22.50
Bill	04/11/2024	MPTV, Inc.	263- Pump Panel	15.58
Bill	04/12/2024	TWGW, Inc. dba Philomat...	263- Air Chuck	17.63
Bill	04/12/2024	TWGW, Inc. dba Philomat...	263- Chuck	17.14
Bill	04/12/2024	TWGW, Inc. dba Philomat...	263- Chuck for airing up duels	17.63
Bill	04/13/2024	MPTV, Inc.	263- Pump Panel	9.52
Bill	04/15/2024	Willamette Hose & Fittings	263- Plumbing	34.72
Bill	04/15/2024	Chris Leonard	263- Pump (Corvallis Power Equip)	5.50
Bill	04/16/2024	Nick's Auto Repair	294- Transmission Service	80.13
Bill	04/17/2024	Peterson Trucks, Inc.	231- Head Gasket Replacement	6,506.92
Bill	04/17/2024	Nick's Auto Repair	290- Tranmission Service	293.51
Credi...	04/17/2024	Amazon	263- Safety Valve	7.29

## Philomath Fire and Rescue Transaction by Account April 2024

Type	Date	Name	Memo	Amount
Bill	04/18/2024	Willamette Hose & Fittings	263- Plumbing	63.52
Bill	04/19/2024	Corvallis Tool Company	263- Alum Hood for Fuel Cell	158.00
Bill	04/20/2024	MPTV, Inc.	263- Pump Panel	18.55
Credit	04/20/2024	Willamette Hose & Fittings	263- Refund of Parts	-8.38
Bill	04/21/2024	TWGW, Inc. dba Philomat...	221- Wiring Harness and Headlight	35.66
Bill	04/22/2024	TWGW, Inc. dba Philomat...	263- Plumbing	3.29
Bill	04/23/2024	MPTV, Inc.	263- Pump Panel Part	3.79
Bill	04/30/2024	MPTV, Inc.	263- Plumbing	7.49
Bill	04/30/2024	Willamette Hose & Fittings	263- Plumbing	69.28
Total 6161 · Vehicle Maintenance				7,655.49
<b>6170 · Building Maint and Improvements</b>				
Bill	04/18/2024	Spaeth Lumber Co., Inc	Reader Board Sign Supplies	354.87
Bill	04/26/2024	Spaeth Lumber Co., Inc	201 Sign Materials	455.97
Credi...	04/26/2024	City of Philomath	Sign Permit	150.00
Credi...	04/30/2024	Sustainable Northwest Wood	Reader Board Wood for Structure	528.98
Total 6170 · Building Maint and Improvements				1,489.82
<b>6190 · Small Tools &amp; Equipment</b>				
Bill	04/03/2024	General Pacific, Inc.	Remaining Drone Balance	10.00
Credi...	04/05/2024	Cascade Fire Equipment Co.	Hose Packs	450.00
Credi...	04/05/2024	Harbor Freight	Shop Jack	379.99
Credi...	04/09/2024	Fire Hose Direct	Return of Part	-40.32
Credi...	04/12/2024	Amazon	Manhole Cover Hook	20.22
Bill	04/16/2024	Cascade Fire Equipment Co.	Vortex Valves	2,274.41
Credi...	04/16/2024	Amazon	Rope Rescue Harness	319.00
Bill	04/30/2024	MPTV, Inc.	Small Pump Parts	83.76
Total 6190 · Small Tools & Equipment				3,497.06
<b>6200 · Supplies - Department</b>				
Credi...	04/01/2024	Amazon	Car Wash Soap Refund	-14.03
Bill	04/02/2024	Medline Industries, Inc.	Cleaning Supplies	101.09
Bill	04/03/2024	Medline Industries, Inc.	Hand Towels	62.49
Credi...	04/03/2024	Amazon	Microfiber Towels	19.98
Credi...	04/10/2024	Amazon	Car wash soap	47.82
Credi...	04/10/2024	Amazon	Hand Towels	47.98
Bill	04/17/2024	Paula Anderson.	Waste Basket for Bay	18.99
Credi...	04/17/2024	Amazon	Coffee Stirrers	6.99
Credi...	04/18/2024	Dollar General	Dishwasher Soap	11.25
Credi...	04/18/2024	Costco	Budget Hearing Food and Refreshments	108.56
Credi...	04/18/2024	Fire Department Coffee	Coffee for Residence	79.79
Bill	04/18/2024	Medline Industries, Inc.	Paper products, cloths, dish soap, trash liners	452.12
Bill	04/19/2024	MPTV, Inc.	Porta-pond repair kit	8.28
Credi...	04/19/2024	Amazon	Porta-Pond Rubber Cement	28.99
Credi...	04/22/2024	Amazon	Dishwasher Soap & Plunger/Bowl Brush Sets	83.13
Total 6200 · Supplies - Department				1,063.43
<b>6210 · Supplies - Medical</b>				
Bill	04/02/2024	Zoll Medical Corporation	CPR Connector	277.98
Bill	04/13/2024	Medline Industries, Inc.	Catheter	117.50
Bill	04/15/2024	Life Assist, Inc.	QuikClot, Extrication Collars, Syringes, Sterile Wa...	303.92
Bill	04/16/2024	Medline Industries, Inc.	Electrodes	154.84
Bill	04/16/2024	Industrial Welding Supply, ...	Medical Oxygen	31.00
Total 6210 · Supplies - Medical				885.24



## Philomath Fire and Rescue Transaction by Account April 2024

Type	Date	Name	Memo	Amount
<b>6250 · Uniforms</b>				
Bill	04/03/2024	SeaWestern	Pants	158.14
Credi...	04/03/2024	Sam Brown Shields	Shield	59.50
Bill	04/04/2024	SeaWestern	Name Plate, Set of Turn outs	3,010.54
Credi...	04/10/2024	Amazon	Headlamps	112.78
Bill	04/11/2024	SeaWestern	Hoods and Gloves	3,468.50
Credi...	04/16/2024	Badge & Wallet	Captain Eddy Badge	103.00
Credi...	04/17/2024	Mystery Ranch Ltd.	Wildland Pack	320.00
Credi...	04/17/2024	Amazon	Spring Cord Lock End Stopper	6.99
Bill	04/17/2024	SeaWestern	Gloves	746.70
Bill	04/22/2024	Nate Bending	Boot Reimbursement	389.00
Bill	04/22/2024	SeaWestern	Shipping Costs for INV31484	24.60
Bill	04/29/2024	Andy Louden`	Boots Reimbursement	157.39
Total 6250 · Uniforms				8,557.14
<b>6270 · Volunteer - Activities</b>				
Bill	04/02/2024	Amy Wilkerson	Winco Reimbursement for Volunteer April Biz Mee...	144.75
Bill	04/03/2024	Amy Wilkerson	Safeway and Papa Murphys Reimbursement for A...	34.63
Bill	04/17/2024	Paula Anderson.	April Biz Meeting Gifts	179.95
Bill	04/18/2024	Chris Leonard	Gellatly Way Tank Fill Upgrade	20.27
Bill	04/29/2024	Amy Wilkerson	May & June Biz Meeting Meals and Kitchen Suppli...	449.70
Bill	04/29/2024	Phil Burkum	Shop Tools and Supplies	388.45
Bill	04/29/2024	Paula Anderson.	Spring Fling Volunteer Recognition	2,275.00
Bill	04/29/2024	Paula Anderson.	Volunteer Business Meeting Attendance Awards	359.90
Credi...	04/30/2024	Lowe's Home Center, LLC	Grill for Residence	1,338.99
Total 6270 · Volunteer - Activities				5,191.64
<b>6310 · Physical &amp; Immunizations</b>				
Bill	04/08/2024	The Corvallis Clinic	Physicals for P Anderson, P Burkum, C Ferguson,...	2,762.00
Total 6310 · Physical & Immunizations				2,762.00
Total 6000 · Materials and Services				74,188.82
<b>7000 · Capital Outlay</b>				
<b>7110 · Capital Outlay - Building</b>				
Bill	04/08/2024	CoEnergy Propane	203- Generator Install of Propane Tank and Tank ...	6,857.44
Bill	04/24/2024	Les Schwab	Dispose of Tires from Training House Removal	117.00
Total 7110 · Capital Outlay - Building				6,974.44
Total 7000 · Capital Outlay				6,974.44
Total Expense				81,163.26
Net Ordinary Income				-81,163.26
<b>Net Income</b>				<b>-81,163.26</b>

**Chancy Ferguson Vacation Usage  
July 1, 2023 through June 30, 2024**

Beginning Balance as of July 1, 2023	<b>299.5</b>	<b>203.69</b>
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	Sick Leave	Vacation
<b>July</b>		
accrual	8	10
taken	0	16
balance	307.5	197.69

<b>August</b>		
accrual	8	10
taken	0	28
balance	315.5	179.69

<b>September</b>		
accrual	8	10
taken	0	0
balance	323.5	189.69

<b>October</b>		
accrual	8	10
taken	0	0
balance	331.5	199.69

	Sick Leave	Vacation
<b>November</b>		
accrual	8	10
taken	0	24
balance	339.5	185.69

<b>December</b>		
accrual	8	10
taken	0	0
balance	347.5	195.69

<b>January</b>		
accrual	8	10
taken	0	0
balance	355.5	205.69

<b>February</b>		
accrual	8	10
taken	0	0
balance	363.5	215.69

	Sick Leave	Vacation
<b>March</b>		
accrual	8	10
taken	0	24
balance	371.5	201.69

<b>April</b>		
accrual	8	10
taken	0	0
balance	379.5	211.69

<b>May</b>		
accrual		
taken		
balance		

<b>June</b>		
accrual		
taken		
balance		

**Philomath Fire & Rescue**  
Annual Board Calendar

<b>January</b>	<b>February</b>	<b>March</b>	<b>April</b>	<b>May</b>	<b>June</b>
Audit Presentation	Appoint Budget Officer & Budget Committee	Wage, Benefits, COLA Recommendations- Motion to Accept	Annual Board Self Appraisal	Budget Hearing- Review Draft Budget	Chief Check In
SDAO Conference in February (Seaside) OFDDA Conference in November (Sunriver)	SDAO Conference		Budget Committee Meeting	Budget Adoption	Volunteer Business Mtg Rep -Rick Brand
Set Budget Calendar	Contract and Exhibit A Final Review		Volunteer Business Mtg Rep - Ken Corbin	Approval of Final Chief Contract	
Appoint Board Member to Begin Chief Review and Contract Negotiations	Volunteer Business Mtg Rep - Doug Edmonds				
Chief Performance Review and Final Review of Contract	Appreciation Dinner				
<b>July</b>	<b>August</b>	<b>September</b>	<b>October</b>	<b>November</b>	<b>December</b>
Election of Board Officers	Volunteer Business Mtg Rep- Daphne Phillips	Chief Check In	Open House	OFDDA & OFCA Conferences	Chief Check In
Civil Service Appointments			Volunteer Business Meeting Rep - Joe Brier		Volunteer Business Meeting Rep - Joe Brier
Swear In New Board Members					Insurance Presentation
State and Approve Meeting Day & Time					
Decide Board Members attending Volunteer Business Meeting					
Mandated	Self Imposed	Guest Speakers/Spec. Mtg	Chief Review Process		



# Philomath Fire & Rescue

1035 Main Street  
P.O. Box 247  
Philomath, OR 97370  
541.360.0030

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## PHILOMATH FIRE & RESCUE

### CHIEF'S REPORT

May 1, 2024

#### **Department Business:**

- 2024/2025 Budget Committee Hearing completed.
- We received the OSFM \$35,000.00 Staffing Grant.
- We received a \$7,500 grant from the Benton Community Foundation (Bob & Kitty Bunn Family Fund) to support our Rope Rescue Program.
- Completed final read of the Personnel Handbook and forwarded on to Board for review.
- Yearly hose testing has started.

#### **Personnel:**

- Resident Volunteer Allan Aguirre will be leaving the department in mid-May to start Medical School.
- During the first week of the Firefighter job posting, we received 9 applications.

#### **Union Communications:**

- None

#### **Training Activities:**

- Ashley attended the State of Oregon PIO Conference.
- Firefighter Guilford completed DPSST Skid truck training.
- Chief Ferguson taught a S-230 Wildland Crew Boss Class to LT. Schell and Capt. Bovbjerg.
- Captain Bovbjerg taught a NFPA driver class to 5 of our members, and 7 members of Hoskins-Kings Valley Fire District.
- FFI Academy has started with 5 Philomath Firefighters in the Academy, and 2 Hoskins-Kings Valley Firefighters.

#### **Apparatus/Equipment:**

- 231 head gasket was repaired final cost was \$6,506.00.
- 294 required new tires.
- 294 and 290 both required a transmission fluid change.



# Philomath Fire & Rescue

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## **Building Update:**

- New department computers were installed.
- Materials and Reader Board Sign Purchased. Awaiting permitting from City Hall to begin installation.

## **Community Involvement/Meetings:**

- Benton County Fire Defense Board Meeting
- Meetings with Adair Board Members to review Staff Captain, Administrative Assistant job description and accounting practices.
- Meeting with Monroe Board President to review our policies and procedures and Chief Duties.
- Meeting with Corvallis Rural Board member discussing Resident Volunteer Program

## **Strategic Plan Update:**

See attached.

Respectfully submitted,

Chief Ferguson

# 2023-2024 Strategic Plan Accomplishments

## Awarded Grants

Oregon State Fire Marshall Staffing **\$35,000**

Oregon State Fire Marshall Community Outreach **\$10,000**

Special Districts Association of Oregon Cyber Security **\$3,500**

NARCAN Grant through Save Lives Oregon **\$10,000**

Benton Community Foundation- Rope Rescue Program **\$7,500**

## A. Administrative Program

Civil Service Rules

Progress on Personnel Policies

Personnel Promotions

Union MOUs for FSLA Work period, changed Daytime firefighter to a shift position

Mutual Aid and Auto Aid Agreement Updates with Corvallis Fire, Lincoln County

Response to Ransomware Attack of Linn County Dispatch Center

Volunteer Appreciation Dinner

Purchased and Implemented new District Computers

**10 Months Carryover** (Increased from 3 months in 2022)

## B. EMS Program

Positive Patient Feedback

## C. Suppression Program

Purchase and Install Trash Pumps on 244 & 241

Multiple Conflagration responses throughout the state **\$42,000**

Ice event response

## D. Safety Program

# 2023-2024 Strategic Plan Accomplishments

SCBA Air Compressor CO Monitor Repair

All Paid Responders received an Additional Set of Turnouts (Due to abundance of back-to-back calls- Cancer Prevention)

All Fire Responders received fire rated particulate protection hoods- Cancer Prevention

## **E. Training Program**

Full resident volunteer program

Training Schedule created and internal audit of staff members training records

EMR Class

Burn to Learn

Volunteer Fire Academy

CPR Recertification

OSFM Company Inspection Training Program

Pediatric Advanced Life Support Certification

Company Fire Inspector Certification

## **F. Prevention & Public Education Program**

Extensive community involvement:

Philomath Chamber of Commerce Events, National Night Out, Donated Fire Truck Rides to many local fundraisers, Parade of Lights, Frolic Parade, Philomath Community Network, Benton County Fire Defense Board, Christmas Tree Lighting, Veterans Day Flag Raising at Middle School, Safety Town, Benton County Juvenile Department, Chili Competition.

## **G. Emergency Communications Program**

Active 911 Update

Heat Map on our Website

Formed Drone Program

# 2023-2024 Strategic Plan Accomplishments

## H. Building & Grounds Program

Training Manufactured Home Removed at Station 201  
Extensive repairs done by volunteers on buildings  
Hose tower roof replacement  
203 Generator install  
Electronic Reader Board

## I. Vehicle & Equipment Maintenance Program

Extensive repairs and maintenance done by volunteers on apparatus  
263 Back in service  
231 Head Gasket Replacement  
Received FEPP Engine (Value \$135,000)

## Reserve Accounts

2022-2023 \$232,609  
2023-2024 \$867,357  
Added \$634,748



**Report to the Board of Directors  
08 May 2024  
DC Rich Saalsaa**

**Statistics for April 2024**

Total calls: 92  
Fire calls: 19 (21%)  
EMS Calls: 73 (79%)  
Yearly calls as of 30 April 2024: 360 – Last year at this time: 304 (+18% YOY)

Significant calls:  
4/12 MVC Main St./West Couplet – Three vehicles, significant damages, though minor injuries and no transport.

**Breakdown of calls for the year by area (as of 30 April 24):**

Station 201 RURAL	107
Station 201 W. City	116
Station 201 E. City	66
Station 202	10
Station 203	29
Adair	0
Alsea	2
Blodgett	3
CFD	14
Conflagration	0
Kings Valley	7
Lincoln Co	1
Marys Peak	0
Misc Mutual Aid	0
Monroe	3
Marys Peak	2
Total	360

Total calls we received aid from another agency: 0 (year to date 2).

**Cyber Security project**

Still waiting on the contractor to perform the wiring of the system to support the new infrastructure. They know June 1 is hard date to be completed.

Completed the installation and configuration of the replacement desktops and laptops for staff, training, and volunteers. The old equipment was decommissioned. This completes this phase of replacement for critical workstations.

## **Projects / Community Outreach**

- 4/3 – Chamber Greeters hosted at PFR
- 4/14 – NPFA Driver class completed
- 4/15 – DC Saalsaa hosted PHS Health Class
- 4/15 – Volunteer intake (1)
- 4/16 – FA/CPR class for CSC (9 students)
- 4/18 – Budget Hearing at CPI
- 4/20 – FF Academy Starts
- 4/22 – DC Saalsaa met with Pioneer Village Chair and contractor to resolve turn-around planning
- 4/23 – DC Saalsaa hosted Philomath PW for fire extinguisher training
- 4/26 – Capt. Bovbjerg hosted CERT for fire extinguisher training
- 4/29 – FA/CPR class for Knife River (9 students)

Respectfully submitted,

D/C Rich Saalsaa

## Philomath Fire and Rescue Profit & Loss by Class July 2023 through April 2024

	GO Bond 2016 - Capital Improvem	GO Bond 2016 - Debt Services
<b>Ordinary Income/Expense</b>		
<b>Income</b>		
4043 · Bond Income - Bank Interest	66.72	-86.33
4042 · Bond Income - Prop Tax Interest	-7.63	396.92
4041 · Bond Income - Delinquent Taxes	0.00	4,192.30
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	408,817.18
4000 · Carryover Fund Balance	5,938.00	62,903.00
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		
4027 · Interest - Citizens Bank & OSU	0.00	0.00
4030 · Investments - LGIP	0.00	0.00
<b>Total 4026 · Interest Income</b>	<b>0.00</b>	<b>0.00</b>
4035 · Grants Income	0.00	0.00
4900 · Miscellaneous Income	0.00	0.00
<b>Total Income</b>	<b>5,997.09</b>	<b>476,223.07</b>
<b>Gross Profit</b>	<b>5,997.09</b>	<b>476,223.07</b>
<b>Expense</b>		
9010 · Transfers	0.00	0.00
5000 · Personnel Expenses		
5137 · Grant Funded Wages	0.00	0.00
5136 · Conflagration Wages	0.00	0.00
5100 · Fire Chief Wages	0.00	0.00
5105 · Deputy Chief Wages	0.00	0.00
5110 · Admin Asst Wages	0.00	0.00
5120 · Staff Captain Wage	0.00	0.00
5125 · Firefighter Wages	0.00	0.00
5130 · Overtime Wages	0.00	0.00
5405 · Employers FICA	0.00	0.00
5410 · Employers Medicare	0.00	0.00
5421 · Workers Compensation	0.00	0.00
5430 · PERS - Employe	0.00	0.00
5431 · PERS - Pickup 6%	0.00	0.00
5440 · Health Insurance	0.00	0.00
<b>Total 5000 · Personnel Expenses</b>	<b>0.00</b>	<b>0.00</b>
6000 · Materials and Services		
6217 · EMR Education		
6217-1 · EMR Education- Supplies	0.00	0.00
6217-2 · EMR Education- Instructors	0.00	0.00
<b>Total 6217 · EMR Education</b>	<b>0.00</b>	<b>0.00</b>
6216 · FA/CPR Education		
6216-1 · FA/CPR Education- Supplies	0.00	0.00
6216-2 · FA/CPR Education- Instructors	0.00	0.00
6216 · FA/CPR Education - Other	0.00	0.00
<b>Total 6216 · FA/CPR Education</b>	<b>0.00</b>	<b>0.00</b>

**Philomath Fire and Rescue**  
**Profit & Loss by Class**  
 July 2023 through April 2024

	GO Bond 2016 - Capital Improvem	GO Bond 2016 - Debt Services
6091 · Tuition Reimbursement	0.00	0.00
6001 · Contracted Professional Service	0.00	0.00
6010 · Office Supplies	0.00	0.00
6011 · Postage/Shipping	0.00	0.00
6020 · Insurance and Bond	0.00	0.00
6030 · Dues and Fees	0.00	0.00
6040 · Publications and Elections	0.00	0.00
6042 · Marketing Program New Recruits	0.00	0.00
6050 · Utilities	0.00	0.00
6060 · Telephone, Pagers, Internet	0.00	0.00
6080 · Conference	0.00	0.00
6090 · Education/Training	0.00	0.00
6100 · Equipment Maintenance Agreement	0.00	0.00
6130 · Gas & Oil	0.00	0.00
6140 · Hydrant Maintenance	0.00	0.00
6150 · Radio Maintenance	0.00	0.00
6160 · Equipment Maintenance	0.00	0.00
6161 · Vehicle Maintenance	0.00	0.00
6170 · Building Maint and Improvements	0.00	0.00
6180 · Grounds Maintenance	0.00	0.00
6190 · Small Tools & Equipment	0.00	0.00
6200 · Supplies - Department	0.00	0.00
6210 · Supplies - Medical	0.00	0.00
6215 · Supplies - Prevention	0.00	0.00
6220 · Supplies - Suppression	0.00	0.00
6230 · Hazardous Materials	0.00	0.00
6250 · Uniforms	0.00	0.00
6270 · Volunteer - Activities	0.00	0.00
6280 · Volunteer Incentive Program	0.00	0.00
6300 · Volunteer - Length of Service	0.00	0.00
6310 · Physical & Immunizations	0.00	0.00
6320 · Community Involvement	0.00	0.00
6900 · Miscellaneous Expense	0.00	0.00
<b>Total 6000 · Materials and Services</b>	<b>0.00</b>	<b>0.00</b>
<b>7000 · Capital Outlay</b>		
7130 · Capital Outlay - Bond	0.00	14,357.42
7110 · Capital Outlay - Building	0.00	0.00
<b>Total 7000 · Capital Outlay</b>	<b>0.00</b>	<b>14,357.42</b>
<b>Total Expense</b>	<b>0.00</b>	<b>14,357.42</b>
<b>Net Ordinary Income</b>	<b>5,997.09</b>	<b>461,865.65</b>
<b>Net Income</b>	<b>5,997.09</b>	<b>461,865.65</b>

## Philomath Fire and Rescue Profit & Loss by Class July 2023 through April 2024

	General Fund	Building Reserve Fund
<b>Ordinary Income/Expense</b>		
<b>Income</b>		
4043 · Bond Income - Bank Interest	0.00	0.00
4042 · Bond Income - Prop Tax Interest	0.00	0.00
4041 · Bond Income - Delinquent Taxes	0.00	0.00
4060 · Conflagration Income	94,223.88	0.00
4500 · Transfers In	0.00	306,261.00
4050 · Public Education Income	13,010.08	0.00
4040 · Bond Income	0.00	0.00
4000 · Carryover Fund Balance	1,171,141.00	164,728.00
4010 · Delinquent Property Taxes	14,206.92	0.00
4020 · Current Property Taxes	1,428,686.02	0.00
4025 · Interest - Property Tax	1,219.74	0.00
4026 · Interest Income		
4027 · Interest - Citizens Bank & OSU	33.22	0.00
4030 · Investments - LGIP	62,323.09	0.00
<b>Total 4026 · Interest Income</b>	<b>62,356.31</b>	<b>0.00</b>
4035 · Grants Income	10,423.00	0.00
4900 · Miscellaneous Income	26,786.25	0.00
<b>Total Income</b>	<b>2,822,053.20</b>	<b>470,989.00</b>
<b>Gross Profit</b>	<b>2,822,053.20</b>	<b>470,989.00</b>
<b>Expense</b>		
9010 · Transfers	688,261.00	0.00
5000 · Personnel Expenses		
5137 · Grant Funded Wages	27,739.63	0.00
5136 · Conflagration Wages	56,185.04	0.00
5100 · Fire Chief Wages	82,878.00	0.00
5105 · Deputy Chief Wages	86,276.22	0.00
5110 · Admin Asst Wages	48,875.00	0.00
5120 · Staff Captain Wage	55,328.90	0.00
5125 · Firefighter Wages	221,214.81	0.00
5130 · Overtime Wages	40,736.29	0.00
5405 · Employers FICA	37,318.74	0.00
5410 · Employers Medicare	8,727.78	0.00
5421 · Workers Compensation	28,078.82	0.00
5430 · PERS - Employe	142,858.39	0.00
5431 · PERS - Pickup 6%	32,849.95	0.00
5440 · Health Insurance	114,227.93	0.00
<b>Total 5000 · Personnel Expenses</b>	<b>983,295.50</b>	<b>0.00</b>
6000 · Materials and Services		
6217 · EMR Education		
6217-1 · EMR Education- Supplies	1,675.95	0.00
6217-2 · EMR Education- Instructors	1,200.00	0.00
<b>Total 6217 · EMR Education</b>	<b>2,875.95</b>	<b>0.00</b>
6216 · FA/CPR Education		
6216-1 · FA/CPR Education- Supplies	3,272.19	0.00
6216-2 · FA/CPR Education- Instructors	562.50	0.00
6216 · FA/CPR Education - Other	75.00	0.00
<b>Total 6216 · FA/CPR Education</b>	<b>3,909.69</b>	<b>0.00</b>

**Philomath Fire and Rescue**  
**Profit & Loss by Class**  
 July 2023 through April 2024

	General Fund	Building Reserve Fund
6091 · Tuition Reimbursement	21,506.48	0.00
6001 · Contracted Professional Service	61,759.66	0.00
6010 · Office Supplies	32,012.79	0.00
6011 · Postage/Shipping	338.51	0.00
6020 · Insurance and Bond	56,499.00	0.00
6030 · Dues and Fees	10,565.98	0.00
6040 · Publications and Elections	79.94	0.00
6042 · Marketing Program New Recruits	500.00	0.00
6050 · Utilities	25,843.68	0.00
6060 · Telephone, Pagers, Internet	22,349.05	0.00
6080 · Conference	8,211.81	0.00
6090 · Education/Training	13,845.27	0.00
6100 · Equipment Maintenance Agreement	2,319.57	0.00
6130 · Gas & Oil	15,484.84	0.00
6140 · Hydrant Maintenance	330.89	0.00
6150 · Radio Maintenance	3,226.10	0.00
6160 · Equipment Maintenance	11,249.08	0.00
6161 · Vehicle Maintenance	41,692.22	0.00
6170 · Building Maint and Improvements	15,253.08	0.00
6180 · Grounds Maintenance	868.59	0.00
6190 · Small Tools & Equipment	15,488.03	0.00
6200 · Supplies - Department	4,722.33	0.00
6210 · Supplies - Medical	14,619.16	0.00
6215 · Supplies - Prevention	1,801.73	0.00
6220 · Supplies - Suppression	1,798.92	0.00
6230 · Hazardous Materials	1,043.23	0.00
6250 · Uniforms	28,647.03	0.00
6270 · Volunteer - Activities	10,431.70	0.00
6280 · Volunteer Incentive Program	2,489.47	0.00
6300 · Volunteer - Length of Service	11,000.00	0.00
6310 · Physical & Immunizations	14,720.99	0.00
6320 · Community Involvement	1,066.28	0.00
6900 · Miscellaneous Expense	2,557.05	0.00
<b>Total 6000 · Materials and Services</b>	<b>461,108.10</b>	<b>0.00</b>
<b>7000 · Capital Outlay</b>		
7130 · Capital Outlay - Bond	0.00	0.00
7110 · Capital Outlay - Building	0.00	54,331.16
<b>Total 7000 · Capital Outlay</b>	<b>0.00</b>	<b>54,331.16</b>
<b>Total Expense</b>	<b>2,132,664.60</b>	<b>54,331.16</b>
<b>Net Ordinary Income</b>	<b>689,388.60</b>	<b>416,657.84</b>
<b>Net Income</b>	<b>689,388.60</b>	<b>416,657.84</b>

## Philomath Fire and Rescue Profit & Loss by Class July 2023 through April 2024

	Equipment Reserve Fund	Vehicle Reserve Fund
<b>Ordinary Income/Expense</b>		
<b>Income</b>		
4043 · Bond Income - Bank Interest	0.00	0.00
4042 · Bond Income - Prop Tax Interest	0.00	0.00
4041 · Bond Income - Delinquent Taxes	0.00	0.00
4060 · Conflagration Income	0.00	0.00
4500 · Transfers In	32,000.00	350,000.00
4050 · Public Education Income	0.00	0.00
4040 · Bond Income	0.00	0.00
4000 · Carryover Fund Balance	64,647.00	0.00
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		
4027 · Interest - Citizens Bank & OSU	0.00	0.00
4030 · Investments - LGIP	0.00	0.00
<b>Total 4026 · Interest Income</b>	0.00	0.00
4035 · Grants Income	0.00	0.00
4900 · Miscellaneous Income	0.00	0.00
<b>Total Income</b>	96,647.00	350,000.00
<b>Gross Profit</b>	96,647.00	350,000.00
<b>Expense</b>		
9010 · Transfers	0.00	0.00
5000 · Personnel Expenses		
5137 · Grant Funded Wages	0.00	0.00
5136 · Conflagration Wages	0.00	0.00
5100 · Fire Chief Wages	0.00	0.00
5105 · Deputy Chief Wages	0.00	0.00
5110 · Admin Asst Wages	0.00	0.00
5120 · Staff Captain Wage	0.00	0.00
5125 · Firefighter Wages	0.00	0.00
5130 · Overtime Wages	0.00	0.00
5405 · Employers FICA	0.00	0.00
5410 · Employers Medicare	0.00	0.00
5421 · Workers Compensation	0.00	0.00
5430 · PERS - Employe	0.00	0.00
5431 · PERS - Pickup 6%	0.00	0.00
5440 · Health Insurance	0.00	0.00
<b>Total 5000 · Personnel Expenses</b>	0.00	0.00
6000 · Materials and Services		
6217 · EMR Education		
6217-1 · EMR Education- Supplies	0.00	0.00
6217-2 · EMR Education- Instructors	0.00	0.00
<b>Total 6217 · EMR Education</b>	0.00	0.00
6216 · FA/CPR Education		
6216-1 · FA/CPR Education- Supplies	0.00	0.00
6216-2 · FA/CPR Education- Instructors	0.00	0.00
6216 · FA/CPR Education - Other	0.00	0.00
<b>Total 6216 · FA/CPR Education</b>	0.00	0.00

**Philomath Fire and Rescue**  
**Profit & Loss by Class**  
 July 2023 through April 2024

	Equipment Reserve Fund	Vehicle Reserve Fund
6091 · Tuition Reimbursement	0.00	0.00
6001 · Contracted Professional Service	0.00	0.00
6010 · Office Supplies	0.00	0.00
6011 · Postage/Shipping	0.00	0.00
6020 · Insurance and Bond	0.00	0.00
6030 · Dues and Fees	0.00	0.00
6040 · Publications and Elections	0.00	0.00
6042 · Marketing Program New Recruits	0.00	0.00
6050 · Utilities	0.00	0.00
6060 · Telephone, Pagers, Internet	0.00	0.00
6080 · Conference	0.00	0.00
6090 · Education/Training	0.00	0.00
6100 · Equipment Maintenance Agreement	0.00	0.00
6130 · Gas & Oil	0.00	0.00
6140 · Hydrant Maintenance	0.00	0.00
6150 · Radio Maintenance	0.00	0.00
6160 · Equipment Maintenance	0.00	0.00
6161 · Vehicle Maintenance	0.00	0.00
6170 · Building Maint and Improvements	0.00	0.00
6180 · Grounds Maintenance	0.00	0.00
6190 · Small Tools & Equipment	0.00	0.00
6200 · Supplies - Department	0.00	0.00
6210 · Supplies - Medical	0.00	0.00
6215 · Supplies - Prevention	0.00	0.00
6220 · Supplies - Suppression	0.00	0.00
6230 · Hazardous Materials	0.00	0.00
6250 · Uniforms	0.00	0.00
6270 · Volunteer - Activities	0.00	0.00
6280 · Volunteer Incentive Program	0.00	0.00
6300 · Volunteer - Length of Service	0.00	0.00
6310 · Physical & Immunizations	0.00	0.00
6320 · Community Involvement	0.00	0.00
6900 · Miscellaneous Expense	0.00	0.00
<b>Total 6000 · Materials and Services</b>	<b>0.00</b>	<b>0.00</b>
<b>7000 · Capital Outlay</b>		
7130 · Capital Outlay - Bond	0.00	0.00
7110 · Capital Outlay - Building	0.00	0.00
<b>Total 7000 · Capital Outlay</b>	<b>0.00</b>	<b>0.00</b>
<b>Total Expense</b>	<b>0.00</b>	<b>0.00</b>
<b>Net Ordinary Income</b>	<b>96,647.00</b>	<b>350,000.00</b>
<b>Net Income</b>	<b>96,647.00</b>	<b>350,000.00</b>



**Philomath Fire and Rescue**  
**Profit & Loss by Class**  
 July 2023 through April 2024

	TOTAL
<b>Ordinary Income/Expense</b>	
<b>Income</b>	
4043 · Bond Income - Bank Interest	-19.61
4042 · Bond Income - Prop Tax Interest	389.29
4041 · Bond Income - Delinquent Taxes	4,192.30
4060 · Conflagration Income	94,223.88
4500 · Transfers In	688,261.00
4050 · Public Education Income	13,010.08
4040 · Bond Income	408,817.18
4000 · Carryover Fund Balance	1,469,357.00
4010 · Delinquent Property Taxes	14,206.92
4020 · Current Property Taxes	1,428,686.02
4025 · Interest - Property Tax	1,219.74
4026 · Interest Income	
4027 · Interest - Citizens Bank & OSU	33.22
4030 · Investments - LGIP	62,323.09
<b>Total 4026 · Interest Income</b>	<b>62,356.31</b>
4035 · Grants Income	10,423.00
4900 · Miscellaneous Income	26,786.25
<b>Total Income</b>	<b>4,221,909.36</b>
<b>Gross Profit</b>	<b>4,221,909.36</b>
<b>Expense</b>	
9010 · Transfers	688,261.00
5000 · Personnel Expenses	
5137 · Grant Funded Wages	27,739.63
5136 · Conflagration Wages	56,185.04
5100 · Fire Chief Wages	82,878.00
5105 · Deputy Chief Wages	86,276.22
5110 · Admin Asst Wages	48,875.00
5120 · Staff Captain Wage	55,328.90
5125 · Firefighter Wages	221,214.81
5130 · Overtime Wages	40,736.29
5405 · Employers FICA	37,318.74
5410 · Employers Medicare	8,727.78
5421 · Workers Compensation	28,078.82
5430 · PERS - Employe	142,858.39
5431 · PERS - Pickup 6%	32,849.95
5440 · Health Insurance	114,227.93
<b>Total 5000 · Personnel Expenses</b>	<b>983,295.50</b>
6000 · Materials and Services	
6217 · EMR Education	
6217-1 · EMR Education- Supplies	1,675.95
6217-2 · EMR Education- Instructors	1,200.00
<b>Total 6217 · EMR Education</b>	<b>2,875.95</b>
6216 · FA/CPR Education	
6216-1 · FA/CPR Education- Supplies	3,272.19
6216-2 · FA/CPR Education- Instructors	562.50
6216 · FA/CPR Education - Other	75.00
<b>Total 6216 · FA/CPR Education</b>	<b>3,909.69</b>

**Philomath Fire and Rescue**  
**Profit & Loss by Class**  
 July 2023 through April 2024

	TOTAL
6091 · Tuition Reimbursement	21,506.48
6001 · Contracted Professional Service	61,759.66
6010 · Office Supplies	32,012.79
6011 · Postage/Shipping	338.51
6020 · Insurance and Bond	56,499.00
6030 · Dues and Fees	10,565.98
6040 · Publications and Elections	79.94
6042 · Marketing Program New Recruits	500.00
6050 · Utilities	25,843.68
6060 · Telephone, Pagers, Internet	22,349.05
6080 · Conference	8,211.81
6090 · Education/Training	13,845.27
6100 · Equipment Maintenance Agreement	2,319.57
6130 · Gas & Oil	15,484.84
6140 · Hydrant Maintenance	330.89
6150 · Radio Maintenance	3,226.10
6160 · Equipment Maintenance	11,249.08
6161 · Vehicle Maintenance	41,692.22
6170 · Building Maint and Improvements	15,253.08
6180 · Grounds Maintenance	868.59
6190 · Small Tools & Equipment	15,488.03
6200 · Supplies - Department	4,722.33
6210 · Supplies - Medical	14,619.16
6215 · Supplies - Prevention	1,801.73
6220 · Supplies - Suppression	1,798.92
6230 · Hazardous Materials	1,043.23
6250 · Uniforms	28,647.03
6270 · Volunteer - Activities	10,431.70
6280 · Volunteer Incentive Program	2,489.47
6300 · Volunteer - Length of Service	11,000.00
6310 · Physical & Immunizations	14,720.99
6320 · Community Involvement	1,066.28
6900 · Miscellaneous Expense	2,557.05
<b>Total 6000 · Materials and Services</b>	<b>461,108.10</b>
<b>7000 · Capital Outlay</b>	
7130 · Capital Outlay - Bond	14,357.42
7110 · Capital Outlay - Building	54,331.16
<b>Total 7000 · Capital Outlay</b>	<b>68,688.58</b>
<b>Total Expense</b>	<b>2,201,353.18</b>
<b>Net Ordinary Income</b>	<b>2,020,556.18</b>
<b>Net Income</b>	<b>2,020,556.18</b>

# Philomath Fire and Rescue Profit & Loss Budget vs. Actual

July 2023 through April 2024

	Jul '23 - Apr 24	Budget	\$ Over Budget	% of Bud...
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
4043 · Bond Income - Bank Interest	-19.61	0.00	-19.61	100.0%
4042 · Bond Income - Prop Tax Interest	389.29	700.00	-310.71	55.6%
4041 · Bond Income - Delinquent Taxes	4,192.30	5,000.00	-807.70	83.8%
4060 · Conflagration Income	94,223.88	100,000.00	-5,776.12	94.2%
4500 · Transfers In	688,261.00	0.00	688,261.00	100.0%
4050 · Public Education Income	13,010.08	12,500.00	510.08	104.1%
4040 · Bond Income	408,817.18	404,200.00	4,617.18	101.1%
4000 · Carryover Fund Balance	1,469,357.00	784,900.68	684,456.32	187.2%
4010 · Delinquent Property Taxes	14,206.92	16,000.00	-1,793.08	88.8%
4020 · Current Property Taxes	1,428,686.02	1,397,916.00	30,770.02	102.2%
4025 · Interest - Property Tax	1,219.74	3,000.00	-1,780.26	40.7%
4026 · Interest Income				
4027 · Interest - Citizens Bank & OSU	33.22	0.00	33.22	100.0%
4030 · Investments - LGIP	62,323.09	0.00	62,323.09	100.0%
<b>Total 4026 · Interest Income</b>	<b>62,356.31</b>	<b>0.00</b>	<b>62,356.31</b>	<b>100.0%</b>
4035 · Grants Income	10,423.00	0.00	10,423.00	100.0%
4900 · Miscellaneous Income	26,786.25	10,000.00	16,786.25	267.9%
<b>Total Income</b>	<b>4,221,909.36</b>	<b>2,734,216.68</b>	<b>1,487,692.68</b>	<b>154.4%</b>
<b>Gross Profit</b>	<b>4,221,909.36</b>	<b>2,734,216.68</b>	<b>1,487,692.68</b>	<b>154.4%</b>
<b>Expense</b>				
9010 · Transfers	688,261.00	1,014,499.00	-326,238.00	67.8%
<b>5000 · Personnel Expenses</b>				
5137 · Grant Funded Wages	27,739.63	30,000.00	-2,260.37	92.5%
5131 · Non-Union Overtime Wages	0.00	1,000.00	-1,000.00	0.0%
5136 · Conflagration Wages	56,185.04	56,185.04	0.00	100.0%
5100 · Fire Chief Wages	82,878.00	98,892.00	-16,014.00	83.8%
5105 · Deputy Chief Wages	86,276.22	102,425.00	-16,148.78	84.2%
5110 · Admin Asst Wages	48,875.00	58,404.00	-9,529.00	83.7%
5120 · Staff Captain Wage	55,328.90	74,220.00	-18,891.10	74.5%
5125 · Firefighter Wages	221,214.81	256,564.00	-35,349.19	86.2%
5130 · Overtime Wages	40,736.29	55,000.00	-14,263.71	74.1%
5135 · Extra Hire	0.00	3,792.00	-3,792.00	0.0%
5405 · Employers FICA	37,318.74	33,000.00	4,318.74	113.1%
5410 · Employers Medicare	8,727.78	10,000.00	-1,272.22	87.3%
5420 · Workers Benefit Assessment	0.00	500.00	-500.00	0.0%
5421 · Workers Compensation	28,078.82	50,000.00	-21,921.18	56.2%
5430 · PERS - Employe	142,858.39	140,000.00	2,858.39	102.0%
5431 · PERS - Pickup 6%	32,849.95	34,000.00	-1,150.05	96.6%
5440 · Health Insurance	114,227.93	175,124.00	-60,896.07	65.2%
5441 · Unemployment	0.00	10,000.00	-10,000.00	0.0%
<b>Total 5000 · Personnel Expenses</b>	<b>983,295.50</b>	<b>1,189,106.04</b>	<b>-205,810.54</b>	<b>82.7%</b>
<b>6000 · Materials and Services</b>				
6217 · EMR Education				
6217-1 · EMR Education- Supplies	1,675.95	2,500.00	-824.05	67.0%
6217-2 · EMR Education- Instructors	1,200.00	2,000.00	-800.00	60.0%
<b>Total 6217 · EMR Education</b>	<b>2,875.95</b>	<b>4,500.00</b>	<b>-1,624.05</b>	<b>63.9%</b>
6216 · FA/CPR Education				
6216-1 · FA/CPR Education- Supplies	3,272.19	5,000.00	-1,727.81	65.4%
6216-2 · FA/CPR Education- Instructors	562.50	2,000.00	-1,437.50	28.1%
6216 · FA/CPR Education - Other	75.00	0.00	75.00	100.0%
<b>Total 6216 · FA/CPR Education</b>	<b>3,909.69</b>	<b>7,000.00</b>	<b>-3,090.31</b>	<b>55.9%</b>
6091 · Tuition Reimbursement	21,506.48	49,018.39	-27,511.91	43.9%
6101 · Equip. Maint. Agreements - EMS	0.00	620.00	-620.00	0.0%
6001 · Contracted Professional Service	61,759.66	79,639.00	-17,879.34	77.5%
6010 · Office Supplies	32,012.79	49,104.42	-17,091.63	65.2%
6011 · Postage/Shipping	338.51	600.00	-261.49	56.4%
6020 · Insurance and Bond	56,499.00	57,210.00	-711.00	98.8%
6030 · Dues and Fees	10,565.98	10,070.00	495.98	104.9%
6040 · Publications and Elections	79.94	0.00	79.94	100.0%
6042 · Marketing Program New Recruits	500.00	605.00	-105.00	82.6%
6050 · Utilities	25,843.68	33,710.00	-7,866.32	76.7%
6060 · Telephone, Pagers, Internet	22,349.05	24,130.00	-1,780.95	92.6%
6080 · Conference	8,211.81	11,550.00	-3,338.19	71.1%
6090 · Education/Training	13,845.27	21,350.00	-7,504.73	64.8%
6100 · Equipment Maintenance Agreement	2,319.57	2,500.00	-180.43	92.8%
6110 · Equipment Rentals	0.00	150.00	-150.00	0.0%
6130 · Gas & Oil	15,484.84	25,000.00	-9,515.16	61.9%
6140 · Hydrant Maintenance	330.89	330.89	0.00	100.0%
6150 · Radio Maintenance	3,226.10	4,100.00	-873.90	78.7%
6160 · Equipment Maintenance	11,249.08	11,235.00	14.08	100.1%
6161 · Vehicle Maintenance	41,692.22	46,500.00	-4,807.78	89.7%
6170 · Building Maint and Improvements	15,253.08	19,130.00	-3,876.92	79.7%
6180 · Grounds Maintenance	868.59	1,300.00	-431.41	66.8%
6190 · Small Tools & Equipment	15,488.03	25,086.00	-9,597.97	61.7%
6200 · Supplies - Department	4,722.33	6,000.00	-1,277.67	78.7%
6210 · Supplies - Medical	14,619.16	19,730.00	-5,110.84	74.1%
6215 · Supplies - Prevention	1,801.73	1,850.00	-48.27	97.4%
6220 · Supplies - Suppression	1,798.92	2,500.00	-701.08	72.0%
6230 · Hazardous Materials	1,043.23	1,043.23	0.00	100.0%
6250 · Uniforms	28,647.03	35,800.00	-7,152.97	80.0%

## Philomath Fire and Rescue Profit & Loss Budget vs. Actual

July 2023 through April 2024

	Jul '23 - Apr 24	Budget	\$ Over Budget	% of Bud...
6270 · Volunteer - Activities	10,431.70	12,000.00	-1,568.30	86.9%
6280 · Volunteer Incentive Program	2,489.47	2,500.00	-10.53	99.6%
6300 · Volunteer - Length of Service	11,000.00	11,000.00	0.00	100.0%
6310 · Physical & Immunizations	14,720.99	18,000.00	-3,279.01	81.8%
6320 · Community Involvement	1,066.28	1,170.00	-103.72	91.1%
6900 · Miscellaneous Expense	2,557.05	2,560.00	-2.95	99.9%
<b>Total 6000 · Materials and Services</b>	<b>461,108.10</b>	<b>598,591.93</b>	<b>-137,483.83</b>	<b>77.0%</b>
<b>7000 · Capital Outlay</b>				
7130 · Capital Outlay - Bond				
7130 · Capital Outlay - Bond - Other	14,357.42			
<b>Total 7130 · Capital Outlay - Bond</b>	<b>14,357.42</b>			
7110 · Capital Outlay - Building	54,331.16	60,000.00	-5,668.84	90.6%
<b>Total 7000 · Capital Outlay</b>	<b>68,688.58</b>	<b>60,000.00</b>	<b>8,688.58</b>	<b>114.5%</b>
<b>Total Expense</b>	<b>2,201,353.18</b>	<b>2,862,196.97</b>	<b>-660,843.79</b>	<b>76.9%</b>
<b>Net Ordinary Income</b>	<b>2,020,556.18</b>	<b>-127,980.29</b>	<b>2,148,536.47</b>	<b>-1,578.8%</b>
<b>Net Income</b>	<b>2,020,556.18</b>	<b>-127,980.29</b>	<b>2,148,536.47</b>	<b>-1,578.8%</b>

# Philomath Fire and Rescue

## Balance Sheet by Class

As of April 30, 2024

	GO Bond 2016 - Capital Improvem	GO Bond 2016 - Debt Services
<b>ASSETS</b>		
<b>Current Assets</b>		
<b>Checking/Savings</b>		
1015 · Citizens Bank Checking	0.00	-236,592.87
1000 · Petty Cash	0.00	0.00
1050 · Local Government Investment Poo	-299,615.85	713,877.41
<b>Total Checking/Savings</b>	-299,615.85	477,284.54
<b>Accounts Receivable</b>		
11000 · Accounts Receivable	0.00	0.00
<b>Total Accounts Receivable</b>	0.00	0.00
<b>Other Current Assets</b>		
1250 · Prepaid Assets	0.00	0.00
12100 · Inventory Asset	0.00	0.00
<b>Total Other Current Assets</b>	0.00	0.00
<b>Total Current Assets</b>	-299,615.85	477,284.54
<b>TOTAL ASSETS</b>	<b>-299,615.85</b>	<b>477,284.54</b>
<b>LIABILITIES &amp; EQUITY</b>		
<b>Liabilities</b>		
<b>Current Liabilities</b>		
<b>Accounts Payable</b>		
2010 · Accounts Payable	0.00	0.00
<b>Total Accounts Payable</b>	0.00	0.00
<b>Credit Cards</b>		
US Bank One Card- Chancy	0.00	0.00
US Bank One Card- Rich	0.00	0.00
US Bank One Card- Ashley	0.00	0.00
<b>Total Credit Cards</b>	0.00	0.00
<b>Other Current Liabilities</b>		
2070 · Deferred Taxes	0.00	6,530.03
2400 · Payroll Liabilities		
2133 · Paid Leave Oregon Withholding	0.00	0.00
2132 · Oregon Transit Tax Withholding	0.00	0.00
2100 · Wages Payable	0.00	0.00
2110 · Federal Income Tax Payable	0.00	0.00
2120 · FICA Payable	0.00	0.00
2125 · Medicare Payable	0.00	0.00
2130 · State Income Tax Payable	0.00	0.00
2131 · Works Benefit Fund Payable(WBF)	0.00	0.00
2140 · PERS Payable	0.00	0.00
2145 · OR Saving Growth 457 Payable	0.00	0.00
2150 · Health Insurance Prem. Payable	0.00	0.00
2210 · Health Ins Prem Ded Pre Tax	0.00	0.00
2230 · Flexible Spending Account	0.00	0.00
2232 · Union Dues	0.00	0.00
<b>Total 2400 · Payroll Liabilities</b>	0.00	0.00
<b>Total Other Current Liabilities</b>	0.00	6,530.03
<b>Total Current Liabilities</b>	0.00	6,530.03
<b>Total Liabilities</b>	0.00	6,530.03

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Accrual Basis

**Philomath Fire and Rescue**  
**Balance Sheet by Class**  
As of April 30, 2024

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	<u>GO Bond 2016 - Capital Improvem</u>	<u>GO Bond 2016 - Debt Services</u>
Equity		
3010 · Fund Balance	-5,938.00	-190,215.66
3200 · Unallocated Fund Balance	-299,674.94	199,104.52
Net Income	5,997.09	461,865.65
<b>Total Equity</b>	<u>-299,615.85</u>	<u>470,754.51</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><b>-299,615.85</b></u>	<u><b>477,284.54</b></u>

**Philomath Fire and Rescue**  
**Balance Sheet by Class**  
As of April 30, 2024

	General Fund	Building Reserve Fund
<b>ASSETS</b>		
<b>Current Assets</b>		
<b>Checking/Savings</b>		
1015 · Citizens Bank Checking	833,263.43	-284,751.41
1000 · Petty Cash	-2.78	0.00
1050 · Local Government Investment Poo	184,221.90	703,654.68
<b>Total Checking/Savings</b>	1,017,482.55	418,903.27
<b>Accounts Receivable</b>		
11000 · Accounts Receivable	37,759.32	0.00
<b>Total Accounts Receivable</b>	37,759.32	0.00
<b>Other Current Assets</b>		
1250 · Prepaid Assets	21,146.55	0.00
12100 · Inventory Asset	3,661.29	0.00
<b>Total Other Current Assets</b>	24,807.84	0.00
<b>Total Current Assets</b>	1,080,049.71	418,903.27
<b>TOTAL ASSETS</b>	<b>1,080,049.71</b>	<b>418,903.27</b>
<b>LIABILITIES &amp; EQUITY</b>		
<b>Liabilities</b>		
<b>Current Liabilities</b>		
<b>Accounts Payable</b>		
2010 · Accounts Payable	-27,847.50	0.00
<b>Total Accounts Payable</b>	-27,847.50	0.00
<b>Credit Cards</b>		
US Bank One Card- Chancy	253.76	59.00
US Bank One Card- Rich	14.68	0.00
US Bank One Card- Ashley	4,262.42	642.75
<b>Total Credit Cards</b>	4,530.86	701.75
<b>Other Current Liabilities</b>		
2070 · Deferred Taxes	22,142.96	0.00
2400 · Payroll Liabilities		
2133 · Paid Leave Oregon Withholding	5,104.80	0.00
2132 · Oregon Transit Tax Withholding	1,141.54	0.00
2100 · Wages Payable	32,239.54	0.00
2110 · Federal Income Tax Payable	4,892.00	0.00
2120 · FICA Payable	2,995.87	0.00
2125 · Medicare Payable	712.87	0.00
2130 · State Income Tax Payable	1,764.26	0.00
2131 · Works Benefit Fund Payable(WBF)	307.33	0.00
2140 · PERS Payable	11,406.52	0.00
2145 · OR Saving Growth 457 Payable	150.00	0.00
2150 · Health Insurance Prem. Payable	-158.60	0.00
2210 · Health Ins Prem Ded Pre Tax	8,723.41	0.00
2230 · Flexible Spending Account	925.00	0.00
2232 · Union Dues	1,304.83	0.00
<b>Total 2400 · Payroll Liabilities</b>	71,509.37	0.00
<b>Total Other Current Liabilities</b>	93,652.33	0.00
<b>Total Current Liabilities</b>	70,335.69	701.75
<b>Total Liabilities</b>	70,335.69	701.75

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Accrual Basis

**Philomath Fire and Rescue**  
**Balance Sheet by Class**  
As of April 30, 2024

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	<u>General Fund</u>	<u>Building Reserve Fund</u>
Equity		
3010 · Fund Balance	-2,058,218.22	-1,193,735.62
3200 · Unallocated Fund Balance	2,378,543.64	1,195,279.30
Net Income	689,388.60	416,657.84
<b>Total Equity</b>	<u>1,009,714.02</u>	<u>418,201.52</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><b>1,080,049.71</b></u>	<u><b>418,903.27</b></u>



## Philomath Fire and Rescue Balance Sheet by Class As of April 30, 2024

	Equipment Reserve Fund	Vehicle Reserve Fund
<b>ASSETS</b>		
<b>Current Assets</b>		
<b>Checking/Savings</b>		
1015 · Citizens Bank Checking	-49,796.00	-72,120.49
1000 · Petty Cash	0.00	0.00
1050 · Local Government Investment Poo	147,696.64	422,558.00
<b>Total Checking/Savings</b>	97,900.64	350,437.51
<b>Accounts Receivable</b>		
11000 · Accounts Receivable	0.00	0.00
<b>Total Accounts Receivable</b>	0.00	0.00
<b>Other Current Assets</b>		
1250 · Prepaid Assets	0.00	0.00
12100 · Inventory Asset	0.00	0.00
<b>Total Other Current Assets</b>	0.00	0.00
<b>Total Current Assets</b>	97,900.64	350,437.51
<b>TOTAL ASSETS</b>	<b>97,900.64</b>	<b>350,437.51</b>
<b>LIABILITIES &amp; EQUITY</b>		
<b>Liabilities</b>		
<b>Current Liabilities</b>		
<b>Accounts Payable</b>		
2010 · Accounts Payable	0.00	0.00
<b>Total Accounts Payable</b>	0.00	0.00
<b>Credit Cards</b>		
US Bank One Card- Chancy	0.00	0.00
US Bank One Card- Rich	0.00	0.00
US Bank One Card- Ashley	0.00	0.00
<b>Total Credit Cards</b>	0.00	0.00
<b>Other Current Liabilities</b>		
2070 · Deferred Taxes	0.00	0.00
2400 · Payroll Liabilities		
2133 · Paid Leave Oregon Withholding	0.00	0.00
2132 · Oregon Transit Tax Withholding	0.00	0.00
2100 · Wages Payable	0.00	0.00
2110 · Federal Income Tax Payable	0.00	0.00
2120 · FICA Payable	0.00	0.00
2125 · Medicare Payable	0.00	0.00
2130 · State Income Tax Payable	0.00	0.00
2131 · Works Benefit Fund Payable(WBF)	0.00	0.00
2140 · PERS Payable	0.00	0.00
2145 · OR Saving Growth 457 Payable	0.00	0.00
2150 · Health Insurance Prem. Payable	0.00	0.00
2210 · Health Ins Prem Ded Pre Tax	0.00	0.00
2230 · Flexible Spending Account	0.00	0.00
2232 · Union Dues	0.00	0.00
<b>Total 2400 · Payroll Liabilities</b>	0.00	0.00
<b>Total Other Current Liabilities</b>	0.00	0.00
<b>Total Current Liabilities</b>	0.00	0.00
<b>Total Liabilities</b>	0.00	0.00

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Accrual Basis

**Philomath Fire and Rescue**  
**Balance Sheet by Class**  
As of April 30, 2024

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	<u>Equipment Reserve Fund</u>	<u>Vehicle Reserve Fund</u>
Equity		
3010 · Fund Balance	-737,563.10	-335,582.41
3200 · Unallocated Fund Balance	738,816.74	336,019.92
Net Income	96,647.00	350,000.00
<b>Total Equity</b>	<u>97,900.64</u>	<u>350,437.51</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><b>97,900.64</b></u>	<u><b>350,437.51</b></u>

**Philomath Fire and Rescue**  
**Balance Sheet by Class**  
As of April 30, 2024

	TOTAL
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
1015 · Citizens Bank Checking	190,002.66
1000 · Petty Cash	-2.78
1050 · Local Government Investment Poo	1,872,392.78
<b>Total Checking/Savings</b>	2,062,392.66
<b>Accounts Receivable</b>	
11000 · Accounts Receivable	37,759.32
<b>Total Accounts Receivable</b>	37,759.32
<b>Other Current Assets</b>	
1250 · Prepaid Assets	21,146.55
12100 · Inventory Asset	3,661.29
<b>Total Other Current Assets</b>	24,807.84
<b>Total Current Assets</b>	2,124,959.82
<b>TOTAL ASSETS</b>	<b>2,124,959.82</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
2010 · Accounts Payable	-27,847.50
<b>Total Accounts Payable</b>	-27,847.50
<b>Credit Cards</b>	
US Bank One Card- Chancy	312.76
US Bank One Card- Rich	14.68
US Bank One Card- Ashley	4,905.17
<b>Total Credit Cards</b>	5,232.61
<b>Other Current Liabilities</b>	
2070 · Deferred Taxes	28,672.99
2400 · Payroll Liabilities	
2133 · Paid Leave Oregon Withholding	5,104.80
2132 · Oregon Transit Tax Withholding	1,141.54
2100 · Wages Payable	32,239.54
2110 · Federal Income Tax Payable	4,892.00
2120 · FICA Payable	2,995.87
2125 · Medicare Payable	712.87
2130 · State Income Tax Payable	1,764.26
2131 · Works Benefit Fund Payable(WBF)	307.33
2140 · PERS Payable	11,406.52
2145 · OR Saving Growth 457 Payable	150.00
2150 · Health Insurance Prem. Payable	-158.60
2210 · Health Ins Prem Ded Pre Tax	8,723.41
2230 · Flexible Spending Account	925.00
2232 · Union Dues	1,304.83
<b>Total 2400 · Payroll Liabilities</b>	71,509.37
<b>Total Other Current Liabilities</b>	100,182.36
<b>Total Current Liabilities</b>	77,567.47
<b>Total Liabilities</b>	77,567.47

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Accrual Basis

**Philomath Fire and Rescue**  
**Balance Sheet by Class**  
As of April 30, 2024

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	<u>TOTAL</u>
Equity	
3010 · Fund Balance	-4,521,253.01
3200 · Unallocated Fund Balance	4,548,089.18
Net Income	2,020,556.18
	<hr/>
<b>Total Equity</b>	<b>2,047,392.35</b>
	<hr/>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>2,124,959.82</b>
	<hr/> <hr/>

## Philomath Fire and Rescue Check Detail April 2024

Type	Num	Date	Name	Item	Account	Paid Amount	Original Amount
Check	EFT	04/01/2024	Consumer Pow...		1015 · Citizens ...		<b>-298.58</b>
				6050 · Utilities		-187.36	187.36
				6050 · Utilities		-71.12	71.12
				6050 · Utilities		-40.10	40.10
TOTAL						-298.58	298.58
Check	EFT	04/01/2024	Pioneer Teleph...		1015 · Citizens ...		<b>-209.80</b>
				6060 · Telephon...		-209.80	209.80
TOTAL						-209.80	209.80
Check	EFT	04/01/2024	Century Link		1015 · Citizens ...		<b>-132.56</b>
				6060 · Telephon...		-132.56	132.56
TOTAL						-132.56	132.56
Check	EFT	04/02/2024	Carson Oil		1015 · Citizens ...		<b>-618.41</b>
				6130 · Gas & Oil		-618.41	618.41
TOTAL						-618.41	618.41
Check	EFT	04/02/2024	AsiFlex		1015 · Citizens ...		<b>-411.50</b>
				2230 · Flexible S...		-400.00	400.00
				6030 · Dues and...		-11.50	11.50
TOTAL						-411.50	411.50
Check	EFT	04/02/2024	Culligan		1015 · Citizens ...		<b>-71.30</b>
				6050 · Utilities		-71.30	71.30
TOTAL						-71.30	71.30
Check	EFT	04/03/2024	Colonial Life		1015 · Citizens ...		<b>-153.40</b>
				2210 · Health Ins...		-25.00	25.00
				2150 · Health Ins...		-128.40	128.40
TOTAL						-153.40	153.40
Check	EFT	04/04/2024	Verizon		1015 · Citizens ...		<b>-259.29</b>
				6060 · Telephon...		-259.29	259.29
TOTAL						-259.29	259.29
Check	EFT	04/04/2024	AT&T Mobility		1015 · Citizens ...		<b>-120.06</b>
				6060 · Telephon...		-120.06	120.06
TOTAL						-120.06	120.06
Check	EFT	04/04/2024	NW Natural		1015 · Citizens ...		<b>-508.02</b>
				6050 · Utilities		-508.02	508.02

## Philomath Fire and Rescue Check Detail April 2024

Type	Num	Date	Name	Item	Account	Paid Amount	Original Amount
TOTAL						-508.02	508.02
<b>Check</b>	<b>EFT</b>	<b>04/05/2024</b>	<b>EFTPS</b>		<b>1015 · Citizens ...</b>		<b>-14,684.20</b>
				2110 · Federal In...		-6,227.00	6,227.00
				2120 · FICA Pay...		-3,427.10	3,427.10
				2125 · Medicare ...		-801.50	801.50
				5405 · Employer...		-3,427.10	3,427.10
				5410 · Employer...		-801.50	801.50
TOTAL						-14,684.20	14,684.20
<b>Check</b>	<b>EFT</b>	<b>04/05/2024</b>	<b>Intuit</b>		<b>1015 · Citizens ...</b>		<b>-32.00</b>
				6030 · Dues and...		-32.00	32.00
TOTAL						-32.00	32.00
<b>Check</b>	<b>EFT</b>	<b>04/06/2024</b>	<b>Comcast</b>		<b>1015 · Citizens ...</b>		<b>-15.82</b>
				6060 · Telephon...		-15.82	15.82
TOTAL						-15.82	15.82
<b>Check</b>	<b>EFT</b>	<b>04/08/2024</b>	<b>Pacific Power</b>		<b>1015 · Citizens ...</b>		<b>-792.27</b>
				6050 · Utilities		-792.27	792.27
TOTAL						-792.27	792.27
<b>Bill Pmt -Check</b>	<b>EFT</b>	<b>04/09/2024</b>	<b>U.S. Bank</b>		<b>1015 · Citizens ...</b>		<b>-6,802.92</b>
Bill		04/05/2024			US Bank One C...	-4,832.92	4,832.92
Bill		04/10/2024			US Bank OneCa...	-560.98	560.98
Bill		04/10/2024			US Bank One C...	-626.24	626.24
Bill		04/10/2024			US Bank One C...	-782.78	782.78
TOTAL						-6,802.92	6,802.92
<b>Check</b>	<b>EFT</b>	<b>04/10/2024</b>	<b>CIS Trust</b>		<b>1015 · Citizens ...</b>		<b>-11,743.59</b>
				5440 · Health Ins...		-11,743.59	11,743.59
TOTAL						-11,743.59	11,743.59
<b>Check</b>	<b>EFT</b>	<b>04/12/2024</b>	<b>PERS</b>		<b>1015 · Citizens ...</b>		<b>-18,155.22</b>
				5431 · PERS - Pi...		-3,378.39	3,378.39
				5430 · PERS - E...		-14,776.83	14,776.83
TOTAL						-18,155.22	18,155.22
<b>Check</b>	<b>EFT</b>	<b>04/15/2024</b>	<b>De Lage Lande...</b>		<b>1015 · Citizens ...</b>		<b>-152.15</b>
				6100 · Equipmen...		-152.15	152.15
TOTAL						-152.15	152.15
<b>Check</b>	<b>EFT</b>	<b>04/15/2024</b>	<b>Carson Oil</b>		<b>1015 · Citizens ...</b>		<b>-578.87</b>
				6130 · Gas & Oil		-578.87	578.87

## Philomath Fire and Rescue Check Detail April 2024

Type	Num	Date	Name	Item	Account	Paid Amount	Original Amount
TOTAL						-578.87	578.87
<b>Check</b>	<b>EFT</b>	<b>04/16/2024</b>	<b>City of Philomath</b>		<b>1015 · Citizens ...</b>		<b>-239.70</b>
					6050 · Utilities	-224.50	224.50
					6050 · Utilities	-15.20	15.20
TOTAL						-239.70	239.70
<b>Check</b>	<b>EFT</b>	<b>04/20/2024</b>	<b>Consumer Pow...</b>		<b>1015 · Citizens ...</b>		<b>-415.72</b>
					6050 · Utilities	-338.77	338.77
					6050 · Utilities	-76.95	76.95
TOTAL						-415.72	415.72
<b>Check</b>	<b>OLP</b>	<b>04/12/2024</b>	<b>Riverstrong</b>		<b>1015 · Citizens ...</b>		<b>-19,748.02</b>
					6010 · Office Su...	-19,748.02	19,748.02
TOTAL						-19,748.02	19,748.02
<b>Bill Pmt -Check</b>	<b>32178</b>	<b>04/10/2024</b>	<b>Andrew Licon</b>		<b>1015 · Citizens ...</b>		<b>-100.00</b>
Bill	EMR...	03/16/2024			6217-2 · EMR E...	-100.00	100.00
TOTAL						-100.00	100.00
<b>Bill Pmt -Check</b>	<b>32179</b>	<b>04/10/2024</b>	<b>CIS Trust</b>		<b>1015 · Citizens ...</b>		<b>-582.00</b>
Bill	2022...	03/15/2024			6030 · Dues and...	-582.00	582.00
TOTAL						-582.00	582.00
<b>Bill Pmt -Check</b>	<b>32183</b>	<b>04/01/2024</b>	<b>Alexander Brad...</b>		<b>1015 · Citizens ...</b>		<b>-4,152.00</b>
Bill	Wint...	04/01/2024			6091 · Tuition R...	-4,152.00	4,152.00
TOTAL						-4,152.00	4,152.00
<b>Bill Pmt -Check</b>	<b>32184</b>	<b>04/01/2024</b>	<b>Butts Electric Inc.</b>		<b>1015 · Citizens ...</b>		<b>-430.00</b>
Bill	13050	03/25/2024			7110 · Capital O...	-430.00	430.00
TOTAL						-430.00	430.00
<b>Bill Pmt -Check</b>	<b>32185</b>	<b>04/01/2024</b>	<b>Cascade Badge...</b>		<b>1015 · Citizens ...</b>		<b>-175.25</b>
Bill	PFR...	03/24/2024			6250 · Uniforms	-175.25	175.25
TOTAL						-175.25	175.25
<b>Bill Pmt -Check</b>	<b>32186</b>	<b>04/01/2024</b>	<b>Chris Leonard</b>		<b>1015 · Citizens ...</b>		<b>-56.67</b>
Bill	2813...	03/25/2024			6161 · Vehicle M...	-56.67	56.67
TOTAL						-56.67	56.67
<b>Bill Pmt -Check</b>	<b>32187</b>	<b>04/01/2024</b>	<b>Department of ...</b>		<b>1015 · Citizens ...</b>		<b>-46.25</b>
Bill	ARF...	03/19/2024			6090 · Education...	-46.25	46.25

## Philomath Fire and Rescue Check Detail April 2024

Type	Num	Date	Name	Item	Account	Paid Amount	Original Amount
TOTAL						-46.25	46.25
<b>Bill Pmt -Check</b>	<b>32188</b>	<b>04/01/2024</b>	<b>Industrial Weldi...</b>		<b>1015 · Citizens ...</b>		<b>-31.00</b>
Bill	3757...	03/26/2024			6210 · Supplies -...	-31.00	31.00
TOTAL						-31.00	31.00
<b>Bill Pmt -Check</b>	<b>32189</b>	<b>04/01/2024</b>	<b>Koopman Cons...</b>		<b>1015 · Citizens ...</b>		<b>-504.12</b>
Bill	5154	03/31/2024			6001 · Contracte...	-504.12	504.12
TOTAL						-504.12	504.12
<b>Bill Pmt -Check</b>	<b>32190</b>	<b>04/01/2024</b>	<b>Levi Schell</b>		<b>1015 · Citizens ...</b>		<b>-18.00</b>
Bill	1351...	03/22/2024			6190 · Small Too...	-18.00	18.00
TOTAL						-18.00	18.00
<b>Bill Pmt -Check</b>	<b>32191</b>	<b>04/01/2024</b>	<b>Medline Industri...</b>		<b>1015 · Citizens ...</b>		<b>-563.62</b>
Bill	2312...	03/22/2024			6210 · Supplies -...	-311.03	311.03
Bill	2312...	03/23/2024			6210 · Supplies -...	-142.50	142.50
Bill	2312...	03/28/2024			6210 · Supplies -...	-103.50	103.50
Bill	1703...	03/29/2024			6210 · Supplies -...	-6.59	6.59
TOTAL						-563.62	563.62
<b>Bill Pmt -Check</b>	<b>32192</b>	<b>04/01/2024</b>	<b>Philomath Fire ...</b>		<b>1015 · Citizens ...</b>		<b>-581.26</b>
Bill	Febr...	03/27/2024			2232 · Union Dues	-425.52	425.52
Bill	Marc...	04/01/2024			2232 · Union Dues	-155.74	155.74
TOTAL						-581.26	581.26
<b>Bill Pmt -Check</b>	<b>32193</b>	<b>04/01/2024</b>	<b>Shonnard's</b>		<b>1015 · Citizens ...</b>		<b>-56.00</b>
Bill	1650...	03/26/2024			6180 · Grounds ...	-56.00	56.00
TOTAL						-56.00	56.00
<b>Bill Pmt -Check</b>	<b>32194</b>	<b>04/01/2024</b>	<b>Spaeth Lumber ...</b>		<b>1015 · Citizens ...</b>		<b>-13.87</b>
Bill	2403...	03/26/2024			6090 · Education...	-13.87	13.87
TOTAL						-13.87	13.87
<b>Bill Pmt -Check</b>	<b>32195</b>	<b>04/01/2024</b>	<b>Ultrex</b>		<b>1015 · Citizens ...</b>		<b>-69.42</b>
Bill	INV1...	03/28/2024			6100 · Equipmen...	-69.42	69.42
TOTAL						-69.42	69.42
<b>Bill Pmt -Check</b>	<b>32196</b>	<b>04/01/2024</b>	<b>Willamette Hos...</b>		<b>1015 · Citizens ...</b>		<b>-98.14</b>
Bill	5898...	03/21/2024			6161 · Vehicle M...	-68.95	68.95
Bill	5898...	03/22/2024			6161 · Vehicle M...	-29.19	29.19
TOTAL						-98.14	98.14
<b>Bill Pmt -Check</b>	<b>32197</b>	<b>04/02/2024</b>	<b>Ashley Scott</b>		<b>1015 · Citizens ...</b>		<b>-14.52</b>



## Philomath Fire and Rescue Check Detail April 2024

Type	Num	Date	Name	Item	Account	Paid Amount	Original Amount
Bill	8131...	03/28/2024			6320 · Communi...	-14.52	14.52
TOTAL						-14.52	14.52
<b>Bill Pmt -Check</b>	<b>32198</b>	<b>04/02/2024</b>	<b>Kolton Guilford</b>		<b>1015 · Citizens ...</b>		<b>-1,607.02</b>
Bill	Wint...	04/02/2024			6091 · Tuition R...	-1,607.02	1,607.02
TOTAL						-1,607.02	1,607.02
<b>Bill Pmt -Check</b>	<b>32199</b>	<b>04/02/2024</b>	<b>Medline Industri...</b>		<b>1015 · Citizens ...</b>		<b>-101.09</b>
Bill	2313...	04/02/2024			6200 · Supplies -...	-101.09	101.09
TOTAL						-101.09	101.09
<b>Bill Pmt -Check</b>	<b>32200</b>	<b>04/02/2024</b>	<b>Stephanie Valla...</b>		<b>1015 · Citizens ...</b>		<b>-2,590.00</b>
Bill	Wint...	04/02/2024			6091 · Tuition R...	-2,590.00	2,590.00
TOTAL						-2,590.00	2,590.00
<b>Bill Pmt -Check</b>	<b>32201</b>	<b>04/02/2024</b>	<b>Zoll Medical Co...</b>		<b>1015 · Citizens ...</b>		<b>-277.98</b>
Bill	4241...	04/02/2024			6210 · Supplies -...	-277.98	277.98
TOTAL						-277.98	277.98
<b>Bill Pmt -Check</b>	<b>32202</b>	<b>04/05/2024</b>	<b>Amy Wilkerson</b>		<b>1015 · Citizens ...</b>		<b>-179.38</b>
Bill	26844	04/02/2024			6270 · Volunteer...	-144.75	144.75
Bill	32582	04/03/2024			6270 · Volunteer...	-34.63	34.63
TOTAL						-179.38	179.38
<b>Bill Pmt -Check</b>	<b>32203</b>	<b>04/05/2024</b>	<b>Emily Dunham</b>		<b>1015 · Citizens ...</b>		<b>-600.00</b>
Bill	EMR...	04/05/2024			6217-2 · EMR E...	-600.00	600.00
TOTAL						-600.00	600.00
<b>Bill Pmt -Check</b>	<b>32204</b>	<b>04/05/2024</b>	<b>General Pacific,...</b>		<b>1015 · Citizens ...</b>		<b>-10.00</b>
Bill	1155...	04/03/2024			6190 · Small Too...	-10.00	10.00
TOTAL						-10.00	10.00
<b>Bill Pmt -Check</b>	<b>32205</b>	<b>04/05/2024</b>	<b>Kendra Islam</b>		<b>1015 · Citizens ...</b>		<b>-200.00</b>
Bill	EMR...	04/05/2024			6217-2 · EMR E...	-200.00	200.00
TOTAL						-200.00	200.00
<b>Bill Pmt -Check</b>	<b>32206</b>	<b>04/05/2024</b>	<b>Medline Industri...</b>		<b>1015 · Citizens ...</b>		<b>-62.49</b>
Bill	2313...	04/03/2024			6200 · Supplies -...	-62.49	62.49
TOTAL						-62.49	62.49
<b>Bill Pmt -Check</b>	<b>32207</b>	<b>04/05/2024</b>	<b>MPTV, Inc.</b>		<b>1015 · Citizens ...</b>		<b>-163.85</b>

## Philomath Fire and Rescue Check Detail April 2024

Type	Num	Date	Name	Item	Account	Paid Amount	Original Amount
Bill	AA25...	03/05/2024			6200 · Supplies -...	-13.44	13.44
Bill	B401...	03/11/2024			6161 · Vehicle M...	-4.48	4.48
Bill	B401...	03/15/2024			6161 · Vehicle M...	-6.16	6.16
Bill	B401...	03/15/2024			6170 · Building ...	-6.76	6.76
Bill		03/16/2024			6161 · Vehicle M...	-44.46	44.46
Bill	B402...	03/17/2024			6161 · Vehicle M...	-16.73	16.73
Bill	B402...	03/20/2024			6161 · Vehicle M...	-4.07	4.07
Bill	B402...	03/21/2024			6161 · Vehicle M...	-2.06	2.06
Bill	B403...	03/22/2024			6161 · Vehicle M...	-47.53	47.53
Bill	B403...	03/28/2024			6161 · Vehicle M...	-10.18	10.18
Bill	B404...	03/29/2024			6161 · Vehicle M...	-7.98	7.98
TOTAL						-163.85	163.85
<b>Bill Pmt -Check</b>	<b>32208</b>	<b>04/05/2024</b>	<b>SeaWestern</b>		<b>1015 · Citizens ...</b>		<b>-158.14</b>
Bill	INV3...	04/03/2024			6250 · Uniforms	-158.14	158.14
TOTAL						-158.14	158.14
<b>Bill Pmt -Check</b>	<b>32209</b>	<b>04/05/2024</b>	<b>Willamette Hos...</b>		<b>1015 · Citizens ...</b>		<b>-21.14</b>
Bill	5904...	04/02/2024			6161 · Vehicle M...	-21.14	21.14
TOTAL						-21.14	21.14
<b>Bill Pmt -Check</b>	<b>32210</b>	<b>04/06/2024</b>	<b>Allan Aguirre</b>		<b>1015 · Citizens ...</b>		<b>-200.00</b>
Bill	EMR...	04/06/2024			6217-2 · EMR E...	-200.00	200.00
TOTAL						-200.00	200.00
<b>Bill Pmt -Check</b>	<b>32211</b>	<b>04/06/2024</b>	<b>Chancy Ferguson</b>		<b>1015 · Citizens ...</b>		<b>-130.86</b>
Bill	7412...	04/05/2024			6161 · Vehicle M...	-130.86	130.86
TOTAL						-130.86	130.86
<b>Bill Pmt -Check</b>	<b>32212</b>	<b>04/06/2024</b>	<b>Chris Leonard</b>		<b>1015 · Citizens ...</b>		<b>-55.66</b>
Bill	0406...	04/06/2024			6161 · Vehicle M...	-55.66	55.66
TOTAL						-55.66	55.66
<b>Bill Pmt -Check</b>	<b>32213</b>	<b>04/06/2024</b>	<b>Oregon Volunte...</b>		<b>1015 · Citizens ...</b>		<b>-440.00</b>
Bill	2024...	04/05/2024			6090 · Education...	-440.00	440.00
TOTAL						-440.00	440.00
<b>Bill Pmt -Check</b>	<b>32214</b>	<b>04/06/2024</b>	<b>Republic Servic...</b>		<b>1015 · Citizens ...</b>		<b>-3,279.89</b>
Bill	0452...	04/01/2024			6050 · Utilities	-3,279.89	3,279.89
TOTAL						-3,279.89	3,279.89
<b>Bill Pmt -Check</b>	<b>32215</b>	<b>04/06/2024</b>	<b>SeaWestern</b>		<b>1015 · Citizens ...</b>		<b>-3,010.54</b>
Bill	SO2...	04/04/2024			6250 · Uniforms	-3,010.54	3,010.54
TOTAL						-3,010.54	3,010.54
<b>Bill Pmt -Check</b>	<b>32216</b>	<b>04/06/2024</b>	<b>The Corvallis Cl...</b>		<b>1015 · Citizens ...</b>		<b>-2,762.00</b>

## Philomath Fire and Rescue Check Detail April 2024

Type	Num	Date	Name	Item	Account	Paid Amount	Original Amount
Bill	2014...	04/08/2024			6310 · Physical ...	-2,762.00	2,762.00
TOTAL						-2,762.00	2,762.00
<b>Bill Pmt -Check</b>	<b>32217</b>	<b>04/06/2024</b>	<b>TWGW, Inc. dba...</b>		<b>1015 · Citizens ...</b>		<b>-74.88</b>
Bill	8009...	03/29/2024			6161 · Vehicle M...	-66.89	66.89
Bill	8017...	04/06/2024			6161 · Vehicle M...	-7.99	7.99
TOTAL						-74.88	74.88
<b>Bill Pmt -Check</b>	<b>32218</b>	<b>04/08/2024</b>	<b>CoEnergy Prop...</b>		<b>1015 · Citizens ...</b>		<b>-6,857.44</b>
Bill	54506	04/08/2024			7110 · Capital O...	-6,857.44	6,857.44
TOTAL						-6,857.44	6,857.44
<b>Bill Pmt -Check</b>	<b>32219</b>	<b>04/13/2024</b>	<b>AT&amp;T Mobility</b>		<b>1015 · Citizens ...</b>		<b>-1,398.00</b>
Bill	6918...	04/11/2024			6010 · Office Su...	-1,398.00	1,398.00
TOTAL						-1,398.00	1,398.00
<b>Bill Pmt -Check</b>	<b>32220</b>	<b>04/13/2024</b>	<b>Cascade Fire E...</b>		<b>1015 · Citizens ...</b>		<b>-2,274.41</b>
Bill	INV1...	04/16/2024			6190 · Small Too...	-2,274.41	2,274.41
TOTAL						-2,274.41	2,274.41
<b>Bill Pmt -Check</b>	<b>32221</b>	<b>04/13/2024</b>	<b>Life Assist, Inc.</b>		<b>1015 · Citizens ...</b>		<b>-303.92</b>
Bill	1426...	04/15/2024			6210 · Supplies -...	-303.92	303.92
TOTAL						-303.92	303.92
<b>Bill Pmt -Check</b>	<b>32222</b>	<b>04/13/2024</b>	<b>Local Governm...</b>		<b>1015 · Citizens ...</b>		<b>-81.00</b>
Bill	69256	04/10/2024			6001 · Contracte...	-81.00	81.00
TOTAL						-81.00	81.00
<b>Bill Pmt -Check</b>	<b>32223</b>	<b>04/13/2024</b>	<b>Medline Industri...</b>		<b>1015 · Citizens ...</b>		<b>-272.34</b>
Bill	2315...	04/13/2024			6210 · Supplies -...	-117.50	117.50
Bill	2315...	04/16/2024			6210 · Supplies -...	-154.84	154.84
TOTAL						-272.34	272.34
<b>Bill Pmt -Check</b>	<b>32224</b>	<b>04/13/2024</b>	<b>Riece Hines</b>		<b>1015 · Citizens ...</b>		<b>-1,800.00</b>
Bill	Wint...	04/16/2024			6091 · Tuition R...	-1,800.00	1,800.00
TOTAL						-1,800.00	1,800.00
<b>Bill Pmt -Check</b>	<b>32225</b>	<b>04/13/2024</b>	<b>SeaWestern</b>		<b>1015 · Citizens ...</b>		<b>-3,468.50</b>
Bill	INV3...	04/11/2024			6250 · Uniforms	-3,468.50	3,468.50
TOTAL						-3,468.50	3,468.50
<b>Bill Pmt -Check</b>	<b>32226</b>	<b>04/13/2024</b>	<b>TWGW, Inc. dba...</b>		<b>1015 · Citizens ...</b>		<b>-49.74</b>

**Philomath Fire and Rescue**  
**Check Detail**  
**April 2024**

Type	Num	Date	Name	Item	Account	Paid Amount	Original Amount
Bill	8022...	04/12/2024			6161 · Vehicle M...	-17.63	17.63
Bill	8022...	04/12/2024			6161 · Vehicle M...	-17.14	17.14
Bill	8025...	04/15/2024			6160 · Equipmen...	-14.97	14.97
TOTAL						-49.74	49.74
<b>Bill Pmt -Check</b>	<b>32227</b>	<b>04/23/2024</b>	<b>Chris Leonard</b>		<b>1015 · Citizens ...</b>		<b>-25.77</b>
Bill	0157...	04/15/2024			6161 · Vehicle M...	-5.50	5.50
Bill	0418...	04/18/2024			6270 · Volunteer...	-20.27	20.27
TOTAL						-25.77	25.77
<b>Bill Pmt -Check</b>	<b>32228</b>	<b>04/23/2024</b>	<b>Industrial Weldi...</b>		<b>1015 · Citizens ...</b>		<b>-31.00</b>
Bill	3806...	04/16/2024			6210 · Supplies -...	-31.00	31.00
TOTAL						-31.00	31.00
<b>Bill Pmt -Check</b>	<b>32229</b>	<b>04/23/2024</b>	<b>Medline Industri...</b>		<b>1015 · Citizens ...</b>		<b>-452.12</b>
Bill	2315...	04/18/2024			6200 · Supplies -...	-452.12	452.12
TOTAL						-452.12	452.12
<b>Bill Pmt -Check</b>	<b>32230</b>	<b>04/23/2024</b>	<b>Nate Bending</b>		<b>1015 · Citizens ...</b>		<b>-389.00</b>
Bill	Boot ...	04/22/2024			6250 · Uniforms	-389.00	389.00
TOTAL						-389.00	389.00
<b>Bill Pmt -Check</b>	<b>32231</b>	<b>04/23/2024</b>	<b>Nick's Auto Rep...</b>		<b>1015 · Citizens ...</b>		<b>-373.64</b>
Bill	18517	04/16/2024			6161 · Vehicle M...	-80.13	80.13
Bill	18527	04/17/2024			6161 · Vehicle M...	-293.51	293.51
TOTAL						-373.64	373.64
<b>Bill Pmt -Check</b>	<b>32232</b>	<b>04/23/2024</b>	<b>Paula Anderson.</b>		<b>1015 · Citizens ...</b>		<b>-198.94</b>
Bill	0420...	04/17/2024			6270 · Volunteer...	-179.95	179.95
					6200 · Supplies -...	-18.99	18.99
TOTAL						-198.94	198.94
<b>Bill Pmt -Check</b>	<b>32233</b>	<b>04/23/2024</b>	<b>Peterson Truck...</b>		<b>1015 · Citizens ...</b>		<b>-6,506.92</b>
Bill	7070...	04/17/2024			6161 · Vehicle M...	-6,506.92	6,506.92
TOTAL						-6,506.92	6,506.92
<b>Bill Pmt -Check</b>	<b>32234</b>	<b>04/23/2024</b>	<b>Republic Servic...</b>		<b>1015 · Citizens ...</b>		<b>-61.70</b>
Bill	5223...	04/12/2024			6050 · Utilities	-61.70	61.70
TOTAL						-61.70	61.70
<b>Bill Pmt -Check</b>	<b>32235</b>	<b>04/23/2024</b>	<b>SeaWestern</b>		<b>1015 · Citizens ...</b>		<b>-771.30</b>
Bill	INV3...	04/17/2024			6250 · Uniforms	-746.70	746.70
Bill	INV3...	04/22/2024			6250 · Uniforms	-24.60	24.60

**Philomath Fire and Rescue**  
**Check Detail**  
 April 2024

Type	Num	Date	Name	Item	Account	Paid Amount	Original Amount
TOTAL						-771.30	771.30
<b>Bill Pmt -Check</b>	<b>32236</b>	<b>04/23/2024</b>	<b>Spaeth Lumber ...</b>		<b>1015 · Citizens ...</b>		<b>-354.87</b>
Bill	H980...	04/18/2024			6170 · Building ...	-354.87	354.87
TOTAL						-354.87	354.87
<b>Bill Pmt -Check</b>	<b>32237</b>	<b>04/23/2024</b>	<b>TWGW, Inc. dba...</b>		<b>1015 · Citizens ...</b>		<b>-38.95</b>
Bill	8031...	04/21/2024			6161 · Vehicle M...	-35.66	35.66
Bill	8032...	04/22/2024			6161 · Vehicle M...	-3.29	3.29
TOTAL						-38.95	38.95
<b>Bill Pmt -Check</b>	<b>32238</b>	<b>04/23/2024</b>	<b>Willamette Hos...</b>		<b>1015 · Citizens ...</b>		<b>-59.80</b>
Bill	5913...	04/15/2024			6161 · Vehicle M...	-34.72	34.72
Bill	5916...	04/18/2024			6161 · Vehicle M...	-25.08	63.52
TOTAL						-59.80	98.24
<b>Bill Pmt -Check</b>	<b>32239</b>	<b>04/23/2024</b>	<b>General Pacific,...</b>		<b>1015 · Citizens ...</b>		<b>-800.00</b>
Bill	1491...	04/23/2024			6090 · Education...	-800.00	800.00
TOTAL						-800.00	800.00
<b>Bill Pmt -Check</b>	<b>32240</b>	<b>04/29/2024</b>	<b>Amy Wilkerson</b>		<b>1015 · Citizens ...</b>		<b>-449.70</b>
Bill	May ...	04/29/2024			6270 · Volunteer...	-449.70	449.70
TOTAL						-449.70	449.70
<b>Bill Pmt -Check</b>	<b>32241</b>	<b>04/29/2024</b>	<b>Andy Louden`</b>		<b>1015 · Citizens ...</b>		<b>-55.58</b>
Bill	7406...	04/26/2024			6090 · Education...	-55.58	55.58
TOTAL						-55.58	55.58
<b>Bill Pmt -Check</b>	<b>32242</b>	<b>04/29/2024</b>	<b>Cody Eddy</b>		<b>1015 · Citizens ...</b>		<b>-100.00</b>
Bill	EMR...	04/26/2024			6217-2 · EMR E...	-100.00	100.00
TOTAL						-100.00	100.00
<b>Bill Pmt -Check</b>	<b>32243</b>	<b>04/29/2024</b>	<b>Corvallis Tool C...</b>		<b>1015 · Citizens ...</b>		<b>-158.00</b>
Bill	25309	04/19/2024			6161 · Vehicle M...	-158.00	158.00
TOTAL						-158.00	158.00
<b>Bill Pmt -Check</b>	<b>32244</b>	<b>04/29/2024</b>	<b>Layne Converse</b>		<b>1015 · Citizens ...</b>		<b>-183.75</b>
Bill	44824	04/23/2024			6090 · Education...	-183.75	183.75
TOTAL						-183.75	183.75
<b>Bill Pmt -Check</b>	<b>32245</b>	<b>04/29/2024</b>	<b>Les Schwab</b>		<b>1015 · Citizens ...</b>		<b>-117.00</b>
Bill	2700...	04/24/2024			7110 · Capital O...	-117.00	117.00

## Philomath Fire and Rescue Check Detail April 2024

Type	Num	Date	Name	Item	Account	Paid Amount	Original Amount
TOTAL						-117.00	117.00
<b>Bill Pmt -Check</b>	<b>32246</b>	<b>04/29/2024</b>	<b>Phil Burkum</b>		<b>1015 · Citizens ...</b>		<b>-388.45</b>
Bill	Tools...	04/29/2024			6270 · Volunteer...	-388.45	388.45
TOTAL						-388.45	388.45
<b>Bill Pmt -Check</b>	<b>32247</b>	<b>04/29/2024</b>	<b>Spaeth Lumber ...</b>		<b>1015 · Citizens ...</b>		<b>-455.97</b>
Bill	2404...	04/26/2024			6170 · Building ...	-455.97	455.97
TOTAL						-455.97	455.97
<b>Bill Pmt -Check</b>	<b>32248</b>	<b>04/29/2024</b>	<b>TWGW, Inc. dba...</b>		<b>1015 · Citizens ...</b>		<b>-17.63</b>
Bill	8022...	04/12/2024			6161 · Vehicle M...	-17.63	17.63
TOTAL						-17.63	17.63
<b>Bill Pmt -Check</b>	<b>32249</b>	<b>04/29/2024</b>	<b>Andy Louden`</b>		<b>1015 · Citizens ...</b>		<b>-157.39</b>
Bill	4793...	04/29/2024			6250 · Uniforms	-157.39	157.39
TOTAL						-157.39	157.39
<b>Bill Pmt -Check</b>	<b>32250</b>	<b>04/29/2024</b>	<b>Paula Anderson.</b>		<b>1015 · Citizens ...</b>		<b>-2,634.90</b>
Bill	2024...	04/29/2024			6270 · Volunteer...	-2,275.00	2,275.00
Bill	May ...	04/29/2024			6270 · Volunteer...	-359.90	359.90
TOTAL						-2,634.90	2,634.90

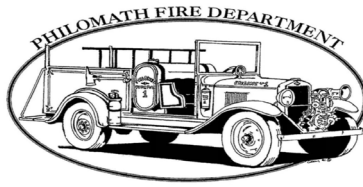
**Philomath Fire and Rescue**  
**A/P Aging Detail**  
**As of April 30, 2024**

Type	Date	Num	Name	Due Date	Aging	Open Balance
<b>Current</b>						
Bill	04/20/2024	B4072...	MPTV, Inc.	04/30/2024		18.55
Bill	04/23/2024	B4081...	MPTV, Inc.	05/03/2024		3.79
Bill	04/30/2024	B4090...	MPTV, Inc.	05/10/2024		7.49
Bill	04/30/2024	592335	Willamette Hose & F...	05/10/2024		69.28
Bill	04/30/2024	B4090...	MPTV, Inc.	05/10/2024		83.76
Total Current						182.87
<b>1 - 30</b>						
Bill	04/01/2024	B4046...	MPTV, Inc.	04/11/2024	19	24.32
Bill	04/02/2024	B4047...	MPTV, Inc.	04/12/2024	18	20.99
Bill	04/05/2024	B4050...	MPTV, Inc.	04/15/2024	15	17.00
Bill	04/06/2024	B4053...	MPTV, Inc.	04/16/2024	14	7.52
Bill	04/11/2024	B4060...	MPTV, Inc.	04/21/2024	9	22.50
Bill	04/11/2024	B4059...	MPTV, Inc.	04/21/2024	9	15.58
Bill	04/13/2024	B4063...	MPTV, Inc.	04/23/2024	7	9.52
Bill	04/19/2024	B4072...	MPTV, Inc.	04/29/2024	1	8.28
Total 1 - 30						125.71
<b>31 - 60</b>						
Total 31 - 60						
<b>61 - 90</b>						
Credit	02/26/2024	C14663	Hughes Fire Equipm...			-63.54
Total 61 - 90						-63.54
<b>&gt; 90</b>						
General Journal	06/30/2023	AUDIT...	SAIF Corporation			-28,078.82
Credit	12/05/2023	790240	TWGW, Inc. dba Phi...			-13.72
Total > 90						-28,092.54
<b>TOTAL</b>						<b>-27,847.50</b>

**Philomath Fire and Rescue**  
**A/R Aging Detail**  
 As of April 30, 2024

Type	Date	Num	P. O. #	Name	Terms	Due Date	Class	Aging	Open Balance
<b>Current</b>									
Total Current									
<b>1 - 30</b>									
Invoice	04/16/2024	2015-...		Community Services...		04/16/2024	General F...	14	275.00
Total 1 - 30									275.00
<b>31 - 60</b>									
Total 31 - 60									
<b>61 - 90</b>									
Invoice	02/06/2024	2015-...		Metropolitan Reporti...		02/06/2024	General F...	84	18.57
Invoice	02/29/2024	2015-...		OSU Student Health...		02/29/2024	General F...	61	855.00
Total 61 - 90									873.57
<b>&gt; 90</b>									
General Journal	06/30/2019	ER19		Adjustment`			General F...		47,131.32
General Journal	06/30/2021	AJE21...		Adjustment`			General F...		-47,131.00
General Journal	06/30/2021	AJE21...		Adjustment`			General F...		29,146.00
General Journal	06/30/2021	AJE21...		Adjustment`			General F...		8,637.00
General Journal	06/30/2021	AJE21...		Adjustment`			General F...		-1,197.57
Invoice	06/01/2022	2015-...		Metropolitan Reporti...		06/01/2022	General F...	699	25.00
Total > 90									36,610.75
<b>TOTAL</b>									<b>37,759.32</b>





Philomath Fire and Rescue Volunteer Association, Inc

Report to the Board of Directors

8 May 2024

Association Business

- Regular Association meetings
- Committees met to work on Budgets.
- Reviewing Scholarship Applications.

Volunteer Activity

- Staffed to help provide coverage as needed.
- Continue to assist in the organization and teaching drills.
- Supporting Fire Academy.
- Station Repairs and upgrades at 203.
- Finished 263
- Members participating with Training Facility and Apparatus Committees.
- Participated and helped with Driver Operator Class.
- Lt. Anderson teaching CPR classes.
- Wildland Refresher Training
- Assisting ODOT with Butterfly Project
- Provide EMT coverage at Pack Tests.

Recruitment and retention

- Onboarded 1 Fire Volunteer and 1 EMS

Respectfully submitted.

Dan Eddy  
President

Paula Anderson  
Vice President

Jean Goul  
Treasurer

Kendra Islam  
Secretary

# FIRE CHIEF REVIEW PROCESS

1) Monthly Check-Ins, done by the board president and board members per schedule.

Coffee, Office Visit, Lunch, scheduled with the Fire Chief

2) Each third month the check-in is to be more formal with written comments/feedback for the Fire Chief and board input as appropriate. Normally done by the board President.

3) Preparation for Annual Review

a. January board appoints member to do the annual review – nominally the board President, designated to talk to the Fire Chief and his staff for 360-review.

b. January – schedule meetings (in-person, phone-call, other) with the Deputy Chief, Union President, Volunteer Association President and the Office Administrator.

See appendix C for suggested email wording.

See appendix D for suggested questions to ask.

c. Use an on-line tool to conduct a survey of the entire department.

See appendix A for suggested questions.

See appendix B for suggested email wording to announce the survey.

d. Fire Chief fills out self-evaluation form.

See appendix E for suggested form

See appendix F for evaluation of form

e. Board schedules executive session for review of Fire Chief at March meeting.

4) Use the input from above and present to the board a summary of the results.

5) The board then decides on the appropriate course of action.

a. Salary adjustment

b. Recommend training/courses

c. Disciplinary Action

d. Other

# FIRE CHIEF REVIEW PROCESS

## Timeline:

Jan: 360 Survey

Feb: Chief Self-Evaluation

Mar: Board Meeting – Executive Meeting

Prior to June: Board Meeting – Vote on Fire Chief Salary Package

## APPENDIX A - SUGGESTED 360 SURVEY QUESTIONS

Sent to the entire department, first responders and staff.

1. Does the Chief provide leadership for the department?  
Scale: Strongly Disagree, Disagree, Neutral, Agree, Strongly Agree
  
2. Does the Chief promote teamwork?  
Scale: Strongly Disagree, Disagree, Neutral, Agree, Strongly Agree
  
3. Does the Chief communicate well?  
Scale: Strongly Disagree, Disagree, Neutral, Agree, Strongly Agree
  
4. Do I feel like I have the opportunity for input and feedback?  
Scale: A Great Deal, A Lot, A Moderate Amount, A Little, None at All
  
5. Does the Chief follow-through on decisions and communications:  
Scale: Strongly Disagree, Disagree, Neutral, Agree, Strongly Agree
  
6. Does the Chief involve others in decision making?  
Scale: Strongly Disagree, Disagree, Neutral, Agree, Strongly Agree

# FIRE CHIEF REVIEW PROCESS

## APPENDIX B - SUGGESTED 360 SURVEY QUESTIONS

EMAIL SENT TO ENTIRE DEPARTMENT ANNOUNCING THE SURVEY

Hello Emergency Responders,

The board takes its responsibility of managing the Fire Chief seriously. As part of this responsibility the board is conducting a 360 review of the Fire Chief as part of the annual review process. We would like your input on the Chief.

This will only take a few minutes of your time and will be greatly appreciated.

SURVEY LINK: Link to Survey: [https:// xxxxxxxxxxxxxxxxxxxxxxxxxxx](https://xxxxxxxxxxxxxxxxxxxxxxxx)

In addition, if there are any comments about the Chief, please email them to the Board President. ALL comments will be kept confidential to the board, all names/emails will be removed from comments emailed.

Email: Board President

Thank You

Board President

# FIRE CHIEF REVIEW PROCESS

## APPENDIX C -- EMAIL TO, Deputy Chief, Union President, Volunteer President

Hello Deputy Chief *(name of Deputy Chief)*

Hello Union President *(name of Union President Name)*

Hello Volunteer President *(name of Volunteer President)*

The board takes its responsibility of managing the Chief seriously. As part of this responsibility the board is conducting a 360 review of the Fire Chief as part of the annual review process. We would like your input on the Chief.

This will only take a few minutes of your time and will be greatly appreciated. Your comments will be kept confidential to the board.

I have been designated by the board to contact you.

Please call me.

My schedule is open all day on the following dates:

Dates ---

Thank You

Board President / Phone #

# **FIRE CHIEF REVIEW PROCESS**

## **APPENDIX D - Suggested Questions for the 360 meeting**

- 1) How are the interactions/communications with the FC and you?
- 2) How are the interactions/communications with the FC and your team
- 3) How are the interactions/communications with the FC and other agencies/city?
- 4) Are there areas the FC needs to improve/strengthen?

# FIRE CHIEF REVIEW PROCESS

## APPENDIX E – FIRE CHIEF SELF EVALUATION FORM



<b>Employee's Name:</b> Name	<b>Date:</b> Date
<b>Title:</b> Title	
<b>Evaluator:</b> Supervisor	
<b>Evaluation Period:</b> Period	

### Job Review

Discuss your performance on the essential functions of your position? Were there any special circumstances that have helped or hindered you in your position this year?

1. What were your goals for the review period? List them and discuss whether you achieved them or not. If you did not achieve a goal, please discuss the reasons why.

### Accomplishments

What do you think has been your most important contribution to the district?

Describe development/community-building activities that you participated in since last year (e.g., offsite seminars/classes, association memberships, onsite training, peer-training, on-the-job experience, better exposure to challenging projects).

# FIRE CHIEF REVIEW PROCESS

## Goal Setting

---

1. What are the goals you have set for yourself for the coming year and what actions will you take to accomplish these goals? How can the board support you in accomplishing the goals?
2. What would you like to accomplish in the coming year for your own development? Do you feel you need any additional training in any of your job tasks/assignments?

## Management

---

1. How are you managing the fiscal health of your department?
2. How have you shown leadership this year?
3. What is most challenging for you as a manager of employees? On the flip side, what is most rewarding for you as a manager of employees?

## Communication

---

1. Do you have any suggestions that would improve the operations of your workgroup and/or department?
2. Is there anything else you would like to share in this self-evaluation that was not specifically asked/addressed above?

## Staff Pulse Checks

---

1. How have the quarterly pulse checks with staff informed your work in the past year?



# FIRE CHIEF REVIEW PROCESS

# FIRE CHIEF REVIEW PROCESS

## APPENDIX F – FIRE CHIEF SELF EVALUATION FORM



Philomath Fire & Rescue Fire Department

### JOB PERFORMANCE EVALUATION FORM

Fire Chief

Confidential

Date: [Click here to enter a date.](#)

Employee: [Click here to enter text.](#)

Department: [Click here to enter text.](#)

Title: [Click here to enter text.](#)

Supervisor: [Click here to enter text.](#)

Evaluation Period: [Click here to enter text.](#)

Type: [Choose an item.](#)

### PERFORMANCE PLANNING AND RESULTS

Performance Review

Use completed self-evaluation provided by the employee.

Rate the employee's level of performance using the definitions below.

# FIRE CHIEF REVIEW PROCESS

Review with employee each performance factor used to evaluate his/her work performance, review and list goals, add comments, sign and file.

## Performance Rating Definitions

The following ratings must be used to ensure commonality of language and consistency on overall ratings: (There should be supporting comments to justify ratings of “Below Expectations”)

5: Performance is routinely above job requirements. Performance at this level is clearly superior and difficult to achieve.

4: Performance is sometimes above job requirements; consistent high-quality work.

3: Performance is regularly competent and dependable. This level of performance is expected.

2: Performance needs extra attention; sometimes does not fulfill requirements.

1: Performance fails to meet job requirements on a frequent basis. Improvement is required.

Section A: Job Description: Rate the employee’s performance on the essential functions on the job description using the 1-5 scale, or N/A if applicable. Look at all bullet points and provide an average. If there is an outlier, break out item and provide comments, below.

<b>Leadership</b> – Routinely demonstrates leadership abilities:	<b>Score:</b>
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## FIRE CHIEF REVIEW PROCESS

<ul style="list-style-type: none"> <li>a. Operates with high moral standards regarding duties and responsibility</li> <li>b. Provides effective leadership for all personnel necessary to carry out the business and mission of the district</li> <li>c. Responds to critical emergencies with the capability of supporting or assuming command</li> <li>d. Establishes challenging goals and provides opportunities for staff growth, delegating and coordinating effectively</li> <li>e. Initiates changes and identifies new methods to improve results</li> </ul>	
<b>Comments/Outliers:</b>	
<b>Communication –</b> <ul style="list-style-type: none"> <li>a. Communicates effectively and respectfully with district personnel, board of directors, budget committee, civil service, labor officials, and the community</li> <li>b. Makes effective public presentations</li> <li>c. Gains cooperation through respectful discussion</li> </ul>	<b>Score:</b>
<b>Comments/Outliers:</b>	
<b>Teamwork –</b> <ul style="list-style-type: none"> <li>d. Effective in getting along with fellow employees and volunteers</li> <li>e. Respects others’ rights and shows a cooperative, respectful spirit</li> </ul>	<b>Score:</b>
<b>Comments/Outliers:</b>	
<b>Decision Making/Problem Solving –</b> <ul style="list-style-type: none"> <li>a. Understands problems and makes timely, practical decisions that result in effective solutions.</li> <li>b. Reacts quickly and calmly in emergency situations</li> </ul>	<b>Score:</b>
<b>Comments/Outliers:</b>	
<b>Board Relationships –</b> <ul style="list-style-type: none"> <li>a. Achieves performance goals set with the board, in alignment with the strategic plan.</li> <li>b. Makes effective, clear recommendations to the Board</li> </ul>	<b>Score:</b>
<b>Comments/Outliers:</b>	
<b>Financial Responsibility –</b> <ul style="list-style-type: none"> <li>a. Implements appropriate reporting and control procedures</li> <li>b. Operates efficiently at lowest cost; staying within established budgets</li> </ul>	<b>Score:</b>

## FIRE CHIEF REVIEW PROCESS

<b>Comments/Outliers:</b>	
<b>Safety –</b> a. Work habits and attitudes toward workplace safety support a safe employee workplace b. Safety practices support community safety c. Station is supplied with proper facilities and equipment for staff to work effectively and safety	<b>Score:</b>
<b>Comments/Outliers:</b>	
<b>Dependability –</b> a. In compliance with instructions/guidance and performs well under usual and unusual circumstances b. Shows good working habits	<b>Score:</b>
<b>Comments/Outliers:</b>	
<b>Human Resource Management –</b> a. Oversees the district’s personnel management system including hiring, promotions, appraisals, and discipline, including taking appropriate and timely action with marginal or unsatisfactory performers	<b>Score:</b>
<b>Comments/Outliers:</b>	

Goals/accomplishments completed during evaluation period which support strategic plan.  
 Supervisors: Discuss progress made by employee towards goals and state degree of achievement on listed goals.

List and discuss 1-5 expectations/goals for the upcoming review period. Remember SMART goals. (Specific, Measurable, Achievable, Relevant, and Time-Bound)

**If contract year, eligible for contract renewal?** [Y, N, N/A]

# FIRE CHIEF REVIEW PROCESS

**Eligible for Merit Increase:** [Y, N, N/A]

Supervisor Comments: Make general comments regarding employee’s performance during the appraisal year. Must discuss all “below expectation” ratings with clear direction on what is required to bring performance in-line with expectations and “exceed expectation” ratings and why the performance is exceptional. If in the work-plan, tie comments to work plan behavior change expectations.

Employee Comments:

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Employee

Date

I certify that this report has been discussed with me. I understand my signature does not necessarily indicate agreement and that my Self-Evaluation Form will be attached to this document.

Evaluated by

Date

Board President

Date

# EMPLOYMENT AGREEMENT FOR FIRE CHIEF 2024-2025

THIS AGREEMENT is made and entered into on this 8 day of May 2024, between Philomath Fire and Rescue District, a duly formed rural fire protection district under ORS Chapter 478, hereinafter referred to as **Employer**, and Chancy Ferguson who the District desires to continue to employ as the regular Fire Chief, hereinafter referred to as **Employee**. This Agreement replaces the previous Fire Chief Agreement, dated June 12, 2023. This new agreement commences on July 1 of 2024.

It is hereby agreed as follows:

## SECTION I. EMPLOYMENT

Employer hereby employs Employee, and Employee accepts employment pursuant to the terms and conditions of this Agreement. Employee shall serve as an FLSA-exempt, non-union employee subject to the District's personnel policies, rules, and procedures. Nothing in the policies of the District is designed or intended to give the Chief any rights as to expectations of employment or term of employment except as set out in this Agreement. If there is a conflict between any District policies and this Agreement, this Agreement shall prevail. Specifically, the Chief is not subject to any disciplinary and performance review provisions in the District's policies; instead, this Agreement provides the sole disciplinary and performance review provisions applicable to the Chief.

The Chief's duties and responsibilities are set out in Section IV, below, and the attached Fire Chief Job Description marked as Exhibit A and incorporated herein by reference.

## SECTION II. REVIEWS

Employer will schedule reviews with the Employee to check pulse of the organization.

## SECTION III. TERM / RENEWAL / OPTION

The original term of this Agreement shall be for twelve months (12 months), commencing on July 1 of the agreement year. This Agreement will automatically renew on one-year renewal terms unless either party provides written notice of its intent not to renew within ninety days of the expiration of the original term or any renewal terms.

**SECTION IV. DUTIES** -- Details in the Job Description attached as **Exhibit A**.

Employee, in consideration of the compensation and benefits provided herein, hereby agrees:

A. To initiate, administer and supervise all services of Employer; to perform all duties of the Fire Chief as listed in the attached job description which may be amended from time to time by the Board of Directors;

B. To initiate, administer and supervise all functions and programs of Employer;

C. To supervise the maintenance and upkeep of any facilities and equipment owned or maintained by Employer, and to recommend to Employer the acquisition of new or sale of used equipment and facilities;

D. To keep and maintain proper fiscal records for Employer and cause an annual budget to be produced in a timely manner;

E. To manage, hire and fire all personnel necessary to carry out the business of Employer, subject to Board approval;

F. To perform all functions necessary to completely and fully administer Department in accordance with the directives and policies of Employer;

G. To work a minimum of 40 hours per week and to accurately record all hours worked. Employee and Employer agree and understand that Employee will often work in excess of 40 work hours in one week. Employee agrees to keep regular in-office work hours.

## **SECTION V. COMPENSATION AND BENEFITS**

Employee shall be paid an annual salary of \$104,133 which represents a 5.3% COLA increase. The District may increase Employee's annual salary or benefits in such amounts and to such extent as the Board may determine is desirable on the basis of an annual salary review. The Board will conduct an annual salary and Exhibit A review. The board will also conduct an annual performance review. These reviews will be done per board scheduling and board administrative guidelines.

**Employee shall receive benefits equal to that of all other non-union employees pursuant to District policies except as noted in Exhibit A.**

Except as provided in District Policy 7.1, no overtime shall be paid to Employee because Employee is FLSA-exempt.



## **SECTION VI. TERMINATION OF EMPLOYMENT AND OF AGREEMENT; SEVERANCE**

The Parties acknowledge that the Employee's employment with the District as "at-will" and may be terminated by either Party, with or without cause. The Parties acknowledge that no statement or policy of the District shall change the "at-will" nature of the Employee's employment with the District. Upon termination of this Agreement, the Employee shall promptly deliver to the District all records, notes, data, memoranda, passcodes, documents, models, and equipment of any nature that are in the Employee's possession or under his control and that are the District's property, were created in performance of the Employee's duties under this Agreement, or relate to the District's business.

- A. Termination Without Cause. The District may terminate this Agreement at any time, without cause, upon 15 days' written notice to the Employee. In such event, the Employee, if requested by the District, shall continue to render his services and be paid his regular compensation up to the date specified in the written notice of termination.
- B. Termination for Cause. The District may terminate this Agreement in the sole discretion of the District for the following reasons:
  - a. Intentional or repeated failure to comply with legal requirements or with the District's policies or directives;
  - b. Repeated discourteous treatment of employees, subordinates, volunteers, or the public;
  - c. Failure or refusal to perform the duties of the Employee faithfully, diligently, and effectively; or
  - d. Failure to comply with any provisions of this Agreement.
- C. Termination by the Employee. The Employee may terminate this Agreement and his employment with the District at any time, upon 90 days' written notice to the District. In such an event, the Employee shall continue to render his services and be paid his regular compensation up to the date specified in the written notice of termination.

### Severance Upon Termination.

If the District terminates this Agreement and the Employee's employment pursuant to Section VI.A (Termination Without Cause), the District shall pay the Employee a severance package comprised of the following:

- a. A lump sum equal to 3 months' base salary at the rate received by the Employee at the time of termination, less all amounts required by law to be withheld and deducted.
- b. 3 months of healthcare premiums equal to the Employee's healthcare coverage at the time of termination.

The District's payment of the severance package is conditioned upon the Employer executing a separate severance agreement with the Employee. Employee acknowledges that he will not be entitled to the severance package until he signs the severance agreement.

The District shall not pay a severance package if this Agreement is terminated pursuant to Section VI.B or VI.C, if this Agreement expires pursuant to Section III, or upon the Employee's death.

## **SECTION VII. RESIDENCY**

The Employee shall reside inside the boundaries of the fire district and within 15 minutes of Station 201. Travel time shall be determined using online map drive times (e.g. Google maps, etc.).

## **SECTION VIII. OUTSIDE EMPLOYMENT**

With Employer's prior approval, Employee may engage in business activities that do not interfere or conflict with the Employee's current duties or District priorities. Employee may accept remuneration for such services. Employee must request prior approval from Employer for any outside employment.

## **SECTION IX. WAIVER OF BREACH**

Waiver by Employer of any breach of any provision of this Agreement shall not operate nor be construed as a waiver of any subsequent breach, nor a waiver of this provision.

## **SECTION X. AMENDMENTS**

No amendment or variation of the terms and conditions of this Employment Agreement are valid unless the same is in writing, references this Agreement, and is signed by both parties.

## **SECTION XI. EXCLUSIVE TERM / ASSIGNMENT**

The provisions of this Agreement are for the benefits of the parties solely, and not for the benefit of any person, persons or legal entities. Neither this Agreement nor any rights hereunder may be assigned by either party.

## **SECTION XII. SEVERABILITY / SCOPE**

If any provision of this Agreement is determined to be illegal, invalid or unenforceable, all other provisions shall remain in full force and effect. If any provision is found to be

overbroad in scope or duration, the breadth of the provision shall be reduced to the maximum allowable by law.

**SECTION XIII. REPRESENTATION**

At all times, Employer has been represented by its attorney, Mark Wolf, (Local Government Law Group, [www.localgovtlaw.com](http://www.localgovtlaw.com)). Employee acknowledges that Employee has been advised to seek independent legal counsel of Employee's choosing in regard to this Agreement, whether or not Employee chose to exercise that right.

**SECTION XIV. PARAGRAPH HEADINGS, GOVERNING LAWS, ENTIRE AGREEMENT**

- A. Headings are used solely for convenience and are not to be used in construing or interpreting the Agreement.
- B. The laws of the State of Oregon shall be used at all times to interpret and govern the interpretation in enforcement of this Agreement.
- C. The parties agree that this instrument represents the entire Agreement between the parties, and that all prior representations, promises or statements merge with the written Agreement and, unless specifically set out herein, are not enforceable.

IN WITNESS WHEREOF, Employer, acting through its Board of Directors has authorized this Agreement to be signed and executed on this 12th day of June, 2023. The Employee has executed this Agreement on the date entered below. Each party acknowledges receipt by their signature of a signed copy of the Agreement.

EMPLOYER

EMPLOYEE:

By: \_\_\_\_\_

By: \_\_\_\_\_

Name: \_DOUG EDMONDS\_

Date: \_\_\_\_\_

Date: \_\_\_\_\_

Position: \_BOARD PRESIDENT\_

# EMPLOYMENT AGREEMENT FOR FIRE CHIEF 2024-2025

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B. To initiate, administer and supervise all functions and programs of Employer;

C. To supervise the maintenance and upkeep of any facilities and equipment owned or maintained by Employer, and to recommend to Employer the acquisition of new or sale of used equipment and facilities;

D. To keep and maintain proper fiscal records for Employer and cause an annual budget to be produced in a timely manner;

E. To manage, hire and fire all personnel necessary to carry out the business of Employer, subject to Board approval;

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EMPLOYER

EMPLOYEE:

By: \_\_\_\_\_

By: \_\_\_\_\_

Name: \_DOUG EDMONDS\_

Date: \_\_\_\_\_

Date: \_\_\_\_\_

Position: \_BOARD PRESIDENT\_



Recurring Journal Entries for  
**Philomath Fire & Rescue**  
Fiscal Year 2024-2025

The following is a list of ongoing payments entered as journal entries on a monthly basis. The Philomath Fire & Rescue Board of Directors recognizes these ongoing journal entries for Philomath Fire & Rescue as suggested by the auditors. All invoices, as well as a monthly summary of the general journal entries, are reviewed by Chief Chancy Ferguson and the Board Treasurer.

Payroll:

- IRS – EFT Transfer of monthly payroll taxes.
- PERS – EFT Transfer of PERS monthly contributions.
- Intuit – EFT monthly payroll and processing fee.
- ASIFlex – EFT monthly contributions for Flexible Spending withholdings and monthly service charge.
- Supplemental Insurance – EFT for employee-elected contributions (i.e. Colonial Life)
- State of Oregon – EFT monthly payroll taxes, garnishments, quarterly state tax, and quarterly transit tax payments.

Other:

- LGIP – EFT from Local Government Investment Pool to District’s checking account, as needed for paying bills.
- Adobe – Autopay for subscription.
- Verizon – Autopay for monthly cellular service for apparatus tablets & duty phone.
- Comcast – Autopay for monthly cable service for Station 201.
- AT&T – Autopay for ESO tablets wireless access.
- De Lage Landen – Autopay for administrative copier lease.
- US Bank Credit Card Payment- Autopay for administrative credit cards.

Monthly Utilities:

- CIS Trust- Autopay for Employee Insurance.
- Alyrica- Autopay for internet and telephone.
- Carson Oil- Autopay for fuel and oil.
- Century Link- Autopay for telephone.
- City of Philomath- Autopay for water.
- Consumer's Power Inc- Autopay for power.
- Culligan- Autopay for water service.
- NW Natural Gas- Autopay for water service.
- Pacific Power- Autopay for power.
- Pioneer Telephone- Autopay for telephone.
- Republic Services- Autopay for trash and medical waste disposal.
- RiverStrong- Autopay for Cyber Security and Tech Support.

\_\_\_\_\_  
Board President Doug Edmonds

May 8, 2024

Date

\_\_\_\_\_  
Board Treasurer Ken Corbin

May 8, 2024

Date