

PHILOMATH FIRE & RESCUE

May 8, 2023

Location: Philomath Fire & Rescue

3:00 pm

Budget Hearing

Join Zoom Meeting

[https://us06web.zoom.us/j/85789498234?pwd=S2hPYmFZQ1ZpbHYyUmRBdC9XS
HRvQT09](https://us06web.zoom.us/j/85789498234?pwd=S2hPYmFZQ1ZpbHYyUmRBdC9XS
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 2023—2024



PHILOMATH FIRE & RESCUE BUDGET FISCAL YEAR 2023 - 2024

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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 2023 - 2024

Monday, February 13, 2023	Appoint Budget Officer.
Monday, March 13, 2023	Appoint Budget Committee.
Friday, March 10, 2023	Draft department budgets due.
Monday, March 27, 2023	Publication of public notice of Budget Committee Meeting - Newspaper Publication and Online Posting.
Thursday, March 30, 2023	Final Draft budget for production.
Thursday, April 20, 2023	Budget Committee Meeting: Present proposed budget and budget message.
Tuesday, April 25, 2023	Publication of Financial Summary and notice of Budget Hearing - Newspaper Publication and Online Posting.
Monday, May 8, 2023	Regular Board Meeting & Public Hearing on budget as approved by Budget Committee. Adopt final budget and make appropriations.

BUDGET COMMITTEE MEMBERS

2023 - 2024

Doug Edmonds
3425 Southwood Drive
Philomath, OR 97370

Rick Brand
3000 Southwood Drive
Philomath, OR 97370

Sandi Hering
23605 Hwy 20
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

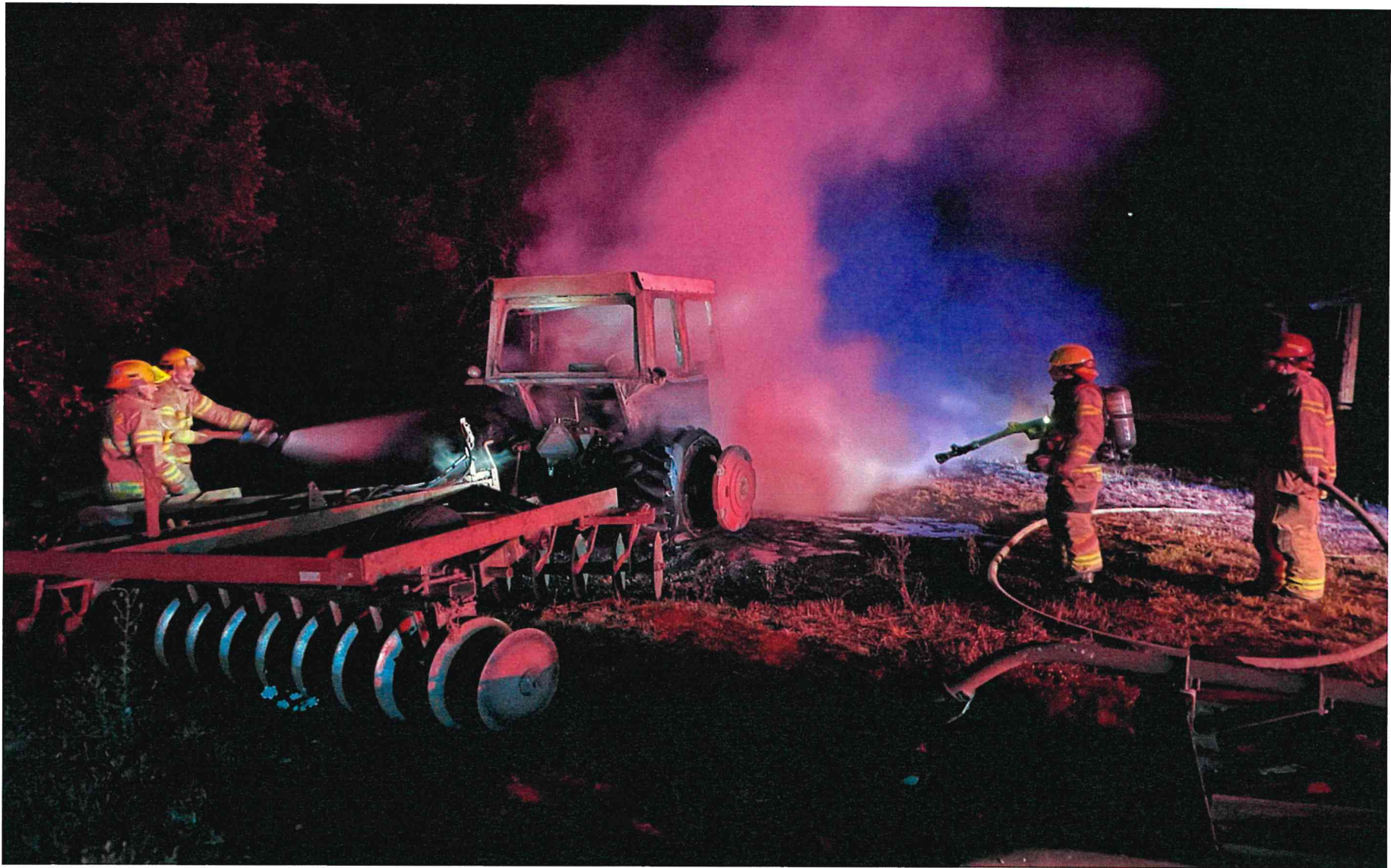
Daphne Phillips
3233 Chapel Drive
Corvallis, OR 97333

PHILOMATH FIRE & RESCUE

BUDGET DOCUMENT FISCAL YEAR 2023 - 2024

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

Fire Chief Chancy Ferguson
Deputy Chief Rich Saalsaa
Administrative Assistant Ashley Scott
Captain Andy Louden
LT Scott Moser, LT Lindsay Taylor & AIC LT Levi Schell
Daytime Firefighter Layne Converse
Volunteer President Dan Eddy
Volunteer Association



2023 - 2024 BUDGET MESSAGE

The 2023 - 2024 budget of Philomath Fire & Rescue is being presented as a balanced budget. Revenue projections are based on an assessed value (AV) of \$1,014,875,052 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 \$12,500 for Public Education Income. An estimated \$100,000 is projected to be collected and expended for conflagration deployment, based our new philosophy on budgeting conflagration deployments. Misc. Revenue in the amount of \$10,000, to be received from a training contract fee from Hoskins-Kings Valley RFPD.

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 2023 - 2024 is expected to be \$49,249,603. 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 2023 - 2024 marks the 7th 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 & Public Education Program
- G. Emergency Communications & Mapping 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

Areas of emphasis for the proposed 2023 - 2024 Fiscal Year include:

- a. Implementing a Cyber Security Program to protect the District's digital and electronic
- b. Dedicating Equipment Reserve Funds for future SCBA replacements, in accordance with the
- c. Building Reserve Fund, in particular, is almost entirely committed to significant repair and
- d. Vehicle Reserve Fund replenishing for future replacements of fleet.

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:

- Legal consultants
- Auditor
- Physician Advisor
- District Website & Intranet
- Crisis Support for First Responders
- 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 and 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

Materials and Services:		\$	259,979.00
		Prior Year	% change
6001	Contracted Professional Services	\$ 80,834.00	65,450.00 24%
6010	Office Supplies & Equipment	\$ 6,550.00	9,800.00 -33%
6011	Postage/Shipping	\$ 600.00	3,500.00 -83%
6020	Insurance & Bonds	\$ 57,210.00	43,450.00 32%
6030	Dues, Fees & Subscriptions *	\$ 16,070.00	17,085.00 -6%
6042	Marketing Program New Recruits	\$ 605.00	0.00 New Item
6040	Publications & Elections	\$ 3,900.00	4,900.00 -20%
6050	Utilities (water, garbage, power)	\$ 33,710.00	30,855.00 9%
6060	Communications (phone, website, internet, alarm monitoring)	\$ 18,600.00	21,600.00 -14%
6080	Conference Expense	\$ 4,450.00	6,500.00 -32%
6100	Equipment Maintenance Agreement - Admin (copier, software)	\$ 4,000.00	4,000.00 0%
6270	Volunteer Activities ^	\$ 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	\$ 3,400.00	4,500.00 -24%
6900	Miscellaneous Expense	\$ 2,050.00	2,250.00 -9%
6901	Cost of Goods Sold	\$ -	1,000.00 -100%
8005	Contingency Fund	\$ 39,666.00	0.00 \$ 39,666.00
Transfers:			
9000	Transfer to Vehicle Fund	\$ 350,000.00	52,100.00 \$ 350,000.00
9010	Transfer to Building & Land Fund	\$ 306,261.00	0.00 \$ 306,261.00
9020	Transfer to Equipment Fund	\$ 32,000.00	0.00 \$ 32,000.00
3010	Unappropriated Ending Fund Balance	\$	-
Total Administration Program		\$	987,906.00

^ Volunteer Activities Breakdown on page 12

* Dues, Fees, and Subscriptions breakdown on page 13

\$899,744 22-23
\$953,278 21-22
\$750,485 20-21

6270 Volunteer Association Expenses ^ **\$ 12,000.00**

Awards **\$ 3,000.00**

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
5-Year Award	\$	50.00
10-Year Award	\$	100.00
15-Year Award	\$	150.00

Old #1 Insurance & Maintenance **\$ 1,500.00**

Volunteer Recognition Events **\$ 7,500.00**

Business Meeting Meals	\$	5,000.00
Spring/Summer Picnic	\$	2,500.00

6030 Dues, Fees, & Subscriptions*

\$ 15,520.00

Dues:	\$ 6,470.00	Prior Year	\$17,085	22-23
Oregon Fire Service Office Administrators - Membership (1)	\$ 100.00	\$ 100.00	\$15,665	21-22
Oregon Fire Chiefs Association Membership (1)	\$ 100.00	\$ 100.00	\$13,890	20-21
Emergency Medical Service Oregon Fire Chiefs Association (1)	\$ -	\$ 50.00	\$13,500	19-20
Oregon Fire Marshall Association (1)	\$ 70.00	\$ 70.00	\$12,701	18-19
Oregon Fire District Directors Association - District	\$ 1,300.00	\$ 1,300.00	\$12,290	17-18
Linn Benton Fire Investigation Team Membership (1)	\$ 100.00	\$ 100.00	\$10,000	16-17
National Safety Council	\$ -	\$ 50.00	\$8,754	15-16
League of Oregon Cities - District	\$ 500.00	\$ 500.00	\$6,865	14-15
Special Districts Association Annual Membership - District	\$ 2,500.00	\$ 2,500.00		
Oregon Government Ethics Commission - District	\$ 600.00	\$ 600.00		
Philomath Area Chamber of Commerce - District	\$ 500.00	\$ 500.00		
International Associations of Fire Chiefs	\$ -	\$ 300.00		
International Code Council - 3 year membership	\$ 200.00	\$ 200.00		
Good Samaritan - CPR instructor Dues (1)	\$ 500.00	\$ 250.00		
Fees:	\$ 5,200.00			
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	\$ 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		
OSU Vendor Registration Fee - Career Fair	\$ -	\$ 15.00		Moved to 6042
Square Fees - Credit Card Machine	\$ 100.00	\$ 100.00		
Intuit - Payroll Fees	\$ 250.00	\$ 250.00		
Subscriptions:	\$ 3,850.00			
National Fire Protection Association Membership - District	\$ 200.00	\$ 200.00		
Philomath Express - Annual Community Partner Subscription	\$ 150.00	\$ -		
When to Work - Annual Subscription	\$ -	\$ 350.00		
Alsea Geospatial - GPS & Incident View - Annual Subscription	\$ 3,000.00	\$ 3,000.00		
Adobe - Annual Subscription (2)	\$ 500.00	\$ 500.00		
Avast	\$ -	\$ 1,000.00		

EMS PROGRAM

Provide the highest quality pre-hospital care as the Quick Response Team (QRT) including Advanced Life Support (ALS), when possible

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, defibrillators, and CPAP.
- Provide protection for our response personnel with immunizations and personal protective equipment.
- Educate in Bloodborne Pathogen identification and mitigation.

Project: Purchase Childbirth simulator to facilitate training of medical personnel.

EMS PROGRAM

6101 Materials and Services:

Equip. Maintenance Agreement - EMS Program **\$ 620.00**

	\$	Prior Year	% change
Zoll Annual Mainenance	620.00	600.00	3%

6210 **Medical Supplies & Training** **\$ 19,730.00**

Medical consumables	\$ 18,480.00	15,400.00	20%
Oxygen	\$ 500.00	400.00	25%
Childbirth Simulator	\$ 750.00	0.00	

7030

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

Total EMS Program

\$ 20,350.00

	\$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.

Project: To purchase 2" hose. Purchase of this hose will help us to meet a minimum flow rate of 300 GPM for the first 2 deployed hose lines, as established in NFPA 1710.

SUPPRESSION PROGRAM

Materials and Services:

6190 **Small Tools and Equipment** **\$ 900.00**

		Prior Year	% change
Small Hand Tools & Equipment	\$ 400.00	400.00	0%
Low Angle Rope Rescue	\$ 500.00	0.00	

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

2" Hose for 233 & Vortex Nozzle	\$ 2,500.00	0.00	
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6230 **Haz Mat Supplies** **\$300.00**

Oil & Pads	\$ 300.00	400.00	-25%
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7020 **Capital Outlay: Department - Suppression** **\$ -**

0.00

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

0.00

Total Suppression Program **\$3,700.00**

\$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

To protect our personnel through providing personal protective equipment, bi-annual physicals, and other protective

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.

Project: Purchase bullet-proof helmets to increase responder safety during violent patient encounters and active shooter scenes.

SAFETY PROGRAM

6250 Materials and Services:

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

		Prior Year	% change
Personnel Uniforms	\$ 12,000.00	15,000.00	-20%
Station Boots	\$ 1,300.00	1,300.00	0%
Miscellaneous Personal Protective Equipment (PPE)	\$ 2,500.00	1,000.00	150%
Wildland PPE	\$ 3,000.00	0.00	
Turnout Inspection & Repairs	\$ 2,500.00	3,300.00	-24%
Bulletproof Helmets	\$ 1,500.00	1,500.00	0%
Personal Protective Attire - Turnouts (2 Sets)	\$ 8,000.00	15,000.00	-47%

6310

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

Physicals	\$ 17,500.00	23,000.00	-24%
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**

	\$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

To provide high quality training opportunities in fire suppression, prevention, investigation, and emergency medical services for all Philomath Fire & Rescue personnel.

On-going:

- Maintain current Department of Public Safety Standards and Training, NFPA, and Oregon Health Authority certifications.
- To support training and certification for Firefighter II, Firefighter Officer I, Fireground Leader, Fire Investigator, and other Fire Service topics.
- Maintain training for Emergency Medical personnel including initial education for in-district personnel, EMR through Advanced EMT, and recertification training for all EMS personnel.
- Participate in specialized training classes, courses, seminars, and workshops outside of the training provided within our own organization.
- Provide funds for travel to training, seminars, and conferences for paid staff, volunteers, and Board members.
- Continue tuition reimbursement at a competitive rate (from \$2,800 to \$4,152) to attract and retain quality applicants for the Resident Volunteer program.

TRAINING PROGRAM

Materials and Services			
6070	Travel & Food		\$7,100.00
		Prior Year	% change
	Promotional Ceremony	\$300.00 \$	300.00 0%
	Travel Expenses	\$4,500.00 \$	4,000.00 13%
	Meals While Traveling	\$1,500.00 \$	1,500.00 0%
	Airfare	\$0.00 \$	2,000.00 -100%
	Fire Incident Food	\$800.00 \$	800.00 0%
	MREs	\$0.00 \$	500.00 -100%
6090	Education & Training		\$21,350.00
	Classes	\$10,000.00 \$	10,000.00
	Leadership Retreat	\$800.00 \$	800.00
	EMS Certification	\$2,000.00 \$	2,000.00
	Training Supplies/Props	\$1,500.00 \$	1,500.00
	EMT or EMR Cert/Recert Fees	\$3,000.00 \$	3,000.00 0%
	DPSST - Fingerprints	\$750.00 \$	750.00
	Life-Fire Training Food	\$300.00 \$	300.00
	Training Instructor Fees	\$3,000.00 \$	3,200.00 -6%
	Training consumables - Fire Academy Meals & Training Materials	\$0.00 \$	3,000.00 -100%
6091	Tuition Reimbursement - Resident Volunteer Program		\$74,736.00
	6 Full-Time Students @ \$4,152 per term	\$74,736.00 \$	68,000.00
7015	Capital Outlay: Training		\$0.00
		\$0.00	
7021	Capital Outlay: Department Equipment - Training		\$0.00
		\$0.00	
Total Training Program			\$103,186.00
			\$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.
- Participate with Linn-Benton Fire Investigation Team in fire investigation and education.

PREVENTION & PUBLIC EDUCATION PROGRAM

Materials and Services:

6215 **Fire Prevention** **\$2,850.00**

		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	\$100.00	0.00	

6216 **First Aid/CPR Classes** **\$8,000.00**

6216-1	FA/CPR Class Supplies	\$5,000.00	4,000.00	
6216-2	Instructor Fees	\$3,000.00	1,500.00	100%

6217 **EMR Classes** **\$4,500.00**

6217-1	EMR Class Supplies	\$2,500.00	1,600.00	56%
6217-2	Instructor Fees	\$2,000.00	0.00	

Total Fire & Life Safety

\$15,350.00

\$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 & MAPPING 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 & MAPPING PROGRAM

Materials and Services

6150	Radio Maintenance		\$6,100.00
		Prior Year	% change
	Portable Radio Repair	\$500.00	600.00 -17%
	Pagers, Repairs, Chargers	\$300.00	1,000.00 -70%
	Mobile Radios & FireCom Headset repair	\$300.00	1,500.00 -80%
	MO3	\$0.00	1,000.00 -100%
	Portable Radios & Chargers	\$0.00	3,000.00 -100%
	Preventative Maintenance	\$5,000.00	0.00
7060	Capital Outlay: Radios & Mapping		\$0.00
		\$0.00	0.00

Total Communication & Mapping **\$6,100.00**

\$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:

- a. Providing sufficient funding for repair of aging garage doors for apparatus bay.
- b. Testing for potential removal of asbestos abatement in training house.

BUILDINGS & GROUNDS MAINTENANCE

Materials & Services:

6170	Building Maintenance & Improvements		\$13,300.00
		Prior Year	% change
	Maintenance Labor	\$10,000.00	6,000.00 67%
	Cypher Locks - Reprogram & Repair	\$0.00	500.00 -100%
	Paint and Supplies	\$300.00	300.00 0%
	Garage Door Repair	\$2,500.00	2,500.00 0%
	Water System Repairs- Station 203	\$0.00	3,000.00 -1
	Carpet Cleaning - Station 201	\$500.00	2,000.00 -75%
6180	Grounds Maintenance		\$1,300.00
	Gravel	\$0.00	500.00 -100%
	Landscaping & Signage at Substations	\$0.00	1,000.00 -100%
	Grounds Maintenance	\$1,000.00	
	Picnic Table- Station 201	\$300.00	0.00
6200	Supplies - Department		\$7,000.00
	Consumables	\$3,500.00	2,000.00 75%
	Restroom supplies & paper products	\$2,400.00	2,400.00 0%
	Shop Improvements - 201 Shelving, Storage, Organization	\$800.00	500.00 60%
	Kitchen Supplies	\$0.00	300.00 -100%
	Holiday Decorations- Station 201	\$300.00	300.00 0%
	Training Room Supplies	\$0.00	1,000.00 -100%
6205	Supplies - Residence		\$0.00
	Residence Supplies - 201, 202, 203	\$0.00	3,000.00 -100%
7022	Capital Outlay: Department - Building/Grounds		\$0.00
		0.00	
7110	Capital Outlay: Building		\$0.00
Total Buildings & Grounds			\$21,600.00

\$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.

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.
- Increased budget line for ever-rising fuel prices.
- To fund appropriately in anticipation of additional repairs required for aging apparatus.

VEHICLE & EQUIPMENT MAINTENANCE PROGRAM

Materials & Service:			
6110	Equipment Rental		\$150.00
		Prior Year	% change
6130	Gas & Oil		\$30,000.00
		25,000.00	
6160	Equipment Maintenance/Testing		\$13,850.00
	Hydraulic Rescue Tool Maint. Agreement	\$3,500.00	3,000.00 17%
	Chainsaw PMs and Repairs	\$1,500.00	1,500.00 0%
	Extinguisher Maint. - Valley Fire Control	\$550.00	550.00 0%
	Hose Tower Hoist Inspection	\$500.00	500.00 0%
	Ladder Maintenance	\$2,800.00	2,000.00 40%
	SCBA Air Compressor Maintenance and Quarterly Service	\$2,500.00	1,800.00 39%
	Floor Jack	\$500.00	0.00
	Equipment Maintenance	\$2,000.00	2,000.00
6161	Vehicle Maintenance		\$46,500.00
	Periodic Maintenance	\$20,000.00	20,000.00 0%
	Miscellaneous Repair	\$25,000.00	20,000.00 25%
	Tires & Chains for Apparatus - 290 Tires	\$1,500.00	1,500.00 0%
6240	Miscellaneous Maintenance Supplies		\$0.00 Moved to 6161
	Consumables	\$0.00	1,000.00 -100%
7150	Capital Outlay: Vehicle		\$0.00
Total Vehicle & Equipment			\$90,500.00
			\$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
			\$83,300.00 15-16



PERSONNEL EXPENSES

Benefits & Expenses	\$1,084,924		
		Prior Year	% change
Wages/Salaries	\$632,300.00	642,870.00	-2%
Social Security/Medicare	\$43,000.00	59,000.00	-27%
Worker's Comp.	\$50,000.00	30,000.00	67%
Worker's Benefit Asses.	\$500.00	600.00	-17%
Health Insurance	\$185,124.00	144,000.00	29%
PERS/OPSRP	\$140,000.00	190,000.00	-26%
PERS Pickup 6%	\$34,000.00	39,000.00	-13%
Extra Hire Temp & Part Time Pool	\$8,000.00	8,000.00	\$8,000
Grant Funded Wages	\$10,145.00	0.00	\$10,145 <small>New Item</small>
Conflagration Hire	\$100,000.00	85,000.00	\$100,000
Unemployment	\$10,000.00	10,000.00	\$10,000

Total Personnel Expenses

\$1,213,069

\$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 \$409,900 in tax revenue to go towards the GO Bonded Debt repayment. The District is scheduled to make payments in the amount of \$385,000 towards the principal of the bond with additional payments amounting to \$24,900 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: 2023-2024		
Actual 20-21	Actual 21-22	Adopted Budget Year 22-23		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
			Resources			
		60,000	1. Beginning Cash on Hand (Cash Basis), or	0	0	1
			2. Working Capital (Accrual Basis)			2
5,945	5,000	5,000	3. Delinquent Taxes	5,000	5,000	3
570	403	600	4. Interest	700	700	4
			5. Transferred from Other Funds			5
6,515	5,403		6. Total Resources, Except Taxes to be Levied			6
		396,939	7. Taxes Estimated to be Received *	404,200	404,200	7
390,233	938,805		8. Taxes Collected in Year Levied			8
396,747	944,208	462,539	9. TOTAL RESOURCES	409,900	409,900	9
			Requirements			
			Bond Principal Payments			
			Bond Issue Budgeted Payment Date			
190,000	205,000	215,000	10. Series 2016 June 15, 2018	225,000	225,000	10
140,000	145,000	155,000	11. Series 2017 June 15, 2018	160,000	160,000	11
330,000	350,000	370,000	12. Total Principal	385,000	385,000	12
			Bond Interest Payments			
			Bond Issue			
23,058	19,325	15,356	13. Series 2016	11,198	11,198	13
			14. Series 2016			14
23,647	20,497	17,183	15. Series 2017	13,702	13,702	15
			16. Series 2017			16
46,705	39,822	32,539	17. Total Interest	24,900	24,900	17
			Unappropriated Balance for Following Year By			
			Bond Issue Projected Payment Date			
			18.			18
20,042	37,099		19. Ending balance (prior years)			19
		60,000	20. Total Unappropriated Ending Fund Balance	0	0	20
			21. Loan Repayment to Fund			21
			22. Tax Credit Bond Reserve			22
396,747	426,921	462,539	23. TOTAL REQUIREMENTS	409,900	409,900	23



PHILOMATH FIRE & RESCUE

GENERAL FUND

BUDGET FOR FISCAL YEAR 2023/2024

RESOURCES, PAGE 1

ACTUAL 20/21	ACTUAL 21/22	ADOPTED 22/23			PROPOSED BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE	ADOPTED BY GOVERNING BODY
1,118,101	954,975	699,146	3010	CARRY OVER BALANCE	531,000	531,000	
1,118,101	954,975	699,146		Carry Over Balance	531,000	531,000	
				PROPERTY TAXES			
1,299,266	1,325,860	1,482,923	4020	Property Taxes	1,397,916	1,397,916	
15,808	14,973	16,000	4010	Delinquent Property Taxes	16,000	16,000	
1,009	2,024	2,000	4025	Interest on Property Taxes	3,000	3,000	
1,316,083	1,342,856	1,500,923		Total Property Taxes	1,416,916	1,416,916	
				Other Revenue			
0	40,800	0	4035	Grants	10,145	10,145	
19,590	78,371	42,795	4900	Misc. Revenue	10,000	10,000	
8,599	12,293	8,000	4050	Public Education Income	12,500	12,500	
224,704	334,278	170,000	4060	Conflagration Income	100,000	100,000	
252,893	465,742	220,795		Total Other Revenue	132,645	132,645	
				USE OF MONEY & PROPERTY			
6,121	5,595	3,550	4026	Earned Interest on Investments	0	0	
6,121	5,595	3,550		Total Use of Money & Property	0	0	
				TRANSFERS			
260,000	52,100	0		Transfer In	430,000	430,000	
2,953,199	2,821,268	2,424,414		TOTAL GENERAL FUND RESOURCES	2,510,561	2,510,561	

GENERAL FUND - ADMINISTRATION

PHILOMATH FIRE & RESCUE

BUDGET FOR FISCAL YEAR 2023/2024

ACTUAL 21/22	ADOPTED 22/23	EXPENDITURES Page 1		PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE	ADOPTED BY GOVERNING BODY
			PERSONNEL SERVICES			
548,669	642,870.00		Salaries and Wages	632,300.00	632,300.00	
395,508	462,600.00		Payroll Benefits and Expenses	452,624.00	452,624.00	
162,437	103,000.00		Extra Hire/Conflag Wages/Unemployment	128,145.00	128,145.00	
8.00	8.00		Full Time Equivalent	8.00	8.00	
1,106,615	1,208,470		Total Personal Services	1,213,069	1,213,069	
			MATERIALS & SERVICES			
31,573	65,450	6001	Contracted Professional Service	80,834	80,834	
7,472	9,800	6010	Office Supplies	6,550	6,550	
2,503	3,500	6011	Postage/Shipping	600	600	
42,856	43,450	6020	Insurance and Bonds	57,210	57,210	
10,782	17,085	6030	Dues, Fees, Subscriptions	16,070	16,070	
2,343	4,900	6040	Publications & Elections	3,900	3,900	
0	0	6042	Marketing Program New Recruits	605	605	
27,359	30,855	6050	Utilities	33,710	33,710	
22,567	21,600	6060	Communications (phones, website, internet)	18,600	18,600	
7,010	9,100	6070	Travel	7,100	7,100	
2,988	6,500	6080	Conference Expense	4,450	4,450	
19,974	24,550	6090	Education & Training	21,350	21,350	
50,317	68,000	6091	Tuition Reimbursement	74,736	74,736	
3,665	4,000	6100	Equip. Maint Agreements - Admin	4,000	4,000	
1,519	600	6101	Equip. Maint Agreements - EMS Program	620	620	
79	150	6110	Equipment Rental	150	150	
21,714	25,000	6130	Gas & Oil	30,000	30,000	
15,004	8,300	6150	Radio Maintenance	6,100	6,100	
16,785	12,350	6160	Equipment Maintenance	13,850	13,850	
48,007	41,500	6161	Vehicle Maintenance	46,500	46,500	
7,008	17,300	6170	Building Maintenance and Improvements	13,300	13,300	
2,650	3,500	6180	Grounds Maintenance	1,300	1,300	
1,193	400	6190	Small Tools & Equipment	900	900	
9,114	6,500	6200	Supplies-Department	7,000	7,000	
0	3,000	6205	Supplies - Residence	0	0	
13,953	16,800	6210	Supplies-Medical	19,730	19,730	
2,489	2,750	6215	Supplies-Prevention	2,850	2,850	
4,262	6,000	6216	FA/CPR Classes	8,000	8,000	
1,115	1,600	6217	EMR Classes	4,500	4,500	
3,515	6,800	6220	Supplies-Suppression	2,500	2,500	

GENERAL FUND - ADMINISTRATION

BUDGET FOR FISCAL YEAR 2023/2024

ACTUAL 21/22	ADOPTED 22/23	EXPENDITURES, PAGE 2		PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE	ADOPTED BY GOVERNING BODY
0	400	6230	Supplies-Haz Mat Supplies	300	300	
843	1,000	6240	Supplies-Consumables	0	0	
37,427	37,100	6250	Firefighter/EMS Clothing	30,800	30,800	
6,389	12,000	6270	Volunteer Activities	12,000	12,000	
3,287	5,000	6280	Volunteer-Incentive	5,000	5,000	
11,000	11,000	6300	Volunteer-Length of Service	11,000	11,000	
17,033	23,500	6310	Physicals & Immunizations	18,000	18,000	
1,352	4,500	6320	Community Involvement	3,400	3,400	
2,159	2,250	6900	Miscellaneous Expense	2,050	2,050	
848	1,000	6901	Cost of Goods Sold	0	0	
0	0	6902	Bad Debt	0	0	
460,154	559,090		Total Materials & Services	569,565	569,565	
			CAPITAL OUTLAY			
0	0	7015	Training Equipment	0	0	
5,334	0	7020	Department Equipment - Suppression	0	0	
0	0	7022	Department Equipment - Buildings/Grounds	0	0	
104,048	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	
297,317	0	7150	Vehicle	0	0	
0	0	7200	Equipment	0	0	
406,699	0		Total Capital Outlay	0	0	
		8005	Operating Contingency	39,666	39,666	
			Transfers - From General Fund	0	0	
184,719	25,000	9000	Building & Land Reserve Fund	306,261	306,261	
-103,762	4,960	9010	Vehicle Reserve Fund	350,000	350,000	
196,932	0	9020	Equipment Reserve Fund	32,000	32,000	
879,117		3010	Ending Fund Balance	0	0	
	626,894	3010	Unappropriated Ending Fund Balance	0	0	
3,130,474	2,424,414		TOTAL ADMINISTRATION DEPT. EXPENDITURES	2,510,561	2,510,561	

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. As we identify expenditures from the reserve funds, the staff seeks Board approval prior to using these funds. The District continues to have challenges 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 2023- 2024 the District is planning to contribute \$306,261 to this fund (\$130,000 from the sale of 224 medic and \$176,261 from the General Fund). Building Reserve funds are being budgeted for repair of the Station 201 Hose Tower roof and Station 203 Generator Project. In the future, the District's goals are to have a Training Facility to expand our ability 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. The District will replenish this reserve fund in Fiscal Year 2023-2024 from the sale of the 232 engine in FY 2022-2023 (\$300,000). In Fiscal Year 2023 - 2024 the District is planning to contribute \$350,000 to this fund (\$300,000 from the sale of 232 engine and \$50,000 from the General Fund). The District has taken a new approach for strategically minimizing the fleet size to create attainable Apparatus Replacement Plan goals.

The **Equipment Reserve Fund** is used for purchase of major pieces of equipment. In Fiscal Year 2020 - 2021 the District used \$206,608 of these funds to purchase replacement Self-Contained Breathing Apparatus (SCBAs) for the District, replacing outdated and unsupported equipment. In Fiscal Year 2023 - 2024 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.

BUILDING & LAND RESERVE FUND

PHILOMATH FIRE & RESCUE

BUDGET FOR FISCAL YEAR 2023-2024

ACTUAL 20-21	ACTUAL 21-22	ADOPTED 22-23	RESOURCES		PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE	ADOPTED BY GOVERNING BODY
217,744	184,719	182,825	3010-80	CARRY OVER BALANCE	166,275	166,275	
				USE OF MONEY & PROPERTY			
1,173	0	0	4030-80	Earned Interest	0	0	
	0	0		OTHER REVENUE	0	0	
				TRANSFER FUNDS			
0	0	25,000	9010-80	Transfer In - From General Fund	306,261	306,261	
218,918	184,719	207,825		TOTAL BUILDING/LAND RESERVE FUND	472,536	472,536	

EXPENDITURES

				TRANSFER FUNDS			
40,000	0			Transfer Out - Reserve to GF	0	0	
				MATERIALS & SERVICES			
0	0	0		Total Materials & Services	0	0	
				CAPITAL OUTLAY			
0	0	120,000	7110	202 Pole Barn	0	0	
	0	30,000	7110	Turnout Washer	0	0	
	0	10,000	7110	Training House Replacement	0	0	
	0	5,000	7110	Training House Removal	0	0	
	0	12,000	7110	Concrete Patch - Station 201	0	0	
	0	30,000	7110	Hose Tower Roof Repair	45,000	45,000	
			7110	Generator Install- Station 203	15,000	15,000	
		825		Reserve for Future Expenditure	60,000	60,000	
178,918	184,719		3010-80	Ending Fund Balance	412,536	412,536	
			3010-80	Unappropriated Ending Fund Balance	0	0	
178,918	184,719	207,825		TOTAL BUILDING/LAND RESERVE FUND	412,536	412,536	

VEHICLE RESERVE FUND

PHILOMATH FIRE & RESCUE

BUDGET FOR FISCAL YEAR 2023-2024

ACTUAL 20-21	ACTUAL 21-22	ADOPTED 22-23	RESOURCES	PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE	ADOPTED BY GOVERNING BODY
72,890	-103,762	0	3010-81 CARRY OVER BALANCE	-103,762	-103,762	
			USE OF MONEY & PROPERTY			
481	0	0	4030-81 Earned Interest	0	0	
			OTHER REVENUE			
			TRANSFER FUNDS			
	0	4,960	4090-81 Transfer In - From General Fund	350,000	350,000	
73,372	-103,762	4,960	TOTAL VEHICLE RESERVE FUND	246,238	246,238	

EXPENDITURES

0	0		MATERIALS & SERVICES	0	0	
0	0		Total Materials & Services	0	0	
			CAPITAL OUTLAY			
		4,960	Reserved for Future Expenditure	0	0	
73,372	-103,762		3010-81 Ending Fund Balance	246,238	246,238	
			3010-81 Unappropriated Ending Fund Balance	0	0	
73,372	-103,762	4,960	TOTAL VEHICLE RESERVE FUND	246,238	246,238	

EQUIPMENT RESERVE FUND

PHILOMATH FIRE & RESCUE
BUDGET FOR FISCAL YEAR 2023-2024

ACTUAL 20-21	ACTUAL 21-22	ADOPTED 22-23	RESOURCES	PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE	ADOPTED BY GOVERNING BODY
284,269	196,883	65,838	3010-82 CARRY OVER BALANCE	195,616	195,616	
			USE OF MONEY & PROPERTY			
424	49	0	4030-82 Earned Interest	0	0	
			OTHER REVENUE	0	0	
			TRANSFER FUNDS			
0	0	0	4090-82 Transfer In - From General Fund	32,000	32,000	
284,693	196,932	65,838	TOTAL EQUIPMENT RESERVE FUND	227,616	227,616	

EXPENDITURES

				TRANSFER FUNDS			
220,000	0			Transfer Out - From Reserve to GF			
				MATERIALS & SERVICES			
0	0	0		Total Materials & Services	0	0	
				CAPITAL OUTLAY			
0	0	18,857	7200	SCBA Replacement Planning	20,000	20,000	
		10,000	7200	Cyber Security Equipment	0	0	
		5,700	7200	2 AEDs	0	0	
		30,000	7200	SDC Contracting	0	0	
			7200	Turn Out Replacements	12,000	12,000	
		1,281		Reserve for Future Expenditure	0	0	
64,693	196,932		3900	Ending Fund Balance	195,616	195,616	
			3900	Unappropriated Ending Fund Balance	0	0	
64,693	196,932	65,838		TOTAL EQUIPMENT RESERVE FUND	227,616	227,616	

RESOLUTION NO. 23-01

RESOLUTION ADOPTING THE BUDGET

Be it resolved that the Board of Directors for Philomath Fire & Rescue hereby adopts the budget for fiscal year 2023 - 2024 in the total of \$ 2,920,461 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	\$ 1,213,069
Materials and Services	\$ 569,565
Capital Outlay	\$ 0
Interfund Transfers	<u>\$ 727,927</u>
Total General Fund	\$ 2,510,561

GO Bond Capital Improvement Fund

Total GO Bond Fund	\$ 0
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Go Bonded Debt Service Fund

Bond Draw Series 2016 Principal Payment	\$ 225,000
Bond Draw Series 2017 Principal Payment	\$ 160,000
Bond Draw Series 2016 Interest Payment	\$ 11,198
Bond Draw Series 2017 Interest Payment	<u>\$ 13,702</u>
Total Bonded Debt Service Fund	\$ 409,900

Total Appropriations for Fire Protection **\$ 2,920,461**

Board President Daphne Phillips

May 8th, 2023

Date

ATTEST: _____
Board Member

RESOLUTION NO. 23-02

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
Total Levy	\$2.0080/\$1000

The above resolution statements were approved and declared adopted on this 8th day of May, 2023.

Board President Daphne Phillips

May 8th, 2023
Date

ATTEST: _____
Board Member

PHILOMATH FIRE & RESCUE

May 8, 2023

Location: Philomath Fire & Rescue

3:00 pm

Regular Session Board Meeting

Join Zoom Meeting

<https://us06web.zoom.us/j/85789498234?pwd=S2hPYmFZQ1ZpbHYyUmRBdC9XS>

[HRvQT09](#)

Meeting ID: **857 8949 8234**

Passcode: **860360**

I. CALL TO ORDER/ROLL CALL

II. CONSENT AGENDA

- a. Minutes- April 10, 2023
- b. Minutes- April 20, 2023- Budget Committee Meeting
- 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
 - Board Member Volunteer Meeting Update
 - Identify Board Rep for June Volunteer Business Meeting
2. Fire Chief Report – Chief Ferguson
3. Deputy Chief Reports- Deputy Chief Saalsaa
 - Run Tracker
 - Cyber Security Updates

4. Board Secretary – Administrative Assistant Scott
 - Financial Reports

V. REPRESENTATIVE REPORTS

1. Volunteer Association – President Eddy
2. IAFF Local 4925 – President Moser

VI. OLD BUSINESS

1. Ambulance Sale Update- Chief Ferguson
2. Volunteer Activities Account and Philomath Fire and Rescue Volunteer Association Account Explanation- Administrative Assistant Scott

VII. NEW BUSINESS

1. OSCU and Citizen's Bank Credit Card Options- Administrative Assistant Scott
Staff recommendation options: Move to stay with OSCU Credit Cards or Move to Transition to Citizen's Bank Credit Cards.
2. Annual Board Self Appraisal
3. Chief Contract- President Phillips & Chief Ferguson
Possible Motion: Move to offer Chief Ferguson updated contract commencing July 1stm with the details of such contract to be negotiated with legal counsel.
4. Recurring Journal Entry items- Administrative Assistant Scott
Staff recommendation: Move to accept the Recurring Journal Entries for 2023-2024 Fiscal Year.

VIII. ACTION ITEMS

- IX. NEXT MEETING – June 12, 2023

X. ADJOURNMENT

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

PHILOMATH FIRE & RESCUE

April 10, 2023

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 Rick Brand at 15:00. Board members present included: Treasurer Ken Corbin, Joe Brier and Doug Edmonds. Board member not present included Daphne Phillips. Philomath Fire & Rescue Staff in attendance included: Chief Chancy Ferguson, Administrative Assistant Ashley Scott. Guests included: Volunteer President Dan Eddy arrived at 15:21.

- II. CONSENT AGENDA
 - a. Minutes- March 13, 2023- Included in the Board Packet. Additions and corrections will be completed by Scott.
 - b. Bills – March- Included in the Board Packet and discussed by Scott.
 - c. Chief Vacation Hours- Included in the Board Packet and discussed by Scott. Chief utilized vacation hours in the month of March.

Edmonds moved to approve the Consent Agenda as presented. Seconded by Brier. No discussion and approved 4-0.

III. PUBLIC COMMENT-none

IV. STAFF REPORTS

1. Board Report
 - Review Board Calendar- Included in the Board Packet and reviewed by Board Members. No changes or updates recommended at this time.
 - Identify Board Rep for May Volunteer Business Meeting- Brand for May 2nd.
2. Fire Chief Report –Included in the Board Packet. Discussion began with Department Business including the potential sale of Ambulance 224, Automatic Aid Agreements, Grant received from OSFM Wildland/Public Education. Personnel, Union Communications, Training Activities, Apparatus/Equipment, Building Update and Community Involvement were all discussed by Chief.
3. Run Statistics- Included in the Board Packet. Discussed by Chief.

4. Board Secretary

- Financial Reports were included in the Board Packet and discussed Scott. While prepping the Budget the future fiscal year, Scott noticed that the Vehicle Reserve balance was \$-103,762.49. And cautioned the Board that they will be seeing this in the Budget for FY 2023-2024 when the \$300,000 received from Engine 232 will be added to the Vehicle Reserve Fund. The Board indicated they really appreciate the AR & AP Aging reports that have been included with the Financials recently. Administrative Assistant Scott indicated that time would need to be dedicated after Budget Season to get these reports cleaned up and eliminating any data entry errors.
- OSCU and Citizens Bank Credit Cards Update- Scott informed the Board that she is officially added to the OSCU Account to obtain Credit Card information such as the current Interest Rate on our cards are 14.5%. Scott will continue to compare the cards to be decided upon by the Board at the May meeting.

V. REPRESENTATIVE REPORTS

1. Volunteer Association – Verbal report given by President Eddy. Working on the Volunteer Activities Account Budget as a group, working with Chief for Volunteer Attendance SOG, continuing to train volunteers and help with facilities updates. Current training focuses have been Wildland training, EMT class, and a few volunteers in the EMR class.
2. IAFF Local 4925 – No report submitted, no Union Representative in attendance.

VI. OLD BUSINESS

1. Cyber Security – Deputy Chief Saalsaa's updates were included in the Board Packet and highlights discussed by Scott. Including Multifactor Authentication and implementation will be completed at the end of May or early June.
2. Job Description Bundle was reviewed as a Final Reading and those documents were included in the Board Packet.

Edmonds moved to approve Job Description Bundle as presented. Brier seconded the motion. There was no discussion and approved 4-0.

Note the Job Descriptions will be archived, and Civil Service Commission will review this bundle every three years or as changes are needed.

3. Review Budget Calendar- Included in the Board Packet. No changes were advised and currently on track with the current budget calendar.
4. Chief Check In- Brand was able to read an email from President Phillips updating the Board with progress on Chief's current goals (completion Job Descriptions and Value/

Vision Statements for the District). Chief reported that all is going pretty well. Report indicated that as a District we are moving in the correct direction.

5. Chief COLA Proposal/Recommendation- Brand continued to read the email from President Phillips. Indicated that Chief was comfortable waiting until July 2023 to obtain his increase.

Edmonds moved to approve 6.9% COLA increase to Chief salary, commensurate with other department COLA increases, effective July 2023. Corbin seconded. Discussion included Edmonds confirming this was budgeted for FY 2023-2024. Scott indicated that this increase was included for the future budget. Approved 4-0.

VII. NEW BUSINESS

1. SW Polk County Ambulance Proposal- Staff discussed further the three options associated with the ambulance: lease, sell or keep. SW Polk had submitted an offer to Lease the ambulance for a rate of \$500 per month.

Edmonds moved to surplus to 224 and the Chief will bring back the offer to the Board. Corbin seconded. Discussion included current apparatus options and the current ability to cover the district. Approved 4-0.

Via consensus the Board appointed Brier as board representative contact for the Chief during negotiations and selling of 224.

2. Hoskins Kings Valley Contract Update- Chief

Corbin moved to approve amended Hoskins Kings Valley contract as presented. Edmonds seconded. Discussion including confirming HKV Board was aware of this contract, Chief indicated that they created this contract and that it was ran through legal. Approved 4-0.

3. Severance Event Reimbursement Payment Allocation- Scott

Edmonds moved to keep the payment for Severance Event Reimbursement from SDIS in the amount of \$10,000 as carryover for next fiscal year (FY 23-24). Brier seconded, there was no discussion. Approved 4-0.

4. Budget Question from Edmonds regarding the use of Volunteer Activities Account and the Volunteer Account. Clarification was given and more information will come from Scott at the May meeting to explain the two accounts and their spending abilities.

VIII. ACTION ITEMS

- a. Brand attending Volunteer Business Meeting on May 2, 2023
- b. Volunteer Activities Account and Philomath Fire and Rescue Volunteer Association Account Explanation and Policies for Administrative Assistant Scott to discuss further at May meeting.

- c. Appointed Brier to be Board Representative on the sale and negotiations with the Chief regarding 224.

IX. NEXT MEETING – May 8, 2023

X. ADJOURNMENT – 16:51

PHILOMATH FIRE & RESCUE

April 20, 2023

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 Administrative Assistant Ashley Scott. Board members present were Rick Brand, Ken Corbin and Doug Edmonds. Board members not present were Daphne Phillips and Joe Brier. Budget Committee members present were Sandi Hering, Greg Phelps, Jerry Wolcott, Anton Grube and Van Hunsaker. Staff members present included Fire Chief Chancy Ferguson, Deputy Chief Rich Saalsaa and Daytime Firefighter Layne Converse. Volunteer Captain Andy Louden was also in attendance. Nomination was made by Jerry Wolcott to have Doug Edmonds as our Board Committee Chairperson. Sandi Hering seconded the nomination. The nomination passed 8-0.

- II. DISCUSSION- Chief Ferguson welcomed the committee and conveyed appreciation for their willingness to serve the community in this capacity. The theme of this year is looking towards the future growth of the organization. Chief Ferguson discussed the basic budget process for the department and how the budget is built. Firefighter Converse discussed the collaborative process that created the new Value and Vision statements for the district. The Mission statement continued to be the same as previous due to the historical significance. Chief Ferguson discussed the Budget Calendar- what has been completed and the remaining steps to the process. This year there was an expedited schedule to offer additional time at the end of the budget season. The budget calendar, committee members and noting the members who contributed to this year's budget proposal. The Budget Message was discussed with the committee. New Conflagration budgeting strategy was explained in depth.
 - Administrative Program- Scott discussed the items included in the Administrative Program. Transfers into the General Fund to Reserves are noted within this program. Discussions included increases in insurance costs, cost decrease in the communication line item due to removing internet at Station 202. Edmonds noted that the monies allocated for this program are permitted to be utilized throughout the General Fund Expenses. Hunsaker took a moment to commend staff for the transfers from the General Fund to Reserves for future expenditures. The Volunteer Association Expenses page had a line item listed

as “Entertainment” that will be changed to “Volunteer Recognition Events” to better reflect the actual use of those expenditures.

EMS Program- Chief Ferguson noted that increased call volume and increased vendor pricing necessitate the increase in the supply budget. There was also a medical supplies discussion with the Committee involving Corvallis Fire replenishing used items.

Suppression Program- Chief Ferguson discussed this program. The Staff and Budget Committee discussed the advantages of replacing 2” hose on fire scenes. Small Hand Tools and Low Angle Rescue Ropes were also discussed.

Safety Program- Daytime Firefighter Converse discussed the Firefighter and EMS Clothing portion. Explanation of the new budgeting process for Turnouts: two turnouts will be purchased and enough money for three sets will be added to the Equipment Reserve line item. Wildland PPE line item was created due to Fire Shelters needing to be replaced to support the matching grant that was submitted. Chief Ferguson discussed replacement of previously purchased, non-accredited, Bulletproof Helmets - we are unable to utilize those helmets. Board Member Edmonds welcomed the change in budget philosophy presented by staff. Utilizing real money instead of budgeting for hopeful money. If unanticipated revenue comes a decision is made by the Board with recommendations from staff.

Training Program- Chief Ferguson described the importance of training for our staff and volunteers. Substantial increase in Tuition Reimbursement to keep up with the rising cost of Oregon State University’s tuition.

Prevention & Public Education- Deputy Chief Saalsaa discussed the changes in this program. Changes in funding due to increased FA/CPR Classes and utilization of paid non-staff instructors. Monthly classes at Knife River in Albany have helped to increase this line item as well. EMR Class has increased this line item as well. Public Service line items include Address Posts and Chimney Rods build good will with the community at no additional cost to them.

Emergency Communications & Mapping- Chief Ferguson explained the differences between past budgets and this year, including the major updates that are coming to radios in Benton County.

Buildings & Grounds- Chief Ferguson discussed the Buildings & Grounds budgeting. Projects for this program include asbestos abatement to figure out the best course of action for replacement of the training facility at Station 201. Questions and explanation of the decrease in residence supplies, holiday decorations, training room supplies and picnic table purchases.

Vehicle Equipment- Chief Ferguson discussed the increases in this program. Attempting to plan for the unknown. Inspections for vehicles and equipment were explained. Purchase of an upgraded floor jack to be utilized for changing apparatus tires and installing chains quickly was also discussed. Battery vs. Gas powered tool and apparatus discussions were included.

Personnel- Chief Ferguson discussed COLA increase and leadership changes included for the decrease in overall personnel costs. July 1 will be bringing on the Staff Captain role.

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 that the revenue we expect is lower than utilized in the past. This year, the choice was made to include a Contingency Line item to help with Carry Over for next year. Goals for the future include increasing the amount of carryover.

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. Edmonds also highlighted the lack of district financial resources. Hunsaker liked the new approach of replacing when needed instead of replacing at certain timeframes.

Building & Land Reserves: Projects include 201 Hose Tower Roof replacement and 203 Generator project. Future goals are to expand the training facilities at Station 201.

Vehicle Reserves: Transferring money from the sale of apparatus and from the general fund to help save for future apparatus purchases and to offset current deficiency in this fund. Shrinking the fleet to a more attainable schedule for replacement.

Equipment Reserves: \$32,000 added to help with future SCBA replacements and turnout replacements.

Edmonds motioned to approve that the proposed budget for Fiscal Year 2023-2024 be moved to the Board. Seconded by Greg Phelps. Motion passed 8-0.

III. PUBLIC COMMENT- None.

IV. ADJOURNMENT- Meeting adjourned at 20:35. 2105 per CF

Philomath Fire and Rescue Transaction by Account April 2023

Type	Date	Name	Memo	Amount	Balance
Ordinary Income/Expense					
Expense					
6000 · Materials and Services					
6091 · Tuition Reimbursement					
Bill	04/07/2023	Alexander Bradford	Winter 2023 Tuition Reimbursement	2,800.00	2,800.00
		Total 6091 · Tuition Reimbursement		2,800.00	2,800.00
6001 · Contracted Professional Service					
Bill	04/05/2023	Security Alarm Corp	201 Fire and Video Services	1,143.54	1,143.54
Bill	04/05/2023	Security Alarm Corp	Video and Security Services	1,443.54	2,587.08
Bill	04/12/2023	Riverstrong	Cybersecurity Onboarding and Set Up	7,921.22	10,508.30
Bill	04/20/2023	Good Earth Pest Company	April Pest Service	75.00	10,583.30
Bill	04/25/2023	Lillee Rodriguez	Consulting for budget planning, accoun...	200.00	10,783.30
Bill	04/28/2023	Willamette Valley First Respond...	Chaplain Services	3,000.00	13,783.30
		Total 6001 · Contracted Professional Service		13,783.30	13,783.30
6010 · Office Supplies					
Bill	04/14/2023	OSCU 402518-70	Ledger Paper- 2 Reams	10.00	10.00
Bill	04/19/2023	OSCU 402518-70	Post its	11.19	21.19
Bill	04/19/2023	OSCU 402518-70	Post Its	9.59	30.78
Bill	04/27/2023	Ultrex	Staples for Printer	70.00	100.78
		Total 6010 · Office Supplies		100.78	100.78
6030 · Dues and Fees					
Bill	04/28/2023	OSCU 402518-70	Annual Quickbooks Subscription	549.00	549.00
		Total 6030 · Dues and Fees		549.00	549.00
6040 · Publications and Elections					
Bill	04/10/2023	Midvalley Newspapers	Notice of Budget Hearing	218.48	218.48
		Total 6040 · Publications and Elections		218.48	218.48
6050 · Utilities					
Bill	04/03/2023	Consumers Power Inc.		393.24	393.24
Bill	04/03/2023	Consumers Power Inc.		71.26	464.50
Bill	04/10/2023	Consumers Power Inc.		44.44	508.94
Bill	04/10/2023	Consumers Power Inc.		71.04	579.98
Bill	04/10/2023	Consumers Power Inc.		144.03	724.01
Bill	04/14/2023	NW Natural	Natural Gas Bill	460.93	1,184.94
		Total 6050 · Utilities		1,184.94	1,184.94

Philomath Fire and Rescue Transaction by Account April 2023

Type	Date	Name	Memo	Amount	Balance
6060 · Telephone, Pagers, Internet					
Bill	04/01/2023	Pioneer Telephone Cooperative		173.69	173.69
Bill	04/01/2023	Alyrica	Internet	592.86	766.55
Check	04/04/2023	AT&T Mobility	ESO Tablet	50.57	817.12
Check	04/06/2023	Comcast	April Comcast	14.77	831.89
Bill	04/11/2023	Century Link		125.87	957.76
Check	04/27/2023	Verizon	April Bill	694.11	1,651.87
Total 6060 · Telephone, Pagers, Internet				1,651.87	1,651.87
6080 · Conference					
Bill	04/04/2023	OSCU 402518-73	Lodge Kitchen Meals	63.81	63.81
Bill	04/05/2023	OSCU 402518-73	PIO Hotel		63.81
Bill	04/05/2023	OSCU 402518-73	Lodge Kitchen Meal	32.41	96.22
Bill	04/10/2023	OSCU 402518-73	Lunch for Sunriver Training	10.75	106.97
Bill	04/12/2023	OSCU 402518-73	Sunriver Hotel	288.96	395.93
Total 6080 · Conference				395.93	395.93
6090 · Education/Training					
Bill	04/03/2023	OSCU 402518-70	EMT License- Saalsaa & Licon	140.00	140.00
Bill	04/03/2023	Oregon Volunteer Firefighters A...	OVFA Conference Registration- L. Taylor	440.00	580.00
Bill	04/07/2023	Connie Cammack	EMT Renewal	55.00	635.00
Bill	04/16/2023	Cody Eddy	Pumper Operator Training Expenses	383.78	1,018.78
Bill	04/17/2023	OSCU 402518-73	EMS Licences- Taylor, Kearl, O'Neil 7 ...	250.00	1,268.78
Bill	04/19/2023	OSCU 402518-70	EMT Fingerprinting for D. Eddy	58.75	1,327.53
Bill	04/19/2023	OSCU 402518-73	EMS License for Bradford	55.00	1,382.53
Bill	04/20/2023	Daniel Eddy	OHA- EMS License	110.00	1,492.53
Bill	04/26/2023	OSCU 402518-71	EMS Lincense for Ferguson	150.00	1,642.53
Bill	04/27/2023	OSCU 402518-73	Zoom Annual	149.90	1,792.43
Total 6090 · Education/Training				1,792.43	1,792.43
6100 · Equipment Maintenance Agreement					
Check	04/15/2023	De Lage Landen Financial Servi...	Printer Lease	152.50	152.50
Total 6100 · Equipment Maintenance Agreement				152.50	152.50
6130 · Gas & Oil					
Bill	04/18/2023	Carson Oil		712.25	712.25
Total 6130 · Gas & Oil				712.25	712.25
6160 · Equipment Maintenance					
Bill	04/20/2023	TWGW, Inc. dba Philomath Napa	Oil for Hose Tester Pump	3.99	3.99
Bill	04/25/2023	Annas Consultants Inc.	Air Quality Test	400.00	403.99
Total 6160 · Equipment Maintenance				403.99	403.99

Philomath Fire and Rescue
Transaction by Account
April 2023

Type	Date	Name	Memo	Amount	Balance
6161 · Vehicle Maintenance					
Bill	04/05/2023	TWGW, Inc. dba Philomath Napa	Trailer Wire Adapter	15.99	15.99
Bill	04/25/2023	OSCU 402518-70	Bulb for 224	44.95	60.94
Bill	04/27/2023	TWGW, Inc. dba Philomath Napa	Coolant for 231	19.99	80.93
Total 6161 · Vehicle Maintenance				80.93	80.93
6170 · Building Maint and Improvements					
Bill	04/03/2023	Amcraft, Inc	Cabinets for Chief's Office	2,044.00	2,044.00
Bill	04/05/2023	Bimart Corporation	Paint and Paint Brush	35.98	2,079.98
Bill	04/05/2023	MPTV, Inc.	Filters and Fasteners	42.68	2,122.66
Bill	04/05/2023	Chancy Ferguson	Butcher Block for Chief Office	681.30	2,803.96
Bill	04/06/2023	Spaeth Lumber Co., Inc	Window Trim Wood	88.92	2,892.88
Bill	04/07/2023	MPTV, Inc.	Shims and Cabinet Materials	18.77	2,911.65
Bill	04/08/2023	MPTV, Inc.	Cabinet Hardware	11.19	2,922.84
Bill	04/08/2023	MPTV, Inc.	Cabinet Hardware	4.99	2,927.83
Bill	04/17/2023	MPTV, Inc.	Framing for Chief's Office	5.96	2,933.79
Bill	04/18/2023	MPTV, Inc.	Door Seal	9.99	2,943.78
Total 6170 · Building Maint and Improvements				2,943.78	2,943.78
6200 · Supplies - Department					
Bill	04/04/2023	Bimart Corporation	Scoops and Bucket for Hasmat Cleanup	32.95	32.95
Bill	04/12/2023	OSCU 402518-70	Coffee for Residence	79.79	112.74
Bill	04/13/2023	OSCU 402518-70	Peppermint Candies	2.00	114.74
Bill	04/20/2023	Andy Louden`	Cookies for Budget Committee Meeting	6.96	121.70
Bill	04/25/2023	OSCU 402518-73	Software to Capture YouTube Videos	59.95	181.65
Total 6200 · Supplies - Department				181.65	181.65
6210 · Supplies - Medical					
Bill	04/26/2023	Life Assist, Inc.	Tubes, catheters, test strips	160.80	160.80
Total 6210 · Supplies - Medical				160.80	160.80
6230 · Hazardous Materials					
Bill	04/04/2023	OSCU 402518-70	Rice Hull	181.13	181.13
Total 6230 · Hazardous Materials				181.13	181.13
6250 · Uniforms					
Bill	04/25/2023	OSCU 402518-70	HAIX Zipper for LT's Boot	33.95	33.95
Bill	04/26/2023	Adron Lee, LLC	Hats- Blue with Leather Patches	422.50	456.45
Total 6250 · Uniforms				456.45	456.45

Philomath Fire and Rescue Transaction by Account April 2023

Type	Date	Name	Memo	Amount	Balance
6270 · Volunteer - Activities					
Bill	04/07/2023	Stephanie Vallancey Martinson	Reimbursement for R Phan's Attendan...	50.00	50.00
Bill	04/11/2023	R3 Engraving & Signs	Plaque updating for Conference Room	105.00	155.00
Bill	04/12/2023	Paula Anderson.	April 2023 Biz Meeting Gift Cards and ...	130.56	285.56
Bill	04/13/2023	OSCU 402518-70	Volunteer Business Meeting Attendanc...	164.85	450.41
Bill	04/23/2023	Jessica Olsen	Volunteer Business Meeting Food	160.72	611.13
Bill	04/28/2023	Willamette Valley First Respond...	Previous Years Chaplain Services	3,000.00	3,611.13
Total 6270 · Volunteer - Activities				3,611.13	3,611.13
6310 · Physical & Immunizations					
Bill	04/10/2023	Occupational Medicine Dept.	M. Garcilazo Physical	766.00	766.00
Total 6310 · Physical & Immunizations				766.00	766.00
Total 6000 · Materials and Services				32,127.34	32,127.34
Total Expense				32,127.34	32,127.34
Net Ordinary Income				-32,127.34	-32,127.34
Net Income				-32,127.34	-32,127.34

Chancy Ferguson Vacation Usage
September 12, 2022 through June 30, 2023

Beginning Balance as of September 1, 2022	219.5	121.69
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	Sick Leave	Vacation
July		

August		

September		
accrual	8	8
taken	0	0
balance	227.5	129.69

October		
accrual	8	10
taken	0	0
balance	235.5	139.69

	Sick Leave	Vacation
November		
accrual	8	10
taken	0	0
balance	243.5	149.69

December		
accrual	8	10
taken	0	0
balance	251.5	159.69

January		
accrual	8	10
taken	0	0
balance	259.5	169.69

February		
accrual	8	10
taken	0	0
balance	267.5	179.69

	Sick Leave	Vacation
March		
accrual	8	10
taken	0	16
balance	275.5	173.69

April		
accrual	8	10
taken	0	0
balance	283.5	183.69

May		
accrual	8	10
taken		
balance	291.5	193.69

June		
accrual	8	10
taken		
balance	299.5	203.69

Philomath Fire & Rescue
Annual Board Calendar

January	February	March	April	May	June
Audit Presentation	Appoint Budget Officer	Appoint Budget Committee	Annual Board Self Appraisal	Budget Hearing- Review Draft Budget	Civil Service Appointment
	Set Budget Calendar	Wage, Benefits, COLA Recommendations- Motion to Accept	Budget Committee Meeting		Budget Adoption
	SDAO Conference	Chief Check In			
July	August	September	October	November	December
Election of Board Officers			Open House	OFDDA & OFCA Conferences	
				Insurance Presentation	
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

PHILOMATH FIRE & RESCUE

CHIEF'S REPORT

May 1, 2023

Department Business:

We received a \$10,000.00 Grant from OSFM Wildland/Public Education grant. We are currently seeking projects that would meet the grant funding requirements. (Update from last month) The City of Philomath may be partnering with us to place an electronic sign in front of the station to be used for both safety messaging and city events.

We are waiting for the results for the matching grant to replace our outdated wildland fire shelters and SAFER Grant (results expected in September).

We completed a grant application for \$35,0000 through OSFM to assist with up staffing for fire season. This is the same grant we received last May.

Personnel:

Ashley attended the Linn Benton Job Fair late last month and was able to make several contacts with interested individuals who may be interested in joining our program.

The Staff Captain Job posting was placed on May 1, 2023, both locally and in the Daily Dispatch, a National Fire Agency Publication.

Union Communications:

No report

Training Activities:

The department completed the yearly RT 130 Wildland Firefighter Refresher taught by Firefighter Dan EDDY

I attended a weeklong Incident Command Training Hosted by Benton County Emergency Management.



Philomath Fire & Rescue

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

Apparatus/Equipment:

All apparatus is in good working order with no reported issues.

Building Update:

No report

Community Involvement/Meetings:

- Benton County Fire Defense Board Meeting
- Chamber of Commerce Lunch

Major Incidents:

No Report.

Respectfully submitted,

Chief Ferguson

**Report to the Board of Directors
08 March 2023
DC Rich Saalsaa**

Statistics for April 2023

Total calls: 62

Fire calls: 17 (29%)

EMS Calls: 45 (71%)

Yearly calls as of 30 Apr 2023: 295 – Last year at this time: 249

Significant calls:

4/27 – Large Grass Fire, 2.6 acres behind West Hills Rd, N of log ponds.

4/28 MVC In Lincoln County, Lifeflight activated - DOA.

Breakdown of calls for the year by area (as of 5 Mar 23):

Station 201 RURAL	74
Station 201 W. City	82
Station 201 E. City	56
Station 202	14
Station 203	24
Adair	0
Alsea	2
Blodgett	10
CFD	14
Conflagration	0
Kings Valley	12
Lincoln Co	4
Marys Peak	1
Misc Mutual Aid	0
Monroe	2
Total	295

Cyber Security project

This project is running about a week behind but will still finish before 1 July.

EDR & Phishing Testing

- Phishing test results from April 2023 show 100% compliance.

Azure AD Configuration & MFA

- Multi-factor authentication is complete. We have onboarded all RVs into the domain, including email. The volunteer cadre will be next (sign-in only).

Next steps will be Intune with will add another layer of spam protection. The company has been extremely responsive to small issues that have arisen from time to time.

Respectfully submitted,

DC Rich Saalsaa

	GO Bond 2016 - Capital Improvem			GO Bond 2016 - Debt Services			General Fund			Building Reserve Fund			Equipment Reserve Fund			Vehicle Reserve Fund			Total unclassified			TOTAL										
	Jul 1-'22	Budget	% of Bud	Jul 1-'22	Budget	% of Bud	Jul 1-'22	Budget	% of Bud	Jul 1-'22	Budget	% of Bud	Jul 1-'22	Budget	% of Bud	Jul 1-'22	Budget	% of Bud	Jul 1-'22	Budget	% of Bud	Jul 1-'22	Budget	% of Bud								
Ordinary Income/Expense																																
Income																																
4043 Bond Income - Bank Interest	0.00	0.00	0.0%	-1,128.94	0.00	-1,128.94	100.0%	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00	0.00	0.0%	-1,128.94	0.00	-1,128.94	100.0%		
4042 Bond Income - Prop Tax Inte...	-221.94	0.00	-221.94	100.0%	1,775.84	0.00	1,775.84	100.0%	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00	0.00	0.0%	1,553.90	0.00	1,553.90	100.0%	
4041 Bond Income - Delinquent T...	0.00	0.00	0.0%	3,545.75	0.00	3,545.75	100.0%	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00	0.00	0.0%	3,545.75	0.00	3,545.75	100.0%		
4060 Conflagration Income	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	86,967.84	86,967.84	100.0%	100.0%	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00	0.00	0.0%	86,967.84	86,967.84	100.0%	100.0%		
4050 Public Education Income	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	16,500.00	8,000.00	8,500.00	206.3%	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	635.00	0.00	635.00	100.0%	9,135.00	8,000.00	214.2%	214.2%	
4040 Bond Income	0.00	0.00	0.0%	405,386.25	0.00	405,386.25	100.0%	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00	0.00	0.0%	405,386.25	0.00	405,386.25	100.0%		
4000 Carryover Fund Balance	0.00	0.00	0.0%	63,412.88	0.00	63,412.88	100.0%	492,929.81	450,483.00	42,446.81	109.4%	183,175.01	182,825.00	350.01	100.2%	65,963.98	65,838.00	125.98	100.2%	0.00	0.00	0.00	0.0%	0.00	0.00	0.0%	805,481.68	699,146.00	106,335.68	115.2%		
4010 Delinquent Property Taxes	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	11,744.56	16,000.00	-4,255.44	73.4%	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00	0.00	0.0%	11,744.56	16,000.00	-4,255.44	73.4%		
4020 Current Property Taxes	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	139,629.54	148,923.00	-9,293.46	94.1%	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00	0.00	0.0%	139,629.54	148,923.00	-9,293.46	94.1%		
4025 Interest - Property Tax	0.00	0.00	0.0%	245.84	0.00	245.84	100.0%	22,591.76	3,550.00	19,041.76	646.0%	610.69	0.00	610.69	100.0%	238.22	0.00	238.22	100.0%	0.00	0.00	0.00	0.0%	0.00	0.00	0.0%	3,987.72	2,000.00	1,987.72	199.4%		
4025 Interest Income	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	338,274.70	18,795.00	319,479.70	1,708.9%	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00	0.00	0.0%	338,274.70	18,795.00	319,479.70	1,708.9%		
4900 Miscellaneous Income	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	23,687.65	20,897.84	2,789.81	114.4%	183,785.70	182,825.00	960.70	100.5%	66,202.20	65,838.00	364.20	100.6%	0.00	0.00	0.00	0.0%	635.00	0.00	635.00	100.0%	309,240.51	231,838.84	77,401.67	133.4%	
Total Income	-221.94	0.00	-221.94	100.0%	473,237.62	0.00	473,237.62	100.0%	2,997,047.09	2,997,047.09	299,047.09	114.4%	183,785.70	182,825.00	960.70	100.5%	66,202.20	65,838.00	364.20	100.6%	0.00	0.00	0.00	0.0%	635.00	0.00	635.00	100.0%	3,092,404.51	2,918,381.84	77,022.67	133.4%
Gross Profit	-221.94	0.00	-221.94	100.0%	473,237.62	0.00	473,237.62	100.0%	2,997,047.09	2,997,047.09	299,047.09	114.4%	183,785.70	182,825.00	960.70	100.5%	66,202.20	65,838.00	364.20	100.6%	0.00	0.00	0.00	0.0%	635.00	0.00	635.00	100.0%	3,092,404.51	2,918,381.84	77,022.67	133.4%
Expense																																
9010 Transfers	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	25,000.00	-25,000.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00	4,960.00	-4,960.00	0.0%	0.00	0.00	0.00	0.0%	0.00	29,960.00	-29,960.00	0.0%	
9090 Unappropriated Ending Fun...	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	619,828.00	-619,828.00	0.00	0.0%	0.00	1,281.00	-1,281.00	0.0%	0.00	4,960.00	-4,960.00	0.0%	0.00	0.00	0.00	0.0%	0.00	626,894.00	-626,894.00	0.0%	
9000 Personnel Expenses	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	853,392.97	1,160,273.30	-306,880.33	73.6%	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	853,392.97	1,160,273.30	-306,880.33	73.6%	
6000 Materials and Services	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	368,823.10	559,090.00	-190,266.90	66.0%	0.00	0.00	0.00	0.0%	1,555.00	0.00	1,555.00	100.0%	0.00	0.00	0.00	0.0%	-152.50	0.00	-152.50	100.0%	370,225.60	559,090.00	-188,864.40	66.2%	
7000 Capital Outlay	0.00	0.00	0.0%	18,093.92	0.00	18,093.92	100.0%	0.00	0.00	0.00	0.0%	19,058.00	0.00	19,058.00	100.0%	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	37,151.92	0.00	37,151.92	100.0%	
Total Expense	0.00	0.00	0.0%	18,093.92	0.00	18,093.92	100.0%	1,222,167.07	2,339,191.30	-1,116,975.23	52.2%	19,058.00	25,825.00	-6,767.00	73.8%	1,555.00	1,281.00	274.00	121.4%	0.00	9,920.00	-9,920.00	0.0%	-152.50	0.00	-152.50	100.0%	1,260,770.49	2,376,217.30	-1,115,446.81	53.1%	
Net Ordinary Income	-221.94	0.00	-221.94	100.0%	455,143.70	0.00	455,143.70	100.0%	1,146,549.86	-269,472.46	1,416,022.32	-25.5%	164,727.70	157,000.00	7,727.70	104.9%	64,647.20	64,557.00	90.20	100.1%	0.00	-9,920.00	9,920.00	0.0%	787.50	0.00	787.50	100.0%	183,1634.02	-57,835.46	1,889,469.48	-3,167.0%
Net Income	-221.94	0.00	-221.94	100.0%	455,143.70	0.00	455,143.70	100.0%	1,146,549.86	-269,472.46	1,416,022.32	-25.5%	164,727.70	157,000.00	7,727.70	104.9%	64,647.20	64,557.00	90.20	100.1%	0.00	-9,920.00	9,920.00	0.0%	787.50	0.00	787.50	100.0%	183,1634.02	-57,835.46	1,889,469.48	-3,167.0%

Philomath Fire and Rescue
Profit & Loss by Class
 July 1, 2022 through April 28, 2023

	GO Bond 2016 - Capital Improvem	GO Bond 2016 - Debt Services	General Fund	Building Reserve Fund	Equipment Reserve Fund	Unclassified	TOTAL
Ordinary Income/Expense							
Income							
4043 - Bond Income - Bank Interest	0.00	-1,128.94	0.00	0.00	0.00	0.00	-1,128.94
4042 - Bond Income - Prop Tax Interest	-221.94	1,775.84	0.00	0.00	0.00	0.00	1,553.90
4041 - Bond Income - Delinquent Taxes	0.00	3,545.75	0.00	0.00	0.00	0.00	3,545.75
4060 - Confagration Income	0.00	0.00	86,967.84	0.00	0.00	0.00	86,967.84
4050 - Public Education Income	0.00	0.00	16,500.00	0.00	0.00	635.00	17,135.00
4040 - Bond Income	0.00	405,386.25	0.00	0.00	0.00	0.00	405,386.25
4000 - Carryover Fund Balance	0.00	63,412.88	492,929.81	183,175.01	65,963.98	0.00	805,481.68
4010 - Delinquent Property Taxes	0.00	0.00	11,744.56	0.00	0.00	0.00	11,744.56
4020 - Current Property Taxes	0.00	0.00	1,395,429.54	0.00	0.00	0.00	1,395,429.54
4025 - Interest - Property Tax	0.00	0.00	3,987.72	0.00	0.00	0.00	3,987.72
4026 - Interest Income							
4027 - Interest - Citizens Bank & OSU	0.00	0.00	65.79	0.00	0.00	0.00	65.79
4030 - Investments - LGIP	0.00	245.84	15,453.69	610.69	238.22	0.00	16,548.44
4026 - Interest Income - Other	0.00	0.00	7,412.28	0.00	0.00	0.00	7,412.28
Total 4026 - Interest Income	0.00	245.84	22,931.76	610.69	238.22	0.00	24,026.51
4900 - Miscellaneous Income	0.00	0.00	338,274.70	0.00	0.00	0.00	338,274.70
Total Income	-221.94	473,237.62	2,368,765.93	183,785.70	66,202.20	635.00	3,092,404.51
Gross Profit	-221.94	473,237.62	2,368,765.93	183,785.70	66,202.20	635.00	3,092,404.51
Expense							
5000 - Personnel Expenses							
5131 - Non-Union Overtime Wages	0.00	0.00	37.08	0.00	0.00	0.00	37.08
5136 - Confagration Wages	0.00	0.00	36,803.30	0.00	0.00	0.00	36,803.30
5100 - Fire Chief Wages	0.00	0.00	116,522.04	0.00	0.00	0.00	116,522.04
5105 - Deputy Chief Wages	0.00	0.00	67,832.50	0.00	0.00	0.00	67,832.50
5110 - Admin Asst Wages	0.00	0.00	45,726.80	0.00	0.00	0.00	45,726.80
5120 - Fire & Life Safety Officer Wage	0.00	0.00	25,774.64	0.00	0.00	0.00	25,774.64
5125 - Firefighter Wages	0.00	0.00	191,506.93	0.00	0.00	0.00	191,506.93
5130 - Overtime Wages	0.00	0.00	39,984.23	0.00	0.00	0.00	39,984.23
5135 - Extra Hire	0.00	0.00	16,672.30	0.00	0.00	0.00	16,672.30
5405 - Employers FICA	0.00	0.00	30,423.61	0.00	0.00	0.00	30,423.61
5410 - Employers Medicare	0.00	0.00	7,115.19	0.00	0.00	0.00	7,115.19
5421 - Workers Compensation	0.00	0.00	38,297.41	0.00	0.00	0.00	38,297.41
5430 - PERS - Employee	0.00	0.00	109,384.30	0.00	0.00	0.00	109,384.30
5431 - PERS - Pickup 6%	0.00	0.00	27,100.73	0.00	0.00	0.00	27,100.73
5440 - Health Insurance	0.00	0.00	99,211.91	0.00	0.00	0.00	99,211.91
Total 5000 - Personnel Expenses	0.00	0.00	853,392.97	0.00	0.00	0.00	853,392.97
6000 - Materials and Services							
6205 - Supplies - Residences							
6205-3 - Supplies - Residence - 203	0.00	0.00	11.94	0.00	0.00	0.00	11.94
6205-1 - Supplies - Residence - 201	0.00	0.00	433.26	0.00	0.00	0.00	433.26
Total 6205 - Supplies - Residences	0.00	0.00	445.20	0.00	0.00	0.00	445.20
6901 - Cost of Goods Sold	0.00	0.00	7.10	0.00	0.00	0.00	7.10
6217 - EMR Education							
6217-1 - EMR Education- Supplies	0.00	0.00	2,610.65	0.00	0.00	0.00	2,610.65
6217-2 - EMR Education- Instructors	0.00	0.00	1,300.00	0.00	0.00	0.00	1,300.00
Total 6217 - EMR Education	0.00	0.00	3,910.65	0.00	0.00	0.00	3,910.65
6216 - FA/CPR Education							
6216-1 - FA/CPR Education- Supplies	0.00	0.00	4,634.28	0.00	0.00	0.00	4,634.28
6216-2 - FA/CPR Education- Instructors	0.00	0.00	3,750.00	0.00	0.00	0.00	3,750.00
Total 6216 - FA/CPR Education	0.00	0.00	8,384.28	0.00	0.00	0.00	8,384.28
6091 - Tuition Reimbursement	0.00	0.00	34,383.58	0.00	0.00	0.00	34,383.58
6101 - Equip. Maint. Agreements - EMS	0.00	0.00	510.00	0.00	0.00	0.00	510.00
6001 - Contracted Professional Service	0.00	0.00	66,594.24	0.00	1,555.00	0.00	68,149.24
6010 - Office Supplies	0.00	0.00	3,381.17	0.00	0.00	0.00	3,381.17
6011 - Postage/Shipping	0.00	0.00	753.20	0.00	0.00	0.00	753.20
6020 - Insurance and Bond	0.00	0.00	45,924.00	0.00	0.00	0.00	45,924.00
6030 - Dues and Fees	0.00	0.00	11,651.10	0.00	0.00	0.00	11,651.10
6040 - Publications and Elections	0.00	0.00	864.08	0.00	0.00	0.00	864.08
6042 - Marketing Program New Recruits	0.00	0.00	647.65	0.00	0.00	0.00	647.65
6050 - Utilities	0.00	0.00	24,012.77	0.00	0.00	0.00	24,012.77
6060 - Telephone, Pagers, Internet	0.00	0.00	16,180.23	0.00	0.00	0.00	16,180.23
6070 - Travel	0.00	0.00	3,110.32	0.00	0.00	0.00	3,110.32
6080 - Conference	0.00	0.00	4,765.56	0.00	0.00	0.00	4,765.56
6090 - Education/Training	0.00	0.00	4,249.73	0.00	0.00	0.00	4,249.73
6100 - Equipment Maintenance Agreement	0.00	0.00	2,032.74	0.00	0.00	-152.50	1,880.24
6150 - Gas & Oil	0.00	0.00	19,098.71	0.00	0.00	0.00	19,098.71
6150 - Radio Maintenance	0.00	0.00	94.00	0.00	0.00	0.00	94.00
6160 - Equipment Maintenance	0.00	0.00	8,211.09	0.00	0.00	0.00	8,211.09
6151 - Vehicle Maintenance	0.00	0.00	29,184.43	0.00	0.00	0.00	29,184.43
6170 - Building Maint and Improvements	0.00	0.00	14,281.25	0.00	0.00	0.00	14,281.25
6180 - Grounds Maintenance	0.00	0.00	226.67	0.00	0.00	0.00	226.67
6190 - Small Tools & Equipment	0.00	0.00	447.39	0.00	0.00	0.00	447.39
6200 - Supplies - Department	0.00	0.00	3,910.07	0.00	0.00	0.00	3,910.07
6210 - Supplies - Medical	0.00	0.00	10,227.10	0.00	0.00	0.00	10,227.10
6215 - Supplies - Prevention	0.00	0.00	809.34	0.00	0.00	0.00	809.34
6220 - Supplies - Suppression	0.00	0.00	4,687.03	0.00	0.00	0.00	4,687.03
6230 - Hazardous Materials	0.00	0.00	181.13	0.00	0.00	0.00	181.13
6250 - Uniforms	0.00	0.00	16,334.19	0.00	0.00	0.00	16,334.19
6270 - Volunteer - Activities	0.00	0.00	7,965.88	0.00	0.00	0.00	7,965.88
6300 - Volunteer - Length of Service	0.00	0.00	11,000.00	0.00	0.00	0.00	11,000.00
6310 - Physical & Immunizations	0.00	0.00	8,326.50	0.00	0.00	0.00	8,326.50
6320 - Community Involvement	0.00	0.00	717.99	0.00	0.00	0.00	717.99
6900 - Miscellaneous Expense	0.00	0.00	1,312.73	0.00	0.00	0.00	1,312.73
Total 6000 - Materials and Services	0.00	0.00	368,823.10	0.00	1,555.00	-152.50	370,225.60

Philomath Fire and Rescue

Profit & Loss by Class

July 1, 2022 through April 28, 2023

	GO Bond 2016 - Capital Improvem	GO Bond 2016 - Debt Services	General Fund	Building Reserve Fund	Equipment Reserve Fund	Unclassified	TOTAL
7000 - Capital Outlay							
7130 - Capital Outlay - Bond	0.00	18,093.92	0.00	0.00	0.00	0.00	18,093.92
7110 - Capital Outlay - Building	0.00	0.00	0.00	19,058.00	0.00	0.00	19,058.00
Total 7000 - Capital Outlay	<u>0.00</u>	<u>18,093.92</u>	<u>0.00</u>	<u>19,058.00</u>	<u>0.00</u>	<u>0.00</u>	<u>37,151.92</u>
Total Expense	<u>0.00</u>	<u>18,093.92</u>	<u>1,222,216.07</u>	<u>19,058.00</u>	<u>1,555.00</u>	<u>-152.50</u>	<u>1,260,770.49</u>
Net Ordinary Income	<u>-221.94</u>	<u>455,143.70</u>	<u>1,146,549.86</u>	<u>164,727.70</u>	<u>64,647.20</u>	<u>787.50</u>	<u>1,831,634.02</u>
Net Income	<u>-221.94</u>	<u>455,143.70</u>	<u>1,146,549.86</u>	<u>164,727.70</u>	<u>64,647.20</u>	<u>787.50</u>	<u>1,831,634.02</u>

Philomath Fire and Rescue

Balance Sheet by Class

As of April 28, 2023

Accrual Basis

	GO Bond 2016 - Capital Improvem	GO Bond 2016 - Debt Services	General Fund	Building Reserve Fund	Equipment Reserve Fund	Vehicle Reserve Fund	Unclassified	TOTAL
ASSETS								
Current Assets								
Checking/Savings								
1015 - Citizens Bank Checking	0.00	-223,093.70	577,579.40	-231,122.00	-49,796.00	-72,120.49	75,385.00	76,832.21
1000 - Petty Cash	0.00	0.00	-2.78	0.00	0.00	0.00	0.00	-2.78
1050 - Local Government Investment Poo	5,716.06	674,471.33	547,005.19	397,393.68	245,411.64	-31,642.00	-75,000.00	1,763,355.90
1060 - OSU - Savings Account	0.00	0.00	11,088.43	0.00	0.00	0.00	327.72	11,416.15
Total Checking/Savings	5,716.06	451,377.63	1,135,670.24	166,271.68	195,615.64	-103,762.49	712.72	1,851,601.48
Accounts Receivable								
11000 - Accounts Receivable	0.00	0.00	48,050.75	0.00	0.00	0.00	0.00	48,050.75
Total Accounts Receivable	0.00	0.00	48,050.75	0.00	0.00	0.00	0.00	48,050.75
Other Current Assets								
1250 - Prepaid Assets	0.00	0.00	21,146.55	0.00	0.00	0.00	0.00	21,146.55
12100 - Inventory Asset	0.00	0.00	-3,661.29	0.00	0.00	0.00	0.00	3,661.29
Total Other Current Assets	0.00	0.00	24,807.84	0.00	0.00	0.00	0.00	24,807.84
Total Current Assets	5,716.06	451,377.63	1,208,528.83	166,271.68	195,615.64	-103,762.49	712.72	1,924,460.07
TOTAL ASSETS	5,716.06	451,377.63	1,208,528.83	166,271.68	195,615.64	-103,762.49	712.72	1,924,460.07
LIABILITIES & EQUITY								
Liabilities								
Current Liabilities								
Accounts Payable								
2010 - Accounts Payable	0.00	0.00	8,331.21	0.00	0.00	0.00	-250.00	8,081.21
Total Accounts Payable	0.00	0.00	8,331.21	0.00	0.00	0.00	-250.00	8,081.21
Other Current Liabilities								
2070 - Deferred Taxes	0.00	0.00	20,331.45	0.00	0.00	0.00	0.00	20,331.45
2400 - Payroll Liabilities								
2133 - OR- Paid Fam Med Leave	0.00	0.00	1,006.34	0.00	0.00	0.00	0.00	1,006.34
2132 - Oregon Transit Tax Withholding	0.00	0.00	667.75	0.00	0.00	0.00	0.00	667.75
2100 - Wages Payable	0.00	0.00	28,662.99	0.00	0.00	0.00	0.00	28,662.99
2110 - Federal Income Tax Payable	0.00	0.00	4,153.00	0.00	0.00	0.00	0.00	4,153.00
2120 - FICA Payable	0.00	0.00	5,004.20	0.00	0.00	0.00	0.00	5,004.20
2125 - Medicare Payable	0.00	0.00	1,182.76	0.00	0.00	0.00	0.00	1,182.76
2130 - State Income Tax Payable	0.00	0.00	2,236.08	0.00	0.00	0.00	0.00	2,236.08
2131 - Works Benefit Fund Payable(WBF)	0.00	0.00	93.86	0.00	0.00	0.00	0.00	93.86
2140 - PERS Payable	0.00	0.00	13,008.66	0.00	0.00	0.00	0.00	13,008.66
2145 - OR Saving Growth 457 Payable	0.00	0.00	50.00	0.00	0.00	0.00	0.00	50.00
2150 - Health Insurance Prem. Payable	0.00	0.00	-2,184.61	0.00	0.00	0.00	0.00	-2,184.61
2210 - Health Ins Prem Ded Pre Tax	0.00	0.00	1,663.86	0.00	0.00	0.00	0.00	1,663.86
2230 - Flexible Spending Account	0.00	0.00	1,524.33	0.00	0.00	0.00	0.00	1,524.33
2232 - Union Dues	0.00	0.00	692.64	0.00	0.00	0.00	0.00	692.64
Total 2400 - Payroll Liabilities	0.00	0.00	57,761.86	0.00	0.00	0.00	0.00	57,761.86
Total Other Current Liabilities	0.00	0.00	78,093.31	0.00	0.00	0.00	0.00	78,093.31
Total Current Liabilities	0.00	0.00	86,424.52	0.00	0.00	0.00	-250.00	86,174.52
Total Liabilities	0.00	0.00	86,424.52	0.00	0.00	0.00	-250.00	86,174.52
Equity								
3010 - Fund Balance	0.00	-125,338.17	-845,174.57	-1,029,007.62	-672,916.10	-335,582.41	0.00	-3,008,018.87
3200 - Unallocated Fund Balance	-299,674.94	123,643.59	1,149,411.03	1,030,551.60	674,169.54	336,019.92	327.72	3,014,670.40
Net Income	-221.94	455,143.70	1,146,549.86	164,727.70	64,647.20	0.00	787.50	1,831,834.02
Total Equity	-299,674.94	453,449.12	1,450,786.32	166,271.68	65,900.64	437.51	1,115.22	1,838,285.55
TOTAL LIABILITIES & EQUITY	-299,674.94	453,449.12	1,537,210.84	166,271.68	65,900.64	437.51	866.22	1,924,460.07
UNBALANCED CLASSES	305,391.00	-2,071.49	-328,682.01	0.00	129,715.00	-104,200.00	-152.50	-0.00

Philomath Fire and Rescue
A/P Aging Detail
 As of April 28, 2023

Type	Date	Num	Name	Due Date	Aging	Open Balance
Current						
Bill	04/18/2023	B3470...	MPTV, Inc.	04/28/2023		9.99
Bill	04/19/2023	AMZ 5...	OSCU 402518-70	04/29/2023		11.19
Bill	04/19/2023	AMZ 3...	OSCU 402518-70	04/29/2023		9.59
Bill	04/19/2023	FP 04...	OSCU 402518-70	04/29/2023		58.75
Bill	04/19/2023	OHA 1...	OSCU 402518-73	04/29/2023		55.00
Bill	04/20/2023	409098	Good Earth Pest Co...	04/30/2023		75.00
Bill	04/20/2023	428259	Andy Louden`	04/30/2023		6.96
Bill	04/20/2023	37470	Daniel Eddy	04/30/2023		110.00
Bill	04/22/2023	04222...	Stephanie Vallancey...	05/02/2023		175.00
Bill	04/23/2023	04232...	Jessica Olsen	05/03/2023		160.72
Bill	04/14/2023	37705...	NW Natural	05/05/2023		460.93
Bill	04/25/2023	0423	Lillee Rodriguez	05/05/2023		200.00
Bill	04/25/2023	04252...	Troy Schaffer	05/05/2023		700.00
Bill	04/25/2023	AMZ 8...	OSCU 402518-70	05/05/2023		44.95
Bill	04/25/2023	HAIX ...	OSCU 402518-70	05/05/2023		33.95
Bill	04/25/2023	FREE ...	OSCU 402518-73	05/05/2023		59.95
Bill	04/26/2023	OHA 3...	OSCU 402518-71	05/06/2023		150.00
Bill	04/27/2023	767586	TWGW, Inc. dba Phi...	05/07/2023		19.99
Bill	04/27/2023	Zoom ...	OSCU 402518-73	05/07/2023		149.90
Bill	04/28/2023	QB 71...	OSCU 402518-70	05/08/2023		549.00
Bill	04/26/2023	1313985	Life Assist, Inc.	05/26/2023		160.80
Total Current						3,201.67
1 - 30						
Bill	03/23/2023	25687	Santiam Emergency...	04/02/2023	26	3,715.38
Bill	03/31/2023	AMZ 4...	OSCU 402518-70	04/10/2023	18	66.40
Bill	03/31/2023	USPS ...	OSCU 402518-70	04/10/2023	18	126.00
Bill	04/03/2023	OHA 3...	OSCU 402518-70	04/13/2023	15	140.00
Bill	04/04/2023	NWFF...	OSCU 402518-70	04/14/2023	14	181.13
Bill	04/04/2023	LK 68...	OSCU 402518-73	04/14/2023	14	63.81
Bill	04/05/2023	B3448...	MPTV, Inc.	04/15/2023	13	42.68
Bill	04/05/2023	LK 57...	OSCU 402518-73	04/15/2023	13	32.41
Bill	04/07/2023	C2378...	MPTV, Inc.	04/17/2023	11	18.77
Bill	04/08/2023	AA230...	MPTV, Inc.	04/18/2023	10	11.19
Bill	04/08/2023	B3454...	MPTV, Inc.	04/18/2023	10	4.99
Bill	04/10/2023	McD 3...	OSCU 402518-73	04/20/2023	8	10.75
Bill	04/12/2023	FDC 4...	OSCU 402518-70	04/22/2023	6	79.79
Bill	04/12/2023	SR 21...	OSCU 402518-73	04/22/2023	6	288.96
Bill	04/13/2023	DG 58...	OSCU 402518-70	04/23/2023	5	166.85
Bill	04/13/2023	SAM 0...	OSCU 402518-73	04/23/2023	5	300.00
Bill	04/14/2023	OSU 7...	OSCU 402518-70	04/24/2023	4	10.00
Bill	04/17/2023	OHA 1...	OSCU 402518-73	04/27/2023	1	250.00
Bill	04/17/2023	AA231...	MPTV, Inc.	04/27/2023	1	5.96
Total 1 - 30						5,515.07
31 - 60						
Total 31 - 60						
61 - 90						
Total 61 - 90						
> 90						
Credit	12/21/2016	23865	Rexel USA, Inc. dba...			-26.51
Credit	04/30/2018	023865	Platt Electric Supply			-10.97
General Journal	06/30/2019	GF19.2	Adjustment			-189.30
Credit	11/19/2019	13477-2	Corvallis Sewing & ...			-39.05
Credit	12/16/2020	44623...	Republic Services			-114.40
Credit	10/05/2021	2109-...	Spaeth Lumber Co.,...			-5.30
Bill Pmt -Check	05/09/2022	33080	Oregon Volunteer Fi...			-250.00
Total > 90						-635.53
TOTAL						8,081.21

4:49 PM

04/28/23

Philomath Fire and Rescue
A/R Aging Detail
 As of April 28, 2023

Type	Date	Num	Name	Terms	Due Date	Class	Aging	Open Balance
Current								
Invoice	04/13/2023	2015-2...	Knife River	Net 30	05/13/2023	General F...		1,025.00
Invoice	04/25/2023	2015-2...	Oregon State Fire Mar...	Net 60	06/24/2023	General F...		10,000.00
Total Current								11,025.00
1 - 30								
Total 1 - 30								
31 - 60								
Total 31 - 60								
61 - 90								
Total 61 - 90								
> 90								
General Journal	06/30/2019	ER19	Adjustment			General F...		47,131.32
General Journal	06/30/2021	AJE2102	Adjustment			General F...		-47,131.00
General Journal	06/30/2021	AJE2103	Adjustment			General F...		29,146.00
General Journal	06/30/2021	AJE21...	Adjustment			General F...		8,637.00
General Journal	06/30/2021	AJE2105	Adjustment			General F...		-1,197.57
Invoice	06/01/2022	2015-1...	Metropolitan Reportin...		06/01/2022	General F...	331	25.00
Invoice	11/21/2022	2015-2...	Benton County Museum		11/21/2022	General F...	158	440.00
Total > 90								37,050.75
TOTAL								48,075.75



Philomath Volunteer Fire Dept.

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

Guidelines for Volunteer Activity Expenses

Volunteer Checking Account & Mutual Funds

These expenses will be paid with funds earned by the Volunteer Association through EMT Standby reimbursements, donations, fund interest, and fundraising events. These purchases will not be facilitated by public funds received by the Fire District as part of any tax revenue or public funds.

- Donations to other individuals or organizations
- Holiday Cheer Expenses
- Scholarships – Karl Corbin Scholarship to be paid from Karl Corbin Scholarship Fund
- Special projects for which funds were donated to the Association without a purpose/stipulation

Volunteer Activities Fund – 6270

These funds are budgeted annually by the District, appropriated from tax revenue/public funds, in order to support the activities of the Philomath Fire & Rescue Volunteers.

- Old #1 maintenance
- Old #1 Insurance – Condon Skelly
- Meeting/Drill supplies – gift cards, food, drinks, cookware, dishware, etc.
- Volunteer drinks – Gatorade, soda, water, etc.
- Service/Attendance Awards - certificates
- Longevity Awards – certificates, plaques, awards, statues, shadowboxes, etc.
- Volunteer Recognition Events – Christmas Party, Summer Picnic, Spring Fling, etc.

Mastercard® Business Application

	STANDARD CARD	PREFERRED POINTS CARD
Interest Rates and Interest Charges		
Annual Percentage Rate (APR) for Purchases	16.49% This APR will vary with the market based on the Prime Rate. ^a	
APR for Balance Transfers and Cash Advances	16.49% This APR will vary with the market based on the Prime Rate. ^a	
Penalty APR and When it Applies	21.00% – This APR will vary with the market based on the Prime Rate. ^b This APR may be applied if you allow your Account to become 60 days past due. How Long Will the Penalty Apply? If your APR is increased for the reason stated above, the Penalty APR will apply until you make three consecutive minimum payments when due.	
Paying Interest	Your due date is at least 25 days after the close of each billing cycle. We will not charge you any interest on purchases if you pay your entire balance by the due date each month. We will begin charging interest on cash advances and balance transfers on the transaction date.	
For Credit Card Tips from the Consumer Financial Protection Bureau	To learn more about factors to consider when applying for or using a credit card, visit the website of the Consumer Financial Protection Bureau at http://www.consumerfinance.gov/learnmore/ .	

Fees		
Annual Fee	None	\$49 per Account
Transaction Fees: Balance Transfer and Cash Advance International Transaction	Either \$10 or 3% of the amount of each balance transfer or cash advance, whichever is greater. 2% of each transaction in U.S. dollars.	
Penalty Fees: Late Payment Returned Payment	Up to \$25 Up to \$25	

How We Will Calculate Your Balance: We use a method called "average daily balance (including new purchases)." See your account agreement for more details.

Billing Rights: Information on your rights to dispute transactions and how to exercise those rights is provided in the account agreement that will be provided to you before you begin using your new card.

Prime Rate: After the introductory rate, the APR will vary based on changes in the Index, the Prime Rate (the base rate on corporate loans posted by at least 70% of the ten largest U.S. banks) published in the *Wall Street Journal*. The Index will be adjusted on the 25th day of each month or the business day preceding the 25th day if that day falls on a weekend or a holiday recognized by the Board of Governors of the Federal Reserve System. Changes in the Index will take effect beginning with the first billing cycle in the month following a change in the Index. Increases or decreases in the Index will cause the APR and periodic rate to fluctuate, resulting in increased or decreased Interest Charges on the Account. As of June 25, 2019, the Index was 5.50%.

^a We add 10.99% to the Prime Rate to determine the APR for Purchases, Balance Transfers, and Cash Advances. The Account will never have an APR over 21%.

^b We add 15.99% to the Prime Rate to determine the Penalty APR. The Account will never have an APR over 21%.

If at least one box at the top of the application is not checked, or, if too many boxes are inadvertently checked, you will be deemed to have selected the Standard Card with the individual billing option.

If you check the box to receive a Visa® Card, you understand and agree that the benefits for a Visa® Card are different than for a Mastercard® Card.

The issuer and administrator of the credit card program is TIB The Independent BankersBank, N.A.
The information about the cost of the Card described in this table is accurate as of July 1, 2019.
This information may change after that date. To find out what may have changed, call us at 800-367-7576 or write TIB The Independent BankersBank, N.A., P.O. Box 569120, Dallas, Texas 75356-9120.

Please print and save this page for your records.



Oregon State
Credit Union

Business Visa[®] credit card rates and fees

- Annual Percentage Rate (APR)* on purchases: 14.5%
- Fixed APR on cash advances and balance transfers: 18.00%

* Your APR may vary and is determined monthly based on the value of an index. The index is the month-end, prime rate for the previous calendar month as published by the Federal Reserve. Oregon State Credit Union will add a graduated margin amount between 6.50% and 11.50% based on the creditworthiness of the member to this variable index. The total of the index plus the margin amount that is added will be your APR. The interest rate will be rounded up to the nearest one quarter of one percentage point.

Any adjustment to your APR will take effect on the first day of the billing cycle. The minimum APR will be 9.99%. The maximum APR will be 18.00%, or as set by applicable law. Please contact Oregon State Credit Union for any changes in card terms disclosed.

Business Visa credit card fees

Effective Date: Monday, May 1st, 2023

Fee type	
Card application fee	No charge
Annual card fee- waived if the card is used within 12 months	\$25
Cash advances	No charge
Balance transfers	No charge
Purchase transaction fee	No charge
Cash advance fee	No charge
Minimum finance charge	No charge
Late payment fee	\$25

Recurring Journal Entries for Philomath Fire & Rescue Fiscal Year 2023-2024

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/Secretary.

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.
- Oregon Savings Plan – EFT for employee contributions/withholdings.
- 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.

Monthly Utilities:

- RiverStrong- Autopay for Cyber Security and Tech Support.
- 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 internet and telephone.
- Republic Services- Autopay for trash and medical waste disposal.
- Security Alarm Corporation- Autopay for fire alarm and camera maintenance.

Board Member

Board Member