

# PHILOMATH FIRE & RESCUE

January 13, 2025

**Location: Philomath Fire & Rescue**

**Regular Session Board Meeting**

**3:00 pm**

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. AUDIT PRESENTATION- Kori Sarrett, Accuity  
*Staff recommended action: Move to approve the Accuity Annual Financial Report dated June 30, 2024 as presented.*
- III. CONSENT AGENDA
  - a. Minutes- December 9, 2024 Regular Session
  - b. Bills – December
  - c. Chief Vacation Hours*Staff recommended action: Move to approve Consent Agenda as presented.*
- IV. PUBLIC COMMENT
- V. STAFF REPORTS
  1. Board Report
    - Review Board Calendar
    - Appreciation Dinner- February 8, 2025 at Patrick Lumber Timber Hall
  2. Fire Chief Report – Chief Ferguson

3. Operations Chief Report- Ops Chief Eddy
4. Office Administrator Financial Report- Scott

VI. REPRESENTATIVE REPORTS

1. Volunteer Association – Association Representative
2. IAFF Local 4925 – President Taylor
3. City Council Liaison- Councilor Christopher McMorran

VII. OLD BUSINESS

1. Master Plan Community Survey Questions Update- Chief Ferguson
2. Work Session- Board Policy and Master Plan
3. Levy Assistance Update- Scott

VIII. NEW BUSINESS

1. Drone Program Job Description- Chief Ferguson  
*Staff recommended action: Move to forward sUAS Pilot Job Description to Final Reading.*
2. Conflagration Income Resolution- Chief Ferguson  
*Staff recommended action: Move to approve Resolution 25-01 as presented.*
3. Surplus 293- Chief Ferguson  
*Staff recommended action: Move to approve that Chief Ferguson has the authority to sell the 2010 F150 by closed bid.*
4. Set Budget Calendar- Scott  
*Staff recommended action: Move to approve the Budget Calendar as presented.*
5. SDAO Organizational Assessment- Chief Ferguson

IX. ACTION ITEMS

X. NEXT MEETING – February 10, 2025

XI. ADJOURNMENT



## PHILOMATH FIRE & RESCUE

Report to the Board of Directors  
for the Year Ended June 30, 2024

October 11, 2024



**Accuity**  
*Where accuracy meets integrity*

**CERTIFIED PUBLIC ACCOUNTANTS**

436 1<sup>st</sup> Avenue W • PO Box 1072  
Albany, Oregon 97321 • (541) 223-5555

**PHILOMATH FIRE & RESCUE**  
**Benton County, Oregon**

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October 11, 2024

Board of Directors  
Philomath Fire & Rescue  
Benton County, Oregon

We are pleased to present this report related to our audit of the financial statements of governmental activities, each major fund, and the remaining fund information of Philomath Fire & Rescue, Benton County, Oregon, for the year ended June 30, 2024. This report summarizes certain matters required by professional standards to be communicated to you in your oversight responsibility for the District's financial reporting process. Also included is a summary of recently issued accounting standards that may affect future financial reporting by the District.

This report is intended solely for the information and use of the Board of Directors and management of the District, and it is not intended to be used, and should not be used, by anyone other than these specified parties.

It will be our pleasure to respond to any questions you have regarding this report. We appreciate the opportunity to continue to be of service to the District.

Very truly yours,

Accuity, LLC  
Certified Public Accountants  
Albany, Oregon



Board of Directors  
Philomath Fire & Rescue  
Benton County, Oregon

We have audited the financial statements of the governmental activities, each major fund, and the remaining fund information of Philomath Fire & Rescue for the year ended June 30, 2024. Professional standards require that we provide you with information about our responsibilities under auditing standards generally accepted in the United States of America, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our engagement letter dated June 24, 2024. Professional standards also require that we communicate to you the following information related to our audit.

### *Significant Accounting Policies*

#### *Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Philomath Fire & Rescue are described in Note I to the financial statements. One new accounting policy was adopted during the year, GASB Statement No. 100, *Accounting Changes and Error Corrections*. The application of existing policies was not changed during the year ended June 30, 2024. We noted no transactions entered into by the District during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management, and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the District's financial statements were:

- Management's estimate of depreciable lives and salvage values of capital assets is based on expected useful lives of the assets and current market conditions.
- Management's estimate of accrued compensation is based on the employee's total accrued hours multiplied by their current hourly rate and current payroll tax and retirement benefit contribution percentages.
- Defined benefit pension plans (actuarial assumptions)
- Defined other postemployment benefits (OPEB) plans (actuarial assumptions)

Certain financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting Philomath Fire & Rescue's financial statements relate to pension plans and long-term debt obligations.

The financial statement disclosures are neutral, consistent, and clear.

#### *Difficulties Encountered in Performing the Audit*

We encountered no significant difficulties in dealing with management in performing and completing our audit.

#### *Corrected and Uncorrected Misstatements*

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management.

#### *Disagreements with Management*

For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

#### *Management Representations*

We have requested certain written representations from management, which are included in the attached letter dated October 11, 2024.

#### *Management Consultations with Other Independent Accountants*

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the entity's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

#### *Other Audit Findings or Issues*

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the District's auditors; however, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

### *Other Matters*

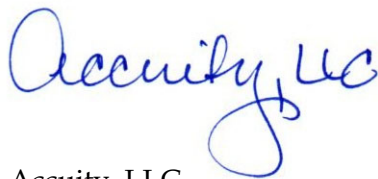
We applied certain limited procedures to the management's discussion and analysis, schedules of the District's proportionate share of the net pension liability/OPEB asset and District contributions, schedules of changes in OPEB medical benefit liability, and the Budget and Actual - General Fund, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the aforementioned RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the individual fund statements which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the aforementioned information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

### Restriction on Use

This report is intended solely for the use of the board of directors and management of Philomath Fire & Rescue, and is not intended to be, and should not be used by anyone other than these specified parties.

Very truly yours,

A handwritten signature in blue ink that reads "Accuity, LLC". The signature is written in a cursive, flowing style.

Accuity, LLC  
October 11, 2024





October 11, 2024

Board of Directors  
Philomath Fire & Rescue  
Benton County, Oregon

In planning and performing our audit of the financial statements of the governmental activities, each major fund, and the remaining fund activity of Philomath Fire & Rescue as of and for the year ended June 30, 2024, in accordance with auditing standards generally accepted in the United States of America, we considered Philomath Fire & Rescue's internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be significant deficiencies or material weaknesses and, therefore, there can be no assurance that all such deficiencies have been identified. In addition, because of inherent limitations in internal control, including the possibility of management override of controls, misstatements due to error or fraud may occur and not be detected by such controls.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis. We did not identify any deficiencies in internal control that we consider to be material weaknesses.

A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We did not identify any deficiencies in internal control that we consider to be significant deficiencies.

During our audit, we became aware of the following deficiencies in internal control, other than significant deficiencies or material weaknesses, that are an opportunity to strengthen internal controls and operating efficiencies.

### *Organizational Structure*

The size of the District's accounting and administrative staff precludes certain internal controls that would be preferred if the office staff were large enough to provide optimum segregation of duties. This situation dictates that the Board of Directors remains involved in the financial affairs of the District to provide oversight and independent review functions.

### *Preparation of Financial Statements in Accordance with Generally Accepted Accounting Principles*

District employees appear to be fulfilling accounting and reporting duties as assigned; however, the District lacks personnel with the ability to prepare financial statements in accordance with generally accepted accounting principles. Due to the size of the District, this control deficiency will most likely remain in subsequent years. The State of Oregon has adopted statutes that mitigate the identified deficiency by requiring municipal auditing firms to assist with and/or prepare financial statements for audit clients in accordance with their selected basis of accounting.

### *Excess of Expenditures Over Appropriations*

During the year ended June 30, 2024, the District expended funds in excess of amounts appropriated in one fund, which is in noncompliance with Oregon Budget Law. We recommend the District review and closely monitor expenditures on a routine basis, comparing budgeted amounts to actual amounts, in order to mitigate future reoccurrences.

This communication is intended solely for the information and use of management, the board of directors, and others within the District, and is not intended to be, and should not be used by anyone other than these specified parties.

Very truly yours,

  
Accuity, LLC

Recently Issued Accounting Standards  
June 30, 2024

For the fiscal year ended June 30, 2024, the District implemented the following new accounting standards:

GASB Statement No. 100, *Accounting Changes and Error Corrections*. This statement was issued in June 2022 to enhance accounting and financial reporting requirements for accounting changes and error corrections to provide more understandable, reliable, relevant, consistent, and comparable information for making decisions or assessing accountability.

The District will implement applicable new GASB pronouncements no later than the required fiscal year. Management has not determined the effect on the financial statements for implementing any of the following pronouncements:

GASB Statement No. 102, *Certain Risk Disclosures*. This statement will improve reporting by providing users of financial statements with essential information that currently is not often provided. The disclosures will provide users with timely information regarding certain concentrations or constraints and related events that have occurred or have begun to occur that make a government vulnerable to a substantial impact. This statement is effective for fiscal years beginning after June 15, 2024.



June 24, 2024

Ashley K Scott  
Philomath Fire & Rescue  
ashley.scott@philomathfire.com  
+15413600030

Dear Ashley,

We are pleased to confirm our understanding of the services we are to provide to Philomath Fire & Rescue for the year ended June 30, 2024.

### **Audit Scope and Objectives**

We will audit the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information, and the disclosures, which collectively comprise the basic financial statements of Philomath Fire & Rescue as of and for the year ended June 30, 2024. Accounting standards generally accepted in the United States of America (GAAP) provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement Philomath Fire & Rescue's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to Philomath Fire & Rescue's RSI in accordance with auditing standards generally accepted in the United States of America (GAAS). These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by GAAP and will be subjected to certain limited procedures, but will not be audited:

1. Management's Discussion and Analysis
2. Schedules of the Government's Proportionate Share of the Net Pension and OPEB Liabilities and Government Contributions, if applicable
3. Schedules of Funding Progress and Government Contributions, if applicable

The following RSI is required by the Governmental Accounting Standards Board and will be subjected to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS and will provide an opinion on it in relation to the financial statements as a whole:

1. Schedules of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual - General Fund and Major Special Revenue Funds, if any

We have also been engaged to report on supplementary information other than RSI that accompanies Philomath Fire & Rescue's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS and will provide an opinion on it in relation to the financial statements as a whole:

1. Combining Balance Sheet and Combining Statement of Revenues, Expenditures, and Changes in Fund Balances for all Nonmajor Governmental Funds, if any



## 2. Schedules of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual – Nonmajor Special Revenue Funds, Debt Service Funds, and Capital Projects Funds, if any

The objectives of our audit are to obtain reasonable assurance as to whether the financial statements as a whole are free from material misstatement, whether due to fraud or error; issue an auditor's report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with GAAP, and report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements.

### **Auditor's Responsibilities for the Audit of the Financial Statements**

We will conduct our audit in accordance with GAAS, and the Minimum Standards for Audits of Oregon Municipal Corporations, and will include tests of your accounting records and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential, and of any material abuse that comes to our attention. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will also request written representations from the Government's attorneys as part of the engagement, and they may bill you for responding to this inquiry.

We have identified the following significant risk(s) of material misstatement as a part of our audit planning:

1. Expenditures were recorded in incorrect fiscal year in previous fiscal year audit.



We may from time to time, and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers but will remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

Our audit of the financial statements does not relieve you of your responsibilities.

### **Audit Procedures - Internal Control**

We will obtain an understanding of the Government and its environment, including internal control relevant to the audit, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. An audit is not designed to provide assurance on internal control or to identify deficiencies in internal control. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance, internal control related matters that are required to be communicated under AICPA professional standards.

### **Audit Procedures - Compliance**

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of Philomath Fire & Rescue's compliance with the provisions of applicable laws, regulations, contracts, and agreements. However, the objective of our audit will not be to provide an opinion on overall compliance, and we will not express such an opinion.

### **Other Services**

We will also assist in preparing the financial statements and related notes of Philomath Fire & Rescue in conformity with U.S. generally accepted accounting principles based on information provided by you. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statements and related notes as previously defined. We, in our sole professional judgement, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities. We will assist with preparation of the capital asset schedule and depreciation calculation in conformity with the applicable basis of accounting.

You agree to assume all management responsibilities for the financial statement preparation services and any other nonattest services we provide; oversee the services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of the services; and accept responsibility for them.

### **Responsibilities of Management for the Financial Statements**

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for designing, implementing, and maintaining internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including monitoring ongoing activities; for the selection and application of accounting principles; and for the preparation and fair presentation of the financial statements in conformity with accounting principles generally accepted in the United States of America with the oversight of those charged with governance.



Management is responsible for making drafts of financial statements, all financial records and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions and other matters, (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the Government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about the financial statements and related matters.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the Government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud or illegal acts could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws and regulations.

You are responsible for the preparation of the supplementary information in conformity with the U.S. generally accepted accounting principles (GAAP). You agree to include our report on the supplementary information in any document that contains and indicates that we have reported on the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon or make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with the GAAP (2) that you believe the supplementary information, including its form and content, is fairly presented in accordance with the GAAP, (3) that the methods of measurement or presentation have not changed from those used in the prior period (or if they have changed, the reasons for such changes), and (4) you have disclosed to us any significant assumptions in interpretations underlying the measurement or presentation of the supplementary information.

### **Engagement Administration, Fees, and Other**

We understand that your employees will prepare all cash or other confirmations we request and will locate any documents selected by us for testing and will prepare schedules requested by us by the dates communicated directly to management.

We will provide copies of our reports to Philomath Fire & Rescue, however management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Accuity, LLC and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to the State of Oregon or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Accuity, LLC personnel.



Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend or decide to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of seven years after the report release date or for any additional period requested by the State of Oregon. If we are aware that a federal awarding agency or auditee is contesting an audit finding, we will contact the party/parties contesting the audit finding for guidance prior to destroying the audit documentation.

We expect to begin our audit on September 16, 2024 and to issue our report no later than December 31, 2024. Glen Kearns is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them.

Our fees for these services will be based on the value of the services rendered, plus out-of-pocket expenses. We estimate that our fees for these services, including out-of-pocket costs (such as report reproduction, typing, postage, copies, or travel), will be \$9,500. The fee estimate is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate.

Our invoices for these fees will be rendered each month as work progresses and are payable upon presentation. In accordance with our firm policies, work may be suspended if your account becomes 30 days or more overdue and will not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket expenditures through the date of termination.

## **Reporting**

We will issue a written report upon completion of our audit of Philomath Fire & Rescue's financial statements. Our report will be addressed to management and those charged with governance of Philomath Fire & Rescue. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature and circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete our audit or are unable to form or have not formed opinions, we may decline to express our opinions or withdraw from this engagement.

If you intend to publish or otherwise reproduce the financial statements and make reference to our firm, you agree to provide us with printers' proofs or masters for our review and approval before printing. You also agree to provide us with a copy of the final reproduced material for our approval before it is distributed.

If this engagement letter is written in support of any existing bid or contract, in case of any conflict between such agreement and this letter, this letter will control.

If any of the above sections or clauses are held to be invalid for any reason, or are declared to be null and void, all other sections and clauses of this agreement shall remain valid, will not be nullified, and are hereby further affirmed.

Venue of all matters arising from this agreement, this engagement, and subsequent engagements shall reside in Albany, Linn County, Oregon.

Any dispute, controversy, or claim rising out of this agreement shall be settled by binding arbitration under the arbitration rules of the Linn County Circuit Court. There shall be one arbitrator selected from the Circuit Court Panel of Arbitrators and the proceeding shall follow the Oregon Rules of Civil Procedure.





The arbitrator shall have the authority to award any remedy or relief that an Oregon court could order or grant, including, without limitation, specific performance of any obligation created under this agreement, the issuance of an injunction, or the imposition of sanctions for abuse or frustration of the arbitration process, except that the arbitrator shall not have authority to award punitive damages or any other amount for the purpose of imposing a penalty as opposed to compensating for actual damages suffered or loss incurred. With respect to any action relating to this agreement, the prevailing party shall be entitled to recover from the losing party its reasonable attorney's fees, paralegal fees, expert fees, and all other fees, costs, and expenses actually incurred and reasonably necessary in connection with such action as determined by the arbitrator. Our audit engagement ends upon delivery of our audit report. Any follow-up services that might be required will be a separate, new engagement. The terms and conditions of that new engagement will be governed by a new specific engagement letter for that service.

We appreciate the opportunity to be of service to you and believe that this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,

Glen Kearns

June 25, 2024

Glen Kearns  
Accuity, LLC

Date

RESPONSE:

Ashley Scott

06/26/2024

Ashley K Scott

Date

This letter correctly sets forth the understanding of Philomath Fire & Rescue  
Office Administrator

Accuity, LLC  
Certified Public Accountants  
436 1<sup>st</sup> Avenue W  
P.O. Box 1072  
Albany, Oregon 97321

This representation letter is provided in connection with your audit of the financial statements of Philomath Fire & Rescue, which comprise the respective financial position of the governmental activities, each major fund, and the remaining fund information as of June 30, 2024, the respective changes in financial position for the year then ended, and the related notes to the financial statements, for the purpose of expressing opinions as to whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

Certain representations in this letter are described as being limited to matters that are material. Items are considered material if they involve an omission or misstatement of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

We confirm, to the best of our knowledge and belief, as of the date of signature of this letter, the following representations made to you during your audit.

#### **Financial Statements**

1. We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated June 24, 2024, including our responsibility for the preparation and fair presentation of the financial statements in accordance with U.S. GAAP and for preparation of the supplementary information in accordance with the applicable criteria.
2. The financial statements referred to above are fairly presented in conformity with U.S. GAAP and include all properly classified funds and other financial information of the District required by generally accepted accounting principles to be included in the financial reporting entity.
3. We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

4. We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
5. Significant assumptions we used in making accounting estimates are reasonable.
6. Related party relationships and transactions, including revenues, expenditures/expenses, loans, transfers, leasing arrangements and guarantees, and amounts receivable from or payable to related parties have been appropriately accounted for and disclosed in accordance with U.S. GAAP.
7. Adjustments or disclosures have been made for all events, including instances of noncompliance, subsequent to the date of the financial statements that would require adjustment to or disclosure in the financial statements.
8. If any, the effects of uncorrected misstatements are immaterial, both individually and in the aggregate, to the financial statements for each opinion unit. We are in agreement with the adjusting journal entries you have proposed, and they have been posted to the accounts.
9. We are not aware of any pending or threatened litigation, claims, or assessments or unasserted claims or assessments that are required to be accrued or disclosed in the financial statements, and we have not consulted a lawyer concerning litigation, claims, or assessments.
10. Guarantees, whether written or oral, under which the District is contingently liable, if any, have been properly recorded or disclosed.

#### **Information Provided**

11. We have provided you with:
  - a. Access to all information of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, and other matters.
  - b. Additional information that you have requested from us for the purpose of the audit.
  - c. Unrestricted access to persons within the District from whom you determined it necessary to obtain audit evidence.
  - d. Minutes of the meetings of the board of directors or summaries of actions of recent meetings for which minutes have not yet been prepared.
12. All material transactions have been recorded in the accounting records and are reflected in the financial statements.

13. We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
14. We have no knowledge of any fraud or suspected fraud that affects the District and involves:
  - a. Management,
  - b. Employees who have significant roles in internal control, or
  - c. Others where the fraud could have a material effect on the financial statements.
15. We have no knowledge of any allegations of fraud or suspected fraud affecting the District's financial statements communicated by employees, former employees, regulators, or others.
16. We have no knowledge of instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or abuse, whose effects should be considered when preparing financial statements.
17. We have disclosed to you all known actual or possible litigation, claims, and assessments whose effects should be considered when preparing the financial statements.
18. We have disclosed to you the identity of the District's related parties and all the related party relationships and transactions of which we are aware.

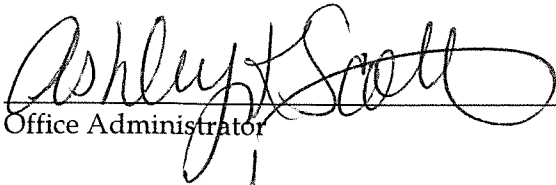
#### **District-Specific**

19. There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
20. We have taken timely and appropriate steps to remedy fraud, noncompliance with provisions of laws, regulations, contracts, grant agreements, or abuse that you have reported to us.
21. We have a process to track the status of audit findings and recommendations.
22. We have identified to you any previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
23. We have provided our views on reported findings, conclusions, and recommendations, as well as our planned corrective actions, for the report.

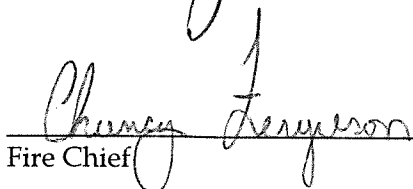
24. The District has no plans or intentions that may materially affect the carrying value or classification of assets, liabilities, or equity.
25. We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits and debt contracts, and legal and contractual provisions for reporting specific activities in separate funds.
26. We have identified and disclosed to you all instances that have occurred or are likely to have occurred, of fraud and noncompliance with provisions of laws and regulations that we believe have a material effect on the financial statements or other financial data significant to the audit objectives, and any other instances that warrant the attention of those charged with governance.
27. We have identified and disclosed to you all instances, which have occurred or are likely to have occurred, of noncompliance with provisions of contracts and grant agreements that we believe have a material effect on the determination of financial statement amounts or other financial data significant to the audit objectives.
28. We have identified and disclosed to you all instances that have occurred or are likely to have occurred, of abuse that could be quantitatively or qualitatively material to the financial statements or other financial data significant to the audit objectives.
29. There are no violations or possible violations of budget ordinances, laws and regulations (including those pertaining to adopting, approving, and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statements, or as a basis for recording a loss contingency, or for reporting on noncompliance.
30. As part of your audit, you assisted with preparation of the financial statements and related notes. We acknowledge our responsibility as it relates to those nonaudit services, including that we assume all management responsibilities; oversee the services by designating an individual, preferably within senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of the services performed; and accept responsibility for the results of the services. We have reviewed, approved, and accepted responsibility for those financial statements and related
31. The District has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets, nor has any asset been pledged as collateral.
32. The District has complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.

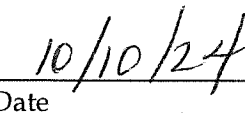
33. The financial statements properly classify all funds and activities in accordance with GASB Statement No. 34.
34. All funds that meet the quantitative criteria in GASB Statement Nos. 34 and 37 for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to financial statement users.
35. Components of net position (net investment in capital assets, restricted, and unrestricted) and equity amounts are properly classified and, if applicable, approved.
36. Investments, derivative instruments, and land and other real estate held by endowments are properly valued.
37. Provisions for uncollectible receivables have been properly identified and recorded.
38. Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.
39. Revenues are appropriately classified in the statement of activities within program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.
40. Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.
41. If any, special and extraordinary items are appropriately classified and reported.
42. Deposits, investment securities, and derivative instruments are properly classified as to risk and are properly disclosed.
43. Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated.
44. We have appropriately disclosed the District's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available and have determined that net position is properly recognized under the policy.
45. We are following our established accounting policy regarding which resources (that is, restricted, committed, assigned, or unassigned) are considered to be spent first for expenditures for which more than one resource classification is available. That policy determines the fund balance classifications for financial reporting purposes.

46. We acknowledge our responsibility for the required supplementary information (RSI). The RSI is measured and presented within prescribed guidelines and the methods of measurement and presentation have not changed from those used in the prior period. We have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the RSI.
47. With respect to the RSI:
- d. We acknowledge our responsibility for presenting the management's discussion and analysis, schedules of funding progress and employer contributions, schedules of the District's proportionate share of the net pension liability, and budgetary comparison information in accordance with accounting principles generally accepted in the United States of America, and we believe this information, including its form and content, is fairly presented in accordance with accounting principles generally accepted in the United States of America. The methods of measurement and presentation of the RSI have not changed from those used in the prior period, and we have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the supplementary information.
48. Expenditures of federal awards were below the \$750,000 threshold for the year ended June 30, 2024 and we were not required to have an audit in accordance with Title 2 U.S. Code of Federal Requirements (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

  
Office Administrator

  
Date

  
Fire Chief

  
Date

# PHILOMATH FIRE & RESCUE

## Journal Entry

06/30/2024

Account	Description	Workpaper Reference	Debit	Credit	Net Income Effect
<b>AJE01</b>					
To remove PY payable that is a 23/24 expense					
100-002010	Accounts Payable		0.00	28,078.82	
100-003010	Fund Balance		28,078.82	0.00	
<b>Total</b>			<b><u>28,078.82</u></b>	<b><u>28,078.82</u></b>	<b><u>0.00</u></b>
<b>AJE02</b>					
To record change to property taxes receivable/deferred					
100-001100	Accounts Receivable		3,272.78	0.00	
100-002070	Deferred Taxes		0.00	3,272.78	
100-001180	Property Taxes Receivable		30,930.37	0.00	
300-001180	Property Taxes Receivable - DS		8,928.16	0.00	
100-001100	Accounts Receivable		0.00	39,858.53	
300-001050	Debt Service - LGIP		0.00	8,928.16	
100-001050	Local Government Investment Poo		8,928.16	0.00	
300-002070	Deferred PT's		1,135.21	0.00	
300-004041	Bond Income - Delinquent Taxes		0.00	1,135.21	
100-002070	Deferred Taxes		6,665.73	0.00	
100-004020	Current Property Taxes		0.00	6,665.73	
<b>Total</b>			<b><u>59,860.41</u></b>	<b><u>59,860.41</u></b>	<b><u>7,800.94</u></b>
<b>AJE03</b>					
To record change to prepaids					
100-001250	Prepaid Assets		6,917.50	0.00	
100-006020	Insurance and Bond		0.00	6,917.50	
<b>Total</b>			<b><u>6,917.50</u></b>	<b><u>6,917.50</u></b>	<b><u>6,917.50</u></b>
<b>AJE04</b>					
To reclass FB amounts to agree to prior year financials					
300-003200	Unallocated Fund Balance		8,888.86	0.00	
400-003200	Unallocated Fund Balance		1,543.68	0.00	
405-003200	Unallocated Fund Balance		1,253.64	0.00	
420-003200	Unallocated Fund Balance		0.00	305,612.94	
100-003200	Unallocated Fund Balance		293,926.76	0.00	
300-001050	Debt Service - LGIP		0.00	8,888.86	
400-001050	LGIP - Building Reserve		0.00	1,543.68	
405-001050	LGIP - Equipment Reserve		0.00	1,253.64	
420-001050	Cap Improvement - LGIP		305,612.94	0.00	
100-001050	Local Government Investment Poo		0.00	293,926.76	
100-003200	Unallocated Fund Balance		0.00	1,655.27	
100-004900	Miscellaneous Income		1,655.27	0.00	
410-003200	Unallocated Fund Balance		437.51	0.00	
410-004030	Investments - LGIP		0.00	437.51	
<b>Total</b>			<b><u>613,318.66</u></b>	<b><u>613,318.66</u></b>	<b><u>-1,217.76</u></b>
<b>GRAND TOTAL</b>			<b><u>708,175.39</u></b>	<b><u>708,175.39</u></b>	<b><u>13,500.68</u></b>



# PHILOMATH FIRE & RESCUE

December 9, 2024

Location: Philomath Fire & Rescue

## Regular Session Board Meeting

3:00 pm

- I. CALL TO ORDER/ROLL CALL- The Philomath Fire & Rescue Board of Directors meeting was called to order by President Doug Edmonds at 15:00. Board members present included: President Doug Edmonds, Treasurer Ken Corbin, and Daphne Phillips. Vice President Rick Brand and Board Member Joe Brier were unable to attend. Philomath Fire & Rescue staff in attendance included: Chief Chancy Ferguson, Office Administrator Ashley Scott and Operations Chief Dan Eddy. Volunteer Vice-President Paula Anderson was in attendance. Virtual attendees included City Council Liaison Christopher McMorran.
  
- II. INSURANCE PRESENTATION- Jeff Griffin WHA Insurance discussed the rates for property and auto increased 10%. Payroll increase and values added to the exposures. Lost ratio is at 24% compared to SDAO 65%. Auto supply change has added additional concerns with replacement apparatus. Future possibility to increase the deductibles on auto. Property insurance is on a blanket and deductible may want to increase in the future. Special Districts will be sending an appraiser in the future. Philomath Fire & Rescue outperformed other special districts. Griffin also discussed the current OSHA violations and other current focuses including SAIF utilizing the Struggle Well Program to help get firefighters back to work.
  
- III. CONSENT AGENDA
  - a. Minutes- November 12, 2024 Regular Session
  - b. Bills – November
  - c. Chief Vacation Hours

***Phillips moved to approve Consent Agenda as presented. Corbin seconded.***

*Voting results 3-0 Passes with a quorum present:*

*Edmonds: In Favor*

*Corbin: In Favor*

*Phillips: In Favor*

IV. PUBLIC COMMENT – None.

V. STAFF REPORTS

1. Board Report
  - Review Board Calendar
    - Chief Check in with Phillips (Scheduled November 15)
      - SDAO Organizational Assessment is completed and awaiting report.
      - Appreciation Dinner- Patrick Lumber Timber Hall toured by Chief and Phillips.
    - Chief Check in with Corbin (December)
      - Making sure volunteers can be involved on shifts.
    - Volunteer Association Business Meeting Representative- Brand
    - Decide 2025 Board Members to Attend Volunteer Association Business Meetings, Board calendar to be updated.
    - SDAO Conference Sign Ups- Scott will attend the HR and Finance Alliances.
2. Appreciation Dinner- Patrick Lumber Timber Hall toured by Chief and Phillips.
3. Fire Chief Report – Included in Board Packet and highlights discussed by Chief Ferguson. Received three applications and are currently setting up testing and interviews for Public Education Coordinator. Two new resident volunteers and community volunteers are in the process of being onboarded. Crews busy training daily with Captain Bovbjerg. Small vehicles are going through preventative maintenance. A very productive meeting was had with Corvallis Fire- a significant amount of time will be needed to iron out all the details.
4. Deputy Chief Report- Included in Board Packet and highlights discussed by Chief Ferguson. Many significant calls and continuing to set records. Edmonds believes it's important to show community presence at community events.
5. Office Administrator Financial Report- Included in Board Packet and highlights discussed by Scott. Oregon State University paid for their classes and 203 lightning strike claim with SDIS complete.

VI. REPRESENTATIVE REPORTS

1. Volunteer Association – Included in the Board Packet and discussed by Vice President Paula Anderson. Many volunteers assisting on A-Shift to fill Resident Volunteer void. Volunteers have a large and important presence at all community events.
2. IAFF Local 4925 – No representative present or report submitted.

3. City Council Liaison- discussed by Councilor Christopher McMorran. Infrastructure projects are coming together and will be completed in 2025. Election will be sworn in on January 7<sup>th</sup>. City Counselor and committee applications being received. Hydrant Testing will be discussed further with City Manager.

VII. OLD BUSINESS

1. Master Plan Community Survey Questions Update- Discussed by Chief Ferguson and asked the board to have a board member be the liaison. Moved to New Business.
2. Levy Assistance Options- Three options were discussed with the Board, the Board wants to have an educational presentation from Christopher McMorran and having Scott reach out to the three options for costs.
3. Annexation Options- Discussed by Chief Ferguson and wanting to watch the progress moving forward.
4. Employee Handbook Final Reading

**Corbin moved to approve Employee Handbook as presented. Phillips seconded.**

*Voting results 3-0 Passes:*

*Edmonds: In Favor*

*Corbin: In Favor*

*Phillips: In Favor*

VIII. NEW BUSINESS

1. AFG Grant Submission Approval- Chief Ferguson

**Edmonds motioned to approve the submission and accept the funds to proceed with the AFG Grant if awarded. Phillips seconded.**

*Voting results 3-0 Passes:*

*Edmonds: In Favor*

*Corbin: In Favor*

*Phillips: In Favor*

2. Work Session Scheduling for Board Policy and Master Plan- Survey Monkey will be set up to coordinate with the board.

3. Appreciation Dinner and Community Survey Liaison

**Edmonds motioned to appoint Phillips to be the lead and work with staff to coordinate the appreciation dinner. Corbin seconded.**

*Voting results 3-0 Passes:*

*Edmonds: In Favor*

*Corbin: In Favor*

*Phillips: In Favor*

**Edmonds motioned to appoint Phillips to create the Community survey and to report back at the Board Meetings. Corbin seconded.**

*Voting results 3-0 Passes:*

*Edmonds: In Favor*

*Corbin: In Favor*

*Phillips: In Favor*

- IX. ACTION ITEMS- None.
- X. NEXT MEETING – January 13, 2025
- XI. ADJOURNMENT – 16:34.

## Philomath Fire and Rescue Transaction by Account December 2024

Type	Date	Name	Memo	Amount	Balance
<b>Ordinary Income/Expense</b>					
<b>Expense</b>					
<b>6000 · Materials and Services</b>					
<b>6091 · Tuition Reimbursement</b>					
Bill	12/18/2024	Jayden Lindberg	Fall 2024 Tuition Reimbursemen...	1,281.00	1,281.00
Total 6091 · Tuition Reimbursement				1,281.00	1,281.00
<b>6001 · Contracted Professional Service</b>					
Bill	12/09/2024	Riverstrong	Monthly Billing for Software and...	2,639.21	2,639.21
Total 6001 · Contracted Professional Service				2,639.21	2,639.21
<b>6010 · Office Supplies</b>					
Credi...	12/09/2024	Adobe Systems Incorporated	Eddy Adobe Software Subscripti...	132.44	132.44
Credi...	12/09/2024	Amazon	AA Batteries	14.59	147.03
Credi...	12/09/2024	Dollar General	2032 Batteries	5.95	152.98
Credi...	12/11/2024	Amazon	Stamp Refill Ink	6.79	159.77
Credi...	12/18/2024	Amazon	Folders	38.25	198.02
Total 6010 · Office Supplies				198.02	198.02
<b>6011 · Postage/Shipping</b>					
Credi...	12/09/2024	US Postal Service	DPSST Recert	2.87	2.87
Credi...	12/16/2024	US Postal Service	Shipped Training Documents	3.15	6.02
Total 6011 · Postage/Shipping				6.02	6.02
<b>6030 · Dues and Fees</b>					
Check	12/04/2024	Intuit		40.00	40.00
Bill	12/09/2024	Oregon Fire District Direct...	LOSAP Annual Administration Fee	300.00	340.00
Credi...	12/09/2024	Philomath News	Annual Partner Membership	150.00	490.00
Check	12/12/2024	AsiFlex		11.25	501.25
Credi...	12/14/2024	Field Print	Kendra Islam's Fingerprinting for...	12.50	513.75
Bill	12/17/2024	Bio-Med Testing	Background Check for Langlais ...	58.00	571.75
Check	12/27/2024	Intuit		4.00	575.75
Check	12/31/2024		Service Charge	0.10	575.85
Total 6030 · Dues and Fees				575.85	575.85
<b>6050 · Utilities</b>					
Check	12/01/2024	Consumer Power Inc	7924200- 202	72.77	72.77
Check	12/01/2024	Consumer Power Inc	7924201- Priest Pump Site	74.40	147.17
Check	12/01/2024	Consumer Power Inc	7924204- Daist Pump Site	37.37	184.54
Check	12/02/2024	NW Natural		167.80	352.34
Check	12/09/2024	Republic Services		37.11	389.45
Check	12/09/2024	Republic Services		255.74	645.19
Check	12/10/2024	Pacific Power	201 Power	837.68	1,482.87
Check	12/16/2024	City of Philomath	172201- Water	220.20	1,703.07
Check	12/16/2024	City of Philomath	285301- Fire Line Water	15.20	1,718.27
Check	12/20/2024	Consumer Power Inc	7924202- 203	246.16	1,964.43
Check	12/20/2024	Consumer Power Inc	7924203- Muddy Creek Pump Site	81.38	2,045.81
Check	12/23/2024	Republic Services		255.74	2,301.55
Check	12/23/2024	Republic Services		37.11	2,338.66
Total 6050 · Utilities				2,338.66	2,338.66
<b>6060 · Telephone, Pagers, Internet</b>					
Check	12/04/2024	AT&T Mobility		200.14	200.14
Check	12/05/2024	Verizon		229.29	429.43
Check	12/07/2024	Comcast		15.82	445.25
Credi...	12/09/2024	Alyrica		592.86	1,038.11
Bill	12/09/2024	Synergy Security Solutions	Fire System Monitoring	702.00	1,740.11
Check	12/18/2024	Pioneer Telephone Cooper...		211.65	1,951.76
Total 6060 · Telephone, Pagers, Internet				1,951.76	1,951.76

## Philomath Fire and Rescue Transaction by Account December 2024

Type	Date	Name	Memo	Amount	Balance
<b>6090 - Education/Training</b>					
Bill	12/09/2024	Department of Public Safet...	Scott Finger Prints	46.25	46.25
Bill	12/12/2024	McMinnville Fire District	Annual Basic Fire Investigation ...	180.00	226.25
Total 6090 · Education/Training				226.25	226.25
<b>6100 - Equipment Maintenance Agreement</b>					
Check	12/15/2024	De Lage Landen Financial ...		155.97	155.97
Bill	12/30/2024	Ultrex	Contract Overage	38.53	194.50
Total 6100 · Equipment Maintenance Agreement				194.50	194.50
<b>6130 - Gas &amp; Oil</b>					
Check	12/03/2024	Carson		662.63	662.63
Check	12/15/2024	Carson		472.71	1,135.34
Check	12/31/2024	Carson		538.79	1,674.13
Total 6130 · Gas & Oil				1,674.13	1,674.13
<b>6150 - Radio Maintenance</b>					
Bill	12/30/2024	My-Comm, Inc	Mic and Bracket for Green Mach...	82.49	82.49
Total 6150 · Radio Maintenance				82.49	82.49
<b>6160 - Equipment Maintenance</b>					
Bill	12/30/2024	Valley Fire Control	Annual Extinguisher Service	789.00	789.00
Total 6160 · Equipment Maintenance				789.00	789.00
<b>6161 - Vehicle Maintenance</b>					
Bill	12/09/2024	Les Schwab	Chains	447.44	447.44
Bill	12/09/2024	TWGW, Inc. dba Philomat...	Windshield Wash	9.98	457.42
Bill	12/11/2024	Nick's Auto Repair	290- PM and Oil Change	410.37	867.79
Bill	12/11/2024	Nick's Auto Repair	291- PM, Brakes, Wiper Blades, ...	867.30	1,735.09
Bill	12/16/2024	TWGW, Inc. dba Philomat...	Wheel Cleaner	8.99	1,744.08
Bill	12/16/2024	Nick's Auto Repair	293- PM	78.48	1,822.56
Bill	12/18/2024	Nick's Auto Repair	263- PM	78.48	1,901.04
Bill	12/19/2024	Nick's Auto Repair	261- PM, wipers and Oil Change	251.43	2,152.47
Bill	12/30/2024	MPTV, Inc.	233- Step Supplies	72.71	2,225.18
Bill	12/31/2024	MPTV, Inc.	233- Fastener for Step	0.42	2,225.60
Total 6161 · Vehicle Maintenance				2,225.60	2,225.60
<b>6170 - Building Maint and Improvements</b>					
Credi...	12/09/2024	Amazon	Can Lights	49.99	49.99
Total 6170 · Building Maint and Improvements				49.99	49.99
<b>6180 - Grounds Maintenance</b>					
Credi...	12/11/2024	Wilco	Push Mower	263.40	263.40
Total 6180 · Grounds Maintenance				263.40	263.40
<b>6190 - Small Tools &amp; Equipment</b>					
Bill	12/09/2024	Willamette Hose & Fittings	Gauge for Hydrant Testing	14.24	14.24
Total 6190 · Small Tools & Equipment				14.24	14.24
<b>6200 - Supplies - Department</b>					
Bill	12/09/2024	Medline Industries, Inc.	Cleaning Supplies	198.07	198.07
Bill	12/09/2024	Medline Industries, Inc.	Paper towels, Toilet Paper, and ...	195.70	393.77
Credi...	12/13/2024	Amazon	Car wash soap	23.18	416.95
Credi...	12/14/2024	Fire Department Coffee		79.79	496.74
Credi...	12/16/2024	Amazon	Rapid Remover Adhesive Remo...	71.98	568.72
Credi...	12/16/2024	Amazon	Orange Cleaner	29.98	598.70
Credi...	12/18/2024	Amazon	Grill Accessory Kit	19.97	618.67
Bill	12/18/2024	MPTV, Inc.	Foil and Grill Brush	8.78	627.45
Credi...	12/21/2024	Dollar General	Coffee Cups for Fire Incident	5.30	632.75
Total 6200 · Supplies - Department				632.75	632.75

## Philomath Fire and Rescue Transaction by Account December 2024

Type	Date	Name	Memo	Amount	Balance
<b>6210 · Supplies - Medical</b>					
Credit	12/01/2024	Industrial Welding Supply, ...	Credit for over payment.	-103.24	-103.24
Bill	12/09/2024	Zoll Medical Corporation	Sensors	1,687.56	1,584.32
Credi...	12/09/2024	Philomath Pharmacy	Aspirin	10.38	1,594.70
Credi...	12/09/2024	Amazon	Swiffer Dusters	16.98	1,611.68
Bill	12/09/2024	Life Assist, Inc.	Test Strips, Syringes, ALS Pack,...	803.50	2,415.18
Bill	12/09/2024	Zoll Medical Corporation	Training CPR Pads	159.00	2,574.18
Bill	12/11/2024	Life Assist, Inc.	IV Catheter	153.00	2,727.18
Bill	12/11/2024	Zoll Medical Corporation	Pediatric Sensors	339.48	3,066.66
Bill	12/13/2024	Zoll Medical Corporation	AED Plus Trainer	669.00	3,735.66
Bill	12/16/2024	Life Assist, Inc.	Diltiazem	77.78	3,813.44
Bill	12/17/2024	Industrial Welding Supply, ...	Medical Oxygen and Cylhydrotest	55.50	3,868.94
Bill	12/30/2024	Life Assist, Inc.	Chest Seal, Epinephrine, O2 ma...	141.79	4,010.73
Bill	12/30/2024	Zoll Medical Corporation	Peds Sensors, Thermal Paper, ...	498.08	4,508.81
Bill	12/30/2024	Life Assist, Inc.	Mega Mover	143.00	4,651.81
Total 6210 · Supplies - Medical				4,651.81	4,651.81
<b>6250 · Uniforms</b>					
Bill	12/09/2024	SeaWestern	Pants	199.84	199.84
Bill	12/09/2024	Shirt Circuit	Embroidery for Eddy's 1/4 Zips	94.00	293.84
Bill	12/09/2024	Cascade Badge & Emblem	Name Tags for Class B Uniforms	123.00	416.84
Bill	12/11/2024	SeaWestern	Boots	359.60	776.44
Total 6250 · Uniforms				776.44	776.44
<b>6270 · Volunteer - Activities</b>					
Credi...	12/02/2024	Chef Store	December Biz Meeting Food Ite...	100.91	100.91
Bill	12/09/2024	Phil Burkum	Plasticware for Christmas Party	14.99	115.90
Credi...	12/09/2024	Safeway	Dec Biz Meeting Food Items	45.04	160.94
Bill	12/11/2024	Paula Anderson.	December 2024 Business Meeti...	673.55	834.49
Bill	12/14/2024	Phil Burkum	Decorations for Light Parade	297.92	1,132.41
Total 6270 · Volunteer - Activities				1,132.41	1,132.41
<b>6280 · Volunteer Incentive Program</b>					
Bill	12/12/2024	Patrick Lumber Manufactur...	Appreciation Dinner Venue Res...	650.00	650.00
Total 6280 · Volunteer Incentive Program				650.00	650.00
<b>6320 · Community Involvement</b>					
Credi...	12/13/2024	Philomath Frolic and Rodeo	Philomath Parade of Lights Regi...	21.48	21.48
Credi...	12/27/2024	Costco	Retirement Event Supplies	191.50	212.98
Credi...	12/27/2024	Safeway	Retirement Event Items	23.53	236.51
Total 6320 · Community Involvement				236.51	236.51
Total 6000 · Materials and Services				22,590.04	22,590.04
Total Expense				22,590.04	22,590.04
Net Ordinary Income				-22,590.04	-22,590.04
<b>Net Income</b>				<b>-22,590.04</b>	<b>-22,590.04</b>

**Chancy Ferguson Vacation Usage  
July 1, 2024 through June 30, 2025**

Beginning Balance as of July 1, 2024	<b>395.5</b>	<b>215.69</b>
---	--------------	---------------

	Sick Leave	Vacation
<b>July</b>		
accrual	8	10
taken	0	40
balance	403.5	185.69

<b>August</b>		
accrual	8	10
taken	0	0
balance	411.5	195.69

<b>September</b>		
accrual	8	10
taken	0	0
balance	419.5	205.69

<b>October</b>		
accrual	8	10
taken	0	32
balance	427.5	183.69

	Sick Leave	Vacation
<b>November</b>		
accrual	8	10
taken	0	0
balance	435.5	193.69

<b>December</b>		
accrual	8	10
taken	0	0
balance	443.5	203.69

<b>January</b>		
accrual		
taken		
balance		

<b>February</b>		
accrual		
taken		
balance		

	Sick Leave	Vacation
<b>March</b>		
accrual		
taken		
balance		

<b>April</b>		
accrual		
taken		
balance		

<b>May</b>		
accrual		
taken		
balance		

<b>June</b>		
accrual		
taken		
balance		



## Philomath Fire & Rescue Annual Board Calendar

January	February	March	April	May	June
Audit Presentation	Appoint Budget Officer & Budget Committee	Wage, Benefits, COLA Recommendations- Motion to Accept	Annual Board Self Appraisal	Budget Hearing- Review Draft Budget	Chief Check In- TBD
SDAO Conference in February (Seaside) OFDDA Conference in November (Seaside)	SDAO Conference- Scott Attending Alliances	Chief Check In- Phillips	Budget Committee Meeting	Budget Adoption	Volunteer Business Mtg Rep -Corbin
Set Budget Calendar	Contract and Exhibit A Final Review	Levy Presentation	Volunteer Business Mtg Rep - Phillips	Chief Check In- TBD	Approval of Final Chief Contract
Appoint Board Member to Begin Chief Review and Contract Negotiations	Chief Check In- Corbin		Chief Check In- TBD		
Chief Performance Review and Final Review of Contract	Appreciation Dinner (2/8/2025)				
Chief Check In- Edmonds	SDAO Organizational Audit Presentation				
Volunteer Business Mtg Rep - Edmonds					
July	August	September	October	November	December
Election of Board Officers	<b>National Night Out</b> Volunteer Business Mtg Rep- No Meeting	Chief Check In- TBD	Open House	OFDDA Conferences	Decide Board Members attending Volunteer Business Meeting
Civil Service Appointments	Chief Check In- TBD		Volunteer Business Meeting Rep - TBD	Chief Check In- TBD	Volunteer Business Meeting Rep - TBD
Swear In New Board Members			Chief Check In- TBD		Insurance Presentation
State and Approve Meeting Day & Time					Chief Check In- TBD
Chief Check In- TBD					
Mandated	Self Imposed	Guest Speakers/Spec. Mtg	Chief Review Process		



# Philomath Fire & Rescue

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

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## PHILOMATH FIRE & RESCUE

### CHIEF'S REPORT

January 7, 2025

#### **Department Business**

We collaborated with the Special Districts Association of Oregon (SDAO) to successfully complete the comprehensive department review process. The results of the assessment have been distributed to staff, volunteers and board members. SDAO consultants will be at the February 10<sup>th</sup> board meeting to present their results.

The position of Part-Time Public Education Coordinator has been filled by Rich Saalsaa after a competitive process involving 4 candidates. We are excited about the opportunities this position will give us to interact with the community.

#### **Personnel**

The Fall volunteer recruitment process has concluded. 10 individuals have completed the interviews and are moving forward in the process of becoming members of the organization. We will be hosting an FFI academy this coming spring.

#### **Union Communications**

A MOU was signed adding an incentive for Senior Firefighter qualifications. Firefighters Converse, Huff, and Licon are now qualified to act in the capacity of a lieutenant in the absence of a senior officer.

#### **Training Activities**

We continue to make progress towards the development of an off-site training facility. Crews completed EMS case reviews with Dr. Woods, our physician advisor.

**Apparatus/Equipment** The department has initiated the annual maintenance for our large apparatus fleet. 293 our 2010 Ford 150 has experienced a fuel system failure and had to be towed to a shop for repair, repairs are estimated to be over 2500 dollars. We are considering options of repair vs. replacement. Operations Chief Eddy is exploring an opportunity to purchase used fleet vehicles through the US Forest Service. Further discussion to follow during our next scheduled board meeting.



# Philomath Fire & Rescue

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

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## **Building Update**

The dishwasher at station 201 has failed. A replacement has been ordered.  
A roof leak was discovered at station 203. Seema roofing has been contacted to repair.

## **Community Involvement/Meetings**

Meetings this month included Fire Defense Board, Dispatch User/Executive Board, Chamber Lunch, and several preconstruction meetings with the City and County Planners and Engineers. We also participated in the Philomath Light Parade.

## **Strategic Plan Update**

Please refer to the attached document for details on the strategic plan update.

Respectfully submitted,

Chief Ferguson



Philomath Fire & Rescue  
District Strategic Plan

## Mission

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.

## Vision

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

“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.

## Guiding Principles

The following guiding principles are considered for each of the Themes, Action Items and Goals of this Strategic Plan.

- Future Focus – Looking ahead one, two and three years.
- Effective Use of Resources
- People First – Responsible to the community members and personnel of the District
- Fiscal Integrity and Accountability – Responsible to the community and the constituents of the District
- Balanced – The needs of the various programs are well-balanced and cooperative, including multiple perspectives, and working towards and overall cohesion.

The District Strategic Plan contains the following themes:

- Department Operations
- Fiscal Responsibility
- Our People
- Our community

## Color Key for Strategic Plan Updates:

*Unable to Proceed with Details*

*In Progress/Current Status*

*Completed*

# I. Theme: Department Operations

## A. Objective: Emergency Response

GOAL 1: Provide 2 Paid Pumper Operator Personnel 24 Hours Per Day, Operations Chief & Public Education Coordinator Recruitment

*Action Item: Utilizing General Fund, Apply for SAFER and OSFM Grants to improve staffing.*

Timeline: 2024-2025 Budget

Month	Update
July	Firefighters begin orientation and training
August	OC Recruitment Begins
September	OC Applications Due
October	OC Testing
November	
December	New OC orientation and training, PEC Recruitment & Applications Due
January	PEC orientation
February	
March	
April	
May	
June	

Responsibility: Fire Chief and Office Administrator

Funding Source: Grants & General Fund

GOAL 2: Prepare us for Community Disasters

*Action Item 1: Load Test 201 Generator*

Timeline: Winter 2024

Month	Update
July	n/a
August	n/a
September	n/a
October	n/a
November	Schedule Test
December	
January	Test Scheduled
February	
March	
April	
May	
June	

Responsibility: Captain Louden

Funding Source: General Fund

**GOAL 3: Prepare us for Community Disasters**

*Action Item 1: Incident Action Plan*

Timeline: 2024-2025 Fiscal Year

Month	Update
July	
August	
September	
October	
November	
December	
January	
February	Begin Development
March	
April	
May	
June	

Responsibility: Operations Chief & Training Captain

Funding Source: General Fund

**GOAL 4: Implement Drone Program**

Timeline: 2024-2025 Budget

Month	Update
July	
August	
September	Job Description Creation Begins
October	
November	
December	
January	Present Job Description to Board
February	
March	
April	
May	
June	

Responsibility: Dan Kearn

Funding Source: Equipment Reserves & Seek Grant Funding

## II. Theme: Fiscal Responsibility

### A. Objective: Review and Update Organizational Documents

GOAL 1: Employee Handbook Updating Completed with Board Approval

*Action Item: Bring Employee Handbook up to date with new laws and regulations.*

Timeline: 2024-2025 Fiscal Year

Month	Update
July	HR Answers Reviewing Handbook- Review for 7/8 Board Meeting
August	Completed- Implementing with Staff and Volunteers
September	
October	
November	
December	Board Final Reading with Union Updates- Complete
January	
February	
March	
April	
May	
June	

Responsibility: Fire Chief and Office Administrator

Funding Source: Contracted Professional Services- General Fund (Lawyer Review)

### B. Objective: SDAO Consulting Services to Perform District Audit

GOAL 2: Roy Emery to conduct audit for District.

*Action Item: Schedule and engage with Audit Process.*

Timeline: 2024-2025 Fiscal Year

Month	Update
July	Confirm Dates with SDAO.
August	
September	
October	Compiling Requested Documents.
November	Assessment to take place in November
December	Assessment Completed
January	
February	Presentation to Board
March	
April	
May	
June	

Responsibility: Fire Chief

Funding Source: Contracted Professional Services



**C. Objective: Capital Improvements**

**GOAL 1: Replace Training Facility at Station 201.**

*Action Item: RFP for Contractors and begin Construction.*

Timeline: 2024-2025 Fiscal Year and beyond.

Month	Update
July	
August	RFP in process
September	
October	
November	
December	
January	
February	RFP Due
March	
April	
May	
June	

Responsibility: Captain Bovbjerg

Funding Source: Building and Land Reserves

**GOAL 2: Apparatus Replacement Plan**

*Action Item: Apparatus Committee to create Maintenance & Replacement Plan to prolong apparatus lives.*

Timeline: 2024-2025 Fiscal Year

Month	Update
July	
August	Begin plan development with Office Administrator
September	
October	Bring plan to Apparatus Committee
November	
December	
January	
February	
March	Present to Board
April	
May	
June	

Responsibility: Captain Louden

Funding Source: Vehicle Reserves

### GOAL 3: Facility Improvements Plan

*Action Item: 201 Garage Door Maintenance*

Timeline: 2024-2025 Fiscal Year

Month	Update
July	
August	
September	Begin plan development
October	
November	
December	
January	Scheduled PMs
February	
March	
April	
May	
June	

Responsibility: LT Schell

Funding Source: Building and Land Reserves

### GOAL 4: Facility Improvements Plan

*Action Item: 201 Thermostat Cutoff*

Timeline: 2024-2025 Fiscal Year

Month	Update
July	n/a
August	n/a
September	Awaiting Meeting with Energy Trust Representative
October	n/a
November	
December	
January	
February	
March	Complete thermostat cutoff for bays
April	
May	
June	

Responsibility: LT Schell

Funding Source: Building and Land Reserves

## GOAL 5: Facility Improvements Plan

*Action Item: Paint 203*

Timeline: 2024-2025 Fiscal Year

Month	Update
July	Obtain additional Bid
August	Award bid and schedule
September	Project Complete
October	
November	
December	
January	
February	
March	
April	
May	
June	

Responsibility: LT Schell

Funding Source: Building and Land Reserves

## GOAL 5: Facility Improvements Plan

*Action Item: Update Lighting in Bays*

Timeline: 2024-2025 Fiscal Year

Month	Update
July	Contact Energy Trust of Oregon
August	Awaiting Meeting with Energy Trust Representative
September	Awaiting Meeting with Energy Trust Representative
October	Ordered new bulbs
November	Completed Project.
December	
January	
February	
March	
April	
May	
June	

Responsibility: LT Schell

Funding Source: Building and Land Reserves

**D. Objective: Information Technology**

**GOAL:** Protect the District’s Digital Assets.

*Action Item: Wireless Infrastructure Planning, Switching Infrastructure, Workstation Lifecycle Management.*

Timeline: 2024-2025 Fiscal Year

Month	Update
July	Completed in 2024- Upgraded wireless, switches and workstations.
August	n/a
September	n/a
October	n/a
November	n/a
December	n/a
January	
February	
March	Begin Research for Back Up Internet Source for 2025-2026 FY
April	
May	
June	

Responsibility: Ops Chief

Funding Source: General Fund and Grants

**III. Theme: Our People**

**A. Objective: Wellness**

**GOAL:** Encourage Physical & Mental Wellness

*Action Item: Create and Implement Wellness Policy and Investigate Wellness Programs for District (such as “Struggle Well”)*

Timeline: 2024-2025 Fiscal Year

Month	Update
July	Begin Wellness Policy
August	Bring Wellness Policy to Board
September	Implement Program
October	n/a
November	n/a
December	n/a
January	Investigate 2025-2026 Wellness Expenses & Cost of Gym Creation
February	
March	
April	
May	
June	

Responsibility: LT Taylor

Funding Source: General Fund & Wellness Grants

**B. Objective: Training**

**GOAL:** Develop Internal Training Materials to meet current Operation needs of the District

*Action Item: Reconcile individual and company tasks. Develop and make available training materials and resources on our internal site.*

Timeline: 2024-2025 Fiscal Year

Month	Update
July	Begin development and accessibility
August	
September	
October	
November	
December	
January	
February	
March	
April	
May	
June	

Responsibility: Captain Bovbjerg

Funding Source: General Fund & Grants

**C. Objective: Retention**

**GOAL 1:** Ensure Retention

*Action Item: Implement "Stay Interview" Program*

Timeline: 2024-2025 Fiscal Year

Month	Update
July	
August	
September	
October	
November	
December	Implement Process and Build Program
January	
February	Stay interviews to be conducted by Chief
March	
April	
May	
June	

Responsibility: Fire Chief & Office Administrator

Funding Source: General Fund

## GOAL 2: Develop Volunteer Shift Rotation

*Action Item: Create and Implement scheduling for Volunteers to provide additional coverage.*

Timeline: 2024-2025 Fiscal Year

Month	Update
July	
August	
September	
October	
November	
December	
January	Implement Process and Build Program
February	
March	
April	
May	
June	

Responsibility: Captain Bovbjerg

Funding Source: None

## IV. Theme: Our Community

### B. Objective: Community Interaction and Input

*Action Item: Obtain insight from our community to create Master Plan.*

Timeline: 2024-2025 Budget Year

Month	Update
July	Awaiting Board Plan.
August	
September	
October	
November	
December	
January	
February	
March	
April	
May	
June	

Responsibility: Board of Directors

Funding Source: General Fund

**Report to Board of Directors  
13 January 2025  
OC Dan Eddy**

**Statistics for December 2024**

Total calls: 70

Fire calls: 14 (10%)

EMS Calls: 56 (90%)

Yearly calls as of 31 December 2024: 1095 – Last year at this time: 1015  
(+7.9% YOY)

**Significant calls:**

12/01/24 MVA with Injury: Dispatched to a Motor Vehicle Crash at this location. Arrived with Blodgett Rural Fire Protection District and Philomath PD to find a single pickup truck off the roadway, through the barrier and lodged against a tree 40' down from the eastbound lane of Hwy 20. The vehicle had severe front and rear end damage with airbags deployed. Single female occupant/driver unable to get out of the truck as the driver door was jammed shut and the passenger door would not open due to a tree being in the way. Deputy Chief Rich Saalsaa took command and called for extrication from PFR Engine 231 crew. Pt was able to talk with crews and answer questions with some hesitation (somewhat disoriented, but conscious and alert). Once the patient was able to get out of the vehicle under her own power, Blodgett Rural Fire Protection District crew assisted pt to Corvallis Fire Department ambulance. Saalsaa transferred command to 621 and PFR was released from the scene. Benton County Sheriff's Office was also on scene and took control of the investigation.

12/14/2024 Injury Motor Vehicle Accident: 231 Dispatched for mutual aid with Kings Valley Fire for an MVC. Patient self-extricated for pick up. 231 crew did medical assessment since no King Valley EMS personal were on scene.

12/20/2024 Small Misc Fire: Dispatched to a reported person setting fire to paper at a bus stop at this location. On arrival, no fire showing, and observed a male subject sitting in the protective enclosure of the bus stop. Staged until PPD arrived on scene. Subject lit a bus schedule taped to the inside glass of the shelter, which was unable to sustain combustion. Cancelled all other units. Scene turned over to PPD as a criminal matter and returned to quarters.

12/21/2024 Structure Fire Residential: Philomath Fire and Rescue was dispatched to 24845 Evergreen Road for a structure fire. Arrived on scene to find a 2-story residential structure with heavy fire and smoke showing from second story windows. Operations Chief Dan Eddy (211) established Evergreen Command. Confirmed with Reporting Person on scene that house was under remodel, and he was only person there. PFR Engine 231 arrived and directed them transitional attack on the Alpha/Bravo side. During 360 determined fire was in attic space. Chief Chancy Ferguson (210) arrived and established water supply. PFR Ladder Truck 251 crew assigned to 231 LT and fire attack. Corvallis Fire Department Engine 132 was assigned to fire attack on Delta side through main door to pull ceiling and access attic space. Additional tender (water) support requested from Adair Fire, Hoskins- Kings Valley Rural Fire Protection District and Blodgett Rural Fire Protection District. Captain Bovbjerg (218) assigned water supply. Chief Ferguson transitioned into Operations and completed the primary search of the second story. Corvallis Fire Crew reported access into attic space and that trusses were completely gone, and that middle portion of roof was supported only by metal roofing. Roof showed a sag from exterior viewpoint from center point to Alpha side. Units cleared, command terminated, and Chief Ferguson completed fire watch throughout the night.

12/26/2024 Small Misc Fire: Chief Ferguson, and PFR Engine 231 responded to a garbage can on fire on the side of the street with no exposures. The fire was extinguished using a water can and a garden hose from the residence. Occupants of the house report that they had taken the can out to the street earlier this morning and no hot objects had been placed in the can. They also reported no materials that had potential to self-heat (linseed oil type products had been placed in the garbage can.) The Philomath PD officer responded and questioned neighbors. No cause was determined. Philomath PD took a report.

12/26/2024 UNK Injury MVA: Philomath dispatched for a PD code 1 MVC. Units arrived to find a single vehicle on it roof in the west bound lane blocking the road. The Patient was out of the vehicle and had no complaints. Patient allowed PFR crew do a medical assessment. Patient denied medical transport. Corvallis Fire Department Ambulance 125 is cancelled. Patient signs patient refusal. All philomath crews return to quarters. scene turned over to Benton County Sheriff's Office.

12/31/2024 0559: Mutual Aid- Dispatched to move up for a Corvallis Fire Department structure fire.

12/31/24 0920: Gas Leak- Dispatched to a pressurized gas leak. On arrival Deputy Chief Saalsaa met with the construction supervisor who pointed out a 1/2" Natural Gas line that was cut when digging a trench. The location mark was not present for the gas line (was present for one just south). Gas line was crimped in a way that allowed only a small leak of gas, which quickly dissipated - no need for evac. The scene was turned over to NW Natural on their arrival and crews returned to quarters.

12/31/24 1140: Unk Injury MVA- Philomath dispatched for a Motor Vehicle Crash. Engine 231 arrived to find a single vehicle into the guard rail. Minor damage to the vehicle. Patient was in a passerby vehicle. The Patient denied any pain or injuries. Patient denies transport. Corvallis Fire Department ambulance clears scene. Scene turned back over to law enforcement. The patient was brought to Philomath Fire & Rescue to wait for their family to pick her up.

1/2/25 1514: UTV Crash- Philomath Fire & Rescue dispatched code 3 for a victim that was trapped under their side by side. PFR Engine 231 arrived and was tasked with getting the patient out from under the vehicle. The patient was transported to the hospital by Corvallis Fire Department Ambulance.

1/2/25 1738: Mutual Aid- Dispatched for move up to cover Corvallis Fire Department, dispatched for Corvallis Fire Department smoke investigation prior to arrival, cancelled from both calls by Corvallis Fire Department, returned to quarters



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

Station 201	
RURAL	270
Station 201	
W. City	361
Station 201	
E. City	204
Station 202	29
Station 203	70
Adair	0
Alsea	8
Blodgett	13
CFD	76
Conflagration	11
Kings Valley	19
Lincoln Co	10
Marys Peak	2
Misc Mutual	
Aid	2
Monroe	18
Unprotected	2
Total	1095

Total calls we received aid from another agency: 1 (year to date 11).

### **Projects / Community Outreach**

- 12/01 Assist Lyons with Library Lights
- 12/06 BLS CPR – Philomath School District – 10 Students
- 12/13 UAS Demonstration
- 12/14 First Aid and CPR – Strengthening Rural Families – 8 Students
- 12/14 Transport Santa to Library
- 12/19 Fire Defense Board
- 12/21 Philomath Light Parade
- 12/28 Rich Saalsaa Retirement
- 1/04 BLS CPR Philomath Fire Recruits – 4 Students

### **Cybersecurity Update**

See attached reports.

Respectfully submitted,

O/C Dan Eddy

# Philomath Fire & Rescue

## Year End Statistics Narrative – 2024

Philomath Fire & Rescue completed another year of serving our community by responding to 1095 calls of service. This represents a 7.9% increase in the number of calls we responded to from the year before and a 105.8% increase over the last 10 years. This was the highest recorded year for responses with over 1000 total calls in the year. The number of calls per day has risen from 1.67 ten years ago to 3. We can manage this call volume thanks to the nine-career staff, six resident volunteers, and the 23 men and women volunteers of the Department. Our response time continues to improve; in the last five years we went from 1.7 minutes to 1.39 minutes for all calls and the average arrival time continues to be under five minutes for all calls. A breakdown of our calls for service:

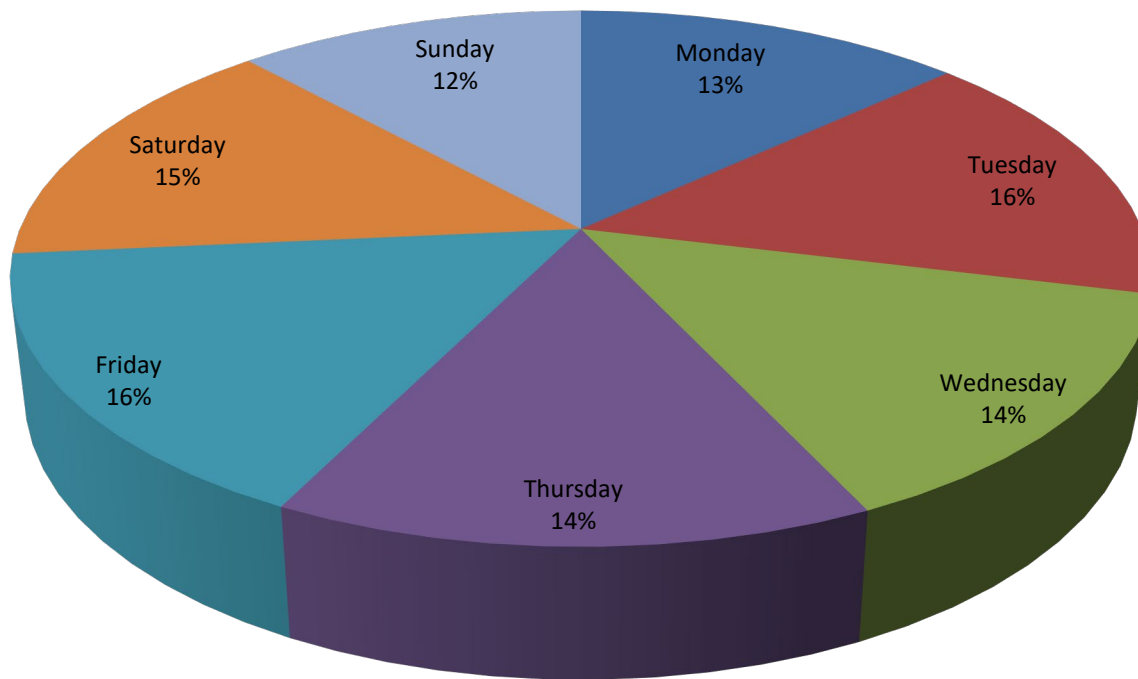
- 824 Medical calls (75% of the total call volume, up from the 808 calls the year before)
- 271 Fire calls (25% of the call volume, down from the 207 calls the year before)
- The majority of our calls are in the west (of 19<sup>th</sup> Street) side of the City of Philomath: 361, 33%
- East Philomath: 204, 18.6%
- County area within 3 miles of the city: 270, 24.7%
- Inavale area: 70, 6.4%
- Wren area: 29, 2.6%
- Aid to other departments (including conflagrations): 159, 14% (a 29% increase from last year)
  - CFD: 69 calls for mutual aid, comprising of 217 career staff, 19 RV, 79 Volunteer, and 206 standby personnel attendance.
  - Aid received by CFD: 11 calls

Our District covers the western portion of Benton County for motor vehicle crashes, and we have responded to Lincoln County as well as automatic aid to Blodgett and Kings Valley. We also respond to conflagration declared fires in Oregon.

This year, we saw the on-going growth with new subdivisions and new business. The district has seen a 5.4% increase in assessed values per year for the last 4 years.

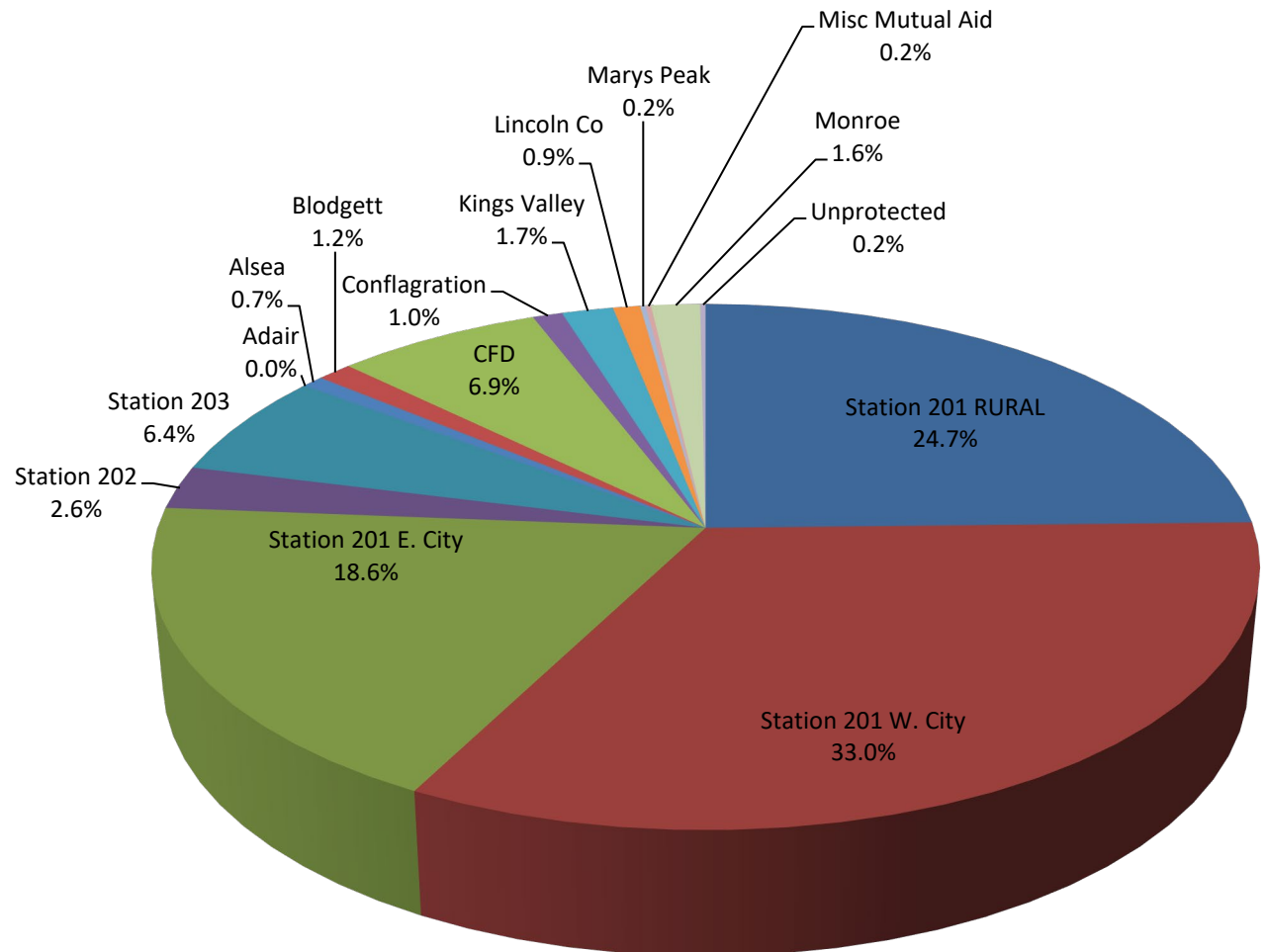
In addition to fire and EMS calls, Philomath Fire & Rescue also manages public education and fire & life safety initiatives: Emergency Medical Responder 10-week course with 09 students (including personnel from other Benton, Linn, and Lincoln County Departments). The district also hosted a Basic Fire Academy with 4 students from Philomath, 2 from Kings Valley-Hoskins and 1 from Adair. We also conducted 16 Plan Review and 11 Access and Water Supply evaluations. In all, 1669 people were interacted with for a total of 330 staff hours of community involvement.

## Day of the week



## Station / Area

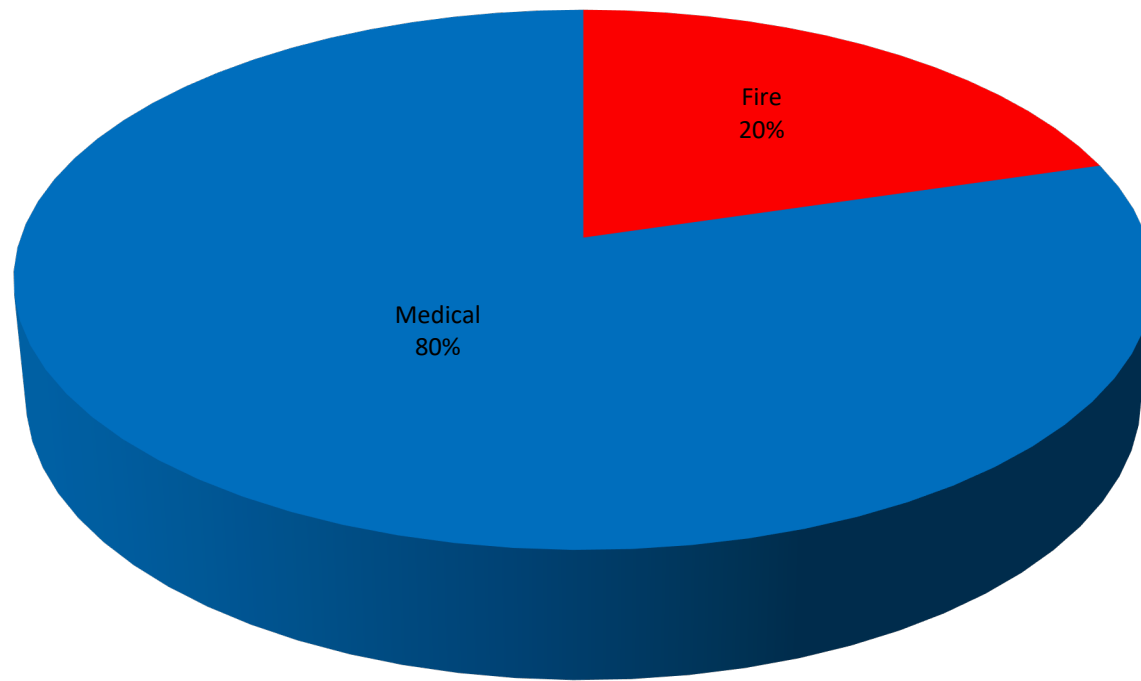
Station 201 RURAL	270
Station 201 W. City	361
Station 201 E. City	204
Station 202	29
Station 203	70
Adair	0
Alsea	8
Blodgett	13
CFD	76
Conflagration	11
Kings Valley	19
Lincoln Co	10
Marys Peak	2
Misc Mutual Aid	2
Monroe	18
Unprotected	2
Total	1095



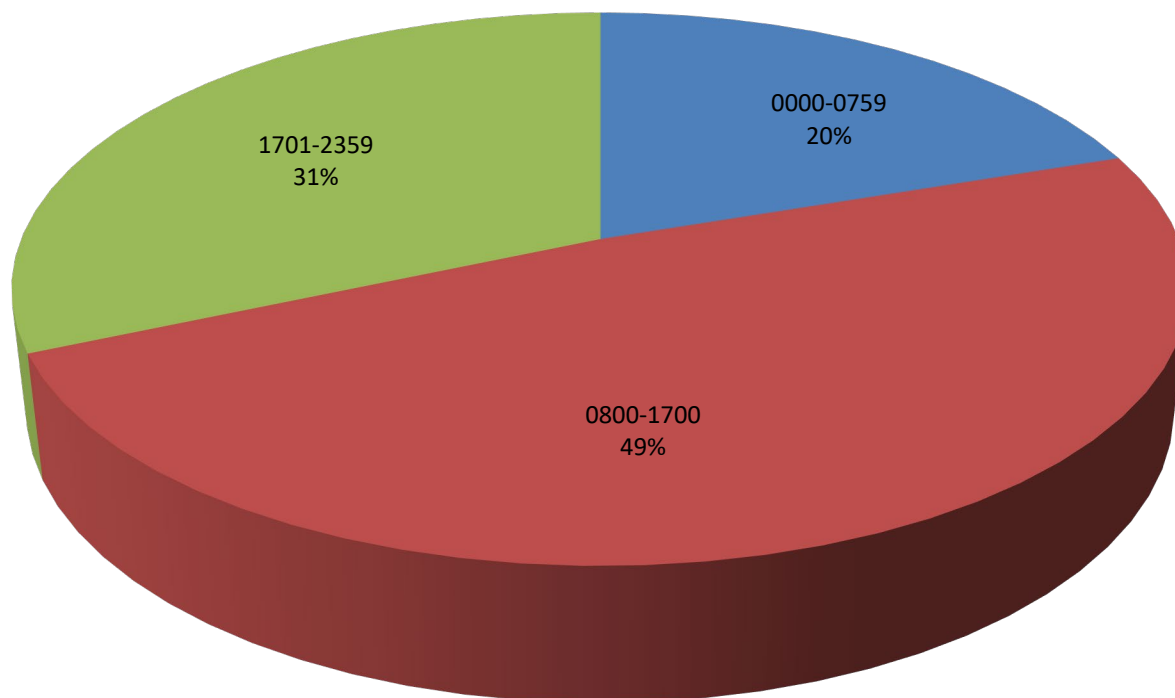
## Medical Vs. Fire

Fire	271
Medical	824

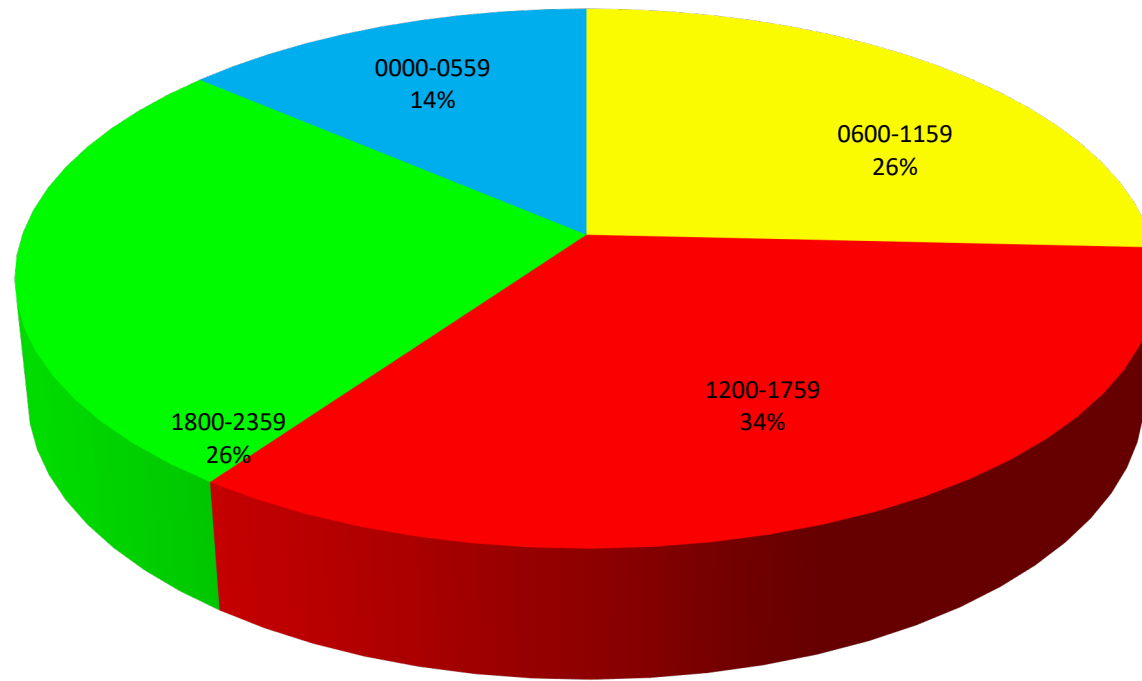
1095



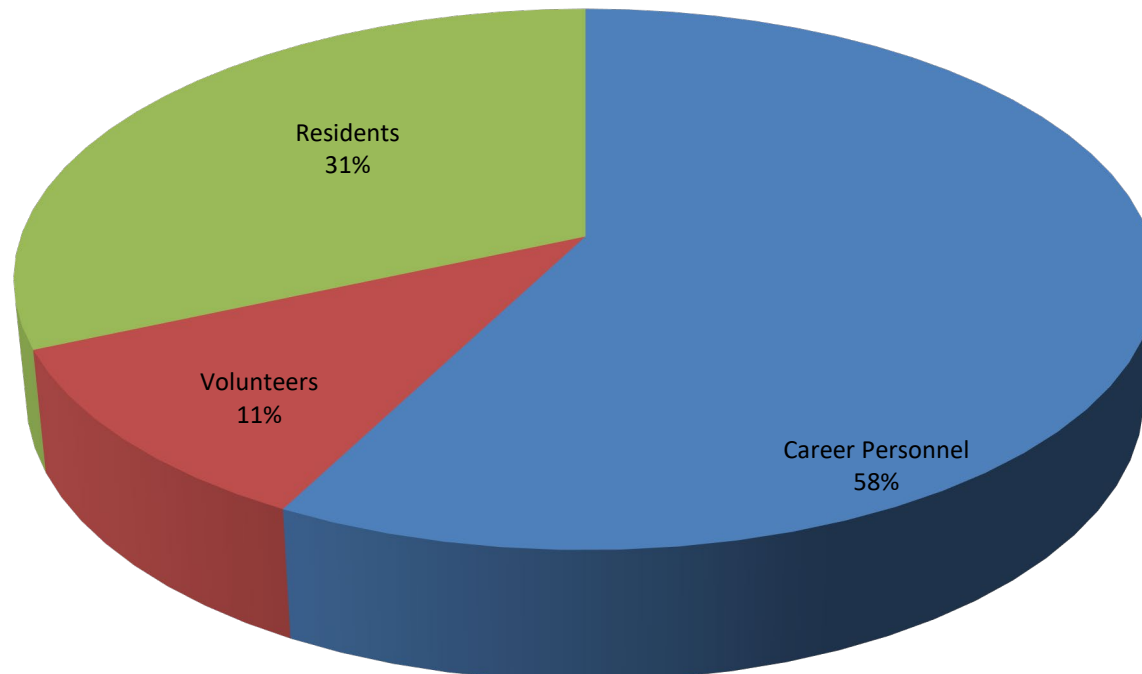
## Hours covered by staff



## Time of day



## Personnel on Scene

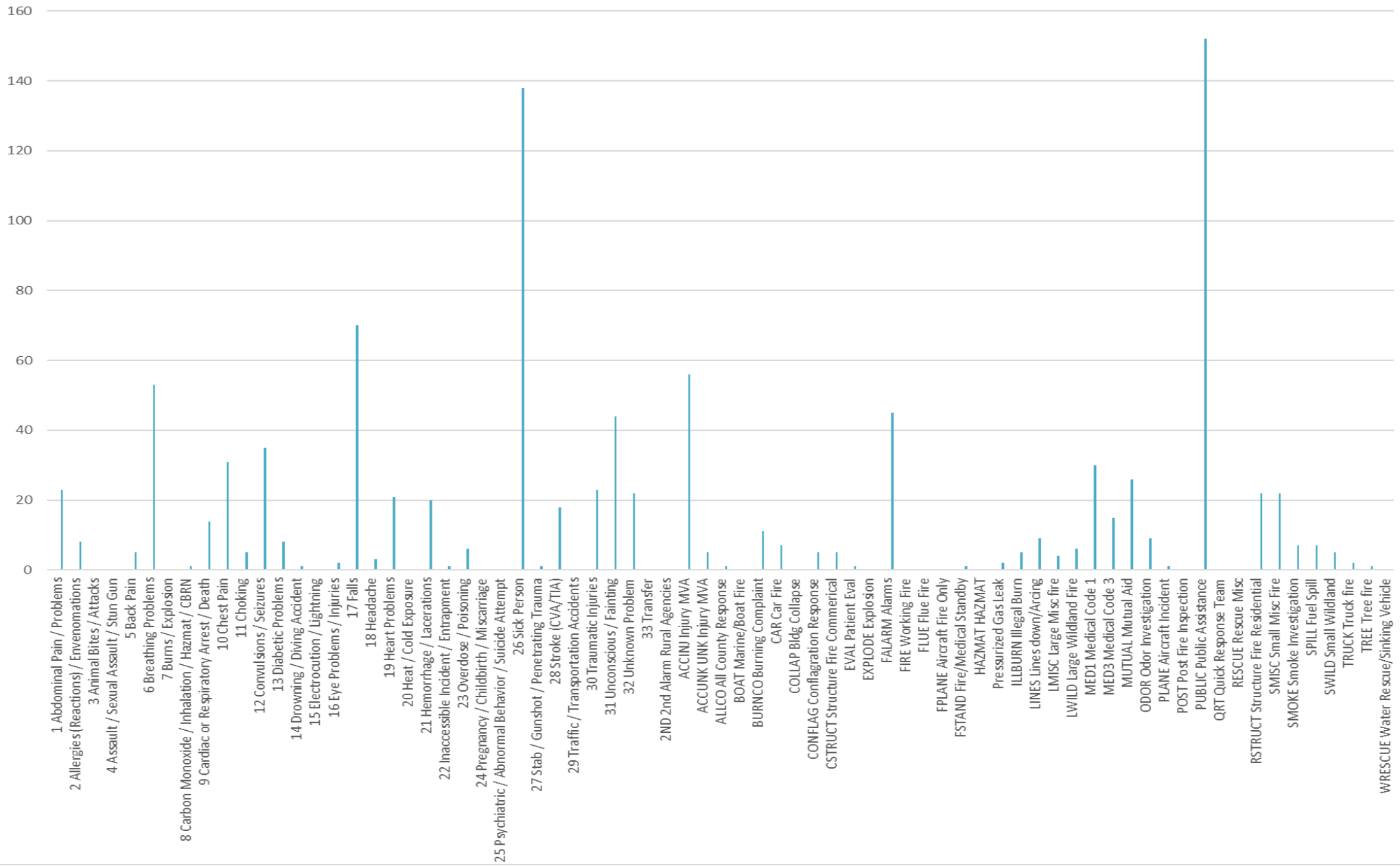


Career Personnel	2.30
Volunteers	0.43
Residents	1.26

Number of back-to-back calls

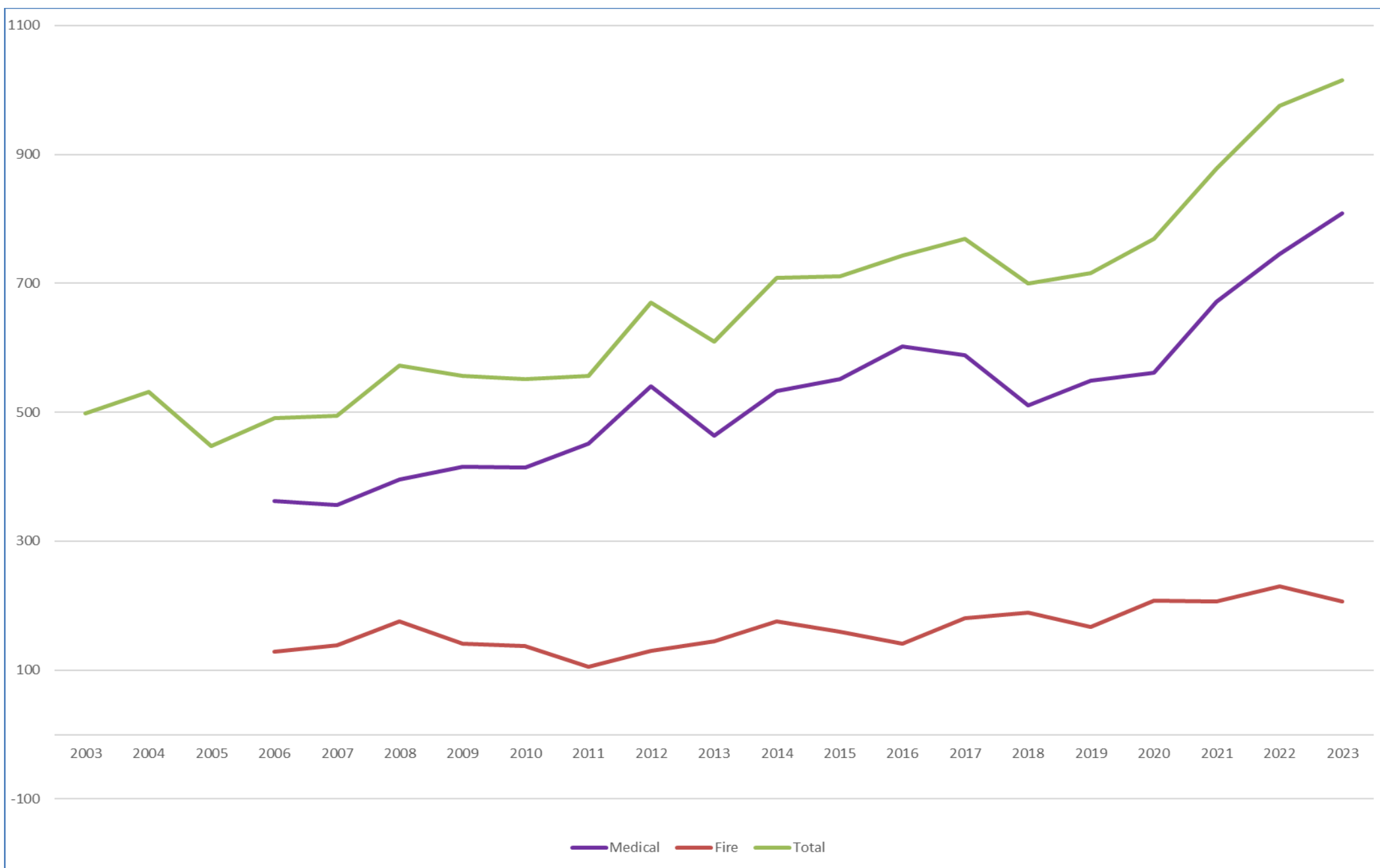
	2024	2023	2022	2021	2020	2019	2018	2017
20 min	79	52	44	51	39	42	39	41
10 min	36	22	15					
3 calls in 20 min	3	4	3					

Dispatch Codes



Call Volume 2004-2024

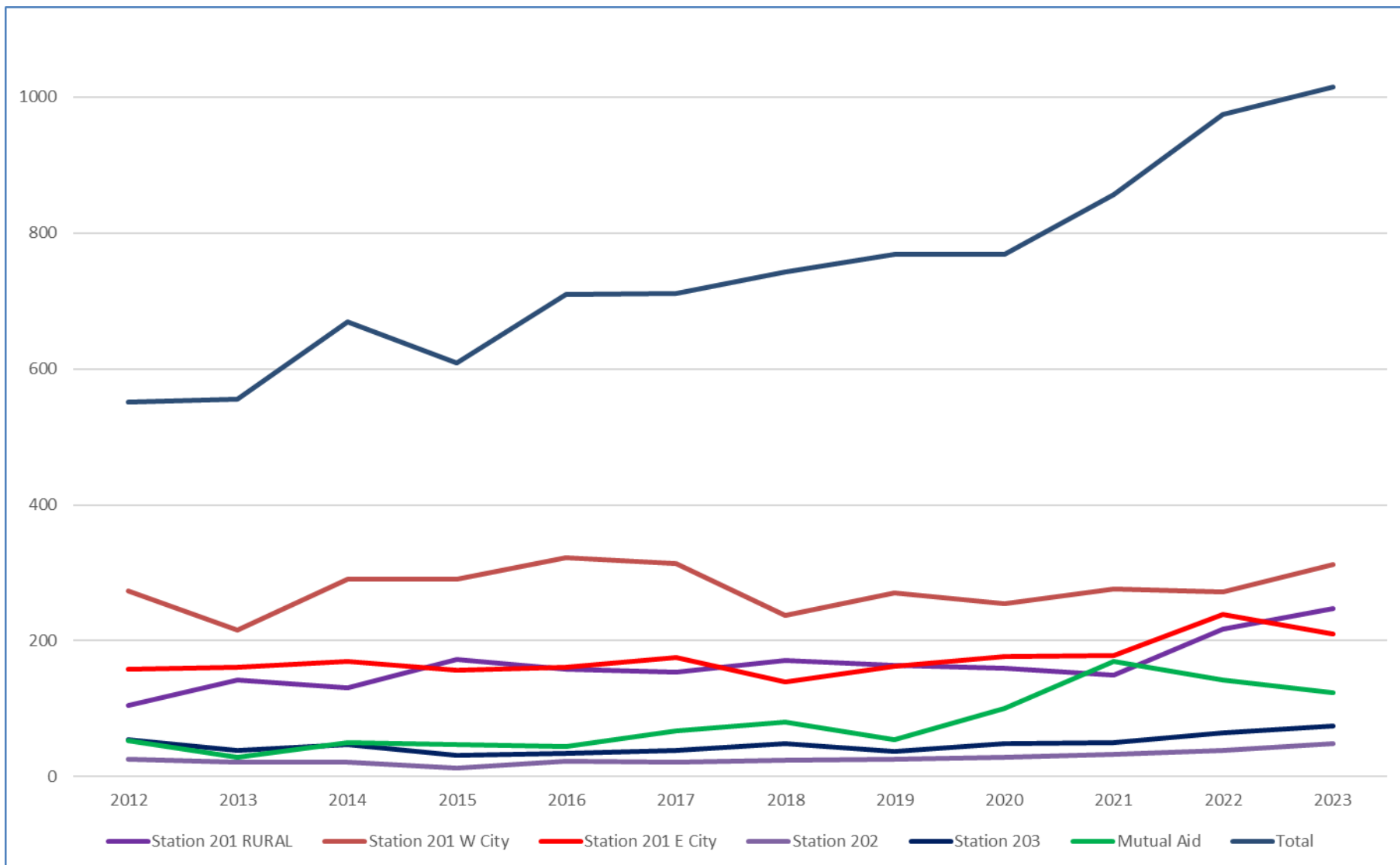
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Medical			362	356	396	415	414	451	540	464	533	551	602	588	511	549	561	671	745	808	824
Fire			129	139	176	141	137	105	130	145	176	160	141	181	189	167	208	207	230	207	271
Total	532	448	491	495	572	556	551	556	670	609	709	711	743	769	700	716	769	878	975	1015	1095



Call Volume

2013-2024

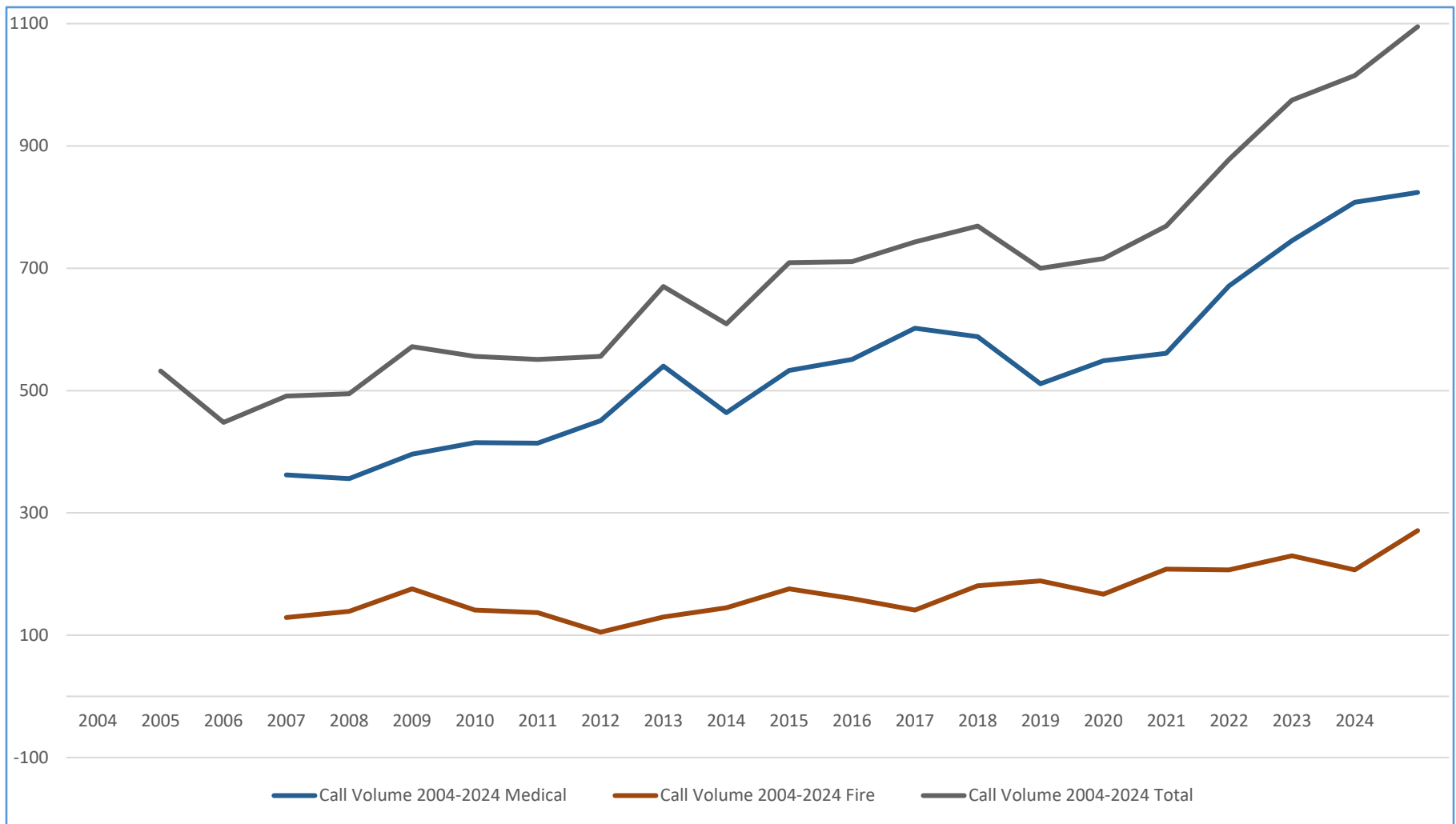
	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
<b>Station 201 RURAL</b>	142	131	172	158	154	171	164	159	149	217	247	270
<b>Station 201 W City</b>	216	290	291	322	313	237	271	255	276	272	312	361
<b>Station 201 E City</b>	161	170	157	161	175	140	163	177	179	239	210	204
<b>Station 202</b>	22	21	13	23	21	24	26	29	33	39	48	29
<b>Station 203</b>	39	47	31	35	39	48	37	49	50	65	75	70
<b>Mutual Aid</b>	29	50	47	44	67	80	54	100	170	143	123	161
<b>Adair</b>								0	0	0	2	0
<b>Alsea</b>								2	10	11	12	8
<b>Blodgett</b>								19	36	27	15	13
<b>CFD</b>								17	34	32	40	76
<b>Conflagration</b>								5	5	1	5	11
<b>Kings Valley</b>								15	22	29	25	19
<b>Lincoln Co</b>								15	11	10	9	10
<b>Marys Peak</b>								11	8	13	2	2
<b>Misc Mutual Aid</b>								1	1	3	5	2
<b>Monroe</b>								15	43	17	6	18
<b>Unprotected</b>								0	0	0	2	2
<b>Total</b>	556	670	609	709	711	743	769	769	857	975	1015	1095
<b>Increase YoY</b>	0.9%	20.5%	-9.1%	16.4%	0.3%	4.5%	3.5%	0.0%	11.4%	13.8%	4.1%	7.9%
<b>Increase 2012</b>		21.6%	10.5%	28.7%	29.0%	34.8%	39.6%	39.6%	55.5%	77.0%	84.2%	96.9%





Call Volume 2004-2024

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Medical			362	356	396	415	414	451	540	464	533	551	602	588	511	549	561	671	745	808	824
Fire			129	139	176	141	137	105	130	145	176	160	141	181	189	167	208	207	230	207	271
Total	532	448	491	495	572	556	551	556	670	609	709	711	743	769	700	716	769	878	975	1015	1095



Average Response Times			2024			2023		
Station	Avg Rsp Time	Avg Arv Time	Station	Avg Rsp Time	Avg Arv Time	Station	Avg Rsp Time	Avg Arv Time
<b>201</b>	<b>1.57</b>	<b>5.28</b>	<b>201</b>	<b>1.23</b>	<b>5.11</b>	<b>201</b>	<b>1.23</b>	<b>5.11</b>
EMS	<b>1.34</b>	<b>5.08</b>	EMS	<b>1.16</b>	<b>5.25</b>	EMS	<b>1.16</b>	<b>5.25</b>
Weekday	1.25	5.13	Weekday	1.09	4.75	Weekday	1.09	4.75
Weekend/Night	1.38	5.07	Weekend/Night	1.19	5.56	Weekend/Night	1.19	5.56
<b>FIRE</b>	<b>2.48</b>	<b>6.04</b>	<b>FIRE</b>	<b>1.81</b>	<b>4.06</b>	<b>FIRE</b>	<b>1.81</b>	<b>4.06</b>
Weekday	1.78	4.44	Weekday	1.00	3.60	Weekday	1.00	3.60
Weekend/Night	2.83	6.83	Weekend/Night	2.18	4.27	Weekend/Night	2.18	4.27
<b>201E</b>	<b>1.39</b>	<b>3.80</b>	<b>201E</b>	<b>1.18</b>	<b>4.17</b>	<b>201E</b>	<b>1.18</b>	<b>4.17</b>
EMS	<b>1.22</b>	<b>3.82</b>	EMS	<b>1.08</b>	<b>4.22</b>	EMS	<b>1.08</b>	<b>4.22</b>
Weekday	1.12	3.81	Weekday	0.86	4.17	Weekday	0.86	4.17
Weekend/Night	1.31	3.82	Weekend/Night	1.18	4.24	Weekend/Night	1.18	4.24
<b>FIRE</b>	<b>2.09</b>	<b>3.74</b>	<b>FIRE</b>	<b>1.58</b>	<b>4.00</b>	<b>FIRE</b>	<b>1.58</b>	<b>4.00</b>
Weekday	2.09	3.64	Weekday	1.50	3.00	Weekday	1.50	3.00
Weekend/Night	2.08	3.83	Weekend/Night	1.61	4.33	Weekend/Night	1.61	4.33
<b>201W</b>	<b>1.23</b>	<b>2.25</b>	<b>201W</b>	<b>1.28</b>	<b>2.46</b>	<b>201W</b>	<b>1.28</b>	<b>2.46</b>
EMS	<b>1.15</b>	<b>2.26</b>	EMS	<b>1.24</b>	<b>2.45</b>	EMS	<b>1.24</b>	<b>2.45</b>
Weekday	1.01	1.97	Weekday	1.20	2.02	Weekday	1.20	2.02
Weekend/Night	1.24	2.46	Weekend/Night	1.25	2.68	Weekend/Night	1.25	2.68
<b>FIRE</b>	<b>2.05</b>	<b>2.15</b>	<b>FIRE</b>	<b>1.62</b>	<b>2.48</b>	<b>FIRE</b>	<b>1.62</b>	<b>2.48</b>
Weekday	1.93	2.27	Weekday	1.67	2.44	Weekday	1.67	2.44
Weekend/Night	2.40	1.80	Weekend/Night	1.58	2.50	Weekend/Night	1.58	2.50
<b>202</b>	<b>1.29</b>	<b>10.12</b>	<b>202</b>	<b>1.62</b>	<b>9.08</b>	<b>202</b>	<b>1.62</b>	<b>9.08</b>
EMS	<b>1.27</b>	<b>10.47</b>	EMS	<b>1.56</b>	<b>10.06</b>	EMS	<b>1.56</b>	<b>10.06</b>
Weekday	1.25	12.00	Weekday	1.00	9.17	Weekday	1.00	9.17
Weekend/Night	1.27	9.91	Weekend/Night	1.83	10.50	Weekend/Night	1.83	10.50
<b>FIRE</b>	<b>1.50</b>	<b>7.50</b>	<b>FIRE</b>	<b>1.75</b>	<b>6.88</b>	<b>FIRE</b>	<b>1.75</b>	<b>6.88</b>
Weekday	1.00	8.00	Weekday	<b>1.00</b>	<b>8.00</b>	Weekday	<b>1.00</b>	<b>8.00</b>
Weekend/Night	2.00	7.00	Weekend/Night	2.20	6.20	Weekend/Night	2.20	6.20
<b>203</b>	<b>1.60</b>	<b>8.23</b>	<b>203</b>	<b>1.42</b>	<b>9.07</b>	<b>203</b>	<b>1.42</b>	<b>9.07</b>
EMS	<b>1.58</b>	<b>7.95</b>	EMS	<b>1.33</b>	<b>9.36</b>	EMS	<b>1.33</b>	<b>9.36</b>
Weekday	1.24	7.41	Weekday	1.25	10.67	Weekday	1.25	10.67
Weekend/Night	1.86	8.38	Weekend/Night	1.38	8.71	Weekend/Night	1.38	8.71
<b>FIRE</b>	<b>1.67</b>	<b>9.44</b>	<b>FIRE</b>	<b>1.78</b>	<b>7.89</b>	<b>FIRE</b>	<b>1.78</b>	<b>7.89</b>
Weekday	0.67	6.67	Weekday	0.50	9.50	Weekday	0.50	9.50
Weekend/Night	2.17	10.83	Weekend/Night	2.14	7.43	Weekend/Night	2.14	7.43
<b>Grand Total</b>	<b>1.39</b>	<b>4.17</b>	<b>Grand Total</b>	<b>1.27</b>	<b>4.45</b>	<b>Grand Total</b>	<b>1.27</b>	<b>4.45</b>



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# Monthly Managed Services Report - Cloud Infrastructure

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Prepared for:  
**Philomath Fire & Rescue**  
Jan 1, 2025



Dear Client,

We are pleased to present the Riverstrong Monthly Managed Services Report, which provides a comprehensive overview of our ongoing efforts to support and enhance your IT infrastructure. This report includes detailed information on your current service agreements and the associated infrastructure, as well as metrics related to our ticket workflow and performance in regards service level agreements.

Maintaining a healthy IT environment is crucial for the smooth operation of your business.

- Effective IT management ensures that your systems are running efficiently, minimizing downtime and maximizing productivity.
- Cybersecurity is a critical aspect of IT health, as it protects your sensitive data from threats and breaches.
- Regular patching and updates are essential to safeguard your systems against vulnerabilities and ensure compliance with industry standards.
- General IT hygiene, including routine maintenance and monitoring, helps prevent issues before they arise and keeps your infrastructure in optimal condition.

Our main goal with this report is to ensure transparency and alignment with your business needs. If you have any questions, suggestions on how to make this report better, or need further assistance regarding this automated monthly report, please contact your Technical Account Manager or [support@riverstrong.tech](mailto:support@riverstrong.tech). We are here to help you maintain a robust and secure IT environment.

Best regards,  
Riverstrong

# Service Agreements

This portion of your monthly report provides a detailed breakdown of the current services you are enrolled in. Our goal here is to provide a transparent, comprehensive outline of the cost accruing services that you have partnered with Riverstrong to provide.

## Active Contracts

AGREEMENT_NAME	AGREEMENT_STATUS
Microsoft 365	Active
RS Managed Services   Advanced	Active

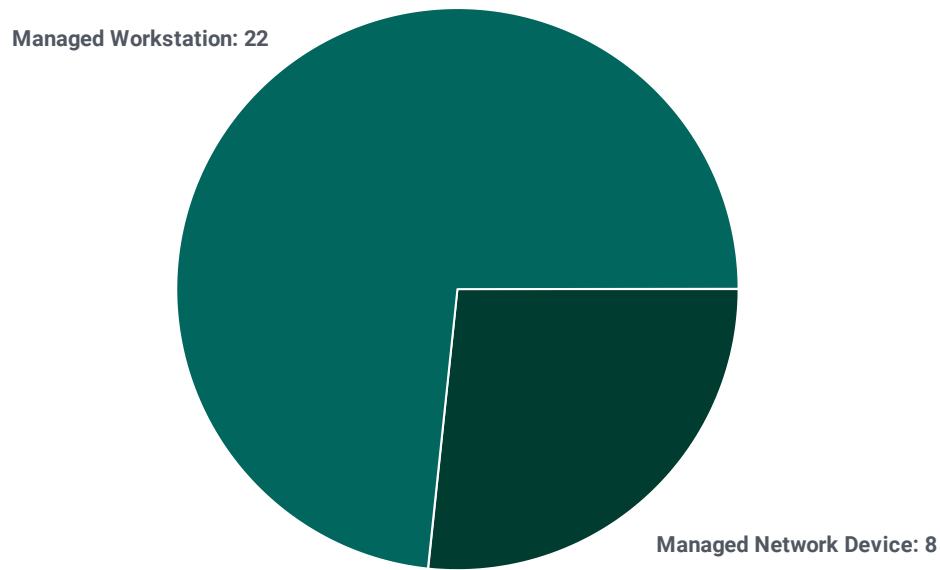
The “Active Contracts” section provides an overview of the current agreements in place. It includes the names of high-level services or products Riverstrong has committed to providing. This section is designed to help you quickly understand the scope and status of our engagements.

## Agreements and Licenses

AGREEMENT	ADDITION	TOTAL_QUANTITY
Microsoft 365	Enterprise Mobility + Security E3 (Monthly)	17
Microsoft 365	Microsoft 365 Business Basic [NCE] (Monthly)	17
Microsoft 365	Microsoft 365 Business Premium [NCE] (Monthly)	12
Microsoft 365	Microsoft 365 Business Premium [NCE] (Monthly)	1
Microsoft 365	Microsoft 365 Business Standard (Monthly)	1
Microsoft 365	Visio Plan 2 [New Commerce Experience] - Monthly	2
Microsoft 365	Microsoft Defender for Office 365 (Plan 1) [NCE] Monthly	17
RS Managed Services   Advanced	Managed Endpoint Security   DNS Filtering	19
RS Managed Services   Advanced	Managed Endpoint Security   EDR & 24/7 SOC	20
RS Managed Services   Advanced	Riverstrong Managed Services   Advanced   Workstation	22
RS Managed Services   Advanced	Hook Security Phishing Simulation	15
RS Managed Services   Advanced	Riverstrong Managed Services   Advanced   Network	3

This section provides a comprehensive overview of the specific licenses and their respective quantities that are encompassed within our high-level agreements. This breakdown allows for a clear understanding of how individual licenses contribute to the overall agreement, facilitating better management and strategic planning. By presenting this information, we aim to offer a clear and concise view of our licensing structure, ensuring that all stakeholders are well-informed and aligned with the terms of our agreements.

## Total Device Count by Type



This pie chart illustrates the distribution of various devices within your environment. Each segment of the chart represents a specific category of devices, highlighting their respective contributions to the overall expenditure. By visualizing this data, stakeholders can easily identify the most significant cost drivers and assess the financial impact of each device category. This clear and concise representation aids in strategic decision-making, enabling better budget management and resource allocation.

# Network Infrastructure Assets

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This section provides a detailed inventory of the network assets within your environment. It includes comprehensive information on various network components such as routers, switches, firewalls, and access points. This overview helps stakeholders understand the composition and distribution of network resources, facilitating effective management and maintenance.

## Network Devices

MANUFACTURER	MODEL	SERIAL NUMBER
Fortinet	Fortigate 60F	null
Meraki	MR57	Q3AP-ZAJH-85E6
Meraki	MR57	Q3AP-7MYE-E2BQ
Meraki	MS120-48FP	Q4DJ-7J49-5VNR
Meraki	MR57	Q3AP-QAKN-SKZM
Meraki	MR57	Q3AP-BFHP-BBZL
Meraki	MR57	Q3AP-V97Q-AWXD
Meraki	MS120-48FP	Q4DJ-NUZR-5J97

# Service Level Agreement Overview

This section outlines the key components of our Service Level Agreement (SLA), detailing the performance standards and service commitments we guarantee to our clients. It includes specific metrics relating to response times and resolution times, ensuring that our service delivery meets or exceeds the agreed-upon expectations. By clearly defining these parameters, we provide a transparent framework for evaluating our performance and accountability. This SLA serves as a cornerstone of our commitment to delivering high-quality service, fostering trust and reliability in our client relationships.

## SLA Statistics by Priority Previous Month

PRIORITY	TOTAL TICKETS	FAILED FIRST RESPONSE SLA	% MET RESPONSE SLA	FAILED RESOLUTION SLA	% MET RESOLUTION SLA
High	1	1	0%	0	100%
Very High	4	1	75%	0	100%

This gauge provides a visual representation of our Service Level Agreement (SLA) performance metrics, categorized by priority levels: Critical, Emergency, Very High, High, Informational, Low, and Medium. It highlights key performance indicators such as the total number of tickets in each category, the percentage of tickets that met the first response SLA, and the percentage that met the resolution SLA. The gauge uses color coding to indicate performance levels, with green representing higher compliance and red indicating areas needing improvement.

## SLA Statistics by Priority - 12 Months

PRIORITY	TOTAL TICKETS	FAILED FIRST RESPONSE SLA	% MET RESPONSE SLA	FAILED RESOLUTION SLA	% MET RESOLUTION SLA
High	1	1	0%	0	100%
Medium	1	0	100%	0	100%
Very High	15	6	60%	2	87%



This gauge provides a historic overview of our Service Level Agreement (SLA) performance metrics over the past 12 months. This long-term view allows stakeholders to track trends, identify patterns, and assess the consistency of our SLA adherence across different priority levels, supporting strategic planning and continuous service enhancement.

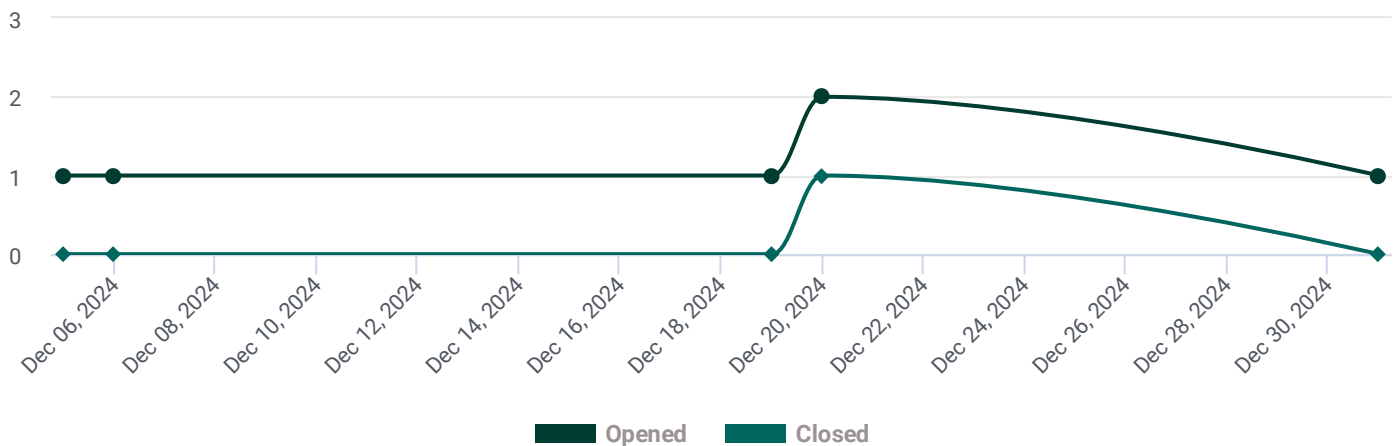
**3.37** Avg Response Time  
Hours

**0.00** Avg Resolution Time  
Hours

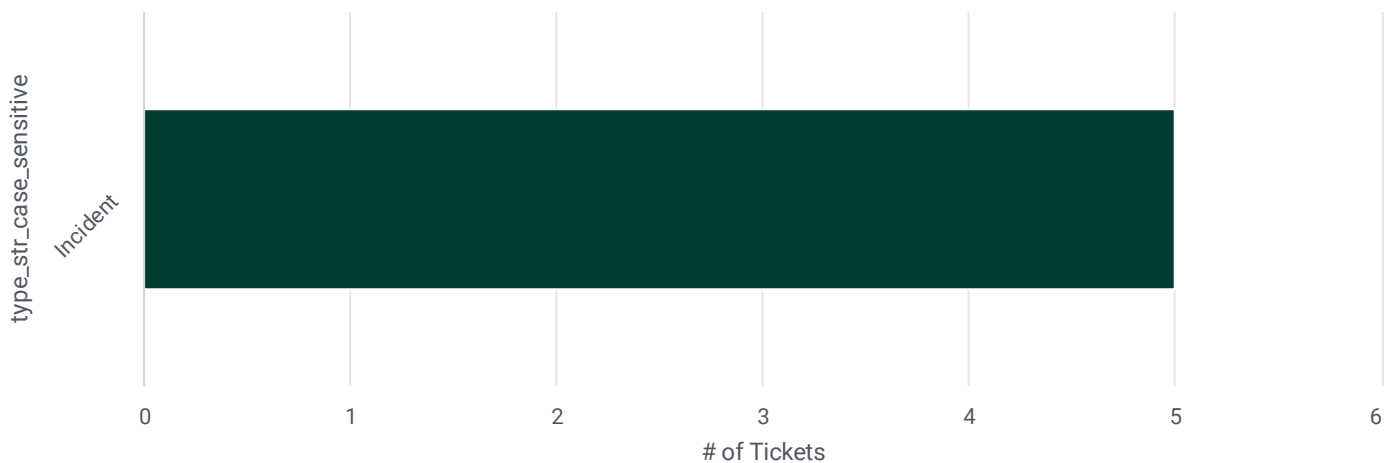
## Ticket Metrics

This section provides a detailed analysis of ticket metrics, focusing on the number of tickets opened versus closed and the types of tickets handled. This comprehensive view helps stakeholders understand their top request types, overall workload, identify trends, and assess the effectiveness of our ticket resolution processes, ensuring continuous improvement in our service delivery.

### Opened vs. Closed Tickets - Previous Month



### Tickets by Issue Type Last Month



# Operating System Patching

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This section provides an overview of the operating system (OS) patching status across your environment. It details the current patch levels for various systems, highlighting any critical updates that have been applied or are pending. The summary includes information on the percentage of systems fully patched, the types of patches that have been applied, and the number of missing patches. By presenting this data, we ensure that stakeholders are aware of the security posture of their OS security, enabling proactive management and timely remediation of potential risks, which is crucial for maintaining the integrity and security of the client's IT environment.

## **Default Workstations Patch Policy:**

Reviewed & Approved "Security Updates"

All "Critical Updates"

All "Updates"

All "Feature Updates"

All "Update Rollups"

*Any updates not explicitly mentioned in policy must be manually approved by Riverstrong prior to deployment.*

# OS Patching Summary

The following gauges provide a high-level view of the OS patching in your environment, including the following criteria:

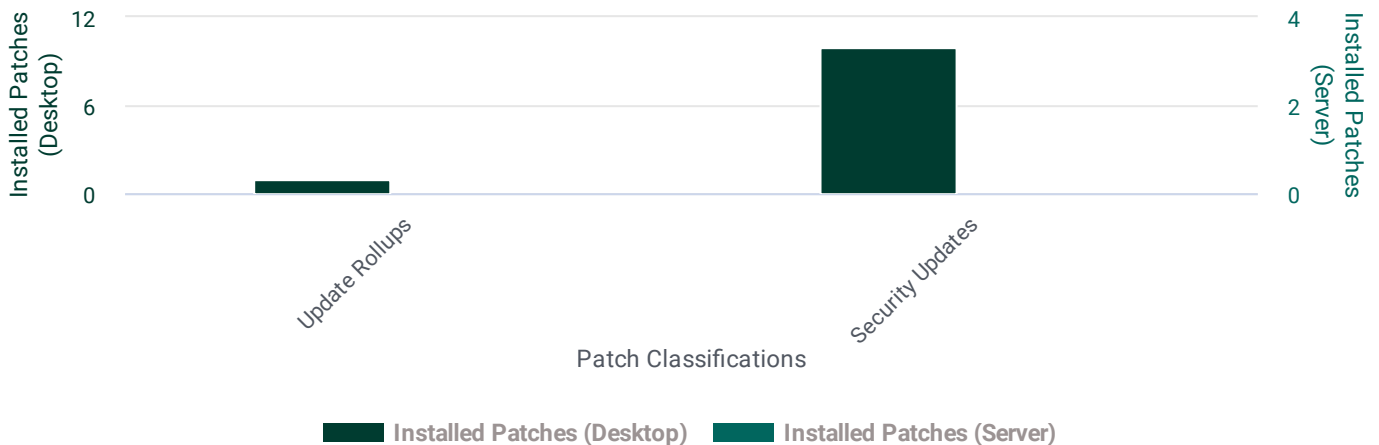
**Avg Workstation Patch Compliance:** This metric indicates the average level of workstation/server compliance with the Riverstrong patch policies. Deviations from 100% compliance can include, but are not limited to, the following factors - System Pending Reboot, System Offline, Patch Installation Failure.

**Successful OS Patches Past 30 Days:** This metric indicates the total number of OS patches that were deployed over the past month. An OS patch, in this particular measurement, is an update to the baseline operating system of workstations and servers.

**97.09** Avg. Workstation Patch Co...  
Avg. Workstation Patch Complianc...

**0** Avg. Server Patch Compliance Rating  
Avg. Workstation Patch Compliance Rating

## Installed OS Patches



This section provides a visual representation of the distribution and quantity of different types of operating system patches installed on desktops and servers. The chart categorizes patches into Updates, Update Rollups, Security Updates, Drivers, and Critical Updates, showing the number of each type installed. These are Microsoft-defined categories that cover the following areas:

**Updates:** These are widely released fixes for specific problems that address non-critical, non-security-related bugs. They help improve the functionality and performance of the operating system or software.

**Update Rollups:** These are cumulative sets of hotfixes, security updates, critical updates, and other updates packaged together for easy deployment. They generally target a specific area, such as security or a component of a product.

**Security Updates:** These are widely released fixes for product-specific, security-related vulnerabilities. They address issues that could potentially be exploited to compromise the security of the system.

**Drivers:** Drivers are software components that allow the operating system and a device to communicate. They are essential for the proper functioning of hardware components like printers, graphics cards, and network adapters.

**Critical Updates:** These are widely released fixes for specific problems that address critical, non-security-related bugs. They are essential for ensuring the stability and reliability of the operating system.

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### Did you know?

*You may have noticed that the ability to "check for updates" at the endpoint level is disabled (gray'd out). As a part of our service offering, Riverstrong has partnered with a Network Operations Center to review certain system updates prior to roll-out for unintended consequences. By disabling this option, we ensure that users do not accidentally install any blocked patches that may have known issues or are not a part of our patch policy.*

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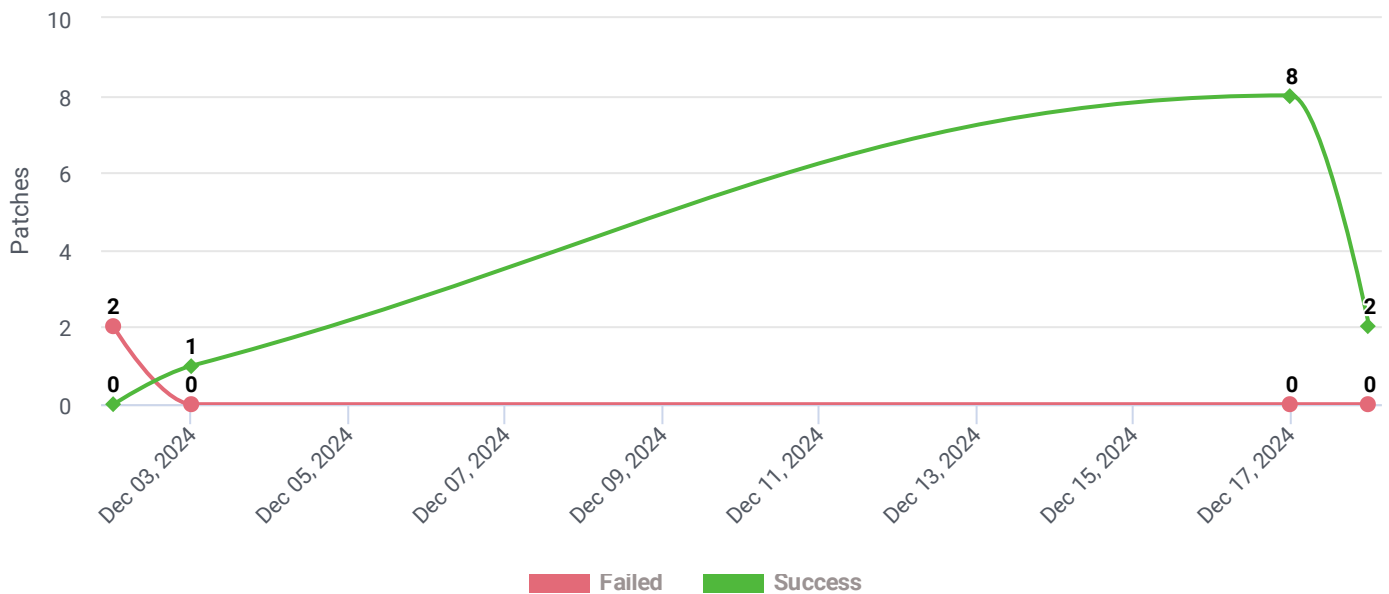
# Workstation Patching Details

## Desktop Patch Assessment

TOTAL DESKTOPS	ASSESSED IN LAST WEEK	ASSESSED OVER 7 DAYS AGO	100% COMPLIANCE	OUT OF COMPLIANCE
22	17	5	14	8

This chart provides a high-level overview of the patching status for desktops within your organization. It categorizes desktops into several key groups. It helps us to understand if desktop patch status failing to reach 100% compliance is due to the device not being online (Assessed over 7 days ago) or other reasons.

## Desktop Patching Installed & Failed - Last 30 Days v2.0



This chart provides an analysis of the desktop patching process over the last 30 days. It tracks the number of patches that were successfully installed versus those that failed. By monitoring these trends, we can gain insights into the effectiveness of the patching process and identify any recurring issues that may need attention. This overview helps ensure that desktop systems are kept up-to-date with the latest security and functionality updates, maintaining the overall health and security of your environment.

# Desktop Patching Severity Assessment

	CRITICAL	IMPORTANT	UNSPECIFIED
Installed	35	14	211
Missing	0	2	209

This section provides a detailed breakdown of desktop patching status categorized by the severity levels defined by our Remote Monitoring and Management Tooling. It provides additional details into patches that have been successfully installed, those that are missing, and those pending a reboot. By categorizing patches based on their severity, this assessment helps us prioritize patching efforts, ensuring that the most critical vulnerabilities are addressed promptly. This comprehensive view supports effective patch management, enhancing the security and stability of the desktop environment.

# THREAT REPORT

2024-10-01 - 2024-12-31



# PHILOMATH FIRE & RESCUE



Powered by:





## SUMMARY

During the time frame of this report, your cybersecurity platform **analyzed 18,445,343 events** from **88 entities** on your network.

Of those events, there were **21 signals detected** through automated and human analysis. None of the detected signals were suspicious in nature, thus no further investigation was warranted by your security team. This defense strategy continues to reduce your risk, which maximizes your security and minimizes cyberattack damage to your business.

## ENTITIES PROTECTED



## ANALYST NOTES



**DRAY AGHA**  
MALWARE ANALYST

## GLOBAL THREATS

- BEC
- SECURITY AWARENESS TRAINING
- SOCIAL ENGINEERING

This quarter, business email was the primary attack vector for cybercriminals. They use phishing and social engineering tactics to steal login details or install malware. Business Email Compromise continues to be more profitable for cybercriminals than ransomware. These criminals manipulate trust and human error to make money. A well-trained workforce aware of security best practices is the best defense against these threats. Continuous education and caution are necessary to reduce these risks.

## PERSISTENT FOOTHOLDS

During this time frame, your cybersecurity platform **analyzed 12,318 autorun events** to discover persistent footholds that, if not remediated quickly, could become malicious threats to your business.

Of those events, there were **0 autorun signals detected**.

## AUTORUN EVENT TRIAGE



**12,318**

Autorun Events Analyzed



**0**

Autorun Signals Detected



**0**

Autorun Signals Investigated



**0**

Foothold Incidents Reported

## WHAT IS A PERSISTENT FOOTHOLD?



Persistent Footholds are mechanisms attackers use to gain long-term access to a network by exploiting common auto-starting applications (autoruns), such as Skype or Google Updater.

By abusing and masquerading as legitimate system components, attackers can slip by other security tools, remaining undetected while planning their next move.

## RANSOMWARE CANARIES

During this time frame, your cybersecurity team monitored **294 canary files deployed** on Windows endpoints, which acted as early warning signals for ransomware on your network.

Like the old canary in the coal mine, Ransomware Canaries enable faster and earlier detection of potential ransomware incidents. When deployed, small lightweight files are placed on all protected endpoints—and if those files are modified or changed in any way, an investigation is conducted.

### CANARIES IN YOUR MINE

**55**

Protected User Profiles

with **294** total canary files, deploying multiple canary files per user

**0**

Ransomware Incidents Reported

across **20** endpoints

### RANSOMWARE IN THE NEWS



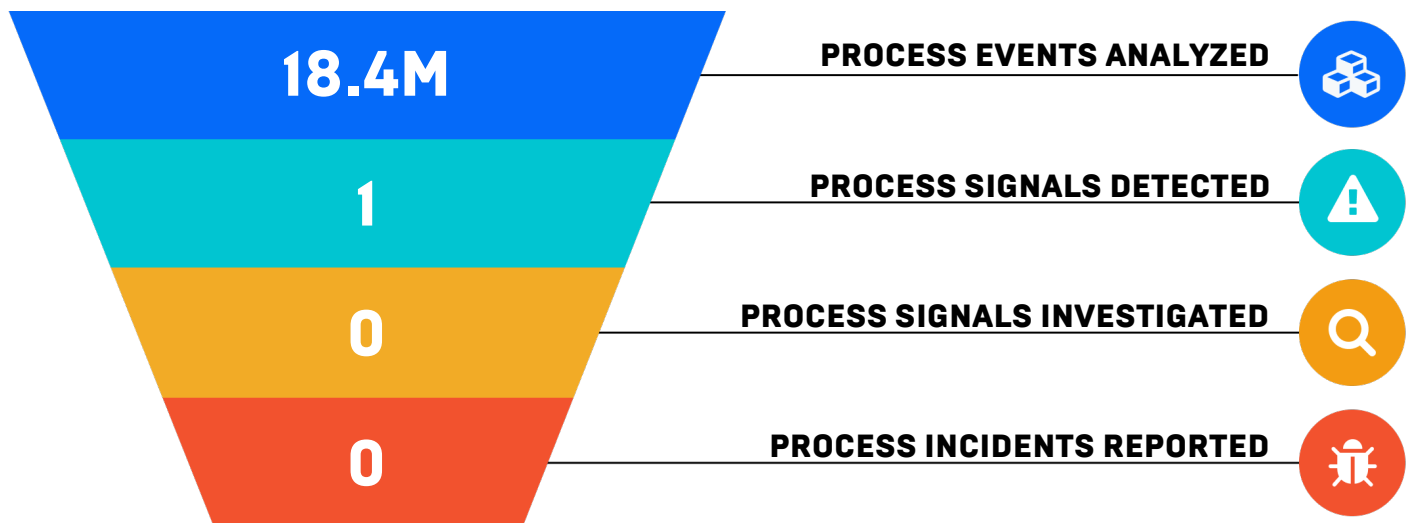
Ransomware groups have broadened their target industries to include medical device manufacturers, hospitals, supply chain management, and even energy grid suppliers. In a strong response, the US Office of Foreign Assets Control and the US Treasury announced sanctions against a Chinese cybersecurity firm called Sichuan Silence. They linked the firm to activities involving Ragnarok ransomware. Despite the increase in ransomware attacks, fewer victims are paying them. A recent report from the UK shows that only 32% of victims pay ransoms now, compared to 80% in 2019. Last year, small businesses were affected the most, making up 56% of all ransomware attacks. Since 2023, ransomware protection has improved, leading attackers to change their tactics. Now, they focus more on stealing data instead of locking users out. Attackers pressure companies to pay by threatening to leak trade secrets, release their data, or report the company to regulatory bodies.

## PROCESS INSIGHTS

During this time frame, your cybersecurity platform **analyzed 18,364,923 process events** to identify suspicious processes that could lead to malware execution.

Of those events, there was **1 process signal detected** through automated and human analysis. None of the detected signals were suspicious in nature, thus no further investigation was warranted by your security team.

### PROCESS INSIGHTS EVENT TRIAGE



### WHAT IS PROCESS INSIGHTS?



Before causing disruption, malicious actors use covert processes to stalk the systems they plan to exploit. Process Insights enables your security team to detect these precursor actions.

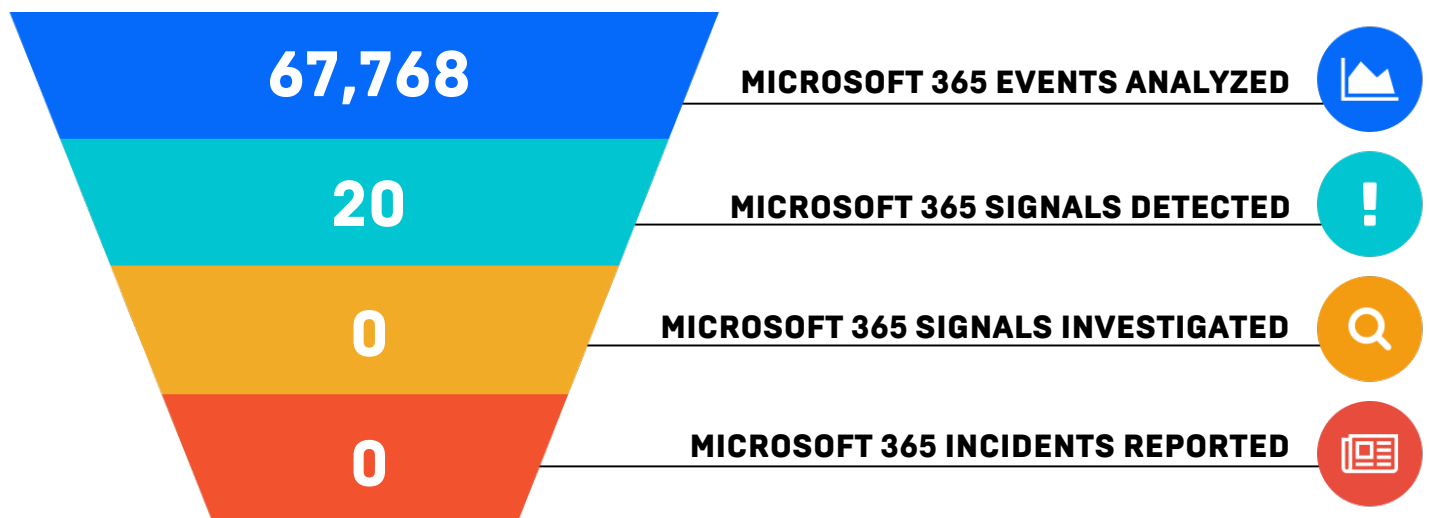
Once identified your cybersecurity platform is able to stop the maliciously running processes in their tracks, preventing further cyber attack spread.

## MDR FOR MICROSOFT 365

During this time frame, your cybersecurity platform **analyzed 67,768 Microsoft 365 events** to identify any that could be potential threats to your Microsoft 365 users or environment.

Of those events, there were **20 Microsoft 365 signals detected** through automated and human analysis. None of the detected signals were suspicious in nature, thus no further investigation was warranted by your security team.

### MICROSOFT 365 EVENT TRIAGE



### WHAT IS MDR FOR MICROSOFT 365?



As an integral and widespread productivity suite, Microsoft 365 is a high-profile target for threat actors. MDR for Microsoft 365 can detect anomalous logins, suspicious email rules, and other hacker tradecraft within Microsoft 365.

When a potential attack is detected, a security analyst reviews the activity, and an incident report with remediation steps is actioned by your security team.

## INCIDENT SUMMARY

Great news! During this time frame, your organization had **0 incidents reported**. Keep up the good work. In the meantime, stay updated on the cyber threat landscape with this Global Threat Spotlight.

## GLOBAL THREAT SPOTLIGHT



This year, attacks on third-party software programs, supply chains, and internet providers have been at an all-time high, making them a source of risk. Attackers targeted tools for managing physical supply chains to harm as many people as possible. Attacks have focused on specific people, like game and AI developers, as well as companies. This situation is similar to the 2023 hack of MOVEit, a file transfer software. The biggest supply chain attack of the year was found and stopped quickly. However, attackers still find ways to insert backdoors into legitimate software, like third-party updates through internet service providers (ISPs). They've even piggybacked onto valid backdoors, developed to monitor telephone calls, to compromise victims in large numbers. As attackers continue to target and hack third-party tools and providers, individuals and corporations must be vigilant in identifying and preventing these attacks.

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

	GO Bond 2016 - Debt Services	General Fund	Building Reserve Fund	Equipment Reserve Fund	Vehicle Reserve Fund	Unclassified	TOTAL
<b>Ordinary Income/Expense</b>							
<b>Income</b>							
4043 - Bond Income - Bank Interest	1,631.55	0.00	0.00	0.00	0.00	0.00	1,631.55
4042 - Bond Income - Prop Tax Interest	-4,067.34	0.00	0.00	0.00	0.00	0.00	-4,067.34
4041 - Bond Income - Delinquent Taxes	3,467.96	0.00	0.00	0.00	0.00	0.00	3,467.96
4060 - Conflagration Income	0.00	212,053.51	0.00	0.00	0.00	0.00	212,053.51
4050 - Public Education Income	0.00	4,965.00	0.00	0.00	0.00	0.00	4,965.00
4040 - Bond Income	405,641.62	151.22	0.00	0.00	0.00	0.00	405,792.84
4000 - Carryover Fund Balance	88,377.00	846,079.00	418,201.00	97,901.00	350,437.00	0.00	1,800,995.00
4010 - Delinquent Property Taxes	0.00	11,985.84	0.00	0.00	0.00	0.00	11,985.84
4020 - Current Property Taxes	0.00	1,437,756.45	0.00	0.00	0.00	0.00	1,437,756.45
4025 - Interest - Property Tax	0.00	-8,768.81	0.00	0.00	0.00	0.00	-8,768.81
4026 - Interest Income							
4027 - Interest - Citizens Bank & OSU	0.00	26.58	0.00	0.00	0.00	0.00	26.58
4030 - Investments - LGIP	0.00	34,344.04	0.00	0.00	0.00	0.00	34,344.04
<b>Total 4026 - Interest Income</b>	<b>0.00</b>	<b>34,370.62</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>34,370.62</b>
4900 - Miscellaneous Income	0.00	10,349.70	0.00	0.00	0.00	0.00	10,349.70
<b>Total Income</b>	<b>495,050.79</b>	<b>2,548,942.53</b>	<b>418,201.00</b>	<b>97,901.00</b>	<b>350,437.00</b>	<b>0.00</b>	<b>3,910,532.32</b>
<b>Gross Profit</b>	<b>495,050.79</b>	<b>2,548,942.53</b>	<b>418,201.00</b>	<b>97,901.00</b>	<b>350,437.00</b>	<b>0.00</b>	<b>3,910,532.32</b>
<b>Expense</b>							
66900 - Reconciliation Discrepancies	0.00	0.00	0.00	0.00	0.00	-6,753.95	-6,753.95
<b>5000 - Personnel Expenses</b>							
5137 - Grant Funded Wages	0.00	20,043.92	0.00	0.00	0.00	0.00	20,043.92
5136 - Conflagration Wages	0.00	151,345.89	0.00	0.00	0.00	0.00	151,345.89
5100 - Fire Chief Wages	0.00	52,231.00	0.00	0.00	0.00	0.00	52,231.00
5105 - Deputy Chief Wages	0.00	62,780.00	0.00	0.00	0.00	0.00	62,780.00
5110 - Admin Asst Wages	0.00	31,785.00	0.00	0.00	0.00	0.00	31,785.00
5120 - Staff Captain Wage	0.00	38,554.00	0.00	0.00	0.00	0.00	38,554.00
5125 - Firefighter Wages	0.00	195,145.00	0.00	0.00	0.00	0.00	195,145.00
5130 - Overtime Wages	0.00	29,847.27	0.00	0.00	0.00	0.00	29,847.27
5405 - Employers FICA	0.00	36,646.83	0.00	0.00	0.00	0.00	36,646.83
5410 - Employers Medicare	0.00	8,570.63	0.00	0.00	0.00	0.00	8,570.63
5421 - Workers Compensation	0.00	53,474.26	0.00	0.00	0.00	0.00	53,474.26
5430 - PERS - Employee	0.00	119,009.67	0.00	0.00	0.00	0.00	119,009.67
5431 - PERS - Pickup 6%	0.00	27,116.35	0.00	0.00	0.00	0.00	27,116.35
5440 - Health Insurance	0.00	89,172.14	0.00	0.00	0.00	0.00	89,172.14
<b>Total 5000 - Personnel Expenses</b>	<b>0.00</b>	<b>915,721.96</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>915,721.96</b>
<b>6000 - Materials and Services</b>							
6330 - Wellness	0.00	610.79	0.00	0.00	0.00	0.00	610.79
<b>6216 - FA/CPR Education</b>							
6216-1 - FA/CPR Education- Supplies	0.00	2,491.68	0.00	0.00	0.00	0.00	2,491.68
6216-2 - FA/CPR Education- Instructors	0.00	1,675.00	0.00	0.00	0.00	0.00	1,675.00
<b>Total 6216 - FA/CPR Education</b>	<b>0.00</b>	<b>4,166.68</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>4,166.68</b>
6091 - Tuition Reimbursement	0.00	10,763.00	0.00	0.00	0.00	0.00	10,763.00
6101 - Equip. Maint. Agreements - EMS	0.00	620.00	0.00	0.00	0.00	0.00	620.00
6001 - Contracted Professional Service	0.00	35,594.23	0.00	0.00	0.00	0.00	35,594.23
6010 - Office Supplies	0.00	2,052.16	0.00	0.00	0.00	0.00	2,052.16
6011 - Postage/Shipping	0.00	262.61	0.00	0.00	0.00	0.00	262.61
6020 - Insurance and Bond	0.00	3,336.00	0.00	0.00	0.00	0.00	3,336.00
6030 - Dues and Fees	0.00	3,441.22	0.00	0.00	0.00	0.00	3,441.22
6050 - Utilities	0.00	14,515.90	0.00	0.00	0.00	0.00	14,515.90
6060 - Telephone, Pagers, Internet	0.00	10,855.50	0.00	0.00	0.00	0.00	10,855.50
6090 - Education/Training	0.00	6,865.01	0.00	-264.80	0.00	0.00	6,600.21
6100 - Equipment Maintenance Agreement	0.00	1,107.37	0.00	0.00	0.00	0.00	1,107.37
6130 - Gas & Oil	0.00	10,894.62	0.00	0.00	0.00	0.00	10,894.62
6150 - Radio Maintenance	0.00	322.97	0.00	0.00	0.00	0.00	322.97
6160 - Equipment Maintenance	0.00	6,298.08	0.00	0.00	0.00	0.00	6,298.08
6161 - Vehicle Maintenance	0.00	9,320.66	0.00	0.00	0.00	0.00	9,320.66
6170 - Building Maint and Improvements	0.00	5,058.42	0.00	0.00	0.00	0.00	5,058.42
6180 - Grounds Maintenance	0.00	763.90	0.00	0.00	0.00	0.00	763.90
6190 - Small Tools & Equipment	0.00	2,468.25	0.00	0.00	0.00	0.00	2,468.25
6200 - Supplies - Department	0.00	2,579.32	0.00	0.00	0.00	0.00	2,579.32
6210 - Supplies - Medical	0.00	13,619.17	0.00	0.00	0.00	0.00	13,619.17
6215 - Supplies - Prevention	0.00	412.92	0.00	0.00	0.00	0.00	412.92
6220 - Supplies - Suppression	0.00	448.78	0.00	0.00	0.00	0.00	448.78
6250 - Uniforms	0.00	7,478.82	0.00	0.00	0.00	0.00	7,478.82
6270 - Volunteer - Activities	0.00	2,279.08	0.00	0.00	0.00	0.00	2,279.08
6280 - Volunteer Incentive Program	0.00	650.00	0.00	0.00	0.00	0.00	650.00
6300 - Volunteer - Length of Service	0.00	-451.38	0.00	0.00	0.00	0.00	-451.38
6310 - Physical & Immunizations	0.00	2,346.00	0.00	0.00	0.00	0.00	2,346.00

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

	GO Bond 2016 - Debt Services	General Fund	Building Reserve Fund	Equipment Reserve Fund	Vehicle Reserve Fund	Unclassified	TOTAL
6320 - Community Involvement	0.00	1,836.80	0.00	0.00	0.00	0.00	1,836.80
6900 - Miscellaneous Expense	0.00	12,717.21	0.00	0.00	0.00	0.00	12,717.21
<b>Total 6000 - Materials and Services</b>	<b>0.00</b>	<b>173,234.09</b>	<b>0.00</b>	<b>-264.80</b>	<b>0.00</b>	<b>0.00</b>	<b>172,969.29</b>
<b>7000 - Capital Outlay</b>							
7130 - Capital Outlay - Bond	10,581.71	0.00	0.00	0.00	0.00	0.00	10,581.71
7150 - Capital Outlay - Vehicle	0.00	0.00	0.00	0.00	5,149.84	0.00	5,149.84
7110 - Capital Outlay - Building	0.00	0.00	6,850.00	0.00	0.00	0.00	6,850.00
<b>Total 7000 - Capital Outlay</b>	<b>10,581.71</b>	<b>0.00</b>	<b>6,850.00</b>	<b>0.00</b>	<b>5,149.84</b>	<b>0.00</b>	<b>22,581.55</b>
<b>Total Expense</b>	<b>10,581.71</b>	<b>1,088,956.05</b>	<b>6,850.00</b>	<b>-264.80</b>	<b>5,149.84</b>	<b>-6,753.95</b>	<b>1,104,518.85</b>
<b>Net Ordinary Income</b>	<b>484,469.08</b>	<b>1,459,986.48</b>	<b>411,351.00</b>	<b>98,165.80</b>	<b>345,287.16</b>	<b>6,753.95</b>	<b>2,806,013.47</b>
<b>Net Income</b>	<b>484,469.08</b>	<b>1,459,986.48</b>	<b>411,351.00</b>	<b>98,165.80</b>	<b>345,287.16</b>	<b>6,753.95</b>	<b>2,806,013.47</b>



## Philomath Fire and Rescue Profit & Loss Budget vs. Actual July through December 2024

	Jul - Dec 24	Budget	\$ Over Budget	% of Bud...
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
4043 · Bond Income - Bank Interest	1,631.55	0.00	1,631.55	100.0%
4042 · Bond Income - Prop Tax Interest	-4,067.34	21,902.00	-25,969.34	-18.6%
4041 · Bond Income - Delinquent Taxes	3,467.96	5,000.00	-1,532.04	69.4%
4060 · Conflagration Income	212,053.51	100,000.00	112,053.51	212.1%
4050 · Public Education Income	4,965.00	22,500.00	-17,535.00	22.1%
4040 · Bond Income	405,792.84	416,202.00	-10,409.16	97.5%
4000 · Carryover Fund Balance	1,800,995.00	711,000.00	1,089,995.00	253.3%
4010 · Delinquent Property Taxes	11,985.84	16,000.00	-4,014.16	74.9%
4020 · Current Property Taxes	1,437,756.45	1,492,232.00	-54,475.55	96.3%
4025 · Interest - Property Tax	-8,768.81	3,000.00	-11,768.81	-292.3%
4026 · Interest Income				
4027 · Interest - Citizens Bank & OSU	26.58	0.00	26.58	100.0%
4030 · Investments - LGIP	34,344.04	0.00	34,344.04	100.0%
<b>Total 4026 · Interest Income</b>	<b>34,370.62</b>	<b>0.00</b>	<b>34,370.62</b>	<b>100.0%</b>
4035 · Grants Income	0.00	35,000.00	-35,000.00	0.0%
4900 · Miscellaneous Income	10,349.70	5,000.00	5,349.70	207.0%
<b>Total Income</b>	<b>3,910,532.32</b>	<b>2,827,836.00</b>	<b>1,082,696.32</b>	<b>138.3%</b>
<b>Gross Profit</b>	<b>3,910,532.32</b>	<b>2,827,836.00</b>	<b>1,082,696.32</b>	<b>138.3%</b>
<b>Expense</b>				
6690 · Reconciliation Discrepancies	-6,753.95	0.00	-6,753.95	100.0%
8005 · Operating Contingency	0.00	25,000.00	-25,000.00	0.0%
<b>5000 · Personnel Expenses</b>				
5137 · Grant Funded Wages	20,043.92	35,000.00	-14,956.08	57.3%
5131 · Non-Union Overtime Wages	0.00	1,000.00	-1,000.00	0.0%
5136 · Conflagration Wages	151,345.89	100,000.00	51,345.89	151.3%
5100 · Fire Chief Wages	52,231.00	104,136.00	-51,905.00	50.2%
5105 · Deputy Chief Wages	62,780.00	105,775.00	-42,995.00	59.4%
5110 · Admin Asst Wages	31,785.00	68,000.00	-36,215.00	46.7%
5120 · Staff Captain Wage	38,554.00	86,000.00	-47,446.00	44.8%
5125 · Firefighter Wages	195,145.00	418,659.00	-223,514.00	46.6%
5130 · Overtime Wages	29,847.27	67,000.00	-37,152.73	44.5%
5135 · Extra Hire	0.00	30,000.00	-30,000.00	0.0%
5405 · Employers FICA	36,646.83	57,100.00	-20,453.17	64.2%
5410 · Employers Medicare	8,570.63	10,000.00	-1,429.37	85.7%
5420 · Workers Benefit Assessment	0.00	500.00	-500.00	0.0%
5421 · Workers Compensation	53,474.26	50,000.00	3,474.26	106.9%
5430 · PERS - Employe	119,009.67	209,300.00	-90,290.33	56.9%
5431 · PERS - Pickup 6%	27,116.35	45,600.00	-18,483.65	59.5%
5440 · Health Insurance	89,172.14	245,000.00	-155,827.86	36.4%
5441 · Unemployment	0.00	10,000.00	-10,000.00	0.0%
<b>Total 5000 · Personnel Expenses</b>	<b>915,721.96</b>	<b>1,643,070.00</b>	<b>-727,348.04</b>	<b>55.7%</b>
<b>6000 · Materials and Services</b>				
6330 · Wellness	610.79	2,000.00	-1,389.21	30.5%
<b>6217 · EMR Education</b>				
6217-1 · EMR Education- Supplies	0.00	2,000.00	-2,000.00	0.0%
6217-2 · EMR Education- Instructors	0.00	2,000.00	-2,000.00	0.0%
<b>Total 6217 · EMR Education</b>	<b>0.00</b>	<b>4,000.00</b>	<b>-4,000.00</b>	<b>0.0%</b>
<b>6216 · FA/CPR Education</b>				
6216-1 · FA/CPR Education- Supplies	2,491.68	7,500.00	-5,008.32	33.2%
6216-2 · FA/CPR Education- Instructors	1,675.00	1,000.00	675.00	167.5%
<b>Total 6216 · FA/CPR Education</b>	<b>4,166.68</b>	<b>8,500.00</b>	<b>-4,333.32</b>	<b>49.0%</b>
6091 · Tuition Reimbursement	10,763.00	60,000.00	-49,237.00	17.9%
6101 · Equip. Maint. Agreements - EMS	620.00	750.00	-130.00	82.7%
6001 · Contracted Professional Service	35,594.23	89,230.00	-53,635.77	39.9%
6010 · Office Supplies	2,052.16	6,900.00	-4,847.84	29.7%
6011 · Postage/Shipping	262.61	4,200.00	-3,937.39	6.3%
6020 · Insurance and Bond	3,336.00	51,800.00	-48,464.00	6.4%
6030 · Dues and Fees	3,441.22	13,181.00	-9,739.78	26.1%
6040 · Publications and Elections	0.00	4,150.00	-4,150.00	0.0%
6042 · Marketing Program New Recruits	0.00	500.00	-500.00	0.0%
6050 · Utilities	14,515.90	34,210.00	-19,694.10	42.4%
6060 · Telephone, Pagers, Internet	10,855.50	21,300.00	-10,444.50	51.0%
6090 · Education/Training	6,600.21	33,300.00	-26,699.79	19.8%
6100 · Equipment Maintenance Agreement	1,107.37	4,000.00	-2,892.63	27.7%
6110 · Equipment Rentals	0.00	150.00	-150.00	0.0%
6130 · Gas & Oil	10,894.62	30,000.00	-19,105.38	36.3%
6150 · Radio Maintenance	322.97	6,100.00	-5,777.03	5.3%
6160 · Equipment Maintenance	6,298.08	15,850.00	-9,551.92	39.7%
6161 · Vehicle Maintenance	9,320.66	46,500.00	-37,179.34	20.0%
6170 · Building Maint and Improvements	5,058.42	12,000.00	-6,941.58	42.2%
6180 · Grounds Maintenance	763.90	1,000.00	-236.10	76.4%
6190 · Small Tools & Equipment	2,468.25	1,400.00	1,068.25	176.3%
6200 · Supplies - Department	2,579.32	5,900.00	-3,320.68	43.7%
6210 · Supplies - Medical	13,619.17	23,628.00	-10,008.83	57.6%
6215 · Supplies - Prevention	412.92	2,450.00	-2,037.08	16.9%
6220 · Supplies - Suppression	448.78	2,500.00	-2,051.22	18.0%
6230 · Hazardous Materials	0.00	150.00	-150.00	0.0%
6250 · Uniforms	7,478.82	30,800.00	-23,321.18	24.3%
6270 · Volunteer - Activities	2,279.08	12,000.00	-9,720.92	19.0%
6280 · Volunteer Incentive Program	650.00	5,000.00	-4,350.00	13.0%

**Philomath Fire and Rescue**  
**Profit & Loss Budget vs. Actual**  
**July through December 2024**

	Jul - Dec 24	Budget	\$ Over Budget	% of Bud...
6300 · Volunteer - Length of Service	-451.38	11,000.00	-11,451.38	-4.1%
6310 · Physical & Immunizations	2,346.00	18,000.00	-15,654.00	13.0%
6320 · Community Involvement	1,836.80	5,700.00	-3,863.20	32.2%
6900 · Miscellaneous Expense	12,717.21	5,000.00	7,717.21	254.3%
<b>Total 6000 · Materials and Services</b>	<b>172,969.29</b>	<b>573,149.00</b>	<b>-400,179.71</b>	<b>30.2%</b>
<b>7000 · Capital Outlay</b>				
7130 · Capital Outlay - Bond				
7130 · Capital Outlay - Bond - Other	10,581.71	0.00	10,581.71	100.0%
<b>Total 7130 · Capital Outlay - Bond</b>	<b>10,581.71</b>	<b>0.00</b>	<b>10,581.71</b>	<b>100.0%</b>
7200 · Capital Outlay - Equipment	0.00	40,000.00	-40,000.00	0.0%
7150 · Capital Outlay - Vehicle	5,149.84	50,000.00	-44,850.16	10.3%
7110 · Capital Outlay - Building	6,850.00	400,000.00	-393,150.00	1.7%
<b>Total 7000 · Capital Outlay</b>	<b>22,581.55</b>	<b>490,000.00</b>	<b>-467,418.45</b>	<b>4.6%</b>
<b>Total Expense</b>	<b>1,104,518.85</b>	<b>2,731,219.00</b>	<b>-1,626,700.15</b>	<b>40.4%</b>
<b>Net Ordinary Income</b>	<b>2,806,013.47</b>	<b>96,617.00</b>	<b>2,709,396.47</b>	<b>2,904.3%</b>
<b>Net Income</b>	<b>2,806,013.47</b>	<b>96,617.00</b>	<b>2,709,396.47</b>	<b>2,904.3%</b>

Philomath Fire and Rescue

01/08/25

Balance Sheet by Class

Accrual Basis

As of December 31, 2024

	GO Bond 2016 - Capital Improvem	GO Bond 2016 - Debt Services	General Fund	Building Reserve Fund	Equipment Reserve Fund	Vehicle Reserve Fund	Unclassified	TOTAL
<b>ASSETS</b>								
<b>Current Assets</b>								
Checkno/Savings								
1015 - Citizens Bank Checking	0.00	-486,571.83	1,029,414.22	-291,601.41	-49,796.00	-78,236.23	6,753.95	131,963.70
1000 - Petty Cash	0.00	0.00	-2.78	0.00	0.00	0.00	0.00	-2.78
1088 - Local Government Investment Pool	5,997.09	967,159.20	147,867.19	792,111.00	186,453.00	427,558.00	0.00	2,387,208.48
<b>Total Checkno/Savings</b>	<b>5,997.09</b>	<b>475,580.37</b>	<b>1,177,368.63</b>	<b>410,509.59</b>	<b>96,647.00</b>	<b>346,322.77</b>	<b>6,753.95</b>	<b>2,518,169.40</b>
Accounts Receivable								
11000 - Accounts Receivable	0.00	0.00	41,218.53	0.00	0.00	0.00	0.00	41,218.53
<b>Total Accounts Receivable</b>	<b>0.00</b>	<b>0.00</b>	<b>41,218.53</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>41,218.53</b>
<b>Other Current Assets</b>								
1200 - Prepaid Assets	0.00	0.00	28,064.05	0.00	0.00	0.00	0.00	28,064.05
12100 - Inventory Asset	0.00	0.00	3,661.29	0.00	0.00	0.00	0.00	3,661.29
<b>Total Other Current Assets</b>	<b>0.00</b>	<b>0.00</b>	<b>31,725.34</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>31,725.34</b>
<b>Total Current Assets</b>	<b>5,997.09</b>	<b>475,580.37</b>	<b>1,250,302.50</b>	<b>410,509.59</b>	<b>96,647.00</b>	<b>346,322.77</b>	<b>6,753.95</b>	<b>2,592,113.27</b>
<b>TOTAL ASSETS</b>	<b>5,997.09</b>	<b>475,580.37</b>	<b>1,250,302.50</b>	<b>410,509.59</b>	<b>96,647.00</b>	<b>346,322.77</b>	<b>6,753.95</b>	<b>2,892,113.27</b>
<b>LIABILITIES &amp; EQUITY</b>								
<b>Liabilities</b>								
<b>Current Liabilities</b>								
Accounts Payable								
2010 - Accounts Payable	0.00	0.00	1,551.18	0.00	0.00	0.00	0.00	1,551.18
<b>Total Accounts Payable</b>	<b>0.00</b>	<b>0.00</b>	<b>1,551.18</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,551.18</b>
<b>Credit Cards</b>								
US Bank OneCard- Viktor	0.00	0.00	521.38	0.00	0.00	0.00	0.00	521.38
US Bank One Card- Chancy	0.00	0.00	-343.16	59.00	0.00	1,036.10	0.00	750.94
US Bank One Card- Rich	0.00	0.00	5.30	0.00	0.00	0.00	0.00	5.30
US Bank One Card- Ashley	0.00	0.00	355.58	652.75	-264.80	0.00	0.00	733.53
<b>Total Credit Cards</b>	<b>0.00</b>	<b>0.00</b>	<b>539.10</b>	<b>711.75</b>	<b>-264.80</b>	<b>1,036.10</b>	<b>0.00</b>	<b>2,011.15</b>
<b>Other Current Liabilities</b>								
2070 - Deferred Taxes	0.00	5,394.82	18,750.01	0.00	0.00	0.00	0.00	24,144.83
2400 - Payroll Liabilities								
2133 - Paid Leave Oregon Withholding	0.00	0.00	9,134.40	0.00	0.00	0.00	0.00	9,134.40
2132 - Oregon Transit Tax Withholding	0.00	0.00	1,813.14	0.00	0.00	0.00	0.00	1,813.14
2100 - Wages Payable	0.00	0.00	32,239.54	0.00	0.00	0.00	0.00	32,239.54
2110 - Federal Income Tax Payable	0.00	0.00	-334.00	0.00	0.00	0.00	0.00	-334.00
2120 - FICA Payable	0.00	0.00	1,516.60	0.00	0.00	0.00	0.00	1,516.60
2123 - Medicare Payable	0.00	0.00	368.91	0.00	0.00	0.00	0.00	368.91
2139 - State Income Tax Payable	0.00	0.00	-10,432.36	0.00	0.00	0.00	0.00	-10,432.36
2131 - Works Benefit Fund Payable(WBF)	0.00	0.00	593.77	0.00	0.00	0.00	0.00	593.77
2140 - PERS Payable	0.00	0.00	11,496.52	0.00	0.00	0.00	0.00	11,496.52
2145 - OR Savings Growth 457 Payable	0.00	0.00	150.00	0.00	0.00	0.00	0.00	150.00
2150 - Health Insurance Prem. Payable	0.00	0.00	-158.60	0.00	0.00	0.00	0.00	-158.60
2210 - Health Ins Prem Ded Pre Tax	0.00	0.00	14,206.14	0.00	0.00	0.00	0.00	14,206.14
2230 - Flexible Spending Account	0.00	0.00	925.00	0.00	0.00	0.00	0.00	925.00
2232 - Union Dues	0.00	0.00	1,304.83	0.00	0.00	0.00	0.00	1,304.83
<b>Total 2400 - Payroll Liabilities</b>	<b>0.00</b>	<b>0.00</b>	<b>62,611.89</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>62,611.89</b>
<b>Total Other Current Liabilities</b>	<b>0.00</b>	<b>5,394.82</b>	<b>81,391.50</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>86,786.72</b>
<b>Total Current Liabilities</b>	<b>0.00</b>	<b>5,394.82</b>	<b>83,482.18</b>	<b>711.75</b>	<b>-264.80</b>	<b>1,036.10</b>	<b>0.00</b>	<b>90,349.05</b>
<b>Total Liabilities</b>	<b>0.00</b>	<b>5,394.82</b>	<b>83,482.18</b>	<b>711.75</b>	<b>-264.80</b>	<b>1,036.10</b>	<b>0.00</b>	<b>90,349.05</b>
<b>Equity</b>								
3010 - Fund Balance	-5,938.00	-278,592.66	-2,932,376.04	-1,811,536.62	-835,484.10	-866,019.41	0.00	-6,350,326.83
3200 - Unallocated Fund Balance	11,935.09	264,309.13	2,639,209.58	1,610,353.46	834,210.10	865,019.92	0.00	6,049,077.58
<b>Net Income</b>	<b>0.00</b>	<b>484,469.08</b>	<b>1,459,986.48</b>	<b>411,351.00</b>	<b>88,165.80</b>	<b>345,287.16</b>	<b>6,753.95</b>	<b>2,806,013.47</b>
<b>Total Equity</b>	<b>5,997.09</b>	<b>470,185.55</b>	<b>1,166,820.32</b>	<b>409,807.84</b>	<b>96,811.80</b>	<b>345,287.16</b>	<b>6,753.95</b>	<b>2,501,784.22</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>5,997.09</b>	<b>475,580.37</b>	<b>1,250,302.50</b>	<b>410,509.59</b>	<b>96,647.00</b>	<b>346,322.77</b>	<b>6,753.95</b>	<b>2,892,113.27</b>

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**Philomath Fire and Rescue**

**Check Detail**

**December 2024**

Type	Num	Date	Name	Item	Account	Paid Amount	Original Amount
<b>Bill Pmt -Check</b>		<b>12/09/2024</b>	<b>Industrial Welding...</b>		<b>1015 · Citizens Ba...</b>		<b>0.00</b>
Bill	419460	11/27/2024	Industrial Welding ...		2010 · Accounts Pa...	0.00	-20.50
<b>TOTAL</b>						<b>0.00</b>	<b>-20.50</b>
<b>Bill Pmt -Check</b>		<b>12/16/2024</b>	<b>SAIF Corporation</b>		<b>1015 · Citizens Ba...</b>		<b>0.00</b>
General Journal	AUDI...	06/30/2024	SAIF Corporation		2010 · Accounts Pa...	0.00	-28,078.82
<b>TOTAL</b>						<b>0.00</b>	<b>-28,078.82</b>
<b>Check</b>		<b>12/31/2024</b>			<b>1050 · Local Gover...</b>		<b>-0.10</b>
					6030 · Dues and Fe...	-0.10	0.10
<b>TOTAL</b>						<b>-0.10</b>	<b>0.10</b>
<b>Check</b>	<b>eft</b>	<b>12/02/2024</b>	<b>NW Natural</b>		<b>1015 · Citizens Ba...</b>		<b>-167.80</b>
					6050 · Utilities	-167.80	167.80
<b>TOTAL</b>						<b>-167.80</b>	<b>167.80</b>
<b>Check</b>	<b>EFT</b>	<b>12/01/2024</b>	<b>Consumer Power I...</b>		<b>1015 · Citizens Ba...</b>		<b>-184.54</b>
					6050 · Utilities	-72.77	72.77
					6050 · Utilities	-74.40	74.40
					6050 · Utilities	-37.37	37.37
<b>TOTAL</b>						<b>-184.54</b>	<b>184.54</b>
<b>Check</b>	<b>EFT</b>	<b>12/03/2024</b>	<b>Carson</b>		<b>1015 · Citizens Ba...</b>		<b>-662.63</b>
					6130 · Gas & Oil	-662.63	662.63
<b>TOTAL</b>						<b>-662.63</b>	<b>662.63</b>
<b>Check</b>	<b>EFT</b>	<b>12/04/2024</b>	<b>AT&amp;T Mobility</b>		<b>1015 · Citizens Ba...</b>		<b>-200.14</b>
					6060 · Telephone, ...	-200.14	200.14
<b>TOTAL</b>						<b>-200.14</b>	<b>200.14</b>
<b>Check</b>	<b>EFT</b>	<b>12/04/2024</b>	<b>Colonial Life</b>		<b>1015 · Citizens Ba...</b>		<b>-153.40</b>
					2210 · Health Ins P...	-25.00	25.00
					2150 · Health Insur...	-128.40	128.40
<b>TOTAL</b>						<b>-153.40</b>	<b>153.40</b>
<b>Check</b>	<b>EFT</b>	<b>12/04/2024</b>	<b>Intuit</b>		<b>1015 · Citizens Ba...</b>		<b>-40.00</b>
					6030 · Dues and Fe...	-40.00	40.00
<b>TOTAL</b>						<b>-40.00</b>	<b>40.00</b>

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## Philomath Fire and Rescue Check Detail December 2024

Type	Num	Date	Name	Item	Account	Paid Amount	Original Amount
<b>Check</b>	<b>EFT</b>	<b>12/05/2024</b>	<b>Verizon</b>		<b>1015 · Citizens Ba...</b>		<b>-229.29</b>
					6060 · Telephone, ...	-229.29	229.29
<b>TOTAL</b>						<b>-229.29</b>	<b>229.29</b>
<b>Check</b>	<b>EFT</b>	<b>12/05/2024</b>	<b>EFTPS</b>		<b>1015 · Citizens Ba...</b>		<b>-17,250.02</b>
					2110 · Federal Inco...	-7,086.00	7,086.00
					2120 · FICA Payable	-4,118.74	4,118.74
					2125 · Medicare Pa...	-963.27	963.27
					5405 · Employers F...	-4,118.74	4,118.74
					5410 · Employers ...	-963.27	963.27
<b>TOTAL</b>						<b>-17,250.02</b>	<b>17,250.02</b>
<b>Check</b>	<b>EFT</b>	<b>12/05/2024</b>	<b>Oregon Departme...</b>		<b>1015 · Citizens Ba...</b>		<b>-4,590.00</b>
					2130 · State Incom...	-4,590.00	4,590.00
<b>TOTAL</b>						<b>-4,590.00</b>	<b>4,590.00</b>
<b>Check</b>	<b>EFT</b>	<b>12/07/2024</b>	<b>Comcast</b>		<b>1015 · Citizens Ba...</b>		<b>-15.82</b>
					6060 · Telephone, ...	-15.82	15.82
<b>TOTAL</b>						<b>-15.82</b>	<b>15.82</b>
<b>Check</b>	<b>EFT</b>	<b>12/09/2024</b>	<b>Republic Services</b>		<b>1015 · Citizens Ba...</b>		<b>-292.85</b>
					6050 · Utilities	-37.11	37.11
					6050 · Utilities	-255.74	255.74
<b>TOTAL</b>						<b>-292.85</b>	<b>292.85</b>
<b>Bill Pmt -Check</b>	<b>EFT</b>	<b>12/09/2024</b>	<b>U.S. Bank</b>		<b>1015 · Citizens Ba...</b>		<b>-4,349.47</b>
Bill		12/09/2024			US Bank OneCard- ...	-1,055.13	1,055.13
Bill		12/09/2024			US Bank One Card-...	-112.90	112.90
Bill		12/09/2024			US Bank One Card-...	-752.44	752.44
Bill		12/09/2024			US Bank One Card-...	-2,429.00	2,429.00
<b>TOTAL</b>						<b>-4,349.47</b>	<b>4,349.47</b>
<b>Check</b>	<b>EFT</b>	<b>12/10/2024</b>	<b>CIS Trust</b>		<b>1015 · Citizens Ba...</b>		<b>-14,866.54</b>
					5440 · Health Insur...	-14,866.54	14,866.54
<b>TOTAL</b>						<b>-14,866.54</b>	<b>14,866.54</b>
<b>Check</b>	<b>EFT</b>	<b>12/10/2024</b>	<b>Pacific Power</b>		<b>1015 · Citizens Ba...</b>		<b>-837.68</b>
					6050 · Utilities	-837.68	837.68
<b>TOTAL</b>						<b>-837.68</b>	<b>837.68</b>
<b>Check</b>	<b>EFT</b>	<b>12/12/2024</b>	<b>AsiFlex</b>		<b>1015 · Citizens Ba...</b>		<b>-411.25</b>
					2230 · Flexible Spe...	-400.00	400.00
					6030 · Dues and Fe...	-11.25	11.25
<b>TOTAL</b>						<b>-411.25</b>	<b>411.25</b>

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

Type	Num	Date	Name	Item	Account	Paid Amount	Original Amount
Check	EFT	12/15/2024	De Lage Landen Fi...		1015 · Citizens Ba...		-155.97
					6100 · Equipment ...	-155.97	155.97
TOTAL						-155.97	155.97
Check	EFT	12/15/2024	Carson		1015 · Citizens Ba...		-472.71
					6130 · Gas & Oil	-472.71	472.71
TOTAL						-472.71	472.71
Check	EFT	12/16/2024	City of Philomath		1015 · Citizens Ba...		-235.40
					6050 · Utilities	-220.20	220.20
					6050 · Utilities	-15.20	15.20
TOTAL						-235.40	235.40
Check	EFT	12/18/2024	Pioneer Telephon...		1015 · Citizens Ba...		-211.65
					6060 · Telephone, ...	-211.65	211.65
TOTAL						-211.65	211.65
Check	EFT	12/20/2024	Consumer Power I...		1015 · Citizens Ba...		-327.54
					6050 · Utilities	-246.16	246.16
					6050 · Utilities	-81.38	81.38
TOTAL						-327.54	327.54
Check	EFT	12/23/2024	Republic Services		1015 · Citizens Ba...		-292.85
					6050 · Utilities	-255.74	255.74
					6050 · Utilities	-37.11	37.11
TOTAL						-292.85	292.85
Check	EFT	12/27/2024	Intuit		1015 · Citizens Ba...		-4.00
					6030 · Dues and Fe...	-4.00	4.00
TOTAL						-4.00	4.00
Check	EFT	12/30/2024	PERS		1015 · Citizens Ba...		-20,018.11
					5431 · PERS - Pick...	-3,726.18	3,726.18
					5430 · PERS - Emp...	-16,291.93	16,291.93
TOTAL						-20,018.11	20,018.11
Check	EFT	12/30/2024	EFTPS		1015 · Citizens Ba...		-3,227.98
					2110 · Federal Inco...	-1,632.00	1,632.00
					2120 · FICA Payable	-646.74	646.74
					2125 · Medicare Pa...	-151.25	151.25
					5405 · Employers F...	-646.74	646.74
					5410 · Employers ...	-151.25	151.25
TOTAL						-3,227.98	3,227.98

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

Type	Num	Date	Name	Item	Account	Paid Amount	Original Amount
<b>Check</b>	<b>EFT</b>	<b>12/30/2024</b>	<b>Oregon Departme...</b>		<b>1015 · Citizens Ba...</b>		<b>-721.00</b>
					2130 · State Incom...	-721.00	721.00
<b>TOTAL</b>						<b>-721.00</b>	<b>721.00</b>
<b>Check</b>	<b>EFT</b>	<b>12/31/2024</b>	<b>Carson</b>		<b>1015 · Citizens Ba...</b>		<b>-538.79</b>
					6130 · Gas & Oil	-538.79	538.79
<b>TOTAL</b>						<b>-538.79</b>	<b>538.79</b>
<b>Bill Pmt -Check</b>	<b>32484</b>	<b>12/09/2024</b>	<b>Axis Electric, Inc.</b>		<b>1015 · Citizens Ba...</b>		<b>-1,802.64</b>
Bill	29929	11/26/2024			6900 · Miscellaneo...	-1,802.64	1,802.64
<b>TOTAL</b>						<b>-1,802.64</b>	<b>1,802.64</b>
<b>Bill Pmt -Check</b>	<b>32485</b>	<b>12/09/2024</b>	<b>Cascade Badge &amp; ...</b>		<b>1015 · Citizens Ba...</b>		<b>-123.00</b>
Bill	PFR2...	12/09/2024			6250 · Uniforms	-123.00	123.00
<b>TOTAL</b>						<b>-123.00</b>	<b>123.00</b>
<b>Bill Pmt -Check</b>	<b>32486</b>	<b>12/09/2024</b>	<b>Chase</b>		<b>1015 · Citizens Ba...</b>		<b>-10,581.71</b>
Bill	2911	11/26/2024			7130 · Capital Outl...	-4,595.06	4,595.06
Bill	2912	11/26/2024			7130 · Capital Outl...	-5,986.65	5,986.65
<b>TOTAL</b>						<b>-10,581.71</b>	<b>10,581.71</b>
<b>Bill Pmt -Check</b>	<b>32487</b>	<b>12/09/2024</b>	<b>Department of Pu...</b>		<b>1015 · Citizens Ba...</b>		<b>-46.25</b>
Bill	ARF7...	12/09/2024			6090 · Education/Tr...	-46.25	46.25
<b>TOTAL</b>						<b>-46.25</b>	<b>46.25</b>
<b>Bill Pmt -Check</b>	<b>32488</b>	<b>12/09/2024</b>	<b>Les Schwab</b>		<b>1015 · Citizens Ba...</b>		<b>-447.44</b>
Bill	27000...	12/09/2024			6161 · Vehicle Main...	-447.44	447.44
<b>TOTAL</b>						<b>-447.44</b>	<b>447.44</b>
<b>Bill Pmt -Check</b>	<b>32489</b>	<b>12/09/2024</b>	<b>Life Assist, Inc.</b>		<b>1015 · Citizens Ba...</b>		<b>-803.50</b>
Bill	15324...	12/09/2024			6210 · Supplies - M...	-803.50	803.50
<b>TOTAL</b>						<b>-803.50</b>	<b>803.50</b>
<b>Bill Pmt -Check</b>	<b>32490</b>	<b>12/09/2024</b>	<b>Medline Industries...</b>		<b>1015 · Citizens Ba...</b>		<b>-509.62</b>
Bill	23454...	11/26/2024			6210 · Supplies - M...	-115.85	115.85
Bill	23470...	12/09/2024			6200 · Supplies - D...	-198.07	198.07
Bill	23464...	12/09/2024			6200 · Supplies - D...	-195.70	195.70
<b>TOTAL</b>						<b>-509.62</b>	<b>509.62</b>

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

Type	Num	Date	Name	Item	Account	Paid Amount	Original Amount
<b>Bill Pmt -Check</b>	<b>32491</b>	<b>12/09/2024</b>	<b>MPTV, Inc.</b>		<b>1015 · Citizens Ba...</b>		<b>-215.58</b>
Bill	B439...	11/01/2024			6170 · Building Mai...	-77.99	77.99
Bill	B439...	11/03/2024			6170 · Building Mai...	-54.13	54.13
Bill	B439...	11/04/2024			6170 · Building Mai...	-26.77	26.77
Bill	B440...	11/15/2024			6170 · Building Mai...	-15.48	15.48
Bill	AA28...	11/15/2024			6170 · Building Mai...	-5.00	5.00
Bill	B439...	11/15/2024			6170 · Building Mai...	-24.13	24.13
Bill	B441...	11/16/2024			6161 · Vehicle Main...	-12.08	24.07
<b>TOTAL</b>						<b>-215.58</b>	<b>227.57</b>
<b>Bill Pmt -Check</b>	<b>32492</b>	<b>12/09/2024</b>	<b>Oregon Fire Distri...</b>		<b>1015 · Citizens Ba...</b>		<b>-300.00</b>
Bill	24-435	12/09/2024			6030 · Dues and Fe...	-300.00	300.00
<b>TOTAL</b>						<b>-300.00</b>	<b>300.00</b>
<b>Bill Pmt -Check</b>	<b>32493</b>	<b>12/09/2024</b>	<b>Paula Anderson.</b>		<b>1015 · Citizens Ba...</b>		<b>-800.00</b>
Bill	10-11....	11/26/2024			6216-2 · FA/CPR E...	-200.00	200.00
					6216-2 · FA/CPR E...	-200.00	200.00
					6216-2 · FA/CPR E...	-200.00	200.00
					6216-2 · FA/CPR E...	-200.00	200.00
<b>TOTAL</b>						<b>-800.00</b>	<b>800.00</b>
<b>Bill Pmt -Check</b>	<b>32494</b>	<b>12/09/2024</b>	<b>Phil Burkum</b>		<b>1015 · Citizens Ba...</b>		<b>-14.99</b>
Bill	3237	12/09/2024			6270 · Volunteer - ...	-14.99	14.99
<b>TOTAL</b>						<b>-14.99</b>	<b>14.99</b>
<b>Bill Pmt -Check</b>	<b>32495</b>	<b>12/09/2024</b>	<b>Philomath Area C...</b>		<b>1015 · Citizens Ba...</b>		<b>-275.00</b>
Bill	1695	11/26/2024			6030 · Dues and Fe...	-275.00	275.00
<b>TOTAL</b>						<b>-275.00</b>	<b>275.00</b>
<b>Bill Pmt -Check</b>	<b>32496</b>	<b>12/09/2024</b>	<b>Riverstrong</b>		<b>1015 · Citizens Ba...</b>		<b>-2,639.21</b>
Bill	17818	12/09/2024			6001 · Contracted ...	-2,639.21	2,639.21
<b>TOTAL</b>						<b>-2,639.21</b>	<b>2,639.21</b>
<b>Bill Pmt -Check</b>	<b>32497</b>	<b>12/09/2024</b>	<b>SeaWestern</b>		<b>1015 · Citizens Ba...</b>		<b>-762.84</b>
Bill	INV37...	11/27/2024			6250 · Uniforms	-563.00	563.00
Bill	INV37...	12/09/2024			6250 · Uniforms	-199.84	199.84
<b>TOTAL</b>						<b>-762.84</b>	<b>762.84</b>
<b>Bill Pmt -Check</b>	<b>32498</b>	<b>12/09/2024</b>	<b>Shirt Circuit</b>		<b>1015 · Citizens Ba...</b>		<b>-94.00</b>
Bill	24112...	12/09/2024			6250 · Uniforms	-94.00	94.00
<b>TOTAL</b>						<b>-94.00</b>	<b>94.00</b>



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

Type	Num	Date	Name	Item	Account	Paid Amount	Original Amount
<b>Bill Pmt -Check</b>	<b>32499</b>	<b>12/09/2024</b>	<b>Spaeth Lumber Co...</b>		<b>1015 · Citizens Ba...</b>		<b>-2.50</b>
Bill		11/26/2024			6030 · Dues and Fe...	-2.50	2.50
<b>TOTAL</b>						<b>-2.50</b>	<b>2.50</b>
<b>Bill Pmt -Check</b>	<b>32500</b>	<b>12/09/2024</b>	<b>Synergy Security ...</b>		<b>1015 · Citizens Ba...</b>		<b>-702.00</b>
Bill	16041	12/09/2024			6060 · Telephone, ...	-702.00	702.00
<b>TOTAL</b>						<b>-702.00</b>	<b>702.00</b>
<b>Bill Pmt -Check</b>	<b>32501</b>	<b>12/09/2024</b>	<b>TWGW, Inc. dba P...</b>		<b>1015 · Citizens Ba...</b>		<b>-19.97</b>
Bill	824164	11/21/2024			6161 · Vehicle Main...	-9.99	9.99
Bill	824782	12/09/2024			6161 · Vehicle Main...	-9.98	9.98
<b>TOTAL</b>						<b>-19.97</b>	<b>19.97</b>
<b>Bill Pmt -Check</b>	<b>32502</b>	<b>12/09/2024</b>	<b>Willamette Hose &amp;...</b>		<b>1015 · Citizens Ba...</b>		<b>-14.24</b>
Bill	425	12/09/2024			6190 · Small Tools ...	-14.24	14.24
<b>TOTAL</b>						<b>-14.24</b>	<b>14.24</b>
<b>Bill Pmt -Check</b>	<b>32503</b>	<b>12/09/2024</b>	<b>Zoll Medical Corp...</b>		<b>1015 · Citizens Ba...</b>		<b>-1,846.56</b>
Bill	40980...	12/09/2024			6210 · Supplies - M...	-1,687.56	1,687.56
Bill	40936...	12/09/2024			6210 · Supplies - M...	-159.00	159.00
<b>TOTAL</b>						<b>-1,846.56</b>	<b>1,846.56</b>
<b>Bill Pmt -Check</b>	<b>32504</b>	<b>12/12/2024</b>	<b>Life Assist, Inc.</b>		<b>1015 · Citizens Ba...</b>		<b>-153.00</b>
Bill	15354...	12/11/2024			6210 · Supplies - M...	-153.00	153.00
<b>TOTAL</b>						<b>-153.00</b>	<b>153.00</b>
<b>Bill Pmt -Check</b>	<b>32505</b>	<b>12/12/2024</b>	<b>Nick's Auto Repair</b>		<b>1015 · Citizens Ba...</b>		<b>-1,277.67</b>
Bill	19510	12/11/2024			6161 · Vehicle Main...	-410.37	410.37
Bill	19515	12/11/2024			6161 · Vehicle Main...	-867.30	867.30
<b>TOTAL</b>						<b>-1,277.67</b>	<b>1,277.67</b>
<b>Bill Pmt -Check</b>	<b>32506</b>	<b>12/12/2024</b>	<b>Patrick Lumber M...</b>		<b>1015 · Citizens Ba...</b>		<b>-650.00</b>
Bill		12/12/2024			6280 · Volunteer In...	-650.00	650.00
<b>TOTAL</b>						<b>-650.00</b>	<b>650.00</b>
<b>Bill Pmt -Check</b>	<b>32507</b>	<b>12/12/2024</b>	<b>Paula Anderson.</b>		<b>1015 · Citizens Ba...</b>		<b>-673.55</b>
Bill	12.20...	12/11/2024			6270 · Volunteer - ...	-673.55	673.55
<b>TOTAL</b>						<b>-673.55</b>	<b>673.55</b>

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

Type	Num	Date	Name	Item	Account	Paid Amount	Original Amount
<b>Bill Pmt -Check</b>	<b>32508</b>	<b>12/12/2024</b>	<b>Philomath Fire Dis...</b>		<b>1015 · Citizens Ba...</b>		<b>-613.54</b>
Bill	Nov 2...	12/11/2024			2232 · Union Dues	-613.54	613.54
TOTAL						-613.54	613.54
<b>Bill Pmt -Check</b>	<b>32509</b>	<b>12/12/2024</b>	<b>SeaWestern</b>		<b>1015 · Citizens Ba...</b>		<b>-359.60</b>
Bill	INV37...	12/11/2024			6250 · Uniforms	-359.60	359.60
TOTAL						-359.60	359.60
<b>Bill Pmt -Check</b>	<b>32510</b>	<b>12/12/2024</b>	<b>Zoll Medical Corp...</b>		<b>1015 · Citizens Ba...</b>		<b>-339.48</b>
Bill	40983...	12/11/2024			6210 · Supplies - M...	-339.48	339.48
TOTAL						-339.48	339.48
<b>Bill Pmt -Check</b>	<b>32511</b>	<b>12/20/2024</b>	<b>Bio-Med Testing</b>		<b>1015 · Citizens Ba...</b>		<b>-58.00</b>
Bill	110968	12/17/2024			6030 · Dues and Fe...	-58.00	58.00
TOTAL						-58.00	58.00
<b>Bill Pmt -Check</b>	<b>32512</b>	<b>12/20/2024</b>	<b>Industrial Welding...</b>		<b>1015 · Citizens Ba...</b>		<b>-55.50</b>
Bill	423695	12/17/2024			6210 · Supplies - M...	-55.50	55.50
TOTAL						-55.50	55.50
<b>Bill Pmt -Check</b>	<b>32513</b>	<b>12/20/2024</b>	<b>Jayden Lindberg</b>		<b>1015 · Citizens Ba...</b>		<b>-1,281.00</b>
Bill	2024 ...	12/18/2024			6091 · Tuition Reim...	-1,281.00	1,281.00
TOTAL						-1,281.00	1,281.00
<b>Bill Pmt -Check</b>	<b>32514</b>	<b>12/20/2024</b>	<b>Life Assist, Inc.</b>		<b>1015 · Citizens Ba...</b>		<b>-77.78</b>
Bill	15376...	12/16/2024			6210 · Supplies - M...	-77.78	77.78
TOTAL						-77.78	77.78
<b>Bill Pmt -Check</b>	<b>32515</b>	<b>12/20/2024</b>	<b>McMinnville Fire D...</b>		<b>1015 · Citizens Ba...</b>		<b>-180.00</b>
Bill	02152...	12/12/2024			6090 · Education/Tr...	-180.00	180.00
TOTAL						-180.00	180.00
<b>Bill Pmt -Check</b>	<b>32516</b>	<b>12/20/2024</b>	<b>MPTV, Inc.</b>		<b>1015 · Citizens Ba...</b>		<b>-8.78</b>
Bill	AA28...	12/18/2024			6200 · Supplies - D...	-8.78	8.78
TOTAL						-8.78	8.78
<b>Bill Pmt -Check</b>	<b>32517</b>	<b>12/20/2024</b>	<b>Nick's Auto Repair</b>		<b>1015 · Citizens Ba...</b>		<b>-408.39</b>
Bill	19534	12/16/2024			6161 · Vehicle Main...	-78.48	78.48
Bill	19548	12/18/2024			6161 · Vehicle Main...	-78.48	78.48
Bill	19556	12/19/2024			6161 · Vehicle Main...	-251.43	251.43
TOTAL						-408.39	408.39

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# Philomath Fire and Rescue

## Check Detail

December 2024

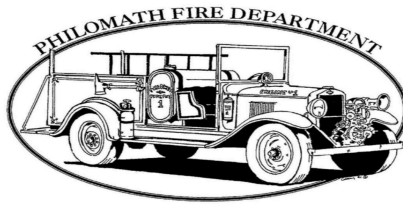
Type	Num	Date	Name	Item	Account	Paid Amount	Original Amount
<b>Bill Pmt -Check</b>	<b>32518</b>	<b>12/20/2024</b>	<b>Phil Burkum</b>		<b>1015 · Citizens Ba...</b>		<b>-297.92</b>
Bill	12212...	12/14/2024			6270 · Volunteer - ...	-297.92	297.92
TOTAL						-297.92	297.92
<b>Bill Pmt -Check</b>	<b>32519</b>	<b>12/20/2024</b>	<b>TWGW, Inc. dba P...</b>		<b>1015 · Citizens Ba...</b>		<b>-8.99</b>
Bill	826330	12/16/2024			6161 · Vehicle Main...	-8.99	8.99
TOTAL						-8.99	8.99
<b>Bill Pmt -Check</b>	<b>32520</b>	<b>12/20/2024</b>	<b>Zoll Medical Corp...</b>		<b>1015 · Citizens Ba...</b>		<b>-669.00</b>
Bill	41014...	12/13/2024			6210 · Supplies - M...	-669.00	669.00
TOTAL						-669.00	669.00

**Philomath Fire and Rescue  
A/P Aging Detail  
As of December 31, 2024**

Type	Date	Num	Name	Due Date	Aging	Open Balance
<b>Current</b>						
Bill	12/30/2024	173119	My-Comm, Inc	01/09/2025		82.49
Bill	12/30/2024	41089...	Zoll Medical Corpora...	01/09/2025		498.08
Bill	12/30/2024	INV16...	Ultrex	01/09/2025		38.53
Bill	12/30/2024	116329	Valley Fire Control	01/09/2025		789.00
Bill	12/30/2024	AA284...	MPTV, Inc.	01/09/2025		72.71
Bill	12/31/2024	B4469...	MPTV, Inc.	01/10/2025		0.42
Bill	12/30/2024	15407...	Life Assist, Inc.	01/29/2025		141.79
Bill	12/30/2024	15398...	Life Assist, Inc.	01/29/2025		143.00
<b>Total Current</b>						<b>1,766.02</b>
<b>1 - 30</b>						
Credit	12/01/2024		Industrial Welding S...			-82.74
<b>Total 1 - 30</b>						<b>-82.74</b>
<b>31 - 60</b>						
Credit	11/15/2024		Les Schwab			-1.10
Credit	11/26/2024	15311...	Life Assist, Inc.			-92.50
Credit	11/26/2024	April 2...	TWGW, Inc. dba Phi...			-38.50
<b>Total 31 - 60</b>						<b>-132.10</b>
<b>61 - 90</b>						
<b>Total 61 - 90</b>						
<b>&gt; 90</b>						
<b>Total &gt; 90</b>						
<b>TOTAL</b>						<b><u><u>1,551.18</u></u></b>

**Philomath Fire and Rescue  
A/R Aging Detail  
As of December 31, 2024**

Type	Date	Num	P. O. #	Name	Terms	Due Date	Class	Aging	Open Balance
<b>Current</b>									
Invoice	12/16/2024	2015-...		Philomath Communi...	Net 30	01/15/2025	General F...		360.00
Total Current									360.00
<b>1 - 30</b>									
Invoice	11/01/2024	2015-...		Philomath Communi...	Net 30	12/01/2024	General F...	30	170.00
Invoice	11/01/2024	2015-...		Unity Shelter	Net 30	12/01/2024	General F...	30	260.00
Invoice	11/01/2024	2015-...		Oregon Home Care ...	Net 30	12/01/2024	General F...	30	65.00
Invoice	12/13/2024	2015-...		Philomath School Di...		12/13/2024	General F...	18	450.00
Total 1 - 30									945.00
<b>31 - 60</b>									
Invoice	11/01/2024	2015-...		Philomath School Di...		11/01/2024	General F...	60	55.00
Total 31 - 60									55.00
<b>61 - 90</b>									
Total 61 - 90									
<b>&gt; 90</b>									
General Journal	06/30/2019	ER19		Adjustment`			General F...		47,131.32
General Journal	06/30/2021	AJE21...		Adjustment`			General F...		-47,131.00
General Journal	06/30/2021	AJE21...		Adjustment`			General F...		29,146.00
General Journal	06/30/2021	AJE21...		Adjustment`			General F...		8,637.00
General Journal	06/30/2021	AJE21...		Adjustment`			General F...		-1,197.57
General Journal	06/30/2024	AUDIT...		Adjustment`			General F...		3,272.78
Total > 90									39,858.53
<b>TOTAL</b>									<b>41,218.53</b>



Philomath Fire and Rescue Volunteer Association, Inc

Report to the Board of Directors

08 JAN 2025

Association Business

- o Relected and new Association leadership in place
- o Executive committee met to discuss goals for year
- o Beginning budget discussions
- o Regular association meetings
- o Committees met and reported out.

Volunteer Activity

- o Staff to help provide coverage as needed- large amount of hours covered on A-shift in December
- o Continue to assist in the organization and teaching drills.
- o Station Repairs and maintenance.
- o Tree Lighting and Santa
- o Helped remove Christmas Lights on Library

Recruitment and retention

- o We interviewed 5 potential Volunteers
- o 3 new Volunteers onboarded
- o Gained 2 RV's - Cody Eddy and Will Beede to A shift

Respectfully submitted.

Stephanie Vallancey  
President

Paula Anderson  
Vice President

Abel Ahumada  
Treasurer

Kendra Islam  
Secretary



## Help Shape the Future of Philomath Fire & Rescue

Philomath Fire & Rescue is committed to serving our community effectively. We are currently developing a comprehensive master plan to enhance our services over the next five years. Your input is crucial to our success, and we value your voice in this process.

### **How You Can Contribute**

We invite you to participate in a brief survey to share your thoughts and priorities. This survey will cover several important areas:

- Service Priorities: What services are most important to you?
- Planning Priorities: How should we plan for the future?
- Expectations: What do you expect from us?
- Positives: What are we doing well?
- Concerns: What areas need improvement?
- Other Thoughts: Any additional feedback you wish to provide.

### **Why Your Participation Matters**

The survey is designed to take only about 10 minutes of your time and is completely confidential. Your honest and candid responses will provide us with the insights we need to make meaningful improvements.

Thank you for taking the time to help us better serve you! Your participation is greatly appreciated and will make a significant difference in shaping our community's future.

#### 1. Which of the following best describes your relationship with Philomath Fire & Rescue?

Resident of the City of Philomath

Resident of the Philomath Fire & Rescue Rural Protection District

Business owner/employee within the City of Philomath

Business owner/employee within Philomath Fire & Rescue Rural Protection District

Frequent visitor to the service area (i.e., within the City of Philomath or Philomath Fire & Rescue Rural Protection

District) Public safety services partner

Other (please specify)

2. Please rate the following services provided by Philomath Fire & Rescue using a scale of critical priority, important priority, or a low priority. If you would like to see a service added, please list it in the comment field.

	Critical Priority	Important Priority	Low Priority
Fire Suppression	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Wildland Fire Suppression	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Emergency Medical Services	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Technical Rescue (Water Rescue, Rope Rescue, Vehicle and Machinery)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Hazardous Materials Response	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Community Risk Reduction Services (Smoke alarm installation, in-home risk assessment, wildfire risk assessment)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
New Construction Plans Review, Permitting, and Site Inspections	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Commercial Fire Inspections	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Community Events, Public Outreach and Education (CPR, First Aid, Child Car Seat Installation)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

Other services to add (please specify)



3. Please rank the following first responder qualities in the order of importance, with 1 being the most important.

- Kind, courteous, and professional
- Empathetic and compassionate
- Highly competent and prepared
- Prompt in arrival on scene
- Flexible and adaptable
- Involved in the local community

4. If you would like to see a first responder quality added, please list it here.

5. What methods would you prefer Philomath Fire & Rescue utilize to deliver emergency preparedness, fire safety, and wildfire information to you? (Select all that apply.)

Split into two questions- Non Emergent Comms and Emergency Comms

- Facebook
- Twitter
- Instagram
- NextDoor
- Department Website
- Department Specific App
- Department Electronic Reader Board
- Text Message/Email
- Digital Newspaper
- Public (in-person) meetings (i.e., educational and/or training sessions)
- Other (please specify)

6. Please compare each of the following elements to the others and rank the following planning considerations in the order of importance, with 1 being the most important.

- Ensure the technical competence of all personnel.
- Maintain existing response time to emergencies.
- Improve Fire Department response time to emergencies.
- Expand the types of services provided by the fire department.
- Equipment and facilities are reliable and well-maintained.

7. Have you received any services from Philomath Fire & Rescue?

- Yes, Emergency response (Fire, Medical, Other) Yes, community events, station visits, etc.
- Yes, Received Training (CPR/First Aid, Fire Extinguisher, etc.) Yes, Building Plans Reviews, Access and Water Supply Review,
- No.

8. If you responded YES to the previous question, were you satisfied with the service?

- Very satisfied
- Satisfied Please describe why you selected your answer (optional)
- Somewhat satisfied
- Somewhat dissatisfied
- Dissatisfied

9. Philomath Fire & Rescue responds to critical emergencies (heart attacks, strokes, house fires, etc.) in **5 minutes, 50 seconds**, on average annually in the City of Philomath. How satisfied are you with this performance?

- Very satisfied
- Satisfied
- Somewhat satisfied
- Somewhat dissatisfied
- Dissatisfied

10. Philomath Fire & Rescue responds to critical emergencies (heart attacks, strokes, house fires, etc.) in **9 minutes, 26 seconds**, on average annually in the Philomath Fire & Rescue Fire Protection District, outside of Philomath city limits. How satisfied are you with this performance?

- Very satisfied
- Satisfied
- Somewhat satisfied
- Somewhat dissatisfied
- Dissatisfied

11. Please select your level of agreement with the following statement: Philomath Fire & Rescue's services are accessible and inclusive to all community members.

- Strongly agree
- Agree
- Neither agree nor disagree
- Disagree
- Strongly disagree

12. What is Philomath Fire & Rescue doing well?

13. What changes or developments would you like to see in Philomath Fire & Rescue services in the next three to five years?

14. Are there specific expectations of Philomath Fire & Rescue that are not currently being met?

15. Please list any concerns you have regarding Philomath Fire & Rescue.

16. We appreciate the time and effort you have invested in completing this survey. If you have any additional comments or opinions, please note them below. Thank you again!

# ORGANIZATIONAL MANUAL



## Small Unmanned Aircraft Systems (sUAS) Pilot

Non-Compensated, Non-Represented

Section P  
PERSONNEL  
Procedure P-XX

### Position Summary:

The role of the Small Unmanned Aircraft Systems (sUAS, a.k.a. Drone) Pilot centers on providing aerial imaging and reconnaissance to support departmental emergent and training activities. Duties may include providing imaging for structural and wildland fire incidents, search & rescue incidents, formal training activities, fire & MVA post-incident investigations, disaster and HazMat scene reconnaissance, fire code inspections, and ad hoc requests for support from other agencies.

### Supervision Received:

The sUAS Pilot will always follow the chain of command and reports to the on-duty Lieutenant. In the absence of Lieutenant, the sUAS Pilot shall report directly to the Duty Officer.

### Essential Job Duties:

A PF&R sUAS Pilot must:

- Be able to safely operate aircraft in a wide range of potentially hazardous working environments. Consistently maintain a high level of situational awareness when working in these environments.
- Operate as a FAA Licensed Remote Pilot in Command (PIC). Rigorously adhere to all applicable local, state and federal sUAS operating regulations.
- Work safely and collaboratively with responding departmental personnel.
- Perform, or recommend performance of, maintenance and repairs on sUAS equipment. Document aircraft issues, and maintain maintenance and repair logs.
- Provide written documentation and electronic images to support formal departmental reporting efforts.

The sUAS Pilot is responsible for the efficient, accurate, and rapid completion of all tasks assigned to them by an Officer or staff, as the situation dictates. It is expected that a sUAS Pilot will maintain all required certifications, accreditations, and licenses to be successful in meeting the operational needs of the district.

# ORGANIZATIONAL MANUAL

## Contact with Others:

A sUAS Pilot will be expected to:

- Work with the general public, fire protection agencies, local, state, federal, and regulatory officials / agencies at the direction of the Fire Chief.
- At all times reflect a professional image of Philomath Fire & Rescue.
- Be sensitive to possible adverse perception of sUAS operations by the public. Protection of the privacy of the public should be a consideration when conducting non-emergent operations over private property.

## Knowledge, Skills, and Abilities:

This position requires the following knowledge, skills, and abilities to:

- Understand the basic elements of aviation and aeronautics.
- Maintain a knowledge of all applicable local, state and federal sUAS operating and safety regulations.
- Effectively work with computers, sophisticated electronic systems, Geographic Information System (GIS) tools, photographic techniques & tools, and batteries.
- Appreciate the replacement value of sUAS aircraft and accessories.
- Possess effective listening, oral, and written communication skills.
- Apply training, tactics, guidelines and policies in a logical manner.
- Self-motivate and work alone using good judgment.
- Develop solutions to problems and to seek advice as appropriate.
- Maintain composure and make sound decisions in stressful situations.
- Hear and orally respond to verbal orders, calls for assistance, and radio communications, as well as the ability to hear, identify, and appropriately respond to various sounds in an environment of substantial background noises.

## Minimum Requirements:

- FAA Remote Pilot Airman Certification (per 14 CFR Part 107)
- NFPA Driver/Operator Certification
- NWCG RT-130 Wildland Fire Safety Training
- Certified by DPSST at the Hazardous Materials Operations Level
- Valid insurable driver license with driving record that meets Philomath Fire & Rescue standards (or able to attain one within 30 days of appointment.)
- Pass a department background check
- AHA BLS CPR Certification
- Minimum 18 years of age
- High school Diploma/GED or equivalent

## Desired Qualifications:

- NFPA Firefighter I or II
- Medical certification as an OHA EMR or higher
- Demonstration of sUAS piloting skills utilizing NIST sUAS Training Course protocols

# ORGANIZATIONAL MANUAL

## **Training/Education:**

At the direction of the Fire Chief the sUAS Pilot will attend training, seminars, conferences, and classes to increase their abilities in the performance of assigned duties.

## **Physical Demands:**

The physical demands described here are representative of those that must be met by a sUAS Pilot to successfully perform the essential functions of this job.

The physical demands of this voluntary position require modest physical effort and manual labor. These demands include frequent standing, walking on both level and uneven surfaces, twisting, kneeling, repetitive motions and operation of hands/wrists and feet, grasping, talking, listening/hearing. Specific vision abilities required for this position include both close-in and distant visual acuity.

## **Mental/Cognitive Demands:**

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

sUAS Pilot must be familiar with the key elements of Aeronautical Decision Making (ADM). These elements include, but are not limited to: Single Pilot Resource Management (SRM), Crew Resource Management (CRM), Situational Awareness (SA), and the PAVE Checklist (Pilot, Aircraft, EnVironment, External Pressure).

## **Work Environment:**

The work environment characteristics described here are representative of those encountered while performing the essential functions of this job.

Work is performed in both office and outdoor areas with exposure to heat, cold, and all types of weather. Noise levels of the work environment can vary from mild to significant.

Availability of the volunteer and the needs of the District will determine hours worked.

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

## **Selection Guidelines:**

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

# ORGANIZATIONAL MANUAL

This job description does not constitute an employment agreement between the District and the volunteer and at any point in time, the volunteer or duties can be altered, or terminated.

# PHILOMATH FIRE & RESCUE

## BUDGET CALENDAR FOR FISCAL YEAR 2025 - 2026

Monday, February 10, 2025	Appoint Budget Officer and Budget Committee.
Friday, March 7, 2025	Draft department budgets due.
Monday, March 24, 2025	Publication of public notice of Budget Committee Meeting - Newspaper Publication and Online Posting.
Thursday, March 27, 2025	Final Draft budget for production.
Thursday, April 17, 2025	Budget Committee Meeting: Present proposed budget and budget message.
Tuesday, April 22, 2025	Publication of Financial Summary and notice of Budget Hearing - Newspaper Publication and Online Posting.
Monday, May 12, 2025	Regular Board Meeting & Public Hearing on budget as approved by Budget Committee. Adopt final budget and make appropriations.



SDAO

SPECIAL DISTRICTS  
ASSOCIATION OF OREGON

SERVING OREGON  
SPECIAL DISTRICTS SINCE 1979

2024

Philomath Fire and Rescue  
**ORGANIZATIONAL  
ASSESSMENT  
REPORT**

PREPARED BY  
SDAO CONSULTING SERVICES

[WWW.SDAO.COM](http://WWW.SDAO.COM)

# Philomath Fire and Rescue

November 2024



Prepared by

Special Districts Association of Oregon

Consulting Services Program

Roy Emery, SDAO Senior Consultant

Bill Anderson, SDAO Senior Consultant

## **Purpose of this Report**

This assessment of Philomath Fire and Rescue is at the request of the Board of Directors. The request was to conduct a process entailing a 'snapshot' review of the organization. This report covers the 'snapshot' assessment of the organization's practices and processes. This report also provides some practical recommendations to improve the quality of services provided, as well as looking at opportunities to strengthen the entire organization.

Philomath Fire and Rescue faces many of the same challenges as other fire and emergency service agencies including new federal and state regulations, limited financial resources and a growing service demand.

## **Methodology**

Consultants interviewed staff and Board members during several sight visits; reviewed provided financial information and reviewed provided policies and procedures.

This document will represent a synthesis of those interviews, observations, and a review of available district records. It is SDAO's hope that this information will be used to improve the quality of emergency services to residents and guests of Philomath Fire and Rescue.

## **REPORT ELEMENTS**

This report is arranged by the six review elements shown below:

- Governance
- Staffing and organizational design
- Emergency response system
- Financial elements
- Training Program

The criteria used to evaluate fire districts has been developed over many years. These criteria include relevant National Fire Protection Association standards (NFPA), national accreditation criteria, health and safety requirements, federal and state mandates relative to fire protection and emergency medical (EMS), fire protection standards of the property insurance industry, and generally accepted fire and emergency best practices.

Each review element provides the reader with general information about that element, as well as specific observations and analysis of any significant issues or conditions that are pertinent.

Finally, specific recommendations are included to resolve identified issues and concerns, or to take advantage of opportunities that may exist.

## **FIRE DISTRICT ASSESSMENT**

### **General**

Before we get into our report, we would like to recognize the efforts of the Board, Philomath Fire and Rescue management, paid staff, and volunteers for mostly up to date policies, procedures, budgeting, and various plans that are in place. The information provided was the most complete that we have experienced when conducting organizational assessments. Definitely, a JOB WELL DONE!

Several years ago, it came to the attention of the Board that there may be some issues with the current fire chief. An investigation was conducted by a third-party investigator and the end result was the fire chief left Philomath Fire and Rescue. An interim fire chief was appointed and subsequently appointed to the permanent position. We do not want to get into the details of this occurrence other than to provide a very general history.

Our interviews were done confidentially with the promise that we would write the document in a manner that would not expose individuals. With that in mind, we detected a level of tension/concern in several areas. First, volunteers are concerned about their 'diminishing' role in the organization. The perception is paid staff, and resident volunteers are responding to most of the calls. Second, we feel there is still a 'hangover' from the previous chief leaving the organization. Sometimes personnel have a hard time of letting go of perceived slights or actions. We feel it is time to let the past go and emphasize focusing on where the District is headed.

### **Governance**

#### **Responsibilities and Lines of Authority**

Oregon Revised Statue 478 defines the responsibilities and authorities of a fire district. Included in the statue are limitations on activities that may be carried out by a fire district. The governing board is comprised of five elected members who are responsible for the overall budgetary and policy direction of the Fire District. The Board of Directors (Board) approves the scope and direction of the services to be provided to the citizens and ensures that the needs of the citizens are met, as far as possible, with available resources. The Board formulates and adopts written policies to provide discretionary authority to the Fire Chief to manage the Districts' resources.

Typically, the Fire Chief is given the delegation of authority through Board policy, job description and personal service contract, along with the use of Standard Operating Guidelines that gives guidance to manage the daily operation of the Fire District. Philomath Fire and Rescue has a current job description and personal services contract that outlines the delegation of authority (Section IV Duties). Minor observation is that the personal services contract references the attached fire chief job description...but it was not included in Exhibit 'A.'

The Board of Directors appoints the Fire Chief who works as an at-will employee with a personal service contract. The Fire Chief is responsible for the organization and administration of the Fire District.

Philomath Fire and Rescue is organized in a top-down hierarchy that includes governance, administration, management, and operational levels, as depicted below. In addition to setting policy and appointing the Fire Chief, the Board appoints committee and commission members, including the Budget Committee.

Fire Chief evaluation process. There is a monthly 'check-in' with the fire chief by one board member; a more 'official' quarterly check-in is done quarterly by the board president with written comments/feedback for the Fire Chief and board input as appropriate. Preparation for the annual 360 review starts in January. Board is to approve a board member for this process, which typically is the board president. Typically, a best practice is to have two board members meet with the Fire Chief on a regular basis. This helps to avoid misunderstandings. We realize this could be construed as onerous (especially meeting monthly). At a minimum we recommend two board members be assigned to the 360-review process.

The board has a planning policy. Section 5 states It is the responsibility of the Board to develop and maintain a Master Plan. The Master Plan includes items such as: changes in PFR responsibilities, boundaries, capital investments, technology changes, intergovernmental agreements, etc. This plan is reviewed on an on-going basis in conjunction with the Strategic Plan created by the Fire Chief." We do appreciate the great discussion with the Board President on this topic, but we are still a bit confused about this process. First, the way the policy is written...the Board is responsible for Master Planning and the Fire Chief is responsible for Strategic Planning. From our interviews, it appears the Mater Plan is viewed as the 'Board's plan' & the Strategic Plan is viewed as 'staffs' plan. Best practice would be 'we'...meaning the Board and staff work together on each plan (if the Board decides to have both).

From my municipal experience I have seen Master Plans utilized for storm water, community development, and water infrastructure development. These are a high level, big picture, process that typically plans for a timeframe of 10 to 15 years. The longer timeframe is important for any organization and critical for communities that are experiencing growth. A master plan answers three questions:

- 1)Where is our organization now?
- 2) Where will we need to be in the future?
- 3) How do we get there?

The process begins with a detailed evaluation of current conditions in the agency, then forecasts future population and service demands, and then develops strategies that can be utilized to meet future needs. Public, stakeholders, policy makers and staff are involved with this process.

In contrast, a strategic plan is a shorter-term, three-to-five-year plan that is internally driven. A planning team made up of stakeholders and staff works to complete the following:

- Development or updating the agency's *mission, vision, and core values*.
- Identification of the District's most important goals for the next three to five years.
- Definition of objectives and action steps needed to achieve the goals.
- Establishment of means by which to measure accomplishments of the above.

At a minimum, it is a best practice to have a *strategic plan* in place for the organization. The yearly goals in this plan can become objectives in the Fire Chiefs evaluation for the upcoming year. These will form

the basis for the monthly fire chief report to the Board (progress, barriers and/or changing circumstances).

Complaint Process – during our interviews we asked how complaints were handled. The common response was to follow the ‘chain of command.’ We reviewed the general administration policy Discrimination and Harassment; Employee handbook Discrimination and Harassment, Workplace Professionalism, Dispute Resolution and Whistleblower policies. We did not find a policy that dealt with complaints from the public. Common themes in the aforementioned policies are to follow the chain of command, unless you are uncomfortable with that individual, then you can go to someone else. If not comfortable taking issue to the Fire Chief, then you can go to a Board member (Discrimination and Harassment). Whistleblower policy states “incidents involving Fire Chief will be investigated by the District Board of Directors.” We have several concerns. These policies could be clearer on the actual process if the Fire Chief is involved; the Board needs a clear process of what will happen if a complaint arises that deals with the Fire Chief (i.e., hiring a third-party investigator). There should also be a policy that outlines the process for addressing an outside complaint (from the public) & when the Board should be notified of such complaint.

Educational/development plan. The Board has not outlined an educational/developmental plan for the Fire Chief. Continuing development/educational classes are necessary for any Chief executive in today’s rapidly changing environment. Western and Eastern Oregon Universities offer classes (in person and remote) that cover various subjects related to Fire Administration and Executive Leadership; The National Fire Academy provides several executive leadership programs; SDAO offers the Fire Chief toolbox trainings. A best practice would be to develop a multi-year education/development plan for the Fire Chief to attain. We are not saying that a BA/BS in Fire Administration is necessary, however some of the core classes are beneficial for an executive to complete.

#### **Recommendation:**

- **Fire Chief job description not included in Appendix A of personal services contract.**
- **Consider appointing two Board members to the Fire Chief 360 review process.**
- **Consider working toward changing the perception of the Master & Strategic Plans to “we.”**
- **Consider adopting a Board policy that outlines the process if a complaint is brought against the Fire Chief.**
- **Consider adopting a policy that addresses the process for a complaint from the community/public and when the Board should be notified of such a complaint.**
- **Consider developing an educational/development plan for the Fire Chief.**

#### **Staffing & Organization**

##### **Administration**

Philomath Fire and Rescue has a small administrative staff, which means staff wear many different hats. Management and Board need to be aware of the responsibilities assigned to each position. It is easy to keep assigning tasks to a ‘go to person’ but this tends to burn personnel out over the long term. An option to consider is to delegate some responsibilities to the shift Lieutenants. From our interviews, it seems there may be some confusion regarding who is in charge of what. It may be beneficial to map out what each position (Fire Chief, OPS Chief, Training Captain, etc.) has been assigned as

duties/responsibilities. Accomplishing this task may reveal some over-lapping areas and/or may reveal opportunities to gain some efficiencies.

Standard of Cover will be addressed later in this document. Just wanted to note that the organizational chart in this document does not match the current organizational chart provided to us. It is important to keep track of 'version control' of documents like these to keep everyone in the organization on the same page.

- **Consider mapping out position responsibilities.**
- **Consider delegating some responsibilities to the company officer level.**

**Volunteer program** – Volunteers are required to put in 'x hours per month. A volunteer can meet this requirement by only attending drills and not pulling any shifts hours with a paid crew and resident volunteer. A concern heard loud and clear is that the volunteers feel like the paid crews are taking the majority of the calls. This is a consequence of changing from a volunteer response model to having paid staffing (supplemented by resident volunteers) to take the first call. Volunteers do believe the current response system offers a higher level of service...but it is understandable for them to miss the response opportunities. It may be worth considering assigning volunteers to a crew/shift. This would provide the opportunity to build relationships between the assigned volunteers, paid crew, and resident volunteers. If this is implemented, it would also necessitate modification to volunteer requirements...meaning there should be minimal required drill hours per month and minimal required shift hours per month to maintain good standing as a volunteer.

- **Consider changing the volunteer requirements to include some shift hours.**
- **Consider assigning volunteers to crews/shifts.**
- **Consider tracking volunteers responding on apparatus (second out engine) and /or from substations.**

### **Standard of Cover**

The District has a qualitative Standard of Cover; however, it lacks the quantitative performance criteria that is required to objectively evaluate.

The National Fire Protection Association (NFPA) has published a recommended standard 1720, *Standard for the Organization and Deployment of Fire Suppression Operations, Emergency Medical Operation, and Special Operations to the Public by Volunteer Fire Departments*, this standard provides a template for evaluating a fire department's response to emergency incidents. NFPA recognizes the response challenges facing volunteer and combination fire departments, they developed a separate standard for career fire organization found in NFPA 1710.

NFPA 1720 would divide the District into several demand zones based on population density:

- **Urban Demand Zone** is defined by a geographical area populated by over 1,000 people per square mile.
- **Suburban** is defined by a geographical area populated by 500 – 1,000 people per square mile.
- **Rural Demand Zone** is defined by a geographical area populated with less than 500 population per square mile.

- **Remote Area Demand Zone** which would cover the portion of a district outside an 8-mile response distance.

The City of Philomath 2023 population was 5,838 residents and covered an area of just over 2 square miles. NFPA would categorize the area within the city limits and possibly some area within the city’s urban growth boundary as an Urban Demand Zone. Areas immediately outside the city’s urban growth boundary would probably fall into a Suburban Demand Zone and the remainder of the District would fall into either a Rural or Remote Demand Zone.

NFPA 1720 further provides guidance to fire departments in developing objective performance measurements.

**NFPA 1720 Response Objectives**

Demand Zone	Minimum Firefighters to Respond	Response Time (in minutes)	Meets Objective
Urban Area	15	9	90%
Suburban Area	10	10	80%
Rural Area	6	14	80%
Remote Area	4	*	90%

\* Dependent on Travel Distance

The District’s current minimum staffing practice lists two career, 2 resident firefighters, and a duty chief. The only current written minimum staffing language is found in the collective bargaining agreement which states the engine must be staffed with one union firefighter. The resident volunteers are not always at the station and may be engaged in either school or work making them unavailable for response. The three qualified staff members work from 8 to 5 Monday through Friday and may or may not be available after hours and on the weekend. The District’s mutual and automatic aid agreements with neighboring agencies specifies that the minimum staffing for fire engines aiding a requesting agency is 3 firefighters, oftentimes the District’s duty officer is required to fill the third firefighter position on the engine

Designating a minimum staffing level is critical in establishing a standard of cover. Predictably, the number of the District’s fire calls are highest in the summer months (June-September). Those are also the months that tend to have higher leave use. The District also sent personnel to 10 separate conflagrations during the summer Of 2024.

The District has been tracking very good response data. They can demonstrate that on average:

2.24 Career

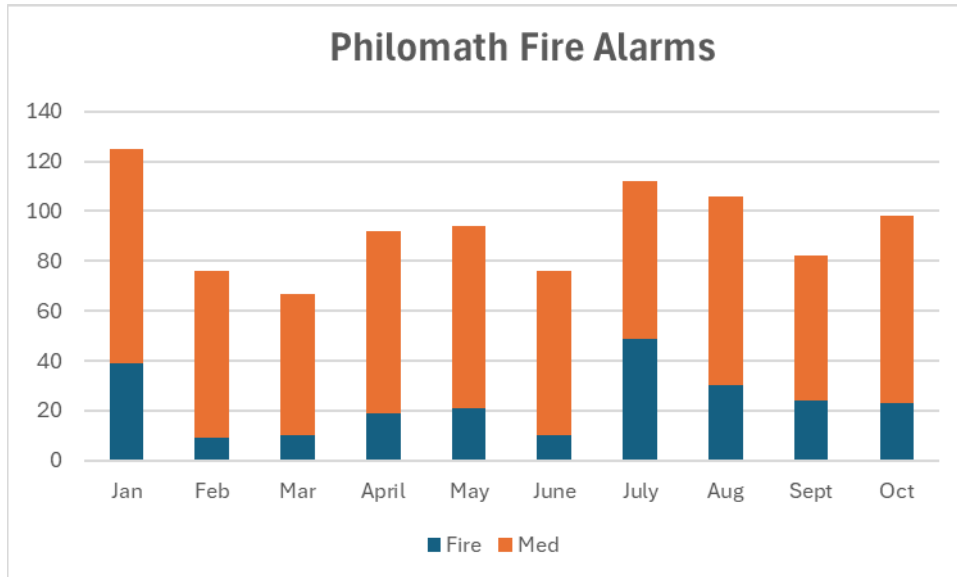
1.3 Resident

0.4 Volunteers

responded to emergency calls. This needs to be further separated into fire, medical, and other incidents to get a more accurate picture of the district’s emergency responses. You would expect to see a greater personnel response to a fire incident than a medical call or an incidental call to an illegal burn.



Establishing a minimum staffing level will aid in managing vacation use and other absences from the District due to meetings, trainings, and conflagrations.



Many fire agencies will temporarily staff up during the summer months with part-time positions to help relieve the strain on personnel during the summer months.

The NFPA Standard does not take into consideration a fire district's ability to fund the resources needed to meet the response criteria. In fact, many fire agencies are financially unable to meet the standards. It is unlikely that PFR could ever meet the Urban Zone criteria without a substantial investment in staffing. The standard does provide a template for a fire district to develop its own response standard based on available financial resources.

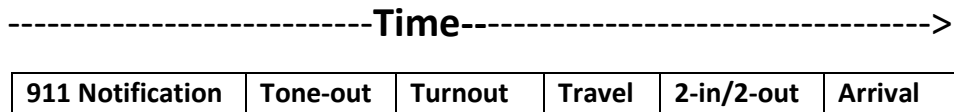
Along with the NFPA standard, which is a recommendation, Oregon Occupation Safety and Health Administration (OR-OSHA) mandates a minimum of 4 combat firefighters on scene prior to entering an IDLH (Immediate Dangerous to Life or Health) atmosphere. This rule known as the 2-in/2-out rule and requires prior to firefighters entering a burning structure (or any IDLH environment), to enter with a minimum of 2 firefighters while having two additional trained firefighters immediately available to assist the entry crew should they run into trouble. When analyzing responses to emergency incidents you must break the response into manageable segments. This is a critical benchmark when developing a standard of cover. It would be important to know the frequency of the District's ability to meet the 2-in/2-out criteria with their own personnel resources verses the reliance on automatic aid resources. The City of Corvallis closest fire station is 9 minutes away from Station 201 and depending on the incident location, which must be factored into the standard of cover.

Historically, the District's volunteers would respond to staff with a second out fire engine. In our interviews we asked how often the District was able to respond a second engine and we were told that the general assumption is that the District was unable to respond a staffed second engine and the subsequent personnel would probably respond in a brush rig or squad. We do not have the data to give an opinion on the District's ability to staff a second fire engine, but that data would be important in

developing an objective standard of cover. In addition, it would also be a measurable assessment of the District’s volunteer program.

A standard of cover measures more than apparatus response times. There is an element that also measures the performance of the dispatch center call processing time. Corvallis Regional Communication Center is a special service district providing 9-1-1 and dispatch services to the 10 fire and police agencies within Benton County.

A response to a fire incident can be broken down into the following manageable components. Each component would have objective performance measurements.



**911 Notification.** Is measured at the point the 911 call is received at the dispatch center.

**Tone-out time.** Measures the performance of the dispatch center to process the 911 call and notify the appropriate agencies.

**Turnout time.** Measures the performance of the fire agencies once the tone-out is received and the apparatus begins to respond. A response to a fire incident would typically take longer than a response to a medical incident because of the time it takes firefighters to don personal protective gear.

**Travel time** Generally is a product of the distance between the incident and the fire station. Travel time to an emergency within the city limits would be expected to be shorter than in the rural area.

**2-in/2-out met** Measures the point where 4 qualified combat firefighters are on scene and the fire agency can begin an offensive interior fire attack.

**Arrival time** Measures the time it takes to assemble an effective firefighting force. NFPA 1720 standard is 15 fire personnel in an urban area, 10 in a suburban area, and 6 in a rural area. PFR can establish its own response criteria in its standard of cover.

We reviewed the district’s response data on a recent “working fire.” We use this only as an example to demonstrate quantitative data. The data we received is incomplete because it did not include the data from automatic aid companies that we presume would have been on the incident.

The incident occurred on 08/24/2024 at 23:01:47 to 1656 Fern Rd. Philomath, Or. MapQuest calculated the distance from the main station to be 4 miles with a 9-minute drive time.

Time	Unit		Personnel	Benchmark	Elapsed Time Min:Sec
23:01:47					00:00
23:02:55	W231	Dispatch			01:08
23:05:40	W218	Enroute			03:53
23:05:58	W231	Enroute			04:11
23:08:07	W218	Arrive	1		06:20
23:10:17	W214	Dispatch			08:30
23:10:17	W214	Enroute			08:30
23:10:40	W231	Arrive	4	<b>2-in/2-out</b>	08:23
23:22:07	W214	Arrive	1		20:20

Because we lacked the automatic aid response data to this incident, we really cannot give a good analysis on the time it took to assemble an effective firefighting force, other than to estimate of the closest Corvallis fire station was 8 miles away and an estimated travel time of 12 minutes.

The NFPA standard is not mandated, but it can serve as a reference guide towards developing an acceptable service level for Philomath Fire and Rescue. It should be a consideration when developing master and strategic planning documents.

It should be noted, the fire district already tracks considerable data on their emergency responses, they just have not applied performance standards to the data to effectively evaluate the District's effectiveness.

During our site visits, on-duty crews were sent twice to out-of-district "lift assists." They were requested because the local fire district was unable to respond. These types of calls take PFR limited emergency services out of service for more than an hour leaving the District less protected until they return. This creates a quandary for the Fire District. In addition to the mutual aid agreements, PFR has specific intergovernmental agreements (IGAs) with Hoskins-Kings Valley and Blodget-Summit Fire Districts. In reviewing the District's automatic/aid responses, the District sent resources to mutual aid agencies 132 times and received aid in return 6 times. This disparity warrants a discussion on the types and severity of calls the District is sending to mutual/auto aid requests. Tying up limited District fire resources on non-emergent out-of-district requests for assistance weakens the District's own protection. If the District wants to continue this level of service, it might consider utilizing its corps of EMS volunteers to staff an EMS unit to cover these types of incidents.

We recommend the District review their response agreements with other agencies to determine the level of reciprocity they receive in return. The notion of reciprocity implies that there is an in-kind equal benefit returned to the District. Oftentimes, fire resources are sent into underserved or unprotected areas leaving the agency providing the aid less protected. Typically, the aid is given under the auspices

of a political or humanitarian gesture. However, when run imbalances begin to demonstrate the District is being taken advantage of, the District should consider a charge for services rather than a true mutual or automatic aid.

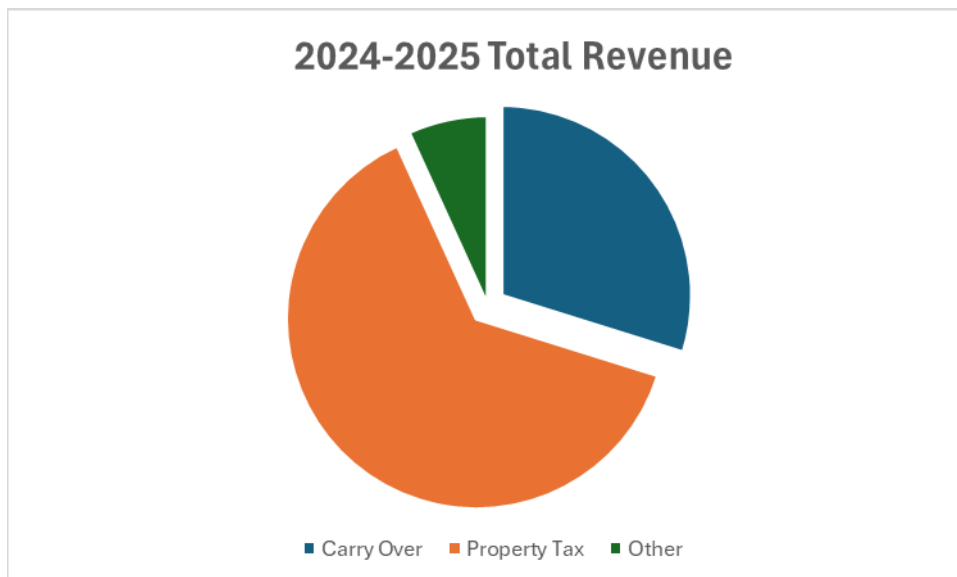
**Recommendations:**

- **Adopt a Philomath Fire and Rescue Standard of Cover that addresses response time (it does not have to be the NFPA Standard, but it sets the response goals for PFD and is a measuring tool to evaluate performance).**
- **Modify first alarm assignments to ensure that there are enough responding firefighters to meet the adopted Standard of cover, and they arrive within the established response time goals.**
- **Track total volunteer responses by incident.**
- **Benchmark on emergency scenes when Standard of Cover minimum staffing has been met.**
- **Benchmark on emergency scenes when 2-in/2-out have been met.**
- **Adopt a minimum daily staffing level by policy**
- **Consider adding part-time staffing during the peak season to address the predicted strain on personnel and call volume.**
- **Consider utilizing volunteer EMS personnel to cover non-emergency medical calls.**
- **Review the District’s mutual and automatic aid agreements for true reciprocity.**

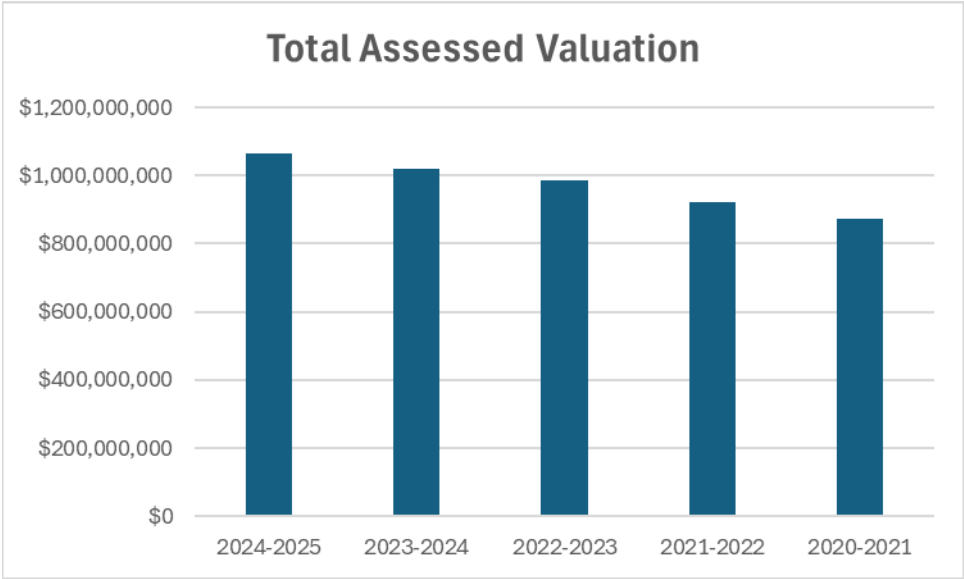
**FINANCIAL**

We were impressed with the ease in interpreting the District’s budget. It is well organized and conveniently tied into the District's master and strategic plans. Our review is not a financial audit. The District receives an annual financial audit from Accuity. Our review looks at the District’s historical financial trends within the budget and should aid in developing future budgets and updating their planning documents.

The District’s revenue is primarily from three sources.

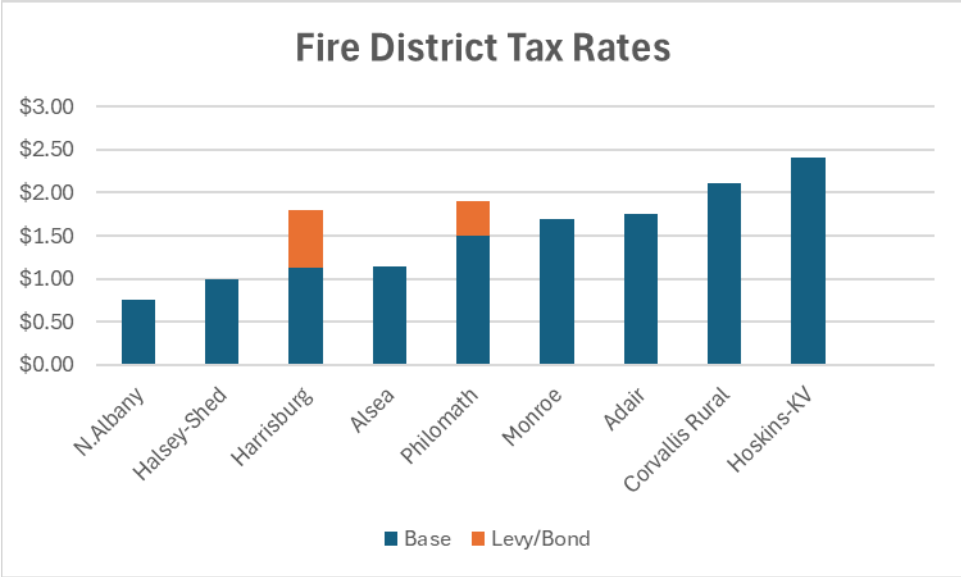


The property tax the District receives is tied to their base rate of approximately \$1.50 per assessed value and a serial/bond levy of \$0.40 per thousand.



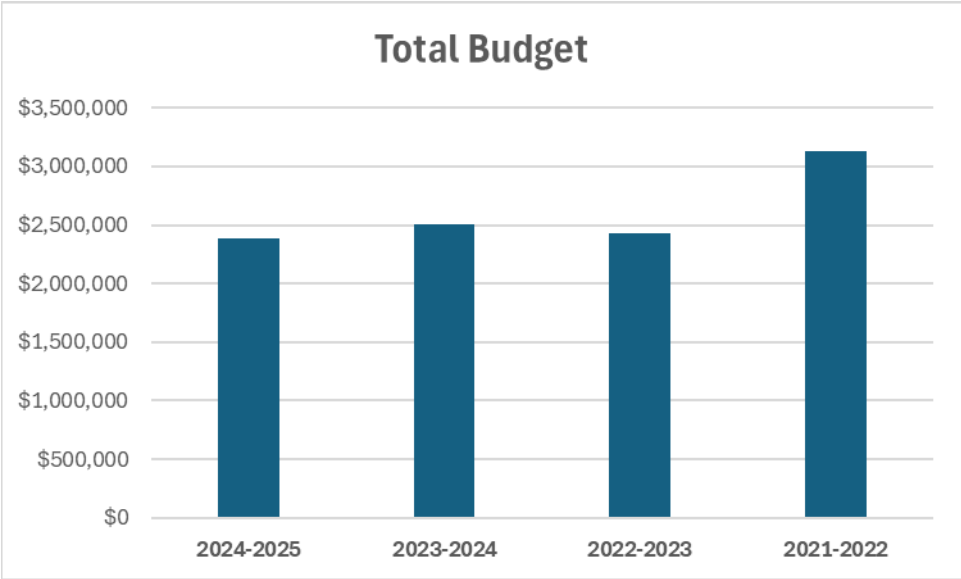
On average the District’s assessed value grew 5.4% per year for the past four years. It is important to note that although the assessed value has grown, several major businesses in the District have recently closed, which may or may not impact future valuation trends.

We compared the District’s tax rates against other fire districts within Benton County.

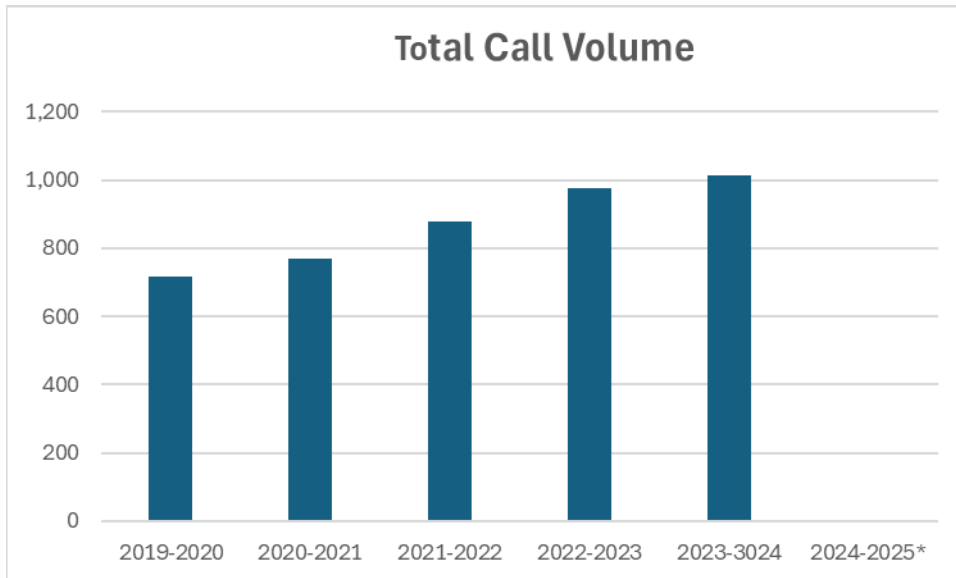


PFR combined tax rate of \$1.90 puts in slightly more than mid-range from the other fire agencies in the county. The tax rates do not measure the efficacy of service to the community. As an example, Hoskins-King Valley Fire District operates at a higher tax rate than PFR, yet PFR has recently been covering automatic aid into its neighboring fire district because Hoskins-Kings Valley Fire District has had difficulty in mustering personnel to respond to calls within their own district.

Although the District’s assessed value has increased, the total budget has decreased 31% over the past 3 years.



We did not have access to the discussions and economic factors that led to the decrease in the District’s budget. Looking at the District’s total call volume, their responses to emergency incidents have increased 40% from 2019-2020.



The increased response trends will have an impact on the District’s service level. It increases the probability that simultaneous calls will occur, increasing response times when automatic aid resources are then used to cover calls within the District.

Additionally, we forecasted some of the District’s future capital projects such as apparatus replacement. The District does have an apparatus replacement plan, but it currently lacks the funding to meet the goals listed in the plan. We list a recommended replacement schedule later in this report along with an estimated cost associated with the replacement plan.

We believe that the best practice would be to tie the District’s budget to a quantifiable service level as identified in a standard-of-cover.

In the 2024/2025 budget document, the District lists a \$711,000 carryover which represents about 30% of the District’s total revenue. The carryover is used to cover the “dry period financing” from July 1<sup>st</sup> through October 31 until property tax revenue is received from the County. Many districts have had to rely on borrowing money (tax anticipation notes) to fund operations until tax revenues are received. Tax anticipation notes increase the cost of operations because of the interest applied to the loans. The District is in good financial footing by maintaining a healthy carryover.

When we looked at the budget, we were curious where the carryover was funded from the previous year. You would expect to see the carryover from the previous year general fund line-item listed under the unappropriated ending fund balance. Unappropriated ending fund balance are reserved funds that are intended for future use and not intended to be spent within the current budget cycle. The District does not budget an unappropriated end fund, rather their practice has been to underspend the current year’s general fund in the amount needed for the next year’s carryover. This has the potential to create an unintended consequence when the general fund is spent closer to the “approved” budget reducing the carryover into the next budget cycle. The unappropriated ending fund serves as an intentional “savings” because the fund cannot be spent until it is “appropriated” and that takes board action and perhaps a budget committee approval to transfer funds (appropriated).

**Recommendations:**

- Consider budgeting carry-over funds in the unappropriated ending fund balance.
- Staffing levels should set commensurate with the District’s ability to fund
- Consider incorporating the standard of cover into the budget considerations

**Capital Replacement Plan**

The District’s has an apparatus replacement document. We are unsure how this document is tied into the budget or other planning documents. Using the information provided to us, we developed an estimated replacement schedule with associated cost with a 6% per year inflation factor.

Utilizing the current District replacement schedule, in 2024 the District is currently approximately \$1,120,000 behind schedule. In the next 5 years it is anticipated the District will need \$2,563,280 to keep pace with replacements.

**Philomath Fire District Capital Replacement Plan (DRAFT)**

Apparatus #	2024 Replacement	2024	2026	2027	2031	2032	2038	2041
292	\$40,000	\$40,000						
291	\$60,000	\$60,000						
293	\$60,000	\$60,000						
233	\$800,000	\$800,000						
263	\$160,000	\$160,000						
241	\$600,000		\$674,000					
244	\$600,000		\$674,000					
290	\$40,000			\$47,640				
294	\$40,000			\$47,640				
261	\$100,000					\$195,384		
231	\$800,000				\$1,202,904			
251	\$1,200,000						\$2,713,084	
265	\$650,000							\$650,000
Total		\$1,120,000	\$1,348,000	\$95,280	\$1,202,904	\$195,384	\$2,715,122	\$1,750,302

Apparatus costs have risen significantly with the price of a new fully equipped fire engine averaging between \$700,000 and \$900,000. NFPA *Standard for Automotive Fire Apparatus* recommends replacing fire engines at 25 years of age. Typically, a fire engine would be removed from front line service at age 20 and move to reserve status. NFPA 1901 is a recommended standard and not a mandated standard. Many fire districts carry apparatus beyond the recommended 25 years if the engine is mechanically sound and maintained according to NFPA 1911 *Standard for the Inspection, Maintenance, Testing and Retirement of In-Service Emergency Vehicles*.



We also recommend Philomath Fire and Rescue develop a replacement plan for the high-cost equipment required to operate a Fire and EMS emergency service. One set of new turnouts cost around \$3,000 and NFPA recommends them to be replaced every 10 years regardless of condition. SCBA air packs run about \$6,000 a unit and have an anticipated life span of around 15 years. Composite air cylinders need to be replaced after 15 years of service. The price of a commercial grade emergency generator and installation could exceed \$25,000. A new electronic heart monitor will cost upwards to \$60,000 and have an 8-to-10-year service life.

The District passed a 10-year bond levy in 2016 which was expected to bring in \$3.5 million dollars over the life of the bond. That bond remodeled the fire station, added crew quarters, and replaced some of the District's aging fleet. That bond levy is scheduled to be retired in 2026 which will require a vote to renew the bond in late 2025 or early 2026. The District presented an impressive informational campaign to educate the public on the need for the bond in 2016 and it passed with 62 to 38 percent of the vote. In the next 15 years the capital replacement for just the fire apparatus will be in excess of \$6.6 million dollars. This does not factor in the District's desire to build a training facility.

This places some urgency in early 2025 for the District to begin to identify the future service levels the District seeks to provide and what financial resources will be needed to meet those needs. An information campaign equal to the efforts of 2016 needs to be developed to increase the probability of a successful campaign.

### **Recommendations**

- **Create an Apparatus Replacement Plan to include a funding source to support the plan.**
- **In a separate Equipment Replacement Plan identify the critical capital equipment PFD owns with expected replacement dates and funding source.**
- **Develop a Priority Plan to guide Philomath Fire and Rescue financially and operationally. The plan should project at least 5 years forward and be updated annually.**
- **Begin in 2025 to develop the strategies needed to replace the bond.**

### **Training and Safety**

Philomath Fire and Rescue provides training through a paid 40 hour per week Training Captain position. Delivery of a high-quality training program takes time, motivation, and high energy. Volunteers are giving up their time at home to come to drill. Drills must utilize time effectively keeping participants challenged and productive. From all the members interviewed, all are extremely happy with the training provided by Philomath Fire and Rescue. The number of volunteers present and retained by Philomath Fire and Rescue are directly related to a very good training program and instructor. DPSST skill checkoffs are followed for all certifications.

Philomath Fire and Rescue does provide an annual training calendar that lists various subjects to be taught. Currently, the Training Officer is the one that develops this calendar. Inclusion is always a positive motivator and a means of increasing individual participation. Even though Philomath Fire and Rescue has an individual designated to oversee the training activities of the district the creation of a training committee can enhance the abilities of that individual to provide quality training. Allowing those directly impacted by training to have a voice in the type of training and the various methods of delivering that training opens the organization to new ideas and creativity that including various

members can bring. Allowing members to have this type of input leads to an inclusiveness that makes members of the organization feel more valued. Also utilizing others interest or expertise in areas to teach drills helps to lessen the burden on the Training Captain and also increases skills and abilities of staff.

OR-OSHA requires the employer to develop and implement a written statement or policy that identifies the level of service the District provides. In the policy statement the agency must also include the type, amount, and frequency of training provided to deliver that service. For example, there are annual recertification requirements for both fire and medical certifications. PFR operational guidelines identify the service levels, but it does not identify the frequency of training required to maintain the service levels. Requirements should be tracked for each individual so if someone misses a required training, a make-up session can be scheduled. In the event requirements are not met, an individual must be removed from operational status until they meet requirements.

The annual training calendar would ensure that the minimum required training is being met. In addition, a checklist by individual should be maintained to track the status of completion. Those firefighters who are unable to keep up with the required mandatory training should be removed from active response status until their training comes into compliance.

The District relies on the completion of the task books as the only means of a formal probationary evaluation. It does not give employees a monthly probationary status report. Task books generally only evaluate specific tasks and not attitude nor the performance of other non-emergency tasks and behaviors that are critical to developing a successful employee. The District's probationary training program should include a minimum of a monthly written performance evaluation by the supervisor of the probationary firefighter giving them more immediate feedback of areas needed for improvement and areas of strength of the employee.

We also note that the Training Captain can send out notice that a member has met qualifications such as FFI or completed EMT checkoffs. However, it was stated on several occasions that such a person would not be allowed to participate unless the officer they are working with has seen them perform the skill(s) successfully. This creates a double standard that can cause the District issues down the road.

#### **Recommendations:**

- **Consider forming a training committee to assist with the prioritization, planning, and organizing of training events.**
- **Consider creating an instructor pool.**
- **Identify the frequency of training to maintain service levels.**
- **Develop comprehensive probationary program for new hires and promotional employees.**
- **Work toward resolving issue of newly qualified people having to 're-prove' their qualifications.**
- **Develop individual training compliance checklist.**

## Safety

It is the responsibility of the employer and employees/volunteers of Philomath Fire and Rescue to conduct all activities in the safest manner possible. Established safety procedures and recommendations that guide the fire service are found in OR-OSHA and NFPA documents.

Accident/Near Miss policy – we were not able to find this policy. During our interviews personnel were unable to explain the process for what to do if there was a near miss. We also note that an accident/injury did occur to a member and one of the contributing factors was a narrow step on an engine. A new step was constructed; however, it is not mounted on the engine. This situation creates a liability for the District.

During our walk-through of the District's facilities we noted that several apparatuses were not hooked up to the exhaust extraction systems and it appears that one engine is not able to utilize the extraction system (this was also noted on the OSHA consult). Staff should be held accountable for utilizing the systems the District has put in place for their health and safety. Also, we noted that the sheet rock needs to be taped and mudded in the shop/mechanics' room.

## Rope Rescue

When we were going through the apparatus, we noted rope rescue equipment. We asked to see the ropes history cards. With a little difficulty, the cards were located and presented. We noted the District has 6 rescue lines. Ropes #4, #5, and #6 were put into service in May of 2024 and the history cards reflect no use or inspections since. Rope #1 history card shows it was used in a drill in July 2023 and no inspection or use since. Rope #2 was put into service in January 2020 with no use or inspection since. Rope #3 was put into service in February 2020 with no inspection or use since. We also noted rope rescue appliances (brakes, ascenders, and descenders) were in the station. These appliances also need to be inventoried, inspected and their use tracked. We were not given any records associated with the appliances.

This presents a dilemma for the District. Most rope manufacturers would recommend retiring rope when full histories cannot be determined. If adequate records were an indication of whether the District has a rope program it would be difficult to prove it had one. Additionally, especially when three new firefighters were hired this year it would be difficult to prove any recent rope training has occurred. In reviewing the 2024 drill records, we could not find any training associated with ropes. PFD operational guidelines states that "responders of Philomath Fire & Rescue will have mandatory training to provide basic rope rescue and support in emergency operations." We were not presented with any records that would reflect the District was in compliance with this guideline.

The District should review all of their operational guidelines to make sure it is meeting all of the training requirements associated with guidelines.

- **If there is not an Accident/Near Miss policy, consider developing one.**
- **Mount the wider step on the engine ASAP.**
- **Ensure staff utilize the exhaust extraction systems.**
- **Modify system to allow engine to utilize the extraction system.**
- **Consider removing rope rescue equipment from apparatus until training is completed for all personnel.**

- **Review operational guideline and develop appropriate training programs to ensure mandatory compliances are met.**
- **Mud and tape sheet rock in shop area.**

### **Safety Committee**

OR-OSHA requires an organization to establish an in-house Safety Committee. Oregon Administrative Rule 437-001-0765 and Division 2, Sub L 437-002-0182(7) give guidance for safety committee operation, and we encourage the district to review these rules. These rules also outline the minimum level of training Safety Committee members must meet. All current Safety Committee members meet these requirements...GOOD JOB!

Philomath Fire and Rescue currently holds safety committee meetings quarterly. The explanation we were given for the quarterly meetings is that the personnel could not meet monthly. It is clearly stated in the administrative rule that the safety committee is to meet monthly, there is not an exception for lack of attendance...nor is there a quorum rule. The quarterly meetings need to be changed to monthly.

Per the above rules, meeting notes must be published and maintained for a period of 3 years. A best practice is to post an agenda for the committee members before the meeting. Meeting notes should follow the agenda topics with a 'any other matters' section for unanticipated items. Each month's notes should be forwarded to the Fire Chief for review and concurrence. The Chief's signature ensures adequate administrative oversight is being given to the Safety Committee. Facilities also must be inspected by the Safety Committee on a quarterly basis. These inspection reports should also be sent to the Fire Chief for sign-off. If discrepancies are noted, a timeline for remedy and responsible person should also be included with the report.

- **Require Fire Chief to sign off on all monthly Safety Committee minutes and inspections.**
- **Have the Safety Committee meet monthly per OAR.**

### **Report Summary**

We are concerned that this document may predominantly highlight the negative aspects of the District. We also want to acknowledge the positive elements. As mentioned earlier in this report, we randomly select programs for review. Our approach is based on the belief that a random sample provides a reliable reflection of the overall health of the District's programs. During our interviews, it became clear that District members are satisfied with the direction and support provided by the Board. Additionally, a strong desire for improvement was evident in the majority of those we spoke with. It is encouraging to see these positive qualities in action.

We sincerely appreciate the efforts of the Board members and staff in responding to our questions and supplying the requested documentation.



SPECIAL DISTRICTS  
ORGANIZATIONAL  
**ASSESSMENT**  
**REPORT**

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