

# PHILOMATH FIRE & RESCUE

**November 12, 2024**

**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. CONSENT AGENDA
  - a. Minutes- October 14, 2024 Regular Session
  - b. Bills –October
  - c. Chief Vacation Hours
  
- III. PUBLIC COMMENT
  
- IV. STAFF REPORTS
  1. Board Report
    - Review Board Calendar
      - OFDDA Conference Recap
      - Chief Check in with Phillips (Scheduled November 15)
      - SDAO Organization Audit- Begins Today!
      - SDAO Conference Registrations
  2. Fire Chief Report – Chief Ferguson
  3. Deputy Chief Reports- Deputy Chief Saalsaa
  4. Office Administrator Financial Report- Scott

**Printed copies are for reference only. Please refer to [philomathfire.com](http://philomathfire.com) for the latest version.**

V. REPRESENTATIVE REPORTS

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

VI. OLD BUSINESS

1. Policy Update- Ferguson
  - a. Revised Personnel Handbook with Union Clarification
2. Master Plan Community Survey Questions- Scott

VII. NEW BUSINESS

1. Legal Notice Regarding Publications in the Philomath News- Ferguson
2. 2025 District Fee Schedule- Saalsaa
3. Levy Assistance Option- Scott
4. Accuity Audit Report- Scott
5. FEPP Refurbish Progress- Ferguson

VIII. ACTION ITEMS

IX. NEXT MEETING – December 9, 2024

X. ADJOURNMENT

# PHILOMATH FIRE & RESCUE

October 14, 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 included: Vice President Rick Brand, Treasurer Ken Corbin, and Joe Brier. Board member Daphne Phillips was unable to attend. Philomath Fire & Rescue staff in attendance included: Chief Chancy Ferguson, Office Administrator Ashley Scott and Deputy Chief Rich Saalsaa. Volunteer President Dan Eddy was in attendance and Christopher McMorran arrived at 15:53.
  
- II. CONSENT AGENDA
  - a. Minutes- September 9, 2024 Regular Session
  - b. Bills –September
  - c. Chief Vacation Hours

***Edmonds moved to accept Consent Agenda as presented. Corbin Seconded. Approved 4-0.***
  
- III. PUBLIC COMMENT – None.
  
- IV. STAFF REPORTS
  1. Board Report
    - Review Board Calendar
      - Brier discussed the Volunteer Association meeting.
      - Chief Check in was completed by Doug Edmonds.
      - 360 Review of Chief Ferguson to begin in January.
      - Edmonds desires to schedule a Board Workshop regarding levy preparation.
  2. Fire Chief Report – Report included in Board Packet and highlights discussed by Chief Ferguson. Operations Chief position has been accepted by Dan Eddy. Chief extended additional thank you's to the crews and volunteers to prepare and the Open House. Clarification was given for the Master Plan to the Board for community survey.

3. Deputy Chief Reports- Report included in Board Packet and highlights discussed by Chief Ferguson. Applied for Cyber Security Grant to continue our path to mitigate risk.
4. Office Administrator Financial Report- Report included in Board Packet and highlights discussed by Scott. Edmonds discussed reaching out to OSU regarding the February unpaid invoice.

V. REPRESENTATIVE REPORTS

1. Volunteer Association - Report included in Board Packet and highlights discussed by President Eddy. Community Involvement at football games, Open House and Conflagrations are big things that the volunteers have been involved in. December will be an abbreviated meeting with holiday recognition and election of officers. Onboarding of Resident Volunteers and new volunteers.
2. IAFF Local 4925 – No representative present or report submitted.
3. City Council Liaison- No representative present or report submitted.

VI. OLD BUSINESS

1. Policy Update- Ferguson
  - a. Revised Personnel Handbook with Union Clarification  
**Brier moved to move the Personnel Handbook to Second Reading. Brand Seconded. Approved 4-0.**
2. Master Plan Community Survey Options- Options discussed by Scott and Edmonds gave his feedback.  
**Edmonds motioned to sign up for the \$39/month survey money account. Corbin seconded. Approved 4-0.**

VII. NEW BUSINESS

1. Accuity Financial Audit Completed- Ferguson & Scott
  - a. Resolution 24-03: Transfer Appropriations from the General Fund to Bond Debt Services. Resolution was read by Edmonds.  
**Brand motioned to approved 24-03 as presented. Brier Seconded. Approved 4-0.**
  - b. Resolution 24-04: Closing out 2016- Capital Projects Bond Fund.  
**Corbin motioned to approved 24-04 as written. Brier Seconded. Approved 4-0.**
2. Authorize Board Chair to work with City Staff and PFR Staff to resolve fire hydrant testing.  
Edmonds asked for permission to be the liaison between PFR Staff and City Staff to finalize the hydrant testing moving forward. Consensus was reached by the Board.

VIII. ACTION ITEMS

- a. Scott to locate previous results to survey when previous bond was researched.

IX. NEXT MEETING – November 12, 2024

X. ADJOURNMENT- 16:06

10:50 AM

11/05/24

Accrual Basis

## Philomath Fire and Rescue Transaction by Account October 2024

Type	Date	Name	Memo	Amount	Balance
<b>Ordinary Income/Expense</b>					
<b>Expense</b>					
<b>6000 · Materials and Services</b>					
<b>6001 · Contracted Professional Service</b>					
Bill	10/08/2024	Riverstrong	October Monthly Billing	2,610.03	2,610.03
Bill	10/25/2024	Accuity, LLC	Final Audit Billing	3,500.00	6,110.03
Total 6001 · Contracted Professional Service				6,110.03	6,110.03
<b>6010 · Office Supplies</b>					
Credi...	10/01/2024	La Rockita	Operations Chief Hiring Panel F...	68.43	68.43
Credi...	10/31/2024	Amazon	Batteries CR123A	16.99	85.42
Total 6010 · Office Supplies				85.42	85.42
<b>6011 · Postage/Shipping</b>					
Credi...	10/08/2024	US Postal Service	Stamp Coils	146.00	146.00
Credi...	10/14/2024	The UPS Store #5088	Life Assist Return	15.10	161.10
Total 6011 · Postage/Shipping				161.10	161.10
<b>6030 · Dues and Fees</b>					
Check	10/04/2024	Intuit	Quickbooks Payroll Services Fee	52.00	52.00
Check	10/05/2024	AsiFlex		11.25	63.25
Check	10/22/2024	Intuit		51.99	115.24
Bill	10/25/2024	Bio-Med Testing	Chambers & Eskenazi Backgrou...	58.00	173.24
Bill	10/25/2024	Secretary of State	Filing Fee	350.00	523.24
Check	10/31/2024		Service Charge	0.10	523.34
Total 6030 · Dues and Fees				523.34	523.34
<b>6050 · Utilities</b>					
Check	10/01/2024	Consumer Power Inc	7924200- 202 Station Power	76.38	76.38
Check	10/01/2024	Consumer Power Inc	7924201- Priest Pump Site Power	81.42	157.80
Check	10/01/2024	Consumer Power Inc	7924204- Daisy Pump Site Power	37.05	194.85
Check	10/02/2024	NW Natural		47.97	242.82
Check	10/08/2024	Pacific Power		883.91	1,126.73
Check	10/16/2024	City of Philomath		15.20	1,141.93
Check	10/16/2024	City of Philomath	Water	533.95	1,675.88
Check	10/20/2024	Republic Services		255.74	1,931.62
Check	10/20/2024	Republic Services		37.11	1,968.73
Check	10/22/2024	Consumer Power Inc		82.00	2,050.73
Check	10/22/2024	Consumer Power Inc		116.31	2,167.04
Check	10/31/2024	NW Natural		51.85	2,218.89
Total 6050 · Utilities				2,218.89	2,218.89
<b>6060 · Telephone, Pagers, Internet</b>					
Credi...	10/01/2024	Alyrica		592.86	592.86
Check	10/01/2024	Pioneer Telephone Cooper...		211.65	804.51
Check	10/06/2024	Comcast		15.82	820.33
Check	10/07/2024	AT&T Mobility		200.14	1,020.47
Check	10/22/2024	Verizon		229.29	1,249.76
Total 6060 · Telephone, Pagers, Internet				1,249.76	1,249.76
<b>6090 · Education/Training</b>					
Credi...	10/03/2024	Safeway	Live Fire Training Food	102.30	102.30
Credi...	10/04/2024	Best Western Plus Agate ...	OFSOA Lodging	296.40	398.70
Credi...	10/06/2024	Domino's Pizza	Live Fire Training Food	82.44	481.14
Bill	10/08/2024	Daniel Eddy	Live Fire Academy Instructor for ...	200.00	681.14
Bill	10/25/2024	Stephanie Vallancey Marti...	10/6 Fire Academy Coverage: 7....	187.50	868.64
Total 6090 · Education/Training				868.64	868.64
<b>6100 · Equipment Maintenance Agreement</b>					
Bill	10/07/2024	Ultrex	Printer Usage	52.48	52.48
Check	10/15/2024	De Lage Landen Financial ...		155.97	208.45
Total 6100 · Equipment Maintenance Agreement				208.45	208.45

## Philomath Fire and Rescue Transaction by Account October 2024

Type	Date	Name	Memo	Amount	Balance
<b>6130 · Gas &amp; Oil</b>					
Check	10/01/2024	Carson		1,057.00	1,057.00
Credi...	10/12/2024	Town Pump- Philomath	Old #1 Fuel	17.81	1,074.81
Check	10/15/2024	Carson		471.88	1,546.69
Credi...	10/18/2024	Town Pump- Philomath	Non Ethanol	33.20	1,579.89
Check	10/31/2024	Carson		539.90	2,119.79
Total 6130 · Gas & Oil				2,119.79	2,119.79
<b>6150 · Radio Maintenance</b>					
Credi...	10/31/2024	Magnum Electronics, Inc.	Leather Comm	240.48	240.48
Total 6150 · Radio Maintenance				240.48	240.48
<b>6161 · Vehicle Maintenance</b>					
Bill	10/01/2024	Hughes Fire Equipment, Inc.	231- Seat Alarm/Seat Buckle an...	687.32	687.32
Credi...	10/17/2024	Six Robblees Inc.	Lugs and Hub Covers	275.59	962.91
Total 6161 · Vehicle Maintenance				962.91	962.91
<b>6170 · Building Maint and Improvements</b>					
Bill	10/01/2024	MPTV, Inc.	Electronic Reader Board- Caulki...	11.99	11.99
Credi...	10/07/2024	Amazon	Fluorescent Replacement to LE...	349.99	361.98
Credi...	10/07/2024	Amazon	LED Tombstones for Fluorescen...	34.99	396.97
Bill	10/07/2024	MPTV, Inc.	Electronic Reader Board Strip	11.33	408.30
Bill	10/07/2024	MPTV, Inc.	Electronic Reader Board Hardw...	15.12	423.42
Bill	10/09/2024	MPTV, Inc.	HD Plug & Home Defense Sprayer	32.98	456.40
Credi...	10/11/2024	The Home Depot	203- Salt for Water Filtration Sys...	67.20	523.60
Credi...	10/11/2024	Willamette Powder Fab	Electronic Reader Board- Powd...	145.00	668.60
Bill	10/11/2024	Spaeth Lumber Co., Inc	Electronic Reader Board- Touch...	13.66	682.26
Credi...	10/14/2024	Coastal Farm	Ice Melt	19.98	702.24
Credi...	10/14/2024	The Home Depot	Wiring and Supplies for new ligh...	91.94	794.18
Bill	10/28/2024	Axis Electric, Inc.	Electronic Reader Board Electric...	1,351.78	2,145.96
Total 6170 · Building Maint and Improvements				2,145.96	2,145.96
<b>6190 · Small Tools &amp; Equipment</b>					
Bill	10/04/2024	MPTV, Inc.	Mig Wire Spool	22.99	22.99
Bill	10/08/2024	TWGW, Inc. dba Philomat...	Spark Plug for Edger	4.20	27.19
Bill	10/15/2024	MPTV, Inc.	Volt Tester	22.99	50.18
Bill	10/18/2024	MPTV, Inc.	Bar Oil, Fuel Cans and Fuel Mix	100.13	150.31
Credi...	10/31/2024	Amazon	New Task Lights for Scene lighti...	436.24	586.55
Total 6190 · Small Tools & Equipment				586.55	586.55
<b>6200 · Supplies - Department</b>					
Credi...	10/14/2024	Amazon	Dishwasher soap, Car wash, an...	51.71	51.71
Credi...	10/14/2024	Amazon	Glass Cleaner	14.88	66.59
Credi...	10/15/2024	Fire Department Coffee	Residence Coffee	79.79	146.38
Bill	10/25/2024	Medline Industries, Inc.	Hand towels	62.49	208.87
Bill	10/25/2024	Medline Industries, Inc.	Cleaners and Sponges	102.93	311.80
Credi...	10/31/2024	Amazon	Rice Cooker for Residence	19.99	331.79
Total 6200 · Supplies - Department				331.79	331.79
<b>6210 · Supplies - Medical</b>					
Bill	10/10/2024	Medline Industries, Inc.	IV Start Kits	82.75	82.75
Bill	10/10/2024	Life Assist, Inc.	Dex & Sodium Chloride IV Soluti...	431.76	514.51
Bill	10/11/2024	Medline Industries, Inc.	Sharps container, IV Sets, Cold ...	233.62	748.13
Bill	10/21/2024	Mercury Medical	ET Tubes	251.64	999.77
Bill	10/25/2024	Medline Industries, Inc.	Sodium Chloride Solution	116.00	1,115.77
Bill	10/25/2024	Teleflex LLC	IO Power Driver	598.00	1,713.77
Bill	10/25/2024	Teleflex LLC	IO Needles	1,110.00	2,823.77
Bill	10/25/2024	Life Assist, Inc.	Cricothyrotomy Kit	285.69	3,109.46
Bill	10/25/2024	Zoll Medical Corporation	ECG Electrodes	134.00	3,243.46
Bill	10/25/2024	Life Assist, Inc.	Epinephrine & IV Catheter	137.85	3,381.31
Bill	10/28/2024	Life Assist, Inc.	Resuscitator, Saline, IV Catheter...	97.33	3,478.64
Credit	10/28/2024	Life Assist, Inc.	Cricothyrotomy Kit Return	-264.90	3,213.74

## Philomath Fire and Rescue Transaction by Account October 2024

Type	Date	Name	Memo	Amount	Balance
Bill	10/30/2024	Life Assist, Inc.	ETCO2 Sampling	61.25	3,274.99
Bill	10/31/2024	Medline Industries, Inc.	Extrication Collar	41.05	3,316.04
Total 6210 · Supplies - Medical				3,316.04	3,316.04
<b>6215 · Supplies - Prevention</b>					
Bill	10/31/2024	Benton County	Address Sign Supplies	412.92	412.92
Total 6215 · Supplies - Prevention				412.92	412.92
<b>6250 · Uniforms</b>					
Bill	10/25/2024	Pacific Fire Apparel	Beanies	475.00	475.00
Bill	10/25/2024	SeaWestern	Pants	315.36	790.36
Total 6250 · Uniforms				790.36	790.36
<b>6270 · Volunteer - Activities</b>					
Bill	10/01/2024	Amy Wilkerson	October Business Meeting Groc...	97.78	97.78
Bill	10/07/2024	Paula Anderson.	October Business Meeting: Door...	277.90	375.68
Bill	10/07/2024	Paula Anderson.	Summer Volunteer Recognition ...	254.10	629.78
Total 6270 · Volunteer - Activities				629.78	629.78
<b>6300 · Volunteer - Length of Service</b>					
Depo...	10/01/2024	OFDDA	LOSAP Forfeiture for R. Hindman	-451.38	-451.38
Total 6300 · Volunteer - Length of Service				-451.38	-451.38
<b>6310 · Physical &amp; Immunizations</b>					
Bill	10/07/2024	The Corvallis Clinic	NFPA Physical- Chambers	766.00	766.00
Total 6310 · Physical & Immunizations				766.00	766.00
<b>6320 · Community Involvement</b>					
Bill	10/08/2024	Industrial Welding Supply, ...	Open House Helium	231.74	231.74
Credi...	10/11/2024	Bimart Corporation	Open House Supplies	224.18	455.92
Credi...	10/11/2024	Dollar Tree	Open House- Balloons and Post...	40.00	495.92
Credi...	10/11/2024	Walmart	Open House Candy	84.83	580.75
Bill	10/11/2024	Spaeth Lumber Co., Inc	Open House- Sign Stakes	5.91	586.66
Credi...	10/12/2024	Benny's Donuts	Open House- Donuts	190.00	776.66
Bill	10/25/2024	Industrial Welding Supply, ...	Helium for Open House Balloons	231.74	1,008.40
Credi...	10/29/2024	Walmart	Trunk or Treat Event Candy	129.58	1,137.98
Total 6320 · Community Involvement				1,137.98	1,137.98
<b>6900 · Miscellaneous Expense</b>					
Bill	10/01/2024	Hughes Fire Equipment, Inc.	233- Repair Pump Panel Due to ...	687.19	687.19
Credi...	10/13/2024	Guest Services	Food Meal Ticket for VB in Emm...	358.23	1,045.42
Bill	10/25/2024	Abel Ahumada	OSU EMS Standby 10/19/24: 8....	193.38	1,238.80
Total 6900 · Miscellaneous Expense				1,238.80	1,238.80
Total 6000 · Materials and Services				25,653.61	25,653.61
<b>7000 · Capital Outlay</b>					
<b>7150 · Capital Outlay - Vehicle</b>					
Bill	10/08/2024	Les Schwab	Green Machine- New Tires	4,114.74	4,114.74
Total 7150 · Capital Outlay - Vehicle				4,114.74	4,114.74
Total 7000 · Capital Outlay				4,114.74	4,114.74
Total Expense				29,768.35	29,768.35
Net Ordinary Income				-29,768.35	-29,768.35
<b>Net Income</b>				<b>-29,768.35</b>	<b>-29,768.35</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>
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	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		
taken		
balance		

<b>December</b>		
accrual		
taken		
balance		

<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- Corbin						
SDAO Conference in February (Seaside) OFDDA Conference in November (Sunriver)	SDAO Conference		Budget Committee Meeting	Budget Adoption	Volunteer Business Mtg Rep -TBD						
Set Budget Calendar	Contract and Exhibit A Final Review		Volunteer Business Mtg Rep - TBD		Approval of Final Chief Contract						
Appoint Board Member to Begin Chief Review and Contract Negotiations	Volunteer Business Mtg Rep - TBD										
Chief Performance Review and Final Review of Contract	Appreciation Dinner (2/8/2025)										
July	August	September	October	November	December						
Election of Board Officers	Volunteer Business Mtg Rep- No Meeting	Chief Check In- Brier	Open House (10/12/2024)	OFDDA Conferences	Decide Board Members attending Volunteer Business Meeting						
Civil Service Appointments	Chief Check In- Brand		Volunteer Business Meeting Rep - Joe Brier	Chief Check In- Phillips	Volunteer Business Meeting Rep - Brand						
Swear In New Board Members			Chief Check In- Edmonds	SDAO Organization Assessment Begins	Insurance Presentation						
State and Approve Meeting Day & Time					Chief Check In- Corbin						
Chief Check In- Edmonds											
<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 16.6%;">Mandated</td> <td style="width: 16.6%;">Self Imposed</td> <td style="width: 16.6%;">Guest Speakers/Spec. Mtg</td> <td style="width: 16.6%;">Chief Review Process</td> <td style="width: 16.6%;"></td> <td style="width: 16.6%;"></td> </tr> </table>						Mandated	Self Imposed	Guest Speakers/Spec. Mtg	Chief Review Process		
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

November 5, 2024

#### **Department Business:**

We held an officer meeting discussing current needs of the department, operational guidelines and project status.

We attended multiple webinars from Streamline learning about ADA accessibility requirements on our web site.

We completed the OSFM Wildfire Staffing Grant with \$8,800 remaining. This funded over 600 hours of additional staffing to our community.

#### **Personnel:**

7 Pending Volunteer Applications and 1 Pending Resident Volunteer Application.

#### **Union Communications:**

None

#### **Training Activities:**

Department members have participated in individual level training over the past month, enhancing both their professional development and the capabilities of our department: Ashley attended a Benton County Community Foundation training event learning strategies to fund non-profit organizations.

- Ashley attended the 2024 Cascadia Exercise as a PIO representing the department as a member of the incident command team.
- Chief Ferguson attended the Oregon EMS conference.
- FF Layne Converse completed NFPA.Fire.and.Emergency.Services.Instructor.1; all three career firefighters (Converse, Huff, Licon) have worked diligently with their shifts to complete their training requirements to achieve “acting in capacity” status, which will enhance the flexibility of our shifts to respond to multiple calls for service.
- CPT Viktor Bovbjerg completed the National Fire Academy one-week course, Fire.and.Emergency.Services.Training.Program.Management;



# Philomath Fire & Rescue

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

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Our ability to conduct EMS training was greatly enhanced by the donation of 5 high-fidelity manikins, courtesy of the LBCC Nursing Program. These manikins can be used to train airway placement, and intravenous and intramuscular medication administration, as well as general patient assessment and care.

### **Apparatus/Equipment:**

294 went in for yearly maintenance.

### **Building Update:**

203 Generator repaired officially after lightning damage.

Lieutenant Schell has replaced over 100 lights in station 201 with LED bulbs.

### **Community Involvement/Meetings:**

I had the opportunity to meet with Police Chief Gurski, and School Superintendent Holiday on student safety and active threat response. Chief Gurski and I met separately to start working on a joint operational guideline responding to these incidents.

Our electronic reader board is beginning to draw in community members for burn permits (3) and address posts (8).

We also attended or hosted these events:

- Homecoming Parade and Game
- Homecoming bonfire
- Open House (we hosted over 500 visitors)
- 1<sup>st</sup> Grade Visit to 201
- Blood Drive 29/28 Spots filled and collected
- CERT Fire Extinguisher Training
- Trunk or Treat at 201

### **Strategic Plan Update: (see attached)**

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	
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	Begin Development
February	
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	Present to Board
January	
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	
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	
January	
February	
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	RFP Due
December	
January	
February	
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	Present to Board
December	
January	
February	
March	
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	Schedule PMs
December	
January	
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	Complete thermostat cutoff for bays
December	
January	
February	
March	
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	Begin Research for Back Up Internet Source for 2025-2026 FY
February	
March	
April	
May	
June	

Responsibility: Deputy 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
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	Stay interviews to be conducted by Chief
February	
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	Implement Process and Build Program
December	
January	
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 the Board of Directors  
12 November 2024  
DC Rich Saalsaa**

**Statistics for October 2024**

Total calls: 98

Fire calls: 23 (24%)

EMS Calls: 75 (76%)

Yearly calls as of 30 October 2024: 927 – Last year at this time: 834 (+11% YOY)

**Significant calls:**

10/2 MVC – Two vehicle accident with one vehicle blocking eastbound lane of HWY 20 for approximately 40 minutes. One driver in each vehicle, one minor injury and was treated at the scene by PFR crew. PFR responded with an engine crew of four and an incident commander (DC Saalsaa).

10/8 Pressurized gas leak – Broken ½” residential gas line by contractors working on landscaping. Work was done after location service marks had been washed away. NW Natural responded to repair the line.

10/10 Illegal burn – Unpermitted burn pile ignited after 9 PM. The fire was unattended, there was no water supply, and painted wood was being burned. Fire crews extinguished the fire.

10/15 MVC – Single vehicle crash that involved CPI power pole and NW Natural gas detector. Driver taken into custody by PPD.

10/17 Suicide – Called in as an MVC. Single person with GSW to the head. PFR responded with an engine crew and duty officer and was cancelled by BCSO.

10/19 MVC (Blodgett) – Two vehicle crash – all refused transportation. Hwy 20 closed for a brief time during the incident. PFR sent one engine crew with a Duty officer to assist Blodgett Fire. BCSO also assisted.

10/20 Gas Leak – Ruptured ¾” gas line. An engine crew stood by until NW Natural arrived to secure the line. No injuries.

10/24 MVC – Single vehicle off the roadway, with a single female driver. PFR responded with an engine crew, light rescue, and a duty officer. The victim was helped from the vehicle by her husband who was following behind in another vehicle. Checked by EMS personnel and refused transportation.

10/24 Small Wildland Fire – This was an escaped burn pile resulting in 1 ½ acres being burned. PFR responded with a brush truck and water tender along with an incident commander (Chief Ferguson).

10/24 MVC – PFR was dispatched to a reported crash involving a logging truck on Bellfountain Rd. just south of the intersection with Llewellyn Rd. Chief Ferguson was first to arrive and found a logging truck that had struck a passenger car on the passenger side, and then jackknifed, turning over the log trailer. The passenger car was damaged enough to trap a female driver and was knocked to the side of the road, straddling a drainage ditch. She was extricated from her vehicle by the crew of Corvallis Fire ambulance. PFR’s engine company (three personnel) had to extricate the male driver of the logging truck. Both patients were transported in separate Corvallis Ambulances to GSRMC in serious condition. Bellfountain was closed for several hours as logs blocked the roadway. Also assisting were Capt. Bovbjerg of PFR and BCSO. Chief Ferguson was the incident commander.

10/26 Small Misc Fire – Roadside fire set to clear brush, unattended. Crews extinguished the fire, and the Duty Officer counselled the property owner, who did not file a permit.

10/28 Gas Leak – Smell of natural gas in the Laundromat that was investigated by crews. Gas was shut off at the meter and NW Natural was dispatched to locate the source of the leak near the gas driers.



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

Station 201 RURAL	228
Station 201 W. City	317
Station 201 E. City	166
Station 202	24
Station 203	62
Adair	0
Alsea	7
Blodgett	11
CFD	53
Conflagration	11
Kings Valley	18
Lincoln Co	8
Marys Peak	2
Misc Mutual Aid	2
Monroe	17
Unprotected	2
Total	928

Total calls we received aid from another agency: 1 (year to date 10).

### **Projects / Community Outreach**

- 10/6 Live Fire exercise in Tangent
- 10/9 Defensible space survey – Ervin Rd
- 10/12 Open House and Health Fair
- 10/19 FA/CPR class for Community – 9 students
- 10/25 CPS 1<sup>st</sup> Grade Tour
- 10/26 CERT Fire Extinguisher training
- 10/31 Trunk or Treat

### **Cybersecurity Update**

See attached reports.

### **Open House**

Our annual Open House and Safety Fair was held on Saturday 12 October. Nearly 600 people were in attendance with 22 vendors including two food carts. One of the larger events that we have held, and many compliments considering the competitive events going on that day.

Respectfully submitted,

D/C Rich Saalsaa

# THREAT REPORT

2024-10-01 - 2024-10-31



# PHILOMATH FIRE & RESCUE



Powered by:

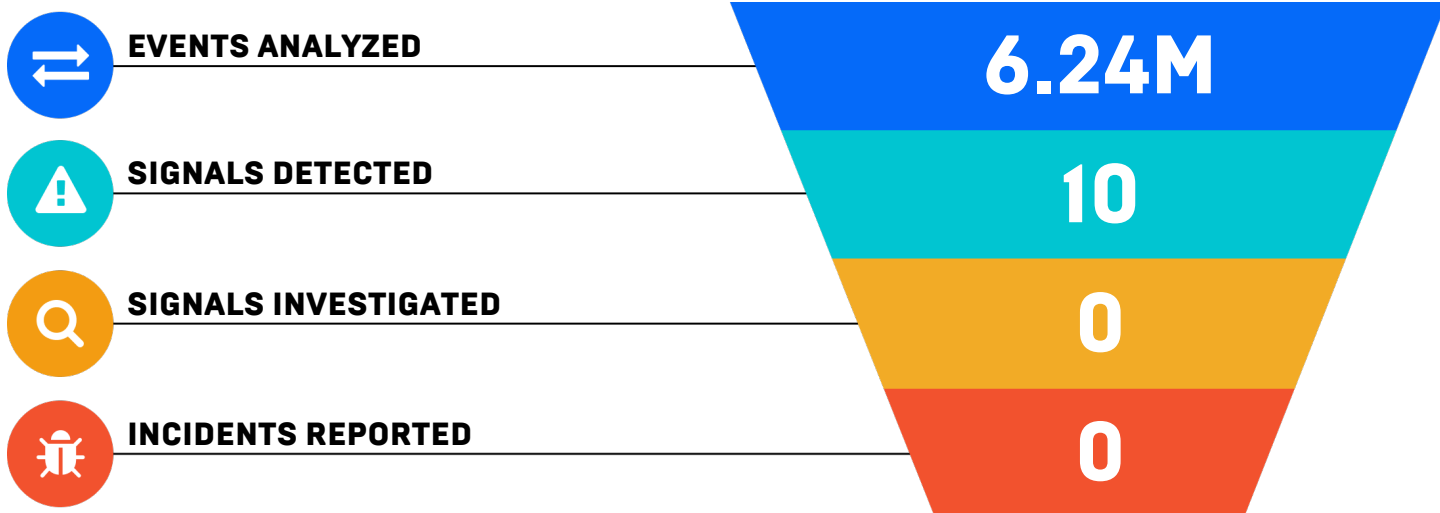


## SUMMARY

During the time frame of this report, your cybersecurity platform **analyzed 6,239,216 events** from **56 entities** on your network.

Of those events, there were **10 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
- SOCIAL ENGINEERING
- MALICIOUS ACCOUNT TAKEOVER

Adversaries have been incessantly social engineering users into provisioning initial access. Specifically, through phishing, adversaries have been taking malicious control of email identities that do not have the defences of multi-factor authentication or conditional access policies. Post-compromise, adversaries focus on creating inbox rules - allowing them create, forward, or deny sensitive information - to achieve their goals. Business email compromise is THE pertinent security threat in 2024

## PERSISTENT FOOTHOLDS

During this time frame, your cybersecurity platform **analyzed 3,806 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



**3,806**

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 **279 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

**52**

Protected User Profiles

with **279** total canary files, deploying multiple canary files per user

**0**

Ransomware Incidents Reported

across **19** endpoints

### RANSOMWARE IN THE NEWS



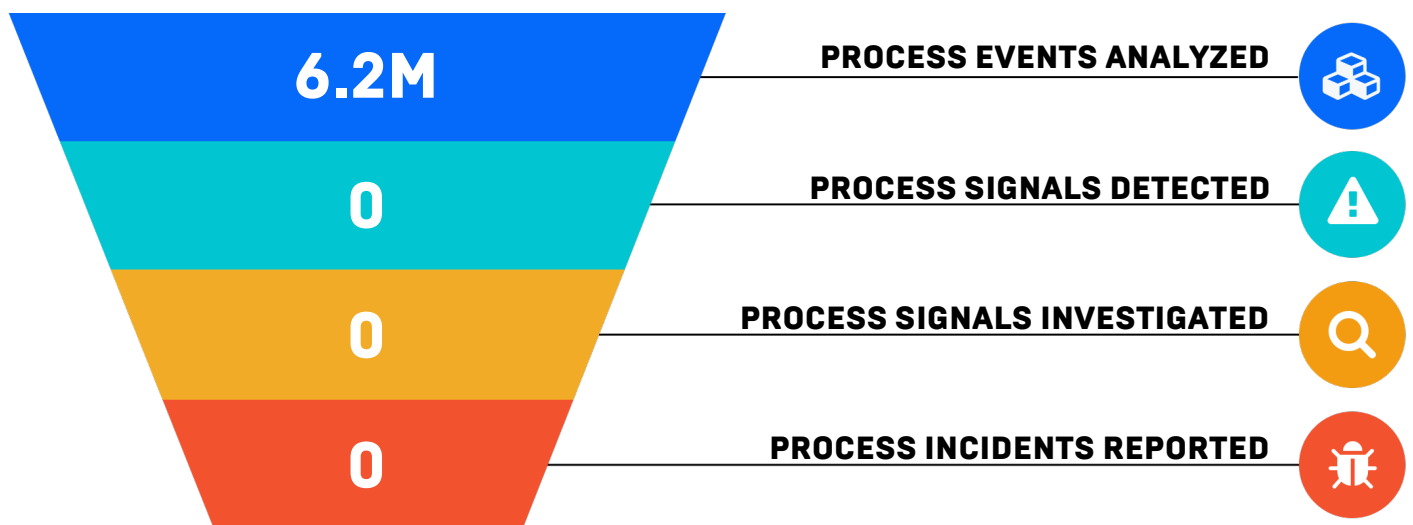
As EDR systems become more successful in identifying and mitigating malware, Ransomware operators are even more motivated to turn off security tools to combat detection. In the last six months, we've seen a rise in Anti-EDR or EDR Killing tools such as EDRKillShifter, TDSSKiller, AvNeutralizer/AUKill, Terminator, TrueSightKiller, GhostDriver, BlackOut, Backstab have been used by RansomHub, ReadText34, Akira, INC, Lockbit, FIN7, and other gangs. Attackers often use the Bring Your Own Vulnerable Driver (BYOVD) method to defeat security tools. This method abuses a trusted, signed driver from a vendor to turn off EDR processes. In other cases, attackers have even stolen the signing components to sign their own drivers. As EDR vendors combat these threats as they discover them, customers are advised to use Microsoft block rules and make sure that protective EDR features, such as tamper protection, are turned on. Any case of a tampered EDR should trigger an immediate investigation.

## PROCESS INSIGHTS

During this time frame, your cybersecurity platform **analyzed 6,204,606 process events** to identify suspicious processes that could lead to malware execution.

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

### 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.

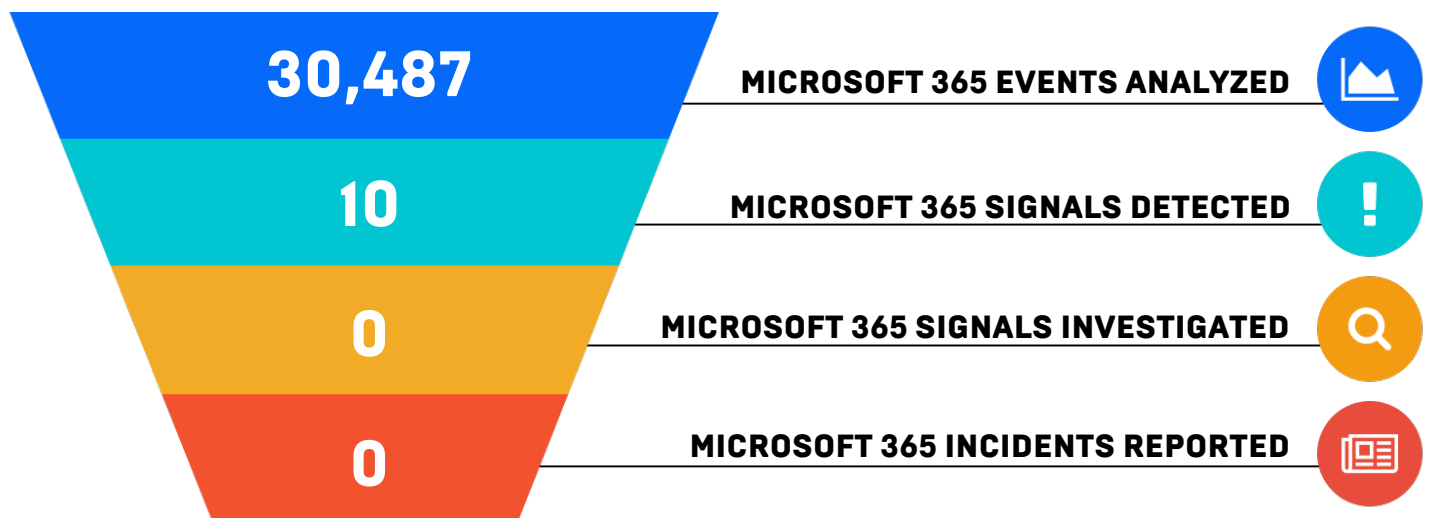
Powered by:

## MDR FOR MICROSOFT 365

During this time frame, your cybersecurity platform **analyzed 30,487 Microsoft 365 events** to identify any that could be potential threats to your Microsoft 365 users or environment.

Of those events, there were **10 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



On July 29th, NBC4 News for Columbus, OH, reported that the city was a cybercrime victim "by an established, sophisticated threat actor operating overseas" on July 18. The Rhysida Ransomware gang claimed the attack, making off with 6.5TB of data. Rhysida couldn't find a bidder for the data, so some of it was released online, but the mayor stated the city data was "encrypted or corrupted" and was "unusable." However, security researcher David Leroy Ross disproved that statement, showing NBC4 staff the exposed sensitive data. The city sued Ross, claiming that Ross accessing the data amounted to "interacting with" the criminals. The city got a temporary restraining order against Ross, preventing him from accessing any of the files. An Ars Technica article showed that the data is still available on the attacker's website. Though the city reached an agreement with Ross to share his findings only with the city council, the article says the data "remains freely accessible on the dark web."





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# Monthly Managed Services Report - Cloud Infrastructure

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Prepared for:  
**Philomath Fire & Rescue**  
Nov 1, 2024



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

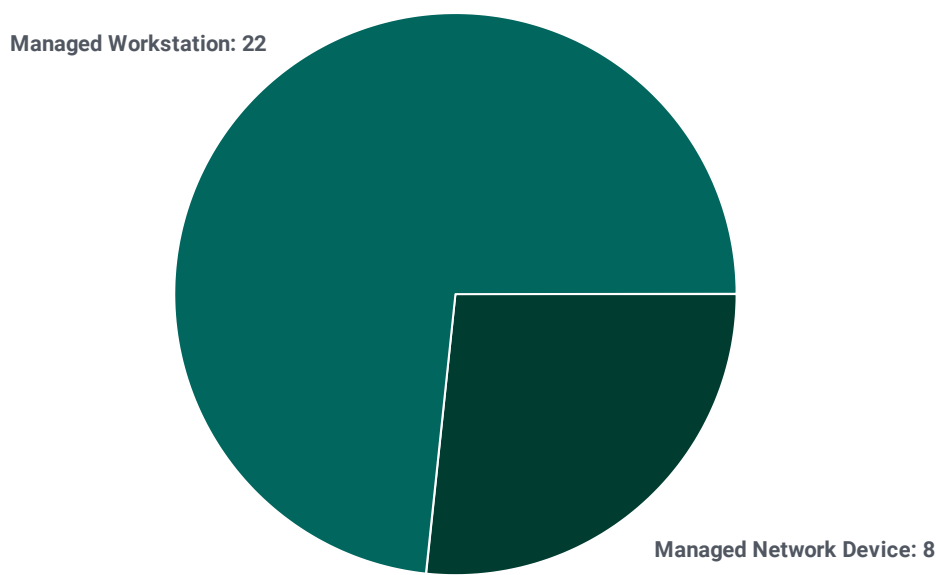
The “Active Contracts” section provides an overview of the current agreements in place. It includes the names of high-level services or products Riverstrong has committed to providing. This section is designed to help you quickly understand the scope and status of our engagements.

## Agreements and Licenses

AGREEMENT	ADDITION	TOTAL_QUANTITY
Microsoft 365	Microsoft 365 Business Standard (Monthly)	1
Microsoft 365	Microsoft Defender for Office 365 (Plan 1) [NCE] Monthly	17
Microsoft 365	Visio Plan 2 [New Commerce Experience] - Monthly	2
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)	11
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	Managed Endpoint Security   DNS Filtering	19
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-V97Q-AWXD
Meraki	MR57	Q3AP-QAKN-SKZM
Meraki	MR57	Q3AP-ZAJH-85E6
Meraki	MR57	Q3AP-BFHP-BBZL
Meraki	MR57	Q3AP-7MYE-E2BQ
Meraki	MS120-48FP	Q4DJ-7J49-5VNR
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
Very High	2	0	100%	1	50%

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
Very High	9	3	67%	2	78%

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.

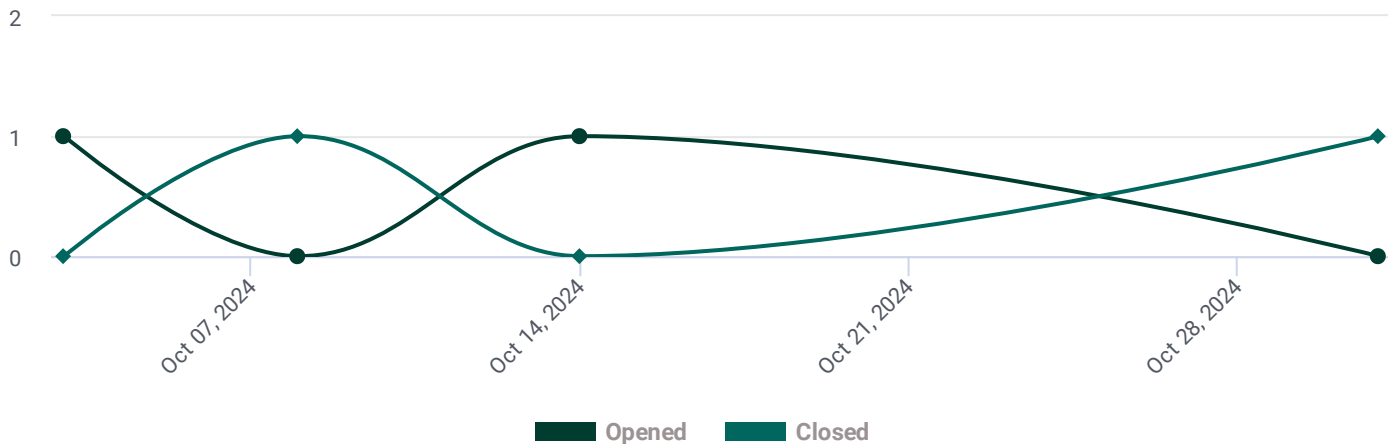
**0.20** Avg Response Time  
Hours

**60.62** Avg Resolution Time  
Hours

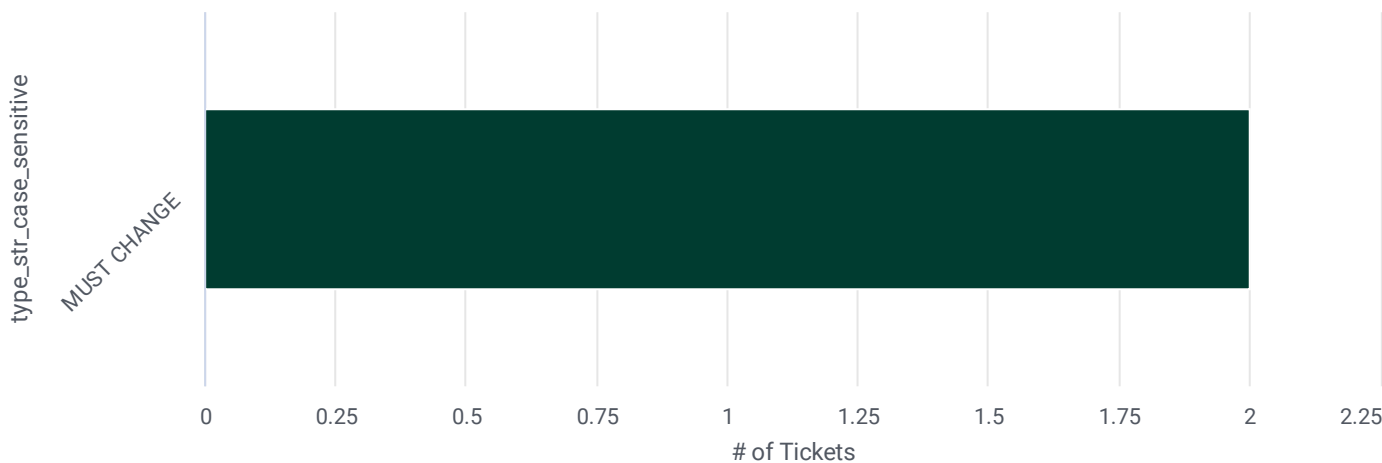
# Ticket Metrics

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:

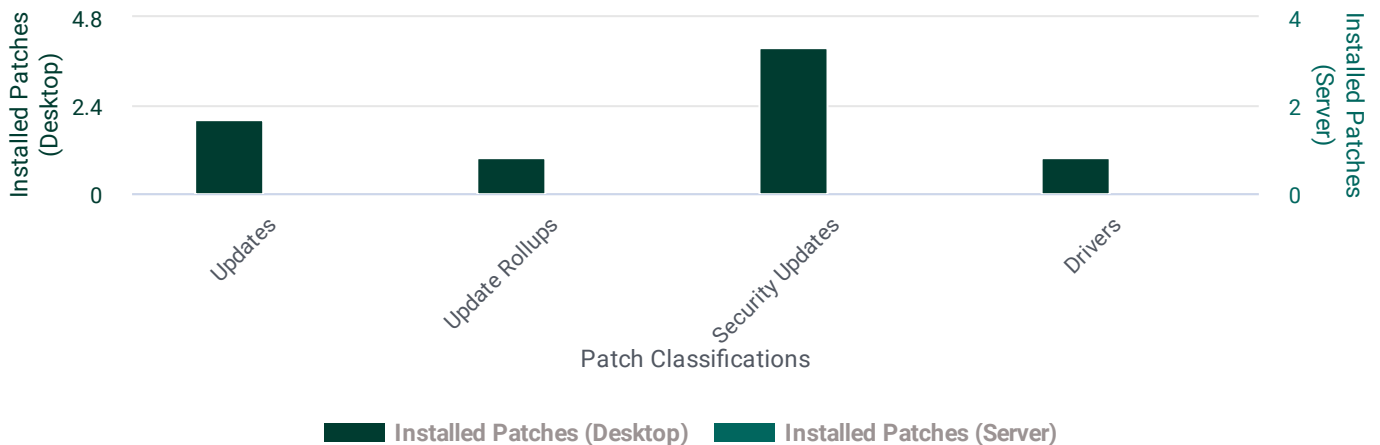
**Avg Workstation Patch Compliance:** This metric indicates the average level of workstation/server compliance with the Riverstrong patch policies. Deviations from 100% compliance can include, but are not limited to, the following factors - System Pending Reboot, System Offline, Patch Installation Failure.

**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.

**97.77** Avg. Workstation Patch Com...  
Avg. Workstation Patch Compliance ...

**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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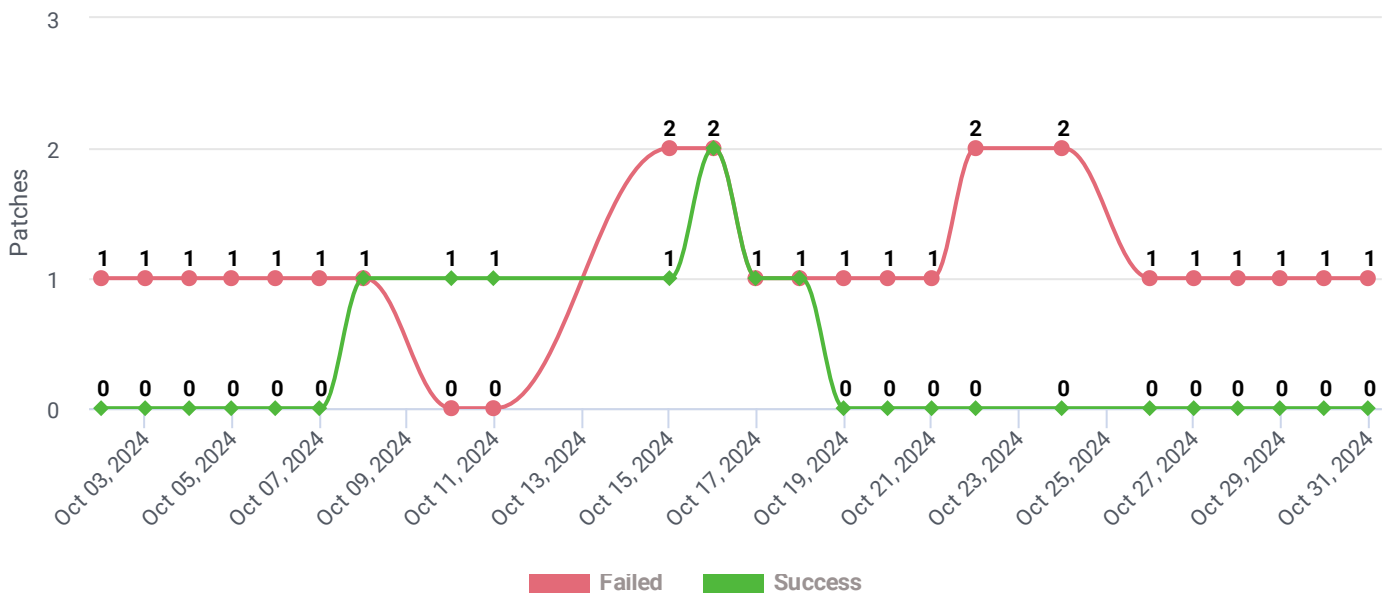
# Workstation Patching Details

## Desktop Patch Assessment

TOTAL DESKTOPS	ASSESSED IN LAST WEEK	ASSESSED OVER 7 DAYS AGO	100% COMPLIANCE	OUT OF COMPLIANCE
22	17	5	18	4

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	26	192
Missing	0	4	204

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.

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

	GO Bond 2016 - Debt Serv...	General Fund	Building Reserve Fund	Equipment Reserve Fund	Vehicle Reserve Fund	TOTAL
<b>Ordinary Income/Expense</b>						
<b>Income</b>						
4043 · Bond Income - Bank Interest	1,868.04	0.00	0.00	0.00	0.00	1,868.04
4042 · Bond Income - Prop Tax Interest	168.80	0.00	0.00	0.00	0.00	168.80
4041 · Bond Income - Delinquent Taxes	2,356.90	0.00	0.00	0.00	0.00	2,356.90
4060 · Conflagration Income	0.00	187,955.62	0.00	0.00	0.00	187,955.62
4050 · Public Education Income	0.00	1,790.00	0.00	0.00	0.00	1,790.00
4040 · Bond Income	0.00	151.22	0.00	0.00	0.00	151.22
4000 · Carryover Fund Balance	88,377.00	846,079.00	418,201.00	97,901.00	350,437.00	1,800,995.00
4010 · Delinquent Property Taxes	0.00	8,129.50	0.00	0.00	0.00	8,129.50
4025 · Interest - Property Tax	0.00	7,094.02	0.00	0.00	0.00	7,094.02
<b>4026 · Interest Income</b>						
4027 · Interest - Citizens Bank & OSU	0.00	20.15	0.00	0.00	0.00	20.15
4030 · Investments - LGIP	0.00	18,261.67	0.00	0.00	0.00	18,261.67
<b>Total 4026 · Interest Income</b>	<b>0.00</b>	<b>18,281.82</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>18,281.82</b>
4900 · Miscellaneous Income	0.00	1,135.96	0.00	0.00	0.00	1,135.96
<b>Total Income</b>	<b>92,770.74</b>	<b>1,070,617.14</b>	<b>418,201.00</b>	<b>97,901.00</b>	<b>350,437.00</b>	<b>2,029,926.88</b>
<b>Gross Profit</b>	<b>92,770.74</b>	<b>1,070,617.14</b>	<b>418,201.00</b>	<b>97,901.00</b>	<b>350,437.00</b>	<b>2,029,926.88</b>
<b>Expense</b>						
<b>5000 · Personnel Expenses</b>						
5137 · Grant Funded Wages	0.00	12,277.36	0.00	0.00	0.00	12,277.36
5136 · Conflagration Wages	0.00	151,345.89	0.00	0.00	0.00	151,345.89
5100 · Fire Chief Wages	0.00	34,675.00	0.00	0.00	0.00	34,675.00
5105 · Deputy Chief Wages	0.00	34,342.00	0.00	0.00	0.00	34,342.00
5110 · Admin Asst Wages	0.00	20,850.00	0.00	0.00	0.00	20,850.00
5120 · Staff Captain Wage	0.00	25,656.00	0.00	0.00	0.00	25,656.00
5125 · Firefighter Wages	0.00	126,239.00	0.00	0.00	0.00	126,239.00
5130 · Overtime Wages	0.00	24,537.41	0.00	0.00	0.00	24,537.41
5405 · Employers FICA	0.00	26,747.50	0.00	0.00	0.00	26,747.50
5410 · Employers Medicare	0.00	6,255.46	0.00	0.00	0.00	6,255.46
5421 · Workers Compensation	0.00	53,474.26	0.00	0.00	0.00	53,474.26
5430 · PERS - Employe	0.00	85,636.13	0.00	0.00	0.00	85,636.13
5431 · PERS - Pickup 6%	0.00	19,490.39	0.00	0.00	0.00	19,490.39
5440 · Health Insurance	0.00	59,439.06	0.00	0.00	0.00	59,439.06
<b>Total 5000 · Personnel Expenses</b>	<b>0.00</b>	<b>680,965.46</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>680,965.46</b>
<b>6000 · Materials and Services</b>						
6330 · Wellness	0.00	610.79	0.00	0.00	0.00	610.79
<b>6216 · FA/CPR Education</b>						
6216-1 · FA/CPR Education- Supplies	0.00	680.00	0.00	0.00	0.00	680.00
6216-2 · FA/CPR Education- Instructors	0.00	875.00	0.00	0.00	0.00	875.00
<b>Total 6216 · FA/CPR Education</b>	<b>0.00</b>	<b>1,555.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,555.00</b>
6091 · Tuition Reimbursement	0.00	9,482.00	0.00	0.00	0.00	9,482.00
6101 · Equip. Maint. Agreements - EMS	0.00	620.00	0.00	0.00	0.00	620.00
6001 · Contracted Professional Service	0.00	30,211.49	0.00	0.00	0.00	30,211.49
6010 · Office Supplies	0.00	1,247.92	0.00	0.00	0.00	1,247.92
6011 · Postage/Shipping	0.00	246.39	0.00	0.00	0.00	246.39
6020 · Insurance and Bond	0.00	1,368.00	0.00	0.00	0.00	1,368.00
6030 · Dues and Fees	0.00	2,408.07	0.00	0.00	0.00	2,408.07
6050 · Utilities	0.00	10,327.25	0.00	0.00	0.00	10,327.25
6060 · Telephone, Pagers, Internet	0.00	7,442.33	0.00	0.00	0.00	7,442.33
6090 · Education/Training	0.00	5,109.90	0.00	-264.80	0.00	4,845.10
6100 · Equipment Maintenance Agreement	0.00	756.90	0.00	0.00	0.00	756.90
6130 · Gas & Oil	0.00	8,494.93	0.00	0.00	0.00	8,494.93
6150 · Radio Maintenance	0.00	240.48	0.00	0.00	0.00	240.48
6160 · Equipment Maintenance	0.00	3,951.82	0.00	0.00	0.00	3,951.82
6161 · Vehicle Maintenance	0.00	5,419.72	0.00	0.00	0.00	5,419.72
6170 · Building Maint and Improvements	0.00	4,673.35	0.00	0.00	0.00	4,673.35
6180 · Grounds Maintenance	0.00	500.50	0.00	0.00	0.00	500.50
6190 · Small Tools & Equipment	0.00	1,460.08	0.00	0.00	0.00	1,460.08

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

	GO Bond 2016 - Debt Servic...	General Fund	Building Reserve Fund	Equipment Reserve Fund	Vehicle Reserve Fund	TOTAL
6200 · Supplies - Department	0.00	1,788.59	0.00	0.00	0.00	1,788.59
6210 · Supplies - Medical	0.00	8,017.93	0.00	0.00	0.00	8,017.93
6215 · Supplies - Prevention	0.00	412.92	0.00	0.00	0.00	412.92
6220 · Supplies - Suppression	0.00	448.78	0.00	0.00	0.00	448.78
6250 · Uniforms	0.00	4,637.21	0.00	0.00	0.00	4,637.21
6270 · Volunteer - Activities	0.00	861.73	0.00	0.00	0.00	861.73
6300 · Volunteer - Length of Service	0.00	-451.38	0.00	0.00	0.00	-451.38
6310 · Physical & Immunizations	0.00	1,580.00	0.00	0.00	0.00	1,580.00
6320 · Community Involvement	0.00	1,394.03	0.00	0.00	0.00	1,394.03
6900 · Miscellaneous Expense	0.00	10,715.51	0.00	0.00	0.00	10,715.51
<b>Total 6000 · Materials and Services</b>	<b>0.00</b>	<b>125,532.24</b>	<b>0.00</b>	<b>-264.80</b>	<b>0.00</b>	<b>125,267.44</b>
<b>7000 · Capital Outlay</b>						
7150 · Capital Outlay - Vehicle	0.00	0.00	0.00	0.00	5,149.84	5,149.84
7110 · Capital Outlay - Building	0.00	0.00	6,850.00	0.00	0.00	6,850.00
<b>Total 7000 · Capital Outlay</b>	<b>0.00</b>	<b>0.00</b>	<b>6,850.00</b>	<b>0.00</b>	<b>5,149.84</b>	<b>11,999.84</b>
<b>Total Expense</b>	<b>0.00</b>	<b>806,497.70</b>	<b>6,850.00</b>	<b>-264.80</b>	<b>5,149.84</b>	<b>818,232.74</b>
<b>Net Ordinary Income</b>	<b>92,770.74</b>	<b>264,119.44</b>	<b>411,351.00</b>	<b>98,165.80</b>	<b>345,287.16</b>	<b>1,211,694.14</b>
<b>Net Income</b>	<b>92,770.74</b>	<b>264,119.44</b>	<b>411,351.00</b>	<b>98,165.80</b>	<b>345,287.16</b>	<b>1,211,694.14</b>

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

	Jul - Oct 24	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
4043 · Bond Income - Bank Interest	1,868.04	0.00	1,868.04	100.0%
4042 · Bond Income - Prop Tax Interest	168.80	21,902.00	-21,733.20	0.8%
4041 · Bond Income - Delinquent Taxes	2,356.90	5,000.00	-2,643.10	47.1%
4060 · Conflagration Income	187,955.62	100,000.00	87,955.62	188.0%
4050 · Public Education Income	1,790.00	22,500.00	-20,710.00	8.0%
4040 · Bond Income	151.22	416,202.00	-416,050.78	0.0%
4000 · Carryover Fund Balance	1,800,995.00	711,000.00	1,089,995.00	253.3%
4010 · Delinquent Property Taxes	8,129.50	16,000.00	-7,870.50	50.8%
4020 · Current Property Taxes	0.00	1,492,232.00	-1,492,232.00	0.0%
4025 · Interest - Property Tax	7,094.02	3,000.00	4,094.02	236.5%
4026 · Interest Income				
4027 · Interest - Citizens Bank & OSU	20.15	0.00	20.15	100.0%
4030 · Investments - LGIP	18,261.67	0.00	18,261.67	100.0%
<b>Total 4026 · Interest Income</b>	<b>18,281.82</b>	<b>0.00</b>	<b>18,281.82</b>	<b>100.0%</b>
4035 · Grants Income	0.00	35,000.00	-35,000.00	0.0%
4900 · Miscellaneous Income	1,135.96	5,000.00	-3,864.04	22.7%
<b>Total Income</b>	<b>2,029,926.88</b>	<b>2,827,836.00</b>	<b>-797,909.12</b>	<b>71.8%</b>
<b>Gross Profit</b>	<b>2,029,926.88</b>	<b>2,827,836.00</b>	<b>-797,909.12</b>	<b>71.8%</b>
<b>Expense</b>				
8005 · Operating Contingency	0.00	25,000.00	-25,000.00	0.0%
5000 · Personnel Expenses				
5137 · Grant Funded Wages	12,277.36	35,000.00	-22,722.64	35.1%
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	34,675.00	104,136.00	-69,461.00	33.3%
5105 · Deputy Chief Wages	34,342.00	105,775.00	-71,433.00	32.5%
5110 · Admin Asst Wages	20,850.00	68,000.00	-47,150.00	30.7%
5120 · Staff Captain Wage	25,656.00	86,000.00	-60,344.00	29.8%
5125 · Firefighter Wages	126,239.00	418,659.00	-292,420.00	30.2%
5130 · Overtime Wages	24,537.41	67,000.00	-42,462.59	36.6%
5135 · Extra Hire	0.00	30,000.00	-30,000.00	0.0%
5405 · Employers FICA	26,747.50	57,100.00	-30,352.50	46.8%
5410 · Employers Medicare	6,255.46	10,000.00	-3,744.54	62.6%
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	85,636.13	209,300.00	-123,663.87	40.9%
5431 · PERS - Pickup 6%	19,490.39	45,600.00	-26,109.61	42.7%
5440 · Health Insurance	59,439.06	245,000.00	-185,560.94	24.3%
5441 · Unemployment	0.00	10,000.00	-10,000.00	0.0%
<b>Total 5000 · Personnel Expenses</b>	<b>680,965.46</b>	<b>1,643,070.00</b>	<b>-962,104.54</b>	<b>41.4%</b>
6000 · Materials and Services				
6330 · Wellness	610.79	2,000.00	-1,389.21	30.5%
6217 · EMR Education				
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>
6216 · FA/CPR Education				
6216-1 · FA/CPR Education- Supplies	680.00	7,500.00	-6,820.00	9.1%
6216-2 · FA/CPR Education- Instructors	875.00	1,000.00	-125.00	87.5%
<b>Total 6216 · FA/CPR Education</b>	<b>1,555.00</b>	<b>8,500.00</b>	<b>-6,945.00</b>	<b>18.3%</b>



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Accrual Basis

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

	Jul - Oct 24	Budget	\$ Over Budget	% of Budget
6091 · Tuition Reimbursement	9,482.00	60,000.00	-50,518.00	15.8%
6101 · Equip. Maint. Agreements - EMS	620.00	750.00	-130.00	82.7%
6001 · Contracted Professional Service	30,211.49	89,230.00	-59,018.51	33.9%
6010 · Office Supplies	1,247.92	6,900.00	-5,652.08	18.1%
6011 · Postage/Shipping	246.39	4,200.00	-3,953.61	5.9%
6020 · Insurance and Bond	1,368.00	51,800.00	-50,432.00	2.6%
6030 · Dues and Fees	2,408.07	13,181.00	-10,772.93	18.3%
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	10,327.25	34,210.00	-23,882.75	30.2%
6060 · Telephone, Pagers, Internet	7,442.33	21,300.00	-13,857.67	34.9%
6090 · Education/Training	4,845.10	33,300.00	-28,454.90	14.5%
6100 · Equipment Maintenance Agreement	756.90	4,000.00	-3,243.10	18.9%
6110 · Equipment Rentals	0.00	150.00	-150.00	0.0%
6130 · Gas & Oil	8,494.93	30,000.00	-21,505.07	28.3%
6150 · Radio Maintenance	240.48	6,100.00	-5,859.52	3.9%
6160 · Equipment Maintenance	3,951.82	15,850.00	-11,898.18	24.9%
6161 · Vehicle Maintenance	5,419.72	46,500.00	-41,080.28	11.7%
6170 · Building Maint and Improvements	4,673.35	12,000.00	-7,326.65	38.9%
6180 · Grounds Maintenance	500.50	1,000.00	-499.50	50.1%
6190 · Small Tools & Equipment	1,460.08	1,400.00	60.08	104.3%
6200 · Supplies - Department	1,788.59	5,900.00	-4,111.41	30.3%
6210 · Supplies - Medical	8,017.93	23,628.00	-15,610.07	33.9%
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	4,637.21	30,800.00	-26,162.79	15.1%
6270 · Volunteer - Activities	861.73	12,000.00	-11,138.27	7.2%
6280 · Volunteer Incentive Program	0.00	5,000.00	-5,000.00	0.0%
6300 · Volunteer - Length of Service	-451.38	11,000.00	-11,451.38	-4.1%
6310 · Physical & Immunizations	1,580.00	18,000.00	-16,420.00	8.8%
6320 · Community Involvement	1,394.03	5,700.00	-4,305.97	24.5%
6900 · Miscellaneous Expense	10,715.51	5,000.00	5,715.51	214.3%
<b>Total 6000 · Materials and Services</b>	<b>125,267.44</b>	<b>573,149.00</b>	<b>-447,881.56</b>	<b>21.9%</b>
<b>7000 · Capital Outlay</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>11,999.84</b>	<b>490,000.00</b>	<b>-478,000.16</b>	<b>2.4%</b>
<b>Total Expense</b>	<b>818,232.74</b>	<b>2,731,219.00</b>	<b>-1,912,986.26</b>	<b>30.0%</b>
<b>Net Ordinary Income</b>	<b>1,211,694.14</b>	<b>96,617.00</b>	<b>1,115,077.14</b>	<b>1,254.1%</b>
<b>Net Income</b>	<b><u>1,211,694.14</u></b>	<b><u>96,617.00</u></b>	<b><u>1,115,077.14</u></b>	<b><u>1,254.1%</u></b>

## Philomath Fire and Rescue Balance Sheet by Class

As of October 31, 2024

Accrual Basis

	GO Bond 2016 - Capital Improvem	GO Bond 2016 - Debt Services	General Fund	Building Reserve Fund	Equipment Reserve Fund	Vehicle Reserve Fund	TOTAL
<b>ASSETS</b>							
<b>Current Assets</b>							
Checking/Savings							
1015 - Citizens Bank Checking	0.00	-475,990.12	1,009,097.27	-291,601.41	-49,796.00	-76,235.23	115,474.51
1000 - Petty Cash	0.00	0.00	-2.78	0.00	0.00	0.00	-2.78
1050 - Local Government Investment Poo	5,997.09	559,872.15	-1,025,638.94	702,111.00	146,443.00	422,558.00	811,342.30
<b>Total Checking/Savings</b>	<b>5,997.09</b>	<b>83,882.03</b>	<b>-16,544.45</b>	<b>410,509.59</b>	<b>96,647.00</b>	<b>346,322.77</b>	<b>926,814.03</b>
Accounts Receivable							
11000 - Accounts Receivable	0.00	0.00	40,713.53	0.00	0.00	0.00	40,713.53
<b>Total Accounts Receivable</b>	<b>0.00</b>	<b>0.00</b>	<b>40,713.53</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>40,713.53</b>
Other Current Assets							
1250 - Prepaid Assets	0.00	0.00	28,064.05	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	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>31,725.34</b>
<b>Total Current Assets</b>	<b>5,997.09</b>	<b>83,882.03</b>	<b>55,894.42</b>	<b>410,509.59</b>	<b>96,647.00</b>	<b>346,322.77</b>	<b>999,252.90</b>
<b>TOTAL ASSETS</b>	<b>5,997.09</b>	<b>83,882.03</b>	<b>55,894.42</b>	<b>410,509.59</b>	<b>96,647.00</b>	<b>346,322.77</b>	<b>999,252.90</b>
<b>LIABILITIES &amp; EQUITY</b>							
<b>Liabilities</b>							
<b>Current Liabilities</b>							
Accounts Payable							
2010 - Accounts Payable	0.00	0.00	984.39	0.00	0.00	0.00	984.39
<b>Total Accounts Payable</b>	<b>0.00</b>	<b>0.00</b>	<b>984.39</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>984.39</b>
Credit Cards							
US Bank OneCard- Viktor	0.00	0.00	440.67	0.00	0.00	0.00	440.67
US Bank One Card- Chancy	0.00	0.00	-1,043.09	59.00	0.00	1,035.10	51.01
US Bank One Card- Rich	0.00	0.00	190.00	0.00	0.00	0.00	190.00
US Bank One Card- Ashley	0.00	0.00	2,224.41	642.75	-264.80	0.00	2,602.36
<b>Total Credit Cards</b>	<b>0.00</b>	<b>0.00</b>	<b>1,811.99</b>	<b>701.75</b>	<b>-264.80</b>	<b>1,035.10</b>	<b>3,284.04</b>
Other Current Liabilities							
2070 - Deferred Taxes	0.00	5,394.82	18,750.01	0.00	0.00	0.00	24,144.83
2400 - Payroll Liabilities							
2133 - Paid Leave Oregon Withholding	0.00	0.00	8,239.00	0.00	0.00	0.00	8,239.00
2132 - Oregon Transit Tax Withholding	0.00	0.00	1,663.91	0.00	0.00	0.00	1,663.91
2100 - Wages Payable	0.00	0.00	32,239.54	0.00	0.00	0.00	32,239.54
2110 - Federal Income Tax Payable	0.00	0.00	1,298.00	0.00	0.00	0.00	1,298.00
2120 - FICA Payable	0.00	0.00	2,163.34	0.00	0.00	0.00	2,163.34
2125 - Medicare Payable	0.00	0.00	518.16	0.00	0.00	0.00	518.16
2130 - State Income Tax Payable	0.00	0.00	-9,711.36	0.00	0.00	0.00	-9,711.36
2131 - Works Benefit Fund Payable(WBF)	0.00	0.00	459.19	0.00	0.00	0.00	459.19
2140 - PERS Payable	0.00	0.00	11,406.52	0.00	0.00	0.00	11,406.52
2145 - OR Saving Growth 457 Payable	0.00	0.00	150.00	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	-158.60
2210 - Health Ins Prem Ded Pre Tax	0.00	0.00	12,832.22	0.00	0.00	0.00	12,832.22
2230 - Flexible Spending Account	0.00	0.00	925.00	0.00	0.00	0.00	925.00
2232 - Union Dues	0.00	0.00	1,304.83	0.00	0.00	0.00	1,304.83
<b>Total 2400 - Payroll Liabilities</b>	<b>0.00</b>	<b>0.00</b>	<b>63,329.75</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>63,329.75</b>
<b>Total Other Current Liabilities</b>	<b>0.00</b>	<b>5,394.82</b>	<b>82,079.76</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>87,474.58</b>
<b>Total Current Liabilities</b>	<b>0.00</b>	<b>5,394.82</b>	<b>84,876.14</b>	<b>701.75</b>	<b>-264.80</b>	<b>1,035.10</b>	<b>91,743.01</b>
<b>Total Liabilities</b>	<b>0.00</b>	<b>5,394.82</b>	<b>84,876.14</b>	<b>701.75</b>	<b>-264.80</b>	<b>1,035.10</b>	<b>91,743.01</b>
<b>Equity</b>							
3010 - Fund Balance	-5,938.00	-278,592.66	-2,932,376.04	-1,611,936.62	-835,464.10	-686,019.41	-6,350,326.83
3200 - Unallocated Fund Balance	11,935.09	264,309.13	2,639,274.88	1,610,393.46	834,210.10	686,019.92	6,046,142.58
<b>Net Income</b>	<b>0.00</b>	<b>92,770.74</b>	<b>264,119.44</b>	<b>411,351.00</b>	<b>98,165.80</b>	<b>345,287.16</b>	<b>1,211,694.14</b>
<b>Total Equity</b>	<b>5,997.09</b>	<b>78,487.21</b>	<b>-28,981.72</b>	<b>409,807.84</b>	<b>96,911.80</b>	<b>345,287.67</b>	<b>907,509.89</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>5,997.09</b>	<b>83,882.03</b>	<b>55,894.42</b>	<b>410,509.59</b>	<b>96,647.00</b>	<b>346,322.77</b>	<b>999,252.90</b>

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## Philomath Fire and Rescue Check Detail October 2024

Type	Num	Date	Name	Item	Account	Paid Amount	Original Amount
Check		10/31/2024			1050 · Local Govern...		-0.10
					6030 · Dues and Fees	-0.10	0.10
TOTAL						-0.10	0.10
Check	EFT	10/01/2024	Consumer Power Inc		1015 · Citizens Bank...		-194.85
					6050 · Utilities	-76.38	76.38
					6050 · Utilities	-81.42	81.42
					6050 · Utilities	-37.05	37.05
TOTAL						-194.85	194.85
Check	EFT	10/01/2024	Carson		1015 · Citizens Bank...		-1,057.00
					6130 · Gas & Oil	-1,057.00	1,057.00
TOTAL						-1,057.00	1,057.00
Check	EFT	10/01/2024	Pioneer Telephone ...		1015 · Citizens Bank...		-211.65
					6060 · Telephone, Pa...	-211.65	211.65
TOTAL						-211.65	211.65
Check	EFT	10/02/2024	NW Natural		1015 · Citizens Bank...		-47.97
					6050 · Utilities	-47.97	47.97
TOTAL						-47.97	47.97
Check	EFT	10/04/2024	Intuit		1015 · Citizens Bank...		-52.00
					6030 · Dues and Fees	-52.00	52.00
TOTAL						-52.00	52.00
Check	EFT	10/04/2024	EFTPS		1015 · Citizens Bank...		-36,792.76
					2110 · Federal Incom...	-17,560.00	17,560.00
					2120 · FICA Payable	-7,793.65	7,793.65
					2125 · Medicare Paya...	-1,822.73	1,822.73
					5405 · Employers FICA	-7,793.65	7,793.65
					5410 · Employers Me...	-1,822.73	1,822.73
TOTAL						-36,792.76	36,792.76
Check	EFT	10/04/2024	Oregon Department ...		1015 · Citizens Bank...		-10,415.00
					2130 · State Income ...	-10,415.00	10,415.00
TOTAL						-10,415.00	10,415.00
Check	EFT	10/04/2024	Oregon Department ...		1015 · Citizens Bank...		-2,313.05
					2130 · State Income ...	-2,313.05	2,313.05
TOTAL						-2,313.05	2,313.05
Check	EFT	10/04/2024	Colonial Life		1015 · Citizens Bank...		-153.40
					2210 · Health Ins Pre...	-25.00	25.00
					2150 · Health Insuran...	-128.40	128.40
TOTAL						-153.40	153.40

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## Philomath Fire and Rescue Check Detail October 2024

Type	Num	Date	Name	Item	Account	Paid Amount	Original Amount
Check	EFT	10/05/2024	AsiFlex		1015 · Citizens Bank...		-411.25
					2230 · Flexible Spend...	-400.00	400.00
					6030 · Dues and Fees	-11.25	11.25
TOTAL						-411.25	411.25
Check	EFT	10/06/2024	Comcast		1015 · Citizens Bank...		-15.82
					6060 · Telephone, Pa...	-15.82	15.82
TOTAL						-15.82	15.82
Check	EFT	10/07/2024	AT&T Mobility		1015 · Citizens Bank...		-200.14
					6060 · Telephone, Pa...	-200.14	200.14
TOTAL						-200.14	200.14
Check	EFT	10/08/2024	Pacific Power		1015 · Citizens Bank...		-883.91
					6050 · Utilities	-883.91	883.91
TOTAL						-883.91	883.91
Bill Pmt -Check	EFT	10/08/2024	U.S. Bank		1015 · Citizens Bank...		-4,243.69
Bill		09/25/2024			US Bank One Card- ...	-1,628.69	1,628.69
Bill		09/30/2024			US Bank OneCard- Vi...	-317.90	317.90
Bill		10/07/2024			US Bank One Card- ...	-24.94	24.94
Bill	Sept CC	10/08/2024			US Bank One Card- A...	-2,272.16	2,272.16
TOTAL						-4,243.69	4,243.69
Check	EFT	10/09/2024	CIS Trust		1015 · Citizens Bank...		-14,866.54
					5440 · Health Insurance	-14,866.54	14,866.54
TOTAL						-14,866.54	14,866.54
Check	EFT	10/15/2024	De Lage Landen Fin...		1015 · Citizens Bank...		-155.97
					6100 · Equipment Mai...	-155.97	155.97
TOTAL						-155.97	155.97
Check	EFT	10/15/2024	Carson		1015 · Citizens Bank...		-471.88
					6130 · Gas & Oil	-471.88	471.88
TOTAL						-471.88	471.88
Check	EFT	10/16/2024	City of Philomath		1015 · Citizens Bank...		-15.20
					6050 · Utilities	-15.20	15.20
TOTAL						-15.20	15.20
Check	EFT	10/16/2024	City of Philomath		1015 · Citizens Bank...		-533.95
					6050 · Utilities	-533.95	533.95
TOTAL						-533.95	533.95
Check	EFT	10/20/2024	Republic Services		1015 · Citizens Bank...		-292.85
					6050 · Utilities	-255.74	255.74
					6050 · Utilities	-37.11	37.11
TOTAL						-292.85	292.85

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## Philomath Fire and Rescue Check Detail October 2024

Type	Num	Date	Name	Item	Account	Paid Amount	Original Amount
Check	EFT	10/22/2024	Verizon		1015 · Citizens Bank...		-229.29
					6060 · Telephone, Pa...	-229.29	229.29
TOTAL						-229.29	229.29
Check	EFT	10/22/2024	Consumer Power Inc		1015 · Citizens Bank...		-198.31
					6050 · Utilities	-82.00	82.00
					6050 · Utilities	-116.31	116.31
TOTAL						-198.31	198.31
Check	EFT	10/22/2024	Intuit		1015 · Citizens Bank...		-51.99
					6030 · Dues and Fees	-51.99	51.99
TOTAL						-51.99	51.99
Check	EFT	10/25/2024	PERS		1015 · Citizens Bank...		-25,936.96
					5431 · PERS - Pickup...	-4,809.89	4,809.89
					5430 · PERS - Employe	-21,127.07	21,127.07
TOTAL						-25,936.96	25,936.96
Check	EFT	10/31/2024	NW Natural		1015 · Citizens Bank...		-51.85
					6050 · Utilities	-51.85	51.85
TOTAL						-51.85	51.85
Check	EFT	10/31/2024	Carson		1015 · Citizens Bank...		-539.90
					6130 · Gas & Oil	-539.90	539.90
TOTAL						-539.90	539.90
Bill Pmt -Check	32413	10/07/2024	Culligan		1015 · Citizens Bank...		-130.05
Bill	824206	09/27/2024			6050 · Utilities	-130.05	130.05
TOTAL						-130.05	130.05
Bill Pmt -Check	32414	10/07/2024	Department of Publi...		1015 · Citizens Bank...		-92.50
Bill	ARF75...	09/26/2024			6090 · Education/Trai...	-92.50	92.50
TOTAL						-92.50	92.50
Bill Pmt -Check	32415	10/07/2024	Hughes Fire Equipm...		1015 · Citizens Bank...		-1,374.51
Bill	612685	10/01/2024			6161 · Vehicle Mainte...	-687.32	687.32
Bill	612684	10/01/2024			6900 · Miscellaneous ...	-687.19	687.19
TOTAL						-1,374.51	1,374.51
Bill Pmt -Check	32416	10/07/2024	Koopman Consulting		1015 · Citizens Bank...		-678.00
Bill	5389	09/30/2024			6001 · Contracted Pro...	-678.00	678.00
TOTAL						-678.00	678.00
Bill Pmt -Check	32417	10/07/2024	Medline Industries, I...		1015 · Citizens Bank...		-60.59
Bill	23371...	09/27/2024			6200 · Supplies - Dep...	-60.59	60.59
TOTAL						-60.59	60.59

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

Type	Num	Date	Name	Item	Account	Paid Amount	Original Amount
<b>Bill Pmt -Check</b>	<b>32418</b>	<b>10/07/2024</b>	<b>MPTV, Inc.</b>		<b>1015 · Citizens Bank...</b>		<b>-135.08</b>
Bill	B433301	09/23/2024		6250 · Uniforms		-16.98	16.98
Bill	B434488	09/26/2024		6130 · Gas & Oil		-115.71	115.71
Bill				6190 · Small Tools & ...		-2.39	2.39
TOTAL						-135.08	135.08
<b>Bill Pmt -Check</b>	<b>32419</b>	<b>10/07/2024</b>	<b>Party Perfection Ore...</b>		<b>1015 · Citizens Bank...</b>		<b>-225.00</b>
Bill	629	09/30/2024		6320 · Community Inv...		-225.00	225.00
TOTAL						-225.00	225.00
<b>Bill Pmt -Check</b>	<b>32420</b>	<b>10/07/2024</b>	<b>Paula Anderson.</b>		<b>1015 · Citizens Bank...</b>		<b>-3,652.61</b>
Bill	PR 0924	10/04/2024		5136 · Conflagration ...		-3,652.61	3,652.61
TOTAL						-3,652.61	3,652.61
<b>Bill Pmt -Check</b>	<b>32421</b>	<b>10/07/2024</b>	<b>Philomath Fire Distri...</b>		<b>1015 · Citizens Bank...</b>		<b>-613.54</b>
Bill	09.2024	10/04/2024		2232 · Union Dues		-613.54	613.54
TOTAL						-613.54	613.54
<b>Bill Pmt -Check</b>	<b>32422</b>	<b>10/07/2024</b>	<b>SeaWestern</b>		<b>1015 · Citizens Bank...</b>		<b>-2,622.68</b>
Bill	INV36...	09/25/2024		6160 · Equipment Mai...		-2,622.68	2,622.68
TOTAL						-2,622.68	2,622.68
<b>Bill Pmt -Check</b>	<b>32423</b>	<b>10/07/2024</b>	<b>Synergy Security So...</b>		<b>1015 · Citizens Bank...</b>		<b>-285.00</b>
Bill	15712	09/30/2024		6060 · Telephone, Pa...		-285.00	285.00
TOTAL						-285.00	285.00
<b>Bill Pmt -Check</b>	<b>32424</b>	<b>10/07/2024</b>	<b>Timber Supply Co.</b>		<b>1015 · Citizens Bank...</b>		<b>-9.45</b>
Bill	628465	09/26/2024		6190 · Small Tools & ...		-9.45	9.45
TOTAL						-9.45	9.45
<b>Bill Pmt -Check</b>	<b>32425</b>	<b>10/07/2024</b>	<b>TWGW, Inc. dba Phil...</b>		<b>1015 · Citizens Bank...</b>		<b>-62.86</b>
Bill	818714	09/26/2024		6161 · Vehicle Mainte...		-52.90	52.90
Bill	818847	09/27/2024		6161 · Vehicle Mainte...		-9.96	9.96
TOTAL						-62.86	62.86
<b>Bill Pmt -Check</b>	<b>32426</b>	<b>10/07/2024</b>	<b>Paula Anderson.</b>		<b>1015 · Citizens Bank...</b>		<b>-225.00</b>
Bill	9.21.24	10/07/2024		6216-2 · FA/CPR Edu...		-225.00	225.00
TOTAL						-225.00	225.00
<b>Bill Pmt -Check</b>	<b>32427</b>	<b>10/07/2024</b>	<b>Amy Wilkerson</b>		<b>1015 · Citizens Bank...</b>		<b>-97.78</b>
Bill	100124	10/01/2024		6270 · Volunteer - Act...		-97.78	97.78
TOTAL						-97.78	97.78
<b>Bill Pmt -Check</b>	<b>32428</b>	<b>10/07/2024</b>	<b>Paula Anderson.</b>		<b>1015 · Citizens Bank...</b>		<b>-532.00</b>
Bill	100124	10/07/2024		6270 · Volunteer - Act...		-277.90	277.90
Bill	09292...	10/07/2024		6270 · Volunteer - Act...		-254.10	254.10
TOTAL						-532.00	532.00

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

Type	Num	Date	Name	Item	Account	Paid Amount	Original Amount
<b>Bill Pmt -Check</b>	<b>32429</b>	<b>10/07/2024</b>	<b>The Corvallis Clinic</b>		<b>1015 · Citizens Bank...</b>		<b>-766.00</b>
Bill	204868	10/07/2024			6310 · Physical & Im...	-766.00	766.00
TOTAL						-766.00	766.00
<b>Bill Pmt -Check</b>	<b>32430</b>	<b>10/07/2024</b>	<b>Ultrex</b>		<b>1015 · Citizens Bank...</b>		<b>-52.48</b>
Bill	INV16...	10/07/2024			6100 · Equipment Mai...	-52.48	52.48
TOTAL						-52.48	52.48
<b>Bill Pmt -Check</b>	<b>32431</b>	<b>10/14/2024</b>	<b>Daniel Eddy</b>		<b>1015 · Citizens Bank...</b>		<b>-200.00</b>
Bill	100624	10/08/2024			6090 · Education/Trai...	-200.00	200.00
TOTAL						-200.00	200.00
<b>Bill Pmt -Check</b>	<b>32432</b>	<b>10/14/2024</b>	<b>Industrial Welding S...</b>		<b>1015 · Citizens Bank...</b>		<b>-231.74</b>
Bill	1219450	10/08/2024			6320 · Community Inv...	-231.74	231.74
TOTAL						-231.74	231.74
<b>Bill Pmt -Check</b>	<b>32433</b>	<b>10/14/2024</b>	<b>Les Schwab</b>		<b>1015 · Citizens Bank...</b>		<b>-4,114.74</b>
Bill	23014...	10/08/2024			7150 · Capital Outlay ...	-4,114.74	4,114.74
TOTAL						-4,114.74	4,114.74
<b>Bill Pmt -Check</b>	<b>32434</b>	<b>10/14/2024</b>	<b>Life Assist, Inc.</b>		<b>1015 · Citizens Bank...</b>		<b>-431.76</b>
Bill	1518725	10/10/2024			6210 · Supplies - Med...	-431.76	431.76
TOTAL						-431.76	431.76
<b>Bill Pmt -Check</b>	<b>32435</b>	<b>10/14/2024</b>	<b>Medline Industries, l...</b>		<b>1015 · Citizens Bank...</b>		<b>-316.37</b>
Bill	23390...	10/10/2024			6210 · Supplies - Med...	-82.75	82.75
Bill	23393...	10/11/2024			6210 · Supplies - Med...	-233.62	233.62
TOTAL						-316.37	316.37
<b>Bill Pmt -Check</b>	<b>32436</b>	<b>10/14/2024</b>	<b>Riverstrong</b>		<b>1015 · Citizens Bank...</b>		<b>-2,610.03</b>
Bill	17627	10/08/2024			6001 · Contracted Pro...	-2,610.03	2,610.03
TOTAL						-2,610.03	2,610.03
<b>Bill Pmt -Check</b>	<b>32437</b>	<b>10/14/2024</b>	<b>Spaeth Lumber Co., ...</b>		<b>1015 · Citizens Bank...</b>		<b>-19.57</b>
Bill	2410-2...	10/11/2024			6320 · Community Inv...	-5.91	5.91
Bill	2410-2...	10/11/2024			6170 · Building Maint ...	-13.66	13.66
TOTAL						-19.57	19.57
<b>Bill Pmt -Check</b>	<b>32438</b>	<b>10/14/2024</b>	<b>TWGW, Inc. dba Phil...</b>		<b>1015 · Citizens Bank...</b>		<b>-4.20</b>
Bill	819940	10/08/2024			6190 · Small Tools & ...	-4.20	4.20
TOTAL						-4.20	4.20
<b>Bill Pmt -Check</b>	<b>32439</b>	<b>10/28/2024</b>	<b>Abel Ahumada</b>		<b>1015 · Citizens Bank...</b>		<b>-193.38</b>
Bill	101924	10/25/2024			6900 · Miscellaneous ...	-193.38	193.38
TOTAL						-193.38	193.38

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

Type	Num	Date	Name	Item	Account	Paid Amount	Original Amount
<b>Bill Pmt -Check</b>	<b>32440</b>	<b>10/28/2024</b>	<b>Accuity, LLC</b>		<b>1015 · Citizens Bank...</b>		<b>-3,500.00</b>
Bill	11418	10/25/2024			6001 · Contracted Pro...	-3,500.00	3,500.00
TOTAL						-3,500.00	3,500.00
<b>Bill Pmt -Check</b>	<b>32441</b>	<b>10/28/2024</b>	<b>Axis Electric, Inc.</b>		<b>1015 · Citizens Bank...</b>		<b>-1,351.78</b>
Bill	4821	10/28/2024			6170 · Building Maint ...	-1,351.78	1,351.78
TOTAL						-1,351.78	1,351.78
<b>Bill Pmt -Check</b>	<b>32442</b>	<b>10/28/2024</b>	<b>Bio-Med Testing</b>		<b>1015 · Citizens Bank...</b>		<b>-58.00</b>
Bill	109917	10/25/2024			6030 · Dues and Fees	-58.00	58.00
TOTAL						-58.00	58.00
<b>Bill Pmt -Check</b>	<b>32443</b>	<b>10/28/2024</b>	<b>Corvallis Tool Comp...</b>		<b>1015 · Citizens Bank...</b>		<b>-460.00</b>
Bill	25732	09/05/2024			6170 · Building Maint ...	-460.00	460.00
TOTAL						-460.00	460.00
<b>Bill Pmt -Check</b>	<b>32444</b>	<b>10/28/2024</b>	<b>Industrial Welding S...</b>		<b>1015 · Citizens Bank...</b>		<b>-231.74</b>
Bill	412826	10/25/2024			6320 · Community Inv...	-231.74	231.74
TOTAL						-231.74	231.74
<b>Bill Pmt -Check</b>	<b>32445</b>	<b>10/28/2024</b>	<b>Life Assist, Inc.</b>		<b>1015 · Citizens Bank...</b>		<b>-255.97</b>
Bill	1519184	10/25/2024			6210 · Supplies - Med...	-20.79	285.69
Bill	1520499	10/25/2024			6210 · Supplies - Med...	-137.85	137.85
Bill	1523198	10/28/2024			6210 · Supplies - Med...	-97.33	97.33
TOTAL						-255.97	520.87
<b>Bill Pmt -Check</b>	<b>32446</b>	<b>10/28/2024</b>	<b>Medline Industries, I...</b>		<b>1015 · Citizens Bank...</b>		<b>-281.42</b>
Bill	23413...	10/25/2024			6210 · Supplies - Med...	-116.00	116.00
Bill	23403...	10/25/2024			6200 · Supplies - Dep...	-62.49	62.49
Bill	23401...	10/25/2024			6200 · Supplies - Dep...	-102.93	102.93
TOTAL						-281.42	281.42
<b>Bill Pmt -Check</b>	<b>32447</b>	<b>10/28/2024</b>	<b>Pacific Fire Apparel</b>		<b>1015 · Citizens Bank...</b>		<b>-475.00</b>
Bill	1994CB	10/25/2024			6250 · Uniforms	-475.00	475.00
TOTAL						-475.00	475.00
<b>Bill Pmt -Check</b>	<b>32448</b>	<b>10/28/2024</b>	<b>SeaWestern</b>		<b>1015 · Citizens Bank...</b>		<b>-315.36</b>
Bill	INV36...	10/25/2024			6250 · Uniforms	-315.36	315.36
TOTAL						-315.36	315.36
<b>Bill Pmt -Check</b>	<b>32449</b>	<b>10/28/2024</b>	<b>Secretary of State</b>		<b>1015 · Citizens Bank...</b>		<b>-350.00</b>
Bill	2023-2...	10/25/2024			6030 · Dues and Fees	-350.00	350.00
TOTAL						-350.00	350.00
<b>Bill Pmt -Check</b>	<b>32450</b>	<b>10/28/2024</b>	<b>Stephanie Vallancey...</b>		<b>1015 · Citizens Bank...</b>		<b>-585.25</b>
Bill	SV	10/25/2024			5137 · Grant Funded ...	-397.75	397.75
					6090 · Education/Trai...	-187.50	187.50
TOTAL						-585.25	585.25



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11/05/24

# Philomath Fire and Rescue

## Check Detail

October 2024

Type	Num	Date	Name	Item	Account	Paid Amount	Original Amount
<b>Bill Pmt -Check</b>	<b>32451</b>	<b>10/28/2024</b>	<b>Teleflex LLC</b>		<b>1015 · Citizens Bank...</b>		<b>-1,708.00</b>
Bill	95090...	10/25/2024			6210 · Supplies - Med...	-598.00	598.00
Bill	95090...	10/25/2024			6210 · Supplies - Med...	-1,110.00	1,110.00
TOTAL						-1,708.00	1,708.00
<b>Bill Pmt -Check</b>	<b>32452</b>	<b>10/28/2024</b>	<b>Zoll Medical Corpor...</b>		<b>1015 · Citizens Bank...</b>		<b>-134.00</b>
Bill	4067542	10/25/2024			6210 · Supplies - Med...	-134.00	134.00
TOTAL						-134.00	134.00

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

Type	Date	Num	Name	Due Date	Aging	Open Balance
<b>Current</b>						
Bill	10/21/2024	INV23...	Mercury Medical	10/31/2024		251.64
Bill	10/31/2024	23424...	Medline Industries, I...	11/10/2024		41.05
Bill	10/31/2024	4997	Benton County	11/10/2024		412.92
Bill	10/30/2024	1524294	Life Assist, Inc.	11/29/2024		61.25
Total Current						766.86
<b>1 - 30</b>						
Bill	10/01/2024	B4352...	MPTV, Inc.	10/11/2024	20	11.99
Bill	10/04/2024	B4355...	MPTV, Inc.	10/14/2024	17	22.99
Bill	10/07/2024	B4359...	MPTV, Inc.	10/17/2024	14	11.33
Bill	10/07/2024	B4359...	MPTV, Inc.	10/17/2024	14	15.12
Bill	10/09/2024	B4362...	MPTV, Inc.	10/19/2024	12	32.98
Bill	10/15/2024	B4371...	MPTV, Inc.	10/25/2024	6	22.99
Bill	10/18/2024	B4374...	MPTV, Inc.	10/28/2024	3	100.13
Total 1 - 30						217.53
<b>31 - 60</b>						
Total 31 - 60						
<b>61 - 90</b>						
Total 61 - 90						
<b>&gt; 90</b>						
General Journal	06/30/2023	AUDIT...	SAIF Corporation			-28,078.82
General Journal	06/30/2024	AUDIT...	SAIF Corporation			28,078.82
Total > 90						0.00
<b>TOTAL</b>						<b>984.39</b>

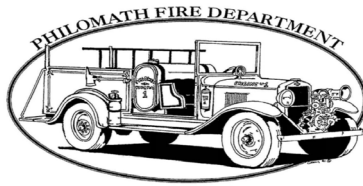
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11/05/24

**Philomath Fire and Rescue**  
**A/R Aging Detail**  
 As of November 5, 2024

Type	Date	Num	P. O. #	Name	Terms	Due Date	Class	Aging	Open Balance
<b>Current</b>									
Invoice	11/01/2024	2015-...		Philomath Communit...	Net 30	12/01/2024	General F...		170.00
Invoice	11/01/2024	2015-...		Unity Shelter	Net 30	12/01/2024	General F...		260.00
Invoice	11/01/2024	2015-...		Oregon Home Care ...	Net 30	12/01/2024	General F...		65.00
Total Current									495.00
<b>1 - 30</b>									
Invoice	11/01/2024	2015-...		Philomath School Di...		11/01/2024	General F...	4	55.00
Total 1 - 30									55.00
<b>31 - 60</b>									
Total 31 - 60									
<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
Invoice	02/29/2024	2015-...		OSU Student Health...		02/29/2024	General F...	250	855.00
General Journal	06/30/2024	AUDIT...		Adjustment`			General F...		3,272.78
Total > 90									40,713.53
<b>TOTAL</b>									<b>41,263.53</b>

Resent invoice 11/4/24 AS



Philomath Fire and Rescue Volunteer Association, Inc

Report to the Board of Directors

05 Nov 2024

Association Business

- Association meetings.
- Committees met and reported out.
- Considered a Charter update (on Hold)
- Preparing for Executive team elections

Volunteer Activity

- Staff to help provide coverage as needed.
- Continue to assist in the organization and teaching drills.
- Station Repairs and maintenance.
- Members participate with Training Facility and Apparatus Committees.
- Football Standby
- Open House
- Fine tuning of reader board.
- Training

Recruitment and retention

- We interviewed 1 potential Volunteer.
- Working on interviews for 3-4 more.

Respectfully submitted.

Dan Eddy  
President

Paula Anderson  
Vice President

Jean Goul  
Treasurer

Kendra Islam  
Secretary

Employee Handbook Updates with Union Clarification are **Highlighted** on the following pages of the Employee Handbook:

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# Philomath Fire & Rescue

October 2024



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# INTRODUCTION

# WELCOME TO PHILOMATH FIRE & RESCUE!

---

We're happy to welcome you to Philomath Fire & Rescue (PF&R)– we're glad you've joined us! We take pride in selecting people such as you to join our District, and we truly believe you will be a positive addition to our most important asset – our employees.

We hope you will enjoy a productive and pleasant association with us. We have created a work environment, compensation and benefits program, and interactive culture that we believe fosters positive work relationships. We expect that you will enhance the atmosphere by contributing your best efforts in whatever is asked of you.

We believe that you can contribute significantly to our success and want you to share in the growth of our future. We also feel that the best way to help you achieve is to help you understand our District and your role in it. This Handbook has been prepared as a guide to give you a better understanding of the District's policies, procedures, and practices. Please familiarize yourself with its contents and keep it handy for reference.

Our District values two-way communication, and our “open door” policy encourages you to ask questions if there are policies or procedures you don't understand. We welcome your ideas and suggestions for ways to improve our operations and services or to save unnecessary costs during your employment with us.

Again, welcome to our team. We wish you success in your new position and truly value you and the contribution you make during your employment with us. We sincerely hope you will like it here.

**Fire Chief Chancy Ferguson**

## ABOUT THIS HANDBOOK (2024-25)

---

This Employee Handbook is a guide to help you understand our employment provisions and expectations. The Handbook applies to all of our employees. It is intended to be a positive document that begins to establish the relationship between us.

Please remember that this Handbook contains only general information and guidelines. It is not intended to address all the possible applications of or exceptions to general policies and procedures. Our policies are based on the belief that common sense, good judgment, and consideration for the rights of others are paramount to our ability to serve our customers and ourselves. While we have tried to anticipate many of your questions, keep in mind that this document won't provide every answer.

Some of our workforce is represented by Philomath Professional Firefighters IAFF Local 4925. If your role is covered by a union, you have been provided the current collective bargaining agreement. A union represented employee will need to utilize both the collective bargaining agreement and the employee handbook to understand the full context of their employment. Any sections of this handbook that are expressly addressed in the Contract Bargaining Agreement (CBA) between the district and IAFF Local 4925 are superseded by the CBA. As both of these are extensive documents, you should not hesitate to ask for assistance in finding answers.

Some of our workforce is represented by the Philomath Fire and Rescue Volunteer Association, Inc. (PFRVA). Is a nonprofit corporation which is separate and distinct from PF&R. PFRVA operates under its own Articles, Bylaws and procedures, over which PF&R asserts no control. Membership in PFRVA is not a requirement of membership or volunteer appointment with PF&R.

Volunteers and all paid employees (represented and unrepresented) will be covered by all the workplace fairness and harassment policies, safety, workplace professionalism rules, dress code, conduct and expectations including communication and software systems (like internet or phone usage and email).

The handbook applies to all our employees, some policies and sections apply to specific employment classifications. If you have any questions concerning eligibility for a particular benefit or how a policy or practice applies to you, please ask your direct supervisor.

We know that employees have varied skills, goals, perceptions, and values, and that such diversity may create situations not fully addressed within this Handbook. In that event, the District will try to make fair and equitable decisions while making sure that the best interests of the District are served.

Neither this Handbook nor any other District document confers any express or implied contractual right to remain in PF&R's employ, nor does it guarantee any fixed terms or conditions of your employment. Your employment is not for any specific period of time and may be terminated at will, with or without reason, and without prior notice by PF&R or you for any reason, at any time, unless covered by an employment contract, in which that contract would supersede this handbook.

This handbook is not intended to undermine or remove your rights as outlined by the National Labor Relations Board (NLRB). We fully acknowledge and respect your rights to engage in protected concerted activities, which include the right to discuss wages, working conditions, and other terms of employment with your fellow employees, as well as the right to form, join, or assist labor Districts. If you have any concerns or questions regarding your rights or any content in this handbook, please seek clarification from your management or legal counsel.

The procedures, practices, policies, and benefits described here may be modified or discontinued from time-to-time. The District recognizes our responsibility to keep employees informed of changes that may affect them and will provide replacement pages so you can keep your Handbook current.

Some subjects described in this Handbook, such as Safety, Training, Administration, Information Technology, and Wellness, are covered in detail in official policy documents. You should refer to these documents for specific information since this Handbook provides summaries only. Please note that when discrepancies occur between benefit language in this Handbook and in the official policy documents, the terms of the written insurance policies are controlling. We encourage you to use caution when making decisions with long-term impact based on our current benefit offerings, given that we may find it necessary to make changes to these programs.

You are encouraged to offer suggestions for improvement to these policies, employment practices, or working conditions. If you have additional questions or need further details, please talk with your supervisor, who can advise you or refer you to the appropriate resource.

# EMPLOYMENT POLICIES

## EMPLOYMENT RELATIONSHIP

---

You and PF&R are engaged in an “at-will” employment relationship, unless stated otherwise in an employment contract. Therefore, employment at PF&R is for no definite period of time and may, regardless of the time and manner of payment of wages and salary, be terminated at will. This means that either you or the District may terminate the employment relationship at any time, with or without reason or advance notice.

No one in the District has the authority to enter into any agreement contrary to this “at-will” relationship except the Board of Directors, unless stated otherwise in an employment contract. It cannot be altered, except when in writing and signed by the Board of Directors and you. PF&R will not make and will not be bound by any oral promises concerning the length or terms of your employment.

### Equal Employment Opportunity

PF&R is an equal opportunity employer and, as such, considers individuals for employment according to their abilities and performance. Employment decisions are made without regard to race, age, religion, color, sex, national origin, physical or mental disability, marital or veteran status, sexual orientation, gender identity, genetic information, or any other classification protected by law. All employment requirements mandated by local, state, and federal regulations will be observed.

The District employs affirmative personnel measures to ensure the achievement of equal employment opportunities in all aspects of employment and the work environment. These policies of nondiscrimination will prevail throughout every aspect of the employment relationship, including recruitment, selection, total compensation, promotion, transfer, layoff and recall, termination, training, and dispute resolution.

In keeping with our philosophy and applicable laws, our advertising and recruiting materials will contain the following statement to encourage qualified applicants to apply: “Equal Opportunity Employer.” Our policy as an equal opportunity employer is to employ those legally entitled to work in the United States without regard to citizenship status, ethnic background, or national origin. However, in conformity with the relevant immigration statutes and regulations, our policy is to hire only those who are eligible to work in the United States. Verification documentation is required of all new hires.

All employees in the District are responsible for following and carrying out this policy according to the spirit and intent of our equal employment commitment. Management provides and supports a dispute resolution procedure for complaints alleging discrimination. Employees are expected to bring any questions, issues, or complaints to the Management’s attention. If you believe you have been harassed, or if you witness or suspect any violation of this policy, you should report the matter immediately to your immediate supervisor or Duty Officer or any other management representative with whom you feel comfortable speaking. The District also encourages you to document your concerns. We will not retaliate against you for filing a complaint or cooperating in an investigation and we will not tolerate or permit retaliation by Management or co-workers.

# AMERICANS WITH DISABILITIES ACT

---

The Americans with Disabilities Act [ADA], amended by the ADA Amendments Act of 2008, is a comprehensive federal civil rights law that specifically protects individuals with physical and mental disabilities from discrimination in the workplace.

Individuals are protected under the ADA if any of the following conditions exist:

- They currently have a physical or mental condition that significantly restricts their ability to normally conduct a major life function [walking, seeing, hearing, breathing, bodily functions, etc.];
- They have a history of such impairment; or,
- They are regarded as having such impairment.

The ADA also prohibits discrimination on the basis of an individual's relationship to someone [parent, sibling, child, spouse, friend, etc.] with a disability.

PF&R offers equal employment opportunities to qualified individuals who may have a physical or mental disability but are still able to perform essential job functions with reasonable accommodation. Essential functions are defined as the fundamental non-marginal duties of the position being held or sought. A job function is essential if the position exists for the performance of the function, there are only a limited number of employees available to perform it, or it is so highly specialized that an expert is required to perform it.

Reasonable accommodations are available to employees and applicants if the requested accommodations don't cause an undue hardship on the District. Individuals protected by the ADA/ADAAA should discuss their needs for possible accommodation with the Fire Chief.

## ***Pregnancy Accommodation Policy***

PF&R will make reasonable accommodations to employees that are experiencing known limitations related to pregnancy, childbirth or a related medical condition, to the extent the accommodation can be made without imposing an undue hardship on the District. PF&R seeks to comply with both the federal Pregnant Workers Fairness Act (PWFA) and any state provisions and rules it is subject to regarding pregnancy related conditions as well. Possible accommodations may include:

- Acquisition or modification of equipment or devices;
- More frequent or longer break periods or periodic rest;
- Assistance with manual labor; or
- Modification of work schedules or job assignments.

PF&R will not take adverse action against an employee for inquiring about, requesting, or using reasonable accommodation.



# HARASSMENT

---

PF&R will not tolerate conduct by any employee, elected official, board or commission member, volunteer or intern, customer or member of the public that harasses, disrupts, or interferes with an employees work performance or which creates an intimidating, offensive, or hostile work environment. All forms of harassment are prohibited. We want to maintain a working environment free from all forms of harassment, whether based upon race, age, religion, color, sex, national origin, physical or mental disability, marital or veteran status, sexual orientation, gender identity, on-the-job injury, genetic information, or any other legally protected characteristic or status. Retaliation associated with a complaint of harassment is also prohibited.

Behavior such as telling ethnic jokes; using religious slurs or offensive slang, or other derogatory terms regarding a person's race, sexual orientation, age, sex, national origin, or disability; or mimicking one's speech, accent, or disability are examples of prohibited conduct. Harassing individuals by making derogatory comments regarding protected status or characteristics is strictly prohibited, as well as using any other words or conduct that might create a hostile or offensive work environment.

Sexual harassment or assault is also a form of harassment. The following conduct is considered to be sexual harassment;

- Submission to the conduct is in any way deemed to be a term or condition of employment;
- Submission to or rejection of the conduct is used as a basis for employment-related decisions; or,
- The conduct has the purpose or effect of unreasonably interfering with an individual's work performance or creating an intimidating, hostile, or offensive work environment.

Sexual harassment can also consist of unwelcome sexual advances, requests for sexual favors, and other verbal or physical conduct of a sexual nature. Conduct such as sexual or sexist language, jokes, or innuendoes; nude, profane, or obscene cartoons, drawings, or photographs; whistling; staring; and inappropriate touching are not tolerated at PF&R. Cell phone use, including text messages and other similar electronic communications, can also be considered harassing behavior.

Sexual Assault is defined as unwanted conduct of a sexual nature that is inflicted upon a person or compelled using physical force, manipulation, threat, or intimidation.

Each manager/supervisor has a responsibility to maintain a workplace free of any form of sexual harassment. No person shall threaten or insinuate, either explicitly or implicitly, that an employee's refusal to submit to sexual advances will adversely affect the employee's employment, evaluation, wages, advancement, assigned duties, shifts, or any other condition of employment or career development. Sexual harassment in the workplace, whether by managers/supervisors, non-managerial employees, or outside individuals (vendors, customers, etc.) is prohibited.

This policy explicitly applies to conduct in the workplace, at social functions sponsored by the District, and at business functions (conventions, trade shows, etc.). This policy applies to any conduct, however, as described above, which impacts the District or work environment, regardless of where it occurs.

Management provides and supports a dispute resolution procedure for receiving and resolving complaints alleging discriminatory practices in employment relations. As an employee of PF&R, you have the responsibility to immediately report any actions or words which you find to be harassing. The District will not retaliate against you for filing a complaint or cooperating in an investigation and will not tolerate or permit retaliation by anyone.

### ***Reporting Incidents of Harassment***

If you believe that you have been harassed, have witnessed harassment, or suspect any violation of our harassment policy, you must immediately report the matter to your immediate supervisor or Duty Officer or any other management representative with whom you feel comfortable speaking. These individuals are responsible for ensuring that all complaints are promptly and thoroughly investigated without prejudice or retaliation. The investigation will be conducted promptly, but no specific timeframe can be guaranteed because each situation is likely to be different, and individuals may have varying schedules. In all cases, you will be notified of the outcome of the investigation. We will also check with you following receipt of the information to ensure the matter has been resolved and continues to meet the District's standards.

All complaints of harassment will be investigated promptly and impartially. Discretion will be used during the investigation to maintain as much confidentiality as possible while effectively completing the investigation, however, confidentiality cannot be guaranteed. If you are not satisfied with the handling of a complaint or the action taken by management, you should bring the complaint to the next higher level of authority. In all cases, you will generally be advised of the outcome.

Any employee or manager who is found, after appropriate investigation, to have engaged in harassment or to have retaliated against an individual for reporting harassment will be subject to appropriate corrective action, depending on the circumstances, up to and including termination.

### ***External Complaint Procedure***

We encourage employees to bring their concerns and complaints to the District. We understand that the employee may choose to utilize other external complaint options (see the list below). Please reach out to the preferred choice to determine the appropriate timelines for their processes.

- Oregon Bureau of Labor and Industries at the following web address:  
[https://www.oregon.gov/boli/CRD/Pages/C\\_Crcompl.aspx](https://www.oregon.gov/boli/CRD/Pages/C_Crcompl.aspx)
- Civil or Criminal Action. In these circumstances, a Notice of Claim must be provided to us in accordance with ORS 30.275.

### ***Employment Agreements***

No employee will be required or invited to sign an agreement requiring the non-disclosure of information related to discrimination or sexual assault as a condition of employment, continued

employment, promotion, compensation, or the receipt of benefits. An employee may request this type of agreement and, upon request, will be provided with at least seven (7) days to change their mind.

***Additional Employee Support Services***

Employees may choose to use other support services throughout and following instances related to concerns and complaints. The District provides the following for additional assistance:

- Legal services
- Counseling and Support Services and/or Employee Assistance Services

## WORKPLACE PROFESSIONALISM

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While harassment due to a person's protected class is prohibited, so too is unprofessionalism, such as incivility, due to personality clashes or issues. We want our focus to be on customer service, productivity, and the ability for each employee to flourish here. This makes it essential that our employees treat each other and those with whom we serve with courtesy, respect, and consideration. Further, we require that employees work cooperatively and constructively in resolving issues or problems on-the-job to foster satisfactory working relationships.

PF&R defines unprofessionalism as repeated or one-time behavior, which is inappropriate and which may be verbal, non-verbal, or physical; either direct or indirect which generally occurs at work and in the course of employment but may also apply to off-site behavior exhibited by employees that negatively impacts the working relationship. Such behavior, whether exhibited between co-workers, management and staff, vendors/customers, another outside party, or a member of the public, violates our policy on how others should be treated while at the workplace or engaged in District operations.

Where an allegation of unprofessionalism is made, consideration of the intention will be given. The purpose of this policy is to communicate to all employees, including supervisors, managers, and executives, that PF&R will not, in any instance, tolerate unprofessional behavior. Employees found to be in violation of this policy will be subject to corrective action, up to and including termination.

We will consider the following examples as unprofessional; however, this is not considered a comprehensive list. Any actions that create the same or similar result will also be considered.

- Making comments on social media, texting, misuse of other forms of forms of media
- Public humiliation in any form
- Constant criticism on matters unrelated or minimally related to the person's performance or job description
- Spreading rumors and gossip regarding individuals
- Interfering with the ability of someone to perform job duties or consistently assigning menial tasks not central to the job.
- Taking credit for another person's ideas

Any PF&R employee who has experienced unprofessionalism should immediately report the behavior according to the reporting process outlined in our anti-harassment policy. All reports will be investigated and addressed. Making false/baseless or malicious complaints of unprofessionalism will be regarded as a serious offense, which may also lead to corrective action, up to and including termination.

## DISPUTE RESOLUTION

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We believe that undisclosed problems will remain unresolved and will lead to impaired work relationships, dissatisfaction with working conditions, and a decline in operational efficiency. Therefore, the District has established this dispute resolution procedure to solve problems as quickly, fairly, and thoroughly as possible. This procedure is a method for impartially hearing the complaint and is intended to resolve problems and provide a fair and objective review. All issues will be handled without prejudice or retaliation.

### ***Reporting Issues Other than Harassment/Discrimination***

Any other questions or concerns you may have should be discussed with your immediate manager/supervisor, absent special circumstances, as soon as you are aware there is a problem or have a question.

We realize there may be valid reasons to forego this initial step; in those circumstances [*i.e.*, a concern involves an immediate manager/supervisor], you may go directly to any management representative with whom you feel comfortable speaking for assistance.

## EMPLOYMENT

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It is our goal to fill employment vacancies with qualified applicants, whether recruiting internally, externally, or utilizing both options. Job applicants will be considered on an equal basis for all positions without regard to sex, age, race, color, religion, national origin, marital or veteran status, sexual orientation, gender identity, genetic information, a physical or mental disability, or any other characteristic protected under applicable law, including Veterans' Preference.

Our goal will always be to select the most qualified person for each available job.

Job descriptions that require members to enter environments that are deemed immediately dangerous to life or health will be made contingent offers upon an applicant's successful completion of a physical/medical examination based on NFPA 1582, *Medical Requirements for Firefighters*. This examination may include blood toxicology and drug screen. In order to assure continued qualification for job descriptions, the District may periodically request its members to submit to a medical examination, at District's expense, which may include blood toxicology and a drug screening.

Former employees and relatives of current employees will be considered for employment in the same manner as other applicants. We may refuse to place a spouse, domestic partner, or immediate family member under the direct supervision of a spouse, domestic partner, or family member, if such placement adversely affects supervision, safety, security, or morale.

You may, from time-to-time, be temporarily transferred or assigned to perform work outside of your regular job duties, schedule, or location. Depending upon the circumstances, you may be subject to a wage adjustment while performing such work. We may also reassign employees on a long-term basis whose placements are determined to be unsuited to their individual skills and transfer any employee who has an illness or disability that requires modified duty without posting the position.

### ***New Employee Orientation***

New employees are expected to attend a thorough orientation within the first week of employment. This helps to ensure positive integration into our operations and helps new employees start a productive and satisfying employment relationship. At the orientation, you will receive detailed information about general policies, procedures, benefits, and basic information on pay and leave policies.

### ***Probationary Period***

As a new employee, you are hired for a one-year probationary period. The probationary period is an extension of the employee selection process. During this period, you are in training and under observation and evaluation by supervisors. An evaluation of your adjustment to work tasks, conduct and other work rules, attendance, and job responsibilities will be conducted during the probationary period. This period gives you an opportunity to demonstrate satisfactory performance for the position and provides an opportunity for us to see if your abilities and the requirements of the position match. It is also a chance to see if we meet your expectations as an employer.

Your performance will be evaluated at the end of the probationary period, and a decision about your employment status will be made and shared with you in writing. If you have successfully completed the probationary period, you will be moved to regular status. Movement to regular status does not alter the at-will condition of your employment. If your skills border on satisfactory, but fall a little short, the probationary period may be extended if there is reason to believe that your skills will improve within six months. This period may be extended only by the approval of the Fire Chief. The request for an extension won't be approved if it is submitted after the normal conclusion of your probationary period. If expectations are not met or if your skills are not satisfactory, it is unlikely that your employment will continue.

### ***Promotions and Transfer Training Period***

If you are promoted or transferred to a new position, you must also complete a probationary period of six months to determine the suitability of the placement and your ability to satisfactorily perform the required work. If it is determined that the job change is not working during this period, you will be returned to your original job.

### ***Re-employment***

Employees who resign from the District in good standing may be eligible for re-employment consideration. Applications received from former employees will be considered and processed using the same procedures and standards that govern all other applicants. Previous performance with the District will be evaluated if the reference check phase is reached. We are not obligated to rehire former employees. If an employee returns within 12 calendar months their previous Sick Leave balance will be restored in full.

### ***Credit for Prior Seniority***

Employees who are rehired by PF&R will receive credit for prior time worked as follows:

- Employees who were separated because of a reduction in the workforce will receive credit for prior time worked for the purposes of benefit eligibility if they are re-employed within 24 months after the separation date.
- Employees who voluntarily resigned from their employment with PF&R will receive credit for prior time worked for the purposes of benefit eligibility, subject to management approval, if re-employed within six months after the resignation date. However, a new anniversary date will be established based on the date of rehire.
- Rehires shall be considered new employees, except where federal or state law requires otherwise [e.g., the Employee Retirement Income Security Act rules which apply to pensions, where state law applies to health insurance benefit reinstatement]

### ***Outside Employment Must be Approved (PFRVA Not Subject To)***

Outside employment is prohibited unless approved in advance by the Fire Chief. "Outside Employment" means any work performed by an employee, including self-employment, for which pay is received, whether by salary, wages, or commission, and which work is carried on in addition to District employment.

Outside employment performed by employees shall not be performed during or after working hours at any PF&R stations; the use of district facilities, equipment, services, and supplies is prohibited. For any questions or application instructions, please contact the Fire Chief.

### ***Employment Classifications***

Employee status is categorized to make distinctions in employment-related conditions and to aid in a better understanding of employment relationships within the District. Employees may be considered probationary, full-time or part-time, temporary, or on-call as described below:

Probationary: Newly hired or promoted employees within the probationary period. During this period, you are in training and under observation and evaluation by supervisors.

Regular Full-time: An employee who is regularly scheduled to work 30 hours or more per week. Classification normally is eligible for benefits.

Regular Part-time: An employee who is regularly scheduled to work less than 30 hours per week.

Temporary: An employee who is hired for a specified period of time, usually no more than six months. This classification is typically not eligible for benefits, except for those mandated by law.

Volunteer/On-Call: An employee who does not have a set schedule and works only when called upon.

Employees are further classified according to federal and state wage and hour laws as exempt or non-exempt, as defined below. Management will make the appropriate designation regarding the status for each new position or when a position changes substantially. If you are uncertain as to your status, ask your supervisor/manager.

Exempt: An employee who is exempt from the overtime pay and minimum wage requirements under federal and state laws. Exempt employees include managers, executives, supervisors, professional staff, outside sales representatives, owners, and others who are generally paid a salary and whose duties and responsibilities allow them to be exempt under federal and state law.

Non-exempt: An employee who is paid an hourly wage and whose job generally calls for the payment of minimum wage and overtime as specified under state or federal regulations.



## EMPLOYMENT RECORD KEEPING

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### ***Access to Personnel Files***

The District maintains a personnel record for each employee, and access to those records is restricted to authorized persons only. The records contain applications, written evaluations, performance counseling notices, correspondence, and other information pertinent to employment. Authorized persons are individuals in a direct line of supervision over the employee to whom the file applies or any management representative involved in a pending personnel action.

Your personnel file is available for review [except for any references and other material exempt from disclosure under state law] by making advance arrangements with the Fire Chief. We will provide copies of personnel records or files as required by law.

### ***Change in Personal Data***

Keeping your personnel records current can be important to you regarding pay, payroll deductions, benefits, and other matters. If you have changes in any of the following items of information, please notify the Office Administrator.

- Name
- Marital status
- Address
- Telephone number
- Dependents
- Beneficiary[ies]
- Person to be notified in case of emergency.
- Job-related physical or other limitations that impact employment
- Other information having a bearing on your employment.

# EMPLOYMENT RELATIONS AND CONDUCT

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We believe in treating people with respect and adhering to ethical and fair practices. All Public Officials are held accountable to the states Ethics laws found in ORS 244.

### ***Public Officials***

A public official includes anyone serving the State of Oregon or any of its political subdivisions or any other public body in any of the listed capacities, including as an “agent.” An “agent” means any individual performing governmental functions. Governmental functions are services provided on behalf of the government as distinguished from services provided to the government. This may include private contractors and volunteers, depending on the circumstances.

Upon employment with PF&R, you became a Public Official.

### ***Gifts***

During a calendar year, a public official, a candidate or a relative or member of the household of the public official or candidate may not solicit or receive, directly or indirectly, any gift or gifts with an aggregate value in excess of \$50 from any single source that could reasonably be known to have a legislative or administrative interest.

During a calendar year, a person who has a legislative or administrative interest may not offer to the public official or a relative or member of the household of the public official any gift or gifts with an aggregate value in excess of \$50.

During a calendar year, a person who has a legislative or administrative interest may not offer to the candidate or a relative or member of the household of the candidate any gift or gifts with an aggregate value in excess of \$50.

### ***Use of Official Position or Office***

A public official may not use or attempt to use official position or office to obtain financial gain or avoidance of financial detriment for the public official, a relative or member of the household of the public official, or any business with which the public official or a relative or member of the household of the public official is associated, if the financial gain or avoidance of financial detriment would not otherwise be available but for the public official’s holding of the official position or office.

Except:

- Any part of an official compensation package as determined by the public body that the public official serves.
- The receipt by a public official or a relative or member of the household of the public official of an honorarium or any other item allowed under ORS 244.042 (Honoraria).
- Reimbursement of expenses.

- An unsolicited award for professional achievement.
- Gifts that do not exceed the limits specified in ORS 244.025 (Gift limit) received by a public official or a relative or member of the household of the public official from a source that could reasonably be known to have a legislative or administrative interest.
- Gifts received by a public official or a relative or member of the household of the public official from a source that could not reasonably be known to have a legislative or administrative interest.
- The receipt by a public official or a relative or member of the household of the public official of any item, regardless of value, that is expressly excluded from the definition of “gift” in ORS 244.020 (Definitions).
- Contributions made to a legal expense trust fund established under ORS 244.209 (Application to establish fund) for the benefit of the public official.

A public official may not solicit or receive, either directly or indirectly, and a person may not offer or give to any public official any pledge or promise of future employment, based on any understanding that the vote, official action or judgment of the public official would be influenced by the pledge or promise.

A public official may not attempt to further or further the personal gain of the public official through the use of confidential information gained in the course of or by reason of holding position as a public official or activities of the public official.

A person who has ceased to be a public official may not attempt to further or further the personal gain of any person through the use of confidential information gained in the course of or by reason of holding position as a public official or the activities of the person as a public official.

A person may not attempt to represent or represent a client for a fee before the governing body of a public body of which the person is a member. This subsection does not apply to the person’s employer, business partner or other associate.

The provisions of this section apply regardless of whether actual conflicts of interest or potential conflicts of interest are announced or disclosed under ORS 244.120

***Honoraria***

A public official may not solicit or receive, whether directly or indirectly, honoraria for the public official or any member of the household of the public official if the honoraria are solicited or received in connection with the official duties of the public official.

A public official may receive of an honorarium or a certificate, plaque, commemorative token or other item with a value of \$50 or less; or receive an honorarium for services performed in relation to the private profession, occupation, avocation or expertise of the public official or candidate.

***Financial Interest in Public Contracts***

A person who ceases to hold a position as a public official may not have a direct beneficial financial interest in a public contract for two years after the date the contract was authorized.

You are required to inform us of any activity that is ongoing or planned that may be or is a conflict with these laws. We will work with the State Ethics commission to determine the appropriate steps for resolution.

Failure to meet these standards will result in investigation and, depending on the outcome, result in discipline up to and including separation.

# CONFIDENTIALITY

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## ***District and Customers***

At PF&R, employees have access to highly confidential and proprietary information, including information about our business plans and customers. Our customers trust us with confidential information and disclosing this information without authorization would have a materially adverse impact on our integrity and on our relationships with our customers. Employees must not disclose any information pertaining to the District or its customers without prior explicit approval of their managers/supervisors and must sign a form stating such.

No District records or information, including documents, files, records, computer files, and similar materials may be removed from our premises without permission from PF&R, except in the ordinary course of performing duties on behalf of PF&R. Additionally, the contents of District records or information otherwise obtained regarding business may not be disclosed to anyone except where required for a business purpose. This prohibition also applies to items posted on electronic media. Employees are subject to appropriate corrective action, up to and including termination, for revealing confidential information.

## ***Employee Records***

PF&R's philosophy is to safeguard personal employee information in its possession to ensure the confidentiality of this information. Additionally, the District will only collect personal information that is required to pursue its business operations and to comply with government reporting and disclosure requirements. Personal information collected by the District includes employee names, addresses, telephone numbers, e-mail addresses, emergency contact information, Equal Employment Opportunity data, social security numbers, date of birth, employment eligibility data, physical examination results provided by department physician, benefit plan enrollment information, which may include dependents' personal information, and school/college or certification credentials. All pre-employment inquiries, including reference check records, as well as former employee files are maintained in locked, separate areas and are not used by the District during business operations.

Personal employee information will be considered confidential and, as such, will be shared only as required and with those who have a need for access to such information. All hard copy records will be maintained in locked, secured areas with access limited to those who have a need for such access. Personal employee information used in business system applications will be protected under District proprietary electronic transmission and Virtual Private Network policies and security systems. Participants in District benefit plans should be aware that personal information will be shared with plan providers as required for claim handling or record keeping needs.

District-assigned information, which may include District charts, department titles and staff charts, Designated Positions, department budgets, District coding and recording systems, telephone directories, e-mail lists, and District facility or location information and addresses, is considered by the District to be proprietary District information to be used for internal purposes only. The District retains the right to communicate and distribute such information as it feels necessary to conduct business operations.

If an employee becomes aware of a breach in maintaining the confidentiality of any personal information, the employee should report the incident to your direct supervisor. The district administration has the responsibility to investigate the incident and take or recommend corrective action. Please understand that the reasonableness of actions taken in these circumstances will be taken into consideration. Examples of the release of personal employee information that will not be considered a breach include the following:

- Release of partial employee birth dates [*i.e.*, day and month, which is not considered confidential and will be shared with supervisors/managers who elect to recognize employees on such dates].
- Personal telephone numbers or e-mail addresses may be distributed to supervisors/managers to facilitate District work schedules or business operations.
- Employee identifier information used in salary or budget planning, review processes, and for timekeeping purposes will be shared with supervisors/managers.
- Employees' District anniversary dates will be distributed to appropriate supervisors/managers periodically.
- Employee and dependent information may be distributed in accordance with open enrollment processes, for periodic benefit plan changes, or for benefit statement updates.

Should a security breach occur, you will be notified in writing as soon as possible.

## WORKPLACE RULES

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PF&R believes policies and procedures are essential for the orderly operation of our business and for the protection and fair treatment of all employees. As a result, we have clearly identified performance expectations so that each employee behaves according to our workplace standards. Courtesy and common sense should always prevail. The following work rules are not all-inclusive, but serve as guidelines to demonstrate the work behaviors considered important to PF&R

1. You are expected to be at work on time, to stay until your workday ends, and to do the work assigned or requested of you. If you are unable to be at work on time, you are expected to contact your immediate supervisor promptly.
2. You are expected to regard your workplace with respect and attention. PF&R records, equipment, and property are to be treated carefully and appropriately. You are responsible for those items in your custody and will be held accountable for their maintenance, appropriate use, and accuracy.
3. You are expected to act in accordance with all appropriate codes, laws, regulations, and policies, regardless of whether they are set by PF&R or by outside regulatory bodies.
4. You are expected to conduct yourself in a professional manner, exhibiting a high regard for our customers, vendors, business associates, and for co-workers. No breach of professional behavior [abusive language, harassment, personal business during work time, *etc.*] will be condoned. This also applies to alcohol consumption when representing PF&R in a business or social capacity.
5. You are expected to maintain the confidentiality of District information or customer information in your possession [*i.e.*, personnel information, trade secrets, *etc.*].
6. You are expected to wear clothing that is neat in appearance and consistent with a professional atmosphere, keeping in mind the impression it has on customers, visitors, and other employees as well as the need to promote organization and employee safety. Good individual judgment is the best guideline, but management retains the right to decide what dress is appropriate.

This information regarding our behavioral expectations should help guide employee actions. You are urged to use reasonable judgment and to seek advice in doubtful or unclear situations. If all employees do their best to meet both the spirit and intent of these guidelines, disciplinary issues will be minimal. It is our policy to resolve conduct and performance problems in the most informal and positive manner possible; however, conduct which falls outside of the above guidelines will result in corrective action, up to and including termination.

We also believe that all of our employees should have an opportunity to be heard in matters involving discipline; therefore, we have adopted a formal Dispute Resolution Procedure, which can be found in this Handbook.



## WHISTLEBLOWER PROTECTIONS

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PF&R encourages any employee with knowledge of an illegal or dishonest activity to report it to a direct supervisor or any management representative with whom you feel comfortable speaking. All such issues will be promptly investigated with the intent to determine fault and institute any appropriate corrective measures. Examples of illegal or dishonest activities are violations of federal, state, or local laws; billing for services not performed or for goods not delivered; and other fraudulent financial reporting. Any employee wishing for more information can obtain further details from the Fire Chief.

If an employee has knowledge of or a concern of illegal or dishonest fraudulent activity, the employee should immediately contact a direct supervisor or any management representative with whom you feel comfortable speaking. The employee must exercise sound judgment to avoid baseless allegations. An employee who intentionally files a false report of wrongdoing will be subject to corrective action, up to and including termination.

Whistleblower protections are provided to maintain confidentiality and to prevent retaliation. Although someone's identity may have to be disclosed to conduct a thorough investigation, to comply with the law, and to provide accused individuals their due course, the privacy of the individual making the report will be protected to the extent possible. PF&R will not retaliate against a whistleblower. This includes, but is not limited to, protection from retaliation in the form of an adverse employment action such as termination, compensation decreases, or poor work assignments as well as threats of physical harm. Any whistleblower who believes retaliation has occurred must contact a direct supervisor or any management representative with whom you feel comfortable speaking immediately. In incidents involving the Fire Chief, the District Board President shall be notified. The right of a whistleblower to protection against retaliation does not include immunity for any personal wrongdoing that is alleged and investigated.

All reports of illegal and dishonest activities will be promptly submitted to the Fire Chief who is responsible for investigating and coordinating corrective action. Incidents involving the Fire Chief will be investigated by the District Board of Directors.

## DRESS CODE AND GROOMING

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Employees contribute to the atmosphere and reputation of PF&R in the way they present themselves. A professional appearance is essential to a favorable impression with our community. Good grooming and appropriate dress reflect employee pride and inspire community confidence.

We are committed to creating a diverse, inclusive, and equitable workplace that values and respects all individuals, regardless of their natural hair texture and hairstyle. We recognize that natural hair is an essential part of self-expression and cultural identity and discrimination based on these attributes is not acceptable in our District.

A professional appearance includes the following:

- Beards are not allowed for personnel who may enter an environment that is immediately dangerous to life or health to ensure correct fit of respiratory PPE.
- All types of jewelry, hairstyle, fingernails, sideburns, and mustaches may not interfere with PPE or safety of the member.
- Tattoos, body art, or brands that do not convey a professional image shall not be visible.

Management may make exceptions to the Dress Code for special occasions. An employee unsure of what is appropriate should check with the designated manager or supervisor.

Managers have the discretion to determine appropriateness in appearance. Employees who do not meet a professional standard may be sent home to change and may not be paid for that time off. A basic essential of appropriate dress includes the need for clothing to be neat and clean.

Under each uniform class listed below, examples of typical situations are given to help members to select the appropriate uniform class to wear when working a duty shift or attending events.

- Class A uniform – while representing the PF&R during formal events
- Class B uniform – Public presentations, fire inspections
- Class C uniform – Normal station wear

Members of PF&R will wear the approved uniform of PF&R while performing their official duties. In certain circumstances, the wear of appropriate civilian clothing is preferable and is authorized. These circumstances include, but are not limited to:

- Chief Officers at their discretion.
- Members representing PF&R while attending seminars, training sessions or social functions.
- Members of the District while responding to or working at emergency incidents where changing into a Fire District uniform would delay or prolong their response to the emergency.

## COMMUNICATION AND SOFTWARE SYSTEMS

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### *Electronic Communications Systems*

PF&R provides electronic communication systems to maintain superior communications both within the District and with outside clients and vendors. You are encouraged to learn about these

tools and how to use them. This policy provides directions for you regarding access and disclosure of information when using these communication systems. All employees and others outside the District who may use the systems are expected to be aware of and support this policy.

Our electronic communication systems include computers, software, electronic mail (e-mail), copiers, fax machines, telephones, cell phones, two-way radios, voice mail, messengers, and various online services. All of these systems are operated and managed based upon this policy.

These systems and any other informational, storage, or retrieval services that the District provides are District tools and are to be used for business purposes only during business hours. Use of District systems during business hours for other than work-related purposes should be minimal and must not impact business operations.

The use of these systems is not private or confidential. Within the bounds of current and future laws, the District reserves and intends to exercise the right to review, audit, intercept, access, and search these business systems at will, monitor data and messages within them at any time and for any reason, and disclose selected contents without notice or other restrictions. Messages sent through these systems remain the property of the District.

As an employee, you must not permit any proprietary or confidential information of PF&R to enter the public domain through electronic transmissions. Examples of the District's proprietary and confidential information are provided in the Confidentiality Policy. Also, these systems shall not be used to receive or distribute copyrighted materials, trade secrets, proprietary information, or similar materials from/to outside the District without prior authorization.

Any messages or communications used through this system are subject to our anti-harassment, anti-discrimination, and non-solicitation policies. You are expected to carefully compose and review the wording, tone, and content of your communications before transmission.

You should check with your supervisor if you have any questions about the proper use of communication or software systems. All system users who discover violations of this policy are expected to notify their supervisors or managers immediately. Improper use or violation of this policy can result in corrective action, up to and including termination.

### ***Electronic Mail System***

You are reminded to be courteous to other users of the e-mail system and to always conduct yourself in a professional manner. E-mail messages are sometimes misdirected or forwarded and may be viewed by people other than the intended recipient. You should write e-mail communications with no less care, judgment, and responsibility than you would use for letters or internal memoranda written on District letterhead.

You should know that even when a message is erased through e-mail, it is still possible to retrieve and read that message. Even though the District reserves the right to retrieve and read any e-mail messages, those messages are to be treated as confidential by other employees and accessed only by the intended recipient. We expect employees to respect others' privacy and not retrieve or read electronic messages for which they are not the intended recipient unless authorized. The use of passwords for security does not guarantee confidentiality; all passwords to District systems must be disclosed to the District upon request.

### ***District-owned Personal Computers***

To protect the integrity of our systems, all software used on our computers must be registered with PF&R. Personal or downloaded software may only be installed after written authorization from that individual. A virus check of all such software must be made immediately before it is installed on any District computer. A virus check must also be conducted on any electronic devices originating from or used on any computer outside of the District prior to its use with a District-owned computer. The copy or transfer of District-owned software may occur only with the written authorization of the Fire Chief.

### ***Laptop Security***

All staff that are issued laptops and other computer-related equipment will be required to meet security precautions and procedures as recommended by PF&R's informational technology provider.

### ***Mobile Devices***

#### **Allowing Remote Wipe Provisions/Data Liability**

If you are connected to the District's server, understand that making this connection via a mobile device may compromise the privacy of certain sensitive information. Confidential electronic information, including personally identifiable information, must be protected to prevent it from being exposed if the device on which the information was accessed is lost or stolen. To protect this information, the District retains the right to delete data and applications from any device that contains the District's information. ***This right to delete such information may be exercised remotely or on-site if the District determines such action is necessary to protect confidential, sensitive, or proprietary information. Please understand that in downloading any such information to a personal mobile device, you are consenting to the District's ability to delete this information at any time.*** This policy covers mobile devices such as smart phones, tablets, laptops, and any similar devices. Please ensure that you regularly sync any personal data [e.g., applications, information, photos] to another device/computer for safekeeping, as the wipe command does not differentiate between business and personal information.

A PIN-based lockout is required, and the PIN must be given to the Information Technology department upon request.

It is critical that any loss or theft of a mobile device, including laptops, be immediately reported to your direct supervisor.

### ***Social Media and Networking***

#### ***Personal Use***

When any employee is using District-provided computers or cell phones or is representing the District via social networking activity, that individual is expected to represent the District in a professional and positive light. PF&R wishes to use social networking exclusively to its advantage, preventing and minimizing any negative outcomes. This includes ensuring that all employees will be free from harassment and unprofessional behavior when utilizing or consuming social media; therefore, employees authorized for its use must abide by all applicable laws [including copyright] and ethical considerations.

### ***Business Use***

PF&R Public Information Officers may use social networking websites to conduct District business, as long as such use is authorized and complies with the District's policies. District logos or other District information must conform to pre-approved marketing concepts and standards.

In the case that a social media account is set up for business purposes, the District has the right to review, edit, and delete content associated with the account. The District will have access to information associated with the account such as the username and password, and any content associated with the account will be considered the property of the District. If an employee separates from PF&R, the District has the right to assume control of this account.

### ***Monitoring***

While the District does not routinely monitor social networking sites, other employers, Districts, and individuals do monitor and share information found on social networking websites. Again, posted information is public information.

### ***Protection***

Social networking sites collect profile information for advertising opportunities and criminal reasons. Phishing (e-mail messages asking for username and passwords, etc.) and spamming are two downsides. Never click on links asking for personal or confidential information. Heed security warnings and pop-ups. Use of these sites may mean more SPAM sent to your e-mail account. If possible, disable the ability of others to post HTML comments to your home page. When accessing these sites, use caution when you see a posting or link that looks suspicious; when in doubt, delete it. Viruses and spyware may damage the District's operating system, compromise data, or expose your privacy and that of others you communicate with via e-mail and social media sites.

Be aware that others may piece together personal information for identity theft purposes. Be prudent in making comments or posts which reveal your or others' travel plans or divulge other safety-sensitive and private information.

It is critical that any loss or theft of a mobile device, including laptops, be immediately reported to the Chief. Security of these devices should always include two (2) levels (*i.e.*, locked in a trunk if kept in a car; locked in a hotel safe, not left out in a hotel room; etc.) of safeguarding. Failure to ensure this minimum level of protection may leave an employee responsible for the cost of the device or loss of company-related information addressed in this policy, and further corrective action, up to and including termination.

### ***Prohibited Conduct***

Behavior and judgment in an electronic environment should mimic behavior in a physical setting. Employees are expressly prohibited from posting content that is malicious, abusive, threatening, intimidating, coercing, profane, disruptive, discriminatory, or harassing. Defamatory statements

are prohibited and employees should be aware they are personally responsible for the legal consequences of such statements.

Nothing in this policy should be interpreted as limiting an employee's right to engage in legally protected speech or other activity. Failure to adhere to these standards and to use appropriate protocols will lead to further corrective action, up to and including termination.

### ***Voice Mail System***

The voice mail system at PF&R is the property of the District and is provided for use in conducting District business. All communications and information transmitted by, received from, or stored in this system are District records and property of PF&R. The voice mail system is to be used for business only; use of the system for personal purposes is prohibited. You have no right to personal privacy in any matter stored in, created, received, or sent over the voice mail system. PF&R, in its discretion as owner of the voice mail system, reserves the right to monitor, access, retrieve, and delete any messages stored in, created with, received by, or sent over the system for any reason and without employee permission. You are not authorized to retrieve or listen to any voice mail messages that are not sent to you.

### ***Cell Phones and Telephone Usage***

PF&R realizes that employees must occasionally make and receive personal telephone calls at work. Such calls must be kept to a minimum and should impact your work as little as possible.

Any use of a cell phone while driving may present an unsafe condition for the driver, other employees, and the general public. The District prohibits the use of cell phones while driving, except when hands-free accessories are used. In cases where a cell phone call is necessary, employees must adhere to all federal, state, and local rules and regulations regarding such to help ensure the safe operation of both District-owned and private vehicles.

**Regardless of the media or device used, typically information generated or exchanged for the purpose of government work is subject to Public Records laws. While not all information is accessible by the public our District is required to maintain these records.**

For additional information, please refer to the IT Portion of the Policy Manual.

## PERFORMANCE MANAGEMENT AND REVIEW

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To establish a meaningful performance evaluation system upon which PF&R can continuously monitor the effectiveness of District operations and employee performance, all District members will receive regularly scheduled annual formal performance evaluations from their direct supervisor. Informal evaluations will be conducted as needed. Any situation including but not limited to a disciplinary action above a written warning, management will seek legal counsel.

The objectives of our performance management and formal appraisal process are to:

- Ensure that employees know their individual performance against established performance standards;
- Determine how well the District is doing in assisting employees with work performance and meeting goals;
- Ensure communication and two-way feedback;
- Provide a consistent, objective, and fair method of making compensation decisions;
- Provide a tool for career planning; and,
- Provide a permanent record of employee performance and District contributions.

Managers and supervisory personnel are accountable for providing employee development actions designed to improve and enhance employee performance such as:

- Reasonable employee training;
- Assigning, directing, controlling, and reviewing employee work;
- Assisting employees in correcting deficiencies; and,
- Objectively evaluating employee performance during the evaluation period.

Our performance appraisal program is intended to be participatory and equally involves both your input and your supervisor's. This allows you to contribute to the growth and improvement of the District. You are encouraged to:

- Inquire about your performance periodically;
- Accept additional responsibilities and show initiative;
- Review opportunities for advancement within the District;
- Ask for assistance in developing a goal-oriented path for advancement within the department or District; and,
- Learn about training available to assist you in improving your skills or qualify you for a promotion or lateral transfer.

Performance evaluations serve as one factor in decisions related to employment such as training, merit pay increases, job assignments, employee development, promotions, and retention.

Evaluations identify specific performance levels as compared to established standards, acknowledge the merit of outstanding performance, and prescribe the means and methods of improving performance deficiencies.



## CORRECTIVE ACTION

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Everyone benefits when we work together and conduct ourselves in a manner that reflects the best interests of both the District and its employees. It is the philosophy of PF&R to correct performance deficiencies and address violations of policies and work rules in order to correct situations.

You will be informed if corrective action is necessary as soon as possible after any performance problem has been identified. Your manager or supervisor will discuss the situation with you, explaining this policy and the necessity of corrective action to avoid additional disciplinary actions.

Corrective action may include any of a variety of actions depending on the circumstances and severity of the particular situation.

Corrective actions taken at the discretion of management may include **any** of the following:

- Verbal counseling with you, which will be confirmed in writing by your supervisor and placed in your personnel file.
- Written warning, which will be placed in your personnel file.
- Suspension, which will be confirmed in writing for your personnel file. Suspension is normally used to remove an employee from the District's premises during an investigation or as a disciplinary action. A suspension may be paid or unpaid. If you are suspended, it will be documented in your personnel file.
- Demotion, which will be documented in your personnel file.
- Termination, which will be documented in your personnel file.

The corrective action process will not always commence with verbal counseling or include every step. The above options are not to be seen as a process in which one step always follows another. Some acts, particularly those that are intentional or serious, warrant more severe action on the first or a subsequent offense. Consideration will be given to the seriousness of the offense, any change in behavior, intent and the circumstances surrounding the offense.

Counseling, verbal warning and written warnings may be undertaken by a direct supervisor with prior approval from the Fire Chief. Suspension with or without pay, demotion and discharge require prior approval from the Fire Chief before the action is taken. Legal counsel will be solicited by District administration prior to any actions leading up to suspension, demotion, and discharge.

## GRIEVANCES

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A grievance is defined as any dispute arising between the parties as to the application, interpretation or meaning of any provision of employment.

Grievances will be processed in the following manner and within the following time limits:

STEP 1. A grievance shall be submitted to the Fire Chief within fifteen (15) calendar days of the date the aggrieved party knew or reasonably should have known of the action giving rise to the grievance. The grievance shall be reduced to writing, signed by the employee, PFRVA or Union and shall include:

- a) A statement of the grievance and the facts upon which it is based;
- b) The remedial action requested;
- c) The provision(s) of the agreement in dispute.

The Fire Chief shall meet with the aggrieved party within ten (10) calendar days of receipt of the grievance and render a decision in writing within ten (10) calendar days thereafter.

STEP 2. If the grievance remains unresolved at Step 1, the grievance may be submitted in writing to the District Board with all pertinent information within fifteen (15) calendar days of the date of the Fire Chief's response at Step 1. The Board or its representative shall meet with the aggrieved party and shall render a decision in writing within twenty (20) calendar days of the Step 2 grievance hearing. The Board of Directors may, in its discretion, elect not to review the grievance. In which case, the grievance shall move to Step 3. The total time for Step 2 shall not exceed forty-five (45) days from submission to the Board and decision.

STEP 3. If the grievance remains unresolved at Step 2, the grievance will, by mutual agreement, be submitted for grievance mediation through the state Conciliation Service of the Employment Relations Board. The District and aggrieved party shall each be responsible for payment of the fee for grievance mediation. Each party shall be responsible for any other costs of processing the grievance through mediation. If the parties cannot agree to mediation, or if mediation proves unsuccessful, the grievance shall advance to Step 4.

STEP 4. If the grievance is not resolved to the satisfaction of either the employee or the aggrieved party at Step 3, the aggrieved party shall within fifteen (15) calendar days of the Board's decision notify the Board of its intention to proceed to arbitration on the employee's behalf. Upon presentation of such notice to the Board by the aggrieved party, the parties shall request a list of seven (7) arbitrators from the Oregon Employment Relations Board.

Within fifteen (15) calendar days of the receipt of the list of the arbitrators, the parties shall select a neutral from the list by alternately striking the names. The aggrieved party shall strike the first name. This process shall not preclude the parties from mutually agreeing to a particular arbitrator.

# COMPENSATION

## **PAY ADMINISTRATION (PFRVA NOT SUBJECT TO)**

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PF&R values high quality work from its employees and is committed to compensating employees for their efforts and results. It is our intent to provide a competitive compensation package that will attract, retain, and motivate employees. It is also our intent that policies and pay practices be administered consistently throughout the District to ensure internal equity is achieved.

Your pay as a new employee is established based on the pay level of current employees performing work of comparable character and based upon factors such as your previous experience, and education. This policy will be administered and interpreted in accordance with applicable federal and state laws and regulations.

### ***Pay Increases***

It is PF&R's policy to reward you with increases in pay for dedication in your work, extra effort, and contributory performance. Recommended increases are not effective until approved by both the next level of management and Fire Chief, **unless stated otherwise in an employment contract.**

Because information about your rate of pay and any increases is sensitive and personal, we ask that you exercise discretion and care regarding the discussion of these matters.

# **PAY PRACTICES (PFRVA NOT SUBJECT TO)**

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## ***Paydays***

You will be paid monthly. Paydays are generally on the 5<sup>th</sup> of each month. If a payday falls on a Saturday, Sunday, or banking holiday, paychecks will be distributed on the Friday prior to the established payday. If a payday falls on a District holiday, you will receive your check on the last workday prior to the holiday.

## ***Payroll Deductions***

Certain mandatory and elective deductions which are made from employee pay are noted on the paycheck stub. The only deductions made are those mandated by law or authorized by you in writing.

## ***Delivery of Paychecks***

Your paycheck will be direct deposited into the account of your choosing. You may elect to have hand-delivered to you each payday. Paychecks will not be delivered to anyone else without your written request.

## ***Method of Payment***

Each pay period you will receive a paystub with all financial withholdings and accruals.

## ***Employee Withholding Allowance Certificates (Form W-4)***

You are required to furnish the District with an Employee Withholding Exemption Certificate (W-4) at the time of hire. You may file a new W-4 form any time. When you submit an updated Form W-4, the District will implement the desired changes by the start of the first payroll period ending on or after the 30<sup>th</sup> day from the submission date. We encourage employees to seek tax advice if they have questions about withholding amounts.

## ***Time Records for Employees***

The time card/time sheet is a record of time worked and must be filled out monthly. It provides a permanent record of time spent on the job, indicating the exact time you worked. Each will be issued a time card at the start of the pay period.

Time cards should be reviewed carefully for completeness and accuracy at the end of each week by the employee. Office Administrator and Fire Chief will review and initial time cards each pay period. Time cards must be completed via computer. If an error needs to be corrected, the correction should be emailed to the Office Administrator with details of the error. You should never allow someone else to make entries on your time card. Willfully falsifying a time card will be grounds for corrective action, up to and including termination.

## ***Dispute Resolution Process for Paycheck Errors***

If you have any questions regarding your pay or feel a manager or supervisor has made a change to your pay that you do not believe is accurate, please contact the Fire Chief.

## ***Final Paycheck***

While we request that you give us at least 10 working days' advance notice prior to departure when resigning or retiring from the District, if you provide us with at least 48 hours' notice

(excluding holidays and weekends) you will receive your final paycheck on the last day worked. If less notice is given, the final paycheck will be provided within five business days (excluding weekends and holidays) or on our next regularly scheduled payday, whichever occurs first. Final paychecks will include all wages earned through the last workday plus payment for any accrued and vested benefits that are due and payable at separation.

# HOURS OF WORK AND WORK SCHEDULES

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## ***District Hours***

The general office hours at PF&R are 8:00 a.m. to 5:00 p.m., Monday through Friday.

Specific workday and workweek schedules for each employee will be determined from time-to-time by the appropriate manager based on the District's needs. We will notify you of any changes in workdays or workweek schedules one week prior to the effective date of change. Management reserves the right to modify schedules consistent with the needs of the District. Weekly scheduled hours are identified in your Job Description.

If you are a non-exempt employee, you should not begin work before your normal starting time or continue working beyond the normal quitting time without explicit advance approval from your supervisor.

## ***Overtime and Compensatory Time***

No employee shall work overtime without the advance authorization of the Fire Chief or his/her designee, except in emergencies when the Fire Chief or his/her designee may not be reached. Emergency is meant to include anything that is of sufficient impact as to adversely affect emergency response.

Employees whose duties including firefighting, and the performance of duties incidental to firefighting, and who qualify under the Fair Labor Standards Act, shall be paid time and a half for any hours worked over contracted hours found in your job description. This section shall not apply to the Fire Chief or administrative personnel, who are otherwise exempt from overtime requirements under applicable law. Other employees, who are not exempt from overtime requirements, shall be paid time and a half for any hours worked over eight (8) in a day or forty (40) in a week.

Overtime may be compensated with paid time off at the rate of one and one-half (1.5) hours for each overtime hour worked with a cap of 110 hours of accrual.

## ***Meal and Rest Periods***

Meal and rest periods will be provided for you according to any applicable state regulations. Supervisors will review these and establish schedules. Non-exempt employees are not permitted to work through a meal period unless approval from a supervisor, in an emergency situation, is obtained before or during the scheduled meal break. In these situations, the meal period will be paid time.

Employees working five (5) or more hours in a day shall receive a scheduled meal period of not less than thirty (30) minutes, which shall be scheduled, as near as practical, to the middle of the work shift.

Employees shall receive one fifteen (15) minute rest period for each half of a work period, in addition to any meal periods, which may be allowed. However, if the shift is four (4) hours or less, only one rest period will be allowed.

The rest periods shall be scheduled, insofar as is feasible, approximately midway through the segment of work. Rest periods will not be scheduled in connection with a lunch period or at the end of a shift.

Meal periods will be considered paid time for firefighters who are subject to the fifty-six (56) hour work-week under FLSA. Unless otherwise authorized, meal periods will be unpaid for any employee who is not subject to the fifty-six (56) hour work-week under FLSA, or otherwise exempt from overtime pay requirements under applicable law. Employees, that are not firefighting employees, will not remain on duty or perform any work related task during meal periods without the express authorization of the Fire Chief or his/her designee.

Firefighting employees may not leave the District during rest or meal periods without prior approval of the Fire Chief or his/her designee. Firefighter employees must monitor the emergency radio frequency at all times, including rest and meal periods.

Firefighting employees, who become aware of any emergency that requires their immediate presence while they are taking a meal break or a rest break, will respond. Failure to respond appropriately to any emergency will be grounds for disciplinary action.

When a firefighting employee must cut short a meal period or rest period to respond to an emergency, or to conduct District business, the meal or rest period will be rescheduled during that work period, if possible. Since personnel of this District are frequently on duty without supervision, it shall be their responsibility to choose rest periods and meal periods at times during their work periods least likely to conflict with the performance of their duties.

### ***Lactation***

PF&R promotes and supports the practice and need for employees to express breast milk on its premises upon their return to work.

Until their babies are 18 months old, employees may take reasonable rest periods to express breast milk. Nursing breaks may be taken concurrently with regular meal and rest breaks, although additional reasonable break time will be made available, as needed. Management and employees will work together to find mutually agreeable hours of work and breaks which support the continuation of expressing breast milk.

If an employee perceives or observes adverse treatment with respect to the expression of breast milk, a supervisor/manager should be informed immediately.

PF&R will provide a private space with an electrical outlet, within the office building, to express breast milk. This space may vary according to available empty rooms. Hand washing facilities and a refrigerator will also be available at all sites and appropriate signage for privacy will be supplied.

Employees will be responsible for the storage of the expressed milk. The milk, if stored in the refrigerator provided, must be clearly labeled with the employee's name. To ensure the safety of stored breast milk, it is recommended that the container used to store the milk be sealed in a plastic bag to prevent contamination.



***Social and Recreational Activities***

Participation in off-duty social or recreational activities such as District picnics and holiday parties are entirely voluntary. Participation or nonparticipation will not affect your wages, hours, working conditions, or present or future employment opportunities.

***Inclement Weather and Emergency Closures***

Emergencies such as severe weather, fires, power failures, earthquakes, and other natural disasters can disrupt District operations. In extreme cases, these circumstances may require the closing of our office for non-essential staff.

In the event that PF&R makes the decision to close the office, the closure will be announced via an alert from the Fire Chief. It is the responsibility of each employee to check for updates.

Non-Essential Employees may be asked to work from home during emergency closures of the office.

## TELEWORK OR TELECOMMUTE

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Both telework and telecommute are a flexibility that may be available to some positions within the District. These are two different arrangements. Telework is the planned practice of regularly working from a non-District address. This is most typically the employee's residence. Telecommute is the planned practice of occasional or intermittent work from a non-District address. This is most typically the employee's residence.

All telework and telecommute arrangement require the prior approval and changed at the discretion of the Fire Chief. Telework and telecommute may be permissible for some jobs and not all jobs.

Employees are responsible for ensuring a safe work environment when telecommuting or teleworking. Employees are also responsible to meet the expectation of their job regardless of where the job is done. Supervisors are responsible for monitoring compliance with these types of agreements, relevant policies, performance standards, expectations for work product and productivity, and time accountability.

Any employee who is teleworking or telecommuting must be available during established work hours and provide timely response to email, phone calls etc. Absences, including unavailability during work hours, must be pre-approved. Employees must account for all time worked. Supervisors may consider an employee's request to alter regular work hours in the same way they would evaluate these requests for a person working at a District address.

An employees' salary, benefits and insurance coverage does not change as a result of teleworking or telecommute.

Employees are responsible for the utilization of PF&R networks while working remotely in a safe and secure manner as directed by Information Technology provider.

As mentioned above these are planned arrangements. Employees and supervisors must work together to determine if an arrangement can be made and the details of the arrangement.

### **Information Technology**

While any equipment supplied by the District will be maintained by or at the direction of District, employees are responsible for the safe and secure transportation of equipment to and from the office.

Employees are expected to have sufficient telephone arrangements to perform their work and to participate in telephone conferences during agreed-upon work hours.

Employees are expected to have sufficient Internet access if work assignments require use of Web resources in the performance of their duties while working at a remote worksite.

The District will determine, with information supplied by the employee and the supervisor, what equipment will be supplied for each telecommuting situation. The employee must sign an

inventory of District property and agree in writing to take appropriate action to protect the inventoried items from damage or theft.

All equipment supplied by the District will be maintained by or at the direction of District. Equipment supplied by the employee, will be maintained by the employee. The District accepts no responsibility for damage or repairs to employee-owned equipment.

All equipment and software supplied by the District are only for District business and must comply with the District's security and maintenance policies and practices. Portable equipment must, at all times, have District authorized security measures installed and running

If the teleworking employee provides equipment, the employee provided equipment must comply with District's security and maintenance policies and practices, and any additional safeguards required by the District.

Employees will notify the District immediately in the event of a breakdown or other issue with supplied equipment, software or other materials. Employees will follow the District's direction regarding any necessary repair, update, replacement, etc.

Upon separation of employment, or discontinuation of a planned arrangement, whichever comes first, all District property issued to the teleworking employee must be returned.

**Data** stored on any employee's personal electronic equipment is subject to public records requests and discovery, and to review by the District at any time.

### **Security**

Employees are expected to ensure the protection of District and district information accessible from their home office as directed by Information Technology provider.

### **Physical Security**

Employees are expected to ensure physical office security by taking steps like keeping proprietary material in locked file cabinets and desks, securing doors, windows, hiding devices when not in use, and any other measures appropriate for the job and the environment.

Employees will follow all District policies related to information and data security. Complying with these policies mitigates risk and ensures an appropriate level of security for confidential information, paper and electronic, in transit or at the alternate worksite.

Performance of illegal activities through the District network or on District time by any user is prohibited. The employee bears responsibility for and consequences of misuse of their access.

The IT Department will confirm that the user's device does not contain any traces of protected, sensitive, District, or proprietary information and delete any protected, sensitive, District and/or proprietary data, licensing, and information remaining on the device.

### **Technology Support**

The IT Department will only provide device support that relates to District devices and connection.

## **EMPLOYEE-INCURRED EXPENSES AND REIMBURSEMENT**

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**PF&R** will pay all actual and reasonable business-related expenses you incur while performing your job responsibilities. All such expenses must be pre-approved by Fire Chief before payment will be made.

### **Expense Reimbursement Procedure and Reports**

Requests for expense and mileage reimbursement must be submitted on an as needed basis. Supporting documentation and/or itemized receipts must be provided to each request.

Expense reimbursements will not be paid unless and/or until all itemized receipts are provided or, if lost, a Missing Receipt Documentation Form must be completed and submitted.

### **Mileage Reimbursement**

Mileage Reimbursement is available when there are no district vehicles available and preapproval by the Fire Chief is acquired. While driving on behalf of PF&R and in the course and scope of duties assigned, liability would accrue to PF&R for negligent actions. As such, employees are encouraged to follow all rules of the road and drive courteously. Coverage provided by PF&R for damages to the employee's own vehicle is secondary to any other collectible coverage. Employees are encouraged to have comprehensive and collision coverage on vehicles used for PF&R business.

When you use your own vehicle for District business, you will be reimbursed for District-related business travel at the current IRS determined rate per mile.

In order to recover these costs, a Reimbursement Request Form must be signed by you and dated, signed by the Fire Chief, and submitted to the Office Administrator for processing according to policy. If you have questions about Reimbursement Request Forms and mileage allowances, please ask.

### **Credit Card Payment**

If a credit card is provided to you, the employee, all receipts must be provided immediately to the Office Administrator for the credit card reconciliation process. You must follow the protocol for reconciliation of your statement and submission of documentation as required by the District.

Employees may expense and/or use a District provided credit card, for business related activities or incidental supplies following IRS guidelines.

### **Overnight Travel and Meal Expense Reimbursement**

If an employee is traveling overnight on a work-related activity, the employee may expense lodging, food, beverage and any incidental expenses that are necessary and business related.

### **Meal Reimbursement Limits**

PF&R will not reimburse more than \$50 per day unless approved in advance by the Fire Chief; these maximums are inclusive of gratuity. Alcoholic beverages are not subject to reimbursement.

**Transportation Expense Reimbursement**

Transportation costs may only be expensed upon prior approval. Transportation costs include such items as airfare, airport parking, hotel shuttles, automobile rental and fuel for such rental.

**Spouse/Guest Expense Reimbursement**

PF&R will not pay for meals or entertainment of spouses/guest/significant others.

PF&R expects its employees to use good judgment and reserves the right to deny an expense if, in management's belief, it is unreasonable.

## PAY EQUITY

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PF&R strives to ensure all employees receive an equitable total compensation package based on a variety of factors relating to their position, job performance, education, and experience. From time-to-time, employees performing work of comparable character may have different compensation levels. Any such differences will be based on PF&R's objective processes for evaluating an employee's work and one or more of the following factors: seniority, merit, quantity or quality of work, workplace location, regular and necessary travel, education, training, experience, or any combination of those factors. Employees who believe they are not being compensated fairly are encouraged to discuss the matter with the Fire Chief to obtain clarification.

# BENEFITS



## PURPOSE AND POLICY

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PF&R strives to provide equitable and cost-effective benefits for employees in recognition of the influence benefits have on employees' economic and personal welfare. Paid in various benefit forms on your behalf, the total cost of providing the benefit program is a significant supplement to your pay and should be viewed as additional compensation.

Policies, provisions, and procedures that govern the District's benefit program apply to all regular full-time and part-time employees, whether exempt or non-exempt, unless otherwise stated in a particular benefit plan. Some benefits may not apply to volunteer, temporary or on-call employees.

Some benefits may accrue during your new-hire probationary period, but in most cases eligibility to use these benefits will not occur until you obtain regular employee status or meet other conditions of employment specified in the Handbook or contained in the benefit policy/plan booklets.

### ***Benefit Pro-ration and Employee Cost Sharing***

If you are a regular part-time employee, your benefits are prorated based upon the number of hours you work. Essentially, you accrue vacation and sick leave benefits at a lower rate than a full-time employee because your accrual rate is based on fewer hours.

Discretionary employee benefits not mandated by state or federal law are selected and controlled by PF&R. Decisions to provide these benefits are based on such considerations as cost, composition of our workforce, operational efficiency, and desirability of benefit provisions. When costs of discretionary insurance benefit plans exceed the District's interest in or ability to pay the full premium, we will require you to share in the cost of your coverage.

### ***Benefit Design and Modification***

PF&R reserves the right to design plan provisions and to add, eliminate, or otherwise modify the benefits described in this Handbook or elsewhere in plan documents when it is in the District's best interest, **unless stated otherwise in an employment contract**. Consider that changes to benefits may occur at management's discretion prior to making a serious, long-term decision based solely on current benefit offerings.

### ***Benefit Plan Documents***

You'll receive summary plan descriptions upon eligibility and enrollment. The benefit programs are explicitly defined in legal documents, including insurance contracts, official plan texts, and trust agreements. In the event of a conflict between these documents and this policy, the plan documents govern. These official documents are available from the Office Administrator for your review. We ask that you refer any questions about this information to the Office Administrator.

Individual benefits may be modified, become more expensive, or may even be eliminated in the future because of cost increases or as a result of changes in our business situation or economic conditions. We encourage you to be thoughtful about relying solely on these benefits, given that they are subject to change. Upon separation from employment, employees may be eligible for the continuation of benefits consistent with state and federal law. Any benefits described in this Handbook apply only so long as the Handbook is current; employees do not have vested rights.

## **HEALTH INSURANCE BENEFIT (PFRVA NOT SUBJECT TO)**

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PF&R currently provides health insurance coverage for employees and their dependents if they are otherwise eligible to participate in the plan. You will be provided with information about the plan at the time you become eligible to participate. You are asked to review the summary plan description for answers to questions you may have. Any need for further information should be referred to the Office Administrator.

### ***Eligibility***

This benefit is provided for all regular full time employees. Insurance plan coverage begins on the first day of the month following date of hire. If your hire date is the first day of the month, your coverage begins that day.

### ***Plan Enrollment***

Once you are eligible, you may complete enrollment online via the CIS-Connect website at [cisbenefits.org](http://cisbenefits.org). If you don't want to enroll at the time of eligibility and later decide to request enrollment, you will only be allowed to enroll if you can demonstrate that a qualifying event has occurred which qualifies you for a special enrollment period.

The cost of the monthly premium for enrolled employees is shared between our employees and the District.

Insurance coverage for your dependents is also available. The District provides assistance with the cost by contributing to the monthly premium.

An eligible employee who chooses not to enroll in the insurance plan is not entitled to any other form of compensation in lieu of coverage and is required to sign a written waiver of participation.

Medical information is covered by HIPAA regulations. PF&R realizes the responsibility we have to treat your private health information with great care and discretion. We have implemented safeguards to protect this information.

### ***Premium Cost***

Specific types of coverage and benefit payment schedules are described in the District's health care plan that is available to all eligible employees. At the time of eligibility and during open enrollment each year, you will be informed of how much the District will contribute toward your monthly premiums if you are eligible to participate in the plan. Premium rates are established by the insurance carrier and are subject to change, usually based on increased costs to provide medical services and the amount of services our employees require.

Any premium co-payment and dependent coverage you are required to pay is funded through a monthly payroll deduction.

### ***Termination of Coverage***

In the event that you or your dependents lose eligibility to participate in the health plan, you may have the option of extending your health plan coverage for a period of time under COBRA continuation coverage provided for by federal law. Eligibility can be lost if certain "qualifying

events” occur that would otherwise cause your or a dependent’s group health coverage to terminate. Examples of qualifying events include termination of employment, a reduction in hours, death of the covered employee, divorce, and a qualified beneficiary losing dependent child status.

Depending on the reason for termination, you, your spouse, and dependents may continue group health insurance for up to eighteen [18] or thirty-six [36] months at your own expense. However, continuation does not occur automatically. You must elect coverage within 60 days from the date of original notice or coverage termination date, whichever is later, or you and any dependent will lose the right to COBRA continuation coverage. You must make your first payment for COBRA coverage no later than 45 days after the postmark date of your election (the date your Election Form is mailed) or you will lose all COBRA rights under the Plan. You and any covered dependent(s) will receive information about the provisions of the law when you first enroll in benefits and again if a qualifying event occurs.

## **DENTAL INSURANCE BENEFIT (PFRVA NOT SUBJECT TO)**

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PF&R provides a Dental Insurance plan for employees.

### ***Eligibility***

Employees regularly scheduled to work 30 hours or more per week are eligible for dental insurance coverage on the first day of the month following the date of hire. If your hire date is the first day of the month, your coverage begins that day.

### ***Cost***

At the time of eligibility and during open enrollment each year, you will be notified of how much the District will contribute towards monthly premiums.

Employees may enroll dependents in the dental care plan, but must pay part of the premium costs associated with this coverage, which will be deducted from the employee's paycheck.

## **OTHER INSURANCE BENEFITS**

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### ***Group Life Insurance***

We provide group life insurance coverage for eligible employees. Employees who are regularly scheduled to work 30 hours per week or more become eligible for this coverage on the first day of the month after one month of becoming eligible. The amount of insurance coverage is \$50,000 maximum. PF&R pays the full premium.

### ***Long Term Disability***

PF&R provides a Group Long-Term Disability plan. Employees who are regularly scheduled to work 30 hours or more per week become eligible for this plan on the first day of the month after one month of becoming eligible. PF&R pays the full premium.

### ***Premium Only 125 Plan***

PF&R provides a Premium Only 125 Plan that allows employees to have any group medical, dental, or vision premium contributions deducted from their checks on a pre-tax basis. Details will be provided to employees at the time of eligibility.

## **VACATION BENEFIT (PFRVA NOT SUBJECT TO)**

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All full-time and regularly scheduled part-time employees are eligible for vacation based on the schedule below. All accruals begin after the completion of 30 days of employment. At the end of the specified initial employment period, credit is given from the first day of employment. No vacation time may be taken or paid during the first 6 months of employment unless specific arrangements have been made at the time of hire.

You will earn vacation benefits according to the following schedule:

<u>Number of continuous years of service</u>	<u>Benefit per year</u>
From date of hire	2 weeks
After three (3) years	2.4 weeks
After five (5) years	2.8 weeks
After eight (8) years	3.2 weeks
After ten (10) years	3.6 weeks
After twelve (12) years	4 weeks

We provide vacation and personal time so you can enjoy periods of time away from work. Vacation is intended for rest and recreation but you may request a Vacation Buy-Back at any time. The District will allow trades between employees for their benefit and approved by the Fire Chief. Vacation accrual will be paid out at separation in accordance with this policy and any applicable law.

**Unless stated otherwise in an employment contract,** time is not to be banked and never used; therefore, accrual cannot exceed two (2) consecutive years of earned leave. Vacation benefits will stop accruing when the maximum allowed has been reached. The benefit will begin accruing again when you reduce the total to less than the allowed maximum.

Employees who want to use vacation time should request time off as early as possible so that arrangements for coverage can be made. Requests for vacation time are to be made in writing and submitted to your supervisor. We'll try to grant each request, but we cannot guarantee your request will be approved. In the event of competing requests for times submitted concurrently, approval will be given to the employee that made the request first.

## **SICK LEAVE (PFRVA NOT SUBJECT TO)**

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PF&R provides paid sick leave to all employees in accordance with state law. For any questions about sick leave, please contact the Fire Chief.

**Unless stated otherwise in an employment contract,** the accrual of sick time begins on the first day of employment at the rate of eight (8) hours of sick time earned for every month worked, up to a maximum of 96 hours in one year. Employees may use accrued sick time beginning on the 90th calendar day of employment. Sick time may be used as it is accrued moving forward.

Sick time may be used for an employee's own serious or non-serious illness, for preventative care appointments, or to care for an immediate family member with an illness. PF&R does allow employees to donate sick time to other employees in need after their Leave Balances are exhausted. Donating employees must maintain a minimum of 100 hours in their Sick Leave Balance for themselves and may voluntarily donate up to 72 hours of their Sick Leave Balance per fiscal year. **Unused sick time is not paid out upon separation from employment except employees shall receive, as a credit to their PERS account those amounts allowed by statute.**

## **PAID HOLIDAY BENEFIT (PFRVA NOT SUBJECT TO)**

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PF&R observes the following holidays each year and our offices are officially closed on these days:

New Year's Day  
Martin Luther King Day  
President's Day  
Memorial Day  
Juneteenth  
Independence Day  
Labor Day  
Veterans Day  
Thanksgiving Day  
Day after Thanksgiving Day  
Christmas Eve  
Christmas Day

### ***Eligibility***

Employees regularly scheduled to work will be paid for the above holidays. Part-time employees between 20 and 30 hours will receive time and a half for hours worked on holidays for emergency response.

## **VETERANS DAY HOLIDAY (PFRVA NOT SUBJECT TO)**

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Eligible employees have the option of taking Veterans Day off by requesting it as a holiday during any year it falls on a scheduled work day. Individuals may use any vacation time available.

### Establishing Eligibility

Employees are eligible if they fall within specific parameters outlined by law. Generally, an individual must have been deployed or must have served on active duty with the Armed Forces for at least 178 days and received an honorable discharge, if no longer a member of the military. Please inquire about additional qualifying circumstances. We may request that you provide documents establishing your eligibility.

### Request Procedure

You must notify your manager or supervisor of your request at least 21 calendar days prior to the holiday. Your manager or supervisor will respond to your request no less than 14 calendar days prior to the holiday.

### Employer Response

Due to situations where providing time off would create a significant economic or operational disruption, or undue hardship would occur, the decision may be made not to allow anyone to take the day off or to allow only the minimum amount of employees to avoid such a situation. If a veteran does not receive time off for Veterans Day, the employee may choose a single day off within the same year with supervisory approval.



## **OTHER BENEFITS**

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### ***Employee Assistance Program***

The District recognizes that from time-to-time that members face personal issues that affect their careers and personal lives or both. Solutions to some of these problems may not be readily apparent. To this end, we offer, at no expense to you, the services of outside professional counseling for you and your family to help deal with personal problems such as family relationships, substance abuse, etc. You or a member of your family may consult with these professionals for up to five [5] consultations per incident on a confidential basis at no cost. Literature describing plan provisions and how to contact our providers is made available during your probationary period and to all staff members as plan provisions change.

### ***Public Employees Retirement System***

Employees shall be eligible for participation in the Oregon Public Employees Retirement System (PERS) and the Oregon Public Service Retirement Plan (OPSRP) pursuant to ORS Chapters 237, 238, and 238A. The Employer shall “pick up” the employee contribution to PERS or OPSRP, six percent (6%), as permitted by ORS 238.205(5)(a) and ORS 238A.330.

### ***Length of Service Award Program [LOSAP] (PFRVA- Only)***

Is a tool to help districts and cities retain volunteer firefighters. LOSAP is a retirement benefit that provides volunteers an incentive to continue service and expresses appreciation for the volunteer's years of service. Details will be provided to volunteers at orientation.

# LEAVES OF ABSENCE

## LEAVE OF ABSENCE POLICY

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We realize that our employees may encounter situations that require a temporary short-term or extended absence from work. We offer several different types of leaves of absence for the following purposes:

Bereavement Leave	Disability Leave [Non-FMLA]	Family and Medical Leave
Civic Duty	Military Leave	Leave to Donate Bone Marrow
Personal Leave	Crime Victims' Leave	Domestic Violence Leave
Paid Leave Oregon (Insurance)		

The type of leave requested may determine which employees are eligible and what procedure should be followed in requesting and obtaining the leave. The effect of the leave on benefit accruals, benefits, and reinstatement rights also varies according to the type of leave you are requesting. Each of these leaves is discussed on the following pages. If you have any questions about your potential eligibility for a leave or your benefits and rights while on a leave, please contact the Fire Chief and Office Administrator.

## **BEREAVEMENT LEAVE**

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You are eligible to take a Bereavement Leave in the event of the death of the following immediate family members:

- Spouse/Domestic Partner
- Biological, Adoptive, Foster, or Stepchild
- Parent
- Grandparent/Grandchild
- Parent-in-law
- Another Person of “In Loco Parentis” Relation

Leave to attend the funeral of a non-immediate family member with whom you had an especially close relationship may also be granted at the discretion of management.

This leave may be taken to attend the funeral of the family member, to make arrangements necessitated by the death of a family member, or to grieve the death of a family member. The leave must be completed within 60 days after the date on which you received notice of the death of your family member.

### Length of Leave

The total length of leave you may be granted for bereavement is situational and may be decided based upon the unique circumstances of your need and applicable law. If you qualify for OFLA, at a minimum, you are allowed to take up to two weeks off per death of an immediate family member. If you need additional time off for any bereavement-related purpose, you may ask for more time which may be granted according to applicable law or at the discretion of management.

### Request Procedure

If possible, you should provide notice of the need for leave in advance.

### Pay While on Leave

You will continue to receive regular pay for up to 4 days for Administrative Staff and 48 hours for Shift personnel, which is the maximum District-paid absence allowed. Employees may choose to cover an additional period of absence with any available sick or vacation time.

### Status of Benefits

District-paid bereavement leave won't affect your eligibility for benefits or the continuation of benefit accruals. If you are granted additional time off, the effect of the additional leave on your benefits will be determined by our Sick Time policy.

The District has an Employee Assistance Program, we strongly encourage any employee experiencing such an issue to avail themselves of the EAP's services and support.

# CIVIC DUTY LEAVE

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## ***Jury or Witness Duty Leave***

Employees subpoenaed to serve as witnesses or for jury duty may obtain a protected leave of absence. If we feel that your absence would cause an undue hardship to you or the District, we may instead request, with your agreement, that jury duty be postponed. You may choose to use your accrued paid vacation time available for voluntary service as a witness or for court appearances you must make as part of your own legal proceedings or lawsuit.

### Length of Leave

Jury or witness duty leave is available for the period of time covered by the initial subpoena or court order and any involuntary extensions.

### Request Procedure

You must notify your manager or supervisor as soon as is practicable after you receive notice asking you to serve as a witness or on a jury so that arrangements can be made to cover your position. You are expected to provide us with a copy of the subpoena.

### Pay While on Leave

If an employee is called for jury duty, the employee will present Jury Summons from Court to Fire Chief. Arrangements will be made to re-assign work and time off will be granted. Employees serving as jurors will pay District the payments received for jury duty, except mileage when using a personal vehicle, and will be paid their regular wages in addition to any mileage reimbursement they may receive. Employees are expected to report for work at the District when not selected for a jury on any day, or when jury duty requires only a partial day's service, if at least two (2) hours of working time remain.

### Status of Benefits

Benefits are not affected by jury or witness duty leaves.

## ***Voting Leave***

We encourage all employees to vote and to take advantage of polling hours before or after work. However, if you are unable to vote outside of business hours, we will work to accommodate you in arranging a time for you to vote.

### Request Procedure

You must notify your manager or supervisor before Election Day if you are unable to vote before or after work and provide a valid reason why voting during those hours is not possible.

### Pay While on Leave

Time off to vote will be without pay for non-exempt employees, unless you have earned hours of vacation time that you can use for that purpose.

## CRIME VICTIMS' LEAVE

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If you or a member of your immediate family suffers financial, social, psychological, or physical harm as a result of a personal felony or an employee is a victim of harassment, under the public offenses statutes, you may be entitled to take protected leave from work to attend criminal proceedings.

### Safety Measures

The District will provide reasonable safety measures, if you are the victim of harassment or a threat of harm that would be expected to cause concern. Examples of such measures may include transfer, reassignment, modified schedule, unpaid leave, different work phone number or work station, installing new locks, and other accommodations.

### Eligibility

You will be eligible to take crime victims' leave if you have worked an average of more than 25 hours per week for the District for at least 180 days immediately before the leave would begin.

### Length of Leave

The amount and length of leave time you may take is limited to that which does not create significant difficulty and expense (undue hardship) to the District. If the District must limit your leave due to undue hardship, we will notify the prosecuting attorney in the criminal proceeding, who is required by law to notify the court. The court will then take your work schedule into consideration when scheduling the criminal proceedings.

### Request Procedure

You must provide your manager or supervisor with reasonable notice of your intention to take crime victims' leave and provide copies of any notices of scheduled criminal proceedings that you receive from a law enforcement agency. We will treat such documentation as confidential information.

### Pay While on Leave

Crime victims' leave is unpaid; however, eligible employees who take this type of leave may choose to use any accrued paid leave available to them.

### Status of Benefits

Benefits are not affected by crime victims' leave.

The District has an Employee Assistance Program, we strongly encourage any employee experiencing such an issue to avail themselves of the EAP's services and support.

# DOMESTIC VIOLENCE LEAVE

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An employee who is a victim of domestic violence, harassment under the public offenses statutes, sexual assault, or stalking or whose minor child or dependent is a victim may be entitled to take unpaid protected leave from work.

## Eligibility

All PF&R employees are eligible to take domestic violence leave.

## Types of Services/Treatment

An employee may take leave to seek legal or law enforcement assistance, to secure medical treatment, to obtain counseling or victim services, to relocate, or to take other reasonable steps to ensure one's own health and well-being or that of a child or legal dependent.

## Length of Leave

The amount of leave taken will be reasonable and that which does not create a significant difficulty and expense (undue hardship) for the District.

## Request Procedure

An employee accessing this leave provision needs to request time off from a manager or supervisor as much in advance as possible to aid in scheduling. We understand that instances of violence are usually not predictable, and these requests may be made with little forewarning. We will treat any information you share as confidentially as possible.

## Safety Measures

The District will provide reasonable safety measures, if you are the victim of domestic violence, harassment, sexual assault, or stalking. Examples of such measures may include transfer, reassignment, modified schedule, unpaid leave, different work phone number or work station, installing new locks, and other accommodations.

## Pay While on Leave

Domestic violence leave is unpaid; however, eligible employees who take this type of leave may choose to use any accrued paid leave available to them.

## Status of Benefits

Benefits are not affected by domestic violence leave.

The District has an Employee Assistance Program, we strongly encourage any employee experiencing such an issue to avail themselves of the EAP's services and support.

# LEAVE TO DONATE BONE MARROW

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## Eligibility

Employees working 20 or more hours per week are eligible for this leave.

## Length of Leave

An employee may use up to 48 hours of leave which may be taken as paid or unpaid time. In extenuating circumstances, approval to take more time off [paid or unpaid] may be granted by a supervisor or manager.

## Request Procedure

You must notify your manager or supervisor as soon as is practicable after you become aware that you will be donating bone marrow. You are expected to provide a copy of the doctor's verification for bone marrow donation. If there is a medical determination that you do not qualify as a bone marrow donor, the paid leave of absence used before that determination was made will not be affected.

## Status of Benefits

Benefits are not affected by this leave.



## PERSONAL LEAVE OF ABSENCE

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Full-time, regular employees may be granted an unpaid personal leave of absence under certain circumstances. A personal leave of absence is an approved period of time away from work for personal reasons that do not fall under the guidelines of the Family and Medical Leave Policy or any other leave policy. A personal leave of absence is granted at our discretion and is normally granted to protect the length of service and benefit rights of an employee whose service might otherwise be terminated.

### Eligibility

You become eligible for a personal leave of absence after 12 months of service; all earned paid leave must be exhausted first. If you want to take a personal leave of absence, you must make arrangements with the Fire Chief.

### Length of Leave

The leave may be requested for any time over 30 consecutive days. A personal leave of absence starts on the first regular workday following the last day worked. The maximum leave allowed under this policy is 180 days.

### Request Procedure

A written request should be submitted at least 30 days before time off that will exceed 30 days, except in emergencies. Leave requests must include an expected date of return. If you do not return after three [3] days of that date and no extension has been requested, we'll assume you have resigned.

### Pay While on Leave

Personal leaves of absence are without pay.

### Status of Benefits

Insurance coverage will not be maintained for you while on a personal leave of absence of more than 30 days; leaves longer than 30 days may require continuation of benefits through state continuation provisions or COBRA. You may continue insurance coverage by paying the full premium by the first of each month. Benefits do not accrue during this type of leave of absence, but are instead retained at the same level.

### Reinstatement

PF&R will arrange employment for individuals returning from a personal leave of absence. You may be required to present a doctor's release before being reinstated if the leave was medically-related.

# UNIFORMED SERVICES LEAVE AND RE-EMPLOYMENT

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Regular employees requiring a leave of absence for service in the uniformed services are provided leave and will be re-employed at the end of the leave. Policies governing this leave are designed according to the Uniformed Services Employment and Re-employment Rights Act and applicable state regulations. The policy covers employees who enter active military duty voluntarily and extends to Reservists or National Guard members who are called to limited active duty or extended training duty, including regularly scheduled annual training and military summer camp training. These military members, and those with previous or current military service, are protected from discrimination and harassment.

## Eligibility

All employees of the District except those hired on a brief, non-recurrent basis are eligible for leave.

## Length of Leave

Given that the requirements regarding this type of leave are subject to change, the length of this leave will be administered under the current provisions of all applicable laws at the time of occurrence.

## Request Procedure

You must provide oral or written notice, of your obligation or intention to perform service in the uniformed services, unless notice is precluded by military necessity or is otherwise unreasonable or impossible. Failure to do so may result in loss of re-employment rights.

## Pay While on Leave

Military leaves are without pay unless you elect to utilize vacation benefits earned before the commencement of the leave.

## Status of Benefits

Reservists, National Guard members, and veterans returning from military service in the Armed Forces have and retain rights with respect to seniority, vacation, compensation, and length of service pay increases, as may be provided by applicable statutes of the United States and the State of Oregon. For any leave extending beyond 30 days, you may maintain health care insurance benefits for up to 24 months while on leave by paying the full insurance premiums.

## Reinstatement

If you are returning from a USERRA leave, you generally must report to work or request re-employment within prescribed time limits, which are based on the length of the leave as follows:

1 to 30 days: You are expected to report to work on the first regularly scheduled work day following the completion of your service and an eight-hour rest period. You will most likely be reinstated to a position you would have held had you not taken leave or to the same position you held prior to the leave.

31 to 180 days: You should submit an application for reemployment no later than 14 days after an honorable release from service unless it is impossible or unreasonable through no fault of your own. You will generally be

reinstated to the position you would have attained if continuously employed, so long as you are qualified for the job or can become qualified after reasonable efforts by PF&R, or to the same position you held prior to leave. In some cases, reinstatement may be made to a position of like seniority, status, and pay to either of the aforementioned positions or to their nearest approximation.

181 days or  
longer:

You must apply for re-employment no later than 90 days after the completion of satisfactory service, absent extenuating circumstances. You will generally be reinstated to the position you would have attained if continuously employed, so long as you are qualified for the job or can become qualified after reasonable efforts by PF&R, or to the same position you held prior to leave. In some cases, reinstatement may be made to a position of like seniority, status, and pay to either of the aforementioned positions or to their nearest approximation.

For service of 31 days or more, PF&R will request that you provide documentation to verify your rights to re-employment, including your separation papers.

Time limits for applications for re-employment are extended for up to two years for disabled veterans, unless extenuating circumstances beyond a veteran's control may warrant another minimal extension beyond that period. Failure to file an application within the required time periods may otherwise result in a loss of the right to re-employment

## PAID LEAVE OREGON – INSURANCE

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PF&R provides a Paid Leave Oregon Insurance plan through Oregon Employment Department. This insurance is required by Oregon state law and provides paid time off to eligible employees. This is a protected leave. All health-related information gathered by the insurer and organization during this process will be maintained as confidential. Employees will not be discriminated against or retaliated against for using or trying to use this insurance benefit. We encourage each employee to use the combination of time off and benefits that meets their personal needs.

### Cost

Employees will see a 1% deduction from gross wages for each paycheck.

The employee and employer minimum and maximum, as well as overall costs, of this coverage will be assessed annually by the Oregon Employment Department and may change. We will be provided notice to employees in advance of any change.

### Eligibility

Most employees who work in Oregon are eligible to submit a claim. The determination of eligibility will be made by Oregon Employment Department. If an employee disagrees with an eligibility determination, the employee may use the appeal process outlined in the determination notice.

### Length of leave

The length of leave is part of the determination process.

An employee may qualify for up to twelve (12) weeks of leave annually. The annual benefit year begins the Sunday prior to the first use of leave for any reason. The coverage may be approved in intermittent single day use up to a continual twelve (12) week period.

### Reasons for leave

Benefits may apply to a variety of situations, including:

- Family leave
  - During the birth of a child
  - Bonding with a child in the first year:
    - After birth
    - When the child is placed in the employee's home through foster care or adoption (beginning 1/1/2025)
- Employees own serious health condition\*
- To care for a family member with a serious health condition\*.
- Medical leave - The employee caring for themselves when the employee has a serious health condition\*.
- Safe leave - For survivors of:
  - Sexual assault
  - Domestic violence
  - Harassment
  - Stalking
- Pregnancy Disability Leave (Additional 2 weeks)

\* A serious health condition is an illness, injury, impairment, or physical or mental condition that: requires inpatient care, poses an imminent danger of death or possibility of death in the near future, requires constant or continuing care, involves a period of incapacity, involves multiple treatments, or involves a period of disability due to pregnancy.

### **Insurance benefit while on leave**

The amount of benefit the employee will receive will be calculated based upon the employee's earnings for the prior year. This will also be part of the determination of coverage process. The minimum and maximum benefit amounts may be adjusted by the Oregon Employment Department annually, and the employee will receive notification before a change occurs. Visit Employees and Paid Leave Oregon for the current rates.

### **Use of accrued leaves while on PLO**

Employees may choose to use accrued leaves while on PLO. Leaves will be used in the following order Compensatory Leave, Vacation, and Sick Leave. Employees may use up to the amount of hours they are regularly scheduled to work excluding overtime. Employers may not require an employee to use these leave balance(s).

### **Notification of the need for leave**

An employee is required to provide the employer notice of the intention to take leave. For planned events the employee is required to provide thirty (30) days written notice. For unplanned events the employee is required to notify the employer within twenty-four (24) hours of the leave and provide written notice within three (3) days. If an employee is incapacitated due to the unplanned event and are unable to meet these obligations, we ask the employee to notify the employer as soon as possible.

Please complete the Time Off Request Form found near the Office Administrator to notify the employer of the intention to take leave. The employee may also contact the Office Administrator for a copy.

### **Filing a Claim for coverage**

Employees will need to establish an account at Frances Online and file claims electronically. This is the electronic system of record for the Oregon Employment Department. Employees are responsible for submitting the required paperwork and any updates or changes to their claim. The employer will be unable to complete the application process on the employee's behalf.

### **Job and Benefit Protection while on leave**

If an employee has been employed with the employer for at least ninety (90) days prior to the leave, the employee will be restored to the same position upon their return, if the same position exists. If the same position does not exist employees will be restored to a different position with similar job duties and the same employment benefits and pay. This position may or may not have the same terms and conditions.

If, at the time of leave, the employee is receiving health benefits these will be maintained. The employee will be required to pay their portion of all elected benefits premiums while on leave.

### **Complaints Procedure**

Our goal is to solve all concerns at the lowest possible level. We encourage all employees to bring complaints to the Office Administrator promptly and in writing.

We understand employees may choose to seek outside assistance to resolve complaints regarding this coverage. Employees may contact the Oregon Bureau of Labor and Industries to file a complaint or may contact an attorney of their choice to determine if a civil action may be appropriate.

# HEALTH AND SAFETY

## EMPLOYEE HEALTH AND SAFETY

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PF&R is committed and legally responsible to provide our employees with a safe and healthful work environment while on-site, in the field, and working at an approved alternative location (such as an employee's home). To accomplish this goal, both management and employees must make diligent efforts to promote safety within applicable laws and standards.

We develop and implement safety rules and regulations through our managers and supervisors. This process is ongoing and requires periodic safety audits. Safety audits are undertaken to determine the necessity and feasibility of providing devices or safeguards to make the workplace safe and healthful. We also educate employees about workplace hazards and the proper and safe methods to use in performing job tasks.

You are expected to give your full skill and attention to the performance of your duties, using the highest standard of care and good judgment. You are also expected to always follow safety rules and regulations, including using appropriate protective clothing, shoes, and equipment, attending all training sessions offered, and following directions of warning signs, signals, and supervisory personnel.

All job-related injuries or illnesses are to be reported to your supervisor immediately, regardless of severity. In the case of serious injury, your reporting obligation will be deferred until circumstances reasonably permit a report to be made. Failure to report an injury or illness may preclude or delay the payment of any benefits to you and could subject PF&R to fines and penalties. No one will be retaliated against for filing a workers' compensation claim in good faith.

Safety rules and regulations will be issued or modified from time-to-time and will be effective immediately upon communication. Rules and regulations will be distributed to you and posted on the employee bulletin board.

If an injury or illness occurs you are required to:

1. Take remedial first aid actions; seek emergency care if necessary.
2. Report the injury or illness as soon as possible.
3. Fill out the report form and workers' compensation form.
4. Provide your supervisor with a medical release from a doctor.
5. Review the incident with our Health and Safety Officer.

### ***Early Return to Work Program***

Our Return-to-Work program provides guidelines for returning you to work as early as possible after you have suffered an on-the-job-injury or job related illness. The program is not intended to be a substitute for a reasonable accommodation when an injured or ill employee also qualifies as an individual with a disability.

The Return to Work program consists of a team effort by supervisors, employees and their treating physicians, management, and our workers' compensation insurance carrier. All team members will take an active role in returning an employee to productive work. Through this team



effort, we hope to help our employees recover and return to full employment as soon as their medical condition permits.

If you are injured on the job and your doctor determines that you are able to perform modified work, the District will attempt to provide such a job until you are able to resume your regular duties, except where provided as an accommodation for a permanent disability. All modified work is temporary and may be offered at any location or on any shift. If you are offered a modified position that has been medically approved, failure to report at the designated time and place may affect time loss compensation.

A return to work from non-work-related injuries or illness may be covered in the Leave section.

### ***Smoking in the Workplace***

PF&R is a non-smoking facility, including the use of electronic cigarettes and vaping devices. Smoking in any form during working hours is prohibited at all District facilities, in all District vehicles, and at all times while acting as a representative of the District. Acting as a representative includes but is not limited to, community service, EMS stand-by, mutual and automatic aid, training, conferences, and emergency incident scenes.

### ***Employee Right to Know/Hazard Communication Program***

PF&R provides a Hazard Communication Program so that all employees are aware of chemical hazards in the workplace. By becoming familiar with this information, you can help prevent injuries and illnesses from chemical exposure. If you have any questions regarding chemical hazards, do not delay in asking our Deputy Fire Chief.

The following safety precautions have been taken to prevent injuries and illnesses from chemical exposure:

#### Container Labeling

The Deputy Fire Chief will verify that all containers received for use will:

- Be clearly labeled as to the contents with a product identifier.
- Note the appropriate hazard warning with a precautionary statement, pictogram, hazard statement, and supplemental information.
- List the manufacturer/supplier name, address, and emergency phone number.

It is our policy that no container will be released for use until the above data is verified.

The supervisor in each section will ensure that all secondary containers have either an extra copy of the original manufacturer's label or a generic label that has identification and hazard warning blocks. For help with labeling, see the Health & Safety Officer.

#### Safety Data Sheets (SDS)

Copies of safety data sheets for all hazardous chemicals that employees of this District may be exposed to will be kept in the Lieutenant's Office **and maintained by the Safety Officer**. Safety data sheets will be available to all employees in their work areas for review during each work shift. Never use a chemical or associated machinery if its safety data sheet is not available; you

should immediately contact the District Health and Safety Officer before using the chemical or the machine containing it.

### Employee Information and Training

Before starting work, you will attend a health and safety orientation and receive information and training about the following:

- An overview of the requirements contained in the Globally Harmonized Hazard Communication System;
- Chemicals present in your workplace operations;
- Location and availability of our written hazard communication program;
- Physical and health effects of the hazardous chemicals;
- Methods and observation techniques used to determine the presence or release of hazardous chemicals in the work area; and,
- How to reduce or prevent exposure to these hazardous chemicals through the use of control/work practices and personal protective equipment.

After attending the training class, you will sign a form to verify that you attended, received our written materials, and understand our policies on hazard communication.

Prior to a new hazardous chemical being introduced into any section of this District, each employee of that section will be given information as outlined above. The Health and Safety Officer is responsible for ensuring that Safety Data Sheets (SDS) on new chemicals are available.

## SUBSTANCE AND ALCOHOL

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The objective of this policy is to provide a workplace and environment that are free from the effects of substance abuse. Furthermore, PF&R has a responsibility to our employees, to those who use or come into contact with our services, and to the general public to ensure safe operating and working conditions. To satisfy our drug free workplace objective and meet these responsibilities, we have established a work environment where employees are free from the effects of drugs, alcohol, or other impairing substances. Accordingly, we have adopted this substance and alcohol policy.

The following conditions and activities are expressly prohibited on our premises or property or during work time or while representing us in any work-related fashion and will lead to corrective action, up to and including termination:

- Manufacturing, selling, attempting to sell, using, distributing or possessing alcohol or other controlled or substances that impair job performance or pose a hazard when use or possession occurs (as a government employer this includes marijuana);
- Reporting for or being at work while impaired by the use of alcohol, drugs, or controlled substances. OAR 333-265-0083 The following list includes, but is not limited to, conduct or practice by an EMS provider that the Authority considers to be contrary to the recognized standards of ethics of the medical profession:
  - (2) Illegal drug use on or off duty;
  - (3) Alcohol use within eight hours of going on duty or while on duty or in an on-call status;
  - (22) Arriving for duty impaired or in a condition whereby the **Emergency Services** provider is likely to become impaired through fatigue, illness, or any other cause, as to make it unsafe for the employee to begin to operate an ambulance or provide patient care;

If your doctor prescribes over-the-counter or pharmaceutical drugs, you are responsible for determining if you are able to maintain work performance standards, including safety. If you are not, you are to contact your supervisor before returning to work.

If you have a problem with substance or alcohol use and wish to undertake rehabilitation, you may be granted a leave of absence for this purpose. It is your responsibility to seek help before the problem adversely affects your work performance or results in a violation of this policy. If you need assistance in seeking this help, you may talk to any management representative with whom you feel comfortable speaking. No one will be discriminated against for undertaking rehabilitation.

Where we have a reasonable basis to believe that an employee is in violation of this policy, the employee will be required to submit to testing to determine presence of, use of, or involvement with alcohol or drugs. We reserve the right to determine whether reasonable basis exists.

The following definitions apply:

Reasonable suspicion is defined as specific, describable observations concerning such circumstances as the work performance, appearance including, for example, noticeable odor of an alcohol, behavior, or speech of the employee, or as being involved in an accident on District premises that results in physical injury or property damage.

Presence of is defined as any noticeable or perceptible impairment of the employee's mental or physical faculties.

Controlled Substances are defined as any product causing potential impairment of an employees' mental or physical faculties.

Over-the-counter drugs are defined as those that are generally available without a prescription from a medical doctor.

Prescription drugs are defined as those drugs that are used in the course of medical treatment and have been prescribed and authorized for use by a licensed practitioner/physician or dentist.

Any employee who is found to be in violation of this policy and who refuses to submit to testing, or refuses to cooperate, or attempts to subvert the testing process will be subject to corrective action, up to and including termination.

## WORKPLACE VIOLENCE

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PF&R recognizes the importance of a safe workplace for employees. A work environment that is safe and comfortable enhances employee satisfaction with work as well as employee productivity.

Situations may occur despite our best efforts to prevent them, which present a risk of harm to employees and others. All employees have an obligation to report any incidents that pose a risk of harm to employees or others associated with the District or that threaten the safety, security, or financial interests of the District. Employees should make such reports directly to the Duty Officer or any other management representative with whom you feel comfortable speaking.

All information related to the reports, including the name of the reporting employees, will be kept as confidential as possible under the circumstances.

We may, out of business necessity, conduct an investigation of a current employee when the employee's behavior raises concerns about work performance, reliability, honesty, or potential threat to the safety of co-workers or others. An employee investigation may include investigation of criminal records and a search of the District's property such as desks, work areas, lockers, file cabinets, voice mail systems, security cameras and computer systems.

If an employee is found to have violated any part of this policy, corrective action up to and including termination may occur.

## EMERGENCY PREPAREDNESS

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PF&R may be subject to major disruptions as a result of occurrences beyond the control of the District. All employees should exercise good judgment in responding to these events as the situation necessitates. PF&R will try to provide emergency and limited services during periods of disruptions. The Fire Chief shall make the determination to close the office to the public, suspend activities, or make the District available for community support.

In the event of potential or actual disruptions that may be weather-related or a result of a catastrophic event such as an earthquake, fire, explosion, or public health emergency, contact the Fire Chief.

Compensation of employees will be determined in accordance with all applicable regulations when individual facilities or activities are closed as a result of emergency conditions. Employees not compensated during an emergency-related closure may be able to use available vacation. Employees with the ability may be asked to work from alternate location.

Should a threat to District property or an employee be received, it should be reported immediately to the Fire Chief or Duty Officer.

# EMPLOYMENT SEPARATION

## SEPARATION FROM EMPLOYMENT

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Separation from employment with PF&R occurs when you voluntarily resign, are laid off, or are discharged by the District. Philomath Fire & Rescue Civil Service Rules and the Union Contract Bargain Agreement may supersede this section.

### ***Resignation***

Employment with us is “at-will,” which means you are free to resign at any time, with or without cause or notice. However, in order to achieve an orderly transition, the District would appreciate receiving notification of your resignation at least 10 working days before the intended date of departure. For supervisors and management-level personnel, at least thirty [30] days’ notice of resignation is requested.

### ***Job Abandonment***

To maintain a safe and productive work environment, employees are expected to be reliable in reporting for scheduled work. Absenteeism and tardiness place a burden on other employees and on the District; poor attendance and excessive tardiness are disruptive. Either may lead to corrective action, up to and including termination of employment. If an employee fails to call in or show up for work for 48 hours’ worth of scheduled shifts, job abandonment and voluntary resignation will be assumed.

### ***Job Elimination, Reduction in Work Hours***

Our desire is to avoid circumstances that require a reduction in hours or staff, but we also recognize that situations may arise where such reductions are necessary. Depending upon the circumstances, we may respond in a variety of ways, including offering a voluntary reduction in hours or days of work, reducing your work hours or days of work, reducing the workforce, or reducing expenses by other means. Among the factors we will consider in selecting employees for any reduced hours or reduction in force are:

- Your department, location, or job;
- Your job knowledge, skills, and ability to do the required work;
- Your performance, attendance, and safety and corrective action history and records;
- Your possession of licenses, registrations, and certifications required by the job;
- Your creativity and teamwork skills, if required for the job;
- Your demonstrated willingness to go the extra mile for the District, co-workers, and customers; and,
- The efficiency of our operation.

Evaluation of these factors is at our discretion. When we conclude that all the factors are substantially equal, we will reduce the hours of or lay off the employee with the shortest term of service. An immediate supervisor/manager will personally notify employees of a layoff. After explaining the layoff procedure, you will be given a letter describing the conditions of the layoff, such as the effects on benefits, the possibility of reemployment, procedures, and any outplacement services.

If practicable at the time of layoff or upon an employee being placed in an inactive status, we may provide limited re-employment rights for a period of twenty-four [24] months. The order of recall



will be determined using the above factors. An offer of re-employment may be made orally or in writing to the last address reflected in your personnel records. It is your obligation to keep us informed of any changes to your telephone number, email address, and physical address. The offer will identify the available job and the date you are to report to work. If you are not rehired during the period specified, your re-employment rights end; if you decline re-employment or fail to report on the date specified in an offer, you generally waive any re-employment privileges.

### ***Discharge***

Our philosophy and general practice is to provide employees who have completed the initial probationary period of employment with an opportunity to correct minor performance and conduct problems before discharge is implemented.

The District has a corrective action policy found in this Handbook that describes action management may take, at its discretion, to correct performance infractions prior to discharging employees. The decision to discharge employees is based not only on the seriousness of the current performance infraction, but also on the individual's overall performance record and length of service.

We also believe that our employees should be given an opportunity to be heard in matters involving corrective action, including discharge, and we have provided a formal dispute resolution procedure found in this Handbook for that purpose. You are encouraged to use this procedure to resolve any issues you may have that cannot be resolved by consulting with your supervisor.

### ***Exit Interview***

An exit interview may be arranged to give you an opportunity to address unresolved issues before leaving the District. It also allows us to solicit your opinions about our District and any suggestions you may have for its improvement. We encourage all employees invited to participate in an exit interview when they separate from employment to do so, and we value all opinions and suggestions we receive in the process.

At the exit interview session, you will be given information regarding your benefit continuation rights and responsibilities and how you will receive your final paycheck.

### ***Return of District Property***

Upon separation from employment, either voluntarily or otherwise, you must return all District property in your possession. Such property may include credit cards, District vehicles, keys, ID cards, pagers, tools, software, electronic devices, uniforms, and any other items in your possession that belong to the District. Items that are not returned are subject to seeking charges of theft of public property.

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## Employee's Notes

**Philomath Fire & Rescue**  
**HANDBOOK RECEIPT ACKNOWLEDGMENT FORM**

***NOTE: This signed form should be inserted into each employee's personnel file.***

As an employee of **Philomath Fire & Rescue**, I acknowledge the following:

I have been given access to the Employee Handbook. I understand that the Handbook contains important information about Philomath Fire & Rescue's policies, work rules, and my benefits. I have both read and understood the information in the Handbook and have asked a member of management for the clarification of any information I did not understand.

I acknowledge the Handbook is neither a contract of employment nor a guarantee of specific treatment in any situation; that the District has the right to change, modify, add to, substitute, eliminate, interpret, and apply, in its sole judgment, the policies, rules, and benefits described in this Handbook; and that the current Handbook supersedes all prior handbooks, policies, and understandings related to the subjects it contains.

The Board of Directors are the only persons authorized to make changes to the Handbook and all such changes must be in writing to be valid. Any changes to the content will be communicated to employees via official notices.

I understand that, **unless stated otherwise in an employment contract**, my employment relationship with the District is "at-will" and either the District or I can end the relationship at any time, with or without reason or notice. The Fire Chief is the only person who has the authority to enter into an employment contract, which must be in writing and signed by both parties to be valid.

Lastly, I am aware that I may be given confidential information during my employment, including customer lists, proprietary District plans, and other information. I understand this information is critical to the success of Philomath Fire & Rescue and I agree not to disseminate or use it outside of the District, even in the event of my separation, either voluntary or involuntary.

I also acknowledge that before signing this form, I asked for and received clarification on any of the items discussed above that I did not understand.

\_\_\_\_\_  
Employee Signature

\_\_\_\_\_  
Date

\_\_\_\_\_  
Print Employee's Name

## Philomath Fire & Rescue Community Survey

**Philomath Fire & Rescue is in the process of developing a master plan to guide its efforts on your behalf for the next five years. The department's focus is the community served, your participation in the process will be invaluable to its success. In order to assist us, please complete the following survey. The survey consists of the following components:**

**Service priorities**

**Planning priorities**

**Expectations**

**Positives Concerns**

**Other thoughts**

**This short survey will only take approximately 10 minutes. The survey is completely confidential.**

**Please be candid in your responses. Your feedback is essential to a meaningful survey.**

**Thank you for participating!**

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.

- Fire Suppression
- Wildland Fire Suppression
- Emergency Medical Services
- Technical Rescue (Water Rescue, Rope Rescue, Vehicle and Machinery)

## Philomath Fire & Rescue Community Survey

- Hazardous Materials Response
- Community Risk Reduction Services (Smoke alarm installation, in-home risk assessment, wildfire risk assessment)
- New Construction Plans Review, Permitting, and Site Inspections
- Commercial Fire Inspections
- Community Events, Public Outreach and Education (CPR, First Aid, Child Car Seat Installation)
- 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.

## Philomath Fire & Rescue Community Survey

- 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.

Please describe why you selected your answer (optional)

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

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

9. Philomath Fire & Rescue responds to critical emergencies (heart attacks, strokes, house fires, etc.) in **(add response time within city limits)**, 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 **(add response time for outside of city limits)**, on average annually in the Philomath Fire & Rescue 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.

## Philomath Fire & Rescue Community Survey

- 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.

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!



Steven M. Wilker  
steven.wilker@tonkon.com  
Admitted in Oregon, Washington, and  
California

503.802.2040 direct  
503.221.1440 main

October 15, 2024

**VIA EMAIL ONLY**

[admin@philomathfire.com](mailto:admin@philomathfire.com)

Philomath Fire and Rescue District Board of Directors and Chief:

- Joe Brier
- Ken Corbin
- Doug Edmonds
- Rick Brand
- Daphne Phillips
- Chancy Ferguson

Re: Publications in PhilomathNews.com

Dear Board of Directors and Chief Ferguson:

This firm represents Lee Enterprises, Inc., which publishes newspapers across the United States, including the Corvallis Gazette Times in Oregon. It has come to our attention that the Philomath Fire and Rescue District has stopped publishing legal notices in the Gazette Times, instead using PhilomathNews.com.

Oregon law includes publication requirements for a variety of legal notices. When notice is required to be published in a newspaper, Oregon law describes the qualifications for a newspaper. Specifically, ORS 193.020(1) provides: "Any public notice of any description, the publication of which is now or hereafter required by law, shall be published in any newspaper, as defined in ORS 193.010, which is published within the county, city of which any part lies within that county, city, district or other jurisdiction where the action, suit or other proceeding is pending, or is to be commenced or had, or in which the legal publication is required to be given." Under ORS 193.020(3):

If no newspaper is published within the county, city, district or jurisdiction where the action, suit or other proceeding is pending, or is to be commenced or had, or in which the legal publication is required to be given, public notice shall be published in: (a) The newspaper published nearest to such county, city, district or jurisdiction; or (b) Any publication that is published in such county, city, district or jurisdiction and that satisfies all the requirements for being a newspaper except that it is published less than once a week but not less than once a month.



In turn, ORS 193.010 provides the definitions for the terms in OS 193.020. Under subsection (3):

“Newspaper” means a newspaper of general circulation that meets all of the following requirements:

- (a) Is circulated in a print format or a digital newspaper format.
- (b) Conducts consistent, regular coverage of local news and in which at least 25 percent of the total news content is locally and originally composed by the newspaper, regardless of whether the newspaper is produced or printed in the local area.
- (c) Is published in the English language for the dissemination of local or transmitted news or for the dissemination of legal news.
- (d) Is made up of at least four pages of at least five columns each, with type matter of a depth of at least 14 inches, or, if smaller pages, then comprising an equivalent amount of type matter.
- (e)(A) Except as provided in subparagraph (B) of this paragraph, has bona fide subscribers representing more than half of the total distribution of printed newspapers and paid-for digital newspapers.  
  
(B) Subparagraph (A) of this paragraph does not apply during a period, not to exceed 12 months, after a newspaper that has been generally recognized as best suited for publication of public notices in a jurisdiction ceases operation and no other suitable newspaper is published which affords a reasonable alternative for publication of public notices.
- (f)(A) Except as provided in subparagraph (B) of this paragraph, has been established and regularly and uninterruptedly published at least once a week during a period of at least 12 consecutive months immediately preceding the first publication of the public notice. Interrupted publication because of labor-management disputes, fire, flood or the elements for a period not to exceed 120 days, either before or after a newspaper is qualified for publication of public notices, shall not affect such qualification.  
  
(B) Subparagraph (A) of this paragraph does not apply during a period, not to exceed 12 months, after a newspaper that has been generally recognized as best suited for publication of public notices in a jurisdiction ceases operation and no other suitable newspaper is published which affords a reasonable alternative for publication of public notices.



Fire and Rescue District of Philomath, Oregon

October 15, 2024

Page 3

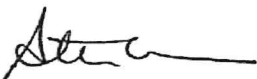
The legislature added the provision permitting publication in digital newspapers in the 2023 legislative session. But it did not just permit any website to be a digital newspaper. A “digital newspaper” is defined as “an online newspaper delivered in an electronic form that is formatted similarly to a printed newspaper and produced in an archivable format.” ORS 193.010(2). While a digital newspaper can now qualify as a newspaper, it still must satisfy all the requirements of ORS 193.010(3). It must be formatted similarly to a printed newspaper. ORS 193.010(3)(a). It must be produced in an archivable format. *Id.* It must be “made up of at least four pages of at least five columns each, with type matter of a depth of at least 14 inches, or, if smaller pages, then comprising an equivalent amount of type matter.” ORS 193.010(3)(d). Finally, it must have “bona fide subscribers representing more than half of the total distribution of printed newspapers and paid-for digital newspapers.” ORS 193.010(3)(e)(A).

PhilomathNews.com does not meet the statutory requirements for a newspaper for purposes of publication of legal notices. It does not publish in a format similar to printed newspapers. Although it appears to maintain links to public notices it has published, it is not clear it is doing so in an archivable format. It is not clear that each edition includes the equivalent of 4 pages of 5 columns of at least 14 inches worth of matter. Perhaps most significantly, it does not have bona fide paid subscribers as required by ORS 193.010(2) and (3)(e)(A).

Thus, to the extent that the Philomath Fire and Rescue District is publishing notices in PhilomathNews.com that Oregon law requires to be published in a newspaper under ORS 193.020, those notices are ineffective as a matter of law and any actions taken in reliance on those notices are likely void or voidable. The Corvallis Gazette Time meets the requirements in ORS 193.010 and 193.020 and is the newspaper best suited for publication of legal notices by the Philomath Fire and Rescue District. We thus urge the Philomath Fire and Rescue District to reconsider its apparent decision to cease complying with Oregon law.

We look forward to the Philomath Fire and Rescue District’s response by October 28, 2024, confirming that it will comply with Oregon law and resume publishing its legal notices in the Gazette Times.

Sincerely,



Steven M. Wilker

SMW/bsh

006656\00001\17653320v1





## Ashley Scott

---

**From:** Ashley Scott  
**Sent:** Wednesday, October 23, 2024 2:34 PM  
**To:** steven.wilker@tonkon.com  
**Cc:** Chancy Ferguson; Mark Wolf; Doug Edmonds; Rick Brand; Ken Corbin; Daphne Phillips; Joe Brier  
**Subject:** Response to Publications in Philomath News  
**Attachments:** Publications Response 10232024.pdf

Mr. Wilker,

Please see attached response from Chief Ferguson.

*Ashley Scott*

Office Administrator  
Philomath Fire & Rescue  
1035 Main Street  
PO Box 247  
Philomath, OR 97370  
541-360-0030  
[ashley.scott@philomathfire.com](mailto:ashley.scott@philomathfire.com)







## Philomath Fire & Rescue

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

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October 23, 2024

**VIA EMAIL ONLY**

Tonkon Torp  
Steven M. Wilker

RE: Publications in PhilomathNews.com

Dear Mr. Wilker,

We are writing to address your October 15, 2024 letter and to confirm that Philomath Fire & Rescue is following the legal requirements set forth by the State of Oregon regarding publication of meeting notices. We take our responsibilities seriously and are committed to following all relevant laws and regulations. Please see the attached enclosures of the legal affidavits from the Gazette Times.

We are pleased to inform you that we will continue the publication of our legal notices in the Gazette Times, when required by Oregon law. Our dedication to transparency and legal compliance remains a top priority.

Thank you for your attention to this matter. We look forward to continuing our work in partnership with the Gazette Times and adhering to all legal requirements.

Sincerely,

Chancy Ferguson  
Fire Chief  
Philomath Fire & Rescue

Cc: Mark Wolf, legal counsel

Enclosures: Gazette Times Affidavits Dated 3/29/24 & 4/30/24



**AFFIDAVIT OF PUBLICATION**

See Proof on Next Page

**Gazette Times - Democrat Herald**  
**600 Lyon St SW**  
**(541) 926-2211**

State of New Jersey, County of Hudson, ss:

Laquansay Nickson Watkins, being first duly sworn, deposes and says: That (s)he is a duly authorized signatory of Column Software, PBC, duly authorized agent of Gazette Times - Democrat Herald, a newspaper of general circulation in Counties of Linn and Benton, as defined by section 193.010 O.R.S, published at 600 Lyon St. SW, Albany, OR in the aforesaid county and state; that a copy is hereto Annexed, was published in the entire issue of said newspaper.

**PUBLICATION DATES:**

Mar. 28, 2024

**NOTICE ID:** e7Ze9TsGfvx6pdsIqvOB

**PUBLISHER ID:** COL-OR-100003

**NOTICE NAME:** Budget Committee mtg Philomath Fire & Rescue

**Publication Fee:** \$226.72

(Signed) Laquansay Watkins

**VERIFICATION**

State of New Jersey  
County of Hudson

**SHANNEA H HOLMES**  
NOTARY PUBLIC  
STATE OF NEW JERSEY  
My Commission Expires August 1, 2026

Subscribed in my presence and sworn to before me on this: 03/29/2024

Shanea H. Holmes

Notary Public  
Notarized remotely online using communication technology via Proof.





**NOTICE OF BUDGET COMMITTEE MEETING**

A public meeting of the Budget Committee of Philomath Fire & Rescue, Benton County, State of Oregon to discuss the budget for the fiscal year July 1, 2024 to June 30, 2025, will be held at Consumer Power Inc. 6990 W Hills Road, Philomath. The meeting will take place on April 18, 2024 at 6:30 pm. Additional access to the meeting will be via ZOOM (virtually on the internet), a link to the meeting will be provided on the PF&R website [philomathfire.com](http://philomathfire.com)

The purpose of the meeting is to receive the budget message and to receive comment from the public on the budget.

This is a public meeting where deliberation of the Budget Committee will take place. Any person may appear at the meeting and discuss the proposed programs with the Budget Committee.

A copy of the budget document may be inspected or obtained on or after April 12, 2024 at 1035 Main Street, Philomath between the hours of 8:00 AM and 5:00 PM M to F or on our website [philomathfire.com](http://philomathfire.com) or on request to [admin@philomathfire.com](mailto:admin@philomathfire.com).  
3/28 COL-OR-100003



\*\*\* Proof of Publication \*\*\*

State of Indiana )  
ss )  
County of Lake

PHILOMATH FIRE DEPT

PO BOX 247  
PHILOMATH, OR 97370

ORDER NUMBER 163256

I, Robin Nelson, being first duly sworn depose and say, that I am a Legal Clerk of the Albany Democrat-Herald & Corvallis Gazette-Times, newspapers of general circulation in Counties of Linn and Benton, as defined by section 193.010 O.R.S., published at 600 Lyon St. SW, Albany, OR, in the aforesaid county and state; that a copy is hereto Annexed, was published in the entire issue of said newspaper.

[Signature]  
Legal Clerk

Section: Public Notices  
Category: 990 Public Notice  
PUBLISHED ON: 04/30/2024

TOTAL AD COST: 1050.83

FILED ON: 4/30/2024

Subscribed and sworn to before me on April 30, 2024

Christina Palma, Notary









## Ashley Scott

---

**From:** Steven Wilker <steven.wilker@tonkon.com>  
**To:** Ashley Scott  
**Sent:** Wednesday, October 23, 2024 6:52 PM  
**Subject:** Read: [EXTERNAL] Read: Response to Publications in Philomath News

Your message

To: Steven Wilker  
Subject: Response to Publications in Philomath News  
Sent: Wednesday, October 23, 2024 2:34:20 PM (UTC-08:00) Pacific Time (US & Canada)

was read on Wednesday, October 23, 2024 6:51:58 PM (UTC-08:00) Pacific Time (US & Canada).







PHILOMATH FIRE & RESCUE  
P.O. BOX 247  
1035 MAIN ST  
PHILOMATH, OR 97370  
541-360-0030  
FAX: 541-360-0013

## AHA First Aid / CPR / AED Class Schedule 2025

January 18	August 16
March 15	September 20
May 17	October 18
June 21	November 15

## American Heart Association Certification Class Fees<sup>1</sup> 2025

### Heartsaver

- First Aid / CPR / AED (Infant, Child, Adult) \$65
- CPR / AED Only \$50
- First Aid Only \$50
- Skills validation First Aid and/or CPR\* \$45

### BLS CPR – Infant, Child, Adult

- Healthcare Provider \$85
- Skills validation\* \$45

\* Must present a valid on-line AHA certificate of completion.

Cost for online class: \$36 for Heartcode BLS, \$21 for Heartsaver Total,  
\$16.50 for Heartsaver CPR AED Only, \$16.50 for Heartsaver First Aid Only

<https://shopcpr.heart.org/product-type/blended-elearning>

### Family and Friends CPR / AED (Infant, Child, Adult)

- PHS Health class No cost

<sup>1</sup> Certification includes AHA Course eCard fees

# LIZ LOOMIS PUBLIC AFFAIRS

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September 23, 2024

Fire Chief Chancy Ferguson  
Philomath F&R  
1035 Main St  
Philomath, OR 97370

Dear Fire Chief Chancy Ferguson,

Our company has worked for 20 years helping fire and/or EMS districts raise money through voter-approved ballot measures. We have a 93%-win record for the projects we accept.

Communicating with the public is not just about incident reporting, community events, or safety messages. Communicating regularly and *strategically* sets you up for future revenue requests or organizational changes that require voter approval.

In Oregon's May 2024 primary election, we helped pass two ballot measures. The Woodburn Fire District renewed its operating levy of \$0.35 per \$1,000. The Yamhill Fire Protection District also passed its \$0.55 per \$1,000 levy for capital projects. Please feel free to reach out to Chief Joe Budge (Woodburn) or Director Jim Phillips (Yamhill) for a reference.

In Washington, we helped pass revenue increases for eight fire agencies during the August 2024 primary election. And in Idaho, we helped the Kuna Rural Fire District pass both an operations levy increase and a bond for a new fire station a few years ago.

In urban, suburban, and rural communities, we help our clients secure additional revenue for life-saving public services. Our company can help you develop and implement a communications plan to accomplish these goals.

We are committed to helping local governments thrive. Please feel free to reach out to me personally for more information.

Sincerely,



LIZ LOOMIS



## 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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Adjusting Journal Entries.....



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*

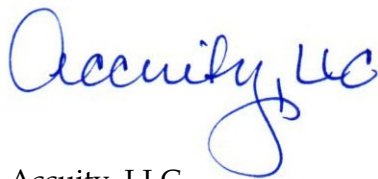
We applied certain limited procedures to the management's discussion and analysis, schedules of the District's proportionate share of the net pension liability/OPEB asset and District contributions, schedules of changes in OPEB medical benefit liability, and the Budget and Actual - General Fund, which 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.

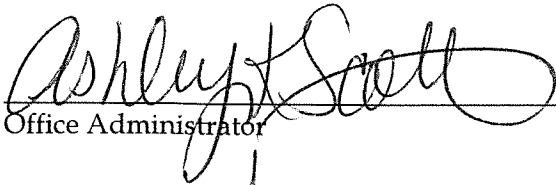
#### **District-Specific**

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.

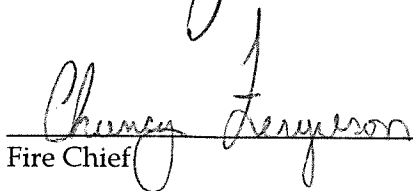
24. The District has no plans or intentions that may materially affect the carrying value or classification of assets, liabilities, or equity.
25. We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits 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.

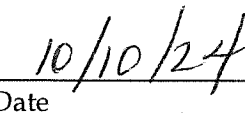
33. The financial statements properly classify all funds and activities in accordance with GASB Statement No. 34.
34. All funds that meet the quantitative criteria in GASB Statement Nos. 34 and 37 for presentation as major are identified and presented as such and all other funds that are presented as 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>