

PHILOMATH FIRE & RESCUE

January 8, 2024

Location: Philomath Fire & Rescue

3:00 pm

Regular Session Board Meeting

I. CALL TO ORDER/ROLL CALL

The Philomath Fire & Rescue Board of Directors meeting was called to order by President Doug Edmonds at 15:04. Board members present included: Vice President Daphne Phillips, Treasurer Ken Corbin, Rick Brand, and Joe Brier. Philomath Fire & Rescue Staff in attendance included: Chief Chancy Ferguson, Deputy Chief Rich Saalsaa and Office Administrator Ashley Scott. Others in attendance included Kori Sarrett via Zoom, and Volunteer President Dan Eddy.

II. AUDIT PRESENTATION

1. Annual Audit Presentation by Kori Sarrett, Accuity LLC. Report included in the Board Packet and highlights discussed by Ms. Sarrett. Our Treasurer discussed our process with **Phillips moved to approve the Audit as presented. Seconded by Brier. 5-0 Approved.**

III. CONSENT AGENDA

- a. Minutes- December 11, 2023
- b. Bills – December
- c. Chief Vacation Hours

Edmonds moved to approve the Consent Agenda as presented. Seconded by Phillips. 5-0 Approved.

IV. PUBLIC COMMENT – None.

V. STAFF REPORTS

2. Board Report

- Review Board Calendar- calendar included in the Board Packet and discussed. **Phillips moved to appoint Edmonds to contact Chief and Staff for 360 Review. Seconded by Brand. 5-0 Approved.**

3. Fire Chief Report – Chief Ferguson- Report included in the Board Packet and highlights discussed.
4. Deputy Chief Reports- Deputy Chief Saalsaa- Report included in the Board Packet and highlights discussed in detail.
5. Office Administrator Financial Report- Scott- Report included in the Board Packet and highlights discussed.

VI. REPRESENTATIVE REPORTS

1. Volunteer Association – President Eddy- Report included in the Board Packet and highlights discussed.
2. IAFF Local 4925 – President Moser- No representative present or report submitted.
3. City Council Liaison- Councilor Christopher McMorran- Spoke about reupping Liaison roles, McMorran reappointed to Fire. Thanked PF&R for Light Parade Involvement, Moving forward with Water Reservoir construction, Veteran’s Memorial Park Opening Memorial Weekend, Road Construction continuing.

VII. OLD BUSINESS

1. Personnel Manual and Administrative Directives Review Update- Ferguson- Packets were handed out to the Board Members to review for substance and readability. This document has been added to the Board Packet.
2. Appreciation Dinner Update- Phillips- Dinner is scheduled with Eats & Treats. Upcoming meeting to finalize details with Phillips, Chief Ferguson and Scott.

VIII. NEW BUSINESS

1. Strategic Plan Review- Ferguson- Report included in the Board Packet and highlights discussed. Ferguson discussed having a Work Session in February prior to Budgeting. Edmonds added that to the agenda to discuss later in the meeting.

2. Budget Calendar Review- Discussed by Scott, following the same calendar that was created last year. No updates or changes.

Phillips moved to approve Budget Calendar as presented. Seconded by Brier. Approved 5-0.

3. Newspaper of Record Discussion- Scott- Discussed options and Phillips discussed that this is in the interest of the Community to move this direction.

Edmonds motioned to continue our present method of notice of meetings per the new statutes and add to that the digital notification via the digital newspaper. Seconded by Phillips. 5-0 Approved.

4. FEPP Surplus of Daisy Pump- Discussed by Ferguson. Ferguson asked if there was a need to Surplus this pump was necessary since we are not owners of the item.

Edmonds motioned to give Chief Authorization to surplus or dispose of the pump as recommended by his research. Seconded by Brier. 5-0 Approved.

5. Board Member Code of Conduct Discussion (Ken Jones' List)- Discussion was had by all Board members on the below topics.

"10. Refer all complaints or problems to the proper administrative officer and discuss them only at a regular meeting after failure of an administrative solution."

"11. Present personal criticisms of any Fire District operation directly to the Fire Chief rather than lower-ranking personnel."

6. Work Session for Strategic Plan- Edmonds added to agenda. February 5th at 3:30 pm- 4:30 pm.


IX. ACTION ITEMS-

- a. Phillips scheduling with Chief Ferguson & Scott regarding Appreciation Dinner Details
- b. Scheduled work session for the Board to discuss the Strategic Plan.

X. NEXT MEETING –

- a. Work Session Meeting: February 5th, 2024 at 3:30 pm for 1 hour maximum
- b. Regular Board Meeting: February 12, 2024

XI. ADJOURNMENT- 16:35



Doug Edmonds, Board President

PHILOMATH FIRE & RESCUE

January 8, 2024

Location: Philomath Fire & Rescue

3:00 pm

Regular Session Board Meeting

Join Zoom Meeting

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

Meeting ID: **857 8949 8234**

Passcode: **860360**

- I. CALL TO ORDER/ROLL CALL
- II. AUDIT PRESENTATION
 - a. Annual Audit Presentation by Kori Sarrett, Accuity LLC.
Staff recommended action: Move to approve the Audit as presented.
- III. CONSENT AGENDA
 - a. Minutes- December 11, 2023
 - b. Bills – December
 - c. Chief Vacation Hours
Staff recommended action: Move to approve Consent Agenda as presented.
- IV. PUBLIC COMMENT
- V. STAFF REPORTS
 1. Board Report
 - Review Board Calendar
 2. Fire Chief Report – Chief Ferguson
 3. Deputy Chief Reports- Deputy Chief Saalsaa
 4. Office Administrator Financial Report- Scott

VI. REPRESENTATIVE REPORTS

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

VII. OLD BUSINESS

1. Personnel Manual and Administrative Directives Review Update- Ferguson
2. Appreciation Dinner Update- Phillips

VIII. NEW BUSINESS

1. Strategic Plan Review- Ferguson
2. Budget Calendar Review- Scott
Staff recommended action: Move to approve Budget Calendar as presented.
3. Newspaper of Record Discussion- Scott
4. FEPP Surplus of Daisy Pump- Ferguson
5. Board Member Code of Conduct Discussion (Ken Jones' List)
Start with Item #10

IX. ACTION ITEMS

- X. NEXT MEETING – February 12, 2024

XI. ADJOURNMENT



PHILOMATH FIRE & RESCUE

Report to the Board of Directors
for the Year Ended June 30, 2023

October 3, 2023



PHILOMATH FIRE & RESCUE
Benton County, Oregon

TABLE OF CONTENTS

June 30, 2023

INTRODUCTORY SECTION

Title Page
Table of Contents

LETTER SECTION

Letter of Report Presentation.....
Required Communications
Recently Issued Accounting Standards.....

ATTACHMENTS

Certain Written Communications between Management and Accuity
Engagement Letter
Management Representation Letter
Adjusting Journal Entries.....



October 3, 2023

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, 2023. 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, 2023. 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 9, 2023. 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. Four new accounting policies were adopted during the year, GASB Statement No. 94, *Public-Private and Public-Public Partnerships and Availability of Arrangements*, Statement No. 96, *Subscription-Based Information Technology Arrangements*, Statement No. 99, *Omnibus 202*, and Statement No. 101, *Compensated Absences*. The application of existing policies was not changed during the year ended June 30, 2023. 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 3, 2023.

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

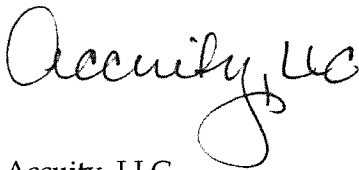
We applied certain limited procedures to the management's discussion and analysis, schedules of the District's proportionate share of the net pension liability/OPEB asset and District contributions, schedules of changes in OPEB medical benefit liability, and the Budget and Actual - General Fund, which 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 black ink that reads "Accuity, LLC". The signature is written in a cursive, flowing style.

Accuity, LLC
October 3, 2023



October 3, 2023

Board of Directors
Philomath Fire & Rescue
Benton County, Oregon

In planning and performing our audit of the financial statements of the governmental activities, and each major fund of Philomath Fire & Rescue as of and for the year ended June 30, 2023, 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 identified one deficiency in internal control that we consider to be material weaknesses, as described in the accompanying schedule as item 2023-001.

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.

PHILOMATH FIRE & RESCUE
Benton County, Oregon

June 30, 2023

Finding Number	2023-001
Finding Title	Expenditures were recorded in incorrect fiscal year.
Type of Finding	Material Weakness
Criteria	Expenditures should be recorded in the year they occur.
Condition	June 30, 2024 fiscal year expenditures were posted to the June 30, 2023 fiscal year as an accounts payable.
Cause of Condition	Lack of understanding and knowledge of general accounting procedures.
Potential Effect of Condition	Overstated accounts payables and expenditures.
Prevalence	Systemic
Recommendation	We recommend that the District more strongly review contracts and service dates, as well as invoice dates, before recording accounts payables and expenditures, specifically near year end, in order to mitigate future reoccurrences.

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 the Modified Cash Basis of Accounting

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 the modified cash basis of accounting. 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, 2023, the District expended funds in excess of amounts appropriated in two funds, 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, 2023

For the fiscal year ended June 30, 2023, the District implemented the following new accounting standards:

GASB Statement No. 94, *Public-Private and Public-Public Partnerships and Availability of Arrangements* - This Statement is to improve financial reporting by addressing issues related to public-private and public-public partnership arrangements (PPPs).

GASB Statement No. 96, *Subscription-Based Information Technology Arrangements* - This statement provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users.

GASB Statement No. 99, *Omnibus 2022*. This statement was issued April 2022 and enhances comparability in accounting and financial reporting to improve the consistency of authoritative literature by addressing practice issues that have been identified during implementation and application of certain GASB Statements. This Statement addresses a variety of topics including issues related to lease implementation, public-private and public-public partnerships and availability payment arrangements, and subscription-based information technology arrangements.

GASB Statement No. 101, *Compensated Absences*. This statement was issued to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. That objective is achieved by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures.

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. 99, *Omnibus 2022*. This statement was issued April 2022 and enhances comparability in accounting and financial reporting to improve the consistency of authoritative literature by addressing practice issues that have been identified during implementation and application of certain GASB Statements. This Statement addresses a variety of topics including issues related to financial guarantees and classification of derivatives.

GASB Statement No. 100, *Accounting Changes and Error Corrections*. This statement was issued 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.



June 09, 2023

Ashley K Scott
Philomath Fire & Rescue
+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, 2023.

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, 2023. 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 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.

We have not identified any significant risk(s) of material misstatement as a part of our audit planning.

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 21, 2023 and to issue our report no later than December 31, 2023. 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 arising 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

Accuity, LLC
RESPONSE:

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

Ashley Scott
Ashley K Scott

06/20/2023
Date

Ashley K Scott
Administrative Assistant

Accuity, LLC
Certified Public Accountants
436 1st 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, 2023, 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 9, 2023, 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

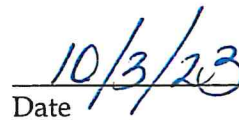
19. There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
20. We have taken timely and appropriate steps to remedy fraud, noncompliance with provisions of laws, regulations, contracts, grant agreements, or abuse that 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.

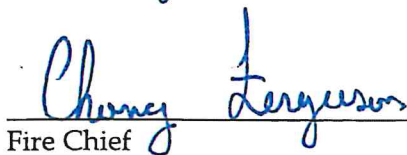
24. The District has no plans or intentions that may materially affect the carrying value or classification of assets, liabilities, or equity.
25. We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits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

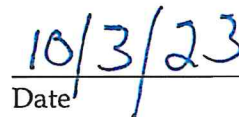
33. The financial statements properly classify all funds and activities in accordance with GASB Statement No. 34.
34. All funds that meet the quantitative criteria in GASB Statement Nos. 34 and 37 for presentation as major are identified and presented as such and all other funds that are presented as 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, 2023 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

December 11, 2023

Location: Philomath Fire & Rescue

3:00 pm

Regular Session Board Meeting

- I. CALL TO ORDER/ROLL CALL- The Philomath Fire & Rescue Board of Directors meeting was called to order by President Doug Edmonds at 15:00. Board members present included: Treasurer Ken Corbin, Rick Brand (at 15:03), and Joe Brier. Board member not present was Daphne Phillips. Philomath Fire & Rescue Staff in attendance included: Chief Chancy Ferguson, Deputy Chief Rich Saalsaa and Office Administrator Ashley Scott. Others in attendance included Jeff Griffin, and Volunteer President Dan Eddy.

- II. INSURANCE PRESENTATION
 - a. Annual Insurance Presentation by Jeff Griffin, CEO WHA Insurance. Jeff informed the Board that the District had a very modest increase of 7% and that the District is “doing everything right.” Focus on driving safety and on Civil Rights. Firefighter safety is number one- coaching on safety and egressing situations. PTSD is another area of concern. “Struggle Well” is a 5 step program to help repair damage that SDIS is utilizing for Districts. Apparatus supply chain continues to be an area of concern for replacements. Jeff also made sure the District is aware of their assistance that is available in any OSHA situation.

- III. CONSENT AGENDA
 - a. Minutes- November 13, 2023
 - b. Bills – November
 - c. Chief Vacation Hours

Brier moved to accept Consent Agenda as presented. Corbin Seconded. 4-0 approved.

- IV. PUBLIC COMMENT- None.

- V. STAFF REPORTS
 1. Board Report

- Review Board Calendar- Volunteer Business Meeting- Audit Discussion coming in January, Update calendar to reflect February Meeting- Edmonds, and April Meeting- Corbin, Let Scott know if Board Members are interested in Attending SDAO Conference.
2. Fire Chief Report – Chief Ferguson – Report included in the Board Packet and highlights discussed. Chief discussed 231 repairs, January 6th Paid Staff training with CFD Station 2. Sema Roofing- came and repaired leaking roof for \$200. Thoughts from Chief on Insurance Presentation- continuing to improve on safety and utilizing all the resources available to receive insurance discounts.
 3. Deputy Chief Reports- Deputy Chief Saalsaa- Report included in the Board Packet and highlights discussed. On track for 6% increase of calls over prior year and plan for asset replacement discussed.
 4. Office Administrator Financial Report- Scott- Report included in the Board Packet and highlights discussed. 203 Exhaust System Repair quote was \$6,000- volunteers completed the project around \$1,000. Trash Pump added for District versatility, Hazardous Waste disposal and transition to Synergy Security Solutions to monitor our fire alarm systems.

VI. REPRESENTATIVE REPORTS

1. Volunteer Association – President Eddy- Volunteer Association Elections: Dan Eddy, Paula Anderson and Jean Goul re-elected to their current positions. Kendra Isalm elected as Secretary. Thank you to Steph for doing a great job in the secretary role the last two years. Volunteers helped hang flag for Veteran’s Day at the middle school, driving Santa around in Old #1, additional repairs on Apparatus and Facilities that save the District funds, also are involved on all of the District’s Committees.
2. IAFF Local 4925 – President Moser- No representative present or report submitted.
3. City Council Liaison- Councilor Christopher McMorrان- Not present and no report submitted.

VII. OLD BUSINESS

1. Credit Card Transition Plan Update- Scott- Scott and Chief Ferguson discussed that transition complete and asked the Board to decide a direction for the savings account balance. Chief Ferguson recommended moving the money into Small Tools and Equipment to complete a variety of lingering projects.
Brand moved to transfer the OSCU Savings balance of \$11,426.20 into Small Tools and Equipment line 6190. Brier Seconded. 4-0 Approved.
2. Personnel Manual and Administrative Directives Review Update- Ferguson- FLSA education for the last month working with Union to create an updated memorandum.

3. Appreciation Dinner Update- Phillips- February 10, 2024 and working on getting a caterer locked in.

VIII. NEW BUSINESS

1. Swear In Board Member (Joe Brier)- Edmonds- Oath taken by Brier.
2. Audit and Plan of Action- Scott- discussed the Audit Plan of Action that was included in the Board Packet.

**Corbin move to accept Audit Plan of Action dated December 11, 2023 as presented.
Brand Seconded. 4-0 Approved.**

3. Civil Service Commission Rules Acknowledgement- Scott- Civil Service Commission Rules were included in the Board packet.

Board acknowledged Civil Service Commission Rules by consensus.

4. Policy Addition Discussion- Corbin- discussed “Open Door Policy” or “Whistle Blower Policy” wanting to know from the Board if new policy should be needed. A consensus was reached that after staff completes the updated Personnel Policies, a new policy would be discussed if needed.
5. Board Member Code of Conduct Discussion (Ken Jones’ List)- discussed by all present Board Members.
 - a. #8: “Recognize that the Fire Chief should have the administrative authority for proper discharging his professional duties within the limits of established board policies.”
 - b. #9: “Recognize that the Fire Chief or designee is the technical advisor to the Board and should be present at all meetings of the Board.”

IX. ACTION ITEMS

- X. NEXT MEETING – January 8, 2024

- XI. ADJOURNMENT – 16:36

Doug Edmonds, Board President

Philomath Fire and Rescue
Transaction by Account
 December 2023

Type	Date	Name	Memo	Amount	Balance
Ordinary Income/Expense					
Expense					
6000 · Materials and Services					
6091 · Tuition Reimbursement					
Bill	12/27/20:	Kolton Guilford	Winter 2023 Tuition Rei...	1,533.22	1,533.22
Bill	12/28/20:	Jayden Lindberg	Winter 2023 Tuition Rei...	1,251.00	2,784.22
Total 6091 · Tuition Reimbursement				2,784.22	2,784.22
6001 · Contracted Professional Service					
Bill	12/11/20:	Woods Aesculapia...	Physican Fees	2,500.00	2,500.00
Bill	12/20/20:	Willamette Valley F...	Chaplain Services	3,000.00	5,500.00
Total 6001 · Contracted Professional Service				5,500.00	5,500.00
6010 · Office Supplies					
Cre...	12/02/20:	Amazon	Protection Plan	6.99	6.99
Cre...	12/11/20:	Amazon	Display Port to HDMI C...	7.99	14.98
Cre...	12/11/20:	Amazon	Binder Clips	16.98	31.96
Cre...	12/15/20:	OSU Printing and ...	PFR Stickers	239.74	271.70
Cre...	12/18/20:	Amazon	Pens	25.85	297.55
Total 6010 · Office Supplies				297.55	297.55
6030 · Dues and Fees					
Ch...	12/05/20:	AsiFlex	November Flex Fees	11.25	11.25
Cre...	12/08/20:	Philomath News	Partner Annual Subscri...	150.00	161.25
Bill	12/11/20:	Oregon Governmen...	2023-2024 Annual Billing	945.68	1,106.93
Bill	12/11/20:	Philomath Area Ch...	2024 Membership Dues	225.00	1,331.93
Ch...	12/11/20:	Intuit		14.00	1,345.93
Ch...	12/11/20:	Intuit	Additional Payroll Fees	26.57	1,372.50
Ch...	12/31/20:		Service Charge	0.05	1,372.55
Total 6030 · Dues and Fees				1,372.55	1,372.55
6050 · Utilities					
Ch...	12/01/20:	NW Natural		212.98	212.98
Ch...	12/01/20:	Consumers Power I...	7924200- 202 Power	77.07	290.05
Ch...	12/01/20:	Consumers Power I...	7924201- Priest	71.48	361.53
Ch...	12/01/20:	Consumers Power I...	7924204- Daisy	36.06	397.59
Ch...	12/04/20:	City of Philomath		15.20	412.79
Ch...	12/04/20:	City of Philomath		224.50	637.29
Ch...	12/08/20:	Pacific Power		692.06	1,329.35
Ch...	12/20/20:	Consumers Power I...	7924202- 203 Power	200.71	1,530.06
Ch...	12/20/20:	Consumers Power I...	7924203- Muddy Creek ...	77.78	1,607.84
Ch...	12/20/20:	Republic Services	201- Trash Service	247.45	1,855.29
Ch...	12/20/20:	Republic Services	Trash Service	35.50	1,890.79
Total 6050 · Utilities				1,890.79	1,890.79
6060 · Telephone, Pagers, Internet					
Ch...	12/01/20:	Century Link		131.45	131.45
Cre...	12/02/20:	Alyrica		592.86	724.31
Ch...	12/04/20:	AT&T Mobility		40.04	764.35
Ch...	12/06/20:	Comcast		14.77	779.12
Bill	12/11/20:	Synergy Security S...	Quarterly Monitoring- D...	865.80	1,644.92
Bill	12/11/20:	Synergy Security S...	201 Fire Cell and Take ...	775.00	2,419.92
Bill	12/11/20:	Synergy Security S...	202 Fire Cell and Take ...	775.00	3,194.92
Bill	12/11/20:	Synergy Security S...	203 Fire Cell and Take ...	775.00	3,969.92
Ch...	12/15/20:	Pioneer Telephone ...		210.85	4,180.77
Ch...	12/22/20:	Verizon		274.23	4,455.00
Total 6060 · Telephone, Pagers, Internet				4,455.00	4,455.00
6090 · Education/Training					
Bill	12/11/20:	Bio-Med Testing	Background Check for ...	29.00	29.00
Cre...	12/14/20:	NFPA	NFPA 1002 PDF	149.00	178.00
Total 6090 · Education/Training				178.00	178.00

Philomath Fire and Rescue
Transaction by Account
December 2023

Type	Date	Name	Memo	Amount	Balance
6100 · Equipment Maintenance Agreement					
Ch...	12/15/20:	De Lage Landen Fi...	Printer Lease Agreement	152.15	152.15
Total 6100 · Equipment Maintenance Agreement				152.15	152.15
6130 · Gas & Oil					
Ch...	12/05/20:	Carson Oil		549.13	549.13
Ch...	12/15/20:	Carson Oil		722.04	1,271.17
Total 6130 · Gas & Oil				1,271.17	1,271.17
6160 · Equipment Maintenance					
Bill	12/11/20:	Willamette Saw	Chain Saw Carb Kit	54.50	54.50
Total 6160 · Equipment Maintenance				54.50	54.50
6161 · Vehicle Maintenance					
Bill	12/04/20:	TWGW, Inc. dba P...	231- Antifreeze Tester	4.95	4.95
Bill	12/04/20:	TWGW, Inc. dba P...	231- Hose and Clamp ...	10.94	15.89
Bill	12/04/20:	Willamette Hose & ...	231- Splicer	3.12	19.01
Bill	12/04/20:	TWGW, Inc. dba P...	231- Thermal Wrap	26.99	46.00
Bill	12/04/20:	TWGW, Inc. dba P...	231- Coolant	25.98	71.98
Bill	12/04/20:	Andy Louden`	263- Middleton Heating ...	80.00	151.98
Cre...	12/05/20:	TWGW, Inc. dba P...	Switches return	-13.72	138.26
Bill	12/07/20:	MPTV, Inc.	241- Clutch Adjustment	7.44	145.70
Bill	12/11/20:	TWGW, Inc. dba P...	231- Emergency Roads...	72.73	218.43
Cre...	12/11/20:	Amazon	231 & 221 iPad Mounts	59.18	277.61
Bill	12/11/20:	Les Schwab	Tires for 290	1,238.83	1,516.44
Cre...	12/19/20:	Van Dykes Signma...	Magnetic Sign (232)	45.00	1,561.44
Bill	12/20/20:	Andy Louden`	263- Carb (Corvallis Po...	292.89	1,854.33
Bill	12/21/20:	Hughes Fire Equip...	251 PM	682.25	2,536.58
Bill	12/21/20:	TWGW, Inc. dba P...	241&244- Rubber	8.69	2,545.27
Bill	12/22/20:	MPTV, Inc.	244- Tender Ladder Bolt	1.80	2,547.07
Bill	12/26/20:	TWGW, Inc. dba P...	231- Fuse	2.69	2,549.76
Total 6161 · Vehicle Maintenance				2,549.76	2,549.76
6170 · Building Maint and Improvements					
Bill	12/05/20:	Sema Roofing Exp...	Leaky Roof Repairs	200.00	200.00
Bill	12/11/20:	Spaeth Lumber Co....	Supplies to Build Shelf	34.44	234.44
Total 6170 · Building Maint and Improvements				234.44	234.44
6180 · Grounds Maintenance					
Cre...	12/16/20:	The Home Depot	Christmas Lights	74.94	74.94
Total 6180 · Grounds Maintenance				74.94	74.94
6190 · Small Tools & Equipment					
Bill	12/15/20:	Willamette Hose & ...	Trash Pump- Suction H...	514.83	514.83
Cre...	12/20/20:	Corvallis Power Eq...	Trash Pump #2	699.00	1,213.83
Bill	12/20/20:	Willamette Hose & ...	Foot Valve for Trash Pu...	97.23	1,311.06
Bill	12/22/20:	MPTV, Inc.	203 Air Compressor Re...	1.29	1,312.35
Bill	12/22/20:	TWGW, Inc. dba P...	203 Air Compressor Oil	8.98	1,321.33
Bill	12/22/20:	TWGW, Inc. dba P...	203 Air Compressor Re...	0.89	1,322.22
Cre...	12/22/20:	Amazon	Halligan Forcible Entry ...	258.83	1,581.05
Cre...	12/22/20:	Amazon	Fence Pliers and Hose ...	351.68	1,932.73
Bill	12/26/20:	TWGW, Inc. dba P...	Multimeter	56.99	1,989.72
Total 6190 · Small Tools & Equipment				1,989.72	1,989.72
6200 · Supplies - Department					
Cre...	12/01/20:	Bimart Corporation	Toothbrush for Cleaning	0.99	0.99
Cre...	12/11/20:	Fire Department Co...	Coffee for Residence	79.79	80.78
Bill	12/13/20:	Medline Industries, ...	Dish Soap	76.72	157.50
Cre...	12/18/20:	Amazon	Carpet Stain Remover	38.94	196.44
Total 6200 · Supplies - Department				196.44	196.44

**Philomath Fire and Rescue
Transaction by Account
December 2023**

Type	Date	Name	Memo	Amount	Balance
6210 · Supplies - Medical					
Bill	12/11/20:	Industrial Welding ...	Oxygen	20.00	20.00
Bill	12/18/20:	Industrial Welding ...	O2, Cylhydrotest, and r...	55.50	75.50
Bill	12/20/20:	Industrial Welding ...	Oxygen and Cylhydrotest	55.50	131.00
Bill	12/22/20:	Medline Industries, ...	Collars	75.30	206.30
Bill	12/28/20:	Medline Industries, ...	Mega Mover	292.93	499.23
Total 6210 · Supplies - Medical				499.23	499.23
6220 · Supplies - Suppression					
Cre...	12/11/20:	Witmer Public Safe...	Descenders	532.64	532.64
Total 6220 · Supplies - Suppression				532.64	532.64
6250 · Uniforms					
Bill	12/11/20:	911 Supply	Blauer Jackets	426.53	426.53
Cre...	12/12/20:	Oregon EMS Assoc...	Medic Patches	99.84	526.37
Cre...	12/18/20:	Cascade Badge & ...	PFR Patches	237.00	763.37
Total 6250 · Uniforms				763.37	763.37
6270 · Volunteer - Activities					
Cre...	12/01/20:	Bimart Corporation	Christmas Lights for Ol...	39.90	39.90
Cre...	12/02/20:	Costco	December Biz Meeting ...	169.77	209.67
Bill	12/04/20:	Paula Anderson.	December Biz Meeting ...	14.88	224.55
Cre...	12/05/20:	Grocery Outlet	December Volunteer Bi...	20.97	245.52
Bill	12/12/20:	Paula Anderson.	December 2023 Reimb...	335.41	580.93
Bill	12/13/20:	TWGW, Inc. dba P...	#1- Cable Repair	23.99	604.92
Cre...	12/15/20:	Bimart Corporation	Return of bad string of li...	-3.99	600.93
Total 6270 · Volunteer - Activities				600.93	600.93
6280 · Volunteer Incentive Program					
Bill	12/19/20:	Eats & Treats Cafe	Appreciation Dinner Cat...	1,276.80	1,276.80
Total 6280 · Volunteer Incentive Program				1,276.80	1,276.80
6310 · Physical & Immunizations					
Bill	12/11/20:	The Corvallis Clinic	Physical for J. Wenger	828.00	828.00
Total 6310 · Physical & Immunizations				828.00	828.00
6900 · Miscellaneous Expense					
Cre...	12/01/20:	Walmart	Officer Meeting Food	9.68	9.68
Cre...	12/13/20:	Figaros Pizza	Incident Meal for Finley ...	53.85	63.53
Total 6900 · Miscellaneous Expense				63.53	63.53
Total 6000 · Materials and Services				27,565.73	27,565.73
7000 · Capital Outlay					
7110 · Capital Outlay - Building					
Bill	12/04/20:	Philomath Rental	Compactor Rental	118.30	118.30
Total 7110 · Capital Outlay - Building				118.30	118.30
Total 7000 · Capital Outlay				118.30	118.30
Total Expense				27,684.03	27,684.03
Net Ordinary Income				-27,684.03	-27,684.03
Net Income				-27,684.03	-27,684.03

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

Beginning Balance as of July 1, 2023	299.5	203.69
---	-------	--------

	Sick Leave	Vacation
July		
accrual	8	10
taken	0	16
balance	307.5	197.69

August		
accrual	8	10
taken	0	28
balance	315.5	179.69

September		
accrual	8	10
taken	0	0
balance	323.5	189.69

October		
accrual	8	10
taken	0	0
balance	331.5	199.69

	Sick Leave	Vacation
November		
accrual	8	10
taken	0	24
balance	339.5	185.69

December		
accrual	8	10
taken	0	0
balance	347.5	195.69

January		
accrual		
taken		
balance		

February		
accrual		
taken		
balance		

	Sick Leave	Vacation
March		
accrual		
taken		
balance		

April		
accrual		
taken		
balance		

May		
accrual		
taken		
balance		

June		
accrual		
taken		
balance		



Philomath Fire & Rescue

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

PHILOMATH FIRE & RESCUE

CHIEF'S REPORT

January 3, 2024

Department Business:

Awarded and received SDAO Cyber Safety and Security Matching Grant \$2,923. This grant funding will be used to fund the firewall installation improving the Cyber Security of the department.

Personnel:



FF Converse successfully completed his annual review and qualified for his next step in compensation and has been moved permanently to a 48-hour shift rotation to better suit the needs of the district.

Office Administrator Scott has successfully completed her annual review and qualified for his next step in compensation.

Union Communications:

Two MOUs were signed this month. The first MOU changed the FSLA Work period to match the 48-hour shift rotation. The second MOU was completed to change the schedule of the Day Time Firefighter Position to a shift position.

Training Activities:

Captain Bovbjerg has created the 2024 training schedule, and an internal audit of staff members training records. This will be used to create individual professional development plans.

We will be hosting our yearly Emergency Medical Responder Course. With 9 students currently enrolled.

We are hosting a Hybrid FFI academy through the Spring.

Crews are completing CPR recertification during the month of January.



Thompson Timber has donated a burn to learn structure located on N 13th street. We will be completing most of our training in the structure for the next couple of months.



Philomath Fire & Rescue

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

Apparatus/Equipment:



Trash Pumps purchased and installed on 244 and 241.
Rope rescue equipment upgrades.
Working on an equipment/project priority list.
251- needing batteries
231- discussing repairs sooner rather than later.
232- only apparatus remaining for PMs, rest of the fleet completed.

Building Update:



203- Painting quotes for exterior and 2024-2025 FY.
203- Generator install in progress, concrete pad is next step. The electricians have completed the pre-connection work required for the installation.

Community Involvement/Meetings:

Philomath Parade of Lights

Strategic Plan Update:

See attached Strategic Plan.

Respectfully submitted,

Chief Ferguson

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

Statistics for December 2023

Total calls: 88

Fire calls: 18 (20%)

EMS Calls: 70 (80%)

Yearly calls as of 31 December 2023: 1015 – Last year at this time: 975 (+4% YOY)

Significant calls:

12/1 MVC – Single vehicle rollover crash with a driver who was extricated from the vehicle. The driver had minor injuries and was transported by CFD ambulance to GSRMC for further evaluation. Hwy 20 was closed for approximately 20 minutes, and PFR responded with two chief officers and an engine company of three.

12/3 MVC – Vehicle vs semi-truck. Arrived on scene to find car and truck both off the road. The car had minor driver side damage, no air bag deployment, five total passengers. Semi was approx. 50ft off the road with two passengers. All passengers from both vehicles self-extricated. Only one pt wanted assessment; all others denied injury. Pt with minor injuries was transported to GSRMC via CFD. The scene was then turned over to BCSO. PFR responded with a duty officer (Chief Ferguson), an engine company with three personnel, and a rescue with one personnel.

12/8 – Commercial Structure Fire at the Inferor Sawmill on Industrial Way. PFR responded to a reported fire in the building holding the sawmill at 0057 hrs. this morning – the fire was in the wall of the building at the location of the bandsaws. According to witnesses at the mill, the saw suffered a malfunction while in operation that caused sparks to be generated. Those sparks ignited the sawdust in the air, which caught the insulation above the sawmill on fire. That fire, in turn, produced drop-down of burning materials which landed behind a wood paneling on the side wall of the building, approximately 3 stories up from the ground floor. Mill personnel attempted to extinguish the fire using extinguishers and their own hose lines but could not reach the seat of the smoldering fire. PFR responded with an engine with three personnel, another fire apparatus with two personnel, and two chief officers (I was the Incident Commander for the fire, and Chief Ferguson was assigned interior command). Corvallis Fire also provided an engine company with five personnel to assist. A single hose line from the engine was used to extinguish the remaining fire, and the wood paneling and insulation were stripped from the wall and ceiling to check for any spread of the fire. The fire was under control within 10 minutes of arrival, and another 90 minutes were spent on overhaul. A PFR officer stood by at the Philomath Fire station along with a crew of two personnel from Monroe Fire while the incident was managed. Estimated damage to the building was less than \$10,000 (the building itself is metal), and there were no injuries reported.

12/9 Lines Down – Issue with short on power pole. CPI notified (cross member eventually burned through).

12/10 MVC – Hwy 20/Wood Creek Rd – Single vehicle off the road. Two patients were transported to GSRMC with non-life-threatening injuries.

12/10 MVC – Fern Rd/Powder House Rd – Single vehicle off the road, one occupant, non-injury.

12/13 Commercial Structure Fire – Responded mutual aid with Monroe Fire and Corvallis Fire to the Finley Reserve for an unoccupied two-story structure. Complete loss. We responded with an engine crew of three, two 3000-gallon water tenders, and a chief officer (Chief Ferguson). On Federal property – under investigation by the Office of the State Fire Marshal.

12/13 Small Misc Fire – Dumpster behind business, well away from the building. Small smoldering fire.

12/14 Traumatic Injuries – e-bike rider that hit a garbage can on the side of the road and fell into the ditch. Minor injuries – transported private vehicle to the hospital for evaluation.

12/20 MVC – Two vehicle rear-end collision. One vehicle travelling eastbound on Hwy 20 attempting to make a left turn into Marys River Estates Rd when another vehicle hit the first vehicle from behind. Both drivers were transported to GSRMC with non-life-threatening injuries.

Breakdown of calls for the year by area (as of 31 December 23):

Station 201 RURAL	247
Station 201 W. City	312
Station 201 E. City	210
Station 202	48
Station 203	75
Adair	2
Alsea	12
Blodgett	15
CFD	40
Conflagration	5
Kings Valley	25
Lincoln Co	9
Marys Peak	2
Misc Mutual Aid	5
Monroe	6
Unprotected	2
Total	1015

Total calls we received aid from another agency: 2 (year to date 9). Full 2023 Statistics report attached to this report.

Cyber Security project

No other work performed this past month – next year starting Phase 4 plan development for Wi-Fi infrastructure update and workstation replacement.

PulsePoint Statistics

Monthly Active Users at 914, of which 237 have CPR alerts enabled. Growth has slowed, and a new FB and NextDoor posted was created to remind District residents of this service.

Projects / Community Outreach

- 12/1 – Put up lights at Library with Lions Club
- 12/5 – Holiday Cheer for Volunteers and Staff
- 12/8 – CERT training including extinguisher training by DC Saalsaa
- 12/16 – Philomath Parade of Lights
- 12/20 – First Aid class for 9 participants at Knife River

Respectfully submitted,

D/C Rich Saalsaa

Philomath Fire & Rescue Year End Statistics Narrative – 2023

Philomath Fire & Rescue completed another year of serving our community by responding to 1015 calls of service. This represents a 4.1% increase in the number of calls we responded to from the year before and a 84.2% increase over the last 10 years. This was the highest recorded year for responses with over 1000 total calls in the year. The number of calls per day has risen from 1.83 ten years ago to 2.78. We can manage this call volume thanks to the seven career staff, six resident volunteers, and the 23 men and women volunteers of the Department. Our response time continues to improve; in the last five years we went from 1.9 minutes to 1.35 minutes for all calls and average arrival continues to be under five minutes for all calls. A breakdown of our calls for service:

- 808 Medical calls (80% of the total call volume, up from the 745 calls the year before)
- 207 Fire calls (20% of the call volume, down from the 230 calls the year before)
- The majority of our calls are in the west (of 19th Street) side of the City of Philomath: 312, 30.7%
- East Philomath: 210, 20.7%
- County area within 3 miles of the City: 247, 24.3%
- Inavale area: 75, 7.4%
- Wren area: 48, 4.7%
- Aid to other departments (including conflagrations): 123, 12.2% (a decrease from last year)
 - CFD: 39 calls for mutual aid, comprising of 85 career staff, 14 RV, 43 Volunteer, and 156 standby personnel attendance.
 - Aid received by CFD: 9 calls

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

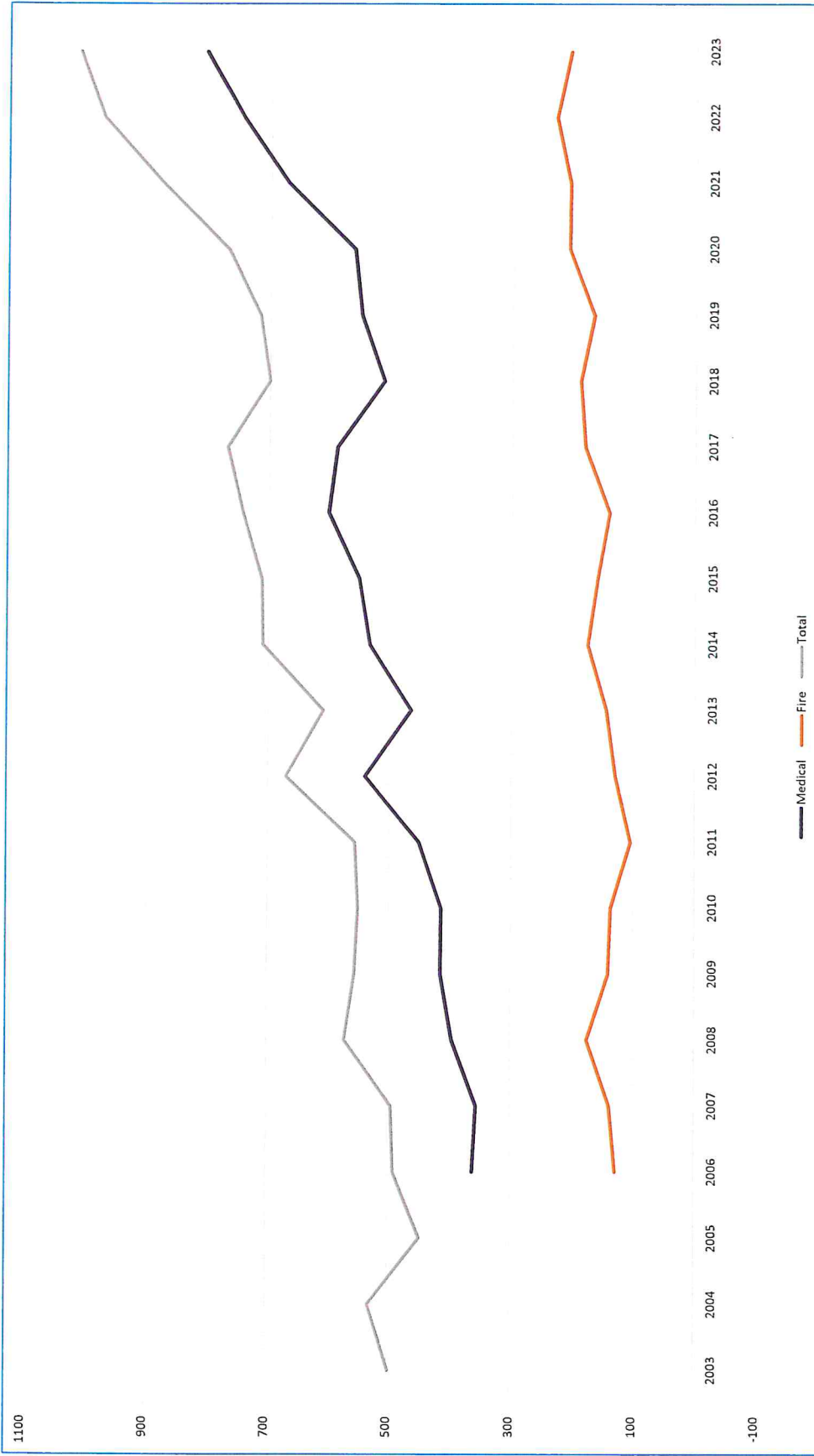
This year, we saw the on-going construction of new subdivisions: (Quail Glenn/Habitat, Millpond, and Newton Creek. We also have a large construction project for Lepman (self-storage, flex offices, RV park) and Alyrica, both off of N 19th St. and other business renovations (such as Philomath Family Medicine, Chiseled Spirit Cross-Fit, and Dirt Road Brewery).

In addition to fire and EMS calls, Philomath Fire & Rescue also manages public education and fire & life safety initiatives: Emergency Medical Responder 10-week course with 12 students (including personnel from other Benton, Linn, and Lincoln County Departments). We also conducted 112 business inspections, as well as Plans Review/Access and Water Supply evaluations for 120 residences and 51 businesses. In all, 2,500 people were interacted with for a total of 459 staff hours of community involvement.

Philomath Fire & Rescue

Call Volume 2003-2023

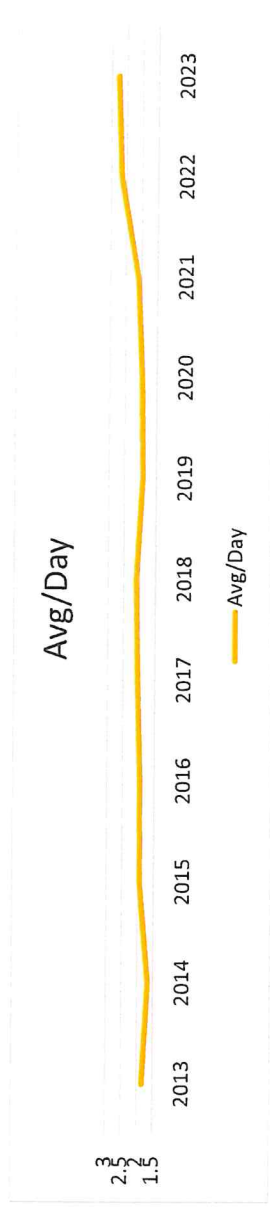
	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Medical				362	356	396	415	414	451	540	464	533	551	602	588	511	549	561	671	745	808
Fire				129	139	176	141	137	105	130	145	176	160	141	181	189	167	208	207	230	207
Total	498	532	448	491	495	572	556	551	556	670	609	709	711	743	769	700	716	769	878	975	1015



Philomath Fire & Rescue

Call Volume 2

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Medical	464	533	551	602	588	511	549	561	671	745	808
Fire	145	176	160	141	181	189	167	208	207	230	207
Total	670	609	709	711	743	769	700	716	769	975	1015
Avg/Day	1.83	1.67	1.94	1.95	2.03	2.11	1.92	1.96	2.11	2.67	2.78



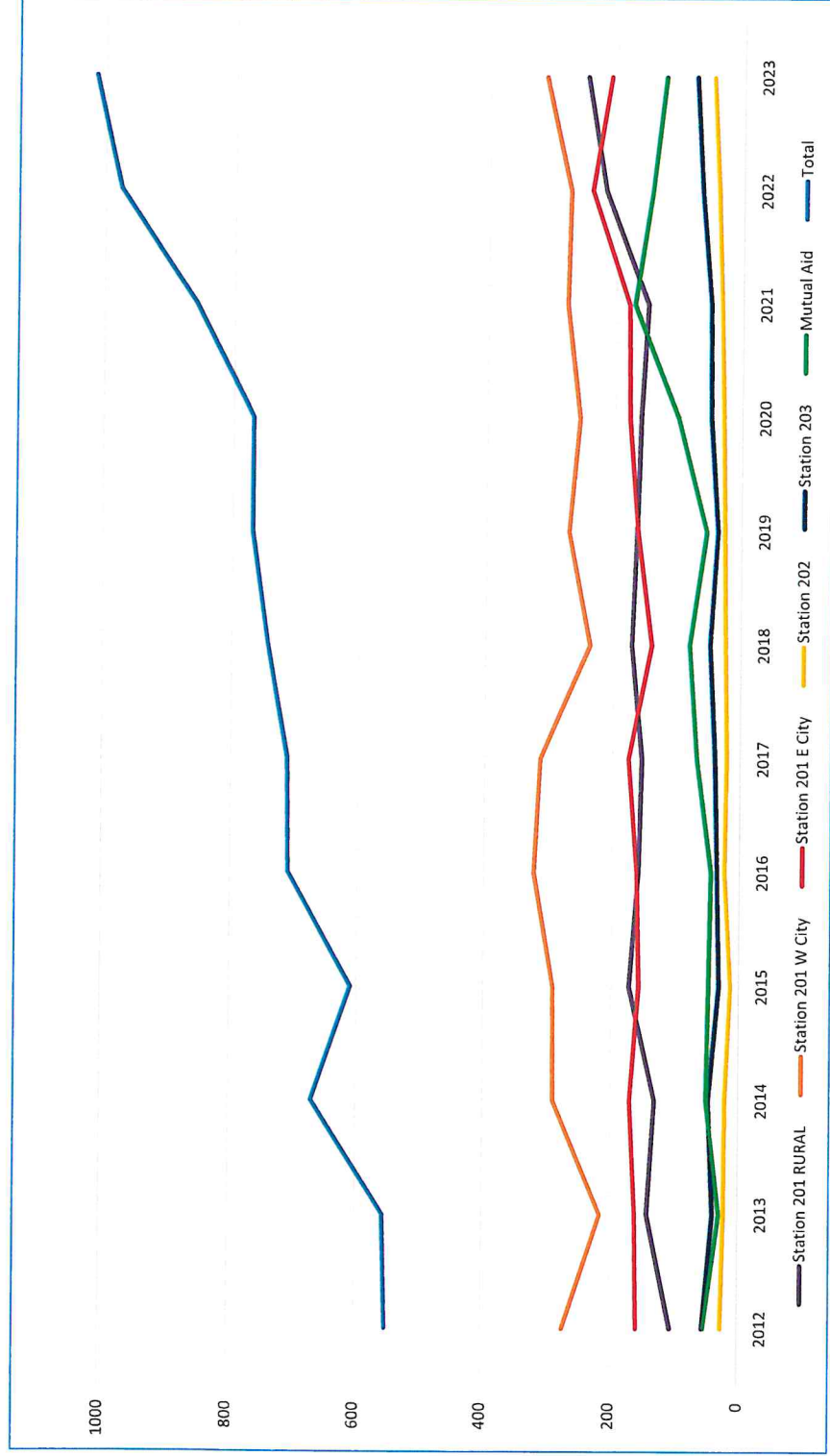
Philomath Fire & Rescue

Call Volume

2012-2023

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Station 201 RURAL	105	142	131	172	158	154	171	164	159	149	217	247
Station 201 W City	273	216	290	291	322	313	237	271	255	276	272	312
Station 201 E City	158	161	170	157	161	175	140	163	177	179	239	210
Station 202	26	22	21	13	23	21	24	26	29	33	39	48
Station 203	55	39	47	31	35	39	48	37	49	50	65	75
Mutual Aid	53	29	50	47	44	67	80	54	100	170	143	123
Adair									0	0	0	2
Alsea									2	10	11	12
Blodgett									19	36	27	15
CFD									17	34	32	40
Conflagration									5	5	1	5
Kings Valley									15	22	29	25
Lincoln Co									15	11	10	9
Marys Peak									11	8	13	2
Misc Mutual Aid									1	1	3	5
Monroe									15	43	17	6
Unprotected									0	0	0	2
Total	551	556	670	609	709	711	743	769	769	857	975	1015
Increase YoY		0.9%	20.5%	-9.1%	16.4%	0.3%	4.5%	3.5%	0.0%	11.4%	13.8%	4.1%
Increase 2012			21.6%	10.5%	28.7%	29.0%	34.8%	39.6%	39.6%	55.5%	77.0%	84.2%

Philomath Fire & Rescue



Philomath Fire & Rescue

Average Response Times 2023

Station	Avg Rsp Time	Avg Arr Time
201	1.23	5.11
EMS	1.16	5.25
Weekday	1.09	4.75
Weekend/Night	1.19	5.56
FIRE	1.81	4.06
Weekday	1.00	3.60
Weekend/Night	2.18	4.27
201E	1.18	4.17
EMS	1.08	4.22
Weekday	0.86	4.17
Weekend/Night	1.18	4.24
FIRE	1.58	4.00
Weekday	1.50	3.00
Weekend/Night	1.61	4.33
201W	1.28	2.46
EMS	1.24	2.45
Weekday	1.20	2.02
Weekend/Night	1.25	2.68
FIRE	1.62	2.48
Weekday	1.67	2.44
Weekend/Night	1.58	2.50
202	1.62	9.08
EMS	1.56	10.06
Weekday	1.00	9.17
Weekend/Night	1.83	10.50
FIRE	1.75	6.88
Weekday	1.00	8.00
Weekend/Night	2.20	6.20
203	1.42	9.07
EMS	1.33	9.36
Weekday	1.25	10.67
Weekend/Night	1.38	8.71
FIRE	1.78	7.89
Weekday	0.50	9.50
Weekend/Night	2.14	7.43
Grand Total	1.27	4.45

2022

Station	Avg Rsp Time	Avg Arr Time
201	1.46	5.68
EMS	1.34	5.66
Weekday	1.14	5.60
Weekend/Night	1.45	5.69
FIRE	1.93	5.77
Weekday	1.73	4.18
Weekend/Night	2.00	6.31
201E	1.28	4.09
EMS	1.20	4.12
Weekday	0.84	3.93
Weekend/Night	1.34	4.19
FIRE	1.60	3.98
Weekday	1.44	3.06
Weekend/Night	1.69	4.44
201W	1.28	2.72
EMS	1.24	2.65
Weekday	1.06	2.37
Weekend/Night	1.35	2.83
FIRE	1.45	3.02
Weekday	1.21	2.89
Weekend/Night	1.59	3.09
202	1.59	9.28
EMS	1.33	8.87
Weekday	1.15	8.85
Weekend/Night	1.47	8.88
FIRE	2.44	10.67
Weekday	2.00	18.00
Weekend/Night	2.50	9.75
203	1.40	10.40
EMS	1.24	9.78
Weekday	0.92	10.92
Weekend/Night	1.36	9.33
FIRE	1.79	11.89
Weekday	1.67	13.33
Weekend/Night	1.85	11.23
Grand Total	1.35	4.79

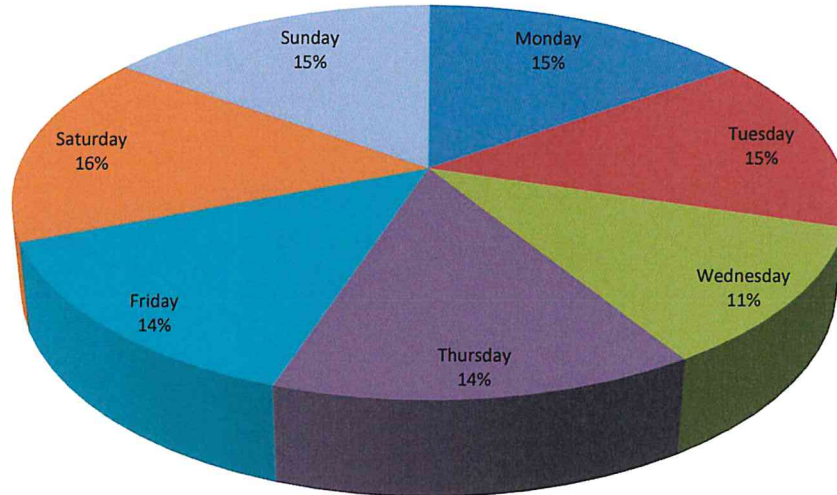
2021

Station	Avg Rsp Time	Avg Arr Time
201	1.72	5.56
EMS	1.70	5.72
Weekday	1.59	5.46
Weekend/Night	1.80	5.93
FIRE	1.82	4.82
Weekday	2.11	5.56
Weekend/Night	1.50	4.00
201E	1.74	3.64
EMS	1.67	3.73
Weekday	1.50	3.26
Weekend/Night	1.82	4.13
FIRE	2.03	3.21
Weekday	1.65	3.31
Weekend/Night	2.83	3.00
201W	1.42	2.51
EMS	1.35	2.37
Weekday	1.14	2.02
Weekend/Night	1.55	2.68
FIRE	1.83	3.42
Weekday	1.67	3.67
Weekend/Night	2.00	3.17
202	1.84	7.63
EMS	1.67	8.40
Weekday	1.25	7.50
Weekend/Night	2.14	9.43
FIRE	2.50	4.75
Weekday	2.33	4.33
Weekend/Night	3.00	6.00
203	1.84	9.42
EMS	1.95	10.14
Weekday	1.60	9.50
Weekend/Night	2.25	10.67
FIRE	1.56	7.67
Weekday	0.67	4.67
Weekend/Night	2.00	9.17
Grand Total	1.61	4.20

2020

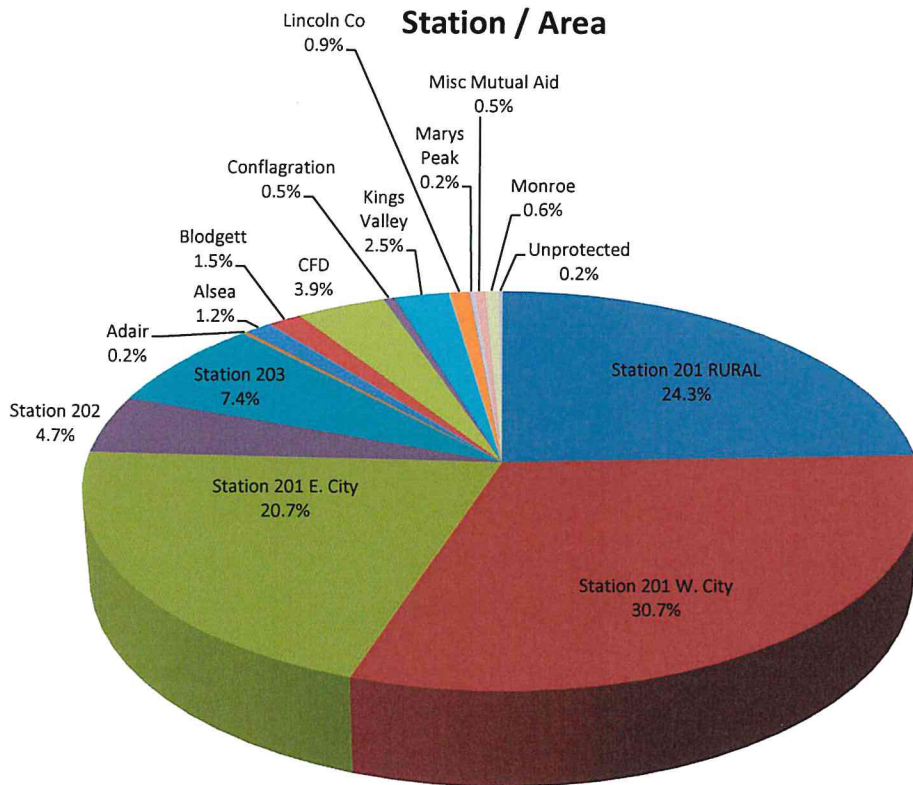
Station	Avg Rsp Time	Avg Arr Time
201	1.61	4.79
EMS	1.53	4.80
Weekday	1.19	5.06
Weekend/Night	1.75	4.63
FIRE	1.85	4.78
Weekday	1.17	4.83
Weekend/Night	2.05	4.76
201E	1.64	3.53
EMS	1.60	3.62
Weekday	1.44	3.63
Weekend/Night	1.70	3.62
FIRE	1.80	3.15
Weekday	1.60	2.60
Weekend/Night	1.87	3.33
201W	1.63	2.33
EMS	1.57	2.22
Weekday	1.12	1.95
Weekend/Night	1.77	2.34
FIRE	2.21	3.36
Weekday	2.50	2.50
Weekend/Night	2.10	3.70
202	1.70	8.90
EMS	1.71	9.35
Weekday	1.33	7.67
Weekend/Night	1.91	10.27
FIRE	1.67	6.33
Weekday	1.00	2.00
Weekend/Night	2.00	8.50
203	1.69	8.33
EMS	1.63	9.92
Weekday	1.00	7.75
Weekend/Night	1.75	10.35
FIRE	1.83	5.17
Weekday	1.14	3.43
Weekend/Night	2.80	7.60
Grand Total	1.81	4.27

Day of the week



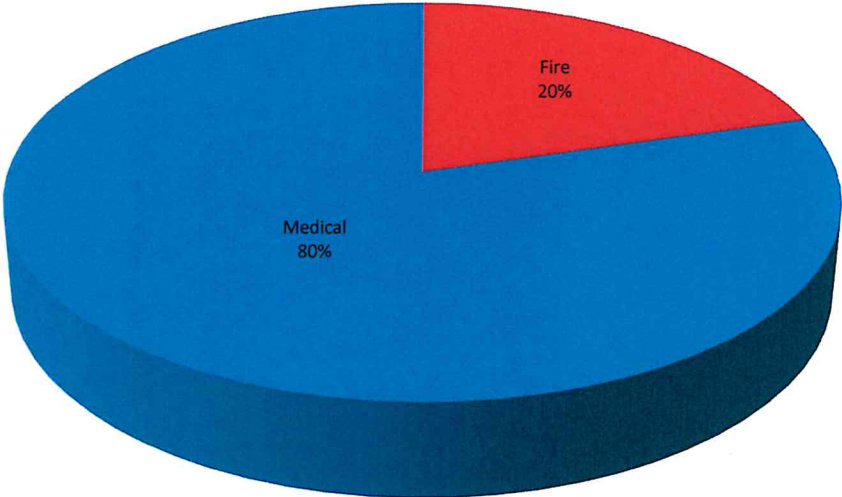
Station / Area

Station 201 RURAL	247
Station 201 W. City	312
Station 201 E. City	210
Station 202	48
Station 203	75
Adair	2
Alsea	12
Blodgett	15
CFD	40
Conflagration	5
Kings Valley	25
Lincoln Co	9
Marys Peak	2
Misc Mutual Aid	5
Monroe	6
Unprotected	2
Total	1015

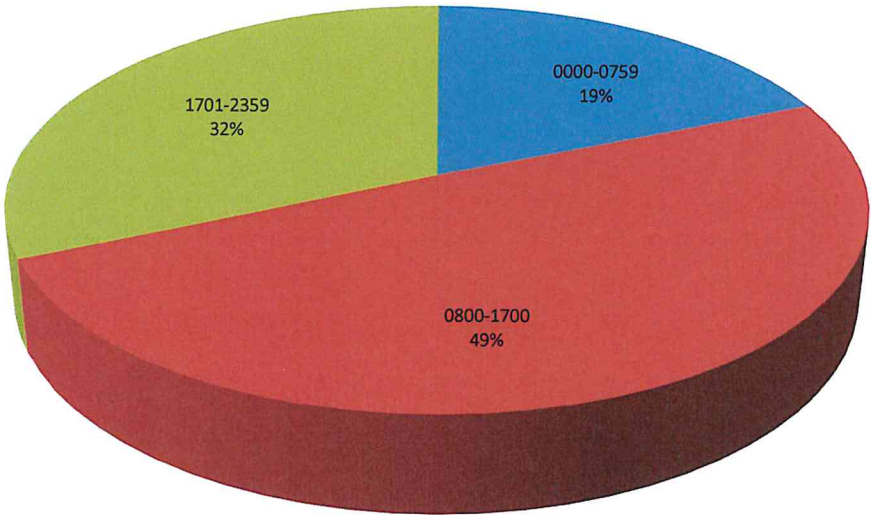


Medical Vs. Fire

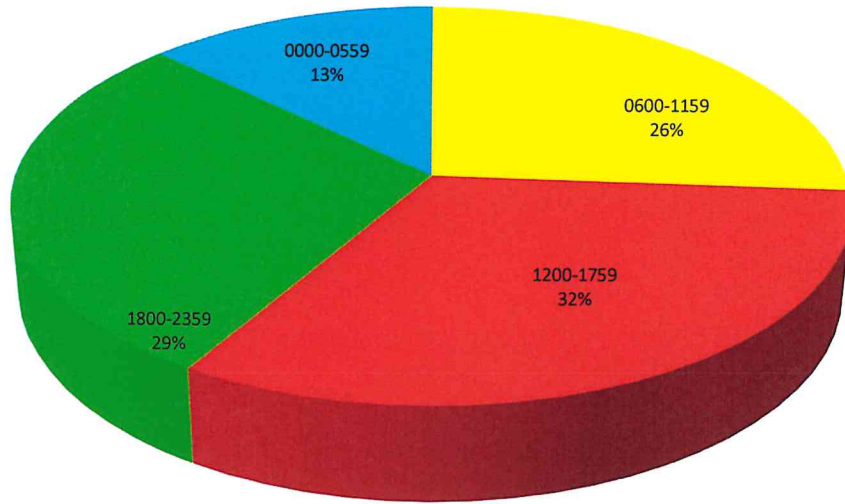
Fire	207
Medical	808
	1015



Hours covered by staff

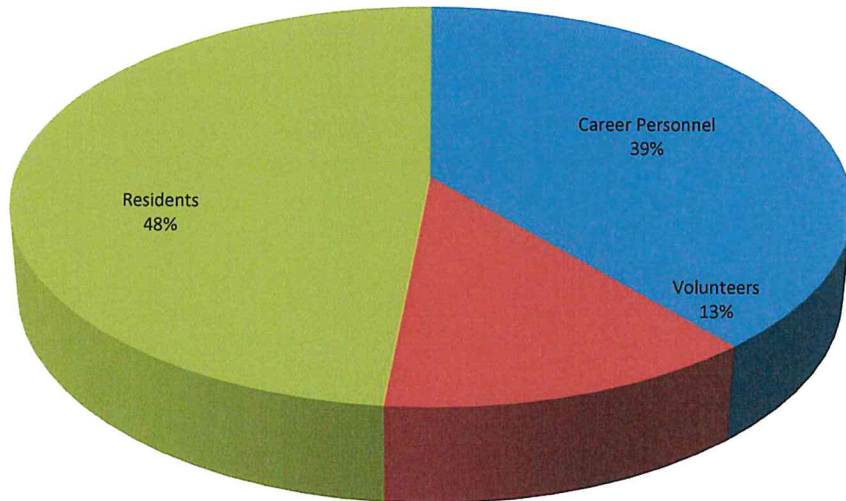


Time of day



Personnel on Scene

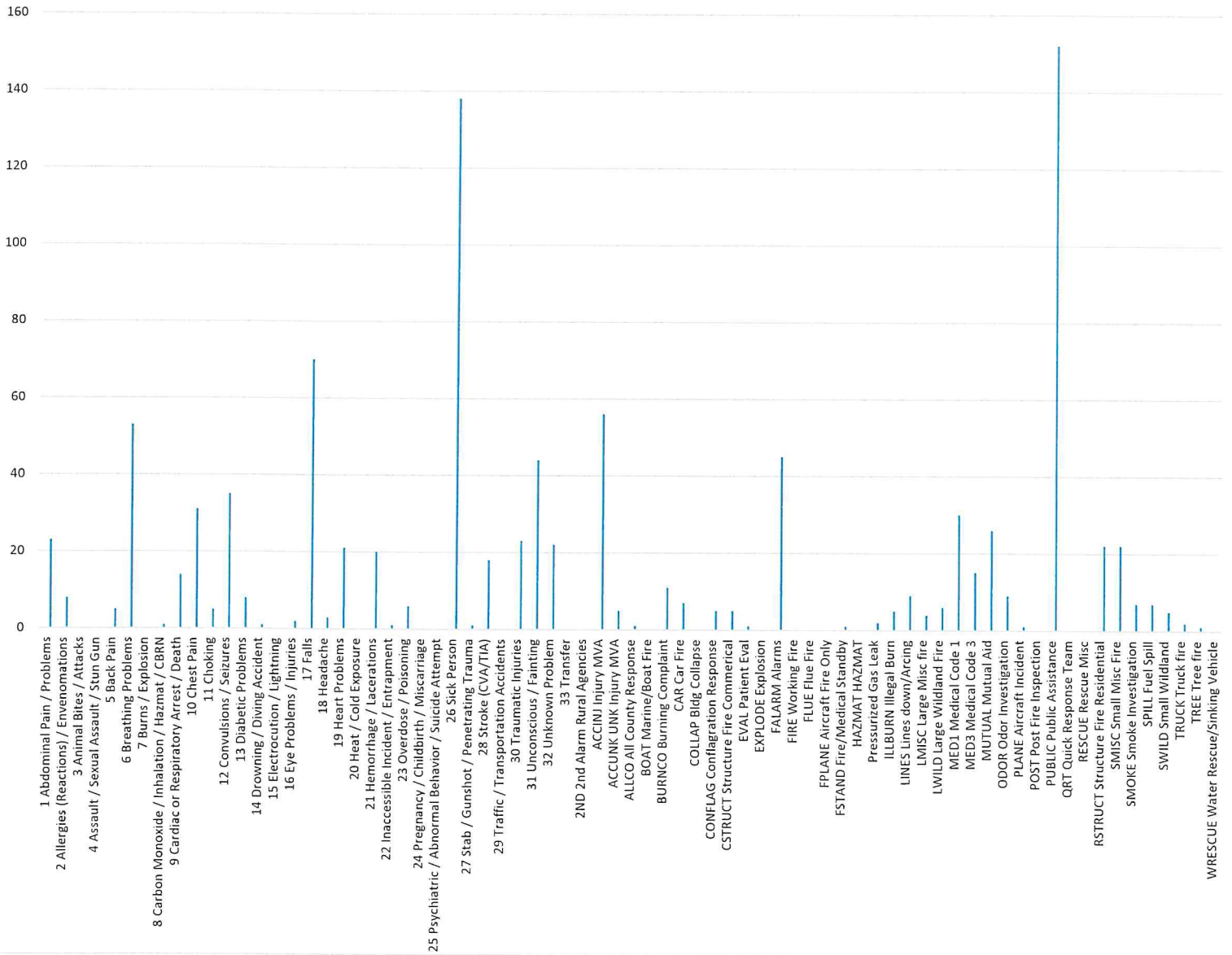
Career Personnel	1.54
Volunteers	0.50
Residents	1.93



Number of back-to-back calls

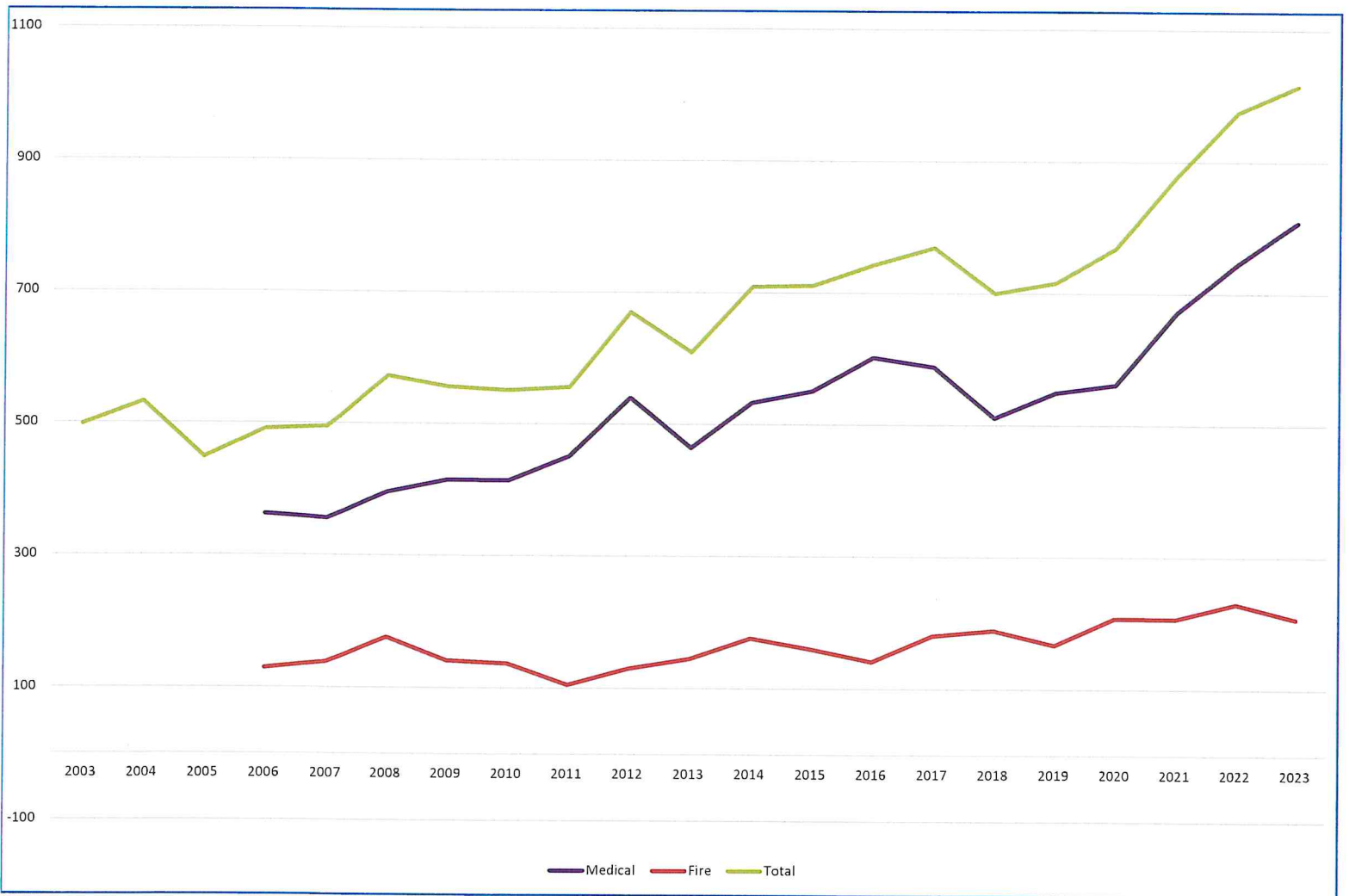
	2023	2022	2021	2020	2019
20 min	52	44	51	39	42
10 min	22	15			
3 calls in 20 min	4	3			

Dispatch Codes



Call Volume 2003-2023

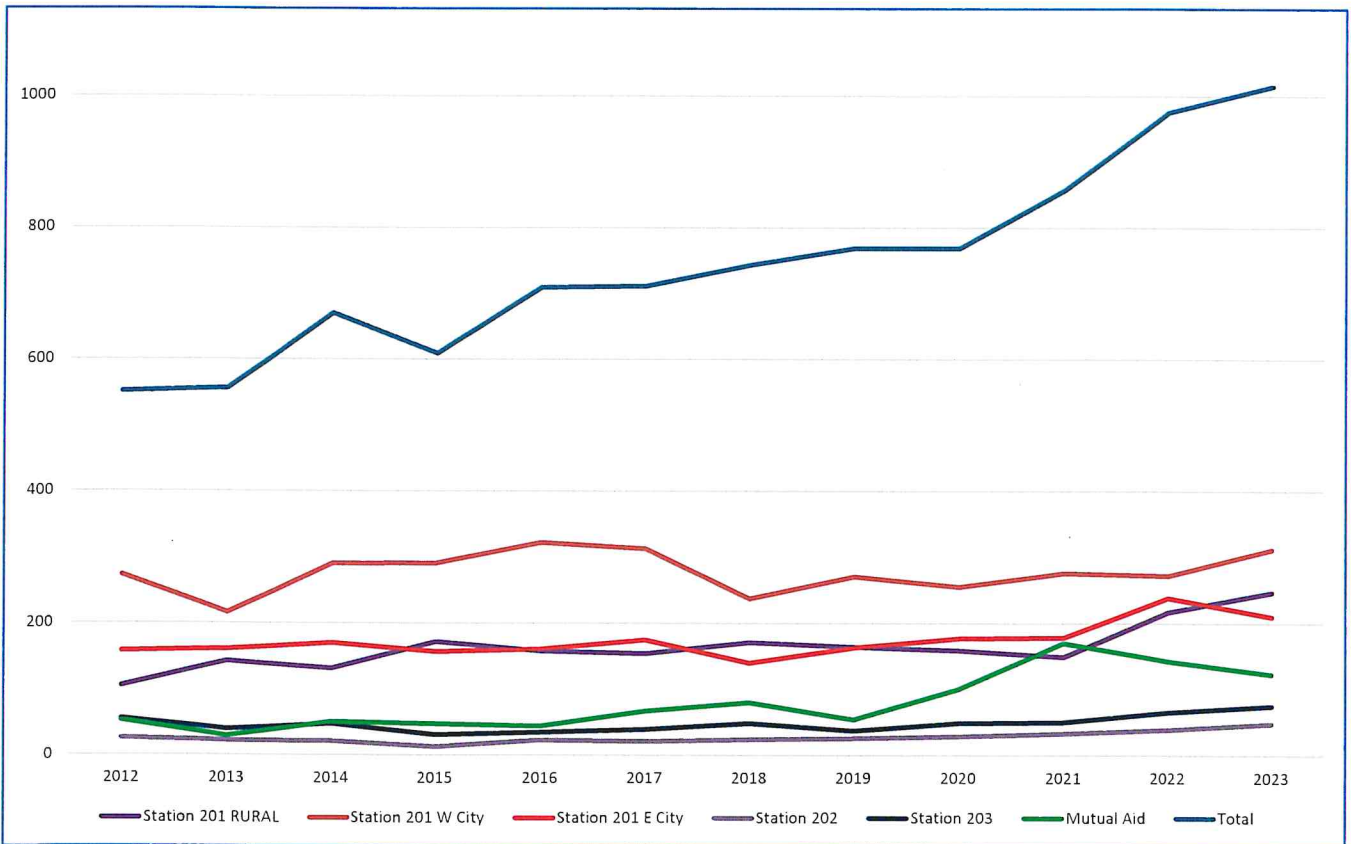
	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Medical				362	356	396	415	414	451	540	464	533	551	602	588	511	549	561	671	745	808
Fire				129	139	176	141	137	105	130	145	176	160	141	181	189	167	208	207	230	207
Total	498	532	448	491	495	572	556	551	556	670	609	709	711	743	769	700	716	769	878	975	1015



Call Volume

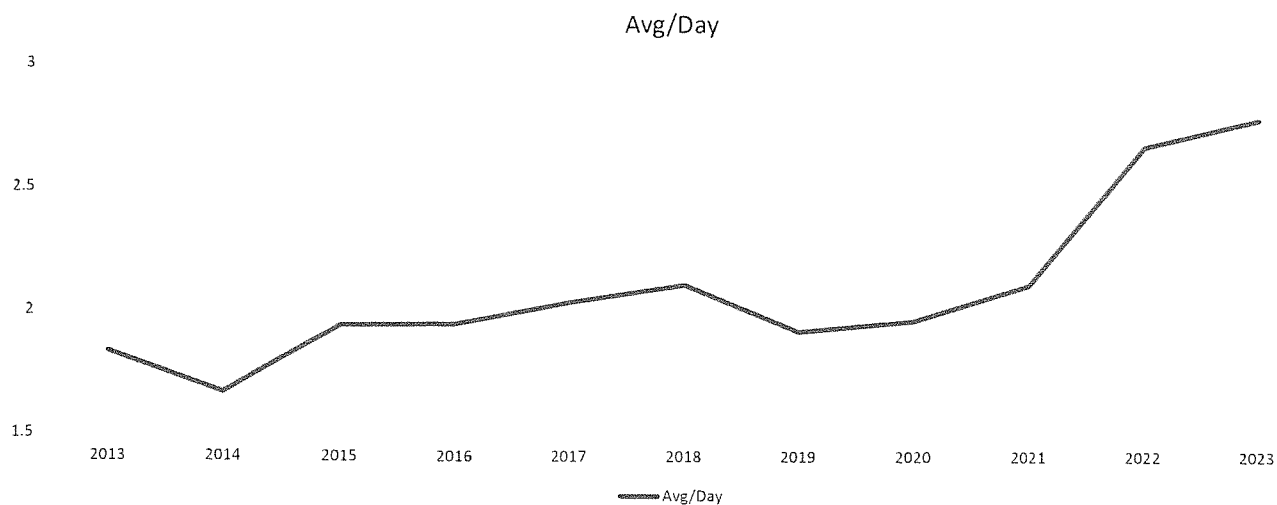
2012-2023

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Station 201 RURAL	105	142	131	172	158	154	171	164	159	149	217	247
Station 201 W City	273	216	290	291	322	313	237	271	255	276	272	312
Station 201 E City	158	161	170	157	161	175	140	163	177	179	239	210
Station 202	26	22	21	13	23	21	24	26	29	33	39	48
Station 203	55	39	47	31	35	39	48	37	49	50	65	75
Mutual Aid	53	29	50	47	44	67	80	54	100	170	143	123
Adair									0	0	0	2
Alsea									2	10	11	12
Blodgett									19	36	27	15
CFD									17	34	32	40
Conflagration									5	5	1	5
Kings Valley									15	22	29	25
Lincoln Co									15	11	10	9
Marys Peak									11	8	13	2
Misc Mutual Aid									1	1	3	5
Monroe									15	43	17	6
Unprotected									0	0	0	2
Total	551	556	670	609	709	711	743	769	769	857	975	1015
Increase YoY		0.9%	20.5%	-9.1%	16.4%	0.3%	4.5%	3.5%	0.0%	11.4%	13.8%	4.1%
Increase 2012			21.6%	10.5%	28.7%	29.0%	34.8%	39.6%	39.6%	55.5%	77.0%	84.2%



Call Volume
2013-2023

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Medical	464	533	551	602	588	511	549	561	671	745	808
Fire	145	176	160	141	181	189	167	208	207	230	207
Total	670	609	709	711	743	769	700	716	769	975	1015
Avg/Day	1.83	1.67	1.94	1.95	2.03	2.11	1.92	1.96	2.11	2.67	2.78



Average Response Times

2023

2022

Station	Avg Rsp Time	Avg Arv Time	Station	Avg Rsp Time	Avg Arv Time
201	1.23	5.11	201	1.46	5.68
EMS	1.16	5.25	EMS	1.34	5.66
Weekday	1.09	4.75	Weekday	1.14	5.60
Weekend/Night	1.19	5.56	Weekend/Night	1.45	5.69
FIRE	1.81	4.06	FIRE	1.93	5.77
Weekday	1.00	3.60	Weekday	1.73	4.18
Weekend/Night	2.18	4.27	Weekend/Night	2.00	6.31
201E	1.18	4.17	201E	1.28	4.09
EMS	1.08	4.22	EMS	1.20	4.12
Weekday	0.86	4.17	Weekday	0.84	3.93
Weekend/Night	1.18	4.24	Weekend/Night	1.34	4.19
FIRE	1.58	4.00	FIRE	1.60	3.98
Weekday	1.50	3.00	Weekday	1.44	3.06
Weekend/Night	1.61	4.33	Weekend/Night	1.69	4.44
201W	1.28	2.46	201W	1.28	2.72
EMS	1.24	2.45	EMS	1.24	2.65
Weekday	1.20	2.02	Weekday	1.06	2.37
Weekend/Night	1.25	2.68	Weekend/Night	1.35	2.83
FIRE	1.62	2.48	FIRE	1.45	3.02
Weekday	1.67	2.44	Weekday	1.21	2.89
Weekend/Night	1.58	2.50	Weekend/Night	1.59	3.09
202	1.62	9.08	202	1.59	9.28
EMS	1.56	10.06	EMS	1.33	8.87
Weekday	1.00	9.17	Weekday	1.15	8.85
Weekend/Night	1.83	10.50	Weekend/Night	1.47	8.88
FIRE	1.75	6.88	FIRE	2.44	10.67
Weekday	1.00	8.00	Weekday	2.00	18.00
Weekend/Night	2.20	6.20	Weekend/Night	2.50	9.75
203	1.42	9.07	203	1.40	10.40
EMS	1.33	9.36	EMS	1.24	9.78
Weekday	1.25	10.67	Weekday	0.92	10.92
Weekend/Night	1.38	8.71	Weekend/Night	1.36	9.33
FIRE	1.78	7.89	FIRE	1.79	11.89
Weekday	0.50	9.50	Weekday	1.67	13.33
Weekend/Night	2.14	7.43	Weekend/Night	1.85	11.23
Grand Total	1.27	4.45	Grand Total	1.35	4.79

Philomath Fire and Rescue
Profit & Loss by Class

01/03/24

July through December 2023

Accrual Basis

	GO Bond 2016 - Capital Impr...	GO Bond 2016 - Debt Services	General Fund	Building Reserve Fund	Equipment Reserve Fund	Vehicle Reserve Fund	TOTAL
Ordinary Income/Expense							
Income							
4043 - Bond Income - Bank Interest	5.68	-447.48	0.00	0.00	0.00	0.00	-441.80
4042 - Bond Income - Prop Tax Interest	-7.63	245.14	0.00	0.00	0.00	0.00	237.51
4041 - Bond Income - Delinquent Taxes	0.00	3,468.39	0.00	0.00	0.00	0.00	3,468.39
4060 - Confagration Income	0.00	0.00	65,547.50	0.00	0.00	0.00	65,547.50
4500 - Transfers In	0.00	0.00	0.00	306,261.00	32,000.00	350,000.00	688,261.00
4050 - Public Education Income	0.00	0.00	7,685.00	0.00	0.00	0.00	7,685.00
4040 - Bond Income	0.00	395,921.97	0.00	0.00	0.00	0.00	395,921.97
4000 - Carryover Fund Balance	5,936.05	62,903.00	1,171,141.00	164,728.00	64,647.00	0.00	1,469,357.00
4010 - Delinquent Property Taxes	0.00	0.00	11,743.79	0.00	0.00	0.00	11,743.79
4020 - Current Property Taxes	0.00	0.00	1,383,621.38	0.00	0.00	0.00	1,383,621.38
4025 - Interest - Property Tax	0.00	0.00	-769.80	0.00	0.00	0.00	-769.80
4026 - Interest Income	0.00	0.00	23.76	0.00	0.00	0.00	23.76
4027 - Interest - Citizens Bank & OSU	0.00	0.00	108,494.89	0.00	0.00	0.00	108,494.89
4030 - Investments - LGIP	0.00	0.00	108,516.65	0.00	0.00	0.00	108,516.65
Total 4026 - Interest Income	0.00	0.00	108,516.65	0.00	0.00	0.00	108,516.65
4900 - Miscellaneous Income	0.00	0.00	12,258.58	0.00	0.00	0.00	12,258.58
Total Income	5,936.05	462,091.02	2,759,726.20	470,989.00	96,647.00	350,000.00	4,145,389.27
Gross Profit	5,936.05	462,091.02	2,759,726.20	470,989.00	96,647.00	350,000.00	4,145,389.27
Expense							
9010 - Transfers	0.00	0.00	688,261.00	0.00	0.00	0.00	688,261.00
5000 - Personnel Expenses							
5137 - Grant Funded Wages	0.00	0.00	27,739.63	0.00	0.00	0.00	27,739.63
5136 - Confagration Wages	0.00	0.00	56,185.04	0.00	0.00	0.00	56,185.04
5100 - Fire Chief Wages	0.00	0.00	49,514.00	0.00	0.00	0.00	49,514.00
5105 - Deputy Chief Wages	0.00	0.00	53,236.22	0.00	0.00	0.00	53,236.22
5110 - Admin Asst Wages	0.00	0.00	28,823.00	0.00	0.00	0.00	28,823.00
5120 - Staff Captain Wage	0.00	0.00	30,827.78	0.00	0.00	0.00	30,827.78
5125 - Firefighter Wages	0.00	0.00	130,141.30	0.00	0.00	0.00	130,141.30
5130 - Overtime Wages	0.00	0.00	22,623.75	0.00	0.00	0.00	22,623.75
5405 - Employers FICA	0.00	0.00	23,970.78	0.00	0.00	0.00	23,970.78
5410 - Employers Medicare	0.00	0.00	5,606.08	0.00	0.00	0.00	5,606.08
5421 - Workers Compensation	0.00	0.00	26,078.82	0.00	0.00	0.00	26,078.82
5430 - PERS - Employe	0.00	0.00	83,709.32	0.00	0.00	0.00	83,709.32
5431 - PERS - Pickup 6%	0.00	0.00	19,326.98	0.00	0.00	0.00	19,326.98
5440 - Health Insurance	0.00	0.00	67,253.57	0.00	0.00	0.00	67,253.57
Total 5000 - Personnel Expenses	0.00	0.00	627,036.27	0.00	0.00	0.00	627,036.27
6000 - Materials and Services							
6216 - FACPR Education	0.00	0.00	2,573.99	0.00	0.00	0.00	2,573.99
6216-1 - FACPR Education- Supplis	0.00	0.00	312.50	0.00	0.00	0.00	312.50
6216-2 - FACPR Education- Instruct...	0.00	0.00	2,261.49	0.00	0.00	0.00	2,261.49
Total 6216 - FACPR Education	0.00	0.00	2,886.49	0.00	0.00	0.00	2,886.49
6091 - Tuition Reimbursement	0.00	0.00	5,584.22	0.00	0.00	0.00	5,584.22
6091 - Contracted Professional Service	0.00	0.00	48,925.74	0.00	0.00	0.00	48,925.74
6010 - Office Supplies	0.00	0.00	1,493.41	0.00	0.00	0.00	1,493.41
6011 - Postage/Shipping	0.00	0.00	166.58	0.00	0.00	0.00	166.58
6020 - Insurance and Bond	0.00	0.00	10,758.00	0.00	0.00	0.00	10,758.00
6030 - Dues and Fees	0.00	0.00	7,286.53	0.00	0.00	0.00	7,286.53
6050 - Utilities	0.00	0.00	11,768.11	0.00	0.00	0.00	11,768.11
6080 - Telephone, Papers, Internet	0.00	0.00	16,693.24	0.00	0.00	0.00	16,693.24
6080 - Conference	0.00	0.00	5,618.00	0.00	0.00	0.00	5,618.00
6090 - Education/Training	0.00	0.00	7,290.81	0.00	0.00	0.00	7,290.81
6100 - Equipment Maintenance Agree...	0.00	0.00	1,581.02	0.00	0.00	0.00	1,581.02
6130 - Gas & Oil	0.00	0.00	10,511.14	0.00	0.00	0.00	10,511.14
6140 - Hydrant Maintenance	0.00	0.00	330.89	0.00	0.00	0.00	330.89
6150 - Radio Maintenance	0.00	0.00	2,801.75	0.00	0.00	0.00	2,801.75
6160 - Equipment Maintenance	0.00	0.00	3,633.32	0.00	0.00	0.00	3,633.32
6161 - Vehicle Maintenance	0.00	0.00	12,573.30	0.00	0.00	0.00	12,573.30
6170 - Building Maint and Improvements	0.00	0.00	4,226.17	0.00	0.00	0.00	4,226.17
6180 - Grounds Maintenance	0.00	0.00	186.66	0.00	0.00	0.00	186.66
6190 - Small Tools & Equipment	0.00	0.00	3,117.75	0.00	0.00	0.00	3,117.75
6200 - Supplies - Department	0.00	0.00	2,645.42	0.00	0.00	0.00	2,645.42
6210 - Supplies - Medical	0.00	0.00	8,276.39	0.00	0.00	0.00	8,276.39
6215 - Supplies - Prevention	0.00	0.00	1,801.73	0.00	0.00	0.00	1,801.73
6220 - Supplies - Suppression	0.00	0.00	539.63	0.00	0.00	0.00	539.63
6230 - Hazardous Materials	0.00	0.00	906.75	0.00	0.00	0.00	906.75
6250 - Uniforms	0.00	0.00	14,677.00	0.00	0.00	0.00	14,677.00
6270 - Volunteer - Activities	0.00	0.00	2,818.61	0.00	0.00	0.00	2,818.61
6280 - Volunteer Incentive Program	0.00	0.00	1,285.77	0.00	0.00	0.00	1,285.77
6310 - Physical & Immunizations	0.00	0.00	7,149.00	0.00	0.00	0.00	7,149.00
6320 - Community Involvement	0.00	0.00	9,777.71	0.00	0.00	0.00	9,777.71
6900 - Miscellaneous Expense	0.00	0.00	1,510.23	0.00	0.00	0.00	1,510.23
Total 6000 - Materials and Services	0.00	0.00	208,823.37	0.00	0.00	0.00	208,823.37
7000 - Capital Outlay							
7130 - Capital Outlay - Bond	0.00	6,650.97	7,706.45	0.00	0.00	0.00	14,357.42
7110 - Capital Outlay - Building	0.00	0.00	6,596.00	25,673.56	0.00	0.00	32,269.56
Total 7000 - Capital Outlay	0.00	6,650.97	14,302.45	25,673.56	0.00	0.00	46,626.98
Total Expense	0.00	6,650.97	1,538,423.09	25,673.56	0.00	0.00	1,570,747.62
Net Ordinary Income	5,936.05	455,440.05	1,221,303.11	445,315.44	96,647.00	350,000.00	2,574,641.65
Net Income	5,936.05	455,440.05	1,221,303.11	445,315.44	96,647.00	350,000.00	2,574,641.65

Philomath Fire and Rescue
Profit & Loss Budget vs. Actual
 July through December 2023

	Jul - Dec 23	Budget	\$ Over Bud...	% of Budget
Ordinary Income/Expense				
Income				
4043 · Bond Income - Bank Interest	-441.80	0.00	-441.80	100.0%
4042 · Bond Income - Prop Tax Inter...	237.51	700.00	-462.49	33.9%
4041 · Bond Income - Delinquent Ta...	3,468.39	5,000.00	-1,531.61	69.4%
4060 · Conflagration Income	65,547.60	100,000.00	-34,452.40	65.5%
4500 · Transfers In	688,261.00	0.00	688,261.00	100.0%
4050 · Public Education Income	7,665.00	12,500.00	-4,835.00	61.3%
4040 · Bond Income	395,921.97	404,200.00	-8,278.03	98.0%
4000 · Carryover Fund Balance	1,469,357.00	784,900.68	684,456.32	187.2%
4010 · Delinquent Property Taxes	11,743.79	16,000.00	-4,256.21	73.4%
4020 · Current Property Taxes	1,383,621.38	1,397,916.00	-14,294.62	99.0%
4025 · Interest - Property Tax	-769.80	3,000.00	-3,769.80	-25.7%
4026 · Interest Income	108,518.65	0.00	108,518.65	100.0%
4900 · Miscellaneous Income	12,258.58	10,000.00	2,258.58	122.6%
Total Income	<u>4,145,389.27</u>	<u>2,734,216.68</u>	<u>1,411,172.59</u>	<u>151.6%</u>
Gross Profit	4,145,389.27	2,734,216.68	1,411,172.59	151.6%
Expense				
9010 · Transfers	688,261.00	1,014,499.00	-326,238.00	67.8%
5000 · Personnel Expenses	627,036.27	1,189,106.04	-562,069.77	52.7%
6000 · Materials and Services	208,823.37	590,991.20	-382,167.83	35.3%
7000 · Capital Outlay	46,626.98	60,000.00	-13,373.02	77.7%
Total Expense	<u>1,570,747.62</u>	<u>2,854,596.24</u>	<u>-1,283,848.62</u>	<u>55.0%</u>
Net Ordinary Income	<u>2,574,641.65</u>	<u>-120,379.56</u>	<u>2,695,021.21</u>	<u>-2,138.8%</u>
Net Income	<u><u>2,574,641.65</u></u>	<u><u>-120,379.56</u></u>	<u><u>2,695,021.21</u></u>	<u><u>-2,138.8%</u></u>

**Philomath Fire and Rescue
Balance Sheet by Class**

01/03/24

As of December 31, 2023

Accrual Basis

	GO Bond 2016 - Capital Impro...	GO Bond 2016 - Debt Services	General Fund	Building Reserve Fund	Equipment Reserve Fund	Vehicle Reserve Fund	TOTAL
ASSETS							
Current Assets							
Checking/Savings							
1015 - Citizens Bank Checking			641,149.61	-256,795.56	-49,795.00	-72,120.49	33,551.14
1000 - Petty Cash	0.00	-228,866.42	-2.78	0.00	0.00	0.00	-2.78
1050 - Local Government Investment Poo	-299,676.89	699,745.36	905,876.64	703,654.68	147,696.64	422,558.00	2,579,854.43
1060 - OSU - Savings Account	0.00	0.00	-327.72	0.00	0.00	0.00	-327.72
Total Checking/Savings	-299,676.89	470,858.94	1,546,695.75	446,859.12	97,900.64	350,437.51	2,613,075.07
Accounts Receivable							
11000 - Accounts Receivable	0.00	0.00	36,610.75	0.00	0.00	0.00	36,610.75
Total Accounts Receivable	0.00	0.00	36,610.75	0.00	0.00	0.00	36,610.75
Other Current Assets							
1250 - Prepaid Assets	0.00	0.00	21,146.55	0.00	0.00	0.00	21,146.55
12100 - Inventory Asset	0.00	0.00	3,661.29	0.00	0.00	0.00	3,661.29
Total Other Current Assets	0.00	0.00	24,807.84	0.00	0.00	0.00	24,807.84
Total Current Assets	-299,676.89	470,858.94	1,608,114.34	446,859.12	97,900.64	350,437.51	2,674,493.66
TOTAL ASSETS	-299,676.89	470,858.94	1,608,114.34	446,859.12	97,900.64	350,437.51	2,674,493.66
LIABILITIES & EQUITY							
Liabilities							
Current Liabilities							
Accounts Payable							
2010 - Accounts Payable	0.00	0.00	-23,696.59	0.00	0.00	0.00	-23,696.59
Total Accounts Payable	0.00	0.00	-23,696.59	0.00	0.00	0.00	-23,696.59
Credit Cards							
US Bank OneCard- Viktor	0.00	0.00	329.00	0.00	0.00	0.00	329.00
US Bank One Card- Chaney	0.00	0.00	901.17	0.00	0.00	0.00	901.17
US Bank One Card- Rich	0.00	0.00	67.17	0.00	0.00	0.00	67.17
US Bank One Card- Ashley	0.00	0.00	1,998.92	0.00	0.00	0.00	1,998.92
Total Credit Cards	0.00	0.00	3,296.26	0.00	0.00	0.00	3,296.26
Other Current Liabilities							
2070 - Deferred Taxes							
2400 - Payroll Liabilities	0.00	6,530.03	22,142.96	0.00	0.00	0.00	28,672.99
2133 - OR- Paid Fam Med Leave	0.00	0.00	3,813.03	0.00	0.00	0.00	3,813.03
2132 - Oregon Transit Tax Withholding	0.00	0.00	926.23	0.00	0.00	0.00	926.23
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	4,892.00	0.00	0.00	0.00	4,892.00
2120 - FICA Payable	0.00	0.00	2,995.87	0.00	0.00	0.00	2,995.87
2122 - Medicare Payable	0.00	0.00	712.87	0.00	0.00	0.00	712.87
2130 - State Income Tax Payable	0.00	0.00	239.78	0.00	0.00	0.00	239.78
2131 - Works Benefit Fund Payable(W..	0.00	0.00	-609.33	0.00	0.00	0.00	-609.33
2140 - PERS Payable	0.00	0.00	11,406.52	0.00	0.00	0.00	11,406.52
2146 - 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	-156.60	0.00	0.00	0.00	-156.60
2210 - Health Ins Prem Ded Pre Tax	0.00	0.00	6,350.05	0.00	0.00	0.00	6,350.05
2230 - Flexible Spending Account	0.00	0.00	875.00	0.00	0.00	0.00	875.00
2232 - Union Dues	0.00	0.00	630.22	0.00	0.00	0.00	630.22
Total 2400 - Payroll Liabilities	0.00	6,530.03	64,463.18	0.00	0.00	0.00	64,463.18
Total Other Current Liabilities	0.00	6,530.03	86,606.14	0.00	0.00	0.00	93,136.17
Total Current Liabilities	0.00	6,530.03	66,205.61	0.00	0.00	0.00	72,735.84
Total Liabilities	0.00	6,530.03	66,205.61	0.00	0.00	0.00	72,735.84
Equity							
3010 - Fund Balance	-5,938.00	-190,215.66	-2,058,218.22	-1,193,735.62	-737,563.10	-335,562.41	-4,821,253.01
3200 - Unallocated Fund Balance	-299,676.89	199,104.52	2,378,823.64	1,195,279.30	738,816.74	336,019.92	4,548,369.18
Net Income	5,936.05	455,440.05	1,221,303.11	445,315.44	96,647.00	350,000.00	2,574,641.65
Total Equity	-299,676.89	464,328.91	1,541,908.53	446,859.12	97,900.64	350,437.51	2,801,757.82
TOTAL LIABILITIES & EQUITY	-299,676.89	470,858.94	1,608,114.34	446,859.12	97,900.64	350,437.51	2,674,493.66

Philomath Fire and Rescue
Check Detail
 December 2023

Type	Num	Date	Name	Item	Account	Paid Amount	Original Amount
Check		12/31/2023			1050 · Local Go...		-0.05
					6030 · Dues and ...	-0.05	0.05
TOTAL						-0.05	0.05
Check	EFT	12/01/2023	NW Natural		1015 · Citizens ...		-212.98
					6050 · Utilities	-212.98	212.98
TOTAL						-212.98	212.98
Check	EFT	12/01/2023	Consumers Pow...		1015 · Citizens ...		-184.61
					6050 · Utilities	-77.07	77.07
					6050 · Utilities	-71.48	71.48
					6050 · Utilities	-36.06	36.06
TOTAL						-184.61	184.61
Check	EFT	12/05/2023	CIS Trust		1015 · Citizens ...		-11,212.55
					5440 · Health Ins...	-11,212.55	11,212.55
TOTAL						-11,212.55	11,212.55
Check	EFT	12/01/2023	Century Link		1015 · Citizens ...		-131.45
					6060 · Telephone...	-131.45	131.45
TOTAL						-131.45	131.45
Check	EFT	12/04/2023	AT&T Mobility		1015 · Citizens ...		-40.04
					6060 · Telephone...	-40.04	40.04
TOTAL						-40.04	40.04
Check	EFT	12/05/2023	Carson Oil		1015 · Citizens ...		-549.13
					6130 · Gas & Oil	-549.13	549.13
TOTAL						-549.13	549.13
Check	EFT	12/06/2023	Comcast		1015 · Citizens ...		-14.77
					6060 · Telephone...	-14.77	14.77
TOTAL						-14.77	14.77
Check	EFT	12/08/2023	Pacific Power		1015 · Citizens ...		-692.06
					6050 · Utilities	-692.06	692.06
TOTAL						-692.06	692.06

2:03 PM
01/03/24

Philomath Fire and Rescue
Check Detail
December 2023

Type	Num	Date	Name	Item	Account	Paid Amount	Original Amount
Check	EFT	12/20/2023	Consumers Pow...		1015 · Citizens ...		-278.49
					6050 · Utilities	-200.71	200.71
					6050 · Utilities	-77.78	77.78
TOTAL						-278.49	278.49
Check	EFT	12/15/2023	Pioneer Telepho...		1015 · Citizens ...		-210.85
					6060 · Telephone...	-210.85	210.85
TOTAL						-210.85	210.85
Check	EFT	12/15/2023	De Lage Landen...		1015 · Citizens ...		-152.15
					6100 · Equipment...	-152.15	152.15
TOTAL						-152.15	152.15
Check	EFT	12/05/2023	AsiFlex		1015 · Citizens ...		-441.25
					2230 · Flexible S...	-430.00	430.00
					6030 · Dues and ...	-11.25	11.25
TOTAL						-441.25	441.25
Check	EFT	12/04/2023	City of Philomath		1015 · Citizens ...		-239.70
					6050 · Utilities	-15.20	15.20
					6050 · Utilities	-224.50	224.50
TOTAL						-239.70	239.70
Check	EFT	12/20/2023	Republic Services		1015 · Citizens ...		-282.95
					6050 · Utilities	-247.45	247.45
					6050 · Utilities	-35.50	35.50
TOTAL						-282.95	282.95
Check	EFT	12/05/2023	Colonial Life		1015 · Citizens ...		-153.40
					2210 · Health Ins ...	-25.00	25.00
					2150 · Health Ins...	-128.40	128.40
TOTAL						-153.40	153.40
Check	EFT	12/15/2023	Carson Oil		1015 · Citizens ...		-722.04
					6130 · Gas & Oil	-722.04	722.04
TOTAL						-722.04	722.04
Check	EFT	12/12/2023	PERS		1015 · Citizens ...		-14,231.12
					5431 · PERS - Pi...	-2,656.43	2,656.43
					5430 · PERS - E...	-11,574.69	11,574.69
TOTAL						-14,231.12	14,231.12

Philomath Fire and Rescue
Check Detail
 December 2023

Type	Num	Date	Name	Item	Account	Paid Amount	Original Amount
Check	EFT	12/22/2023	Verizon		1015 · Citizens ...		-274.23
					6060 · Telephone...	-274.23	274.23
TOTAL						-274.23	274.23
Check	EFT	12/03/2023	EFTPS		1015 · Citizens ...		-15,153.18
					2110 · Federal In...	-6,646.00	6,646.00
					2120 · FICA Pay...	-3,447.36	3,447.36
					2125 · Medicare ...	-806.23	806.23
					5405 · Employers...	-3,447.36	3,447.36
					5410 · Employers...	-806.23	806.23
TOTAL						-15,153.18	15,153.18
Check	EFT	12/03/2023	Oregon Departm...		1015 · Citizens ...		-3,913.00
					2130 · State Inco...	-3,913.00	3,913.00
TOTAL						-3,913.00	3,913.00
Check	EFT	12/11/2023	Intuit		1015 · Citizens ...		-40.57
					6030 · Dues and ...	-14.00	14.00
					6030 · Dues and ...	-26.57	26.57
TOTAL						-40.57	40.57
Bill Pmt -Check	32017	12/05/2023	Andy Louden`		1015 · Citizens ...		-275.00
Bill	624	11/13/2023			6161 · Vehicle M...	-275.00	275.00
TOTAL						-275.00	275.00
Bill Pmt -Check	32018	12/05/2023	Dave Wiger`		1015 · Citizens ...		-184.49
Bill	1107...	11/15/2023			6270 · Volunteer ...	-184.49	184.49
TOTAL						-184.49	184.49
Bill Pmt -Check	32019	12/05/2023	Industrial Weldi...		1015 · Citizens ...		-120.00
Bill	352438	11/13/2023			6210 · Supplies - ...	-120.00	120.00
TOTAL						-120.00	120.00
Bill Pmt -Check	32020	12/05/2023	Koopman Cons...		1015 · Citizens ...		-477.50
Bill	4969	11/20/2023			6001 · Contracte...	-477.50	477.50
TOTAL						-477.50	477.50
Bill Pmt -Check	32021	12/05/2023	Local Governme...		1015 · Citizens ...		-216.00
Bill	67838	10/31/2023			6001 · Contracte...	-216.00	216.00
TOTAL						-216.00	216.00

Philomath Fire and Rescue
Check Detail
 December 2023

Type	Num	Date	Name	Item	Account	Paid Amount	Original Amount
Bill Pmt -Check	32022	12/05/2023	Medline Industri...		1015 - Citizens ...		-402.73
Bill	2294...	11/14/2023			6200 · Supplies - ...	-70.02	70.02
Bill	2294...	11/15/2023			6200 · Supplies - ...	-91.42	91.42
Bill	2294...	11/16/2023			6200 · Supplies - ...	-18.26	18.26
Bill	2294...	11/17/2023			6210 · Supplies - ...	-223.03	223.03
TOTAL						-402.73	402.73
Bill Pmt -Check	32023	12/05/2023	MPTV, Inc.		1015 - Citizens ...		-17.63
Bill	C242...	11/12/2023			6161 · Vehicle M...	-13.16	13.16
Bill	AA24...	11/19/2023			6161 · Vehicle M...	-4.47	4.47
TOTAL						-17.63	17.63
Bill Pmt -Check	32024	12/05/2023	Paula Anderson.		1015 - Citizens ...		-414.89
Bill	1107...	11/09/2023			6270 · Volunteer ...	-196.95	196.95
Bill	1003...	11/09/2023			6270 · Volunteer ...	-217.94	217.94
TOTAL						-414.89	414.89
Bill Pmt -Check	32025	12/05/2023	Security Alarm ...		1015 - Citizens ...		-523.49
Bill	1415...	11/13/2023			6060 · Telephone...	-523.49	523.49
TOTAL						-523.49	523.49
Bill Pmt -Check	32026	12/05/2023	Timber Supply C...		1015 - Citizens ...		-73.72
Bill	624112	11/13/2023			7110 · Capital Ou...	-73.72	73.72
TOTAL						-73.72	73.72
Bill Pmt -Check	32027	12/05/2023	TWGW, Inc. dba...		1015 - Citizens ...		-139.46
Bill	788689	11/14/2023			6161 · Vehicle M...	-17.99	17.99
Bill	788396	11/14/2023			6161 · Vehicle M...	-47.98	47.98
Bill	788866	11/19/2023			6161 · Vehicle M...	-9.99	9.99
Bill	788896	11/19/2023			6161 · Vehicle M...	-16.16	16.16
Bill	788910	11/19/2023			6161 · Vehicle M...	-16.49	16.49
Bill	788890	11/19/2023			6161 · Vehicle M...	-30.85	30.85
TOTAL						-139.46	139.46
Bill Pmt -Check	32028	12/05/2023	Willamette Saw		1015 - Citizens ...		-120.00
Bill	134409	11/13/2023			6090 · Education/...	-120.00	120.00
TOTAL						-120.00	120.00
Bill Pmt -Check	32029	12/05/2023	Zoll Medical Cor...		1015 - Citizens ...		-339.48
Bill	3845...	11/13/2023			6210 · Supplies - ...	-339.48	339.48
TOTAL						-339.48	339.48

2:03 PM

01/03/24

Philomath Fire and Rescue
Check Detail
 December 2023

Type	Num	Date	Name	Item	Account	Paid Amount	Original Amount
Bill Pmt -Check	32031	12/04/2023	Accuity, LLC		1015 · Citizens ...		-8,500.00
Bill	10359	11/22/2023			6001 · Contracte...	-8,500.00	8,500.00
TOTAL						-8,500.00	8,500.00
Bill Pmt -Check	32032	12/04/2023	Benton Electric		1015 · Citizens ...		-420.00
Bill	1538...	11/20/2023			6060 · Telephone...	-420.00	420.00
TOTAL						-420.00	420.00
Bill Pmt -Check	32033	12/04/2023	Bio-Med Testing		1015 · Citizens ...		-58.00
Bill	102896	11/14/2023			6090 · Education/...	-58.00	58.00
TOTAL						-58.00	58.00
Bill Pmt -Check	32034	12/04/2023	Chase		1015 · Citizens ...		-7,706.45
Bill	27	11/29/2023			7130 · Capital Ou...	-7,706.45	7,706.45
TOTAL						-7,706.45	7,706.45
Bill Pmt -Check	32035	12/04/2023	Hughes Fire Eq...		1015 · Citizens ...		-1,168.55
Bill	599817	11/28/2023			6161 · Vehicle M...	-1,168.55	1,168.55
TOTAL						-1,168.55	1,168.55
Bill Pmt -Check	32036	12/04/2023	Industrial Weldi...		1015 · Citizens ...		-55.00
Bill	353712	11/21/2023			6210 · Supplies - ...	-55.00	55.00
TOTAL						-55.00	55.00
Bill Pmt -Check	32037	12/04/2023	Layne Converse		1015 · Citizens ...		-19.97
Bill	425761	11/29/2023			6080 · Conference	-19.97	19.97
TOTAL						-19.97	19.97
Bill Pmt -Check	32038	12/04/2023	Medline Industri...		1015 · Citizens ...		-339.77
Bill	2295...	11/25/2023			6210 · Supplies - ...	-187.26	187.26
Bill	2229...	11/28/2023			6200 · Supplies - ...	-80.31	80.31
Bill	2296...	11/30/2023			6210 · Supplies - ...	-72.20	72.20
TOTAL						-339.77	339.77
Bill Pmt -Check	32039	12/04/2023	Oregon Fire Dist...		1015 · Citizens ...		-225.00
Bill	16-375	11/30/2023			6030 · Dues and ...	-225.00	225.00
TOTAL						-225.00	225.00

Philomath Fire and Rescue
Check Detail
 December 2023

Type	Num	Date	Name	Item	Account	Paid Amount	Original Amount
Bill Pmt -Check	32040	12/04/2023	SeaWestern		1015 · Citizens ...		-56.20
Bill	INV2...	11/22/2023			6250 · Uniforms	-56.20	56.20
TOTAL						-56.20	56.20
Bill Pmt -Check	32041	12/04/2023	WHA Insurance		1015 · Citizens ...		-8,904.00
Bill	899568	11/22/2023			6020 · Insurance ...	-8,904.00	8,904.00
TOTAL						-8,904.00	8,904.00
Bill Pmt -Check	32042	12/05/2023	Philomath Rental		1015 · Citizens ...		-118.30
Bill	1-56...	12/04/2023			7110 · Capital Ou...	-118.30	118.30
TOTAL						-118.30	118.30
Bill Pmt -Check	32043	12/05/2023	Rich Saalsaa		1015 · Citizens ...		-8,163.54
Bill	Nove...	12/05/2023			5105 · Deputy Ch...	-8,163.54	8,163.54
TOTAL						-8,163.54	8,163.54
Bill Pmt -Check	32044	12/14/2023	911 Supply		1015 · Citizens ...		-426.53
Bill	INV-...	12/11/2023			6250 · Uniforms	-426.53	426.53
TOTAL						-426.53	426.53
Bill Pmt -Check	32045	12/14/2023	Andy Louden`		1015 · Citizens ...		-80.00
Bill	36380	12/04/2023			6161 · Vehicle M...	-80.00	80.00
TOTAL						-80.00	80.00
Bill Pmt -Check	32046	12/14/2023	Bio-Med Testing		1015 · Citizens ...		-29.00
Bill	94655	12/11/2023			6090 · Education/...	-29.00	29.00
TOTAL						-29.00	29.00
Bill Pmt -Check	32047	12/14/2023	Chase		1015 · Citizens ...		-6,650.97
Bill	1407	12/11/2023			7130 · Capital Ou...	-6,650.97	6,650.97
TOTAL						-6,650.97	6,650.97
Bill Pmt -Check	32048	12/14/2023	Industrial Weldi...		1015 · Citizens ...		-20.00
Bill	890871	12/11/2023			6210 · Supplies - ...	-20.00	20.00
TOTAL						-20.00	20.00
Bill Pmt -Check	32049	12/14/2023	MPTV, Inc.		1015 · Citizens ...		-7.44
Bill	AA25...	12/07/2023			6161 · Vehicle M...	-7.44	7.44
TOTAL						-7.44	7.44

Philomath Fire and Rescue
Check Detail
 December 2023

Type	Num	Date	Name	Item	Account	Paid Amount	Original Amount
Bill Pmt -Check	32050	12/14/2023	The Corvallis Cli...		1015 · Citizens ...		-828.00
Bill	199059	12/11/2023			6310 · Physical &...	-828.00	828.00
TOTAL						-828.00	828.00
Bill Pmt -Check	32051	12/14/2023	Oregon Govern...		1015 · Citizens ...		-945.68
Bill	AIE1...	12/11/2023			6030 · Dues and ...	-945.68	945.68
TOTAL						-945.68	945.68
Bill Pmt -Check	32052	12/14/2023	Paula Anderson.		1015 · Citizens ...		-14.88
Bill	64	12/04/2023			6270 · Volunteer ...	-14.88	14.88
TOTAL						-14.88	14.88
Bill Pmt -Check	32053	12/14/2023	Philomath Area ...		1015 · Citizens ...		-225.00
Bill	1587	12/11/2023			6030 · Dues and ...	-225.00	225.00
TOTAL						-225.00	225.00
Bill Pmt -Check	32054	12/14/2023	Sema Roofing E...		1015 · Citizens ...		-200.00
Bill	1736	12/05/2023			6170 · Building M...	-200.00	200.00
TOTAL						-200.00	200.00
Bill Pmt -Check	32055	12/14/2023	Spaeth Lumber ...		1015 · Citizens ...		-34.44
Bill	2312...	12/11/2023			6170 · Building M...	-34.44	34.44
TOTAL						-34.44	34.44
Bill Pmt -Check	32056	12/14/2023	TWGW, Inc. dba...		1015 · Citizens ...		-164.12
Bill	788903	11/19/2023			6161 · Vehicle M...	-22.53	22.53
Bill	790091	12/04/2023			6161 · Vehicle M...	-4.95	4.95
Bill	790058	12/04/2023			6161 · Vehicle M...	-10.94	10.94
Bill	790096	12/04/2023			6161 · Vehicle M...	-26.99	26.99
Bill	790105	12/04/2023			6161 · Vehicle M...	-25.98	25.98
Bill	789979	12/11/2023			6161 · Vehicle M...	-72.73	72.73
TOTAL						-164.12	164.12
Bill Pmt -Check	32057	12/14/2023	Willamette Hose...		1015 · Citizens ...		-3.12
Bill	582975	12/04/2023			6161 · Vehicle M...	-3.12	3.12
TOTAL						-3.12	3.12
Bill Pmt -Check	32058	12/14/2023	Willamette Saw		1015 · Citizens ...		-54.50
Bill	134518	12/11/2023			6160 · Equipment...	-54.50	54.50
TOTAL						-54.50	54.50

Philomath Fire and Rescue
Check Detail
 December 2023

Type	Num	Date	Name	Item	Account	Paid Amount	Original Amount
Bill Pmt -Check	32059	12/14/2023	Woods Aescula...		1015 · Citizens ...		-2,500.00
Bill	2023 ...	12/11/2023			6001 · Contracte...	-2,500.00	2,500.00
TOTAL						-2,500.00	2,500.00
Bill Pmt -Check	32060	12/11/2023	Les Schwab		1015 · Citizens ...		-1,238.83
Bill	2700...	12/11/2023			6161 · Vehicle M...	-1,238.83	1,238.83
TOTAL						-1,238.83	1,238.83
Bill Pmt -Check	32061	12/11/2023	Synergy Securit...		1015 · Citizens ...		-3,190.80
Bill	14847	12/11/2023			6060 · Telephone...	-865.80	865.80
Bill	14844	12/11/2023			6060 · Telephone...	-775.00	775.00
Bill	14845	12/11/2023			6060 · Telephone...	-775.00	775.00
Bill	14846	12/11/2023			6060 · Telephone...	-775.00	775.00
TOTAL						-3,190.80	3,190.80
Bill Pmt -Check	32063	12/20/2023	Andy Louden`		1015 · Citizens ...		-292.89
Bill	121923	12/20/2023			6161 · Vehicle M...	-292.89	292.89
TOTAL						-292.89	292.89
Bill Pmt -Check	32064	12/20/2023	Eats & Treats Ca...		1015 · Citizens ...		-1,276.80
Bill	021024	12/19/2023			6280 · Volunteer ...	-1,276.80	1,276.80
TOTAL						-1,276.80	1,276.80
Bill Pmt -Check	32065	12/20/2023	Industrial Weldi...		1015 · Citizens ...		-55.50
Bill	358131	12/18/2023			6210 · Supplies - ...	-55.50	55.50
TOTAL						-55.50	55.50
Bill Pmt -Check	32066	12/20/2023	Medline Industri...		1015 · Citizens ...		-76.72
Bill	2298...	12/13/2023			6200 · Supplies - ...	-76.72	76.72
TOTAL						-76.72	76.72
Bill Pmt -Check	32067	12/20/2023	Paula Anderson.		1015 · Citizens ...		-335.41
Bill	1205...	12/12/2023			6270 · Volunteer ...	-335.41	335.41
TOTAL						-335.41	335.41
Bill Pmt -Check	32068	12/20/2023	TWGW, Inc. dba...		1015 · Citizens ...		-23.99
Bill	790945	12/13/2023			6270 · Volunteer ...	-23.99	23.99
TOTAL						-23.99	23.99

2:03 PM

01/03/24

Philomath Fire and Rescue

Check Detail

December 2023

Type	Num	Date	Name	Item	Account	Paid Amount	Original Amount
Bill Pmt -Check	32069	12/20/2023	Willamette Hose...		1015 · Citizens ...		-612.06
Bill	583506	12/15/2023			6190 · Small Tool...	-514.83	514.83
Bill	583888	12/20/2023			6190 · Small Tool...	-97.23	97.23
TOTAL						-612.06	612.06
Bill Pmt -Check	32070	12/20/2023	Willamette Valle...		1015 · Citizens ...		-3,000.00
Bill	2023...	12/20/2023			6001 · Contracte...	-3,000.00	3,000.00
TOTAL						-3,000.00	3,000.00

**Philomath Fire and Rescue
A/P Aging Detail
As of December 31, 2023**

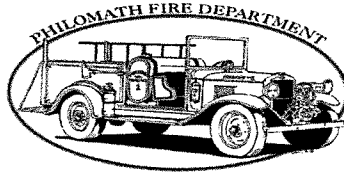
Type	Date	Num	Name	Due Date	Aging	Open Balance
Current						
Bill	12/21/2023	600832	Hughes Fire Equi...	12/31/2023		682.25
Bill	12/21/2023	791545	TWGW, Inc. dba ...	12/31/2023		8.69
Bill	12/22/2023	2299...	Medline Industrie...	01/01/2024		75.30
Bill	12/22/2023	B391...	MPTV, Inc.	01/01/2024		1.29
Bill	12/22/2023	B391...	MPTV, Inc.	01/01/2024		1.80
Bill	12/22/2023	791637	TWGW, Inc. dba ...	01/01/2024		8.98
Bill	12/22/2023	791639	TWGW, Inc. dba ...	01/01/2024		0.89
Bill	12/26/2023	791881	TWGW, Inc. dba ...	01/05/2024		2.69
Bill	12/26/2023	791875	TWGW, Inc. dba ...	01/05/2024		56.99
Bill	12/27/2023	Wint...	Kolton Guilford	01/06/2024		1,533.22
Bill	12/28/2023	Wint...	Jayden Lindberg	01/07/2024		1,251.00
Bill	12/28/2023	2300...	Medline Industrie...	01/07/2024		292.93
Total Current						3,916.03
1 - 30						
Credit	12/05/2023	790240	TWGW, Inc. dba ...			-13.72
Bill	12/05/2023	Nove...	Philomath Fire Di...	12/15/2023	16	423.42
Bill	12/20/2023	358925	Industrial Weldin...	12/30/2023	1	55.50
Total 1 - 30						465.20
31 - 60						
Bill	10/31/2023	5450...	CoEnergy Propane	11/10/2023	51	1.00
Total 31 - 60						1.00
61 - 90						
Total 61 - 90						
> 90						
General Journal	06/30/2023	AUDI...	SAIF Corporation			-28,078.82
Total > 90						-28,078.82
TOTAL						-23,696.59

2:04 PM

01/03/24

Philomath Fire and Rescue
A/R Aging Detail
 As of December 31, 2023

Type	Date	Num	P. O. #	Name	Terms	Due Date	Class	Aging	Open Balance
Current									
Total Current									
1 - 30									
Total 1 - 30									
31 - 60									
Total 31 - 60									
61 - 90									
Total 61 - 90									
> 90									
General Journal	06/30/2019	ER19		Adjustment			General ...		47,131.32
General Journal	06/30/2021	AJE2...		Adjustment			General ...		-47,131.00
General Journal	06/30/2021	AJE2...		Adjustment			General ...		29,146.00
General Journal	06/30/2021	AJE2...		Adjustment			General ...		8,637.00
General Journal	06/30/2021	AJE2...		Adjustment			General ...		-1,197.57
Invoice	06/01/2022	2015-...		Metropolitan Repor...		06/01/2022	General ...	578	25.00
Total > 90									36,610.75
TOTAL									36,610.75



Philomath Fire and Rescue Volunteer Association, Inc

Report to the Board of Directors

8 Jan 2024

Association Business

- Reelected and New Association Leadership in place.
- President Eddy, Vice President Anderson, Secretary Islam, Treasurer Goul
- Met as Executive Board to discuss association board roles.
- Discussing what events association should participate.
- Clarifying what events are Association and What are Dept.
- Yearly Awards

Volunteer Activity

- Staffed to help provide coverage as needed.
- Continue to assist in the organization and teaching drills.
- Station Repairs and upgrades at 203. Lots of Volunteer hours saving district money.
- Work on Brush Trucks
- Members on Training Facility and Apparatus Committees.
- Equipment Repairs- Chris Lenord
- Assisting with Annual Training Calander
- Upcoming EMT and EMR classes.

Recruitment and retention

- No New Activity on hold until Academy
- Volunteer Officers working with staff on Volunteers that are less active.

Volunteer status

- RV Bradford is Back and 1 returned home.
- Nick Rose from support Vol to EMS Volunteer. Dan Kearn from Firefighter to EMS Volunteer

Respectfully submitted.

Dan Eddy
President

Paula Andersson
Vice President

Jean Goul
Treasurer

Stephanie Vallancey
Secretary



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 Personnel (Lieutenant, Firefighter) 24 Hours Per Day

Action Item: Apply for SAFER, OSFM Grants and budgeting to improve Staffing.

Timeline: 2024-2025 Budget

Month	Update
July	
August	
September	
October	
November	
December	
January	
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:

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

Responsibility: Captain Louden

Funding Source: General Fund

II. Theme: Fiscal Responsibility

A. Objective: Review and Update Organizational Documents

GOAL: Employee Handbook Updating Completed with Board Approval

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

Timeline:

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

Responsibility: Fire Chief and Office Administrator

Funding Source: Contracted Professional Services- General Fund?

B. Objective: Capital Improvements

GOAL 1: Replace Training Facility at Station 201.

Action Item: RFP for Contractors and begin Construction.

Timeline:

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

Responsibility: Fire Chief

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	
September	
October	
November	
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:

Month	Update
July	
August	
September	
October	
November	
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:

Month	Update
July	
August	
September	
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: Paint 203

Timeline:

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

Responsibility: LT Schell

Funding Source: Building and Land Reserves

C. Objective: Information Technology

GOAL: Protect the District's Digital Assets.

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

Timeline:

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

Responsibility: Deputy Chief

Funding Source: No funding needed.

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:

Month	Update
July	
August	
September	
October	
November	
December	
January	
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:

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

Responsibility: Captain Bovbjerg

Funding Source: General Fund & Grants

C. Objective: Retention

GOAL: Ensure Volunteer Retention

Action Item: Implement "Stay Interview" Program

Timeline:

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

Responsibility: Fire Chief & Office Administrator

Funding Source: General Fund

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	
August	
September	
October	
November	
December	
January	
February	
March	
April	
May	
June	

Responsibility: Board of Directors

Funding Source: General Fund

DRAFT

PHILOMATH FIRE & RESCUE

BUDGET CALENDAR FOR FISCAL YEAR 2024 - 2025

- Monday, February 12, 2024 Appoint Budget Officer and Budget Committee.
- Friday, March 8, 2024 Draft department budgets due.
- Monday, March 25, 2024 Publication of public notice of Budget Committee Meeting - Newspaper Publication and Online Posting.
- Thursday, March 28, 2024 Final Draft budget for production.
- Thursday, April 18, 2024 Budget Committee Meeting: Present proposed budget and budget message.
- Tuesday, April 23, 2024 Publication of Financial Summary and notice of Budget Hearing - Newspaper Publication and Online Posting.
- Monday, May 13, 2024 Regular Board Meeting & Public Hearing on budget as approved by Budget Committee. Adopt final budget and make appropriations.

Ashley Scott

From: Tonya Grass <tgrass@sdao.com>
Sent: Monday, December 11, 2023 3:15 PM
To: Ashley Scott
Subject: [EXTERNAL] RE: Philomath News - Public Notices

Hi Ashley,

Thanks for your patience while I looked into this one. You pose a really good question, and I wanted to confer with our CEO and our government affairs reps, who would have a much better read on the legislative happenings & potential impact to our districts.

In this instance, after reviewing the bill and the changes being made to the statutes, the digital newspaper option is available only if it satisfies all the requirements laid out in the bill for a "digital newspaper." The Philomath News does not appear to qualify due to the bona fide subscribers issue. I know the city attorney is arguing this point on behalf of the City, and I think it's a good argument, but as far as what I can advise, I'm bound by what the statute/bill lays out. In black & white terms that means this digital news source doesn't meet the qualifications. Our government affairs representative (Mark Landauer) confirmed this as well.

Having said that, we ultimately leave things up to the autonomy of the board. If the board wants to lean on the city attorney's research and argument into this, that's a decision for them. We're not any kind of enforcement agency or anything like that. However, if the district decides to go that way, and someone raises an issue, it would need to be prepared to defend that position.

I do think the tide is turning on this whole newspaper publication issue, as things change more & more to digital, website-based notifications, so I think in time this will be an easy sell, but as with most regulations, the statutes are a bit slow to catch up with the real world.

Thanks for reaching out Ashley, and let me know if you have any further questions on this.

Have a great day,

Tonya Grass

Tonya Grass
Legal and Technical Support Administrator
S|D|A|O
503-375-8883



Follow us on our social media pages! facebook.com/SpecialDistricts and twitter.com/SDAO_Oregon

The content of this e-mail message and any attachments are confidential and may be legally privileged, intended solely for the addressee. If you are not the intended recipient, be advised that any use, dissemination, or copying of this e-mail may be unlawful. If you receive this message in error, please notify the sender immediately and destroy the message and its attachments.

From: Spencer Rockwell <srockwell@sdao.com>
Sent: Thursday, November 30, 2023 7:49 AM
To: Tonya Grass <tgrass@sdao.com>
Subject: FW: [EXTERNAL] Philomath News - Public Notices

Can I shuffle this your way?

Spencer Rockwell
Assistant General Counsel
S|D|A|O
PO Box 12613, Salem OR 97309
503-400-3132 direct
503-433-5340 cell
503-371-4781 fax
srockwell@sdao.com

The content of this e-mail message and any attachments are confidential and may be legally privileged, intended solely for the addressee. If you are not the intended recipient, be advised that any use, dissemination, distribution, or copying of this e-mail may be unlawful. If you receive this message in error, please notify the sender immediately and destroy the message and its attachments

From: Ashley Scott <Ashley.Scott@philomathfire.com>
Sent: Wednesday, November 29, 2023 12:20 PM
To: Spencer Rockwell <srockwell@sdao.com>
Cc: Chancy Ferguson <chancy.ferguson@philomathfire.com>
Subject: FW: [EXTERNAL] Philomath News - Public Notices

EXTERNAL EMAIL: This email originated from outside of SDAO's email system. Maintain caution when opening external links/attachments

Newspaper of Record Question:

City of Philomath has decided to transition to Philomath News (entirely web based) to fulfill their public notice requirement after the passage of House Bill 3167. Can our Fire District utilize this as well?

Brad included a lot of details that I have included below- if you desire specifics.

~Ashley

From: Bradley Fuqua <bradfuqua@philomathnews.com>
Sent: Wednesday, November 29, 2023 8:03 AM
To: Ashley Scott <Ashley.Scott@philomathfire.com>
Subject: [EXTERNAL] Philomath News - Public Notices

Hi Ashley,

The city's decision to switch its publication of public notices was the result of a conversation we had early this fall when I reached out to the city manager in reference to the passage of [House Bill 3167](#). Eventually, the issue was forwarded to the city attorney with the belief that the bill provided more latitude in determining the newspaper of record.

The city recorder reviewed Philomath coverage of the Gazette-Times from Sept. 1-30, 2023, to "evaluate if they are providing "consistent, regular coverage of local news AND in which at least 25% 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." (HB3167 SS1(2)(b)). She reported to the city attorney that over the course of September 2023, the G-T produced 1 printed article and 3 digital articles relative to Philomath in addition to obituaries, event calendar, sports schedule and sports standings. During the same period, Philomath News produced 95 digital articles related to Philomath plus photo galleries and obituaries.

The possible hang-up involved the law's requirements for "bona fide subscribers." Since Philomath News doesn't require paid subscriptions and provides 100% of its coverage for free, paid subscriber numbers are not available. As a result, the city recorder asked me to provide some data regarding readership. In turn, I provided the following information regarding readership:

Philomath News does not have a paywall so there are no paid subscription numbers to report. Being a digital-only news publication, the primary measurement of readership comes through page views and site visitors beginning with last month and going back a year:

August 2023: 88,499 page views, 50,656 site visitors

July 2023: 86,923 page views, 51,551 site visitors

June 2023: 61,107 page views, 34,169 site visitors

May 2023: 52,637 page views, 25,453 site visitors

April 2023: 68,302 page views, 36,853 site visitors

March 2023: 70,553 page views, 33,275 site visitors

February 2023: 74,424 page views, 40,845 site visitors

January 2023: 69,366 page views, 36,385 site visitors

December 2022: 60,271 page views, 30,686 site visitors

November 2022: 55,489 page views, 28,770 site visitors

October 2022: 69,439 page views, 36,444 site visitors

September 2022: 97,110 page views, 66,134 site visitors

August 2022: 67,992 page views, 41,957 site visitors

Source: Jetpack analytics

I do have a free newsletter that is distributed via email at least five times per week (six times on occasion if the news cycle warrants it). The number of subscribers as of Sept. 11 was 725. Of those, 56% are highly engaged (often open, click links) and another 5% are moderately engaged (sometimes open and click links). Based on IP addresses, the top three locations among newsletter subscribers are those who are in Philomath, Corvallis and Albany. **From Sept. 4-10, there were 3,625 newsletters delivered and 2,367 of those were opened (65.3%).**

I also have a Philomath News membership program in which readers can voluntarily contribute money to help local news reach sustainability. As of Sept. 11, Philomath News has 245 active paying members (139 pay \$7/mo. or \$77/yr.; 78 pay \$15/mo. or \$150/yr.; and 28 pay \$35/mo. or \$350/yr.). In addition, Philomath News has received 18 contributions of varying amounts from 17 others so far this year.

Philomath News has 2,188 Facebook followers.

Philomath News uses Broadstreet Advertising to manage ads. Analytics are available as far as views, hovers and clicks on specific ads to provide an overview of how an ad is performing.

In late 2022, a University of Oregon Agora Journalism Center study listed the Philomath News as the only general news site with daily news in Benton County. The Corvallis Gazette-Times closed its Corvallis office and moved to Linn County. The other publications in the county are an alternative weekly in Corvallis and a monthly college newspaper at OSU. Access the study's [interactive map here](#).

At this point, the city believed there was a path forward to make the change. The city attorney agreed on the coverage component and interpreted the Philomath News "membership" as just a different label for paid subscribers. He saw no definition for "paid subscriber" in the statute or in the cases. In his opinion, I needed to show that at least 123 of the 245 paid memberships are "bona fide subscribers" as having been paid members for at least 12 months without being 6 months in arrears on their memberships. He added that total circulation compared to "paid" circulation doesn't seem to be a factor in ORS 193.010, as long as the other requirements of the statute are met.

The fire district covers a larger area than the city boundary, so I don't know if those numbers would change in your situation — that might be something that your legal counsel takes into account. But I believe it's safe to say that the Gazette-Times basically provides little to no coverage in the distribution areas of the city, fire district and school district.

I confirmed to the city that on the voluntary membership numbers, I would easily meet the minimum that the city attorney had established. At the time, my membership database showed 211 of my 246 current members had been paying for 6 months or longer.

From there, things moved into the phase of how I would present the public notice on the news site and I spent a few weeks coming up with various options. I ultimately decided upon placing the public notices in the upper right position in the sidebar zone. A summary of the legal would appear in this space with the call to action being "CLICK TO ENLARGE." The reader could then simply click on the "ad" to read the public notice's text. For a visual, click on this link to see the demo: <https://my.broadstreetads.com/preview/pOMWCXaHVBW2UPFTTdagh4kLh0Riv+LXWq5+SONb3Hz11sL+9guquvD88w==--d0qJiXayR8137BfV--yEYGptc%2F60CMp43C6Hw29w==>

In addition, a separate public notices section/page will be created to serve as an archive for all of the public notices and there would be a link so that can be easily found (plus included in the regular site menu for another navigational option). A text link to the public notice will also be inserted in the Philomath News newsletter. The public notice would stay in that visible location on the home page for one week.

I also worked out the specifics of how the rate was established — a calculation based on current ad rates and the public notice's full depth in pixels (the depth of the enlarged, full ad). There is also an administrative processing fee that covers the cost of my physical printing of the affidavit, the process of having it notarized and maintaining the archives section/page on the website.

I want to point out that the city's decision to switch to Philomath News as its newspaper of record for public notices was theirs and based on the city attorney's opinion that it's defensible if challenged. I have not consulted with an attorney on my end and have just responded to requests for information. If the fire district comes to the same conclusion as the city on the interpretation of the revised statute and it ends up being challenged legally, I wouldn't be held liable in any way. It would be the fire district's decision.

City Manager Chris Workman said he would make himself available to talk to you if you want to inquire with him.

The city has not published any public notices yet and as a result, website changes to accommodate their publication haven't been implemented yet (I'll perform that work when I receive my first one). As for the rate structure, if you want to send me an example of a public notice that you've published with the daily, I could give you an estimate of what you would've been charged with Philomath News — that might be the easiest way to compare.

If you want specifics on the rate structure:

The rate is based on the enlarged public notice's full depth in pixels. The charge relates to the standard size that would be able to accommodate the ad.

Standard Sidebar Zone Sizes and Weekly Rates. All widths = 300 px

DEPTH

0-250 px: \$24/wk

251-425 px: \$29/wk

426-600 px: \$34/wk

601-900 px: \$51/wk

901-1200 px: \$68/wk

Depths greater than 1200 px, add \$17 per 300 px

ADMINISTRATIVE FEE (Proof of publication form, archives, etc.)

One-time flat fee of \$20 to cover proof of publication affidavit process (time, materials, delivery) and online archives maintenance.

Example:

1. You have a public notice that is sized 300x150 px. This falls into the 0-250 px range with the rate of \$24/wk.
2. The administrative fee is \$20.
3. The fire district receives a 15% nonprofit/government discount.
4. $\$24 + \$20 = \$44$. With 15% discount = $\$37.40$.

Note: If you want or require it to be published for more than 1 week, multiply the above number by the number of weeks you want it to appear on the home page.

Example 2:

1. The public notice for the fiscal year budget measures 600 px in width and 1000 px in depth. This equates to 2 columns of 300x1000 px notices. A 300x1000 rate falls in the 901-1200 px range with the rate of \$68/wk. Multiply by 2 because it's two columns for a total of \$136/wk. A 300x250 px version with Click to Enlarge would appear on the home and story pages.
2. The administrative fee is \$20.
3. The fire district receives a 15% nonprofit/government discount.
4. $\$136 + \$20 = \$156$. With 15% discount = $\$132.60$.

Note: If you want or require it to be published for more than 1 week, multiply the above number by the number of weeks you want it to appear on the home page.

If the fire district is interested in publishing other types of notices that fall beyond the legal requirements for public notices, we could discuss a special rate (public meeting notices, etc.). I'm thinking something in the neighborhood of \$19 per post or ad (I receive these notices via email and I include them free in my Community Calendar but this is available if you want more visibility to increase transparency, etc.).

That's a lot of information and I tried to make it as clear as possible. This is sort of a process that's in motion with the city as we move forward so there could be unforeseen things that come up. But I think it's a solid plan on my end. If the fire district's legal folks come to the same conclusion as the city and you want to move forward, let me know. Of course I'll answer any questions.

Brad Fuqua, Editor/Publisher

Philomath News

541-220-7221

philomathnews.com

news@philomathnews.com

CAUTION: This email originated from outside of the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.

CAUTION: This email originated from outside of the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.

Philomath Fire and Rescue Transaction Detail By Account July 2022 through June 2023

Ty...	Date	Num	Name	Memo	Amount	Balance
6000 - Materials and Services						
6040 - Publications and Elections						
Bill	09/26/2022	2022-070	OSCU 402518-72	AA Recruitment publication	57.80	57.80
Bill	09/26/2022	2022-061	OSCU 402518-72	AA recruitment publication	57.80	115.60
Bill	11/14/2022	3173	WFCA The Daily ...	Resident Volunteer	100.00	215.60
Bill	11/14/2022	3125	WFCA The Daily ...	Daytime Firefighter Ad	280.00	495.60
Bill	12/08/2022	42517	OSCU 402518-70	Philomath News Membership	150.00	645.60
Bill	04/10/2023	138-60001078	Midvalley Newsp...	Notice of Budget Hearing	218.48	864.08
Bill	05/03/2023	3666	WFCA The Daily ...	Staff Captain Employment Ad	280.00	1,144.08
Bill	05/10/2023	152990, 152275	Midvalley Newsp...	Budget Notices	840.56	1,984.64
Bill	06/20/2023	05-2023	Benton County Cl...	May 2023 Election	4,315.67	6,300.31
Total 6040 - Publications and Elections					6,300.31	6,300.31
Total 6000 - Materials and Services					6,300.31	6,300.31
TOTAL					6,300.31	6,300.31

*Budget Notices
 Corvallis Gazette-Times
 \$1,059.04
 we budget \$1,500 annually
 vs. Philomath News
 \$ 116.45*

Board Member Code of Conduct

1. Understand that their basic function is “policy making,” not administration.
2. Refuse to make commitment on any matter that should properly come before the Board as a whole.
3. Refuse to participate in secret meetings or other irregular meetings that are not official and that all members do not have the opportunity to attend.
4. Recognize that he/she has no legal status to act for the Board outside of official meetings.
5. Respect the rights of Fire District patrons to be heard at official meetings.
6. Make decisions only after all available facts bearing on a question have been presented and discussed.
7. Respect opinion of others and graciously accept the principle of “majority rules” in Board Meetings.
8. Recognize that the Fire Chief should have the administrative authority for proper discharging his professional duties within the limits of established board policies.
9. Recognize that the Fire Chief or designee is the technical advisor to the Board and should be present at all meetings of the Board
10. Refer all complaints or problems to the proper administrative officer and discuss them only at a regular meeting after failure of an administrative solution.
11. Present personal criticisms of any Fire District operation directly to the Fire Chief rather than lower-ranking personnel.
12. Insist that all business transactions be on an ethical and above-board basis.
13. Refuse to use his/her position on the Board in anyway whatsoever for personal gain or for personal prestige.
14. Give the staff the respect and consideration due skilled professional personnel.

Philomath Fire & Rescue

January 2024

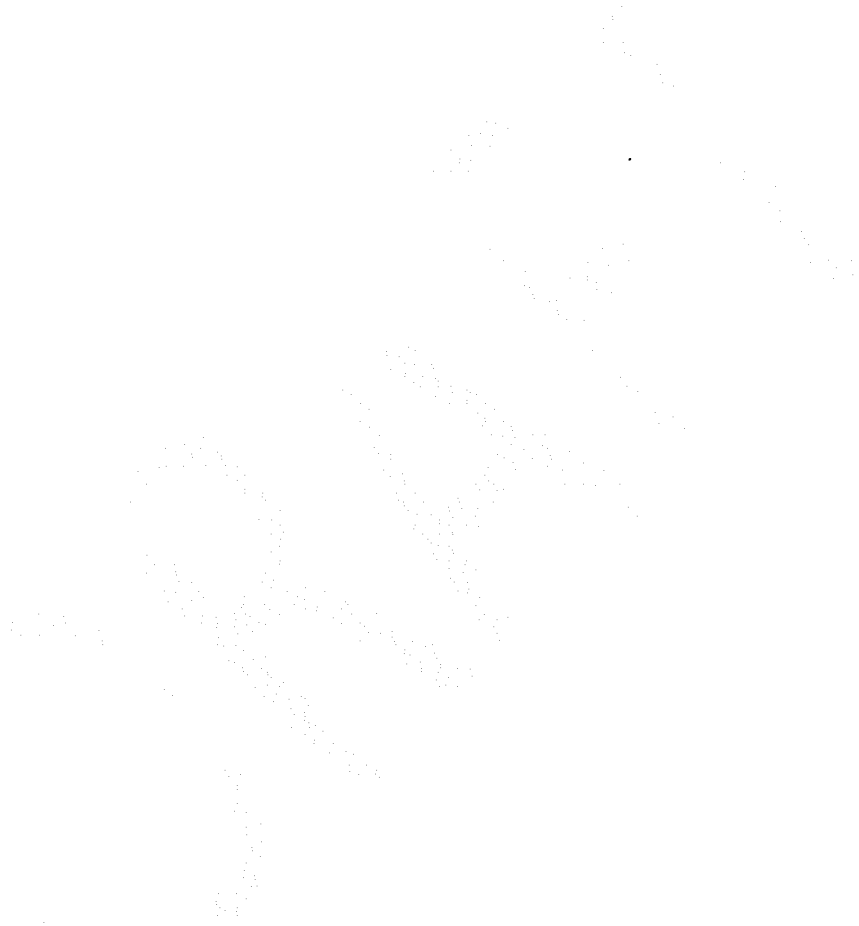


Table of Contents

Employee Handbook

INTRODUCTION	1
WELCOME TO PHILOMATH FIRE & RESCUE!	2
ABOUT THIS HANDBOOK	3
EMPLOYMENT POLICIES.....	5
EMPLOYMENT RELATIONSHIP	6
AMERICANS WITH DISABILITIES ACT.....	7
<i>Pregnancy Accommodation Policy</i>	7
HARASSMENT.....	8
<i>Reporting Incidents of Harassment</i>	9
<i>External Complaint Procedure</i>	9
<i>Employment Agreements</i>	10
<i>Additional Employee Support Services</i>	10
WORKPLACE PROFESSIONALISM.....	11
DISPUTE RESOLUTION	12
<i>Reporting Issues Other than Harassment/Discrimination</i>	12
EMPLOYMENT	13
<i>New Employee Orientation</i>	14
<i>Probationary Period</i>	14
<i>Promotions and Transfer Training Period</i>	14
<i>Re-employment</i>	14
<i>Credit for Prior Seniority</i>	14
<i>Employment Classifications</i>	15
EMPLOYMENT RECORD KEEPING	17
<i>Access to Personnel Files</i>	17
<i>Change in Personal Data</i>	17
EMPLOYMENT RELATIONS AND CONDUCT	18
<i>Public Officials</i>	19
<i>Gifts</i>	19
<i>Use of Official Position or Office</i>	19
<i>Honoraria</i>	20
<i>Financial Interest in Public Contracts</i>	21
CONFIDENTIALITY.....	22
<i>Organization and Customers</i>	22
<i>Employee Records</i>	22
WORKPLACE RULES	24
WHISTLEBLOWER PROTECTIONS	26
DRESS CODE AND GROOMING	27
COMMUNICATION AND SOFTWARE SYSTEMS.....	28
<i>Electronic Communications Systems</i>	28
<i>Electronic Mail System</i>	29
<i>Organization-owned Personal Computers</i>	29
<i>Laptop Security</i>	29

Mobile Devices	29
Use of Internet, Virtual Private Network, and Commercial Online Systems.....	Error! Bookmark not defined.
Social Media and Networking	30
Business Use	30
Ownership of Social Media Accounts	Error! Bookmark not defined.
Monitoring	30
Protection.....	30
Prohibited Conduct.....	31
Telephone Usage.....	Error! Bookmark not defined.
Voice Mail System	31
Cell Phones	31
PERFORMANCE MANAGEMENT AND REVIEW.....	32
CORRECTIVE ACTION	34
COMPENSATION.....	36
PAY ADMINISTRATION	37
Pay Increases.....	37
PAY PRACTICES.....	38
Paydays	38
Payroll Deductions.....	38
Pay Advances	Error! Bookmark not defined.
Delivery of Paychecks.....	38
Method of Payment	38
Employee Withholding Allowance Certificates (Form W-4)	38
Time Records for Non-Exempt Employees.....	38
Time Records for Exempt Employees.....	Error! Bookmark not defined.
Dispute Resolution Process for Paycheck Errors.....	38
Final Paycheck.....	39
HOURS OF WORK AND WORK SCHEDULES	40
Organization Hours	40
Overtime.....	40
Compensatory Time	Error! Bookmark not defined.
Meal and Rest Periods.....	40
Lactation	41
Social and Recreational Activities.....	42
Inclement Weather and Emergency Closures.....	42
TELEWORK OR TELECOMMUTE.....	43
EMPLOYEE-INCURRED EXPENSES AND REIMBURSEMENT	46
PAY EQUITY	48
BENEFITS.....	49
PURPOSE AND POLICY	50
Benefit Pro-ration and Employee Cost Sharing	50
Benefit Design and Modification	50
Benefit Plan Documents	50
HEALTH INSURANCE BENEFIT.....	52
Eligibility.....	52
Plan Enrollment.....	52
Premium Cost.....	52
Termination of Coverage.....	Error! Bookmark not defined.
Portability/Conversion of Health Plan.....	53
DENTAL INSURANCE BENEFIT.....	54
Eligibility.....	54
Cost.....	54
OTHER INSURANCE BENEFITS	54

Group Life Insurance	54
Long Term Disability.....	54
Premium Only 125 Plan.....	54
VACATION BENEFIT	55
SICK LEAVE	55
PAID TIME OFF BENEFIT.....	ERROR! BOOKMARK NOT DEFINED.
Eligibility.....	<i>Error! Bookmark not defined.</i>
Extended Absence/Disability Bank.....	<i>Error! Bookmark not defined.</i>
PAID HOLIDAY BENEFIT	56
Eligibility.....	56
VETERANS DAY HOLIDAY	57
OTHER BENEFITS.....	58
Employee Assistance Program	58
401[k] Retirement Plan	58
LEAVES OF ABSENCE	59
LEAVE OF ABSENCE POLICY	60
BEREAVEMENT LEAVE	61
CIVIC DUTY LEAVE.....	62
Jury or Witness Duty Leave	62
Voting Leave.....	62
CRIME VICTIMS' LEAVE	63
DOMESTIC VIOLENCE LEAVE.....	64
FAMILY AND MEDICAL LEAVE (FMLA & OFLA) OREGON ORGANIZATIONS WITH 50 OR MORE EMPLOYEES .	ERROR! BOOKMARK NOT DEFINED.
OREGON FAMILY LEAVE ACT (OFLA) OREGON ORGANIZATIONS WITH 25-49 EMPLOYEES	ERROR! BOOKMARK NOT DEFINED.
FAMILY AND MEDICAL LEAVE (FMLA) OREGON ORGANIZATIONS WITH 49 OR FEWER EMPLOYEES IN A 75 MILE RADIUS	ERROR! BOOKMARK NOT DEFINED.
LEAVE TO DONATE BONE MARROW	65
PERSONAL LEAVE OF ABSENCE.....	66
UNIFORMED SERVICES LEAVE AND RE-EMPLOYMENT.....	67
OREGON MILITARY FAMILY LEAVE.....	ERROR! BOOKMARK NOT DEFINED.
PAID LEAVE OREGON – INSURANCE.....	69
HEALTH AND SAFETY.....	72
EMPLOYEE HEALTH AND SAFETY	73
Early Return to Work Program.....	73
Smoking in the Workplace.....	74
Employee Right to Know/Hazard Communication Program.....	74
SUBSTANCE AND ALCOHOL	76
WORKPLACE VIOLENCE	78
EMERGENCY PREPAREDNESS	79
EMPLOYMENT SEPARATION	80
SEPARATION FROM EMPLOYMENT.....	81
Resignation.....	81
Job Abandonment	81
Job Elimination, Reduction in Work Hours	81
Discharge.....	82
Exit Interview.....	82
Return of Organization Property.....	82
HANDBOOK RECEIPT ACKNOWLEDGMENT FORM.....	84

INTRODUCTION

DRAFT

WELCOME TO PHILOMATH FIRE & RESCUE!

We're happy to welcome you to Philomath Fire & Rescue – we're glad you've joined us! We take pride in selecting people such as you to join our organization, 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 organization and your role in it. This Handbook has been prepared as a guide to give you a better understanding of the organization's policies, procedures, and practices. Please familiarize yourself with its contents and keep it handy for reference.

Our organization 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.

Chief Chancy Ferguson

ABOUT THIS HANDBOOK (2023-24)

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. 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 Volunteer Fire Department, Inc. Is a nonprofit corporation which is separate and distinct from PF&R. Philomath Volunteer Fire Department, Inc. operates under its own Articles, Bylaws and procedures, over which PF&R asserts no control. Membership in Philomath Volunteer Fire Department, Inc. 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, we'll try to make fair and equitable decisions while making sure that the best interests of the organization are served.

Neither this Handbook nor any other organizational document confers any express or implied contractual right to remain in Philomath Fire & Rescue'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 Philomath Fire & Rescue or you for any reason, at any time.

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 organizations. If you have any concerns or questions regarding your rights or any content in this handbook, please seek clarification from your HR representative or legal counsel.

The procedures, practices, policies, and benefits described here may be modified or discontinued from time-to-time. We recognize 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, 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

DRAFT

EMPLOYMENT RELATIONSHIP

You and Philomath Fire & Rescue are engaged in an “at-will” employment relationship. Therefore, employment at Philomath Fire & Rescue 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 organization may terminate the employment relationship at any time, with or without reason or advance notice.

No one in the organization has the authority to enter into any agreement contrary to this “at-will” relationship except the Board of Directors. It cannot be altered, except when in writing and signed by the Board of Directors and you. Philomath Fire & Rescue will not make and will not be bound by any oral promises concerning the length or terms of your employment.

Equal Employment Opportunity

Philomath Fire & Rescue 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 organization 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 organization 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 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 the [Designated Position]. We also encourage that you 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.

Philomath Fire & Rescue 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 accommodations. 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, as long as the requested accommodations don't cause an undue hardship on the organization. Individuals protected by the ADA/ADAAA should discuss their needs for possible accommodation with the Fire Chief.

Pregnancy Accommodation Policy

Philomath Fire & Rescue 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 organization. Philomath Fire & Rescue 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.

Philomath Fire & Rescue will not take adverse action against an employee for inquiring about, requesting, or using a reasonable accommodation.

HARASSMENT

Philomath Fire & Rescue 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 Philomath Fire & Rescue. 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 organization, and at business functions (conventions, trade shows, etc.). This policy applies to any conduct, however, as described above, which impacts the organization 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 Philomath Fire & Rescue, you have the responsibility to immediately report any actions or words, which you find to be harassing. The organization 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 in with you following receipt of the information to ensure the matter has been resolved and continues to meet the organizations standards.

All complaints of harassment will be investigated promptly and impartially. Discretion will be used during the investigation in order 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 organization, and understand that, at times, this may not be the choice of the employee. Below is a list of the external complaint options. 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
- 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 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 organization provides the following for additional assistance:

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

DRAFT

WORKPLACE PROFESSIONALISM

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.

Philomath Fire & Rescue 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 organizational 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 Philomath Fire & Rescue 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 Facebook, texting, misuse of other forms of social 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 Philomath Fire & Rescue 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

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 organization 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. Your manager will generally follow-up to your concern.

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.

DRAFT

EMPLOYMENT

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 as allowed by the Philomath Fire & Rescue Civil Service Commission Rules.

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 considered to be in training and under observation and evaluation by supervisors. 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 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 if a vacancy exists. Otherwise, you will be assigned to any other vacant job we deem suitable. If no such job is vacant, your employment may be terminated. If you are placed in a job other than your original job, the pay and benefits may be adjusted.

Re-employment

Employees who resign from the organization 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 organization 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 Philomath Fire & Rescue will receive credit for prior time worked as follows:

- Employees who were separated because of a reduction in workforce will receive credit for prior time worked for the purposes of benefit eligibility if they are re-employed within one year after the separation date.
- Employees who voluntarily resigned from their employment with Philomath Fire & Rescue 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 Work Prohibited Unless Approved

Outside work is prohibited unless approved in advance by the Fire Chief. "Outside Work" 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 work performed by employees shall not be performed during or after working hours at any Fire District stations; the use of district facilities, equipment, services, and supplies is prohibited. For any questions or application instructions, please contact 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 organization. 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. New hires normally earn, but cannot use, benefits.

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.

DRAFT

EMPLOYMENT RECORD KEEPING

Access to Personnel Files

The organization 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 with regard to 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

DRAFT

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 Philomath Fire & Rescue, 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.

DRAFT

CONFIDENTIALITY

Organization and Customers

At Philomath Fire & Rescue, 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 organization or its customers without prior explicit approval of their managers/supervisors and must sign a form stating such.

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

Employee Records

Philomath Fire & Rescue's philosophy is to safeguard personal employee information in its possession to ensure the confidentiality of this information. Additionally, the organization 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 organization 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 organization in the course of 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 company proprietary electronic transmission and Virtual Private Network policies and security systems. Participants in company benefit plans should be aware that personal information will be shared with plan providers as required for claim handling or record keeping needs.

Organization-assigned information, which may include organizational charts, department titles and staff charts, Designated Positions, department budgets, company coding and recording systems, telephone directories, e-mail lists, and company facility or location information and addresses, is considered by the company to be proprietary company information to be used for

internal purposes only. The company 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 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 in order to facilitate company 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' company 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

Philomath Fire & Rescue 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 Philomath Fire & Rescue.

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. Philomath Fire & Rescue 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 Philomath Fire & Rescue 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 Philomath Fire & Rescue in a business or social capacity.
5. You are expected to maintain the confidentiality of organization information or customer information in your possession [*i.e.*, personnel information, trade secrets, *etc.*].

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.

DRAFT

WHISTLEBLOWER PROTECTIONS

Philomath Fire & Rescue 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. Philomath Fire & Rescue 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 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

Employees contribute to the atmosphere and reputation of Philomath Fire & Rescue 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 organization.

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 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 District during formal events
- Class B uniform – Public presentations, fire inspections
- Class C uniform – Normal station wear

Members of the fire District will wear the approved uniform of the District 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 the Fire District 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

Electronic Communications Systems

Philomath Fire & Rescue provides electronic communication systems to maintain superior communications both within the organization 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 organization 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 organization provides are organization tools and are to be used for business purposes only during business hours. Use of company 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 organization 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 organization.

As an employee, you must not permit any proprietary or confidential information of Philomath Fire & Rescue to enter the public domain through electronic transmissions. Examples of the organization'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 organization 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 persons 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 organizational 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 organization 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 company systems must be disclosed to the organization upon request.

Organization-owned Personal Computers

To protect the integrity of our systems, all software used on our computers must be registered with the District. 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 organization computer. A virus check must also be conducted on any electronic devices originating from or used on any computer outside of the organization prior to its use with an organization-owned computer. The copy or transfer of organization-owned software may occur only with the written authorization of 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 Philomath Fire & Rescue's informational technology provider.

Mobile Devices

Allowing Remote Wipe Provisions/Data Liability

If you are connected to the organization'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. In order to protect this information, the organization retains the right to delete data and applications from any device that contains the organization's information. ***This right to delete such information may be exercised remotely or on-site if the organization 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 organization'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 direct supervisor.

Social Media and Networking

Personal Use

When any employee is using organization-provided computers or cell phones or is representing the organization via social networking activity, that individual is expected to represent the organization in a professional and positive light. Philomath Fire & Rescue 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

District Public Information Officers may use social networking websites to conduct organizational business, as long as such use is authorized and complies with the organization's policies. Company logos or other organizational 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 organization has the right to review, edit, and delete content associated with the account. The organization 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 organization. If an employee separates from Philomath Fire & Rescue, the organization has the right to assume control of this account.

Monitoring

While the organization does not routinely monitor social networking sites, other employers, organizations, 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 organization'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.

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 Philomath Fire & Rescue is the property of the organization and is provided for use in conducting organization business. All communications and information transmitted by, received from, or stored in this system are organization records and property of Philomath Fire & Rescue. 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. Philomath Fire & Rescue, 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

Philomath Fire & Rescue 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 organization 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 organization-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 organization is required to maintain these records.

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

PERFORMANCE MANAGEMENT AND REVIEW

To establish a meaningful performance evaluation system upon which Philomath Fire & Rescue can continuously monitor the effectiveness of organizational 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 organization 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 organizational 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 organization. You are encouraged to:

- Inquire about your performance periodically;
- Accept additional responsibilities and show initiative;
- Review opportunities for advancement within the organization;
- Ask for assistance in developing a goal-oriented path for advancement within the department or organization; 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.

DRAFT

CORRECTIVE ACTION

Everyone benefits when we work together and conduct ourselves in a manner that reflects the best interests of both the organization and its employees. It is the philosophy of Philomath Fire & Rescue 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.

Although one or more corrective action measures may be taken in connection with a particular performance problem, no formal order will be followed. 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 organization'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

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 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, Philomath Volunteer Fire Department Inc. 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 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 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

DRAFT

PAY ADMINISTRATION

Philomath Fire & Rescue 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 organization 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 Philomath Fire & Rescue's policy to reward you with increases in pay for dedication in your work, extra effort, and contributory performance. Management does not award increases on an automatic basis. Recommended increases are not effective until approved by both the next level of management and Fire Chief.

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.

DRAFT

PAY PRACTICES

Paydays

You will be paid monthly. Paydays are generally on the 5th 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 an organizational 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 organization 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 organization will implement the desired changes by the start of the first payroll period ending on or after the 30th 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 organization, 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.

DRAFT

HOURS OF WORK AND WORK SCHEDULES

Organization Hours

The general office hours at Philomath Fire & Rescue 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 organization'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 organization. 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 fifty-six (56) in a week. 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

Philomath Fire & Rescue 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.

Philomath Fire & Rescue 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 organization 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 organizational operations. In extreme cases, these circumstances may require the closing of our office for non-essential staff.

In the event that Philomath Fire & Rescue 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.

DRAFT

TELEWORK OR TELECOMMUTE

Both telework and telecommute are a flexibility that may be available to some positions within the organization. These are two different arrangements. Telework is the planned practice of regularly working from a non-organization address. This is most typically the employee's residence. Telecommute is the planned practice of occasional or intermittent work from a non-organization 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 an organization 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 Philomath Fire & Rescue 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 organization will be maintained by or at the direction of organization, 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 organization 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 organization property and agree in writing to take appropriate action to protect the inventoried items from damage or theft.

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

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

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

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

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

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

Security

Employees are expected to ensure the protection of organization 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 organization 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 organization network or on organization 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, organization, or proprietary information and delete any protected, sensitive, organization and/or proprietary data, licensing, and information remaining on the device.

Technology Support

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

DRAFT

EMPLOYEE-INCURRED EXPENSES AND REIMBURSEMENT

Philomath Fire & Rescue 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 Philomath Fire & Rescue and in the course and scope of duties assigned, liability would accrue to Philomath Fire & Rescue for negligent actions. As such, employees are encouraged to follow all rules of the road and drive courteously. Coverage provided by Philomath Fire & Rescue 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 Philomath Fire & Rescue business.

When you use your own vehicle for organization business, you will be reimbursed for organization-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 company 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

Philomath Fire & Rescue 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

Philomath Fire & Rescue will not pay for meals or entertainment of spouses/guest/significant others.

Philomath Fire & Rescue expects its employees to use good judgment and reserves the right to deny an expense if, in management’s belief, it is unreasonable.

DRAFT

PAY EQUITY

Philomath Fire & Rescue 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 Philomath Fire & Rescue'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.

DRAFT

BENEFITS

DRAFT

PURPOSE AND POLICY

Philomath Fire & Rescue 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 organization'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. Benefits do 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 Philomath Fire & Rescue. 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 organization'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

Philomath Fire & Rescue 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 organization's best interest. 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.

DRAFT

HEALTH INSURANCE BENEFIT

Philomath Fire & Rescue currently provides health insurance coverage for all 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.

Plan Enrollment

Once you are eligible, you may complete enrollment forms available through the Office Administrator. 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 organization.

Insurance coverage for your dependents is also available. The organization 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. Philomath Fire & Rescue 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 organization'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 organization 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 the continuation coverage provided for by state 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, entitlement to benefits under Medicare, and a qualified beneficiary losing dependent child status.

You, your spouse, and dependents may continue group health insurance for up to nine [9] months at your own expense if you were enrolled in the plan for at least three [3] months. However, continuation does not occur automatically. You must elect coverage within **[insurer’s required response time]** or you and any dependent will lose the right to state continuation coverage. Payment of the premium must then occur within a specified timeframe **[or insert insurer’s specific requirement]** for coverage to continue. 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.

[Option: If your insurer’s response time is not more generous than the minimum timeframe required by law, an employer should instead state that an employee must notify [Organization Name and/or the insurer], in writing, within the later of a) ten [10] days after the date of eligibility or b) ten [10] days after being notified by the insurer of eligibility.]

Portability/Conversion of Health Plan

If you’ve been continuously covered under our group medical insurance policy for at least 180 days and your employment with us ends, you may be eligible to convert to an individual policy with our insurance carrier. You may request this portability coverage before, during, or at the end of the benefit extension period described above. However, you must apply for portability coverage from our insurance carrier within 60 days after your group coverage ends. Please contact the insurance carrier for more information about this coverage.

DENTAL INSURANCE BENEFIT

Philomath Fire & Rescue 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.

Cost

At the time of eligibility and during open enrollment each year, you will be notified of how much the organization 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

Group Life Insurance

We provide group life insurance coverage for eligible employees. Employees who are regularly scheduled to work [20, 30, 32] hours per week or more become eligible for this coverage on [specified timeframe or schedule]. The amount of insurance coverage is equal to your base annual salary with a [\$50,000, \$60,000] maximum. Philomath Fire & Rescue pays [the full premium].

Long Term Disability

Philomath Fire & Rescue provides a Group Long-Term Disability plan. Employees who are regularly scheduled to work [20, 30, 32] hours or more per week become eligible for this plan on [specified timeframe or schedule]. Philomath Fire & Rescue pays [the full premium].

Premium Only 125 Plan

Philomath Fire & Rescue 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 [1st day after 60 days of employment or 90 days after employment commences].

NOTE: Insert information on other benefit plans, such as medical reimbursement [HRA, HSA, or FSA]. Employers may need to consider equal pay laws and regulations when determining benefits provided to different groups of employees.

VACATION BENEFIT

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 probationary period, 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.

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. To meet minimum emergency response staffing requirements, only one shift member per shift is allowed to utilize vacation time.

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

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

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. Philomath Fire & Rescue 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.

PAID HOLIDAY BENEFIT

Philomath Fire & Rescue 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

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

Employee Assistance Program

The organization recognizes that employees and their family members may, from time-to-time, 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 [up to six [6] 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.

DRAFT

LEAVES OF ABSENCE

DRAFT

LEAVE OF ABSENCE POLICY

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.

DRAFT

BEREAVEMENT LEAVE

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 6 days for Administrative Staff and 48 hours for Shift personnel, which is the maximum company-paid absence allowed. Employees may choose to cover an additional period of absence with any available sick or vacation time.

Status of Benefits

Company-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

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 organization, 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

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 company 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 organization 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 organization. If the organization 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

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 Philomath Fire & Rescue 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 organization.

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

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.

DRAFT

PERSONAL LEAVE OF ABSENCE

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

Philomath Fire & Rescue 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

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 organization 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 Philomath Fire & Rescue, 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 Philomath Fire & Rescue, 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, Philomath Fire & Rescue 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 (NEW INFORMATION 2023-24)

Philomath Fire & Rescue 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 [up to .006%] 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, starting from the first day of leave. An additional two (2) weeks of leave may be available if the employee is pregnant, has given birth, or has health needs because of childbirth. The coverage may be approved in [single day or single week segments OR something less].

Reasons for leave

Benefits may apply to a variety of situations, including:

- Family leave - Caring for members of the employee's family:
 - During the birth of a child
 - Bonding with a child in the first year:
 - After birth
 - Through adoption
 - When the child is placed in the employee's home through foster care
 - 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

* 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 or Insurers website for employees for the current rates. Employee may make up the difference between the PLO benefit amount and their regular rate of pay. The following leave banks are available for this purpose; Vacation, Sick Leave, and Compensatory Leave.

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 Notice Form found obtained from the Office Administrator to notify the employer of the intention to take leave.

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.

Complaints Procedure

Our goal is to solve all concerns at the lowest possible level. We encourage all employees to bring complaints to the Fire Chief 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.

DRAFT

HEALTH AND SAFETY

DRAFT

EMPLOYEE HEALTH AND SAFETY

Philomath Fire & Rescue 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 Philomath Fire & Rescue 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 Deputy Chief.

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 organization 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

Philomath Fire & Rescue 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

Philomath Fire & Rescue 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 Chief.

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

Container Labeling

The Deputy 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 Deputy Chief.

Safety Data Sheets (SDS)

Copies of safety data sheets for all hazardous chemicals that employees of this organization may be exposed to will be kept in the Lieutenant's Office. 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 organization, 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

The objective of this policy is to provide a workplace and environment that are free from the effects of substance abuse. Furthermore, Philomath Fire & Rescue 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 EMS 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 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 organization 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.

DRAFT

WORKPLACE VIOLENCE

Philomath Fire & Rescue 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 organization or that threaten the safety, security, or financial interests of the organization. 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 organization'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

Philomath Fire & Rescue may be subject to major disruptions as a result of occurrences beyond the control of the organization. All employees should exercise good judgment in responding to these events as the situation necessitates. Philomath Fire & Rescue 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 organization 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 company property or an employee be received, it should be reported immediately to the Fire Chief or Duty Officer.

DRAFT

EMPLOYMENT SEPARATION

DRAFT

SEPARATION FROM EMPLOYMENT

Separation from employment with Philomath Fire & Rescue occurs when you voluntarily resign, are laid off, or are discharged by the organization. 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, we 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 organization; 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 organization, 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 six [6] 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 organization 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 organization. It also allows us to solicit your opinions about our organization 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 Organization Property

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

Employee's Notes

DRAFT

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 organization 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 organization is "at-will" and either the organization 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 organization 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 organization, 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