

PHILOMATH FIRE & RESCUE

June 4, 2019

Location: Philomath Fire & Rescue

Budget Hearing

3:00 pm

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

Regular Session Board Meeting

- I. CALL TO ORDER/ROLL CALL
- II. ACTION ITEMS
 - A. Approval of Minutes – May 7th & May 16th Minutes
 - B. Approval of Bills
- III. PUBLIC COMMENT
- IV. STAFF REPORTS
 1. President – Brier
 2. Fire Chief – Miller Report
 3. Board Secretary – Rodriguez
 - Revenue/Expense Report
 - Review of Check Register
 - RunTracker
- V. REPRESENTATIVE REPORTS
 1. Volunteer Association - Taylor
 2. IAFF Local 4925 – Saalsaa
- VI. OLD BUSINESS
 1. Negotiations
 2. Chief Goals
 3. Social Media Policy – 1st Reading
 4. SDAO Best Practices – Board Trainings
 5. Volunteer Association Expenditures
- VII. NEW BUSINESS
 1. New Website – Roll-out July 1, 2019
 2. Physical Exam Policy
- VIII. NEXT MEETING – July 2, 2019
- IX. ADJOURNMENT

A Fire Board member shall strive to:

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.

(Board Member Code of Conduct presented by Ken Jones at the 2014 Fire Service Conference)

RESOLUTION NO. 19-02

RESOLUTION ADOPTING THE BUDGET

Be it resolved that the Board of Directors for Philomath Fire & Rescue hereby adopts the budget for fiscal year 2019 - 2020 in the total of \$ 2,843,639 now on file at Philomath Fire & Rescue, 1035 Main Street, Philomath, Oregon.

MAKING APPROPRIATIONS

Be it resolved that the amounts for the fiscal year beginning July 1, 2019, and for the purposes shown below, are hereby appropriated as follows:

Fire Protection

General Fund

Personnel Services	\$ 893,137
Materials and Services	\$ 371,180
Capital Outlay	\$ 389,550
Interfund Transfers	\$ 426,023
General Operating Contingency	<u>\$ 0</u>
Total General Fund	\$ 2,079,890

GO Bond Capital Improvement Fund

Total GO Bond Fund **\$ 0**

Go Bonded Debt Service Fund

Bond Draw Series 2016 Principal Payment	\$ 185,000
Bond Draw Series 2017 Principal Payment	\$ 130,000
Bond Draw Series 2016 Interest Payment	\$ 28,350
Bond Draw Series 2017 Interest Payment	\$ 28,068
Unappropriated Ending Fund Balance	<u>\$ 625</u>
Total Bonded Debt Service Fund	\$ 372,042

Total Appropriations for Fire Protection **\$ 2,451,307**

Board President Joe Brier

June 4th, 2019

Date

ATTEST: _____
Board Treasurer/Secretary Rick Brand

RESOLUTION NO. 19-03

RESOLUTION LEVYING TAXES

Be it resolved that the Board of Directors for Philomath Fire & Rescue hereby imposes the taxes provided for in the adopted budget at the rate of \$2.0050 per \$1,000 of assessed value for operations; and that these taxes are hereby imposed and categorized for tax year 2019 - 2020 upon the assessed value of all taxable property within the district.

General Fund	\$1.5080/\$1000
General Obligation Bond	\$.5000/\$1000

LEVY CATEGORIZATION

Be it resolved that the Board of Directors for Philomath Fire & Rescue hereby levies the taxes provided for in the adopted budget at the rate of \$2.0050 per \$1000; and that these taxes are levied upon all taxable property within the district as of 1:00 a.m. on July 1, 2019. The following allocation and categorization subject to the limits of section 11b, Article XI of the Oregon Constitution make up the above aggregate levy:

Subject to the General Government
Limitation

General Fund	\$1.5080/\$1000
General Obligation Bond	\$.5000/\$1000
Total Levy	\$2.0080/\$1000

The above resolution statements were approved and declared adopted on this 4th day of June, 2019.

Board President Joe Brier

June 4th, 2019

Date

ATTEST: _____
Board Treasurer/Secretary Rick Brand

PHILOMATH FIRE & RESCUE

May 7, 2019

Regular Session Board Meeting

3:00 pm

- I. CALL TO ORDER/ROLL CALL – The Philomath Fire & Rescue Board of Directors meeting was called to order by Treasurer Rick Brand at 15:02. Board members present were Robyn Jones, Ruth Jacobs, and Treasurer Rick Brand Staff present were Fire Chief Tom Miller, Administrative Assistant (AA) Lillie Rodriguez.
Guests Present: Volunteer Association Treasurer Ken Corbin and Volunteer Association President Lindsay Taylor.
- II. ACTION ITEMS
 - A. Approval of Minutes – **Jacobs noted a typo under the Meeting section of the Fire Chief report but otherwise motioned to accept the minutes with that small correction. Jones seconded. Motion passed 3-0.**
 - B. Approval of Bills – AA Rodriguez reviewed bills noting that year end is coming and expenses for projects should wrap up shortly. **Jacobs motioned to approve payment of the bills in the amount of \$21,810.56. Jones seconded. Motion passed 3-0.**
- III. PUBLIC COMMENT – None.
- IV. STAFF REPORTS
 1. President – President Brier did not leave a report for the Board.
 2. Fire Chief –
 - Personnel – Chief Miller reported that he has a tentative offer out for the Deputy Chief position. He also stated that the EMR class recently concluded and resulted in two new EMRs certifications being awarded to District personnel.
 - Volunteers – Chief Miller reported that he attended the Volunteer meeting in April.
 - Apparatus – Chief Miller reported that he was involved in an accident in his District vehicle, 290, which is now in the shop for repair. He reported no personal injury and stated that he had a urine analysis completed, per policy. He noted that 224 is also in the shop due to problems with an injector system, which will fall under warranty.
 - Equipment – Chief Miller stated that the SCBA Committee will be testing and evaluating the Self-Contained Breathing Apparatus (SCBA) bids next week.
 - Building – Chief Miller stated that the District has contracted with Mill Creek to service all 3 District stations for HVAC and water heater system maintenance.
 - Meetings – Chief Miller reported that he attended several meetings this month. He noted that the Fire Chiefs met to discuss the new CAD System for Benton County. As part of this update, he said, the Fire District has been organized into response areas, which will better indicate to response personnel the general area of the emergency, hastening response.
 - Chief Miller reported that the new Corvallis Fire Chief will start June 17th.

- Chief Miller reported that he attended the Spring Conference for Fire Chiefs where the hot topic was inclusion of volunteers in the presumptive cancer coverage. Treasurer Brand noted that this inclusion will impact the District's insurance rates in the future.
 - ISO Rerate – Chief Miller stated that the District is working with Philomath Public Works to flow the hydrants throughout town to ensure the function of the system.
 - Chief Miller reported that the new CAD System implementation is scheduled to take place in the near future, adding that he met with Linn County IT Department and they were very helpful for setting up the system.
 - Trust Edge – Chief Miller reported that he attended a Trust Edge Class and he looks forward to implementing some of the concepts they discussed with the District personnel.
 - Chief Miller reported that the District responded to several fires recently. He stated that there was a barn fire out toward Blodgett as well as a commercial fire on 17th. Treasurer Brand asked how the personnel are doing after the recent fatality they responded to. Chief Miller stated that the Lieutenants did not report any concerns about the personnel to him, adding that he encourages the Lieutenants to keep an eye on their personnel and one another.
 - Master Plan – Chief Miller reported that the Master Plan group will meet later this week and are making good progress with the goal date of July 1 for a final draft.
 - Budget – Chief Miller reported that the draft budget prepared and ready review by the Budget Committee at the May 16th meeting.
3. Board Secretary –
- Revenue/Expense Report – AA Rodriguez reviewed the April Expense Reports adding that the District is anticipating between \$80,000 and \$95,000 extra for Cash Carryover into the next Fiscal Year, noting that those funds will be needed to offset rising personnel expenses.
 - Review of Check Register – AA Rodriguez noted deposits into the Citizens Bank account. She also noted two exchanges that zeroed out that were made to clean up the reports.
 - RunTracker – AA Rodriguez presented the RunTracker numbers for April 2019: 41 calls total; 16 Fire, 25 Medical. Treasurer Brand asked about some listed False Alarms for the month of April. Chief Miller stated that the entity that called them in has had an ongoing problem with their system and it is being worked on.

V. REPRESENTATIVE REPORTS

1. Volunteer Association – Volunteer Association President Taylor clarified that the False Reports were from issues with the water system at the facility.
2. IAFF Local 4925 – Union President Saalsaa not present.

VI. OLD BUSINESS

1. Negotiations – Jacobs proposed to hold off on this discussion until the Board can hold an Executive Session. The Board has planned to hold this on May 16th at 5:30.

2. Chief Goals – Jacobs stated that the Board members and Chief Miller met and she will resubmit those goals to Treasurer Brand and Chief Miller and this discussion will be continued at the June meeting.
3. Social Media Policy – 1st Reading – Tabled to June meeting.
4. Volunteer Attendance and Incentive policy – 2nd Reading – **Jacobs motioned to approve the Volunteer Attendance and Incentive policy as presented. Jones seconded. Motion passed 3-0.**
5. Board Policies Review – 2nd Reading – Jacobs recommended these policies to be tabled until the July meeting in order to include the newly elected Board members.
6. Appoint Budget Committee – Treasurer Brand read through the applications for Booker and Hunsaker. The Board members discussed the qualifications of the applicants as well as their involvement and positive reputations in Philomath. **Jones motioned to approve both applicants as members of the Budget Committee. Jacobs seconded. Motion passed 3-0.**
7. SDAO Best Practices – Board Trainings – Tabled to June meeting.
8. Volunteer Association Expenditures – Tabled to June meeting.

VII. NEW BUSINESS

1. New Website – Roll-out July 1, 2019 – Tabled to June meeting.
2. Physical Exam Policy – Jacobs stated that she will send notes and corrections to AA Rodriguez, adding that the policy should be brought back for a first reading at the June meeting.
3. Annexation of Sullivan Property – The Board reviewed the Annexation paperwork. **Jones motioned to accept the annexation of the Sullivan property. Jacobs seconded. Motion passed 3 – 0.**

VIII. NEXT MEETING – June 4, 2019 – Jones and Brand confirmed that they will be present. Jacobs stated that she may potentially not be present.

IX. ADJOURNMENT - Meeting adjourned at 15:38.

PHILOMATH FIRE & RESCUE

May 16, 2019

Executive Session

- I. CALL TO ORDER/ROLL CALL - The Philomath Fire & Rescue Board of Directors Special Session meeting was called to order at 5:25 pm by Treasurer Rick Brand. Board members present were Treasurer Rick Brand, Robyn Jones, and Ruth Jacobs. Staff present was Fire Chief Tom Miller. Those present immediately adjourned to Executive Session under ORS 192.660(2)(d) To conduct deliberations with persons designated to carry on labor negotiations.
- II. DISCUSSION
- III. ADJOURNMENT – Executive Session was adjourned at 5:54 pm.

Special Session Board Meeting

- I. CALL TO ORDER/ROLL CALL - At 5:55 pm, the same persons reconvened in regular session.
- II. ACTION ITEMS
 1. Negotiations - **Jacobs moved to accept the outcome of negotiations between the International Association of Fire Fighters Local 4925 and Philomath Fire & Rescue. The motion specified that for the fiscal year beginning 1 July 2019 and terminating 30 June 2020, salaries should be paid in accordance with the provisions of article 14 of the current agreement and a revised wage schedule. For the 2019-2020 fiscal year, the preceding year's wage schedule should be adjusted to include a base pay increase of 5% and a cost-of living increase of 3.1 percent, for a total increase of 8.1%. For the subsequent fiscal year beginning 1 July 2020, the wage schedule for the 2019/2020 fiscal year should be adjusted to reflect a base pay increase of 3% plus a cost-of -living increase equal to the CPI-U West/Portland-Salem annual average as of December 2019, with a minimum increase of 1.5% and a maximum increase of 3%. For fiscal year beginning 1 July 2021, the wage schedule for the 2020/2021 fiscal year should be adjusted to reflect a base pay increase of 3% plus a cost-of-living increase equal to the CPI-U West/Portland-Salem annual average as of December 2020, with a minimum increase of 1.5% and a maximum increase of 3%. Only the wage schedule for the fiscal year 2019/2020 should be presented as part of the addendum to the contract that incorporates these changes. The wage schedules for the subsequent two fiscal years should each be**

calculated once the actual cost-of-living increases, within the range of 1-3%, are known. The motion also provided agreement that these changes in compensation closed the 2018-2022 Contract Bargaining Agreement between Philomath Fire & Rescue and IAFF Local 4925. The compensation article would not be opened in the last two years of the contract for additional negotiation. Jones seconded the motion. Brief discussion focused on past contract changes for salary, vacation accrual, hours of work, work schedule, incentives, insurance, and overtime pay. **Motion passed 3-0.**

- III. PUBLIC COMMENT – None.
- IV. ADJOURNMENT - The meeting adjourned at 6:02 pm. Minutes taken by Ruth Jacobs.

Philomath Fire and Rescue

Transaction by Account

May 2019

Type	Date	Name	Memo	Amount
Ordinary Income/Expense				
Expense				
6000 · Materials and Services				
6001 · Contracted Professional Service				
Bill	05/06/2019	Kamind IT, Inc.	Office Windows Support	195.84
Bill	05/21/2019	Security Alarm Corp	Camera repair	30.00
Bill	05/28/2019	OSCU 402518-73	Avast Service Renewal	49.99
Bill	05/28/2019	Good Earth Pest Company	201 - Pest Service	67.50
Bill	05/28/2019	OSCU 402518-73	Adobe Acrobat PC Pro - Saalsaa & Lillee	407.76
Bill	05/28/2019	Carter's Fire Sprinkler Maint. & ...	Fire Sprinkler Annual Service & Inspect...	240.00
Total 6001 · Contracted Professional Service				991.09
6010 · Office Supplies				
Bill	05/16/2019	OSCU 402518-72	Pens	11.18
Bill	05/16/2019	OSCU 402518-72	command strips	12.99
Bill	05/16/2019	OSCU 402518-72	copy paper	48.99
Bill	05/16/2019	OSCU 402518-72	New FY Supplies - binders, file folders	44.51
Bill	05/16/2019	OSCU 402518-72	Notepads	6.99
Bill	05/28/2019	OSCU 402518-72	stickies, pens	42.26
Total 6010 · Office Supplies				166.92
6011 · Postage/Shipping				
Bill	05/06/2019	The UPS Store #5088	SCBA Filter test - postage	17.27
Bill	05/28/2019	OSCU 402518-72	Mailing wigwag	7.85
Total 6011 · Postage/Shipping				25.12
6020 · Insurance and Bond				
Bill	05/08/2019	Special Districts Insurance Servi...	Public Safety EAP	648.29
Bill	05/28/2019	The Hartford	AD&D	180.00
Total 6020 · Insurance and Bond				828.29
6030 · Dues and Fees				
Bill	05/16/2019	Derek Dellinger	Fingerprints	60.40
Bill	05/28/2019	State of Oregon	Notary Renewal Fee	40.00
Total 6030 · Dues and Fees				100.40
6040 · Publications and Elections				
Bill	05/06/2019	Midvalley Newspapers	Budget Committee Meeting posting	144.40
Bill	05/28/2019	Midvalley Newspapers	Budget Hearing Posting	483.20
Total 6040 · Publications and Elections				627.60
6050 · Utilities				
Bill	05/06/2019	Willamette Water	201 - Bottled water	48.50
Bill	05/06/2019	Consumers Power Inc.	Bellfountain Power	50.33
Bill	05/06/2019	Consumers Power Inc.	203 - Street light surcharge	20.30
Bill	05/06/2019	Consumers Power Inc.	203 - Power	129.67
Bill	05/06/2019	Pacific Power	201 - Power	839.50
Bill	05/06/2019	City of Philomath	201 - Water	356.34
Bill	05/06/2019	City of Philomath	Fire line water	10.15
Bill	05/16/2019	NW Natural	201 - Natural gas	123.99
Bill	05/16/2019	Republic Services	201 - Garbage	220.23
Bill	05/16/2019	Consumers Power Inc.	Daisy Dr - Power	20.05
Bill	05/16/2019	Consumers Power Inc.	Priest Rd - Power	57.97
Bill	05/16/2019	Consumers Power Inc.	202 - Power	53.82
Bill	05/28/2019	Pacific Power	201 - Power	801.20
Total 6050 · Utilities				2,732.05

Philomath Fire and Rescue Transaction by Account May 2019

Type	Date	Name	Memo	Amount
6060 · Telephone, Pagers, Internet				
Bill	05/06/2019	Alyrica	201 - Phones & Internet	492.87
Bill	05/06/2019	Pioneer Telephone Cooperative	202 - Phones	98.18
Bill	05/28/2019	Century Link	203 - Phones	150.64
Bill	05/28/2019	Comcast	201 - Cable	12.70
Total 6060 · Telephone, Pagers, Internet				754.39
6070 · Travel				
Bill	05/06/2019	OSCU 402518-70	Donuts for DC Eval	18.25
Bill	05/06/2019	OSCU 402518-72	DC Eval lunch for evaluators	450.00
Bill	05/06/2019	OSCU 402518-70	Fire food	39.00
Bill	05/16/2019	OSCU 402518-70	Dinner while at OFCA Conference - Mil...	26.99
Bill	05/16/2019	OSCU 402518-73	Lunch at 1403 Training - Haney, Moser...	27.25
Bill	05/16/2019	Thomas Miller	Dinner while at OFCA Conference - Mil...	81.25
Bill	05/16/2019	Thomas Miller	Hotel Stay while at OFCA Conference	762.16
Bill	05/16/2019	OSCU 402518-70	Dinner while at OFCA Conference	54.75
Bill	05/16/2019	OSCU 402518-73	Lunch at 1403 Class - Moser, Haney, ...	34.90
Bill	05/16/2019	OSCU 402518-73	Lunch at 1403 class - Saalsaa, Haney, ...	28.57
Bill	05/28/2019	OSCU 402518-72	S215 - lunch	90.00
Bill	05/28/2019	Nate Stanley	Lunch at class	28.65
Bill	05/28/2019	OSCU 402518-72	S215 Food	14.00
Bill	05/28/2019	Bimart Corporation	s215 - sodas	32.95
Bill	05/28/2019	OSCU 402518-72	S215 class - food	15.98
Bill	05/28/2019	OSCU 402518-72	S215 class - lunch	89.98
Total 6070 · Travel				1,794.68
6080 · Conference				
Bill	05/06/2019	OSCU 402518-70	OFCA Conference 2019 - Theurer	290.00
Total 6080 · Conference				290.00
6090 · Education/Training				
Bill	05/16/2019	OSCU 402518-72	NREMT Test registration - Bergstrom	80.00
Bill	05/16/2019	OSCU 402518-73	EMS Licensure - Skotte, Taylor, Corbin	165.00
Bill	05/16/2019	Department of Public Safety Sta...	Background check - Leonard	40.00
Bill	05/16/2019	OSCU 402518-73	EMS Licensure - Russell	63.00
Bill	05/28/2019	OSCU 402518-73	EMS Recert - Morrell	55.00
Bill	05/28/2019	OSCU 402518-73	EMS Recert - Moser	150.00
Bill	05/28/2019	OSCU 402518-73	EMS Recert - Vaughn	55.00
Bill	05/28/2019	OSCU 402518-73	EMS Recert - Stanley	55.00
Bill	05/28/2019	Jean Goul	EMS Recertification	55.00
Total 6090 · Education/Training				718.00
6100 · Equipment Maintenance Agreement				
Bill	05/06/2019	CTX	Copies	48.95
Bill	05/16/2019	CTX	Copies	46.50
Bill	05/28/2019	CTX	201 - Copies	89.36
Total 6100 · Equipment Maintenance Agreement				184.81
6130 · Gas & Oil				
Bill	05/06/2019	OSCU 402518-73	Unleaded fuel	5.37
Bill	05/06/2019	Carson Oil	Fuel	460.04
Bill	05/28/2019	Carson Oil	Fuel	853.02
Total 6130 · Gas & Oil				1,318.43
6160 · Equipment Maintenance				
Bill	05/16/2019	True Value	Porta-tank repair	16.28
Total 6160 · Equipment Maintenance				16.28

Philomath Fire and Rescue Transaction by Account May 2019

Type	Date	Name	Memo	Amount
6161 - Vehicle Maintenance				
Bill	05/06/2019	Benton County Public Works	231 - Check engine light	52.50
Bill	05/06/2019	OSCU 402518-71	263 - repair parts	33.30
Bill	05/06/2019	OSCU 402518-70	261 - exhaust repair	45.00
Bill	05/06/2019	TWGW, Inc. dba Philomath Napa	263 - pump repair	4.29
Bill	05/16/2019	TWGW, Inc. dba Philomath Napa	263 - pump repair	11.98
Bill	05/16/2019	Willamette Hose & Fittings	263 - primer repair	21.15
Bill	05/16/2019	Willamette Hose & Fittings	263 - primer repair	24.77
Bill	05/16/2019	Valvoline LLC	261 - Oil Change	67.12
Bill	05/16/2019	Cascade Fire Equipment Co.	261 - valve repair	400.97
Bill	05/28/2019	Freebird Inc. Body & Paint	290 - repair - to be reimbursed through ...	10,518.73
Bill	05/28/2019	OSCU 402518-70	233 - Air Strut Repair	45.60
Total 6161 - Vehicle Maintenance				11,225.41
6170 - Building Maint and Improvements				
Bill	05/06/2019	Bob's Mirror and Glass, Inc.	202 - window repair	285.00
Bill	05/16/2019	Willamette Hose & Fittings	Daily Lane PUMp repair	172.32
Bill	05/16/2019	Willamette Hose & Fittings	Daisy Dr Pump repair	18.08
Bill	05/16/2019	Willamette Hose & Fittings	Daisy Drive pump repair	22.00
Bill	05/16/2019	Applegate Door Co.	203 - Bay door repair	102.00
Total 6170 - Building Maint and Improvements				599.40
6180 - Grounds Maintenance				
Bill	05/06/2019	True Value	Sprinkler and hose for 201	58.46
Bill	05/06/2019	True Value	201 - grass seed and hose coupler	64.47
Bill	05/16/2019	Eden's Image Landscape, LLC	West End Landscaping	2,655.00
Bill	05/16/2019	Eden's Image Landscape, LLC	West End Sprinkler Installation	1,233.75
Total 6180 - Grounds Maintenance				4,011.68
6200 - Supplies - Department				
Bill	05/06/2019	OSCU 402518-72	Tupperware for 201 leftovers	22.00
Bill	05/06/2019	Allan's Coffee & Tea	201 - coffee	236.00
Bill	05/06/2019	OSCU 402518-72	Wall photos	9.58
Bill	05/06/2019	Walter E. Nelson Co.	Cleaners and paper towels	89.76
Bill	05/06/2019	Walter E. Nelson Co.	Dishwasher detergent	45.98
Bill	05/16/2019	OSCU 402518-72	Cuties for front desk	4.97
Bill	05/16/2019	Bimart Corporation	District Bottled Water	67.48
Bill	05/28/2019	Scott Machine Development Corp.	placard supplies	33.66
Bill	05/28/2019	OSCU 402518-72	201 - candies for front desk	36.97
Total 6200 - Supplies - Department				546.40
6210 - Supplies - Medical				
Bill	05/06/2019	Industrial Welding Supply, Inc	Oxygen	23.55
Bill	05/16/2019	Life Assist, Inc.	Epinephrine & amiodarone	142.50
Bill	05/28/2019	Industrial Welding Supply, Inc	Oxygen	7.85
Total 6210 - Supplies - Medical				173.90
6215 - Supplies - Prevention				
Bill	05/06/2019	OSCU 402518-73	EMR Certification - Dellinger	45.00
Bill	05/16/2019	OSCU 402518-73	FA/CPR Cards - class 05/11/19	260.00
Bill	05/16/2019	Benton County	Address posts & numbers	622.27
Bill	05/28/2019	OSCU 402518-73	10 - FA/CPR Cards	200.00
Bill	05/28/2019	OSCU 402518-73	2 - FA/CPR Cards	40.00
Bill	05/28/2019	OSCU 402518-73	1 - FA/CPR Card	20.00
Total 6215 - Supplies - Prevention				1,187.27
6220 - Supplies - Suppression				
Bill	05/06/2019	OSCU 402518-72	Decon supplies	56.34
Total 6220 - Supplies - Suppression				56.34

Philomath Fire and Rescue Transaction by Account May 2019

Type	Date	Name	Memo	Amount
6240 · Supplies - Consumables				
Bill	05/16/2019	True Value	Supplies for burn house display	22.85
Bill	05/16/2019	True Value	fasteners	19.54
Total 6240 · Supplies - Consumables				42.39
6250 · Uniforms				
Bill	05/06/2019	Northwest Safety Clean	4 - Turnout inspection and cleaning	297.75
Bill	05/06/2019	Northwest Safety Clean	5 - Turnout inspection and cleaning	660.78
Bill	05/16/2019	OSCU 402518-70	Bugles	24.04
Bill	05/16/2019	SeaWestern	Uniform Shirt	93.10
Bill	05/16/2019	OSCU 402518-70	Bugles	109.58
Bill	05/28/2019	SeaWestern	duty belt	29.75
Total 6250 · Uniforms				1,215.00
6270 · Volunteer - Activities				
Bill	05/06/2019	Chris Leonard	Tires for Old #1	1,300.00
Bill	05/06/2019	Condon Skelly	Insurance - Old #1	258.69
Bill	05/06/2019	Bimart Corporation	Volunteer Water	53.90
Gener...	05/07/2019		Volunteer Reimbursement	-388.00
Bill	05/16/2019	OSCU 402518-72	Gatorade for volunteers	136.59
Bill	05/16/2019	OSCU 402518-70	Raffle prize - Eats & Treats	25.00
Bill	05/16/2019	OSCU 402518-70	Raffle prize - Vinwood	25.00
Bill	05/16/2019	OSCU 402518-70	Raffle prize - Dizzy Hen	25.00
Bill	05/16/2019	OSCU 402518-70	Raffle prize - Out West	25.00
Bill	05/16/2019	OSCU 402518-70	Raffle prize - Human Bean	25.00
Bill	05/16/2019	OSCU 402518-70	Raffle prize - La Rockita	25.50
Bill	05/16/2019	OSCU 402518-70	Volunteer Business meeting dinner - May	147.37
Bill	05/16/2019	OSCU 402518-70	Volunteer Business dessert - May	25.00
Bill	05/16/2019	OSCU 402518-72	Card for Newell	1.00
Bill	05/16/2019	Chris Leonard	Old #1 repairs & fuel	130.22
Bill	05/16/2019	Bimart Corporation	Volunteer Bottled Water	67.48
Total 6270 · Volunteer - Activities				1,882.75
6310 · Physical & Immunizations				
Bill	05/06/2019	Occupational Medicine Dept.	Physicals - Morrell, Olsen, Riegelmann...	2,974.50
Bill	05/28/2019	Occupational Medicine Dept.	NFPA Physicals - Loyd, Lyman	862.20
Total 6310 · Physical & Immunizations				3,836.70
6900 · Miscellaneous Expense				
Bill	05/16/2019	OSCU 402518-70	Accidental charge to District	16.99
Bill	05/16/2019	OSCU 402518-70	Accidental charge to District	18.97
Bill	05/16/2019	Thomas Miller	Deduction due to accidental charge on ...	-16.99
Bill	05/16/2019	Thomas Miller	Deduction due to accidental charge on ...	-18.97
Total 6900 · Miscellaneous Expense				0.00
Total 6000 · Materials and Services				35,325.30
7000 · Capital Outlay				
7080 · Capital Outlay-Protective Equip				
Bill	05/06/2019	Cascade Fire Equipment Co.	Wildland attire	2,191.99
Bill	05/06/2019	SeaWestern	4 full sets of turnouts	7,542.35
Total 7080 · Capital Outlay-Protective Equip				9,734.34
Total 7000 · Capital Outlay				9,734.34
Total Expense				45,059.64
Net Ordinary Income				-45,059.64
Net Income				-45,059.64

Philomath Fire and Rescue
Profit & Loss by Class
 July 2018 through May 2019

	GO Bond 201...	GO Bond 201...	General Fund	Building Rese...
Ordinary Income/Expense				
Income				
4060 · Conflagration Income	0.00	0.00	347,179.77	0.00
4500 · Transfers In	0.00	0.00	0.00	0.00
4050 · Public Education Income	0.00	0.00	15,833.88	0.00
4040 · Bond Income	0.00	336,531.12	0.00	0.00
4000 · Carryover Fund Balance	339,569.64	-9,417.39	351,609.86	204,057.84
4010 · Delinquent Property Taxes	0.00	0.00	8,526.38	0.00
4020 · Current Property Taxes	0.00	0.00	1,155,623.41	0.00
4025 · Interest - Property Tax	0.00	0.00	-29.17	141.80
4026 · Interest Income				
4027 · Interest - Citizens Bank & OSU	0.00	0.00	46.16	0.00
4030 · Investments - LGIP	0.00	1,792.51	17,588.77	3,837.90
Total 4026 · Interest Income	0.00	1,792.51	17,634.93	3,837.90
4035 · Grants Income	0.00	0.00	2,838.00	0.00
4900 · Miscellaneous Income	0.00	0.00	14,079.20	0.00
Total Income	339,569.64	328,906.24	1,913,296.26	208,037.54
Gross Profit	339,569.64	328,906.24	1,913,296.26	208,037.54
Expense				
9010 · Transfers	0.00	0.00	88,774.00	0.00
5000 · Personnel Expenses				
5136 · Conflagration Wages	0.00	0.00	111,013.59	0.00
5100 · Fire Chief Wages	0.00	0.00	78,575.50	0.00
5105 · Deputy Chief Wages	0.00	0.00	48,325.56	0.00
5110 · Admin Asst Wages	0.00	0.00	39,844.50	0.00
5120 · Fire & Life Safety Officer Wage	0.00	0.00	43,627.69	0.00
5125 · Firefighter Wages	0.00	0.00	122,811.02	0.00
5130 · Overtime Wages	0.00	0.00	16,187.48	0.00
5135 · Extra Hire	0.00	0.00	35,942.25	0.00
5405 · Employers FICA	0.00	0.00	28,863.89	0.00
5410 · Employers Medicare	0.00	0.00	6,751.71	0.00
5420 · Workes Benefit Assessment	0.00	0.00	236.83	0.00
5421 · Workers Compensation	0.00	0.00	11,498.38	0.00
5430 · PERS - Employe	0.00	0.00	62,537.94	0.00
5431 · PERS - Pickup 6%	0.00	0.00	23,864.68	0.00
5440 · Health Insurance	0.00	0.00	102,132.42	0.00
Total 5000 · Personnel Expenses	0.00	0.00	732,213.44	0.00
6000 · Materials and Services				
6091 · Tuition Reimbursement	0.00	0.00	13,976.00	0.00
6001 · Contracted Professional Service	0.00	0.00	20,187.19	0.00
6010 · Office Supplies	0.00	0.00	3,620.98	0.00
6011 · Postage/Shipping	0.00	0.00	1,523.23	0.00
6020 · Insurance and Bond	0.00	0.00	33,781.68	0.00
6030 · Dues and Fees	0.00	0.00	9,740.90	0.00
6040 · Publications and Elections	0.00	0.00	1,894.20	0.00
6050 · Utilities	0.00	0.00	21,837.49	0.00
6060 · Telephone, Pagers, Internet	0.00	0.00	12,242.17	0.00
6070 · Travel	0.00	0.00	9,312.20	0.00
6080 · Conference	0.00	0.00	2,655.00	0.00
6090 · Education/Training	0.00	0.00	10,887.95	0.00
6100 · Equipment Maintenance Agreement	0.00	0.00	1,407.26	0.00
6110 · Equipment Rentals	0.00	0.00	36.80	0.00
6130 · Gas & Oil	0.00	0.00	13,158.27	0.00
6150 · Radio Maintenance	0.00	0.00	315.31	0.00
6160 · Equipment Maintenance	0.00	0.00	8,547.49	0.00
6161 · Vehicle Maintenance	0.00	0.00	40,332.72	0.00
6170 · Building Maint and Improvements	0.00	0.00	5,455.15	0.00
6180 · Grounds Maintenance	0.00	0.00	11,919.66	0.00
6190 · Small Tools & Equipment	0.00	0.00	1,318.82	0.00
6200 · Supplies - Department	0.00	0.00	9,486.92	0.00
6210 · Supplies - Medical	0.00	0.00	9,500.80	0.00

Philomath Fire and Rescue
Profit & Loss by Class
 July 2018 through May 2019

	GO Bond 201...	GO Bond 201...	General Fund	Building Rese...
6215 · Supplies - Prevention	0.00	0.00	8,457.90	0.00
6220 · Supplies - Suppression	0.00	0.00	1,382.30	0.00
6240 · Supplies - Consumables	0.00	0.00	691.96	0.00
6250 · Uniforms	0.00	0.00	12,017.26	0.00
6260 · Dispatch	0.00	0.00	11,430.00	0.00
6270 · Volunteer - Activities	0.00	0.00	12,262.36	0.00
6280 · Volunteer Incentive Program	0.00	0.00	4,506.57	0.00
6300 · Volunteer - Length of Service	0.00	0.00	11,000.00	0.00
6310 · Physical & Immunizations	0.00	0.00	11,856.50	0.00
6320 · Community Involvement	0.00	0.00	1,454.92	0.00
6900 · Miscellaneous Expense	0.00	0.00	4,218.50	0.00
Total 6000 · Materials and Services	0.00	0.00	322,416.46	0.00
7000 · Capital Outlay				
7130 · Capital Outlay - Bond				
7136 · Lease-Purchase Repayment	336,869.51	0.00	0.00	0.00
7135 · Fees	0.00	171,684.23	0.00	0.00
7133 · Facilities	2,700.13	0.00	0.00	0.00
Total 7130 · Capital Outlay - Bond	339,569.64	171,684.23	0.00	0.00
7022 · Dept. Equip. - Building/Grounds	0.00	0.00	990.00	0.00
7200 · Capital Outlay - Equipment	0.00	0.00	9,660.09	0.00
7150 · Capital Outlay - Vehicle	0.00	0.00	58,723.63	0.00
7110 · Capital Outlay - Building	0.00	0.00	13,514.55	0.00
7015 · Capital Outlay - Training	0.00	0.00	1,400.94	0.00
7020 · Dept. Equip. - Suppression	0.00	0.00	1,218.90	0.00
7030 · Capital Outlay - Medical	0.00	0.00	1,002.55	0.00
7040 · Capital Outlay - Office	0.00	0.00	3,849.44	0.00
7060 · Capital Outlay - Radio	0.00	0.00	2,258.82	0.00
7070 · Capital Outlay - Hose/Appliance	0.00	0.00	4,720.01	0.00
7080 · Capital Outlay-Protective Equip	0.00	0.00	41,381.16	0.00
Total 7000 · Capital Outlay	339,569.64	171,684.23	138,720.09	0.00
Total Expense	339,569.64	171,684.23	1,282,123.99	0.00
Net Ordinary Income	0.00	157,222.01	631,172.27	208,037.54
Net Income	0.00	157,222.01	631,172.27	208,037.54

Philomath Fire and Rescue
Profit & Loss by Class
 July 2018 through May 2019

	Equipment Re...	Vehicle Reser...	TOTAL
Ordinary Income/Expense			
Income			
4060 · Conflagration Income	0.00	0.00	347,179.77
4500 · Transfers In	88,774.00	0.00	88,774.00
4050 · Public Education Income	0.00	0.00	15,833.88
4040 · Bond Income	0.00	0.00	336,531.12
4000 · Carryover Fund Balance	57,179.40	64,474.27	1,007,473.62
4010 · Delinquent Property Taxes	0.00	0.00	8,526.38
4020 · Current Property Taxes	0.00	0.00	1,155,623.41
4025 · Interest - Property Tax	39.84	37.71	190.18
4026 · Interest Income			
4027 · Interest - Citizens Bank & OSU	0.00	0.00	46.16
4030 · Investments - LGIP	1,499.01	1,200.18	25,918.37
Total 4026 · Interest Income	1,499.01	1,200.18	25,964.53
4035 · Grants Income	0.00	0.00	2,838.00
4900 · Miscellaneous Income	0.00	0.00	14,079.20
Total Income	147,492.25	65,712.16	3,003,014.09
Gross Profit	147,492.25	65,712.16	3,003,014.09
Expense			
9010 · Transfers	0.00	0.00	88,774.00
5000 · Personnel Expenses			
5136 · Conflagration Wages	0.00	0.00	111,013.59
5100 · Fire Chief Wages	0.00	0.00	78,575.50
5105 · Deputy Chief Wages	0.00	0.00	48,325.56
5110 · Admin Asst Wages	0.00	0.00	39,844.50
5120 · Fire & Life Safety Officer Wage	0.00	0.00	43,627.69
5125 · Firefighter Wages	0.00	0.00	122,811.02
5130 · Overtime Wages	0.00	0.00	16,187.48
5135 · Extra Hire	0.00	0.00	35,942.25
5405 · Employers FICA	0.00	0.00	28,863.89
5410 · Employers Medicare	0.00	0.00	6,751.71
5420 · Workes Benefit Assessment	0.00	0.00	236.83
5421 · Workers Compensation	0.00	0.00	11,498.38
5430 · PERS - Employe	0.00	0.00	62,537.94
5431 · PERS - Pickup 6%	0.00	0.00	23,864.68
5440 · Health Insurance	0.00	0.00	102,132.42
Total 5000 · Personnel Expenses	0.00	0.00	732,213.44
6000 · Materials and Services			
6091 · Tuition Reimbursement	0.00	0.00	13,976.00
6001 · Contracted Professional Service	0.00	0.00	20,187.19
6010 · Office Supplies	0.00	0.00	3,620.98
6011 · Postage/Shipping	0.00	0.00	1,523.23
6020 · Insurance and Bond	0.00	0.00	33,781.68
6030 · Dues and Fees	0.00	0.00	9,740.90
6040 · Publications and Elections	0.00	0.00	1,894.20
6050 · Utilities	0.00	0.00	21,837.49
6060 · Telephone, Pagers, Internet	0.00	0.00	12,242.17
6070 · Travel	0.00	0.00	9,312.20
6080 · Conference	0.00	0.00	2,655.00
6090 · Education/Training	0.00	0.00	10,887.95
6100 · Equipment Maintenance Agreement	0.00	0.00	1,407.26
6110 · Equipment Rentals	0.00	0.00	36.80
6130 · Gas & Oil	0.00	0.00	13,158.27
6150 · Radio Maintenance	0.00	0.00	315.31
6160 · Equipment Maintenance	0.00	0.00	8,547.49
6161 · Vehicle Maintenance	0.00	0.00	40,332.72
6170 · Building Maint and Improvements	0.00	0.00	5,455.15
6180 · Grounds Maintenance	0.00	0.00	11,919.66
6190 · Small Tools & Equipment	0.00	0.00	1,318.82
6200 · Supplies - Department	0.00	0.00	9,486.92
6210 · Supplies - Medical	0.00	0.00	9,500.80

Philomath Fire and Rescue
Profit & Loss by Class
 July 2018 through May 2019

	Equipment Re...	Vehicle Reser...	TOTAL
6215 · Supplies - Prevention	0.00	0.00	8,457.90
6220 · Supplies - Suppression	0.00	0.00	1,382.30
6240 · Supplies - Consumables	0.00	0.00	691.96
6250 · Uniforms	0.00	0.00	12,017.26
6260 · Dispatch	0.00	0.00	11,430.00
6270 · Volunteer - Activities	0.00	0.00	12,262.36
6280 · Volunteer Incentive Program	0.00	0.00	4,506.57
6300 · Volunteer - Length of Service	0.00	0.00	11,000.00
6310 · Physical & Immunizations	0.00	0.00	11,856.50
6320 · Community Involvement	0.00	0.00	1,454.92
6900 · Miscellaneous Expense	0.00	0.00	4,218.50
Total 6000 · Materials and Services	0.00	0.00	322,416.46
7000 · Capital Outlay			
7130 · Capital Outlay - Bond			
7136 · Lease-Purchase Repayment	0.00	0.00	336,869.51
7135 · Fees	0.00	0.00	171,684.23
7133 · Facilities	0.00	0.00	2,700.13
Total 7130 · Capital Outlay - Bond	0.00	0.00	511,253.87
7022 · Dept. Equip. - Building/Grounds	0.00	0.00	990.00
7200 · Capital Outlay - Equipment	0.00	0.00	9,660.09
7150 · Capital Outlay - Vehicle	0.00	0.00	58,723.63
7110 · Capital Outlay - Building	0.00	0.00	13,514.55
7015 · Capital Outlay - Training	0.00	0.00	1,400.94
7020 · Dept. Equip. - Suppression	0.00	0.00	1,218.90
7030 · Capital Outlay - Medical	0.00	0.00	1,002.55
7040 · Capital Outlay - Office	0.00	0.00	3,849.44
7060 · Capital Outlay - Radio	0.00	0.00	2,258.82
7070 · Capital Outlay - Hose/Appliance	0.00	0.00	4,720.01
7080 · Capital Outlay-Protective Equip	0.00	0.00	41,381.16
Total 7000 · Capital Outlay	0.00	0.00	649,973.96
Total Expense	0.00	0.00	1,793,377.86
Net Ordinary Income	147,492.25	65,712.16	1,209,636.23
Net Income	147,492.25	65,712.16	1,209,636.23

Philomath Fire and Rescue
Profit & Loss Budget vs. Actual
 July 2018 through May 2019

	GO Bond 2016 - Capital Improvem				GO Bond 2016 - Debt Services			
	Jul '18 - Ma...	Budget	\$ Over Bud...	% of Budget	Jul '18 - Ma...	Budget	\$ Over Bud...	% of Budget
Ordinary Income/Expense								
Income								
4060 · Conflagration Income	0.00	0.00	0.00	0.0%	0.00			
4500 · Transfers In	0.00	0.00	0.00	0.0%	0.00			
4050 · Public Education Income	0.00	0.00	0.00	0.0%	0.00			
4040 · Bond Income	0.00	0.00	0.00	0.0%	336,531.12	363,367.00	-26,835.88	92.6%
4000 · Carryover Fund Balance	339,569.64	341,361.00	-1,791.36	99.5%	-9,417.39	24,465.00	-33,882.39	-38.5%
4010 · Delinquent Property Taxes	0.00	0.00	0.00	0.0%	0.00			
4020 · Current Property Taxes	0.00	0.00	0.00	0.0%	0.00			
4025 · Interest - Property Tax	0.00	0.00	0.00	0.0%	0.00			
4026 · Interest Income	0.00	0.00	0.00	0.0%	1,792.51			
4035 · Grants Income	0.00	0.00	0.00	0.0%	0.00			
4900 · Miscellaneous Income	0.00	0.00	0.00	0.0%	0.00			
Total Income	<u>339,569.64</u>	<u>341,361.00</u>	<u>-1,791.36</u>	<u>99.5%</u>	<u>328,906.24</u>	<u>387,832.00</u>	<u>-58,925.76</u>	<u>84.8%</u>
Gross Profit	<u>339,569.64</u>	<u>341,361.00</u>	<u>-1,791.36</u>	<u>99.5%</u>	<u>328,906.24</u>	<u>387,832.00</u>	<u>-58,925.76</u>	<u>84.8%</u>
Expense								
9010 · Transfers	0.00	0.00	0.00	0.0%	0.00			
9000 · Unappropriated Ending Fund Bal	0.00	0.00	0.00	0.0%	0.00	25,344.00	-25,344.00	0.0%
5000 · Personnel Expenses	0.00	0.00	0.00	0.0%	0.00			
6000 · Materials and Services	0.00	0.00	0.00	0.0%	0.00			
7000 · Capital Outlay	339,569.64	341,361.00	-1,791.36	99.5%	171,684.23	362,488.00	-190,803.77	47.4%
Total Expense	<u>339,569.64</u>	<u>341,361.00</u>	<u>-1,791.36</u>	<u>99.5%</u>	<u>171,684.23</u>	<u>387,832.00</u>	<u>-216,147.77</u>	<u>44.3%</u>
Net Ordinary Income	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.0%</u>	<u>157,222.01</u>	<u>0.00</u>	<u>157,222.01</u>	<u>100.0%</u>
Net Income	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.0%</u>	<u>157,222.01</u>	<u>0.00</u>	<u>157,222.01</u>	<u>100.0%</u>

Philomath Fire and Rescue
Profit & Loss Budget vs. Actual
July 2018 through May 2019

	General Fund				Building Reserve Fund			
	Jul '18 - Ma...	Budget	\$ Over Bud...	% of Budget	Jul '18 - Ma...	Budget	\$ Over Bud...	% of Budget
Ordinary Income/Expense								
Income								
4060 · Conflagration Income	347,179.77	307,577.00	39,602.77	112.9%	0.00			
4500 · Transfers In	0.00	47,833.00	-47,833.00	0.0%	0.00	4,491.00	-4,491.00	0.0%
4050 · Public Education Income	15,833.88	17,000.00	-1,166.12	93.1%	0.00			
4040 · Bond Income	0.00				0.00			
4000 · Carryover Fund Balance	351,609.86	351,609.00	0.86	100.0%	204,057.84	204,023.00	34.84	100.0%
4010 · Delinquent Property Taxes	8,526.38	16,000.00	-7,473.62	53.3%	0.00			
4020 · Current Property Taxes	1,155,623.41	1,097,219.00	58,404.41	105.3%	0.00			
4025 · Interest - Property Tax	-29.17	2,500.00	-2,529.17	-1.2%	141.80			
4026 · Interest Income	17,634.93	6,000.00	11,634.93	293.9%	3,837.90	870.00	2,967.90	441.1%
4035 · Grants Income	2,838.00	0.00	2,838.00	100.0%	0.00			
4900 · Miscellaneous Income	14,079.20	3,000.00	11,079.20	469.3%	0.00			
Total Income	<u>1,913,296.26</u>	<u>1,848,738.00</u>	<u>64,558.26</u>	<u>103.5%</u>	<u>208,037.54</u>	<u>209,384.00</u>	<u>-1,346.46</u>	<u>99.4%</u>
Gross Profit	1,913,296.26	1,848,738.00	64,558.26	103.5%	208,037.54	209,384.00	-1,346.46	99.4%
Expense								
9010 · Transfers	88,774.00	40,941.00	47,833.00	216.8%	0.00	0.00	0.00	0.0%
9000 · Unappropriated Ending Fund Bal	0.00	300,000.00	-300,000.00	0.0%	0.00	209,384.00	-209,384.00	0.0%
5000 · Personnel Expenses	732,213.44	887,000.00	-154,786.56	82.5%	0.00			
6000 · Materials and Services	322,416.46	355,981.00	-33,564.54	90.6%	0.00			
7000 · Capital Outlay	138,720.09	169,150.00	-30,429.91	82.0%	0.00			
Total Expense	<u>1,282,123.99</u>	<u>1,753,072.00</u>	<u>-470,948.01</u>	<u>73.1%</u>	<u>0.00</u>	<u>209,384.00</u>	<u>-209,384.00</u>	<u>0.0%</u>
Net Ordinary Income	<u>631,172.27</u>	<u>95,666.00</u>	<u>535,506.27</u>	<u>659.8%</u>	<u>208,037.54</u>	<u>0.00</u>	<u>208,037.54</u>	<u>100.0%</u>
Net Income	<u><u>631,172.27</u></u>	<u><u>95,666.00</u></u>	<u><u>535,506.27</u></u>	<u><u>659.8%</u></u>	<u><u>208,037.54</u></u>	<u><u>0.00</u></u>	<u><u>208,037.54</u></u>	<u><u>100.0%</u></u>

Philomath Fire and Rescue Profit & Loss Budget vs. Actual July 2018 through May 2019

	Equipment Reserve Fund				Vehicle Reserve Fund			
	Jul '18 - Ma...	Budget	\$ Over Bud...	% of Budget	Jul '18 - Ma...	Budget	\$ Over Bud...	% of Budget
Ordinary Income/Expense								
Income								
4060 · Conflagration Income	0.00				0.00			
4500 · Transfers In	88,774.00	31,000.00	57,774.00	286.4%	0.00	5,450.00	-5,450.00	0.0%
4050 · Public Education Income	0.00				0.00			
4040 · Bond Income	0.00				0.00			
4000 · Carryover Fund Balance	57,179.40	57,169.00	10.40	100.0%	64,474.27	64,465.00	9.27	100.0%
4010 · Delinquent Property Taxes	0.00				0.00			
4020 · Current Property Taxes	0.00				0.00			
4025 · Interest - Property Tax	39.84				37.71			
4026 · Interest Income	1,499.01	240.00	1,259.01	624.6%	1,200.18	220.00	980.18	545.5%
4035 · Grants Income	0.00				0.00			
4900 · Miscellaneous Income	0.00				0.00	0.00	0.00	0.0%
Total Income	<u>147,492.25</u>	<u>88,409.00</u>	<u>59,083.25</u>	<u>166.8%</u>	<u>65,712.16</u>	<u>70,135.00</u>	<u>-4,422.84</u>	<u>93.7%</u>
Gross Profit	147,492.25	88,409.00	59,083.25	166.8%	65,712.16	70,135.00	-4,422.84	93.7%
Expense								
9010 · Transfers	0.00	47,833.00	-47,833.00	0.0%	0.00			
9000 · Unappropriated Ending Fund Bal	0.00	136,242.00	-136,242.00	0.0%	0.00	70,135.00	-70,135.00	0.0%
5000 · Personnel Expenses	0.00				0.00			
6000 · Materials and Services	0.00				0.00			
7000 · Capital Outlay	0.00				0.00			
Total Expense	<u>0.00</u>	<u>184,075.00</u>	<u>-184,075.00</u>	<u>0.0%</u>	<u>0.00</u>	<u>70,135.00</u>	<u>-70,135.00</u>	<u>0.0%</u>
Net Ordinary Income	<u>147,492.25</u>	<u>-95,666.00</u>	<u>243,158.25</u>	<u>-154.2%</u>	<u>65,712.16</u>	<u>0.00</u>	<u>65,712.16</u>	<u>100.0%</u>
Net Income	<u><u>147,492.25</u></u>	<u><u>-95,666.00</u></u>	<u><u>243,158.25</u></u>	<u><u>-154.2%</u></u>	<u><u>65,712.16</u></u>	<u><u>0.00</u></u>	<u><u>65,712.16</u></u>	<u><u>100.0%</u></u>

Philomath Fire and Rescue
Profit & Loss Budget vs. Actual
July 2018 through May 2019

	TOTAL			
	Jul '18 - Ma...	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
4060 · Conflagration Income	347,179.77	307,577.00	39,602.77	112.9%
4500 · Transfers In	88,774.00	88,774.00	0.00	100.0%
4050 · Public Education Income	15,833.88	17,000.00	-1,166.12	93.1%
4040 · Bond Income	336,531.12	363,367.00	-26,835.88	92.6%
4000 · Carryover Fund Balance	1,007,473.62	1,043,092.00	-35,618.38	96.6%
4010 · Delinquent Property Taxes	8,526.38	16,000.00	-7,473.62	53.3%
4020 · Current Property Taxes	1,155,623.41	1,097,219.00	58,404.41	105.3%
4025 · Interest - Property Tax	190.18	2,500.00	-2,309.82	7.6%
4026 · Interest Income	25,964.53	7,330.00	18,634.53	354.2%
4035 · Grants Income	2,838.00	0.00	2,838.00	100.0%
4900 · Miscellaneous Income	14,079.20	3,000.00	11,079.20	469.3%
Total Income	<u>3,003,014.09</u>	<u>2,945,859.00</u>	<u>57,155.09</u>	<u>101.9%</u>
Gross Profit	3,003,014.09	2,945,859.00	57,155.09	101.9%
Expense				
9010 · Transfers	88,774.00	88,774.00	0.00	100.0%
9000 · Unappropriated Ending Fund Bal	0.00	741,105.00	-741,105.00	0.0%
5000 · Personnel Expenses	732,213.44	887,000.00	-154,786.56	82.5%
6000 · Materials and Services	322,416.46	355,981.00	-33,564.54	90.6%
7000 · Capital Outlay	649,973.96	872,999.00	-223,025.04	74.5%
Total Expense	<u>1,793,377.86</u>	<u>2,945,859.00</u>	<u>-1,152,481.14</u>	<u>60.9%</u>
Net Ordinary Income	<u>1,209,636.23</u>	<u>0.00</u>	<u>1,209,636.23</u>	<u>100.0%</u>
Net Income	<u><u>1,209,636.23</u></u>	<u><u>0.00</u></u>	<u><u>1,209,636.23</u></u>	<u><u>100.0%</u></u>

Philomath Fire and Rescue
Balance Sheet by Class
As of May 31, 2019

	GO Bond 2016 - ...	GO Bond 2016 - ...	General Fund
ASSETS			
Current Assets			
Checking/Savings			
1015 · Citizens Bank Checking	0.00	0.25	147,938.10
1000 · Petty Cash	0.00	0.00	50.00
1010 · Wells Fargo Checking	0.00	0.00	0.20
1050 · Local Government Investment Poo	0.00	157,221.76	508,074.75
1060 · OSU - Savings Account	0.00	0.00	10,292.26
Total Checking/Savings	0.00	157,222.01	666,355.31
Accounts Receivable			
11000 · Accounts Receivable	0.00	0.00	2,370.68
Total Accounts Receivable	0.00	0.00	2,370.68
Total Current Assets	0.00	157,222.01	668,725.99
TOTAL ASSETS	0.00	157,222.01	668,725.99
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable			
2010 · Accounts Payable	0.00	0.00	4,477.78
Total Accounts Payable	0.00	0.00	4,477.78
Other Current Liabilities			
2400 · Payroll Liabilities			
2132 · Oregon Transit Tax Withholding	0.00	0.00	161.05
2240 · Child Support Payable	0.00	0.00	290.00
2100 · Wages Payable	0.00	0.00	7,432.84
2110 · Federal Income Tax Payable	0.00	0.00	3,809.73
2120 · FICA Payable	0.00	0.00	2,762.82
2125 · Medicare Payable	0.00	0.00	823.61
2130 · State Income Tax Payable	0.00	0.00	4,093.52
2131 · Works Benefit Fund Payable(WBF)	0.00	0.00	77.41
2140 · PERS Payable	0.00	0.00	7,014.94
2145 · OR Saving Growth 457 Payable	0.00	0.00	1,350.00
2150 · Health Insurance Prem. Payable	0.00	0.00	2,194.22
2210 · Health Ins Prem Ded Pre Tax	0.00	0.00	44.34
2230 · Flexible Spending Account	0.00	0.00	1,274.49
2232 · Union Dues	0.00	0.00	600.03
Total 2400 · Payroll Liabilities	0.00	0.00	31,929.00
Total Other Current Liabilities	0.00	0.00	31,929.00
Total Current Liabilities	0.00	0.00	36,406.78
Total Liabilities	0.00	0.00	36,406.78
Equity			
3010 · Fund Balance	-339,569.64	0.00	-388,503.43
3200 · Unallocated Fund Balance	339,569.64	0.00	389,650.37
Net Income	0.00	157,222.01	631,172.27
Total Equity	0.00	157,222.01	632,319.21
TOTAL LIABILITIES & EQUITY	0.00	157,222.01	668,725.99

Philomath Fire and Rescue
Balance Sheet by Class
As of May 31, 2019

	Building Reserve...	Equipment Reser...	Vehicle Reserve ...
ASSETS			
Current Assets			
Checking/Savings			
1015 · Citizens Bank Checking	0.00	0.00	0.00
1000 · Petty Cash	0.00	0.00	0.00
1010 · Wells Fargo Checking	0.00	0.00	0.00
1050 · Local Government Investment Poo	208,037.54	147,492.25	65,712.16
1060 · OSU - Savings Account	0.00	0.00	0.00
Total Checking/Savings	208,037.54	147,492.25	65,712.16
Accounts Receivable			
11000 · Accounts Receivable	0.00	0.00	0.00
Total Accounts Receivable	0.00	0.00	0.00
Total Current Assets	208,037.54	147,492.25	65,712.16
TOTAL ASSETS	208,037.54	147,492.25	65,712.16
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable			
2010 · Accounts Payable	0.00	0.00	0.00
Total Accounts Payable	0.00	0.00	0.00
Other Current Liabilities			
2400 · Payroll Liabilities			
2132 · Oregon Transit Tax Withholding	0.00	0.00	0.00
2240 · Child Support Payable	0.00	0.00	0.00
2100 · Wages Payable	0.00	0.00	0.00
2110 · Federal Income Tax Payable	0.00	0.00	0.00
2120 · FICA Payable	0.00	0.00	0.00
2125 · Medicare Payable	0.00	0.00	0.00
2130 · State Income Tax Payable	0.00	0.00	0.00
2131 · Works Benefit Fund Payable(WBF)	0.00	0.00	0.00
2140 · PERS Payable	0.00	0.00	0.00
2145 · OR Saving Growth 457 Payable	0.00	0.00	0.00
2150 · Health Insurance Prem. Payable	0.00	0.00	0.00
2210 · Health Ins Prem Ded Pre Tax	0.00	0.00	0.00
2230 · Flexible Spending Account	0.00	0.00	0.00
2232 · Union Dues	0.00	0.00	0.00
Total 2400 · Payroll Liabilities	0.00	0.00	0.00
Total Other Current Liabilities	0.00	0.00	0.00
Total Current Liabilities	0.00	0.00	0.00
Total Liabilities	0.00	0.00	0.00
Equity			
3010 · Fund Balance	-232,186.23	-77,827.60	-116,762.48
3200 · Unallocated Fund Balance	232,186.23	77,827.60	116,762.48
Net Income	208,037.54	147,492.25	65,712.16
Total Equity	208,037.54	147,492.25	65,712.16
TOTAL LIABILITIES & EQUITY	208,037.54	147,492.25	65,712.16

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Accrual Basis

Philomath Fire and Rescue
Balance Sheet by Class
As of May 31, 2019

	<u>TOTAL</u>
ASSETS	
Current Assets	
Checking/Savings	
1015 · Citizens Bank Checking	147,938.35
1000 · Petty Cash	50.00
1010 · Wells Fargo Checking	0.20
1050 · Local Government Investment Poo	1,086,538.46
1060 · OSU - Savings Account	10,292.26
Total Checking/Savings	<u>1,244,819.27</u>
Accounts Receivable	
11000 · Accounts Receivable	2,370.68
Total Accounts Receivable	<u>2,370.68</u>
Total Current Assets	<u>1,247,189.95</u>
TOTAL ASSETS	<u>1,247,189.95</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2010 · Accounts Payable	4,477.78
Total Accounts Payable	<u>4,477.78</u>
Other Current Liabilities	
2400 · Payroll Liabilities	
2132 · Oregon Transit Tax Withholding	161.05
2240 · Child Support Payable	290.00
2100 · Wages Payable	7,432.84
2110 · Federal Income Tax Payable	3,809.73
2120 · FICA Payable	2,762.82
2125 · Medicare Payable	823.61
2130 · State Income Tax Payable	4,093.52
2131 · Works Benefit Fund Payable(WBF)	77.41
2140 · PERS Payable	7,014.94
2145 · OR Saving Growth 457 Payable	1,350.00
2150 · Health Insurance Prem. Payable	2,194.22
2210 · Health Ins Prem Ded Pre Tax	44.34
2230 · Flexible Spending Account	1,274.49
2232 · Union Dues	600.03
Total 2400 · Payroll Liabilities	<u>31,929.00</u>
Total Other Current Liabilities	<u>31,929.00</u>
Total Current Liabilities	<u>36,406.78</u>
Total Liabilities	36,406.78
Equity	
3010 · Fund Balance	-1,154,849.38
3200 · Unallocated Fund Balance	1,155,996.32
Net Income	1,209,636.23
Total Equity	<u>1,210,783.17</u>
TOTAL LIABILITIES & EQUITY	<u>1,247,189.95</u>

Philomath Fire and Rescue

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Register: 1015 · Citizens Bank Checking

From 05/01/2019 through 05/31/2019

Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
05/06/2019			1050 · Local Governm...	Deposit			75,000.00	115,575.94
05/06/2019	29882	Allan's Coffee & Tea	2010 · Accounts Payable		236.00			115,339.94
05/06/2019	29883	Alyrica	2010 · Accounts Payable		492.87			114,847.07
05/06/2019	29884	Benton County Publi...	2010 · Accounts Payable		52.50			114,794.57
05/06/2019	29885	Bimart Corporation	2010 · Accounts Payable		39.91			114,754.66
05/06/2019	29886	Bob's Mirror and Gla...	2010 · Accounts Payable		285.00			114,469.66
05/06/2019	29887	Carson Oil	2010 · Accounts Payable		460.04			114,009.62
05/06/2019	29888	Cascade Fire Equipm...	2010 · Accounts Payable		2,191.99			111,817.63
05/06/2019	29889	Chris Leonard	2010 · Accounts Payable		1,300.00			110,517.63
05/06/2019	29890	City of Philomath	2010 · Accounts Payable		366.49			110,151.14
05/06/2019	29891	Condon Skelly	2010 · Accounts Payable		258.69			109,892.45
05/06/2019	29892	Consumers Power Inc.	2010 · Accounts Payable		200.30			109,692.15
05/06/2019	29893	Midvalley Newspapers	2010 · Accounts Payable		144.40			109,547.75
05/06/2019	29894	CTX	2010 · Accounts Payable		95.45			109,452.30
05/06/2019	29895	Industrial Welding S...	2010 · Accounts Payable		23.55			109,428.75
05/06/2019	29896	Kamind IT, Inc.	2010 · Accounts Payable		195.84			109,232.91
05/06/2019	29897	Northwest Safety Cle...	2010 · Accounts Payable		958.53			108,274.38
05/06/2019	29898	Occupational Medici...	2010 · Accounts Payable		2,974.50			105,299.88
05/06/2019	29899	Pacific Power	2010 · Accounts Payable		839.50			104,460.38
05/06/2019	29900	Philomath Fire Distri...	2010 · Accounts Payable		241.97			104,218.41
05/06/2019	29901	Pioneer Telephone C...	2010 · Accounts Payable		98.18			104,120.23
05/06/2019	29902	SeaWestern	2010 · Accounts Payable		7,542.35			96,577.88
05/06/2019	29903	Special Districts Insu...	2010 · Accounts Payable		391.00			96,186.88
05/06/2019	29904	The UPS Store #5088	2010 · Accounts Payable		187.95			95,998.93
05/06/2019	29905	True Value	2010 · Accounts Payable		122.93			95,876.00
05/06/2019	29906	Walter E. Nelson Co.	2010 · Accounts Payable		135.74			95,740.26
05/06/2019	29907	Willamette Water	2010 · Accounts Payable		49.50			95,690.76
05/07/2019			-split-	Deposit			7,639.47	103,330.23
05/07/2019		Benton County Scho...	11000 · Accounts Recee...				40.00	103,370.23
05/07/2019		Benton County Publi...	11000 · Accounts Recee...				1,440.00	104,810.23
05/16/2019	29908	OSCU 402518-73	2010 · Accounts Payable		275.65			104,534.58
05/16/2019	29909	OSCU 402518-72	2010 · Accounts Payable		1,003.01			103,531.57
05/16/2019	29910	OSCU 402518-70	2010 · Accounts Payable		873.21			102,658.36
05/16/2019	29911	Applegate Door Co.	2010 · Accounts Payable		102.00			102,556.36
05/16/2019	29912	Benton County	2010 · Accounts Payable		622.27			101,934.09
05/16/2019	29913	Bimart Corporation	2010 · Accounts Payable		134.96			101,799.13
05/16/2019	29914	Cascade Fire Equipm...	2010 · Accounts Payable		400.97			101,398.16
05/16/2019	29915	Chris Leonard	2010 · Accounts Payable		130.22			101,267.94
05/16/2019	29916	Consumers Power Inc.	2010 · Accounts Payable		131.84			101,136.10
05/16/2019	29917	Department of Public...	2010 · Accounts Payable		40.00			101,096.10

Philomath Fire and Rescue

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Register: 1015 · Citizens Bank Checking

From 05/01/2019 through 05/31/2019

Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
05/16/2019	29918	Derek Dellinger	2010 · Accounts Payable		60.40			101,035.70
05/16/2019	29919	Eden's Image Landsc...	2010 · Accounts Payable		3,888.75			97,146.95
05/16/2019	29920	Life Assist, Inc.	2010 · Accounts Payable		142.50			97,004.45
05/16/2019	29921	NW Natural	2010 · Accounts Payable		123.99			96,880.46
05/16/2019	29922	Republic Services	2010 · Accounts Payable		220.23			96,660.23
05/16/2019	29923	SeaWestern	2010 · Accounts Payable		93.10			96,567.13
05/16/2019	29924	Special Districts Insu...	2010 · Accounts Payable		648.29			95,918.84
05/16/2019	29925	Thomas Miller	2010 · Accounts Payable		807.45			95,111.39
05/16/2019	29926	True Value	2010 · Accounts Payable		58.67			95,052.72
05/16/2019	29927	Willamette Hose & F...	2010 · Accounts Payable		258.32			94,794.40
05/23/2019			-split-	Deposit			1,120.00	95,914.40
05/28/2019			-split-	Deposit			215,415.00	311,329.40
05/28/2019	29928	Carson Oil	2010 · Accounts Payable		853.02			310,476.38
05/28/2019	29929	Carter's Fire Sprinkle...	2010 · Accounts Payable		240.00			310,236.38
05/28/2019	29930	Century Link	2010 · Accounts Payable		150.64			310,085.74
05/28/2019	29931	Chase	2010 · Accounts Payable		140,414.75			169,670.99
05/28/2019	29932	CIS Trust	2010 · Accounts Payable		8,526.64			161,144.35
05/28/2019	29933	CTX	2010 · Accounts Payable		135.86			161,008.49
05/28/2019	29934	Freebird Inc. Body &...	2010 · Accounts Payable		10,518.73			150,489.76
05/28/2019	29935	Good Earth Pest Co...	2010 · Accounts Payable		67.50			150,422.26
05/28/2019	29936	Midvalley Newspapers	2010 · Accounts Payable		483.20			149,939.06
05/28/2019	29937	Nate Stanley	2010 · Accounts Payable		28.65			149,910.41
05/28/2019	29938	Occupational Medici...	2010 · Accounts Payable		862.20			149,048.21
05/28/2019	29939	Pacific Power	2010 · Accounts Payable		801.20			148,247.01
05/28/2019	29940	Scott Machine Devel...	2010 · Accounts Payable		33.66			148,213.35
05/28/2019	29941	State of Oregon	2010 · Accounts Payable		40.00			148,173.35
05/28/2019	29942	The Hartford	2010 · Accounts Payable		180.00			147,993.35
05/28/2019	29943	Jean Goul	2010 · Accounts Payable		55.00			147,938.35

CELL PHONE & SOCIAL MEDIA POLICY

I. PURPOSE

- ~~To this document is intended to~~ promote responsible cell phone usage, to prevent the disclosure of protected patient information, and to control the use of photos generated by members of the District.
- To establish guidelines for the use of District sponsored digital and social media accounts. The District sponsored accounts and sites will be used as a means to promote our mission and to communicate official information about the District. These communications must be in the best interest of the communities we serve.
- To provide guidance to personnel and protect the District from illegal or damaging actions, loss of public trust, and compromised security relating to the use of cell phones, cameras, and social media. This policy is not intended to hinder the use of technology, photos, and video for legitimate work-related purposes, nor hinder an employee's right to speak out on matters of public concern on their own personally created social media outlets.

II. POLICY

Personal use of cell phones, whether personal or company-issued, is only permitted during limited times when work responsibilities are not being performed. Use of personal cameras, whether cell phone cameras, stand-alone cameras, cameras contained in any other personal device, or recording devices, while ~~on duty,~~ performing any patient care or responding to an emergency call, or training on behalf of Philomath Fire & Rescue is strictly prohibited. This policy includes both digital and conventional film cameras. Images or video generated at District events, ~~and activities, or trainings~~ will become the property of Philomath Fire & Rescue and distribution must be approved by the Fire Chief.

Cell Phone Use

- Personal cell phones are permitted to be carried while on-duty ~~but and~~ should be placed ~~in~~ on silent mode ~~to allow voicemail to answer while training or responding to an emergency call.~~ Ringling phones are a distraction from the serious business at hand and other members and the public should not be subject to the interference of a personal call. Messages may be checked during "down time" when not actively involved in an incident or performing work duties.
- Cell phones may be used for personal purposes only on a very limited basis and conversations should be limited to five (5) minutes or less if possible. Personal phone calls must never delay response to a patient or beginning or completing an assignment.

ORGANIZATIONAL MANUAL

- While attending to a patient or while operating a District vehicle personnel will not, under any circumstances, respond to (or make) a personal call, send text message, or check e-mail. Should it be necessary to make or take a call while driving, the vehicle first must be pulled to the side of the road and placed in park.
- Personnel are discouraged from using personal cell phones or other electronic devices between the dispatch of an incident and the time that the crew returns to quarters. This is to prevent any distractions while engaged in emergency response and to avoid possible interference with patient care or incident tasks. Personal cell phones may be used in situations that require emergency communications such as to area hospitals, dispatch, Poison Control, or response leadership.
- Cell phone use is not compulsory for training or response. As such, no compensation for use of personal devices will be provided by Philomath Fire & Rescue. The District will not be held liable for damage to personal cell phones carried by District members.
 - Should any position be required to have access to a cell phone, one will be provided by the District. If a duty phone is provided, it must be carried by the personnel on-duty for the duration of duty.
 - Any agreement for cell phone compensation must be approved by the Fire Chief and the Fire District Board of Directors.

Camera Use

- Under no circumstances may ~~any~~ personnel be permitted to use the camera function of a personal cell phone or other recording device while on-duty or, responding to a call. Camera use, ~~or~~ during training should not impair the individual or other District personnel from receiving the full benefit of the training and involvement.
- Personnel are only permitted to use ~~personal cell phone~~ cameras or other image generating devices authorized by Philomath Fire & Rescue.
- Any images taken by personnel in the course and scope of their duties, response, or training are solely the property of Philomath Fire & Rescue and not the property of the individual. This includes any image inadvertently taken with a cell phone camera or other device.

Social Media

- The District has a duty to protect the reputation of the organization and its members as well as guard against liability.
- No images taken by personnel in the course and scope of their involvement with the District may be used, printed, copied, scanned, emailed, posted, shared, or distributed in any manner without the express ~~(written?)~~ approval of the Fire Chief. This prohibition includes posting photos on personal web-sites, such as Facebook or Instagram, or on any other public safety agency website, or emailing images to friends, colleagues, or others in the EMS/Fire industry.
- If any such use has been proven to be used for personal gain or placed on the web, social media, or any other source, disciplinary action will occur and may result in termination from duties. District personnel should exercise extreme caution and good

ORGANIZATIONAL MANUAL

judgement when social networking online. District personnel should be aware that the contents of social networking websites can be subpoenaed and used in criminal and civil trials. While it is acknowledged that everyone is proud to work for Philomath Fire & Rescue and may indicate their occupation on their social networking sites, the following are strictly forbidden:

1. No member will indicate that they hold a position different to their actual position at Philomath Fire & Rescue.
 2. The Philomath Fire & Rescue logo will not be used in a non-District site in a manner that implies the District endorses and/or has a relationship with an individual or business.
 3. District members should avoid presenting personal opinions in a way that implies the District endorses their opinion.
- Images posted to the District website or social media site may be shared by members of the District personnel just as it may be by any member of the public.
 - Any individual who identifies themselves as a District member has no reasonable expectation of privacy, even on personal accounts, when social networking online, and is subject to all pertinent District policies. Inappropriate information posted to social networking websites by District members could damage credibility, public trust, ongoing fire investigations, individual District members, and more importantly, members of our community.
 - Posting on behalf of the District must first be authorized by the Fire Chief or designee and will only be posted to the official account of the District. Any District posting will require an internal review by the Fire Chief or designee with at least one individual in addition to the creator of the content.

If any images, video, or audio has been proven to be used for personal gain or placed on the web, social media, or any other source, disciplinary action will occur and may result in termination from duties.

Philomath Fire & Rescue will not be responsible for lost or damaged personal devices.

CELL PHONE & SOCIAL MEDIA POLICY

I. **PURPOSE**

- To promote responsible cell phone usage, to prevent the disclosure of protected patient information, and to control the use of photos generated by members of the District.
- To establish guidelines for the use of District sponsored digital and social media accounts. The District sponsored accounts and sites will be used as a means to promote our mission and to communicate official information about the District. These communications must be in the best interest of the communities we serve.
- To provide guidance to personnel and protect the District from illegal or damaging actions, loss of public trust, and compromised security relating to the use of cell phones, cameras, and social media. This policy is not intended to hinder the use of technology, photos, and video for legitimate work-related purposes, nor hinder an employee's right to speak out on matters of public concern on their own personally created social media outlets.

II. **POLICY**

Personal use of cell phones, whether personal or company-issued, is only permitted during limited times when work responsibilities are not being performed. Use of personal cameras, whether cell phone cameras, stand-alone cameras, cameras contained in any other personal device, or recording devices, while performing any patient care or responding to an emergency call on behalf of Philomath Fire & Rescue is strictly prohibited. This policy includes both digital and conventional film cameras. Images or video generated at District events, activities, or trainings will become the property of Philomath Fire & Rescue and distribution must be approved by the Fire Chief.

Cell Phone Use

- Personal cell phones are permitted to be carried while on-duty and should be placed in silent mode while training or responding to an emergency call. Ringing phones are a distraction from the serious business at hand and other members and the public should not be subject to the interference of a personal call. Messages may be checked during "down time" when not actively involved in an incident or performing work duties.
- Cell phones may be used for personal purposes only on a very limited basis and conversations should be limited to five (5) minutes or less if possible. Personal phone calls must never delay response to a patient or beginning or completing an assignment.

ORGANIZATIONAL MANUAL

- While attending to a patient or while operating a District vehicle personnel will not, under any circumstances, respond to (or make) a personal call, send text message, or check e-mail. Should it be necessary to make or take a call while driving, the vehicle first must be pulled to the side of the road and placed in park.
- Personnel are discouraged from using personal cell phones or other electronic devices between the dispatch of an incident and the time that the crew returns to quarters. This is to prevent any distractions while engaged in emergency response and to avoid possible interference with patient care or incident tasks. Personal cell phones may be used in situations that require emergency communications such as to area hospitals, dispatch, Poison Control, or response leadership.
- Cell phone use is not compulsory for training or response. As such, no compensation for use of personal devices will be provided by Philomath Fire & Rescue. The District will not be held liable for damage to personal cell phones carried by District members.
 - Should any position be required to have access to a cell phone, one will be provided by the District. If a duty phone is provided, it must be carried by the personnel on-duty for the duration of duty.
 - Any agreement for cell phone compensation must be approved by the Fire Chief and the Fire District Board of Directors.

Camera Use

- Under no circumstances may personnel be permitted to use the camera function of a personal cell phone or other recording device while on-duty or responding to a call. Camera use during training should not impair the individual or other District personnel from receiving the full benefit of the training and involvement.
- Personnel are only permitted to use cameras or other image generating devices authorized by Philomath Fire & Rescue.
- Any images taken by personnel in the course and scope of their duties, response, or training are solely the property of Philomath Fire & Rescue and not the property of the individual. This includes any image inadvertently taken with a cell phone camera or other device.

Social Media

- The District has a duty to protect the reputation of the organization and its members as well as guard against liability.
- No images taken by personnel in the course and scope of their involvement with the District may be used, printed, copied, scanned, emailed, posted, shared, or distributed in any manner without the express written approval of the Fire Chief. This prohibition includes posting photos on personal websites, such as Facebook or Instagram, or on any other public safety agency website, or emailing images to friends, colleagues, or others in the EMS/Fire industry.
- District personnel should exercise extreme caution and good judgement when social networking online. District personnel should be aware that the contents of social networking websites can be subpoenaed and used in criminal and civil trials. While it is

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acknowledged that everyone is proud to work for Philomath Fire & Rescue and may indicate their occupation on their social networking sites, the following are strictly forbidden:

1. No member will indicate that they hold a position different to their actual position at Philomath Fire & Rescue.
 2. The Philomath Fire & Rescue logo will not be used in a non-District site in a manner that implies the District endorses and/or has a relationship with an individual or business.
 3. District members should avoid presenting personal opinions in a way that implies the District endorses their opinion.
- Images posted to the District website or social media site may be shared by members of the District personnel just as it may be by any member of the public.
 - Any individual who identifies themselves as a District member has no reasonable expectation of privacy, even on personal accounts, when social networking online, and is subject to all pertinent District policies. Inappropriate information posted to social networking websites by District members could damage credibility, public trust, ongoing fire investigations, individual District members, and more importantly, members of our community.
 - Posting on behalf of the District must first be authorized by the Fire Chief or designee and will only be posted to the official account of the District. Any District posting will require an internal review by the Fire Chief or designee with at least one individual in addition to the creator of the content.

If any images, video, or audio has been proven to be used for personal gain or placed on the web, social media, or any other source, disciplinary action will occur and may result in termination from duties.

Philomath Fire & Rescue will not be responsible for lost or damaged personal devices.



Philomath Volunteer Fire Dept.

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

Guidelines for Volunteer Activity Expenses

Volunteer Checking Account & Mutual Funds

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

- Donations to other individuals or organizations
- Holiday Cheer Expenses
- Social Events – Christmas Party, Summer Picnic, Spring Fling, etc.
- Scholarships – Karl Corbin Scholarship to be paid from Karl Corbin Scholarship Fund
- Special projects for which funds were donated to the Association without a purpose/stipulation

Volunteer Activities Fund – 6270

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

- Old #1 maintenance
- Old #1 Insurance – Condon Skelly
- Meeting/Drill supplies – gift cards, food, drinks, cookware, dishware, etc.
- Volunteer drinks – Gatorade, soda, water, etc.
- Service/Attendance Awards - certificates & checks
- Longevity Awards – certificates, plaques, awards, statues, shadowboxes, etc.

Fire District Board Member

Volunteer Association Board Member

Activities Account expenses			
	2018-2019	2017-2018	2016-2017
Attendance Awards	\$600.00	\$250.00	\$250.00
Beverages	\$1,616.99	\$690.74	\$2,164.47
Clothing			\$1,400.95
Doug Lilia Retirement	\$1,286.97		
Equipment	\$218.44	\$3,757.53	\$27.95
Christmas Party	\$1,182.70	\$1,483.14	\$759.45
Holiday craft/party		\$44.08	\$97.59
Spring Fling	\$1,455.30	\$1,430.50	\$800.00
Summer Picnic	\$191.83		\$597.65
Fees	\$50.00	\$230.00	\$120.00
Food	\$99.50		\$357.40
Gym dues			\$754.49
Misc Exp		\$1,979.04	
Monthly Dinner	\$1,527.97	\$2,349.05	\$1,719.49
Old #1	\$860.12	\$250.00	\$132.95
Raffle Prizes	\$3,319.12	\$2,453.79	\$1,397.90
Service Awards	\$1,704.65	\$1,710.19	\$700.00
Volunteer photos		\$59.88	
Total	\$14,113.59	\$16,687.94	\$11,280.29
Notes			
This reflects expenses that would be paid by activities account under current criteria			
They do not match actual activities account expenditures based on different criteria			
The 2018-2019 totals span the period 5/1/2018 to 4/30/2019 rather than the actual fiscal year			
They also do not include a \$1000 bill for new tires for old #1 that should be arriving shortly			

6270 Volunteer Activities	12,000.00	9559.99	-2,440.01	2,440.01	12,000.00
Business Meeting Food		1,268.05			2,000.00
Volunteer Events		1,174.55			2,000.00
Beverages		1,326.93			1,000.00
Business Meeting Raffle Items/Gift Cards		1,812.10			1,500.00
Awards - Longevity, Attendance, Retirement, etc.		2,017.87			2,000.00
OLD #1 - Maintenance & Insurance					500.00
Misc. - Special Projects		1,845.49			3,000.00

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Section S
Health/Wellness
Procedure S-10

Physical Examinations

- I. **Objective:**
To provide physical examinations for all Firefighters and EMS Responders to identify any underlying physical conditions that may pose a hazard to themselves or others.

- II. **District Policy:**
Philomath Fire & Rescue personnel assigned to interior fire suppression and paid personnel will receive a physical examination in accordance with NFPA 1582, 1997 edition. As the budget allows, access to a district-paid physical may be made available to all Philomath Fire & Rescue personnel.

- III. **Guideline:**
Medical evaluations will be conducted every other year for all interior firefighters and paid personnel.

Medical evaluations will be performed by the District Physician at no cost to the employee or volunteer. No medical information, except for vaccination and immunization status, will be released to Philomath Fire & Rescue or its representatives. Philomath Fire & Rescue will only be informed of the individual's ability or inability to perform the requirements of their job description.

Reasonable accommodations may be granted by the District Physician for disabilities when they will not interfere with the performance of the individual's duties.

Personnel found with medical conditions that prevent them from performing duties are eligible to use sick leave, vacation, and leave without pay (at the discretion of the Fire Chief) until they can be cleared by the District Physician or their attending physician to return to duty (the attending physician will be provided with a copy of NFPA 1582). If they cannot return to duty, they may apply for disability retirement or reassignment. Volunteers that are found with medical conditions that prevent them from performing duties are eligible to take a leave of absence. If recommended by the District Physician or attending physician for their determination of suitability to return to duty, the individual may be required to successfully complete the physical fitness testing (Star Drill) referenced in Section IV below. If such testing is recommended by the District Physician or the attending physician, the individual will not return to their

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regular assignment until they have successfully completed physical fitness testing.

Disagreements with the District Physician will be handled in accordance with the guidelines of NFPA 1582, 1997 edition.

The District Physician will report the results of the medical evaluation to the individual, including any medical condition(s) disclosed during the medical evaluation, and the recommendation as to whether the individual is medically certified to perform as an interior firefighter. The physician's criteria for determining whether an individual is medically certified or not shall be NFPA 1582, Chapter 2-3.

The District Physician will inform Philomath Fire & Rescue only as to whether or not the individual is medically certified to perform according to NFPA 1582. The specific written consent of the individual will be required prior to release of confidential medical information to Philomath Fire & Rescue. **Individuals who do not successfully complete the medical examination will be ineligible for volunteer status or employment.**

In the event that an individual is determined to be not medically certified to perform their duties, they have the option to seek another opinion from the physician of their choice at the District's expense. Philomath Fire & Rescue's final decision will be determined by the Fire Chief. If the medical condition is deemed permanent and the individual cannot be rehabilitated to return to their duties, then the Fire Chief (in coordination with other pertinent agencies) will determine the next step, including but not limited to, termination, reassignment, or retirement.

If a firefighter is deemed not medically certified to perform these duties but the District Physician determines that rehabilitation is possible, Philomath Fire & Rescue will assist the individual in their rehabilitation efforts by allowing the use of sick leave, vacation, or personal leave and may allow options such as modified duty, reassignment, or for volunteers, leave of absence. (This does not represent an exclusive list of options).

IV. Physical Fitness Testing.

Members assigned to fire suppression duties will participate annually in physical fitness testing. Testing shall consist of successful completion of the District's Physical Ability Test (Star Drill). The test may be repeated once within 14 days.

If the member fails to complete the test, they will be sent to the District Physician for a medical evaluation. If medically cleared, they will be on a modified duty assignment for a period not to exceed three months. During this time, employees will be allowed up to two hours per day of physical

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conditioning, in addition to other non-suppression duties. Volunteers will be encouraged to participate in physical conditioning. At any point during this three months' period, the individual may request to take the Physical Ability Test again. The test may be repeated once within 14 days. This process may be repeated twice (not to exceed 9 months from the date the individual is medically cleared to participate in the process) prior to reassignment or termination.

V. Fitness for Duty.

Following illness or injury, Philomath Fire & Rescue may require an employee or volunteer to be cleared by the District Physician or the individual's attending physician prior to returning to their regular assignment. If needed by the District Physician or attending physician for their determination, the District Physician or attending physician may recommend that the employee successfully complete physical fitness testing (Star Drill) referenced in Section IV. The requirements of this section shall not be applied in an arbitrary or capricious manner.