

Tualatin Valley Fire and Rescue
Assessed and Market Value of Taxable Property
 Last Ten Fiscal Years

Fiscal Year	Real Property*		Personal Property		Mobile Home Property		Utility Property		Total		Total Assessed To Total Market Value	Total Direct Tax Rate
	Assessed Value	Market Value	Assessed Value	Market Value	Assessed Value	Market Value	Assessed Value	Market Value	Assessed Value	Market Value		
2009	\$36,352,459,360	\$64,462,001,645	\$1,365,624,057	\$1,375,655,902	\$51,351,504	\$57,431,190	\$1,063,723,000	\$1,067,347,629	\$38,833,157,921	\$66,962,436,366	57.99	1.84
2008	34,641,993,583	62,615,731,611	1,280,664,739	1,292,853,444	54,128,069	59,845,740	1,020,096,190	1,073,993,240	36,996,882,581	65,042,424,035	56.88	1.87
2007	32,870,751,582	55,887,171,646	1,209,328,395	1,215,420,705	66,468,302	71,311,755	969,696,390	977,289,297	35,116,244,669	58,151,193,403	60.39	1.82
2006	31,203,991,728	45,563,141,842	1,175,706,594	1,184,110,910	70,563,327	74,439,919	927,989,770	929,254,187	33,378,251,419	47,750,946,858	69.90	1.82
2005	28,848,716,198	40,772,439,891	1,165,078,033	1,183,135,033	74,672,926	79,567,132	901,881,166	916,813,830	30,990,348,323	42,951,955,886	72.15	1.83
2004	25,418,465,223	35,783,324,752	1,155,357,494	1,177,160,244	75,064,755	79,974,937	884,130,333	900,479,073	27,533,017,805	37,940,939,006	72.57	1.83
2003	24,306,004,535	33,235,850,673	1,263,151,114	1,282,255,419	81,158,866	86,366,432	886,779,584	903,045,300	26,537,094,099	35,507,517,824	74.74	1.82
2002	22,965,955,204	32,416,457,824	1,168,446,682	1,178,099,901	199,152,229	210,352,253	840,421,507	849,098,635	25,173,975,622	34,654,008,613	72.64	1.83
2001	21,601,875,201	29,409,944,697	1,182,778,771	1,201,425,179	95,555,476	116,241,390	711,629,007	833,056,257	23,591,838,454	31,560,667,523	74.75	1.59
2000	20,211,306,315	27,081,664,480	1,160,962,103	1,216,050,650	91,949,693	124,963,516	650,168,888	710,658,588	22,114,386,999	29,133,337,234	75.91	1.56

Information from Washington, Clackamas, and Multnomah County Assessment and Tax Roll Summaries.

* Includes Multnomah County Assessed Valuation in its entirety.

Tualatin Valley Fire and Rescue
Property Tax Levies and Collections
 Last Ten Fiscal Years

Fiscal Year	Total Tax Levy	Current Tax Collections	Percent of Levy Collected	Delinquent Tax Collections	Total Tax Collections	Percent of Total Tax Collections to Tax Levy
2009	\$ 70,168,538	\$ 66,017,433	94.08 %	\$ 1,498,114	\$ 67,515,547	96.22 %
2008	67,886,825	64,345,840	94.78	1,288,336	65,634,176	96.68
2007	62,860,513	59,799,046	95.13	1,176,222	60,975,268	97.00
2006	59,783,920	56,844,054	95.08	1,339,636	58,183,690	97.32
2005	56,843,613	53,918,038	94.85	1,438,746	55,356,784	97.38
2004	50,483,968	47,697,565	94.48	1,225,232	48,922,797	96.91
2003	48,507,471	45,798,106	94.41	1,292,291	47,090,397	97.08
2002	46,251,187	43,682,532	94.45	1,060,463	44,742,996	96.74
2001	37,636,823	35,530,538	94.40	1,030,065	36,560,603	97.14
2000	34,545,771	32,402,208	93.80	1,007,526	33,409,734	96.71

Source:
 District financial statements, current and prior years

Tualatin Valley Fire and Rescue
Principal Taxpayers
 Current Year and Nine Years Ago
 (in thousands)

	2009			2000		
	Rank	Taxable Assessed Value ⁽¹⁾	Percentage of Total Taxable Assessed Valuation	Rank	Taxable Assessed Value ⁽¹⁾	Percentage of Total Taxable Assessed Valuation
Private enterprises:						
Nike, Inc.	1	\$ 406,863	1.10 %	3	\$ 182,020	0.88 %
Pacific Realty Associates	4	198,416	0.54	6	123,093	0.59
Tektronix, Inc.	6	135,284	0.37	5	137,625	0.66
Intel Corporation	7	134,635	0.36	1	335,005	1.62
Maxim Integrated Products	8	128,906	0.35	8	071,246	0.32
PS Business Parks	9	102,806	0.28			
BV Centercal, LLC	10	107,786	0.29			
Knickerbocker Prop. Inc.				9	060,712	0.29
Washington Square Inc.				10	054,740	0.26
Public utilities:						
Verizon Northwest, Inc.	2	310,174	0.84			
Portland General Electric	3	210,039	0.57	4	141,227	0.68
Northwest Natural Gas Co	5	177,954	0.48	6	099,097	0.48
General Telephone of NW				2	211,648	1.02
All other taxpayers		<u>36,920,297</u>	<u>95.07</u>		<u>20,697,974</u>	<u>93.60</u>
Total		<u>\$ 38,833,158</u>	<u>100.00 %</u>		<u>\$ 22,114,387</u>	<u>100.00 %</u>

Source: Washington County Department of Assessment and Taxation

⁽¹⁾Data presented is for Washington County only. The District also levies taxes in Multnomah and Clackamas counties.

Tualatin Valley Fire and Rescue
Demographic and Economic Statistics
 Last Ten Fiscal Years

Fiscal Year	Population ⁽¹⁾	Per Capita Income (Washington County)⁽²⁾	Total Personal Income (Washington County) (in thousands)⁽³⁾	School Enrollment⁽⁴⁾	Unemployment Rate (%) (Washington County)
2009	447,300	\$ 36,259	\$ 16,218,651	54,519	10.2 %
2008	439,800	34,600	15,217,080	54,480	4.3
2007	430,500	34,000	14,637,000	53,824	4.5
2006	424,000	34,000	14,416,000	52,884	5.4
2005	418,000	32,000	13,376,000	52,034	5.8
2004	417,646	32,000	13,364,672	50,822	6.5
2003	411,500	32,000	13,168,000	50,906	7.0
2002	407,400	32,000	13,036,800	47,985	5.9
2001	399,021	33,000	13,167,693	48,040	3.1
2000	394,680	31,000	12,235,080	45,776	3.3

Note: Information regarding the median age and education level of the District's population is not available.

Sources: Estimated from information provided by:

- (1) Metro
- (2) State of Oregon Employment Division, Research Department
- (3) Regional Economic Information System, BEA (www.bea.gov)
- (4) Beaverton School District No. 48 and Washington County School District Nos. 23J and 88.

Response Engines

AGING SCHEDULE

Vehicle ID	Description	Year of Purchase	Replacement Year
1-101	Pumper, Quantum (Reserve)	1997	2012
1-102	Pumper, Quantum (Reserve)	1996	2011
1-104	Pumper, Quantum (Reserve)	1997	2012
1-108	Pumper, Quantum (Reserve)	1997	2012
1-118	Pumper, Quantum	2000	2015
1-122	Pumper, Dash AWS	2002	2017
1-123	Pumper, Dash AWS	2002	2017
1-124	Pumper, Dash AWS	2001	2016
1-125	Pumper, Dash AWS	2001	2016
1-126	Pumper, Dash AWS	2001	2016
1-127	Pumper, Dash AWS	2000	2015
1-128	Pumper, Dash AWS (Reserve)	2000	2015
1-129	Pumper, Quantum (Reserve)	1997	2012
1-134	Pumper, Quantum	1998	2013
1-135	Pumper, Quantum	1998	2013
1-136	Pumper, Saber	1998	2013
1-137	Pumper, Saber	1998	2013
1-138	Pumper, Saber	2000	2015
1-139	Pumper, Saber	2000	2015
1-140	Pumper, Quantum	2004	2019
1-141	Pumper, Quantum	2004	2019
1-142	Pumper, Quantum	2004	2019
1-143	Pumper, Velocity PUC	2007	2022
1-144	Pumper, Velocity PUC	2008	2023
1-145	Pumper, Velocity PUC	2008	2023
1-146	Pumper, Velocity PUC	2008	2023
1-147	Pumper, Velocity PUC	2008	2023
1-148	Pumper, Velocity PUC	2008	2023
1-149	Pumper, Velocity PUC	2008	2023
1-150	Pumper, Velocity PUC	2008	2023
1-151	Pumper, Velocity PUC	2008	2023
1-207	Truck, Dash	1998	2013
1-209	Truck, Dash	2004	2019
1-212	Elevated Waterway, Dash	2002	2017
1-213	Elevated Waterway, Dash	2003	2018
1-214	Elevated Waterway, Dash	2003	2018
1-216	Truck, Dash Quint (Reserve)	2004	2019
1-217	Truck, Arrow XT Aerial	2009	2024
1-218	Truck, Arrow XT Aerial	2009	2024
1-323	Light Brush, Dodge 3500 4x4	1996	2011
1-324	Light Brush, Dodge 3500 4x4	1996	2011
1-329	Light Brush, 3500 4x4	1996	2011
1-332	Quantum Heavy Rescue	1998	2013
1-335	Tech Rescue Tractor	2006	2021
1-339	Hazmat, Pierce Saber	2004	2019
1-340	Mobile Command Unit, Lance	2006	2021
1-341	Hazmat, Lance	2005	2020
1-342	Hazmat, Dash CBRNE	2005	2020
1-412	Medic, International	1991	2006
1-413	Heavy Brush Int'l 7400 4x4	2006	2021
1-414	Heavy Brush, Int'l 7400 4x4	2006	2021
1-415	Heavy Brush, Int'l 7400 4x4	2006	2021
1-416	Heavy Brush, Int'l 7400 4x4	2006	2021
1-417	Heavy Brush, Int'l 7400 4x4	2006	2021
1-450	Medic, Northstar Ambulance	2008	2023
1-451	Medic, Northstar Ambulance	2008	2023
1-452	Medic, Northstar Ambulance	2008	2023
1-101	Pumper, Quantum (Reserve)	1997	2012

* Based on 15 year cycle.

Response Engines, continued

APPARATUS REPLACEMENT SCHEDULES

In the early 1980s, the District developed a capital replacement program. A major portion of this program provided for the scheduled replacement of response apparatus. When the program was initiated, a 20-year replacement cycle was utilized for major response apparatus. These schedules were developed during a time when the pace of District operations was far slower than today. At that time, very few 20-year-old pumpers had more than 40,000 miles on them. Back then, apparatus was much less complex than modern apparatus, with most systems mechanical in nature.

As the District has grown, so have the requirements that are put on apparatus. Today, it takes four years or less to put 40,000 miles on a front line apparatus. Today's apparatus are far more complex, depending upon microprocessors and electronics to operate.

In the mid 1990's, the District recognized that a 20-year replacement cycle was no longer reasonable. At that time, an aggressive replacement program was put into place, which was designed to pave the way for a sustainable 15-year apparatus replacement cycle.

The recommended replacement schedule was developed in a manner consistent with the priorities developed by the District's Apparatus Committee and current service delivery model. It is intended to ensure that front line response apparatus remain the top priority for funding and provide the needed flexibility to meet the changes and growth of District operations.

The replacement schedule, as currently laid out, would require an average of \$2,000,000 per year (current dollars) to maintain. This funding level would be adequate to accommodate changes to the District's service delivery model in the future.

Chart of Accounts

ACCOUNT CLASSIFICATION SYSTEM

Cost Center Classifications – General Ledger

Cost centers represent what used to be known as the fund (first two numbers) and the location/program (last three numbers.) These are located at the start of each fund breakdown on each spreadsheet. The funds are designated by the first two numbers of the cost center as follows:

10	General Fund
21	Apparatus Fund
22	Capital Improvements Fund
24	Emergency Management Fund
25	Grants Fund
26	Retiree Medical Insurance Stipend Fund
30	Debt Service Fund
45	Insurance Fund
51	Property and Building Fund
52	Capital Projects Fund
61	Pension Trust Fund
62	Deferred Comp Fund
63	Volunteer LOSAP Fund
70	General Fixed Assets
80	General Long Term Debt

The last three numbers represent the department and are consistent for each fund. They are as follows:

000	Fund Administration
033	Station 33 - Sherwood
034	Station 34 - Tualatin
035	Station 35 - King City
050	Station 50 - Walnut
051	Station 51 - Tigard
052	Station 52 - Wilsonville
053	Station 53 - Progress
056	Station 56 - Elligsen Road
057	Station 57 - Mountain Road
058	Station 58 - Bolton
059	Station 59 - Willamette
060	Station 60 - Cornell Road
061	Station 61 - Butner Road
062	Station 62 - Aloha
063	Station 63 - Skyline
064	Station 64 - Somerset
065	Station 65 - West Slope
066	Station 66 - Brockman Road
067	Station 67 - Farmington
068	Station 68 - Oak Hills
069	Station 69 - Cooper Mountain
110	Civil Service Commission
120	Board of Directors
150	Fire Chief's Office
155	North Operating Center
160	Central Operating Center
170	Logistics Administration
175	Communications and Technology
200	Integrated Operations Administration
210	Finance
215	Information Technology
220	Supply
230	Recruits
280	Relief Pool

Chart of Accounts, continued

300	Volunteer Administration
304	Human Resources
316	Support Volunteers
402	Training/Safety
420	External Training
421	EMS/Health/Wellness
451	Media Services
500	Planning
571	Fleet Maintenance
582	Facilities Maintenance
600	South Operating Center
620	Water Rescue
621	Wildland Team
622	Technical Rescue
625	HazMat
750	Emergency Management

Revenues

Property Taxes

4011	Current Year's Property Taxes
4012	Prior Year's Property Taxes
4013	Taxes in Lieu of Property Tax

Investments

4050	Interest Income
4051	Interest on Taxes
4052	Unsegregated Tax Interest
4053	Gains/Losses on Investments
4054	Dividend Income
4055	Unrealized Gains & Losses

Special Revenue

4200	Program Revenue
4201	Contract Revenue
4203	HazMat Response Revenue
4204	Accounting Service Revenue
4205	Plans Review/Inspection Fees
4250	Company Store Revenue

Training Center Revenue

4301	Training Classes
4303	Food Service Revenue
4304	Rental Revenue

Miscellaneous

4400	Donations and Grants
4401	Insurance Refunds - WC
4402	Insurance Refunds - Liability
4410	Surplus Property
4450	Miscellaneous
4500	Proceeds from Debt Issuance
4600	Transfers In From Other Funds
4999	Discounts Earned

Chart of Accounts, continued

Expenditures

Salaries & Wages

5001 Salaries and Wages Union
5002 Salaries and Wages Nonunion
5003 Vacation Taken Union
5004 Vacation Taken Nonunion
5005 Sick Leave Taken Union
5006 Sick Leave Taken Nonunion
5007 Personal Leave Taken Union
5008 Personal Leave Taken Nonunion
5010 Comp Taken Nonunion
5015 Vacation Sold
5016 Vacation Sold at Retirement
5017 PEHP Vacation Sold at Retirement
5018 Comp Time Sold
5020 Deferred Comp Match Union
5021 Deferred Comp Match Nonunion
5030 Volunteer Pay
5041 Early Retire Incentive
5050 Floater Stipend
5051 EMT Premium Pay
5052 HazMat Premium Pay
5053 Technical Rescue Premium Pay
5054 Other Premium Pay
5101 Vacation Relief
5102 Duty Chief Relief
5105 Sick Relief
5110 Personal Leave Relief
5112 Administrative Relief
5115 Vacant Slot Relief
5118 Standby Overtime
5120 Overtime Union
5121 Overtime Nonunion
5123 Comp Time Sold Nonunion

Payroll Taxes

5201 PERS Taxes
5203 FICA/MEDI
5206 Workers' Compensation
5207 Trimet Tax
5208 Oregon Workers' Benefit Tax

Employee Insurance

5210 Medical Insurance Union
5211 Medical Insurance Nonunion
5220 Post Retiree Insurance Union
5221 Post Retiree Insurance Nonunion
5230 Dental Insurance Nonunion
5240 Life/Disability Insurance
5250 Unemployment Insurance
5260 Employee Assistance Insurance

Other Employee Costs

5270 Uniform Allowance
5280 Physical Examinations/Shots
5290 Employee Tuition Reimbursement
5295 Vehicle/Technology Allowance

Chart of Accounts, continued

Supplies

5300	Office and Station Supplies
5301	Special Department Supplies
5302	Training Supplies
5303	Physical Fitness Supplies
5304	Hydrant Maintenance Supplies
5305	Fire Extinguisher Supplies
5306	Photography Supplies and Processing
5307	Smoke Detector Program Supplies
5311	HazMat Materials in Area
5320	EMS Supplies
5321	Firefighting Supplies
5323	Food Service Supplies
5325	Protective Clothing
5330	Noncapital Furniture and Equipment
5340	Software Expense/Upgrades
5350	Apparatus Fuel/Lubricants

Maintenance & Repairs

5361	M&R Bldg/Bldg Equipment & Improvements
5362	UST Expense
5363	Vehicle Maintenance
5364	M&R-Fire Communications Equipment
5365	M&R-Firefighting Equipment
5366	M&R-EMS Equipment
5367	M&R-Office Equipment
5368	M&R-Computer Equipment and Software

Insurance

5400	Insurance Premium
5401	Insurance Claims Reimbursement

External Services

5410	General Legal
5411	Collective Bargaining
5412	Audit Fees and Related Filing
5413	Consultant Fees
5414	Other Professional
5415	Printing
5416	Custodial & Building Services
5417	Temporary Services
5418	Trustee/Administration
5419	Chaplain's Reimbursement
5420	Dispatch
5421	Board of Directors Allowance

Utilities

5430	Telephone
5432	Natural Gas
5433	Electricity
5434	Water/Sewer
5436	Garbage
5437	Cable Access
5445	Rent/Lease of Building
5450	Rental of Equipment

Chart of Accounts, continued

Travel & Education

5461 External Training
5462 Travel and Per Diem

Award Programs

5471 Citizen Award
5472 Employee Recognition and Awards
5473 Employee Safety Program and Incentive
5474 Volunteer Awards Banquet

Community Education

5480 Community Events/Open House
5481 Community Education Materials
5484 Postage, UPS, and Shipping

Dues, Fees & Subscriptions

5500 Dues & Subscriptions
5501 Volunteer Association Dues
5502 EMS Certification

Miscellaneous

5570 Miscellaneous Business Expense
5571 Planning Retreat Expense
5572 Advertising/Public Notice
5573 Inventory Over/Short/Obsolete
5574 Elections Expense
5575 Laundry Expense

Capital Outlay

5601 Land
5602 Land Improvements
5603 TC Training Props
5610 Building and Building Improvements
5615 Vehicles and Apparatus
5620 Firefighting Equipment
5625 EMS Equipment
5630 Office Equipment and Furniture
5635 Building Equipment
5640 Physical Fitness Equipment
5645 Shop Equipment
5650 Communications Equipment
5655 Data Processing Software
5660 Computer Equipment

Debt Service

5700 Debt Service Principal
5701 Debt Service Interest

Other

5800 Transfer Out
5900 Contingency

Chart of Accounts, continued

Project Classifications – Job Ledger

The Job Ledger project numbers are used for job costing purposes and are attached to the end of the general ledger account string. The job ledger number is comprised of a three or four digit program code and a two-digit activity code as follows:

Program

- 0101 - IFAC President's Budget
- 0105 - Accreditation Program
- 0182 - West Linn
- 0241 - Washington County Sheriff (OCEM)
- 0242 - City of Beaverton (OCEM)
- 0243 - City of Hillsboro (OCEM)
- 0244 - City of Tigard (OCEM)
- 0245 - Washington County LUT (OCEM)
- 0300 - Volunteer Academy
- 0500 - Investigation Call Out (FP)
- 0600 - Code Enforcement (FP)
- 0622 - Fireworks Container (FP)
- 0700 - Investigation Reports (FP)
- 0800 - Apartment Program (FP)
- 0801 - Professional Development Plan (FP)
- 0802 - Spring Academy (FP)
- 0900 - Community Development (FP)
- 0901 - Chaplains Program
- 0905 - Toy & Joy Program
- 1000 - Fire Prevention Training
- 1100 - Fire Prevention Pub Ed
- 1200 - Fire Prevention Special Events
- 1300 - Fire Prevention Night Inspections
- 1400 - Fire Prevention New Construction
- ID# Uniforms (Employee ID)

Activity

- 41 Activity Charge
- 42 Grant Revenue
- 51 Labor Charges
- 52 Materials and Supplies
- 53 Uniforms
- 54 Conferences
- 55 Overhead Charges
- 56 Capital Outlay
- 66 New Station

Glossary

Account	A term used to identify an individual asset, liability, expenditure control, revenue control, or fund balance.
Accrual Basis of Accounting	The method of accounting under which revenues are recorded when they are earned (whether or not cash is received at the time) and expenditures are recorded when goods and services are received (whether cash disbursements are made at the time or not).
Ad Valorem	In proportion to value. A basis for levying tax upon property.
Alarm	A call received by the Dispatch Center, which is then related to the appropriate fire station for emergency response.
AED	Automated external defibrillator - a device that automatically analyzes the heart rhythm and, if it detects a problem that may respond to an electrical shock, that permits a shock to be delivered to restore a normal heart rhythm.
ALS	Advanced Life Support. Emergency medical care that may include all basic life support actions, plus invasive medical procedures, including IV therapy, administration of antiarrhythmic and other specified medications and solutions.
Appropriation	A legal authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes. An appropriation usually is limited in amount and time it may be expended.
Assess	To establish an official property value for taxation.
Assessed Valuation	The total taxable value placed on real estate and other property as a basis for levying taxes.
Assets	Property owned by a government that has monetary value.
Battalion	A geographic area of the Fire District (also called Division). The North Integrated Operating Battalion (Division) has seven stations; the Central Integrated Operating Battalion (Division) has six stations, and the South Integrated Operations Battalion (Division) has six stations.
BC	Battalion Chief
Battalion Chief	An Operations manager with rank above Captain. Directly responsible for the supervision of a Battalion and daily operational readiness of the Battalion on their assigned shift. Responds to and takes command of emergencies. Also, directly supervises several assigned stations.
Behavioral Health	Refers to the reciprocal relationship between human behavior and the well-being of the body, mind, and spirit. In the Fire District this relates to interpersonal and group coaching and counseling as well and Critical Incident Stress Debriefing (CISD).
BLS	Basic Life Support. Emergency medical care generally limited to non-invasive procedures, such as airway maintenance, breathing support, CPR, hemorrhage control, splinting of suspected fractures, management of spinal injury, and protection and transport of the patient in accordance with accepted procedures. BLS providers with special training may also use semiautomatic defibrillators for cardiac defibrillation.

Glossary, continued

Bond	A written promise to pay a specified sum of money (principal or face value) at a specified future date (maturity date), along with periodic interest paid at a specified percentage. The difference between a note and a bond is the latter usually runs for a longer period of time and requires greater legal formality.
Bonded Debt	The portion of indebtedness represented by outstanding bonds.
Box Alarm	A predetermined assignment for an incident, usually a fire, which dispatches four engines, one truck, one rescue unit, and two Duty Chiefs. In an area without hydrants, two additional water tenders are dispatched.
Brush Rig	Four wheel drive engines with small pumps and water supply capabilities that are specifically designed for wildland-urban interface fires.
Budget	A plan of financial operation embodying an estimate of proposed expenditures for a given period (typically a fiscal year) and the proposed means of financing them (revenue estimates). Used without any modifier, the term usually indicates a financial plan for a single fiscal year. The term “budget” is used in two senses in practice. At times, it designates the financial plan presented to the appropriating body for adoption and sometimes the plan finally approved by that body. It is usually necessary to specify whether the budget under consideration is preliminary and tentative or whether the appropriating body has approved it. <i>See also Capital Budget and Capital Program.</i>
Budget Document	The instrument used by the budget-making authority to present a comprehensive financial program to the appropriating body. The budget document usually consists of three parts. The first part contains a message from the budget-making authority, together with a summary of the proposed expenditures and the means of financing them. The second consists of schedules supporting the summary. These schedules show in detail the information as to the past years’ actual revenues, expenditures and other data used in making the estimates. The third part is composed of drafts of the appropriation, revenue, and borrowing measures necessary to put the budget into effect.
Budget Message	A general discussion of the proposed budget as presented in writing by the budget-making authority to the legislative body. The budget message should contain an explanation of the principal budget items, an outline of the governmental unit’s experience during the past period and its financial status at the time of the message, and recommendations regarding the financial policy for the coming period.
Budgetary Control	The control or management of a governmental unit or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitation of available appropriations and available revenues.
BUG	Broadband Users Group. The District is part of an intergovernmental agreement with several neighboring cities and special districts to share the use of a public communication network, Internet access, communication devices, and equipment.
Capital Assets	Assets of significant value and having a useful life of several years. Capital assets are also referred to as fixed assets.

Capital Budget	A plan of proposed capital outlays and the means of financing them for the current fiscal period. It is usually a part of the current budget. A Capital Program is sometimes referred to as a Capital Budget. <i>See also Capital Program.</i>
Capital Outlay	Expenditures for the acquisition of capital assets.
Capital Projects	Projects that purchase or construct capital assets.
Capital Projects Fund	A fund created to account for financial resources to be used for the acquisition or construction of major capital facilities and/or designated fixed assets.
Capital Program	A plan for capital expenditures to be incurred each year over a fixed period of years to meet capital needs arising from the long-term work program or otherwise. It sets forth each project or other contemplated expenditure in which the government is to have a part and specifies the full resources estimated to be available to finance the projected expenditures.
Captain	Rank above Lieutenant. Responsible for the overall administration of his/her assigned station, including operational readiness, personnel supervision, and the station's budget.
Category A Zones	Property within the District's service area, but outside the Urban Growth Boundary, having a fairly high density of industrial, commercial, and residential structures.
Category B Zones	Property within the District's service area, but outside the Urban Growth Boundary, that is primarily rural property, but having low risk structures.
Category C Zones	Property within the District's service area, but outside the Urban Growth Boundary, which is primarily agricultural land with relatively low population density and low risk structures.
CFAI	Commission on Fire Accreditation International.
Code 3	Use of red lights and sirens by apparatus during emergency response.
Company	A work unit comprised of a piece of apparatus and its assigned crew.
CPSE	Center for Public Safety Excellence.
Current Funds	Funds the resources of which are expended for operating purposes during the current fiscal period. In its usual application in plural form, it refers to General, Special Revenue, Debt Service, and Enterprise Funds of a governmental unit. In the singular form, the current fund is synonymous with General Fund. <i>See also General Fund.</i>
Current Liabilities	Liabilities that are payable within a relatively short period of time, usually no longer than a year.
Current Taxes	Taxes levied and becoming due during the current fiscal period, from the time the amount of the tax levy is first established, to the date on which a penalty for nonpayment is attached.

Glossary, continued

Debt	An obligation resulting from the borrowing of money or from the purchase of goods and services. Debts of governmental units include bonds, time warrants, notes, and floating debt. <i>See also Bond, Certificates of Participation, and General Long-Term Debt.</i>
Debt Limit	The maximum amount of gross or net debt that is legally permitted.
Debt Service Fund	A fund established to finance and account for the payment of interest and principal on all general obligation debt, serial and term, other than that payable exclusively from special assessments and revenue debt issued for and serviced by a governmental enterprise. Formally called a Sinking Fund.
Delinquent Taxes	Taxes remaining unpaid on and after the date on which a penalty for nonpayment is attached. Even though the penalty may be subsequently waived and a portion of the taxes may be abated or canceled, the unpaid balances continue to be delinquent taxes until abated, canceled, paid, or converted into tax liens. Note: The term is sometimes limited to taxes levied for the fiscal period or periods preceding the current one, but such usage is not entirely correct. <i>See also Current Taxes and Prior Years' Tax Levies.</i>
Depreciation	Expiration in service life of fixed assets, other than wasting assets, attributable to wear and tear through use and lapse of time, obsolescence, inadequacy, or other physical or functional cause. The portion of the cost of a fixed asset charged as an expense during a particular period. Note: The cost of a fixed asset is prorated over the estimated service life of the asset and each period is charged with part of such cost so that ultimately the entire cost of the asset is charged off as an expense. In governmental accounting, depreciation may be recorded in proprietary funds and trust funds where expenses, net income, and/or capital maintenance are measured.
Dispatch	The agency responsible for receiving emergency and non-emergency calls and for sending the appropriate apparatus and personnel to respond to the call.
Division	The District is divided into three administrative geographic areas (Integrated Operations Divisions), called Divisions. Division and Battalions are the same. The term Division is used administratively and Battalion is an operational delineation of the same area.
Division Chief	Rank above Battalion Chief. North, Central, and South Divisions are each commanded by a Division Chief. In addition, there are several major departments led by Division Chiefs, e.g. Training and Logistics.
EMD	Emergency Medical Dispatch. A set of standardized questions asked by 9-1-1 dispatchers to determine the level of EMS response to an incident.
EMT	Emergency Medical Technician. One who is trained and adept at different levels of medical skills. The state of Oregon has three levels: EMT-Basic, EMT- Intermediate, and Paramedic.
ERP	Enterprise Resource Planning. Integrated computer-based system used to manage internal and external resources including tangible assets, financial resources, materials, and human resources.
Evolution-Data Optimized	A communications standard for the wireless transmission of data through radio signals, typically for broadband Internet access
Engine	A piece of apparatus that carries and pumps water, and carries ladders, hose, and medical supplies. All District engines provide ALS emergency medical capabilities.

Glossary, continued

Engineer	Rank above firefighter. In addition to performing all the assigned duties of a firefighter, an engineer maintains the equipment and drives the apparatus. Also called Apparatus Operator.
EOC	Emergency Operations Center. Assembly of incident management staff responsible for directing and coordinating operations of one or more public service agencies in a catastrophic emergency, whether natural or manmade (i.e. flood, windstorm, terrorism).
Equipment	Tangible property of a more or less permanent nature (other than land, buildings, or improvements other than to buildings), which is useful in carrying on operations. Examples are machinery, tools, trucks, cars, furniture, and furnishings.
Expenditures	Where accounts are kept on the accrual or modified accrual basis of accounting, the cost of goods received or services rendered, whether cash payments have been made or not. Where the accounts are kept on the cash basis, the term designates only actual cash disbursements for these purposes.
Expenses	Charges incurred, whether paid or unpaid, for operation, maintenance, and interest, and other charges that are presumed to benefit the current fiscal period. Note: Legal provisions sometimes make it necessary to treat as current expenses those charges with benefits that extend over future periods. For example, purchase of materials and supplies that may be used over a period of more than one year, and payments for insurance that are to be charged in their entirety to the appropriation of the year in which they are incurred and classified as expenses of that year, even though their benefits extend also to other periods.
Firefighter	Performs firefighting and rescue operations for combating, extinguishing, and prevention of fires, as well as for saving life and property. District firefighters are required to be certified as EMT-Basics or Paramedics.
Fiscal Year	A twelve-month period of time to which the annual budget applies and at the end of which a governmental unit determines its financial position and the results of its operations.
FireRMS	Computer program acquired in 1999, used to track fire prevention activities, station logbooks, and training data.
Fixed Assets	Assets of a long-term character that are intended to continue to be held or used, such as land, buildings, machinery, furniture, and other equipment. Note: The term does not indicate the immobility of an asset, which is a distinctive characteristic of "fixture."
FOC	Fire Operations Center. Assembly of District incident management staff responsible for directing and coordinating operations of the District in a catastrophic emergency, whether natural or manmade (i.e. flood, windstorm, terrorism).
FSAB	Fire Standards and Accreditation Board, which is now under BPSST (Board on Public Safety Standards and Training, whose standards are set forth by the state of Oregon, that determine the amount and type of education needed to fulfill the competencies required for certification for all fire personnel from firefighter to fire marshal.
Function	A group of related activities aimed at accomplishing a major service or regulatory program for which a governmental unit is responsible.
Fund	An independent fiscal and accounting entity with a self-balancing set of accounts, recording cash and/or other resources together with all related liabilities, obligations, reserves, and equities that are segregated for the purpose of carrying on specific activities of attaining certain objectives.

Glossary, continued

Fund Balance	The excess of the assets of a fund over its liabilities and reserves except in the case of funds subject to budgetary accounting where, prior to the end of a fiscal period, it represents the excess of the period over its liabilities, reserves, and appropriations for the period.
General Fund	A fund used to account for all transactions of a governmental unit that are not accounted for in another fund.
General Long-Term Debt	Long-term debt legally payable from general revenues and backed by the full faith and credit of a governmental unit.
General Obligation Bonds	Bonds for which payment the full faith and credit of the issuing body are pledged.
Gross Bonded Debt	The total amount of direct debt of a governmental unit represented by outstanding bonds before deduction of any assets available and earmarked for their retirement.
Hazardous Material	Any substance or matter that is likely to inflict injury or harm or impose great or continued risk unless dealt with in a manner prescribed by state and federal regulations.
Heavy Rescue	The District has one Heavy Rescue. It has specialized equipment and personnel for heavy/complex extrication. When combined with a support unit, it becomes the Technical Rescue Team, which has specialized equipment and training for rope rescue, building collapse, trench rescue, and confined space rescue.
IAFC	International Association of Fire Chiefs.
Incident	An event involving a fire, medical emergency, hazardous material spill, or release/potential release of a hazardous material. See <i>Alarm</i> .
In-service	Training session/class held for District employees.
Interface	The area where native vegetation and manmade structures meet. This area is generally difficult to protect from a fire perspective due to the unusual amount of vegetation surrounding the manmade structures. Also called wildland/urban interface.
Internet	An electronic communications network that connects computer networks and organizational computer facilities around the world.
Intranet	Internal communications network based upon Internet technology used for departmental exchanges of information.
Internal Control	<p>A plan of organization for purchasing, accounting, and other financial activities that, among other things provides that:</p> <ul style="list-style-type: none">▶ The duties of employees are subdivided so that no single employee handles a financial action from beginning to end;▶ Proper authorizations from specific responsible officials are obtained before key steps in the processing of a transaction are completed; and,▶ Records and procedures are arranged appropriately to facilitate effective control.

Kelly Day	An unpaid day off taken by line personnel at a scheduled interval in addition to normal time off or vacation.
Lateral Entry	Term referring to career or volunteer firefighters who have been employed in a similar position with another fire service agency. This employment must meet TVF&R and Civil Service guidelines.
Lieutenant	Rank above engineer. A lieutenant is generally responsible for day-to-day operations of a fire station and his/her company.
Mass Casualty Incident (MCI)	An emergency incident with ten or more patients needing medical care.
Modified Accrual Basis	The basis of accounting under which expenditures other than accrued interest on general long-term debt are recorded at the time liabilities are incurred and revenues are recorded when received in cash, except for material and/or available revenues that should be accrued to reflect properly the taxes levied and revenue earned.
Multiple Patient Scene (MPS)	An emergency incident with fewer than ten patients needing medical care.
MUNIS	The District's new integrated business operations software system (an ERP software program) that replaces five different pieces of software and many "shadow systems".
Net Bonded Debt	Gross bonded debt, less any cash or other assets available, and earmarked for its retirement.
NFPA	National Fire Protection Association.
Occupancy	The use to which property is put into: an occupied building or part of a building (as an apartment or office).
OFCA	Oregon Fire Chiefs Association. A membership organization that strives to provide leadership and valued services to support fire chiefs and administrative officers throughout the state.
OFSOA	Oregon Fire Service Office Administrators. A networking and educational organization for administrative personnel serving Oregon Fire Service agencies - from Fire Chiefs and Administrative Assistants to Entry Level Clerk positions.
OnSceneRMS	Computer program acquired in 2007, used to track incident response information.
Operating Budget	A budget that applies to all outlays other than capital outlays. <i>See Budget.</i>
Operating Center	Also known as Division Office, operating centers were established in the North, Central, and South to better serve their service areas. Each Operating Center acts as a headquarters for personnel from the Fire Marshal's office, a Community Service liaison, the region's Division/Battalion Chiefs, and support staff.
Operating Expenses	Expenses for general governmental purposes.

Glossary, continued

Operating Statement	A statement summarizing the financial operations of a governmental unit for an accounting period as contrasted with a balance sheet that shows financial position at a given moment in time.
OWIN	Oregon Wireless Interoperability Network. A mandate from the State Legislature to consolidate the state's four existing major radio networks and create a statewide "system of systems" for mission critical, public safety communications.
Paramedic	The highest level of training an EMT can reach in the state of Oregon.
PERS	The Public Employees Retirement System. A State of Oregon defined benefit pension plan to which both employees and employer contribute.
POD	Peripheral Observation Device, which enables Training personnel to receive real-time heart rate data wirelessly from the recruits to their PC screens.
PPE	Personal protective equipment utilized by firefighting personnel. Includes breathing apparatus and turnouts, boots, gloves, etc.
Prior Years Tax Levies	Taxes levied for fiscal periods preceding the current one.
PSBT	Public Safety Broadband Trust.
Quantum	Type/style of a Pierce engine that can seat four to six firefighters. The majority of the District's engines are of the Quantum style.
Rescue	A piece of apparatus staffed with two paramedics, which carries all the ALS equipment, plus the heavy extrication equipment used to remove patients from mangled cars at scenes of motor vehicle accidents. This apparatus responds to all fire calls within their first response area due to the fact that personnel are cross-trained to fight fire.
Rescue Pumper	Formerly called a Peak Activity Unit. Apparatus staffed during times of peak incident occurrence that are utilized as backfill coverage for stations responding to calls, scheduled for training, or for administrative leave.
Resources	The actual assets of a governmental unit, such as cash, taxes receivable, land, buildings, etc. Contingent assets such as estimated revenues applying to the current fiscal year not accrued or collected, and bonds authorized and unissued.
Response	Actions taken by the Fire Department in answer to a citizen's request of services. This includes the initial dispatch, travel time, and on-scene care of the patron.
Revenue	The term designates an increase to a fund's assets that: <ul style="list-style-type: none">▶ Does not increase a liability (e.g., proceeds from a loan);▶ Does not represent a repayment of an expenditure already made;▶ Does not represent a cancellation of certain liabilities;▶ Does not represent an increase in contributed capital.
RMS	Records Management System software that is part of the Sunpro suite.

Saber	A style of Pierce engine cab style that can seat six firefighters and has a small pumping capacity. The majority of the District’s volunteer engines are of the Saber style. They also contain support items (air bottles) for incident support.
SB 122	Original Oregon Senate Bill No. 122, which mandated a cooperative boundary resolution process between cities and affected districts.
Shift	A term used to describe the typical 24-hour period of time line crews are officially on duty. As an example, a shift begins at 0700 and ends the following morning at 0700.
SIEC	State Interoperability Executive Council. The mission of the Oregon State Interoperability Executive Council is to develop recommendations for policy and guidelines, identify technology and standards, and coordinate intergovernmental resources to facilitate statewide wireless communications interoperability with emphasis on public safety.
Skyboom	An engine with an elevated master stream of 61 feet.
Skyline Fire District	A rural fire protection district located in the western part of Multnomah County, which was staffed solely by volunteers and became a part of TVF&R on July 1, 1995.
SOG	Standard Operating Guidelines.
Special Revenue Fund	A fund used to account for revenues from specific taxes or other earmarked revenue sources, which by law are designated to finance particular functions or activities of government. Includes intergovernmental revenue in the form of state and federal grant funds.
Squad	A piece of apparatus that is used for support at an incident. A squad carries extra air bottles, lights, and rehabilitation supplies for personnel working at an incident.
Squirt	An engine with a top mounted ladder that can extend to approximately 65 feet.
Support Volunteer	A group of “on-call” citizens, who assist with various department functions, i.e. maintain and operate the antique fire apparatus, provide rehabilitation services at incidents, assist the Community Service Division at various events, and perform clerical duties.
Tax Levy	The total amount to be raised by general property taxes.
Tax Rate	The amount of tax levied for each \$1,000 of assessed valuation.
Taxes	Compulsory charges levied by a governmental unit for the purpose of financing services performed for the common benefit.
Technical Rescue	Any kind of incident that requires specialized training or equipment that is used to provide assistance to a victim(s), i.e. tunnel collapse, water-related accidents, hazardous materials spills. The District has several technical rescue teams: Water Rescue, Technical Rescue Team (rope, building collapse, extrication, confined space rescue), and a Hazardous Material Team.

Glossary, continued

Tender	A piece of apparatus that carries water to supply an engine in a rural area.
TIF	Tax Increment Financing. One of the financing mechanisms for urban renewal plans, which can leverage the property tax revenues resulting from growth in an urban renewal area.
Truck	A piece of apparatus that carries a full complement of ground ladders, plus has an aerial ladder capable of extending 105 feet.
UASI	Urban Areas Security Initiative. A grant program through the Department of Homeland Security and FEMA. The program funds address the unique planning, organization, equipment, training, and exercise needs of high-threat, high-density Urban Areas, and assist them in building an enhanced and sustainable capacity to prevent, protect against, respond to, and recover from acts of terrorism.
Unappropriated Fund Balance	Where the fund balance at the close of the preceding year is not included in the annual budget, this term designates that portion of the current fiscal year's estimated revenues, which has not been appropriated. Where the fund balance of the preceding year is included, this term designates the estimated fund balance at the end of the current fiscal period.
Urban Growth Boundary	A regional boundary, set in an attempt to control urbanization by designating the area inside the boundary for higher density urban development and the area outside the boundary for lower density rural development.
Urban Renewal	A program of land re-development in areas of moderate to high density urban land use.
VoIP	Voice Over IP (Internet Protocol). The District implemented a VoIP system in fiscal 2010, replacing a PBX phone switch, that reduced telephone service costs and added new-found efficiencies at the desktop to manage phone and messaging services.
Volunteer	A group of trained citizen firefighters who are “on call” to augment the District’s career firefighters.
WCCCA	Washington County Consolidated Communications Agency. This agency provides the District’s emergency and non-emergency police and fire dispatching within the majority of Washington County.
WFCA	Western Fire Chiefs Association. The association supports, promotes, and develops Chief Officers in the ten states that comprise the Western Division of the International Association of Fire Chiefs (IAFC) and furthers the interests of prevention, control, and mitigation of fire, life safety, and all hazards in the region.
Wildland Area	An area in which development is essentially non-existent except for roads, railroads, power lines, and similar transportation facilities.
Zetron	A dispatch system that utilizes a tone generator connected to the CAD system at WCCCA via a leased phone line with receivers located in fire stations. Each receiver responds to its designated tone and triggers the station tap-out system.

North Operating

- Center** Located Blanton Street in Aloha, current home to Administration, Fleet, and Supply.
- Station 60** This station serves the District's northeast area, including a portion of Multnomah County.
- Station 61** This station is located on SW Murray and Butner Roads in north Beaverton.
- Station 62** The fire station located on SW 209th near Blanton Street and which is known as the Aloha Station.
- Station 64** Known as the Somerset West Station, Station 64 is located on NW 185th at the Sunset Highway.
- Station 65** The fire station located in the West Slope area, which is also known as the West Slope station.
- Station 66** This station is located at SW Brockman Road in south Beaverton.
- Station 67** This station is known as the Farmington Road station and is located on SW Farmington Road in central Beaverton.
- Station 68** This station is located near NW Kaiser and West Union Roads and is referred to as the Oak Hills station.

Central Operating

- Center** This will be located at the new Command and Business Operating Center on Dartmoth St. in Tigard.
- Station 33** This fire station is located within the City of Sherwood, Oregon.
- Station 35** This station is known as the King City Station for the city it serves.
- Station 50** This fire station is located at SW Walnut Street near the corner of Gaarde in the City of Tigard.
- Station 51** This fire station is located within the core area of the City of Tigard.
- Station 53** The Progress fire station is located on Scholls Ferry Rd, near Washington Square shopping center.
- Station 69** Located on Southwest 175th, this fire station is named for its location on Cooper Mountain.

South Operating

- Center** The South Division offices are centrally located near I-5 in Tualatin.
- Station 34** This fire station is located within the City of Tualatin, Oregon.
- Station 52** This fire station is located within the City of Wilsonville, Oregon.
- Station 56** The Elligsen Road station is located near the intersection of I-5 and Elligsen Road. This station serves the I-5 corridor, as well as the Cities of Wilsonville and Tualatin.
- Station 57** This station is also known for the road on which it is situated - Mountain Road.
- Station 58** The Bolton fire station, formerly of the City of West Linn.
- Station 59** Also known as the Willamette Station, located in historic downtown West Linn.

Volunteer Station

- Station 368** The Skyline fire station is formerly of District No. 20 and is a volunteer-staffed station.

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