

# Statistical Section

This part of the District's Comprehensive Annual Financial Report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the District's overall financial health.

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Tualatin Valley Fire and Rescue  
**Net Assets by Component**  
 Last Nine Fiscal Years  
 (accrual basis of accounting)

	Fiscal Year								
	2003	2004	2005	2006	2007	2008	2009	2010	2011
<b>Governmental Activities:</b>									
Invested in capital assets, net of related debt	\$ 18,050,203	\$ 19,494,131	\$ 23,463,387	\$ 27,938,890	\$ 25,440,690	\$ 26,022,160	\$ 26,836,071	\$ 27,397,380	\$ 30,510,984
Restricted	993,589	858,636	1,031,033	1,165,747	1,273,796	1,321,652	544,419	1,298,395	1,312,282
Unrestricted	26,115,793	27,576,532	28,809,681	30,663,907	39,349,635	46,748,396	49,339,432	51,160,608	51,301,589
Total primary government net assets	<u>\$ 45,159,585</u>	<u>\$ 47,929,299</u>	<u>\$ 53,304,101</u>	<u>\$ 59,768,544</u>	<u>\$ 66,064,121</u>	<u>\$ 74,092,208</u>	<u>\$ 76,719,922</u>	<u>\$ 79,856,383</u>	<u>\$ 83,124,855</u>

Tualatin Valley Fire and Rescue  
**Changes in Net Assets**  
 Last Nine Fiscal Years  
 (accrual basis of accounting)

	Fiscal Year								
	2003	2004	2005	2006	2007	2008	2009	2010	2011
<b>Expenses</b>									
Governmental activities:									
Public safety - fire protection	\$ 47,918,975	\$ 50,656,606	\$ 53,100,610	\$ 56,652,973	\$ 58,872,384	\$ 61,874,697	\$ 67,371,019	\$ 69,649,810	\$ 71,748,402
Interest on long-term debt	426,663	342,004	280,733	210,432	359,307	921,830	950,457	1,785,629	1,761,938
Loss on sale of capital assets			77,030			38,671			95,763
Total primary government expenses	48,345,638	50,998,610	53,458,373	56,863,405	59,231,691	62,835,198	68,321,476	71,435,439	73,606,103
<b>Program Revenues</b>									
Governmental activities:									
Charges for services <sup>(1)</sup>	5,403,408	3,767,913	704,506	818,382	852,678	916,859	758,476	587,305	738,171
Operating grants and contributions	65,000	197,112	1,794,138	606,864	583,497	277,094	134,753	241,384	278,408
Capital grants and contributions			1,453,268			68,535	432,805	43,950	
Total primary government program revenues	5,468,408	3,965,025	2,498,644	2,878,514	1,436,175	1,262,488	1,326,034	872,639	1,016,579
Total primary government net expense	(42,877,230)	(47,033,585)	(50,959,729)	(53,984,891)	(57,795,516)	(61,572,710)	(66,995,442)	(70,562,800)	(72,589,524)
<b>General Revenues and Other Changes in Net Assets</b>									
Property taxes	47,122,028	48,961,590	55,233,714	58,118,393	61,211,437	66,146,305	68,254,733	72,601,267	74,905,936
Investment earnings	549,532	484,643	875,339	1,645,622	2,504,630	2,755,890	1,006,351	406,556	299,393
Gain on sale of capital assets	193,753	204,634		42,130	20,567		8,834		
Insurance refunds	234,107	119,642	148,656	450,318	273,161	646,230	236,921	420,993	655,797
Miscellaneous	199,856	32,790	76,822	192,871	81,298	52,372	116,317	270,443	113,625
Total primary government	48,299,276	49,803,299	56,334,531	60,449,334	64,091,093	69,600,797	69,623,156	73,699,259	75,974,751
<b>Change in Net Assets</b>									
Total primary government	\$ 5,422,046	\$ 2,769,714	\$ 5,374,802	\$ 6,464,443	\$ 6,295,577	\$ 8,028,087	\$ 2,627,714	\$ 3,136,459	\$ 3,385,227

<sup>(1)</sup> In 2005, the annexation of the City of West Linn replaced charges for services revenue with property tax revenue.

Tualatin Valley Fire and Rescue  
**Fund Balances, Governmental Funds**  
 Last Nine Fiscal Years  
 (modified accrual basis of accounting)

	Fiscal Year								
	2003	2004	2005	2006	2007	2008	2009	2010	2011
<b>General Fund</b>									
Reserved	\$ 198,660	\$ 177,847	\$ 204,312	\$ 225,511	\$ 236,315	\$ 272,292	\$ 302,466		
Unreserved	20,516,145	20,213,268	22,218,710	25,737,059	30,458,483	34,934,854	36,809,276		
Non-spendable								\$ 281,282	\$ 283,918
Restricted									
Committed								8,056,103	8,004,148
Assigned									
Unassigned								37,979,877	40,080,565
<b>Total general fund</b>	<b>\$ 20,714,805</b>	<b>\$ 20,391,115</b>	<b>\$ 22,423,022</b>	<b>\$ 25,962,570</b>	<b>\$ 30,694,798</b>	<b>\$ 35,207,146</b>	<b>\$ 37,111,742</b>	<b>\$ 46,317,262</b>	<b>\$ 48,368,631</b>
<b>All Other Governmental Funds</b>									
Reserved	\$ 1,261,284	\$ 1,235,280	\$ 1,339,277	\$ 1,428,618	\$ 17,868,637	\$ 11,340,917	\$ 22,908,804		
Unreserved, reported in									
Special revenue funds	3,870,283	4,119,430	2,801,691	2,523,009	4,451,489	6,706,623	7,343,692		
Capital projects fund	1,820,528	2,656,074	4,224,381	3,882,796	5,848,944	5,982,171	5,959,548		
Non-spendable									\$ 18,670
Restricted								\$ 12,151,239	27,722,449
Committed									
Assigned								6,932,305	6,202,039
Unassigned									
<b>Total all other governmental funds</b>	<b>\$ 6,952,095</b>	<b>\$ 8,010,784</b>	<b>\$ 8,365,349</b>	<b>\$ 7,834,423</b>	<b>\$ 28,169,070</b>	<b>\$ 24,029,711</b>	<b>\$ 36,212,044</b>	<b>\$ 19,083,544</b>	<b>\$ 33,943,158</b>

(1) Fiscal years 2005 and prior were not restated for compensated absences.

(2) GASB 54 was implemented in fiscal year 2011. Fund balances were restated for fiscal year 2010 forward.

Tualatin Valley Fire and Rescue  
**Changes in Fund Balances, Governmental Funds**  
 Last Nine Fiscal Years  
 (modified accrual basis of accounting)

	Fiscal Year								
	2003	2004	2005	2006	2007	2008	2009	2010	2011
<b>Revenues</b>									
Taxes	\$ 47,084,315	\$ 48,939,210	\$ 55,433,542	\$ 58,139,673	\$ 61,007,196	\$ 65,684,260	\$ 67,581,260	\$ 72,431,406	\$ 75,053,455
Interest	539,707	476,100	860,920	1,614,208	2,469,936	2,720,574	992,093	402,132	296,086
Charges for services	5,416,815	3,767,482	702,918	831,114	848,145	895,648	728,156	583,312	763,092
Insurance refunds	68,090	92,129	142,632	383,678	239,646	641,668	230,529	415,446	655,797
Grants and donations		197,112	1,256,727	606,864	230,399	190,593	81,762	225,052	156,951
Miscellaneous	284,765	82,602	70,635	181,377	73,987	47,083	89,484	104,552	93,631
Total revenues	53,393,692	53,554,635	58,467,374	61,756,914	64,869,309	70,179,826	69,703,284	74,161,900	77,019,012
<b>Expenditures</b>									
Current									
Public safety	44,450,102	48,012,106	49,622,079	53,080,053	55,487,788	58,494,214	61,873,639	65,697,931	67,630,668
Capital outlay	2,805,918	3,331,000	4,622,077	5,448,168	3,026,118	8,163,030	19,875,402	13,007,737	12,993,142
Debt service:									
Principal	2,835,000	1,520,000	1,582,100	1,190,000	1,280,000	2,375,000	2,475,000	2,115,000	2,520,000
Interest	435,185	345,908	287,532	225,450	170,200	931,892	841,575	1,798,179	1,738,673
Total expenditures	50,526,205	53,209,014	56,113,788	59,943,671	59,964,106	69,964,136	85,065,616	82,618,847	84,882,483
Excess (deficiency) of revenues	2,867,487	345,621	2,353,586	1,813,243	4,905,203	215,690	(15,362,332)	(8,456,947)	(7,863,471)
<b>Other Financing Sources (Uses)</b>									
Proceeds from debt issuance	1,437,100				20,000,000		29,000,000		23,500,000
Premiums from debt issuance							362,404		1,249,264
Proceeds from sales of surplus property	443,350	389,378	32,886	173,229	161,672	157,299	86,857	533,967	25,190
Transfers in	4,576,464	3,488,460	4,002,535	4,090,853	2,604,257	2,704,125	3,205,453	4,641,755	3,185,885
Transfers out	(4,611,464)	(3,488,460)	(4,002,535)	(4,090,853)	(2,664,257)	(2,704,125)	(3,205,453)	(4,641,755)	(3,185,885)
Total other financing sources (uses)	1,845,450	389,378	32,886	173,229	20,101,672	157,299	29,449,261	533,967	24,774,454
Net change in fund balances	\$ 4,712,937	\$ 734,999	\$ 2,386,472	\$ 1,986,472	\$ 25,006,875	\$ 372,989	\$ 14,086,929	\$ (7,922,980)	\$ 16,910,983
Debt service as a percentage of noncapital expenditures	6.85%	3.74%	3.63%	2.60%	2.53%	5.29%	5.09%	5.62%	5.92%

**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		
2011	\$38,896,351,775	\$55,859,041,477	\$1,239,530,152	\$1,251,419,908	\$45,889,216	\$59,433,410	\$1,209,023,665	\$1,214,510,966	\$41,390,794,808	\$58,384,405,761	70.89	1.88
2010	37,743,268,296	60,010,991,508	1,291,172,910	1,302,244,097	54,963,237	62,488,050	1,193,592,740	1,194,549,230	40,282,997,183	62,570,272,885	64.38	1.90
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

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

\* Includes Multnomah County Assessed Valuation in its entirety.

Note: In May 1997, Oregon voters approved Measure 50 that revised the property tax system state-wide effective July 1, 1997. For property tax purposes, the measure changed a property's assessed valuation from real market value to a value for tax purposes. In addition, the maximum assessed value of a property was limited to a maximum of 3% growth per year. Accordingly, since that date, there is an increasing difference between market value and assessed value.

Tualatin Valley Fire and Rescue  
**Property Tax Rates - Direct and Overlapping  
 Governments (per \$1,000 of Assessed Value)**  
 Last Ten Fiscal Years  
 For Fiscal Years Ended June 30

	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
	\$11.93	\$12.01	\$11.51	\$12.09	\$11.96	\$11.21	\$12.37	\$12.11	\$12.61	\$12.51
Range of property tax rates for direct and overlapping governments per \$1,000 of assessed value	to	to	to	to	to	to	to	to	to	to
	\$18.69	\$18.86	\$21.65	\$20.09	\$21.35	\$20.11	\$20.55	\$20.96	\$21.97	\$19.10
Tualatin Valley Fire and Rescue	\$1.83	\$1.82	\$1.83	\$1.83	\$1.82	\$1.82	\$1.87	\$1.84	\$1.89	\$1.88
Washington County	2.96	2.91	2.90	2.87	2.84	2.45	3.03	2.98	2.98	2.98
Washington County School District No. 1J (Hillsboro SD)	7.18	6.79	6.67	6.60	6.58	6.52	8.06	7.10	7.46	7.58
Washington County School District No. 1-IJ (Portland SD)	6.97	7.22	7.12	7.18	4.77	5.28	6.53	6.53	6.53	6.53
Beaverton School District 48J	6.36	6.56	8.01	6.60	7.98	6.29	6.74	6.56	6.88	6.78
West Linn School District #101 (Washington County portion)	8.97	9.15	9.28	9.18	7.90	9.31	7.57	9.05	9.18	9.34
Newberg School District #46	6.86	6.65	8.82	8.21	8.17	8.27	8.55	8.30	8.24	8.33
Tigard School District 23J	7.03	7.16	7.88	7.79	6.98	6.90	6.86	7.71	7.68	7.37
Tigard/Tualatin School District 23J (Bond Pocket)			1.13	1.80	1.01	0.90	0.78	0.81	0.78	0.43
City of Beaverton	3.31	3.61	3.97	4.10	4.01	4.21	4.18	4.12	4.20	4.20
City of Tigard	2.57	2.90	2.68	2.70	2.72	2.73	2.74	2.68	2.72	2.72
City of Durham	1.83	1.84	1.96	1.94	1.86	1.83	1.81	1.82	1.83	1.81
City of King City	1.97	1.94	1.93	1.53	1.94	1.94	1.94	1.94	1.94	2.08
Metzger Water - Combined	0.23	0.23	0.22	0.19	0.18	0.19	0.00	0.00	0.00	0.00
Portland Community College	0.55	0.49	0.51	0.51	0.50	0.49	0.51	0.50	0.63	0.64
Port of Portland	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07
Tualatin Hills Park and Recreation District	1.47	1.46	1.46	1.46	1.45	1.44	1.43	1.43	1.73	1.74
Enhanced Sheriffs	1.05	1.03	1.17	1.14	1.12	1.11	1.09	1.31	1.28	1.27
Clackamas Education Service District	0.37	0.37	0.37	0.36	0.37	0.37	0.37	0.37	0.37	0.37
Multnomah Education Service District	0.45	0.46	0.46	0.46	0.46	0.46	0.46	0.46	0.46	0.46
Northwest Regional Education Service District	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15
Clackamas County (Rural)	2.97	2.83	2.40	2.82	2.40	2.87	2.40	2.85	2.86	2.98
Clackamas Community College	0.86	0.54	0.54	0.54	0.54	2.40	0.55	0.55	0.74	0.72
Clackamas County School District 3J (West Linn/Wilsonville)	6.97	6.37	6.37	9.18	9.23	6.37	6.37	6.37	9.18	9.34
Clackamas County School District No. 7J (Lake Oswego)	7.02	6.90	6.90	7.11	7.32	7.04	6.85	7.15	7.16	6.90
Clackamas County School District No. 86 (Canby)	7.91	4.58	4.58	6.54	7.11	4.58	4.58	6.63	6.91	6.88
Washington County School District No. 88	7.44	7.36	7.33	7.30	6.94	7.07	8.92	8.80	8.92	8.88
City of Sherwood	4.71	4.38	4.20	4.19	3.89	3.78	3.72	3.54	3.56	4.00
City of Tualatin	2.75	2.10	2.01	2.01	2.14	2.13	2.26	2.15	2.18	2.53
City of Wilsonville	2.93	2.52	2.36	2.42	2.37	2.32	2.25	2.20	2.17	2.69
City of Wilsonville - Urban Renewal	0.68	1.42	0.73	2.65	0.73	0.69	0.79	0.86	2.42	2.23
City of West Linn					3.03	2.88	2.12	2.12	2.45	2.45

Note: Tualatin Valley Fire and Rescue has approximately thirty overlapping jurisdictions with boundaries that do not coincide with the District. Therefore, tax rates within the District have a wide variation depending upon code area, i.e., which of the above jurisdictions overlap with the District within a specific area. The Washington County figure includes county-wide levies for Co-op Library, Road Improvements, and 9-1-1 Emergency.

Source: Washington and Clackamas County Assessment and Tax Roll Summaries

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

	2011			2002		
	Rank	Taxable Assessed Value <sup>(1)</sup>	Percentage of Total Taxable Assessed Valuation	Rank	Taxable Assessed Value <sup>(1)</sup>	Percentage of Total Taxable Assessed Valuation
<b>Private enterprises:</b>						
Intel Corporation	1	\$ 1,086,960	2.63 %	1	\$ 884,856	3.51 %
Nike, Inc.	2	431,605	1.04	3	274,521	1.09
Pacific Realty Associates	5	301,957	0.73	6	194,615	0.77
Genentech, Inc.	7	231,547	0.61			
Maxim Integrated Products	9	137,022	0.33	5	169,655	0.67
Tektronix, Inc.	10	128,237	0.31	8	155,958	0.62
PS Business Parks						
Spieker Properties LP				9	120,123	0.48
Integrated Device/Sumitomo				10	115,927	0.46
<b>Public utilities:</b>						
Portland General Electric	3	390,953	0.94	4	282,644	1.12
Frontier Communications	4	371,640	0.90			
Northwest Natural Gas Co	6	282,171	0.68	7	182,680	0.73
Comcast Corporation	8	213,073	0.51			
Verizon Northwest, Inc.				2	371,568	1.48
All other taxpayers		37,815,631	91.36		22,421,428	89.07
Total		\$ 41,390,795	100.00 %		\$ 25,173,976	100.00 %

Source: Washington County Department of Assessment and Taxation

<sup>(1)</sup>Data presented is for Washington County only. The District also levies taxes in portions of Multnomah and Clackamas counties.

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
2011	\$ 76,954,903	\$ 72,714,192	94.49 %	\$ -	\$ 75,079,997	97.56 %
2010	74,662,973	70,399,625	94.29	3,444,426	73,844,051	98.90
2009	70,168,538	66,017,433	94.08	3,746,693	69,764,126	99.42
2008	67,886,825	64,345,840	94.78	3,431,587	67,777,427	99.84
2007	62,860,513	59,799,046	95.13	3,032,787	62,831,833	99.95
2006	59,783,920	56,844,054	95.08	2,927,019	59,771,073	99.98
2005	56,843,613	53,918,038	94.85	2,890,142 <sup>(1)</sup>	56,808,180	99.94
2004	50,483,968	47,697,565	94.48	2,757,418 <sup>(1)</sup>	50,454,983	99.94
2003	48,507,471	45,798,106	94.41	1,292,291 <sup>(1)</sup>	47,090,397	97.08
2002	46,251,187	43,682,532	94.45	1,060,463 <sup>(1)</sup>	44,742,996	96.74

Source: District financial statements, current and prior years

<sup>(1)</sup> County collection records only show detail for the previous five years of delinquent tax collections. Differences in older years is determined to be minimal.

Tualatin Valley Fire and Rescue  
**Ratio of Net General Bonded Debt to Assessed Value  
and Net General Bonded Debt Per Capita**  
Last Ten Fiscal Years

Fiscal Year	Assessed Value (in thousands) <sup>(1)</sup>	Gross Bonded Debt <sup>(2)</sup>	Debt Service Monies Available <sup>(2)</sup>	Net General Bonded Debt <sup>(2)</sup>	Ratio of		
					Net General Bonded Debt to Assessed Value	Net General Bonded Debt Per Capita <sup>(3)</sup>	Percentage of Personal Income <sup>(3)</sup>
2011	\$ 41,390,795	\$ 65,865,000	\$ 1,240,387	\$ 64,624,613	0.01 %	\$ 99.19	0.25 %
2010	40,282,997	44,885,000	1,207,841	43,677,159	0.01	99.19	0.25
2009	38,833,158	47,000,000	544,418	46,455,582	0.01	105.04	0.29
2008	36,996,882	20,475,000	1,321,652	19,153,348	0.06	43.55	0.13
2007	35,116,244	22,850,000	1,273,796	21,576,204	0.07	50.12	0.15
2006	33,378,251	4,130,000	1,165,747	2,964,253	0.01	6.99	0.02
2005	30,990,348	5,320,000	1,031,033	4,288,967	0.02	10.26	0.03
2004	27,533,018	6,902,100	867,007	6,035,093	0.03	14.45	0.05
2003	26,537,095	8,422,100	837,031	7,585,069	0.03	18.43	0.06
2002	25,173,975	9,820,000	971,121	8,848,879	0.04	21.72	0.07

Sources:

- (1) Washington, Clackamas, and Multnomah County Assessment and Taxation Departments
- (2) District financial statements, current and prior years
- (3) See the Schedule of Demographic and Economic Statistics on page 100 for personal income and population data

Tualatin Valley Fire and Rescue  
**Computation of Overlapping Net Direct Debt**  
 June 30, 2011

Jurisdiction	Net Direct Debt Outstanding <sup>(1)</sup>	Percentage Applicable to District	Amount Applicable to District
City of Durham	\$ 1,320,000	99.99 %	\$ 1,319,850
City of Hillsboro	8,870,000	0.15	13,136
City of Sherwood	7,771,061	99.99	7,770,206
City of Tigard	32,300,000	100.00	32,299,160
City of Tualatin	9,615,000	99.99	9,614,346
City of West Linn	13,225,000	100.00	13,225,000
Clackamas Community College	32,605,000	25.17	8,207,526
Clackamas County	76,195,000	19.02	14,494,651
Clackamas County SD 3J (West Linn/Wilsonville)	223,127,238	100.00	223,127,014
Clackamas County SD 7J (Lake Oswego)	114,094,222	5.64	6,438,565
Clackamas County SD 86 (Canby)	89,251,603	14.78	13,191,208
Columbia County SD 1J (Scappoose)	32,825,000	0.21	67,652
Metro Service District	158,020,000	28.70	45,346,525
Multnomah County	104,660,000	0.99	1,031,634
Multnomah County SD 1J (Portland)	476,916,623	1.58	7,516,206
Portland Community College	199,390,000	31.41	62,618,430
Tri-Metropolitan Transport District	9,800,000	27.62	2,706,740
Tualatin Hills Park & Recreation District	70,790,000	98.02	69,389,420
Washington County	20,030,000	72.72	14,565,496
Washington County SD 1J (Hillsboro)	341,403,096	13.27	45,312,385
Washington County SD 23J (Tigard-Tualatin)	123,491,239	99.90	123,363,425
Washington County SD 48J (Beaverton)	539,485,000	95.48	515,084,633
Washington County SD 88J (Sherwood)	127,748,533	99.28	126,829,255
Willamette ESD	1,880,000	0.44	8,360
Yamhill County SD 29J (Newberg)	65,146,547	4.91	3,198,174
Subtotal overlapping debt			1,346,738,997
District direct debt			67,312,463
Total direct and overlapping debt			\$ 1,414,051,460

Note: <sup>(1)</sup> Net direct debt includes General Obligation Bonds and Full Faith and Credit Bonds minus any fully Self-Supporting Unlimited-tax GO Bonds and self-supporting Full Faith and Credit Debt.

Source: Municipal Dept Advisory Commission, State of Oregon

Tualatin Valley Fire and Rescue  
**Computation of Legal Debt Margin**  
 June 30, 2011

Real market value of District property	\$	58,384,405,761
Debt limit under ORS 478.410(2) - (1.25% of the real market value)		729,805,072
Amount of debt applicable to debt limit:		
Gross bonded debt outstanding	\$	65,865,000
Assets in Debt Service Fund available for debt service		(1,240,387)
Total amount of debt applicable to debt limit		64,624,613
Legal debt margin		\$665,180,459

Total net debt applicable to the limit as a percentage of debt limit 8.86%

		2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
Debt Limit	\$	433,175,108	\$ 443,843,973	\$ 474,261,738	\$ 536,899,449	\$ 596,886,836	\$ 726,889,918	\$ 813,030,300	\$ 837,030,455	\$ 782,128,411	\$ 729,805,072
Total net debt applicable to limit		8,848,879	7,585,069	6,035,093	4,288,967	2,964,253	21,576,204	19,153,348	46,982,500	43,644,613	64,624,613
Legal debt margin	\$	424,326,229	\$ 436,258,904	\$ 468,226,645	\$ 532,610,482	\$ 593,922,583	\$ 705,313,714	\$ 793,876,952	\$ 790,047,955	\$ 738,483,798	\$ 665,180,459

Total net debt applicable to the limit as a percentage of debt limit		2.04%	1.71%	1.27%	0.80%	0.50%	2.97%	2.36%	5.61%	5.58%	8.86%
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Source: District financial statements, Washington, Clackamas, and Multnomah County Assessment and Tax Roll Summaries, and Oregon Revised Statutes

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

<b>Fiscal Year</b>	<b>Population<sup>(1)</sup></b>	<b>Per Capita Income<sup>(2)</sup> (Washington County)</b>	<b>Total Personal Income (Washington County) (in thousands)</b>	<b>School Enrollment<sup>(3)</sup> (Washington County)</b>	<b>Unemployment Rate<sup>(4)</sup> (Washington County)</b>
2011	435,834	\$ 39,465	\$ 17,200,189	55,922	8.00 %
2010	440,339	40,188	17,696,344	55,672	9.15
2009	437,033	39,660	17,332,729	54,519	7.68
2008	433,964	37,969	16,477,179	54,480	4.42
2007	431,189	35,991	15,518,923	53,824	4.30
2006	421,343	34,298	14,451,222	52,884	4.73
2005	410,416	33,301	13,667,263	52,034	5.63
2004	417,646	32,706	13,659,530	50,822	6.85
2003	411,500	33,198	13,660,977	50,906	7.18
2002	407,400	33,942	13,827,971	47,985	6.75

<sup>(1)</sup> 2010 National Census Data for the 2011 fiscal years, prior years were estimated by Portland State University Center for Population, Research & Census.

<sup>(2)</sup> Worksource Oregon Employment Department

<sup>(3)</sup> Beaverton School District No. 48 and Washington County School District Nos. 23J and 88

<sup>(4)</sup> Worksource Oregon Labor Market Information System

Tualatin Valley Fire and Rescue  
**Major Employment Industries**  
 Current Year and Nine Years Ago

	2011		2002	
	Annual Average Employees	% of Total	Annual Average Employees	% of Total
Construction	11,172	5%	12,366	6%
Manufacturing				
Wood Products	1,034		1,610	
Fabricated metal products	2,756		2,430	
Food	1,596		1,774	
Plastics and rubber products	1,537		1,597	
Computer Products	25,319		29,228	
Machinery	3,413		3,460	
Other	6,288		8,066	
Total Manufacturing	41,942	18%	48,165	22%
Trade, Transportation, and Utilities				
Wholesale	16,099		14,554	
Retail	28,040		26,689	
Transportation, Warehousing, and Utilities	3,218		4,628	
Total Trade, Transportation, and Utilities	47,357	20%	45,871	21%
Information				
Publishing	3,259		5,115	
Telecommunications	2,032		1,893	
Other (broadcasting, ISP's, etc.)	2,666		920	
Total Information	7,957	3%	7,928	4%
Financial Activities				
Finance and Insurance	10,466		9,751	
Real Estate	3,122		3,123	
Total Financial Activities	13,589	6%	12,875	6%
Professional and Business Services	35,396	15%	32,413	15%
Educational Services	4,765	2%	3,476	2%
Healthcare and Social Assistance	24,238	10%	16,037	7%
Leisure and Hospitality	19,774	8%	16,601	7%
Other Services (agriculture, private homes, misc.)	10,586	4%	10,726	5%
Government (federal, state, and local)	22,331	9%	17,075	8%
<b>Total Employment</b>	<b>239,105</b>	<b>100%</b>	<b>223,531</b>	<b>100%</b>

Source: Oregon Employment Department Labor Market Information System (OLMIS)

Note: Data presented is for Washington County only and is based on a July - June fiscal year.

Tualatin Valley Fire and Rescue  
**Full-Time Equivalent District Employees by Function**  
 Last Ten Fiscal Years

<b>Function</b>	<b>2002</b>	<b>2003</b>	<b>2004</b>	<b>2005</b>	<b>2006</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>
Fire and Rescue Service	310	294	300	302	298	301	305	307	319	309
Fire Prevention and Training	32	33	43	42	40	41	40	43	37	19
Administrative and Support	60	60	60	59	65	64	67	67	76	113
<b>Total</b>	<b>402</b>	<b>387</b>	<b>403</b>	<b>403</b>	<b>403</b>	<b>406</b>	<b>412</b>	<b>417</b>	<b>432</b>	<b>441</b>

Tualatin Valley Fire and Rescue  
**Operating Indicators by Function**  
 Last Ten Calendar Years

Function	2002*	2003*	2004	2005	2006	2007	2008	2009	2010	2011 est.
Public Safety										
Fire Prevention Inspections	7,150	9,071	4,813	4,452	4,818	8,605	6,802	6,704	7,729	4,420
Emergency Medical Service Calls**	22,505	22,587	22,730	23,347	24,650	25,262	25,381	24,092	24,671	25,397
Fire Responses**	5,239	5,107	4,797	4,758	5,121	4,605	4,527	4,079	3,564	3,277
Other Responses - including hazardous condition , public service**	2,562	2,061	2,502	2,058	2,433	2,020	2,019	2,114	1,883	1,992
Miscellaneous - including good intent**	958	658	248	182	204	215	166	224	266	240

\* Includes Oregon City contract incidents  
 \*\* Statistics are based on *Dispatch Call Type*

Note: The District intentionally reduced the number of commercial occupancy inspections based on careful analysis of incident data and community risk, as is reflected in the 2011 estimates. This reduction was designed to shift resources from lower priority inspections to higher priority programs. In 2010, several new programs were implemented to target a significant false alarm problem in the District (nearly 1 in 10 calls), high call volume at assisted living facilities (10-20% of calls), and other significant District issues. The District will continue to closely monitor incident data and community risk, shifting resources as appropriate.

Tualatin Valley Fire and Rescue  
**Capital Asset Statistics by Function**  
 Last Ten Fiscal Years

<b>Function</b>	<b>2002</b>	<b>2003</b>	<b>2004</b>	<b>2005</b>	<b>2006</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>
Public Safety										
Number of Stations	24	22	22	22	22	22	22	23	23	23
Equipment <sup>(1)</sup>										
Aerial/Truck/Platform					4	4	4	5	5	5
Antique Fire Equipment					3	3	3	3	3	3
Brush Rig					8	8	8	9	9	9
Cars									4	4
Elevated Waterway					3	4	4	4	3	3
HazMat					3	3	3	3	3	3
Medic Unit								3	4	4
Mobile Command Unit					1	1	1	1	1	1
Pumper/Engine					33	31	37	35	30	30
Rehab Unit								2	2	4
Rescue					8	5	5			
Squad/Rescue					4	5	7			
Technical Rescue					6	6	6	4	6	6
Water Tender					8	7	7	7	7	7
Engines	41	41	36	36						
Ladder trucks	5	5	3	4						
Brush rigs	11	11	8	8						
Tenders	7	7	7	6						
Hazmat squad	2	2	1	1						
Squad/Support units	12	12	11	13						
Technical rescue	1	1	1	1						
Heavy squad										
Muster vehicles	5	5	4	4						

<sup>(1)</sup> Reclassified equipment categories in 2006 to more closely mirror NFPA (National Fire Protection Agency) standards.