

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		
2010	\$37,743,268,296	\$59,934,879,438	\$1,291,172,910	\$1,302,193,317	\$54,963,237	\$62,488,050	\$1,193,592,740	\$1,194,549,230	\$40,282,997,183	\$62,494,110,035	64.46 %	\$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
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

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 has been difference between market value and assessed value.

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
2010	\$ 74,662,973	\$ 70,399,625	94.29 %	\$ -	\$ 72,330,610	96.88 %
2009	70,168,538	66,017,433	94.08	3,302,424	69,319,857	98.79
2008	67,886,825	64,345,840	94.78	3,225,504	67,571,344	99.54
2007	62,860,513	59,799,046	95.13	2,977,330	62,776,376	99.87
2006	59,783,920	56,844,054	95.08	2,920,754	59,764,808	99.97
2005	56,843,613	53,918,038	94.85	2,909,035	56,827,073	99.97
2004	50,483,968	47,697,565	94.48	2,757,418	50,454,983	99.94
2003	48,507,471	45,798,106	94.41	1,292,291 ⁽¹⁾	47,090,397	97.08
2002	46,251,187	43,682,532	94.45	1,060,463 ⁽¹⁾	44,742,996	96.74
2001	37,636,823	35,530,538	94.40	1,030,065 ⁽¹⁾	36,560,603	97.14

Source: District financial statements, current and prior years

⁽¹⁾ County collection records only show detail going back seven years. Over time ten full years will be presented.

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

	2010			2001		
	Rank	Taxable Assessed Value ⁽¹⁾	Percentage of Total Taxable Assessed Valuation	Rank	Taxable Assessed Value ⁽¹⁾	Percentage of Total Taxable Assessed Valuation
Private enterprises:						
Intel Corporation	1	\$ 1,053,478	2.62 %	1	\$ 345,478	1.46 %
Nike, Inc.	3	429,873	1.07	3	248,032	1.05
Pacific Realty Associates	5	294,193	0.73	6	131,507	0.56
Maxim Integrated Products	8	155,112	0.39	5	162,534	0.69
Tektronix, Inc.	9	132,746	0.33	8	109,835	0.47
PS Business Parks	10	104,442	0.26			
EOP-Lincoln				9	64,409	0.00
Washington Square, Inc				10	50,706	0.00
Public utilities:						
Verizon Northwest, Inc.	2	436,478	1.08	2	272,270	1.15
Portland General Electric	4	355,704	0.88	4	174,176	0.74
Northwest Natural Gas Co	6	300,944	0.75	7	124,130	0.53
Comcast Corporation	7	212,605	0.53			
All other taxpayers		<u>36,807,421</u>	<u>91.37</u>		<u>22,023,761</u>	<u>93.35</u>
Total		<u>\$ 40,282,997</u>	<u>100.00 %</u>		<u>\$ 23,591,838</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 ⁽²⁾ (Washington County)	Total Personal Income Washington County (in thousands)	School Enrollment ⁽³⁾ (Washington County)	Unemployment Rate ⁽⁴⁾ (Washington County)
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
2001	399,021	31,535	12,583,127	48,040	4.18
2000	394,680	30,222	11,928,019	45,776	3.90

⁽¹⁾ Portland State University

⁽²⁾ Worksource Oregon Employment Department

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

⁽⁴⁾ Worksource Oregon Labor Market Information System

Response Engines

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.



Response Engines, continued

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
1-114	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
1-138	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
1-401	Air/Rehab	2011	2026
1-402	Air/Rehab	2011	2026
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
1-453	Medic, Northstar Ambulance	2011	2026

* Based on 15 year cycle.

Chart of Accounts

ACCOUNT CLASSIFICATION SYSTEM

Organization Codes – General Ledger

Organization Codes represent the fund (first two numbers) and the department (last three numbers.) The funds are designated by the first two numbers of the organization code 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

Object Codes – General Ledger

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	Charges for Services
4203	HazMat Response Revenue
4204	Accounting Service Revenue
4205	Fire Reports/Permits
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 Incentive/Reimbursement
- 5041 Severance Pay
- 5050 Floater Stipend
- 5051 EMT Premium
- 5052 HazMat Premium
- 5053 Technical Rescue Premium
- 5054 Other/FTO Premium
- 5101 Vacation Relief
- 5102 Duty Chief Relief
- 5105 Sick Relief
- 5106 On the Job Injury Relief
- 5107 Short Term Disability Relief
- 5110 Personal Leave Relief
- 5115 Vacant Slot Relief
- 5118 Standby Overtime
- 5120 Overtime Union
- 5121 Overtime Nonunion
- 5123 Comp Time Sold Nonunion
- 5150 Pension Benefit

Payroll Taxes

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

Chart of Accounts, continued

Supplies

- 5300 Office and Station Supplies
- 5301 Special Department Supplies
- 5302 Training Supplies
- 5303 Physical Fitness
- 5304 Hydrant Maintenance
- 5305 Fire Extinguisher
- 5306 Photography Supplies and Processing
- 5307 Smoke Detector Program
- 5311 HazMat Response Materials
- 5320 EMS Supplies
- 5321 Firefighting Supplies
- 5323 Food Service
- 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 and Related Filing Fees
- 5413 Consultant Fees
- 5414 Other Professional Services
- 5415 Printing
- 5416 Custodial & Building Services
- 5417 Temporary Services
- 5418 Trustee/Administrative Fees
- 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

Travel & Education

- 5461 External Training

Chart of Accounts, continued

5462 Travel and Per Diem

Award Programs

5471 Citizen Awards
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
5482 Badges/Pencils/Handouts/Hats
5484 Postage, UPS, and Shipping

Dues, Fees & Subscriptions

5500 Dues & Subscriptions
5501 Volunteer Association Dues
5502 Certifications & Licensing

Miscellaneous

5560 Depreciation Expense
5570 Miscellaneous Business Expense
5571 Planning Retreat Expense
5572 Advertising/Public Notice
5573 Inventory Over/Short/Obsolete
5574 Elections Expense
5575 Laundry/Repair 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

Project numbers are used for job costing purposes and are attached to the end of the general ledger account string. The project number is comprised of a four digit project number and may contain a two digit type code for construction projects as follows:

Project

0105 Accreditation Program

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
0600 Code Enforcement
0700 Investigation Reports
0800 Apartment Program
0801 Professional Development Plan
0802 Annual Spring DFM Academy
0900 Community Development
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

3010 MACC Grant
3103 SAFER Grant

3203 Shear Dynamics 2011
3204 Railroad Incident 5/5/11
3205 Town CRI-OR (POD Exercise) 6/9/11

3306 2 Rehabilitation Units
3308 Reserve BC Unit/Code 3 Response
3309 Service Van – SCBA Maintenance
3310 Medic Unit (New)
3311 Mobile Command Center (MCC)
3312 Fire Investigation Unit
3313 Fleet Field Service Vehicle
3314 Light Brush Unit
3315 Heavy Rescue Unit
3316 Tenders (2)
3317 All-Steer Pumper Axle Conversion
3318 Code 3 Lighting for Pool Vehicles
3319 Pool Vehicle – 4x4 SUV (Used)

3421 Occupational Health
3422 Recruit Academy 11-01
3423 Clackamas CCFD#1 Fleet Program
3424 Recruit Academy 11-02
3425 City of Hillsboro Fleet Program
3427 Lake Oswego Fleet Enterprise Program
3428 Gladstone Fleet Enterprise Program
3429 Mannequin Program

Chart of Accounts, continued

3502 Station 53 Construction
3503 Station 56/South Operating Center
3504 Station 58 Construction
3505 Station 65 New Construction
3506 Station 68 New Construction
3507 Compressor Room - TC
3509 Bethany Station Construction
3512 Station 59 New Construction

3604 SCBA Purchase, Repair & Maintenance
3605 CBOC Expenses (Non-capital)
3606 CFBT Prop at Training Center
3607 Metro Fire Planners Conference
3650 Mobile Computer Technology Upgrade

3701 Bethany Land Purchase
3703 Clinton Street Parcel #5 Purch/Demo

Type

00 Contract (Construction/Land Purchase)
01 Professional and Tech Services
02 Attorney Fees
03 Permits and Fees
04 Architectural Services
05 Project Management
06 Temporary Quarters
07 Project Contingency

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. See also <i>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. See also <i>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.

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 Public Affairs Officer, 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.
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.
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 is located at the Command and Business Operating Center on Dartmouth 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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