

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.
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 which has monetary value.
Battalion	A geographic area of the Fire District (also called Division). The North Battalion (Division) has nine stations; the South Battalion (Division) has six stations, and the East Battalion (Division) has seven 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.
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.
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.

Glossary, continued

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.
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 which 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.
Certificates of Participation	Certificates of Participation (COP) are a method of financing large equipment and other capital expenditures. They are technically lease-purchase securities. The payment of the debt is made to an escrow agent (typically a bank) and is called a lease payment. The escrow agent acts as a lessor for the property to be acquired or constructed with the proceeds of the certificate of participation. The owners of the certificates do not have an ownership interest in the property financed with the proceeds of the certificates.
CFAI	Committee on Fire Accreditation International
Chart of Accounts	The classification system used by a governmental agency to organize the accounting for various funds.
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.
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 which 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.
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.

Glossary, continued

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 such 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 to respond to the call.
Division	The District is divided into three administrative geographic areas, called Divisions. Division and Battalion areas 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 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 Communications and Technology.
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 skilled at different levels of medical skills. The state of Oregon has three levels: EMT-B, EMT- I, and Paramedic.
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.
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.
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 Fixed Assets	Those fixed assets of a governmental unit.

Glossary, continued

General Fixed Assets Group of Accounts	A self-balancing group of accounts set up to account for the general fixed assets of a governmental unit. <i>See General Fixed Assets.</i>
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. <i>See 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 which, 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

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.
Levy	(Verb) To impose taxes, special assessments, or service charges for the support of governmental activities. (Noun) The total amount of taxes, special assessments, or service charges imposed by a governmental unit.
Lieutenant	Rank above engineer. A lieutenant is generally responsible for day-to-day operations of a fire station and his/her company.
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 Casualty Incident (MCI)	An emergency incident with more than ten patients needing medical care.
Multiple Patient Scene (MPS)	An emergency incident with less than ten patients needing medical care.
Municipal Corporation	A body politic and corporate established pursuant to state authorization for the purpose of providing governmental services and regulations for its inhabitants. A municipal corporation has defined boundaries and a population, and is usually organized with the consent of its residents.
Net Bonded Debt	Gross bonded debt, less any cash or other assets available, and earmarked for its retirement.
NFPA	National Fire Protection Association.
Object	As used in expenditure classification, this term applies to the article purchased or the service obtained (as distinguished from the results obtained from expenditures). Examples are personal services, contractual services, materials, and supplies. <i>See also Object Classification.</i>
Object Classification	A grouping of expenditures on the basis of goods or services purchased; for example, personal services, materials, supplies, and equipment.
Occupancy	The use to which property is put into: an occupied building or part of a building (as an apartment or office).
Operating Budget	A budget that applies to all outlays other than capital outlays. <i>See Budget.</i>

Glossary, continued

Operating Center	Also known as Division Office, operating centers were established in 1999 in the North, South, and East Divisions 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.
Operating Statement	A statement summarizing the financial operations of a governmental unit for an accounting period as contrasted with a balance sheet which shows financial position at a given moment in time.
Paramedic	The highest level of training an EMT can reach in the state of Oregon.
PPE	Personal protective equipment utilized by firefighting personnel. Includes breathing apparatus and turnouts, boots, gloves, etc.
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. There are currently five Rescue Pumpers.
PERS	The Public Employees Retirement System. A State of Oregon defined benefit pension plan to which both employees and employer contribute.
Performance Measures	Specific quantitative measures of work performed within an activity or program (e.g., smoke detector program).
Prior Years Tax Levies	Taxes levied for fiscal periods preceding the current one.
Program	A group of related activities performed by one or more organizational units for the purpose of accomplishing a function for which the District is responsible.
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.
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 response 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"> ▶ Do not increase a liability (e.g., proceeds from a loan); ▶ Do not represent a repayment of an expenditure already made; ▶ Do not represent a cancellation of certain liabilities; ▶ Do 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 our 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.
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.
Squrt	An engine with a top mounted ladder that can extend to approximately 65 feet. The District has four Squrts.
Sunpro	Computer program acquired in 1999, used to track incident response information, fire prevention activities, personnel time reporting for payroll purposes, station logbooks, and training data.
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.

Glossary, continued

Technical Rescue	Any kind of incident that requires specialized training or equipment that is utilized 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.
Tender	A piece of apparatus that carries water to supply an engine in a rural area.
Truck	A piece of apparatus that carries a full complement of ground ladders, plus has an aerial ladder capable of extending 105 feet.
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.
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.
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 Division Operating Center	Currently located at the intersection of SW Jenkins and Murray Roads in northwest Beaverton.
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 Southwest 209th near Blanton Street and which is commonly known as the Aloha Station.
Station 63	The Skyline fire station is formerly of District No. 20 and is a volunteer-staffed station.
Station 64	Known as the Somerest West Station, Station 64 is located on Southwest 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 commonly referred to as the Oak Hills Station.
- South Division Operating Center** The South Division offices are centrally located near I-5 in Tualatin.
- Station 33** This fire station is located within the City of Sherwood, Oregon.
- Station 34** This fire station is located within the City of Tualatin, Oregon.
- Station 35** This station is known as the King City Station for the city it serves.
- Station 51** This fire station is located within the core area of the City of Tigard, Oregon.
- Station 53** The Progress fire station is located on Scholls Ferry Road, near the Washington Square shopping center.
- Station 69** Located on Southwest 175th, this fire station is named appropriately for its location on Cooper Mountain.
- 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.
- Station 358** Rosemont fire station, which is staffed solely by volunteers.
- Station 359** This station is staffed solely by volunteers and is located on Long Street in West Linn.