

TUALATIN VALLEY FIRE & RESCUE
CHART OF ACCOUNTS

Account Classification System

Cost Center Classifications – General Ledger

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

- 10 General Fund
- 21 Apparatus Fund
- 22 Capital Improvements Fund
- 24 Emergency Management Fund
- 25 Grants Fund
- 30 Debt Service Fund
- 45 Insurance Fund
- 46 Retiree Medical Insurance Stipend Fund
- 47 Wellness 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 location/program 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
- 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 Administration Facility

CHART OF ACCOUNTS, CONTINUED

170 Logistics Administration
175 Communications and Technology
200 Emergency Services Administration
205 Emergency Medical Services
210 Finance
215 Information Technology
220 Supply
230 Recruits
240 Peak Activity Units
280 Relief Pool
300 Volunteer Administration
304 Human Resources
316 Support Volunteers
333 Volunteer Co. 333 @ Station 33
351 Volunteer Co. 351 @ Station 51
352 Volunteer Co. 352 @ Station 52
358 Volunteer Co. 358 @ Station 358
359 Volunteer Co. 359 @ Station 359
362 Volunteer Co. 362 @ Station 62
402 Training
420 External Training
421 Occupational Health Services
425 Wellness Program
451 Media Services
460 Public Education
571 Fleet Maintenance
582 Facilities Maintenance
620 Water Rescue
621 Wildland Team
622 Technical Rescue
625 HazMat
750 Emergency Management
800 Fire Prevention
900 Community Services

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

Special Revenue

4200 Program Revenue
4201 Contract Revenue

CHART OF ACCOUNTS, CONTINUED

- 4203 HazMat Response Revenue
- 4204 Accounting Service Revenue
- 4205 Plans Review/Inspection Fees
- 4206 Cable Access Fees
- 4207 Smoke Detector Revenue
- 4208 CPR Training Revenue
- 4250 Company Store Revenue

RTSC Revenue

- 4301 Training Classes
- 4302 Curriculum Sales
- 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

Expenditures

Salaries & Wages

- 5001 Salaries & Wages Union
- 5002 Salaries & 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
- 5009 Comp Taken Union
- 5010 Comp Taken Nonunion
- 5015 Vacation Sold
- 5016 Vacation Sold @ Retirement
- 5017 PEHP Vacation Sold @ Retirement
- 5018 Comp Time Sold
- 5020 Deferred Comp Match Union
- 5021 Deferred Comp Match Nonunion
- 5030 Volunteer Pay
- 5040 Bonus or Incentive Pay
- 5041 Early Retire Incentive
- 5050 Floater Stipend
- 5051 EMT Premium Pay
- 5052 HazMat Premium Pay
- 5053 Technical Rescue Premium Pay
- 5054 Other Premium Pay

CHART OF ACCOUNTS, CONTINUED

- 5101 Vacation Relief
- 5102 Duty Chief Relief
- 5105 Sick Relief
- 5110 Personal Leave Relief
- 5112 Administrative Relief
- 5115 Vacant Slot Relief
- 5118 Standby Overtime
- 5120 Overtime Union
- 5121 Overtime NonUnion

Payroll Taxes

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

Employee Insurance

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

Other Employee Costs

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

Supplies

- 5300 Office and Station Supplies
- 5301 Special Department Supplies
- 5302 Training Supplies
- 5303 Physical Fitness Supplies
- 5304 Hydrant Maintenance Supplies
- 5305 Fire Extinguisher Supplies
- 5306 Photography Supplies and Processing
- 5307 Smoke Detector Program Supplies
- 5309 CPR Training Supplies
- 5311 Haz Mat Materials in Area
- 5315 Haz Mat Response Out of Area
- 5320 EMS Supplies
- 5321 Firefighting Supplies
- 5323 Food Service Supplies
- 5325 Protective Clothing
- 5330 Noncapital Furniture and Equipment

CHART OF ACCOUNTS, CONTINUED

- 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 & Software

Insurance

- 5400 Insurance Premium
- 5401 Insurance Claims Reimbursement

External Services

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

Utilities

- 5430 Telephone
- 5432 Natural Gas
- 5433 Electricity
- 5434 Water/Sewer
- 5435 Sewer
- 5436 Garbage
- 5437 Cable Access
- 5445 Rent/Lease of Building
- 5450 Rental of Equipment

Travel & Education

- 5461 External Training
- 5462 Travel and Per Diem
- 5463 Discretionary Travel Account

Award Programs

- 5471 Citizen Award
- 5472 Employee Recognition & Awards
- 5473 Employee Safety Program & Incentive
- 5474 Volunteer Awards Banquet
- 5475 Employee Picnic/Christmas Banquet

Community Education

- 5480 Community Events/Open House
- 5481 Community Education Materials
- 5482 Badges/Pencils/Handouts/Hats
- 5484 Postage, UPS and Shipping
- 5489 Safety Matters

Dues, Fees & Subscriptions

- 5500 Dues & Subscriptions
- 5501 Volunteer Association Dues
- 5502 EMS Certifications
- 5503 EMS Licensing

Miscellaneous

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

Capital Outlay

- 5601 Land
- 5602 Land Improvements
- 5603 RTC Training Props
- 5610 Building & Building Improvements
- 5615 Vehicles & Apparatus
- 5620 Firefighting Equipment
- 5625 EMS Equipment
- 5630 Office Equipment & 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

Project Classifications – Job Ledger

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

Program

- 105 Accreditation Program
- 241 Washington County Sheriff (OCEM)
- 242 City of Beaverton (OCEM)
- 243 City of Hillsboro (OCEM)
- 245 Washington County LUT (OCEM)
- 901 Chaplains Program
- ID# Uniforms (Employee ID)

Activity

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