

Property Tax Levies and Collections

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
2015	\$ 87,970,033	\$ 83,994,211	95.48 %	\$ 1,694,488	\$ 85,688,699	97.41 %
2014	84,922,515	80,738,959	95.07	1,824,068	82,563,027	97.22
2013	82,413,293	78,548,654	95.31	1,446,400	79,995,054	97.07
2012	81,106,617	76,988,839	94.92	1,481,752	78,470,591	96.75
2011	76,954,903	72,714,192	94.49	2,365,805	75,079,997	97.56
2010	74,662,973	70,399,625	94.29	1,930,985	72,330,610	96.88
2009	70,168,538	66,017,433	94.08	1,498,114	67,515,547	96.22
2008	67,886,825	64,345,840	94.78	1,288,336	65,634,176	96.68
2007	62,860,513	59,799,046	95.13	1,176,222	60,975,268	97.00
2006	59,783,920	56,844,054	95.08	1,339,636	58,183,690	97.32

Source: District financial statements, current and prior years

Assessed and Market Value of Taxable Property

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	
	Assessed Value	Market Value	Assessed Value	Market Value	Assessed Value	Market Value
2015	\$ 44,577,290,966	\$ 62,081,929,253	\$ 1,339,967,930	\$ 1,376,810,979	\$ 40,555,755	\$ 52,654,310
2014	42,716,027,358	55,819,620,463	1,289,133,350	1,330,709,755	37,054,528	48,696,174
2013	41,153,875,254	52,242,895,589	1,285,083,148	1,300,882,754	37,473,333	49,143,750
2012	40,033,905,433	53,094,082,885	1,242,926,832	1,254,219,436	41,878,148	54,190,090
2011	38,896,351,775	55,859,041,477	1,239,530,152	1,251,419,908	45,889,216	59,433,410
2010	37,743,268,296	60,010,991,508	1,291,172,910	1,302,244,097	54,963,237	62,488,050
2009	36,352,459,360	64,462,001,645	1,365,624,057	1,375,655,902	51,351,504	57,431,190
2008	34,641,993,583	62,615,731,611	1,280,664,739	1,292,853,444	54,128,069	59,845,740
2007	32,870,751,582	55,887,171,646	1,209,328,395	1,215,420,705	66,468,302	71,311,755
2006	31,203,991,728	45,563,141,842	1,175,706,594	1,184,110,910	70,563,327	74,439,919

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

* Includes Multnomah County Assessed Valuation in its entirety.

Assessed and Market Value of Taxable Property, continued

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

Fiscal Year	Utility Property		Total		Total Assessed to Total Market Value	Total District Tax Rate
	Assessed Value	Market Value	Assessed Value	Market Value		
2015	\$ 1,288,074,094	\$ 1,380,966,990	\$ 47,245,888,745	\$ 64,892,361,532	72.81 %	\$1.89
2014	1,198,999,750	1,316,814,786	45,241,214,986	58,515,841,178	77.31	1.91
2013	1,186,894,151	1,294,538,870	43,663,325,886	54,887,460,963	79.55	1.91
2012	1,205,943,990	1,245,624,000	42,524,654,403	55,648,116,411	76.42	1.93
2011	1,209,023,665	1,214,510,966	41,390,794,808	58,384,405,761	70.89	1.88
2010	1,193,592,740	1,194,549,230	40,282,997,183	62,570,272,885	64.38	1.90
2009	1,063,723,000	1,067,347,629	38,833,157,921	66,962,436,366	57.99	1.84
2008	1,020,096,190	1,073,993,240	36,996,882,581	65,042,424,035	56.88	1.87
2007	969,696,390	977,289,297	35,116,244,669	58,151,193,403	60.39	1.82
2006	927,989,770	929,254,187	33,378,251,419	47,750,946,858	69.90	1.82

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.

Principal Taxpayers

Tualatin Valley Fire and Rescue

Principal Taxpayers - within TVF&R Service Area in Washington County

Current Year and Nine Years Ago

	Year: 2015				Year: 2006			
	Rank ⁽¹⁾	Taxable Assessed Value ⁽²⁾	Percentage of Total Taxable Assessed Valuation	Rank ⁽¹⁾	Taxable Assessed Value ⁽²⁾	Percentage of Total Taxable Assessed Valuation		
Private enterprises:								
Nike, Inc.	1	\$ 355,195,922	0.75 %	1	\$ 331,195,000	0.99 %		
Comcast Corporation	3	234,597,800	0.50					
Pacific Realty Associates	4	227,815,801	0.48	5	167,764,000	0.50		
PPR Washington Square, LLC	7	138,610,228	0.29					
BV Centercal, LLC	8	130,741,858	0.28					
PS Business Parks, LP	9	103,695,691	0.22					
Maxim Integrated Products, Inc.	10	116,922,300	0.25	9	110,835,000	0.33		
Intel Corporation				2	291,710,000	0.87		
Verizon Communications				3	252,570,000	0.76		
Tektronix, Inc.				7	128,076,000	0.38		
Novellus Systems, Inc.				8	124,255,000	0.37		
Washington Square, Inc.				10	85,486,000	0.26		
Public utilities:								
Portland General Electric	2	267,106,691	0.57	4	192,371,000	0.58		
Northwest Natural Gas Co	5	213,753,270	0.45	6	158,539,000	0.47		
Frontier Communications	6	178,363,000	0.38					
All other taxpayers		45,279,086,184	95.83		31,535,450,419	94.49		
Total Assessed Value ⁽²⁾		\$ 47,245,888,745	100.00 %		\$ 33,378,251,419	100.00 %		

Source: 2014-15 property value data provided by Washington County Department of Assessment and Taxation

⁽¹⁾ Principal taxpayers are in Washington County only.

⁽²⁾ Total assessed value is reflective of TVF&R's portion of the totals collectible for Washington, Clackamas and Multnomah counties.

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

Fiscal Year	Population ⁽¹⁾	Per Capita Income ⁽²⁾	Total Personal Income ⁽²⁾ (in thousands)	School Enrollment ⁽³⁾	Unemployment ⁽⁴⁾
2015	454,598	\$ 44,757	\$ 20,346,443	56,036	4.60 %
2014	450,008	\$ 44,396	\$ 19,978,555	57,221	5.90
2013	445,464	\$ 42,639	\$ 18,994,139	57,147	6.60
2012	440,966	\$ 40,606	\$ 17,905,865	56,410	6.90
2011	436,513	\$ 39,465	\$ 17,226,986	56,768	7.70
2010	432,106	\$ 40,188	\$ 17,365,476	55,672	9.15
2009	427,346	\$ 39,660	\$ 16,948,548	54,519	7.68
2008	422,987	\$ 37,969	\$ 16,060,402	54,480	4.42
2007	418,673	\$ 35,991	\$ 15,068,451	53,824	4.30
2006	414,402	\$ 34,298	\$ 14,213,170	52,884	4.73

⁽¹⁾ US Census/Portland State University

⁽²⁾ Worksource Oregon Employment Department (Washington County Only)

⁽³⁾ Oregon Dept of Education (Washington County Only)

⁽⁴⁾ Bureau of Labor Statistics, estimated (Washington County Only)



Apparatus And Vehicle Replacement Schedules

Apparatus and Vehicle 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 pumper had more than 40,000 miles on them, and apparatus were 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-1990s, 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 for front line units.

The recommended replacement schedule was developed in a manner consistent with the priorities developed by the District's Fleet Operations Manager, the Fire Chief's Office, and the recommendations of NFPA 1901. It is intended to ensure that front line response apparatus remain the top priority for funding. At the same time, it also recognizes that we are experiencing changes to the very nature of our operations. Specialty apparatus are identified throughout the replacement schedule with regard to growth projections, anticipated funding measures and the changes to the District's service delivery models.

One of the most important functions of the replacement schedule has been to provide a planning and budgeting tool that permits flexibility as the District's Service Delivery Model continues to change and grow. As an example of this flexibility, a progressive **Apparatus Transfer Plan** has been instituted to allow the District the flexibility to move apparatus throughout the District to meet changing deployment plans and provide a more sustainable use of the apparatus throughout its entire life cycle.

It should be emphasized that the replacement schedules listed below are not firm schedules; actual vehicle replacement is based upon a number of factors including mechanical condition, frequency of use, vehicle utilization, and maximum residual value.

The replacement schedule, as currently laid out, would require an average of \$2,500,000 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.

Apparatus And Vehicle Replacement Schedules, continued

Replacement Schedule

Unit Type	Replacement Schedule
Pumper	15 Years Frontline – 5 Years Reserve
Elevated Waterway	15 Years Frontline – 5 Years Reserve
Trucks	15 Years Frontline – 5 Years Reserve
Tenders	20 Years Frontline
Medics	15 Years Frontline
Heavy Squad	20 Years Frontline
Cars Unit	6 Years Frontline
Light Squad	15 Years Frontline
Heavy Brush	15 Years Frontline
Light Brush	15 Years Frontline
AC and BC Units	6 Years Frontline
Code 3 Staff Vehicles	6 Years Frontline
Staff Vehicles	6 Years Frontline
Service Vehicles	10 Years Frontline

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 Compensation 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 Non-Organizational
- 017 Station 17 - North Plains
- 019 Station 19 - Midway
- 020 Station 20 - Downtown Newberg
- 021 Station 21 - Springbrook
- 031 Station 31 - West Bull Mountain
- 033 Station 33 - Sherwood
- 034 Station 34 - Tualatin
- 035 Station 35 - King City
- 038 Station 38 - Borland
- 039 Station 39 - Rivergrove
- 050 Station 50 - Walnut
- 051 Station 51 - Tigard
- 052 Station 52 - Wilsonville
- 053 Station 53 - Progress
- 054 Station 54 - Charbonneau
- 055 Station 55 - Rosemont
- 056 Station 56 - Elligen 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 - 185th
- 064 Station 64 - Somerset
- 065 Station 65 - West Slope

Chart Of Accounts, continued

Departments, continued

- 066 Station 66 - Brockman Road
- 067 Station 67 - Farmington Road
- 068 Station 68 - Bethany
- 069 Station 69 - Cooper Mountain
- 070 Station 70 - Raleigh Hills
- 071 Station 71 - Kaiser
- 110 Civil Service
- 120 Board of Directors
- 150 Fire Chief's Office
- 155 North Operating Center
- 160 Central Operating Center
- 170 Logistics Administration
- 175 Communications
- 200 Integrated Operations Administration
- 205 Emergency Medical Services
- 210 Finance
- 215 Information Technology
- 220 Supply
- 230 Recruits
- 280 Relief Pool Personnel
- 300 Volunteer
- 304 Human Resources
- 402 Training/Safety
- 420 External Training
- 451 Media Services
- 470 Occupational Health & Wellness
- 571 Fleet Maintenance
- 582 Facilities Maintenance
- 600 South Operating Center
- 622 Technical Rescue Team
- 625 Hazardous Materials Team
- 626 Water Rescue Team
- 724 Office of Consolidated Emergency Management
- 750 Emergency Management

Object Codes – General Ledger

Beginning Fund Balance

- 4001 Beginning Fund Balance

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

Investments, continued

- 4052 Unsegregated Tax Interest
- 4053 Gains/Losses on Investments
- 4054 Dividend Income
- 4055 Unrealized Gains and Losses

Special Revenue

- 4200 Charges for Services
- 4201 Transport Services Revenue
- 4202 Contracted Disallowances
- 4203 HazMat Response Revenue
- 4204 Accounting Service Revenue
- 4205 Fire Reports/Permits
- 4250 Company Store Revenue

Training Center Revenue

- 4301 Training Classes
- 4304 Rental Revenue

Miscellaneous

- 4400 Donations and Grants
- 4401 Insurance Refunds - Workers Comp
- 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 and Wages Union
- 5002 Salaries and Wages Non-Union
- 5003 Vacation Taken Union
- 5004 Vacation Taken Non-Union
- 5005 Sick Leave Taken Union
- 5006 Sick Leave Taken Non-Union
- 5007 Personal Leave Taken Union
- 5008 Personal Leave Taken Non-Union
- 5009 Comp Taken Union
- 5010 Comp Taken Non-Union
- 5015 Vacation Sold
- 5016 Vacation Sold at Retirement
- 5017 PEHP Vacation Sold at Retirement
- 5018 Comp Time Sold Union
- 5019 Comp Time Sold Non-Union
- 5020 Deferred Comp Match Union
- 5021 Deferred Comp Match Non-Union
- 5041 Severance Pay

Chart Of Accounts, continued

Salaries & Wages, continued

- 5050 Floater Stipend
- 5051 EMT Premium
- 5052 HazMat Premium
- 5053 Technical/Water Rescue Premium
- 5054 Other/FTO Premium
- 5090 Temporary Services-Backfill
- 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 Non-Union
- 5123 Comp Time Sold Non-Union
- 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 Non-Union
- 5220 Post Retiree Insurance Union
- 5221 Post Retiree Insurance Non-Union
- 5230 Dental Insurance Non-Union
- 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/Cell Phone Allowance

Supplies

- 5300 Office Supplies
- 5301 Special Department Supplies
- 5302 Training Supplies
- 5303 Physical Fitness
- 5304 Hydrant Maintenance
- 5305 Fire Extinguisher

Supplies, continued

- 5306 Photography Supplies and Processing
- 5307 Smoke Detector Program
- 5311 HazMat Response Materials
- 5320 EMS Supplies
- 5321 Firefighting Supplies
- 5325 Protective Clothing
- 5330 Noncapital Furniture and Equipment
- 5340 Software Expense/Upgrades
- 5350 Apparatus Fuel/Lubricants

Maintenance and Repairs

- 5361 M&R Bldg/Bldg Equipment and Improvements
- 5362 Storage Tank 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 and Building Services
- 5417 Temporary Services
- 5418 Trustee/Administrative Fees
- 5419 Chaplains Reimbursement
- 5420 Dispatch
- 5421 Board of Directors Allowance

Utilities

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

Chart Of Accounts, continued

Training & Travel

- 5461 External Training
- 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, and Subscriptions

- 5500 Dues and Subscriptions
- 5501 Volunteer Association Dues
- 5502 Certifications and 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
- 5599 Uncompensated Care

Capital Outlay

- 5601 Land
- 5602 Land Improvements
- 5603 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 Transfers Out
 5900 Contingency
 5999 Budgeted Ending Fund Balance

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 category 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)

0802 Annual Spring DFM Academy

0901 Chaplains Program

1100 Fire Prevention Pub Ed

1101 SKID Program

3104 WCSO Active Shooter Drill

3211 Pacifica Fire Conflagration

3212 Douglas Complex Conflagration

3213 Government Flat Complex Conflagration

3214 Two Bulls Conflagration

3215 Moccasin Hill Fire

3216 Rowena Conflagration

3217 Beaver Complex

3218 Lost Hubcap Fire

3219 36 Pit Fire

3220 Scoggins Creek Fire

3221 Estacada Mutual Aid

3222 Scoggins Creek Mutual Aid

3307 Pick-Up Trucks

3310 Medic Units

3316 Tenders

3322 Pumpers (Round-3)

3323 Pumpers (Round-4)

3324 Tractor Drawn Aerial Trucks (Bond)

3329 Fire Investigation Vehicles

Chart Of Accounts, continued

Project, continued

- 3330 Light Brush Apparatus
- 3331 Chief Response Vehicle Replacement
- 3332 DC Response Vehicles
- 3334 FJ Cruisers
- 3335 Squad
- 3336 Water Rescue Boat
- 3337 EMS Vehicle
- 3338 Two Truck
- 3339 Volunteer UTV
- 3340 Tractor Drawn Aerial Truck
- 3341 Facilities Service Truck
- 3342 Motorcycle

- 3423 Clackamas Fire District #1 Fleet Program
- 3425 City of Hillsboro Fleet Program
- 3427 City of Lake Oswego Fleet Program
- 3428 City of Gladstone Fleet Program
- 3433 E-GIS Program
- 3434 Canby Fire IT Program
- 3435 Apparatus Operator Recruitments
- 3436 Battalion Chief Recruitments
- 3437 Captain Recruitments
- 3438 Deputy Fire Marshal I Recruitments
- 3439 Deputy Fire Marshal II Recruitments
- 3440 Division Chief Recruitments
- 3441 Fire Inspector Recruitments
- 3442 Lieutenant Recruitments
- 3443 Firefighter Recruitments
- 3444 Training Officer – EMS Recruitments
- 3445 Training Officer – Fire Recruitments
- 3446 Firefighter Lateral Recruitments

- 3503 Station 56 – South Operating Center
- 3505 Station 65 – West Slope
- 3506 Station 68 – Bethany
- 3509 Station 71 – Kaiser
- 3510 170th Property Expenses
- 3511 Clinton St Property Expenses
- 3513 Station 35 – King City
- 3515 Station 51 – Tigard
- 3516 Station 52 – Wilsonville
- 3517 Station 62 – Aloha
- 3518 Station 64 – Somerset
- 3520 Station 69 – Cooper Mountain
- 3525 Station 70 – Raleigh Hills
- 3526 Station 38 – Borland
- 3527 Station 31 – West Bull Mountain
- 3528 Station 54 – Charbonneau
- 3529 Station 55 – Rosemont
- 3530 Station 63 – 185th
- 3531 Station 67 – Farmington Road

Project, continued

3532 Station 368 – Volunteer Station Skyline
3533 Station 39 – Rivergrove

3604 SCBA Purchase, Repair & Maintenance
3605 CBOC Expenses (Non-Capital)
3611 Memorial Service

3701 Station 71 – Kaiser Land
3709 Station 31 – West Bull Mountain Land
3712 Station 70 – Raleigh Hills Land
3713 Station 38 – Borland Land
3714 Station 54 – Charbonneau Land
3715 Station 55 – Rosemont Land
3716 Station 63 – 185th Land
3718 Station 39 – Rivergrove Land

8010 Energy Upgrades

Category

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
08 Demolition



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, then permits a shock to be delivered to restore a normal heart rhythm.
Alarm Assignment	Single unit or multiple unit response package that is pre-determined in Computer Aided Dispatch (CAD) based upon the type of incident dispatched.
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.
AMP	Asset Management Program. Business model that assists with management of Integrated Operations assets.
AODP	Apparatus Operator Development Program
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.
ARU	Alternate response vehicle, e.g., Car.
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.
Auxiliary Volunteer	A group of "on-call" citizens, who assist with various department functions, e.g., maintaining and operating the antique fire apparatus, providing rehabilitation services at incidents, assisting the Community Service Division at various events, and performing clerical duties.
Balanced Budget	Resources equal the requirements in every fund.
Battalion	A geographic area of the Fire District (also called Division). The North Integrated Operations Battalion (Division) has seven stations; the Central Integrated Operations 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.

Glossary, continued

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, counseling, 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.
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.
CAD	Computer Aided Dispatch. Method of dispatching emergency response apparatus and personnel via a mobile data terminal.

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 that is primarily agricultural land with relatively low population density and low risk structures.
CCFD#1	Clackamas Fire District #1
CFAI	Commission on Fire Accreditation International
Code 1	Non-emergency response mode; lights and sirens are not used and traffic laws are followed.
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.
Core Volunteer	A group of trained citizen firefighters who are "on call" to augment the District's career firefighters.
CPR	Cardiopulmonary Pulmonary Resuscitation
CPSE	Center for Public Safety Excellence
CRR	Community Risk Reduction. The coordinated effort of Integrated Operations to identify and prioritize risks within a 'first due' area and develop interventions to minimize the probability, occurrence, or impact of a risk.

Glossary, continued

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.
Debt	An obligation resulting from the borrowing of money or from the purchase of goods and services. Debts of governmental units include bonds, time warrants, notes, and floating debt. <i>See also Bond, Certificates of Participation, and General Long-Term Debt.</i>
Debt Limit	The maximum amount of gross or net debt that is legally permitted.
Debt Service Fund	A fund established to finance and account for the payment of interest and principal on all general obligation debt, serial, and term, other than that payable exclusively from special assessments and revenue debt issued for and serviced by a governmental enterprise. Formally called a Sinking Fund.
Delinquent Taxes	Taxes remaining unpaid on and after the date on which a penalty for nonpayment is attached. Even though the penalty may be subsequently waived and a portion of the taxes may be abated or canceled, the unpaid balances continue to be delinquent taxes until abated, canceled, paid, or converted into tax liens. Note: The term is sometimes limited to taxes levied for the fiscal period or periods preceding the current one, but such usage is not entirely correct. <i>See also Current Taxes and Prior Years Tax Levies.</i>
Depreciation	Expiration in service life of fixed assets, other than wasting assets, attributable to wear and tear through use and lapse of time, obsolescence, inadequacy, or other physical or functional cause. The portion of the cost of a fixed asset charged as an expense during a particular period. Note: The cost of a fixed asset is prorated over the estimated service life of the asset and each period is charged with part of such cost so that ultimately the entire cost of the asset is charged off as an expense. In governmental accounting, depreciation may be recorded in proprietary funds and trust funds where expenses, net income, and/or capital maintenance are measured.
Dispatch	The agency responsible for receiving emergency and non-emergency calls and for sending the appropriate apparatus and personnel to respond to the call.
Division	The District is divided into three administrative geographic areas (Integrated Operations Divisions), called Divisions. Division and Battalions are the same. The term Division is used administratively and Battalion is an operational delineation of the same area.
Division Chief	Rank above Battalion Chief. North, Central, and South Divisions are each commanded by a Division Chief. In addition, there are several major departments led by Division Chiefs, e.g., Training and Logistics.
Door-to-Balloon	Time from arrival of a STEMI patient at the ER door till their blocked coronary vessel is opened by the "balloon" procedure in the cath lab, which restores blood flow.
E-GIS	Enterprise GIS is a platform for delivering organization-wide geospatial capabilities while improving access to geographic information and extending geospatial capabilities to nontraditional users of GIS.
EMC	Emergency Management Cooperative
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.
EOP	Emergency Operations Plan
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 (e.g., 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 (e.g., 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.
FEMA	Federal Emergency Management Agency
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.
First Due Area	Clusters of G-Zones that are assigned to the station that can travel faster to a specified point within that zone.
First Pass	The first attempt to place an endotracheal tube into a patients trachea.
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."

Glossary, continued

FMZ	Fire Management Zone. The State of Oregon is segmented into a grid system based on one and one quarter mile sections. This grid system is a tool for map navigation and reference purposes.
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 (e.g., 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 determines the amount and type of education needed to fulfill the competencies required for certification for all fire personnel from Firefighter to Fire Marshal.
FTE	Full Time Equivalent employee, based on the hours worked by a full-time employee in that job classification.
FTEP	Field Training Evaluation Program
FTO	Field Training Officer
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.
G-Zone	Geographic zones distributed throughout the entire District that are the basis for establishing response orders in CAD.
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.
GIS	Geographic Information Systems
GEMT Funds	GEMT draws funds from the federally-backed Medicaid entitlement program, allowing public EMS providers the ability to collect a percentage of their uncompensated costs for providing care to Medicaid patients.
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 two Heavy Rescues. They have specialized equipment and personnel for heavy/complex extrication. When combined with a support unit, they become the Technical Rescue Team, which have specialized equipment and training for rope rescue, building collapse, trench rescue, and confined space rescue.
HFD	Hillsboro Fire Department
IAFC	International Association of Fire Chiefs
IC	Incident Command.
IMT	Incident Management Team
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	A plan of organization for purchasing, accounting, and other financial activities that, among other things, provides that:
	<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.
Just Culture	A system used to implement organizational improvement through a set of design laws that influence the District's ability to create desired outcomes.
Kelly Day	An unpaid day off taken by line personnel at a scheduled interval in addition to normal time off or vacation.
KPI	Key Performance Indicator
LOFD	Lake Oswego Fire Department
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.
Maverick Map	A package of features, revolving around an accurate digital map, which improves the efficiency and the effectiveness of emergency service delivery and administration.

Glossary, continued

Medic	Apparatus used to respond primarily to medical calls and capable of transporting patients to area hospitals. The District has several Medic units staffed during peak hours.
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 integrated business operations software system (an ERP software program) that replaces five different pieces of software and many shadow systems.
NAPSG	National Alliance for Public Safety GIS
Net Bonded Debt	Gross bonded debt, less any cash or other assets available, and earmarked for its retirement.
NFIRS	National Fire Incident Reporting System
NFPA	National Fire Protection Association
NIMS	National Incident Management System
OCEM	Office of Consolidated Emergency Management
ODP	Officer Development Program
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 a Division Office, Operating Centers were established in the North, Central, and South areas of the District to better serve their service areas. Each Operating Center acts as a headquarters for a Division Chief, fire prevention and Integrated Operations personnel, a Public Affairs Officer, 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 that shows financial position at a given moment in time.
OSHA	Occupational Safety and Health Administration
Paramedic	The highest level of training an EMT can reach in the state of Oregon.

PAT	Process Action Team
PERS	Public Employees Retirement System. A State of Oregon defined benefit pension plan to which both employees and employers contribute.
PDP	Paramedic Development Program
PF&R	Portland Fire & Rescue
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, turnouts, boots, gloves, etc.
Prior Years Tax Levies	Taxes levied for fiscal periods preceding the current one.
PSBT	Public Safety Broadband Trust
QI	Quality improvement
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.
Rate Collar	The Oregon PERS system has adopted a contribution rate stabilization method whereby contribution rates for a rate pool are confined to a collar based on the rate pool's prior pension contribution rate.
Resources	The actual assets of a governmental unit, such as cash, taxes receivables, 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 District in answer to a citizen's request of services. This includes the initial dispatch, travel time, and on-scene care of the patron.
Response Orders	The order in which units are dispatched to a G-Zone (first due unit, second due unit, third due unit, etc.).
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.
RFOG	Regional Fire Operations Group
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
SB 122	Original Oregon Senate Bill No. 122, which mandated a cooperative boundary resolution process between cities and affected districts.
SCBA	Self-Contained Breathing Apparatus
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.

Glossary, continued

Skyboom	An engine with an elevated master stream of 61 feet.
SOG	Standard Operating Guidelines
Special Revenue Fund	A fund used to account for revenues from specific taxes or 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.
STEMI	Segment Elevated Myocardial Infarction. Occurs when a coronary artery is totally occluded by a blood clot.
Talent Management	An integrated strategy for successfully recruiting, developing, retaining, and advancing employees to improve business performance.
Task Force	A pre-determined alarm assignment in Computer Aided Dispatch (CAD) that includes multiples units. Task force assignments are primarily used for incidents with a higher probability of severity and incident complexity (e.g., fires, explosion, technical rescue, hazardous materials, train accident).
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.
TDA	Tractor Drawn Aerial Truck. Also referred to as a Tiller.
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), e.g., tunnel collapse, water-related accidents, hazardous materials spills. The District has four technical rescue teams: Water Rescue, Technical Rescue (rope, building collapse, extrication, confined space rescue), and Hazardous Materials.
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.
Turnouts	Protective gear worn by firefighters.
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 year 2010, replacing a PBX phone switch, which reduced telephone service costs and added new-found efficiencies at the desktops to manage phone and messaging services.
WCCA	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.

Glossary, continued

North Operating Center	Located at the Command and Business Operations Center on SW Dartmouth St. in Tigard.
Station 17	This station is known as the North Plains Station for the city it serves.
Station 50	This fire station is located at SW Walnut Street, near the corner of Gaarde in 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 Mall.
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 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 on SW 103 rd Avenue in Beaverton, 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 on NW Evergreen Street and is referred to as the Bethany station.
Station 69	Located on Southwest 175th, this fire station is named for its location on Cooper Mountain.
Station 70	This station is located on SW Beaverton Hillsdale Highway and SW Laurelwood Avenue, and is referred to as the Raleigh Hills station.
Volunteer Station 372	The Skyline fire station is formerly of District No. 20 and is a volunteer-staffed station.

South Operating Center	The South Division offices are collocated with Station 56 in Wilsonville.
Station 19	This station is also known for the road on which it is situated - Midway Road.
Station 20	This station is known as the Downtown Newberg Station for the city it serves.
Station 21	This station is known as the Springbrook Station for the city it serves.
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.
Station 35	This station is known as the King City Station for the city it serves.
Station 52	This fire station is located within the City of Wilsonville.
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.



1st Notice of Budget Committee Meeting

OREGONIAN MEDIA GROUP

1515 SW 5th Ave, Suite 1000 Portland, OR 97201-5615

Affidavit of Publication

I, Gerald Brickel, being first duly sworn depose and say that I am the Principal Clerk Of The Publisher of The Oregonian, a newspaper of general circulation, published at Portland, in Multnomah County, Oregon; that I know from my personal knowledge that the advertisement, a printed copy of which is hereto annexed, was published in the entire issue of said newspaper in the following issues:

5/7/2016

Gerald Brickel

Principal Clerk of the Publisher

Subscribed and sworn to before me this date: 16th day of May, 20 16.

Christine D. Cassel
Notary Public for Oregon

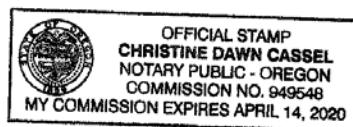
My commission expires 14th day of April, 20 20.

Ad Order Number: 0003766790

Legal Notice of Budget Committee Meeting

A public meeting of the Budget Committee of Tualatin Valley Fire and Rescue, a Rural Fire Protection District, Washington County, Clackamas County, and Multnomah County, Oregon, to discuss the budget for the fiscal year July 1, 2016 to June 30, 2017, will be held at the Command & Business Operations Center, 11945 SW 70th Ave, Tigard, Oregon. The meeting will take place on the 19th of May 2016, at 6:30 p.m. The purpose is to receive the budget message and to receive comment from the public on the budget. A copy of the budget document may be inspected or obtained on or after May 6, 2016, at the Command and Business Operations Center, between the hours of 8:00 am and 4:30 pm, Monday through Friday. This is a public meeting where deliberation of the Budget Committee will take place. Any person may appear at the meeting and discuss the proposed programs with the Budget Committee.
See www.tvfr.com for further notice.

Debra L. Grabler, CPACITP, CGMA Budget Officer



Legal Notices, continued

2nd Notice of Budget Committee Meeting

OREGONIAN MEDIA GROUP

1515 SW 5th Ave, Suite 1000 Portland, OR 97201-5615

Affidavit of Publication

I, Gerald Brickel, being first duly sworn depose and say that I am the Principal Clerk Of The Publisher of The Oregonian, a newspaper of general circulation, published at Portland, in Multnomah County, Oregon; that I know from my personal knowledge that the advertisement, a printed copy of which is hereto annexed, was published in the entire issue of said newspaper in the following issues:

5/14/2016

Gerald Brickel

Principal Clerk of the Publisher

Subscribed and sworn to before me this date: 16th day of May, 20 16.

Christine D. Cassel

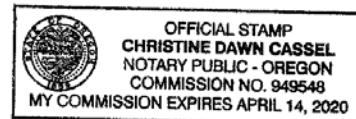
Notary Public for Oregon

My commission expires 14th day of April, 20 20.

Ad Order Number: 0003767738

Legal Notice of Budget Committee Meeting

A public meeting of the Budget Committee of Tualatin Valley Fire and Rescue, a Rural Fire Protection District, Washington County, Clackamas County, and Multnomah County, Oregon, to discuss the budget for the fiscal year July 1, 2016 to June 30, 2017, will be held at the Command & Business Operations Center, 11945 SW 70th Ave, Tigard, Oregon. The meeting will take place on the 19th of May 2016, at 6:30 p.m. The purpose is to receive the budget message and to receive comment from the public on the budget. A copy of the budget document may be inspected or obtained on or after May 6, 2016, at the Command and Business Operations Center, between the hours of 8:00 am and 4:30 pm, Monday through Friday. This is a public meeting where deliberation of the Budget Committee will take place. Any person may appear at the meeting and discuss the proposed programs with the Budget Committee. See: www.tvfr.com for further notice. Debra L. Grabler, CPA, CITP, CGMA Budget Officer



Notice of Budget Hearing Meeting

OREGONIAN MEDIA GROUP

1515 SW 5th Ave, Suite 1000 Portland, OR 97201-5615

Affidavit of Publication

I, Gerald Brickel, being first duly sworn depose and say that I am the Principal Clerk Of The Publisher of The Oregonian, a newspaper of general circulation, published at Portland, in Multnomah County, Oregon; that I know from my personal knowledge that the advertisement, a printed copy of which is hereto annexed, was published in the entire issue of said newspaper in the following issues:

6/8/2016

Gerald Brickel

Principal Clerk of the Publisher

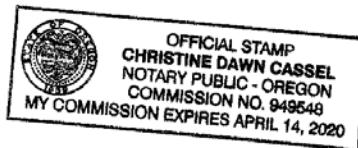
Subscribed and sworn to before me this date: 9th day of June, 2016.

Christine D. Cassel

Notary Public for Oregon

My commission expires 14th day of April, 2020.

Ad Order Number: 0003770616



Legal Notices, continued

Notice of Budget Hearing - continued

NOTICE OF BUDGET HEARING			
<p>A public meeting of Tualatin Valley Fire and Rescue will be held on June 23, 2016 at 6:00 p.m. at 11945 SW 70th Ave, Tigard, OR 97223. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2016 as approved by the Tualatin Valley Fire and Rescue Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at 11945 SW 70th Ave, Tigard, OR 97223, between the hours of 8:30 a.m. and 4:30 p.m. This is for an annual budget period. This budget was prepared on a basis of accounting that is the same as used the preceding year.</p> <p>Contact: Debra Grable Telephone: (503) 649-9577 Email: Debra.Grable@tvfr.com</p>			
FINANCIAL SUMMARY - RESOURCES			
TOTAL ALL FUNDS	Actual Amount 2014-15	Adopted Budget This Year 2015-16	Approved Budget Next Year 2016-17
Beginning Fund Balance/Net Working Capital	69,185,604	73,385,977	67,602,388
Fees, Licenses, Permits, Fines, Assessments & Other Service Charges	1,505,162	540,267	9,412,921
Federal, State and All Other Grants, Gifts, Allocations and Donations	699,265	2,953,227	1,397,826
Revenue from Bonds and Other Debt	16,541,938	0	0
Interfund Transfers / Internal Service Reimbursements	3,243,938	7,957,170	6,500,000
All Other Resources Except Current Year Property Taxes	3,332,450	2,726,949	4,940,443
Current Year Property Taxes Estimated to be Received	84,230,980	98,501,934	101,268,156
Total Resources	178,737,837	184,034,544	191,122,134
FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Personal Services	72,641,554	82,241,513	86,426,195
Materials and Services	9,226,314	12,851,435	13,820,590
Capital Outlay	7,657,981	24,187,673	19,611,755
Debt Service	16,395,575	6,341,112	6,273,866
Interfund Transfers	3,243,938	7,957,170	6,500,000
Contingencies	0	9,760,959	9,558,402
Special Payments	0	0	0
Unappropriated Ending Balance and Reserved for Future Expenditure	69,573,365	40,574,682	38,831,206
Total Requirements	178,737,837	184,034,544	191,122,134
FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY ORGANIZATIONAL UNIT OR PROGRAM*			
Name of Organizational Unit or Program			
FTE for this unit or program			
Command Directorate	3,830,478	4,643,444	5,647,868
FTE	17,00	17,00	21,00
Business Operations Directorate	12,353,828	17,283,033	15,133,774
FTE	56,00	55,00	57,00
Finance Directorate	1,619,447	1,884,283	2,050,490
FTE	9,50	10,00	12,00
Integrated Operations Directorate	68,165,260	82,318,604	98,268,632
FTE	388,00	398,00	446,00
EMS/Training/Volunteers Directorate	4,777,721	6,855,671	7,864,193
FTE	27,08	26,00	36,00
Non-Departmental/Non-Program	90,001,013	71,039,509	64,317,175
FTE	6,00	0,00	0,00
Total Requirements	178,737,837	184,034,544	191,122,134
Total FTE	498,58	506,00	572,00
STATEMENT OF CHANGES IN ACTIVITIES AND SOURCES OF FINANCING*			
PROPERTY TAX LEVIES			
	Rate or Amount Imposed	Rate or Amount Imposed	Rate or Amount Approved
Permanent Rate Levy (rate limit \$1.5252 per \$1,000)	1.5252	1.5252	1.5252
Local Option Levy	0.25	.045	0.45
Levy For General Obligation Bonds	5,457,426	6,559,382	6,330,760
STATEMENT OF INDEBTEDNESS			
LONG TERM DEBT	Estimated Debt Outstanding on July 1	Estimated Debt Authorized, But Not Incurred on July 1	
General Obligation Bonds	\$53,000,000	\$0	
Other Bonds			
Other Borrowings			
Total	\$53,000,000	\$0	

*If more space is needed to complete any section of this form, insert lines (rows) on this sheet or add sheets. You may delete unused lines. cr-3776616901

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