

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

Fiscal Year	Real Property*						Personal Property				Mobile Home Property				Utility Property				Total		Total Assessed To Total Market Value	Total Direct Tax Rate
	Assessed		Market		Assessed		Market		Assessed		Market		Assessed		Market		Assessed		Market			
	Value	Value	Value	Value	Value	Value	Value	Value	Value	Value	Value	Value	Value	Value	Value	Value	Value	Value	Value	Value		
2013	\$41,153,875,254	\$52,242,895,589	\$1,285,083,148	\$1,300,882,754	\$37,473,333	\$49,143,750	\$1,186,894,151	\$1,294,538,870	\$43,663,325,886	\$54,887,460,963											79.55	\$1.91
2012	\$40,033,905,433	\$53,094,082,885	\$1,242,926,832	\$1,254,219,436	\$41,878,148	\$54,190,090	\$1,205,943,990	\$1,245,624,000	\$42,524,654,403	\$55,648,116,411											76.42	1.93
2011	38,896,351,775	55,859,041,477	1,239,530,152	1,251,419,908	45,889,216	59,433,410	1,209,023,665	1,214,510,966	41,390,794,808	58,384,405,761											70.89	1.88
2010	37,743,268,296	60,010,991,508	1,291,172,910	1,302,244,097	54,963,237	62,488,050	1,193,592,740	1,194,549,230	40,282,997,183	62,570,272,885											64.38	1.90
2009	36,352,459,360	64,462,001,645	1,365,624,057	1,375,655,902	51,351,504	57,431,190	1,063,723,000	1,067,347,629	38,833,157,921	66,962,436,366											57.99	1.84
2008	34,641,993,583	62,615,731,611	1,280,664,739	1,292,853,444	54,128,069	59,845,740	1,020,096,190	1,073,993,240	36,996,882,581	65,042,424,035											56.88	1.87
2007	32,870,751,582	55,887,171,646	1,209,328,395	1,215,420,705	66,468,302	71,311,755	969,696,390	977,289,297	35,116,244,669	58,151,193,403											60.39	1.82
2006	31,203,991,728	45,563,141,842	1,175,706,594	1,184,110,910	70,563,327	74,439,919	927,989,770	929,254,187	33,378,251,419	47,750,946,858											69.90	1.82
2005	28,848,716,198	40,772,439,891	1,165,078,033	1,183,135,033	74,672,926	79,567,132	901,881,166	916,813,830	30,990,348,323	42,951,955,886											72.15	1.83
2004	25,418,465,223	35,783,324,752	1,155,357,494	1,177,160,244	75,064,755	79,974,937	884,130,333	900,479,073	27,533,017,805	37,940,939,006											72.57	1.83

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

* Includes Multnomah County Assessed Valuation in its entirety.

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

Tualatin Valley Fire and Rescue
Property Tax 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
2012	\$ 81,106,617	\$ 76,988,839	94.92 %		\$ 78,470,591	96.75 %
2011	76,954,903	72,714,192	94.49	\$ 3,099,722	75,813,914	98.52
2010	74,662,973	70,399,625	94.29	3,593,546	73,993,171	99.10
2009	70,168,538	66,017,433	94.08	4,017,977	70,035,410	99.81
2008	67,886,825	64,345,840	94.78	3,507,665	67,853,505	99.95
2007	62,860,513	59,799,046	95.13	3,041,172	62,840,218	99.97
2006	59,783,920	56,844,054	95.08	2,906,657 ⁽¹⁾	59,750,711	99.94
2005	56,843,613	53,918,038	94.85	2,890,142 ⁽¹⁾	56,808,180	99.94
2004	50,483,968	47,697,565	94.48	2,757,418 ⁽¹⁾	50,454,983	99.94
2003	48,507,471	45,798,106	94.41	1,292,291 ⁽¹⁾	47,090,397	97.08

Source: District financial statements, current and prior years

⁽¹⁾ County collection records only show detail for the previous five years of delinquent tax collections.

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

	2013			2004		
	Rank	Taxable Assessed Value (1)	Percentage of Total Taxable Assessed Valuation	Rank	Taxable Assessed Value (1)	Percentage of Total Taxable Assessed Valuation
Private enterprises:						
Intel Corporation	1	\$ 1,317,485	2.67 %	1	\$ 1,057,565	3.12 %
Nike, Inc.	2	458,135	0.93	3	335,105	0.99
Pacific Realty Associates	4	301,554	0.61	4	207,439	0.61
Comcast Corporation	6	247,209	0.50			
Frontier Communications	7	250,268	0.51			
Fred Meyer Stores, Inc.	8	149,533	0.30			
Maxim Integrated Products	9	142,777	0.29	10	119,073	0.35
PS Business Parks LP	10	112,151	0.23	5	140,896	0.42
Verizon Northwest, Inc.				2	361,026	1.07
Novellus Systems, Inc.				8	125,487	0.37
Tektronix, Inc.				9	121,924	0.36
Public utilities:						
Portland General Electric	3	430,133	0.87	4	309,602	0.91
Northwest Natural Gas Co	5	303,517	0.61	6	199,792	0.59
All other taxpayers		45,642,898	92.48		30,864,521	91.20
Total		\$ 49,355,659	100.00 %		\$ 33,842,430	100.00 %

*Ranked by "Levied Taxes"

Source: Washington County Department of Assessment and Taxation

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

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

Fiscal Year	Population ⁽¹⁾	Total		
		Per Capita Income ⁽²⁾ (Washington County)	Personal Income (Washington County) (in thousands) ⁽²⁾	School Enrollment ⁽³⁾ (Washington County)
2012	440,603	40,606	17,891,110	56,410
2011	436,154	39,465	17,212,812	56,768
2010	431,750	40,188	17,351,169	55,672
2009	427,346	39,660	16,948,548	54,519
2008	422,987	37,969	16,060,402	54,480
2007	418,673	35,991	15,068,451	53,824
2006	414,402	34,298	14,213,170	52,884
2005	410,175	33,301	13,659,250	52,034
2004	405,992	32,706	13,278,361	50,822

⁽¹⁾ US Census.

⁽²⁾ US Dept of Commerce

⁽³⁾ Oregon Dept of Education

⁽⁴⁾ Bureau of Labor Statistics

Response Engines

APPARATUS REPLACEMENT SCHEDULES

In the early 1980s, the District developed a capital replacement program. A major portion of this program provided for the scheduled replacement of response apparatus. When the program was initiated, a 20-year replacement cycle was utilized for major response apparatus. These schedules were developed during a time when the pace of District operations was far slower than today. At that time, very few 20-year-old pumpers had more than 40,000 miles on them; 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.

The recommended replacement schedule was developed in a manner consistent with the priorities developed by the District's Apparatus Committee and current service delivery model. It is intended to ensure that front line response apparatus remain the top priority for funding and provide the needed flexibility to meet the changes and growth of District operations.

The replacement schedule, as currently laid out, would require an average of \$2,000,000 per year (current dollars) to maintain. This funding level would be adequate to accommodate changes to the District's service delivery model in the future.

Response Engines, continued

AGING SCHEDULE

Vehicle ID	Description	Year of Purchase	Replacement Year
1-122	Pumper, Dash	2002	2017
1-123	Pumper, Dash	2002	2017
1-124	Pumper, Dash	2001	2016
1-125	Pumper, Dash	2001	2016
1-126	Pumper, Dash	2001	2016
1-127	Pumper, Dash	2000	2015
1-128	Pumper, Dash	2000	2015
1-140	Pumper, Quantum	2005	2020
1-141	Pumper, Quantum	2005	2020
1-142	Pumper, Quantum	2005	2020
1-143	Pumper, Velocity PUC	2009	2024
1-144	Pumper, Velocity PUC	2009	2024
1-145	Pumper, Velocity PUC	2009	2024
1-146	Pumper, Velocity PUC	2009	2024
1-147	Pumper, Velocity PUC	2009	2024
1-148	Pumper, Velocity PUC	2009	2024
1-149	Pumper, Velocity PUC	2009	2024
1-150	Pumper, Velocity PUC	2009	2024
1-151	Pumper, Velocity PUC	2009	2024
1-209	Truck, Dash Platform	2005	2020
1-212	Elevated Waterway, Dash	2003	2018
1-213	Elevated Waterway, Dash	2004	2019
1-214	Elevated Waterway, Dash	2004	2019
1-217	Truck, Arrow XT Aerial	2009	2024
1-218	Truck, Arrow XT Aerial	2009	2024
1-301	Water Tender	1990	2010
1-323	Light Brush	1996	2011
1-324	Light Brush	1996	2011
1-327	Water Tender	1996	2016
1-329	Light Brush	1996	2011
1-330	Water Tender	2007	2027
1-331	Water Tender	1999	2019
1-332	Technical Rescue, Quantum Heavy Duty Rescue	1999	2019
1-333	Water Tender	2001	2021
1-334	Technical Rescue, Quantum Heavy Duty Rescue	2013	2033
1-335	Technical Rescue, Tech Rescue Tractor	2006	2018
1-336	Technical Rescue, USAR Heavy Rescue Trailer	2010	2022
1-337	Water Tender	2004	2024
1-339	Hazmat, Pierce Saber	2005	2020
1-340	Hazmat, Mobile Command Unit, Lance	2006	2026
1-341	Hazmat, Hazmat, Lance	2006	2021
1-342	Hazmat, Hazmat, Dash CBRNE	2006	2021
1-401	Air/Rehab, Saber	2011	2031
1-402	Air/Rehab, Saber	2011	2031
1-410	Water Rescue	2008	2023
1-411	Fire Investigation Unit	2011	2026
1-413	Heavy Brush	2006	2021
1-414	Heavy Brush	2006	2021
1-415	Heavy Brush	2006	2021
1-416	Heavy Brush	2006	2021
1-417	Heavy Brush	2006	2021
1-450	Medic	2009	2024
1-451	Medic	2009	2024
1-452	Medic	2010	2025
1-453	Medic	2011	2026

Chart of Accounts

ACCOUNT CLASSIFICATION SYSTEM

Organization Codes – General Ledger

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

10	General Fund
21	Apparatus Fund
22	Capital Improvements Fund
24	Emergency Management Fund
25	Grants Fund
26	Retiree Medical Insurance Stipend Fund
30	Debt Service Fund
45	Insurance Fund
51	Property and Building Fund
52	Capital Projects Fund
61	Pension Trust Fund
62	Deferred Comp Fund
63	Volunteer LOSAP Fund
70	General Fixed Assets
80	General Long Term Debt

The last three numbers represent the department and are consistent for each fund. They are as follows:

000	Non-Organizational
033	Station 33 - Sherwood
034	Station 34 - Tualatin
035	Station 35 - King City
050	Station 50 - Walnut
051	Station 51 - Tigard
052	Station 52 - Wilsonville
053	Station 53 - Progress
056	Station 56 - Elligsen Road
057	Station 57 - Mountain Road
058	Station 58 - Bolton
059	Station 59 - Willamette
060	Station 60 - Cornell Road
061	Station 61 - Butner Road
062	Station 62 - Aloha
064	Station 64 - Somerset
065	Station 65 - West Slope
066	Station 66 - Brockman Road
067	Station 67 - Farmington Road
068	Station 68 - Oak Hills
069	Station 69 - Cooper Mountain
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	Volunteers

Chart of Accounts, continued

304	Human Resources
402	Training/Safety
420	External Training
421	EMS/Health/Wellness
451	Media Services
500	Planning
571	Fleet Maintenance
582	Facilities Maintenance
600	South Operating Center
621	Wildland Program
622	Technical Rescue Team
625	Hazardous Materials Team
626	Water Rescue Team
724	OCEM
750	Emergency Management

Object Codes – General Ledger

Beginning Fund Balance

4001	Beginning Fund Balance
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Revenues

Property Taxes

4011	Current Year's Property Taxes
4012	Prior Year's Property Taxes
4013	Taxes in Lieu of Property Tax

Investments

4050	Interest Income
4051	Interest on Taxes
4052	Unsegregated Tax Interest
4053	Gains/Losses on Investments
4054	Dividend Income
4055	Unrealized Gains and Losses

Special Revenue

4200	Charges for Services
4203	HazMat Response Revenue
4204	Accounting Service Revenue
4205	Fire Reports/Permits
4250	Company Store Revenue

Training Center Revenue

4301	Training Classes
4304	Rental Revenue

Miscellaneous

4400	Donations and Grants
4401	Insurance Refunds - WC
4402	Insurance Refunds - Liability
4410	Surplus Property
4450	Miscellaneous
4500	Proceeds from Debt Issuance
4600	Transfers In From Other Funds
4999	Discounts Earned

Chart of Accounts, continued

Expenditures

Salaries & Wages

- 5001 Salaries and Wages Union
- 5002 Salaries and Wages 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
- 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
- 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

Chart of Accounts, continued

Supplies

- 5300 Office Supplies
- 5301 Special Department Supplies
- 5302 Training Supplies
- 5303 Physical Fitness
- 5304 Hydrant Maintenance
- 5305 Fire Extinguisher
- 5306 Photography Supplies and Processing
- 5307 Smoke Detector Program
- 5311 HazMat Response Materials
- 5320 EMS Supplies
- 5321 Firefighting Supplies
- 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 Chaplain's Reimbursement
- 5420 Dispatch
- 5421 Board of Directors Allowance

Utilities

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

Travel & Education

- 5461 External Training
- 5462 Travel and Per Diem

Chart of Accounts, continued

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

Capital Outlay

- 5601 Land
- 5602 Land Improvements
- 5603 TC Training Props
- 5610 Building and Building Improvements
- 5615 Vehicles and Apparatus
- 5620 Firefighting Equipment
- 5625 EMS Equipment
- 5630 Office Equipment and Furniture
- 5635 Building Equipment
- 5640 Physical Fitness Equipment
- 5645 Shop Equipment
- 5650 Communications Equipment
- 5655 Data Processing Software
- 5660 Computer Equipment

Debt Service

- 5700 Debt Service Principal
- 5701 Debt Service Interest

Other

- 5800 Transfer Out
- 5900 Contingency
- 5999 Budgeted Ending Fund Balance

Chart of Accounts, continued

Project Classifications

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

Project

0101	IAFC President Budget
0105	Accreditation Program
0182	West Linn Expenses
0200	National Guard Exercise
0201	Maupin Conflagration
0202	Black Butte Conflagration
0203	IMT Team to Columbia City 2007
0205	Elk Fire Conflagration
0207	Microwave Fire
0241	Washington County Sheriff (OCEM)
0242	City of Beaverton (OCEM)
0243	City of Hillsboro (OCEM)
0244	City of Tigard (OCEM)
0245	Washington County LUT (OCEM)
0300	Volunteer Academy
0460	Maris Epic/Fireman's Grant
0500	Investigation Call Out
0600	Code Enforcement
0622	Fireworks Container
0750	Earthquake Exercise
0800	Adult Foster Care
0801	Professional Development Plan
0802	Annual Spring DFM Academy
0900	Community Development
0901	Chaplains Program
0905	Toy & Joy Program
1000	Fire Prevention Training
1100	Fire Prevention Pub Ed
1200	Fire Prevention Special Events
1300	Fire Prevention Night Inspections
3101	MACC Grant
3102	Regional US&R Exercise Phase 2
3103	SAFER Grant
3150	HAZMAT Training – Federal
3201	Earthquake exercise - April 12, 2010
3202	Earthquake Exercise - April 2010
3203	Shear Dynamics - 2011
3204	Railroad Incident - May 5, 2011
3205	Town CRI-OR (POD Exercise) – June 9, 2011
3207	High Cascades Complex Conflagration

Chart of Accounts, continued

3208	Metro Burn
3209	Next Available #
3305	FJ Cruisers (Cars)
3306	Rehab Units
3307	Service Truck – Shop
3308	Code 3 Response/Other
3309	Service Van – SCBA Maintenance
3310	Medic Unit (New)
3311	Mobile Command Center (MCC)
3312	Fire Investigation Unit
3313	Fleet Field Service Vehicle
3314	Light Brush Unit
3315	Heavy Rescue Unit
3316	Tenders (2)
3317	All-Steer Pumper Axle Conversion
3318	Code 3 Lighting for Pool Vehicles
3319	Pool Vehicle – 4x4 SUV (Used)
3320	Pumpers (\$540K ea)
3321	Pumpers (\$565K ea)
3322	Pumpers (\$591K ea)
3323	Pumpers (\$681K ea)
3324	Trucks
3325	Dive Rescue
3326	Rescue Pumper
3327	Bond Apparatus Contingency
3328	OCEM Vehicle
3421	Occupational Health
3422	Recruit Academy 11-01
3423	Clackamas Fire District #1 Fleet Program
3424	Recruit Academy 11-02
3425	City of Hillsboro Fleet Program
3426	Recruit Academy 12-01
3427	Lake Oswego Fleet Enterprise Program
3428	Gladstone Fleet Enterprise Program
3429	Mannequin Program
3430	Occupational Health Clinic
3501	CBOC
3502	Station 53 – Progress
3503	Station 56/South Operating Center
3504	Station 58 – West Linn
3505	Station 65 – West Slope
3506	Station 68 – Oak Hills
3507	Compressor Room – TC
3508	Station 34–Tualatin
3509	Bethany Station Construction
3510	170 th Station Construction
3512	Station 59 – Willamette
3513	Station 35 – King City
3514	Station 50 – Walnut
3515	Station 51 – Tigard
3516	Station 52 – Wilsonville
3517	Station 62 – Aloha
3518	Station 64 – Somerset
3519	Station 66 – Brockman Rd.
3520	Station 69 – Cooper Mt.
3521	Station 66 Signal
3522	Training Center
3523	Diversion Valve
3524	Bond Construction Contingency

Chart of Accounts, continued

3604 SCBA Purchase, Repair, and Maintenance
3605 CBOC Expenses (Non-capital)
3606 CFBT Prop at Training Center
3607 Metro Fire Planners Conference
3650 Mobile Computer Technology Upgrade
3651 Bail-Out Bags and Equipment

3701 Bethany Land Purchase
3702 170th Land
3703 Dartmouth Land
3704 Station 50– Walnut
3705 Station 58– Bolton
3706 Station 59 – Willamette
3707 Station 68 – Oak Hills
3708 Station 56/SOC – Elligsen Rd.
3709 Bull Mt. Land
3710 Station 65 – West Slope
3711 Bond Land Contingency

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

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.
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.
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.
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.

Glossary, continued

Battalion Chief	An Operations manager with rank above Captain. Directly responsible for the supervision of a Battalion and daily operational readiness of the Battalion on their assigned shift. Responds to and takes command of emergencies. Also, directly supervises several assigned stations.
Behavioral Health	Refers to the reciprocal relationship between human behavior and the well-being of the body, mind, and spirit. In the Fire District, this relates to interpersonal and group coaching, 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.
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.

Glossary, continued

CFAI	Commission on Fire Accreditation International.
Code 3	Use of red lights and sirens by apparatus during emergency response.
Company	A work unit comprised of a piece of apparatus and its assigned crew.
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.
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.
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.
EMD	Emergency Medical Dispatch. A set of standardized questions asked by 9-1-1 dispatchers to determine the level of EMS response to an incident.
EMT	Emergency Medical Technician. One who is trained and adept at different levels of medical skills. The state of Oregon has three levels: EMT-Basic, EMT- Intermediate, and Paramedic.
ERP	Enterprise Resource Planning. Integrated computer-based system used to manage internal and external resources including tangible assets, financial resources, materials, and human resources.
Evolution-Data Optimized	A communications standard for the wireless transmission of data through radio signals, typically for broadband Internet access.
Engine	A piece of apparatus that carries and pumps water, and carries ladders, hose, and medical supplies. All District engines provide ALS emergency medical capabilities.
Engineer	Rank above Firefighter. In addition to performing all the assigned duties of a Firefighter, an Engineer maintains the equipment and drives the apparatus. Also called Apparatus Operator.
EOC	Emergency Operations Center. Assembly of incident management staff responsible for directing and coordinating operations of one or more public service agencies in a catastrophic emergency, whether natural or manmade (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).

Glossary

Expenditures	Where accounts are kept on the accrual or modified accrual basis of accounting, the cost of goods received or services rendered, whether cash payments have been made or not. Where the accounts are kept on the cash basis, the term designates only actual cash disbursements for these purposes.
Expenses	Charges incurred, whether paid or unpaid, for operation, maintenance, and interest, and other charges that are presumed to benefit the current fiscal period. Note: Legal provisions sometimes make it necessary to treat as current expenses those charges with benefits that extend over future periods. For example, purchase of materials and supplies that may be used over a period of more than one year, and payments for insurance that are to be charged in their entirety to the appropriation of the year in which they are incurred and classified as expenses of that year, even though their benefits extend also to other periods.
Firefighter	Performs firefighting and rescue operations for combating, extinguishing, and prevention of fires, as well as for saving life and property. District Firefighters are required to be certified as EMT-Basics or Paramedics.
Fiscal Year	A twelve-month period of time to which the annual budget applies and at the end of which a governmental unit determines its financial position and the results of its operations.
FireRMS	Computer program acquired in 1999, used to track fire prevention activities, station logbooks, and training data.
Fixed Assets	Assets of a long-term character that are intended to continue to be held or used, such as land, buildings, machinery, furniture, and other equipment. Note: The term does not indicate the immobility of an asset, which is a distinctive characteristic of "fixture."
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.
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 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
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.
IAFC	International Association of Fire Chiefs.
Incident	An event involving a fire, medical emergency, hazardous material spill, or release/potential release of a hazardous material. See <i>Alarm</i> .
In-service	Training session/class held for District employees.
Interface	The area where native vegetation and manmade structures meet. This area is generally difficult to protect from a fire perspective due to the unusual amount of vegetation surrounding the manmade structures. Also called wildland/urban interface.
Internet	An electronic communications network that connects computer networks and organizational computer facilities around the world.
Intranet	Internal communications network based upon Internet technology used for departmental exchanges of information.
Internal Control	<p>A plan of organization for purchasing, accounting, and other financial activities that, among other things, provides that:</p> <ul style="list-style-type: none">▶ The duties of employees are subdivided so that no single employee handles a financial action from beginning to end;▶ Proper authorizations from specific responsible officials are obtained before key steps in the processing of a transaction are completed; and,▶ Records and procedures are arranged appropriately to facilitate effective control.

Glossary, continued

Kelly Day	An unpaid day off taken by line personnel at a scheduled interval in addition to normal time off or vacation.
Lateral Entry	Term referring to career or volunteer firefighters who have been employed in a similar position with another fire service agency. This employment must meet TVF&R and Civil Service guidelines.
Lieutenant	Rank above Engineer. A Lieutenant is generally responsible for day-to-day operations of a fire station and his/her company.
Mass Casualty Incident (MCI)	An emergency incident with ten or more patients needing medical care.
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.
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
OCEM	Office of Consolidated Emergency Management
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.
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.
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.
Revenue	<p>The term designates an increase to a fund's assets that:</p> <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.

Glossary, continued

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. 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.
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.
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.
Squrt	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.
Tax Levy	The total amount to be raised by general property taxes.
Tax Rate	The amount of tax levied for each \$1,000 of assessed valuation.
Taxes	Compulsory charges levied by a governmental unit for the purpose of financing services performed for the common benefit.
Technical Rescue	Any kind of incident that requires specialized training or equipment that is used to provide assistance to a victim(s), 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.

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.
WCCCA	Washington County Consolidated Communications Agency. This agency provides the District's emergency and non-emergency police and fire dispatching within the majority of Washington County.
WFCA	Western Fire Chiefs Association. The association supports, promotes, and develops Chief Officers in the ten states that comprise the Western Division of the International Association of Fire Chiefs (IAFC), and furthers the interests of prevention, control, and mitigation of fire, life safety, and all hazards in the region.
Wildland Area	An area in which development is essentially non-existent except for roads, railroads, power lines, and similar transportation facilities.
Zetron	A dispatch system that utilizes a tone generator connected to the CAD system at WCCCA via a leased phone line with receivers located in fire stations. Each receiver responds to its designated tone and triggers the station tap-out system.

Glossary, continued

North Operating Center	Located on Blanton Street in Aloha, current home to Administration, Fleet, and Supply.
Station 60	This station serves the District's northeast area, including a portion of Multnomah County.
Station 61	This station is located on SW Murray and Butner Roads in north Beaverton.
Station 62	The fire station located on SW 209th near Blanton Street, which is known as the Aloha Station.
Station 64	Known as the Somerset West Station, Station 64 is located on NW 185th at the Sunset Highway.
Station 65	The fire station located in the West Slope area, which is also known as the West Slope station.
Station 66	This station is located at SW Brockman Road in south Beaverton.
Station 67	This station is known as the Farmington Road station and is located on SW Farmington Road in central Beaverton.
Station 68	This station is located near NW Kaiser and West Union Roads and is referred to as the Oak Hills station.
Central Operating Center	Located at the Command and Business Operations Center on SW Dartmouth St. in Tigard.
Station 33	This fire station is located within the City of Sherwood, Oregon.
Station 35	This station is known as the King City Station for the city it serves.
Station 50	This fire station is located at SW Walnut Street, near the corner of Gaarde in 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 69	Located on Southwest 175th, this fire station is named for its location on Cooper Mountain.
South Operating Center	The South Division offices are collocated with Station 56 in Wilsonville.
Station 34	This fire station is located within the City of Tualatin.
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.
Volunteer Station 368	The Skyline fire station is formerly of District No. 20 and is a volunteer-staffed station.

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