

PROGRAM DESCRIPTION

Provide financial accounting, budgeting, and reporting services; treasury and investment management; risk management; and strategic forecasting services. Manage debt issuance and legal services. Provide full financial accounting services and tax return preparation for the Tualatin Valley Fire and Rescue Volunteer Association and Pension Trust Plan. Administer the Pension and Volunteer LOSAP Trust Plans, Deferred Compensation Plans (457 and 401(a)), Post Employment Health Plans, and the Jeffrey D. Johnson Community Assistance Trust Fund, a non-profit entity.

Special Recognition: Tualatin Valley Fire and Rescue has received prestigious awards from the Government Finance Officers Association of the United States and Canada annually since 1987, for both its annual budget document and Comprehensive Annual Financial Report (CAFR). The District was the first fire district in the nation to have ever received these distinguished awards and recognition.

BUDGET SUMMARY

Expenditures	2008-09 Actual	2009-10 Actual	2010-11 Budget	2011-12 Budget
Personnel Services	\$855,993	\$1,243,496	\$1,257,464	\$1,217,409
Materials and Services	403,060	426,297	534,945	443,828
Total Expenditures	1,259,053	\$1,669,793	\$1,792,409	\$1,661,237

PERSONNEL SUMMARY

Position	2008-09 Actual	2009-10 Actual	2010-11 Budget	2011-12 Budget
Chief Financial Officer	1.00	1.00	0.00	0.00
Controller	0.00	1.00	1.00	1.00
Financial Operations Manager	1.00	1.00	1.00	1.00
Purchasing Manager	0.00	1.00	1.00	1.00
Accounting Manager	1.00	1.00	0.00	0.00
Sr. Financial Systems Analyst	1.50	1.50	1.00	1.00
Management Analyst	0.00	0.00	1.00	1.00
Payroll Manager	1.00	1.00	1.00	1.00
Accounting Specialist	2.00	2.00	2.00	2.00
Accounting / Payroll Assistant	0.00	1.00	1.00	1.00
Administrative Assistant	0.00	0.00	0.50	0.50
Total Full-Time Equivalents (FTE)	7.50	10.50	9.50	9.50

2011-12 SIGNIFICANT CHANGES

The Personnel Services budget reflects the expected retirement of a senior employee, and actual wages and benefits of all employees.

Within Materials and Services, office and business expenses for the Chief Financial Officer were moved to the Fire Chief's Office budget. Temporary Services were reduced due to completion of the ERP implementation. Trustee Administration fees were increased to reflect higher banking fees resulting from higher FDIC fees and lower interest revenue available to offset banking fees.

Finance, continued

STATUS OF 2010-11 SERVICE MEASURES

- Continue to prepare award winning budget document and comprehensive annual financial reports.

Goal(s): VI
Service Type(s): Essential
Measured By: Continued receipt of GFOA CAFR and Budget Awards.
Status or Outcome: Complete and ongoing. The District received the award for the CAFR for the period ended June 30, 2010, and the award for the Budget Document for the 2010-11 period.

- Manage the District's finances and provide externally required disclosures to continue the highest bond and credit ratings.

Goal(s): VIII
Service Type(s): Essential
Measured By: Continued affirmation of Moody's bond rating.
Status or Outcome: Complete and ongoing. The District's bond rating was affirmed at Aaa by Moody's during 2010-11.

- Ensure overall expenditure growth does not exceed growth rates of primary revenue sources.

Goal(s): VIII
Service Type(s): Essential
Measured By: Continued five-month reserve ending fund balance in the operating fund.
Status or Outcome: Ongoing. The District continues to maintain its General Fund reserves at a level that exceeds five months of operating expenditures.

STATUS OF 2010-11 CHANGE STRATEGIES

- Determine timing, amount, and needs for the sale of the final \$28,500,000 of bond issuance authority to facilitate capital construction projects.

Goal(s): VIII
Budget Impact: Resources provided
Duration: Duration of capital project schedule
Budget Description: Bond proceeds - revenue
Partner(s): Capital Project Bond Team
Status or Outcome: Complete and ongoing. The District sold \$23,500,000 of bonds in May 2011, according to an updated Capital Project plan, reserving the final sale of bonds for 2016.

- Evaluate provision of Washington County Rural Fire Protection District 2 services.

Goal(s): VII, VIII
Budget Impact: Resource neutral
Duration: Unknown
Budget Description: Not determined
Partner(s): Fire Chief's Office
Status or Outcome: Mostly complete. The fiscal analysis of Washington County Rural Fire Protection District 2 has surfaced issues that will cause further review.

STATUS OF 2010-11 CHANGE STRATEGIES, CONTINUED

- Continue replacement of ERP systems.

Goal(s): VIII
Budget Impact: Continued increase required
Duration: Year 4 of 5
Budget Description: Software, staffing, and consulting costs with Tyler Technologies.
Partner(s): Logistics Division, Human Resources
Status or Outcome: Complete and ongoing. Most of the MUNIS modules that were initially purchased have been implemented. The remaining modules consist of Employee Self-Serve, Vendor Self-Serve, Employee Time Reporting, and Employee Expense Reimbursement, which are expected to be completed by December 31, 2011.

- Implement new labor contract accurately for affected employees.

Goal(s): VIII
Budget Impact: Increase required
Duration: Year 2 of 3
Budget Description: Personnel budget changes included in proposed budget.
Partner(s): Human Resources
Status or Outcome: All contract requirements for the payroll function, which consisted of a 401(a) increase and two lump-sum payments, have been implemented for fiscal year 2010-11.

ADDITIONAL 2010-11 ACCOMPLISHMENTS

- Initiated a thorough review of all District contracts. Contract matrix is being updated and contracts out of date are in the process of being archived.
- Implemented an email notification system for payroll check advices.
- Developed numerous SSRS reports for budget managers to easily analyze and locate data.

2011-12 SERVICE MEASURES

	2007-08 Actual	2008-09 Actual	2009-10 Actual	2010-11 Estimated	2011-12 Projected
Accounts receivable invoiced	737	837	641	578	600
Payroll pays issued	12,829	9,701	10,227	10,662	11,184
Accounts payable checks	6,409	6,240	6,410	6,611	6,800
Accounts payable transactions	21,561	21,549	20,259	15,203	16,000
Requisitions processed			*2,624	8,654	9,000
Approvals through workflow			*2,113	5,907	6,100
Purchase orders processed			*1,986	5,660	5,800
Cash receipts processed	2,326	2,195	2,182	2,200	2,200
Award for Excellence in Financial Reporting	✓	✓	✓	✓	✓
Award for Distinguished Budget	✓	✓	✓	✓	✓

* As of 04/01/2010, the implementation date of MUNIS.

Finance, continued

2011-12 SERVICE MEASURES, CONTINUED

- Continue to prepare award winning budget document and comprehensive annual financial reports.

Goal(s): VI, VIII
Service Type(s): Essential
Measured By: Receipt of Government Finance Officers Association Budget and Comprehensive Annual Financial Report awards.

- Manage the District's finances and provide externally required disclosures to continue the highest bond and credit ratings. This is especially critical in today's volatile bond market.

Goal(s): VIII
Service Type(s): Essential
Measured By: Maintaining Moody's highest credit rating.

- Ensure overall expenditure growth does not exceed growth rates of primary revenue sources.

Goal(s): VIII
Service Type(s): Essential
Measured By: Maintaining the General Fund reserves that will sufficiently fund operations during the five-month dry period before property tax revenues begin to be received.

2011-12 CHANGE STRATEGIES

- Plan for differing deployment models in financial forecasts to explore different service delivery models; collaborate with Union leadership to achieve mutual goals for the District and employee financial stability.

Goal(s)/Call(s) for Action: VIII/B
Budget Impact: Resource neutral
Duration: Ongoing
Budget Description: Not determined
Partner(s): Fire Chief's Office initially, then District-wide, depending on models selected.

- Expand reporting mechanisms that can be easily understood and shared among employees and Budget Managers, thereby communicating the financial "health" of the District and allowing managers to effect positive financial change.

Goal(s)/Call(s) for Action: VIII/C
Budget Impact: Resource neutral
Duration: Initially 2011-2013, then ongoing maintenance
Budget Description: Not applicable
Partner(s): Information Technology

- Build out several scenarios around various community economic risks to specifically understand, plan, and prepare for potential impacts to service objectives.

Goal(s)/Call(s) for Action: VIII/E
Budget Impact: Resource neutral
Duration: Ongoing
Budget Description: Not applicable
Partner(s): Fire Chief's Office

Finance

	Actual Prior FY 2009	Actual Prior FY 2010	Budget Prior FY 2011	Budget Proposed FY 2012	Budget Approved FY 2012	Budget Adopted FY 2012
10210 General Fund						
5002 Salaries & Wages Nonunion	555,299	830,710	718,463	683,168	683,168	679,018
5004 Vacation Taken Nonunion	30,736	29,321	71,057	67,318	67,318	66,908
5006 Sick Taken Nonunion	12,251	8,363				
5008 Personal Leave Taken Nonunion	2,231	1,626				
5010 Comp Taken Nonunion	388	1,187				
5015 Vacation Sold	8,672	20,711	15,183	14,108	14,108	14,297
5016 Vacation Sold at Retirement				41,355	41,355	41,355
5017 PEHP Vac Sold at Retirement	2,307					
5021 Deferred Comp Match Nonunion	10,413	11,952	21,712	13,017	13,017	26,020
5121 Overtime Nonunion			1,500	800	800	800
5201 PERS Taxes	91,426	135,829	166,402	156,521	156,521	161,306
5203 FICA/MEDI	36,765	51,234	63,776	59,989	59,989	60,650
5206 Worker's Comp	10,956	11,803	11,713	14,115	14,115	19,820
5207 TriMet/Wilsonville Tax	3,402	4,749	5,684	5,425	5,425	5,485
5208 OR Worker's Benefit Fund Tax	173	228	336	342	342	342
5211 Medical Ins Nonunion	62,288	93,717	138,293	101,651	101,651	101,651
5221 Post Retire Ins Nonunion	5,550	8,625	8,550	7,350	7,350	7,350
5230 Dental Ins Nonunion	10,803	13,929	19,535	15,149	15,149	15,149
5240 Life/Disability Insurance	6,023	8,231	9,500	8,260	8,260	8,260
5290 Employee Tuition Reimburse				3,238	3,238	3,238
5295 Vehicle Allowance	6,310	11,280	5,760	5,760	5,760	5,760
Total Personnel Services	855,993	1,243,496	1,257,464	1,197,566	1,197,566	1,217,409
5300 Office Supplies	4,749	5,287	6,425	6,350	6,350	6,350
5301 Special Department Supplies	455	881	1,295	1,200	1,200	1,200
5330 Noncapital Furniture & Equip	545	410	600			
5350 Apparatus Fuel/Lubricants		59				
5361 M&R Bldg/Bldg Equip & Improv		343				
5367 M&R Office Equip	1,797	1,705	2,420	4,364	4,364	4,364
5400 Insurance Premium	255,112	261,986	305,400	305,400	305,400	305,400
5412 Audit & Related Filing Fees	20,798	41,525	44,185	46,000	46,000	46,000
5414 Other Professional Services	74,835	69,896	93,000	16,500	16,500	16,500
5415 Printing	5,899	2,331	6,450	6,579	6,579	6,579
5417 Temporary Services	13,434	4,288	29,000			
5418 Trustee/Administrative Fees	13,209	22,488	22,840	33,800	33,800	33,800
5430 Telephone	276					
5461 External Training	1,791	1,620	6,965	4,575	4,575	4,575
5462 Travel and Per Diem	534	805	3,115	6,600	6,600	6,600
5484 Postage UPS & Shipping	48	40	150	200	200	200
5500 Dues & Subscriptions	1,906	3,745	4,110	3,850	3,850	3,850
5502 Certifications & Licensing			320			
5570 Misc Business Exp	2,192	2,311	1,700	1,700	1,700	1,700
5572 Advertis/Public Notice	5,480	6,579	6,970	6,710	6,710	6,710
Total Materials & Services	403,060	426,297	534,945	443,828	443,828	443,828
Total General Fund	1,259,053	1,669,793	1,792,409	1,641,394	1,641,394	1,661,237

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