

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 Tualatin Valley Fire and Rescue 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	2004-05 Actual	2005-06 Actual	2006-07 Budget	2007-08 Adopted Budget
Personnel Services	\$687,334	\$698,974	\$797,102	\$797,923
Materials and Services	333,926	318,320	394,031	407,785
Total Expenditures	\$1,021,260	\$1,017,294	\$1,191,133	\$1,205,708

Personnel Summary

Position	2004-05 Actual	2005-06 Actual	2006-07 Budget	2007-08 Budget
Chief Financial Officer	1.00	1.00	1.00	1.00
Financial Operations Mgr.	1.00	1.00	1.00	1.00
Sr. Financial Analyst	1.00	1.00	1.00	1.00
Accountant	1.00	1.00	1.00	1.00
Payroll Specialist	1.00	1.00	1.00	1.00
Accounting Specialist	2.00	2.00	2.00	2.00
Total FTE	7.00	7.00	7.00	7.00

2007-08 Significant Changes

For many years, the District has provided out sourced accounting services for the local 9-1-1 center (WCCCA). Due to lack of capacity in District Finance, these functions have been transferred to WCCCA effective July 1, 2007.

The Personnel Services budget reflects anticipated wage and benefit increases. Within Materials and Services, account 5414, the amount of \$88,600 is for outside payroll processing services and the 2007-08 addition of electronic time and attendance and employee self-serve/web access to their employee information. Also included in this portion of the budget are audit fees, public notices for local budgeting as well as property and casualty insurance costs for the entire District.

Status of 2006-07 Performance Measures

Assist District management with grant applications, receipts, and disbursements as we enhance this function over the next year and with successful completion of the upcoming grant audit scheduled in the fall of 2006, and a clean review by District and State auditors. *Measured by: Grant audit. Due by: February 2007. Complete for 2006 and ongoing for fiscal year 2007. One finding was made regarding recording of donated assets. System improvements have been made to communicate all such asset donations to Finance by grant program managers.*

Continue developing procedure manuals for all Finance positions to aid in cross training and backup abilities and workflow analysis of accounting specialist positions. While this goal has been completed for over half of the Finance Department's positions, it needs to be completed for the rest of the positions by September 2007, and continued testing of the procedures written to ensure regular updates are made. *Measured by: Performance cross training and vacation/days off coverage. Due to staff turnovers, continued record keeping to ensure documentation of procedures has continued for accounting specialist positions. Payroll training has continued, but the complexity of the operation of Ceridian has decreased the ease of cross functioning. This goal will be continued.*

Update, adopt, and perform an annual review of key financial policies over the next year; specifically the Finance Standard Operating Guidelines (SOG) by June 2007. *Not completed as of April 2007. Goal will be moved forward to December 2007.*

Continue to participate in PERS issues, both at the legislative level and the PERS staff level over the next year. Measured by: Taskforce and Committee participation. *Ongoing. CFO continued involvement in legislative and OAR rule development with PERS Legislative Advisory Committee and PERS Employer Taskforce. Finance Manager continued involvement in PERS Technical Advisory Committee.*

Obtain actuarial updates for non-PERS pension plans for the District's 2005-06 audit. *Not completed per market conditions and incomplete audit of volunteer firefighter data points for start and stop dates. Incomplete records have created significant internal audit workload to investigate, research, and make conclusions as to employee benefit eligibility.*

Continue receiving the Distinguished Budget Presentation Award and the Certificate of Achievement for Excellence in Financial Reporting from the GFOA for the upcoming year. *Complete. Both awards received from the GFOA.*

Continue to ensure employee's and management's financial awareness through continued delivery of financial education planning messages through a variety of mediums throughout the year. *Ongoing. Education continued through Recruit Academy presentations, new employee orientations, and information sharing.*

Move the District's "day" personnel from paper timesheets to Ceridian Time and Attendance module by September 2006. *Not started. Problems with the functionality of the core Ceridian web payroll product precluded time resources necessary for planning and implementing another product. This goal will be reevaluated for carry forward.*

Develop, implement, and assess strategy for demonstrating fiscal responsibility to the public to result in a yes vote for our November 2006 tax measure request. *Complete. Information provided to support District-wide efforts for November 2006 vote, which was successful.*

Finance, continued

Develop criteria for evaluation of new financial accounting software requirements, goals, and performance objectives by June 2007. *Not complete. IT consultant began assessing needs two months ago and has not yet delivered information.*

Implement union labor contract terms and associated payroll changes effective during the July 1, 2006 through June 30, 2007 year. *Complete.*

Lead implementation of Ceridian’s employee self-serve module of the HRIS/payroll systems by December 2006, to enable employees to have 24/7 access to their employee information, process their own W-4s and address changes, and select benefit options, among other items. *Not complete. Problems with the functionality of the core Ceridian web payroll product precluded time resources necessary for planning and implementing another product. This goal will be reevaluated for carry forward.*

Service Measures

	2003-04 Actual	2004-05 Actual	2005-06 Actual	2006-07 Estimated	2007-08 Projected
Accounts Receivable Invoiced	1,017	841	768	687	650
Payroll Checks/Deposits Issued	13,529	12,769	12,639	n/a	n/a
Accounts Payable Checks	7,452	7,264	6,824	6,681	6,600
Accounts Payable Transactions	22,560	23,532	22,001	20,170	21,000
Cash Receipts Processed	3,898	2,652	2,621	2,652	2,700
Award for Excellence in Financial Reporting	✓	✓	✓	✓	✓
Award for Distinguished Budget	✓	✓	✓	✓	✓

Additional 2006-07 Accomplishments

- Issued \$20,000,000 of general obligation bonds in April 2007.
- Achieved a Moody’s bond rating increase in March 2007 to Aa1. We believe the District is now the highest rated fire district in the United States per Moody’s.
- Developed a 2008 renewal and 2012/2014 election plan strategy for local option levy based on financial planning efforts that allows redirection of PERS savings to fund additional firefighters and support positions within existing tax revenue projected forward. Plan is now in motion and was presented to Budget Committee and Board of Directors.

2007-08 Service Level Objectives

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

Goal: IV

Service Type: Essential

Measured By: Continued receipt of GFOA CAFR and Budget Awards.

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

Goal: VIII

Service Type: Essential

Measured By: Continued affirmation of Moody's upgraded bond rating of Aa1.

- **Develop procedures to ensure compliance with general obligation bond continuing disclosure requirements.**

Goal: VIII

Service Type: Essential

Measured By: Procedures and plan included on finance due date calendar.

- **Continue to update financial plans to incorporate the new labor contract, capital bond activity and other strategic factors to assist in managing the District's financial health.**

Goal: VII

Service Type: Management Services

Measured By: Financial plans reviewed and presented at executive staff retreats for planning purposes.

- **Implement new 2007 labor contract.**

Goal: VIII

Service Type: Core

Measured By: Payroll changes identified, programmed, and performed.

- **Implement Ceridian Self-Service module for employees.**

Goal: VI

Service Type: Management Services

Measured By: Completion and implementation of project.

- **Implement Ceridian Time and Attendance module.**

Goal: VI

Service Type: Management Services

Measured By: Completion and implementation of project.

2007-08 Key Objectives for Change Strategies

▶ **Further Finance team cross training**

Primary Goal: II

Anticipated Budget Impact: Resource Neutral

Key Tasks

- Test thoroughness of procedural documentation.
- Require annual vacation test for payroll, accounts payable, purchasing card and management functions.
- Revise effectiveness of documentation after each vacation or other procedural test.

	Actual Prior FY 2005	Actual Prior FY 2006	Budget Prior FY 2007	Budget Proposed FY 2008	Budget Approved FY 2008	Budget Adopted FY 2008
10210 General Fund						
5002 Salaries & Wages Nonunion	401,691	440,039	463,218	468,031	468,031	468,031
5004 Vacation Taken Nonunion	29,390	19,213	45,813	45,814	45,814	45,814
5006 Sick Taken Nonunion	16,764	4,776				
5008 Personal Leave Taken Nonunion	3,147	1,881				
5010 Comp Taken Nonunion	744	1,812				
5015 Vacation Sold	15,311	9,262	21,660	22,026	22,026	22,026
5016 Vacation Sold at Retirement	2,086					
5018 Comp Time Sold	6					
5021 Deferred Comp Match Nonunion	6,712	6,802	10,376	10,204	10,204	10,204
5121 Overtime Nonunion	448	1,305	6,634	9,969	9,969	9,969
5123 Comptime Sold Nonunion		346				
5201 PERS Taxes	94,929	104,580	124,477	100,377	100,377	100,377
5203 FICA/MEDI	31,794	33,276	42,154	43,070	43,070	43,070
5206 Worker's Comp	13,104	9,314	11,847	12,105	12,105	12,105
5207 TriMet/Wilsonville Tax	2,814	2,932	3,582	3,660	3,660	3,660
5208 OR Worker's Benefit Fund Tax	206	205	262	299	299	299
5211 Medical Ins Nonunion	47,128	42,447	41,368	55,349	55,349	55,349
5221 Post Retire Ins Nonunion	2,204	2,544	4,200	4,200	4,200	4,200
5230 Dental Ins Nonunion	6,897	6,511	6,779	8,024	8,024	8,024
5240 Life/Disability Insurance	4,610	4,769	4,772	4,835	4,835	4,835
5270 Uniform Allowance	65					
5290 Employee Tuition Reimburse	324		3,000	3,000	3,000	3,000
5295 Vehicle/Technology Allowance	6,960	6,960	6,960	6,960	6,960	6,960
Total Personnel Services	687,334	698,974	797,102	797,923	797,923	797,923
5300 Office Supplies	4,882	3,502	6,494	6,494	6,494	6,494
5301 Special Department Supplies	1,717	1,676	1,122	1,122	1,122	1,122
5306 Photography Supplies & Process			102	102	102	102
5330 Noncapital Furniture & Equip	422	397	1,020	4,500	4,500	4,500
5367 M&R Office Equip	1,612	2,016	3,060	3,060	3,060	3,060
5400 Insurance Premium	176,342	197,063	225,000	225,000	225,000	225,000
5412 Audit & Related Filing Fees	20,350	21,435	27,700	33,500	33,500	33,500
5414 Other Professional Services	69,604	55,150	87,600	88,600	88,600	88,600
5415 Printing	4,449	5,061	8,288	8,288	8,288	8,288
5417 Temporary Services	17,468	5,197		2,000	2,000	2,000
5418 Trustee/Administrative Fees	20,328	13,599	17,493	17,493	17,493	17,493
5430 Telephone	1,861					
5450 Rental of Equip	50					
5461 External Training	4,073	930	3,574	3,574	3,574	3,574
5462 Travel and Per Diem	644	697	1,970	1,970	1,970	1,970
5484 Postage, UPS & Shipping		158		158	158	158
5500 Dues & Subscrip	2,784	3,570	2,254	3,570	3,570	3,570
5570 Misc Business Exp	1,893	1,753	1,520	1,520	1,520	1,520
5572 Advertis/Public Notice	5,447	6,116	6,834	6,834	6,834	6,834
Total Materials and Services	333,926	318,320	394,031	407,785	407,785	407,785

	Actual Prior FY 2005	Actual Prior FY 2006	Budget Prior FY 2007	Budget Proposed FY 2008	Budget Approved FY 2008	Budget Adopted FY 2008
Total General Fund	1,021,260	1,017,294	1,191,133	1,205,708	1,205,708	1,205,708
22210 Capital Improvement Fund						
5630 Office Equip & Furn				9,000	9,000	9,000
Total Capital Outlay				9,000	9,000	9,000
Total Capital Improvement Fund				9,000	9,000	9,000
Total Finance Operations	1,021,260	1,017,294	1,191,133	1,214,708	1,214,708	1,214,708

Administration Facilities

Fund 10 • Division 30 • Department 14 • Program 155

Program Description

This cost center accounts for overhead costs in operating the fire department and administrative complex. The intention is to allow each cost center to budget for their directly controllable costs and have this cost center account for indirect overhead. Items include utilities, copier leases, janitorial services, and building maintenance for the administrative complex, costs of District-wide forms and stationery, and the District data communications and voice network, among other areas.

Budget Summary

Expenditures	2004-05 Actual	2005-06 Actual	2006-07 Budget	2007-08 Adopted Budget
Materials and Services	\$340,220	\$316,669	\$375,544	\$405,854
Total Expenditures	\$340,220	\$316,669	\$375,544	\$405,854

2007-08 Significant Changes

Within Materials and Services, account 5437, reflects charges for the District-wide data network running over the broadband cable system. This account was increased due to a transfer of costs associated with adding connectivity to two fire stations that was accounted for in 2006-07 in the Information Services budget.

	Actual Prior FY 2005	Actual Prior FY 2006	Budget Prior FY 2007	Budget Proposed FY 2008	Budget Approved FY 2008	Budget Adopted FY 2008
10155 General Fund						
5300 Office Supplies	17,421	12,086	16,620	16,620	16,620	16,620
5301 Special Department Supplies	5,240	5,535	6,000	6,000	6,000	6,000
5305 Fire Extinguisher		278	306	306	306	306
5320 EMS Supplies		7				
5330 Noncapital Furniture & Equip	280	3,191	3,000	3,000	3,000	3,000
5350 Apparatus Fuel/Lubricants		92	275	275	275	275
5361 M&R Bldg/Bldg Equip & Improv	33,384	53,804	47,400	47,400	47,400	47,400
5367 M&R Office Equip	10,724	12,255	26,388	26,388	26,388	26,388
5415 Printing	1,539	3,117	6,500	6,500	6,500	6,500
5416 Custodial & Bldg Services	23,797	22,240	29,500	29,500	29,500	29,500
5430 Telephone	58,322					
5432 Natural Gas	9,964	9,960	9,500	11,550	11,550	11,550
5433 Electricity	31,682	34,028	34,500	42,050	42,050	42,050
5434 Water/Sewer	9,800	10,792	13,500	13,500	13,500	13,500
5436 Garbage	1,639	1,989	2,460	3,226	3,226	3,226
5437 Cable Access	135,341	141,464	170,340	189,384	189,384	189,384
5450 Rental of Equip	906		906	906	906	906
5484 Postage, UPS & Shipping		5,781	7,589	8,500	8,500	8,500
5500 Dues & Subscrip		20				
5570 Misc Business Exp	44	30	250	250	250	250
5572 Advertis/Public Notice	137		510	499	499	499
Total Materials and Services	340,220	316,669	375,544	405,854	405,854	405,854
Total General Fund	340,220	316,669	375,544	405,854	405,854	405,854
22155 Capital Improvement Fund						
5630 Office Equip & Furn			3,500	3,500	3,500	3,500
Total Capital Outlay			3,500	3,500	3,500	3,500
Total Capital Improvement Fund			3,500	3,500	3,500	3,500
51155 Property & Building Fund						
5610 Building & Bldg Improv	19,531	32,980		25,000	25,000	25,000
Total Capital Outlay	19,531	32,980		25,000	25,000	25,000
Total Property & Building Fund	19,531	32,980		25,000	25,000	25,000
Total Administration Facilities	359,751	349,649	379,044	434,354	434,354	434,354