

Finance

Fund 10 • Division 30 • Department 20 • Program 210

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	2005-06 Actual	2006-07 Actual	2007-08 Budget	2008-09 Budget
Personnel Services	\$698,974	\$702,033	\$797,923	\$1,089,425
Materials and Services	318,320	353,287	407,785	477,922
Total Expenditures	\$1,017,294	\$1,055,320	\$1,205,708	\$1,567,347

PERSONNEL SUMMARY

Position	2005-06 Actual	2006-07 Actual	2007-08 Budget	2008-09 Budget
Chief Finance Officer	1.00	1.00	1.00	1.00
Financial Operations Manager	1.00	1.00	1.00	1.75
Sr. Financial Systems Analyst	1.00	1.00	1.00	1.75
Accountant	1.00	1.00	0.00	0.00
Payroll Manager	1.00	1.00	1.00	1.00
Accounting Specialist	2.00	2.00	2.00	2.00
Accounting Assistant	0.00	0.00	1.00	1.00
Total Full-Time Equivalents (FTE)	7.00	7.00	7.00	8.50

2008-09 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 were transferred to WCCCA during the 2007-08 fiscal year. Because of the breadth of the ERP project undertaken to replace existing financial systems and anticipated to replace current non-integrated systems in fleet and facility management, staffing has been added for 2008-09, to provide backfill long-term assignment to the ERP project.

2008-09 SIGNIFICANT CHANGES, CONTINUED

The Personnel Services budget reflects additional staff to provide backfill for existing staff to work for two to three phases on the financial system conversion as well as position grade reclassifications done after compensation studies were performed.

Within Materials and Services, account 5414, the amount of \$90,372 is for outside payroll processing services and employee self-serve/web access to their employee information, as well as \$6,500 for GASB 45 implementation. Also included in this portion of the budget are trustee and administrative fees, public notices for local budget notices, and insurance premium in account 5400 was increased to purchase additional umbrella liability coverage due to recent tort limit claim court cases. Audit fees were increased in account 5412 to reflect new auditing standards requiring additional assessment of the District's internal control environment. Temporary Services in account 5417 was increased to supplement staffing for program specific areas through the financial system conversion in accounts payable, accounts receivable, and general ledger.

SERVICE MEASURES (PREVIOUSLY SERVICE LEVEL OBJECTIVES)

	2004-05 Actual	2005-06 Actual	2006-07 Actual	2007-08 Estimated	2008-09 Projected
Accounts receivable invoiced	841	768	703	716	750
Payroll pays issued	12,769	12,639	12,446	12,839	10,000 ⁽¹⁾
Accounts payable checks	7,264	6,824	6,812	6,477	6,500
Accounts payable transactions	23,532	22,001	21,854	20,600	20,000
Cash receipts processed	2,652	2,621	2,506	2,377	2,300
Award for Excellence in Financial Reporting	✓	✓	✓	✓	✓
Award for Distinguished Budget	✓	✓	✓	✓	✓

⁽¹⁾ Beginning in June 2008, the District redesigned the process for payment of overtime for line firefighters by combining those payments into their regular semi-monthly checks.

2007-08 SERVICE MEASURES (PREVIOUSLY SERVICE LEVEL OBJECTIVES)

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

Goal(s): IV
Service Type(s): Essential
Measured By: Continued receipt of GFOA CAFR and Budget Awards.
Status or Outcome: Expected to be complete by June 30, 2008.

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

Goal(s): VIII
Service Type(s): Essential
Measured By: Continued affirmation of Moody's upgraded bond rating of Aa1.
Status or Outcome: Expected to continue each year.

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

Goal(s): VIII
Service Type(s): Essential
Measured By: Procedures and plan included on Finance due date calendar.
Status or Outcome: Required disclosure completed by April 2008.

2007-08 SERVICE MEASURES (PREVIOUSLY SERVICE LEVEL OBJECTIVES), CONTINUED

- **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(s): VIII
Service Type(s): Management Services
Measured By: Financial plans reviewed and presented at executive staff retreats for planning purposes.
Status or Outcome: Updated 2015-16 forecasts done regularly. Finance staff will continue to contribute to capital bond payment management through new project team.

- **Implement new 2007 labor contract.**

Goal(s): VIII
Service Type(s): Core
Measured By: Payroll changes identified, programmed, and performed.
Status or Outcome: Completed.

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

Goal(s): VI
Service Type(s): Management Services
Measured By: Completion and implementation of project.
Status or Outcome: Completed October 2007. Finance managed the implementation as well as custom programming to provide employees and managers individual benefit statements.

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

Goal(s): VI
Service Type(s): Management Services
Measured By: Completion and implementation of project.
Status or Outcome: Project moving to IT for review and assistance with technology issues and review of best solution to meet many different needs. Finance staff resources with ERP and ongoing projects was not sufficient to implement District-wide change in timekeeping that would meet all needs. Participate in future IT-led project team.

2007-08 CHANGE STRATEGIES

- **Further Finance team cross training.**

Primary Goal: VI
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.
Status or Outcome: Ongoing and being practiced.

2008-09 SERVICE MEASURES

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

Goal(s): VI
Service Type(s): 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(s): VIII
Service Type(s): 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(s): VIII
Service Type(s): Essential
Measured By: Procedures and plan included on Finance due date calendar and disclosures are filed to meet SEC Rule 15c2-12 requirements within 270 days of year end.

- **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(s): VII
Service Type(s): Management Services
Measured By: Financial plans reviewed and presented at Executive Staff retreats for planning purposes. Develop procedures and reporting tools and assist the Capital Bond Project Team.

- **Implement new 2007 labor contract.** Support analysis for development of 2009 and beyond labor contract.

Goal(s): VIII
Service Type(s): Mandatory
Measured By: Payroll changes identified, programmed, and performed.

2008-09 CHANGE STRATEGIES

- **Replace Financial Systems** - Begin Phase I of integration and implementation of District support functions' financial systems replacement through ERP solution, in concert with project team of key personnel in each of the support departments.

Goal(s): VIII
Budget Impact: Increase Required
Duration: This will be the second budget year of a multi-year plan expected to continue through fiscal year 2010-11.
Budget Description: Estimated \$1 to \$2 million over course of project, including software, staffing, and consulting. Complete the GFOA consultant contract project, the software procurement modules, and staffing assistance during the course of the project.
Partner(s): Information Technology, Supply, Fleet, Facilities, Logistics Administration, Human Resources, Operations

Finance Operations

	Actual Prior FY 2006	Actual Prior FY 2007	Budget Prior FY 2008	Budget Proposed FY 2009	Budget Approved FY 2009	Budget Adopted FY 2009
10210 General Fund						
5002 Salaries & Wages Nonunion	440,039	415,069	468,031	618,346	618,346	618,346
5004 Vacation Taken Nonunion	19,213	33,691	45,814	60,384	60,384	60,384
5006 Sick Taken Nonunion	4,776	12,957				
5008 Personal Leave Taken Nonunion	1,881	2,374				
5010 Comp Taken Nonunion	1,812	469				
5015 Vacation Sold	9,262	9,540	22,026	26,105	26,105	26,105
5016 Vacation Sold at Retirement		686				
5021 Deferred Comp Match Nonunion	6,802	9,262	10,204	19,828	19,828	19,828
5121 Overtime Nonunion	1,305	1,208	9,969	4,831	4,831	4,831
5123 Comptime Sold Nonunion	346	1,434				
5201 PERS Taxes	104,580	103,569	100,377	139,632	139,632	139,632
5203 FICA/MEDI	33,276	33,634	43,070	56,339	56,339	56,339
5206 Worker's Comp	9,314	9,219	12,105	14,029	14,029	14,029
5207 TriMet/Wilsonville Tax	2,932	3,011	3,660	4,874	4,874	4,874
5208 OR Worker's Benefit Fund Tax	205	166	299	301	301	301
5211 Medical Ins Nonunion	42,447	44,133	55,349	106,144	106,144	106,144
5221 Post Retire Ins Nonunion	2,544	4,040	4,200	7,650	7,650	7,650
5230 Dental Ins Nonunion	6,511	6,324	8,024	15,502	15,502	15,502
5240 Life/Disability Insurance	4,769	4,287	4,835	8,500	8,500	8,500
5290 Employee Tuition Reimburse			3,000			
5295 Vehicle/Technology Allowance	6,960	6,960	6,960	6,960	6,960	6,960
Total Personnel Services	698,974	702,033	797,923	1,089,425	1,089,425	1,089,425
5300 Office Supplies	3,502	4,637	6,494	7,074	7,074	7,074
5301 Special Department Supplies	1,676	581	1,122	1,594	1,594	1,594
5306 Photography Supplies & Process			102	104	104	104
5330 Noncapital Furniture & Equip	397	2,465	4,500	1,000	1,000	1,000
5367 M&R Office Equip	2,016	1,901	3,060	3,120	3,120	3,120
5400 Insurance Premium	197,063	207,287	225,000	260,400	260,400	260,400
5412 Audit & Related Filing Fees	21,435	25,459	33,500	40,170	40,170	40,170
5414 Other Professional Services	55,150	67,748	88,600	96,872	96,872	96,872
5415 Printing	5,061	4,198	8,288	8,454	8,454	8,454
5417 Temporary Services	5,197	14,096	2,000	23,314	23,314	23,314
5418 Trustee/Administrative Fees	13,599	11,155	17,493	17,843	17,843	17,843
5461 External Training	930	2,373	3,574	3,645	3,645	3,645
5462 Travel and Per Diem	697	2,050	1,970	2,009	2,009	2,009
5472 Employee Recog & Awards		212				
5484 Postage, UPS & Shipping	158	43	158	161	161	161
5500 Dues & Subscrip	3,570	1,920	3,570	3,641	3,641	3,641
5570 Misc Business Exp	1,753	1,482	1,520	1,550	1,550	1,550
5572 Advertis/Public Notice	6,116	5,680	6,834	6,971	6,971	6,971
Total Materials and Services	318,320	353,287	407,785	477,922	477,922	477,922
Total General Fund	1,017,294	1,055,320	1,205,708	1,567,347	1,567,347	1,567,347

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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	2005-06 Actual	2006-07 Actual	2007-08 Budget	2008-09 Budget
Materials and Services	\$316,669	\$320,670	\$405,854	\$413,303
Total Expenditures	\$316,669	\$320,670	\$405,854	\$413,303

2008-09 SIGNIFICANT CHANGES

Increases in the Administration Facilities budget reflects increases to the Natural Gas and Electricity budgets.

Administration Facilities

	Actual Prior FY 2006	Actual Prior FY 2007	Budget Prior FY 2008	Budget Proposed FY 2009	Budget Approved FY 2009	Budget Adopted FY 2009
10155 General Fund						
5300 Office Supplies	12,086	12,543	16,620	16,952	16,952	16,952
5301 Special Department Supplies	5,535	4,836	6,000	6,120	6,120	6,120
5305 Fire Extinguisher	278	22	306	312	312	312
5320 EMS Supplies	7					
5321 Fire Fighting Supplies		5				
5330 Noncapital Furniture & Equip	3,191	716	3,000	3,000	3,000	3,000
5350 Apparatus Fuel/Lubricants	92		275	275	275	275
5361 M&R Bldg/Bldg Equip & Improv	53,804	46,534	47,400	48,348	48,348	48,348
5367 M&R Office Equip	12,255	11,352	26,388	26,916	26,916	26,916
5415 Printing	3,117	5,942	6,500	6,630	6,630	6,630
5416 Custodial & Bldg Services	22,240	23,849	29,500	30,090	30,090	30,090
5432 Natural Gas	9,960	12,893	11,550	14,500	14,500	14,500
5433 Electricity	34,028	39,517	42,050	46,900	46,900	46,900
5434 Water/Sewer	10,792	10,642	13,500	13,770	13,770	13,770
5436 Garbage	1,989	2,261	3,226	3,300	3,300	3,300
5437 Cable Access	141,464	141,490	189,384	185,500	185,500	185,500
5450 Rental of Equip		906	906	925	925	925
5462 Travel and Per Diem		5				
5484 Postage, UPS & Shipping	5,781	7,143	8,500	9,000	9,000	9,000
5500 Dues & Subscrip	20					
5570 Misc Business Exp	30	14	250	255	255	255
5572 Advertis/Public Notice			499	510	510	510
Total Materials and Services	316,669	320,670	405,854	413,303	413,303	413,303
Total General Fund	316,669	320,670	405,854	413,303	413,303	413,303