

TUALATIN VALLEY FIRE & RESCUE  
**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 to Washington County Consolidated Communications Agency (WCCCA) by contract and similar services, including tax return preparation for the Tualatin Valley Fire and Rescue Volunteer Association. 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. The District Finance Department has achieved the same award for the CAFR for WCCCA.

**Budget Summary**

Expenditures	2003-04 Actual	2004-05 Actual	2005-06 Revised Budget	2006-07 Adopted Budget
Personnel Services	\$687,572	\$687,334	\$764,542	\$797,102
Materials and Services	265,735	333,926	372,131	394,031
<b>Total</b>	<b>\$953,307</b>	<b>\$1,021,260</b>	<b>\$1,136,673</b>	<b>\$1,191,133</b>

**Personnel Summary**

Position	2003-04 Actual	2004-05 Actual	2005-06 Budget	2006-07 Budget
Chief Financial Officer	1.00	1.00	1.00	1.00
Financial Operations Manager	1.00	1.00	1.00	1.00
Sr. Financial Systems Analyst	0.00	0.00	0.00	1.00
Financial Systems Analyst	1.00	1.00	1.00	0.00
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	1.00	2.00
<b>Total FTE</b>	<b>7.00</b>	<b>7.00</b>	<b>7.00</b>	<b>7.00</b>

**2006-07 Significant Changes**

Revenues are budgeted for \$68,000 from financial accounting and payroll services we provide to the local 9-1-1 center (WCCCA).

The personnel services budget reflects anticipated wage and benefit increases. Within materials and services, account 5414 in the amount of \$87,600, is for outside payroll processing services and the 2006-07 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.

**Service Measures**

	2001-02 Actual	2002-03 Actual	2003-04 Actual	2004-05 Estimated	2005-06 Projected
Accounts Receivable Invoiced	1,191	1,218	1,017	805	800
Payroll Checks/Deposits Issued	13,122	13,368	13,529	13,189	13,200
Accounts Payable Checks	8,028	7,813	7,452	7,421	7,400
Accounts Payable Transactions	25,556	25,068	22,560	22,849	23,000
Cash Receipts Processed	3,988	4,696	3,898	2,802	3,000
Award for Excellence in Financial Reporting	✓	✓	✓	✓	✓
Award for Distinguished Budget	✓	✓	✓	✓	✓

**Status of 2005-06 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 in 2005 and a clean review. *(Goal IV – Seek efficiencies through cooperative initiatives, Objective - B. 5. e.)*

**Status: The District achieved a clean auditor from our auditors in regards to the grants from 2005-05. Finance continues to provide billing and accounting services for all District and WCCCA grants.**

- ▶ Finish developing procedure manuals for all Finance positions to aid in cross training and backup abilities and workflow analysis. 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 over the next year and continue to test the procedures written to ensure

regular updates are made. (*Goal VIII – Promote craftsmanship throughout the organization – Objective - A. 3.*)

**Status: Continues.**

- ▶ Update, adopt, and perform an annual review of key financial policies over the next year; specifically the Finance Standard Operating Guidelines (SOG) by June 2006. (*Goal V – Pursue maximum institutional financial stability and predictability, Objective - A.*)

**Status: The purchasing SOG has been drafted and Tuition Reimbursement, Travel, and Education SOGs are being revised as part of a group effort.**

- ▶ Continue to participate in PERS issues, both at the legislative level and the PERS staff level over the next year. (*Goal V – Pursue maximum institutional financial stability and predictability, Objective - H.*)

**Status: Continues. District participation continues on PERS Employer Taskforce and SDAO support to the PERS Legislative Advisory Committee.**

- ▶ Obtain actuarial updates for non-PERS pension plans for the District's 2004-05 audit. (*Goal V – Pursue maximum institutional financial stability and predictability, Objective - H.*)

**Status: Not completed. Carried forward.**

- ▶ Continue receiving the Distinguished Budget Presentation Award and the Certificate of Achievement for Excellence in Financial Reporting from the GFOA for the upcoming year. (*Goal X – Maintain CFAI accreditation and industry credentials, Objective - E. 4.*)

**Status: Achieved.**

- ▶ 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. (*Goal V – Pursue maximum institutional financial stability and predictability.*)

**Status: Continues through messaging from PERS and pertinent WSJ articles.**

- ▶ Move the District and WCCCA from ADP payroll to Ceridian by November 2005.

**Status: Completed with scheduled delay by vendor and project team. District processing on Ceridian began in April 2006, and the District's payroll conversion has been successful for payrolls since the April 6, 2006 overtime payroll run. The District will further analyze the benefit of moving WCCCA's payroll from ADP, but does expect to do so at this time.**

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- ▶ Develop, implement, and assess strategy for demonstrating fiscal responsibility to the public. (*Goal V – Pursue maximum institutional financial stability and predictability, Objective - I.*)

**Status: Continues. Information on future bonds, levies, and financing options is regularly analyzed.**

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- ▶ Continue work with Operations to improve and update the District's SOGs for the volunteer program in 2004 by December 2005. (*Goal IV – Seek efficiencies through cooperative initiatives, Objective - A. 2.*)

**Status: Completed.**

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- ▶ Develop criteria for evaluation of new financial accounting software requirements, goals and performance objectives by June 2007. (*Goal V – Pursue maximum institutional financial stability and predictability.*)

**Status: Not started due to focus on payroll conversion. Planned for 2006-07, with Information Technology analysis of necessity completed in 2006.**

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- ▶ Implement union labor contract terms and associated payroll changes effective July 1, 2005 to June 30, 2006. (*Goal V – Pursue maximum institutional financial stability and predictability.*)

**Status: Completed all labor contract changes.**

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- ▶ Improve timesheet record keeping process with department managers. (*Goal III – Maximize utilization of existing resources.*)

**Status: Referred to fiscal year 2007. Implement web-based time and attendance system module of Ceridian payroll system in summer of 2006.**

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- ▶ Identify all impediments to programming a solution to the current manual calculation of firefighter overtime pay and address with the executive staff. (*Goal III – Maximize utilization of existing resources.*)

**Status: Significant analysis of overtime process has occurred and it is not considered feasible to automate it based on several factors that cannot be programmed. However, several process changes have been made and achieved in the labor contract that achieved approximately six to eight hours of processing time savings each payroll for the 27-day overtime.**

### **Additional 2005-06 Accomplishments**

- ▶ District was selected by Special Districts Association of Oregon (SDAO) to represent SDAO on the Governor's Municipal Debt Advisory Commission from August 29, 2005 through June 30, 2007.
- ▶ District was selected by SDAO to compete for the one local government position on a newly created State of Oregon Financial Estimate Committee, as outlined in ORS 250.125, to serve a term from February 2006 through February 2007. District was selected for this committee position.
- ▶ Continued to publish the annual payroll processing calendar for the District and WCCCA to determine processing cutoffs and communicated date requirements for any payroll change, timesheet or overtime turn in days. This structure has provided clear guidelines for employees and assisted in reducing post payroll processing overtime changes.
- ▶ Continued to eliminate one regular 28-day payroll check processing by combining with regular payroll days providing cost savings for District taxpayers and earlier overtime payments for affected employees. (*Goal III – Maximize utilization of existing resources.*)
- ▶ Continued to provide analysis, legal analysis, and purchasing guidance for all significant purchases to ensure compliance with State of Oregon purchasing laws in Chapter 279, and Board approved revised District purchasing policies.
- ▶ Continued to process positive pay on all District and WCCCA checks preventing fraud on District accounts by outside vendors.

### **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. (*Goal IV – Seek efficiencies through cooperative initiatives, Objective - B. 5. e.*)

- ▶ 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 continue to test the procedures written to ensure regular updates are made. (*Goal VIII – Promote craftsmanship throughout the organization – Objective - A. 3.*)
- ▶ 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. (*Goal V – Pursue maximum institutional financial stability and predictability, Objective - A.*)
- ▶ Continue to participate in PERS issues, both at the legislative level and the PERS staff level over the next year. (*Goal V – Pursue maximum institutional financial stability and predictability, Objective - H.*)
- ▶ Obtain actuarial updates for non-PERS pension plans for the District's 2005-06 audit. (*Goal V – Pursue maximum institutional financial stability and predictability, Objective - H.*)
- ▶ Continue receiving the Distinguished Budget Presentation Award and the Certificate of Achievement for Excellence in Financial Reporting from the GFOA for the upcoming year. (*Goal X – Maintain CFAI accreditation and industry credentials, Objective - E. 4.*)
- ▶ 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. (*Goal V – Pursue maximum institutional financial stability and predictability.*)
- ▶ Move the District "day" personnel from paper timesheets to Ceridian Time and Attendance module by September 2006.
- ▶ 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. (*Goal V – Pursue maximum institutional financial stability and predictability, Objective – I.*)
- ▶ Develop criteria for evaluation of new financial accounting software requirements, goals and performance objectives by June 2007. (*Goal V – Pursue maximum institutional financial stability and predictability.*)

- ▶ Implement union labor contract terms and associated payroll changes effective during the July 1, 2006 through June 30, 2007 year. (*Goal V – Pursue maximum institutional financial stability and predictability.*)
- ▶ 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.

## Finance Operations

	Actual Prior FY 2004	Actual Prior FY 2005	Budget Prior FY 2006	Budget Proposed FY 2007	Budget Approved FY 2007	Budget Adopted FY 2007
<b>10210 General Fund</b>						
5002 Salaries & Wages Nonunion	424,635	401,691	432,174	463,218	463,218	<b>463,218</b>
5004 Vacation Taken Nonunion	26,346	29,390	42,505	45,813	45,813	<b>45,813</b>
5006 Sick Taken Nonunion	8,138	16,764				
5008 Personal Leave Taken Nonunion	2,199	3,147				
5010 Comp Taken Nonunion	611	744				
5015 Vacation Sold	6,460	15,311	20,435	21,660	21,660	<b>21,660</b>
5016 Vacation Sold at Retirement	473	2,086				
5018 Comp Time Sold		6				
5021 Deferred Comp Match Nonunion	6,495	6,712	7,568	10,376	10,376	<b>10,376</b>
5121 Overtime Nonunion	1,003	448	5,226	6,634	6,634	<b>6,634</b>
5201 PERS Taxes	91,505	94,929	116,309	124,477	124,477	<b>124,477</b>
5203 FICA/MEDI	33,378	31,794	39,387	42,154	42,154	<b>42,154</b>
5206 Worker's Comp	9,872	13,104	11,070	11,847	11,847	<b>11,847</b>
5207 TriMet/Wilsonville Tax	2,894	2,814	3,192	3,582	3,582	<b>3,582</b>
5208 OR Worker's Benefit Fund Tax	67	206	262	262	262	<b>262</b>
5211 Medical Ins Nonunion	50,450	47,128	60,026	41,368	41,368	<b>41,368</b>
5221 Post Retire Ins Nonunion	2,025	2,204	2,856	4,200	4,200	<b>4,200</b>
5230 Dental Ins Nonunion	8,748	6,897	8,869	6,779	6,779	<b>6,779</b>
5240 Life/Disability Insurance	4,783	4,610	4,703	4,772	4,772	<b>4,772</b>
5270 Uniform Allowance		65				
5290 Employee Tuition Reimburse		324	3,000	3,000	3,000	<b>3,000</b>
5295 Vehicle/Technology Allowance	7,490	6,960	6,960	6,960	6,960	<b>6,960</b>
<b>Total Personnel Services</b>	<b>687,572</b>	<b>687,334</b>	<b>764,542</b>	<b>797,102</b>	<b>797,102</b>	<b>797,102</b>
5300 Office Supplies	5,334	4,882	6,494	6,494	6,494	<b>6,494</b>
5301 Special Department Supplies	1,098	1,717	1,122	1,122	1,122	<b>1,122</b>
5306 Photography Supplies & Process			102	102	102	<b>102</b>
5330 Noncapital Furniture & Equip	1,059	422	1,020	1,020	1,020	<b>1,020</b>
5367 M&R Office Equip	1,673	1,612	3,060	3,060	3,060	<b>3,060</b>
5400 Insurance Premium	174,892	176,342	205,000	225,000	225,000	<b>225,000</b>
5401 Insur Claims Reimb	1,000					
5412 Audit & Related Filing Fees	22,505	20,350	27,700	27,700	27,700	<b>27,700</b>
5414 Other Professional Services	15,501	69,604	70,700	87,600	87,600	<b>87,600</b>
5415 Printing	7,670	4,449	8,288	8,288	8,288	<b>8,288</b>
5417 Temporary Services	1,565	17,468	15,000			
5418 Trustee/Administrative Fees	18,087	20,328	17,493	17,493	17,493	<b>17,493</b>
5430 Telephone	2,086	1,861				
5450 Rental of Equip		50				
5461 External Training	2,105	4,073	3,574	3,574	3,574	<b>3,574</b>
5462 Travel and Per Diem	1,783	644	1,970	1,970	1,970	<b>1,970</b>
5500 Dues & Subscrip	1,871	2,784	2,254	2,254	2,254	<b>2,254</b>

# Finance Operations

	Actual Prior FY 2004	Actual Prior FY 2005	Budget Prior FY 2006	Budget Proposed FY 2007	Budget Approved FY 2007	Budget Adopted FY 2007
5570 Misc Business Exp	1,972	1,893	1,520	1,520	1,520	1,520
5572 Advertis/Public Notice	5,534	5,447	6,834	6,834	6,834	6,834
<b>Total Materials and Services</b>	<b>265,735</b>	<b>333,926</b>	<b>372,131</b>	<b>394,031</b>	<b>394,031</b>	<b>394,031</b>
<b>Total General Fund</b>	<b>953,307</b>	<b>1,021,260</b>	<b>1,136,673</b>	<b>1,191,133</b>	<b>1,191,133</b>	<b>1,191,133</b>
<b>22210 Capital Improvement Fund</b>						
5630 Office Equip & Furn	3,664					
<b>Total Capital Outlay</b>	<b>3,664</b>					
<b>Total Capital Improvement Fund</b>	<b>3,664</b>					
<b>Total Finance Operations</b>	<b>956,971</b>	<b>1,021,260</b>	<b>1,136,673</b>	<b>1,191,133</b>	<b>1,191,133</b>	<b>1,191,133</b>

# ADMINISTRATION FACILITIES

## 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	2003-04 Actual	2004-05 Actual	2005-06 Budget	2006-07 Adopted Budget
Materials and Services	\$ 356,085	\$ 340,220	\$ 375,544	\$ 375,544
<b>Total</b>	<b>\$ 356,085</b>	<b>\$ 340,220</b>	<b>\$ 375,544</b>	<b>\$ 375,544</b>

## 2006-07 Significant Changes

Within Materials and Services, account 5437 reflects charges for the District-wide data network running over the broadband cable system. Beginning in 2005-06 telephone expenses in 5430 have been transferred to the Communications and Technology budget and postage was moved from Office Supplies to a separate account, 5484.

Capital funding is provided to replace the District's postage meter for \$3,500.

# Administration Facilities

	Actual Prior FY 2004	Actual Prior FY 2005	Budget Prior FY 2006	Budget Proposed FY 2007	Budget Approved FY 2007	Budget Adopted FY 2007
<b>10155 General Fund</b>						
5300 Office Supplies	21,304	17,421	17,520	16,620	16,620	16,620
5301 Special Department Supplies	4,355	5,240	5,100	6,000	6,000	6,000
5305 Fire Extinguisher			306	306	306	306
5330 Noncapital Furniture & Equip	5,011	280	3,020	3,000	3,000	3,000
5350 Apparatus Fuel/Lubricants	134		274	275	275	275
5361 M&R Bldg/Bldg Equip & Improv	43,505	33,384	47,400	47,400	47,400	47,400
5367 M&R Office Equip	10,567	10,724	26,388	26,388	26,388	26,388
5415 Printing	3,979	1,539	6,500	6,500	6,500	6,500
5416 Custodial & Bldg Services	19,740	23,797	29,500	29,500	29,500	29,500
5430 Telephone	59,044	58,322				
5432 Natural Gas	8,708	9,964	9,500	9,500	9,500	9,500
5433 Electricity	29,072	31,682	32,500	34,500	34,500	34,500
5434 Water/Sewer	10,339	9,800	13,500	13,500	13,500	13,500
5436 Garbage	1,392	1,639	1,581	2,460	2,460	2,460
5437 Cable Access	137,723	135,341	170,340	170,340	170,340	170,340
5450 Rental of Equip	906	906	820	906	906	906
5484 Postage, UPS & Shipping			9,000	7,589	7,589	7,589
5570 Misc Business Exp		44	255	250	250	250
5572 Advertis/Public Notice	133	137	510	510	510	510
5575 Laundry/Repair Expense	173		1,530			
<b>Total Materials and Services</b>	<b>356,085</b>	<b>340,220</b>	<b>375,544</b>	<b>375,544</b>	<b>375,544</b>	<b>375,544</b>
<b>Total General Fund</b>	<b>356,085</b>	<b>340,220</b>	<b>375,544</b>	<b>375,544</b>	<b>375,544</b>	<b>375,544</b>
<b>22155 Capital Improvement Fund</b>						
5630 Office Equip & Furn	4,293			3,500	3,500	3,500
<b>Total Capital Outlay</b>	<b>4,293</b>			<b>3,500</b>	<b>3,500</b>	<b>3,500</b>
<b>Total Capital Improvement Fund</b>	<b>4,293</b>			<b>3,500</b>	<b>3,500</b>	<b>3,500</b>
<b>51155 Property &amp; Building Fund</b>						
5610 Building & Bldg Improv	50,359	19,531				
<b>Total Capital Outlay</b>	<b>50,359</b>	<b>19,531</b>				
<b>Total Property &amp; Building Fund</b>	<b>50,359</b>	<b>19,531</b>				
<b>Total Administration Facilities</b>	<b>410,737</b>	<b>359,751</b>	<b>375,544</b>	<b>379,044</b>	<b>379,044</b>	<b>379,044</b>