

Program Description

The Finance Department provides financial accounting, budgeting, and reporting services; treasury and investment management; risk management; and strategic forecasting services. It manages debt issuance and legal services, and provides full financial accounting services and tax return preparation for the Tualatin Valley Fire and Rescue Volunteer Association. It also administers the Pension and Volunteer LOSAP Trust Plan payments, 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. The District has also received an award for its first submission to the GFOA of the Popular Annual Financial Report for the year ended June 30, 2013.

Budget Summary

Expenditures	2012-13 Actual	2013-14 Actual	2014-15 Revised Budget	2015-16 Adopted Budget
Personnel Services	\$ 1,177,593	\$ 1,123,525	\$ 1,254,815	\$ 1,339,194
Materials & Services	405,209	429,385	483,506	545,089
Total Expenditure	\$ 1,582,801	\$ 1,552,910	\$ 1,738,321	\$ 1,884,283

Personnel Summary

Position	2012-13 Actual	2013-14 Actual	2014-15 Budget	2015-16 Budget
Controller	1.00	1.00	1.00	1.00
Financial Operations Manager	1.00	1.00	1.00	1.00
Purchasing Manager	1.00	1.00	1.00	1.00
Financial Systems Analyst	1.00	1.00	1.00	1.00
Management Analyst	1.00	1.00	1.00	1.00
Payroll Manager	1.00	1.00	1.00	1.00
Accounting Specialist	2.00	2.00	2.00	2.00
Sr. Payroll/Accounting Specialist	1.00	1.00	1.00	1.00
Administrative Assistant	0.50	0.50	0.50	1.00
Total Full-Time Equivalents (FTE)	9.50	9.50	9.50	10.00

2015-16 Significant Changes

The Personnel Services budget reflects projected wages and benefits of all employees and an increase of a part time position to full time to assist with billing services.

Within Materials and Services, supplies in accounts 5330 reflects sit/stand desk modifications. Account 5400, Insurance Premium, provides funding for District-wide property and liability coverage. Other Professional Services, account 5414, funds the costs of actuarial studies performed, Munis consultation fees of \$30,000, \$15,000 for rebate and arbitration work for outstanding bonds and property tax data. Trustee Administration fees reflect banking fees resulting from FDIC fees and low interest revenue available to offset banking fees, as well as third-party administration costs for the FSA and HRA benefit plans. External Training and Travel reflects training and continuing education for the Controller and staff.

Status of 2014-15 Service Measures

- Continue to prepare award winning budget document and Comprehensive Annual Financial Report.

Goal(s)/Call(s) for Action:	VII/C
Service Type(s):	Essential
Measured By:	Receipt of Government Finance Officers Association Budget and Comprehensive Annual Financial Report awards. These awards are highly regarded by rating agencies when evaluating an agency's financial stability and creditworthiness. Achieving these awards is evidence that the District's formal documents are recognized as transparent and go beyond the minimum requirements of generally accepted accounting principles.
Status or Outcome:	Both awards were applied for and received.

- Monitor to ensure overall expenditure growth does not exceed growth rates of primary revenue sources.

Goal(s)/Call(s) for Action:	VII/A, B, and 3
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.
Status or Outcome:	The fund balance was reviewed and financial statement published every month. At this time, and at year-end, the fund balance is analyzed to ensure sufficient funds are held in reserve.

- Model unpredictable future healthcare costs to include the impacts of the Affordable Care Act (ACA) as it is implemented over the next four years.

Goal(s)/Call(s) for Action:	VII/B and 1
Service Type(s):	Essential
Measured By:	Successful implementation of new healthcare requirements that are modeled and budgeted for accurately and in advance. This will require staying ahead of the ACA timeline and adapting to any modifications that are applied by the federal government.
Status or Outcome:	All aspects of the Affordable Care Act have been researched and implemented to date. This is an ongoing service measure as the Affordable Care Act still has requirements that will be implemented in future years.

Status of 2014-15 Change Strategies

- Implement the financial aspects of the Union labor contract during 2014-15, and model scenarios to disseminate and inform the negotiation team that will meet during 2014-15. The payroll function must interpret and adapt the payroll system to deliver accurate and timely results that impact the workforce. The Fire Chief's Office will rely on forecasts prepared by Finance for negotiations.

Goal(s)/Call(s) for Action:	VII/2 and 3
Budget Impact:	Resource neutral
Duration:	Year 3 of 3
Budget Description:	Salaries and benefits
Partner(s):	Fire Chief's Office, Human Resources
Status or Outcome:	All aspects of the 2014-15 Union labor contract were implemented according to the contract terms.

- 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. This change strategy has been extended due to additional functionality in Munis as staff matures through the various modules.

Goal(s)/Call(s) for Action:	VII/E
Budget Impact:	Resource neutral
Duration:	Year 3 of 5
Budget Description:	Not applicable
Partner(s):	Information Technology
Status or Outcome:	New budget reports have been written to allow for ease of looking up individual department activity. The Popular Annual Financial Report has been distributed to all Divisions with accompanying speaking points to add clarity.

- Convert the timekeeping system from a manual system to an electronic system. Continue research to solve current concerns with Munis electronic timekeeping module for non-line personnel. In the event the Munis module is unable to meet the District's needs, staff will explore, research, and implement different software for electronic timekeeping. This Change Strategy was brought forward from fiscal year 2013-14.

Goal(s)/Call(s) for Action:	VI/1 and 2
Budget Impact:	Increase required - potential cost of \$10,000 for a separate solution
Duration:	Year 3 of 3
Budget Description:	Materials and Services
Partner(s):	Information Technology
Status or Outcome:	This goal has still not been achieved. A contract is in place with Tyler Technologies and future training planned to assist with this goal.

Status of 2014-15 Change Strategies

- Participate in the GFOA Popular Annual Financial Report (PAFR) program to extract information from the Comprehensive Annual Financial Report and produce a high quality report specifically designed to be easily understandable to the general public without a background in public finance.

Goal(s)/Call(s) for Action:	VII/3 and 5
Budget Impact:	Increase required
Duration:	Year 2 of 2
Budget Description:	Materials and Services
Partner(s):	Information Technology, Fire Chief's Office
Status or Outcome:	This strategy has been achieved. A high value report was produced in Year 1 that received a GFOA award for reporting. The report was produced again in Year 2 with greater distribution and emphasis of sharing with all employees and our local partners.

Additional 2014-15 Accomplishments

- Partnership with AMR for ambulance billing in the Clackamas service area.
- Budget User Guide update.
- Extended budget training, site visits, one-on-one trainings.

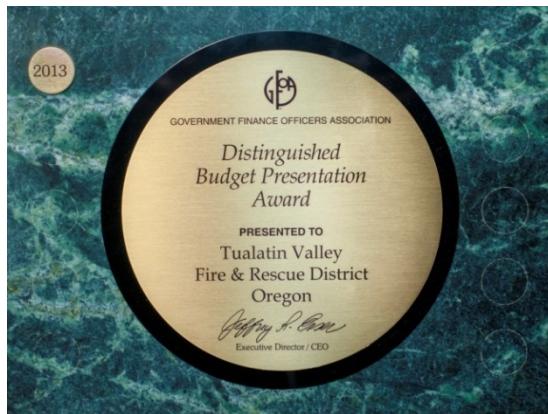
2015-16 Service Measures

	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Projected	2015-16 Estimated
Accounts receivable invoiced	848	854	927	850	900
Cash receipts processed	2,308	2,077	1,998	2,100	2,100
Payroll pays issued	10,992	10,840	11,848	12,400	13,000
Requisitions processed	9,148	8,837	9,571	11,700	11,000
P-Card requisitions processed	2,504	2,377	2,530	3,000	3,000
Approvals through workflow	5,818	5,330	5,646	6,000	6,000
Requisition notifications through workflow	14,696	13,552	14,533	17,592	18,000
Purchase orders processed	6,263	6,035	6,577	7,000	7,100
Accounts payable transactions	12,680	12,653	15,490	14,500	15,000
Accounts payable checks	6,249	5,871	5,844	6,000	5,800
A/P Electronic Fund Transfers (EFT)	468	2,090	2,383	2,600	2,600
Average length of time to approve	-	13:29 hours	13:40 hours	15:27	15:00
Award for Excellence in Financial Reporting	✓	✓	✓	✓	✓
Award for Distinguished Budget	✓	✓	✓	✓	✓
Award for Outstanding Achievement for	-	-	✓	✓	✓

2015-16 Service Measures, continued

- Prepare an award winning budget document, Comprehensive Annual Financial Report and Popular Annual Financial Report.

Goal(s)/Call(s) for Action: VII/3
 Service Type(s): Essential
 Measured By: Receipt of Government Finance Officers Association Budget, Comprehensive, and Popular Annual Financial Report awards. These awards are highly regarded by rating agencies when evaluating an agency's financial stability and creditworthiness. Achieving these awards is evidence that the District's formal documents are recognized as transparent and go beyond the minimum requirements of generally accepted accounting principles.



- Monitor to ensure overall expenditure growth does not exceed growth rates of primary revenue sources.

Goal(s)/Call(s) for Action: VII/A, B and 3
 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.

- Model unpredictable future healthcare costs to include the impacts of the Affordable Care Act (ACA) as it is implemented over the next four years.

Goal(s)/Call(s) for Action: VII/B and 1
 Service Type(s): Essential
 Measured By: Successful implementation of new healthcare requirements that are modeled and budgeted accurately and in the right timing to meet the requirements of the Act. This will require staying ahead of the ACA timeline and adapting to any modifications that are applied by the federal government.

2015-16 Change Strategies

- 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. This change strategy has been extended to research and make use of additional functionality in existing Munis modules.

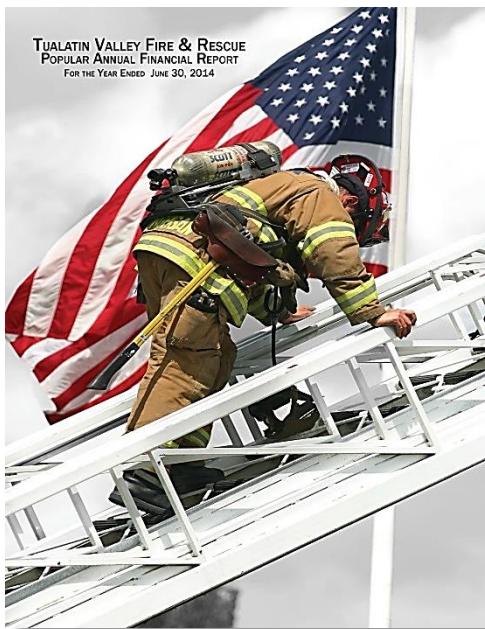
Goal(s)/Call(s) for Action: VI, VII/E
Budget Impact: Resource neutral
Duration: Year 4 of 5
Budget Description: Not applicable
Partner(s): Information Technology

- Implement the financial side of a new labor contract during 2015-16. The payroll function must interpret and adapt the payroll system to deliver accurate and timely results that impact the workforce. The Fire Chief’s Office will rely on forecasts prepared by Finance for negotiations.

Goal(s)/Call(s) for Action: VII/2 and 3
Budget Impact: Resource neutral
Duration: Year 1 of 3
Budget Description: Salaries and benefits
Partner(s): Fire Chief’s Office, Human Resources

- Develop a medical billing system to accommodate the ambulance transport program. It is estimated that the fees we will eventually pay to a private contractor for billing services will exceed the cost of in-house billing.

Goal(s)/Call(s) for Action: VI/1
Budget Impact: Increase
Duration: Year 1 of 3
Budget Description: Salaries and benefits; costs should be recoverable
Partner(s): EMS



	2012-13 Actual	2013-14 Actual	2014-15 Revised Budget	2015-16 Proposed Budget	2015-16 Approved Budget	2015-16 Adopted Budget
10210 General Fund						
5002 Salaries & Wages Nonunion	\$ 677,451	\$ 706,156	\$ 711,755	\$ 772,001	\$ 772,001	\$ 772,001
5004 Vacation Taken Nonunion	41,591	33,838	54,530	59,165	59,165	59,165
5006 Sick Taken Nonunion	8,717	10,598	10,911	11,837	11,837	11,837
5008 Personal Leave Taken Nonunion	1,314	1,440	4,678	5,076	5,076	5,076
5010 Comp Taken Nonunion	624	1,262				
5015 Vacation Sold	21,303	6,133	18,725	20,316	20,316	20,316
5016 Vacation Sold at Retirement	1,015					
5017 PEHP Vac Sold at Retirement	40,045					
5021 Deferred Comp Match Nonunion	27,045	29,217	38,951	48,753	48,753	48,753
5121 Overtime Nonunion			800	825	825	825
5201 PERS Taxes	135,475	115,547	169,009	144,799	144,799	144,799
5203 FICA/MEDI	55,067	56,190	64,779	66,988	66,988	66,988
5206 Worker's Comp	11,490	10,047	15,241	16,640	16,640	16,640
5207 TriMet/Wilsonville Tax	5,174	5,347	6,218	6,696	6,696	6,696
5208 OR Worker's Benefit Fund Tax	258	292	362	381	381	381
5211 Medical Ins Nonunion	111,703	108,183	108,034	127,806	127,806	127,806
5220 Post Retire Ins Union				5,700	5,700	5,700
5221 Post Retire Ins Nonunion	8,675	7,634	8,550	9,000	9,000	9,000
5230 Dental Ins Nonunion	14,262	14,533	14,782	14,592	14,592	14,592
5240 Life/Disability Insurance	6,751	6,836	10,730	11,859	11,859	11,859
5270 Uniform Allowance		30				
5290 Employee Tuition Reimburse	3,222	3,581	10,400	10,400	10,400	10,400
5295 Vehicle/Cell Allowance	6,410	6,660	6,360	6,360	6,360	6,360
Total Personnel Services	1,177,593	1,123,525	1,254,815	1,339,194	1,339,194	1,339,194
5300 Office Supplies	828	574	1,150	1,000	1,000	1,000
5301 Special Department Supplies	60	156	575	300	300	300
5330 Noncapital Furniture & Equip				7,500	7,500	7,500
5350 Apparatus Fuel/Lubricants	192	235				
5367 M&R Office Equip	4,606	3,311	4,950	300	300	300
5400 Insurance Premium	321,091	320,866	350,000	350,500	350,500	350,500
5412 Audit & Related Filing Fees	32,945	44,750	44,225	44,225	44,225	44,225
5414 Other Professional Services	7,373	10,919	12,000	62,650	62,650	62,650
5415 Printing	1,556	1,939	2,900	3,000	3,000	3,000
5418 Trustee/Administrative Fees	17,204	29,775	33,850	38,675	38,675	38,675
5461 External Training	4,970	5,306	9,355	10,145	10,145	10,145
5462 Travel and Per Diem	6,556	4,250	11,091	13,394	13,394	13,394
5484 Postage UPS & Shipping	81	90	200	200	200	200
5500 Dues & Subscriptions	3,153	3,088	3,260	3,000	3,000	3,000
5570 Misc Business Exp	2,602	1,922	5,200	4,950	4,950	4,950
5571 Planning Retreat Expense				500	500	500
5572 Advertis/Public Notice	1,991	2,203	4,750	4,750	4,750	4,750
Total Materials & Services	405,209	429,385	483,506	545,089	545,089	545,089
Total General Fund	\$ 1,582,801	\$ 1,552,910	\$ 1,738,321	\$ 1,884,283	\$ 1,884,283	\$ 1,884,283

