

## 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	2007-08 Actual	2008-09 Actual	2009-10 Budget	2010-11 Budget
Personnel Services	\$733,903	\$855,993	\$1,499,346	<b>\$1,257,464</b>
Materials and Services	382,432	403,060	503,239	<b>534,945</b>
Total Expenditures	1,116,335	\$1,259,053	\$2,002,585	<b>\$1,792,409</b>

## PERSONNEL SUMMARY

Position	2007-08 Actual	2008-09 Actual	2009-10 Budget	2010-11 Budget
Chief Financial Officer	1.00	1.00	1.00	<b>0.00</b>
Controller	0.00	0.00	1.00	<b>1.00</b>
Financial Operations Manager	1.00	1.00	1.00	<b>1.00</b>
Purchasing Manager	0.00	0.00	1.00	<b>1.00</b>
Accounting Manager	0.00	1.00	1.00	<b>0.00</b>
Sr. Financial Systems Analyst	1.00	1.50	1.50	<b>1.00</b>
Management Analyst	0.00	0.00	0.00	<b>1.00</b>
Payroll Manager	1.00	1.00	1.00	<b>1.00</b>
Accounting Specialist	2.00	2.00	2.00	<b>2.00</b>
Accounting / Payroll Assistant	0.00	0.00	1.00	<b>1.00</b>
Administrative Assistant	0.00	0.00	0.00	<b>0.50</b>
Total Full-Time Equivalents (FTE)	7.00	7.50	10.50	<b>9.50</b>

## 2010-11 SIGNIFICANT CHANGES

The Personnel Services budget reflects the transfer of the Chief Financial Officer to the Fire Chief's Office budget for 2010-11 as part of the District reorganization for July 1, 2010, as well as adjustments to actual employee salary ranges. A Management Analyst hired for backfill during Phase I of the ERP implementation project is proposed for continuation to provide ongoing ERP support and business analysis assisting business managers throughout the organization, and the other .5 FTE for ERP transition assistance staffing is proposed to be replaced with a .5 Administrative Assistant.

Within Materials and Services, Account 5400, Insurance Premium, is anticipated to increase reflecting new facilities such as the Command and Business Operations Center and newly reconstructed fire stations. 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*

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### **STATUS OF 2009-10 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  
**Status or Outcome:** Complete. The District has been awarded the Certificate of Achievement for Excellence in Financial Reporting for the 2008 CAFR and Distinguished Budget Presentation Award for the 2009-10 Budget from the GFOA.

- **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 (pre-Global rating scale change).  
**Status or Outcome:** Complete and ongoing. This is the highest rating that the District can achieve from Moody's. The District has maintained this rating for both of the most recent bond sales.

### **STATUS OF 2009-10 CHANGE STRATEGIES**

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

**Goal(s):** VI, VIII  
**Budget Impact:** Continued increase required  
**Duration:** Year 3 of 5  
**Budget Description:** Software, hardware, staffing, and consulting. Contracted costs with Tyler Technologies.  
**Partner(s):** Logistics Division, Human Resources  
**Status or Outcome:** Ongoing. The District will complete Phase I this fiscal year, which covers the core financials. Work has started on Phases II and III, which cover Payroll and Human Resources, applicant tracking, work orders, bid management, contract management, fixed assets treasury management, and vendor self-service. These will not be implemented until FY 2010-11.

- **Implement new labor contract accurately for affected employees.**

**Goal(s):** VI  
**Budget Impact:** Increase Required  
**Duration:** Year 1 of 3 year contract  
**Budget Description:** To be determined.  
**Partner(s):** Human Resources  
**Status or Outcome:** Finance completed the Year 1 requirements of the labor contract. This is ongoing for Years 2 and 3, which will need to be completed as required per the contract.

**ADDITIONAL 2009-10 ACCOMPLISHMENTS**

- Updated the Board Purchasing Policy and Purchasing SOG.
- Analyzed urban renewal directly affecting the District in support of a vote by the Board.
- Added staff to the Finance department, increasing the ability to assist other departments and capture relevant data to enable sound financial decisions.

**SERVICE MEASURES**

	2006-07 Actual	2007-08 Actual	2008-09 Actual	2009-10 Estimated	2010-11 Projected
Accounts receivable invoiced	703	737	837	900	950
Payroll pays issued	12,446	12,829	9,701	10,000	10,200
Accounts payable checks	6,812	6,409	6,240	6,200	6,500
Accounts payable transactions	21,854	21,528	21,546	22,000	22,500
Cash receipts processed	2,506	2,326	2,195	2,200	2,500
Award for Excellence in Financial Reporting	✓	✓	✓	✓	✓
Award for Distinguished Budget	✓	✓	✓	✓	✓

**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.

- **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.

- **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.

**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

## *Finance, continued*

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### **2010-11 CHANGE STRATEGIES, CONTINUED**

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

**Goal(s):** VII, VIII  
**Budget Impact:** Neutral  
**Duration:** Unknown  
**Budget Description:** Not determined  
**Partner(s):** Fire Chief's Office

- **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

- **Implement new labor contract accurately for affected employees.**

**Goal(s):** VIII  
**Budget Impact:** Increase required  
**Duration:** Year 2 of 3 year contract  
**Budget Description:** Personnel budget changes included in proposed budget.  
**Partner(s):** Human Resources

## Finance

	Actual Prior FY 2008	Actual Prior FY 2009	Budget Prior FY 2010	Budget Proposed FY 2011	Budget Approved FY 2011	Budget Adopted FY 2011
<b>10210 General Fund</b>						
5002 Salaries & Wages Nonunion	416,723	555,299	874,041	718,463	718,463	718,463
5004 Vacation Taken Nonunion	37,238	30,736	85,672	71,057	71,057	71,057
5006 Sick Taken Nonunion	25,853	12,251				
5008 Personal Leave Taken Nonunion	1,335	2,231				
5010 Comp Taken Nonunion	1,933	388				
5015 Vacation Sold	14,749	8,672	32,298	15,183	15,183	15,183
5017 PEHP Vac Sold at Retirement		2,307				
5021 Deferred Comp Match Nonunion	10,096	10,413	25,903	21,712	21,712	21,712
5121 Overtime Nonunion	1,053		1,500	1,500	1,500	1,500
5201 PERS Taxes	90,606	91,426	194,373	166,402	166,402	166,402
5203 FICA/MEDI	34,790	36,765	78,426	63,776	63,776	63,776
5206 Worker's Comp	9,684	10,956	14,404	11,713	11,713	11,713
5207 TriMet/Wilsonville Tax	3,228	3,402	6,887	5,684	5,684	5,684
5208 OR Worker's Benefit Fund Tax	164	173	371	336	336	336
5211 Medical Ins Nonunion	58,621	62,288	140,612	138,293	138,293	138,293
5221 Post Retire Ins Nonunion	5,066	5,550	9,450	8,550	8,550	8,550
5230 Dental Ins Nonunion	9,118	10,803	19,149	19,535	19,535	19,535
5240 Life/Disability Insurance	5,166	6,023	10,500	9,500	9,500	9,500
5290 Employee Tuition Reimburse	1,520					
5295 Vehicle Allowance	6,960	6,310	5,760	5,760	5,760	5,760
<b>Total Personnel Services</b>	<b>733,903</b>	<b>855,993</b>	<b>1,499,346</b>	<b>1,257,464</b>	<b>1,257,464</b>	<b>1,257,464</b>
5300 Office Supplies	3,975	4,749	5,074	6,425	6,425	6,425
5301 Special Department Supplies	1,018	455	1,294	1,295	1,295	1,295
5321 Fire Fighting Supplies	19					
5330 Noncapital Furniture & Equip		545	1,500	600	600	600
5367 M&R Office Equip	1,727	1,797	2,520	2,420	2,420	2,420
5400 Insurance Premium	227,572	255,112	280,400	305,400	305,400	305,400
5412 Audit & Related Filing Fees	41,508	20,798	44,185	44,185	44,185	44,185
5414 Other Professional Services	72,179	74,835	96,872	93,000	93,000	93,000
5415 Printing	5,205	5,899	6,454	6,450	6,450	6,450
5417 Temporary Services	2,044	13,434	29,120	29,000	29,000	29,000
5418 Trustee/Administrative Fees	15,291	13,209	17,843	22,840	22,840	22,840
5430 Telephone		276				
5461 External Training	903	1,791	3,645	6,965	6,965	6,965
5462 Travel and Per Diem	318	534	2,009	3,115	3,115	3,115
5484 Postage, UPS & Shipping	79	48	161	150	150	150
5500 Dues & Subscrip	2,121	1,906	3,641	4,110	4,110	4,110
5502 Certification & Licensing				320	320	320
5570 Misc Business Exp	2,534	2,192	1,550	1,700	1,700	1,700
5572 Advertis/Public Notice	5,939	5,480	6,971	6,970	6,970	6,970
<b>Total Materials and Services</b>	<b>382,432</b>	<b>403,060</b>	<b>503,239</b>	<b>534,945</b>	<b>534,945</b>	<b>534,945</b>
<b>Total General Fund</b>	<b>1,116,335</b>	<b>1,259,053</b>	<b>2,002,585</b>	<b>1,792,409</b>	<b>1,792,409</b>	<b>1,792,409</b>

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