

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 awards for its new submissions to the GFOA of the Popular Annual Financial Report for the years ended June 30, 2013, 2014, and 2015.

Budget Summary

Expenditures	2014-15 Actual	2015-16 Actual	2016-17 Revised Budget	2017-18 Adopted Budget
Personnel Services	\$ 1,201,839	\$ 1,315,511	\$ 1,565,800	\$ 1,591,180
Materials & Services	417,608	467,352	564,690	586,055
Total Expenditure	\$ 1,619,447	\$ 1,782,862	\$ 2,130,490	\$ 2,177,235

Personnel Summary

Position	2014-15 Actual	2015-16 Actual	2016-17 Budget	2017-18 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
Sr. Financial Systems Analyst	0.00	0.00	0.00	1.00
Financial Systems Analyst	1.00	1.00	1.00	0.00
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
Medical Billing Coordinator	0.00	1.00	1.00	1.00
Medical Billing Specialist	0.00	0.00	1.00	1.00
Administrative Assistant	0.50	0.50	1.00	1.00
Total Full-Time Equivalents (FTE)	9.50	10.50	12.00	12.00

2017-18 Significant Changes

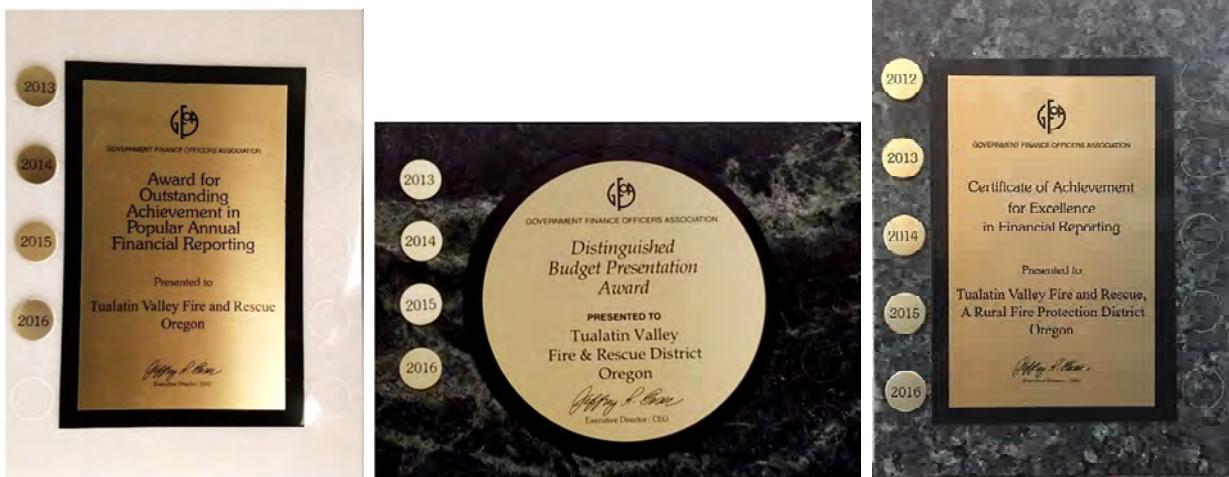
The Personnel Services budget reflects the projected wages and benefits for current staff based upon selected medical benefits and actual PERS rate increases.

Within Materials and Services, supplies in accounts 5330 reflect small office equipment items and one sit/stand desk assembly. Account 5400, Insurance Premium, provides funding for District-wide property and liability coverage. Audit fees in account 5412 reflect \$10,000 for a closing audit of District 2. Other Professional Services, account 5414, funds the costs of actuarial studies performed, Munis consultation fees of \$5,000, and \$5,000 for arbitrage rebate and compliance work for outstanding bonds. 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 and credit card fees for the medical billing program. External Training and Travel reflects training and continuing education for the Controller and staff.

Status of 2016-17 Tactics

- Prepare Annual Budget Document, Comprehensive Annual Financial Report, and Popular Annual Financial Report consistent with GFOA Best Practices. These awards are regarded as a strong professional standard for governments that promote professional management of governmental financial resources by identifying, developing and advancing fiscal strategies for the public benefit.

Goal/Strategy: Goal 2 – Strategy 2.8 – Tactic 2.8.1, Goal 3 – Strategy 3.10; and Organizational Vision Statement
Timeframe: 12 months
Partner(s): All departments
Budget Impact: None
Measured By: Receipt of GFOA awards
Status: ✓ Complete
Status Report: All documents have been prepared consistent with GFOA best practices. All documents have received the GFOA award.



Status of 2016-17 Tactics, continued

- Implement additional medical billing processes and expand staff resources to accommodate Mobile Integrated Healthcare (MIH), Ground Emergency Medical Transport Supplemental Reimbursement (GEMT), and Newberg Fire transport contract as appropriate.

Goal/Strategy: Goal 3 – Strategy 3.6
 Timeframe: 24 months
 Partner(s): EMS, Information Technology, Operations
 Budget Impact: Increase required
 Measured By: Collections implemented
 Status: → Ongoing
 Status Report: Staff and processes are in place to bill for transport claims and MIH visits. Continued efforts to increase efficiency and implement best practices with billing transport claims. Awareness of, and anticipation of resources needed for GEMT reimbursements dependent on federal authorization of Oregon Health Authority's state plan amendment, which is under development..

- Integrate Washington County Fire District #2 and Newberg Fire and Newberg Rural Fire Protection District into TVF&R's budget and financial operations. Financially consolidate current operations and evaluate accounting standards for government combinations.

Goal/Strategy: Goal 3 – Strategy 3.3, 3.4
 Timeframe: 24 months
 Partner(s): All departments
 Budget Impact: Increase required
 Measured By:

- Financial transaction transition into TVF&R's budget and financial systems
- Transition of personnel into TVF&R's payroll processes
- Successful financial incorporation and reporting for other agencies

 Status: → Ongoing
 Status Report: All three agencies were integrated into the TVF&R budget and financial operations as of July 1, 2016. Authoritative guidance from the Governmental Accounting Standard Board (GASB), specifically GASB 69, is under review to determine the requirements for accurate reporting.



Status of 2016-17 Tactics, continued

- Research and restructure purchasing card accounting system to streamline activities in Munis.

Goal/Strategy: Goal 3
Timeframe: 12 months
Partner(s): All Departments
Budget Impact: None
Measured By: Creating efficiency in an existing process and ease of use for all end users.
Status: ≠ No Longer Relevant
Status Report: Testing conducted using new methodology; however, it was determined the timing was not optimal for a District-wide rollout. This project will be on hold for future consideration contingent on software modifications.

- Research and understand requirements of the Affordable Care Act (ACA) for health benefit packages.

Goal/Strategy: Goal 3
Timeframe: 24 months
Partner(s): Human Resources, Fire Chief's Office
Budget Impact: None
Measured By:

- Successful forecasting and budgeting for a costly section of the ACA.
- Effective conversation with Local 1660 around the topic of the Cadillac Tax.

Status: → Ongoing
Status Report: While this work is anticipated to be ongoing through at least fiscal year 2017-18, all pertinent legal aspects were researched and implemented.

- Achieve a clean annual financial audit, free of significant deficiencies.

Goal/Strategy: Goal 2 – Strategy – 2.8 – Tactic 2.8.2
Timeframe: 12 months
Partner(s): All Departments
Budget Impact: None
Measured By: Successful outcome of evaluation and audit of current service, controls, and performance.
Status: ✓ Complete
Status Report: Achieved a clean annual audit for fiscal year 2015-16.

Additional 2016-17 Accomplishments

- Successful integration of two personnel from Newberg into the financial processes of TVF&R.
- On boarded 60 personnel in payroll at July 1, 2016
- Part of the ownership of the Yamhill ASA required medical billing to be performed. Collection rate of appears to be on pace to hit 85%.
- Implemented the FireMed program as inherited from Newberg Fire. Successfully enrolled approximately 1,100 citizens of Newberg and Dundee.
- Partnered with Tyler Technologies in the Early Adopter program for the Munis program.

Activities Summary

	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Projected	2017-18 Estimated
Accounts receivable invoices	927	792	522	450	400
Accounts payable checks	5,844	5,794	5,169	5,230	5,300
Accounts payable Electronic Funds (EFT)	2,383	2,496	2,542	2,400	2,500
Accounts payable transactions	15,452	16,120	15,205	14,000	15,000
Approvals through workflow	5,646	6,459	7,111	7,100	7,250
Average length of time to approve	13:40 hrs	14:87 hrs	14:05 hrs	13:57 hrs	13:25 hrs
Cash receipts processed	1,998	1,939	1,513	4,775	4,480
Medical billing invoices	-	-	-	4,250	4,675
Payroll pays issued	11,848	11,538	12,018	13,000	13,200
P-Card requisitions processed	3,659	3,991	3,767	3,500	3,600
Purchase orders processed	6,577	7,286	8,054	8,000	8,500
Requisitions processed	9,571	10,824	11,188	11,200	11,500
Award for Excellence in Financial Reporting	✓	✓	✓	✓	✓
Award for Outstanding Achievement in PAFR	✓	✓	✓	✓	✓
Award for Distinguished Budget	✓	✓	✓	✓	✓

2017-18 Tactics

- Prepare Annual Budget Document, Comprehensive Annual Financial Report, and Popular Annual Financial Report consistent with GFOA Best Practices. These awards are regarded as a strong professional standard for governments that promote professional management of governmental financial resources by identifying, developing and advancing fiscal strategies for the public benefit.

Goal/Strategy: Goal 2 – Strategy 2.8; Goal 3 – Strategy 3.10; and
Organizational Vision Statement

Timeframe: 12 months

Partner(s): All departments

Budget Impact: None

Measured By: Receipt of GFOA awards.

- Hone medical billing and collections processes to achieve optimal reimbursement results and report on Mobile Integrated Healthcare (MIH), Ground Emergency Medical Transport Supplemental Reimbursement (GEMT), and Newberg Ambulance Services Area agreement as appropriate.

Goal/Strategy: Goal 3 – Strategy 3.6

Timeframe: 12 months

Partner(s): EMS, Information Technology, Operations

Budget Impact: None

Measured By: Collections realized. Improved collections rate.

Finance, continued

2017-18 Tactics, continued

- Evaluate the accounting standards for government combinations and consolidate financial statements for Newberg Fire Department and Newberg Rural Fire District as appropriate to the progress of annexation efforts.

Goal/Strategy: Goal 3 – Strategy 3.4
Timeframe: 24 months
Partner(s): All Departments
Budget Impact: Increase required
Measured By: Accurate financial consolidation and reporting within the TVF&R financial statements.

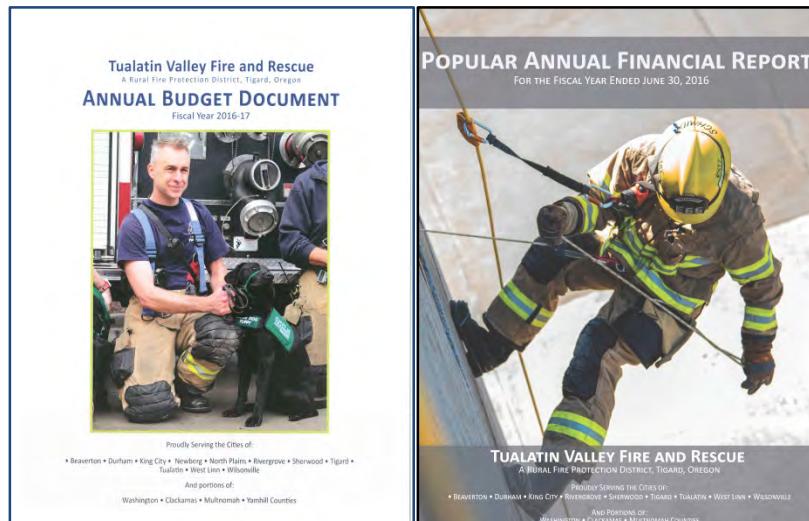
- Research and understand requirements of the Affordable Care Act, or its replacement, for health benefit packages.

Goal/Strategy: Goal 3
Timeframe: 12 months
Partner(s): Human Resources, Fire Chief's Office
Budget Impact: None
Measured By:

- Effective conversation with Local 1660 around the topic of the Cadillac Tax.
- Understanding and implementing any new requirements that arise.

- Achieve a clean annual financial audit, free of significant deficiencies. This will include the addition of a Federal Single Audit required for the SAFER grant.

Goal/Strategy: Goal 2 – Strategy – 2.8
Timeframe: 12 months
Partner(s): All Departments
Budget Impact: None
Measured By: Successful outcome of evaluation and audit of service, controls, performance, and financial statements for fiscal year 2016-17.



	2014-15 Actual	2015-16 Actual	2016-17 Revised Budget	2017-18 Proposed Budget	2017-18 Approved Budget	2017-18 Adopted Budget
10210 General Fund						
5002 Salaries & Wages Nonunion	\$ 727,013	\$ 747,005	\$ 859,769	\$ 897,544	\$ 897,544	\$ 910,206
5004 Vacation Taken Nonunion	44,392	34,111	59,520	61,542	61,542	62,784
5006 Sick Taken Nonunion	8,261	35,523	15,817	16,351	16,351	16,682
5008 Personal Leave Taken Nonunion	5,925	4,503	8,374	8,659	8,659	8,659
5010 Comp Taken Nonunion	490	430				
5015 Vacation Sold	5,940	16,598	20,465	21,717	21,717	21,823
5016 Vacation Sold at Retirement		20,587	9,255			
5017 PEHP Vac Sold at Retirement	2,777					
5021 Deferred Comp Match Nonunion	43,139	46,733	53,640	56,362	56,362	56,362
5090 Temporary Services-Backfill		2,589				
5121 Overtime Nonunion			900	1,000	1,000	1,000
5123 Comp Time Sold Nonunion		38				
5201 PERS Taxes	135,457	143,473	159,430	210,522	210,522	214,586
5203 FICA/MEDI	57,673	61,788	75,012	77,761	77,761	78,795
5206 Worker's Comp	10,803	11,993	13,182	13,665	13,665	13,859
5207 TriMet/Wilsonville Tax	5,623	6,137	8,523	8,085	8,085	8,201
5208 OR Worker's Benefit Fund Tax	280	280	420	360	360	360
5211 Medical Ins Nonunion	109,837	130,408	228,952	147,881	147,881	147,881
5220 Post Retire Ins Union		5,665	3,600	2,230	2,230	2,230
5221 Post Retire Ins Nonunion	7,978	10,200	10,800	10,800	10,800	10,800
5230 Dental Ins Nonunion	15,012	15,449	16,429	17,869	17,869	17,869
5240 Life/Disability Insurance	7,115	7,424	12,427	12,723	12,723	12,723
5290 Employee Tuition Reimburse	7,765	8,214	2,925			
5295 Vehicle/Cell Allowance	6,360	6,360	6,360	6,360	6,360	6,360
Total Personnel Services	1,201,839	1,315,511	1,565,800	1,571,431	1,571,431	1,591,180
5300 Office Supplies	1,090	1,519	1,500	3,250	3,250	3,250
5301 Special Department Supplies	72	322	1,500	750	750	750
5330 Noncapital Furniture & Equip	2,431	3,697	5,750	1,950	1,950	1,950
5367 M&R Office Equip	3,908		300	300	300	300
5400 Insurance Premium	313,536	334,464	400,600	410,500	410,500	410,500
5412 Audit & Related Filing Fees	20,930	47,080	46,700	56,775	56,775	56,775
5414 Other Professional Services	16,349	19,153	23,500	23,500	23,500	23,500
5415 Printing	2,248	1,373	3,350	3,150	3,150	3,150
5418 Trustee/Administrative Fees	32,603	36,728	40,550	46,445	46,445	46,445
5461 External Training	3,799	5,375	11,430	10,125	10,125	10,125
5462 Travel and Per Diem	7,466	9,045	15,405	15,345	15,345	15,345
5484 Postage UPS & Shipping	242	34	200	200	200	200
5500 Dues & Subscriptions	6,618	2,581	3,405	3,565	3,565	3,565
5570 Misc Business Exp	2,749	3,338	5,350	5,050	5,050	5,050
5571 Planning Retreat Expense			500	500	500	500
5572 Advertis/Public Notice	3,567	2,645	4,650	4,650	4,650	4,650
Total Materials and Services	417,608	467,352	564,690	586,055	586,055	586,055
Total General Fund	\$ 1,619,447	\$ 1,782,862	\$ 2,130,490	\$ 2,157,486	\$ 2,157,486	\$ 2,177,235

