

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 annual awards for its Popular Annual Financial Report for the years since 2013.

Budget Summary

Expenditures	2016-17 Actual	2017-18 Actual	2018-19 Adopted Budget	2019-20 Adopted Budget
Personnel Services	\$ 1,335,982	\$ 1,409,937	\$ 1,648,137	\$ 1,817,891
Materials and Services	552,519	535,206	633,032	628,020
Total Expenditures	\$ 1,888,501	\$ 1,945,143	\$ 2,281,169	\$ 2,445,911

Personnel Summary

Position	2016-17 Actual	2017-18 Actual	2018-19 Budget	2019-20 Budget
Controller	1.00	1.00	1.00	1.00
Financial Operations Manager	1.00	1.00	1.00	1.00
Procurement & Contracts Administrator	1.00	1.00	1.00	1.00
Senior Financial Analyst			1.00	1.00
Financial Systems Analyst	1.00	1.00		
Management Analyst	1.00	1.00	1.00	
Payroll Manager	1.00	1.00	1.00	1.00
Senior Payroll Specialist	1.00	1.00	1.00	1.00
Senior Accountant				1.00
Accounting Specialist	2.00	2.00	2.00	1.00
Medical Billing Supervisor	1.00	1.00	1.00	1.00
Medical Billing Specialist	1.00	1.00	1.00	2.00
Accounting Clerk				1.00
Administrative Assistant	1.00	1.00	1.00	
Total Full-Time Equivalents (FTE)	12.00	12.00	12.00	12.00

2019-20 Significant Changes

The Personnel Services budget reflects the projected wages and benefits for current and future staff based upon medical benefits and actual PERS rates.

Within Materials and Services, supplies in accounts 5330 reflect small office equipment items. Account 5400, Insurance Premium, provides funding for District-wide property and liability coverage. Audit fees are included in account 5412. Other Professional Services, account 5414, funds the costs of required actuarial studies performed, consultation fees for medical billing, Munis consultation fees, and arbitrage rebate and compliance work for outstanding bonds. Trustee Administration fees reflect bond administration fees, 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 2018-19 Tactics

- Prepare Annual Budget Document, Comprehensive Annual Financial Report (CAFR), and Popular Annual Financial Report (PAFR) consistent with GFOA Best Practices.

Goal/Strategy: Goal 2

Timeframe: 12 months

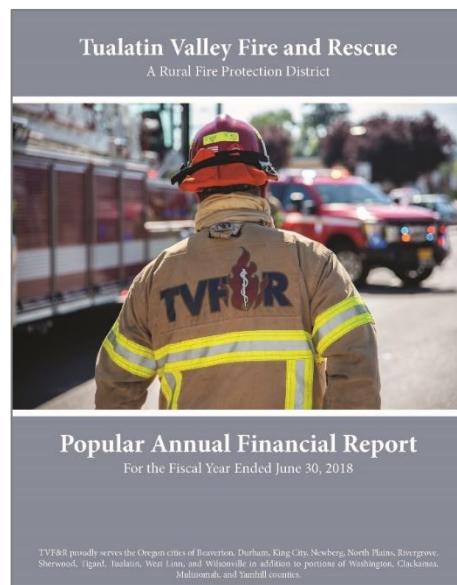
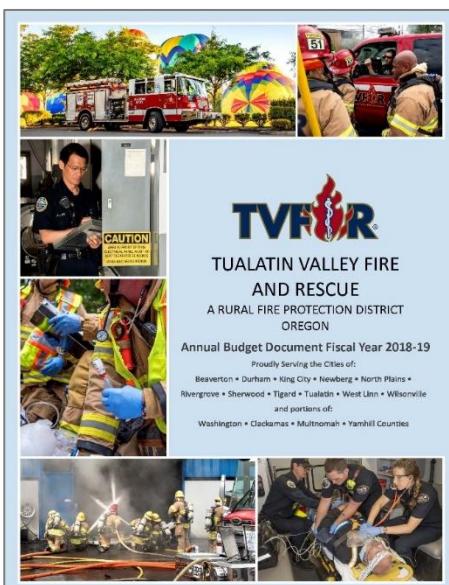
Partner(s): All departments

Budget Impact: None

Measured By: Documents published. Relevant GFOA awards received. NOTE: The GFOA awards signify strong professional standard for governments that promote professional management of governmental financial resources by identifying, developing, and advancing fiscal strategies for the public benefit.

Status: ✓ Complete

Status Report: All documents were produced according to best practices of the GFOA and current governmental accounting standards, and all have received the most current award available.



Status of 2018-19 Tactics, continued

- Enhance medical billing and collections processes to achieve optimal reimbursement results for all ambulance transport activities. Work toward a collection rate of 90%.

Goal/Strategy: Goal 2

Timeframe: 12 months

Partner(s): EMS, Training, Operations, Fire Chief's Office

Budget Impact: None

Measured By: Collections realized at a 90% rate.

Status: ✓ Complete

Status Report: The collection rate has fluctuated between 87% and 92% depending on macro factors affecting the process. A meeting with a consultant to evaluate processes, an evaluation of the key performance indicators, and communication with partner departments indicated that these high collection rates will be maintained in the future.

- 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

Timeframe: 12 months

Partner(s): All Departments

Budget Impact: None

Measured By: Accurate financial consolidation and reporting within the TVF&R financial statements.

Status: ✓ Complete

Status Report: The accounting standards have been evaluated and most of the consolidation transactions have been recorded with the final consolidation to occur prior to the close of the fiscal year.

- Implement the MUNIS Executime timekeeping system for all non-line personnel.

Goal/Strategy: Goal 2 – Strategy 2C

Timeframe: 12 months

Partner(s): All non-line departments

Budget Impact: None

Measured By: Implementation of the software module resulting in ease of use for timekeeping and integration with the MUNIS payroll functions. Ability to input and approve remotely in place and process streamlined, resulting in a higher percentage of on-time time sheets. FMLA, light-duty, and on-the-job injury tracking functions automated.

Status: ≠ No Longer Relevant

Status Report: On hold until the vendor has updated their software to accommodate the unique payroll activity we have requested.

Status of 2018-19 Tactics, continued

- Implement Governmental Accounting Standards Board Statement 75 for Other Post-Employment Benefits to record liabilities on the balance sheet.

Goal/Strategy: Goal 2

Timeframe: 12 months

Partner(s): None

Budget Impact: None

Measured By: OPEB liabilities reported on balance sheet. A clean audit of the OPEB calculations and a clear understanding of all the liabilities involved. NOTE: This will be a significant piece of work during the year-end process and will receive heightened audit attention.

Status: ✓ Complete

Status Report: Completed on time and earlier than most metro agencies. As a result, TVF&R's CAFR presentation was used by other governments in the area as a template to implement the new standard.

- Research the requirements of the pending Oregon Health Authority's Ground Emergency Medical Transport (GEMT) Medicaid supplemental reimbursement program and develop a strategy to implement the necessary billing process once the GEMT program is executed.

Goal/Strategy: Goal 3 – Strategy 3A

Timeframe: 24 months

Partner(s): EMS, Fire Chief's Office, State of Oregon/OHA, contracted consultants/subject matter experts

Budget Impact: Unknown

Measured By: Timely and accurate collection of federal Medicaid funds.

Status: → Ongoing

Status Report: Program development and access to concrete related information has taken OHA longer to establish than initially anticipated. Staff attended the initial fee-for-service cost report training delivered by the OHA GEMT Program staff in mid-May 2019 and will submit the cost reports as per deadlines set in the new fiscal year. Anticipating supplemental funds for eligible services retroactive to July 1, 2017 could be received by the end of calendar year 2019.

Additional Accomplishments

- Conflagration accounting – second year of extraordinary activity levels with 14 separate conflagrations and EMAC deployments.
- Master Fee Schedule – consolidated all fees that can reasonably be charged to our citizens and developed a fee schedule that was approved, by Ordinance, by the Board of Directors.
- Newberg Fire and Newberg Rural – performed accounting of assets and liabilities for mergers following GASB 69 for the consolidation of these two entities onto the general ledger.

Activities Summary

	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Projected	2019-20 Estimated
Accounts receivable invoices	522	460	181	100	110
Accounts payable checks	5,169	5,482	5,404	5,500	5,600
Accounts payable Electronic Funds (EFT) processed	2,542	2,466	2,412	2,400	2,500
Accounts payable transactions	15,205	16,388	16,454	16,400	16,500
Approvals through workflow	7,111	7,173	7,202	7,800	8,000
Average length of time to approve requisitions	14:03 hrs	13:05 hrs	13:51 hrs	15:02 hrs	15:02 hrs
Cash receipts processed	1,513	1,610	1,123	1,200	1,200
Payroll pays issued	12,018	13,471	13,513	15,400	15,400
P-Card requisitions processed	3,763	3,631	3,739	3,900	4,000
Purchase orders processed	8,054	8,077	8,140	9,000	9,000
Requisitions processed	11,188	11,301	12,059	13,900	14,000
Ambulance transport trips		4,577	4,731	4,525	4,635
Ambulance transport invoices/claims		8,161	10,645	10,180	10,425
Certificate of Achievement for Excellence in Financial Reporting	✓	✓	✓	✓	✓
Popular Annual Financial Reporting Award	✓	✓	✓	✓	✓
Distinguished Budget Presentation Award	✓	✓	✓	✓	✓

2019-20 Tactics

- Prepare Annual Budget Document, Comprehensive Annual Financial Report, and Popular Annual Financial Report consistent with GFOA Best Practices.

Goal/Strategy: Goal 2

Timeframe: 12 months

Partner(s): All departments

Budget Impact: None

Measured By: Documents published. Relevant GFOA awards received. NOTE: The GFOA awards signify strong professional standard for governments that promote professional management of governmental financial resources by identifying, developing, and advancing fiscal strategies for the public benefit.

- Research and implement the requirements of the Oregon Health Authority's (OHA) Ground Emergency Medical Transport (GEMT) Medicaid supplemental reimbursement/cost sharing payment program and develop a strategy to implement the necessary billing process once the GEMT program is fully implemented by the state.

Goal/Strategy: Goal 3

Timeframe: 24 months

Partner(s): EMS, Fire Chief's Office, State of Oregon/OHA, contracted consultants/subject matter experts

Budget Impact: Unknown

Measured By: Timely and accurate collection of supplemental payments from the State for allowable costs incurred in providing services to Medicaid recipients.

2019-20 Tactics, continued

- Implement procedures required to gather appropriate data and information on EMS costs and other aspects of the EMS system in a manner consistent with the Centers for Medicare and Medicaid Services (CMS) pending guidance (anticipated by 12/31/19).

Goal/Strategy: Goal 1

Timeframe: 12 months

Partner(s): EMS, Fire Chief's Office

Budget Impact: Unknown

Measured By: Information supplied to CMS as per requirements. NOTE: The Centers for Medicare and Medicaid Services was directed to collect cost and other financial data from ambulance service suppliers/providers in order to substantiate their ambulance fee schedule. CMS has until 12/31/19 to specify the framework and identify the providers and suppliers subject to data collection.

- Implement a Transport Billing Compliance Program consisting of seven components based on federal Office of the Inspector General (OIG) advisories and guidance:
 1. Establish/formalize Compliance Standards, Policies and Procedures
 2. Designate a Compliance Officer
 3. Implement Education and Training Programs
 4. Conduct Internal Monitoring and Reviews
 5. Respond Appropriately to Detected Misconduct
 6. Create Open Lines of Communication
 7. Enforce Disciplinary Standards

Goal/Strategy: Goal 2; Chief's Bulls-eye (Professionalism - *accountability to the public*)

Timeframe: 24 months

Partner(s): EMS, Fire Chief's Office, Operations, Training

Budget Impact: None in year 1

Measured By: Implementation of the components and evidence of compliance during inspection of program by regulatory agencies.

Finance, continued

		2016-17 Actual	2017-18 Actual	2018-19 Adopted Budget	2019-20 Proposed Budget	2019-20 Approved Budget	2019-20 Adopted Budget
10210	General Fund						
5002	Salaries & Wages Nonunion	\$ 811,570	\$ 833,292	\$ 925,159	\$ 989,499	\$ 989,499	\$ 989,499
5004	Vacation Taken Nonunion	42,052	44,759	71,957	79,044	79,044	79,044
5006	Sick Taken Nonunion	12,441	14,067	20,559	22,833	22,833	22,833
5008	Personal Leave Taken Nonunion	4,945	6,484	10,280	9,242	9,242	9,242
5010	Comp Taken Nonunion	1,742	2,206				
5015	Vacation Sold	6,994	21,479	24,456	28,198	28,198	28,198
5016	Vacation Sold at Retirement	14,480					
5019	Comp Time Sold Nonunion		148				
5021	Deferred Comp Match Nonunion	48,912	50,121	58,511	62,286	62,286	62,286
5090	Temporary Services-Backfill	7,807	1,337				
5121	Overtime Nonunion	203	232	1,000	1,000	1,000	1,000
5123	Comp Time Sold Nonunion		20				
5201	PERS Taxes	135,776	195,217	226,286	296,203	296,203	296,203
5203	FICA/MEDI	64,930	66,297	81,080	91,682	91,682	91,682
5206	Worker's Comp	11,095	10,177	14,258	15,280	15,280	15,280
5207	TriMet/Wilsonville Tax	6,495	6,790	8,436	9,273	9,273	9,273
5208	OR Worker's Benefit Fund Tax	322	303	360	324	324	324
5211	Medical Ins Nonunion	123,404	116,522	161,324	168,875	168,875	168,875
5220	Post Retire Ins Union	3,600	2,230	900	720	720	720
5221	Post Retire Ins Nonunion	8,925	10,200	10,800	10,800	10,800	10,800
5230	Dental Ins Nonunion	14,653	13,593	16,238	16,921	16,921	16,921
5240	Life/Disability Insurance	7,934	8,102	10,173	9,351	9,351	9,351
5290	Employee Tuition Reimburse	1,343					
5295	Vehicle/Cell Allowance	6,360	6,360	6,360	6,360	6,360	6,360
Total Personnel Services		1,335,982	1,409,937	1,648,137	1,817,891	1,817,891	1,817,891
5300	Office Supplies	3,172	2,806	3,800	3,800	3,800	3,800
5301	Special Department Supplies	860	145	750	750	750	750
5330	Noncapital Furniture & Equip	4,547		2,950	750	750	750
5400	Insurance Premium	405,737	420,898	435,500	440,350	440,350	440,350
5412	Audit & Related Filing Fees	43,105	25,005	46,850	43,450	43,450	43,450
5414	Other Professional Services	25,484	7,553	43,000	36,400	36,400	36,400
5415	Printing	1,128	1,646	2,700	2,450	2,450	2,450
5417	Temporary Services	501					
5418	Trustee/Administrative Fees	41,558	46,231	50,175	52,550	52,550	52,550
5461	External Training	7,726	8,474	14,115	16,955	16,955	16,955
5462	Travel and Per Diem	11,228	11,330	19,652	17,605	17,605	17,605
5484	Postage UPS & Shipping	179	1	200			
5500	Dues & Subscriptions	2,937	2,891	3,650	3,610	3,610	3,610
5502	Certifications & Licensing		125	540	150	150	150

Finance, continued

		2016-17 Actual	2017-18 Actual	2018-19 Adopted Budget	2019-20 Proposed Budget	2019-20 Approved Budget	2019-20 Adopted Budget
5570	Misc Business Exp	2,052	3,416	5,550	5,600	5,600	5,600
5571	Planning Retreat Expense			500	500	500	500
5572	Advertis/Public Notice	2,306	4,684	3,100	3,100	3,100	3,100
	Total Materials and Services	552,519	535,206	633,032	628,020	628,020	628,020
	Total General Fund	\$ 1,888,501	\$ 1,945,143	\$ 2,281,169	\$ 2,445,911	\$ 2,445,911	\$ 2,445,911