



FINANCE DEPARTMENT



Organization Set – Sections

- . Accounting**
- . Ambulance Billing**

Organization Set #

01-03-013
01-03-016

Beginning fiscal year 2008-2009, the Finance Department is presented as a separate department from City Administration. Refer to Organization Set, #01-01-499 at the end of City Administration for Finance history.



2008 – 2009 Finance Department Budget Highlights

Accounting Section – #01-03-013

➤ Salaries & Wages – Full Time

- **Finance Director Retirement** --- Hiring of a new Finance Director is planned with an approximate two-month training overlap. Tentative retirement date for present Finance Director is October 31, 2008.
- **Technical Services Accountant** --- Continues in full-time capacity to complete implementation of the new asset management and governmental financial reporting functionality of the new Enterprise Resource Planning (ERP) financial system, Logos.Net. After initial Logos implementation is complete, regular full- or part-time status decision will be evaluated on this position.

- **Salaries & Wages – Regular Part-Time, Temporary, and Overtime** --- During the Logos conversion, regular part-time employee, temporary employee, and overtime hours significantly increased to handle the almost overwhelming workload. In 2008 - 2009, part-time and temporary employees are scheduled to work their normal work schedules and overtime is cut back to a more routine level.



- **Travel & Education** --- Attendance at the New World Systems national conference in Phoenix, Arizona is planned for 5 Finance Department employees: new Finance Director, Technical Services Accountant, General Ledger Accountant, Payroll Accountant, and Accounts Payable Accountant.

Ambulance Billing Section – #01-03-016

- **Salary & Wages – Regular Full-Time and Regular Part-Time** --- No changes in the staffing level of 1.75 FTE for the Ambulance Billing Section are planned for 2008 - 2009.
- **Travel & Education** --- Attendance at the annual Ortivus Sweet Billing National Conference scheduled for the two ambulance billing staff personnel.

Full-Time Equivalents

	<u>2007-2008</u>	<u>Change</u>	<u>2008-2009</u>
FTE Adopted Budget	9.06		
Extra Help - Accounting		+ 0.06	
Extra Help - Ambulance Billing		+ <u>0.06</u>	
FTE Proposed Budget		+ 0.12	9.18

Short- and Long-Term Issues

- **Short-Term Issues --- Accounting Section**
 - Smooth transition to leadership of new Finance Director.
 - Continued development of the Accounting Section's knowledge base with Logos, the new ERP financial system.
 - Continued training of ~72 Logos Financial Management suite users and ~50 Logos Human Resources suite users.

2008 – 2009 Proposed Budget --- Budget Summary

General Fund – Finance

Short- and Long-Term Issues – Continued

• **Short-Term Issues --- Accounting Section – Continued**

- Continued implementation of Logos functionality:
 - Project and Grant Accounting – original contract
 - Automated Personal Action Forms and Employee Event Tracker – new purchase budgeted for 2008-2009 in Information Services Fund.
 - Miscellaneous Implementation Projects; i.e., automating escrow bank account checks, automating Municipal Court account checks, escrow accounting, Mayor’s Ball Accounting, etc.
 - Inventory and Applicant Tracking – original contract

• **Long-Term Issues --- Accounting Section**

- Future additional Logos system development:
 - Employee portal modules
 - Time and attendance modules
 - Work order module
 - eCommerce functionality

• **Short-Term Issues --- Ambulance Billing**

- Smooth transition with personnel changes within Fire Department Management Team - new Fire Chief, new Assistant Fire Chief, and new Fire Marshal.
- Stay current with ambulance billing, as any lag in ambulance billing affects collectability of Accounts Receivable.
- Implementation of new Medicare Electronic Remittance Advice System.

• **Long-Term Issues --- Ambulance Billing**

- Information System Department support is critical to the ambulance billing operations since



technology is so heavily utilized between the EMT’s in the field and the Ambulance Billing Section in the Fire Department. Any “glitches” in the technology directly affects collectability of ambulance transport accounts.

- Staying current with ever-evolving medical billing procedures is a constant challenge; and then tailoring the ever-evolving billing procedures to Fire Department’s ambulance billing practices and software follows as yet another challenge.



Core Services

➤ **Finance Department – Accounting Section**



- Provides accurate accounting services for the City’s financial operations.
- Prepares accurate financial reporting documents of City financial operations.

- Coordinates the annual City audit and maintains “clean” audit opinions.
- Coordinates the preparation of the City’s annual budgets.
- Provides financial management services to the City including cash and investment management, grant accounting, and insurance administration.
- Coordinates the City current debt payments, debt compliance, and new debt issuances.

• **Finance Department – Ambulance Billing Section**

- Provides accurate and timely ambulance billing and collection services to the Fire Department’s ambulance service.
- Working with Fire Department Management Team to train EMT’s on ever-evolving billing practices and procedures to maintain as high a collection rate as possible.

General Fund – Finance --- Historical Highlights

1983 Finance Department transitions City accounting system to mainframe computer using  software.

1986 March 1986, City Accountant Carole Benedict appointed City Recorder/Treasurer and continues as Finance Director/City Recorder.

1987 Coopers & Lybrand appointed City financial auditor.

1988 Finance Department purchases first PC which is shared and primarily used for budget preparation.

1989 First year City of McMinnville Comprehensive Annual Financial Report awarded the Government Financial Officers' Associations' Certificate of Achievement for Excellence in Financial Reporting



1995 Talbot, Korvola & Warwick appointed City financial auditor.

1997 YCOM begins contracting with City Finance Department for accounting, budgeting, financial reporting, and insurance administration.

1997 Grant Thornton LLP appointed City financial auditor.

2003 Governmental Accounting Standard Board Statement # 34 implemented in City's June 30, 2003 Comprehensive Annual Financial Report. GASB #34 is major revision of governmental generally accepted accounting principles (GAAP).

2003 Property lien searches available via Internet.

2005 Talbot, Korvola, & Warwick LLP appointed City financial auditor.

2005 In the spring of 2005, City Finance Department begins to gear up for Enterprise Resource Planning (ERP) financial software selection process.



2006 In February, City Finance Department issues Request for Proposal for ERP System; and after conducting several rounds of demos and site visits, recommends New World System's Logos.net ERP product to City Council.

2007 In September 2007, City "goes live" with Logos's Financial Management Suite's general ledger, procurement, revenue collections, miscellaneous billing, and annual budget preparation functionality.

2008 In January 2008, City "goes live" with Logos's Human Resource Suite's payroll processing and position budgeting; followed by the annual budget preparation in Logos.

Budget Document Report

01 - GENERAL FUND

2006 ACTUAL	2007 ACTUAL	2008 AMENDED BUDGET	Department :03 - FINANCE Section :013 - ACCOUNTING Program :N/A	2009 PROPOSED BUDGET	2009 APPROVED BUDGET	2009 ADOPTED BUDGET
RESOURCES						
CHARGES FOR SERVICES						
0	0	0	5310 On-Line Lien Search Fees Internet City lien search functionality allows title companies to check any city property for outstanding property liens through the internet. Title companies are billed monthly, \$25 per lien search, and City pays \$10 per search through expenditure account, Professional Services -Net Assets.	15,000	15,000	15,000
0	0	0	TOTAL CHARGES FOR SERVICES	15,000	15,000	15,000
MISCELLANEOUS						
0	0	0	6600 Other Income	0	0	0
0	0	0	6600-94 Other Income - Finance Miscellaneous Finance Department collections, including check re-issuance fees.	2,500	2,500	2,500
0	0	0	TOTAL MISCELLANEOUS	2,500	2,500	2,500
0	0	0	TOTAL RESOURCES	17,500	17,500	17,500

Budget Document Report

01 - GENERAL FUND

2006 ACTUAL	2007 ACTUAL	2008 AMENDED BUDGET	Department :03 - FINANCE Section :013 - ACCOUNTING Program :N/A	2009 PROPOSED BUDGET	2009 APPROVED BUDGET	2009 ADOPTED BUDGET
REQUIREMENTS						
PERSONAL SERVICES						
0	0	0	7000 Salaries & Wages	0	0	0
0	0	0	7000-05 Salaries & Wages - Regular Full Time Finance Director - 1.00 FTE Technical Services Accountant - 1.00 FTE Senior Accountant - 1.00 FTE Accountant II - 1.00 FTE Accountant I - 1.00 FTE	334,999	334,999	337,544
0	0	0	7000-10 Salaries & Wages - Regular Part Time Senior Accountant - 0.75 FTE Accountant I - 1.50 FTE	101,918	101,918	101,918
0	0	0	7000-15 Salaries & Wages - Temporary Extra Help - Finance - 0.12 FTE	2,000	2,000	2,000
0	0	0	7000-20 Salaries & Wages - Overtime	10,010	10,010	10,010
0	0	0	7300 Fringe Benefits	0	0	0
0	0	0	7300-05 Fringe Benefits - FICA - Social Security	26,389	26,389	26,389
0	0	0	7300-06 Fringe Benefits - FICA - Medicare	6,509	6,509	6,546
0	0	0	7300-15 Fringe Benefits - PERS - OPSRP - IAP	107,260	107,260	107,871
0	0	0	7300-20 Fringe Benefits - Medical Insurance	21,128	21,128	21,128
0	0	0	7300-25 Fringe Benefits - Life Insurance	563	563	515
0	0	0	7300-30 Fringe Benefits - Long Term Disability	1,806	1,806	1,786
0	0	0	7300-35 Fringe Benefits - Workers' Compensation Insurance	809	809	813
0	0	0	7300-37 Fringe Benefits - Workers' Benefit Fund	0	0	0
0	0	0	TOTAL PERSONAL SERVICES	613,391	613,391	616,520
MATERIALS AND SERVICES						
0	0	0	7500 Credit Card Fees	250	250	250
0	0	0	7520 Public Notices & Printing	5,000	5,000	5,000
			<u>Description</u>	<u>Units</u>	<u>Amt/Unit</u>	<u>Total</u>
			Budget Financial Summary publication	1	3,500	3,500
			Finance Director recruitment notices	1	1,500	1,500
0	0	0	7540 Employee Development	600	600	600

Budget Document Report

01 - GENERAL FUND

2006 ACTUAL	2007 ACTUAL	2008 AMENDED BUDGET	Department :03 - FINANCE Section :013 - ACCOUNTING Program :N/A			2009 PROPOSED BUDGET	2009 APPROVED BUDGET	2009 ADOPTED BUDGET
0	0	0	7550	Travel & Education		9,300	9,300	9,300
				<u>Description</u>	<u>Units</u>	<u>Amt/Unit</u>	<u>Total</u>	
				Finance Director continuing professional education	1	2,000	2,000	
				Logos Users to New World's National Conference - Phoenix, AZ	5	1,000	5,000	
				Miscellaneous accountant training	5	200	1,000	
				Finance Director professional organization - memberships	2	250	500	
				Finance Director Rotary Club - membership and meals	1	800	800	
0	0	0	7610	Insurance		0	0	0
0	0	0	7610-05	Insurance - Liability		2,500	2,500	2,500
0	0	0	7620	Telecommunications		4,500	4,500	4,500
0	0	0	7660	Materials & Supplies		0	0	0
0	0	0	7660-05	Materials & Supplies - Office Supplies		5,000	5,000	5,000
0	0	0	7660-10	Materials & Supplies - Office Supplies Inventory		1,500	1,500	1,500
0	0	0	7660-15	Materials & Supplies - Postage		750	750	750
0	0	0	7720	Repairs & Maintenance		0	0	0
0	0	0	7720-06	Repairs & Maintenance - Equipment		500	500	500
0	0	0	7750	Professional Services		500	500	500
				<u>Description</u>	<u>Units</u>	<u>Amt/Unit</u>	<u>Total</u>	
				Section 125 administration fee	1	300	300	
				Miscellaneous	1	200	200	
0	0	0	7750-24	Professional Services - Audit		7,250	7,250	7,250
0	0	0	7750-27	Professional Services - Net Assets		6,000	6,000	6,000
				Internet City lien search functionality allows title companies to check any city property for outstanding liens through the internet. Title companies are billed monthly, \$25 per lien search and the City pays the software company \$10 per lien search.				
0	0	0	7800-03	M & S Equipment - Office		1,000	1,000	1,000
0	0	0	7830	Computer M&S Charges - IS Fund		0	0	0
0	0	0	7830-98	Computer M&S Charges - IS Fund - Computer Services		6,867	6,867	6,867
				Shared network services cost - Network and PC support agreements, licenses, financial systems, internet connection etc.				

Budget Document Report

01 - GENERAL FUND

2006 ACTUAL	2007 ACTUAL	2008 AMENDED BUDGET	Department :03 - FINANCE Section :013 - ACCOUNTING Program :N/A			2009 PROPOSED BUDGET	2009 APPROVED BUDGET	2009 ADOPTED BUDGET
0	0	0	7830-99	Computer M&S Charges - IS Fund - Computer M&S Equipment		6,680	6,680	6,680
			<u>Description</u>	<u>Units</u>	<u>Amt/Unit</u>	<u>Total</u>		
			IS Department shared hardware and software	1	3,680	3,680		
			High speed simultaneous duplex printer - annual debt service	1	3,000	3,000		
0	0	0	<u>TOTAL MATERIALS AND SERVICES</u>			58,197	58,197	58,197
0	0	0	<u>TOTAL REQUIREMENTS</u>			671,588	671,588	674,717

Budget Document Report

01 - GENERAL FUND

2006 ACTUAL	2007 ACTUAL	2008 AMENDED BUDGET	Department :03 - FINANCE Section :016 - AMBULANCE BILLING Program :N/A	2009 PROPOSED BUDGET	2009 APPROVED BUDGET	2009 ADOPTED BUDGET
REQUIREMENTS						
<u>PERSONAL SERVICES</u>						
0	0	0	7000 Salaries & Wages	0	0	0
0	0	0	7000-05 Salaries & Wages - Regular Full Time Ambulance Billing Coordinator - 1.00 FTE	47,607	47,607	47,607
0	0	0	7000-10 Salaries & Wages - Regular Part Time Ambulance Billing Specialist - 0.75 FTE	27,949	27,949	27,949
0	0	0	7000-15 Salaries & Wages - Temporary Extra Help - Ambulance Billing - 0.06 FTE	1,000	1,000	1,000
0	0	0	7000-20 Salaries & Wages - Overtime	990	990	990
0	0	0	7300 Fringe Benefits	0	0	0
0	0	0	7300-05 Fringe Benefits - FICA - Social Security	4,808	4,808	4,808
0	0	0	7300-06 Fringe Benefits - FICA - Medicare	1,123	1,123	1,123
0	0	0	7300-15 Fringe Benefits - PERS - OPSRP - IAP	18,370	18,370	18,370
0	0	0	7300-20 Fringe Benefits - Medical Insurance	4,800	4,800	4,800
0	0	0	7300-25 Fringe Benefits - Life Insurance	138	138	126
0	0	0	7300-30 Fringe Benefits - Long Term Disability	272	272	266
0	0	0	7300-35 Fringe Benefits - Workers' Compensation Insurance	140	140	140
0	0	0	7300-37 Fringe Benefits - Workers' Benefit Fund	0	0	0
0	0	0	7300-40 Fringe Benefits - Unemployment	0	0	0
0	0	0	<u>TOTAL PERSONAL SERVICES</u>	107,197	107,197	107,179
0	0	0	<u>TOTAL REQUIREMENTS</u>	107,197	107,197	107,179