



## **FINANCE DEPARTMENT**



### **Organization Set – Sections**

- . Accounting**
- . Ambulance Billing**

### **Organization Set #**

**01-03-013**  
**01-03-016**

**As of 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.**



## 2010 – 2011 Proposed Budget --- Budget Summary

### General Fund – Finance

#### 2010 – 2011 Finance Department Budget Highlights

##### Accounting Section – #01-03-013



- **Salaries & Wages – Full Time, Regular Part-Time, Temporary and Overtime** --- During the conversion to Logos, the new ERP financial system, regular part-time employee, temporary employee, and overtime hours were increased to handle the significant increase in workload. As New World continues to develop and improve the Logos system in response to user needs, system testing continues to be a high priority. However, total Salaries and Wages for the 2010 - 11 budget are approximately 3% less than the prior year's budget as we continue to gain efficiencies and knowledge of the Logos system.



- **Travel & Education** --- Included is attendance at the New World Systems national conference and Northwest Users conference. Attendance at these conferences is critical for Finance staff to remain current on Logos developments and products and to provide feedback to New World.

##### Ambulance Billing Section – #01-03-016

- **Salary & Wages – Regular Full-Time and Regular Part-Time** --- Staffing level of 1.75 FTE for the Ambulance Billing Section remains consistent with last year. The budget for Extra Help was increased slightly; however, this was offset by a decrease in the budgeted overtime.

##### Full-Time Equivalents

	<u>2009 - 2010</u>	<u>Change</u>	<u>2010 - 2011</u>
<b>FTE Adopted Budget</b>	<b>8.94</b>		
Extra Help - Accountant		- 0.43	
Extra Help - Ambulance		+ 0.03	
<b>FTE Proposed Budget</b>		- 0.40	<b>8.54</b>

##### Short- and Long-Term Issues

###### ➤ **Short-Term Issues --- Accounting Section**

- Continue our partnership with New World Systems.
- Implementation of additional Logos modules will be deferred as we focus on fully utilizing our current modules.
- Continue to identify opportunities to use Business Analytics, a Logos Excel based report writing module, to retrieve timely, relevant information from the financial system.
- Continue system testing as New World releases “hot fixes”, Service Packs, and new versions of Logos modules; submit software suggestions to New World which will enhance the functionality of the system.
- Continue partnering with departments to identify opportunities to maximize operating efficiencies and encourage full use of all features of the Logos system.
- Continue training Finance Department and all Logos users as new versions of Logos become available.

# **2010 – 2011 Proposed Budget --- Budget Summary**

## **General Fund – Finance**

### **Short- and Long-Term Issues - Continued**

#### **⚡ Long-Term Issues --- Accounting Section**

- Continue to cross-train Finance Department staff to ensure back-up of critical processes and promote individual employee development.
- Explore advantages of implementing additional Logos modules, including Project Accounting, Grant Accounting, Time and Attendance, etc.

#### **⚡ Short-Term Issues --- Ambulance Billing**

- Daily ambulance billing is imperative to time-sensitive Accounts Receivable cycle.
- Implementation of updated billing system Tri-Tech's Fusion ePCR.
- Complete transition to new collection agency

#### **⚡ Long-Term Issues --- Ambulance Billing**

- Effective communication with Information Systems (IS) Department is critical as technology used by EMTs in the field directly affects collectability of transport fees.
- Keeping informed of ever-changing billing procedures and rulings at the State and Federal level; implementing those changes in the City's ambulance billing process.
- Meeting the challenges of coordinating billing between Medicare and Medicaid as well as working with a wide variety of billing systems.

### **Core Services**

#### **⚡ Finance Department – Accounting Section**


- Provide accounting services for all City financial operations, including payroll, accounts payable, accounts receivable, miscellaneous billing and general ledger accounting.
- Responsible for accurate and timely reporting of financial information, critical to monitoring revenues and expenditures and providing information for management decisions.
- Coordinate the annual audit of City financial statements and maintain unqualified audit opinions.
- Coordinate the preparation of the City's annual budget and long term fiscal forecast; provide valuable information and input for the budgeting process.
- Provide financial management services, including cash and investment management, grant accounting, and insurance administration.
- Coordinate debt service payments, debt compliance, and new debt issuances.
- Maintain the City's capital asset list for financial reporting purposes.

#### **⚡ Finance Department – Ambulance Billing Section**

- Provide accurate and timely ambulance billing and collection services.
- Work with Fire Department Management Team to train EMT's on ever-changing 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.net'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.net's Human Resource Suite's payroll processing and position budgeting; followed by the annual budget preparation in Logos.

**2008** Finance Director/City Recorder Carole Benedict retires. Marcia Baragary is appointed as her replacement.



## Budget Document Report

**01 - GENERAL FUND**

2008 ACTUAL	2009 ACTUAL	2010 AMENDED BUDGET	Department :03 - FINANCE Section :013 - ACCOUNTING Program :N/A			2011 PROPOSED BUDGET	2011 APPROVED BUDGET	2011 ADOPTED BUDGET	
RESOURCES									
CHARGES FOR SERVICES									
0	10,100	8,000	5310	On-Line Lien Search Fees On-line City lien search allows title companies to check any city property for outstanding property liens. Title companies are billed monthly, \$25 per lien search; City pays \$10 per search through expenditure account, Professional Services-Net Assets.			12,500	12,500	12,500
0	10,100	8,000	TOTAL CHARGES FOR SERVICES				12,500	12,500	12,500
MISCELLANEOUS									
0	160	500	6600-94	Other Income - Finance Miscellaneous Finance Department collections.			500	500	500
0	160	500	TOTAL MISCELLANEOUS				500	500	500
0	10,260	8,500	TOTAL RESOURCES				13,000	13,000	13,000

## Budget Document Report

## 01 - GENERAL FUND

2008 ACTUAL	2009 ACTUAL	2010 AMENDED BUDGET	Department :03 - FINANCE Section :013 - ACCOUNTING Program :N/A				2011 PROPOSED BUDGET	2011 APPROVED BUDGET	2011 ADOPTED BUDGET
REQUIREMENTS									
PERSONAL SERVICES									
0	344,443	310,996	7000-05	Salaries & Wages - Regular Full Time Finance Director / City Recorder - 1.00 FTE Technical Services Accountant - 1.00 FTE Senior Accountant - 1.00 FTE Accountant II - 1.00 FTE Accountant I - 1.00 FTE			313,140	313,140	313,140
0	65,667	73,159	7000-10	Salaries & Wages - Regular Part Time Senior Accountant - 0.75 FTE Accountant I - 0.75 FTE			73,712	73,712	73,712
0	22,446	20,000	7000-15	Salaries & Wages - Temporary Extra Help - Accountant - 0.20 FTE			7,833	7,833	7,833
0	17,901	10,000	7000-20	Salaries & Wages - Overtime			9,000	9,000	9,000
0	26,832	25,988	7300-05	Fringe Benefits - FICA - Social Security			25,029	25,029	25,029
0	6,407	6,078	7300-06	Fringe Benefits - FICA - Medicare			5,854	5,854	5,854
0	99,713	78,494	7300-15	Fringe Benefits - PERS - OPSRP - IAP			79,747	79,747	79,747
0	16,491	14,847	7300-20	Fringe Benefits - Medical Insurance			15,804	15,804	14,886
0	449	441	7300-25	Fringe Benefits - Life Insurance			441	441	441
0	2,013	2,065	7300-30	Fringe Benefits - Long Term Disability			2,082	2,082	2,082
0	804	838	7300-35	Fringe Benefits - Workers' Compensation Insurance			848	848	848
0	196	190	7300-37	Fringe Benefits - Workers' Benefit Fund			195	195	195
0	160	0	7300-40	Fringe Benefits - Unemployment			0	0	0
0	603,521	543,095	TOTAL PERSONAL SERVICES				533,685	533,685	532,767
MATERIALS AND SERVICES									
0	236	250	7500	Credit Card Fees			500	500	500
0	3,889	5,000	7520	Public Notices & Printing			4,000	4,000	4,000
				Description	Units	Amt/Unit	Total		
				Budget financial summary publication	1	3,500	3,500		
				Other legal notices	1	500	500		
0	282	700	7540	Employee Development			700	700	700

## Budget Document Report

## 01 - GENERAL FUND

2008 ACTUAL	2009 ACTUAL	2010 AMENDED BUDGET	Department :03 - FINANCE Section :013 - ACCOUNTING Program :N/A			2011 PROPOSED BUDGET	2011 APPROVED BUDGET	2011 ADOPTED BUDGET
0	18,508	17,000	<b>7550</b>	<b>Travel &amp; Education</b>		16,000	16,000	16,000
				<u>Description</u>	<u>Units</u>	<u>Amt/Unit</u>	<u>Total</u>	
				CPA Continuing Professional Education	1	2,000	2,000	
				Membership - McMinnville Rotary Club	1	800	800	
				New World Users Conference	1	9,000	9,000	
				Professional organization dues	1	1,300	1,300	
				Accountant staff training	1	1,800	1,800	
				Webinars, subscriptions, etc.	1	1,100	1,100	
0	2,500	2,900	<b>7610-05</b>	<b>Insurance - Liability</b>		1,838	1,838	1,838
				Budget Note: Reduction due to CIS Trust surplus distribution.				
0	4,897	5,000	<b>7620</b>	<b>Telecommunications</b>		5,000	5,000	5,000
0	0	0	<b>7660</b>	<b>Materials &amp; Supplies</b>		0	0	0
0	9,665	5,000	<b>7660-05</b>	<b>Materials &amp; Supplies - Office Supplies</b>		6,500	6,500	6,500
0	256	1,500	<b>7660-10</b>	<b>Materials &amp; Supplies - Office Supplies Inventory</b>		2,000	2,000	2,000
0	3,488	6,000	<b>7660-15</b>	<b>Materials &amp; Supplies - Postage</b>		3,500	3,500	3,500
0	39	500	<b>7720-06</b>	<b>Repairs &amp; Maintenance - Equipment</b>		500	500	500
0	3,938	6,240	<b>7750</b>	<b>Professional Services</b>		5,210	5,210	5,210
				<u>Description</u>	<u>Units</u>	<u>Amt/Unit</u>	<u>Total</u>	
				Audit fee allocation	1	1,080	1,080	
				Section 125 administration fee	1	130	130	
				Strategic budget and financial planning assistance	1	4,000	4,000	
0	7,007	11,040	<b>7750-24</b>	<b>Professional Services - Audit</b>		10,510	10,510	10,510
0	4,040	11,000	<b>7750-27</b>	<b>Professional Services - Net Assets</b>		5,000	5,000	5,000
				Net Assets lien search functionality allows title companies to check any city property for outstanding liens Title companies are billed monthly, \$25 per lien search; City pays Net Assets \$10 per lien search.				
0	178	2,500	<b>7790</b>	<b>Maintenance &amp; Rental Contracts</b>		2,500	2,500	2,500
				Printer / scanner / copier lease and per page cost.				
0	2,413	1,500	<b>7800-03</b>	<b>M &amp; S Equipment - Office</b>		1,000	1,000	1,000
0	9,289	7,812	<b>7830-98</b>	<b>M &amp; S Computer Charges - IS Fund - Computer Services</b>		8,014	8,014	0
0	6,680	4,418	<b>7830-99</b>	<b>M &amp; S Computer Charges - IS Fund - Computer M&amp;S Equipment</b>		9,162	9,162	0
0	0	0	<b>7840</b>	<b>M &amp; S Computer Charges</b>		0	0	12,033
				<u>Description</u>	<u>Units</u>	<u>Amt/Unit</u>	<u>Total</u>	
				Shared city-wide M&S operating, network hardware & software, etc	1	12,033	12,033	

## Budget Document Report

## 01 - GENERAL FUND

2008 ACTUAL	2009 ACTUAL	2010 AMENDED BUDGET	Department :03 - FINANCE Section :013 - ACCOUNTING Program :N/A				2011 PROPOSED BUDGET	2011 APPROVED BUDGET	2011 ADOPTED BUDGET
0	0	0	7840-05	M & S Computer Charges - Accounting			0	0	3,600
			<u>Description</u>		<u>Units</u>	<u>Amt/Unit</u>	<u>Total</u>		
			Replacement workstations - Ronda G., Katherine Sm.		2	1,800	3,600		
0	77,305	88,360	<b><u>TOTAL MATERIALS AND SERVICES</u></b>				81,934	81,934	80,391
			<b><u>CAPITAL OUTLAY</u></b>						
0	0	0	8750	Capital Outlay Computer Charges			0	0	1,543
			<u>Description</u>		<u>Units</u>	<u>Amt/Unit</u>	<u>Total</u>		
			Shared city-wide capital outlay network hardware & software, etc		1	1,543	1,543		
0	0	0	<b><u>TOTAL CAPITAL OUTLAY</u></b>				0	0	1,543
0	680,826	631,455	<b><u>TOTAL REQUIREMENTS</u></b>				615,619	615,619	614,701



## Budget Document Report

## 01 - GENERAL FUND

2008 ACTUAL	2009 ACTUAL	2010 AMENDED BUDGET	Department :03 - FINANCE Section :016 - AMBULANCE BILLING Program :N/A		2011 PROPOSED BUDGET	2011 APPROVED BUDGET	2011 ADOPTED BUDGET	
REQUIREMENTS								
PERSONAL SERVICES								
0	47,580	47,616	7000-05	Salaries & Wages - Regular Full Time Ambulance Billing Coordinator - 1.00 FTE	47,616	47,616	47,616	
0	27,487	29,227	7000-10	Salaries & Wages - Regular Part Time Ambulance Billing Specialist - 0.75 FTE	29,710	29,710	29,710	
0	0	1,000	7000-15	Salaries & Wages - Temporary Extra Help - Ambulance Billing - 0.09 FTE	1,500	1,500	1,500	
0	180	1,000	7000-20	Salaries & Wages - Overtime	500	500	500	
0	4,586	4,888	7300-05	Fringe Benefits - FICA - Social Security	4,918	4,918	4,918	
0	1,073	1,143	7300-06	Fringe Benefits - FICA - Medicare	1,150	1,150	1,150	
0	17,166	15,276	7300-15	Fringe Benefits - PERS - OPSRP - IAP	15,192	15,192	15,192	
0	4,799	4,949	7300-20	Fringe Benefits - Medical Insurance	5,268	5,268	4,962	
0	125	126	7300-25	Fringe Benefits - Life Insurance	126	126	126	
0	422	423	7300-30	Fringe Benefits - Long Term Disability	430	430	430	
0	151	158	7300-35	Fringe Benefits - Workers' Compensation Insurance	166	166	166	
0	47	51	7300-37	Fringe Benefits - Workers' Benefit Fund	54	54	54	
0	103,615	105,857	TOTAL PERSONAL SERVICES			106,630	106,630	106,324
0	103,615	105,857	TOTAL REQUIREMENTS			106,630	106,630	106,324