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The Accountable Business Transformation Program (ABT)

What's Changing for Our City Partners?

December 5th, 2011

Presented by
Nancy Laswell
Business Process Manager
Finance and Business Operations Division
King County

Introduction

- As the County Treasurer, King County provides the following services to cities
 - Billing and collection of real and personal property taxes and gambling taxes
 - Receipt and investment of all county and many political sub jurisdiction funds investment pool
 - Distribution of property taxes, REET and Park funds
- King County also provides a wide variety of services to some cities under contract including
 - District Court Services
 - Public Safety Services
 - Flood Control Services
 - Animal Control Services
 - Jail Services

What is the ABT Program?

- Accountable Business Transformation (ABT) Program
- County's most significant technology improvement and the largest change in county's business and financial services in history
- Upgrading Finance, Budget, Payroll and HR Systems
- Impacts all King County Agencies, Special Districts and Cities
- Implement system in January 2012
- Integrated business system
- Business process changes that leverage industry "Best Practices"
- Currently in the critical testing phase

Preparing for Change

- Upgrade of the county's financial management system to the Oracle Enterprise Business Suite (EBS)
 - Implement in January 2012
 - End-to-end electronic processing as standard for receiving, processing and reporting financial information
- The County is working with our partners to:
 - Reaffirm the upcoming changes and provide updated information
 - Schedule and execute coordinated testing
 - Support districts in understanding new business processes and tools

What's Changing?

- Depending on the services provided by the County, the changes impacting your city may vary
- Changes fall into 2 general categories:
 - General Ledger
 - Reporting

General Ledger

- King County is restructuring the General Ledger to reflect current business
 - Fund numbers do not change
 - Account names and numbers do change
- Reports will reflect the new names and numbers
- ARMS sub-accounts are going away

General Ledger Changes

- ARMS sub-account numbers are going away
 - Cash will be in one account
 - Eliminated: Receipt, Disbursement, Transfer In, Transfer Out
 - Treasurer's Receipt and Disbursement sub-accounts will be assigned new account numbers
 - LID sub-accounts will be replaced by project segments

General Ledger Sub Account Changes

- Existing structure with sub-accounts
 - 10100 Cash
 - 01010 Beginning of Year Balance
 - 01011 Cash Receipts
 - 01012 Cash Disbursements
 - 01013 Cash Transfers In
 - 01014 Cash Transfers Out
- Example structure without sub-accounts
 - 10435 Cash

Chart of Accounts Crosswalk

Sample Only

ARMS GL Account	ARMS GL Sub-Account	EBS GL Account	EBS Account Description
17800		17800	DISTRICT COURT RECEIPTS
17800	03213	17805	JIS ACCOUNT
17800	03300	17806	LOCAL COURT REVENUES CX
17800	03301	17807	COUNTY PORTION OF REVENUE
17800	03303	17808	LOCAL COURT CX INTEREST
17800	03305	17809	CRIME VICTIMS CX ACCOUNT
17800	03312	17810	CIVIL FEES-APPEALS
17800	03314	17811	WARRANT FEE
17800	03316	17812	MANDATORY INSUR/ADMN
17800	03317	17813	TRAFFIC INFRACTION PENALTY
17800	03318	17814	OTHER INFRACTION PENALTY
17800	03319	17815	PARKING IN HANDICAPPED
17800	03320	17816	PARKING INFRACTION PENALTY
17800	03321	17817	DUI FINES
17800	03322	17818	CRMINAL TRAFFIC

Property Tax Accounts

ARMS - Daily Distribution of Property Taxes

GENERAL LEDGER	
Debit Account	Credit Account
22200-07820 : DEFERRED REVENUES- DEFERRED TAX REVENUES	10510-00000 : TAXES RECEIVABLE-CURRENT 10520-00000 : TAXES RECEIVABLE-DELINQNT
10100-01011 : CASH-CASH RECEIPTS	17205-02000 : TREASURERS RECEIPTS- PROPERTY TAXES-CURRENT YR 17205-02200 : TREASURERS RECEIPTS-PROPERTY TAXES-DELINQUENT
	<u>EXCEPTIONS - Schools ONLY</u> 17205-02100 : TREASURERS RECEIPTS-PROPERTY TAXES-PRIOR YEAR

ABT - Daily Distribution of Property Taxes

GENERAL LEDGER	
Debit Account	Credit Account
22255 : DEFERRED TAX REVENUES	10510 : TAXES RECEIVABLE-CURRENT 10520 : TAXES RECEIVABLE-DELINQNT
10435 : CASH TRANSFERS	17212 : PROPERTY TAX CLEARING-CURRENT YEAR 17214 : PROPERTY TAX CLEARING-DELINQUENT
	<u>EXCEPTIONS - Schools ONLY</u> 17213 : PROPERTY TAX CLEARING-PRIOR YEAR

Changes to Reports

- We will continue to deliver mandated reports
- Report formats are changing
- Report delivery tool is changing
 - Email all reports for all cities
 - County will be contacting each city for a single email address (*email alias or email distribution list*) to use
- Treasury IVR will be phased out
 - Replacement reports will be emailed daily
- Timing of some reports will be changing
- Chart of Accounts crosswalk will be provided

General Ledger Balance Report

Sample Only



General Ledger Balance Report

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FUND: 000001050 RIVER IMPROVEMENTS

Account: Asset

Account	Account Description	Beginning Balance	Debit	Credit	Ending Balance
10010	CASH US-TREASURY MAIN ACCOUNT	0.00	96,793.51	0.00	96,793.51
10520	TAXES RECEIVABLE DELINQUENT	0.00	1,544.95	0.00	1,544.95
Asset Total		0.00	98,338.46	0.00	98,338.46

Account: Liability

Account	Account Description	Beginning Balance	Debit	Credit	Ending Balance
20200	ACCOUNTS PAYABLE ORACLE	0.00	0.00	215.00	-215.00
22255	DEFERRED TAX REVENUES	0.00	0.00	1,544.95	-1,544.95
22266	DEFERRED REVENUE FEMA SWM	0.00	0.00	43,152.41	-43,152.41
Liability Total		0.00	0.00	44,912.36	-44,912.36

Account: Owners' equity

Account	Account Description	Beginning Balance	Debit	Credit	Ending Balance
27100	FUND BALANCE	0.00	0.00	53,027.09	-53,027.09
27515	EQUITY TRANSFER IN OUT	0.00	0.00	399.01	-399.01
Owners' equity Total		0.00	0.00	53,426.10	-53,426.10
FUND: 000001050 Total		0.00	98,338.46	98,338.46	0.00

General Ledger Detail Report

Sample Only

General Ledger Detail Report

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FUND: 000006243 FEDERAL WAY SD210 IMP FEE

Account	CASH US-TREASURY MAIN ACCOUNT							
10010	Beginning Balance 0.00	Date	Doc #	Source	Category	Debit	Credit	Ending Balance
		7/31/2011	1001	ARMS	Conversions	63,817.73	0.00	
						63,817.73	0.00	
								63,817.73

Account	CASH-IMPAIRED INVESTMENT							
10460	Beginning Balance 0.00	Date	Doc #	Source	Category	Debit	Credit	Ending Balance
		7/31/2011	1001	ARMS	Conversions	586.94	0.00	
						586.94	0.00	
								586.94

Account	CASH-IMPAIRED INVEST GAAP ADJ							
10461	Beginning Balance 0.00	Date	Doc #	Source	Category	Debit	Credit	Ending Balance
		7/31/2011	1001	ARMS	Conversions	0.00	316.67	
						0.00	316.67	
								-316.67

What Stays the Same?

- The services we provide in our role as County Treasurer
- Tax collection and distribution
- Distributions of REET, State taxes and Park funds
- Delivery of the County's legally mandated responsibilities
- Delivery of contract services to cities
- King County's commitment to our City and Special District partners

To Provide Consistent, High Quality, Service

- New Special District Liaison
- New Special District Partner Hotline
 - *(206) 205-9000*
 - *One number for all service needs*
- Ongoing process optimization
 - *Crawl, walk, run... together*