



City of McCall

Finance

2017 Annual Report



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What We Do

The Finance Department’s principal areas of responsibility are accounting for all City funds and managing financial transactions and activities of the City including: Complying with all financial policies of the City and GASB (Governmental Accounting Standards Board) financial reporting standards and the laws of the State of Idaho; cash management; purchasing; accounts payable; utility billing; assisting with grants management; preparing and publishing financial reports and the City’s annual budget; overseeing the debt of the City, and managing City investments in Local Improvement District accounting. The department provides accounting, purchasing and accounts payable services to all City departments, and provides financial reports to the community.

The Treasurer is the custodian of all moneys belonging to the City. The duties and responsibilities of the Treasurer are defined by Idaho Code IC §50-208 and MCC §1-9-9(B). The Treasurer shall keep a separate account of each fund or appropriation and the debits and credits for each fund, give a receipt to every person paying money into the treasury, render a monthly account to City Council showing the state of the treasury accompanied by a statement of all receipts and disbursements, keep a record of all outstanding bonds against the City and in the annual report describe particularly the bonds issued and sold during the year and the terms of the sale with each and every item of expense.

Mission

Accurately and timely, account for all City funds and comply with Government Accounting Standards and State and Federal laws. To responsibly manage the City’s funds in order to maximize services to the public within the budget parameters set by the City Council.



Selected Statistics

	2016	2017
Checks Written	2,640	2,690
Accounts Payable Entries	8,248	7,660
Misc. Accounts Receivable Entries	645	642
Budget Transactions	1,762	1,631
Adjusting/Manual Journal Entries	2,249	3,052
Utility Customers Managed	3,114	3,167



Finance

A Performance Report

Selected Programs & Services

2017 Accomplishments

- Successful Audit resulting in an unqualified opinion
- Collaborate with the Payette Lakes Recreational Water Sewer District successfully annex the City Sewer System into the District.



How We Have Progressed

The Finance department had an employee retire after fourteen years of service as the Accounts Payable Specialist. With the remaining staff we have explored an opportunity to shift the duties of the Accounting Specialist to the Utility Billing Specialist and create a new position, Accounting Specialist. The position was budgeted for replacement; however, if combining the AP and UB positions and hiring a part-time administrative assistant is successful, the remaining funds will be transferred to the Recreation fund for additional hours for their administrative assistant.

Council passed Resolution No. 16-08 in 2016, to adopt the Capital Asset Management policy. The City Manager, with some assistance from the Treasurer, created a Five Year Capital Planning Procedure to help guide the City's capital planning process. A CIP committee or peer review working group, consisting of 5 staff members and one citizen member, was convened to score and prioritize the capital needs requests submitted by each department. The City Treasurer is a standing continuing member of the work group to provide necessary financial data in the development process of the five year capital plan. The peer review working group is one of the first steps in the process to prepare a City Five Year Capital Improvement Plan for Council consideration and adoption. The first year of CIP will be included in the fiscal year budget adopted by the Council in August.

The City of McCall is required to have an independent financial audit each year. The Finance department's goal is to have all year end adjusting entries accurately completed prior to the arrival of the City's Auditors. This goal was substantially met for 2017 with the exception of adjustments for capital assets and depreciation. The Finance department and the City had another successful audit in 2017 which resulted in an unqualified opinion. Since the City received less than \$750,000 in federal grant funds, a single audit was not required.

The Treasurer was heavily involved in the City's and the Payette Lakes Recreational Water Sewer District (PLRWSD) efforts to conduct a rate study for each entity, and a rate study for a consolidated system. The City and the PLRWSD held elections seeking voter approval for the annexation of the City Sewer System into the District. The measure was approved; annexation was effective August 31, 2017.



Government Finance Officers Association

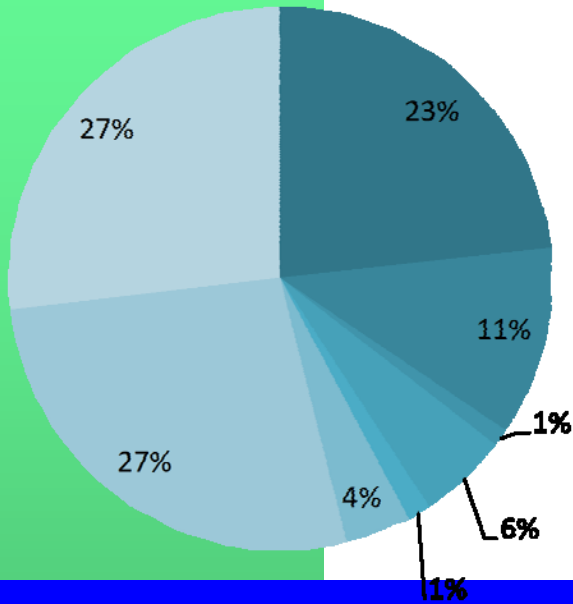


Finance

Our Finances

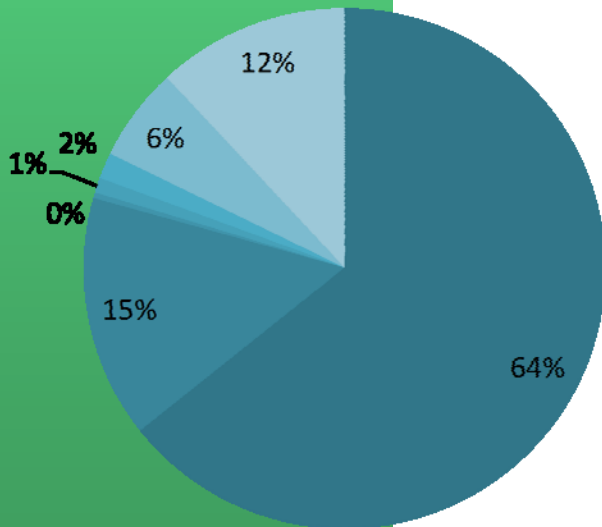
Fiscal Year 2017

Revenue by Source



	FY16	FY17
General Fund Property Taxes	\$60,196	\$89,497
Public Works & Streets Fund	\$39,547	\$43,575
Library Fund	\$4,196	\$3,639
Recreation Fund	\$15,305	\$20,908
Airport Fund	\$7,385	\$5,272
Golf Fund	\$15,159	\$14,819
Water Fund	\$104,581	\$104,070
Sewer Fund	\$105,581	\$103,881
Total Finance Transfer	\$291,755	\$296,164
Total Revenues	\$351,950	\$351,950

Expense by Category



	FY16	FY17
Personnel		
Salaries & Wages	\$231,991	\$247,798
Benefits & Insurance	\$46,038	\$58,104
Operations		
Supplies	\$1,196	\$1,349
Legal Publications	\$3,781	\$3,607
Professional Development	\$7,214	\$6,262
Software	\$16,730	\$22,541
Audit Fees	\$45,000	\$46,000
Total Expenses	\$351,950	\$385,661



Finance

Looking Forward

What's Next: Projects & Challenges

We want to hear from you!

Linda Stokes

Treasurer

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Overview

The primary functions of the Finance Department are routine in nature and driven by statutory requirements and timelines. The finance environment is not heavily project driven. However, very little happens in the city without the involvement of the Finance Department. The department provides financial oversight of both State and Federal grants, tracks reimbursement requests, pays all city invoices and bills, ensures payroll related expenses are met, monitors City budgets to ensure appropriations are not exceeded, conducts the annual audit and ensures debt continuing disclosure requirements are adhere to.

The Finance department will continue to provide the following programs with the highest level of service possible:

- To process Accounts Payable for all City Departments,
- To process Accounts Receivable for miscellaneous billings for all City departments,
- To process Utility Billing for City water services for all utility customers,
- And, to maintain the financial records of the City and the McCall Redevelopment Agency

Finance Department Goals:

- Continue to explore and implement ways to make progress towards preparing the year end financial statements prior to the audit.
- Continue to invest in the education of staff to enhance their ability to work smarter, not harder, to better serve the City and its citizens.
- Continue to look for and implement improvements to the 5 Year Capital Improvement Plan development process to provide the City Manager and the Council a solid basis for planning and funding for the City's capital needs and improvements
- Expand the City's current electronic payment system to allow debit and credit card payment transactions at various city locations such as at the front desk in City Hall and the Library. The Finance Department is researching a system that is fully integrated with the City's accounting system.
- Implement a City managed fixed asset system. Currently the City's auditors maintain the fixed asset listing by fund. Outsourcing this service impedes the ability of staff to complete all of the necessary year end adjustments for additions, deletions, and depreciation in a timely manner.