



City of McCall

Finance

2019 Annual Report



Table of Contents

<i>Strategic Objectives</i>	1
<i>A Performance Report</i>	2
<i>Our Finances</i>	3
<i>Looking Forward</i>	4

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

	2018	2019
Checks Written	2,514	2,609
Accounts Payable Entries	7,714	8,347
Misc. Accounts Receivable Entries	316	327
Budget Transactions	1,397	1,282
Adjusting/Manual Journal Entries	3,178	3,482
Utility Customers Managed	3,323	3,394



Finance

A Performance Report

Selected Programs & Services

2019 Accomplishments

- Successful Audit resulting in an unqualified opinion
- Premiered Caselle Connect Online to all Department Heads

How We Have Progressed

It was another year for personnel changes. The Finance department is proud the Deputy Treasurer for the City was “elected” Valley County Treasurer. With the departure of the Deputy Treasurer, the Accounting Specialist was promoted to Deputy Treasurer. The Accounting Specialist position was filled by an outside individual. Since the current part-time administrative assistant is proficient in Utility Billing (UB), it has allowed the new Accounting Specialist to focus on learning the Accounts Payable (AP) portion of the position and to gradually learn Utility Billing. As stated last year, if combining the AP and UB positions along with the addition of the part-time administrative assistant was successful, the Finance Department would be able to transfer the remaining funds to the Recreation fund for additional hours for their administrative assistant. We are pleased to announce it has been a success and funds were transferred.

In April of 2019, the City launched an “Internal City Process Evaluation” (CPE) and created a team consisting of five (5) City employees, one of which is the Deputy Treasurer. The CPE process assisted in the momentum of expanding the City’s current electronic payment system and implementation of Caselle Connect Online Requisitions.

Caselle Connect Online was premiered to all Department Heads and to those employees who need access to their Fund and/or Department budgets. Caselle Connect Online allows employees access to “real-time” information. Meaning, when any transaction is updated to the General Ledger, it can be seen on Caselle Connect Online. Employees were given log-in credentials and access to their Fund and/or Departments which allows them to monitor their budgets more closely.

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 2019 with the exception of adjustments for capital assets and depreciation. The Finance department and the City had another successful audit for FY18 which resulted in an unqualified opinion. Since the City received more than \$750,000 in federal grant funds from the FAA for land acquisition at the McCall Municipal Airport to move the parallel taxiway, a single audit was required for FY18.



Government Finance Officers Association

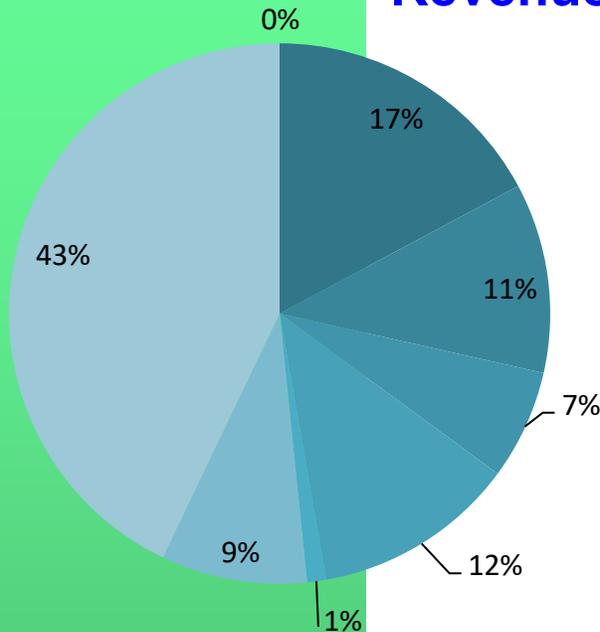


Finance

Our Finances

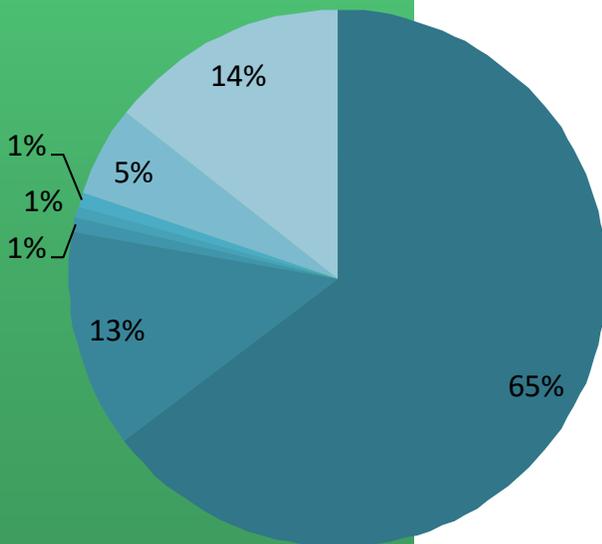
Fiscal Year 2019

Revenue by Source



	FY18	FY19
General Fund Property Taxes	\$75,861	\$85,005
Public Works & Streets Fund	\$48,737	\$36,728
Library Fund	\$9,540	\$21,217
Recreation Fund	\$31,809	\$39,265
Airport Fund	\$5,456	\$3,688
Golf Fund	\$25,571	\$28,198
Water Fund	156,566	\$138,775
Total Finance Transfer	\$277,679	\$267,871
Total Revenues	\$353,540	\$352,876

Expense by Category



	FY18	FY19
Personnel		
Salaries & Wages	\$220,539	\$228,196
Benefits & Insurance	\$46,681	\$46,299
Operations		
Supplies	\$822	\$2,813
Legal Publications	\$1,761	\$2,204
Professional Development	\$4,502	\$3,506
Software	\$23,779	\$18,858
Audit Fees	\$46,000	\$51,000
Total Expenses	\$346,034	\$352,876



Finance

Looking Forward

What's Next: Projects & Challenges

We want to hear from you!

Linda Stokes
Treasurer

(208) 634-2103
City of McCall
216 E. Park Street
McCall, ID 83638
lstokes@mccall.id.us
www.mccall.id.us

Kathy Ikier
Deputy Treasurer
(208) 634-8909

Jodie Hagen
Accounting Specialist
(208) 634-8947



Anette Spickard

City Manager

(208) 634-1003 (office)
(208) 634-3038 (fax)



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 moving forward with implementation accepting electronic payments and credit cards with a vendor that is fully integrated with the City's accounting system.
- Continue implementation of a City managed fixed asset system to allow for migration of the City's fixed asset listing off of the city auditor's system. 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.
- Prepare a Procurement (purchasing) policy and manual for Council consideration. The policy will meet requirements of the State of Idaho as well as the new Federal procurement standards that become effective in 2020.