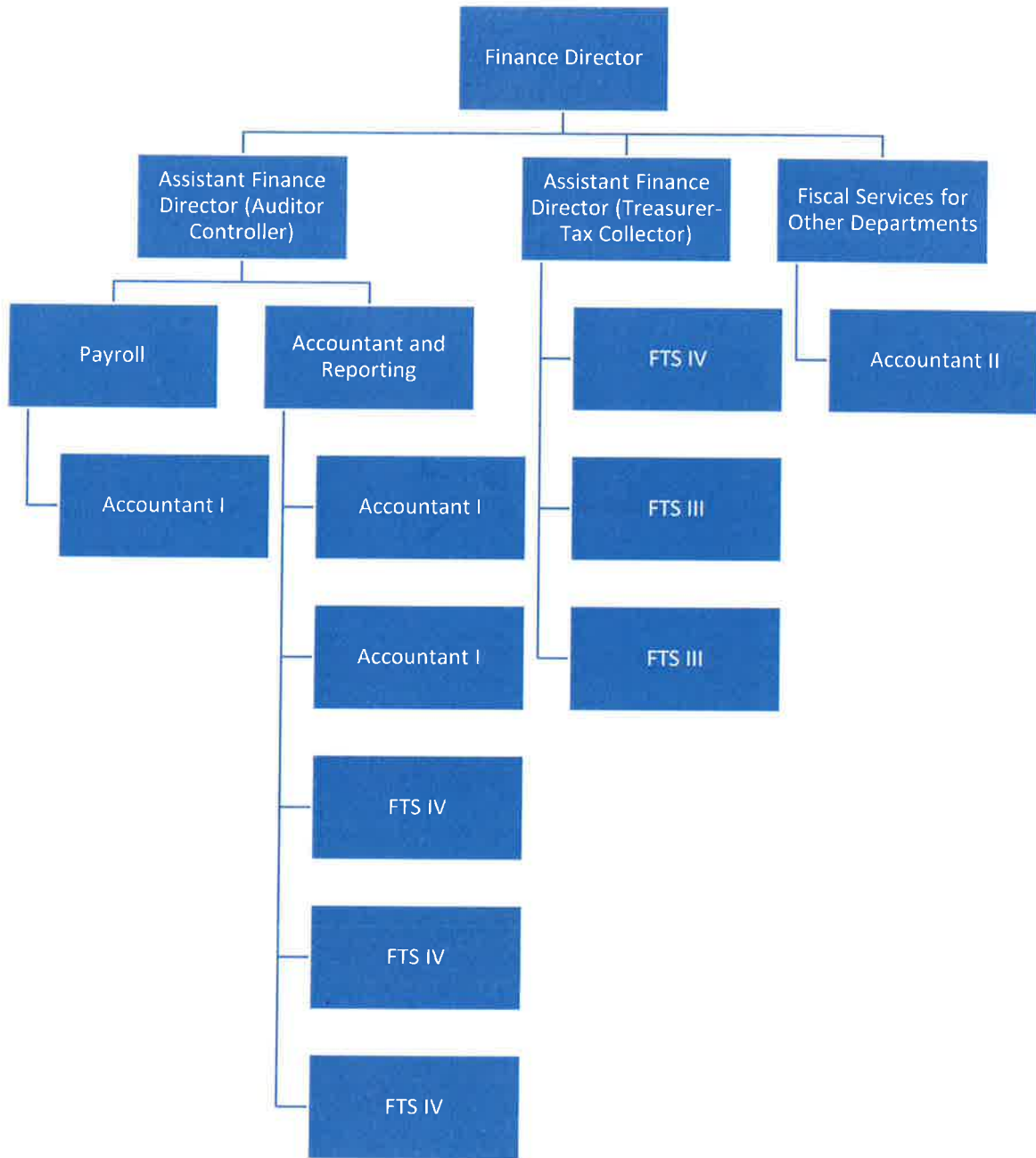


FINANCE DEPARTMENT



FINANCE DEPARTMENT - Auditor/Controller Division

Core Services

		Mandated?	
1	RECEIVABLES & PAYABLES (DEPOSITS & A/P)	Receive, audit, & process deposits	Y
		Audit & process payments	Y
		Credit card &/ contract processing & maintenance	Y
		Federal & State reporting (1099/sales tax/withholding)	Y

		Mandated?	
2	TRAINING & EDUCATION	Professional development & growth	N
		Peer mentoring	N
		Procedure manuals	N
		Knowledge sharing database	N

3	PAYROLL	Audit & process bi-weekly payroll	Y
		Federal & State reporting (W2, Calpers, CA Gov Comp Report, DOL)	Y
		Maintenance of EE & Vendor records	Y
		Implement changes (EE requested, policy & agreement changes, benefit updates)	Y

4	FINANCIAL ACCOUNTING & REPORTING	General ledger maintenance	Y
		Federal & State reporting (Cost Plan, PTA, SB90, FTRs, TC-31)	Y
		Annual audits (County, Special Districts)	Y
		Account management (funds, bank, capital assets)	Y

5	BUDGET	Development and Adoption	Y
		State reporting	Y
		Adjustments	Y
		Monitoring	Y

6	PROPERTY TAX ACCOUNTING	Tax roll maintenance	Y
		Rate calculations	Y
		Apportionment process	Y
		State reporting	Y

FINANCE DEPARTMENT - Treasurer/Tax Collector

Core Services

		Mandated?	
1	TREASURY FUNCTION	Receive & process deposits	Y
		Audit & balance deposits	Y
		Cash management	Y
		Ensure custody of cash balances	Y

		Mandated?	
2	TRAINING & EDUCATION	Professional development & growth	N
		Peer mentoring	N
		Procedure manuals	N
		Knowledge sharing database	N

3	INVESTMENTS	Investment of monies not required for immediate needs	Y
		Cash analysis (liquidity)	Y
		Investment reporting	Y
		Continuing credit analysis	Y

4	PROPERTY TAX COLLECTION	Produce tax bills for all assessments	Y
		Process tax payments	Y
		Collection of late & delinquent taxes	Y
		Assist taxpayers	Y

5	TRANSIENT OCCUPANCY TAX	Process returns & payments	Y
		Collection of late & delinquent taxes	Y
		Auditing of operators	N
		TOT reporting	N

6	OTHER PROCESSES	Business license processing & collections	Y
		Processing returns & payments for cannabis taxes	Y
		Implement & manage fee studies	Y
		Collection of franchise tax fees	Y

Department Name	Division Name	Associated Goal	Tactic	Results	Internal or External	Target Completion (FY)
Finance Department	Auditor/Controller	3D	Complete action items presented during the workshop, Building a Financial Resilient Mono County	Complete the checklist	Internal	19-20
Finance Department	Auditor/Controller	3D	Establish Pension Stabilization Fund	Set up of stabilization fund with PARS	Both	19-20
Finance Department	Auditor/Controller	3D	Achieve 50% reduction in the General Fund budget deficit	Adopt a General Fund budget with a \$3 million deficit	Internal	19-20
Finance Department	Auditor/Controller	4D	Enhance OpenGov reporting to include performance measurement reporting	Dashboard type reporting containing Departments performance measurements and historical tracking of changes over time	Internal	21-22
Finance Department	Auditor/Controller & Treasurer/Tax Collector	3B	Identify new revenue sources and how these new revenue sources would be achieved.	Plan for raising new revenues	Both	19-20
Finance Department	Auditor/Controller & Treasurer/Tax Collector	5C	Articulate desired competencies for each of our core services, identify training opportunities and establish individual training plan with each of the department's employees	Individual training plan with identified training opportunities along with target dates	Internal	20-21
Finance Department	Auditor/Controller & Treasurer/Tax Collector	5C	Create and maintain shared knowledge base of job-related information, along with procedure manuals	Central application with table of contents referencing all of the Departments knowledge resources along with procedures for each of our core services, in a central database, which is updateable	Internal	20-21
Finance Department	Treasurer/Tax Collector	3B	Calculate all county fees using current salaries, benefits and overhead. Establish three year rotation on which fees to calculate.	Updated fee schedule	Internal	21-22
Finance Department	Treasurer/Tax Collector	4B	Implementation of software application/solution for transient occupancy tax collection, billing and reporting	Software which is operational with staff trained as subject matter experts	Both	19-20

DEPARTMENT OF FINANCE DEPARTMENT 100-12-070

DEPARTMENTAL (or Division) OVERVIEW

The Department of Finance provides accounting, budgeting, payroll, cash management and investing, tax billing and collecting and other financial services delivered through two divisions: Auditor-Controller and Treasurer-Tax Collector.

PROGRAMS AND SERVICES

The Auditor-Controller division provides accounting and property tax administration services to County departments, the Town of Mammoth, schools, courts and special districts. The division monitors budgets, issues warrants, deposits revenues, processes payroll and accounts for assets, liabilities, accounts receivable/payable and long-term debt. Annually, the division prepares the County's Comprehensive Annual Financial Report (CAFR).

The Treasurer-Tax Collector division is a combined office that includes the Treasurer and the Tax Collector. The Treasurer serves as the depository for all funds belonging to the county, schools and other special districts, and handles all banking and investment functions. The Tax Collector office is responsible for the billing, collection and reporting of property tax revenues levied in the County, and transient occupancy taxes.

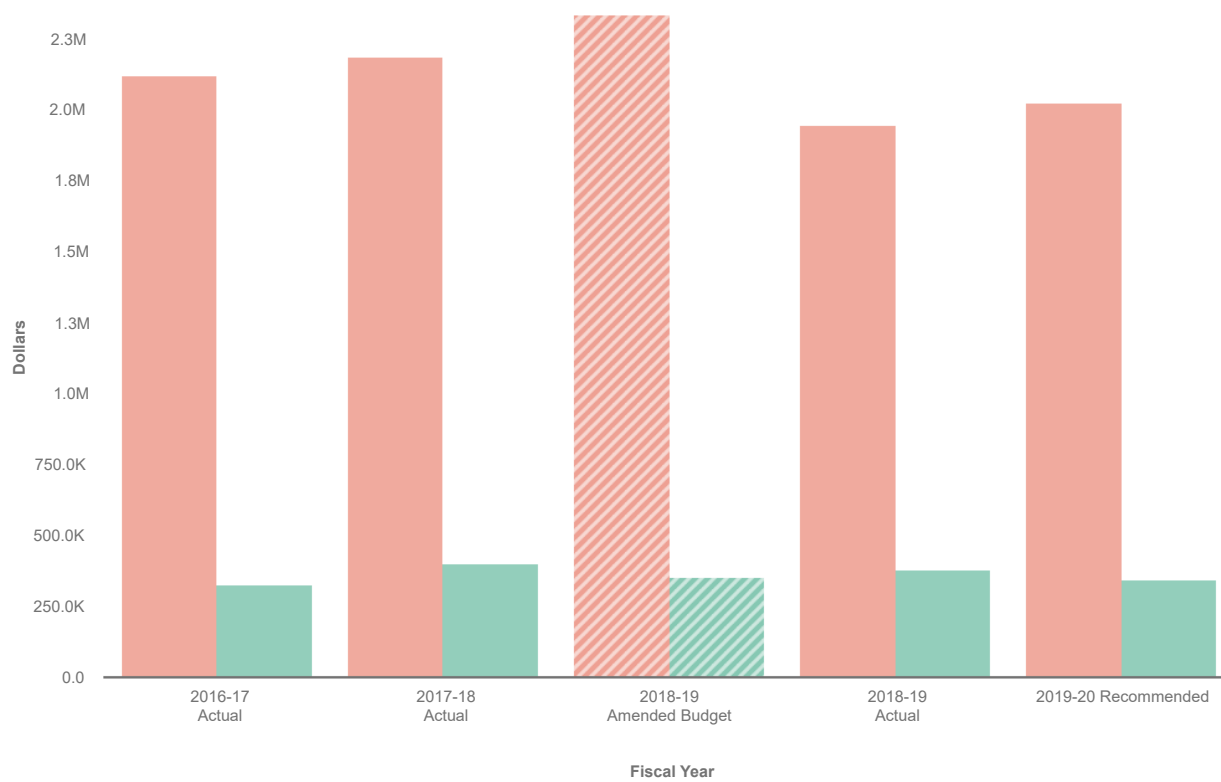
The Department has proposed appropriations that include the following:

- The OpenGov system that includes the townhall application, the internal financial reporting portal, the budget-builder component, and automated reporting and publishing.
- Purchase, install and implement an application for transient occupancy tax collection, billing and reporting.
- Annual license fees for Megabyte, our property tax software, and Innoprise, our accounting, receipting and payroll software.
- Contracts with external auditing firms to audit the County's finances (required by law) and the independent special districts (policy direction by the County Board of Supervisors).
- Host Compliance application for monitoring vacation rental home compliance.
- Contracting with an actuarial firm to prepare the valuation report of the County's Other Post-Employment Benefits plan.
- Travel and training at a level that promotes robust staff development initiatives.

DESCRIBE WHAT IS NOT INCLUDED IN THIS BUDGET

Nothing of significance to note.

Finance 100-12-070



Sort **Large to Small**

- Expenses
- Revenues

Collapse All	2016-17 Actual	2017-18 Actual	2018-19 Amended Budget	2018-19 Actual	2019-20 Recommended
▼ Revenues	\$ 327,600	\$ 404,447	\$ 354,968	\$ 381,285	\$ 346,792
▶ Charges for Services	247,914	244,214	206,590	228,580	179,700
▶ Interest & Rents	0	103,011	120,378	120,378	139,092
▶ Licenses, Permits & Franchises	17,361	24,453	18,000	19,628	18,000
▶ Transfers In	48,688	21,750	0	0	0
▶ Miscellaneous Revenues	13,637	11,019	10,000	12,698	10,000
▼ Expenses	2,122,727	2,187,696	2,330,687	1,945,345	2,022,585
▶ Salaries & Benefits	1,493,486	1,469,625	1,633,670	1,363,019	1,463,821
▶ Services and Supplies	481,853	590,958	626,417	513,916	558,764
▶ Debt Service	98,700	105,364	70,600	68,410	0
▶ Capital Outlay	48,688	21,750	0	0	0
Revenues Less Expenses	\$ -1,795,127	\$ -1,783,249	\$ -1,975,719	\$ -1,564,061	\$ -1,675,793

Internal Service Fund
Copiers
DEPARTMENT 655-10-335

DEPARTMENTAL (or Division) OVERVIEW

The Copier Pool is responsible for providing all copiers and other processing machines to Mono County Offices.

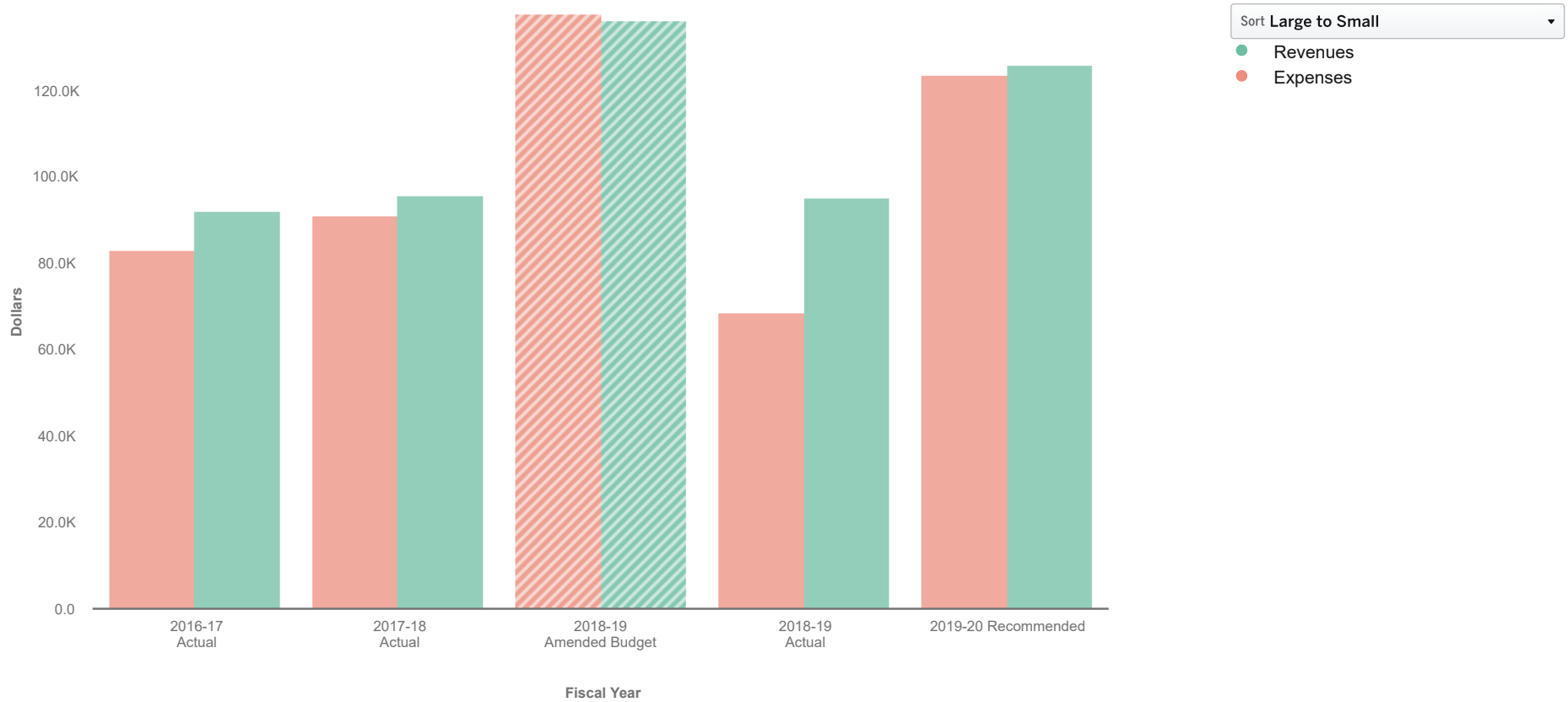
PROGRAMS AND SERVICES

The pool handles all new copier purchases and keeps maintenance contracts on all existing machines. The pool also handles postage machines and inserting machines, which are used by multi departments.

DESCRIBE WHAT IS NOT INCLUDED IN THIS BUDGET

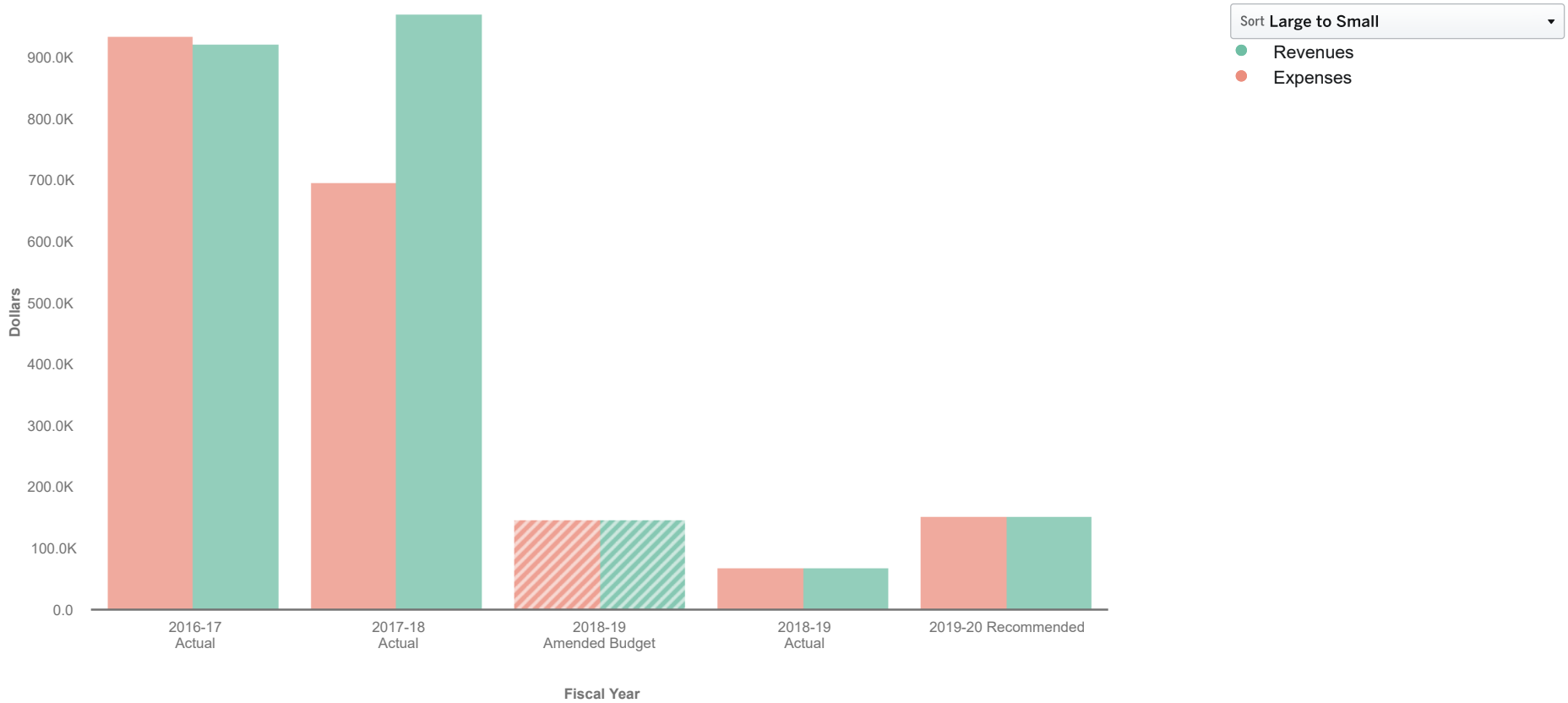
The Copier Pool is an internal service fund so all items, including capital expenditures are included in this budget.

Copier Pool 655-10-305



Collapse All	2016-17 Actual	2017-18 Actual	2018-19 Amended Budget	2018-19 Actual	2019-20 Recommended
▼ Revenues	\$ 92,142	\$ 95,749	\$ 136,400	\$ 95,198	\$ 126,100
▶ Charges for Services	91,796	95,170	136,100	94,672	125,700
▶ Interest & Rents	323	518	300	526	400
▶ Other Financing Sources	0	61	0	0	0
▶ Miscellaneous Revenues	23	0	0	0	0
▼ Expenses	83,177	91,147	137,621	68,690	123,682
▶ Services and Supplies	53,536	57,361	105,621	68,690	95,682
▶ Capital Outlay	27,393	46,017	32,000	0	28,000
▶ Depreciation	2,248	-12,231	0	0	0
Revenues Less Expenses	\$ 8,964	\$ 4,602	\$ -1,221	\$ 26,508	\$ 2,418

Debt Service Fund 198-10-001



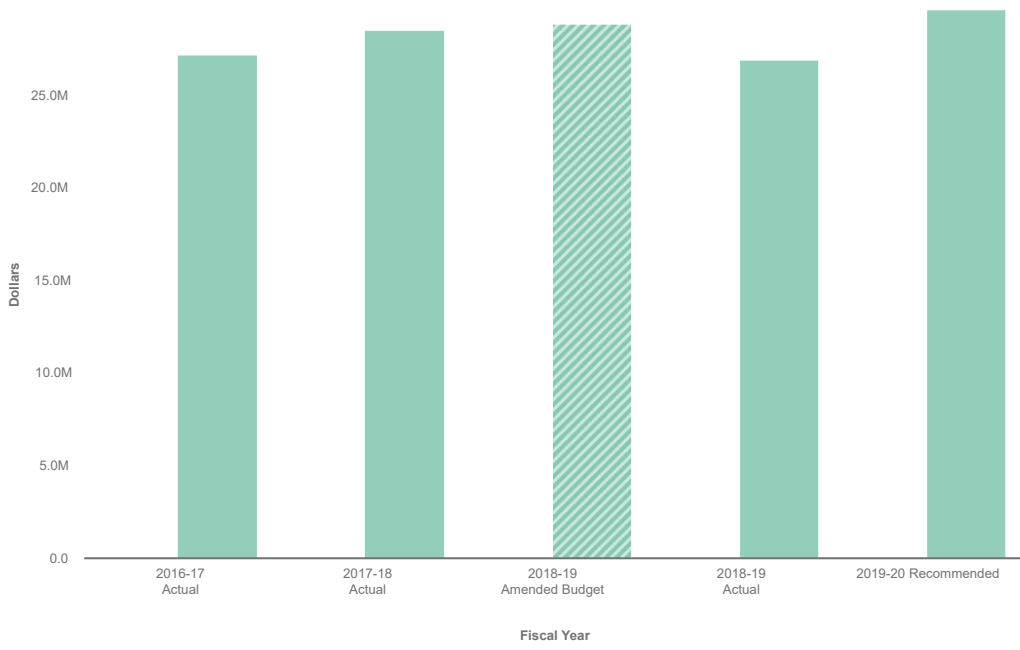
Expand All	2016-17 Actual	2017-18 Actual	2018-19 Amended Budget	2018-19 Actual	2019-20 Recommended
▼ Revenues	\$ 922,447	\$ 970,498	\$ 147,977	\$ 68,410	\$ 153,367
▶ Miscellaneous Revenues	922,447	948,748	147,977	68,410	153,367
▶ Other Financing Sources	0	21,750	0	0	0
▼ Expenses	936,050	696,503	147,977	69,110	153,367
▶ Debt Service	886,609	920,660	147,222	68,410	152,612
▶ Transfers Out	48,688	21,750	0	0	0
▶ Services and Supplies	754	795	755	700	755
▶ Other Expenses	0	-246,701	0	0	0
Revenues Less Expenses	\$ -13,604	\$ 273,995	\$ 0	\$ -700	\$ 0

General Revenues 100-10-001



Sort **Large to Small**

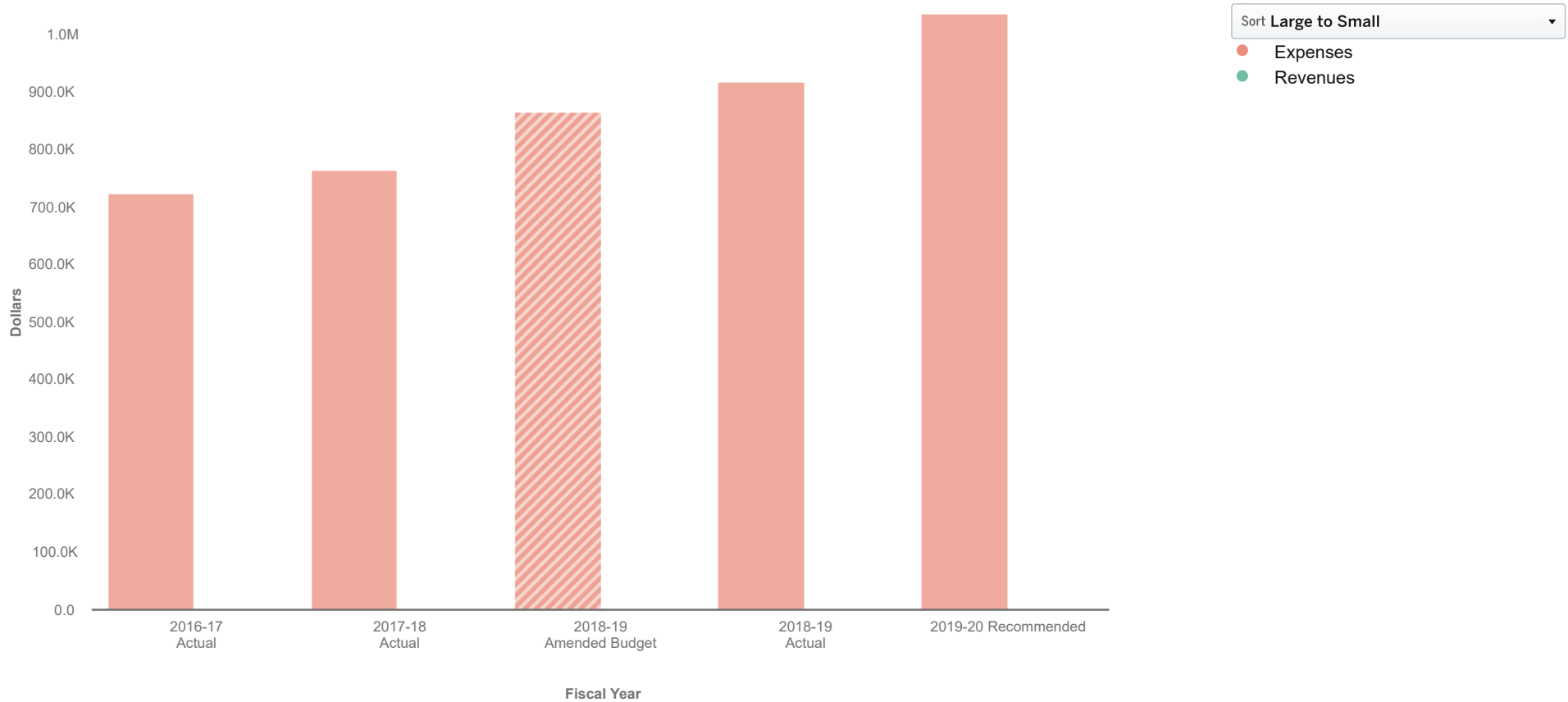
- Revenues
- Expenses



Expand All	2016-17 Actual	2017-18 Actual	2018-19 Amended Budget	2018-19 Actual	2019-20 Recommended
Revenues	\$ 27,214,085	\$ 28,530,352	\$ 28,872,804	\$ 26,905,842	\$ 29,586,951
Taxes	23,258,528	24,358,213	24,121,000	22,958,223	25,405,800
Prop Tax -Current Secured	15,307,719	15,722,633	16,165,000	16,193,204	17,268,000
Transient Occupancy Tax	2,511,987	2,661,212	2,625,000	2,014,801	2,725,000
Vif In Lieu	1,589,612	1,628,456	1,628,000	1,697,102	1,697,100
Prop Tax -Current Unsecured	1,177,187	1,198,115	1,241,000	1,238,651	1,230,000
Sales & Use Tax	585,375	597,336	630,000	579,126	690,400
Prop Tax -Excess Eraf	810,204	972,145	700,000	0	500,000
Prop Tax -Unitary	417,374	414,463	320,000	436,576	420,000
Prop Tax -Penalties/Interest	339,734	366,286	250,000	154,255	200,000
Property Transfer Tax	225,244	226,115	210,000	241,846	210,000
Prop Tax -Delinq Secured Redem	118,446	241,554	250,000	172,801	240,000
Prop Tax - Supplemental	123,150	208,157	100,000	225,878	223,300
Prop Tax -Delinq Unsecured Red	52,495	121,742	2,000	3,984	2,000
Intergovernmental	1,432,573	1,495,872	1,459,756	1,497,382	1,529,756
Fed: In Lieu Taxes (Pilt)	1,215,510	1,250,413	1,250,000	1,318,592	1,300,000
Fed: Tobacco Settlement	125,898	150,306	125,000	145,693	145,000
St: Homeowners Prop Tx Relif	42,949	42,937	42,000	0	42,000
St: Revenue Stabilization	21,000	21,000	21,000	0	21,000
St: Dept of Fish & Game PILT	15,756	15,756	15,756	15,756	15,756
St: Motor Vehicle Excess Fees	5,311	6,025	6,000	5,542	6,000
St: Sb-90 State-Mandated Cost	6,149	9,435	0	11,798	0
Charges for Services	1,462,844	1,311,141	1,547,319	1,558,353	1,516,236
Fines, Forfeitures & Penalties	793,173	1,055,698	806,975	591,720	827,159
Licenses, Permits & Franchises	191,137	207,464	172,000	199,833	192,000
Transfers In	0	0	684,754	0	0
Interest & Rents	75,831	101,965	81,000	99,760	116,000
Miscellaneous Revenues	0	0	0	571	0
Revenues Less Expenses	\$ 27,214,085	\$ 28,530,352	\$ 28,872,804	\$ 26,905,842	\$ 29,586,951

Data filtered by Types, GENERAL FUND, GENERAL-OTHER and exported on July 5, 2019. Created with OpenGov

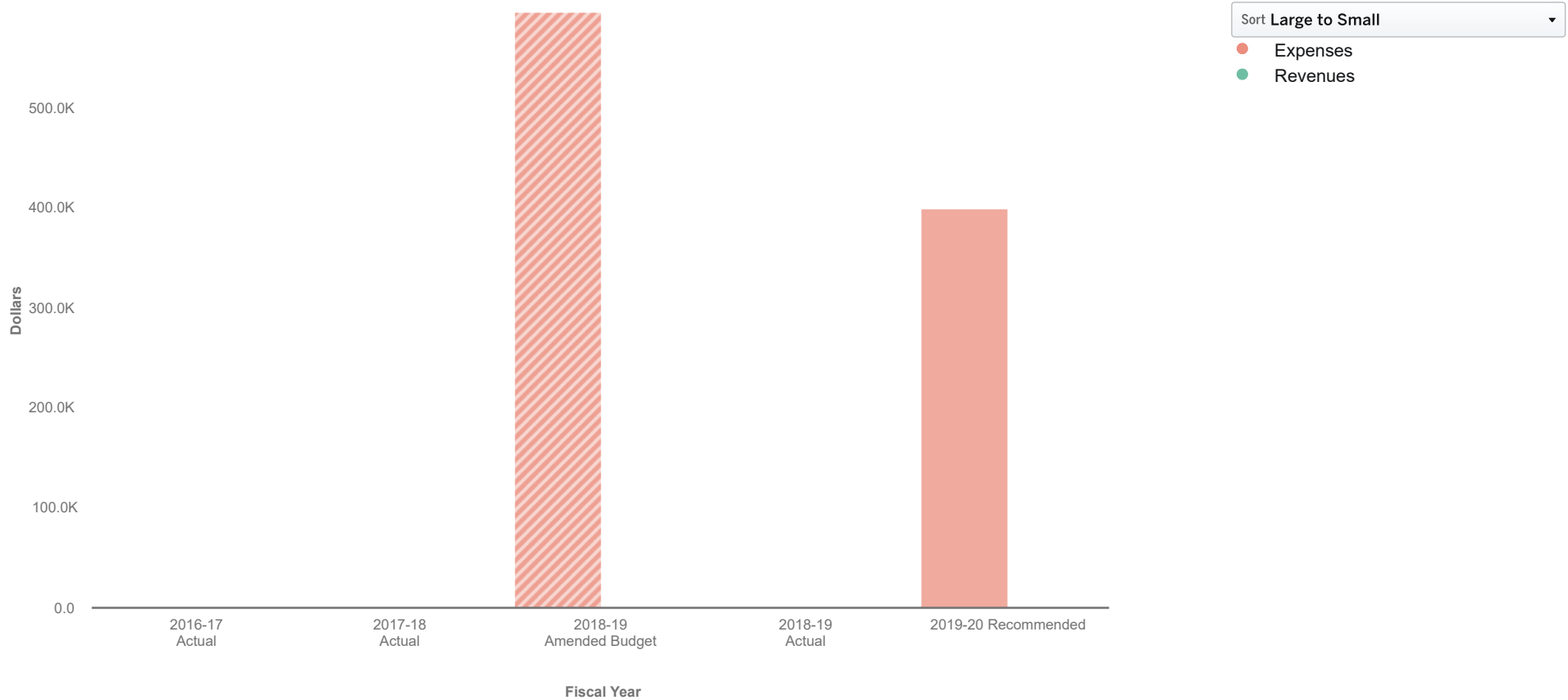
Courts MOE 100-21-075



Collapse All	2016-17 Actual	2017-18 Actual	2018-19 Amended Budget	2018-19 Actual	2019-20 Recommended
Revenues	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
▼ Expenses	722,968	765,072	866,331	918,208	1,034,209
► Services and Supplies	722,968	765,072	866,331	918,208	1,034,209
Revenues Less Expenses	\$ -722,968	\$ -765,072	\$ -866,331	\$ -918,208	\$ -1,034,209

Data filtered by Types, GENERAL FUND, COUNTY MOE and exported on July 5, 2019. Created with OpenGov

GF Contingency 100-10-330



Collapse All	2016-17 Actual	2017-18 Actual	2018-19 Amended Budget	2018-19 Actual	2019-20 Recommended
Revenues	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
▼ Expenses	0	0	595,137	0	399,549
▼ Other Expenses	0	0	595,137	0	399,549
▼ Other Expenses	0	0	595,137	0	399,549
Contingency	0	0	595,137	0	399,549
Revenues Less Expenses	\$ 0	\$ 0	\$ -595,137	\$ 0	\$ -399,549