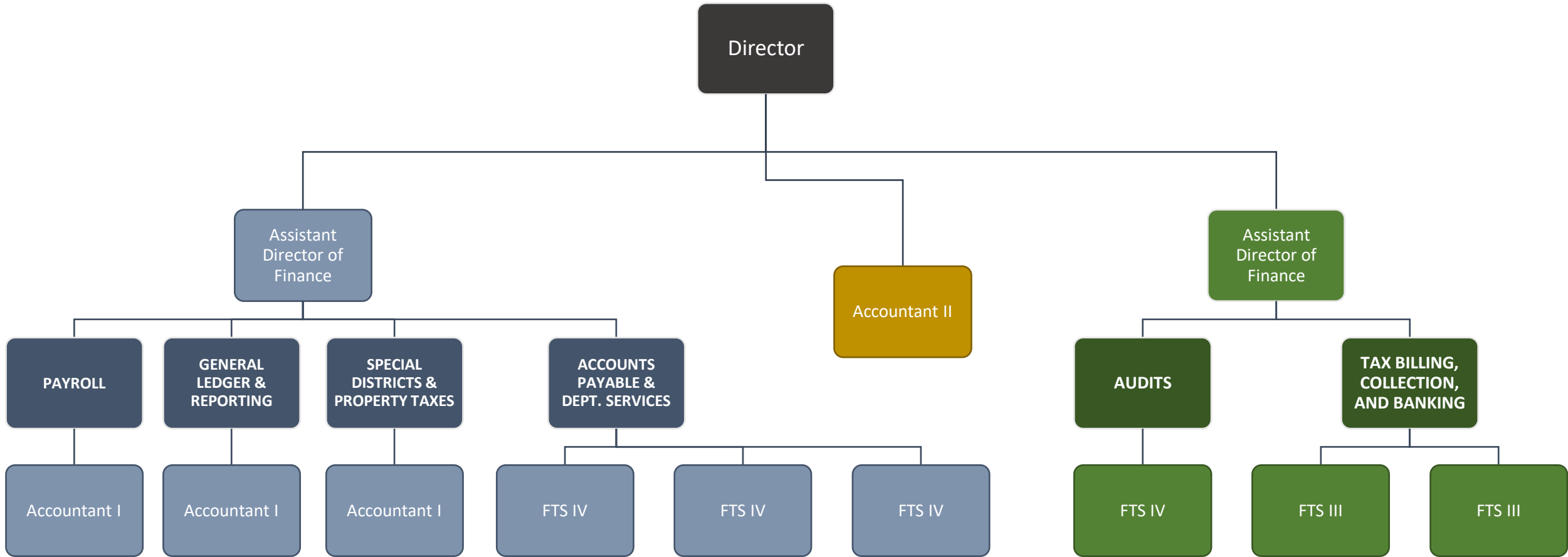




# FINANCE

## Departmental Organizational Chart



# FINANCE DEPARTMENT - Auditor/Controller Division

## Core Services

		Mandated?	
<b>1</b>	<b>Receivables / Payables (Deposits / A/P)</b>	Receive, audit, & process deposits	Y
		Audit & process payments	Y
		Credit card &/ contract processing & maintenance	Y
		Federal & State reporting (1099/sales tax/withholding)	Y

		Mandated?	
<b>2</b>	<b>Training &amp; Education</b>	Professional development & growth	N
		Peer mentoring	N
		Procedure manuals	N
		Knowledge sharing database	N

<b>3</b>	<b>Payroll</b>	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

<b>4</b>	<b>Financial Accounting &amp; Reporting</b>	General ledger maintenance	Y
		Federal & State reporting (Cost Plan, PTA, SB90, FTRs, TC-31)	Y
		Annual audits (County, Special Districts)	Y
		Account mangement (funds, bank, captial assets)	Y

<b>5</b>	<b>Budget</b>	Development and Adoption	Y
		State reporting	Y
		Adjustments	Y
		Monitoring	Y

<b>6</b>	<b>Property Tax Accounting</b>	Tax roll maintenance	Y
		Rate calculations	Y
		Apportionment process	Y
		State reporting	Y

<b>7</b>			

<b>8</b>			

<b>9</b>			

<b>10</b>			

# **DEPARTMENT OF FINANCE**

## **DEPARTMENT 100-12-070**

### **DEPARTMENT MISSION STATEMENT**

The Office of the Auditor-Controller Division of the Department of Finance is to provide independent accounting, reporting, and auditing services to County departments, special districts, and schools in accordance with federal, state, and local laws in an efficient and cost-effective manner, thus maximizing their value to the people of Mono County.

The Treasurer-Tax Collector Division of the Department of Finance is to invest public funds in a way that ensures security of principal, sufficient liquidity to meet operating cash flow needs of pool participants, and to receive a market rate of return while adhering to all applicable laws, statutes, and resolutions. Additionally, the office is to provide high quality customer service to taxpayers and businesses in the course of collecting taxes and licenses while exercising consistent due process in following all federal, state, and local tax laws and ordinances.

### **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

### **CHALLENGES, ISSUES and OPPORTUNITIES**

Employing and retaining trained and experienced staff in both divisions who can anticipate and solve problems, recognize non-compliance and instruct users on how to fix the underlying causes, and meet deadlines on time and without errors is the Department's chief challenge. Issues arise when our users and taxpayers' desires for expediency, flexibility, and/or exceptions to rules and policy conflict with ensuring all transactions comply with federal, state, and local rules and policy. Key opportunities for substantive improvement in our operations is the development of knowledge-based library resources and using technology to offer staff relevant educational training.

### **CORE SERVICE AND PROGRAM DESCRIPTION**

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). In the role of the County's chief accounting office, this division is mandated by law for an assortment of activities, including assessing, apportioning and performing other administrative property tax duties, making long-term debt payments for the County and educational entities, ensuring certain mandatory audits are performed and complying with state fiscal reporting requirements. This budget includes an appropriation of \$150,000 to engage an outside consultant to prepare multi-year financial forecasts and conduct a county-wide fee study. The division does not have capacity to perform these services, yet these services are critical to enabling the County to reach fiscal resiliency. Still, there may be insufficient financial resources for outsourcing these initiatives.

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 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. This division is mandated by state law to function as a depository for certain other County jurisdictions and all property tax activities are governed by the California Revenue and Taxation codes.

## **DEPARTMENTAL (or Division) ACTION PLAN FOR 2020-2021**

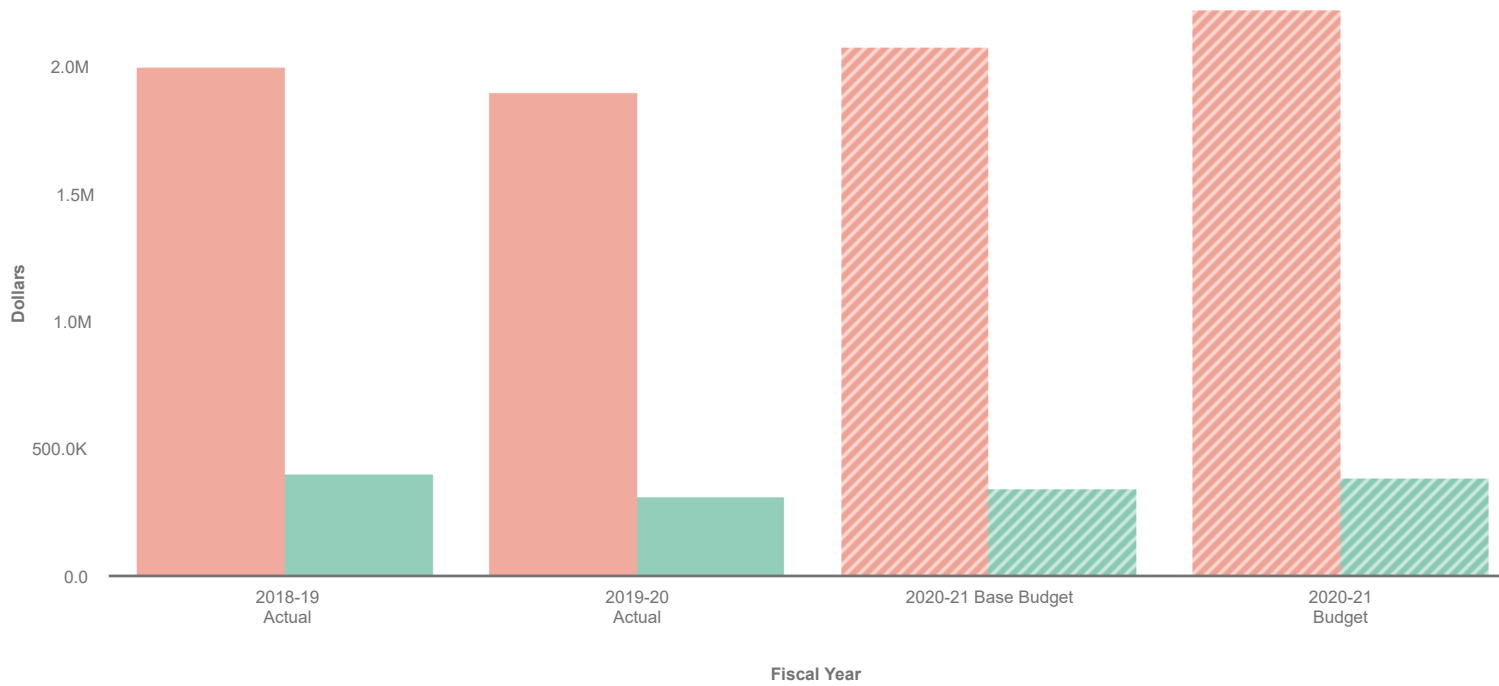
The Department of Finance plans to achieve the following during this next budget cycles:

- Within 30 days after the end of each fiscal quarter, present a quarterly financial report to the Board of Supervisors automated using the OpenGov stories platform, beginning with the quarter ending December 31, 2020.
- Complete semi-annual reporting to the Board of Supervisors on status of tasks enumerated in the Building a Financial Resilient Mono County project.
- By January 2021, articulate the desired competencies for each of our core services, identify training opportunities and establish individual training plans with each of the Department's employees.
- By the end of the fiscal year, create and maintain a shared knowledge database of job-related information, along with procedural manuals.
- By September 30, 2021, migrate capital asset accounting from the current stand-alone depreciation software to the capital asset module integrated with the County's accounting system.
- By fourth quarter FY 2020-21, implement the TOT public portal for our operators allowing the electronic filing of quarterly TOT returns.

# 1. Finance 100-12-070



## Visualization



Sort Large to Small

- Expenses
- Revenues

Expand All	2018-19 Actual	2019-20 Actual	2020-21 Base Budget	2020-21 Budget
<b>Revenues</b>	\$ 401,585	\$ 314,486	\$ 346,792	\$ 387,381
<b>Charges for Services</b>	248,872	192,796	179,700	206,750
<b>Interest &amp; Rents</b>	120,386	139,095	139,092	149,631
<b>Licenses, Permits &amp; Franchises</b>	19,628	17,219	18,000	18,000
<b>Miscellaneous Revenues</b>	12,698	-34,625	10,000	13,000
<b>Expenses</b>	2,003,562	1,904,836	2,082,934	2,225,526
<b>Salaries &amp; Benefits</b>	1,402,115	1,396,493	1,621,786	1,593,777
<b>Services and Supplies</b>	533,038	508,343	461,148	631,749
<b>Debt Service</b>	68,410	0	0	0
<b>Revenues Less Expenses</b>	\$ -1,601,978	\$ -1,590,351	\$ -1,736,142	\$ -1,838,145

Data filtered by Types, Funds, DEPARTMENT OF FINANCE, No Project and exported on July 28, 2020. Created with OpenGov

**Internal Service Fund  
Copiers  
DEPARTMENT 655-10-335**

**DEPARTMENT MISSION STATEMENT**

To provide superior service and support to all departments on all equipment handled by the internal service fund.

**DEPARTMENTAL (or Division) OVERVIEW**

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

**CHALLENGES, ISSUES and OPPORTUNITIES**

The largest challenge is keeping the machine rates billed to the departments as low as possible. Opportunities to lower costs are always considered when renegotiating maintenance contracts and replacing machines.

**CORE SERVICE AND PROGRAM DESCRIPTION**

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 multiple departments.

**DEPARTMENTAL (or Division) ACTION PLAN FOR 2020-2021**

- Renegotiate new service contracts on all machines.
- Replace four older copy machines with new more reliable and energy efficient machines.
- Ensure each department's copier needs are met with dependable machines.
- Look for additional ways to reduce costs.

## 2. Copier Pool 655-10-305



### Visualization



Sort **Large to Small**

- Revenues
- Expenses

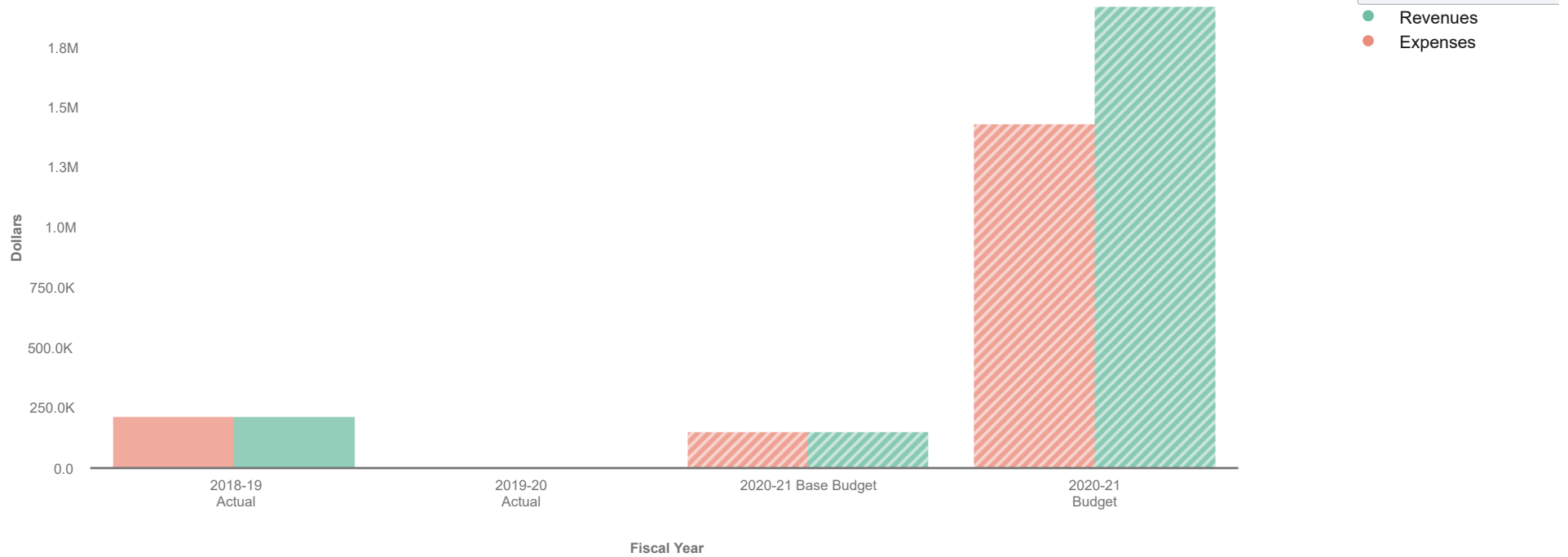
Collapse All	2018-19 Actual	2019-20 Actual	2020-21 Base Budget	2020-21 Budget
<b>▼ Expenses</b>	\$ 113,615	\$ 85,858	\$ 125,275	\$ 117,975
▶ <b>Services and Supplies</b>	80,806	75,536	97,275	92,775
▶ <b>Capital Outlay</b>	28,308	10,321	28,000	25,200
▶ <b>Depreciation</b>	4,500	0	0	0
<b>▼ Revenues</b>	128,564	87,050	126,100	118,020
▶ <b>Charges for Services</b>	127,637	86,201	125,700	117,020
▶ <b>Interest &amp; Rents</b>	927	849	400	1,000
<b>Revenues Less Expenses</b>	\$ 14,949	\$ 1,192	\$ 825	\$ 45

Data filtered by Types, COPIER POOL, No Project and exported on July 28, 2020. Created with OpenGov

### 3. Debt Service Fund 198-10-001



Visualization



Sort Large to Small

- Revenues
- Expenses

Expand All	2018-19 Actual	2019-20 Actual	2020-21 Base Budget	2020-21 Budget
▼ Revenues	\$ 215,631	\$ 0	\$ 153,367	\$ 1,917,694
▶ Miscellaneous Revenues	215,631	0	153,367	1,705,419
▶ Transfers In	0	0	0	212,275
▼ Expenses	216,331	591	153,367	1,433,121
▶ Debt Service	215,631	0	152,612	1,424,866
▶ Services and Supplies	700	591	755	8,255
<b>Revenues Less Expenses</b>	<b>\$ -700</b>	<b>\$ -591</b>	<b>\$ 0</b>	<b>\$ 484,573</b>

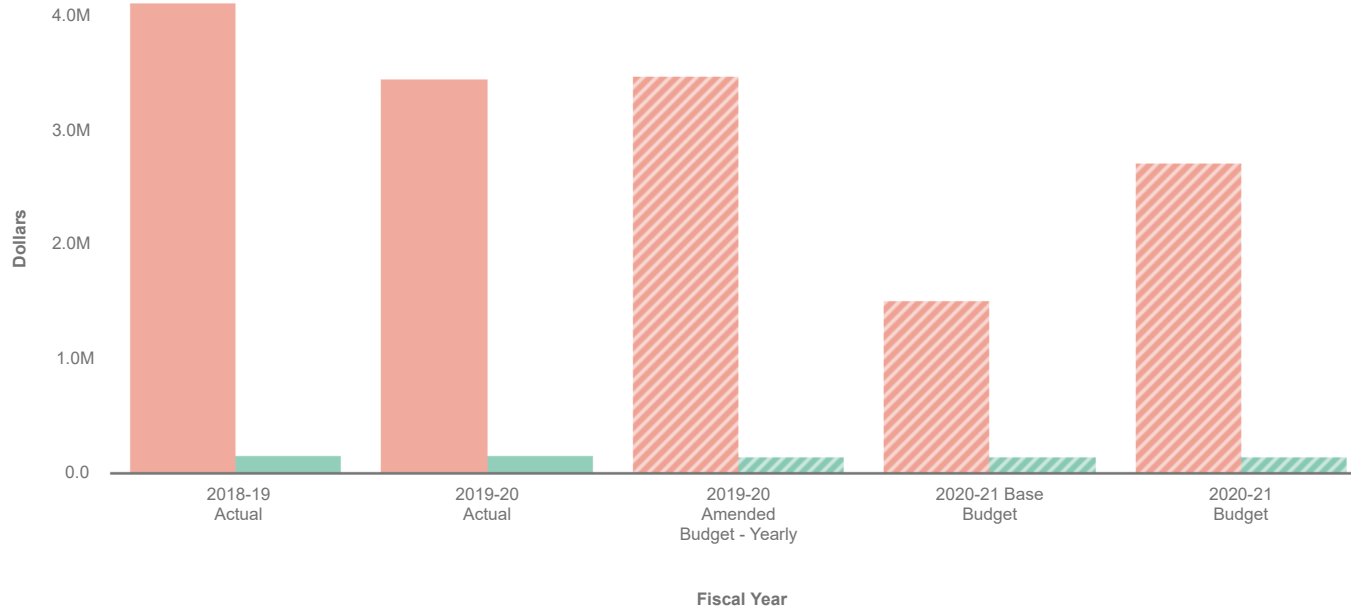
Data filtered by Types, DEBT SERVICE FUND, No Project and exported on July 28, 2020. Created with OpenGov



# 4. GF Operating Transfers 100-10-071



## Visualization



Sort **Large to Small**

- Expenses
- Revenues

Expand All	2018-19 Actual	2019-20 Actual	2019-20 Amended Budget - Yearly	2020-21 Base Budget	2020-21 Budget
<b>Revenues</b>	\$ 164,875	\$ 159,439	\$ 150,000	\$ 150,000	\$ 150,000
▶ Intergovernmental	164,875	150,000	150,000	150,000	150,000
▶ Miscellaneous Revenues	0	9,439	0	0	0
<b>Expenses</b>	4,101,222	3,445,873	3,475,918	1,512,622	2,710,085
▶ Transfers Out	3,925,060	2,982,221	2,990,682	1,245,765	2,435,756
▶ Support of Other	176,162	463,652	485,236	266,857	274,329
<b>Revenues Less Expenses</b>	\$ -3,936,347	\$ -3,286,434	\$ -3,325,918	\$ -1,362,622	\$ -2,560,085

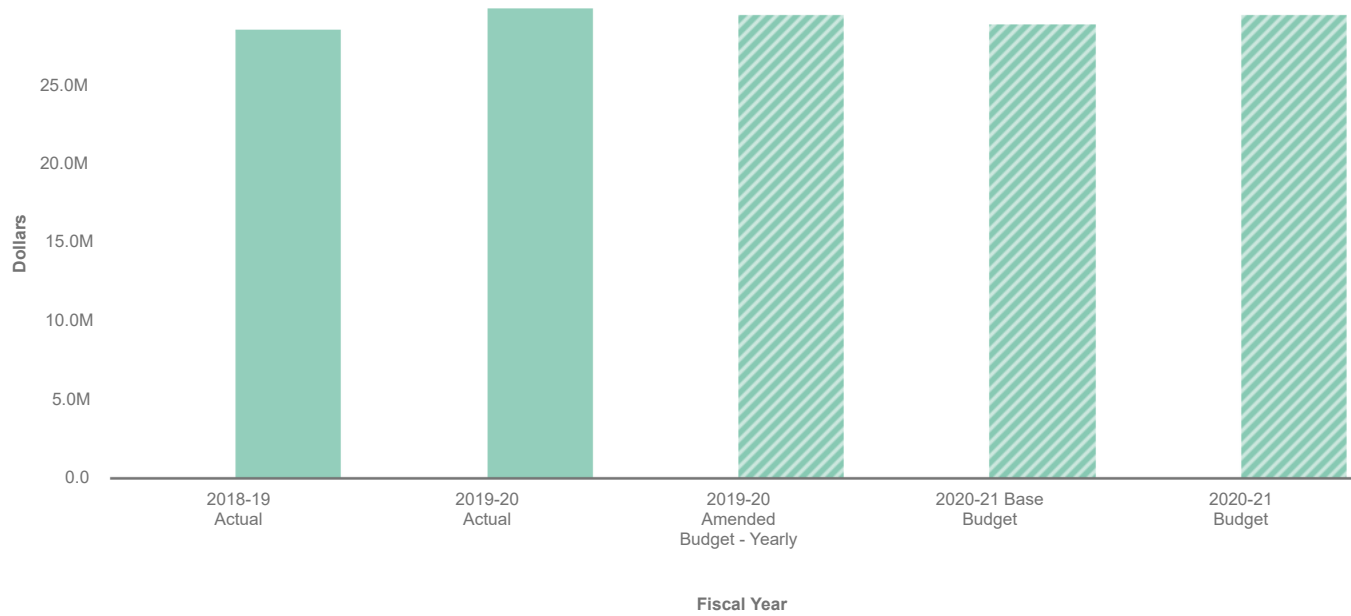
Data filtered by Types, GENERAL FUND, GENERAL-OTHER GENERAL, GF OPERATING TRANSFERS, No Project and exported on August 20, 2020. Created with OpenGov

g/l object	Description	FY 2019-20 Amended Budget	FY 2020-21 Proposed for Base Budget	FY 2020-21 Budget Proposal as of July 21, 2020	
60100: transfer out	roads	622,033	522,033	522,033	SB 1 MOE, minimum required to participate in
60100: transfer out	general reserves	-	-	-	
60100: transfer out	economic stabilization	343,000	-	-	
60100: transfer out	CARB compliance	730,600	-	395,000	FY 2021 purchases, after applying unspent carryover
	Remainder of GF Jail Project matching funds	-	-	707,137	set aside in GF carryover
60100: transfer out	affordable housing	200,000	-	-	
60100: transfer out	Civic center	65,000	-	-	
60100: transfer out	tourism: film commission marketing	5,000	-	-	
60100: transfer out	tourism: CA state fair	5,000	-	-	
60100: transfer out	Community Support: local programming	20,000	-	20,000	proposed by economic development
60100: transfer out	Community Support: air service subsidy	35,000	-	-	
60100: transfer out	Community Support: historical societies	6,000	-	6,000	proposed by economic development
60100: transfer out	Community Support:: Interagency visitor center	5,000	-	5,000	proposed by economic development
60100: transfer out	Community Support:: Community arts grants	10,000	-	10,000	proposed by economic development
60100: transfer out	Community Support: Youth sports	8,000	-	8,000	proposed by economic development
60100: transfer out	Fish enhancement	103,737	100,000	103,737	proposed by economic development
60100: transfer out	Conway Ranch	95,651	88,583	104,683	increased to include Justin Nadler's time
60100: transfer out	Cemeteries	22,488	-	-	
60100: transfer out	Law Library	-	-	-	
60100: transfer out	Social Services - MOE	353,500	353,500	266,557	reduced for amount to fund public guardian
	Public Guardian (DSS)	-	-	83,443	new for fy 2021
60100: transfer out	Senior Program	159,024	160,000	74,444	reduced for one-time funding
60100: transfer out	General Relief	14,500	14,500	15,000	
60100: transfer out	Behavioral Health	7,149	7,149	7,149	required MOE
60100: transfer out	IT Refresh: VOIP system	180,000	-	-	
47010: contributions to other govts	PT admin refunds	20,000	20,000	20,000	
47010: contributions to other govts	OVGWMA: County	65,000	68,067	75,514	per FY 2021 invoice from Inyo County
47010: contributions to other govts	OVGWMA: Tri-Valley	23,000	-	-	
47010: contributions to other govts	OVGWMA: Wheeler Crest	23,000	-	-	
47010: contributions to other govts	ESCOG Contribution	16,300	25,100	25,100	Per FY 2021 adopted budget
47010: contributions to other govts	LAFCO	3,690	3,690	3,715	adopted by LAFCO board
47010: contributions to other govts	First Five visiting program	150,000	-	107,573	request from First Five
47010: contributions to other govts	Transfer CASP revenue	3,821	-	-	
47020: contributions to non-profit o	First responder aid	150,000	150,000	150,000	
47020: contributions to non-profit o	MLFSC contribution	30,425	-	-	
		3,475,918	1,512,622	2,710,085	

# 5. General Revenues 100-10-001



## Visualization



Sort **Large to Small**

- Revenues
- Expenses

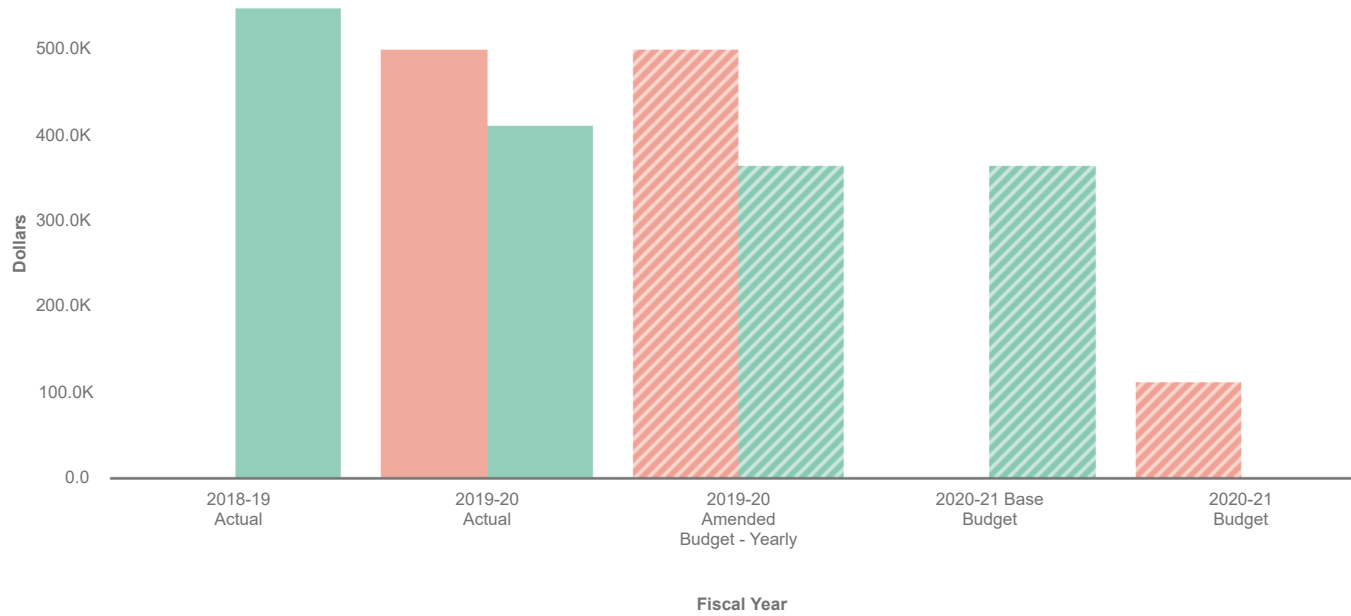
Expand All	2018-19 Actual	2019-20 Actual	2019-20 Amended Budget - Yearly	2020-21 Base Budget	2020-21 Budget
▼ Revenues	\$ 28,583,800	\$ 29,890,021	\$ 29,586,951	\$ 28,989,392	\$ 29,578,224
▶ Taxes	24,356,856	25,698,479	25,405,800	24,308,624	24,894,456
▶ Charges for Services	1,558,353	1,731,376	1,516,236	2,169,412	2,169,412
▶ Intergovernmental	1,561,821	1,487,721	1,529,756	1,533,256	1,533,256
▶ Fines, Forfeitures & Penalties	756,239	695,022	827,159	680,100	680,100
▶ Licenses, Permits & Franchises	199,833	195,426	192,000	192,000	195,000
▶ Interest & Rents	150,127	78,794	116,000	106,000	106,000
▶ Miscellaneous Revenues	571	3,203	0	0	0
<b>Revenues Less Expenses</b>	\$ 28,583,800	\$ 29,890,021	\$ 29,586,951	\$ 28,989,392	\$ 29,578,224

Data filtered by Types, GENERAL FUND, GENERAL-OTHER GENERAL, GENERAL-OTHER, No Project and exported on August 20, 2020. Created with OpenGov

## 6. General Reserve Fund 101-10-001



### Visualization



Sort Large to Small

- Revenues
- Expenses

Collapse All	2018-19 Actual	2019-20 Actual	2019-20 Amended Budget - Yearly	2020-21 Base Budget	2020-21 Budget
<b>▼ Revenues</b>	\$ 546,878	\$ 411,475	\$ 364,470	\$ 364,470	\$ 0
▶ Transfers In	500,000	364,470	364,470	364,470	0
▶ Interest & Rents	46,878	47,005	0	0	0
<b>▼ Expenses</b>	0	500,000	500,000	0	113,048
▶ Transfers Out	0	500,000	500,000	0	113,048
<b>Revenues Less Expenses</b>	\$ 546,878	\$ -88,525	\$ -135,530	\$ 364,470	\$ -113,048

Data filtered by Types, GENERAL RESERVE FUND, GENERAL-OTHER GENERAL, GENERAL-OTHER, No Project and exported on August 20, 2020. Created with OpenGov

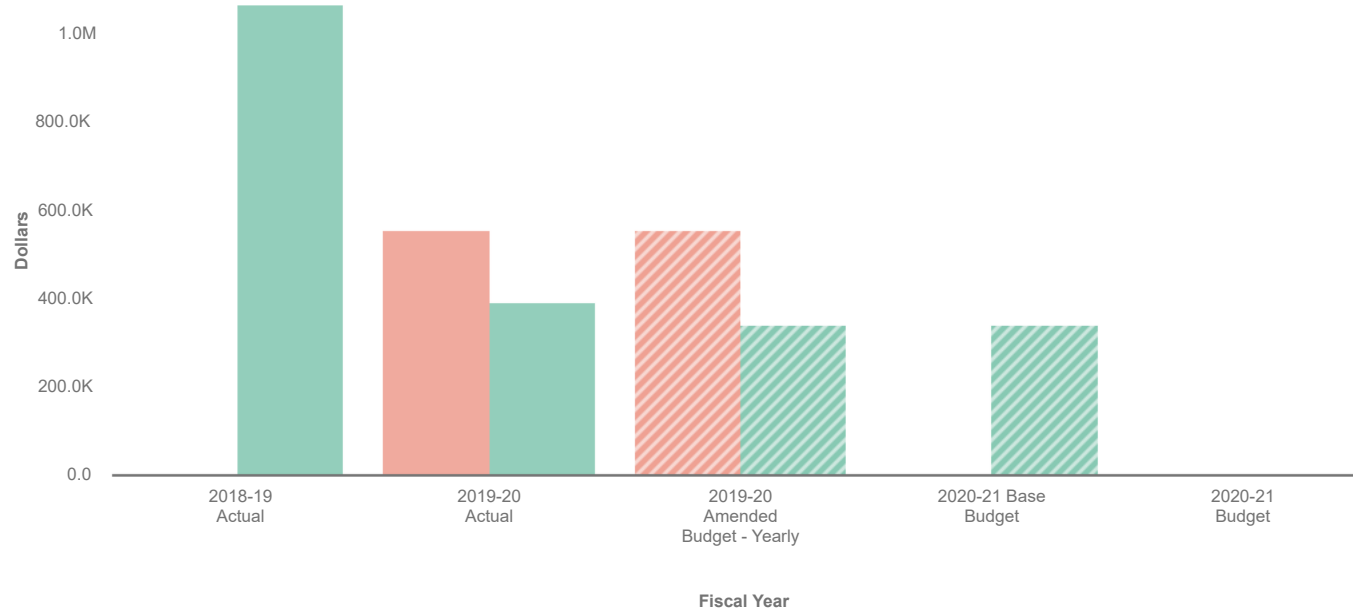
## 7. Economic Stabilization Fund 151-10-001



### Visualization

Sort **Large to Small** ▼

- Revenues
- Expenses



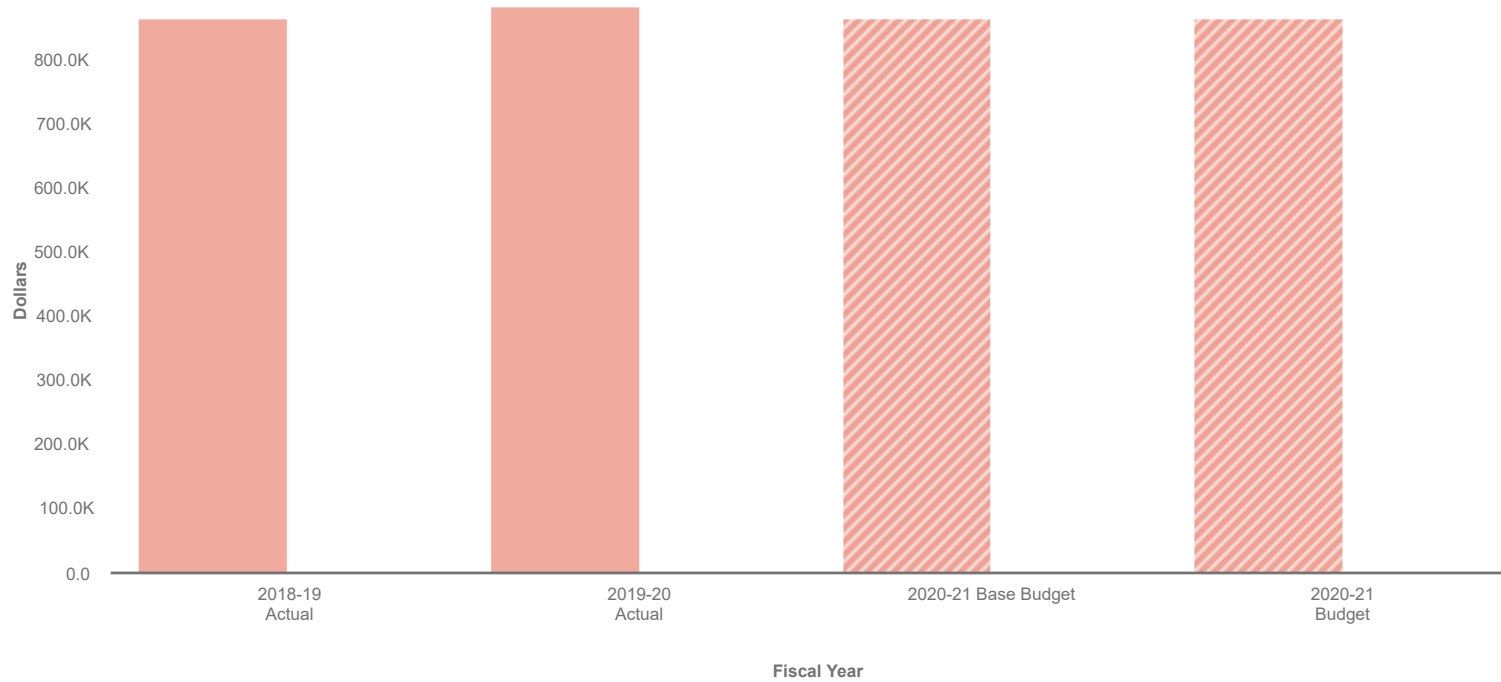
Collapse All	2018-19 Actual	2019-20 Actual	2019-20 Amended Budget - Yearly	2020-21 Base Budget	2020-21 Budget
▼ Revenues	\$ 1,064,616	\$ 393,868	\$ 343,000	\$ 343,000	\$ 0
▶ Transfers In	1,024,180	343,000	343,000	343,000	0
▶ Interest & Rents	40,436	50,868	0	0	0
▼ Expenses	0	555,000	555,000	0	0
▶ Transfers Out	0	555,000	555,000	0	0
<b>Revenues Less Expenses</b>	<b>\$ 1,064,616</b>	<b>\$ -161,132</b>	<b>\$ -212,000</b>	<b>\$ 343,000</b>	<b>\$ 0</b>

Data filtered by Types, ECONOMIC STABILIZATION, GENERAL-OTHER GENERAL, GENERAL-OTHER, No Project and exported on August 20, 2020. Created with OpenGov

## 8. Court MOE 100-21-075



### Visualization



Sort **Large to Small**

- Expenses
- Revenues

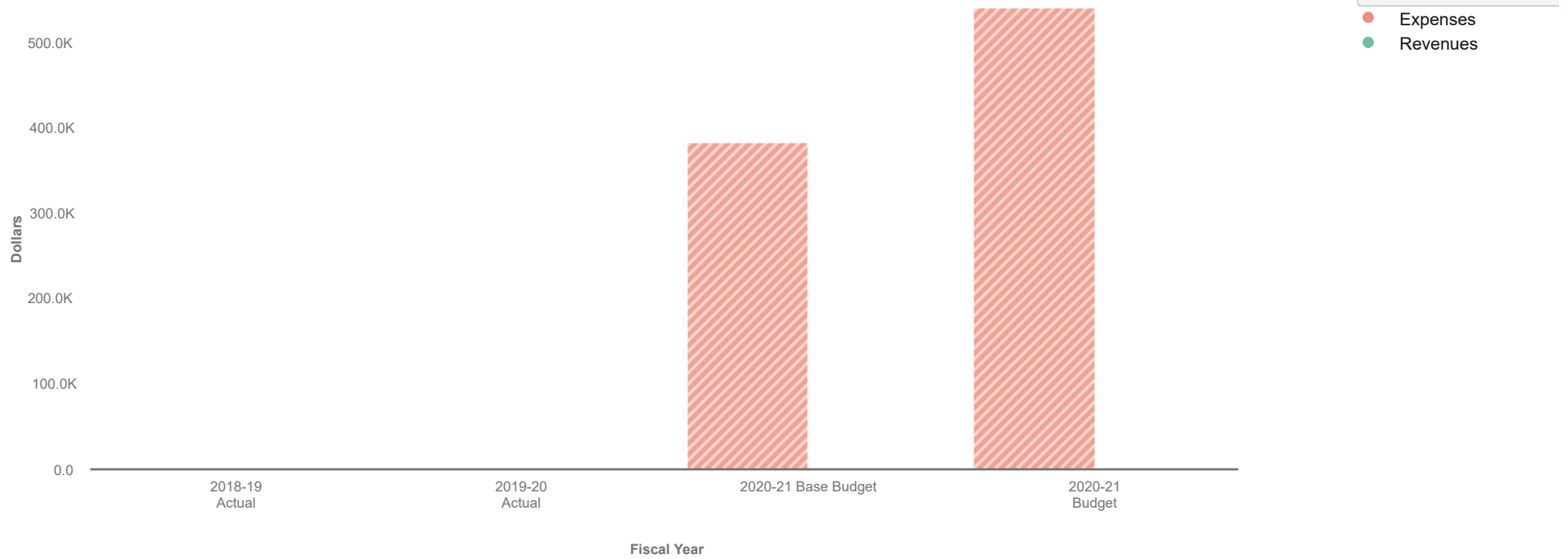
Collapse All	2018-19 Actual	2019-20 Actual	2020-21 Base Budget	2020-21 Budget
<b>Revenues</b>	\$ 0	\$ 0	\$ 0	\$ 0
<b>▼ Expenses</b>	865,925	882,378	866,331	866,331
<b>► Services and Supplies</b>	865,925	882,378	866,331	866,331
<b>Revenues Less Expenses</b>	\$ -865,925	\$ -882,378	\$ -866,331	\$ -866,331

Data filtered by Types, Funds, COUNTY MOE, No Project and exported on July 28, 2020. Created with OpenGov

# 9. GF Contingency 100-10-330



## Visualization



Sort **Large to Small**

- Expenses
- Revenues

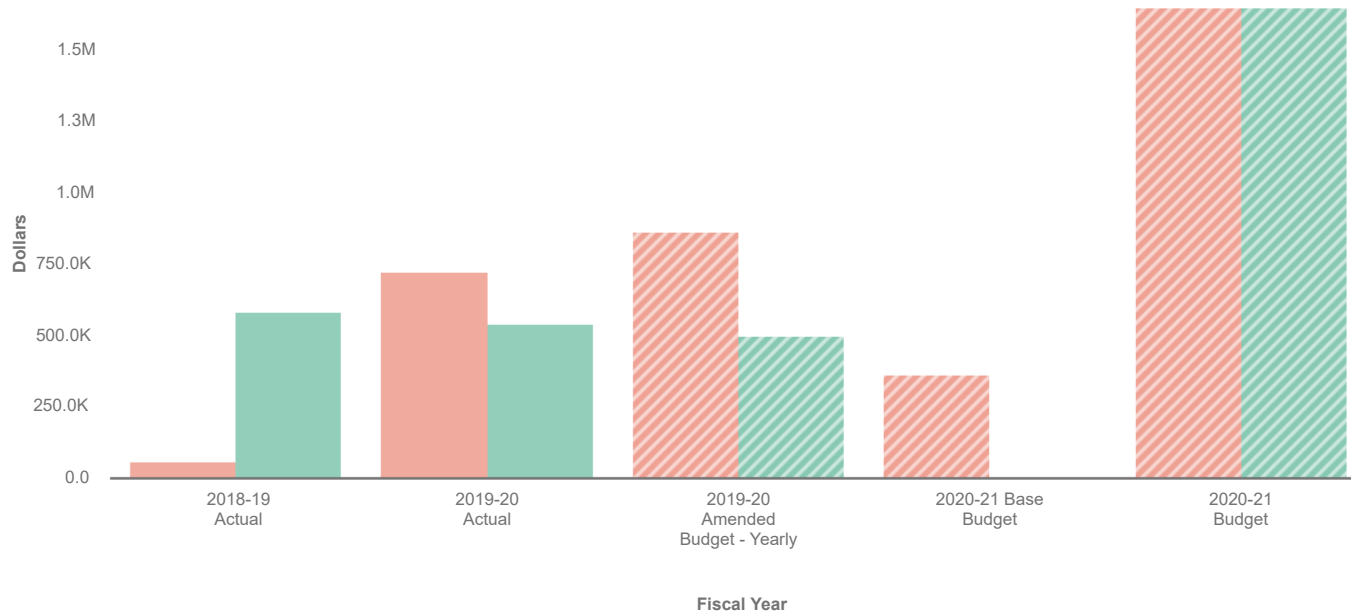
Collapse All	2018-19 Actual	2019-20 Actual	2020-21 Base Budget	2020-21 Budget
<b>Revenues</b>	\$ 0	\$ 0	\$ 0	\$ 0
<b>▼ Expenses</b>	0	0	383,239	539,924
<b>► Other Expenses</b>	0	0	383,239	539,924
<b>Revenues Less Expenses</b>	\$ 0	\$ 0	\$ -383,239	\$ -539,924

Data filtered by Types, GENERAL FUND, GENERAL-OTHER GENERAL, CONTIGENCY FUND, No Project and exported on July 29, 2020. Created with OpenGov

# 10. Disaster Assistance Fund 179-10-001



## Visualization



Sort **Large to Small**

- Expenses
- Revenues

Collapse All	2018-19 Actual	2019-20 Actual	2019-20 Amended Budget - Yearly	2020-21 Base Budget	2020-21 Budget
<b>▼ Revenues</b>	\$ 581,333	\$ 539,924	\$ 500,000	\$ 0	\$ 1,642,972
▶ Intergovernmental	573,031	26,349	0	0	1,529,924
▶ Transfers In	0	500,000	500,000	0	113,048
▶ Interest & Rents	8,302	13,575	0	0	0
<b>▼ Expenses</b>	58,530	724,134	864,470	366,012	1,642,972
▶ Services and Supplies	0	178,885	500,000	1,542	1,419,383
▶ Transfers Out	0	364,470	364,470	364,470	0
▶ Salaries & Benefits	0	180,779	0	0	223,589
▶ Capital Outlay	58,530	0	0	0	0
<b>Revenues Less Expenses</b>	\$ 522,803	\$ -184,210	\$ -364,470	\$ -366,012	\$ 0

Data filtered by Types, Disaster Fund, GENERAL-OTHER GENERAL, No Project and exported on August 20, 2020. Created with OpenGov



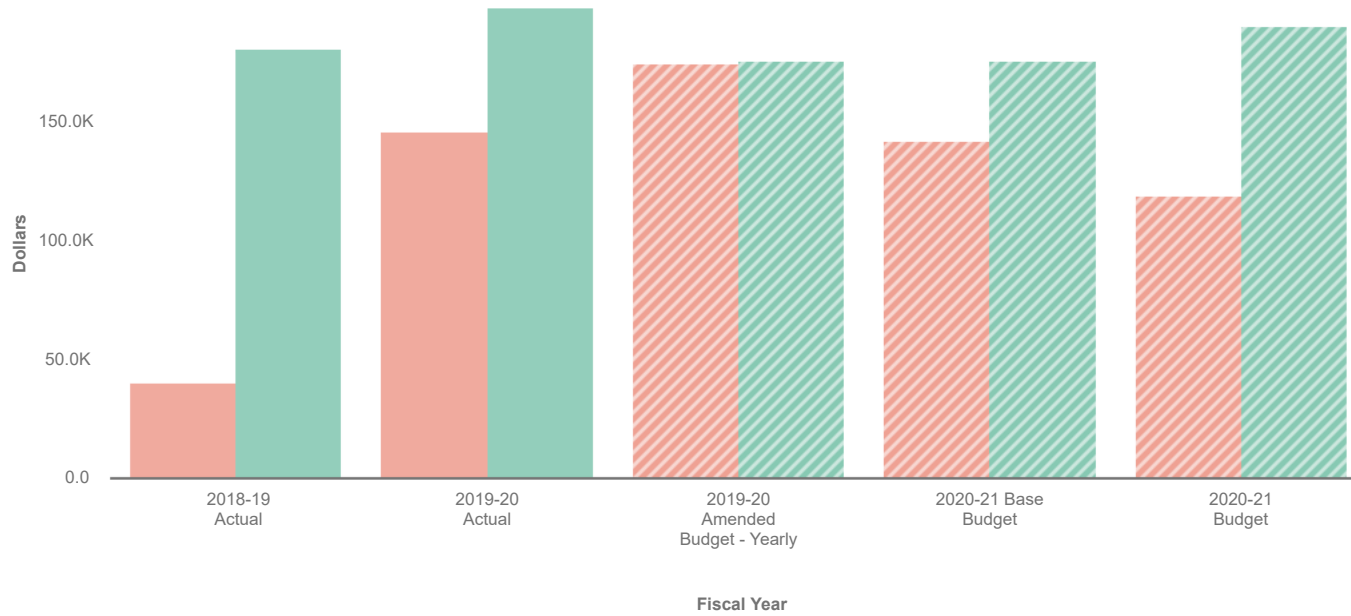
# 11. County Service Area #1 - Crowley 160-10-225



Visualization

Sort **Large to Small**

- Revenues
- Expenses



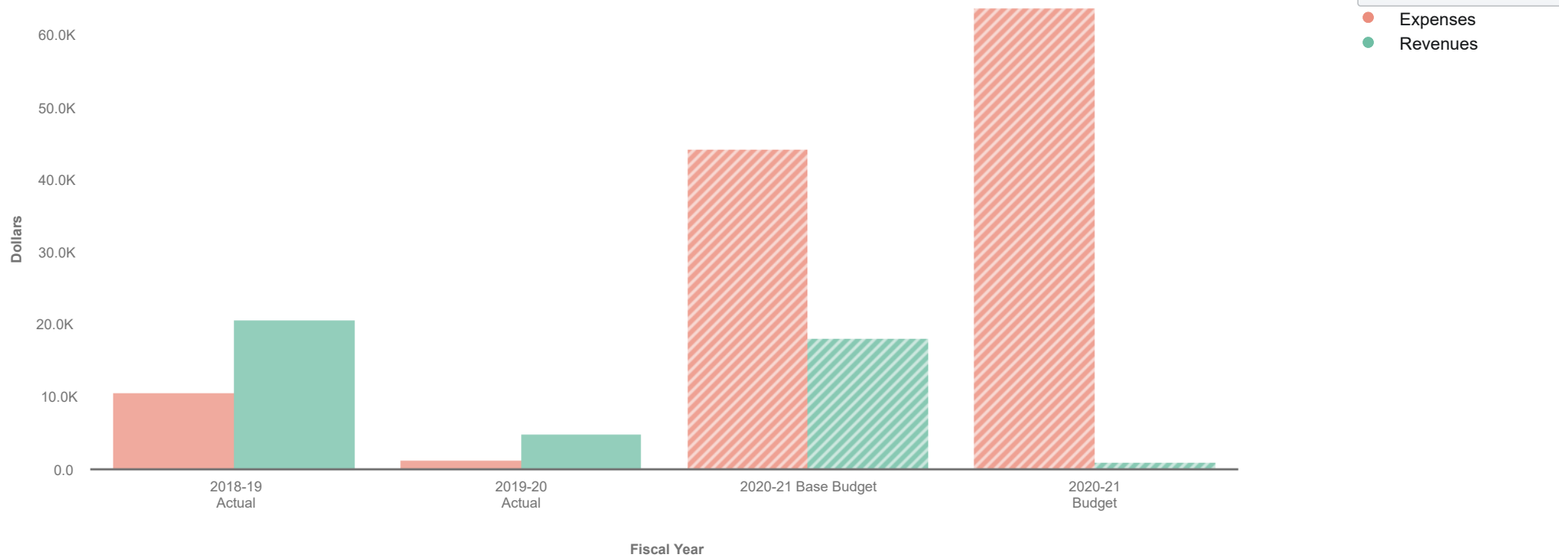
Collapse All	2018-19 Actual	2019-20 Actual	2019-20 Amended Budget - Yearly	2020-21 Base Budget	2020-21 Budget
<b>▼ Revenues</b>	\$ 181,003	\$ 197,677	\$ 175,500	\$ 175,500	\$ 190,340
▶ Taxes	168,949	182,929	166,700	166,700	177,200
▶ Interest & Rents	6,943	8,286	3,000	3,000	7,640
▶ Miscellaneous Revenues	4,900	6,397	5,100	5,100	5,000
▶ Charges for Services	210	65	700	700	500
<b>▼ Expenses</b>	40,237	146,284	174,594	142,094	118,825
▶ Services and Supplies	31,332	28,719	59,025	109,025	76,625
▶ Transfers Out	0	107,315	50,000	0	30,000
▶ Salaries & Benefits	8,904	10,250	28,069	28,069	7,200
▶ Other Expenses	0	0	37,500	5,000	5,000
<b>Revenues Less Expenses</b>	\$ 140,766	\$ 51,393	\$ 906	\$ 33,406	\$ 71,515

Data filtered by Types, COUNTY SERVICE AREA #1 CROWLEY, GENERAL-OTHER GENERAL, CSA #1, No Project and exported on August 20, 2020. Created with OpenGov

# 12. County Service Area #2 Benton 162-10-226



## Visualization



Sort **Large to Small**

- Expenses
- Revenues

Expand All	2018-19 Actual	2019-20 Actual	2020-21 Base Budget	2020-21 Budget
▼ Revenues	\$ 20,678	\$ 4,888	\$ 18,238	\$ 1,000
▶ Charges for Services	16,041	825	17,238	0
▶ Interest & Rents	4,637	4,063	1,000	1,000
▼ Expenses	10,616	1,313	44,300	63,700
▶ Services and Supplies	10,616	1,313	44,300	63,700
<b>Revenues Less Expenses</b>	<b>\$ 10,062</b>	<b>\$ 3,574</b>	<b>\$ -26,062</b>	<b>\$ -62,700</b>

Data filtered by Types, COUNTY SERVICE AREA #2 BENTON, GENERAL-OTHER GENERAL, CSA #2, No Project and exported on July 29, 2020. Created with OpenGov

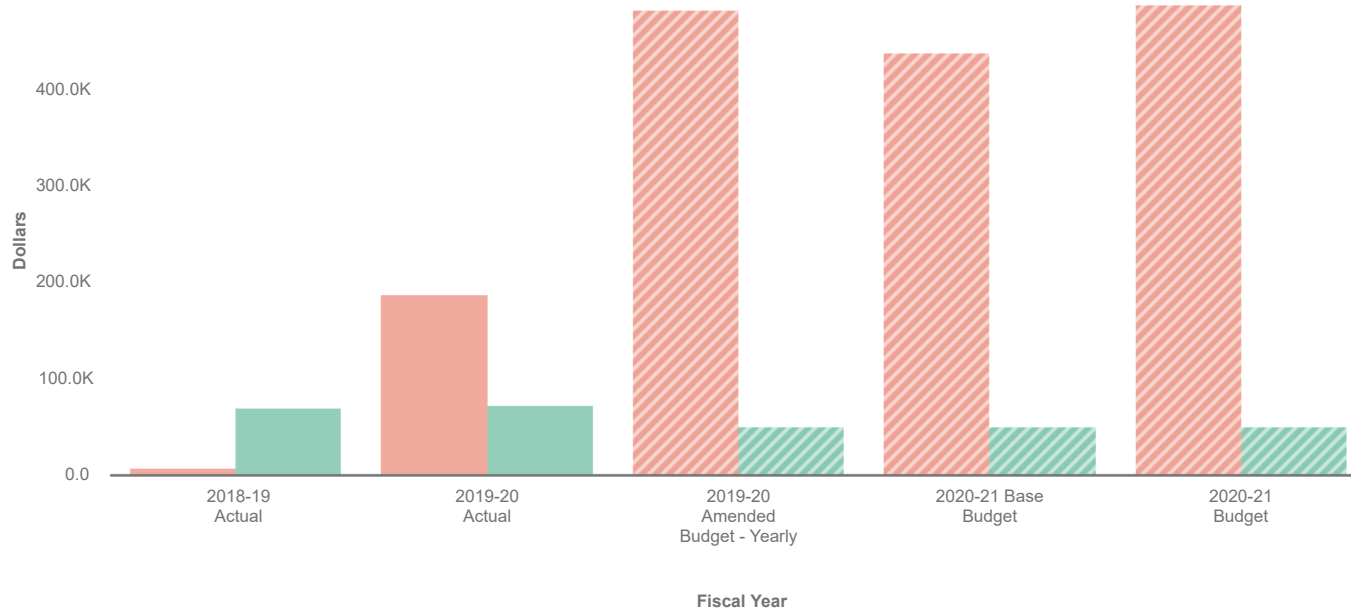
### 13. County Service Area #5 - Bridgeport 163-10-227



Visualization

Sort **Large to Small**

- Expenses
- Revenues



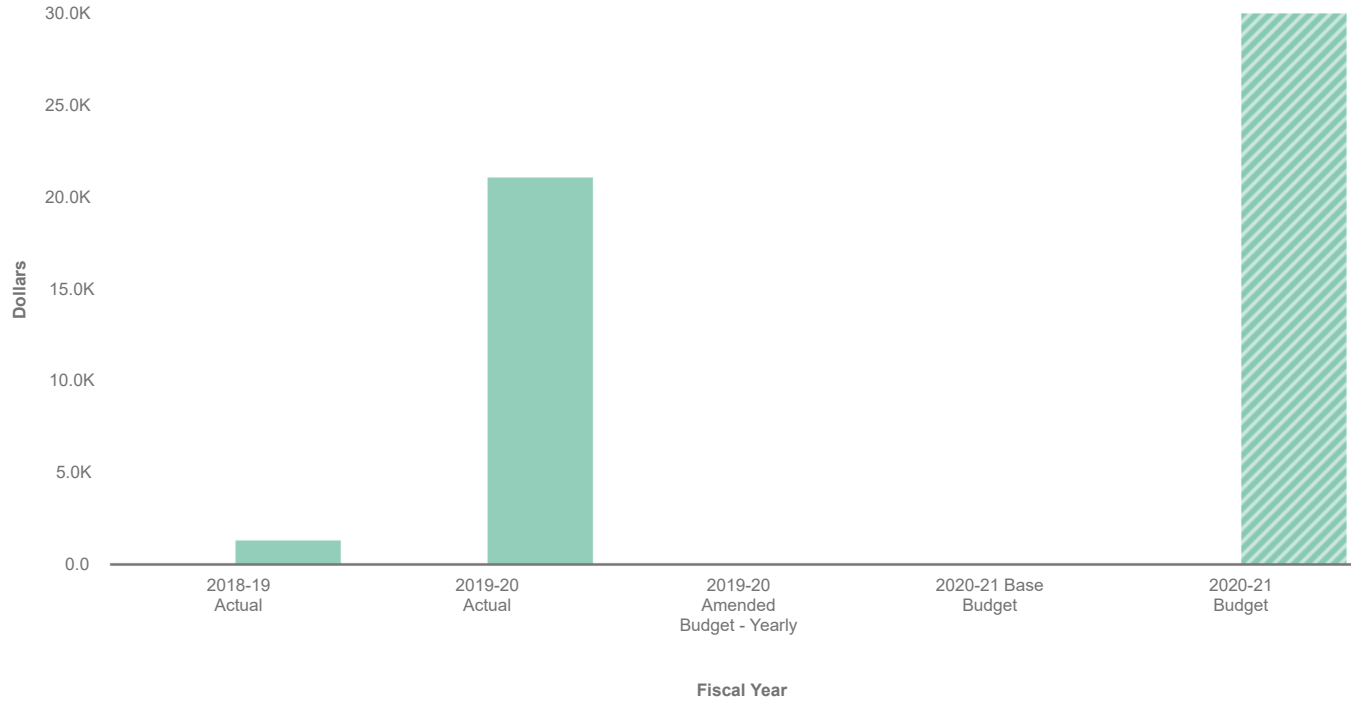
Expand All	2018-19 Actual	2019-20 Actual	2019-20 Amended Budget - Yearly	2020-21 Base Budget	2020-21 Budget
<b>Revenues</b>	\$ 71,135	\$ 73,649	\$ 51,420	\$ 51,420	\$ 51,420
<b>Taxes</b>	52,385	56,875	46,920	46,920	46,920
<b>Interest &amp; Rents</b>	13,903	11,442	4,500	4,500	4,500
<b>Miscellaneous Revenues</b>	4,847	5,332	0	0	0
<b>Expenses</b>	8,329	188,821	483,000	438,000	487,000
<b>Capital Outlay</b>	0	123,131	333,000	333,000	0
<b>Transfers Out</b>	0	45,000	55,000	0	390,000
<b>Services and Supplies</b>	8,329	20,690	95,000	105,000	97,000
<b>Revenues Less Expenses</b>	\$ 62,806	\$ -115,172	\$ -431,580	\$ -386,580	\$ -435,580

Data filtered by Types, COUNTY SERVICE AREA #5 BRIDGEPORT, GENERAL-OTHER GENERAL, CSA #5, No Project and exported on August 20, 2020. Created with OpenGov

# 14. Cannabis Taxes 150-10-001



## Visualization



Sort **Large to Small**

- Revenues
- Expenses

Collapse All	2018-19 Actual	2019-20 Actual	2019-20 Amended Budget - Yearly	2020-21 Base Budget	2020-21 Budget
<b>▼ Revenues</b>	\$ 1,415	\$ 21,141	\$ 0	\$ 0	\$ 30,000
<b>► Taxes</b>	1,409	21,004	0	0	30,000
<b>► Interest &amp; Rents</b>	5	137	0	0	0
<b>Expenses</b>	0	0	0	0	0
<b>Revenues Less Expenses</b>	\$ 1,415	\$ 21,141	\$ 0	\$ 0	\$ 30,000

Data filtered by Types, Cannabis Tax Fund, GENERAL-OTHER GENERAL, No Project and exported on August 20, 2020. Created with OpenGov