

# **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 2021-2022**

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

- 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.
- Create and maintain a shared knowledge database of job-related information, along with procedural manuals.
- Migrate capital asset accounting from the current stand-alone depreciation software to the capital asset module integrated with the County's accounting system.
- Implement the TOT public portal for our operators allowing the electronic filing of quarterly TOT returns.

# 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>			

# FINANCE DEPARTMENT - Treasurer/Tax Collector

## Core Services

		Mandated?	
<b>1</b>	<b>Treasury Functions</b>	Receive & process deposits	Y
		Audit & balance deposits	Y
		Cash management	Y
		Ensure custody of cash balances	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>Investments</b>	Investment of monies not required for immediate needs	Y
		Cash analysis (liquidity)	Y
		Investment reporting	Y
		Continuing credit analysis	Y

<b>4</b>	<b>Property Tax Collection</b>	Produce tax bills for all assessments	Y
		Process tax payments	Y
		Collection of late & delinquent taxes	Y
		Assist taxpayers	Y

<b>5</b>	<b>Transient Occupancy Tax</b>	Process returns & payments	Y
		Collection of late & delinquent taxes	Y
		Auditing of operators	N
		TOT reporting	N

<b>6</b>	<b>Other Processes</b>	Business license processing & collections	Y
		Processing returns & payments for cannabis taxes	Y
		Implement & manage fee studies	Y
		Collection of franchise tax fees	Y

<b>7</b>			

<b>8</b>			

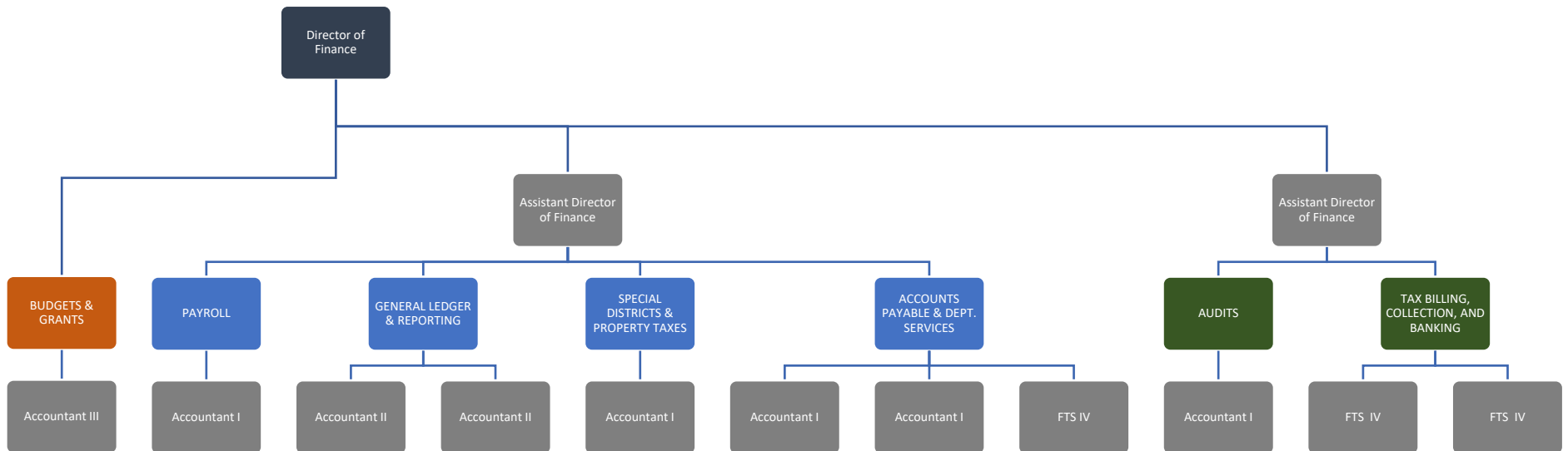
<b>9</b>			

<b>10</b>			



# FINANCE

## Departmental Organizational Chart



### DIVISIONS

Auditor - Controller

Budgets & Grants

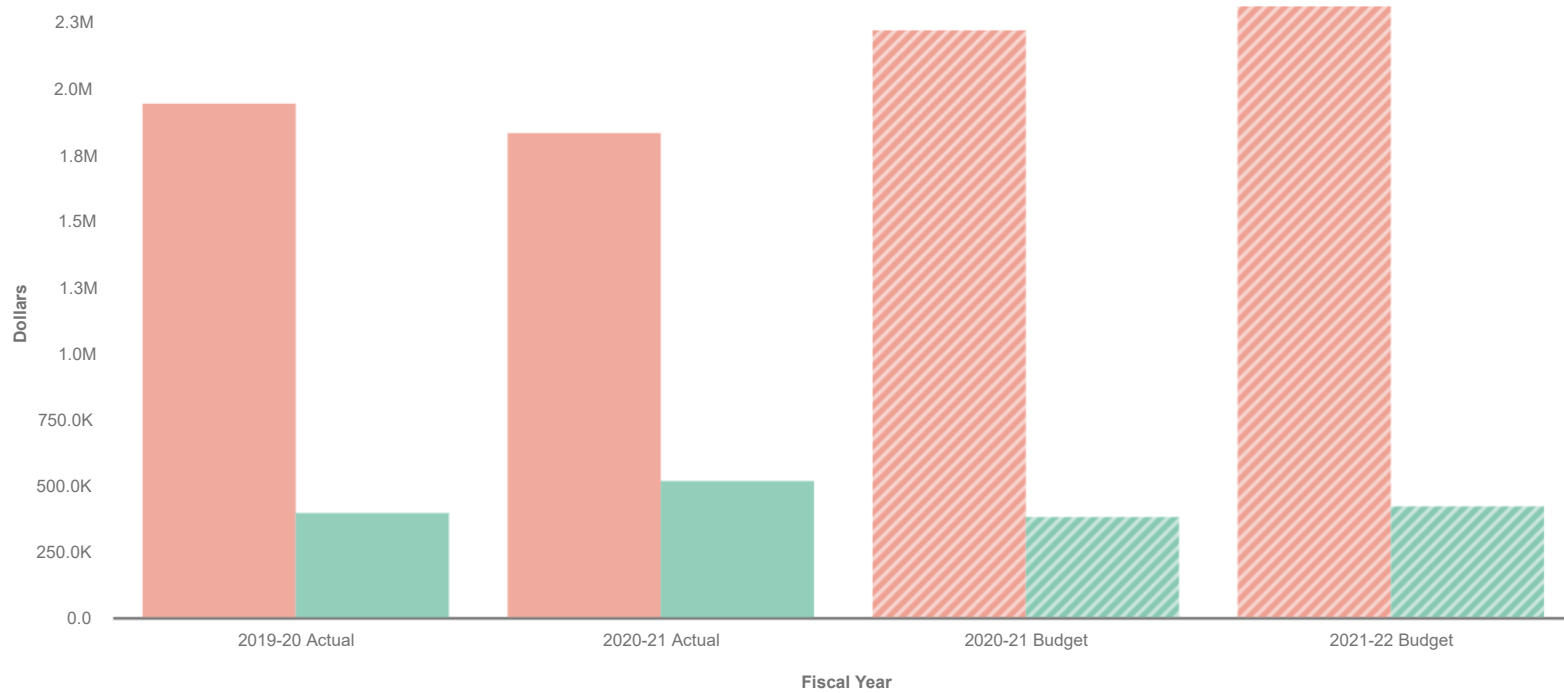
Treasurer-Tax Collector

# 0. 2021-22 Recommended Budget

FINANCE 100-12-070



## Visualization



Sort Large to Small

- Expenses
- Revenues

Expand All	2019-20 Actual	2020-21 Actual	2020-21 Budget	2021-22 Budget
▼ Revenues	\$ 400,604	\$ 524,306	\$ 387,381	\$ 427,656
▶ Charges for Services	219,635	348,511	206,750	224,534
▶ Interest & Rents	139,095	149,631	149,631	171,830
▶ Licenses, Permits & Franchises	17,219	16,545	18,000	17,000
▶ Miscellaneous Revenues	24,655	4,626	13,000	9,300
▶ Intergovernmental	0	4,992	0	4,992
▼ Expenses	1,949,398	1,838,452	2,225,526	2,312,759
▶ Salaries & Benefits	1,445,654	1,423,992	1,593,777	1,739,758
▶ Services and Supplies	503,744	414,460	631,749	573,001
<b>Revenues Less Expenses</b>	<b>\$ -1,548,794</b>	<b>\$ -1,314,147</b>	<b>\$ -1,838,145</b>	<b>\$ -1,885,103</b>

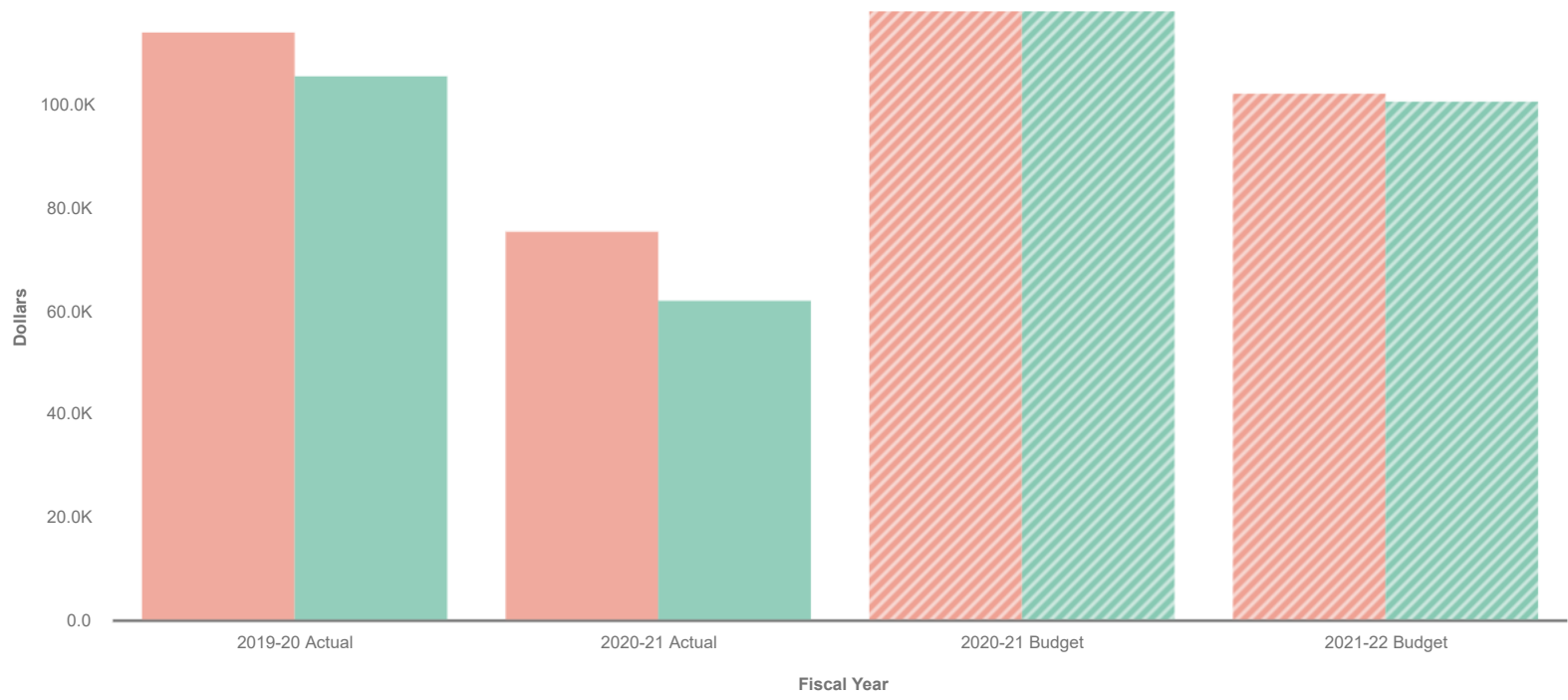
# 0. 2021-22 Recommended Budget

2. Copier Pool 655-10-305



## Visualization

Sort **Large to Small**



Collapse All	2019-20 Actual	2020-21 Actual	2020-21 Budget	2021-22 Budget
▼ Revenues	\$ 105,778	\$ 62,171	\$ 118,020	\$ 100,750
▶ Charges for Services	104,524	61,604	117,020	100,250
▶ Interest & Rents	1,255	567	1,000	500
▼ Expenses	114,132	75,648	117,975	102,374
▶ Services and Supplies	76,049	63,847	92,775	81,374
▶ Capital Outlay	10,321	11,801	25,200	21,000
▶ Depreciation	27,761	0	0	0
<b>Revenues Less Expenses</b>	<b>\$ -8,353</b>	<b>\$ -13,477</b>	<b>\$ 45</b>	<b>\$ -1,624</b>

Data filtered by Types, COPIER POOL, GENERAL-OTHER GENERAL, COPIER POOL, No Project and exported on June 3, 2021. Created with OpenGov

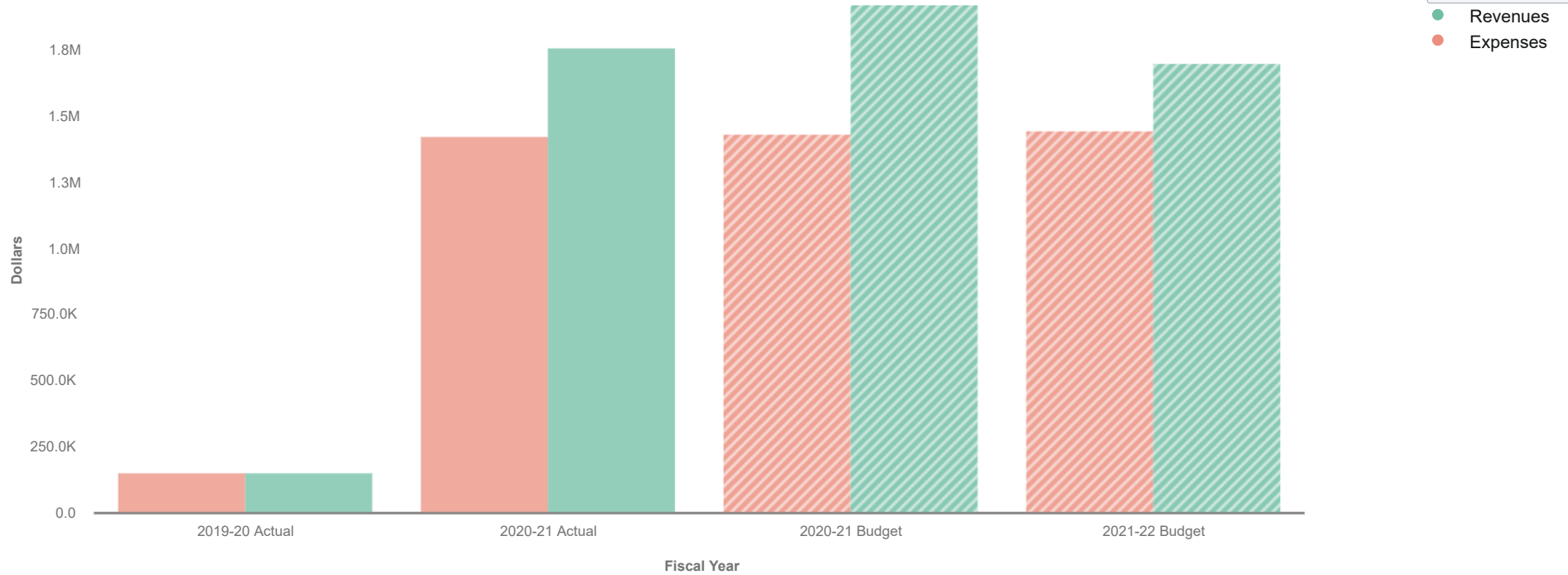
# 0. 2021-22 Recommended Budget

3. Debt Service Fund 198-10-001



## Visualization

Sort **Large to Small**



Collapse All	2019-20 Actual	2020-21 Actual	2020-21 Budget	2021-22 Budget
▼ Revenues	\$ 153,203	\$ 1,760,590	\$ 1,917,694	\$ 1,700,952
▶ Miscellaneous Revenues	0	1,547,230	1,705,419	1,700,952
▶ Transfers In	153,203	213,360	212,275	0
▼ Expenses	153,203	1,425,654	1,433,121	1,445,398
▶ Debt Service	152,612	1,424,859	1,424,866	1,435,398
▶ Services and Supplies	591	795	8,255	10,000
<b>Revenues Less Expenses</b>	<b>\$ 0</b>	<b>\$ 334,936</b>	<b>\$ 484,573</b>	<b>\$ 255,554</b>

Data filtered by Types, DEBT SERVICE FUND, GENERAL-OTHER GENERAL, GENERAL-OTHER, No Project and exported on June 3, 2021. Created with OpenGov

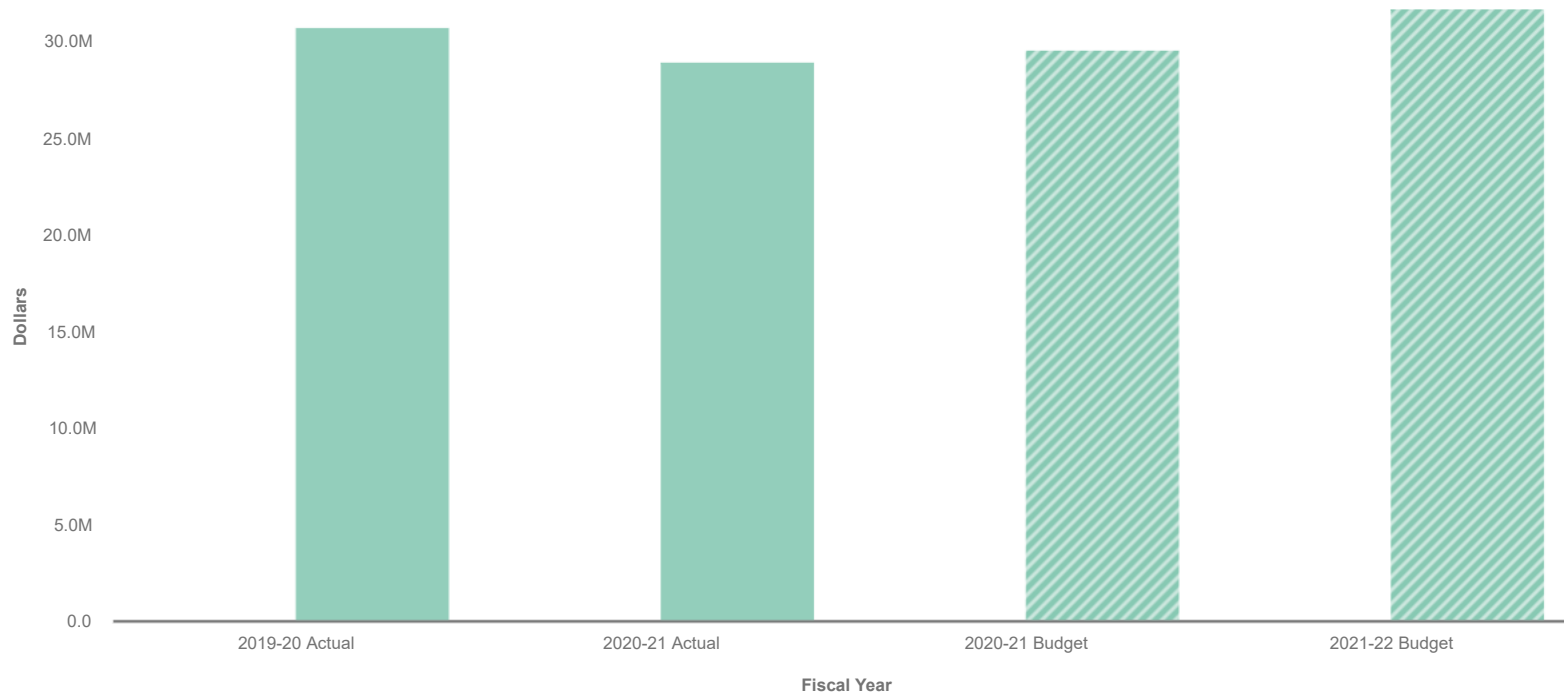


# 0. 2021-22 Recommended Budget

4. General Revenues 100-10-001



## Visualization



Sort **Large to Small**

- Revenues
- Expenses

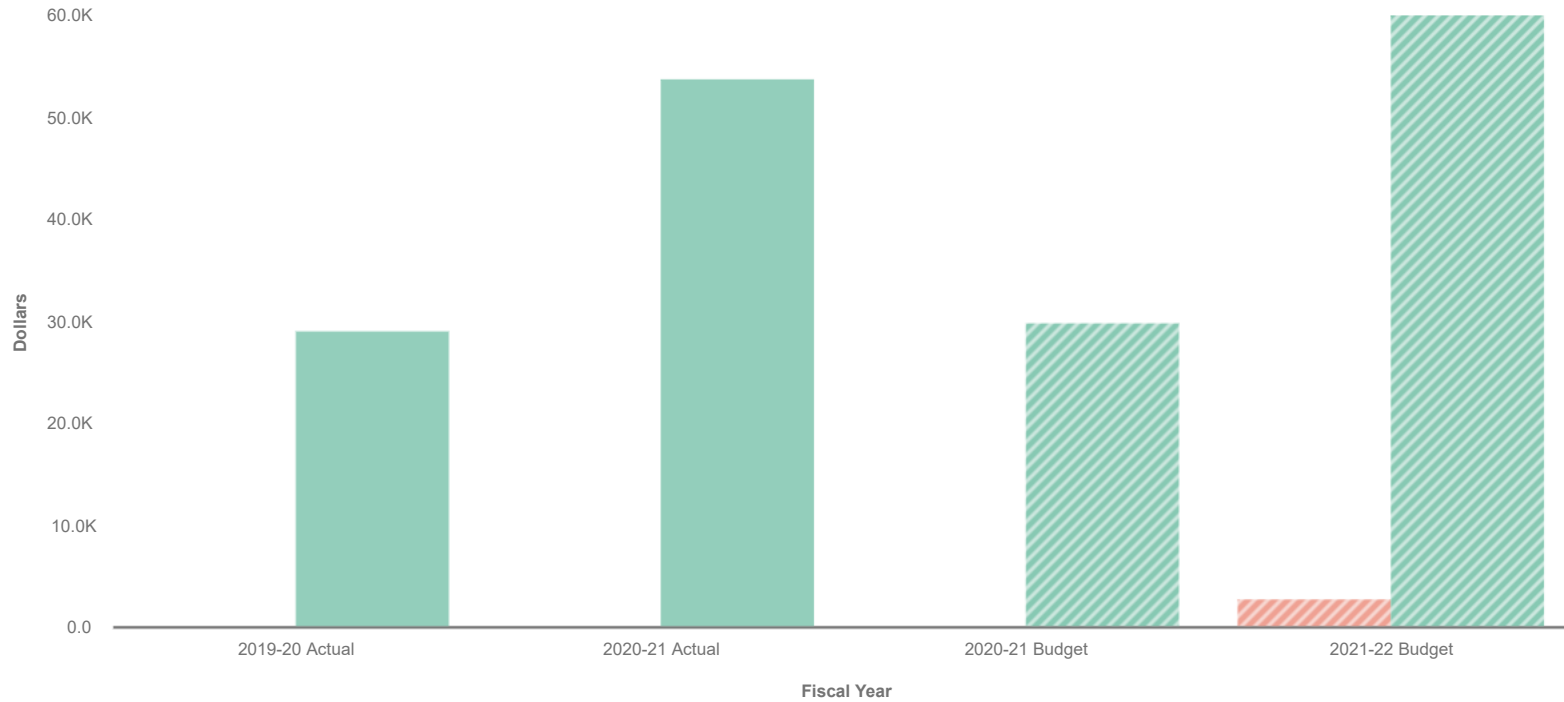
Expand All	2019-20 Actual	2020-21 Actual	2020-21 Budget	2021-22 Budget
▼ Revenues	\$ 30,777,902	\$ 28,981,270	\$ 29,578,224	\$ 31,672,514
▶ Taxes	26,542,666	24,597,989	24,894,456	26,838,364
▶ Charges for Services	1,682,327	2,169,412	2,169,412	2,242,858
▶ Intergovernmental	1,537,472	1,561,906	1,533,256	1,569,189
▶ Fines, Forfeitures & Penalties	695,226	383,191	680,100	743,100
▶ Licenses, Permits & Franchises	203,183	200,152	195,000	198,000
▶ Interest & Rents	113,826	68,467	106,000	81,003
▶ Miscellaneous Revenues	3,203	153	0	0
<b>Revenues Less Expenses</b>	<b>\$ 30,777,902</b>	<b>\$ 28,981,270</b>	<b>\$ 29,578,224</b>	<b>\$ 31,672,514</b>

# 0. 2021-22 Recommended Budget

5. Cannabis Taxes 150-10-001



## Visualization



Sort Large to Small

- Revenues
- Expenses

Collapse All	2019-20 Actual	2020-21 Actual	2020-21 Budget	2021-22 Budget
▼ Revenues	\$ 29,097	\$ 53,862	\$ 30,000	\$ 60,000
▶ Taxes	28,850	53,407	30,000	60,000
▶ Interest & Rents	247	455	0	0
▼ Expenses	0	0	0	2,884
▶ Services and Supplies	0	0	0	2,884
<b>Revenues Less Expenses</b>	<b>\$ 29,097</b>	<b>\$ 53,862</b>	<b>\$ 30,000</b>	<b>\$ 57,116</b>

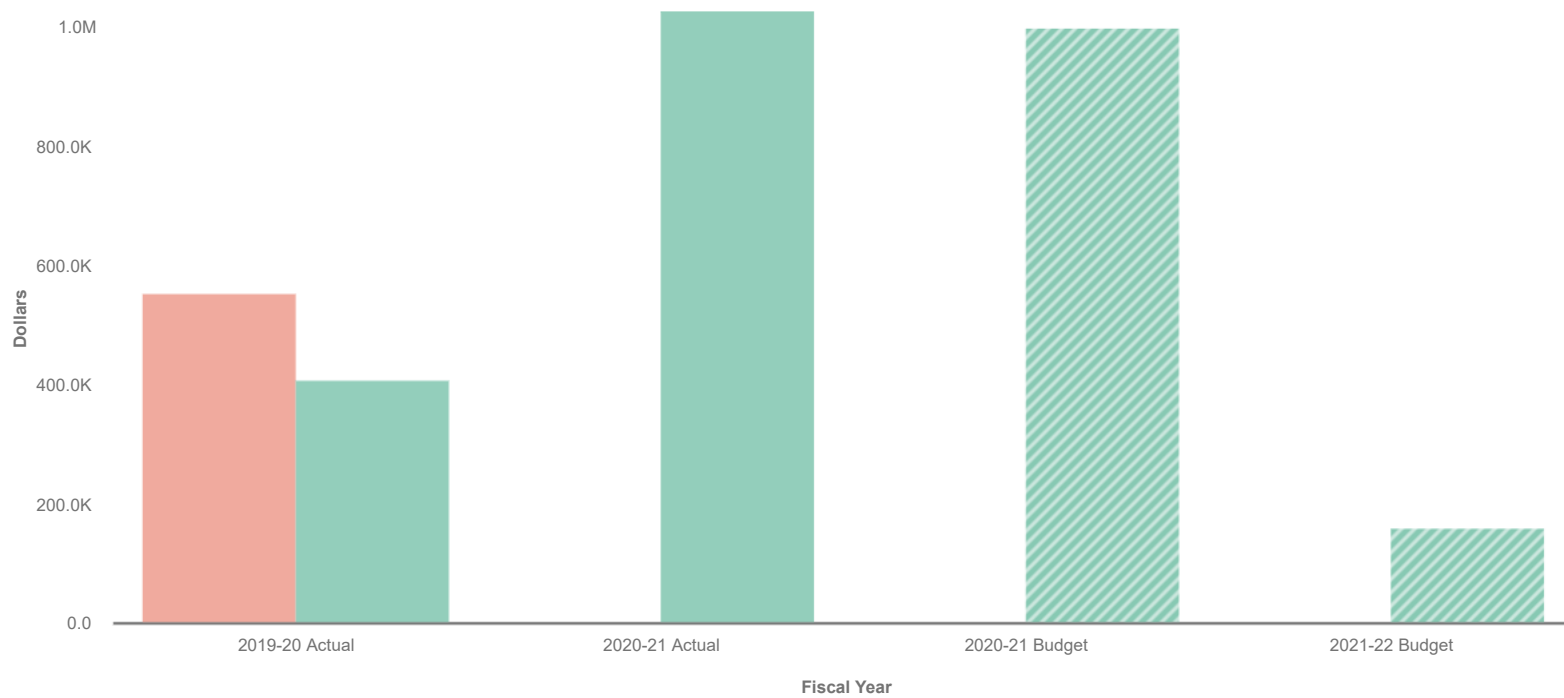
Data filtered by Types, CANNISBUS TAX FUND, General Government, Departments, No Project and exported on June 3, 2021. Created with OpenGov

# 0. 2021-22 Recommended Budget

6. Economic Stabilization 151-10-001



## Visualization



Sort Large to Small

- Revenues
- Expenses

Collapse All	2019-20 Actual	2020-21 Actual	2020-21 Budget	2021-22 Budget
▼ Revenues	\$ 408,551	\$ 1,027,324	\$ 1,000,000	\$ 160,964
▶ Transfers In	343,000	1,000,000	1,000,000	160,964
▶ Interest & Rents	65,551	27,324	0	0
▼ Expenses	555,000	0	0	0
▶ Transfers Out	555,000	0	0	0
<b>Revenues Less Expenses</b>	<b>\$ -146,449</b>	<b>\$ 1,027,324</b>	<b>\$ 1,000,000</b>	<b>\$ 160,964</b>

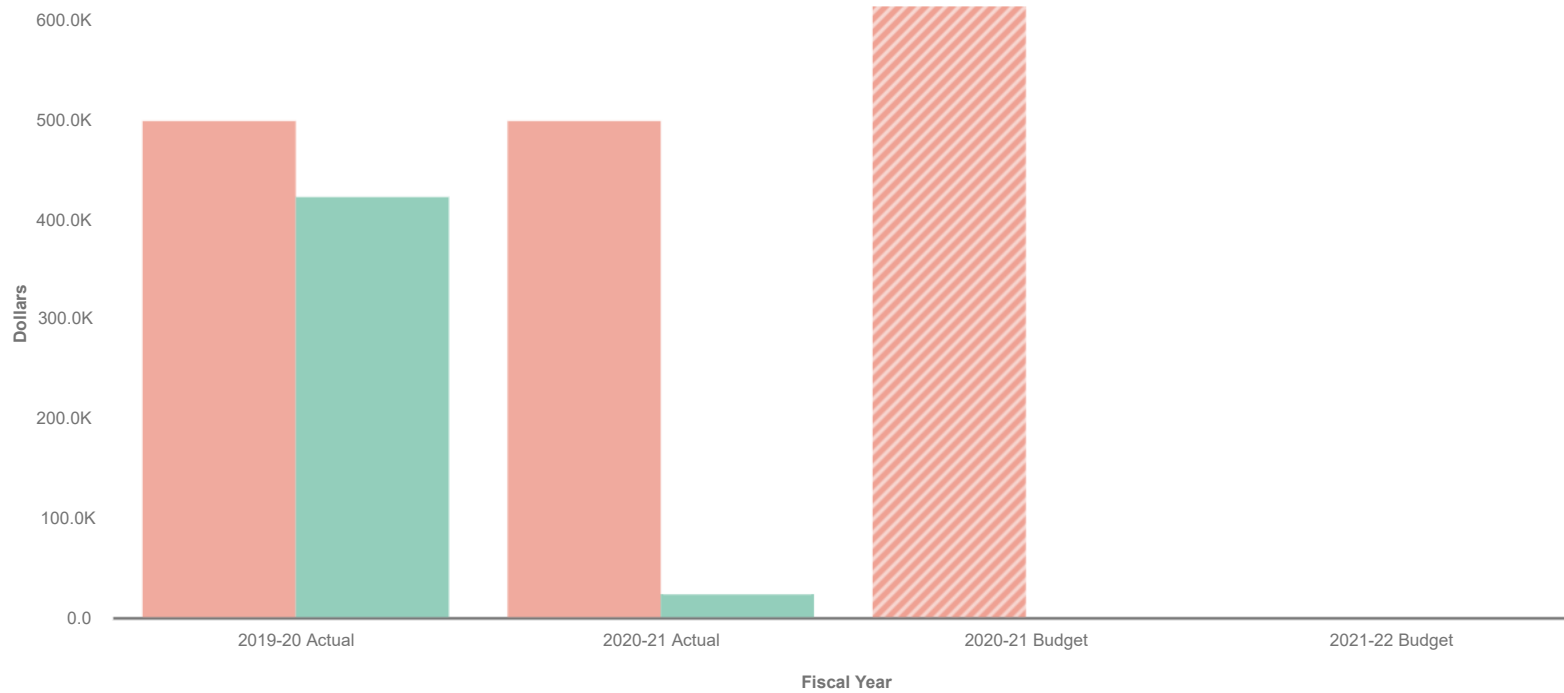
Data filtered by Types, ECONOMIC STABILIZATION, GENERAL-OTHER GENERAL, GENERAL-OTHER, No Project and exported on June 3, 2021. Created with OpenGov

# 0. 2021-22 Recommended Budget

7. 101-10-001 General Reserve



## Visualization



Sort Large to Small

- Expenses
- Revenues

Collapse All	2019-20 Actual	2020-21 Actual	2020-21 Budget	2021-22 Budget
<b>▼ Revenues</b>	\$ 423,526	\$ 24,885	\$ 0	\$ 0
▶ Transfers In	364,470	0	0	0
▶ Interest & Rents	59,056	24,885	0	0
<b>▼ Expenses</b>	500,000	500,000	613,048	0
▶ Transfers Out	500,000	500,000	613,048	0
<b>Revenues Less Expenses</b>	\$ -76,474	\$ -475,115	\$ -613,048	\$ 0

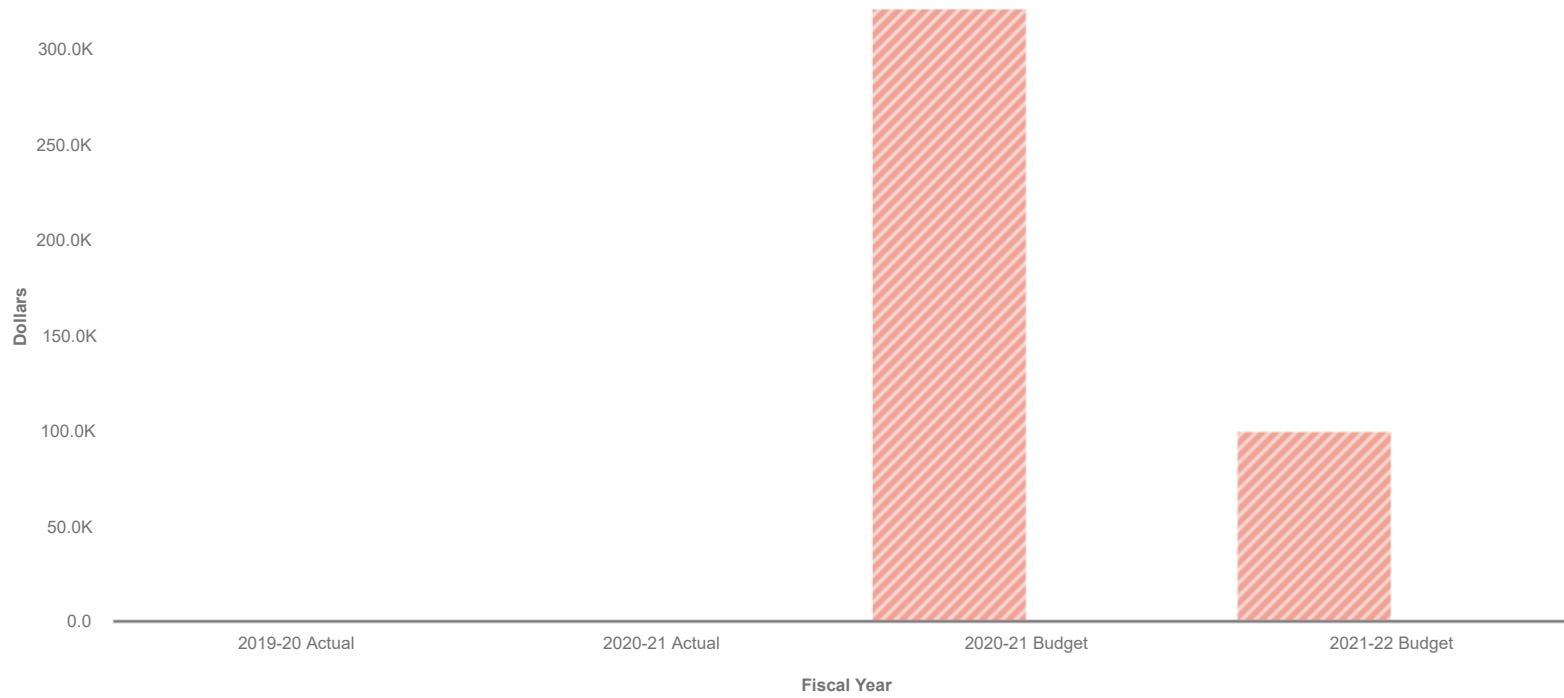
Data filtered by Types, GENERAL RESERVE FUND, GENERAL-OTHER GENERAL, GENERAL-OTHER, No Project and exported on June 3, 2021. Created with OpenGov

# 0. 2021-22 Recommended Budget

8. GF Contingency 100-10-330



## Visualization



Sort **Large to Small**

- Expenses
- Revenues

Collapse All	2019-20 Actual	2020-21 Actual	2020-21 Budget	2021-22 Budget
<b>Revenues</b>	\$ 0	\$ 0	\$ 0	\$ 0
<b>▼ Expenses</b>	0	0	321,050	100,000
<b>► Contingency</b>	0	0	321,050	100,000
<b>Revenues Less Expenses</b>	\$ 0	\$ 0	\$ -321,050	\$ -100,000

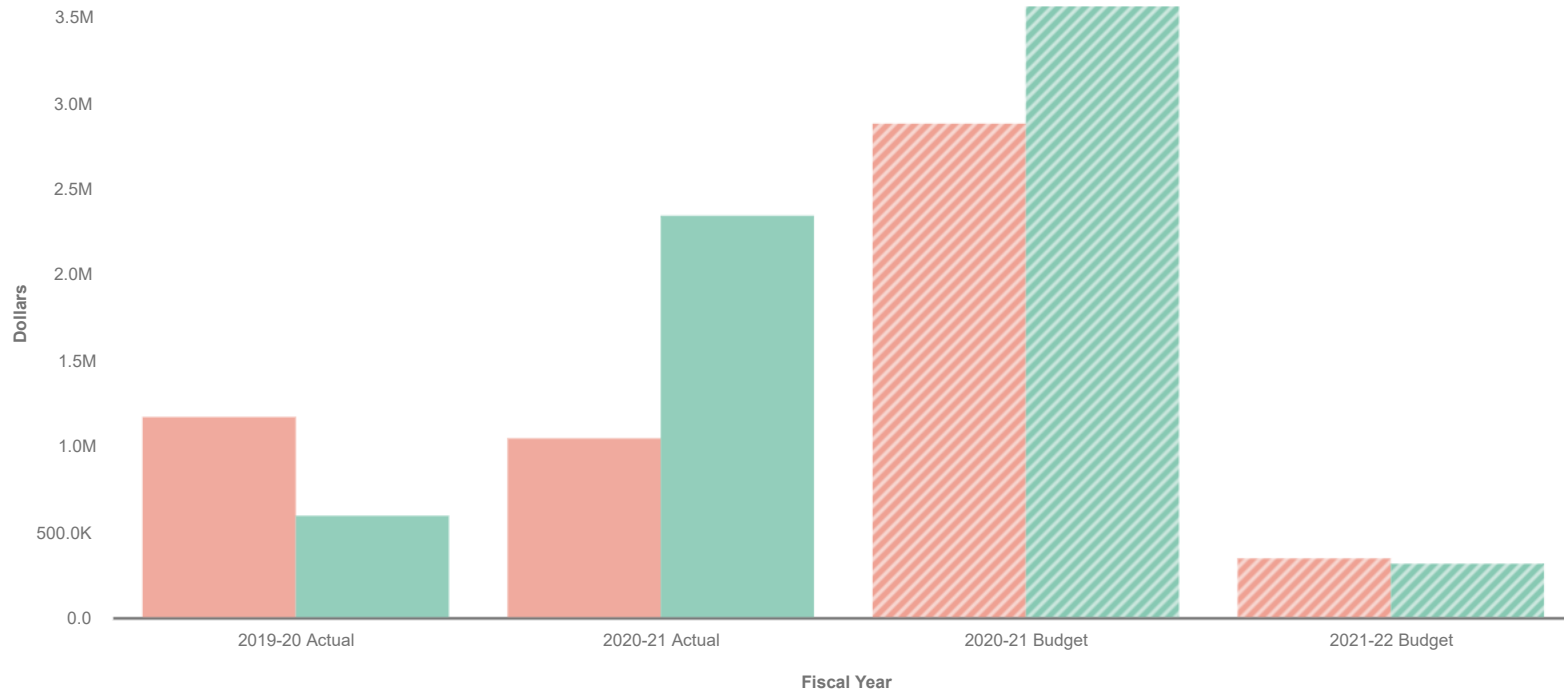
Data filtered by Types, GENERAL FUND, GENERAL-OTHER GENERAL, CONTINGENCY FUND, No Project and exported on June 3, 2021. Created with OpenGov

# 0. 2021-22 Recommended Budget

9. Disaster Assistance Fund 179-10-001



## Visualization



Sort Large to Small

- Revenues
- Expenses

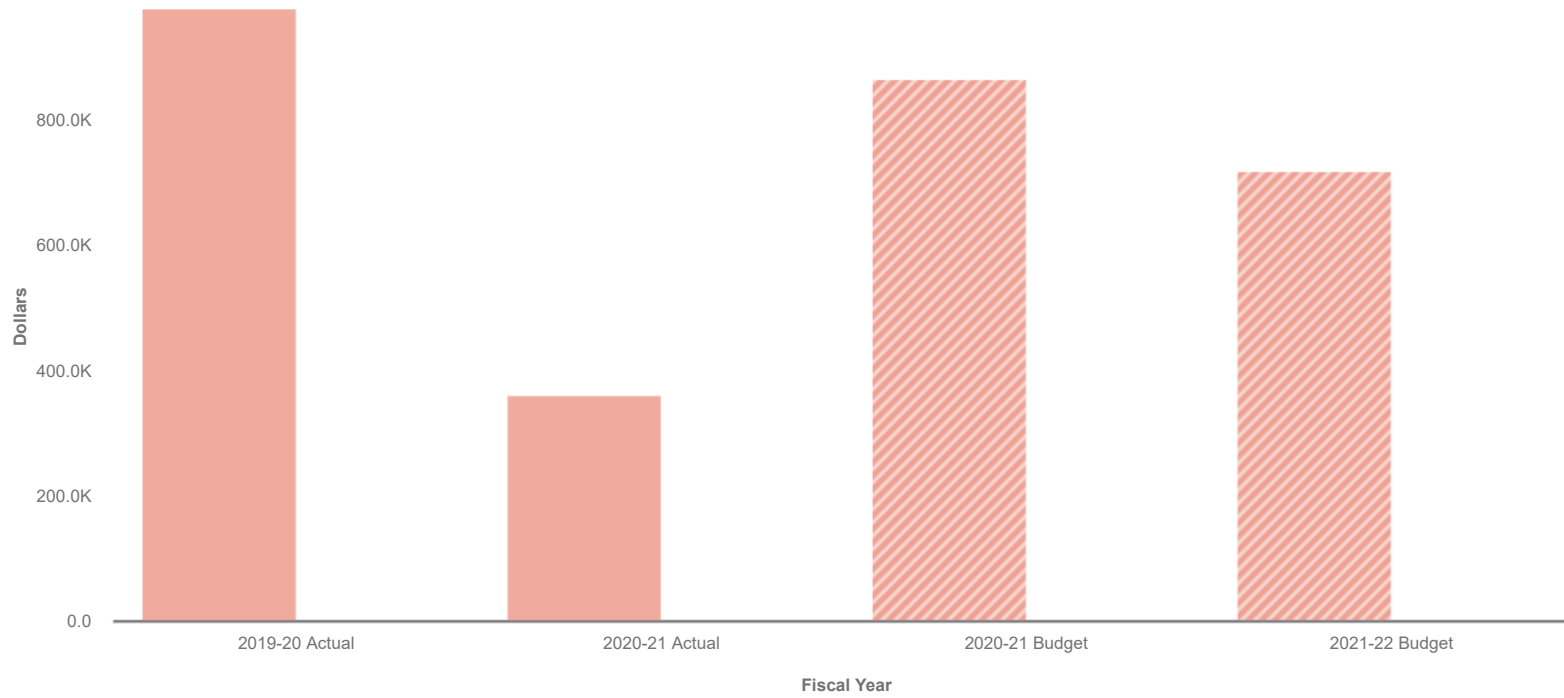
Collapse All	2019-20 Actual	2020-21 Actual	2020-21 Budget	2021-22 Budget
<b>▼ Revenues</b>	\$ 602,977	\$ 2,350,684	\$ 3,564,568	\$ 329,671
▶ Intergovernmental	83,412	1,812,353	3,064,568	329,671
▶ Transfers In	500,000	500,000	500,000	0
▶ Miscellaneous Revenues	0	31,445	0	0
▶ Interest & Rents	19,564	6,887	0	0
<b>▼ Expenses</b>	1,177,871	1,052,941	2,889,595	359,015
▶ Salaries & Benefits	565,765	842,431	980,164	305,830
▶ Services and Supplies	164,490	-11,825	1,428,595	53,185
▶ Support of Other	0	0	420,000	0
▶ Capital Outlay	83,146	222,335	60,836	0
▶ Transfers Out	364,470	0	0	0
<b>Revenues Less Expenses</b>	\$ -574,894	\$ 1,297,744	\$ 674,973	\$ -29,344

# 0. 2021-22 Recommended Budget

10. Court MOE 100-21-075



## Visualization



Sort Large to Small

- Expenses
- Revenues

Collapse All	2019-20 Actual	2020-21 Actual	2020-21 Budget	2021-22 Budget
<b>Revenues</b>	\$ 0	\$ 0	\$ 0	\$ 0
<b>▼ Expenses</b>	977,107	361,723	866,331	719,132
<b>► Services and Supplies</b>	977,107	361,723	866,331	719,132
<b>Revenues Less Expenses</b>	\$ -977,107	\$ -361,723	\$ -866,331	\$ -719,132

Data filtered by Types, GENERAL FUND, PUBLIC PROTECTION-JUDICIAL, COUNTY MOE, No Project and exported on June 3, 2021. Created with OpenGov