

# Finance Department Overview

*Activities, Operations, Budget, Accomplishments, Goals, Objectives*

Department Organization and Purpose

Budget

Treasurer-Tax Collector Division

Auditor-Controller Division

Executive Level Contributions

# Discussion Topics

# Department Organization

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- Government Code (GC): 24300, 24300.5, 26980, 26981, 26970, 26971, 26972
  - Consolidated Department
  - Department of Finance Model combines
    - Auditor-Controller
    - Treasurer-Tax Collector
  - Appointed Director
  - 8 counties are Finance Departments, 7 are appointed
  - 9 counties are combined divisions, all elected

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## Auditor- Controller

Independent accounting: general ledger, budget control, payroll, issuing checks for payment, recording receipts of revenue, debt management, property tax calculation and administration, asset accounting.

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Reporting

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Auditing – ensuring mandatory audits are performed.

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## Treasurer- Tax Collector

Investing, depositing, banking, and cash management

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Tax billing and collection

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Business licenses

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# Purpose

# The Team and its Values

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- Gerald Frank
  - Janelle Mills
  - Julie Rhoads
  - Rhonda Muniz
- Kim Bunn
  - Joanne Werthwein
  - Cameron Frank
  - Shannon LeGrand
  - James Ybarra
  - Julie Zamarripa
  - Kassandra Ramirez
- Independence
- Laws, rules, regulations, policy
- Due process
- Efficient
- Cost-Effective
- Protect taxpayer funds

# Finance Budget Unit Responsibilities

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## *GENERAL FUND*

- General Revenues (001)
- Operating Transfers (071)
- Contingency (330)
- Finance (070)
- Court MOE (075)

## *NON-GENERAL FUND*

- General Reserve (101)
- Economic Stabilization (151)
- Cannabis Taxes (150)
- Disaster Assistance (179)
- Local Assistance Project Fund (194)
- Debt Service (198)
- Copier Pool (655)

# Budget Overview - Finance

	FY 2022-23 Adopted Budget	FY 2023-24 Dept Requested	Comments
<b>REVENUES</b>			
Business licenses	20,300	19,500	based on 2022-23 actuals
CalPERS discount	193,302	193,000	3% of annual payment
Property tax admin & collection	206,800	242,646	per law
Charges for services	59,140	52,340	services to special districts, ESCOG
Cal-card rebate	19,000	20,528	based on credit card transaction amounts
<i>Total Revenues</i>	<b>498,542</b>	<b>528,014</b>	
<b>EXPENDITURES</b>			
Salaries and benefits	1,705,171	1,803,322	COLAs, step increase, UAL, health care
Insurance	26,515	22,641	
Office, memberships, duplication, publications	44,478	68,948	Need for non-capital office equipment and furniture purchases
Technology	254,073	238,758	megabyte, adobe, innoprise, opengov
Audit	117,161	144,503	county & special districts
Contracts, professional services, banking fees, credit card return fees, over/short	73,050	85,676	cost plan, pt statements, pension, actuarial valuations, HdI, deferred comp consultant, banking fees
Travel and training	34,000	34,000	skill development, conferences
Transportation	1,500	1,728	motor pool & fuel
<i>Total Expenditures</i>	<b>2,255,948</b>	<b>2,399,576</b>	
<b>NET COUNTY COST</b>	<b>1,757,406</b>	<b>1,871,562</b>	6.5% increase

# Spending Requests of Interest

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- Office expense +\$25,600
  - Shredder
  - Envelope stock
  - Furniture and organizing solutions
- Audit +\$27,400
  - County audit ↑ \$7,400 (9%)
  - Special district audits ↑ \$20,000 (50+%)
- Professional Services
  - Vendor increases up to 15%
  - \$15,000 deferred compensation consultant

**Innoprise (Harris)**  
**OpenGov**  
**Megabyte**  
**TOT software**  
**MGT (cost plan prep)**  
**ST illegal rental tracking**  
**Check scanning**  
**Property tax statement printing**  
**Actuarial valuations**  
**HdL sales tax auditing**  
**Deferred comp consultant**  
**PERS GASB 68 reports**





## Efforts to improve workspace

- Facilities
  - Aging carpet with exposed foundation
  - Broken Air Conditioning unit
  - Unreliable heating system
- Department efforts
  - Bookcases
  - Furniture
  - Shredder
  - Organizers
  - Files to storage



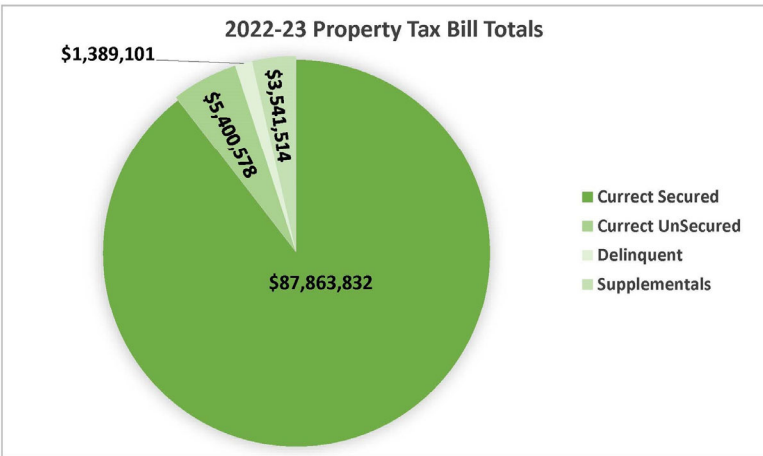
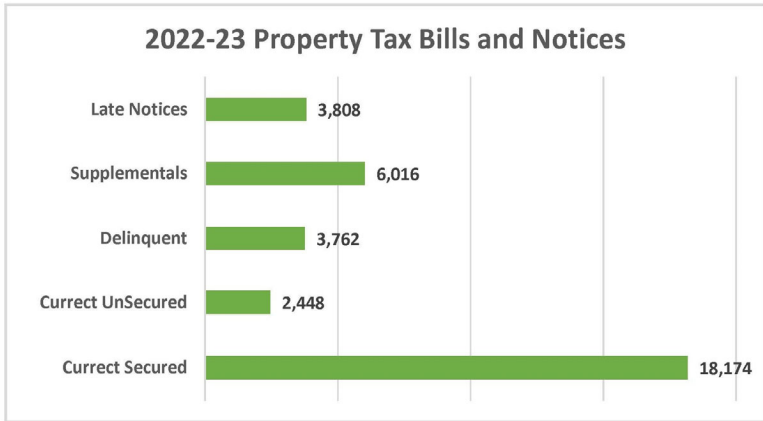
# Treasurer-Tax Collector Division

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# Treasurer/Tax Collector Division

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- Property Tax Billing and Collections
- Transient Occupancy Tax Administration
- Treasury Management
- Business License Administration
- Cannabis Business Tax Administration
- Treasury Pool Administration

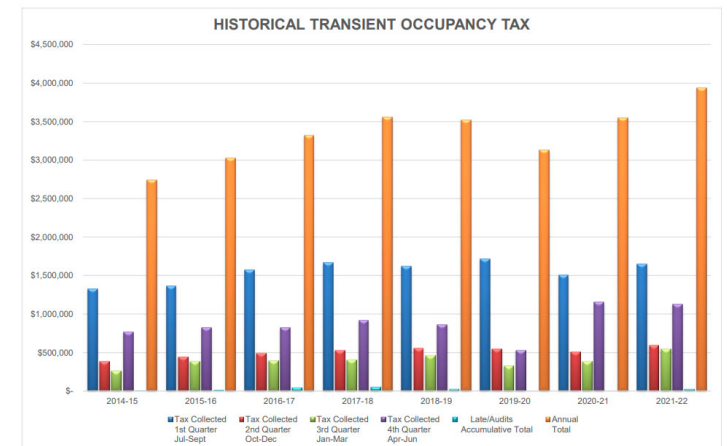


# Property Tax

- Collections are handled on four types of tax bills: Secured, Unsecured, Supplemental, and Defaulted.
  - Process and mail all tax bills, late bills, default notices.
  - Receipt and post all tax payments.
  - Field all taxpayer questions via phone or email.
  - Process all returned payments including notifications to taxpayer.
  - Manage Tax Sales for all Secured parcels that have been defaulted for 5 years or more.
  - Manage all Unsecured liens and seizures including FTB and Bank seizures.
  - Process Tax Clearance Certificates.

## Transient Occupancy Tax Administration

- Process new and renewal of TOT certificates.
- Generate and mail all monthly and quarterly tax returns.
- Collection and posting all tax payments.
- Manage all late notices via mail, email, and/or phone.
- Cancelling of TOT certificate for nonpayment.
- Identify and process illegal rentals.



# Treasury Management

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- Deposits and Collections of all other Revenues (Excludes Tax Collections)
  - Mono County Service Fees, Grant Monies, Federal and State Reimbursements and Apportionments.
  - Mono County Office of Education Revenues.
  - School, Fire, and Utility District Revenues.
  - Court Fines and Penalty Collections.
- Electronic Payments
  - Process and send all Wires, ACH's, and Direct Deposits



# Business Licenses Administration

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- Generate annual renewal notices.
- Process new or renewal Business Licenses.
- Generate late notices.
- Cancelling of Business Licenses for nonpayment.
- Working with the Community Development Department.

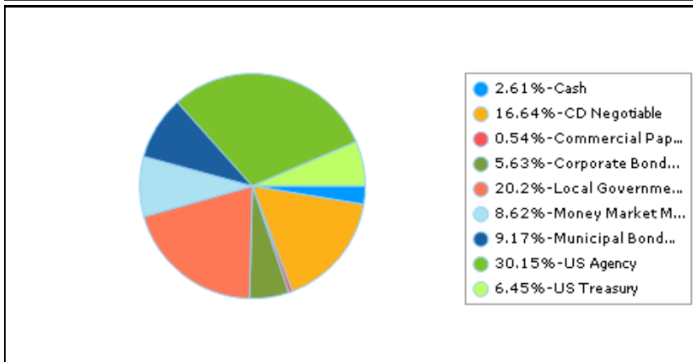
# Cannabis Business Tax Administration

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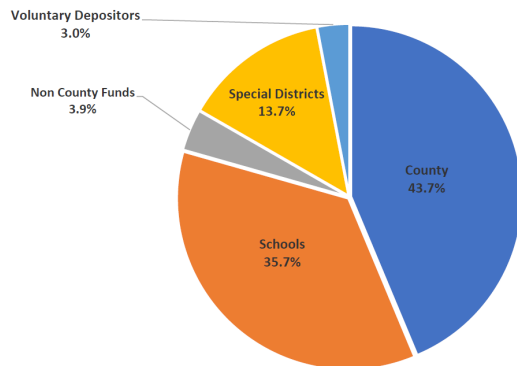
- Process new or renewal of Cannabis Business Tax certificates.
- Generate and mail all quarterly tax returns.
- Collection and posting of all tax payments.
- Manage all late notices via mail, email, and/or phone.
- Cancelling of Cannabis Business Tax certificate for nonpayment.



Portfolio Holdings as of 6/30/2023



Investment Pool Participants as of 6/30/2023



# Treasury Pool Administration

- Manage all Treasury Pool participant's monies.
- Maintain investments to meet the goals of the Treasury pool.
  - Safety of Principal.
  - Sufficient Liquidity.
  - Market rate of return.
  - Compliance with State Law and Investment Policy.
- Provide monthly and quarterly reports to the Board of Supervisors and the Treasury Oversight Committee.
- Management of Treasury Oversight Committee quarterly meetings.
  - Agendas
  - Minutes
  - Investment policy

# Treasurer/Tax Collector Staff

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- Assistant Director of Finance
- 3 FTE - Fiscal and Technical Specialists
  - All staff are cross-trained in every function of the office.
  - Staff have extremely high workloads, but work very efficiently in order to complete work in a timely manner.
    - Maintaining no back log is essential to get monies in physical custody moved to the bank.
- By law, Treasurer/Tax Collector office is open every non-holiday business day, regardless of weather or power issues.

# Treasurer/Tax Collector Mandates

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- All functions in the office are mandated either by State Laws or County Ordinances.
  - Constitutional provision, such as due process for all taxpayers.
  - Government codes.
  - Revenue and taxation codes.
  - County codes.
- Scope
  - Administration of property taxes for all county-sited taxing jurisdictions.
  - Local ordinance for cannabis, TOT, business licenses.
  - Mandatory depository for all school jurisdictions and certain special districts.



# 2022-23 Accomplishments

- Property Tax Collection rates
  - Unsecured 99.4%
  - Secured 99.1%
- Transient Occupancy Tax Collections Came in at \$3.9 million.
- Implemented Complete Electronic Depositing.
- Treasury Pool Earned \$ 4.7 million.
- Processed 6,317 receipts totaling \$182 million.

# 2023-24 Challenges

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- Maintaining no Backlog.
- Maintaining excellent customer service while dealing with distraught and frustrated taxpayers.

# 2023-24 Goals

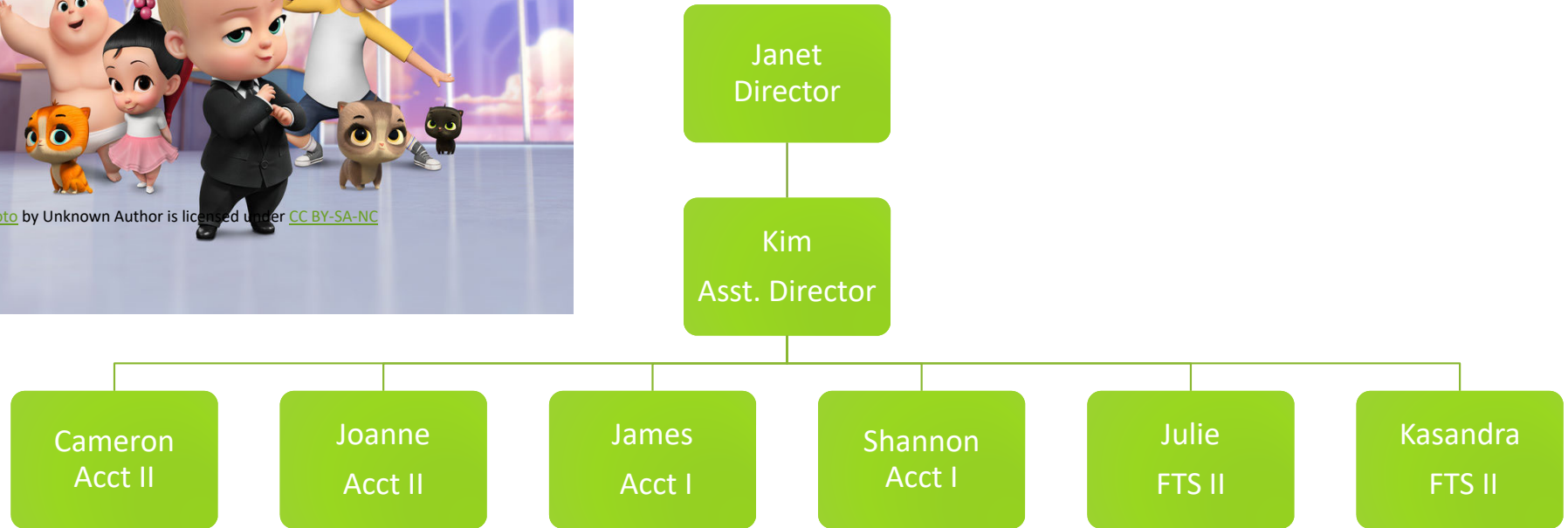
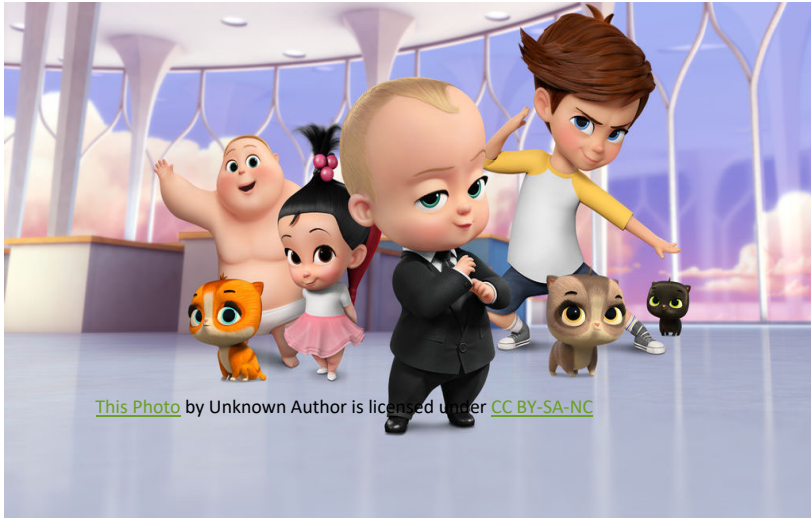
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- Property Tax Collections
  - Keeping Secured and Unsecured collections above 99%.
- Megabyte Transient Occupancy Tax Software
  - Implementation of software including online operator platform.
  - Training staff on software.



# Auditor-Controller Division

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## AUDITOR-CONTROLLER ORGANIZATIONAL CHART



# Auditor-Controller Division

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GENERAL ACCOUNTING



PAYROLL



PROPERTY TAX  
ADMINISTRATION

## General Accounting Responsibilities

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Accounts Payable

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Recording receipts of revenue

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Budget Control

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Debt Management

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Asset Accounting

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Audit

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Financial Reporting

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Calculates pay to over 300 employees, including permanent and temporary, biweekly.



Manage multiple types of benefit payments.



Implement pay practices negotiated with various bargaining units.

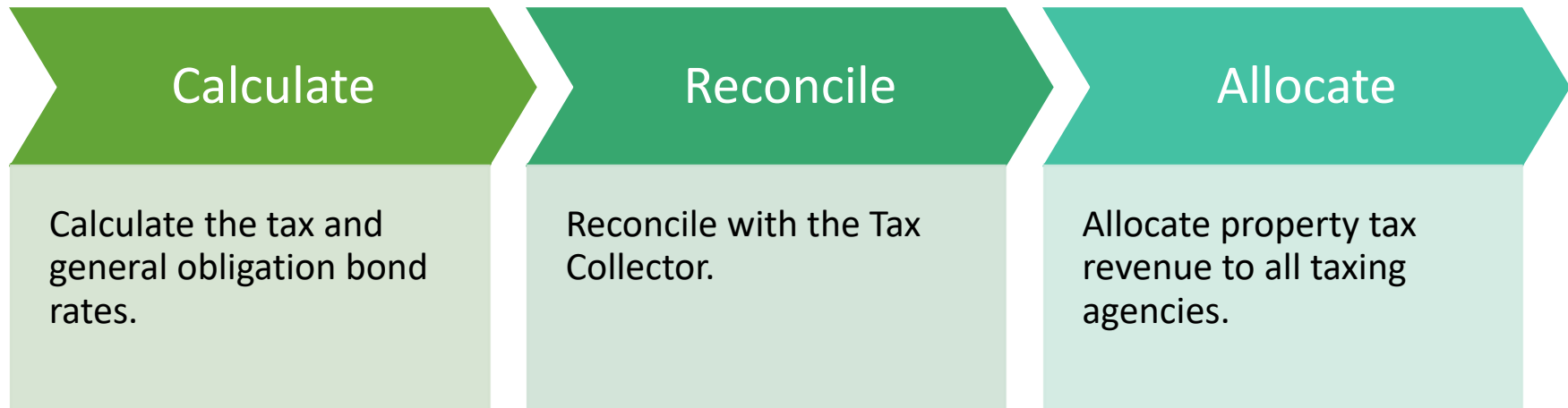


Prepare quarterly and annual reports for federal and state agencies.

# Payroll

# Property Tax Administration

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Four (4) NACo  
Leadership  
Academy  
graduates.

Fully staffed for 18  
months.

Provided Fiscal  
Training in January  
of 2023.

# Auditor-Controller Accomplishments



Policy



Accountability

# Auditor-Controller Challenges

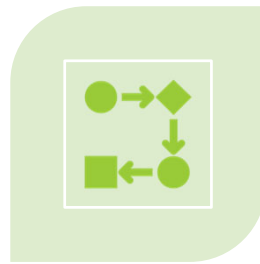
# Auditor- Controller Goals

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2024 Fiscal Bootcamp



**POLICY**



**PROCESS**



**RESULTS**



# Executive Level Fiscal Contributions



# Executive Level Fiscal Contributions

- Budget
  - Projecting discretionary revenues
  - Workforce costing review against payroll records
  - Management of fiscal reserves
  - Coordination of
    - Budget development and execution with actual transactions
    - Actual transactions with budget development and execution
- Debt financing for capital projects
- Agenda items – fiscal impact communications
- Labor negotiation costing and advisement
- Legal compliance with fiscal aspects of County revenue sources
- Consult with CAO regarding the County’s fiscal health



## FY 2022-23 Accomplishments *Executive Level Fiscal Contributions*

- Administrative Skills Retreat for Department Heads
- Pension Rate Stabilization Trust
- 25% Economic Reserve balances
- Issuance of \$6,592,000 Certificates of Participation (debt) to finance the new jail facility local match

**Challenges**  
*Executive  
Level Fiscal  
Contributions*

Leadership continuity  
connecting past efforts with  
future intentions

Capacity to re-engineer  
processes without jeopardizing  
current operations

# 2023-24 Goals

## *Executive Level Fiscal Contributions*

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2<sup>nd</sup> Administrative Skills Retreat for Department Heads



Pension and OPEB funding policy



Consultant – Document functional needs requirements for new Enterprise Resource Planning (ERP) system