

PLUMAS COUNTY

CALIFORNIA County Administrative Officer



TO: Honorable Chair and Board of Supervisors
FROM: Debra Lucero, CAO
Meeting Date: October 3, 2023
Subject: CAO Report 9/06/23 – 10/2/23

BUDGET PROCESS

Here is a high-level review of the FY23-24 Budget Project. We are still finalizing the process for the next fiscal year, which will turn into a timeline for next fiscal year.

- CLA was asked to assist with the FY23-24 Budget starting on June 12 as a priority item as part of our CAST accounting and finance assistance project
- During this first week, we determined the following regarding the budget process:
 - The Auditor-Controller had distributed budget worksheets to department heads and met with department heads & CAO on initial plans
 - Past budget processes and information was not in documented form- leaving many unknowns to the process and ensuring all requirements were captured
 - 60 Budgets had yet to be completed or turned into Auditor-Controller
 - Allocations from HR on Headcount, Salary, Group Insurance needed to be finalized/completed
 - The County had many departments/funds that were likely not in use and may need to be eliminated from the budget
 - Recommended Budget needed to be published online by June 20, forcing the County to move forward with a "Rollover" Recommended Budget
- After the "Rollover" Recommended Budget was completed on June 20, our focus as a team, in collaboration with the CAO and Auditor Controller has been to prepare the Adopted Budget for Board Review on September 29 including the following:
 - Collecting the missing department/fund budgets
 - Identifying and confirming with Department Managers which departments/funds were no longer in use
 - Updating the Salary & Wages (multiple revisions)
 - Preliminary load of budget data & review of the Department Budgets (Schedule 9's) with the CAO & follow up with Department Managers on unknown variances
 - Analysis on Utilities & adjustments made to budgeted data
 - We held several meetings and collaborated with County of Plumas Leaders on the following topics:
 - UAL (HR/ Auditor-Controller)
 - 85/15 Insurance (CAO/HR/Auditor-Controller)
 - Budget Transfers (Auditor-Controller / CAO)
 - Loans/Leases (Auditor-Controller / Department Heads)
 - Capital/Fixed Assets (CAO, Department Heads)
 - Fund Balances (Auditor-Controller / CAO / Department Heads)

- Compilation of Adopted Budget Book with the following improvements:
 - CAO opening letter
 - Detailed Table of Contents with formatting of Schedule 9's by Department
 - Budget Overview Summary
 - Property Tax Review
 - Appropriations Summary
 - Revenue Summary
 - Fund Summary
 - Schedule of Leases/Loans
 - Schedule of Capital/Fixed Assets
 - Guide to the Budget
 - Glossary

In our weekly status meetings, we regularly reviewed progress to date on the Budget Project and highlighted key dates. The following two meetings we reviewed the specific deadlines around the Adopted Budget:

- On July 26 Status Meeting:
 - Adopted Budget Meeting is scheduled for 9/28 (later changed to 9/29)
 - Adopted Budget needs to be published 10 days prior
 - Adopted Budget needs to include the schedules required by the State of CA
 - Adopted Budget to also include supplemental schedules on Debt, Capital/Fixed Assets, Bond Resolutions- School/Hospital
 - 10 printed copies of the Adopted book
 - No additional deadlines were mentioned at this time by County of Plumas
- On August 30 Status Meeting:
 - Budget Deadlines set & discussed the need to adhere to these dates to achieve publishing date
 - 8/28-9/1 – Martee's office to finish expense and deposit accruals
 - 9/1- Martee to send estimated fund balances to Kelly for transfer calculations
 - 9/4-9/8 – Transfers and budget numbers finalized (dependent on Fund balances)
 - 9/8- Supplemental schedules to Melodie
 - 9/11-9/15- CAO letter, charts/graphs finalized
 - 9/15 – All deliverables to Melodie
 - 9/19 – Publish Adopted Budget Book
 - 9/29 – Board meeting to adopt budget
 - While working to meet this timeline, we experienced several challenges and delays such as:
 - Expense and deposit accruals occurred later than planned, causing delays in department information and late changes to department numbers
 - Last minute adjustments or changes to department budgets
 - Fund balances had been discussed several times, however it took until 9/6 to get a full understanding of the process and until 9/7 for the Auditor-Controller to provide the estimated fund balances
 - Transfers and budget numbers were delayed on being finalized due to the dependency on Fund balances

GRANTS MANAGER

- Most effort went into the Community Resilience Center Grant from the Strategic Growth Council that was submitted on Sept 18, 2023 to start the planning portion of Greenville Town Center Project. Notice will be given in December.

- Continued conversations around the Economic Development Fellowship program with the International Economic Development Council and the Rural Community Assistance Corporation
- Asked/confirmed with the Rural County Representatives of California (RCRC) that Plumas County will be included in their funding request for Federal Fund Account/Last Mile as we are nearing completion of our County Specific Broadband plan.
- Presented at the Dixie Fire Collaborative Community Meeting/LTR Community Meeting #3 in Greenville on the broadband updates and next steps.
- LTR work with Tracey on the Economic Development Fellow, Community meetings, and the LTR plan

RISK MANAGEMENT & CAL-OES UPDATE

- LSTP training with Trindel
- Site Safety required inspections.
- Working on PRISM renewal information
- Working on DR-4699 Winter Storms with Public Works and FEMA
- Attended 20,000 lives meeting
- Participated in Earth X 2023 Exercise
- Attended Disaster Summit – LISTO
- Attended Moulage Training
- Working with Public Health and multiple partners on an Active Shooter Drill
- Submitted Integrated Preparedness Plan

CLIFTON, LARSON & ALLEN (CLA UPDATE)

Highlights for September

Investments

- Calculated FY22 and FY23 investment income according to the amortized cost methodology
- Reviewed Excel calculations of investment income with Treasurer as an alternative method of calculating gains/losses on buys/sells by hand using paper records
- Recommended completing the allocation process for 96% of investment income, so as not to hold up required allocations any longer, for FY23 to participating funds. Additionally, we are automated vs. by hand
- Coordinated and participated in demo of investment software – SymPro

Cash

- Identified the remaining FY22 variance resulting from the change in cash and investment value based on amortized cost of investments
- Documented FY22 cash variances and prepared supporting information for journal entries required
- Reconciled internal cash accounts – Treasury Accounts vs. Department Accounts for FY23 and identified 98% of ~\$730k variance to be reviewed/finalized with Auditor Controller (expected October)
- Reviewed Outstanding Warrants reports & incorporated into Cash reconciliation appropriately
- Began documenting and reviewing processes (automated and manual) of the Treasury Due to Due From account
- Began research of utilizing Plumas BAI file in Treasury department
- Discussed with Treasurer process improvements on posting electronic deposits for US Bank – planning work for Treasury department meeting
- Recommendation - set up each person within Treasury department responsible for

- banking transactions, reconciliations, or review duties with their own appropriate bank login (no sharing logins)
- Recommendation - Setup read only access rights for CAO & Auditor Controller / Debra- will bring to BOS for review and policy update/creation
- Recommendation - BOS obtain an inventory of all County bank accounts and review the account listing for completeness and accuracy of all accounts under the County's purview and inclusion for monitoring for proper internal controls, i.e. appropriate access levels assigned, access to statements, monitoring of account balances, proper segregation of duties

Budgets

- Completed Adopted Budget Book for presentation to the County which included:
 - Budget imports & adjustments
 - Coordinated with HR to incorporate salary and associated cost changes, along with one-off changes, following Board approval of MOUs
 - Fund balance meetings, reviews, processes, updates
 - Schedule reviews
 - Budget Summary commentary
 - General Fund Balance commentary
 - Appropriations Summary commentary
 - Revenue Summary commentary
 - Schedule explanations guide
 - Capital Assets Schedule
 - Loans & Leases Schedule
 - Edits to Reference materials
 - Edits to CAO letter
- Processed changes to Adopted Budget Book based on department feedback:
 - 13 Budget Adjustments
 - 9 Adjustments to Fund Balances
 - 7 Content Adjustments
 - 6 Formatting Corrections
 - 5 items left to be incorporated into Budget Amendments

Special Districts Payroll

- Participated in Tyler Munis planning and training calls for payroll conversion scheduled for 1/1/24

Fixed Asset Implementation

- Progress on implementation limited due to competing priorities with Budget and Cash initiatives and time constraints

Other

- Began analysis of Chart of Accounts

OTHER MEETINGS/ACTIVITIES

1. Sept. 7 – Fund balance discussion as it relates to budget.
2. Sept. 7 – Met with Sympro – Investment Software Company
3. Sept. 8 – Met with CLA
4. Sept. 8 - Potential Northern California Collaboration // Plumas County + RCAC for International Economic fellow

5. Sept. 8 – Planning Meeting regarding grants and budget
6. Sept. 8 – CDBG-DR meeting about new rule
7. Sept. 11 – Received Animal Control/Code Enforcement merge plan
8. Sept. 11 – Met with insurance companies regarding Dixie Fire/County's Greenville properties
9. Sept. 11 – Lunch with new Interim County Counsel
10. Sept. 11 – Attended Sympro demonstration
11. Sept. 11 – NorCal Continuum of Care Executive Committee meeting
12. Sept. 12 – CLA/Staff discussion on assigned and unassigned fund balances
13. Sept. 13 – CLA weekly meeting
14. Sept. 14 – DFC monthly collaborative meeting
15. Sept. 14 – CLA Budget meeting
16. Sept. 15 – Budget meetings all day
17. Sept. 18 – RCAC Economic Fellow meeting
18. Sept. 18 – Budget meeting
19. Sept. 18 – Greenville DTSC meeting with state
20. Sept. 18 – HR meeting
21. Sept. 18 – Evening meeting with FRTA
22. Sept. 19 – Budget meeting
23. Sept. 19 – Visit California Tourism Strategy meeting
24. Sept. 19 – CLA weekly meeting
25. Sept. 20 – Supervisor Ceresola request follow-up
26. Sept. 20 – Tyler Tech meeting
27. Sept. 20 – Budget meeting
28. Sept. 21 – NorCal CoC Executive Board meeting
29. Sept. 25 – Budget meeting
30. Sept. 27 – CLA weekly meeting
31. Sept. 27 – Budget meeting
32. Sept. 28 – Budget meeting on following changes:

Proposed Changes To Adopted Budget Since September 19, 2023

Change Type	Reference:	Issue	Requested by:	Date of Notice
Budget Adjustment	Sched 9, P9.66	20490 / 48003 was \$0, changed to \$26,085 (Transfer In)	Heidi Wightman	21-Sep
Budget Adjustment	Sched 9, P9.115	70380 / 48021 was \$235,950, changed to \$0 (Transfer In - ARPA Funds)	Roni Towery	21-Sep
Budget Adjustment	Sched 9, P9.191	70331 / 521900 was \$60,000, changed to \$40,364 (Professional Services)	Roni Towery	21-Sep
Budget Adjustment	Sched 9, P9.203	70356 / 524400 was \$20,000, changed to \$32,667 (Special Department Expense)	Roni Towery	21-Sep
Budget Adjustment	Sched 9, P9.185	20342 / 525000 was \$79, changed to \$79 (Overhead)	Roni Towery	21-Sep
Budget Adjustment	Sched 9, P9.26	20100 / 520221 was \$8,000, changed to \$12,000 (Envelopes)	Marcy DeMartile	21-Sep
Budget Adjustment	Sched 9, P9.243	20495 / 580001 was \$0, changed to \$65,000 (State Grant Revenue)	Heidi Wightman	21-Sep
Budget Adjustment	Sched 9, P9.101	70301 / 527500 was \$7,000, changed to \$9,000 (Travel Out of County)	Sheri Johns	21-Sep
Budget Adjustment	Sched 9, P9.101	70307 / 58001 was \$6,500, changed to \$6,565 (Transfer Out)	Sheri Johns	21-Sep
Budget Adjustment	Sched 9, P9.26	20100 / 51060 was \$0, changed to \$750 (Overtime Pay)	Marcy DeMartile	25-Sep
Budget Adjustment	Sched 9, P9.26	20100 / 51100 was \$14,872, changed to \$14,929 (FICA/Medicare OASDI)	Marcy DeMartile	25-Sep
Budget Adjustment	Sched 9, P9.100	70301 / 48211 was \$0, changed to \$1,885,774 (Transfer from - General Fund)	Sheri Johns	26-Sep
Budget Adjustment	Sched 9, P9.96	20830 / 48211 was \$234,120, changed to \$266,674 (Transfer from - General Fund)	Debra Lucero	27-Sep
Fund Balance Adjustment	Sched 1-4, 12-14	Changed opening Fund Balance - General Fund Senior Citizens Nutrition from -561,664 to 0, decrease General Fund by 561,664	Martee Nieman	27-Sep
Fund Balance Adjustment	Sched 1-4, 12-14	Changed opening Fund Balance - General Fund- District Attorney from Assigned 1,721,252 to 0, increase General Fund by 1,721,252	Martee Nieman	27-Sep
Fund Balance Adjustment	Sched 1-4, 12-14	Changed opening Fund Balance - General Fund- Sheriff from Assigned 1,829,415 to 0, increase General Fund by 1,829,415	Martee Nieman	27-Sep
Fund Balance Adjustment	Sched 1-4, 12-14	Designated excess financing sources in FY24 Budget for General Fund- Capital Replacement Fund as Assigned for \$145,698	Martee Nieman	27-Sep
Fund Balance Adjustment	Sched 1-4, 12-14	Designated excess financing sources in FY24 Budget for General Fund- Homicide Trial Cost for \$21,669	Martee Nieman	27-Sep
Fund Balance Adjustment	Sched 1-4, 12-14	Designated excess financing sources in FY24 Budget for General Fund- Gen Fund Dev/Impact for \$10,473	Martee Nieman	27-Sep
Fund Balance Adjustment	Sched 1-4, 12-14	Designated excess financing sources in FY24 Budget for General Fund- Taylorsville School Preser for \$4,848	Martee Nieman	27-Sep
Fund Balance Adjustment	Sched 1-4, 12-14	Designated excess financing sources in FY24 Budget for General Fund- Aband Veh Abatement Fund for \$8,510	Martee Nieman	27-Sep
Fund Balance Adjustment	Sched 1-4, 12-14	Changed Special Revenue Increases/Decreases- for Funds with Subfunds to be in balance at the Subfund level (previously at the Fund level)	Martee Nieman	27-Sep
Content Adjustment	CAO Letter	Modified CAO letter- Removed "new job classes" in Public Works	John Mannie	22-Sep
Content Adjustment	CAO Letter	Reviewed language on CAO letter: "Capital Projects (more than \$100,000 in value and typically paid for with grant dollars) - acceptable as is	John Mannie	22-Sep
Content Adjustment	CAO Letter	Changed Capital Project description on 4th bullet of point of CAO letter to: "Wildfire hazard assessments for Chester and Quincy"	John Mannie	22-Sep
Content Adjustment	CAO Letter	Added paragraph to CAO letter regarding Fund Balances	Debra Lucero	28-Sep
Content Adjustment	27	Corrected Opioid Settlement Fund noted in the Budget Summary from \$162,772 to current Fund Balance of \$465,336	CLA	28-Sep
Content Adjustment	27-31	Adjusted content due to Budget & Fund adjustments changes	CLA	28-Sep
Formatting Adjustment	Sched 9, P9.49	Building Department Budget was missing first page	Heidi Wightman	21-Sep
Formatting Adjustment	Sched 9, P9.146	Mental Health Budget was missing first page	Heidi Wightman	21-Sep
Formatting Adjustment	Sched 9, P9.124	Moved Fish & Game Department from Sheriff to its own department	Roni Towery	21-Sep
Formatting Adjustment	Sched 9, P9.246	Moved Opioid Settlement Fund from Behavioral Health to its own department	Kyle Hardee	21-Sep
Formatting Adjustment	Sched 9, P9.104	70303- Rename as Re-Entry Program	Sheri Johns	21-Sep
Formatting Adjustment	Sched 9, P9.244	Moved Planning-Homeless HHAP from Inactive/In Transition to Planning	CLA	26-Sep
Budget Amendment - TBC	N/A	Previously Requested Items: Creation of rent account for Greenville Library Popup (currently budgeted in Office Expense)	Lindsay Fuchs	21-Sep
Budget Amendment - TBC	N/A	Previously Requested Items: CLSA funding clearing account (this is a passthrough account - currently using 46070/523712)	Lindsay Fuchs	21-Sep
Budget Amendment - TBC	N/A	Discussed changes to be requested to BOS on Jail Cash Flow	John Mannie	22-Sep
Budget Amendment - TBC	N/A	Budget not submitted & Funds not created for 0058 and 0059 in time for inclusion in Adopted Budget	Heidi Wightman	27-Sep
Budget Amendment - TBC	N/A	2049048 / Transfer-In1 for \$32,910 should be \$0	Heidi Wightman	28-Sep

33. Sept. 28 – League of Women Voters evening meeting and PPT presentation
 34. Sept. 29 – Budget Hearing and revisions/changes

TRANSIENT OCCUPANCY TAX REPORT

Granicus generated the following reports: (October 2, 2023 is the current report).

Also showing is September 2, 2023 so it can be compared to the October 2, 2023 report).

Monthly status report

Report for Plumas County, CA (Plumas County, CA) generated on October 2, 2023.

432
Properties in or near Plumas County, CA

394
Properties in or near Plumas County, CA with address identified

219
Compliant Short Term Rentals

169
Non-compliant properties

44
Properties with unknown compliance

118
Properties that have received letters since first mailing

79
Properties that have received letters and are now compliant

39
Properties that have received letters but are still non-compliant

Monthly status report

Report for Plumas County, CA (Plumas County, CA) generated on August 2, 2023.

441
Properties in or near Plumas County, CA

397
Properties in or near Plumas County, CA with address identified

135
Compliant Short Term Rentals

256
Non-compliant properties

50
Properties with unknown **compliance**

117
Properties that have received letters since first mailing

24
Properties that have received letters and are now compliant

93
Properties that have received letters but are still non-compliant



