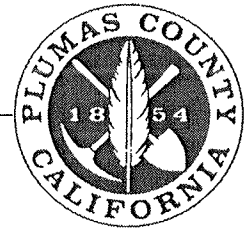


# PLUMAS COUNTY

## CALIFORNIA County Administrative Officer



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

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### 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**

#### **AUDIT**

- Schedule meeting with Auditors to get a current Open Items list & planning for next fiscal audit

#### **EXTENSION OF CONTRACT**

- CLA Amendment extension for work beyond 10/31 - on Board of Supervisors agenda for October 10

#### **CHART OF ACCOUNTS**

- Chart of Accounts - To do: requirements gathering & research phase, internal CLA collaboration and in-depth sessions with Martee & team; Melodie & Greg; Review Tyler Munis COA Redesign Questionnaire

#### **AUDITOR/CONTROLLER FOCUS AREAS: Cost Plan, UAL calculations, any others?**

#### **RECONCILING 2022-23FY CASH TREASURER-TAX COLLECTOR/AUDITOR-CONTROLLER:**

- 1.) GL Treasury Cash to GLs of Department Cash - unidentified variance is ~\$12K (identified variances need to be reviewed /corrected within Munis)  
Met with Martee and reviewed variances - decided to re-review in-person in October to solidify learnings
- 2.) GL Cash to Bank - on pause until hard close of FY2022 so that opening balances roll forward accurately

Research usability of Plumas BAI file & procedures around this - Schedule a time with Julie & Greg to review current status (Jean)

Process improvements for cash handling:

- Documenting & reviewing the research of Treasury Due to Due From account to improve processes and reconciliation of account (Jean)
- Set up a meeting to discuss process & improvements on posting electronic deposits process for US Bank with Julie, Kelsey, & KT (Tina/Julie)

#### INVESTMENT SOFTWARE

- contract is in hand- reviewing by Greg & County Counsel, on October 10 agenda - Board vote/approval; then will need to agree on next steps & projected timeline – need to determine if connection can be with PFM

#### FY022 CASH / INVESTMENTS:

Reviewed and calculated Amortized Cost Value of investments for FY2022; reviewed with Julie

- 1.) Calculate & confirm Investment Income balances based on amortized cost values
- 2.) Confirm ending Investment balance should be PFM (vs. US Bank) to be utilized for cash
- 3) Reconcile Cash variance based on revised ending investment balances

Assist Julie with calculating the value of Interest / Gains / Losses earned for FY2023

- Need PFM Investment Report with Amortization Schedules for July 2022 - June 2023
- Need statements for CAMP for July 2022- May 2023 and Umpqua for May 2023- June 2023

#### OPEN ITEMS:

- Recommendations for GL Accounts for Cash - (dependent on Plumas BAI & Investment Software)
- Research Munis Cash Management module to replace current "homegrown" system – (dependent on Plumas BAI)
- Research any County bank accounts that are not in the purview of the Treasurer or Audit Controller (ie: guarantor accounts)
- Complete population of all Bank & Investment accounts with current access rights - open item for Julie

#### RECOMMENDATION

- Setup read-only access rights for CAO & Auditor Controller /
- Debra- will bring to BOS for review and policy update/creation
- Recommend setting up each person responsible for banking transactions, reconciliations, or review duties with their own appropriate bank login (no sharing logins)

#### COMPLETED:

Department Feedback on Adopted Budget Book Collected (8 corrections to budgeted line items; 4 change requests to budgeted line items; 5 formatting edits; revisions to CAO letter & Fixed Asset Schedule (due to budget corrections)

Revisions made based on Department Feedback to Adopted Budget Book V2

#### OPENS ITEMS FROM AUDITOR/CONTROLLER:

0055 - PG&E Fund - update "Undefined" within Munis

Lindsay Fuchs - creation of accounts for library - for future budget adjustment request

Board request to correct the funding pool for the Jail project

Other Open Items to Complete:

Focus on updating documenting notes for budget preparation for future reference

Update files on SharePoint

Debrief of revisions for Adopted Budget PROCESS

## LEGAL DEADLINES

### County Budget Guide 2020:

#### 1.09 Legal Deadlines, Duties, and Government Code Sections

Exceptions for following an alternative timeline are provided in Government Code section 29064(c).

##### *State Controller*

§29005(a)	Shall promulgate budget rules, regulations, and classifications to secure standards of uniformity among the various counties.
§29005(b)	Shall prescribe forms (schedules) required to be used for the presentation of the required budgetary data.

##### *All County Officials*

§29040	Shall provide an itemized request detailing the estimate of financing sources, financing uses, and any other matter required by the board of supervisors, <u>on or before June 10 of each year.</u>
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##### *Administrative Officer or Auditor as Designated by the Board of Supervisors*

§29040	Shall receive budget requests from officials <u>on or before June 10 of each year.</u>
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§29081	Shall conclude public hearing <u>within 14 calendar days</u> .
§29088	Shall adopt by resolution, the budget as finally determined at the conclusion of the hearing and <u>no later than October 2 of each year</u> .

### *Auditor*

§29043	Shall provide estimates for bonded debt service requirements. Shall also provide, as applicable, the estimates for bonded debt service requirements of school districts and any special district.
§29044	Shall provide to the responsible officials any financial statements, data, or recommendations for any changes to the estimated financing sources referenced in Government Code section 29040.
§29083(a)	Shall attend the public hearing on the recommended budget and shall furnish the board of supervisors with any financial statements and data it requires.
§29093(a)	Shall file a copy of the adopted budget in the office of the clerk of the board of supervisors and the office of the State Controller <u>no later than December 1 each year</u> .
§29042	Shall prescribe procedures for submitting requests.
§29045	Acting official, administrative officer, or auditor as designated by the board of supervisors shall submit the budget request when the official responsible for this function is incapacitated.
§29060	Shall compile budget requests.
§29061, §29062	Shall review budget requests, prepare the recommended budget, and submit the recommended budget to the board of supervisors <u>on or before June 30 of each year</u> .
§29083(b)	Shall revise the recommended budget to reflect the actions of the board of supervisors as it pertains to their developing the adopted budget document.

## CHAPTER 1: GENERAL INSTRUCTIONS

§29124(a)	Shall approve payments for the support of the various budget units in accordance with authorizations defined in Government Code section 29124(a)(1) et seq., if at the <u>beginning of the fiscal year</u> the budget has not been adopted.
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Special District Payroll - 20 responses (16 to continue payroll, 1 to transition, 1 dissolved, 2 N/A- paid via A/P not payroll), 5 outstanding (Sierra Valley Fire, West Almanor CSD, Indian Valley Park & Rec, Portola Cemetery, Taylorsville Cemetery)

- Criteria for Payroll Agreement between County & Special District has been turned over to counsel- any update on this?

- Tyler Munis schedule next training session

Fixed Asset Implementation to Munis -

- 127 Assets need to be assigned a useful life - any update on this?
- Fixed Asset Account Codes need to be re-reviewed and tested - will schedule a call to review this with Craig/Martee
- Munis & audit controller staff workflow processes defined & training documents created

#### **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)	Heldi 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	70391 / 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)	Heldi 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, P9.109	70307 / 58001 was \$6,500, changed to \$6,563 (Transfer Out)	Sheri Johns	21-Sep
Budget Adjustment	Sched 9, P9.26	20100 / 51050 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	20890 / 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 \$61,664 to 0, decrease General Fund by \$61,664	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- Abandon Veh Abandon Fund for \$8,310	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 Opoid Settlement Fund noted in the Budget Summary from \$162,772 to current Fund Balance of \$465,336	CIA	28-Sep
Content Adjustment	27-31	Adjusted content due to Budget & Fund adjustments changes	CIA	28-Sep
Formatting Adjustment	Sched 9, P9.49	Building Department Budget was missing first page	Heldi Wightman	21-Sep
Formatting Adjustment	Sched 9, P9.146	Mental Health Budget was missing first page	Heldi 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 Opoid 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, P9.214	Moved Planning-Homeless HHAP from Inactive/In Transition to Planning	CIA	26-Sep
Budget Amendment - TBC	N/A	Previously Requested Items: Creation of rent account for Greenville Library Pop-up (currently budgeted in Office Expense)	Lindsay Fuchs	21-Sep
Budget Amendment - TBC	N/A	Previously Requested Items: OSA funding clearing account (this is a pass-through 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 executed for 0058 and 0059 in time for inclusion in Adopted Budget	Heldi Wightman	27-Sep
Budget Amendment - TBC	N/A	2049048 / Transfer-In-L for \$32,910 should be 50	Heldi 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

Host Compliance Address Identification Dashboard

Currently Advertised

**432**

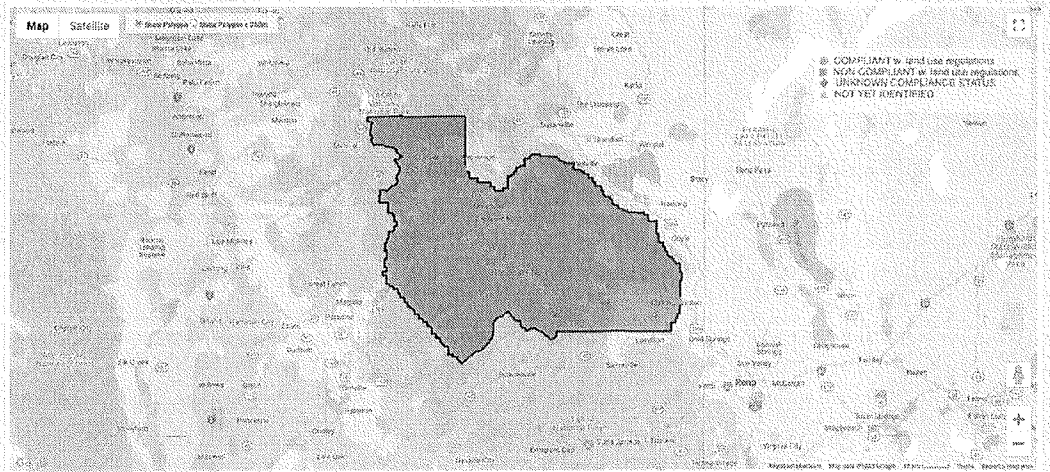
Total Short Term Rental Units

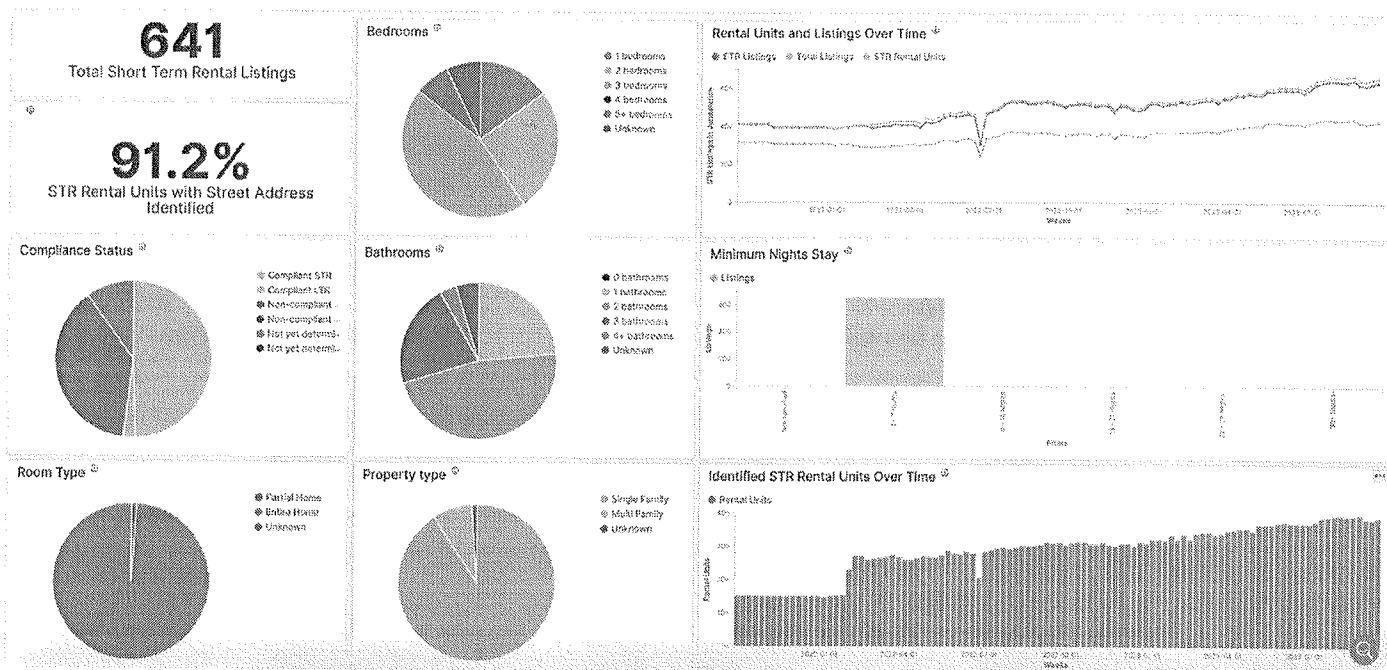
**6**

New Short Term Rental Units in Last 30 Days

**667**

All Listings (Short & Long Term)





Compliance Status

- Compliant STR
- Compliant SR
- Non-compliant
- Not yet determ.

Bathrooms

- 0 bathrooms
- 1 bathroom
- 2 bathrooms
- 3 bathrooms
- 4+ bathrooms
- Unknown

Minimum Nights Stay

- Listings

Room Type

- Partial Home
- Entire Home
- Unknown

Property type

- Single Family
- Multi Family
- Unknown

Identified STR Rental Units Over Time

- Rental Units