

County of Plumas
2023/2024 Budget Status as of June 30

Accomplished

- Individual departments met with CAO & Audit Controller mid-June with proposed budgets to be used for compiling the Adopted Budget
- Headcount/Staffing allocations updated and reviewed included in Recommended Budget
- Improvement on use of Munis and supplemental reporting system to generate required schedules in user-friendly format for Recommended Budget
- Recommended Budget published / available for the public as of June 20
- Significant progress on FY2022/2023 annual entries, including apportioned secured taxes and PILT funds, to ensure schedules on Adopted Budget are complete with improved accuracy
- Collection and processing of all department budgets to incorporate into Adopted Budget
- Began review of departments and funds for potential flagging as inactive in system. Draft of Fund/Department schedule to include in Adopted Budget Book.

In Progress / In Queue

- Update department budgets for allocation changes (Cost Plan, OPEB, UAL) and Group Insurance 85/15 cost management
- Capital Improvement Plan & Fixed Assets – schedule and narrative
- Debt Service - narrative
- Update/Review Transfers in/out
- Ensure any reserve requirements are in compliance
- Adopted Budget data compilation and create import file for Munis, import into Munis, export to Access for schedule compilation & review
- Review of individual department budgets and consolidated budgets- make any adjustments identified
- Review of all schedules required by SCO for accuracy and completeness – make any adjustments identified
- Re-import Adopted Budget if any adjustments identified & re-review budgets and schedules
- Supplemental document with explanations of significant variances on revenues and expenditures
- Improvement to the organization of the Adopted Budget book

Target Dates

- 7/11/23 – First Preliminary Adopted Budget imported into Munis, schedules & commentary available for CLA, Audit-Controller, CAO to review
- 8/1/23 – Second Preliminary Adopted Budget imported into Munis; schedules & commentary available for CLA, Audit-Controller, CAO to review
- 8/15/23- Final Adopted Budget schedules complete & sign-off on publishing & distribution to Board
- 9/29/23 – Board meeting to approve Adopted Budget