



City of Fort Bragg

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Meeting Minutes Finance and Administration Committee

Wednesday, August 12, 2020

3:00 PM

Via Video Conference

Special Meeting

MEETING CALLED TO ORDER

Chair Peters called the meeting to order at 3:07 PM

ROLL CALL

Staff Present: Senior Government Accountant Isaac Whippy, City Manager Tabatha Miller and Administrative Assistant Cristal Muñoz.

Present: 2 - Lindy Peters and Tess Albin-Smith

1. APPROVAL OF MINUTES

1A. [20-832](#) Approve the Minutes of February 12, 2020

These Committee Minutes were approved for Council review.

2. PUBLIC COMMENTS ON NON-AGENDA ITEMS

None.

3. CONDUCT OF BUSINESS

3A. [20-831](#) Receive Oral Presentation from the City's Sales and Use Tax Consultant, Muni Services

There was an oral update from Thomas Adams the City's Sales and Use Tax Consultant from Muni Services. Mr. Adams provided a detailed oral presentation analysis and reported on sales and use tax results for the benefit of the Committee members.

Public Comment:

*None.

Discussion:

There was much discussion about the City's tax sales, transportation sales tax, and how this has and will impact the local economy during the Shelter In Place order.

This item is for information only.

3B. [20-826](#) Receive Reportable Items Report: Includes Treasury Report, Approved Intradepartmental Budget Transfers, Contracts Under \$25k Approved by

the City Manager, Contract Change Orders Not Exceeding 10% of Contract, and Disbursements Listing

The Committee reviewed the report prepared for this item. The committee report was presented by Senior Government Accountant Isaac Whippy who summarized Treasurer's Report, Contracts under \$25K, Disbursements Reports and Contract Change Orders.

Public Comment:

* None.

Discussion:

* There was discussion regarding the disbursements and expenses of the city. The committee asked staff about the expenses of electricity, the armored car and the youth tobacco surveys.

Recommendation:

*Staff will research the electrical costs of the Guest House and Fort Building and return to results to the committee.

3C. [20-829](#) Receive Report and Provide Recommendations Regarding the City's Cost Allocation Plan

City Manager Miller gave an overview of the cost allocation plan. This will be the first year that they will be implementing this. The purpose of the this plan is to identify costs of providing specific City services and appropriately allocate these cost to the programs and funds that benefit from the identified services. She proposed several changes.

Public Comment:

* None.

Discussion:

* There was discussion regarding: How staff manages their timekeeping in relation to each program, If programs are being overcharged or undercharged, tracking time for Public Records, and which proposed changes will be implemented.

Recommendation:

* The consensus was from committee to move forward with the purposed changes to the Cost Allocation Plan.

* Committee Member Albin-Smith recommended to divide the special use vehicles into separate categories.

* Chair Peters asked if a quarterly report can be produced of how many Public Records Requests are being made and how much time each dept. is spending on them. Also he stated to have the cost of the Fleet be calculated by the cost of the vehicle rather than the by the number of vehicles.

3D. [20-830](#) Receive Oral Update from Staff on Departmental Activities

Department Update:

Senior Government Accountant Whippy reported on the following:

* The Finance Dept. has seen an increase in workload and with year-end close and audit and will be returning to a 40 hour work week.

- * Natalie McLaughlin the Special Projects Assistant has joined the Finance Dept.
- * interim Audit is scheduled for 09/08/2020 and 11/10/2020 will be the final audit.
- * Comprehensive Annual Financial Report (CAFR) is being outsourced.
- * Finance operations are Monday thru Thursday, open for appointments and calls and closed on Fridays.
- * Encouraging customers to pay via phone, website, Interactive voice response (IVR) and drop boxes.
- * No late fee's since March for Utility Billing and no shut off's.
- * Working with Hotel operators and the Transient Occupancy Tax
- * Tenant Base Rental Assistance program kicked off on Monday and received 40 inquires.
- * Upcoming Utility Assistance program.
- * Finance staff is working really hard and the committee recognizes their efforts.
- * Continuing to work with the business community and promoting West Business Company that has programs to help their businesses.

4. MATTERS FROM COMMITTEE / STAFF

- * Committee Member inquired about the amount of business that have closed and opened during the COVID-19 Pandemic.
- * City Manager Miller states that we should reach out to the Supervisors and elected officials at the state level to bring assistance to personal service businesses.

ADJOURNMENT

Chair Peters adjourned the meeting at 04:54 PM.