



City of Fort Bragg

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Meeting Minutes Finance and Administration Committee

Friday, May 29, 2015

10:00 AM

City Hall Conference Room, 416 N. Franklin Street

Special Meeting

MEETING CALLED TO ORDER

Chair Turner called the meeting to order at 10:02 AM.

ROLL CALL

Present: 2 - Doug Hammerstrom and Dave Turner

APPROVAL OF MINUTES

PUBLIC COMMENTS ON NON-AGENDA ITEMS

CONDUCT OF BUSINESS

1. [15-182](#) Receive Report and Make Recommendation to City Council Regarding FY 2014/15 Budget Amendments to Transfer Revenues Between Various Accounts to Reconcile Grant Accounts

Finance Director Cimolino reviewed the Summary Report prepared for this item.

Discussion:

- * Mayor Turner suggested using Springbrook or other stand-alone program to track grants, rather than a paper-based tracking method, to signal important dates and avoid possible mistakes.
- * The CDBG Grants are meticulously kept by Housing & Economic Development Coordinator Owen who does double bookkeeping with her own binder as a check and balance.
- * Committee Member Hammerstrom believes a new program can eliminate two people doing the same work.
- * Senior Government Accountant Damiani commented that at the end, it just has to be done manually. Director Cimolino concurred that the invoicing has to be paper and that the transaction has to be done with human input manually. With a new program things can be scanned and placed in the program to resolve some manual input.
- * City Manager Ruffing is looking at shifting grant responsibilities in the City with administration re-organization.
- * Committee Member Hammerstrom asked about Grant 165 & 166 with respect to an audit. Damiani commented that our auditors have seen these grant transitions and there can be a negative balance because they are billed at different times. Ruffing explained how grants are financially tracked. Mayor Turner would like to see a program that can take care of this problem.
- * The tracking of MCOG D-1 Funds was discussed.
- * The Finance Department has reestablished procedures to ensure that grants are reconciled and

closed out in a timely manner. Similar procedures will be used to reconcile and close capital project funds. Additionally, new procedures will be put in place in FY 2015/16 requiring the Finance Department to exercise more oversight and direct accountability for the billing process for grants.

* Net increase and net decrease line is missing on Exhibit A. A corrected Exhibit A needs to be distributed to the Council Committee.

* Distribution of the Coastal Trail funds will come back after the budget is approved.

The Committee directed staff to correct the transactions identified on Exhibit A and close the accounts. Staff was also directed to find program software to use as a check and balance for grant tracking and coding.

MATTERS FROM COMMITTEE / STAFF

City Manager Ruffing mentioned to Committee that the City received an update from the State and a portion of our sales tax "triple flip" will not be repaid. The State identified some triple flip amounts from early in the cycle that were not paid, and they have determined that they do not owe it to the cities. Sales tax numbers will need to be adjusted down in the budget to reflect this. It is unlikely this revenue will be seen this year.

ADJOURNMENT

Chair Turner adjourned the meeting at 10:38 AM.