



City of Fort Bragg

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Meeting Minutes Finance and Administration Committee

Wednesday, August 1, 2018

11:00 AM

Town Hall, 363 N. Main Street

MEETING CALLED TO ORDER

Chair Peters called the meeting to order at 11:01 AM.

ROLL CALL

Staff Present: City Manager Tabatha Miller, Finance Director Victor Damiani and Administrative Assistant Brenda Jourdain.

Others in Attendance: Thomas Adams, MuniServices LLC

Present: 2 - Lindy Peters and Will Lee

1. APPROVAL OF MINUTES

1A. [18-267](#) Approve Minutes of May 2, 2018

A motion was made by Committee Member Lee, seconded by Chair Peters, that these Committee Minutes be approved for Council review. The motion carried by an unanimous vote.

2. PUBLIC COMMENTS ON NON-AGENDA ITEMS

None.

3. CONDUCT OF BUSINESS

3A. [18-317](#) Receive Oral Presentation from Muni Services Regarding Calendar Year 2018 First Quarter Results

City Manager Miller introduced Thomas Adams of MuniServices and clarified the timeframe of this report is January, February and March of 2018. Mr. Adams provided an oral presentation analysis and reporting on sales tax results for the City as well as a policy update for the benefit of the Committee members and public.

Public Comment:

None.

Discussion:

* Legislation as a door to possibly getting sales tax from cyber sales was discussed. Adams explained sales tax reform of how the County pool is handled and Bill SCA 20 by Senator Glazor possibly making a point of designation for local sales taxes of online sales.

* Adams gave examples of the top sales tax revenue items and explained these in detail. He further explained the forecast for Fort Bragg sales tax and implied there is a very healthy growth.

* Miller commented that this report is a realistic analysis and will be used for the budget.

- * Committee recommended this report be presented to the Committee Quarterly and staff agreed.

This presentation was for information only.

3B. [18-264](#) Receive Report and Consider Recommendation to City Council Regarding Proposed FY 2019-2020 Cost Allocation Plan

The Committee reviewed the report prepared for this item. The committee report and PowerPoint was presented by Finance Director Damiani who further explained the history of Council requests, reasonable allocation analysis and Steps in the Proposed Cost Allocation Plan consisting of: Introduction, Program Classifications, Steps in Plan: 1. Allocate personnel costs based on detailed time sheets, 2. Calculate Internal Service Fund driver rates, 3. Allocate Internal Service Funds to direct and indirect programs, 4. Calculate indirect cost (overhead) driver rates, and Conclusion of plan.

Public Comment:

- * Jacob Patterson - Commented this plan is good.

Discussion:

- * Conclusions to what the drivers are was discussed.
- * Lee commended Damiani on how the report was prepared.
- * Is this cost driver usage a common way other cities use to calculate cost allocation was asked by Committee. Miller concurred this is a common way to do cost allocation but ours is slightly different than others.
- * Timesheets was discussed and if they will reflect to true allocation numbers. Committee indicated we will still have to rely on true numbers from the management team and all employees. Miller commented this topic has already been mentioned at a management team meeting.
- * Damiani stated the new plan will not use the old charts. It will use the actual timesheet entries to calculate cost allocations.

Committee recommends the Proposed Cost Allocation Plan forwarded to the full Council at the Mid-Year Budget Review meeting for use in developing the Fiscal Year 2019-20 Budget.

3C. [18-257](#) Receive Reportable Items Report

The Committee reviewed the report prepared for this item. The committee report was presented by Finance Director Damiani which included the: 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.

Public Comment:

- * None.

Discussion:

- * Finance Director Damiani reported there are no Interdepartmental Budget Transfers this quarter.

This report was accepted as provided by staff and filed by the Committee.

3D. [18-265](#) Receive Oral Update from Staff on Departmental Activities

- * The Finance Department is fully staffed at this time and is working well and is working on year end close that will transition into preparation of the CAFR.

* The auditors where on site and found no reportable items and conditions or material weakness noted. They will return on October 29th - November 2nd for year-end fieldwork to audit year end balances.

4. MATTERS FROM COMMITTEE / STAFF

- Chair Peters inquired about parking ticket violation revenue numbers. Miller stated staff is looking at paid parking installation that may produce revenue.

ADJOURNMENT

Chair Peters adjourned the meeting at 11:47 AM.