



CITY OF FORT BRAGG

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FINANCE AND ADMINISTRATION COMMITTEE ITEM SUMMARY REPORT

MEETING DATE: December 5, 2018
TO: Finance and Administration Committee
AGENDA ITEM TITLE: **Receive Oral Presentation from the City's Sales and Use Tax Consultant, Muni Services**

BACKGROUND AND OVERVIEW:

Each quarter the City's Sales Tax Consultant provides analysis and reporting on sales and use tax results for the City as well as a policy update. Thomas Adams of Muni Services will provide an oral presentation for the benefit of the Committee members and public regarding calendar year 2018 second quarter results.

At the Finance and Administration Committee meeting held on November 7, 2018, staff provided a report and recommendation to the Committee that the City conduct an audit of its TOT revenue stream and the hotel operators who collect the tax. Thomas Adams will provide some follow up details regarding his firm's experience auditing TOT in other California cities.

RECOMMENDATION:

Accept report.

ALTERNATIVES:

Request additional information related to sales tax results and policy issues.

ATTACHMENTS:

None