

## RESOLUTION NO. \_\_\_\_-2019

**RESOLUTION OF THE FORT BRAGG CITY COUNCIL AMENDING THE FY 2018-19 BUDGET TO REALLOCATE \$30,400 FROM MEASURE AA/AB TAX COLLECTIONS TO ACCOUNT -- TO CONDUCT A TRANSIENT OCCUPANCY TAX (TOT) AUDIT (BUDGET AMENDMENT NO. 2019-05), APPROVING A PROFESSIONAL SERVICES AGREEMENT WITH AVENU INSIGHTS AND ANALYTICS, AND AUTHORIZING CITY MANAGER TO EXECUTE SAME (AMOUNT NOT TO EXCEED \$30,400; ACCOUNT NO. 110-4150-0312)**

**WHEREAS**, at the November 7, 2018 meeting of the City of Fort Bragg Finance and Administration Committee (FAC), the City of Fort Bragg Tax Administrator (Tax Administrator) proposed conducting an audit of the City's TOT taxpayers; and

**WHEREAS**, at the December 5, 2018 FAC meeting, the Committee directed the Tax Administrator to bring the TOT audit proposal forward to the full City of Fort Bragg City Council; and

**WHEREAS**, The FAC recommends proceeding with the TOT audit; and

**WHEREAS**, the cost of the audit is not to exceed \$30,400; and

**WHEREAS**, based on all the evidence presented, the City Council finds as follows:

1. An audit of the City's TOT taxpayers is in the best interest of the City's residents.
2. An audit of the City's TOT taxpayers will help to ensure tax compliance and maximize the City's revenue collection.

**NOW, THEREFORE, BE IT RESOLVED** that the City Council of the City of Fort Bragg does hereby approve amending the FY 2018-19 Budget to reallocate \$30,400 from Measure AA/AB tax collections to account 110-4150-0312 to conduct a Transient Occupancy Tax audit (Budget Amendment No. 2019-05); and

**NOW, THEREFORE, BE IT FURTHER RESOLVED** that the City Council of the City of Fort Bragg does hereby authorize the City of Fort Bragg City Manager to execute a Professional Services Agreement with Avenu Insights and Analytics (a/k/a Muni Services) to Conduct a Transient Occupancy Tax (TOT) Audit on behalf of the City, Amount Not To Exceed \$30,400.

**The above and foregoing Resolution was introduced by Councilmember \_\_\_\_\_, seconded by Councilmember \_\_\_\_\_, and adopted at a regular meeting of the Fort Bragg City Council held on the 28th day of January, 2019, by the following vote:**

**AYES:**

**NOES:**

**ABSENT:**

**ABSTAIN:**

**RECUSED:**

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**WILLIAM V. LEE**  
Mayor

**ATTEST:**

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**June Lemos, CMC**  
City Clerk