

City of Gainesville

*City Hall
200 East University Avenue
Gainesville, Florida 32601*



Meeting Agenda

November 30, 2010

1:00 PM

City Hall, Room 16

Audit, Finance and Legislative Committee

*Mayor Craig Lowe, Chair
Mayor-Commissioner Pro Tem Jeanna Mastrodicasa, Member*

Persons with disabilities who require assistance to participate in this meeting are requested to notify the Equal Opportunity Department at 334-5051 or call the TDD phone line at 334-2069 at least two business days in advance.

CALL TO ORDER

ROLL CALL

ADOPTION OF THE AGENDA

APPROVAL OF MINUTES

100530.

Audit, Finance and Legislative Committee Minutes (B)

RECOMMENDATION

The, Audit, Finance and Legislative Committee approve the minutes of September 20, as circulated.

100530_aflc_minutes_20101130.pdf

DISCUSSION ITEMS

090601.

City Election Issues - Permanent Election Date Referral (B)

Explanation: This item was referred by the City Commission to the Audit, Finance and Legislative Committee on December 17, 2009. Options were discussed with the Alachua County Supervisor of Elections at the Audit, Finance and Legislative meeting of September 20, 2010. Additional information relevant to possibly setting a permanent election date is provided as backup.

RECOMMENDATION

The Audit, Finance and Legislative Committee discuss this issue and take any action deemed appropriate.

Legislative History

11/30/09	Audit, Finance and Legislative Committee	Recommended for Approval	
12/17/09	City Commission	Approved as Recommended (6 - 0 - 1 Absent)	
12/17/09	City Commission	Referred (6 - 0 - 1 Absent)	Audit, Finance and Legislative Committee
9/20/10	Audit, Finance and Legislative Committee	Retained in Committee	

090601_Election Dates_20091130.pdf

090601_Elec Date_Spreadsheet_20101130.pdf

100507.

Funding RTS Routes and Associated ADA Service Outside the City Limits (B)

This item is a request for the Audit, Finance and Legislative Committee to recommended policy criteria for transit service rates for fixed route

services outside Gainesville City limits.

Explanation: The City of Gainesville Regional Transit System (RTS) provides transit services outside Gainesville City limits that are currently under contract with the Board of County Commissioners (BoCC).

On November 7, 2006, the Recreation, Cultural Affairs and Public Works Committee discussed rates for these services. At that time, the Committee approved forwarding policy language to the City Commission for final approval but there is no record that the policy was adopted by the City Commission.

Fiscal Note: Revenue generated by the service rate will cover any operating expenses associated with the service.

RECOMMENDATION *The Audit, Finance and Legislative Committee: 1) accept the recommended criteria for establishing transit service rates for fixed rate service outside the Gainesville City limits; and 2) forward the proposed policy to the City Commission for final approval.*

Legislative History

11/4/10	City Commission	Referred (7 - 0)	Audit, Finance and Legislative Committee
---------	-----------------	------------------	---------------------------------------------

100507_RTS Proposed Policy_20101130.PDF

100392.

Structure and Supervision of City Commission Support Staff (NB)

Explanation: This item was referred by the City Commission to the Audit, Finance and Legislative Committee on September 16, 2010.

RECOMMENDATION *The Audit, Finance and Legislative Committee discuss this issue and take any action deemed appropriate.*

Legislative History

9/16/10	City Commission	Referred (3 - 2 - 2 Absent)	Audit, Finance and Legislative Committee
---------	-----------------	-----------------------------	---------------------------------------------

100534.

Fourth and Final Amendment to the FY 2009-2010 General Government Financial and Operating Plan (B)

Appendix A is forthcoming.

Explanation: The purpose of this amendment is to accurately reflect and incorporate into the City's FY 2009-2010 General Government budget those transactions and activities that were not anticipated during the budget process.

Fiscal Note: All of the recommended changes are funded either by increases in revenue budgets, decreases in expenditure budgets, or decreases in appropriate fund balances.

RECOMMENDATION

The Audit and Finance Committee: (1) Review the proposed amendatory budget resolution; and if acceptable, (2) recommend that the City Commission adopt the proposed resolution.

100534_FY10-4th-Amendatory Budget Res_20101130.pdf

100531.**Review of General Fund Forecasted Revenues and Other Sources of Funds for the Fiscal Year Ending September 30, 2011 (B)**

Explanation: In accordance with Section 12(a), Budget Reviews, of Commission Resolution 970187 and our Annual Audit Plan, we have completed our review of General Fund revenue estimates as presented by the City Manager in the proposed General Government Budget for the fiscal year ending September 30, 2011. We reviewed the forecasted General Fund Revenues and Other Sources of Funds set forth in the Fiscal Year 2010-2011 Final General Operating and Financial Plan Budget adopted by the City Commission on September 16, 2010. Our objective was to assess whether data, methods and assumptions used by the City Manager in preparing projected General Fund Revenues and Other Sources of Funds in the amount of \$102,791,506 provide a reliable and reasonable basis for the forecast.

We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our conclusion based on our audit objective. We believe that the evidence obtained provides a reasonable basis for our conclusion based on our audit objective.

Based on our review, we believe that management's assumptions provide a reliable and reasonable basis for presenting projected Fiscal Year 2010-2011 General Fund Revenues and Other Sources of Funds in the amount of \$102,791,506. However, we projected some revenue sources at a different level than the approved General Fund budget. The total estimated difference is approximately \$80,901 or 0.1% less than budgeted. The differences are reflected in the attached schedule of General Fund Forecasted Revenues and Other Sources of Funds for the Fiscal Year Ending September 30, 2011 and an accompanying Explanation of Differences. Management continues to monitor the City's financial position throughout the fiscal year and makes adjustments as necessary. Monitoring reports are provided to the City Commission through the Audit, Finance and Legislative Committee on a quarterly basis, with any significant changes from budgeted figures discussed in committee

RECOMMENDATION

The Audit, Finance and Legislative Committee recommend that the City Commission accept the City Auditor's report.

100531 - Forecasted Revenues_20101130.pdf

100532.**Review of Building Code Enforcement Fund Revenues (B)**

Explanation: In accordance with our Annual Audit Plan, we have completed a Review of Building Code Enforcement Fund Revenues. Our report, which includes a response from the City Manager, is attached for your review.

We request that the Committee recommend the City Commission accept our report and the management response. Also, in accordance with City Commission Resolution 970187, Section 10, Responsibilities for Follow-up on Audits, we request that the Committee recommend the City Commission instruct the City Auditor to conduct a follow-up review on recommendations made and report the results to the Audit, Finance and Legislative Committee.

RECOMMENDATION

The Audit, Finance and Legislative Committee recommend that the City Commission: 1) Accept the City Auditor's report and the response from the City Manager; and 2) instruct the City Auditor to conduct a follow-up review on recommendations made and report the results to the Audit, Finance and Legislative Committee.

100532 - Bldg Code Fund._20101130.pdf

MEMBER COMMENT**CITIZEN COMMENT****ADJOURNMENT**