

City of Gainesville

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



Meeting Agenda

November 30, 2009

3:00 PM

City Hall, Room 16

Audit, Finance and Legislative Committee

Mayor Pegeen Hanrahan, Chair

Mayor-Commissioner Pro Tem Scherwin Henry (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

090540.

Audit, Finance and Legislative Committee (AFLC) Minutes (B)

RECOMMENDATION

The Audit, Finance and Legislative Committee approve the minutes of September 28, 2009, as circulated.

DISCUSSION ITEMS

090601.

City Election Issues - (Related to Ordinance #090078) (B)

RECOMMENDATION

The Audit, Finance and Legislative Committee discuss future City Election Dates.

090601_Election Dates_20091130.pdf

090512.

**FOURTH AND FINAL AMENDMENT TO THE FY 2008-2009
GENERAL GOVERNMENT FINANCIAL AND OPERATING PLAN (B)**

Explanation: The purpose of this amendment is to accurately reflect and incorporate into the City's FY 2008-2009 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, Finance and Legislative Committee: (1) Review the proposed amendatory budget resolution; and if acceptable, (2) recommend that the City Commission adopt the proposed resolution.

090512_FY09-4TH-AMEND-BGT-RES_20091130.pdf

090512a_Exhibit A_20091130.pdf

090602.

Review of General Fund Forecasted Revenues and Other Sources of Funds for the Fiscal Year Ending September 30, 2010 (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, 2010.

We reviewed the forecasted General Fund Revenues and Other Sources of Funds set forth in the Fiscal Year 2009-2010 Final General Operating and Financial Plan Budget adopted by the City Commission on September 17, 2009. 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 \$99,918,554 provide a reliable and reasonable basis for the forecast.

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

090602_ GF Forecasted Revenues for FY Ending 9-30-2010_20091130.pdf

090567.

Pension Credited Service for Temporary Employment (B)

This item is to discuss a request for temporary service to be included in pension service credit.

Explanation: On October 1, 2009 during the citizen comment portion of the City Commission meeting, employee Judy Raymond requested the City consider including temporary service time as credited service in the City's General Employee's Pension Plan. The request was made for her and other employees with similar circumstances.

In addition to the request for temporary time, there was an additional request to also allow for participation in the voluntary early separation incentive.

On October 22, 2009, staff issued a memo to the City Commission (attached) outlining pension membership and credited service, required amendments to the General Employees' Pension Plan, the steps and timeframe required to make amendments, and the potential cost to the plan.

Fiscal Note: The cost of granting service credit varies for each individual.

RECOMMENDATION *Discuss the request and analysis provided and take no action.*

Legislative History

11/5/09	City Commission	Referred (6 - 0 - 1 Absent)	Audit, Finance and Legislative Committee
---------	-----------------	-----------------------------	---

090567_Memorandum to CCOM_20091130.pdf
090567A_Judy Raymond - Temporary Job Offers_20091130.pdf

090603. Review of Local Business Tax Revenues (B)

Explanation: In accordance with our Annual Audit Plan, we have completed a Review of Local Business Tax 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.*

090603_ Local Business Tax Revenues_20091130.pdf

090604. Review of Landlord Permit Revenues - Driveway Parking Plans (B)

Explanation: In accordance with our Annual Audit Plan, we have completed a Review of Landlord Permit Revenue - Driveway Parking Plans. 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 City Manager's 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 the City Commission: 1) Accept the City Auditor's report and 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.*

090604_Landlord Permit Reviews_20091130.pdf

090456.**Payment Methods of City Fees and Licenses (B)**

This item is to discuss the issue of traditional options of payment for City fees and licenses versus online payments.

Explanation: In an effort to implement the City Commission's goals related to E-Commerce and to prepare for declining resources, staff has implemented a number of on-line government services (E-Gov services), including payment of parking citations, business tax renewals, parking decals and landlord license renewals.

In order to realize to full benefit of implementing E-Gov services, mailed payments were not offered as an option to customers. The attachment illustrates a comparison of the staff effort required to process mailed payments, payments made in person and on-line/electronic payments.

The on-line payment only requires three steps from staff (four if by wire transfer). Payment by mail is much more labor-intensive than any other types of payments. Some customers have been reluctant to use the on-line process, while staff is struggling to keep up with the demand of offering payment methods that require a significant amount of effort to process with fewer resources and staff. Some have suggested implementing an additional fee for mailed payments to cover the cost of processing.

Fiscal Note: None at this time.

RECOMMENDATION

Discuss the issue and take any action deemed appropriate.

Legislative History

9/17/09 City Commission Referred (7 - 0) Audit, Finance and
Legislative Committee

090456_Payment Methods of Fees and Licenses_20091130.pdf

MEMBER COMMENT**CITIZEN COMMENT****NEXT MEETING DATE****ADJOURNMENT**