CITY OF KINGSLAND, GEORGIA

CITY COUNCIL

AGENDA ● JULY 22, 2019

Regular Meeting	**City Council Chamber**	**6:00 PM**

107 South Lee Street - City Hall, Kingsland, GA 31548

I. CALL TO ORDER AND WELCOME GUESTS

II. INVOCATION AND PLEDGE TO THE FLAG

1. Pastor Donald Belcher, Sr. -

III. ROLL CALL

Charles Grayson Day Jr.	Mayor
Alex Blount	Mayor Pro Tem
James W Galloway	Councilman
Michael J McClain	Councilman
Lamar Stokes	Councilman

IV. CONSENT DOCKET

A. Approve the Council Minutes of the last regular Council Meeting

1. City Council - Regular Meeting - Jul 8, 2019 6:00 PM -

B. Approve the Agenda as Presented

C. Approve the Payments of Accounts Payable as Due and Funds Available

V. RECOGNITION

1. Oath of Office - Robert C. Sweatt, Jr., Municipal Court Judge - Mayor Charles Grayson Day Jr.
2. Oath of Office - Robert L. Jones, Chief of Police - Mayor Charles Grayson Day Jr.

VI. PRESENTATION

1. Distinguished Budget Presentation Award -

This award is being presented to the Finance Department for the 20th year.

VII. GRANTING AUDIENCE TO THE PUBLIC

VIII. OLD BUSINESS

IX. NEW BUSINESS

1. Bid Award: Sewer Plant Blower Replacement -

Staff recommends low bid, Excelsior Blower Systems, for one DuroFlow 7015-HL at $14,182.

2. Bid Award: Tourism SUV -

Staff recommends lowest bid meeting the passenger capacity needs, Bartow Ford, for one Ford Expedition 4X4 at $37,800. Local Vendor Policy was offered to other bidder within Georgia for comparable vehicle. Vendor declined to match low bid.

3. Bid Award: Forestry Mulcher -

Staff recommends low bid, Low Country Machinery, for $46,910.00

4. Bid Award: May Creek Drainage Improvements -

Staff recommends awarding base bid only to sole bidder, Underground Excavating, at $272,753. Staff recommends items in bid alternate #1 & #2 to be re-bid at a later date.

5. Bid Award: Lodging Tax Audit -

Contract award for the audit of lodging occupancy tax reporting and collections. Staff recommends low bid, HDL Companies, at $7,125; 35% on any past due tax collections; and travel reimbursement.

X. MAYOR AND COUNCIL ANNOUNCEMENT

XI. ADJOURNED

Bid Tabulation
RFP #COK 19-043
Sewer Plant Blower Replacement
Tuesday, July 9, 2019

Vendor	Make	Model	Cost of Pump	Cost of Delivery	Total Cost of Equipment to include delivery	ETA
Excelsior Blower Systems	DuroFlow	7015-HL	$14,182.00	N/A	$14,182.00	14 Days
Southeast Pump Specialist	DuroFlow	7015-HL	$17,607.00	$250.00	$17,857.00	35 Days
Aqua-Aerobic Systems, Inc.	DuroFlow	7015-HL	$22,544.00	$1,200.00	$23,744.00	25-30 Days
*Goforth Williamson, Inc.						
*International Technology, Inc.						

*Goforth Williamson, Inc. was non-responsive.
*Technology International was non-responsive.

Request for Proposal was advertised on City of Kingsland and GMA Websties

Bid Tabulation
RFP #COK 19-050
Tourism SUV
Tuesday, July 9, 2019

Vendor	Year	Make	Model	Cost of Vehicle	Cost of Delivery	ETA
Ginn Motor Company	2020	Chevrolet	Traverse LS	$26,935.00	Included	70 Days
Bartow Ford	2019	Ford	Expedition 4X4	$37,800.00	N/A	3 Days
Ginn Motor Company	2020	Chevrolet	Tahoe 2WD-V8	$39,394.00	Included	63-70 Days

Request for Proposal was advertised on City of Kingsland and GMA Websties

Bid Tabulation
RFP #COK 19-044
Forestry Mulcher
Tuesday, July 9, 2019

Vendor	Make	Model	Cost of Pump	Cost of Delivery	Total Cost of Equipment to include delivery	ETA
Low Country Machinery	Gyrotrac	500 HDM	$46,810.00	$100.00	$46,910.00	20 Days
Ag-Pro Companies	Torrent	CX40	$49,999.95	Included	$49,999.95	42 Days
Technology International, Inc.	Fecon	BH62 EXC-2	$53,320.00	Included	$53,320.00	120 Days

Request for Proposal was advertised on City of Kingsland and GMA Websties

May Creek Drainage Improvements

Bid Opening: July 9, 2019 @ 2:00 p.m.

	Company Name	Payment Received	Acknowledgement of Addendum No. 1	Bidder Qualification Form	10% Bid Bond	Total Bid Value
	Rowell Contracting	NO BID RECEIVED				
	Kudzue 3 Trucking	NO BID RECEIVED				
	Underground Excavating	YES	YES	YES	YES	Base Bid: $272,753.00 Bid Alternate #1: $207,592.00 Bid Alternate #2: $208,700.00 **BID TOTAL: $689,045.00**
	EOM Operations	NO BID RECEIVED				
	ISQFT / Construct Connect	NO BID RECEIVED				

Notes: Bid Opening time was extended to 2:45 p.m. by decision of the City of Kingsland due to Addendum #1 bid opening time of 2:45 posted by City Staff to the City website.

SECTION 4

HdL's approach to this project is to deliver services with an experienced team employing a work plan and procedures that are thoroughly tested and proven successful on numerous other projects that were the same or very similar to what we will be doing for the City of Kingsland. We approach every project with a customized focus on each client and each engagement. Our goal is not to be the biggest, but the best. We maintain pride in our service delivery, not to hundreds of clients, but with attention to detail and primary focus on each client as our best customer. At the onset of the contract, we will review our approach with the City to confirm that all parties agree fully with the methodology, procedures, and protocols we plan to follow.

HdL's energy and focus is dedicated to providing our clients with the absolute best quality of auditing services while offering our clients new, effective and innovative methods to increase revenues through compliance. Our audit approach is professional, courteous, and unobtrusive. Our experience has been that existing businesses that are in compliance and paying their fair share appreciate that the City is treating their business community equitably. When a tax compliance program is conducted competently, with effective and efficient methodologies, the taxpayer is more cooperative and more likely to understand and concur with the findings. We are poised to serve the City in the increasingly specialized government compliance services industry and ready to leverage years of experience and an extensive network of resources.

The purpose of a Lodging Occupancy Tax audit is to discover and correct errors in collecting, reporting and remitting Lodging Occupancy Tax on taxable transactions. The auditor will review the City's 27 lodging businesses' returns for the audit time frame (October 1, 2015 - September 30, 2018) to determine Lodging Occupancy Tax activity and accrual.

Once a taxpayer has been selected for audit and information on the taxpayer has been gathered, the audit process is as follows:

- ✓ Audit Engagement – The auditor engages the taxpayer for audit.
    - Records Request – The auditor requests the detail records and invoices for the audit period and provides an agreed upon date by which the records must be provided to the auditor.
    - Data Verification – The auditor will review the records and verify the data provided by the taxpayer for completeness and accuracy. Through the data verification process, the auditor will request any additional information necessary for a complete and accurate submittal of the taxpayer's records.
    - Calculation Verification – The auditor will review the records and data and identify errors in calculating and collecting the Lodging Occupancy Tax as levied by the City's Lodging Occupancy Tax Ordinance.

- Taxpayer Education – As the goal of the Lodging Occupancy Tax audit is to correct errors in collecting, reporting and remitting the City's Lodging Occupancy Tax, taxpayer education is paramount. The Auditor will work with the taxpayer throughout the process to explain the application of City's Lodging Occupancy Tax Ordinance. Additionally, the Audit Report will contain recommendations to the taxpayer on how to mitigate any future errors.

- Conflict Resolution – In the event that a conflict arises between the taxpayer and auditor, the auditor will utilize the City's Ordinance to assist in resolving the conflict. Common areas of conflict include duty to keep records and duty to provide records upon request.

✓ Draft Audit Work papers – Findings from the review of the records provided will be compiled to show all taxable transactions and the amount of Lodging Occupancy Tax due to/from the City. The Draft Audit Work papers will be provided to the taxpayer for review and comments. After completion of review, the Draft Audit Work papers will become final.

✓ Audit Completion – At the completion of the audit, the auditor will draft a Final Audit Report which will include: company background, the audit process, and the audit findings, results, and recommendations. The Final Audit Report is to accompany the Final Audit Work papers which will be provided to the City to approve the issuance of the assessment or refund.

✓ Communication and Collection – The auditor will notify the taxpayer of the assessment or refund, and respond to questions and/or appeals from deficient taxpayers on behalf of the City of Kingsland. If a hearing or a mitigation process is required, HdL will advise and participate in those proceedings. We will provide any and all necessary schedules, worksheets and substantiating documentation to assist the City in collecting any amounts identified as due to the City.

✓ Communication Log – Throughout the audit process, a taxpayer communication log will be maintained summarizing all communications, verbal, written and electronic, between the taxpayer and the auditor. Additionally, the following items will be electronically stored and provided to the City: copies of all written and electronic communications, records received, draft work papers, final work papers and the final audit report.

✓ Reporting – Hdl Companies will provide monthly reporting to the city, including but not limited to taxpayer name, status of audit to date, time spent on audit and estimated findings if known.

A sample contract outlining the Scope of Work is attached as Exhibit B.

SECTION 5

We want to ensure that our work helps the City optimize its revenues for many years to come, while creating confidence that its revenue program is as up-to-date and equitable as possible.

COST TABLE

Base Rate - Auditing Services	$7,125
Contingency on Collections	35%
Expenses to be billed to the City of Kingsland	Travel Related Expenses: $2,291.00/Trip*

*Not to exceed two trips. All trips will require City approval. City will be billed for actual travel expenses not to exceed the per trip budget estimate. Estimated travel expense is based on one week for two auditors.