

City of Quincy

City Hall

404 West Jefferson Street

Quincy, FL 32351

www.myquincy.net



Meeting Agenda

Wednesday, January 23, 2013

6:00 PM

City Hall Commission Chambers

City Commission

Angela Sapp, Mayor (Commissioner District Two)

Keith Dowdell, Mayor Pro-Tem (Commissioner District One)

Derrick Elias (Commissioner District Three)

Andy Gay (Commissioner District Four)

Larry Edwards (Commissioner District Five)

**AGENDA FOR THE REGULAR MEETING OF
THE CITY COMMISSION OF
QUINCY, FLORIDA
Wednesday
January 23, 2013
6:00 PM
CITY HALL CHAMBERS**

Call to Order

Invocation

Pledge of Allegiance

Roll Call

Agenda Approval

Approval of Minutes

1. Approval of Minutes of the 01/8/2013 Regular Meeting.
(Sylvia Hicks, City Clerk)

Public Hearings, Ordinances and Resolutions

Presentation(s)

Citizen(s) to be Heard (3 Minute Limit)

Consent Agenda

Discussion(s)

2. FDOR-Stipulation Agreement
(Jack L. McLean Jr., City Manager, Theresa Moore, Finance Director)
3. Big Bend Bus Shuttle Report and Request for Funding
(Jack L. McLean Jr., City Manager, Bernard Piawah, Planning Director)

Report(s)/ Information

4. FY2012 Audit- Pre-Audit List
(Jack L. McLean Jr., City Manager, Theresa Moore, Finance Director)
5. QFD Monthly Activity Report
(Jack L. McLean Jr., City Manager, Howard Smith, Fire Chief)

6. *Financial Report/ P-Card Statement
(Jack L. McLean Jr., City Manager, Theresa Moore, Finance Director)
7. *FY2011 Audit Findings Update
(Jack L. McLean Jr., City Manager, Theresa Moore, Finance Director)

City Manager's Report(s)

City Attorney's Report(s)

Commissioners' Reports

Other

Adjournment

*Item Not in Agenda Book

CITY COMMISSION
CITY HALL
QUINCY, FLORIDA

REGULAR MEETING
JANUARY 8, 2013
6:00 P.M.

The Quincy City Commission met in regular session Tuesday, January 8, 2013, with Mayor Commissioner Sapp presiding and the following present:

Commissioner Keith A. Dowdell
Commissioner Larry D. Edwards
Commissioner Gerald A. Gay, III
Commissioner Derrick D. Elias

Also Present:

City Manager Jack L. McLean Jr.
City Attorney Larry K. White
City Clerk Sylvia Hicks
Police Chief Walt McNeil
Fire Chief Howard Smith
Finance Director Theresa Moore
Customer Service Director Ann Sherman
Utilities Director Mike Wade
Information Technology Director John Thomas
Planning Director Bernard Piawah
Parks and Recreation Director Greg Taylor
Account Control Analyst Catherine Robinson
CRA Director Charles Hayes
Human Resources Director Lauren Wright
Executive Assistant to City Manager Cynthia Shingles
Human Resources Specialist Bessie Evans
Sergeant At Arms Glenn Sapp

Call to Order:

Mayor Commissioner Sapp called the meeting to order, followed by invocation and the Pledge of Allegiance.

Approval of Agenda:

Commissioner Dowdell made a motion to approve the agenda. Commissioner Gay seconded the motion. The ayes were unanimous.

Approval of Minutes:

Commissioner Dowdell made a motion to approve the December 11, 2012 regular meeting minutes with any necessary corrections. Commissioner Gay seconded the motion. Mayor Sapp stated that on page six, the minutes should have been Stevens Park. The ayes were unanimous.

Commissioner Edwards made a motion to approve the December 24, 2012 special meeting minutes with any necessary corrections. Commissioner Dowdell seconded the motion. The ayes were unanimous.

Public Hearings, Ordinances, Resolutions and Proclamations:

Commissioner Dowdell made a motion to approve Resolution No 1294-2013 A Resolution Appointing the City Manager. Commissioner Edwards seconded the motion. The ayes were Commissioners Dowdell, Edwards, Gay, and Sapp. Nay was Commissioner Elias. The motion carried.

Presentation(s): None

Citizens to be Heard:

Mayor Sapp asked the Attorney to reiterate the rules for citizens to be heard: The Attorney stated that the same rules apply this year three (3) minutes for each person, five (5) minutes per group, no profane language, and all language will be civil.

Mr. Emanuel Sapp of 821 Second Street came before the Commission with ideas on economic development plan or the lack of. His main concern was the elderly and a lack of service for the elderly and he wanted to see development of the industrial park. He also stated that the Commission needs to review the mile distance for alcohol package stores, we are hindering businesses from locating into the city. We are not business friendly.

Consent Agenda: None

Discussion(s):*Utility Bill Round-Up*

Ann Sherman, Customer Service Director came before the Commission requesting permission to implement a new program referred to as "Round-Up" and revitalizing an old program "Project Help" both which are geared to bring support to our citizens who are struggling to pay their utility bills. What is Round-Up? Round Up is a program that rounds up your utility bill to the near dollar. Example: If your bill is \$295.67, your bill would be rounded up to \$296.00. The difference of \$.33 cents is the round-up amount that will be added to your utility bill and forwarded to Capital Area Community Action Agency who will be administering the program. Commissioner Gay stated that Talquin

Electric has the same program and he will be one of the first to sign up for the program. Commissioner Elias requested the amount that Community Action has contributed to the citizens in Quincy. Denise Pouncey Hannah of 714 South 9th Street asked how you get the funds for employees that do not pay their bill to the City of Quincy. The Manager stated through payroll deduction. Commissioner Dowdell asked what happened to budget billing. The Manager stated that we still have customers that still use budget billing we just don't market it. He stated the customers did not like the true-up at the end of the year. Commissioner Dowdell made a motion to approve staff to move forward with the Round-Up implementation but do a survey and then report back to the Commission. Commissioner Gay seconded the motion. The ayes were unanimous.

Small Vendor Payment

City Manager McLean reported that we have paid our local vendors and they have a zero balance. Commissioner Elias asked the difference between a local vendor and a small vendor and suggested that we pay off the small vendors since we have the money. The Manager stated that a local vendor is a business that has a Quincy address and he would like to continue to have staff to manage the cash flow. The Manager stated that part of the reason we have vendors not being paid within 120 day period is because some departments don't turn in the invoices to process and he has taken steps to take care of the situation. Commissioner Elias asked how much of the line of credit has been expended. The Manager stated approximately \$300,000 and of which \$90,000 went to local vendors. Commissioner Gay asked if we are on target with our projected electric revenues. He stated we don't need to fall back on paying our vendors past the 120 days and make the Commission aware. The City Manager replied yes. He also stated that 43% of each dollar we receive goes to FMPA, SEPA and rate Stabilization and 57% of each dollar goes to payroll, insurance, and vendors. Commissioner Dowdell stated that the Finance Department and the Manager has a system to pay the bills and we don't need to try to get into day to day operations. Commissioner Edwards asked if we can keep an eye on everything and keep them informed and requested a report in 30 days. Mayor Sapp stated that she trusts that the Manager and staff are managing the funds to the best of their abilities. She also asked the Manager to present a monthly report.

Report(s)/Information:

Public Records Request Policy and Fee Table

The City Manager presented to the Commission a proposed policy on public records and a fee schedule.

Document Description	Fee Per Page	Per Certificate	Special Certificate
Certified copies of documents kept In the City Clerk's Office	\$.50	\$5.00	\$10.00
Un-Certified copies of documents kept in the City Clerk's Office (reproduction & transcription)	\$.15	Or \$2.00 which-ever is greater	
Fee for certificates as to results of searches of the records and files of the City Clerk's Office.	\$5.00 for printed form	\$10.00 when using specially prepared forms	
Charge for preparing any record or Certificate described in lines 1 thru 3 Above	\$25.00		
Photocopies of records described in lines 1 thru 3	\$.15 per copy	120	
Staff charges the lowest salary of person involved			\$10.00 Per Hour

Under Chapter 119 of the Florida Statutes, the public is entitled to access to all public records except documents meeting any of the exemptions identified in the Florida Statutes. According to section 119.011 (1) of the Florida Statutes, a public record is defined as:

- All documents, papers, letters, maps, books, tapes, photographs, films, sound recordings, data processing software or other material, regardless of physical form, characteristics or means of transmission, made or received pursuant to law or ordinance in connection with the transaction of official business by any agency.

Procedures for Obtaining Records:

1. Public records requests may be made in writing or orally and directed to: the *Clerk*, City of Quincy at 404 West Jefferson Street, Quincy, Florida 32351, 850-618-0030, ext. 6679. All public records requests should be referred to the appropriate delegate or administrative supervisor. The delegate or administrative supervisor is responsible for appointing one or more persons to gather the requested documents and then either arranging a time for inspection of the documents or making copies available to the requestor. E-mail that does not fall within the definition of a public record should not be produced. E-mail which is a public record but contains exempt information should be produced but the exempt information must first be deleted or redacted. If in doubt as to whether an e-mail message is a public record or

contains exempt information, the delegate or administrative supervisor should consult the guidelines and/or consult with the City Attorney's Office as necessary.

2. A request for access to public records must reasonably describe the record sought and be reasonably limited as to the subject matter and/or length of time represented by the record.

3. Request for access to, and inspection of, any public records may be made at City Clerk Office's during the regular business hours (Monday - Friday, 8:30 a.m. – 5:00 p.m.) exclusive of legal holidays.

4. A request may be denied if the particular document is not on file with this Office or is exempted by state law from the definition of public record.

5. No request will be denied for any refusal to be identified or to state the purpose of the request. However, reasonable restrictions may be imposed on the manner of access to an original record if the record is irreplaceable or easily damaged.

6. For certified copies of any law, resolution, deed, bond, record, document or paper deposited or kept in the City Clerk's Office, Quincy, *as required by law, the cost is \$0.50 per page and \$5.00 per certificate, \$10.00 for special certificates.*

7. For uncertified copies of any law, resolution, deed, bond, record, document or paper deposited or kept in the City Clerk's Office, Quincy, *as required by law, the cost is the actual and necessary cost of reproduction and the actual and necessary cost of transcription (\$.15/page) or \$2.00, whichever is greater.*

8. The fee for certificates as to results of searches of the records and files of the City Clerk's Office is \$5.00 when a *printed form is used and \$10.00 when a specially prepared form is required.*

9. *An additional \$25.00 will be charged for preparing any record or certificate described in sections 6 through 8 above in an expeditious manner.*

10. *For copies of records other than records described in sections 6 through 8 above, requesters may be charged \$.15/copy for photocopies, and may be charged the actual, necessary and direct costs of photographic or other reproduction. Requesters also may be charged the actual costs of mailing or shipping any requested copies or reproductions. If the actual, necessary and direct cost of locating records responsive to a request exceeds \$50.00, the requester also may be charged that location cost. Prepayment may be required if total costs of responding to a request exceed \$5.00.*

11. Per page cost and the labor cost associated with the lowest hourly rate of the person working on the document less the indirect cost. The staff will provide you, in advance, what the estimated cost shall be. However, the cost may vary dependent on the information forwarded, filed, located, sorted and assembled. The documents will be presented to you in a reasonable time, but less than thirty (30) calendar days.

12. Requests for information and historical data, and information on consumption and billing information on your personal account will not be deemed as a public records request.

13. The Clerk will make timely distribution of public records requests; and maintain a log with the date of request, fees collected, response date and person(s) responsible for replying to request.

Ms. Hannah asked the Manager if a Commissioner would be charged for a public records request. The Manger stated no, we are an extension of them. City Manager McLean stated the Clerk will be administering this policy. Commissioner Elias asked the Clerk if she had any input in the policy. She replied no, the information is drafted from the statues.

City Manager's Report(s):

City Manager reported to the Commission that he and staff had met with the County Administrator and his staff regarding inspections. The Manager stated the meeting was informative and they believe that they have worked out the problems. The Manager stated that the county does approximately 300-350 inspections per year for us and we pay them \$50 dollars per hour which is approximately \$30,000 per year. The Manager stated we keep a log of all inspections and the County Administrator assured the Manager that everything will be smooth.

City Manager McLean reported to the Commission that according to the new rules of the Department of Environmental Protection regarding bio-solids that became effective this month, we can no longer use the spray fields as a way of treating our bio-solids. The City manager stated that the City requested a waiver from DEP and they denied the request but agreed to allow us to continue to use the land application for the sludge. The Manager stated this process would save us approximately \$20,000 a month for transport to Tallahassee. The Manager stated that if we enter into an agreement with the adjoining property owners of the five farms that we use, we can continue to use the land application. The Manager stated at some point we will have to purchase a screw press that would produce a type of cake.

City Attorney's Report:

City Attorney White reported to the Commission that the Ray Eaton case has been postponed by the Judge and requested an Executive meeting.

City Attorney White reported that we are waiting on the report from the Department of Environmental Protection. Commissioner Gay asked the Manager did we close the cell to DEP standards. The Manager replied yes, we did not contaminate anything, we followed the rules.

Commissioners Concerns:

Commissioner Elias asked the status of the RFP for auditing services. The Manager stated it is complete but we have not sent it out but we will get it out this week.

Commissioner Elias asked the Manager if he had hired the Accountant III and the Consultant. The Manager replied yes.

Commissioner Gay requested a status report on the Historic Preservation Grant and asked if the application was submitted on time. Chief McNeil stated we submitted the application on time but we need to submit more support letters and get a report back to the Commission.

Commissioner Edwards reported that the milling on Fletcher Drive has pot holes and the school buses are still using it as a short cut. Commissioner Edwards stated we need to look at a way to pave the road.

Commissioner Edwards asked the status of the illegal business activities at the Kelly Jr. #2. The City Attorney stated that he has filed a complaint and will schedule a hearing.

Commissioner Edwards thanked the Manager, Chief McNeil and Mr. Piawah for the role they played in last nights' code violation meeting regarding the cats at 518 Rosewood and he appreciates the way they defused the issue. He also stated that everyone should be given due process.

Commissioner Dowdell stated that he would give his list to the Manager.

Commissioner Dowdell stated that he did not have a community meeting last night but they will meet on January 21st.

Commissioner Dowdell stated that we just reappointed the City Manager and we should have a workshop to discuss his contract, we have not given him a raise or a bonus.

Commissioner Elias asked the status of Ms. Joetta Young's property and reported that Ms. Rolax's property on GF&A Drive is also in need of some repairs. The Public Works Director Willie Earl Banks reported that both properties are on the schedule.

Mayor Sapp thanked Public Works for cleaning up Station Street and cutting down the tree.

Mayor Sapp stated there were several outages on Circle Drive and some of the citizens were out of power for over four (4) hours. Utilities Director Mike Wade stated we had a small storm to come through and a tree was on the line and we repaired that on Strong Road, we did not get the notification.

Mayor Sapp said thank you for the painting of the field house.

Mayor Sapp stated she was not pleased with the way the Chambers and City Hall looked this evening. She stated that she would be sending a letter to the Manager.

Upon a motion made by Commissioner Edwards to adjourn the meeting and seconded by Commissioner Dowdell, the meeting was adjourned.

APPROVED:

Angela G. Sapp, Mayor and Presiding
Officer of the City Commission and of
City of Quincy, Florida

ATTEST:

Sylvia Hicks
Clerk of the City of Quincy and
Clerk of the City Commission thereof

**City of Quincy
City Commission
Agenda Request**

Date of Meeting: January 23, 2013

Date Submitted: January 18, 2013

To: Honorable Mayor and Members of the Commission

From: Jack L. McLean Jr., City Manager
Theresa L. Moore, Finance Director

Subject: Florida Department of Revenue – Stipulation Agreement

Statement of the Issue:

Staff requested and received a stipulation agreement with the Florida Department of Revenue (FDOR) for the City's liability for sales and use taxes resulting from the audit of sales and use taxes. As a result, Staff is requesting approval from the Mayor and Commissioners to allow the City Manager to execute the stipulation agreement for payment of sales and use taxes to FDOR.

Background:

The stipulation agreement negotiated with the Department of Revenue for the 2006 audit of the Sales and Uses Taxes (which the prior City Manager initiated) included a balloon payment of \$174,208, which was further reduced to \$162,146 due to payments made while negotiating the stipulation agreement with FDOR. The balloon payment came due in August 2012. In addition, FDOR concluded its second audit of the Sales and Use Taxes for 2010. This audit resulted in an assessment of \$139,938 in tax liability. Staff requested that the assessments associated with these two audits be combined in one new stipulation agreement.

In summary, the following issues were identified during the audits:

- **Exemption certificates** - The City provides exemptions or reduced sales and use taxes to customers; however, the supporting document (exemption certificate) was not on file to justify the reduced taxes. Communications (both verbal and written) were made with the customers requesting that they provide the appropriate exemption certificate. With assistance from Customer Service, exemption certificates are now maintained in Finance.

- **Other income not taxed** – When money is received and not specifically identified for a purpose (i.e., utility payment, etc), it is recorded in the miscellaneous revenue account until further identified. The FDOR auditors initially reviewed the total amount included in this category and assessed sales and use taxes based on their review and assumption that these were taxable items. Income recorded in this account is clearly identified and supporting documents maintained.
- **Incorrect taxes assessed** – The sales and use tax rate for the electricity is 7% (state) and 1.5% (county). The rate recorded in the utility billing tax table was 6% (state) and 1% (county). However, the process for calculating taxes during the audit period included the use of an Excel spreadsheet. The spreadsheet recalculated the taxes at 7% (state) and 1% (county). In each instance the rate calculated using the utility billing tax table and Excel produced an inaccurate calculation of taxes due. We have updated the rates in the utility billing tax table and modified the Excel spreadsheet used to verify our taxes before submission. (This issue represented the majority of the tax liability.)

As noted above, corrective actions have been implemented to ensure that these issues have been adequately addressed. In addition, Staff has been proactive by engaging FDOR to provide their perspective when reviewing taxpayer's records.

The attached stipulation agreement provides for reasonable monthly payments and includes a balloon payment at the end of the agreement. The payments are manageable within our current cash plan and have been included in the current budget for \$150,000 (non-departmental). In addition, it was communicated to the City that the balloon payment could be re-negotiated at a later time, if deemed necessary.

Options:

- Option 1 Accept Staff's recommendation to allow City Manager to sign the stipulation agreement

Recommendation:

Staff recommends that the Commission authorize the City Manager to sign the attached stipulation agreement.

ATTACHMENT:

- FDOR Stipulation Agreement – Sales and Use Tax Audit



STATE OF FLORIDA
DEPARTMENT OF REVENUE
TALLAHASSEE, FLORIDA 32399-0100
Stipulation Agreement

2010

DR-68 (R.8/07)

Tax: Sales and Use Tax
Business Partner: 849535
Contract Account: 2343799
Contract Object:
Installment Plan #: 922625312

1. The Florida Department of Revenue, **CITY OF QUINCY Finance Deptment** the taxpayer, Tax Identification No. **59-6000416** and (the guarantor) hereby agree that **\$303,414.73** (hereinafter referred to as the "liability") is owed by the taxpayer to the State of Florida for **Sales and Use Tax** for the period(s): **06/06 -08/10**.

The amount due is comprised of:

Tax:	\$248,667.13
Penalty:	\$22,073.96
Interest:	\$24,812.73
Fees:	\$7,860.91
Total:	\$303,414.73

2. The parties agree that upon the execution of this document, the amount due will be paid according to the amortization schedule attached. The parties further agree that the taxpayer shall meet each payment term which is detailed on the Stipulation payment coupon provided by the Department of Revenue.

*Florida Department of Revenue
Georgeann Roddenberry
CCOC DOR#3 2nd FLR
2450 Shumard Oak Blvd
Tallahassee, FL 32399*

3. The parties agree that the taxpayer shall accurately complete and timely file all required returns for the next 12 months beginning with the period **12/2012 through 12/2013** and timely remit all tax collections due for the next 12 months.

4. The parties agree that the taxpayer shall comply with all other provisions within Chapter 212, Florida Statutes.

5. The taxpayer is in compliance with all of the terms of this agreement the Department agrees not to commence any additional collection activities for the liability.

THE PARTIES FURTHER AGREE THAT:

- They have executed this agreement freely and voluntarily, and for the consideration set forth herein.
- They have had the opportunity to consult with counsel of their choice prior to executing this agreement.
- There are no promises or conditions other than those set forth in writing in this document, and there shall be no modification of the terms of this agreement other than in writing and signed by both parties.
- The amount of the liability is subject to increase if the Department discovers, through audit or otherwise, that such liability has been understated. However, if any additional liability is discovered, the taxpayer will have the benefit of the Department's normal protest procedures to protest the additional liability.
- The waiver by the Department of any breach of this agreement by the taxpayer or the guarantor shall not constitute a waiver of any other breach.
- If the taxpayer fails to timely perform any of the obligations under agreement, including the timely filing of returns and timely payment of all taxes, penalties and interest as they become due, all amounts of the interest and penalty settled under this agreement and any unpaid balance shall be immediately due and payable and collectible by all legal means without further notice including but not limited to the filing of a lien pursuant to s. 213.69, F.S., the commencement of revocation procedures pursuant to s. 212.18, F.S., and the garnishment of bank accounts pursuant to s. 213.67, F.S.

G. Pursuant to this agreement, the taxpayer and the guarantor agree to waive any and all rights, or purported rights, to institute any judicial or administrative proceeding to recover, compromise, defer, restructure, avoid, challenge or reduce any tax, penalty or interest paid or payable pursuant to this agreement.

H. **The guarantor is signing this agreement in his/her individual capacity, whether or not also doing so on behalf of another person, and whether or not affixing to his/her signature an indication of corporate office, for the following limited purpose. The guarantor hereby personally guarantees that all subsequent returns for the twelve months immediately following the date of this agreement are accurate and timely and that all tax shown due, or otherwise collected, is timely remitted to the Department. The guarantor further states that he/she is jointly and severally liable for tax, interest and penalty finally determined due and unpaid for this period and will pay same within 10 days of the Department's demand for payment. If the guarantor fails to pay the debt owed within 10 days of demand, the Department may take any and all collection actions against the guarantor that it could take against a delinquent taxpayer including but not limited to the filing of a lien pursuant to s. 213.69,F.S. and the garnishment of bank accounts pursuant to s. 213.67,F.S.**

I. The taxpayer and the guarantor fully understand and accept the terms of this agreement.

J. If the taxpayer or the guarantor fails to comply with the terms of this agreement, the Department shall be entitled to recover, in addition to all tax, penalty, interest and costs owed, all costs of collection incurred in this matter, including a reasonable attorney's fee.

STIPULATION AMORTIZATION TABLE

Payment Scheduled: **\$8,500.00**

Number of Payments: **12**

Interest Rate: **7.0000 %**

Next Payment Date: **02/11/2013**

Next Payment Amount: **\$8,500.00**

Down Payment: **\$109,600.39 ***

Final Payment Amount: **\$108,814.34**

as a balloon payment or new payment schedule

Pmt No.	Payment Date	Payment Amount	Payment Applied Interest	Payment Applied Penalty	Payment Applied Tax	Fee & Interest Balance	Penalty Balance	Tax Balance	Pay off
						\$32,673.64	\$22,073.96	248,667.13	\$303,414.73
*1	01/09/13	\$109,600.39	\$32,673.64	\$22,073.96	\$54,852.79	\$0.00	\$0.00	\$193,814.34	\$193,814.34
2	02/11/13	\$8,500.00	\$0.00	\$0.00	\$8,500.00	\$0.00	\$0.00	\$185,314.34	\$185,314.34
3	03/11/13	\$8,500.00	\$0.00	\$0.00	\$8,500.00	\$0.00	\$0.00	\$176,814.34	\$176,814.34
4	04/09/13	\$8,500.00	\$0.00	\$0.00	\$8,500.00	\$0.00	\$0.00	\$168,314.34	\$168,314.34
5	05/09/13	\$8,500.00	\$0.00	\$0.00	\$8,500.00	\$0.00	\$0.00	\$159,814.34	\$159,814.34
6	06/10/13	\$8,500.00	\$0.00	\$0.00	\$8,500.00	\$0.00	\$0.00	\$151,314.34	\$151,314.34
7	07/09/13	\$8,500.00	\$0.00	\$0.00	\$8,500.00	\$0.00	\$0.00	\$142,814.34	\$142,814.34
8	08/09/13	\$8,500.00	\$0.00	\$0.00	\$8,500.00	\$0.00	\$0.00	\$134,314.34	\$134,314.34
9	09/09/13	\$8,500.00	\$0.00	\$0.00	\$8,500.00	\$0.00	\$0.00	\$125,814.34	\$125,814.34
10	10/09/13	\$8,500.00	\$0.00	\$0.00	\$8,500.00	\$0.00	\$0.00	\$117,314.34	\$117,314.34
11	11/12/13	\$8,500.00	\$0.00	\$0.00	\$8,500.00	\$0.00	\$0.00	\$108,814.34	\$108,814.34
12	12/09/13	\$108,814.34	\$0.00	\$0.00	\$108,814.34	\$0.00	\$0.00	\$0.00	\$0.00
Total		\$303,414.73	\$32,673.64	\$22,073.96	\$248,667.13	\$0.00	\$0.00	\$0.00	\$0.00

This agreement is hereby accepted for and on the behalf of the taxpayer on this _____ day of _____, 20____.

by: _____ on _____
 (Signature of Taxpayer or Authorized Representative) (date)

and
 by the Guarantor _____ on _____
 (date)

I understand that by signing this agreement I am personally liable for tax, penalty and interest that will become due for the twelve months following the date of the execution of this agreement.

THIS AGREEMENT IS HEREBY ACCEPTED FOR AND ON THE BEHALF OF THE FLORIDA DEPARTMENT OF REVENUE AS AUTHORIZED UNDER s. 213.21(4), F.S.

Marshall Stranburg, Executive Director

By: _____

Date: _____

**CITY OF QUINCY
CITY COMMISSION
AGENDA REQUEST**

Date of Meeting: January 23, 2013

Date Submitted: January 16, 2013

To: Honorable Mayor and Members of the City Commission

From: Jack L. McLean Jr., City Manager
Bernard O. Piawah, Director, Building and Planning

Subject: Big Bend Bus Shuttle Status Report and Request for Funding

Statement of Issue

On September 30, 2012, the contract with Bid Bend for their In-Town Quincy service ended. Subsequently, the City and County asked Big Bend to continue the service based on a new fare and schedule, and for project cost of \$72,000.00 of which \$18,000.00 will come from the City, \$18,000.00 from the County and \$36,000.00, from the fare collected. According to Big Bend, that money will only provide service up to the end of February. Giving that circumstance and reduction in trip ridership and the 5-day work-week versus 4 days, after February 28 the bus shuttle service in the City of Quincy will end unless the City and County enter into a new contract with Big Bend to continue the service for the remainder of the year. The overall cost of operating the shuttle for the year on a 5-day schedule from 8:30 a.m. to 2:30 p.m. is \$82,000.00.

Background

Big Bend Transit, Inc. provides bus shuttle service in Gadsden County. Among the services they offer is the Quincy In-Town Bus service which provides service along a fixed route within the City of Quincy. The City as well as the County contributes annually to the operation of the Quincy Shuttle. On September 30, 2012, the contract with Bid Bend for the service ended. Subsequently, the City and County asked Big Bend to continue the service based on a new fare and schedule, and for project cost of \$72,000.00 of which \$18,000.00 will come from the City, \$18,000.00 from the County and \$36,000.00, from the fare collected. Prior to November 1, 2012, the fare was \$1.00 per trip and the time of operation was from 8:30 a.m. to 6:00 p.m. and generated \$12,000.00 from fare collected. Beginning on November 1, 2012, the fare became \$2.50 per trip and the time of operation was changed: instead of running from 8:30 a.m.

to 6:00 p.m, it now runs from 8:30 a.m. to 2:30 p.m. and generated about \$12,000.00 as well.

Service Continuation and Additional Funding

Following the change in fare in November 2012, the ridership decreased; however, the total fare collected remained about the same as before the change. Nevertheless, the fare collected for the month does not cover the cost of operating the shuttle for one month. In November, for example, the operating cost was \$6,851 while the fare collected was \$1,107.00 the difference is then covered by the contribution from the City and County. Based on that rate of spending, as of today, there is only about \$10,919.00 from the County and City coffers respectively to cover the cost of operating the shuttle. By the end of February the \$36,000.00 from the City and County would finish. In order to cover the cost of operating the bus service for the rest of the year, the City and County will need to appropriate an additional \$17,000.00 respectively for the service. Thus, for the future operation of the shuttle the City Commission needs to approve the expenditure of this additional money.

Also, in order to increase ridership, the fare is proposed to be changed from \$2.50 to \$1.75 and the route to be expanded to include Gretna, and St. Johns, or Midway. The expansion of coverage to these new areas and the elimination of non-effective routes are expected to generate more ridership and greater commercial activity in Quincy without an increase in the \$82,000.00 cost of operations.

Conclusion

The Big Bend In-Town Quincy shuttle provides an essential service that addresses the transportation needs of a particular segment of the population (mostly the elderly). Users of this service have become reliant on it for grocery shopping, doctor's visit and the payment of bills. The City's staff believes that it is an important service to the community and is recommending that the service be continued.

Options

- Option 1: Vote to approve the continuation of the Big Bend In-Town bus shuttle in the City of Quincy for the remainder of the year and appropriate money to pay for it.
- Option 2: Do not vote to approve the continuation of the Big Bend In-Town bus shuttle in the City of Quincy.

Staff Recommendation

Option 1

**City of Quincy
City Commission
Agenda Request**

Date of Meeting: January 23, 2013
Date Submitted: January 18, 2013
To: Honorable Mayor and Members of the Commission
From: Jack L. McLean Jr., City Manager
Theresa L. Moore, Finance Director
Subject: FY 2012 Audit – Pre-audit List

Statement of Issue:

As requested by the Commission, attached is the pre-audit list for the FY2012 audit as provided by the external auditors. This list identifies the documents and schedules which must be completed and provided to the auditor 2 weeks prior to the start of fieldwork.

Background:

To ensure that the Commission is kept informed regarding the status of the audit, the Commission requested Staff to provide detail updates regarding the status of the audit including preparation of the items on the auditor's pre-audit list. Staff and the external auditors have agreed to a tentative date of May 22, 2013 as the targeted date for completion of the FY2012 audit report, with June 22, 2013 as the final date for issuance of the FY2012 audit report. Status updates will be provided at each Commission meeting until the final audit report has been issued and accepted by Commission.

Recommendation:

No action required.

ATTACHMENT:

- Pre-audit Client Participation List

Client Participation Lists

Enclosures

1) Typed Confirmations:

Please prepare confirmation requests for the following third parties: templates provided during prior year should be used.

- a) Creditors and grantors;
- b) Legal counsel; and
- c) Related parties

Please have the confirmations typed on the City's letterhead and signed.

We have also enclosed 10 blank bank confirmation forms. For each bank account, please furnish the contact person's name, address, and phone number (for later follow-up, if required). Also note if any bank accounts were opened at the beginning of the year but closed by the end of the year, we will still need to confirm the bank accounts. (PLEASE DO NOT MAIL CONFIRMATION FORMS. Also return all unused forms directly to us).

2) Closing the books

- a) All regular year-end adjustments known to be necessary should be made on the books before closing. The closing entries you prepared at the end of the previous year should be reviewed for any necessary year-end entries which otherwise might be overlooked.
- b) Trial balances for each fund. (They should reflect all transactions for the period). Please download the file in "MS Excel format and provide us a soft copy.
- c) After the general ledger is closed and a trial balance prepared, no other entries should be recorded in the general ledger for the year under audit, or as various schedules are prepared; if any adjustments are required, prepare journal entries for inclusion with audit adjustments.
- d) Copy of changes to the chart of accounts

3) City documents and contracts

- (a) City charter amendments, if any.
- (b) Copies of all minutes of City Commission Meetings held from October 1, 2011 to present.

- (c) Copies of the adopted and modified approved budget of the City for the year ended September 30, 2012. Please download the file in "MS Excel format and provide us a hard copy.
- (d) Listing of all City Commissioners and their business affiliations, indicate whether such person, or through an affiliated business entity, conducted any business with the City. (If so, indicate dates, amounts, and nature of business transacted)
- (e) List of City Commission and organizational chart
- (f) Copies of any changes to City administrative policies and procedures
- (g) Latest actuarial valuation report on employee pension plan and other employee benefits plan.
- (h) Copies of all contracts and agreement (including lease agreements) entered into during the audit period.
- (I) Copies of all grant agreements in effect during the year.
- (j) Latest engineering study on the City's landfill cells, identifying the percentage filled, remaining life and related closure and post closure care costs as of September 30, 2012.

4) Accounting and Finance

- (a) Updated accounting policies and procedures manual
- (b) Current listing of all bank accounts, investment custodians, outside legal counsel(s), funding agencies, and related parties.
- (c) Cut off information on checks used for all bank accounts through September 30, 2012.
- (d) Bank reconciliations for all bank accounts throughout the fiscal year ended September 30, 2012. (Include all GASB 40 disclosures, Exhibit I)
- (e) Schedule of investments and related income including accrued interest receivable; by type of security, fund and where held, cost and market value.
- (f) Aging analysis of Accounts Receivable – Utilities/Telecommunications and reconciliation of balance with general ledger.
- (g) Analysis of allowance for uncollectible accounts.
- (h) Schedule of other receivable accounts including employee related accounts.
- (i) Listing of inventories including quantities and cost; and analysis of obsolete and slow moving items.
- (j) Copy of current investment policy
- (k) Analysis of prepaid assets, including original amount, expense portion and remaining balance as of September 30, 2012.

- (l) Listing of all fixed assets of the City. The schedule should include beginning balance for cost and accumulated depreciation per asset type, additions/disposal during the period, analysis of gain/loss on sale or disposal and ending balance. Additions should include any interest capitalized and contributions received.
- (m) Reconciliation and analysis of the due to/from accounts as of September 30, 2012. Please provide a description of any especially authorized items or any that are not of a short-term nature.
- (n) Schedule of accounts payable and accrued expenses by fund, vendor and invoice number as of September 30, 2012.
- (o) Schedule of construction commitments at September 30, 2012 (if applicable).
- (p) Schedule of retainage payable to developers/contractors, if any, by individual contract. Indicate the balance at October 1, 2011, new contracts and payments and ending balance as of September 30, 2012.
- (q) Schedule of notes and bonds payable including annual payments broken down between principal and interest.
- (r) Schedule of accrued sick and vacation pay by fund segregating the vested and non-vested amounts.
- (s) Schedule of other liabilities
- (t) Schedule of capital leases disclosing dates by individual lease and by fund. The annual lease payments should be indicated for each fiscal year through 9/30/2016 and the five-year increments thereafter. Annual lease commitments should be broken down between principal and interest.
- (u) Explanation of significant fluctuations of current year amounts compared to last year's actual and budget figures for revenues and expenditures, by fund, and category.
- (v) Analysis of fund balance/retained earnings rolled forward from the audited 9/30/2011 balances. Include copy of the Resolution approving the "Committed" funds.
- (w) Analysis of expenditures from the various restricted/reserve and replacement funds.
- (x) Summary of deposits and disbursements of the landfill management escrow account for the fiscal year ended September 30, 2012.
- (y) Statement of revenue and expenses of the Police and Firefighter's Supplemental Pension Plan investment account. Please follow the schedule provided by the Department of Management Services.
- (z) Schedule of Expenditures of Federal and State Awards (SEFA), if applicable
- (aa) Reconciliation SEFA to general ledger.
- (bb) Copies of any correspondence from funding sources and/or grantors relative to any financial or compliance audits conducted by them as well as any monitoring visits
- (cc) Management's Discussion and Analysis
- (dd) Electronic file of all journal entries made during the year.

- (ee) First and last check numbers for all bank accounts
- (ff) Electronic submission of all cash receipts.
- (gg) GASB 40 disclosure.
- (hh) Employee listing
- (ii) Bi Weekly Pay Schedule
- (jj) September 30, 2012 Bank Statements for all bank accounts
- (kk) October 2012 bank statement for all bank accounts
- (ll) Most recent actuarial valuations for Police & Fireman's Pension Plan
- (mm) Most recent actuarial report for Other Post Employment Benefit Plan

**QFD Monthly Activity Report
Year End 2011**

	<u>2012</u>	<u>2011</u>
Total Fire Calls	1104	1283
City	857	983
County	247	300
Total Man Hours	1192 hrs 13 mins	836 hrs 36 mins
City	556 hrs 13 mins	634 hrs 43 mins
County	630 hrs 35 mins	202 hrs 33 mins
Type Fire Calls - City		
Structure	17	17
Vehicle	44	55
False Alarm	51	35
Hazard	21	25
Rescue	10	4
Wood & Grass	9	26
Other	124	119
Type Fire Calls - County		
Structure	27	32
Vehicle	44	30
False Alarm	51	25
Hazard	22	1
Rescue	9	12
Woods & Grass	30	22
Other	27	73
Fire Causes		
Accidental	87	98
Undetermined	43	55
Suspicious	5	8
Arson	0	1
Average Response Time		
City	4.71 mins	3.43 mins
County	6.09 mins	7.23 mins
Average Firefighters per Call		
City	2.69	1.63
County	2.56	2.85
Average Time Spent per Call		
City	8.49 mins	4.46 mins
County	23.05 mins	21.57 mins

*QFD Monthly Activity Report
Year End 2011*

	<u>2012</u>	<u>2011</u>
Responses Out of District	17	1
Mutual Aid Responses *	9	1
Deaths	0	0
Injuries	1	1
Fire Prevention Programs	26	10
Fire Safety Inspection	113	27
Fire Investigation	0	0
Plans Review	14	1
Training Man Hours	3680 hrs	1374 hrs
Hydrants Serviced/Painted	0	0
Utility Turn Ons	1030	441
Smoke Detector Installs	7	4