
Finance Committee

City Hall, Council Chambers
116 First Street, Neptune Beach, Florida 32266
June 16, 2021, 10:00 AM

Meeting Summary

Members In Attendance:

Councilor Lauren Key, Chairman
Mayor Elaine Brown

Staff In Attendance:

Stefen Wynn, City Manager
Carl LaFleur, Chief Financial Officer
Colin Moore, Grant and Resiliency Coordinator
Jim French, Public Works Director
Richard Pike, Chief of Police
Leslie Lyne, Senior Center Director
Catherine Ponson, City Clerk

Councilor Key called the meeting to order at 10:00 a.m.

Old Business

FY21 Budget Status and Amendments.

Chief Financial Officer Carl LaFleur reported we have not had the opportunity to complete the amendments as he is currently working on the FY20 audit. When the time is available, the FY21 amendments will be completed. He answered Councilor Key's inquiry and confirmed that the FY21 amendments had not been done.

City Manager Stefen Wynn reported that Florida Statutes require the audit be completed by June 30th, which includes being submitted to the State.

Mr. LaFleur stated that the City is on target for that date. He advised that he had made a call to the auditors. The auditors have received all of the requested items. Mr. Wynn stated there would need to be another Finance Committee meeting or Special Meeting to go over the audit.

Councilor Key asked if the City was on target and expecting to have the audit turned in by June 30. Mr LaFleur answered yes.

New Business

FY22 Department Head Worksheet Instruction

Mr. LaFleur explained that based on the request of the City Manager, he had created a set of worksheets for department heads. He reminded everyone that next year, the City would be moving to a new system and the instructions would vary slightly. Department heads would have access to their budgets and be able to put their requests directly in the system.

He continued that for right now he gave a basic outline of what the expectations are. He had given everyone a history of where their budgets were and where they are as of May 31. There are also projections for their budgets provided.

He gave a review of capital improvements. He stated that capital improvements are aligned with our Comprehensive Plan. These are expenditures needed to meet our Comp Plan. These usually include infrastructure and parks. He added that he would be happy to explain anything that a department head may have questions about. Mr. LaFleur stressed that it is important during the last month of the fiscal year to not make any purchases as we are trying to close out and begin the audit.

Councilor Key stated that she would like to have sources for the funding identified. She would like to implement more transparency in accounting to track those funds. She also would like more explanation on capital improvements. She asked for a definition of a capital improvement project.

Mr. LaFleur explained that a capital improvement projects are large projects that are more infrastructure-related.

Councilor Key commented that she wants everyone to be clear that the purchase of a vehicle or bulldozer is not part of a capital improvement project and that those are capital assets.

Mr. Wynn advised that there would be a Doodle poll set up for department heads to meet with himself and Mr. LaFleur. There would be two meetings. The first would be a preliminary review of the worksheets and the second would be to drill down and make decisions on what can stay in and what needs to be removed from requests. He asked Mr. LaFleur for a list of key codes and definitions when going through the worksheets.

Police Chief Richard Pike asked if there was a way to look to see where a department is at any time of the month.

Mr. Wynn explained that the current software does not provide that benefit. The new software would allow that feature. Mr. LaFleur added he would create a shared drive for the monthly budget summary.

FY22 Process and Schedule.

Mr. Wynn stated the schedule would begin for the department head meetings from the Doodle poll. There would be another Finance Committee meeting. The City has a tentative budget schedule. The dates after August would be set by statute.

Councilor Key requested a new budget schedule and she asked when department heads would be submitting their completed worksheets.

Mr. Wynn said the requests would probably be submitted by mid-July after the second meeting. He added that at this point, we are behind on our own schedule but ahead of the set schedule by state.

FY22 Millage Rate Discussion

Mr. Wynn reported he is going to make the recommendation to stay at 3.3656 mills. We have no control over the rollback rate that is dependent on a calculation from the property appraiser.

Projects – Major Purchases and Quicker, Lighter, Cheaper

Mr. Wynn explained major purchases were a result from the Council roundtable held on May 25, 2021. These are some projects that need to be considered in this fiscal year, such as the City Hall roof and water mains at Indian Woods.

Mr. Wynn also reviewed the quicker, lighter, cheaper projects such as a beautification program for beach accesses and adding wayfinding signs. He added that these are some of the projects that we can incorporate into this budget without putting them on as a capital improvement project or capital asset.

The Committee Meeting adjourned at 10:31 a.m.

The video recording of this committee meeting can be found at:
<https://www.ci.neptune-beach.fl.us/minutes-and-agendas>