



Finance & Auditor Selection Committee
City Hall, Council Chambers
116 First Street, Neptune Beach, Florida 32266
Tuesday, September 30, 2025, 8:00 a.m.

Agenda

1. Call to Order
2. Public Comments
3. Approval of Minutes:
July 28, 2025
August 29, 2025
4. Subscription Services
5. City Vehicle Management
6. Paid Parking Management
7. Adjourn

Committee Members:

Chair: Councilor Brent Rogers
Lynda Padrta
Jerry Wetzel

***Council Members in attendance at the Committee Meeting may include:**

Mayor Cori Bylund
Vice Mayor Nia Livingston
Councilor Josh Messinger
Councilor Tim Horvath

In accordance with the Americans with Disabilities Act and Section 286.26, Florida Statute, persons with disabilities needing special accommodation to participate in this meeting should contact the City Clerk's Office at least 48 hours prior to the meeting.



**MINUTES
FINANCE & AUDITOR SELECTION
COMMITTEE MEETING
MONDAY, JULY 28, 2025, 8:00 A.M.
NEPTUNE BEACH CITY HALL
116 FIRST STREET
NEPTUNE BEACH, FLORIDA 32266**

Pursuant to proper notice, a meeting of the Finance & Auditor Selection Committee was held Monday, July 28, 2025, at 8:00 a.m., at Neptune Beach City Hall, 116 First Street, Neptune Beach, Florida 32266.

Attendance:	IN ATTENDANCE: Councilor Brent Rogers, Chair Lynda Padrta, Member Jerry Wetzel, Member Mayor Cori Bylund	STAFF: City Manager Richard Pike City Attorney Paul Waters Chief Financial Officer Jaime Hernandez Community Development Director Heather Whitmore Public Works Director Deryle Calhoun Parks and Sustainability Director Colin Moore Senior Center Director Leslie Lyne HR Coordinator Jillian McCann City Clerk Catherine Ponson
-------------	---	--

Call to Order Councilor Rogers called the Finance & Auditor Selection Committee Meeting to order at 8:00 a.m.

Minutes of May 28, 2025 Made by Padrta, seconded by Wetzel.

MOTION: TO APPROVE THE MINUTES OF JUNE 27, 2025, FINANCE & AUDITOR SELECTION COMMITTEE

Roll Call Vote:
 Ayes: 3-Padrta, Wetzel and Rogers
 Noes: 0

MOTION CARRIED

Review of RFP for Auditing Services Review of RFP for Auditing Services. Councilor Rogers reported that two responses to the RFP for Auditing Services had been received, James Moore & Co. and Mauldin & Jenkins.

Chief Financial Officer Jaime Hernandez reported that the RFPs had been compared. They are both in compliance with the state requirements and they are competitive. He added he is looking for a qualified staff. He also stated that James Moore & Co. focused on small to medium municipalities and Mauldin & Jenkins focused on medium to large municipalities.

Discussion included qualifications, locality, discrepancies in the submission, fees, and scoring of the responses.

Made by Rogers, seconded by Padrta.

MOTION: **TO RECOMMEND TO COUNCIL JAMES MOORE & CO. AS THE NEW AUDITOR**

Roll Call Vote:

Ayes: 3- Padrta, Wetzel, and Rogers

Noes: 0

MOTION CARRIED

Mayor Bylund commented that having a timely audit is very important as it impacts the ability to apply and receive grants. She thanked the committee for their efforts and time in this process.

Adjournment There being no further business, the Finance & Auditor Selection Committee Meeting adjourned at 8:23 a.m.

Brent Rogers, Chairman

ATTEST:

Catherine Ponson, CMC
City Clerk

Approved: _____

**These minutes reflect the actions taken and portions of the discussion during the meeting. To review the entire discussion concerning any agenda item, go to: <https://www.nbfl.gov/minutes-and-agendas>. and click on the video for the meeting you wish to view.*



MINUTES
FINANCE & AUDITOR SELECTION
COMMITTEE MEETING
FRIDAY, AUGUST 29, 2025, 8:00 A.M.
NEPTUNE BEACH CITY HALL
116 FIRST STREET
NEPTUNE BEACH, FLORIDA 32266

Pursuant to proper notice, a meeting of the Finance & Auditor Selection Committee was held Friday, August 29, 2025, at 8:00 a.m., at Neptune Beach City Hall, 116 First Street, Neptune Beach, Florida 32266.

Attendance:	IN ATTENDANCE: Councilor Brent Rogers, Chair Lynda Padrta, Member (<i>absent</i>) Jerry Wetzel, Member	STAFF: City Manager Richard Pike Chief Financial Officer Jaime Hernandez City Clerk Catherine Ponson
-------------	--	--

Call to Order Councilor Rogers called the Finance & Auditor Selection Committee Meeting to order at 8:00 a.m.

FY26 Budget FY26 Budget. Chief Financial Officer Jaime Hernandez presented the budget summary for FY2025-2026. He explained this includes the General Fund, Special Revenue Funds, and Enterprise Funds. He added that Capital Outlay projects are also accounted for. He reviewed the Better Jax ½ Cent Sales Tax and Local Option Gas Tax funds. These funds have restrictions for certain expenditures.

Discussion included grant funding, capital outlay and paid parking. Mr. Rogers requested the paid parking line item be broken out to understand the true financial contributions and expenses of that program. He would like to make it as efficient as possible and focus on the program begin a possible source to help the City.

City Manager Richard Pike commented that the paid parking program was previously not run well and had been taken over by the Police Department. He would be recommending that fees be raised as they are below average. The City will see an increase in revenue once the program is up and running properly.

Senior Center 501(c)(3) Senior Center 501(c)(3). Mr. Hernandez explained there is a director. A Board of Directors, including a president, treasurer and a secretary, is required to be in place. He added that the City Attorney suggested to disband the current one in place and apply for a new 501(c)(3). Mr. Hernandez stated he would like to amend the existing 501(c)(3).

Councilor Rogers stated that the key questions is should the Senior Center continue to exist as a City Department, or should it be formed into a private 501(c)(3) that would lease the building from the City. There would be no co-mingling of funds. If it remains a department of the City, there would better control of the 501(c)(3) with the CFO or City

Manager being president. The citizens of Neptune Beach should feel confident that the City employees are operating that division.

Mr. Hernandez reminded everyone that the original purpose of the 501(c)(3) was to raise funds. It was not to operate the Senior Center as a department of the City.

Councilor Rogers concluded that the accounting needs to be cleaned up and everyone needs to see what is going on. He suggested preparing this for the next Council Workshop. Council could explore setting up the Senior Center as an enterprise fund and having the 501(c)(3) controlled by City employees.

Adjournment There being no further business, the Finance & Auditor Selection Committee Meeting adjourned at 9:16 a.m.

Brent Rogers, Chairman

ATTEST:

Catherine Ponson, CMC
City Clerk

Approved: _____

**These minutes reflect the actions taken and portions of the discussion during the meeting. To review the entire discussion concerning any agenda item, go to: <https://www.nbfl.gov/minutes-and-agendas>. and click on the video for the meeting you wish to view.*

From City Personnel Handbook

Flex-Time

In certain situations, an employee may request permission from their appropriate Chain of Command, which may include their immediate Supervisor, Division Chief, or Department Head to work an adjusted or flexible work schedule. The schedule must not cause a reduction in the ability of that employee's department to properly perform its duties and responsibilities and is considered time for time taken within the same workweek. Further, the establishment of a flexible schedule may not result in the need to hire additional employees, or the use of overtime to cover those "traditional" hours not worked by the employee working a flexible schedule. A flexible schedule may allow for nonexempt (hourly) employees to work more than eight-hours in a day but must not exceed 40-hours in a week. Nonexempt (hourly) employees will be eligible for overtime pay for all hours worked in excess of 40-hours in one workweek.

Employees disregarding or failing to comply with this policy may be subject to disciplinary action, up to and including termination of employment.

508 Use of Equipment, Machines, Tools and Vehicles

Equipment, machines, tools, and vehicles essential in accomplishing job duties are expensive and may be difficult to replace. When using City-owned property, employees are expected to exercise care, perform required maintenance, and follow all operating instructions, safety standards, and guidelines.

Employees should immediately notify their appropriate Chain of Command, which may include their immediate Supervisor, Division Chief, or Department Head, if any equipment, machines, tools, or vehicles appear to be damaged, defective, or need repair. Prompt reporting of damages, defects, and the need for repairs could prevent deterioration of equipment and possible injury to employees or others.

Employees and their appropriate Chain of Command, which may include their immediate Supervisor, Division Chief, or Department Head, are responsible for gathering information from manufacturers, equipment, manuals, maintenance contractors, or other sources regarding required preventive maintenance and repair requirements for assigned equipment, machines, tools, and vehicles.

Damage to equipment, machines, tools, or vehicles not owned by the City must be reported to the appropriate Chain of Command, which may include their immediate Supervisor, Division Chief, or Department Head, as well as the Police Department.

Take-Home Vehicles

A Department Head or the City Manager, at their discretion, may assign in writing a take-home vehicle on a temporary basis, e.g., overnight, on-call, etc., or on a permanent basis when needed on a 24-hour basis by an employee of the City who lives in Duval County, St. Johns County, Clay County, Nassau County, and up to the Baker County Line, and with the following guidelines:

- Take-home vehicles may not be driven outside one county in each direction, including: St. Johns County to the South, Nassau County to the North, Clay County to the Southwest, and the Baker County line to the West, except in the performance of City business and authorized by the City Manager.
- Employees authorized to take a vehicle home must drive the vehicle to and from work by the most direct route without deviation.
- Take-home vehicles may only be used for personal purposes on a "de minimis" basis, e.g., an occasional personal errand during a commute to or from work.
- Other employees or non-employees may ride in a City-owned vehicle as long as the bona fide purpose is not for carpooling or commuting. Carpooling or commuting on a regular basis to and from work in a City-owned vehicle is not allowed.
- Employees who are assigned or have access to City-owned vehicles must have an appropriate, valid operator's license and proof of an insurance endorsement.

- Employees may not possess or use alcohol or other controlled substances while operating a City-owned vehicle.

Employees may not use a City-owned vehicle for personal business, with the exception of running small errands along the employee's commute to work.

Employees may not permit any unauthorized person to use or operate a vehicle. Employees driving a City-owned vehicle may not carry passengers except another City employee, elected City Officials, approved volunteers, clients, or persons engaged in, or advising on matters relating to City business. However, employees may take their children to school, if the school is on the way to their workplace and spouses who are City employees may accompany the employee to a meeting in which the employee is representing the City, with prior approval of the City Manager.

The City reserves the right to search City-owned take-home vehicles at any time, for any purpose. Employees have no expectation of privacy in City-owned vehicles.

Employees must notify appropriate Chain of Command, which may include their immediate Supervisor, Division Chief, or Department Head in the event of an accident. This includes accidents that do not result in personal injury or damage to equipment. By knowing about accidents, the CONB may investigate the case and determine if corrective action is required to prevent recurrence. Refer to Policy #306 – Workers' Compensation Insurance and Policy #501 – Safety for additional information. A drug and/or alcohol test will be administered. Refer to Policy #702 – Drugs and Alcohol Use/Testing for additional information.

Employees driving City-owned vehicles who are involved in accidents while not during the course of their work or during working hours are responsible for all liabilities arising from the accident. All vehicular accidents shall be reported as soon as possible by the Department Head to the vehicle maintenance shop. The Vehicle Maintenance Supervisor shall inform the appropriate Department Head, in writing, of any violations of these procedures.

With the exception of emergency vehicles, speed limit and motor vehicle statutes and ordinances must be followed at all times. No employee shall operate City-owned equipment, machines, tools, or vehicles while under the influence of alcohol, any illegal drug, or any prescribed drug, which may impair their ability to operate the equipment, machine, tool, or vehicle safely. Alcoholic beverages and illegal drugs are not allowed in any City-owned vehicle except in the case of law enforcement activities. Refer to Policy #702 – Drugs and Alcohol Use/Testing for additional information.

All precautions must be taken to ensure the safety and security of City-owned vehicles. This includes, but is not limited to, locking all doors and/or compartments, removing any valuables from view in the vehicle, and properly parking vehicles in accordance with applicable laws and ordinances.

Traffic citations, fines, or other actions taken by any police jurisdiction against an employee while driving or operating a City-owned vehicle or piece of equipment shall be provided to the appropriate Department Head. Employees must pay any fines and comply with all penalty requirements. Any misuse of a City-owned vehicle will subject the employee to disciplinary action, up to and including termination of employment. Unauthorized use of City-owned vehicles may be construed as a misappropriation of City-owned vehicles, subjecting the violator to criminal sanctions.

Employees operating City-owned equipment and vehicles must maintain the ability to legally operate assigned equipment or vehicles. Violation of this policy may subject employees to disciplinary action, up to and including termination of employment.

Civilian employees of the CONB who are assigned a City-owned vehicle for duty to domicile travel be subject to Internal Revenue Service (IRS) rulings regarding such usage. The use of such a vehicle for

commuting is considered by the IRS to be a taxable benefit. A value must be established based on the round-trip mileage from the employee's place of residence to their place of business times the current allowances for mileage and the total annual amount reported to the Internal Revenue Service on each employee's W-2.

No employee of the CONB may request, use, or permit the use of City-owned equipment, machines, tools, or vehicles, or other property for unauthorized personal convenience, for profit, for private use, or as part of secondary employment. The improper, careless, negligent, destructive, or unsafe use or operation of equipment, machines, tools, or vehicles, as well as excessive or avoidable traffic and parking violations, may result in disciplinary action, up to and including termination of employment.

Use of Personal Vehicles for CONB-Related Business

If a City-owned vehicle is not available, employees may use personal vehicles for City-related business during their workday. Employees driving a personal vehicle for City-related business must meet the requirements for driving a City-owned vehicle as stated earlier in this policy.

Employees who use their personal vehicle for City-related business will be reimbursed for mileage at the mileage rate established by the Internal Revenue Service (IRS). Appropriate expense reports must be submitted to the Accounting Department. Refer to Policy #512 – Business Travel Expenses for additional information.

It is expected that employees driving a personal vehicle on City-related business will pay all the expenses related to the usage of a personal vehicle, e.g., repairs, maintenance, insurance, etc., and maintain their personal vehicle in a roadworthy condition at all times. The CONB will not be liable for repairs, maintenance, insurance, or replacement of a personal vehicle.

Any City department may further regulate the use of equipment, machines, tools, and vehicles with the approval of the City Manager, so long as those regulations do not conflict with this policy.

509 “Call In” and “On Call” Employees

The definition of “on call” is being designated to be available to answer calls for their respective department during nonscheduled hours. An employee who may be called in to work is required to be available to respond to the workplace in a timely manner. Nonexempt (hourly) employees who are “called in” to work outside of normal working hours will receive wages at a rate of time and one-half for a minimum of two-hours, or the actual time worked, whichever is greater.

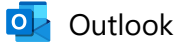
510 Emergency Closings

At times, emergencies such as severe weather, fires, power failures, or earthquakes, may disrupt the CONB's operations. In extreme cases, these circumstances may require the closing of a work facility. In the event that such an emergency occurs during nonworking hours, employees will receive official notification by their appropriate Chain of Command, which may include their immediate Supervisor, Division Chief, or Department Head.

If, in the sole discretion of the City Manager, or the Chief of Police, in the absence of the City Manager, it is determined that civil emergency conditions exist, including but not limited to riots, civil disorders, hurricane or other weather-related conditions, or similar catastrophes, the provisions of any collective bargaining agreements (CBAs) may be suspended during the time of the declared emergency, except for work performed during emergencies shall be compensated as set forth in the CBAs.

When the decision to close is made BEFORE the workday has begun, time off from scheduled work may be paid. When the decision to close is made AFTER the workday has begun, time off from scheduled work will

Public Works



RE: Draft agenda, September 30

From Deryle Calhoun <dcalhoun@nbfl.us>

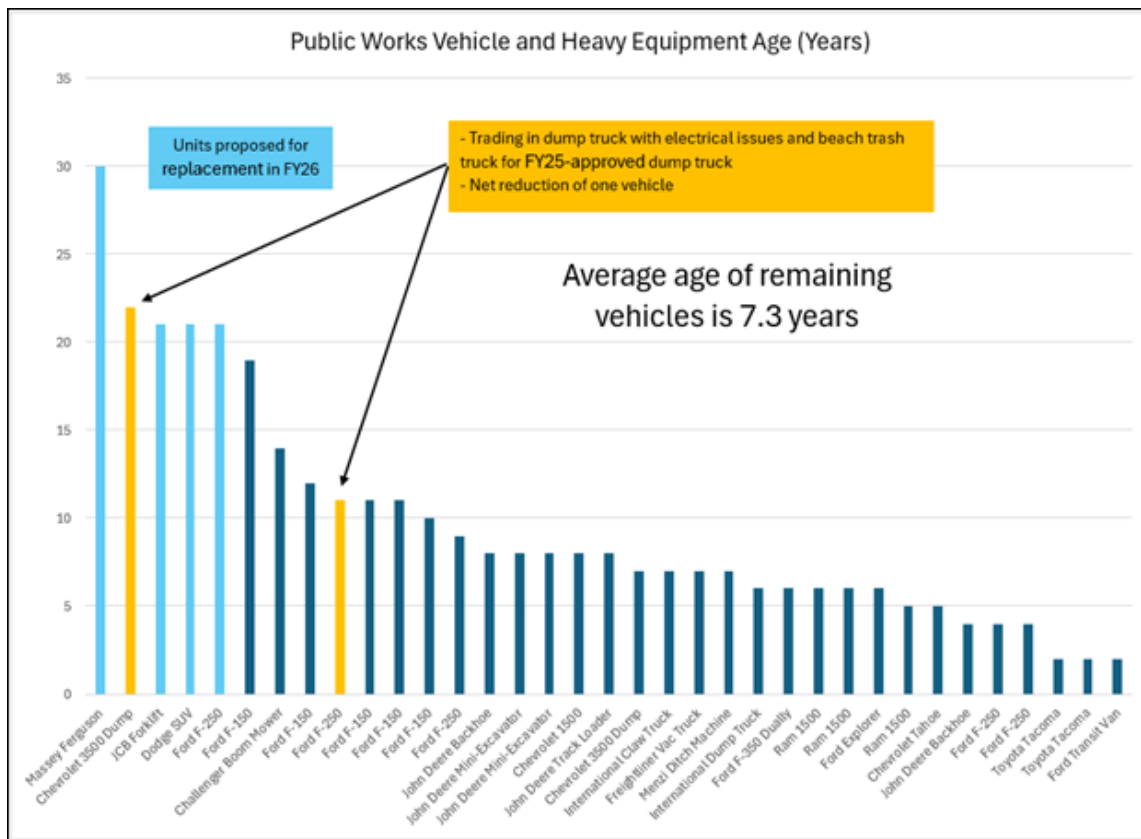
Date Thu 9/25/2025 10:34 AM

To Richard Pike <cop@nbfl.us>; Michael Key <michaelkey@nbfl.us>

Cc Catherine Ponson <clerk@nbfl.us>; Brandi Taylor <btaylor@nbfl.us>

Morning Cheryl

I'm not aware of any policy at Public Works regarding the vehicle items you note but will ask Brandi to check with Angie, etc. for any regarding how we got here. I've created a spreadsheet in which we are tracking heavy repair costs to guide when replacement might be justified but would look to Finance to bless the replacement vs continued repair costs. Here's a graph I presented during one of the budget presentations about our fleet age; all of the light blue bars were approved in the FY26 budget except the Ford F250 so we're in good shape at about 7 years old average. Also, here are the take-home vehicles as I know them, but Brandi can confirm.



A	B	C	V	X	Y	
VIN #	Year	Tentative Replacement Year *	Assigned Driver	Take Home	Rotates On Call	
1GCVKNEC3HZ203214	2017	2029	Luke	Yes	Management	D
1FM5K8B82KGA19364	2019	2031	Ryan	Yes	Management	P
1GN3CEKC6LR300556	2020	2032	Deryle	Yes	Management	P
3TMCZ5AN3PM552431	2023	2035	Troy	Yes	Management	W
1FTRF122X6NB36044	2006	2027	Chris	Yes	Yes	S
1FTMF1EMOEFA71219	2014	2028	Tyler	Yes	Yes	D
1FTTX2B61MED05684	2021	2033	Bobby	Yes	Yes	D
3TMCZ5AN8PM611167	2023	2035	John Lewis	Yes	Yes	S
1FTNX20S94EB65844	2004	2029	Pat	Yes	Yes	W
3C6JR6AG0KG563462	2019	2031	Louie	Yes	Yes	W
BC6T86AG5LG194668	2020	2032	Jack	Yes	Yes	W
1FTBF2A64GEB63666	2016	2028	New hire	Yes, after probation	Yes	P

Thanks,

Deryle Calhoun, Jr., P.E.
 Director, City of Neptune Beach Public Works
 2010 Forest Avenue
 Neptune Beach, Florida 32266
 O 904.242.5766
 C 904.749.0075

Police Department



RE: Draft agenda, September 30

From Michael Key <michaelkey@nbfl.us>

Date Thu 9/25/2025 10:00 AM

To Richard Pike <cop@nbfl.us>; Deryle Calhoun <dcalhoun@nbfl.us>

Cc Catherine Ponson <clerk@nbfl.us>

Ref the Police Dept;

- We do not follow any arbitrary vehicle replacement cycle policy (that is; replacing a vehicle for the sake of replacing it based solely on age or mileage). Rather, we make individual assessments based on the vehicle's use, age, milage, and more often than not, repair costs. If a vehicle begins to cost more in repairs than it's worth, command staff meets and discusses potential solutions. These include surplus'ing the vehicle to recover any monetary value which can then be used to offset the cost of replacement vehicles or transferring usage to another purpose – such as Ocean Rescue as an example, which have a lower usage and rust quicker due to terrain.
- Police cars are assigned to individual officers, who take them home within policy. Countless studies have proven this is both an effective recruiting/retention tool and that vehicles are better maintained when used in this manner by the individual charged with their care and maintenance. There are also added public safety benefits and reduction in costs.

Sincerely,

MICHAEL J. KEY JR.
CHIEF OF POLICE
NEPTUNE BEACH POLICE DEPARTMENT
200 LEMON ST.
NEPTUNE BEACH, FL 32266
WORK (904) 270-2413
CELL (904) 222-1372
FBI NA #268
CHAIRMAN SE LIX



"It is not the critic who counts; not the man who points out how the strong man stumbles, or where the doer of deeds could have done them better. The credit belongs to the man who is actually in the arena"

-T.R.