



MINUTES
SPECIAL CITY COUNCIL MEETING
MONDAY, SEPTEMBER 27, 2021, 6:04 P.M.
NEPTUNE BEACH CITY HALL
116 FIRST STREET
NEPTUNE BEACH, FLORIDA 32266

Pursuant to proper notice, a Special City Council Meeting of the City Council of the City of Neptune Beach was held on Monday, September 27, 2021, at 6:04 p.m., at Neptune Beach City Hall, 116 First Street, Neptune Beach, Florida 32266.

Attendance:**IN ATTENDANCE:**

Mayor Elaine Brown
 Vice Mayor Fred Jones
 Councilor Kerry Chin
 Councilor Lauren Key
 Councilor Josh Messinger

STAFF:

City Manager Stefen Wynn
 City Attorney Zachary Roth
 Police Chief Richard Pike
 Commander Michael Key
 Senior Center Director Leslie Lyne
 Interim Chief Financial Officer Maxine Person
 Public Works Director Jim French
 Grant and Resiliency Coordinator Colin Moore
 City Clerk Catherine Ponson

**Call to Order/Roll
Call/Pledge**

Mayor Brown called the meeting to order at 6:00 p.m. and led the Pledge of Allegiance.

Ordinance **No.**
2021-07, **Millage**
Rate

ORDINANCE NO. 2021-07. ADOPTING FINAL MILLAGE RATE, SECOND READ AND PUBLIC HEARING. An Ordinance of the City of Neptune Beach, Florida, Adopting Final Millage Rate and Levying Ad Valorem Taxes for the Fiscal Year beginning October 1, 2021, and ending September 30, 2022; Setting Forth Certain Information Regarding "Rolled-Back Rate"; Directing the City Manager to Adjust the Adopted Millage Rate in the Event of Changes in the Assessment Roll and Taxable Value; Providing an Effective Date

Mayor Brown read into the record the Truth in Millage (TRIM) Notice:

"This is the millage public hearing for the City of Neptune Beach, Florida. The "Rolled-back" rate for the City of Neptune Beach is 3.1773 mills. The rate to be adopted reflects a 5.93% increase over the "Rolled-back" rate. The rate that is to be levied in this ordinance by the City Council is 3.3656. This is the same rate levied by the City last year, not the higher rate proposed on your Notice of Proposed Property Taxes from Duval County."

Public Hearing

Mayor Brown opened the public hearing. There being no comments from the public, the public hearing was closed.

Made by Chin, seconded by Messinger.

MOTION: **TO ADOPT ORDINANCE NO. 2021-07, ADOPTING FINAL MILLAGE FOR FISCAL YEAR BEGINNING OCTOBER 1, 2021 AND ENDING SEPTEMBER 30, 2022, ON SECOND READ**

Roll Call Vote:

Ayes: 5-Chin, Messinger, Key, Jones and Brown

Noes: 0

MOTION CARRIED

Ordinance No. ORDINANCE NO. 2021-08, ADOPTING A FINAL BUDGET, SECOND READ AND PUBLIC HEARING. An Ordinance of the City of Neptune Beach, Florida, Adopting a Final Budget and Appropriating Funds for the Fiscal Year beginning October 1, 2021, and ending September 30, 2022; Providing an Effective Date

Public Hearing Mayor Brown opened the public hearing. There being no comments from the public, the public hearing was closed.

Made by Chin, seconded by Jones.

MOTION: **TO ADOPT ORDINANCE NO. 2021-08, ADOPTING FINAL BUDGET FOR FISCAL YEAR BEGINNING OCTOBER 1, 2021 AND ENDING SEPTEMBER 30, 2022, ON SECOND READ**

Ayes: 5-Key, Messinger, Chin, Jones and Brown

Noes: 0

MOTION CARRIED

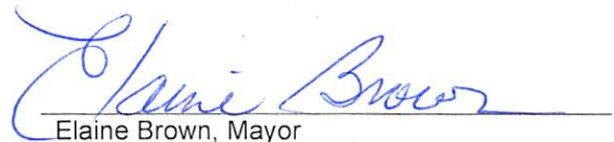
FY2020 Audit Presentation Audit Presentation by Purvis Gray. Ron Whitesides and Andrew Miller, with Purvis Gray, presented the audit results for the fiscal year ended September 30, 2020. Mr. Whitesides explained the financial audit consists of the Financial Statements and the Independent Auditor's Reports. He added that due to turnover at both Neptune

Mr. Whitesides reviewed the findings of the audit. He gave an unmodified "clean" opinion. He identified two material weaknesses and one significant deficiency in internal control over financial reporting: financial close and reporting, cash reconciliation and enterprise receivables. One material instance of noncompliance or other matters was budgetary compliance. He also reviewed significant estimates and judgment and significant audit matters.


Mr. Whitesides reviewed financial highlights including, the General Fund, Enterprise Funds and Police Pension.

Mayor Brown thanked Mr. Whitesides and Purvis Gray for the presentation.

Adjournment There being no further business, the meeting adjourned at 6:29 p.m.


Elaine Brown, Mayor

ATTEST:



Catherine Ponson, CMC
City Clerk



Approved: 10-4-2021

