

NEFRC

PERSONNEL, BUDGET & FINANCE POLICY COMMITTEE

Meeting

October 5, 2017
9:30 a.m.

Northeast Florida Regional Council

100 Festival Park Avenue

Jacksonville, FL 32202



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Jacksonville, FL 32202
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MEMORANDUM

DATE: SEPTEMBER 27, 2017

TO: NEFRC PERSONNEL, BUDGET AND FINANCE POLICY COMMITTEE

THRU: BRIAN D. TEEPLE, CHIEF EXECUTIVE OFFICER 

FROM: ^{DS} DONNA STARLING, CHIEF FINANCIAL OFFICER

RE: OCTOBER 5, 2017 PRELIMINARY AGENDA

The next regular meeting of the Northeast Florida Regional Council's Personnel, Budget & Finance Policy Committee is scheduled for **9:30 a.m.** on **Thursday, October 5, 2017** at the Northeast Florida Regional Council, 100 Festival Park Avenue, Jacksonville, FL 32202.

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Northeast Florida Regional Council

PERSONNEL, BUDGET & FINANCE
POLICY COMMITTEE

PRELIMINARY
A G E N D A

Northeast Florida Regional Council
100 Festival Park Avenue
Jacksonville, FL 32202

Thursday, October 5, 2017
9:30 a.m.

(ADDED OR MODIFIED ITEMS IN BOLD)
(*Denotes Action Required)

TAB

- 1. Call to Order, Welcome, Roll Call – Chair Register
- * 2. Approval of August 3, 2017 Committee Meeting Minutes – Chair Register 1
- 3. Invitation to Speak – Chair Register
- Members of the public are welcome and encouraged to speak on any item brought before the Committee. Please fill out one of the green speaker cards located at the sign-in table.*
- * 4. July 2017 Financial Report – Donna Starling 2
- * 5. August 2017 Financial Report – Donna Starling 3
- 6. NEFRC Audit Schedule – Donna Starling 4
- 7. Programming Discretionary Revenue from Building Sale Discussion – Brian Teeple
- 8. Public Comment – LIMITED TO **3 MINUTES PER SPEAKER**
- 9. Next Meeting Date and Location: **THURSDAY, DECEMBER 7, 2017**
Northeast Florida Regional Council
100 Festival Park Avenue
Jacksonville, FL 32202
- 10. Adjournment

***Denotes Action Item**

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NORTHEAST FLORIDA REGIONAL COUNCIL

Personnel, Budget & Finance Committee

August 3, 2017

MINUTES

A meeting of the Personnel, Budget & Finance Committee was held on Thursday, August 3, 2017, at 9:35 a.m. at the Northeast Florida Regional Council, 100 Festival Park Avenue, Jacksonville, FL 32202. **Chair Register** called the meeting to order with the following members present:

Present: Michael Bourre, Darryl Register, Catherine Robinson and George Spicer

Excused: James Bennett

Staff Present: Donna Starling, Brian Teeple and Sheron Forde

* Approval of Minutes

Chair Register called for a motion on the minutes. Mayor Robinson motioned to approve the June 1, 2017 Committee meeting minutes; seconded by Commissioner Spicer. Motion carried.

Invitation to Speak

Chair Register announced that the public is welcome to speak on any item that is brought before the Committee.

*June 2017 Financial Report

Staff reported on the June 2017 Financial Report, which reflected a net income of \$4,461 for the month and a year-to-date net income of \$76,133; excluding the building sale proceeds. A brief discussion followed.

Chair Register called for a motion. Mayor Robinson motioned to approve the June 2017 Financial Report; seconded by Commissioner Spicer. Motion carried.

FY 2017-2018 Officer Nominations

Mr. Bourre arrived.

Staff provided an overview of the process by which the Personnel, Budget and Finance Committee acting as the Nominating Committee, nominates Board Officers for the upcoming year. A historical rotation was provided for the Committee's review. Discussion ensued.

Chair Register called for a motion. Commissioner Spicer motioned to nominate Commissioner Jimmy Anderson for President, Mr. Stan Totman for 1st Vice President, Mayor Catherine Robinson for 2nd Vice President and Mr. Darryl Register for Secretary/Treasurer as the incoming officers of the NEFRC Board for FY 2017/2018 for approval by the Board; seconded by Mr. Bourre. Motioned carried.

Programming Discretionary Revenue from Building Sale Discussion

Staff reported on a meeting with County/City Managers who were informed of the opportunity for the Council to provide assistance on some of their local projects. However, as the meeting

was not attended by many of the local government representatives, staff will seek another opportunity to get the word out.

Public Comment

None.

Next Meeting Date

Thursday, October 5, 2017 at 9:30 a.m. at the Northeast Florida Regional Council, 100 Festival Park Avenue, Jacksonville, FL 32202.

Adjournment

Meeting was adjourned at 9:59 a.m.

Darryl Register
Chair

Brian D. Teeple
Chief Executive Officer

DRAFT

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MEMORANDUM

DATE: AUGUST 30, 2017

TO: NORTHEAST FLORIDA REGIONAL COUNCIL EXECUTIVE COMMITTEE

THRU: BRIAN D. TEEPLE, CHIEF EXECUTIVE OFFICER 

FROM: ^{DS} DONNA STARLING, CHIEF FINANCIAL OFFICER

RE: JULY 2017 FINANCIAL REPORT

The Northeast Florida Regional Council posted a Net Income of \$17,024 for the month of July. The Year to Date Net Income, excluding building sale proceeds of \$113,857, was \$93,157.

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Regional Council - Agencywide	Adopted Budget 16/17	July 2017	YTD	Represents 83% of Fiscal Year	Budget Variance
Revenues					
County Dues	\$ 572,689	47,724	477,241	83%	0%
Local Government Technical Assistance	\$ 321,000	27,950	262,025	82%	-1%
Development of Regional Impact (DRI)	\$ 10,500	3,581	3,581	34%	-49%
Transportation Disadvantaged (TD)	\$ 127,077	9,112	106,962	84%	1%
Economic Development Administration (EDA)	\$ 60,000	2,390	64,324	107%	24%
Local Emergency Preparedness Committee (LEPC)	\$ 59,000	5,122	69,876	118%	35%
Hazardous Materials Emergency Preparedness (HMEP) Program	\$ 60,349	3,830	56,477	94%	11%
Healthcare Coalition	\$ 290,000	36,599	195,412	67%	-16%
Hurricane Study Update	\$ -	7,585	8,236	0%	-83%
Division of Emergency Management (DEM) Technical Assistance	\$ -	31,350	40,666	0%	-83%
Small Quantity Generator (SQG) Program	\$ 5,000	-	4,999	100%	17%
Regional Leadership Academy (RLA)	\$ 3,500	-	2,750	79%	-4%
Special Projects	\$ 11,000	3,035	27,242	248%	165%
Tenant Revenue	\$ 3,856	-	3,856	100%	17%
Other Revenue	\$ 4,417	378	5,660	128%	45%
Building Sale	\$ 2,300,000	-	2,300,000	100%	17%
TOTAL REVENUES	\$ 3,828,388	\$ 178,655	\$ 3,629,307	95%	
TRANSFER FROM GENERAL FUND	\$ (182,907)	\$ (17,024)	\$ (207,013)	113%	
TOTAL REVENUE/GENERAL FUND	\$ 3,645,481	\$ 161,631	\$ 3,422,294	94%	
Expenses					
Salaries and Fringe	\$ 801,787	68,910	681,287	85%	2%
Contract/Grant Direct Expenses	\$ 401,870	74,517	354,045	88%	5%
Common/Indirect - Allocated Expenses*	\$ 225,989	14,128	191,583	85%	2%
Direct Building Sale Expenses*	\$ 2,120,738	-	2,120,738	100%	17%
General Fund Expense*	\$ 95,097	4,076	74,641	78%	-5%
TOTAL EXPENSES	\$ 3,645,481	\$ 161,631	\$ 3,422,294	94%	
Net Income (loss)	\$ -	\$ 17,024	\$ 207,013		
Net Income(loss) From Building Sale	\$ -	\$ -	\$ 113,857		
Net Income(loss) Excluding Building Sale	\$ -	\$ 17,024	\$ 93,157		

*Excludes Salaries & Fringe

	FY 15/16	FY 16/17
	July 2016	July 2017
ASSETS		
Cash	1,014,450	2,167,696
Accounts Receivable	244,880	189,036
Pension Liability-Deferred Outflows	264,705	328,950
Prepaid Insurance	269	286
Lease Deposit		7,400
Total Current Assets	1,524,304	2,693,369
Property and Equipment:		
Office Furniture and Equipment	553,824	284,733
Land	271,910	-
Building	1,928,090	-
Building Improvements	948,286	-
Less Accumulated Depreciation	1,712,447	242,826
Total Property and Equipment, net	1,989,663	41,907
Total Assets	3,513,968	2,735,276
LIABILITIES		
Accounts Payable	1,652	7,419
Accrued Salaries and Leave	44,267	69,057
Deferred Revenue	75,226	319,726
Tenant Deposits	3,588	-
Notes Payable	1,326,815	-
Pension Liability	496,868	565,780
Pension Liability-Deferred Inflows	383,702	367,106
Total Liabilities	2,332,117	1,329,089
EQUITY		
Equity and Other Credits:		
Retained Earnings	1,181,851	1,406,187
Total Equity and Other Credits	1,181,851	1,406,187
Total Liabilities, Equity and Other Credits	3,513,968	2,735,276

YTD Comparison

	15/16	16/17	15/16	16/17
	Net Income (Loss)	Net Income (Loss)	Cash Balance	Cash Balance
		<small>(Excludes Building Sale Proceeds)</small>		

AGENCYWIDE

October	\$ (7,883)	\$ 12,548	\$ 1,067,744	\$ 1,203,305
November	\$ (10,884)	\$ 23,270	\$ 1,164,169	\$ 1,303,450
December	\$ (17,480)	\$ 53,574	\$ 1,085,751	\$ 2,026,009
January	\$ (14,803)	\$ 34,662	\$ 1,121,918	\$ 2,030,113
February	\$ (17,432)	\$ 37,621	\$ 1,163,420	\$ 2,151,316
March	\$ (20,378)	\$ 51,584	\$ 1,185,570	\$ 1,993,153
April	\$ (20,506)	\$ 62,943	\$ 1,152,203	\$ 2,043,537
May	\$ (9,418)	\$ 71,672	\$ 1,199,364	\$ 2,107,287
June	\$ (10,334)	\$ 76,133	\$ 1,087,988	\$ 1,912,467
July	\$ (9,710)	\$ 93,175	\$ 1,014,450	\$ 2,167,696
August	\$ (20,998)		\$ 1,248,071	
September	\$ (4,316)		\$ 1,143,492	



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MEMORANDUM

DATE: AUGUST 30, 2017

TO: NORTHEAST FLORIDA REGIONAL COUNCIL EXECUTIVE COMMITTEE

THRU: BRIAN TEEPLE, CHIEF EXECUTIVE OFFICER 

FROM: ^{DS}
DONNA STARLING, CHIEF FINANCIAL OFFICER

RE: JULY 2017 INVESTMENT REPORT

Bank Account Interest	<u>FY 15/16</u>	<u>FY 16/17</u>
July Interest	\$ 20	\$ 342
Year to Date Interest	\$ 208	\$ 873

Florida Local Government Investment Trust	<u>FY 15/16</u>	<u>FY 16/17</u>
Current Balance	\$16,620	\$16,740

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MEMORANDUM

DATE: SEPTEMBER 27, 2017

TO: NORTHEAST FLORIDA REGIONAL COUNCIL BOARD OF DIRECTORS

THRU: BRIAN D. TEEPLE, CHIEF EXECUTIVE OFFICER 

FROM: ^{DS} DONNA STARLING, CHIEF FINANCIAL OFFICER

RE: AUGUST 2017 FINANCIAL REPORT

The Northeast Florida Regional Council posted a Net Income of \$18,601 for the month of August. The Year to Date Net Income, excluding building sale proceeds of \$113,857, was \$111,757.

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Regional Council - Agencywide	Adopted Budget 16/17	August 2017	YTD	Represents 92% of Fiscal Year	Budget Variance
Revenues					
County Dues	\$ 572,689	47,724	524,965	92%	0%
Local Government Technical Assistance	\$ 321,000	18,122	280,146	87%	-5%
Development of Regional Impact (DRI)	\$ 10,500	3,320	6,901	66%	-26%
Transportation Disadvantaged (TD)	\$ 127,077	8,713	115,675	91%	-1%
Economic Development Administration (EDA)	\$ 60,000	3,115	67,438	112%	20%
Local Emergency Preparedness Committee (LEPC)	\$ 59,000	4,044	73,920	125%	33%
Hazardous Materials Emergency Preparedness (HMEP) Program	\$ 60,349	-	56,476	94%	2%
Healthcare Coalition	\$ 290,000	56,229	251,641	87%	-5%
Hurricane Study Update	\$ -	41,984	50,220	0%	-92%
Division of Emergency Management (DEM) Technical Assistance	\$ -	2,517	43,183	0%	-92%
Small Quantity Generator (SQG) Program	\$ 5,000	-	4,999	100%	8%
Regional Leadership Academy (RLA)	\$ 3,500	375	3,125	89%	-3%
Special Projects	\$ 11,000	(118)	27,124	247%	155%
Tenant Revenue	\$ 3,856	-	3,856	100%	8%
Other Revenue	\$ 4,417	373	6,034	137%	45%
Building Sale	\$ 2,300,000	-	2,300,000	100%	8%
TOTAL REVENUES	\$ 3,828,388	\$ 186,397	\$ 3,815,704	100%	
TRANSFER FROM GENERAL FUND	\$ (182,907)	\$ (18,601)	\$ (225,614)	123%	
TOTAL REVENUE/GENERAL FUND	\$ 3,645,481	\$ 167,796	\$ 3,590,090	98%	
Expenses					
Salaries and Fringe	\$ 801,787	58,777	740,064	92%	0%
Contract/Grant Direct Expenses	\$ 401,870	88,460	442,506	110%	18%
Common/Indirect - Allocated Expenses*	\$ 225,989	12,468	204,051	90%	-2%
Direct Building Sale Expenses*	\$ 2,120,738	-	2,120,738	100%	8%
General Fund Expense*	\$ 95,097	8,090	82,731	87%	-5%
TOTAL EXPENSES	\$ 3,645,481	\$ 167,796.09	\$ 3,590,090	98%	
Net Income (loss)	\$ -	\$ 18,601	\$ 225,614		
Net Income(loss) From Building Sale	\$ -	\$ -	\$ 113,857		
Net Income(loss) Excluding Building Sale	\$ -	\$ 18,601	\$ 111,757		

*Excludes Salaries & Fringe

Northeast Florida Regional Council
Balance Sheet
August 2017

	FY 15/16	FY 16/17
	August 2016	August 2017
ASSETS		
Cash	1,248,071	2,142,269
Accounts Receivable	178,401	107,783
Pension Liability-Deferred Outflows	264,705	328,950
Prepaid Insurance	134	143
Lease Deposit		7,400
Total Current Assets	1,691,312	2,586,545
Property and Equipment:		
Office Furniture and Equipment	553,824	285,820
Land	271,910	-
Building	1,928,090	-
Building Improvements	948,286	-
Less Accumulated Depreciation	1,722,201	244,788
Total Property and Equipment, net	1,979,909	41,033
Total Assets	3,671,221	2,627,578
LIABILITIES		
Accounts Payable	7,210	7,859
Accrued Salaries and Leave	65,637	66,555
Deferred Revenue	212,656	195,490
Tenant Deposits	3,588	-
Notes Payable	1,330,997	-
Pension Liability	496,868	565,780
Pension Liability-Deferred Inflows	383,702	367,106
Total Liabilities	2,500,658	1,202,790
EQUITY		
Equity and Other Credits:		
Retained Earnings	1,170,563	1,424,788
Total Equity and Other Credits	1,170,563	1,424,788
Total Liabilities, Equity and Other Credits	3,671,221	2,627,578

YTD Comparison

	15/16	16/17	15/16	16/17
	Net Income (Loss)	Net Income (Loss)	Cash Balance	Cash Balance
		<small>(Excludes Building Sale Proceeds)</small>		

AGENCYWIDE

October	\$ (7,883)	\$ 12,548	\$ 1,067,744	\$ 1,203,305
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February	\$ (17,432)	\$ 37,621	\$ 1,163,420	\$ 2,151,316
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September	\$ (4,316)		\$ 1,143,492	



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MEMORANDUM

DATE: SEPTEMBER 27, 2017

TO: NORTHEAST FLORIDA REGIONAL COUNCIL EXECUTIVE COMMITTEE

THRU: BRIAN TEEPLE, CHIEF EXECUTIVE OFFICER 

FROM: ^{DS}
DONNA STARLING, CHIEF FINANCIAL OFFICER

RE: AUGUST 2017 INVESTMENT REPORT

Bank Account Interest	<u>FY 15/16</u>	<u>FY 16/17</u>
August Interest	\$ 23	\$ 342
Year to Date Interest	\$ 231	\$ 1,215

Florida Local Government Investment Trust	<u>FY 15/16</u>	<u>FY 16/17</u>
Current Balance	\$16,608	\$16,772

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THRU: BRIAN TEEPLE, CHIEF EXECUTIVE OFFICER 

FROM: DONNA STARLING, CHIEF FINANCIAL OFFICER
DS

RE: YEAR END/AUDIT SCHEDULE FOR FY 2016/2017

Enclosed is the year end/audit schedule for fiscal year 2016/2017. The final audit will be presented at the February meeting by our auditors, Carrs, Riggs & Ingram, LLC, provided the Council receives the pension liability information from the Florida Division of Retirement in a timely manner.

If you have any questions, please feel free to contact me. Thank you.

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Year End/Audit Schedule for Fiscal Year 16-17

October 2, 2017	Employees turn in timesheets/travel for end of year for September 19-30
October 13, 2017	Last day for accounts payable accruals
October 17, 2017	Send September preliminary reports to Managers for review
October 23, 2017	Managers return preliminary reports with any corrections
October 25, 2017	Complete September month end
October 26-31, 2017	Year-end close out
November 1-10, 2017	Prepare audit schedules and audit confirmations
November 13-17, 2017	Audit fieldwork performed
February 1, 2018 *	FY 16/17 audit presented to the Committee and Board

*The audit presentation date is dependent on when the GASB 68 pension liability information is received from the Florida Division of Retirement for inclusion in the audit.