

# NEFRC

## BOARD OF DIRECTORS Meeting



**Northeast Florida Regional Council**  
Hybrid Meeting  
Virtual & In-Person



100 Festival Park Avenue  
Jacksonville, FL 32202  
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## **MEMORANDUM**

**DATE:** FEBRUARY 3, 2022

**TO:** NORTHEAST FLORIDA REGIONAL COUNCIL BOARD OF DIRECTORS

**FROM:** ELIZABETH PAYNE, CHIEF EXECUTIVE OFFICER 

**RE:** NEXT BOARD MEETING

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The next Board of Directors meeting **will be held on March 3, 2022 at 10:00 a.m.** This may be a hybrid meeting, **virtual and in-person**, at the Northeast Florida Regional Council office located 100 Festival Park Avenue, FL 32202.

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# Northeast Florida Regional Council

## BOARD of DIRECTORS

### A G E N D A

Zoom Link: <https://nefrc-org.zoom.us/j/87499770491>

Zoom Dial In #: 1-786-635-1003 (or) 1-470-250-9358

Meeting ID: 816 0095 0326

THURSDAY, FEBRUARY 3, 2022

10:00 a.m.

(ADDED OR MODIFIED ITEMS IN BOLD)

(\*Denotes Action Required)

TAB

1. Call to Order
2. Roll Call – President Harvey
3. Pledge of Allegiance and Invocation – President Harvey
4. Welcome – President Harvey
5. Invitation to Speak – President Harvey

*Members of the public are welcome and encouraged to speak on any item brought before the Council. The public will be recognized during public comments. At that time, video conference attendees who would like to speak will be asked to raise their (electronic) hand and they will be recognized in the order of response. Those on the phone will be asked by their phone number if they would like to speak and recognized at that time.*

\* 6. Consent Agenda – President Harvey

A. January 6, 2021 Meeting Draft Minutes .....	1
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F. City of Bunnell Transmitted Amendment 2022-1ESR ( <i>for information only</i> ) .....	6
G. City of Palm Coast Adopted Amendment 21-6ESR .....	7
H. City of Fernandina Beach Adopted Amendment 21-2ESR .....	8

<b>I. City of Jacksonville Adopted Amendment 21-15ESR .....</b>	<b>9</b>
<b>J. Putnam County Adopted Amendment 21-3ESR .....</b>	<b>10</b>
<b>K. Clay County Adopted Amendment 21-2ESR .....</b>	<b>11</b>
<b>L. Clay County Adopted Amendment 21-1ESR .....</b>	<b>12</b>
 7. <u>Other Reports/Action Items</u>	
 * A. <b>FY 20/21 Audit – Mr. Zach Chalifour, James Moore &amp; Company .....</b>	<b>13</b>
B. Workforce Development Presentation – Dr. Anna Lebesch, JAXUSA Partnership .....	14
C. CareerSource Northeast Florida – Mr. Bruce Ferguson/Ms. Rebecca Livingston.....	15
D. Community Resiliency Update – Ms. Ilami .....	16
E. Program Spotlight: Overdose Summit – Mr. Nolen .....	17
F. 2022 Comprehensive Economic Development Strategy – Mr. Shad .....	18
G. Legislative Update – Ms. Payne .....	19
 8. Public Comment – <u>LIMITED TO 3 MINUTES PER SPEAKER</u>	
 9. Local & Regional Issues Discussion – President Harvey	
 10. Ex-Officio Members’ Reports:	
• Florida Department of Economic Opportunity – Mr. Register	
• Florida Department of Transportation – Mr. Austin	
• Florida Department of Environmental Protection -Mr. Simpson	
• St. Johns River Water Management District Mr. Conkey	
 11. Chief Executive Officer’s Report – Ms. Payne	
 12. Upcoming Events:	
• Feb. 8, 2022 – Flagler County Transportation Disadvantaged LCB Meeting/Public Hearing	
• Feb. 8, 2022 – St. Johns County Transportation Disadvantaged LCB Meeting/Public Hearing	
• Feb. 9, 2022 – Local Emergency Planning Committee Meeting	
• Feb. 14, 2022 – Putnam County Transportation Disadvantaged LCB Meeting/Public Hearing	
• Feb. 14, 2022 – Clay County Transportation Disadvantaged LCB Meeting/Public Hearing	
• Feb. 16, 2022 – Northeast Florida Healthcare Coalition Executive Board Meeting	
• Feb. 17, 2022 – Baker County Transportation Disadvantaged LCB Meeting/Public Hearing	
• Feb. 17, 2022 – Nassau County Transportation Disadvantaged LCB Meeting/Public Hearing	
• Feb. 17, 2022 – DEO Competitiveness Grant Public Meeting, Baker County	



- **Feb. 21, 2022 – PRESIDENTS’ DAY – COUNCIL CLOSED**
- Feb. 23, 2022 – North Central Florida HealthCare Coalition Board Meeting
- Feb. 24, 2022 – Duval County Transportation Disadvantaged LCB Meeting/Public Hearing

13. Next Board Meeting:

**MARCH 3, 2022**

**Northeast Florida Regional Council**

100 Festival Park Avenue

Jacksonville, FL 32202

14. Adjournment

(\*Denotes Action Required)

# Agenda Item

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**NORTHEAST FLORIDA REGIONAL COUNCIL**  
**Board of Directors Meeting**  
**January 6, 2022**

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**MINUTES**

The Northeast Florida Regional Council Board of Directors, pursuant to Chapter 120.525, F.S., held a hybrid meeting both in-person, at 100 Festival Park Avenue, Jacksonville, FL, and virtually via Zoom, on Thursday, January 6, 2022, at 10:00 a.m.

**First Vice President DeFoor** welcomed everyone and called the meeting to order with the following members present:

**BAKER:** Commissioner Jimmy Anderson (**in person**)  
Commissioner James Bennett (via zoom)  
Mr. Darryl Register (**in person**)

**CLAY:** Mr. Michael Bourre (**in person**)  
Commissioner Betsy Condon (**in person**)  
Commissioner Jim Renninger (**in person**)

**DUVAL:** Councilmember Randy DeFoor (**in person**)  
Mayor Sean Lynch (via zoom)

**FLAGLER:** Mayor Catherine Robinson (via zoom)  
Commissioner Joseph Mullins (**in person**)  
Commissioner David Sullivan (**in person**)

**NASSAU:** Mayor Michael Lednovich (via zoom)  
John Martin (**in person**)

**PUTNAM:** Donald Holmes (via zoom)  
Commissioner Jeff Rawls (**in person**)

**ST. JOHNS:** Commissioner Roxanne Horvath (**in person**)  
Commissioner Paul Waldron (via zoom)  
Commissioner Christian Whitehurst (**in person**)

**EX-OFFICIO:** Mr. Curtis Hart (DEO) (**in person**)  
Mr. Brian Austin *for* Ms. Karen Taulbee (DOT) (via zoom)  
Mr. Doug Conkey (SJRWMD) (**in person**)

**Excused:** Mr. John Drew, Mr. Michael Griffis, Commissioner Larry Harvey,  
Councilmember Joyce Morgan, and Greg Strong

**Absent:** Mayor Elaine Brown

**Staff Present:** Nick Cole, Kate Haigh, Fara Ilami, Robert Jordan, Margo Moehring, Elizabeth Payne, Jack Shad, Donna Starling and Sheron Forde

Others Present: Mayor David Alfin, Ms. Brooks Dame, Mr. George Friedline, Commissioner Greg Hansen, Sean Lahav, and Endrea Frazer

**1<sup>st</sup> Vice President DeFoor** welcomed everyone to the meeting and recognized new Board Member Mr. Doug Conkey of the St. Johns Water Management District.

#### INVITATION TO SPEAK

**1<sup>st</sup> Vice President DeFoor** stated that members of the public are welcome to speak on any item before the Board and will also be recognized during public comment.

#### \*CONSENT AGENDA

**1<sup>st</sup> Vice President DeFoor** asked if anyone would like to pull any item on the consent agenda for discussion. Hearing none, she **called for a motion on the consent agenda. Mr. Register motioned to approve the consent agenda; seconded by Commissioner Horvath. Motion carried.**

#### OTHER REPORTS/ACTION ITEMS

##### Comprehensive Plan Policy Issue

Ms. Moehring provided information related to a recently reviewed Clay County comprehensive plan amendment that was in close proximity to a toll road; the First Coast Expressway. Per State Statute, that development impacts related to a toll road cannot be taken into account when considering potential impacts on regional facilities. Staff reached out to the North Florida Transportation Planning Organization (TPO) for guidance. It was determined that what can be done is an analysis on the potential for impacts to other significant roads in proximity to the toll road. She stated that the TPO has a scope of a modeling study for this and is currently working with St. Johns County.

##### Affordable Housing Committee Update

**Vice Chair Mullins** provided a brief overview of the Committee meeting where they discussed housing options and the scheduling of meetings in each county followed by a regional meeting.

Ms. Moehring further explained that the Committee's scope of work already included a meeting in each county. The idea of having a regional meeting arose during discussions at the last meeting. For the County meetings, staff will invite all the SHIP Coordinators and others on the Council's extensive list of interested parties. Discussion would be around what is working and what is not working. The County meetings would be followed by the Regional meeting to hopefully answer the question of what has been working and what has not.

**Chair Bourre** added that the idea is to bring everyone together for open discussions and sharing information about what works in each county. He said the goal is to make sure we are providing affordable housing, utilizing the programs that the State offers, to the best of our abilities.

Discussion followed on the current state of affordability and the need of workforce housing in the Region.

### Community Resilience Update

Ms. Payne introduced new hire, Ms. Fara Ilami, formerly of the Department of Fish and Wildlife. She is the Council's new Regional Resiliency Manager.

Ms. Ilami provided an update on resiliency activities, highlighting 1) Resilient First Coast Collaborative, where coordination efforts are beginning, gathering perspective from potential members around the Region, and ideas on moving forward; 2) the \$125,000 Florida Department of Environmental Protection grant focused on analyzing local and regional resilience priorities in the Region with a completion date of June this year, and highlighted the deliverables; 3) the South Atlantic Coastal Study's draft report and appendices comment period is closed and the Army Corps is currently reviewing those comments in preparation for a final report. She stated that the report includes a Florida appendix that contains a Northeast Florida Focus Area Action Strategy, which identifies four sub focus areas of Amelia Island Back Bay and Timucuan Preserve, Duval County Intercoastal Waterway, St. Johns River and Tributaries and St. Augustine. She will be working with the local governments identified in the Florida appendix to help educate them on the data; and 4) the continuing resilience work such as finalization of the scope of work for the Community Development Block Grant focused on healthcare resiliency through the Department of Economic Opportunity, anticipation of the Sentinel Landscape announcement expected soon, and facilitation of outreach, upcoming educational webinars, and symposia. A brief discussion followed.

### Program Spotlight: Community Engagement

Mr. Jordan highlighted the Council's work with local governments, such as technical assistance work with the City of Bunnell as part of their Evaluation and Appraisal Report (EAR) of their comprehensive plan update, a Department of Economic Opportunity technical assistance grant to assist Crescent City, Interlachen, and Welaka to update their EAR. As they moved into the community engagement process, staff decided not to limit these meetings just to the technical statutory process of making sure the comprehensive plans were consistent with statutory changes. The elements of the Comprehensive Plans were broken down into common themes, i.e., conservation and open space, etc. There were notepads based around these elements and community members were invited to speak with staff about their concerns related to these topics. Mr. Jordan shared some of the meetings already held and some of the comments received.

Mr. Shad stated that the Council is working on DEO grants received to assist the City of Palatka and Baker County with economic development strategic planning. The City of Palatka recently held their meeting, which was well attended. He provided a brief overview of the process employed in obtaining public input at the meeting. Baker County's first strategic planning public meeting is scheduled for January 13<sup>th</sup> and will include the Baker County Chamber of Commerce. A brief discussion followed.

**Mr. Holmes** complimented council staff on how they conducted themselves at the Palatka meeting and stated that he has had nothing but positive feedback from the citizens. He even received comments from citizens who regretted not attending the meeting. The recommended format worked very well, and they look forward to scheduling another meeting.

### Broadband Activities Update

**Commissioner Mullins** shared Flagler County's approach to, and handling of, their broadband issues. He stated that the County has made significant achievements in this area. The County

established a task force that included private and public individuals, as well as their IT Department. The first step was to identify (map) where the gaps were in the County. Then they partnered with a private partner, Charter, utilizing federal funding. Charter was then provided with rights to the County's infrastructure and IT. They were also provided with the ability to make money from this partnership; the same as providing power and water. This could be done through partnerships with developers. Flagler County is expected to break ground shortly on this project with an expectation of having approximately 98 percent broadband coverage at the end of the project in about 24 months. Discussion followed.

#### Regional Leadership Awards

Ms. Payne reminded the Members that last year's ceremony was not held due to Covid, instead she traveled to each of the winners and presented them with their award. Therefore, the 2020 winners will also be recognized at this year's event. She provided a reminder of those 2020 winners. She also gave an overview of the 2021 Regional Leadership award winners.

Ms. Payne informed the Members that in December the Executive Committee, sitting as the Awards Selection Committee, selected the 2021 winners in each category as follows: Affordable Housing has two winners - the Urban Land Institute, and Jacksonville Withintrification Strategy; Historic Preservation – Take Pride in the Westside; Economic Development and Tourism – Visit Putnam County, FL APP; Healthcare/Emergency Preparedness – Flagler County Fire Rescue Community Paramedicine; Environmental Stewardship - Groundwork Jacksonville-Emerald Trail; Planning & Growth Management – Nassau County SR200/A1A Corridor Master Plan; Public Safety – Central County Fire Station #50 in Baker County; Quality of Life category, the Putnam County Quality of Life Survey; Resilience – Jacksonville City Council Special Committee on Resiliency; Transportation – City of St. Augustine Mobility Plan and Mobility Fee; A special Recognition to the Northeast Florida Economic Resilience Task Force; and the anchor award, the Regional Leadership Award – Mr. Jerry Cameron.

#### PUBLIC COMMENT

None.

#### MEMBERS' REPORT / LOCAL & REGIONAL ISSUES DISCUSSION

**Commissioner Rawls** shared that he was informed by a developer stating that Putnam County's rents increase between 19 and 30 percent for a one bedroom to a bedroom apartment from year to year.

#### EX-OFFICIO MEMBERS' REPORTS

##### Department of Economic Opportunity

**Mr. Darryl Register** shared information from Site Selection Group that recently published their annual evaluation of the States based on economic development. Florida came in at #4 in the business climate index; #7 for working age adults training for job skills; #27 for workers compensation premium rates; and #14 for the overall physical health of the State.

##### Florida Department of Transportation

Mr. Brian Austin stated that the Federal Infrastructure Investment and Jobs Act (H.R. 3684) was signed into law on November 16, 2021. The Act is a reauthorization of the FAST Act and provides

\$973 billion in funding over five years from FFY 2022 through FFY 2026. FDOT is estimated to receive \$13.5 billion but at this time we are still evaluating what the bill brings and the impacts to FDOT projects.

#### St. Johns River Water Management District

Mr. Doug Conkey informed the Members that the WMD's cost share program is currently open through February 18, 2022; more information will be provided to Beth for distribution to the Members. He also provided information on the Blue School grants; waiving the costs of plugging unused and abandoned artesian wells; entering final phase of the North Florida Water Supply Plan, more information will be provided going forward; and Mr. Tom Frick, the District's Assistant Executive Director is the WMD's resiliency person and believes they will be involved in the Council's resiliency efforts. A brief discussion followed.

#### CHIEF EXECUTIVE OFFICER'S REPORT

Ms. Payne directed the Members' attention to the final workplan, adopted by the Executive Committee in December; a revised list of staff liaisons assigned to each county; a save the date flyer for the rescheduled Overdose Summit on March 31, 2022; updated meeting schedule and meeting invites to follow shortly; 2022 legislative priorities are provided for your use with the Session beginning in a few days. Additionally, a nomination form for the Regional Leadership Academy is provided for nominating someone to participate in the program. The Members were urged to recommend people who would be a good fit for the program. The February meeting topic is on workforce development; a representative from JAXUSA will provide a presentation on their ongoing workforce development work in the Region.

Next Meeting Date: February 3, 2022

Meeting Adjourned: 11:39 a.m.

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Larry Harvey  
President

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Elizabeth Payne  
Chief Executive Officer

# Agenda Item

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## **MEMORANDUM**

**DATE:** JANUARY 26, 2022

**TO:** NORTHEAST FLORIDA REGIONAL COUNCIL BOARD OF DIRECTORS

**THRU:** BETH PAYNE, CHIEF EXECUTIVE OFFICER 

**FROM:** <sup>DS</sup>  
DONNA STARLING, CHIEF FINANCIAL OFFICER

**RE:** DECEMBER 2021 FINANCIAL REPORT

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The Northeast Florida Regional Council posted a Net Income of \$12,605 for the month of December and a Year-to-Date Net Income of \$22,210.

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Regional Council - Agencywide				Represents 25% of Fiscal Year	Budget Variance
	Adopted Budget 21/22	December 2021	YTD		
<b>Revenues</b>					
County Dues	\$ 607,823	57,896	173,689	29%	4%
Local Government Technical Assistance	\$ 42,000	1,227	4,730	11%	-14%
Transportation Disadvantaged (TD)	\$ 175,839	12,709	41,755	24%	-1%
Economic Development Administration (EDA)	\$ 70,000	6,097	18,112	26%	1%
Hazardous Analysis	\$ 10,000	58	893	9%	-16%
Local Emergency Preparedness Committee (LEPC)	\$ 80,000	4,386	16,987	21%	-4%
Hazardous Materials Emergency Preparedness (HMEP) Program	\$ 61,350	5,605	5,655	9%	-16%
Small Quantity Generator (SQG) Program	\$ 5,000	-	-	0%	-25%
Healthcare Coalition	\$ 686,760	79,527	137,787	20%	-5%
EDA CARES Act	\$ 200,000	24,523	72,051	36%	11%
CDBG Resiliency	\$ 150,000	-	-	0%	-25%
CDBG Healthcare	\$ 233,333	2,406	2,406	1%	-24%
Florida Hospital Association	\$ 294,385	-	33,497	11%	-14%
Department of Economic Opportunity (DEO)	\$ -	9,142	27,962	0%	0%
First Coast Disaster Council	\$ 10,000	1,058	1,058	11%	-14%
Regional Leadership Academy (RLA)	\$ 2,800	-	-	0%	-25%
Other Revenue	\$ 400	(18)	(83)	-21%	-46%
<b>TOTAL REVENUES</b>	\$ 2,629,690	\$ 204,618	\$ 536,498	20%	
<b>TRANSFER FROM GENERAL FUND</b>	\$ (92,789)	\$ (12,605)	\$ (22,210)		
<b>TOTAL REVENUE/GENERAL FUND</b>	\$ 2,536,901	\$ 192,013	\$ 514,288	20%	
<b>Expenses</b>					
Salaries and Fringe	\$ 1,233,153	93,945	316,047	26%	1%
Contract/Grant Direct Expenses	\$ 914,415	66,786	111,511	12%	-13%
Indirect - Allocated Expenses*	\$ 203,884	23,544	51,734	25%	0%
General Fund Expense*	\$ 185,449	7,738	34,996	19%	-6%
<b>TOTAL EXPENSES</b>	\$ 2,536,901	\$ 192,013	\$ 514,288	20%	
<b>Net Income (loss)</b>	\$ 92,789	12,605	\$ 22,210		

\*Excludes Salaries &amp; Fringe

Northeast Florida Regional Council  
Balance Sheet  
December 2021

	<b>FY 20/21 December 2020</b>	<b>FY 21/22 December 2021</b>
<b>ASSETS</b>		
Cash	2,169,727	2,487,274
Accounts Receivable	431,548	260,392
Pension Liability-Deferred Outflows	347,859	347,859
Prepaid Insurance	4,001	-
WJCT Security Deposit	7,400	7,400
<b>Total Current Assets</b>	<b>2,960,535</b>	<b>3,102,925</b>
<b>Property and Equipment:</b>		
Office Furniture and Equipment	261,085	243,116
Less Accumulated Depreciation	171,378	180,293
<b>Total Property and Equipment, net</b>	<b>89,707</b>	<b>62,823</b>
<b>Total Assets</b>	<b>3,050,242</b>	<b>3,165,748</b>
<b>LIABILITIES</b>		
Accounts Payable	11,574	13,512
Accrued Salaries and Leave	89,188	102,523
Deferred Revenue	345,880	300,099
Pension Liability	1,001,124	1,001,124
Pension Liability-Deferred Inflows	85,350	85,350
<b>Total Liabilities</b>	<b>1,533,117</b>	<b>1,502,608</b>
<b>EQUITY</b>		
<b>Equity and Other Credits:</b>		
Retained Earnings	1,517,125	1,663,140
<b>Total Equity and Other Credits</b>	<b>1,517,125</b>	<b>1,663,140</b>
<b>Total Liabilities, Equity and Other Credits</b>	<b>3,050,242</b>	<b>3,165,748</b>

## YTD Comparison

	20/21 Net Income (Loss)	21/22 Net Income (Loss)	20/21 Cash Balance	21/22 Cash Balance
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### AGENCYWIDE

October	\$ 4,732	\$ 21,535	\$ 2,111,806	\$ 2,492,686
November	\$ 11,175	\$ 9,605	\$ 2,538,168	\$ 2,494,600
December	\$ 7,705	\$ 22,210	\$ 2,169,727	\$ 2,487,274
January	\$ 15,554		\$ 2,104,831	
February	\$ 26,126		\$ 2,242,055	
March	\$ 45,607		\$ 2,474,211	
April	\$ 61,013		\$ 2,700,817	
May	\$ 79,762		\$ 2,584,156	
June	\$ 85,827		\$ 2,253,476	
July	\$ 115,535		\$ 2,383,578	
August	\$ 122,190		\$ 2,568,531	
September	\$ 131,509		\$ 2,497,778	



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## MEMORANDUM

**DATE:** JANUARY 26, 2022

**TO:** NORTHEAST FLORIDA REGIONAL COUNCIL BOARD OF DIRECTORS

**THRU:** BETH PAYNE, CHIEF EXECUTIVE OFFICER   
DS

**FROM:** DONNA STARLING, CHIEF FINANCIAL OFFICER

**RE:** DECEMBER 2021 INVESTMENT REPORT

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### Bank Account Interest

	<u>FY 20/21</u>	<u>FY 21/22</u>
December Interest	\$ 86	\$ 9
Year to Date Interest	\$ 228	\$ 26

### Florida Local Government Investment Trust

	<u>FY 20/21</u>	<u>FY 21/22</u>
Current Balance	\$18,206	\$18,105

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# Agenda Item

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## **MEMORANDUM**

**DATE:** JANUARY 26, 2022

**TO:** NORTHEAST FLORIDA REGIONAL COUNCIL BOARD OF DIRECTORS

**THRU:** ELIZABETH PAYNE, CHIEF EXECUTIVE OFFICER 

**FROM:** ROBERT JORDAN, REGIONAL PLANNER 

**RE:** THE CITY OF GREEN COVE SPRINGS TRANSMITTED AMENDMENT 22-1ESR.

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Attached is Review Form 01 for a proposed amendment to the City of Green Cove Springs Comprehensive Plan.

This is a proposed amendment updating all of the elements and the map series for the City's 2045 Comprehensive Plan.

### **Recommendation**

**Staff respectfully recommends that the Northeast Florida Regional Council Board of Directors approve the staff review report for the City of Green Cove Springs Transmitted Amendment 22-1ESR.**

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**FLORIDA REGIONAL COUNCILS ASSOCIATION  
LOCAL GOVERNMENT COMPREHENSIVE PLAN AMENDMENT REVIEW FORM 01**

Regional Planning Council: **Northeast Florida Regional Council**

Regional Planning Council Item No.: **City of Green Cove Springs Transmitted Amendment 22-1ESR**

Date to be Mailed to Local Government and State Land Planning Agency: **February 4, 2022**

Local Government Item No.: **The January 4, 2022, Green Cove Springs City Council Meeting Item Number 4**

Pursuant to Section 163.3184, Florida Statutes, Council review of proposed amendments to local government comprehensive plans is limited to adverse effects on regional resources and facilities identified in the strategic regional policy plan and extra-jurisdictional impacts that would be inconsistent with the comprehensive plan of any affected local government within the region. A written report containing an evaluation of these impacts, pursuant to Section 163.3184, Florida Statutes, is to be provided to the local government and the state land planning agency within 30 calendar days of receipt of the amendment.

**DESCRIPTION OF AMENDMENT**

This is a proposed amendment updating all of the elements and the map series for the City's 2045 Comprehensive Plan. In the Future Land Use Element, the population projections were updated, the Future Land Use Map categories were reduced from 13 to 6, proposed text was included to strategically increase densities and intensities in several Future Land Use categories to support more sustainable and compact urban growth, the Future Land Use categories were revised to permit a diversity of housing types, a policy was included to establish a gateway and wayfinding program to create a sense of place and improve and/or preserve the aesthetics, design, and navigability, and text was added in the Compatibility Objective to guide rezoning within the Neighborhood category.

In the Transportation Element, there is a proposed policy for the City to establish a Complete Streets Principles for new and improved roadway facilities. The City also included a Water Supply Facility Work Plan as part of the Public Facilities Element. In the Recreation and Open Space Element, revisions removed the focus of continuous improvement from just Spring Park to all City Parks. In the Capital Improvements Element, the City updated the Level of Service Requirements for all utilities to reflect statutory requirements and the Level of Service Requirements for parks to define and include requirements for both Neighborhood and Community Parks and add a locational requirement to ensure access to parks are available to all residents.

A new Economic Development Element is proposed to assist in expanding the City's economic base. A Private Property Rights Element to address statutory changes is also proposed within the City's Comprehensive Plan.



**1. ADVERSE EFFECTS TO SIGNIFICANT REGIONAL RESOURCES AND FACILITIES IDENTIFIED IN THE STRATEGIC REGIONAL POLICY PLAN**

No adverse effects to significant regional resources and facilities were identified.

**2. EXTRA-JURISDICTIONAL IMPACTS INCONSISTENT WITH THE COMPREHENSIVE PLANS OF LOCAL GOVERNMENTS WITHIN THE REGION**

No extra-jurisdictional impacts that would be inconsistent with the Comprehensive Plan of an affected local government were identified.

**3. IS INTERGOVERNMENTAL COORDINATION RECOMMENDED?**

Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>	N/A <input type="checkbox"/>
------------------------------	--	------------------------------

No intergovernmental coordination needed as this land use amendment will have little or no impact on adjacent jurisdictions.

**Request a copy of the adopted version of the amendment?**

Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
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**Recommendation**

**Staff respectfully recommends that the Northeast Florida Regional Council Board of Directors approve the staff review report for the City of Green Cove Springs Transmitted Amendment 22-1ESR.**

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**DATE:** JANUARY 26, 2022

**TO:** NORTHEAST FLORIDA REGIONAL COUNCIL BOARD OF DIRECTORS

**THRU:** ELIZABETH PAYNE, CHIEF EXECUTIVE OFFICER *EP*

**FROM:** ROBERT JORDAN, REGIONAL PLANNER *Robert C. Jordan*

**RE:** ST. JOHNS COUNTY TRANSMITTED AMENDMENT 22-1DRI

---

Attached is Review Form 01 for a proposed amendment to the St. Johns County Comprehensive Plan.

The amendment seeks to change 2,394 acres of land located south of the planned First Coast Expressway and east of Trout Creek in the northwest part of the County from Rural/Silviculture (R/S) and Agricultural Intensive (A-I) to Residential-A, Residential-C, and Commercial.

### **Recommendation**

**Staff respectfully recommends that the Northeast Florida Regional Council Board of Directors approve the staff review report of the St. Johns County Transmitted Amendment 22-1DRI.**

---

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**FLORIDA REGIONAL COUNCILS' ASSOCIATION  
LOCAL GOVERNMENT COMPREHENSIVE PLAN AMENDMENT REVIEW FORM 01**

Regional Planning Council: **Northeast Florida Regional Council**

Regional Planning Council Item No.: **St. Johns County Transmitted Amendment 22-1DRI**

Date to be Mailed to Local Government and State Land Planning Agency: **February 4, 2022**

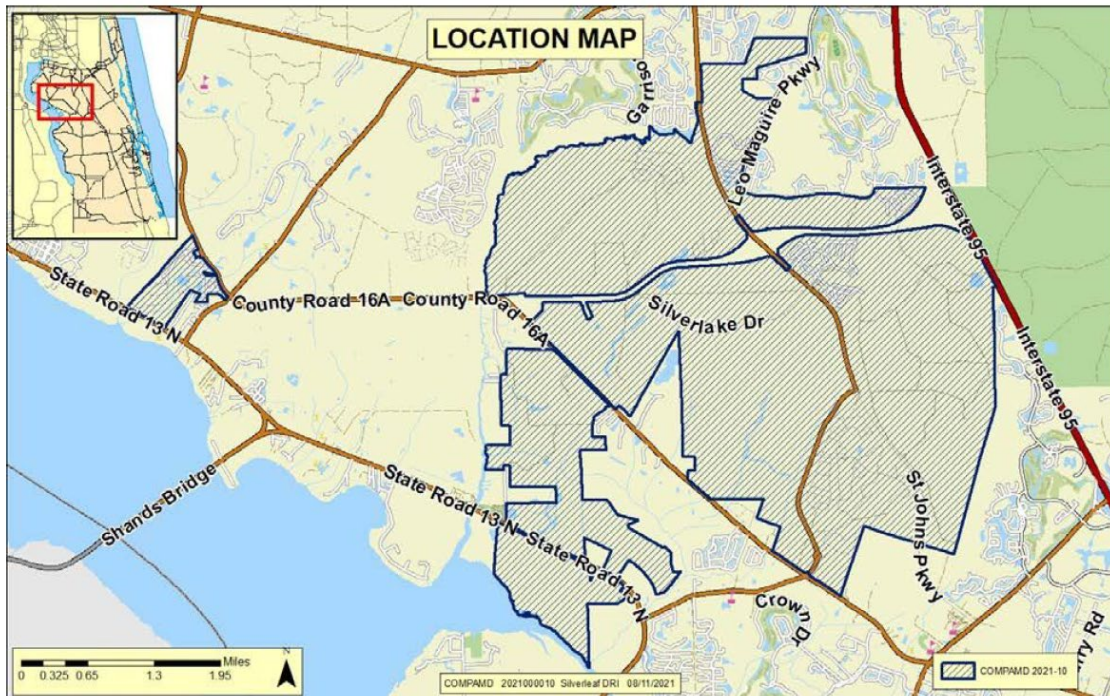
Local Government Item No.: **St. Johns County Ordinance 2021-92**

Pursuant to Section 163.3184, Florida Statutes, Council review of proposed amendments to local government comprehensive plans is limited to adverse effects on regional resources and facilities identified in the strategic regional policy plan and extra-jurisdictional impacts that would be inconsistent with the comprehensive plan of any affected local government within the region. A written report containing an evaluation of these impacts, pursuant to Section 163.3184, Florida Statutes, is to be provided to the local government and the state land planning agency within 30 calendar days of receipt of the amendment.

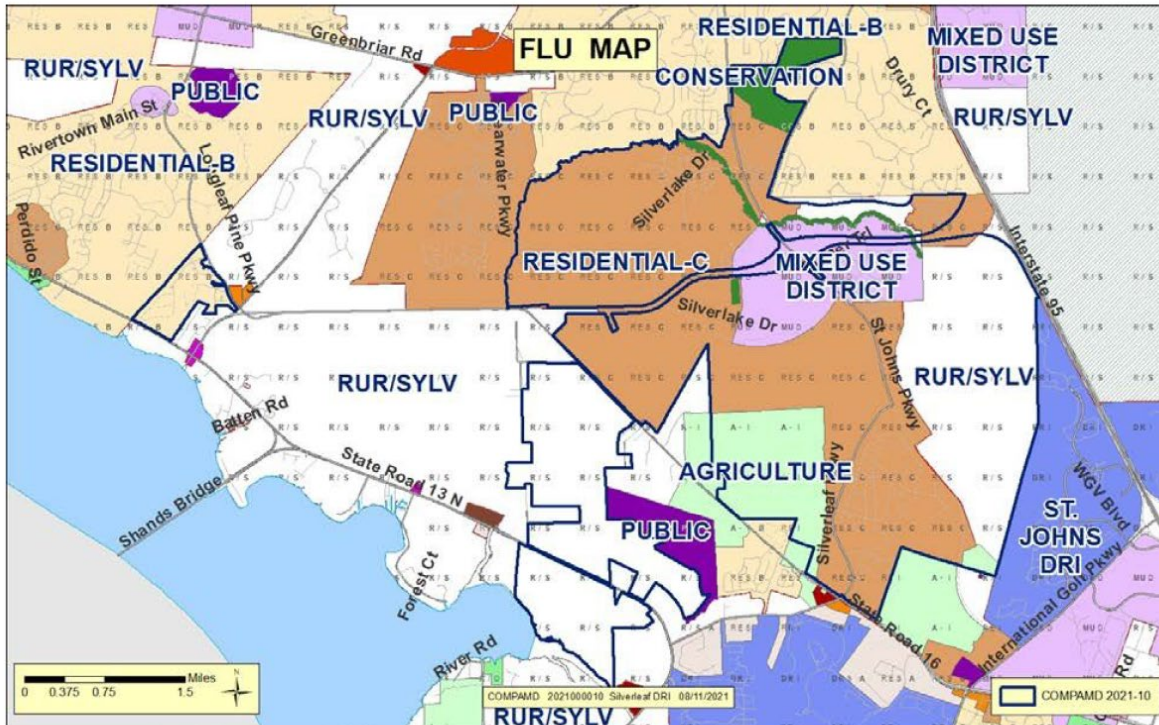
**DESCRIPTION OF AMENDMENT**

The proposed amendment seeks to change 2,394 acres of land located south of the planned First Coast Expressway and east of Trout Creek in the northwest part of the County from Rural/Silviculture (R/S) and Agricultural Intensive (A-I) to Residential-A, Residential-C, and Commercial. The applicant has further proposed a text amendment to limit development timing and density on certain parcels. This amendment was previously assigned Florida Department of Economic Opportunity (FDEO) File 21-8ESR and is being resubmitted pursuant to the State Coordinated Review Process. FDEO interpreted that the proposed amendment exceeded the statewide guidelines and standards in s. 308.0651, F.S., is not otherwise exempt pursuant to s. 380.0651, F.S., is not consistent with the County's current Comprehensive Plan, and goes beyond the boundary of the existing DRI development order and therefore recommended that the County resubmit the amendment package under the state coordinated review process.

## LOCATION MAP

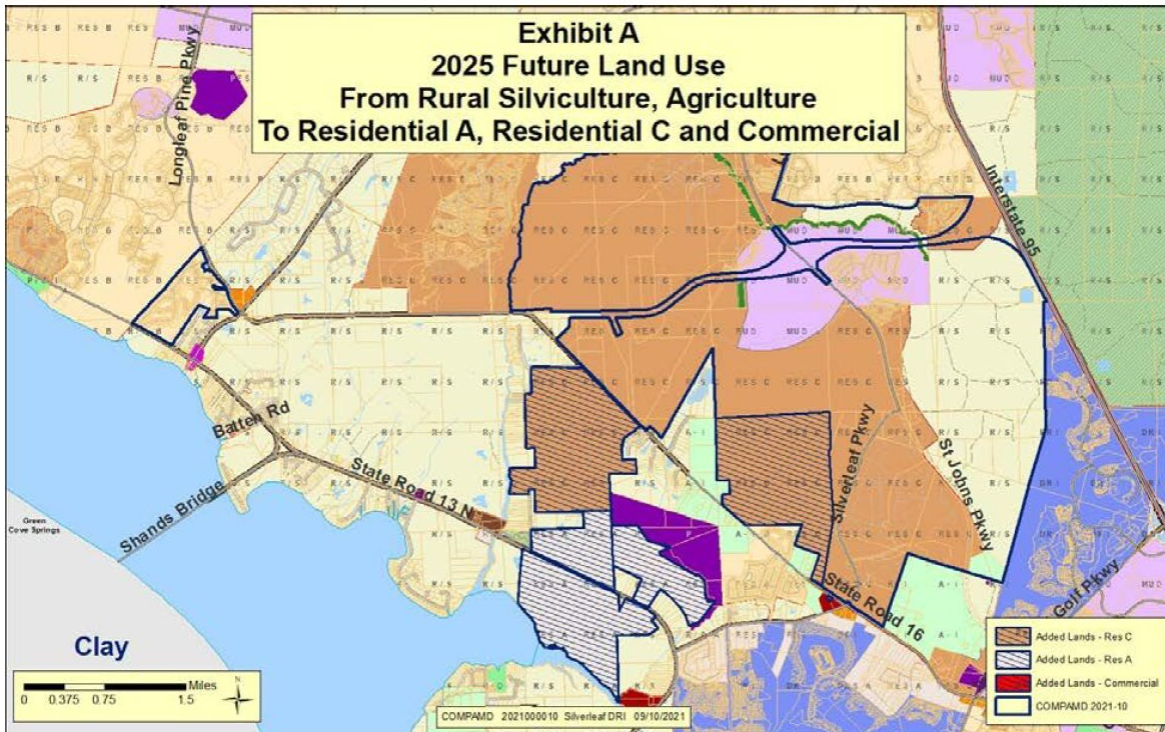


## EXISTING FUTURE LAND USE MAP





## PROPOSED FUTURE LAND USE MAP



### 1. ADVERSE EFFECTS TO SIGNIFICANT REGIONAL RESOURCES AND FACILITIES IDENTIFIED IN THE STRATEGIC REGIONAL POLICY PLAN

The proposed amendment results in an estimated 2,921 additional new, external pm peak hour trips, based on 3,000 single family units, 600 multi-family units, and 2,000 senior adult-age restricted units. The following roadways are transportation resources of regional significance, including State Road 13 and County Road 16A and are impacted by the proposed development. Based on the companion PUD and DRI Modifications included with the proposed land use change, the maximum development that would be allowed is 5,600 additional residential units, consisting of 3,000 single-family units, 600 multi-family units, and 2,000 senior adult (age-restricted) units and an additional 250,000 sq. ft. of office space. The applicant has proposed to construct a new 2-lane connector road from SR 13 to CR 16A continuing north of CR 16A through the existing SilverLeaf DRI to Silver Lake Pkwy (SilverLeaf internal loop road) to mitigate for the additional residential impacts. The applicant plans to seek credit for the construction of the new connector roads and for Silver Lake Pkwy (loop road currently under construction). The benefits of the proposed mitigation roads are still under review. Staff has calculated that the mitigation credit/value should be based on the percentage of capacity not

consumed by the proposed development (to be determined). Final determination on the required proportionate share and the benefits of the proposed mitigation are currently pending. Staff preliminary findings indicate that the proposed mitigation roads will provide some relief to CR 2209, Silverleaf Pkwy, and SR 16 while increasing traffic on CR 16A when complete; however, it does not address the directly accessed road, CR 16A. The proposed new development will add traffic to these roadways in the interim and contribute more traffic to CR 16A than currently approved. Based on current data, both SR 16 from SR 13 to CR 16A and CR 16A are classified as "deficient" with total committed traffic. Improvements to these roadway segments and the SR 16/Silverleaf Pkwy/CR 16A intersection are not funded at this time. The applicant should be prepared to address existing deficiencies and the timing of the proposed roadways that may relieve these deficiencies. If proposed roadways are not constructed within the next 5 years, improvements to existing roads will still need to be completed and therefore, the proposed mitigation roads would not serve to remove or reduce needed improvements to the existing roadways and intersections in the area. The proposed mitigation roads will provide another option for traffic circulation in the area when completed but will not provide a direct benefit to the existing roadways unless constructed within a shorter time frame than 2030. Staff will continue to work with the applicant regarding the proposed mitigation and the timing of the proposed roadways. The applicant has also proposed in the resubmittal a Text Policy Amendment to establish development timing, limit density, and provide for additional buffering and screening along certain existing property in the immediate area adjacent to SilverLeaf.

**2. EXTRA-JURISDICTIONAL IMPACTS INCONSISTENT WITH THE COMPREHENSIVE PLANS OF LOCAL GOVERNMENTS WITHIN THE REGION**

No extra-jurisdictional impacts that would be inconsistent with the Comprehensive Plan of an affected local government were identified.

**3. IS INTERGOVERNMENTAL COORDINATION RECOMMENDED?**

Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
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The amendment could potentially impact Clay County with increased traffic along State Road 13 leading to Shands Bridge. The St. Johns County Zoning and Planning Department reached out to Clay County Planning and Zoning Department during this transmittal phase.

**Request a copy of the adopted version of the amendment?**

Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
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**Recommendation**

**Staff respectfully recommends that the Northeast Florida Regional Council Board of Directors approve the staff review report of the St. Johns County Transmitted Amendment 22-1DRI.**



# Agenda Item

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## **MEMORANDUM**

**DATE:** FEBRUARY 1, 2022

**TO:** NORTHEAST FLORIDA REGIONAL COUNCIL BOARD OF DIRECTORS

**THRU:** ELIZABETH PAYNE, CHIEF EXECUTIVE OFFICER *EP*

**FROM:** ROBERT JORDAN, REGIONAL PLANNER *Robert C. Jordan*

**RE:** CITY OF JACKSONVILLE BEACH TRANSMITTED AMENDMENT 22-1ESR

---

Attached is Review Form 01 for a proposed text amendment seeking to amend the City of Jacksonville Beach Comprehensive Plan.

The purpose of the text amendment is a proposed Property Rights Element required by 163.3177(6)(i), Florida Statutes.

### **Recommendation**

**Staff respectfully recommends that the Northeast Florida Regional Council Board of Directors approve the staff review report for the City of Jacksonville Beach Transmitted Amendment 22-1ESR.**

**FLORIDA REGIONAL COUNCILS ASSOCIATION  
LOCAL GOVERNMENT COMPREHENSIVE PLAN AMENDMENT REVIEW FORM 01**

Regional Planning Council: **Northeast Florida Regional Council**

Regional Planning Council Item No.: **City of Jacksonville Beach Transmitted Amendment 22-1ESR**

Date to be Mailed to Local Government and State Land Planning Agency: **February 4, 2022**

Local Government Item No.: **Resolution No. 2098-2022**

Pursuant to Section 163.3184, Florida Statutes, Council review of proposed amendments to local government comprehensive plans is limited to adverse effects on regional resources and facilities identified in the strategic regional policy plan and extra-jurisdictional impacts that would be inconsistent with the comprehensive plan of any affected local government within the region. A written report containing an evaluation of these impacts, pursuant to Section 163.3184, Florida Statutes, is to be provided to the local government and the state land planning agency within 30 calendar days of receipt of the amendment.

**DESCRIPTION OF AMENDMENT**

The proposed the text amendment to the City of Jacksonville Beach's Comprehensive Plan adds a private property rights element in accordance with Florida Statutes 163.3177(6)(i)1. House Bill 59, signed by the Governor of June 29, 2021, requires that local government comprehensive plans include a private property rights element by the earlier of the date of adoption of the next proposed plan amendment that is initiated after July 1, 2021, or the date of the next scheduled evaluation and appraisal of the comprehensive plan. The general intent of the new element is to ensure that private property rights are considered in local decision making and the government respects judicially acknowledged and constitutionally protected private property rights.

**1. ADVERSE EFFECTS TO SIGNIFICANT REGIONAL RESOURCES AND FACILITIES IDENTIFIED IN THE STRATEGIC REGIONAL POLICY PLAN**

This amendment does not create any adverse effects to significant regional resources or facilities.

**2. EXTRA-JURISDICTIONAL IMPACTS INCONSISTENT WITH THE COMPREHENSIVE PLANS OF LOCAL GOVERNMENTS WITHIN THE REGION**

No extra-jurisdictional impacts that would be inconsistent with the Comprehensive Plan of an affected local government were identified.

**3. IS INTERGOVERNMENTAL COORDINATION  
RECOMMENDED?**

Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>	N/A <input type="checkbox"/>
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No intergovernmental coordination needed as this text amendment will have little or no impact on adjacent jurisdictions.

**Request a copy of the adopted version of the amendment?**

Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
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**Recommendation**

**Staff respectfully recommends that the Northeast Florida Regional Council Board of Directors approve the staff review report for the City of Jacksonville Beach Transmitted Amendment 22-1ESR.**

# Agenda Item

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## **MEMORANDUM**

**DATE:** JANUARY 26, 2022

**TO:** NORTHEAST FLORIDA REGIONAL COUNCIL BOARD OF DIRECTORS

**THRU:** ELIZABETH PAYNE, CHIEF EXECUTIVE OFFICER 

**FROM:** ROBERT JORDAN, REGIONAL PLANNER 

**RE:** CITY OF BUNNELL TRANSMITTED AMENDMENT 22-1ER

---

This proposed text amendment seeks to update and revise the text of the City of Bunnell's Comprehensive Plan. These changes are based on last year's evaluation and appraisal of the City's Comprehensive Plan. There is no report because NEFRC staff worked on the proposed text amendment.

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# Agenda Item

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## **MEMORANDUM**

**DATE:** JANUARY 26, 2022

**TO:** NORTHEAST FLORIDA REGIONAL BOARD OF DIRECTORS

**THRU:** ELIZABETH PAYNE, CHIEF EXECUTIVE OFFICER *EP*

**FROM:** ROBERT JORDAN, REGIONAL PLANNER *Robert C. Jordan*

**RE:** CITY OF PALM COAST ADOPTED AMENDMENT 21-6ESR

---

Attached is Review Form 01 for an adopted amendment to the City of Palm Coast Comprehensive Plan.

The amendment changes 141.5 +/- acres, located 0.6 miles north of State Road 100 on the eastside of Roberts Road, from the current Flagler County designations of Residential Low-Density and Conservation to the City of Palm Coast designations of Residential (120+/- acres) and Conservation (21 +/- acres).

### **Recommendation**

**Staff respectfully recommends that the Northeast Florida Regional Council Board of Directors find the staff review report for the City of Palm Coast Adopted Amendment 21-6ESR consistent with the Strategic Regional Policy Plan.**

---

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EQUAL OPPORTUNITY EMPLOYER



**FLORIDA REGIONAL COUNCILS ASSOCIATION  
LOCAL GOVERNMENT COMPREHENSIVE PLAN AMENDMENT REVIEW FORM 01**

Regional Planning Council: **Northeast Florida Regional Council**

Regional Planning Council Item No.: **City of Palm Coast Adopted Amendment 21-6ESR**

Date to be Mailed to Local Government and State Land Planning Agency: **February 4, 2021**

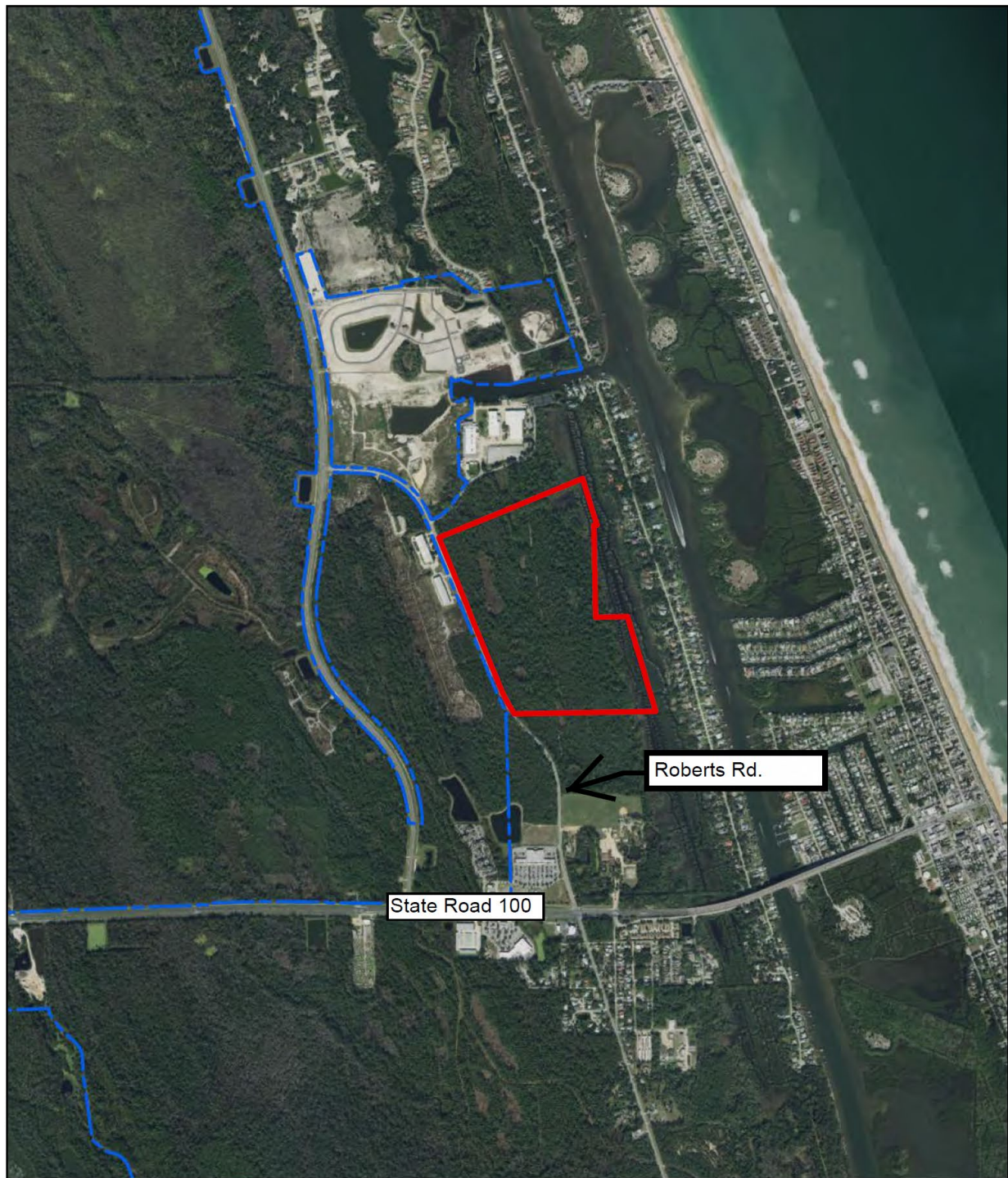
Local Government Item No.: **Ordinance 2022-04**

Pursuant to Section 163.3184, Florida Statutes, Council review of proposed amendments to local government comprehensive plans is limited to adverse effects on regional resources and facilities identified in the strategic regional policy plan and extra-jurisdictional impacts that would be inconsistent with the comprehensive plan of any affected local government within the region. A written report containing an evaluation of these impacts, pursuant to Section 163.3184, Florida Statutes, is to be provided to the local government and the state land planning agency within 30 calendar days of receipt of the amendment.



**DESCRIPTION OF AMENDMENT**

The amendment changes 141.5 +/- acres, located 0.6 miles north of State Road 100 on the eastside of Roberts Road, from the current Flagler County designations of Residential Low-Density and Conservation to the City of Palm Coast designations of Residential (120+/- acres) and Conservation (21 +/- acres). There was a companion zoning map amendment that changed the zoning on the subject parcel from Planned Unit Development (Flagler County designation) to Single Family Residential-1, and Preservation. This property was annexed into the City on August 17, 2021, by Ordinance 2021-15 and is situated within the City's Utility Service Area. A site specific policy to limit development on the property to 217 single-family residential units is also attached to the amendment. There is a companion zoning map amendment to rezone the property from its current Flagler County designation of Planned Unit Development (PUD) to Single-Family Residential (SFR-1) and Preservation (PRS).

## LOCATION MAP



### Legend

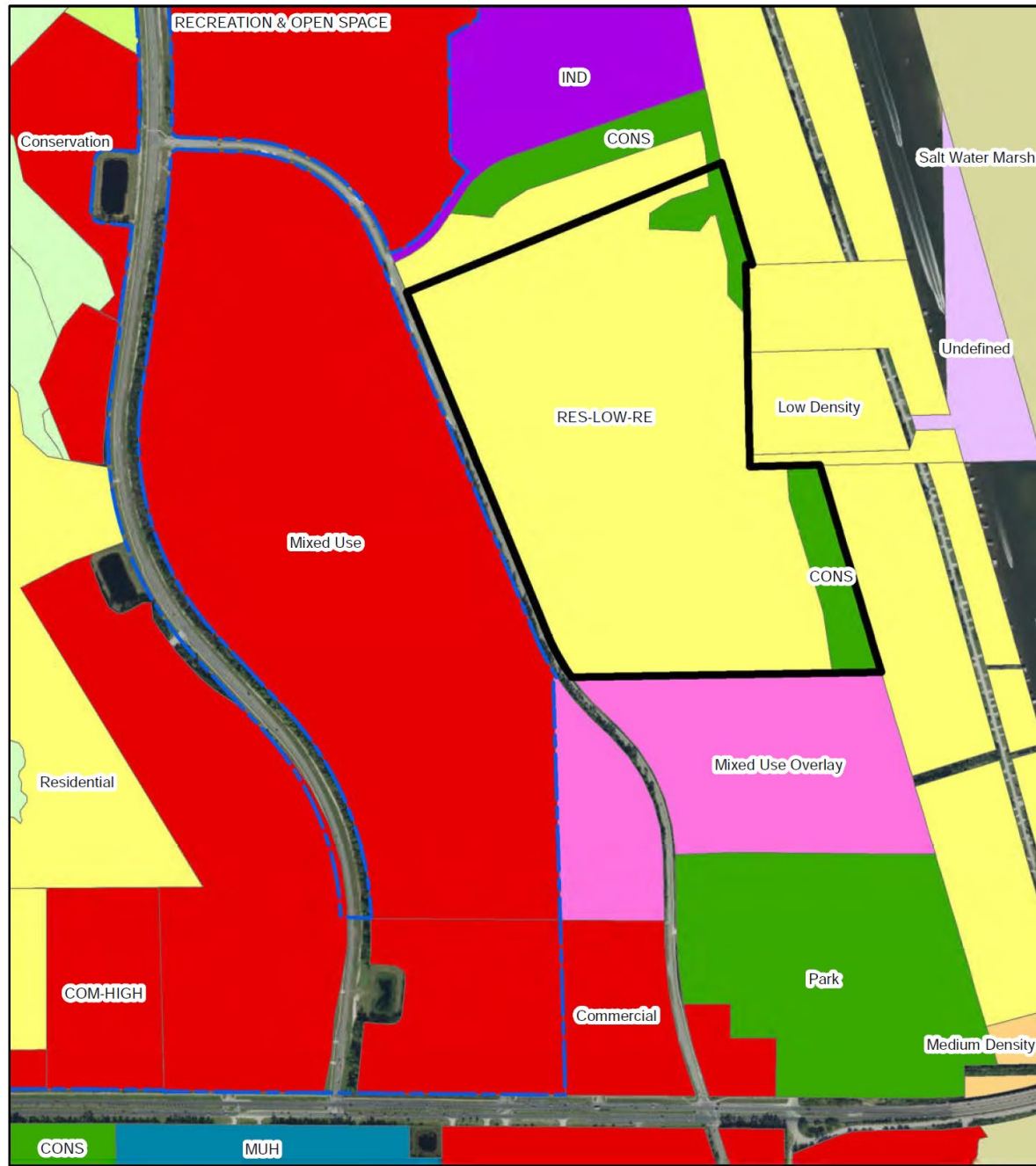
-  Palm Coast City Limits
-  Boundary

0 875 1,750 3,500  
Feet



Map Provided by Planning Division

## CURRENT FUTURE LAND USE MAP



### Legend

- Palm Coast City Limits
- Grand Reserve East
- Palm Coast FLUM
- Conservation
- Mixed Use
- RECREATION & OPEN SPACE
- Residential

### Flagler FLUM

- COMMERCIAL: HIGH INTENSITY
- CONSERVATION
- INDUSTRIAL
- MIXED USE: HIGH INTENSITY
- RESIDENTIAL: LOW DENSITY / RURAL ESTATE

### Flagler Beach FLUM

- Commercial
- Low Density
- Medium Density
- Mixed Use Overlay
- Park
- Salt Water Marsh
- Undefined

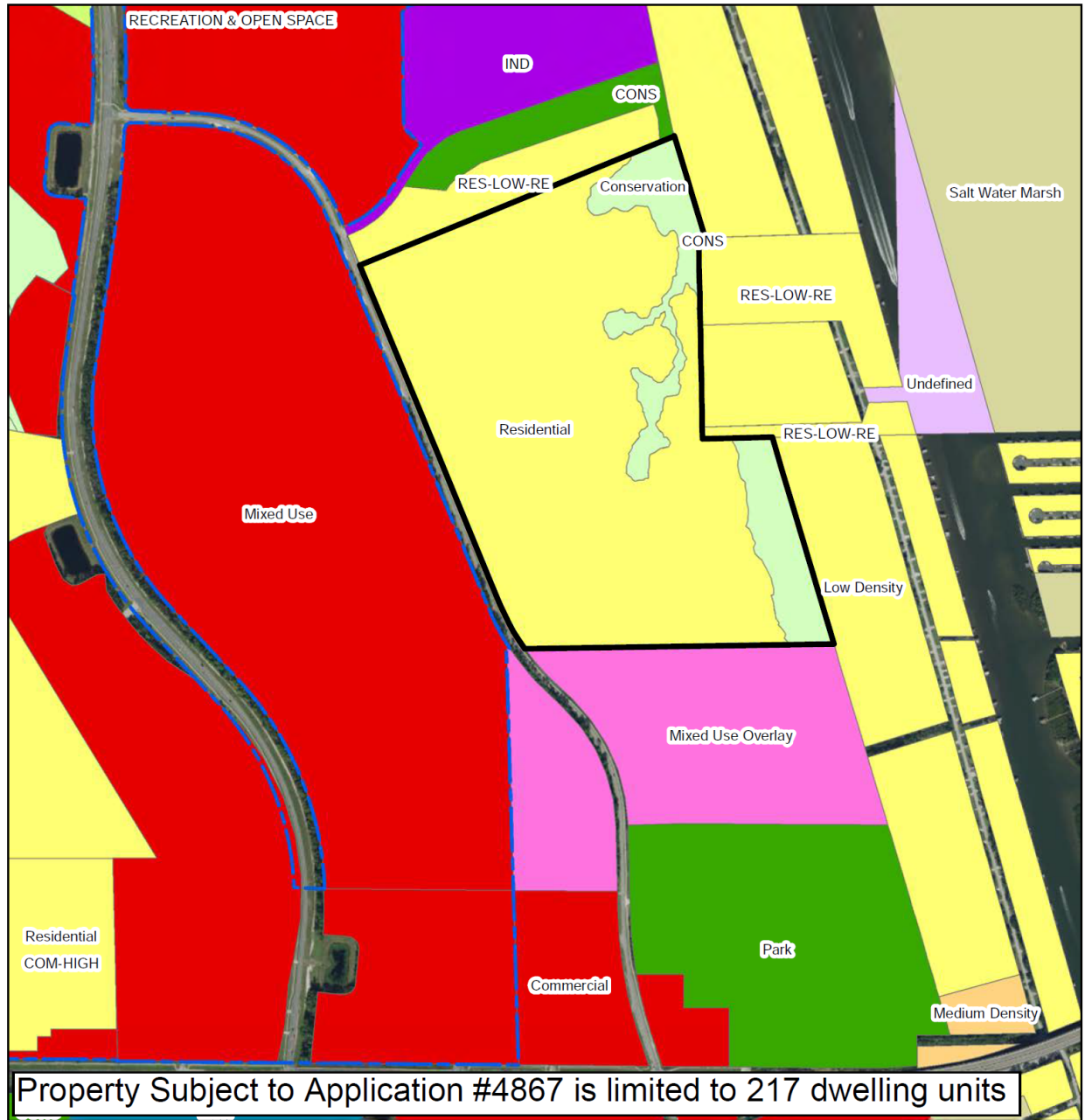
0 375 750 1,500 Feet



Map Provided by Planning Division



# PROPOSED FUTURE LAND USE MAP



## Legend

Palm Coast City Limits	<b>Palm Coast FLUM</b> FLUM Category	<b>Flagler FLUM</b> LandUse	<b>Flagler Beach FLUM</b> FLU
Boundary	CONSERVATION	Com: High Intensity	Commercial
	Conservation	CONSERVATION	Low Density
	Mixed Use	Industrial	Medium Density
	RECREATION & OPEN SPACE	Mixed Use: High Intensity	Mixed Use Overlay
	Res: Low Density/Rural Estate	Res: Low Density/Rural Estate	Park
	Residential		Salt Water Marsh
			Undefined

0 437.5 875 1,750 Feet



Map Provided by Planning Division

**1. ADVERSE EFFECTS TO SIGNIFICANT REGIONAL RESOURCES AND FACILITIES IDENTIFIED IN THE STRATEGIC REGIONAL POLICY PLAN**

The proposed amendment will result in a net decrease of 83 peak hour trips. A more in-depth traffic study will be required as part of the site plan/plat review process. No adverse impacts to Regional Resources have been identified.

**2. EXTRA-JURISDICTIONAL IMPACTS INCONSISTENT WITH THE COMPREHENSIVE PLANS OF LOCAL GOVERNMENTS WITHIN THE REGION**

No extra-jurisdictional impacts that would be inconsistent with the Comprehensive Plan of an affected local government were identified.

**3. IS INTERGOVERNMENTAL COORDINATION RECOMMENDED?**

Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>	N/A <input type="checkbox"/>
------------------------------	--	------------------------------

No intergovernmental coordination needed as this land use amendment will have little or no impact on adjacent jurisdictions.

**Request a copy of the adopted version of the amendment?**

Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
---	-----------------------------	------------------------------

**Recommendation**

**Staff respectfully recommends that the Northeast Florida Regional Council Board of Directors find the staff review report for the City of Palm Coast Adopted Amendment 21-6ESR consistent with the Strategic Regional Policy Plan.**

# Agenda Item

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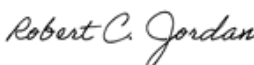
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## **MEMORANDUM**

**DATE:** JANUARY 26, 2022

**TO:** NORTHEAST FLORIDA REGIONAL COUNCIL BOARD OF DIRECTORS

**THRU:** ELIZABETH PAYNE, CHIEF EXECUTIVE OFFICER 

**FROM:** ROBERT JORDAN, REGIONAL PLANNER 

**RE:** CITY OF FERNANDINA BEACH ADOPTED AMENDMENT 21-2ESR

---

Attached is Review Form 01 for an adopted amendment to the City of Fernandina Beach Comprehensive Plan.

The amendment strikes the current Goal 9 of the City's Comprehensive Plan, the Port Facilities Element and adds a Private Property Rights Element pursuant to Chapter 163.3177(6)(i), Florida Statutes. The amendment also adds Goal 5P to the Port Facilities Element.

### **Recommendation**

**Staff respectfully recommends that the Northeast Florida Regional Council Board of Directors find the staff review report for the City of Fernandina Beach Adopted 21-2ESR consistent with the Strategic Regional Policy Plan.**

---

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**FLORIDA REGIONAL COUNCILS ASSOCIATION  
LOCAL GOVERNMENT COMPREHENSIVE PLAN AMENDMENT REVIEW FORM 01**

Regional Planning Council: **Northeast Florida Regional Council**

Regional Planning Council Item No.: **City of Fernandina Beach Adopted Amendment 21-2ESR**

Date to be Mailed to Local Government and State Land Planning Agency: **February 4, 2022**

Local Government Item No.: **Ordinance No. 2021-28**

Pursuant to Section 163.3184, Florida Statutes, Council review of proposed amendments to local government comprehensive plans is limited to adverse effects on regional resources and facilities identified in the strategic regional policy plan and extra-jurisdictional impacts that would be inconsistent with the comprehensive plan of any affected local government within the region. A written report containing an evaluation of these impacts, pursuant to Section 163.3184, Florida Statutes, is to be provided to the local government and the state land planning agency within 30 calendar days of receipt of the amendment.

**DESCRIPTION OF AMENDMENT**

The amendment strikes the current Goal 9 of the City's Comprehensive Plan, the Port Facilities Element and adds a Private Property Rights Element pursuant to Chapter 163.3177(6)(i), Florida Statutes. The amendment also adds Goal 5P to the Port Facilities Element. The City's private property rights element reflects the language provided by state statutes. The City's Goal 5P to the Port Facilities Element states that the Port must maintain, plan and develop in accordance with market forecasts and the City's Commercial and Industrial resources in order to stimulate local and regional economic development while maintaining and enhancing the unique character of the City.



**1. ADVERSE EFFECTS TO SIGNIFICANT REGIONAL RESOURCES AND FACILITIES IDENTIFIED IN THE STRATEGIC REGIONAL POLICY PLAN**

This amendment does not create any adverse effects to significant regional resources or facilities.

**2. EXTRA-JURISDICTIONAL IMPACTS INCONSISTENT WITH THE COMPREHENSIVE PLANS OF LOCAL GOVERNMENTS WITHIN THE REGION**

No extra-jurisdictional impacts that would be inconsistent with the Comprehensive Plan of an affected local government were identified.

**3. IS INTERGOVERNMENTAL COORDINATION RECOMMENDED?**

Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>	N/A <input type="checkbox"/>
------------------------------	--	------------------------------

No intergovernmental coordination needed as this map amendment will have little or no impact on adjacent jurisdictions.

**Request a copy of the adopted version of the amendment?**

Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/A <input checked="" type="checkbox"/>
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**Recommendation**

**Staff respectfully recommends that the Northeast Florida Regional Council Board of Directors find the staff review report for the City of Fernandina Beach Adopted Amendment 21-2ESR consistent with the Strategic Regional Policy Plan.**

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## **MEMORANDUM**

**DATE:** FEBRUARY 1, 2022

**TO:** NORTHEAST FLORIDA REGIONAL COUNCIL BOARD OF DIRECTORS

**THRU:** ELIZABETH PAYNE, CHIEF EXECUTIVE OFFICER 

**FROM:** ROBERT JORDAN, REGIONAL PLANNER 

**RE:** CITY OF JACKSONVILLE ADOPTED AMENDMENT 21-15ESR

---

Attached is Review Form 01 for an adopted amendment to the City of Jacksonville's Comprehensive Plan.

The amendment to the Future Land Use Element of the Comprehensive Plan revises FLUE Policy 4.3.7 which addressed development entitlements within Sector C-2 of the Route 9A, J. Turner Butler Boulevard and Baymeadows Road Transportation Management Area.

### **Recommendation**

**Staff respectfully recommends that the Northeast Florida Regional Council Board of Directors find the staff review report for the City of Jacksonville Adopted Amendment 21-15ESR consistent with the Strategic Regional Policy Plan.**

---

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**FLORIDA REGIONAL COUNCILS ASSOCIATION  
LOCAL GOVERNMENT COMPREHENSIVE PLAN AMENDMENT REVIEW FORM 01**

Regional Planning Council: **Northeast Florida Regional Council**

Regional Planning Council Item No.: **City of Jacksonville Adopted Amendment 21-15ESR**

Date to be Mailed to Local Government and State Land Planning Agency: **February 4, 2022**

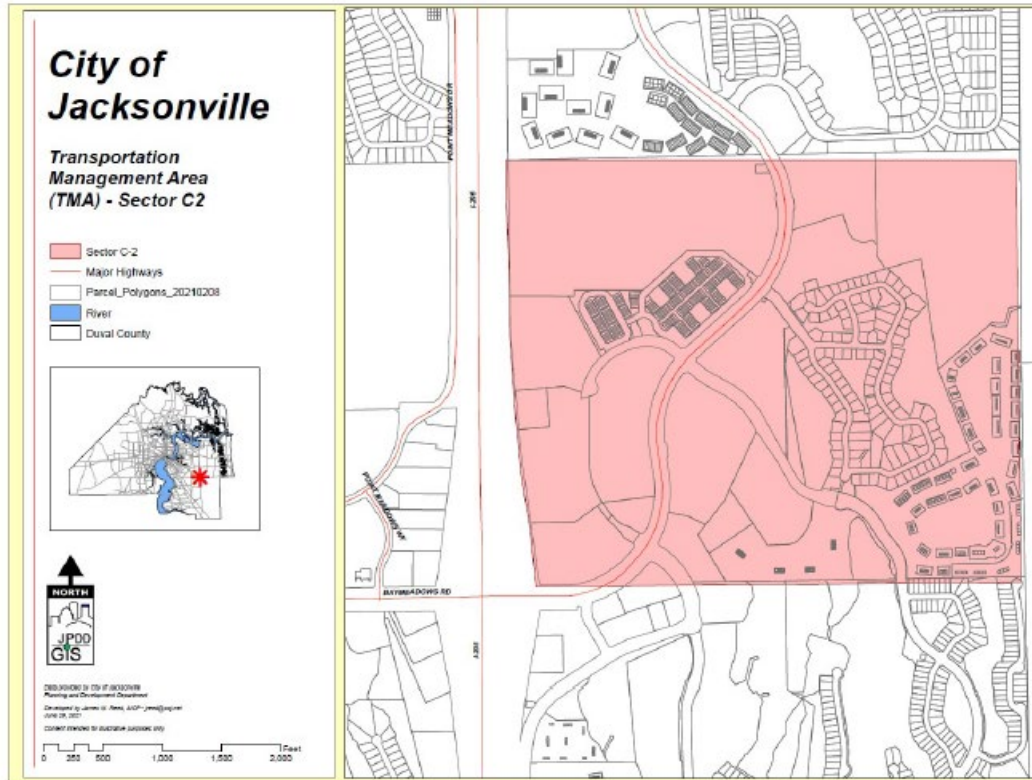
Local Government Item No.: **Ordinance Number 2021-812-E**

Pursuant to Section 163.3184, Florida Statutes, Council review of proposed amendments to local government comprehensive plans is limited to adverse effects on regional resources and facilities identified in the strategic regional policy plan and extra-jurisdictional impacts that would be inconsistent with the comprehensive plan of any affected local government within the region. A written report containing an evaluation of these impacts, pursuant to Section 163.3184, Florida Statutes, is to be provided to the local government and the state land planning agency within 30 calendar days of receipt of the amendment.

**DESCRIPTION OF AMENDMENT**

The amendment to the Future Land Use Element of the Comprehensive Plan revises FLUE Policy 4.3.7 which addressed development entitlements within Sector C-2 of the Route 9A, J. Turner Butler Boulevard and Baymeadows Road Transportation Management Area. Sector C-2 is located in the northeast quadrant of the intersection of I-295 and Baymeadows Road and the policy changes include adding the High-Density Residential (HDR) land use category to mix of permitted uses, increase the total number of permitted dwelling units from 2,221 to 2,865, limit the number of total dwelling units permitted under the HDR land-use category to 526 dwelling units, and require that the HDR land use be limited to the areas located west of the Baymeadows Road Extension. One change made to the text amendment since it was transmitted for review allows high-density residential land uses on the eastside of the Baymeadows Road Extension.

## Transportation Management Area-Sector C2 MAP



### 1. ADVERSE EFFECTS TO SIGNIFICANT REGIONAL RESOURCES AND FACILITIES IDENTIFIED IN THE STRATEGIC REGIONAL POLICY PLAN

No adverse effects to resources of regional significance were identified.

### 2. EXTRA-JURISDICTIONAL IMPACTS INCONSISTENT WITH THE COMPREHENSIVE PLANS OF LOCAL GOVERNMENTS WITHIN THE REGION

No extra-jurisdictional impacts that would be inconsistent with the Comprehensive Plan of an affected local government were identified.

**3. IS INTERGOVERNMENTAL COORDINATION  
RECOMMENDED?**

Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>	N/A <input type="checkbox"/>
------------------------------	--	------------------------------

No intergovernmental coordination needed as this land use amendment will have little or no impact on adjacent jurisdictions.

**Request a copy of the adopted version of the amendment?**

Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/A <input checked="" type="checkbox"/>
------------------------------	-----------------------------	---

**Recommendation**

**Staff respectfully recommends that the Northeast Florida Regional Council Board of Directors find the staff review report for the City of Jacksonville Adopted Amendment 21-15ESR consistent with the Strategic Regional Policy Plan.**

# Agenda Item

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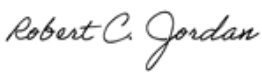
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## **MEMORANDUM**

**DATE:** FEBRUARY 1, 2022

**TO:** NORTHEAST FLORIDA REGIONAL COUNCIL BOARD OF DIRECTORS

**THRU:** ELIZABETH PAYNE, CHIEF EXECUTIVE OFFICER 

**FROM:** ROBERT JORDAN, REGIONAL PLANNER 

**RE:** PUTNAM COUNTY ADOPTED AMENDMENT 21-3ESR

---

Attached is Review Form 01 for an adopted amendment seeking to amend the Putnam County Comprehensive Plan.

The amendment to the Putnam County Comprehensive Plan adds a Private Property Rights element in accordance with Florida Statutes 163.3177(6)(i)1.

### **Recommendation**

**Staff respectfully recommends that the Northeast Florida Regional Council Board of Directors find the staff review report for the Putnam County Adopted Amendment 21-3ESR consistent with the Strategic Regional Policy Plan.**

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**FLORIDA REGIONAL COUNCILS ASSOCIATION  
LOCAL GOVERNMENT COMPREHENSIVE PLAN AMENDMENT REVIEW FORM 01**

Regional Planning Council: **Northeast Florida Regional Council**

Regional Planning Council Item No.: **Putnam County Adopted Amendment 21-3ESR**

Date to be Mailed to Local Government and State Land Planning Agency: **February 4, 2022**

Local Government Item No.: **Ordinance 2022-001**

Pursuant to Section 163.3184, Florida Statutes, Council review of proposed amendments to local government comprehensive plans is limited to adverse effects on regional resources and facilities identified in the strategic regional policy plan and extra-jurisdictional impacts that would be inconsistent with the comprehensive plan of any affected local government within the region. A written report containing an evaluation of these impacts, pursuant to Section 163.3184, Florida Statutes, is to be provided to the local government and the state land planning agency within 30 calendar days of receipt of the amendment.

**DESCRIPTION OF AMENDMENT**

The adopted amendment to the Putnam County Comprehensive Plan adds a private property rights element in accordance with Florida Statutes 163.3177(6)(i)1. House Bill 59, signed by the Governor on June 29, 2021, requires that local government comprehensive plans include a private property rights element by the earlier of the date of adoption of the next proposed plan amendment that is initiated after July 1, 2021, or the date of the next scheduled evaluation and appraisal of the comprehensive plan. The general intent of the new element is to ensure that private property rights are considered in local decision making and that government respects judicially acknowledged and constitutionally protected private property rights.

**1. ADVERSE EFFECTS TO SIGNIFICANT REGIONAL RESOURCES AND FACILITIES IDENTIFIED IN THE STRATEGIC REGIONAL POLICY PLAN**

No adverse effects to significant regional resources and facilities identified in the Strategic Regional Policy Plan have been identified.

**2. EXTRA-JURISDICTIONAL IMPACTS INCONSISTENT WITH THE COMPREHENSIVE PLANS OF LOCAL GOVERNMENTS WITHIN THE REGION**

No extra-jurisdictional impacts that would be inconsistent with the Comprehensive Plan of an affected local government were identified.

**3. IS INTERGOVERNMENTAL COORDINATION RECOMMENDED?**

Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>	N/A <input type="checkbox"/>
------------------------------	--	------------------------------

No intergovernmental coordination needed as this text amendment will have little or no impact on adjacent jurisdictions.

**Request a copy of the adopted version of the amendment?**

Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/A <input checked="" type="checkbox"/>
------------------------------	-----------------------------	---

**Recommendation**

**Staff respectfully recommends that the Northeast Florida Regional Council Board of Directors find the staff review report for Putnam County Adopted Amendment 21-3ESR consistent with the Strategic Regional Policy Plan.**

# Agenda Item

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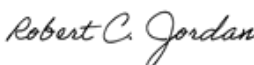
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## **MEMORANDUM**

**DATE:** FEBRUARY 1, 2022

**TO:** NORTHEAST FLORIDA REGIONAL COUNCIL BOARD OF DIRECTORS

**THRU:** ELIZABETH PAYNE, CHIEF EXECUTIVE OFFICER 

**FROM:** ROBERT JORDAN, REGIONAL PLANNER 

**RE:** CLAY COUNTY ADOPTED AMENDMENT 21-2ESR

---

Attached is Review Form 01 for an adopted amendment to the Clay County Comprehensive Plan.

This is a text amendment to Future Land Use (FLU) Element Policy 1.4.8 excepting parcels with multiple land uses from unified plan development.

### **Recommendation**

**Staff respectfully recommends that the Northeast Florida Regional Council Board of Directors find the staff review report for the Clay County Adopted Amendment 21-2ESR consistent with the Strategic Regional Policy Plan.**

---

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**FLORIDA REGIONAL COUNCILS ASSOCIATION  
LOCAL GOVERNMENT COMPREHENSIVE PLAN AMENDMENT REVIEW FORM 01**

Regional Planning Council: **Northeast Florida Regional Council**

Regional Planning Council Item No.: **Clay County Adopted Amendment 21-2ESR**

Date to be Mailed to Local Government and State Land Planning Agency: **February 4, 2022**

Local Government Item No.: **Ordinance 2021-16**

Pursuant to Section 163.3184, Florida Statutes, Council review of proposed amendments to local government comprehensive plans is limited to adverse effects on regional resources and facilities identified in the strategic regional policy plan and extra-jurisdictional impacts that would be inconsistent with the comprehensive plan of any affected local government within the region. A written report containing an evaluation of these impacts, pursuant to Section 163.3184, Florida Statutes, is to be provided to the local government and the state land planning agency within 30 calendar days of receipt of the amendment.

**DESCRIPTION OF AMENDMENT**

This is a text amendment to the Future Land Use (FLU) Element Policy 1.4.8 exempting parcels with multiple land uses from unified plan development. The purpose of the amendment is twofold; 1) to include instructional uses as a land use that can be considered for approving infill projects, and 2) exempting those parcels with multiple land uses from the requirements of the unified plan portion of the Policy. FLU Policy 1.4.8 addresses amendments that will designate additional commercial land on the Future Land Use Map, and what criteria will be applied for their approval. FLU Policy 1.4.8 limits their approval to those that meet the infill criteria of the unified plan criteria. The intent of the policy is to limit the proliferation of strip commercial development.

Staff also proposed to amend the infill section of the policy to add institutional land use to the list of those land uses that can be adjacent to proposed commercial land use as criteria for infill. As written, to allow for infill development a parcel has to be located between parcels with an existing designation of commercial and/or industrial land use and staff claimed that a parcel that borders either one of those uses and institutional as well should qualify as infill development.

FLU Policy 1.4.8.2. addresses the need for a unified development plan for those amendments that increase the depth of parcels with an existing designation of commercial. As written, the policy severely restricts the parcels along roadways that presently have multiple land use designation from unifying the land use. The change exempts those parcels existing as of January 1, 2021, from the requirement of this sub-policy. This change will not increase strip commercial development and will allow all existing parcels with multiple land use designations to unify their land use category into one category. This amendment was transmitted on April 1, 2021 and the Florida Department of Economic Opportunity did not have any comments on the proposed amendment.

**1. ADVERSE EFFECTS TO SIGNIFICANT REGIONAL RESOURCES AND FACILITIES IDENTIFIED IN THE STRATEGIC REGIONAL POLICY PLAN**

No adverse effects to resources of regional significance were identified.

**2. EXTRA-JURISDICTIONAL IMPACTS INCONSISTENT WITH THE COMPREHENSIVE PLANS OF LOCAL GOVERNMENTS WITHIN THE REGION**

No extra-jurisdictional impacts that would be inconsistent with the Comprehensive Plan of an affected local government were identified.

**3. IS INTERGOVERNMENTAL COORDINATION RECOMMENDED?**

Yes ☐

No ☒

N/A ☐

No intergovernmental coordination needed as this land use amendment will have little or no impact on adjacent jurisdictions.

**Request a copy of the adopted version of the amendment?**

Yes ☐

No ☐

N/A ☒

**Recommendation**

**Staff respectfully recommends that the Northeast Florida Regional Council Board of Directors find the staff review report for the Clay County Adopted Amendment 21-2ESR consistent with the Strategic Regional Policy Plan.**

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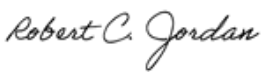
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## **MEMORANDUM**

**DATE:** FEBRUARY 3, 2022

**TO:** NORTHEAST FLORIDA REGIONAL COUNCIL BOARD OF DIRECTORS

**THRU:** ELIZABETH PAYNE, CHIEF EXECUTIVE OFFICER 

**FROM:** ROBERT JORDAN, REGIONAL PLANNER 

**RE:** CLAY COUNTY ADOPTED AMENDMENT 21-1ESR

---

Attached is Review Form 01 for an adopted amendment to the Clay County Comprehensive Plan.

This is a text amendment to Future Land Use (FLU) Policy 1.4.1(11), Planned Community, and deletion of FLU Policy 1.10.5.

### **Recommendation**

**Staff respectfully recommends that the Northeast Florida Regional Council Board of Directors find the staff review report for the Clay County Adopted Amendment 21-1ESR consistent with the Strategic Regional Policy Plan.**

---

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**FLORIDA REGIONAL COUNCILS ASSOCIATION  
LOCAL GOVERNMENT COMPREHENSIVE PLAN AMENDMENT REVIEW FORM 01**

Regional Planning Council: **Northeast Florida Regional Council**

Regional Planning Council Item No.: **Clay County Adopted Amendment 21-1ESR**

Date to be Mailed to Local Government and State Land Planning Agency: **February 4, 2022**

Local Government Item No.: **Ordinance 2021-14**

Pursuant to Section 163.3184, Florida Statutes, Council review of proposed amendments to local government comprehensive plans is limited to adverse effects on regional resources and facilities identified in the strategic regional policy plan and extra-jurisdictional impacts that would be inconsistent with the comprehensive plan of any affected local government within the region. A written report containing an evaluation of these impacts, pursuant to Section 163.3184, Florida Statutes, is to be provided to the local government and the state land planning agency within 30 calendar days of receipt of the amendment.

**DESCRIPTION OF AMENDMENT**

This is a text amendment to Future Land Use (FLU) Policy 1.4.1(11), Planned Community, and deletion of FLU Policy 1.10.5. Clay County Comprehensive Plan FLU Policy 1.4.1(11) addresses the Planned Community (PC) future land use category. The Policy specifically references the DRI process in Section 380.06, F.S. The change to the policy deletes reference to the Sec. 380.06 and incorporates reference to Sec. 163.3184, F.S. In addition, the policy incorporates language to require all DRI-sized plan amendments to include development agreements as conditions of approval. FLU Policy 1.10.5 addresses development of the northeast quadrant of the SR 16/SR 21 intersection. The Policy is outdated and no longer applicable. The amendment was transmitted in April of 2021 and FDEO had no comments.

**1. ADVERSE EFFECTS TO SIGNIFICANT REGIONAL RESOURCES AND FACILITIES IDENTIFIED IN THE STRATEGIC REGIONAL POLICY PLAN**

No adverse effects to resources of regional significance were identified.

**2. EXTRA-JURISDICTIONAL IMPACTS INCONSISTENT WITH THE COMPREHENSIVE PLANS OF LOCAL GOVERNMENTS WITHIN THE REGION**

No extra-jurisdictional impacts that would be inconsistent with the Comprehensive Plan of an affected local government were identified.

**3. IS INTERGOVERNMENTAL COORDINATION RECOMMENDED?**

Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>	N/A <input type="checkbox"/>
------------------------------	--	------------------------------

No intergovernmental coordination needed as this land use amendment will have little or no impact on adjacent jurisdictions.

**Request a copy of the adopted version of the amendment?**

Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/A <input checked="" type="checkbox"/>
------------------------------	-----------------------------	---

**Recommendation**

**Staff respectfully recommends that the Northeast Florida Regional Council Board of Directors find the staff review report for the Clay County Adopted Amendment 21-1ESR consistent with the Strategic Regional Policy Plan.**

# Agenda Item

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## **MEMORANDUM**

**DATE:** JANUARY 26, 2022

**TO:** NORTHEAST FLORIDA REGIONAL COUNCIL BOARD OF DIRECTORS

**THRU:** PERSONNEL, BUDGET & FINANCE POLICY COMMITTEE

**FROM:** <sup>DS</sup>  
DONNA STARLING, CHIEF FINANCIAL OFFICER

**RE:** FISCAL YEAR 2020/2021 AUDIT

---

The fiscal year 2020/2021 audit is currently being finalized and will be presented at the February 2022 Board meeting by our auditors, James Moore and Company.

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

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**NORTHEAST FLORIDA REGIONAL COUNCIL**

**FINANCIAL STATEMENTS**

**SEPTEMBER 30, 2021**

**NORTHEAST FLORIDA REGIONAL COUNCIL  
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SEPTEMBER 30, 2021**

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## INDEPENDENT AUDITORS' REPORT

To the Board of Directors,  
Northeast Florida Regional Council:

### **Report on the Financial Statements**

We have audited the accompanying financial statements of the governmental activities and the general fund of the Northeast Florida Regional Council (the Council), as of and for the year ended September 30, 2021, and the related notes to the financial statements, which collectively comprise the Council's basic financial statements as listed in the table of contents.

### ***Management's Responsibility for the Financial Statements***

The Council's management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### ***Auditors' Responsibility***

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### ***Opinions***

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and general fund of the Council as of September 30, 2021, and the respective changes in financial position and the respective budgetary comparison for the General fund for the year then ended in conformity with accounting principles generally accepted in the United States of America.

## **Other Matters**

### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and required supplementary information, as listed in the table of contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### *Other Supplementary Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Council's basic financial statements. The accompanying schedule of expenditures of federal awards as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and supplementary information over cost allocation are presented for purposes of additional analysis and are not required parts of the basic financial statements.

The schedule of expenditures of federal awards is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The supplementary information over cost allocation has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on it.

## **Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated February 3, 2022, on our consideration of the Council's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Council's internal control over financial reporting and compliance.

Daytona Beach, Florida  
February 3, 2022





**NORTHEAST FLORIDA REGIONAL COUNCIL  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
SEPTEMBER 30, 2021**

As management of the Northeast Florida Regional Council (Council), we offer readers of the Council's financial statements this narrative overview and analysis of the financial activities of the Council for the fiscal year 2020-2021. We encourage readers to read the information presented here in conjunction with additional information furnished in the Council's financial statements, which follow this narrative.

**FINANCIAL HIGHLIGHTS**

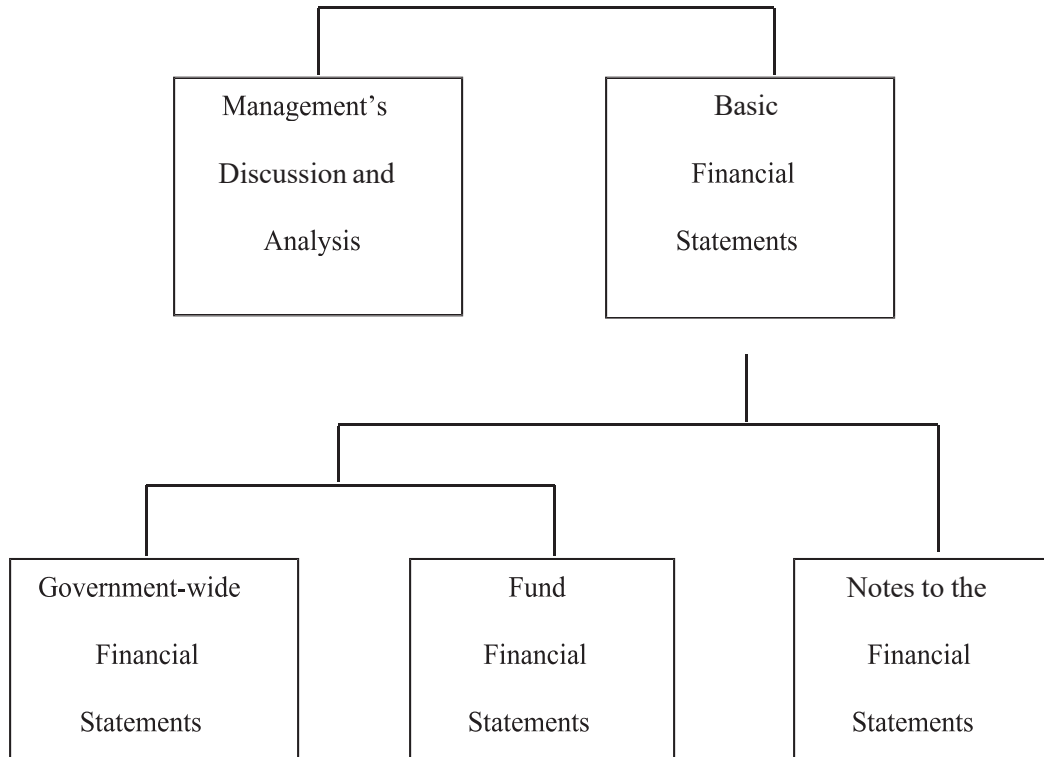
- The assets and deferred outflow of resources of the Council exceeded its liabilities and deferred inflow of resources at the close of the fiscal year by \$1,719,162.
- The Council's net position increased by \$209,742 .
- The Council's total assets increased by \$450,032.
- The Council's total liabilities decreased by \$254,410.
- The Council completed a \$1.7 million contract from the Division of Emergency Management to update the Hurricane Evacuation Study for the State of Florida.
- The Council was awarded a four-year Community Development Block Grant Mitigation (CDBG-MIT) grant to develop a North Florida Resiliency Plan for Health and Medical Lifeline totaling \$700,000.
- The Council received \$294,384 from the Florida Hospital Association (FHA) to assist with preparedness and response activities associated with the COVID-19 pandemic and other highly infectious diseases.
- Through the Healthcare Coalition's contract from the Florida Department of Health totaling \$616,770, the Council provided \$202,324 in project funding to healthcare and emergency preparedness facilities, as well as purchased \$23,023 in electrostatic, disinfectant sprayers for long-term care, hospice and home health care facilities to assist with pandemic recovery in those facilities.
- The Council was awarded the Duval County Transportation Disadvantaged contract in July 2021. The Council now administers the Transportation Disadvantaged program for all seven counties in our region.
- The Council was awarded \$131,500 in Florida Department of Economic Development (DEO) funding to update to the Council's Affordable Housing Needs Plan and assist several of our local governments with planning and economic development projects.

**OVERVIEW OF THE FINANCIAL STATEMENTS**

This discussion and analysis is intended to serve as an introduction to the Council's basic financial statements. The Council's basic financial statements consist of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. The basic financial statements present two different views of the Council using government-wide statements and fund financial statements. In addition to the basic financial statements, this report contains other supplemental information to enhance the reader's understanding of the financial condition of the Council.

**NORTHEAST FLORIDA REGIONAL COUNCIL  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
SEPTEMBER 30, 2021  
(Continued)**

Required Components of Annual Financial Report



**Government-wide financial statements.** The government-wide financial statements are designed to provide the reader with a broad overview of the Council's finances. Similar in format to financial statements of a private-sector business, the government-wide statements provide short and long-term information about the Council's financial status as a whole.

The statement of net position (Page 10) presents information on all of the Council's assets, liabilities, and deferred inflows and outflows of resources with the difference between these reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of the Council's financial position.

The statement of activities (Page 11) presents information showing how the Council's net position changed during the most recent fiscal year. All changes in net position are reported using the accrual basis of accounting. Therefore, all current year's revenues and expenses are taken into account regardless of when the cash is received or expenses are paid.

**Fund financial statements.** The fund financial statements (Pages 12-15) provide a more detailed look at the Council's most significant activities. A fund is a grouping of related accounts used to maintain control over resources established for the purpose of carrying on activities or attaining objectives in accordance with specific regulations, restrictions or limitations. For financial statement presentation, funds with similar characteristics are grouped into generic fund types as required by generally accepted

**NORTHEAST FLORIDA REGIONAL COUNCIL  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
SEPTEMBER 30, 2021  
(Continued)**

accounting principles (GAAP). The Council's sole fund is the General Fund, classified as a governmental fund.

**Governmental Funds.** The Council's basic activities are accounted for in a governmental fund. These funds focus on how assets can readily be converted into cash and what monies are left at year-end that will be available for spending in the next year. As of the close of the current fiscal year, the Council's governmental fund reported an unassigned fund balance of approximately \$2.3 million. Governmental funds financial statements give the reader a detailed short-term view to help them determine if there are more or less financial resources available to finance the Council's programs.

**Notes to financial statements.** The notes provide additional information essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements are on pages 16-27 of the report.

**Government-Wide Financial Analysis**

For fiscal year 2020-2021, the Council was compliant with the Government Accounting Standard Board (GASB) Statement No. 34 reporting model:

	<b>Governmental Activities</b>		
	<b>2021</b>	<b>2020</b>	<b>Difference</b>
Assets			
Current assets	\$ 2,753,230	\$ 2,275,813	\$ 477,417
Capital assets	70,472	97,857	(27,385)
Total assets	<u>2,823,702</u>	<u>2,373,670</u>	<u>450,032</u>
Deferred outflows of resources	<u>334,226</u>	<u>347,859</u>	<u>(13,633)</u>
Liabilities			
Current liabilities	381,343	69,245	312,098
Noncurrent liabilities	<u>491,006</u>	<u>1,057,514</u>	<u>(566,508)</u>
Total liabilities	<u>872,349</u>	<u>1,126,759</u>	<u>(254,410)</u>
Deferred inflows of resources	<u>566,417</u>	<u>85,350</u>	<u>481,067</u>
Net Position			
Net investment in capital assets	70,472	97,857	(27,385)
Unrestricted	<u>1,648,690</u>	<u>1,411,563</u>	<u>237,127</u>
Total net position	<u>\$ 1,719,162</u>	<u>\$ 1,509,420</u>	<u>\$ 209,742</u>

As shown above, net position may serve over time as a useful indicator of a government's financial condition. The assets and deferred outflow of resources of the Council exceeded liabilities and deferred inflows of resources by \$1,719,162 in fiscal year 2020-2021. Also in fiscal year 2020-2021, the Council's net position increased by \$209,742. The change in net position is primarily due to the following:

- An increase in total assets due to an increase in cash and a decrease in capital assets, net of accumulated depreciation.
- A decrease in total liabilities resulting from a decrease in net pension liability.

**NORTHEAST FLORIDA REGIONAL COUNCIL  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
SEPTEMBER 30, 2021  
(Continued)**

Governmental activities increased the Council's net position by \$209,742, as shown below. Factors that attributed to the change are as follows:

- Federal revenues remained relatively stable for the fiscal year.
- State revenues increased due to funding received to update the statewide Regional Evacuation Study.
- Local government revenues increased slightly resulting from local technical assistance contracts for resiliency and comprehensive planning.
- Other revenues increased as a result of the completion of emergency preparedness exercises and a gain on asset disposals.
- Personnel service increased with the addition of staff during the fiscal year.
- Direct charges increased in large part due to expenditures associated with the update to the statewide Regional Evacuation Study.
- Indirect expenses remained constant for the fiscal year.

**Analysis of the Organization's Operations**

The following table provides a summary of the Organization's operations for the years ended September 30.

	<b>Governmental Activities</b>		
	<b>2021</b>	<b>2020</b>	<b>Difference</b>
Revenues:			
Program Revenues:			
Federal grants	\$ 920,023	\$ 922,386	\$ (2,363)
State grants	1,922,762	226,039	1,696,723
Local government	61,593	51,471	10,122
Regional Leadership Academy	1,750	1,050	700
Other	105,873	19,138	86,735
General Revenues:			
County assessments	607,823	607,823	-
Total revenues	<u>3,619,824</u>	<u>1,827,907</u>	<u>1,791,917</u>
Expenses:			
Personnel service	836,387	839,811	68,384
Direct charges	2,194,469	624,811	1,553,225
Indirect charges	379,226	376,008	(7,734)
Total expenses	<u>3,410,082</u>	<u>1,840,630</u>	<u>1,569,452</u>
Increase (decrease) in net position	209,742	(12,723)	222,465
Beginning net position	1,509,420	1,522,143	(12,723)
Ending net position	<u>\$ 1,719,162</u>	<u>\$ 1,509,420</u>	<u>\$ 209,742</u>

**Financial Analysis of Council Funds.** The Council uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The Council has one governmental fund, the General Fund.

**Governmental Funds.** The Council's basic activities are accounted for in a governmental fund. These fund types focus on how assets can readily be converted into cash flow in and out, and what monies are left at year-end that will be available for spending in the next year. Governmental funds' financial statements give the reader a detailed short-term view to help him or her determine if there are more or less financial resources available to finance the Council's programs.

**NORTHEAST FLORIDA REGIONAL COUNCIL  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
SEPTEMBER 30, 2021  
(Continued)**

**General Fund Budgetary Highlights**

The variances in revenue between the budget and final revenues received are the result of unrealized revenues or additional funding acquired during the fiscal year, but not available for inclusion at the time the budget was prepared.

The variance between the budget and actual revenues and expenses is primarily attributable to unrealized revenues and a decrease in estimated expenditures.

	<b>Budgeted Amounts</b>		<b>Actual</b>	<b>Difference</b>
	<b>Original</b>	<b>Final</b>		
Revenues:				
County assessments	\$ 607,823	\$ 607,823	\$ 607,823	\$ -
Federal grants	1,000,094	969,583	920,023	(49,560)
State grants	1,437,448	1,926,168	1,922,762	(3,406)
Local government	90,500	81,736	61,593	(20,143)
Regional Leadership Academy	2,800	1,750	1,750	-
Other	30,920	41,852	105,873	64,021
Total revenues	<u>3,169,585</u>	<u>3,628,912</u>	<u>3,619,824</u>	<u>(9,088)</u>
Expenses:				
Personnel service	833,748	874,865	908,195	33,330
Direct charges	1,717,687	2,245,521	2,178,036	(67,485)
Indirect	410,703	403,198	368,274	(34,924)
Total expenses	<u>2,962,138</u>	<u>3,523,584</u>	<u>3,454,505</u>	<u>(69,079)</u>
Net change in fund balance	<u>\$ 207,447</u>	<u>\$ 105,328</u>	<u>\$ 165,319</u>	<u>\$ 59,991</u>

**NEFRC Financial Analysis**

Total assets increased due to an increase in cash and a decrease in capital assets, net of accumulated depreciation. Total liabilities increased due to an increase in deferred revenue.

The Council had an overall increase in revenues for the year with an increase in state and local government revenues. Personnel service increased with the additional of staff, direct charges increased in large part due to an increase in expenditures for contracts and grants, and indirect expenditures remained relatively constant for the fiscal year.

**NEFRC Capital Assets**

The Council's investment in capital assets for fiscal year 2020-2021 is \$70,472, net of accumulated depreciation of \$172,644.

	<b>2021</b>	<b>2020</b>
Equipment, furniture, and equipment	\$ 243,116	\$ 261,085
Accumulated depreciation	(172,644)	(163,228)
Capital assets, net	<u>\$ 70,472</u>	<u>\$ 97,857</u>

Additional information on the Council's capital assets can be found in Note 4 of the Notes to the Financial Statements.

**NORTHEAST FLORIDA REGIONAL COUNCIL  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
SEPTEMBER 30, 2021  
(Continued)**

**NEFRC Long-Term Obligations**

As of September 30, 2021, the Council's long-term obligations consisted of compensated absences and net pension liability. Additional information regarding the Council's long-term obligations can be found in Note 6 of the Notes to the Financial Statements.

**NEFRC Budget Forecast for Fiscal Year Ending 2021-2022**

Funding for the Healthcare Coalition contract will continue through June 2022 and the Council anticipates renewal of the contract in July 2022. The Council also anticipates expending the majority of the funding from the Florida Hospital Association (FHA) in fiscal year 2021-2022, with the remaining being spent in fiscal year 2022-2023. The FHA funding will be used to assist with disease preparedness and response activities associated with the COVID-19 pandemic and other highly infectious diseases.

The Council anticipated a slight decrease in state emergency preparedness funding with a decrease in the Local Emergency Preparedness Committee (LEPC) and Hazard Analysis contract funding. Nevertheless, the numbers of emergency preparedness exercises are expected to increase as local governments and partner agencies conduct training and exercises that were put on hold due to the pandemic.

The CARES Act grant through the Department of Commerce Economic Development Administration (EDA) to assist with pandemic recovery and resiliency in our region will be completed in June 2022. However, the Economic Development District grant funding provided by EDA will continue throughout the fiscal year.

Transportation Disadvantaged (TD) funding will increase with the addition of the Duval County Transportation Disadvantaged program. The Council now administers the programs for all seven counties in our region.

The Council was awarded a four-year Community Development Block Grant Mitigation (CDBG-MIT) grant to develop a North Florida Resiliency Plan for Health and Medical Lifeline. Also, the Council was awarded several Florida Department of Economic Development (DEO) contracts to update to the Council's Affordable Housing Needs Plan and assist several of our local governments with planning and economic development projects.

The Council is also working on an additional CDBG – MIT grant in partnership with five other Regional Planning Councils over the next four years, beginning in 2021-2022. This grant will focus on inland flooding resiliency and mitigation measures.

Clay County voted to rejoin the Council in fiscal year 2021-2022 after a six year hiatus which will result in an increase in local government county dues revenues.

**REQUESTS FOR INFORMATION**

This report is designed to provide an overview of the Council's finances for those with an interest in this area. Questions concerning any of the information found in this report or requests for additional information should be directed to the Chief Executive Officer, Northeast Florida Regional Council, 100 Festival Park Avenue, Jacksonville, FL 32202.

## **BASIC FINANCIAL STATEMENTS**

These basic financial statements contain Government-wide Financial Statements, Fund Financial Statements and Notes to the Financial Statements.

**NORTHEAST FLORIDA REGIONAL COUNCIL  
STATEMENT OF NET POSITION  
SEPTEMBER 30, 2021**

	<b><u>Governmental Activities</u></b>
<b>ASSETS</b>	
Cash and cash equivalents	\$ 2,497,777
Accounts receivable	248,053
Prepays	7,400
Capital assets, net of accumulated depreciation	70,472
Total assets	<u><u>\$ 2,823,702</u></u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	
Deferred outflows related to pensions	<u><u>\$ 334,226</u></u>
<b>LIABILITIES</b>	
Accounts payable and accrued liabilities	\$ 51,791
Accrued salaries	23,027
Unearned revenues	306,525
Noncurrent liabilities:	
Due within one year:	
Compensated absences	62,816
Net pension liability	428,190
Total liabilities	<u><u>\$ 872,349</u></u>
<b>DEFERRED INFLOWS OF RESOURCES</b>	
Deferred inflows related to pensions	<u><u>\$ 566,417</u></u>
<b>NET POSITION</b>	
Net investment in capital assets	\$ 70,472
Unrestricted	1,648,690
Total net position	<u><u>\$ 1,719,162</u></u>

The accompanying notes to financial statements are an integral part of this statement.



**NORTHEAST FLORIDA REGIONAL COUNCIL  
STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED SEPTEMBER 30, 2021**

Functions/Programs	Expenses	Program Revenues		Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	
Governmental activities:				
Financial and administration	\$ 308,901	\$ -	\$ -	\$ (308,901)
Planning and growth management	590,645	56,128	386,192	(148,325)
Emergency preparedness	2,500,438	46,918	2,456,593	3,073
Regional Leadership Academy	8,341	1,750	-	(6,591)
Regional Community Institute	1,757	-	-	(1,757)
Total governmental activities	<u>\$ 3,410,082</u>	<u>\$ 104,796</u>	<u>\$ 2,842,785</u>	<u>(462,501)</u>
General revenues:				
Membership dues				607,823
Interest income				475
Miscellaneous				11,641
Gain on sale of asset				52,304
Total general revenues				<u>672,243</u>
Change in net position				209,742
Net position - beginning of year				1,509,420
Net position - ending of year				<u>\$ 1,719,162</u>

The accompanying notes to financial statements are an integral part of this statement.

**NORTHEAST FLORIDA REGIONAL COUNCIL  
BALANCE SHEET  
GOVERNMENTAL FUND  
SEPTEMBER 30, 2021**

	<u>General Fund</u>
<b>ASSETS</b>	
Cash and cash equivalents	\$ 2,497,777
Receivables, net	248,053
Prepaid items	7,400
<b>Total assets</b>	<u><u>\$ 2,753,230</u></u>
<b>LIABILITIES</b>	
Accounts payable and accrued liabilities	\$ 51,791
Accrued salaries	23,027
Unearned revenues	306,525
<b>Total liabilities</b>	<u>381,343</u>
<b>FUND BALANCES</b>	
Nonspendable:	
Prepaid items	7,400
Unassigned	2,364,487
<b>Total fund balances</b>	<u>2,371,887</u>
<b>Total liabilities and fund balances</b>	<u><u>\$ 2,753,230</u></u>

The accompanying notes to financial statements are an integral part of this statement.

**NORTHEAST FLORIDA REGIONAL COUNCIL  
RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUND  
TO THE STATEMENT OF NET POSITION  
SEPTEMBER 30, 2021**

**Fund balances - total governmental fund** \$ 2,371,887

Amounts reported for governmental activities in the statement of activities are different because:

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds

Total governmental capital assets	243,116	
Less: accumulated depreciation	<u>(172,644)</u>	70,472

On the governmental fund statements, a net pension liability is not recorded until an amount is due and payable and the pension plan's fiduciary net position is not sufficient for payment of those benefits (no such liability exists at the end of the current fiscal year). On the Statement of Net Position, the Council's net pension liability of the defined benefit pension plans is reported as a noncurrent liability. Additionally, deferred outflows and deferred inflows related to pensions are also reported.

Net pension liability	(428,190)	
Deferred outflows related to pensions	334,226	
Deferred inflows related to pensions	<u>(566,417)</u>	(660,381)

Long-term liabilities, including bonds payable and notes payable, are not due and payable in the current period and, therefore, are not reported in the funds. These liabilities, deferred outflows, and other debt-related deferred charges consist of the following:

Compensated absences		(62,816)
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<b>Net position of governmental activities</b>		<u><u>\$ 1,719,162</u></u>
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The accompanying notes to financial statements are an integral part of this statement.

**NORTHEAST FLORIDA REGIONAL COUNCIL  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
GOVERNMENTAL FUND  
FOR THE YEAR ENDED SEPTEMBER 30, 2021**

	<u>General Fund</u>
<b>Revenues</b>	
County assessments	\$ 607,823
Federal grants	920,023
State grants	1,922,762
Local government	61,593
Regional Leadership Academy	1,750
Interest income	475
Miscellaneous	105,398
Total revenues	<u>3,619,824</u>
<b>Expenditures</b>	
Personnel services	908,195
Direct charges	2,178,036
Indirect charges	368,274
Total expenditures	<u>3,454,505</u>
<b>Net change in fund balances</b>	<u>165,319</u>
<b>Fund balances, beginning of year</b>	2,206,568
<b>Fund balances, end of year</b>	<u><u>\$ 2,371,887</u></u>

The accompanying notes to financial statements are an integral part of this statement

**NORTHEAST FLORIDA REGIONAL COUNCIL  
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUND  
TO THE STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED SEPTEMBER 30, 2021**

<b>Net change in fund balances - total governmental fund</b>	<b>\$ 165,319</b>
Differences in amounts reported for governmental activities in the statement of activities are:	
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is depreciated over their estimated useful lives.	
Capital outlay expenditures	27,816
Depreciation expense	(55,201)
Governmental funds report contributions to defined benefit pension plans as expenditures. However, in the Statement of Activities, the amount contributed to defined benefit pension plans reduces future net pension liability. Also included in pension expense in the Statement of Activities are amounts required to be amortized.	
Change in net pension liability and deferred inflows/outflows related to pensions	78,234
Under the modified accrual basis of accounting used in the governmental funds, expenditures are not recognized for transactions that are not normally paid with expendable available financial resources. In the statement of activities, however, which is presented on the accrual basis, expenses and liabilities are reported regardless of when financial resources are available. In addition, interest on long-term debt is not recognized under the modified accrual basis of accounting until due, rather than as it accrues. These adjustments are as follows:	
Change in compensated absences liability	(6,426)
<b>Change in net position of governmental activities</b>	<b><u>\$ 209,742</u></b>

The accompanying notes to financial statements are an integral part of this statement.

**NORTHEAST FLORIDA REGIONAL COUNCIL**  
**NOTES TO FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2021**

**(1) Summary of Significant Accounting Policies:**

The financial statements of the Northeast Florida Regional Council (the Council), have been prepared in conformance with accounting principles generally accepted in the United States of America as applicable to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted body for promulgating governmental accounting and financial reporting principles. The following is a summary of the Council's significant accounting policies:

(a) **Reporting entity**—The Council was organized pursuant to Chapter 186 of the Florida Statutes, as amended, and specifically created by an interlocal agreement pursuant to Chapter 163, Florida Statutes, in order to provide local governments with a means of conducting a regional planning process to ensure orderly and balanced growth and development within the Northeast Florida Region (including the counties of Baker, Clay, Duval, Flagler, Nassau, Putnam, and St. Johns).

In evaluating how to define the Council for financial purposes, management has considered all potential component units. The basic, but not the only, criterion for including a potential component unit within the reporting entity is the governing body's ability to exercise oversight responsibility. The most significant manifestation of this ability is financial interdependency. Other manifestations of the ability to exercise oversight responsibility include, but are not limited to, the selection of governing authority, the designation of management, the ability to significantly influence operations, and accountability for fiscal matters. A second criterion used in evaluating potential component units is the scope of public service. Application of this criterion involves considering whether the purpose and activities of the potential component unit benefit the government and/or its citizens, or whether they are conducted within the geographic boundaries of the Council and is generally available to its citizens. A third criterion used to evaluate potential component units for inclusion or exclusion from the reporting entity is the existence of special financing relationships, regardless of whether the government is able to exercise oversight responsibilities. In evaluating the Council as a reporting entity, management has addressed all potential component units that may or may not fall within the Council's oversight and control, and thus, be included in the Council's financial statements. There are no component units included.

(b) **Government-wide and fund financial statements**—The government-wide financial statements consist of a statement of net position and a statement of activities. These statements report information on all of the nonfiduciary activities of the primary government as a whole. As part of the consolidation process, all interfund activities are eliminated from these statements.

Net position, the difference between assets, deferred outflows, liabilities and deferred inflows, as presented in the statement of net position, are subdivided into three categories: net investment in capital assets, unrestricted net position and restricted net position. Net position is reported as restricted when constraints are imposed on the use of the amounts either externally by creditors, grantors, contributors, or laws and regulations of other governments, or by law through constitutional provisions or enabling legislation.

**NORTHEAST FLORIDA REGIONAL COUNCIL**  
**NOTES TO FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2021**

(1) **Summary of Significant Accounting Policies:** (Continued)

The statement of activities presents a comparison between the direct and indirect expenses of a given function or segment and its program revenues, and displays the extent to which each function or segment contributes to the change in net position for the fiscal year. Direct expenses are those that are clearly identifiable to a specific function or segment. Program revenues consist of charges for services, operating grants and contributions, and capital grants and contributions. Charges for services refer to amounts received from those who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment.

Grants and contributions consist of revenues that are restricted to meeting the operational or capital requirements of a particular function or segment.

The focus of governmental fund financial statements is on major funds. Therefore, major funds are reported as separate columns in the fund financial statements. Reconciliations are provided that convert the results of governmental fund accounting to the government-wide presentation.

(c) **Measurement focus, basis of accounting, and financial statement presentation**—The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the Council considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

The Council reports the following major governmental fund:

**General Fund**—The General Fund is the general operating fund of the Council and is used to account for all financial resources except those required to be accounted for in another fund.

(d) **Budget**—An annual budget is adopted for the General Fund by the Council by the July meeting preceding the fiscal year, using the accrual bases of accounting. All annual appropriations lapse at the fiscal year end. Mid-year and year-end amendments are made to the budget as necessary. The budget is prepared and controlled at the project activity level.

(e) **Cash and cash equivalents**—The Council defines cash and cash equivalents as cash on hand, demand deposits and short-term investments that are readily convertible to known amounts of cash. Investments with original maturities of three months or less are considered to be cash equivalents.

(f) **Investments**—Investments are stated at fair value.

**NORTHEAST FLORIDA REGIONAL COUNCIL**  
**NOTES TO FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2021**

(1) **Summary of Significant Accounting Policies:** (Continued)

(g) **Receivables**—After reviewing the individual account balances, the Council’s management has determined that 100% of receivables are fully collectible as all amounts receivable consist of grants and other governmental revenues. Therefore, no allowance for doubtful accounts has been provided.

(h) **Capital assets**—All purchased capital assets are recorded at cost where historical records are available and at estimated cost where no historical records exist and are reported in the government-wide financial statements. Donated fixed assets are valued at their estimated fair value on the date received. Generally, capital assets costing more than \$500 and having a useful life of more than one year are capitalized. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

Depreciation is provided using the straight-line method over the estimated useful lives of the various classes of depreciable assets. The estimated useful lives range from 3 – 7 years.

(i) **Unearned revenue**—The amount recorded as unearned revenue relates to the projects for which funding was received prior to the performance of the service. The amounts will be recognized as revenue when the related service is performed.

(j) **Compensated absences**—Council employees may accumulate earned annual leave benefits (compensated absences) at various rates within limits specified in the personnel manual. This liability reflects amounts attributable to employee services already rendered, cumulative, probable for payment, and reasonable estimated. At their option, employees may receive payment for accrued annual leave for hours in excess of 160. This payout option is allowed a maximum of twice a year.

No liability is recorded for non-vesting, accumulated sick pay benefits. The compensated absences liability is determined based on current pay.

(k) **Fund equity**—In the fund financial statements, governmental funds report fund balance classifications that comprise a hierarchy based primarily on the extent to which the Council is bound to honor constraints on the specific purposes for which amounts in those funds can be spent. Those classifications are as follows:

*Nonspendable* – Amounts that are (a) not in spendable form or (b) legally or contractually required to be maintained intact. “Not in spendable form” includes items that are not expected to be converted to cash (inventories, prepaid expenditures) and items such as long-term amount of loans, property acquired for resale, as well as unrealized gains.

*Restricted* – Amounts that have externally enforceable limitations on use of resources either (a) externally imposed by creditors, grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.

*Committed* – Amounts that can be used only for the specific purposes determined by a formal action (resolution) of the Council Board of Directors, the Council’s highest level of decision making authority. Commitments may only be removed or changed by the Council Board of Directors taking the same formal action (resolution) that imposed the constraint originally.

*Assigned* – Amounts that are constrained by the Council’s intent to be used for specific purposes that are neither considered restricted or committed. The authority to assign fund balance lies with the Council Chief Executive Officer.



**NORTHEAST FLORIDA REGIONAL COUNCIL**  
**NOTES TO FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2021**

(1) **Summary of Significant Accounting Policies:** (Continued)

*Unassigned* – The residual classification for the General Fund resources. This classification represents fund balance that has not been assigned to other funds and that has not been restricted, committed, or assigned to specific purposes within the General Fund. Unassigned fund balance may also include negative balances for any governmental fund if expenditures exceed amounts restricted, committed, or assigned for those specific purposes.

The Council would typically use restricted fund balances first, followed by committed resources, and then assigned resources, as appropriate opportunities arise, but reserves the right to selectively spend unassigned resources first to defer the use of these other classified funds.

(l) **Net position flow assumption**—Sometimes the Council will fund outlays for a particular purpose from both restricted and unrestricted resources. In order to determine amounts reported as restricted and unrestricted net position, it is the Council's policy to consider restricted net position to have been used before unrestricted net position is applied.

(m) **Deferred outflows/inflows of resources**—In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expenditure) until then. The Council has one item, deferred outflows related to pensions, which qualifies for reporting in this category. Deferred outflows related to pensions are discussed further in Note (9).

In addition to liabilities, the statement of financial position will sometimes report a separate section for *deferred inflows of resources*. This separate financial statement element represents an acquisition of net position that applies to a future period and will not be recognized as an inflow of resources (revenue) until that time. The Council has one item, deferred inflows related to pensions in the government-wide statement of net position, which qualifies for reporting in this category. Deferred inflows related to pensions are discussed further in Note (9).

(n) **Use of estimates**—Management uses estimates and assumptions in preparing financial statements in accordance with generally accepted accounting principles. Those estimates and assumptions affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities, and the reported revenue and expenses. Actual results could vary from the estimates assumed in preparing the financial statements.

**NORTHEAST FLORIDA REGIONAL COUNCIL**  
**NOTES TO FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2021**

**(2) Reconciliation of Government-Wide and Fund Financial Statement:**

(a) **Explanation of certain differences between the governmental fund balance sheet and the government-wide statement of net position**—Following the governmental fund balance sheet is a reconciliation between fund balance – total governmental funds and net position – governmental activities as reported in the government-wide statement of net position. A detailed explanation of these differences is provided in this reconciliation.

(b) **Explanation of certain differences between the governmental fund statement of revenues, expenditures, and changes in fund balances and the government-wide statement of activities**—Following the governmental fund statement of revenues, expenditures, and changes in fund balances, there is a reconciliation between net changes in fund balances - total governmental funds and changes in net position of governmental activities as reported in the government-wide statement of activities. A detailed explanation of these differences is provided in this reconciliation.

**(3) Cash and Investments:**

At September 30, 2021, the Council's cash on deposit in its bank accounts was placed on deposit with financial institutions in the form of demand deposit accounts, time deposit accounts, and certificates of deposit, and is defined as public deposits. The Council's public deposits are held in qualified public depositories pursuant to Florida Statutes, Chapter 280, "Florida Security of Public Deposits Act", and are covered by federal depository insurance and, for the amount in excess of such federal depository insurance, by the Act. Under the Act, all qualified public depositories are required to pledge eligible collateral having a market value equal to or greater than the average daily or monthly balance of all public deposits, times the depository's collateral pledging level.

The pledging level may range from 50% to 125% depending upon the depository's financial condition and establishment period. The Public Deposit Security Trust Fund has a procedure to allocate and recover losses in the event of a default or insolvency. When public deposits are made in accordance with Chapter 280, no public depositor shall be liable for any loss thereof. Any losses to the public depositors are covered by applicable deposit insurance, sale of securities pledged as collateral and, if necessary, assessments against other qualified public depositories of the same type as the deposit in default.

The Council is authorized to invest in certificates of deposit, money market certificates, and obligations of the U.S. Treasury, its agencies and instrumentalities, repurchase agreements collateralized by U.S. securities, the Florida Counties Investment Trust, and the Local Government Surplus Funds Trust Fund. No derivative or similar investment transactions were used, held, or written by the Council during the fiscal year. As of September 30, 2021, the Council had investments with the Florida Local Government Investment Trust, an external investment pool, sponsored by the State of Florida, of \$18,213. The carrying value equals the fair value at September 30, 2021. The Trust is rated AA+ by Standard and Poor and has an average maturity of 2.10 years.

**NORTHEAST FLORIDA REGIONAL COUNCIL**  
**NOTES TO FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2021**

**(4) Capital Assets:**

Capital asset activity for the fiscal year ended September 30, 2021 is as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Governmental activities:				
Capital assets, being depreciated –				
Office furniture	\$ 2,521	\$ -	\$ -	\$ 2,521
Office equipment	227,556	27,816	(45,785)	209,587
Leasehold improvements	31,008	-	-	31,008
Total capital assets, being depreciated	261,085	27,816	(45,785)	243,116
Accumulated depreciation	(163,228)	(55,201)	45,785	(172,644)
Governmental activities capital assets, net	<u>\$ 97,857</u>	<u>\$ (27,385)</u>	<u>\$ -</u>	<u>\$ 70,472</u>

During the year ended September 30, 2021, depreciation expense of \$55,201 was charged to the Financial and administration function of the Council.

**(5) Operating Leases:**

The Council is obligated under one cancelable operating lease for office space. On December 1, 2019, the Council entered into a three-year office space agreement terminating December 1, 2022, which was subsequently renewed. The lease terms are \$7,400 per month for the first year. Thereafter, the annual rental increases 3% on December 1 of each year of the lease, beginning with December 1, 2019, and each and every one-year anniversary thereafter. On October 25, 2019, the Council renewed the lease effective December 1, 2019 at a base rent of \$7,622 to increase 3% annually. For the year ended September 30, 2021, total costs for the office space was \$91,500. Future minimum operating lease commitments are as follows:

<u>Year Ending September 30,</u>	<u>Total</u>
2022	96,550
2023	16,170
Total	<u>\$ 112,720</u>

**(6) Long-Term Liabilities:**

Long-term liability activity for the year ended September 30, 2021, was as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
Governmental activities:					
Compensated absences	\$ 56,390	\$ 56,424	\$ (49,998)	\$ 62,816	\$ 62,816

**(7) Risk Management:**

The Council is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters for which the Council purchases commercial insurance. There have been no significant reductions in insurance coverage during fiscal year 2021. There have been no settlements in excess of insurance coverage in the last three years.

**NORTHEAST FLORIDA REGIONAL COUNCIL  
NOTES TO FINANCIAL STATEMENTS  
SEPTEMBER 30, 2021**

**(8) Commitments and Contingencies:**

During the ordinary course of its operations, the Council is party to various claims, legal actions and complaints. Some of these matters are covered by the Council insurance program. While the ultimate effect of any litigation cannot be ascertained at this time, management believes, based on the advice of legal counsel, that there will be no material effect on the Council's financial position and/or that the Council has sufficient insurance coverage to cover any claims.

The Council participates in various federal and state assisted grant programs that are subject to review and audit by the grantor agencies. Entitlement to these resources is generally conditional upon compliance with the terms and conditions of grant agreements and applicable federal and state regulations, including the expenditure of resources for allowable purposes. Any disallowance resulting from federal or state audit may become a liability of the Council.

The Council is required to comply with various federal and state regulations issued by the U.S. Office of Management and Budget if such agency or department is a recipient of federal and state grants, contract, or their sponsored agreements. Failure to comply may result in questions concerning the allocability of related direct and indirect charges pursuant to such agreements. It is believed that the ultimate disallowance pertaining to these regulations, if any, will be immaterial to the overall financial condition of the Council.

**(9) Florida Retirement System:**

**Plan Description and Administration**

The Council participates in the Florida Retirement System (FRS), a multiple-employer, cost-sharing defined public employee retirement system which covers all of the Council's full-time employees. The System is administered by the State of Florida, Department of Administration, Division of Retirement to provide retirement and survivor benefits to participating public employees. Provisions relating to the FRS are established by Chapters 121 and 122, Florida Statutes; Chapter 112, Part IV, Florida Statutes; Chapter 238, Florida Statutes; and FRS Rules, Chapter 60S, Florida Administrative Code; wherein eligibility, contributions, and benefits are defined and described in detail. The FRS is a single retirement system administered by the Department of Management Services, Division of Retirement, and consists of two cost-sharing, multiple-employer retirement plans and other nonintegrated programs. These include a defined-benefit pension plan (Plan), with a Deferred Retirement Option Program (DROP), and a defined-contribution plan, referred to as the FRS Investment Plan (Investment Plan).

In addition, all regular employees of the Council are eligible to enroll as members of the Retiree Health Insurance Subsidy (HIS) Program. The HIS is a cost-sharing, multiple-employer defined benefit pension plan established and administered in accordance with section 112.363, Florida Statutes. The benefit is a monthly payment to assist retirees of the state-administered retirement systems in paying their health insurance costs. For the fiscal year ended September 30, 2021, eligible retirees and beneficiaries received a monthly HIS payment equal to the number of years of service credited at retirement multiplied by \$5. The minimum payment is \$30 and the maximum payment is \$150 per month, pursuant to section 112.363, Florida Statutes. To be eligible to receive a HIS benefit, a retiree under one of the state-administered retirement systems must provide proof of eligible health insurance coverage, which can include Medicare.

**NORTHEAST FLORIDA REGIONAL COUNCIL  
NOTES TO FINANCIAL STATEMENTS  
SEPTEMBER 30, 2021**

**(9) Florida Retirement System:** (Continued)

**Benefits Provided and Employees Covered**

Employees enrolled in the Plan prior to July 1, 2011, vest at six years of creditable service and employees enrolled in the Plan on or after July 1, 2011, vest at eight years of creditable service. All vested members, enrolled prior to July 1, 2011, are eligible for normal retirement benefits at age 62 or at any age after 30 years of service. All members enrolled in the Plan on or after July 1, 2011, once vested, are eligible for normal retirement benefits at age 65 or any time after 33 years of creditable service. Members of both Plans may include up to four years of credit for military service toward creditable service. The Plan also includes an early retirement provision; however, there is a benefit reduction for each year a member retires before his or her normal retirement date. The Plan provides retirement, disability, death benefits, and annual cost-of-living adjustments. Benefits under the Plan are computed on the basis of age and/or years of service, average final compensation, and service credit. Credit for each year of service is expressed as a percentage of the average final compensation. For members initially enrolled before July 1, 2011, the average final compensation is the average of the five highest fiscal years' earnings; for members initially enrolled on or after July 1, 2011, the average final compensation is the average of the eight highest fiscal years' earnings. The total percentage value of the benefit received is determined by calculating the total value of all service, which is based on the retirement plan and/or class to which the member belonged when the service credit was earned.

DROP, subject to provisions of Section 121.091, Florida Statutes, permits employees eligible for normal retirement under the Plan to defer receipt of monthly benefit payments while continuing employment with an FRS employer. An employee may participate in DROP for a period not to exceed 60 months after electing to participate, except that certain instructional personnel may participate for up to 96 months. During the period of DROP participation, deferred monthly benefits are held in the FRS Trust Fund and accrue interest.

Employees may elect to participate in the Investment Plan in lieu of the FRS defined-benefit plan. Employer and employee contributions are defined by law, but the ultimate benefit depends in part on the performance of investment funds. The Investment Plan is funded by employer and employee contributions that are based on salary and membership class (Regular, DROP, etc.). Contributions are directed to individual member accounts, and the individual members allocate contributions and account balances among various approved investment choices. Employees in the Investment Plan vest at one year of service.

**Financial Statements**

Financial statements and other supplementary information of the FRS are included in the State's Comprehensive Annual Financial Report, which is available from the Florida Department of Financial Services, Bureau of Financial Reporting Statewide Financial Reporting Section by mail at 200 E. Gaines Street, Tallahassee, Florida 32399-0364; by telephone at (850) 413-5511; or at the Department's Web site ([www.myfloridacfo.com](http://www.myfloridacfo.com)). An annual report on the FRS, which includes its financial statements, required supplementary information, actuarial report, and other relevant information, is available from:

Florida Department of Management Services  
Division of Retirement  
P.O. Box 9000  
Tallahassee, FL 32315-9000  
850-488-5706 or toll free at 877-377-1737

**NORTHEAST FLORIDA REGIONAL COUNCIL**  
**NOTES TO FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2021**

(9) **Florida Retirement System:** (Continued)

**Contributions**

The Council participates in certain classes of FRS membership. Each class had descriptions and contribution rates in effect during the year ended September 30, 2021, as follows (contribution rates are in agreement with the actuarially determined rates):

<u>FRS Membership Plan &amp; Class</u>	<u>Through June 30, 2021</u>	<u>After June 30, 2021</u>
Regular Class	10.00%	10.82%
DROP from FRS	16.98%	18.34%

Current-year employer HIS contributions were made at a rate of 1.66% of covered payroll, which are included in the above rates.

For the plan year ended June 30, 2021, actual contributions made for Council employees participating in FRS and HIS were as follows:

Council Contributions – FRS	\$ 75,827
Council Contributions – HIS	13,314
Employee Contributions – FRS	24,061

**Net Pension Liability, Pension Expense, and Deferred Outflows and Inflows of Resources Related to Pensions**

At September 30, 2021, the Council reported a liability related to FRS and HIS as follows:

<u>Plan</u>	<u>Net Pension Liability</u>
FRS	\$ 150,355
HIS	277,835
Total	<u>\$ 428,190</u>

The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The Council's proportion of the net pension liability was based on a projection of the Council's long-term share of contributions to the pension plan relative to the projected contributions of all participating governmental entities, as actuarially determined. At June 30, 2021 and June 30, 2020, the Council's proportionate share of the FRS and HIS net pension liabilities were as follows:

<u>Plan</u>	<u>2021</u>	<u>2020</u>
FRS	0.001990438%	0.001743019%
HIS	0.002264990%	0.002012098%

For the plan year ended June 30, 2021, pension expense was recognized related to the FRS and HIS plans as follows:

FRS	\$ 4,718
HIS	9,885
Total	<u>\$ 14,603</u>

**NORTHEAST FLORIDA REGIONAL COUNCIL**  
**NOTES TO FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2021**

(9) **Florida Retirement System:** (Continued)

*Deferred outflows/inflows related to pensions:*

At September 30, 2021, the Council reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<b>FRS</b>		<b>HIS</b>	
	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
Differences between expected and actual experience	\$ 25,771	\$ -	\$ 9,297	\$ (116)
Changes of assumptions	102,880	-	21,832	(11,448)
Net difference between projected and actual investment earnings	-	(524,551)	290	-
Change in Council's proportionate share	111,605	(5,480)	38,385	(24,822)
Contributions subsequent to measurement date	20,777	-	3,389	-
	<u>\$ 261,033</u>	<u>\$ (530,031)</u>	<u>\$ 73,193</u>	<u>\$ (36,386)</u>

The above amounts for deferred outflows of resources for contributions related to pensions resulting from Council contributions subsequent to the measurement date and will be recognized as a reduction of the net pension liability in the year ended September 30, 2022. Other amounts reported as deferred outflows and deferred inflows of resources related to pensions being amortized for a period of greater than one year will be recognized in pension expense in succeeding years as follows:

	<b>FRS</b>	<b>HIS</b>	<b>Total</b>
2022	\$ (47,896)	\$ 3,176	\$ (44,720)
2023	(54,184)	5,662	(48,522)
2024	(80,876)	8,532	(72,344)
2025	(117,171)	8,869	(108,302)
2026	10,352	5,342	15,694
Thereafter	-	1,837	1,837
Total	<u>\$ (289,775)</u>	<u>\$ 33,418</u>	<u>\$ (256,357)</u>

*Actuarial assumptions:*

The Actuarial assumptions for both defined benefit plans are reviewed annually by the Florida Retirement System Actuarial Assumptions Conference. The FRS has a valuation performed annually. The HIS Program has a valuation performed biennially that is updated for GASB reporting in the year a valuation is not performed. The most recent experience study for the FRS was completed in 2019 for the period July 1, 2013, through June 30, 2018. Because HIS is funded on a pay-as-you-go basis, no experience study has been completed.

The total pension liability for each of the defined benefit plans was determined by an actuarial valuation, using the entry age normal actuarial cost method. Inflation increases for both plans is assumed at 2.40%. Payroll growth, including inflation, for both plans is assumed at 3.25%. Both the discount rate and the long-term expected rate of return used for FRS investments is 6.80%. There was no change in the discount rate from the prior year. The plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the discount rate for calculating the total pension liability is equal to the long-term expected rate of return.

**NORTHEAST FLORIDA REGIONAL COUNCIL**  
**NOTES TO FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2021**

**(9) Florida Retirement System:** (Continued)

Because HIS Program uses a pay-as-you-go funding structure, a municipal bond rate of 2.16% was used to determine the total pension for the program. This rate decreased from the prior year rate, which was 2.20%. Mortality assumptions for both plans were based on the PUB-2010 base table varies by member category and sex, projected generationally with Scale MP-2018 details.

*Long-term expected rate of return:*

To develop an analytical basis for the selection of the long-term expected rate of return assumption, in October 2021, the FRS Actuarial Assumptions conference reviewed long-term assumptions developed by both Milliman's capital market assumptions team and by a capital market assumptions team from Aon Hewitt Investment Consulting, which consults to the Florida State Board of Administration. The table below shows Milliman's assumptions for each of the asset classes in which the plan was invested at that time based on the long-term target asset allocation. The allocation policy's description of each asset class was used to map the target allocation to the asset classes shown below. Each asset class assumption is based on a consistent set of underlying assumptions, and includes an adjustment for the inflation assumption. These assumptions are not based on historical returns, but instead are based on a forward-looking capital market economic model.

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Arithmetic Expected Rate of Return</u>
Cash	1.0%	2.1%
Fixed income	20.0%	3.8%
Global equities	54.2%	8.2%
Real estate	10.3%	7.1%
Private equity	10.8%	11.7%
Strategic investments	3.7%	5.7%
Total	<u>100.0%</u>	

*Sensitivity of the net pension liability to changes in the discount rate:*

The following presents the proportionate shares of the FRS and HIS net pension liability of the Council calculated using the current discount rates, as well as what the Council's net pension liability would be if it were calculated using a discount rate that is 1% lower or 1% higher than the current rate:

<u>Plan</u>	<u>Current Discount Rate</u>	<u>NPL with 1% Decrease</u>	<u>NPL at Current Discount Rate</u>	<u>NPL with 1% Increase</u>
FRS	6.80%	\$ 672,398	\$ 150,355	\$ (286,014)
HIS	2.16%	321,204	277,835	242,304



**NORTHEAST FLORIDA REGIONAL COUNCIL**  
**NOTES TO FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2021**

**(10) Recent Accounting Pronouncements:**

The Governmental Accounting Standards Board (GASB) has issued several pronouncements that have effective dates that may impact future financial statements. Listed below are pronouncements with required implementation dates effective for fiscal years subsequent to September 30, 2021, that have not yet been implemented. Management has not currently determined what, if any, impact implementation of the following will have on the Council's financial statements:

- (a) GASB issued Statement No. 87, *Leases*, in June 2017. GASB 87 increases the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. The provisions in GASB 87 are effective for periods beginning after June 15, 2021.

**(11) Commitments, Contingencies, and Uncertainties:**

During and through the end of the fiscal year ended September 30, 2021, local, U.S., and world governments have encouraged self-isolation to curtail the spread of the global pandemic, coronavirus disease (COVID-19), by mandating temporary work stoppage in many sectors and imposing limitations on travel and size and duration of group meetings. Most industries are experiencing disruption to business operations and the impact of reduced consumer spending. There is unprecedented uncertainty surrounding the duration of the pandemic, its potential economic ramifications, and any government actions to mitigate them. Accordingly, while management cannot quantify the financial and other impact to the Council as of February 3, 2022, management believes that an impact on the Council's financial position and results of future operations is reasonably possible.

**NORTHEAST FLORIDA REGIONAL COUNCIL**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL - GENERAL FUND**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2021**

	<b>Budgeted Amounts</b>			<b>Variance with Final Budget - Positive (Negative)</b>
	<b>Original</b>	<b>Final</b>	<b>Actual</b>	
<b>REVENUES</b>				
County assessments	\$ 607,823	\$ 607,823	\$ 607,823	\$ -
Federal grants	1,000,094	969,583	920,023	(49,560)
State grants	1,437,448	1,926,168	1,922,762	(3,406)
Local government	90,500	81,736	61,593	(20,143)
Regional Leadership Academy	2,800	1,750	1,750	-
Interest	-	-	475	475
Other	30,920	41,852	105,398	63,546
Total revenues	<u>3,169,585</u>	<u>3,628,912</u>	<u>3,619,824</u>	<u>(9,088)</u>
<b>EXPENDITURES</b>				
Current:				
Personnel service	833,748	874,865	908,195	(33,330)
Direct charges	1,717,687	2,245,521	2,178,036	67,485
Indirect charges	<u>410,703</u>	<u>403,198</u>	<u>368,274</u>	<u>34,924</u>
Total expenditures	<u>2,962,138</u>	<u>3,523,584</u>	<u>3,454,505</u>	<u>69,079</u>
Net change in fund balances	<u>207,447</u>	<u>105,328</u>	<u>165,319</u>	<u>59,991</u>
<b>Fund balances</b> , beginning of year	2,206,568	2,206,568	2,206,568	-
<b>Fund balances</b> , end of year	<u>\$ 2,414,015</u>	<u>\$ 2,311,896</u>	<u>\$ 2,371,887</u>	<u>\$ 59,991</u>

See accompanying notes to financial statements.

**NORTHEAST FLORIDA REGIONAL COUNCIL**  
**SCHEDULE OF PROPORTIONATE SHARE OF NET PENSION LIABILITY**  
**LAST 10 FISCAL YEARS**  
**(UNAUDITED)**

	As of the Plan Year Ended June 30,							
	2021	2020	2019	2018	2017	2016	2015	2014
<b>Florida Retirement System (FRS)</b>								
Proportion of the net pension liability	0.001990438%	0.001743019%	0.001649535%	0.001360205%	0.001349838%	0.001336984%	0.001959446%	0.003150059%
Proportionate share of the net pension liability	\$ 150,355	\$ 755,450	\$ 568,077	\$ 409,701	\$ 399,273	\$ 337,590	\$ 253,088	\$ 192,200
Covered payroll	802,026	698,481	744,002	666,484	627,342	604,442	725,188	909,820
Proportionate share of the net pension liability as a percentage of covered payroll	18.75%	108.16%	76.35%	61.47%	63.65%	55.85%	34.90%	21.13%
Plan fiduciary net position as a percentage of the total pension liability	96.40%	78.85%	82.61%	84.26%	83.89%	84.88%	92.00%	96.09%
<b>Health Insurance Subsidy Program (HIS)</b>								
Proportion of the net pension liability	0.002264990%	0.002012098%	0.002224140%	0.002040122%	0.001968129%	0.001957952%	0.002390364%	0.003070042%
Proportionate share of the net pension liability	\$ 277,835	\$ 245,674	\$ 248,859	\$ 215,929	\$ 210,441	\$ 228,191	\$ 243,780	\$ 287,056
Covered payroll	802,026	698,481	744,002	666,484	627,342	604,442	725,188	909,820
Proportionate share of the net pension liability as a percentage of covered payroll	34.64%	35.17%	33.45%	32.40%	33.54%	37.75%	33.62%	31.55%
Plan fiduciary net position as a percentage of the total pension liability	3.56%	3.00%	2.63%	2.15%	1.64%	0.97%	0.50%	0.99%

Note 1: GASB 68 requires information for 10 years. However, until a full 10-year trend is compiled, information is presented for only those years for which information is available.

**NORTHEAST FLORIDA REGIONAL COUNCIL**  
**SCHEDULE OF CONTRIBUTIONS**  
**LAST 10 FISCAL YEARS**  
**(UNAUDITED)**

	For the Fiscal Year Ended September 30,							
	2021	2020	2019	2018	2017	2016	2015	2014
<b>Florida Retirement System (FRS)</b>								
Contractually required contribution	\$ 79,203	\$ 57,913	\$ 51,147	\$ 38,765	\$ 35,140	\$ 32,605	\$ 47,773	\$ 69,000
Contributions in relation to the contractually required contribution	79,203	57,913	51,147	38,765	35,140	32,605	47,773	69,000
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll	\$ 821,334	\$ 698,481	\$ 744,002	\$ 666,484	\$ 627,342	\$ 604,442	\$ 725,188	\$ 909,820
Contributions as a percentage of covered payroll	9.64%	8.29%	6.87%	5.82%	5.60%	5.39%	6.59%	7.58%
<b>Health Insurance Subsidy Program (HIS)</b>								
Contractually required contribution	\$ 13,634	\$ 11,595	\$ 12,350	\$ 11,064	\$ 10,416	\$ 10,036	\$ 9,137	\$ 10,517
Contributions in relation to the contractually required contribution	13,634	11,595	12,350	11,064	10,416	10,036	9,137	10,517
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll	\$ 821,334	\$ 698,481	\$ 744,002	\$ 666,484	\$ 627,342	\$ 604,442	\$ 725,188	\$ 909,820
Contributions as a percentage of covered payroll	1.66%	1.66%	1.66%	1.66%	1.66%	1.66%	1.26%	1.16%

Note 1: GASB 68 requires information for 10 years. However, until a full 10-year trend is compiled, information is presented for only those years for which information is available.

**NORTHEAST FLORIDA REGIONAL COUNCIL  
SUPPLEMENTARY INFORMATION – COST ALLOCATION  
SEPTEMBER 30, 2021**

**COST ALLOCATION**

The following is a summary of significant cost allocation policies and results used in the preparation of the financial statements.

Cost allocation operates in accordance with an Indirect Costs Allocation Proposal (the Proposal) developed annually. Although the Council receives direct federal funding, it does not rise to the dollar amount defining a "Major local government"; therefore, under the guidelines established by Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance), approval of the Indirect Costs Allocation Proposal and Rate is not mandated. The Proposal identifies shared costs and the financial bases for cost sharing. It also identifies various non-financial bases for allocating certain joint or common costs as direct costs. The concepts in the Proposal are utilized in the accounting system and produced the following actual results shown below for the fiscal year.

Leave benefits consist of accrued annual leave and other types of leave granted (i.e., sick, holiday, and administrative leave). Leave costs are accumulated in an organizational leave pool and distributed to activities based on year-to-date regular time salary costs. This resulted in all activities bearing an equitable share of leave costs and diminishes the circumstantial effects of timing associated with leave usage.

Actual leave costs and the leave rate percentage for the year ended September 30, 2021, are shown below:

Annual leave taken	\$ 46,061
Sick leave taken	26,652
Holiday leave granted	33,670
Personal leave taken	5,993
Administrative leave granted	785
Net change in accrued leave liability	5,899
Total leave costs	<u>\$ 119,060</u>
Leave benefit costs	<u>\$ 119,060</u>
In-service salaries	<u>\$ 716,202</u>

Actual leave rates by employee classification (which reflect leave eligibility) are developed and applied to the year-to-date base of regular time salaries in each project to determine its share of leave costs. In the aggregate, \$119,060, accounting for 16.62% of in-service salaries, was charged among all programs operated during the fiscal year. Separate classifications are necessary because leave benefit eligibility differs among employees.

Employee fringe benefit costs are accumulated in an organization pool as they are incurred. Fringe benefit costs are prorated by employee's proportionate share of salaries to total year-to-date organizational salaries. The classification of costs conforms to the organization's Proposal for the year in which the final rate of 34.28% was computed. The fringe benefits actual cost and final rates for the year ended September 30, 2021, are as shown in the following table:

**NORTHEAST FLORIDA REGIONAL COUNCIL  
SUPPLEMENTARY INFORMATION – COST ALLOCATION  
SEPTEMBER 30, 2021**

FICA	\$ 58,344
FRS	103,912
Health insurance	115,219
Life insurance	974
Disability insurance	4,797
Workers compensation	2,343
Unemployment compensation	1,389
Total fringe benefit costs	<u>\$ 286,978</u>
 Total base salaries	 <u>\$ 837,180</u>
 Total rate	 <u>34.28%</u>

The final rate was applied to the year-to-date salaries base in each project to determine its share of fringe benefit costs. In the aggregate, \$286,978 was charged among all programs operated during the fiscal year. The use of the pool and year-to-date financial activity results in an equitable distribution among all activities regardless of individual contract periods or monthly expenditure levels.

Indirect costs consist of occupancy and central management cost that support all programs. Indirect costs are allocated among programs on the basis of salary and fringe costs. The classification of costs conforms to the organization's Indirect Costs Allocation Proposal for the year in which a 49.26% Provisional Indirect Cost Rate was used for budgeting purposes.

Indirect costs were accumulated in an organizational pool and distributed to activities/programs based on salaries and fringe benefits in conformity with the organization's Indirect Costs Allocation Proposal. Actual indirect costs and the final rate for the year ended September 30, 2021 are as follows:

Indirect cost rate (final)	<u>41.49%</u>
 Actual year-to date indirect costs	 <u>\$ 379,226</u>
 Base (salaries and fringe costs)	 <u>\$ 914,094</u>

The final rate was applied to the year-to-date base in each project to determine its share of indirect costs. In the aggregate, actual costs of \$379,226 were charged among all programs operated during the fiscal year. The use of year-to-date financial information applies costs equitably regardless of individual contract periods or monthly expenditure levels.

Financial Report projects completed during the fiscal year may have reported interim costs to grantor agencies pending the determination of final costs at September 30, 2021. Interim reports may show higher or lower allocated costs which reflect changing rates after project termination. Final costs for completed projects can only be determined at the end of the organization's fiscal year.

**NORTHEAST FLORIDA REGIONAL COUNCIL  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2021**

<b>Federal Grantor / Pass-Through Grantor Program or Cluster Title, Contract No.</b>	<b>CFDA Number</b>	<b>Grant or Contract Number</b>	<b>Expenditures</b>
<b>FEDERAL AGENCY</b>			
<b>Department of Commerce Economic Development Administration</b>			
Direct:			
Economic Development Support for Planning Organization	11.302	ED20ATL3020001	\$ 65,951
			<u>65,951</u>
Economic Adjustment Assistance	11.307	ED20ATL3070070	184,122
Total Economic Development Cluster			<u>184,122</u>
Total Department of Commerce Economic Development Administration			<u>250,073</u>
<b>Department of Health and Human Services</b>			
Passed through Florida Department of Health:			
National Bioterrorism Hospital Preparedness Program	93.889	COPAK	623,265
Total Department of Health and Human Services			<u>623,265</u>
<b>Department of Transportation</b>			
Passed through the Florida Division of Emergency Preparedness:			
Interagency Hazardous Materials Public Sector Training and Planning Grant-HMEP 20/21	20.703	T0109	46,685
Total Department of Transportation			<u>46,685</u>
<b>TOTAL EXPENDITURES OF FEDERAL AWARDS</b>			<u>\$ 920,023</u>

The accompanying notes to schedule of expenditures of federal awards are an integral part of this schedule.

**NORTHEAST FLORIDA REGIONAL COUNCIL  
NOTES TO THE SCHEDULE OF EXPENDITURES  
OF FEDERAL AWARDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2021**

**(1) Basis of Presentation:**

The accompanying schedule of expenditures of federal awards includes the federal grant activity of the Northeast Florida Regional Council (the Council), and is presented on the modified accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the Council, it is not intended to and does not present the financial position, changes in net position, or cash flows of the Council.

**(2) Summary of Significant Accounting Policies:**

Expenditures reported on the schedule are reported on the accrual basis of accounting. Such expenditures are recognized following, as applicable, either the cost principles in OMB Circular A-87, or the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

Pass-through entity identifying numbers are presented where available.

**(3) Subrecipients:**

During the fiscal year ended September 30, 2021, no amounts were passed through to subrecipients.

**(4) De Minimis Indirect Cost Rate Election:**

The Council did not elect to use the 10% de minimis indirect cost rate as covered in §200.414, *Indirect (F&A) costs*, of the Uniform Guidance.



**NORTHEAST FLORIDA REGIONAL COUNCIL  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED SEPTEMBER 30, 2021**

**A. Summary of Auditors' Results:**

***Financial Statements:***

Type of audit report issued on the basic financial statements: *Unmodified.*

Internal Control over Financial Reporting:

Material weakness(es) identified? \_\_\_\_\_ yes      X   no

Significant deficiency(ies) identified? \_\_\_\_\_ yes      X   none reported

Noncompliance material to financial statements noted? \_\_\_\_\_ yes      X   no

***Federal Awards:***

Internal Control over Major Programs:

Material weakness(es) identified? \_\_\_\_\_ yes      X   no

Significant deficiency(ies) identified? \_\_\_\_\_ yes      X   none reported

Type of report issued on compliance for each major federal program: *Unmodified.*

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? \_\_\_\_\_ yes      X   none reported

Auditee qualified as a low-risk auditee?   X   yes    \_\_\_\_\_ no

Dollar threshold used to distinguish between type A and type B programs:           \$750,000          

Major program identification:

<u>CFDA Number</u>	<u>Program Name</u>
93.889	National Bioterrorism Hospital Preparedness Program

**B. Financial Statement Findings:** None.

**C. Federal Award Findings and Questioned Costs:** None.

**D. Summary Schedule of Prior Audit Findings:** Not applicable; no prior year findings reported.

**E. Corrective Action Plan:** Not applicable as no findings have been reported.



**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL  
PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE IN  
ACCORDANCE WITH THE UNIFORM GUIDANCE**

To the Governing Board,  
Northeast Florida Regional Council:

**Report on Compliance for Each Major Program**

We have audited the Northeast Florida Regional Council's (the Council) compliance with the types of compliance requirements described in the U.S. Office of Management and Budget *Compliance Supplement* that could have a direct and material effect on each of the Council's major federal programs for the year ended September 30, 2021. The Council's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

***Management's Responsibility***

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its major federal programs.

***Auditors' Responsibility***

Our responsibility is to express an opinion on compliance for each of the Council's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Council's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the Council's compliance.

***Opinion on Each Major Federal Program***

In our opinion, the Council complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended September 30, 2021.


## Report on Internal Control over Compliance

Management of the Council is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Council's internal control over compliance with the types of requirements that could have a direct and material effect on a major federal program as a basis for designing auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Council's internal control over compliance.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

A handwritten signature in black ink that reads "James Moore & Co., P.L." The signature is written in a cursive, flowing style.

Daytona Beach, Florida  
February 3, 2022

**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL  
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF  
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH  
GOVERNMENT AUDITING STANDARDS**

To the Governing Board,  
Northeast Florida Regional Council:

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to the financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and each major fund of the Northeast Florida Regional Council (the Council), as of and for the year ended September 30, 2021, and the related notes to the financial statements, which collectively comprise the Council's basic financial statements and have issued our report thereon dated February 3, 2022.

***Internal Control over Financial Reporting***

In planning and performing our audit of the financial statements, we considered the Council's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Council's internal control. Accordingly, we do not express an opinion on the effectiveness of the Council's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

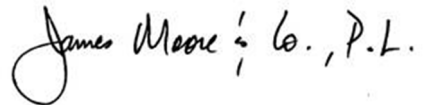
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

### ***Compliance and Other Matters***

As part of obtaining reasonable assurance about whether the Council's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in black ink that reads "James Moore & Co., P.L.". The signature is written in a cursive style with a large, stylized "J" at the beginning.

Daytona Beach, Florida  
February 3, 2022

# Agenda

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***Bringing Communities Together***

## **MEMORANDUM**

**DATE:** JANUARY 31, 2022

**TO:** NORTHEAST FLORIDA REGIONAL COUNCIL BOARD OF DIRECTORS

**FROM:** ELIZABETH PAYNE, CHIEF EXECUTIVE OFFICER 

**RE:** WORKFORCE DEVELOPMENT PRESENTATION

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Dr. Anna Lebesch, Senior VP, Strategy and Talent Development of the JAXUSA Partnership, will provide a presentation on the Regional workforce, including the ongoing initiatives and future opportunities to develop talent in Northeast Florida.

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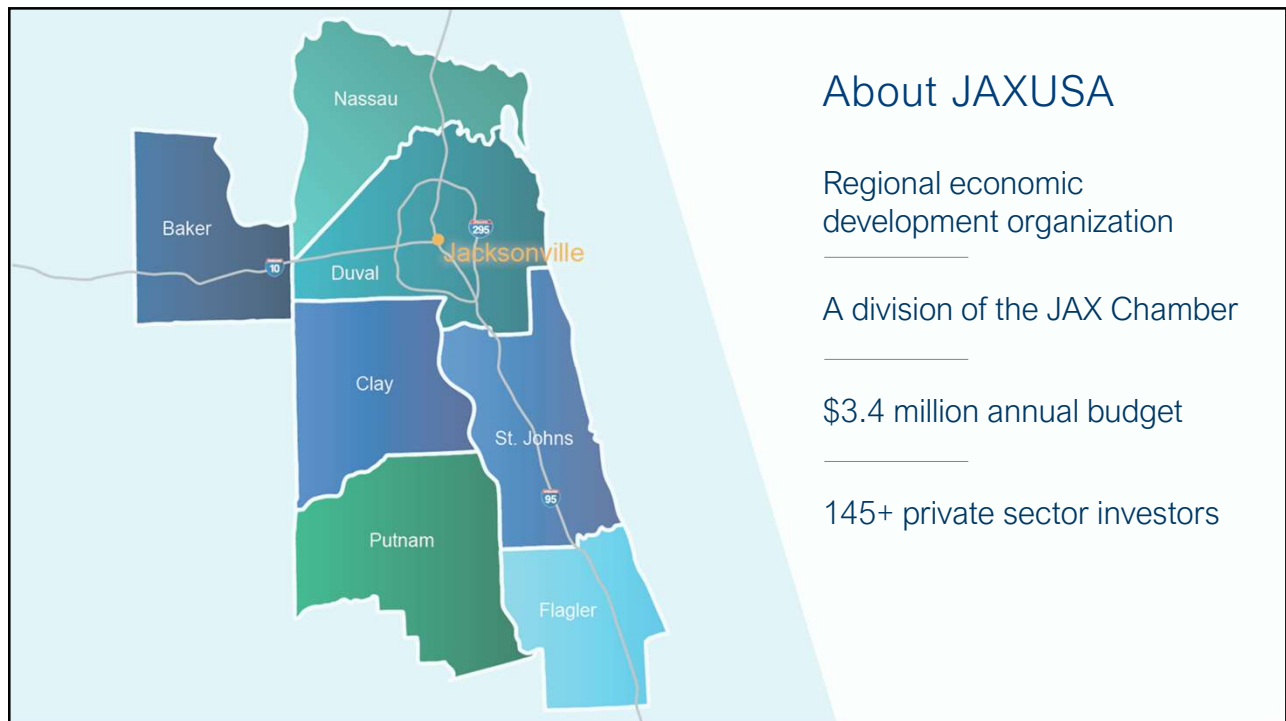
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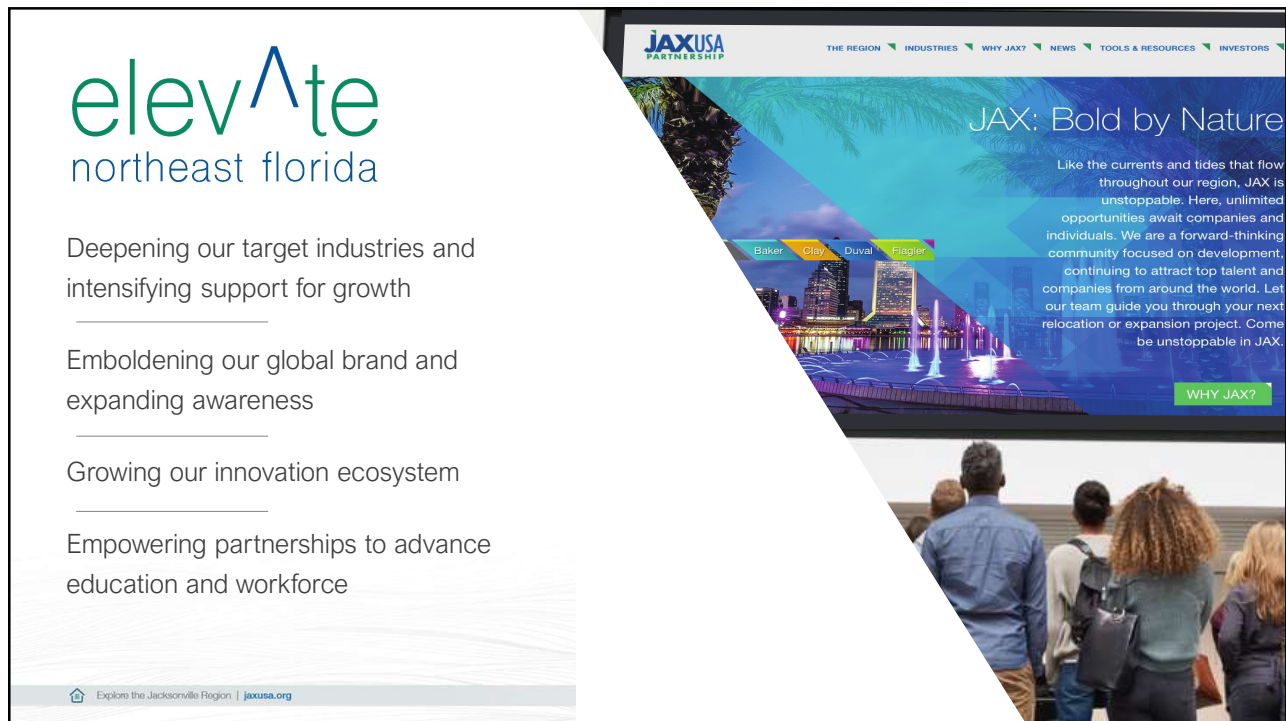


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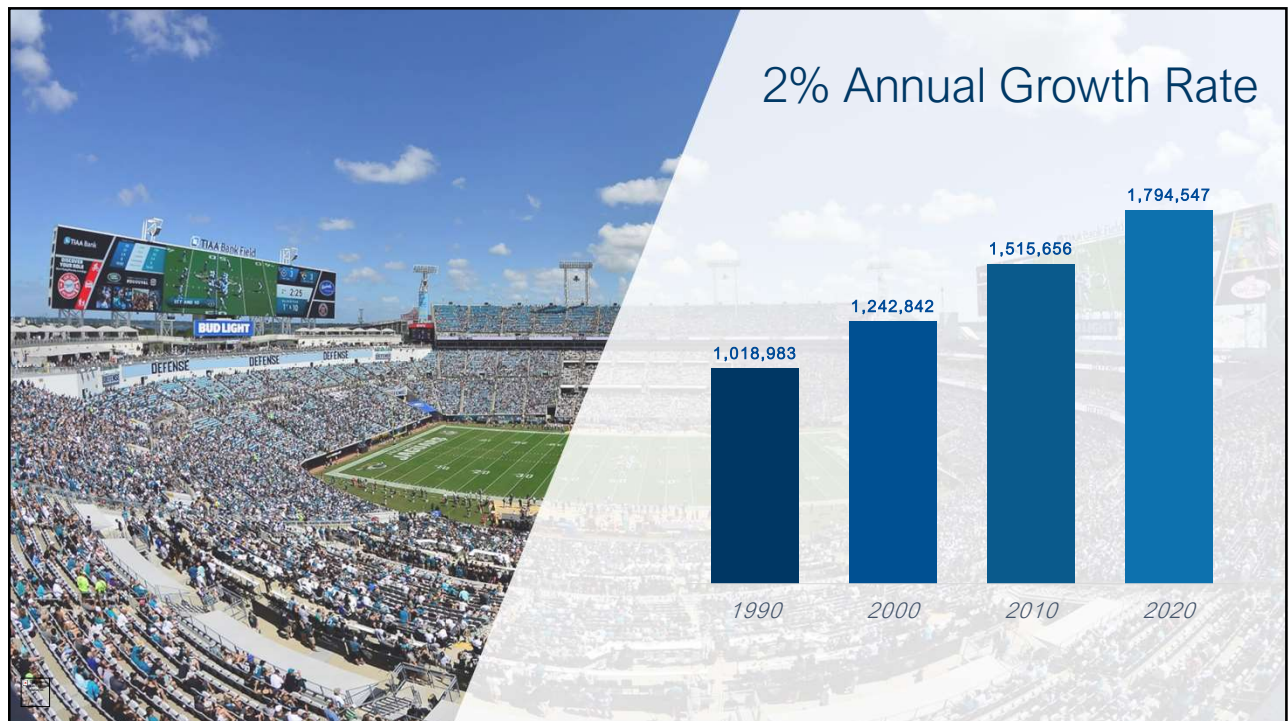


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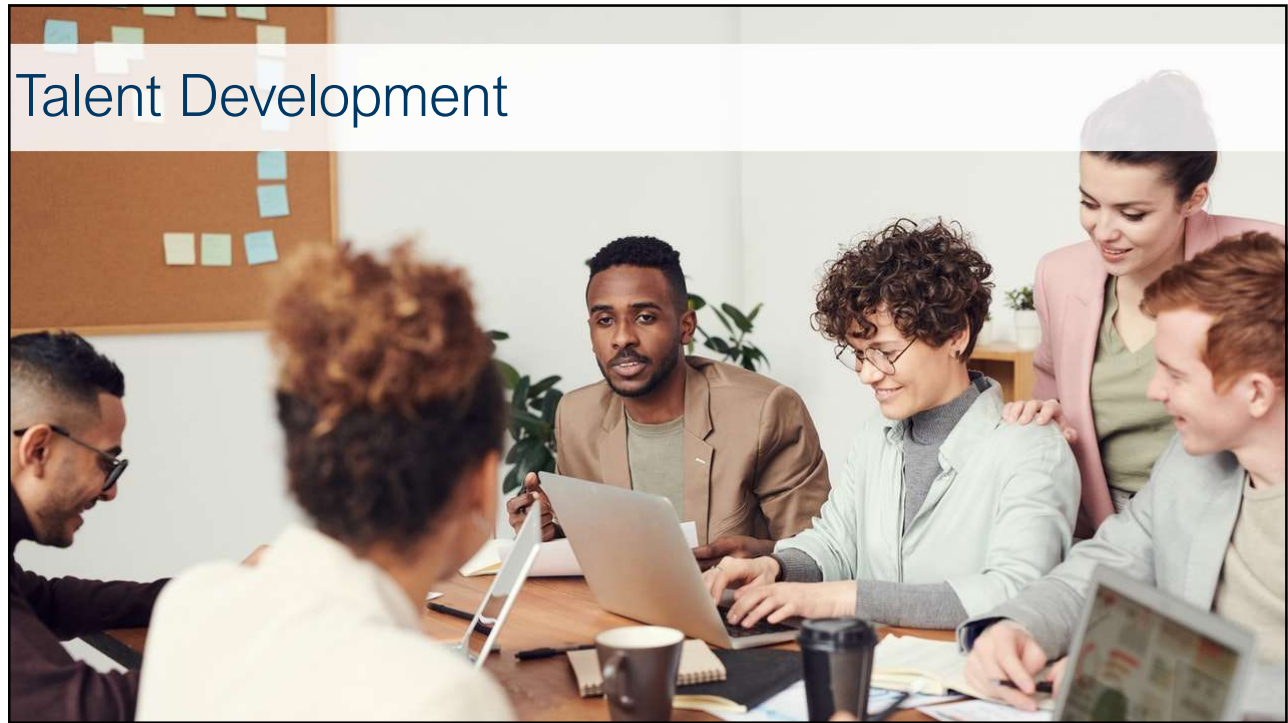




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[Career Pathways](#)
[High School](#)
[Adult Learners](#)
[Veterans](#)
[About](#)
[Partners](#)
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## Welcome to Career Pathways

It is imperative to understand the many career options available right here in our region. Amazing jobs from a diverse mix of industry ecosystems attract employers and provide you with opportunity for a rewarding career. These reports will show you what kind of jobs exist in our region, as well as what they pay and the education required to obtain them.

### Jacksonville & Northeast Florida


- Tremendous job opportunities
- Many career pathways
- Career building

0:30 / 10:52

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## Career Pathway Campaign

- In-service & Professional Development
- Classroom Presentations
- Hype & Deep Dive Videos
- Industry & Career Pathway Reports
- Quarterly Workforce Briefings
- Educator Resources (Lesson Plans)



[EarnUp.org/career-pathways](https://earnup.org/career-pathways)

### Welcome to Career Pathways



#### Advanced Manufacturing

[Learn More](#)

#### Advanced Transportation & Logistics

[Learn More](#)

#### Financial Services

[Learn More](#)

#### Health & Biomedical

[Learn More](#)


#### IT & Innovation

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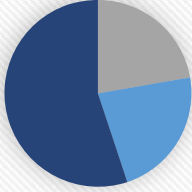
#### Support Industries

[Learn More](#)

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**Career Pathways Campaign**



Audience Type	Percentage
Community Org	~45%
Post-Secondary	~35%
Secondary	~20%

- Over 14,000+ page views in 2021
- 130 Presentations/Events
- 2,700+ Participants

<https://earnup.org/career-pathways>

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## Local College Access Network

**THE CHALLENGE**

Florida faces a talent gap, with jobs increasingly requiring an education beyond high school. Florida must boost education attainment—especially for our most vulnerable students—so we don't fall behind.

**46%**

Florida households struggling to make ends meet

**53%**

Working-age Floridians currently holding a postsecondary degree or credential

**65%**

Jobs requiring a degree or credential by 2025

21 FAFSA Events for 750+ individuals

Partnering with Career Source, Colleges School Districts and Community Organizations

### FAFSA Completion 2021

- Baker (38.2%)
- Clay (51.4%)
- Duval (57.6%)
- Flagler (49.9%)
- Nassau (50.7%)
- Putnam (42.2%)
- St. Johns (63.2%)

**\*\*FLORIDA SNAPSHOT\*\***


**55.2%** of Florida seniors have completed the FAFSA, earning an estimated **\$222,963,068** in Pell grants!

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[Advance Your Career](#)
[Find Your Source](#)
[Nourish Your Being](#)
[Currents](#)



Careers & Industries

## Opportunity at its Crest

Go-getters, heavy hitters and innovators. Dive into JAX's waves of opportunity in a sea of industries.

Professional progression runs wide and deep in the place where advancement meets abundance. Three Fortune 500 companies, five total Fortune 1000 companies, 80-plus corporate headquarters and innovative startups offer a chance to chart your own course in JAX.

Analysts, inventory managers, software developers and their neighbors score big with career advancement in fields like tech, cybersecurity, finance, health, advanced manufacturing and logistics.

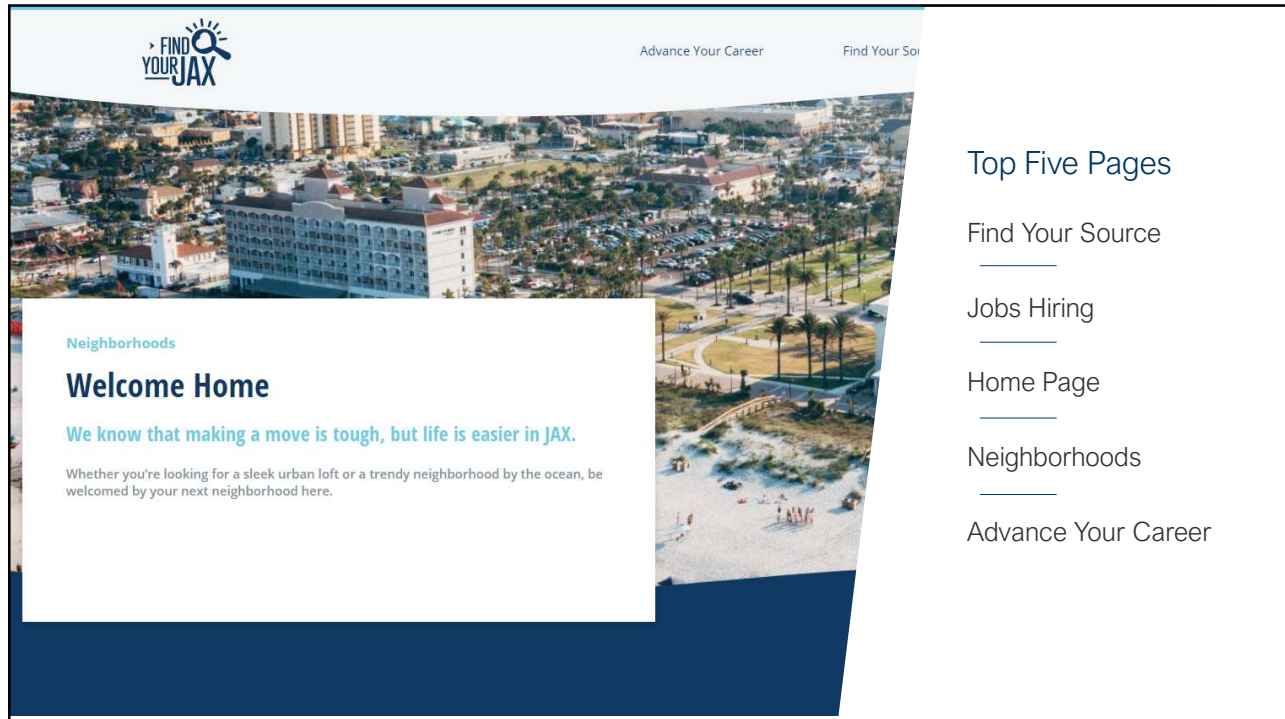
Welcome to a hometown that offers astounding affordability, a bustle of activity and downtime that takes you from office to ocean in just minutes. In JAX, work and life do more than balance, they hit the high water mark.

Quick Resource Links

[CareerSource Northeast Florida →](#)

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## **MEMORANDUM**

**DATE:** JANUARY 31, 2022

**TO:** NORTHEAST FLORIDA REGIONAL COUNCIL BOARD OF DIRECTORS

**FROM:** ELIZABETH PAYNE, CHIEF EXECUTIVE OFFICER 

**RE:** CAREERSOURCE NORTHEAST FLORIDA

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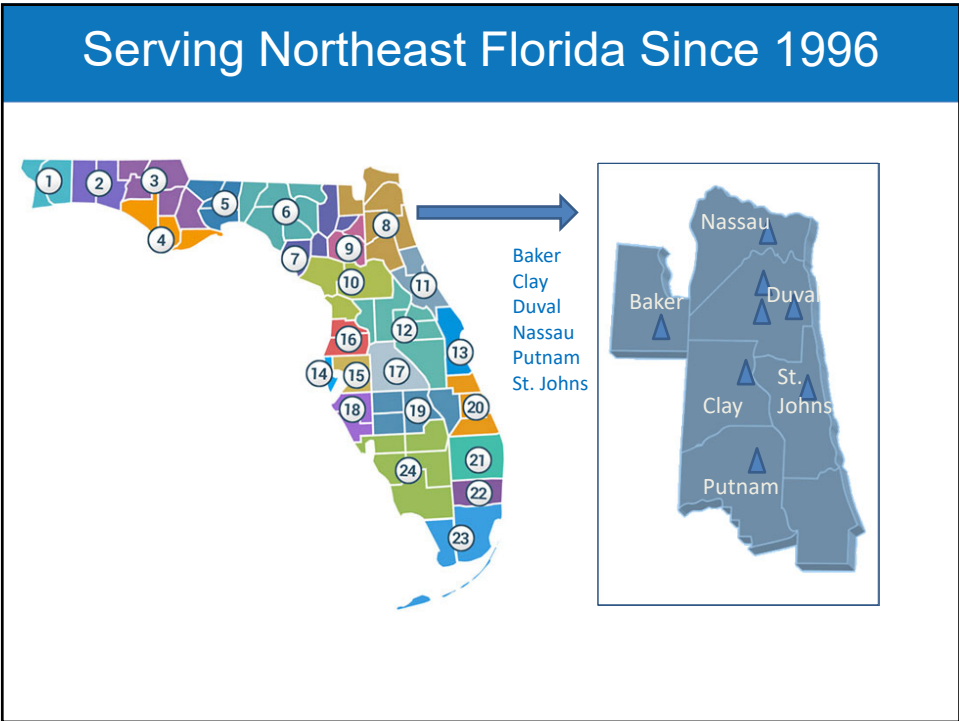
To complement Dr. Anna Lebesch's presentation on talent development in the Region, Mr. Bruce Ferguson, President of CareerSource Northeast Florida, will provide an overview of the current employment picture in the Region and its role and commitment in the continual development of the workforce in Northeast Florida.

---

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EQUAL OPPORTUNITY EMPLOYER



## Mission

*Connecting employers to talent.*

CareerSource Northeast Florida provides innovative, responsive services that exceed employers' requirements for the jobs of today and the future.



## What we provide in the region

- Serve as the talent component of economic development
- Link business with the workforce
- Help recruit and retain a qualified workforce
- Convene partners in education, training, transportation, etc.
- Build workforce skills
  - Scholarships, apprenticeships, customized training



## We Also Provide...

- Economic development support
- Proactive recruitment
- Alternative service delivery systems (labor exchange through technology)
- Skills upgrade training for employed workers
- Small business outreach & services



## Funded Programs & Services

- Operate Career Centers
- Welfare transition services
- Youth services
- Job training (individual & group)
- Labor exchange (job postings)
- Veteran's services
- SNAP Employment & Training







## Community Partnerships

- America's Youth Forum
- CareerSource Florida, Inc.
- Chambers of Commerce
- Clara White Mission
- Communities in Schools
- Department of Economic Opportunity (DEO)
- Early Learning Coalitions
- Enterprise Florida
- Experience Works
- FSCJ, SJRSC, FCTC
- First Coast Manufacturers Assoc.
- Florida Dept. of Children & Families
- Florida Dept. of Juvenile Justice
- Fresh Ministries
- Goodwill Industries
- Jacksonville Legal Aid
- Jacksonville Public Libraries
- Jacksonville Transportation Authority
- Jacksonville Urban League
- JAXPORT
- JAXUSA Partnership
- Job Corps
- Junior Achievement
- Literacy Council of NE Florida
- Lutheran Social Services
- NE Florida Builders Assoc.
- NE Florida Community Action Agency
- Military Transition Assistance
- Operation New Hope
- Police Athletic League
- RealSense Campaign
- School Districts
- Small Business Centers
- River Region
- United Way
- Universities
- Wounded Warrior Project

## December Employment Statistics

### Unemployment Rate

	<u>May-20</u>	<u>Dec-20</u>	<u>Nov-21</u>	<u>Dec-21</u>
CareerSource Northeast Florida	11.0%	3.2%	3.4%	3.2%
Baker County	7.4%	3.0%	3.2%	3.1%
Clay County	9.4%	2.7%	3.0%	2.9%
Duval County	11.8%	3.5%	3.6%	3.5%
Nassau County	10.6%	2.7%	2.9%	2.8%
Putnam County	11.7%	4.8%	5.4%	5.2%
St. Johns County	10.0%	2.4%	2.6%	2.5%
Jacksonville MSA	11.0%	3.1%	3.3%	3.2%
Florida	14.3%	4.2%	3.6%	3.2%
United States	13.0%	6.5%	3.9%	3.7%

(not seasonally adjusted)

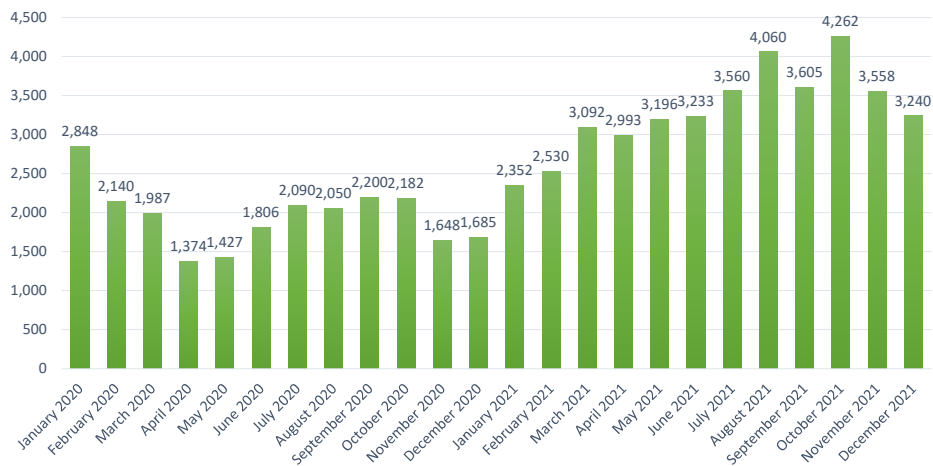
Source: <http://www.floridajobs.org/workforce-statistics/workforce-statistics-data-releases/monthly-data-releases>

## December Employment Statistics

Jacksonville Metropolitan Statistical Area						Florida				
Nonagricultural Employment by Industry (not seasonally adjusted)	Jan-20	Dec-20	Dec-21	Change from Dec-20 to Dec-21	Percent Change from Dec-20 to Dec-21	Jan-20	Dec-20	Dec-21	Change from Dec-20 to Dec-21	Percent Change from Dec-20 to Dec-21
<b>Total Employment</b>	<b>728,900</b>	<b>723,300</b>	<b>752,500</b>	<b>29,200</b>	<b>4.0</b>	<b>9,045,900</b>	<b>8,581,500</b>	<b>9,073,600</b>	<b>492,100</b>	<b>5.7</b>
Mining, Logging, and Construction	46,300	47,900	50,200	2,300	4.8	573,400	566,600	586,300	19,700	3.5
Manufacturing	33,100	32,400	32,700	300	0.9	387,700	380,800	388,000	7,200	1.9
Trade, Transportation, and Utilities	159,500	160,400	169,100	8,700	5.4	1,827,900	1,796,800	1,892,200	95,400	5.3
Wholesale Trade	27,400	26,700	28,900	2,200	8.2	354,900	343,600	361,200	17,600	5.1
Retail Trade	80,900	81,800	85,000	3,200	3.9	1,107,800	1,093,600	1,134,200	40,600	3.7
Transportation, Warehousing, and Utilities	51,200	51,900	55,200	3,300	6.4	365,200	359,600	396,800	37,200	10.3
Information	9,200	8,900	9,000	100	1.1	138,200	128,200	138,200	10,000	7.8
Financial Activities	67,500	69,500	72,600	3,100	4.5	600,300	601,400	634,700	33,300	5.5
Professional and Business Services	110,100	113,100	119,800	6,700	5.9	1,397,400	1,380,000	1,456,900	76,900	5.6
Education and Health Services	112,900	111,900	115,300	3,400	3.0	1,361,200	1,312,000	1,363,400	51,400	3.9
Leisure and Hospitality	85,200	75,400	78,300	2,900	3.8	1,260,300	996,600	1,142,600	146,000	14.6
Other Services	26,900	25,000	26,100	1,100	4.4	353,500	321,300	353,000	31,700	9.9
Government	78,200	78,800	79,400	600	0.8	1,146,000	1,097,800	1,118,300	20,500	1.9

## Job Order Trends

Job Orders By Month



Percent Change from December 2020 to December 2021 = **+92.3%**

Percent Change from November 2021 to December 2021 = **-8.9%**

Highest Number of Job Orders amongst Florida CareerSource Regions – 15% of Statewide Total

## Job Order Trends – Targeted Industry

Industry Sector Description	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-22	Aug-21	Sep-21	Oct-21	Nov-21	Dec-22
Agriculture, Forestry, Fishing & Hunting	9	3	4	0	12	0	4	21	8	10	7	13
Mining	6	7	8	9	6	15	3	10	7	12	11	5
Utilities	5	11	7	2	9	6	11	18	6	14	8	5
Construction	82	72	63	97	77	80	73	82	92	122	79	71
Manufacturing (31-33)	193	210	238	261	228	281	242	236	279	296	195	230
Wholesale Trade	94	83	116	113	129	130	123	154	158	216	225	163
Retail Trade (44 & 45)	117	64	118	76	67	81	72	127	117	125	162	131
Transportation and Warehousing (48 & 49)	116	129	208	176	177	200	163	201	156	353	126	205
Information	41	30	20	37	36	23	43	37	30	45	50	41
Finance and Insurance	686	834	956	746	927	942	774	1318	1085	1369	1166	1109
Real Estate and Rental and Leasing	44	41	50	44	34	34	32	61	78	53	58	45
Professional Scientific & Technical Svc	197	269	245	262	263	264	391	379	326	404	422	462
Management of Companies and Enterprises	11	6	3	8	5	12	5	17	8	9	10	5
Admin., Support, Waste Mgmt, Remediation	252	275	434	498	531	512	504	430	313	312	231	238
Education Services	15	15	9	23	15	13	14	6	25	43	34	36
Health Care and Social Assistance	291	312	578	409	414	381	775	650	621	708	577	382
Arts, Entertainment, and Recreation	0	1	9	0	1	18	14	3	2	2	4	3
Accommodation and Food Services	163	89	131	165	124	145	203	113	59	88	108	33
Other Services (except Public Admin.)	26	26	18	46	38	23	49	50	25	64	44	48
Public Administration	2	58	5	14	24	11	44	19	26	16	41	15
<b>Monthly Total</b>	<b>2,350</b>	<b>2,535</b>	<b>3,220</b>	<b>2,986</b>	<b>3,117</b>	<b>3,171</b>	<b>3,539</b>	<b>3,932</b>	<b>3,421</b>	<b>4,261</b>	<b>3,558</b>	<b>3,240</b>

## Top Ten Occupations

Occupation	Total Job Orders
Software Developers, Applications	197
Management Analysts	113
Customer Service Representatives	105
Computer Systems Analysts	98
Sales Managers	96
Information Technology Project Managers	74
Marketing Managers	71
Human Resources Specialists	65
Registered Nurses	59
Financial Managers, Branch or Department	56

*Posted in Employ Florida in our region during December 2021*



## CareerSource Northeast Florida

Collaborate. Innovate. Lead.



# Agenda Item

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***Bringing Communities Together***

## **MEMORANDUM**

**DATE:** JANUARY 26, 2021

**TO:** NORTHEAST FLORIDA REGIONAL COUNCIL BOARD OF DIRECTORS

**THRU:** ELIZABETH PAYNE, CHIEF EXECUTIVE OFFICER 

**FROM:** FARA ILAMI, REGIONAL RESILIENCE MANAGER 

**RE:** COMMUNITY RESILIENCE UPDATE

---

Staff will provide an update on community resilience efforts being facilitated across Northeast Florida. This update focuses on upcoming Northeast Florida Regional Resiliency Collaborative Workshops and how these will help to integrate resilience into local and regional systems while also fulfilling tasks for the Florida Department of Environmental Protection Regional Resilience Grant.

Registration page for the workshops:

<https://www.eventbrite.com/e/northeast-florida-regional-resiliency-collaborative-workshop-1-tickets-251374446737>

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# Community Resiliency Update

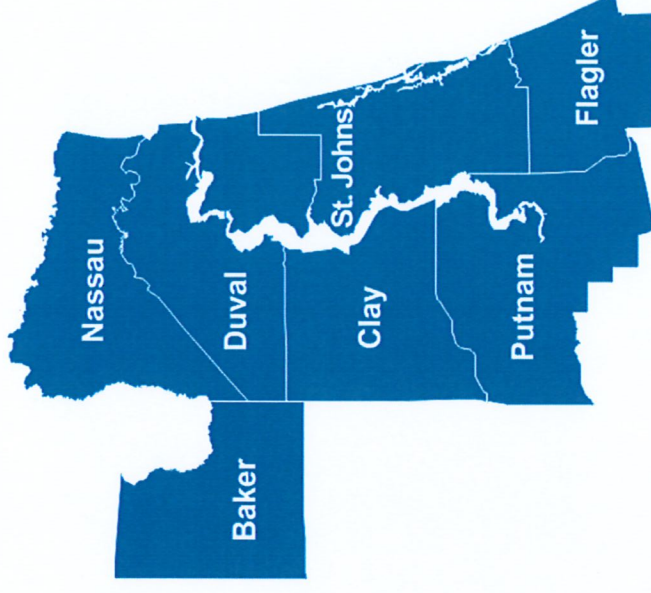
NORTHEAST FLORIDA 2021-2022 DEVELOPMENTS



# Regional Resiliency Collaborative Workshop #1

---

- Two attendance options are available: February 9 and 23
- Registration: <https://www.eventbrite.com/e/northeast-florida-regional-resiliency-collaborative-workshop-1-tickets-251374446737>
- Workshop objectives:
  1. To learn perspectives about what a regional resiliency collaborative might look like for Northeast Florida
  2. To gather information about the existing and planned resiliency work within the region (Task 1 of the FDEP Regional Resilience Priorities Grant)



# South Atlantic Coastal Study (SACS)

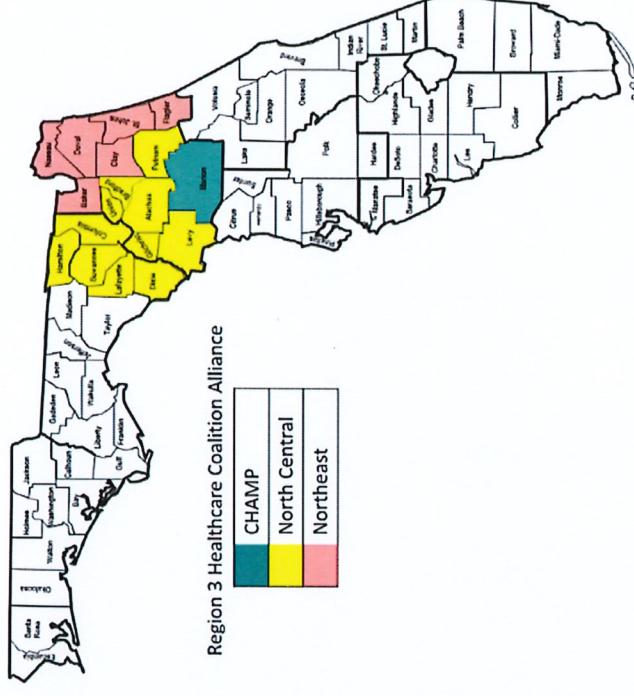
- The US Army Corps of Engineers is organizing a series of coastal resilience workshops in April and May through the Silver Jackets program to train stakeholders to use SACS and the associated tools.
- Regional Sediment Management tool will be highlighted.
- NEFRC staff will coordinate with USACE while working to educate local governments on the NE Florida data and analysis in the Florida appendix.





# Ongoing Resilience Tasks

- Staff has begun work on the CDBG – Mitigation Grant with Department of Economic Opportunity (DEO) focused on Healthcare Resiliency.
- Staff is working with other RPCs on a CDBG – Mitigation Grant focused on inland flooding mitigation and resilience
- Regional Resiliency Manager is working with partners to facilitate outreach, educational webinars, and symposia.



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Serving the communities of Baker, Clay, Duval, Flagler, Nassau, Putnam and St. Johns Counties


***Bringing Communities Together***

## **MEMORANDUM**

**DATE:** JANUARY 26, 2022

**TO:** NORTHEAST FLORIDA REGIONAL COUNCIL BOARD OF DIRECTORS

**THRU:** ELIZABETH PAYNE, CHIEF EXECUTIVE OFFICER 

**FROM:** TYLER NOLEN, REGIONAL PLANNER 

**RE:** 2022 NEFRC OVERDOSE SUMMIT

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The Northeast Florida Regional Council will be conducting an Educational Summit on Overdoses (focusing on opioids/fentanyl). The summit will bring together key stakeholders and policy makers to discuss overdose related data in Northeast Florida. The summit will highlight several successful programs that have been implemented by counties in the Region, in hopes they can be replicated in other communities. The focus will be on sharing best practices, understanding needs, and identifying gaps as we start the conversation on a regional level.

The summit will include information from behavioral and mental health facilities, hospitals, health departments, the Drug Enforcement Administration, the National District Attorneys Association, local fire rescue departments, law enforcement and others.

**This educational summit will be held at the World Golf Village in St. Augustine, FL on Thursday, March 31, 2022.**

Speakers include:

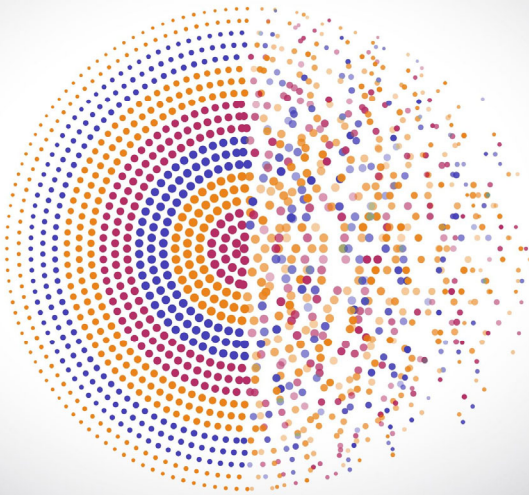
- Dr. Raymond Pomm, Gateway Community Services
- Nancy Russo, SMA Healthcare
- Dr. Huson Gilberstadt, Ascension
- Major Scott Surrency, Putnam County Sheriff's Office
- Glenn East, Clay County Fire Rescue

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*Tyler Nolen*

*Emergency Preparedness Planner*

*Tnolen@nefrc.org*

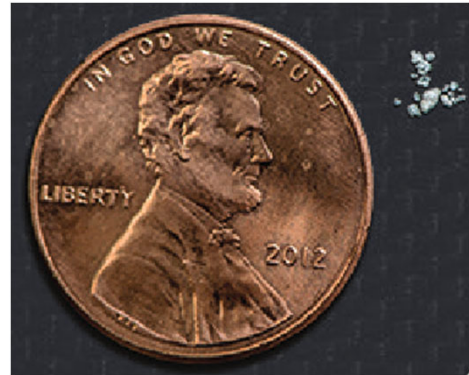
## THE NORTHEAST FLORIDA REGIONAL COUNCIL

- Board of Directors have included Mental Health and the Opioid Epidemic on both their 2021 and 2022 Work Plan
- Educational Summit on Overdoses (Focusing on Opioids/Fentanyl)
  - Thursday, March 31, 2022
    - ❖ Stigma
    - ❖ Mental Health/Substance Use Disorder Treatment
    - ❖ County Programs
    - ❖ Law Enforcement Actions (Local and Federal)



## WHY IS THIS IMPORTANT?

- In the 2021 National Survey 14.9% (41.1 million) Americans aged 12 and older had a substance use disorder in 2020. Only 4 million received specialized treatment.
- Between 2018-2019 over 2000 people in Northeast Florida (not including the City of Jacksonville) needed 911 medical services for overdose.  
(Baker, Clay, Flagler, Nassau, Putnam & St. Johns)



## TOPICS TO BE COVERED

- Behavioral & Mental Health:
  - What is addiction?
  - What resources are available?
  - Stigma?
- Supply & Demand:
  - How can we curve demand?
  - What are law enforcement partners seeing & how they are responding?
- Funding:
  - How were successful projects funded?
  - What funding is available?
  - Are there policy changes that can help?



## HIGHLIGHTING SUCCESSFUL LOCAL PROJECTS

- Project Save Lives- Peer services from government, private & hospital partnership
- Putnam County Jail- Assisting inmates with substance use disorder
- Overdose 2 Action- Duval and Nassau County marketing campaigns
- Hospital System Prescription Practices- Declining over the past 5 years



## SPEAKERS

- Dr. Raymond Pomm, Gateway Community Services
- Nancy Russo, SMA Healthcare
- Dr. Huson Gilberstadt, Ascension
- Major Scott Surrency, Putnam County Sheriff's Office
- Chief Glenn East, Clay County Fire Rescue
- Drug Enforcement Administration Representative
- Florida Statewide Task Force on Opioid Abuse Representative (invited)





# WHEN & WHERE?



- Thursday, March 31<sup>st</sup> 2022, tentatively 9 am to 4 pm
- World Golf Village, St. Augustine
- Registration and Agenda available early February
- Free to attend

## TARGET AUDIENCE

- County and Municipal Leadership – Elected Officials & Administration
- First Responder Leadership – Law Enforcement, Fire Rescue
- Community Partners – Mental Health, Non Profits
- Health Department Officials
- Hospital Representatives

**ONE  
PILL CAN  
KILL**





**SAVE THE DATE**  
**Educational Summit on the Opioid Pandemic**

**March 31, 2022**  
Location: World Golf Village, St. Augustine  
Contact: Tyler Nolen, [tnolen@nefrc.org](mailto:tnolen@nefrc.org)

As COVID-19 overshadowed the opioid pandemic, the Summit gathers elected officials, stakeholders and the healthcare sector to discuss the increase in opioid overdoses and a task force to address the crisis.



TYLER NOLEN  
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[TNOLEN@NEFRC.ORG](mailto:TNOLEN@NEFRC.ORG)

# Agenda Item

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**TO:** NORTHEAST FLORIDA REGIONAL COUNCIL BOARD OF DIRECTORS

**THRU:** ELIZABETH PAYNE, CHIEF EXECUTIVE OFFICER 

**FROM:** JACK SHAD, ECONOMIC DEVELOPMENT PROJECT MANAGER 

**RE:** **2022 COMPREHENSIVE ECONOMIC DEVELOPMENT STRATEGY REWRITE**

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The Comprehensive Economic Development Strategy (CEDS) is due for a rewrite in 2022. Council staff have developed a workplan and will be working on the project throughout the year, with the goal of presenting a strategy document for Board approval at the September meeting.

Staff will provide a monthly progress report to the Board throughout the process.

# 2022 CEDS

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COMPREHENSIVE ECONOMIC DEVELOPMENT  
STRATEGY

## Comprehensive Economic Development Strategy (CEDS)

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- “a locally-based, regionally-driven economic development planning process”
- Attempts to get all the local governments and key stakeholders on the same page for economic development
- Required for many federal grants

# US Economic Development Administration (EDA)

- Federal agency charged with encouraging economic development nationwide
- Part of US Department of Commerce
- Offers grants, technical assistance, etc. to local governments and other federal agencies

## EDA – Current Grant Programs

- Build Back Better Regional Challenge (\$1 billion)
- Good Jobs Challenge (\$500 million)
- Economic Adjustment Assistance Challenge (\$500 million)
- Travel, Tourism, and Outdoor Recreation Grants (\$750 million)
- Statewide Planning, Research, and Networks Grants (\$90 million)



## Elevate Northeast Florida – Current CEDS

### Strategic Framework, continued

Approved in 2018

Collaboration between  
NEFRC, JAXUSA  
Partnership, and  
CareerSource  
Northeast Florida

Scheduled for re-write  
in 2022

Each Elevate Northeast Florida goal is supported by a series of strategies and priority projects for the next five years. While priority projects can evolve over time as original projects are completed and new opportunities surface, the goals and strategies themselves should remain the same over the course of implementation. This strategic framework allows for adaptability and encourages collective impact in which multiple partners across various perspectives participate in a project, work toward a shared objective, and then disband and re-group on other projects that form in support of the Strategy's goals.

#### EMPOWER PARTNERSHIPS TO ADVANCE EDUCATION AND WORKFORCE.

- Increase consistent and coordinated employer engagement.
- Improve awareness of and participation in career pathways in the region.
- Strengthen efforts to engage youth and adults in completing their post-secondary credentials of economic value.

#### AMPLIFY OUR LEADERSHIP AS A PREEMINENT SMART REGION.

- Coordinate investment and partnerships to develop and grow the Bay Street Innovation Corridor.
- Activate and accelerate smart region investments.
- Improve the connectivity and efficiency of regional mobility /transit options.

#### EMBOLDEN OUR GLOBAL BRAND.

- Establish a strong, unified regional brand based on best practices.
- Invest in modern marketing and communications that increase positive awareness among businesses and talent.

#### DEEPEN OUR INDUSTRY CLUSTERS AND INTENSIFY SUPPORT.

- Invest in assets that encourage the growth of the region's target industries.
- Create a more vibrant regional entrepreneurial and innovation ecosystem.
- Strengthen the region's international connectivity.



elevate  
northeast florida

## CEDS Required Elements

- Summary Background
- SWOT Analysis
- Resilience
- Strategic Direction / Action Plan
- Evaluation Framework

## CEDS Committee Membership

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CEDS Committee “must represent the main economic interests of the region”

- Must be at least 50% private sector stakeholders
- Must include representatives from:
  - Public officials;
  - Community leaders;
  - Representatives of workforce development boards;
  - Representatives of institutions of higher education;
  - Minority and labor groups; and
  - Private individuals

## CEDS Rewrite Timeline

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- 1<sup>st</sup> CEDS Committee Meeting February 17, 2022
- Monthly meetings to discuss issues & review drafts of required elements
- Final draft approved by Committee in August, 2022
- Approval by NEFRC Board in September, 2022
- Transmittal to EDA before September 30, 2022



# Agenda Item

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**FROM:** ELIZABETH PAYNE, CHIEF EXECUTIVE OFFICER 

**RE:** LEGISLATIVE UPDATE

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Staff will provide an update on the ongoing 2022 Legislative Session including bills of interest. Currently, legislation of interest involves resiliency issues, affordable housing, and broadband.

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# Legislative Update:

## Bills of Regional Interest

### Resiliency Issues

SB 1940 Statewide Flooding and Sea Level Rise Resilience

SB 1238/HB 1019 Saltwater Intrusion Vulnerability Assessments

### Affordable Housing

SB 962/HB 981 Mixed Use Res. Projects for Affordable Housing

SB 1150/HB 495 Taxation of Affordable Housing

SB 1170/HB 1553 SAIL & SHIP changes

### Others

SB 282/HB 795 Peer Support for Mental Health and Substance Use Disorders

SB 1098/HB 835 Smart Region Zones

SB 1726 Office of Broadband

SB 1800/HB 1543 Broadband Infrastructure

HB 685 Rural Development