

NEFRC

BOARD OF DIRECTORS Meeting



Northeast Florida Regional Council
Hybrid Meeting



📍 40 East Adams St., Ste 320, Jacksonville, FL 32202
📞 Phone: (904)-279-0880
🌐 www.nefrc.org
✉ info@nefrc.org




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MEMORANDUM

DATE: FEBRUARY 5, 2026

TO: NORTHEAST FLORIDA REGIONAL COUNCIL BOARD OF DIRECTORS

FROM: ELIZABETH PAYNE, CHIEF EXECUTIVE OFFICER 

RE: NEXT MEETING

The next Board of Directors meeting will be held on **March 5, 2026 at 10:00 a.m.** at the Northeast Florida Regional Council, **Jessie Ball DuPont Center, 40 East Adams Street**, Jacksonville, 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>
Meeting ID: 874 9977 0491

**THURSDAY, FEBRUARY 5, 2026
10:00 a.m.**

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

TAB

1. Call to Order
2. Roll Call – 1ST Vice President Dance
3. Pledge of Allegiance and Invocation – 1ST Vice President Dance
4. **Welcome New Member – 1st Vice President Dance**
 - **Councilman Brandon Ludwig – City of Keystone Heights**
5. Invitation to Speak – 1st Vice President Dance
- *6. Board Officer Nominations – Ms. Payne1
 - President
 - Secretary/Treasurer
- * 7. Consent Agenda – President Anderson
 - A. January 8, 2026 Draft Meeting Minutes2
 - B. December 2025 Financial Report3



C. Comprehensive Plan Amendment Review Report	4
<ul style="list-style-type: none"> • City of Flagler Beach Adopted Amendment 26-1ESR • St. Johns County Transmitted Amendment 26-1ER • Town of Penney Farms Adopted Amendment 25-1ER • City of Flagler Beach Adopted Amendment 25-3ESR • Nassau County Adopted Amendment 25-7ER • Nassau County Adopted Amendment 25-8ESR • Town of Baldwin Adopted Amendment 25-1ESR (<i>Info Only</i>) 	
8. <u>Other Reports/Action Items</u> – President Anderson	
* A. FY 24-25 Audit – Zach Chalifour, James Moore & Company	5
* B. NEFRC Fiscal Year 24-25 Closeout – Ms. Starling	6
C. Revised Financial Policies – Ms. Payne	7
* D. Healthcare Coalition Expenditure Request – Ms. Wilsey	8
* E. Duval County CTC Continuation Recommendation – Mr. Anderson	9
* F. Strategic Regional Policy Plan Update – Mr. Anderson	10
G. Board Strategic Planning SWOT Report – Ms. Payne	11
H. Community Resiliency Update – Ms. Ilami	12
9. Public Comment – LIMITED TO 3 MINUTES PER SPEAKER	
10. Local & Regional Issues Discussion – President Anderson	
11. Ex-Officio Members’ Reports:	
<ul style="list-style-type: none"> • Florida Department of Commerce • Florida Department of Environmental Protection • Florida Department of Transportation • St. Johns River Water Management District 	
12. Chief Executive Officer’s Report – Ms. Payne	

(*Denotes Action Required)

13. Upcoming Events:

- Feb. 9, 2026 – TD Local Coordination Board, Putnam County
- Feb. 9, 2026 – TD Local Coordination Board, Clay County
- Feb. 10, 2026 – TD Local Coordination Board, St. Johns County
- Feb. 11, 2026 – TD Local Coordination Board, Flagler County
- **Feb. 14, 2026 – NEFRC'S 49TH ANNIVERSARY**
- **Feb. 16, 2026 – PRESIDENT'S DAY – COUNCIL CLOSED**
- Feb. 19, 2026 – TD Local Coordination Board, Baker County
- Feb. 19, 2026 – TD Local Coordination Board, Nassau County
- Feb. 25, 2026 – Resilient First Coast Collaborative Meeting, Duval County
- Feb. 26, 2026 – TD Local Coordination Board, Duval County

14. Next Board Meeting: **March 5, 2026**

15. Adjournment

Agenda

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BRINGING COMMUNITIES TOGETHER

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MEMORANDUM

DATE: JANUARY 28, 2026

TO: NORTHEAST FLORIDA REGIONAL COUNCIL BOARD OF DIRECTORS

FROM: BETH PAYNE, CHIEF EXECUTIVE OFFICER 

RE: BOARD OFFICER NOMINATIONS

There are two vacant officer positions on the NEFRC Board of Directors : the President and the Secretary/Treasurer.

As it is Baker County's year to lead the NEFRC Board as President, Commissioner Jimmy Anderson seeks to serve out the remainder of the year as President.

The Secretary /Treasurer position is seeking nominations.



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NORTHEAST FLORIDA REGIONAL COUNCIL
Board of Directors Meeting
January 8, 2026

MINUTES

The Northeast Florida Regional Council Board of Directors held a meeting at 100 Festival Park Avenue, Jacksonville, FL on Thursday, January 8, 2026; **1st Vice President Dance** called the meeting to order at 10:00 a.m.

Roll call was conducted with the following members present, representing a quorum:

BAKER: Mr. Griffis
Mr. Register

CLAY: Commissioner Condon
Commissioner Renninger

DUVAL: Councilmember Amaro
Mayor Lynch (Virtual)
Ms. Brown

FLAGLER: Commissioner Dance
Councilmember Gambaro

NASSAU: Commissioner Huppmann
Commissioner Martin
Commissioner Minshew

PUTNAM: Commissioner Harvey
Commissioner Wilkinson

ST. JOHNS: Commissioner Taylor
Commissioner Whitehurst
Commissioner Morgan

EX-OFFICIO: Mr. Conkey, St Johns River Water Management District
Ms. Donaldson, Florida Department of Environmental Protection
Mr. Dixon, Florida Department of Transportation
Mr. Hart, Florida Department of Commerce

Excused: Commissioner Anderson and Mr. Bourre

Absent: Councilmember Gay

Guests: Terry Suggs, Ken Storey ECFRPC), John Nooney, Michelle Corum (virtual), and other members of the public

Staff: Fara Ilami, Summer Jones, Tyler Nolen, Elizabeth Payne, Donna Starling, and other staff

WELCOME NEW MEMBERS

1st Vice President Dance welcomed new Board Members: St. Johns County Commissioners Taylor and Whitehurst.

A MOMENT OF REMEMBRANCE

The Board took a moment to remember Commission James G. Bennett who unexpectedly passed recently.

INVITATION TO SPEAK

1st Vice President Dance stated that members of the public are welcome to speak on any item before the Board and will be recognized during public comment.

Mr. Nooney, 8356 Bascom Rd., Jacksonville, FL 32216, addressed the Board regarding several City of Jacksonville City Council Resolutions, including 2009-442, 2025-0019, 2025-0867. He stated that one year ago the City of Jacksonville's Waterways Commission along with the Parks Division identified three potential acquisition properties that would benefit all the citizens of the City. He also shared his condolences for Commissioner Bennett. He provided a handout and requested that it be made part of the permanent record and will be attached.

*CONSENT AGENDA

1st Vice President Dance asked if anyone wanted to pull any item on the consent agenda. Hearing none, he called for a motion on the consent agenda. Commissioner Martin motioned to approve the Consent Agenda; seconded by Councilmember Amaro. Motion carried.

OTHER REPORTS/ACTION ITEMS

*November 2025 Financial Report

Ms. Starling stated that the Council posted a net income of \$14,237 for the month of November and a year-to-date net income of \$19,028.

1st Vice President Dance called for a motion. Commissioner Huppman motioned to approve the November 2025 Financial Report; seconded by Commissioner Harvey. Motion carried.

*Clay County Community Transportation Coordinator (CTC) Continuation Recommendation

Ms. Jones stated that Clay County's CTC contract expires on June 30, 2026. The Jacksonville Transit Authority (JTA) has been the service provider since 2019. Both the County and JTA would like to continue the service partnership. If approved, this would go through 2031.

Commissioner Condon motioned to approve JTA's continuation as the CTC for Clay County and authorize staff to forward the recommendation to the Commission for the Transportation Disadvantaged; seconded by Commissioner Renninger. Motion carried.

*Resolutions 2026-01 and 2026-02

Ms. Payne presented resolutions 2026-01 and 02 for consideration by the Board. These recognize former Board Members, Commissioners Joseph and Murphy of St. Johns County. Ms. Payne will present the resolutions to the Commissioners at one of their upcoming Board of County Commissioners' meetings. A brief discussion followed.

Commissioner Harvey motioned to approve Resolutions 2026-01 and 2026-02 recognizing St. Johns County Commissioners Joseph and Murphy for their service to the Regional Council and the Northeast Florida Region; seconded by Commissioner Whitehurst. Motion carried unanimously.

*Secretary/Treasurer Nomination

Commissioner Martin nominated Doug Conkey. Ms. Payne, on behalf of Mr. Conkey, stated that he must respectfully decline due to his position at the Water Management District.

Ms. Payne stated that staff have not reviewed the policy regarding the Secretary/Treasurer's role in quite some time. Therefore, she stated that staff could prepare a revised policy and bring to the Personnel, Budget and Finance Committee meeting in February for consideration and then to the full Board, if approved. She also stated that staff are currently exercising a portion of the current policy that allows two internal staff to sign checks until a decision is made on how to move forward. Discussion followed.

Commissioner Harvey motioned for staff to bring a revised policy to the February 5, 2026 PBF Committee for consideration for the full Board; seconded by Commissioner Condon. Motion carried.

President Position Discussion

Discussion was held regarding the President's position. It was stated that it is Baker County's decision to determine who they want to fill the role. Mr. Griffis will reach out to the County to inform them of the situation and inquire how they wish to proceed.

Community Resiliency Update

Ms. Ilami shared that the Council was recently awarded a \$400,000 grant from the National Fish and Wildlife Foundation to assess infrastructure vulnerability and aquatic connectivity benefiting resilience of Florida's First Coast; key local partners include Jacksonville University and the University of North Florida.

Ms. Ilami provided an overview on the status of the Council's resiliency projects including the Military Installation Resilience Review, the Regional Resilience Entity Project, and the Multi-Regional project. She stated that the Council recently completed the final adaptation plan for Flagler County's Resilience work. Also highlighted was local vulnerability assessment work being done for Baker County and the Town of Baldwin as part of their ongoing assessments. Lastly, she provided an update on the work being done with the South Atlantic Salt Marsh Initiative, which involves stakeholder engagement and technical analysis conducted by the North Florida Land Trust. Discussion followed.

Regional Leadership Academy

Mr. Nolen informed the Members that the 2026 Regional Leadership class will have a meet-n-greet on January 15th in St. Johns County. This year's participants cover a wide range of industries that include county government, private industry, hospitals, community groups, etc. Mr. Nolen shared the tentative schedule including meeting dates and locations. He provided a brief overview of the topics that will be addressed in each county. The class meets on the last Wednesday of each month and begins January 28th in Baker County.

2025 Regional Awards of Excellence Winners

Mr. Nolen presented the list of 2026 Awards of Excellence winners, who will be honored at the luncheon immediately following the Board Meeting. He added that the luncheon is to also recognize elected officials in our Region for all their hard work. The Regional Leadership award will be presented to Reverend Allison DeFoor of the North Florida Land Trust. Discussion followed.

Public Comment – None.

LOCAL AND REGIONAL ISSUES DISCUSSION

City of Mcclenny – **Mr. Griffis** shared that the City was recently awarded a \$7 Million grant for a water plant rehab; the largest grant the City has ever received.

Clay County: **Commissioner Condon** informed those who use the Shands Bridge to traverse between Clay and St. Johns Counties, it will be closed this weekend. She urges Members to familiarize themselves with the ‘Blue Ribbon’ Bill that is in both the House and Senate regarding proposed land development changes.

Flagler County: **Commissioner Dance** stated that Senator Leek has sponsored a bill on beach restoration, specifically on clarifying definitions of critically eroded dunes and beach.

City of Palm Coast – **Councilman Gambaro** highlighted two projects; 1) wastewater treatment facility infrastructure improvements, going from a 6.8 mg/day facility to just over 10 mg/day facility; 2) they approved a contract to begin work on the Matanzas Loop road which will connect the western part of the City into the County and into the other road networks. This will be part of a broader discussion on the western expansion.

Putnam County: **Commissioner Wilkinson** shared information on events taking place at Port Putnam. **Commissioner Harvey** stated that Port Putnam is not just a concept, it is a real thing. It’s the furthest inland port in Florida and they are now on the Ports Council. The Shands Bridge have kept them very isolated due to its height; however, the new outer beltway will bring in tremendous opportunities.

Nassau County: **Commissioner Martin** stated that the State’s Chief Financial Officer has requested a venue for a press conference in Nassau; however, it is unknown what the purpose of this visit is. He also commented on the property tax reform and encouraged Members to speak with their Legislative representatives.

City of Fernandina Beach: **Commissioner Minshew** stated that the City recently voted to implement paid parking in downtown Fernandina Beach.

St. Johns County – **Commissioner Whitehurst** stated that Nights of Lights in St. Augustine is coming to an end and acknowledged Commissioner Taylor for her work with the community and stakeholders on this. He shared information he received from a news reporter stating that “St. Johns County is the only county in the entire country with a population of over 300,000 without a single criminal homicide in 2025”. **Commissioner Taylor** shared Commissioner Condon’s concerns regarding the land development bill and encouraged everyone to keep engaged and educate their constituents. She shared that she recently attended a Bio Solids workshop in Flagler

County and, with one of six facilities in the entire state located in St. Johns County, this should be in the forefront as well.

EX-OFFICIO MEMBERS' REPORT

FloridaCommerce – **Mr. Register** shared information from an article in Site Selection about closing deals on the local level. He highlighted two things that affect this, 1) the non-disclosure agreement and, 2) the timeline for improving incentives.

Florida Department of Transportation – **Mr. Dixon** thanked everyone for allowing him to be a part of the Board. Unfortunately, this will be his last meeting and stated Ms. Paige DeBold will be his replacement.

Department of Environmental Protection – **Ms. Donaldson** stated she has nothing to report.

St. Johns River Water Management District – **Mr. Conkey** stated it was an honor to have been selected for the Secretary/Treasurer position; however, as a WMD employee he is unable to accept. He shared positive comments regarding Reverend Allison DeFoor being awarded the Regional Leadership Award. He commented on Nassau County's American Beach Septic to Sewer project in which the District contributed through the cost share program. He asked members to educate their constituents that lawn watering should be minimal. Members were informed about SB508 which will mandate training for irrigation installers and will come with enforcement measures on watering restrictions; also, SB 1066 the Northeast Florida Rivers Springs and Community Investment Act that would remove the Rodman Dam and restore the Ocklawaha River. The bill, under the purview of the Florida Department of Environment Protection, requires the development of a plan for restoration of the Ocklawaha River with the creation of an Advisory Council. The bill designates the makeup of the Advisory Council, including members from several of our local governments.

CHIEF EXECUTIVE OFFICER'S REPORT

Ms. Payne shared the Council staff assignments for each county stating that it is the intent that they will be attending at least one BOCC meeting each month.

In line with SB1066 Mr. Conkey mentioned, NEFRC has partnered with the East Central Florida Regional Council working on a project, similar to our Northeast Florida Military Installation Resilience Review, for two areas - Bug Springs and the Pinecastle Complex. A portion of the Pinecastle Complex is in Putnam County, including Lake George and the Rodman Dam. The bill referenced by Mr. Conkey is of great interest to the Navy. The impacts of this bill will be discussed at the kick-off meeting of the newest MIRR in February.

Next Meeting Date: February 5, 2026

Meeting Adjourned: 11:46 a.m.

Andy Dance
1st Vice President

Elizabeth Payne
Chief Executive Officer

Agenda Item

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MEMORANDUM

DATE: JANUARY 28, 2026

TO: NORTHEAST FLORIDA REGIONAL COUNCIL BOARD OF DIRECTORS

VIA: NEFRC PERSONNEL, BUDGET & FINANCE COMMITTEE

THRU: ELIZABETH PAYNE, CHIEF EXECUTIVE OFFICER 

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

RE: DECEMBER 2025 FINANCIAL REPORT

The Northeast Florida Regional Council posted a Net Income of \$9,910 for the month of December and a Year-to-Date Net Income of \$28,937.



Regional Council - Agencywide		Adopted Budget 24/25	December 2025	YTD	Represents 25% of Fiscal Year	Budget Variance
Revenues						
County Dues	\$	694,757	57,896	173,689	25%	0%
Local Government Technical Assistance	\$	302,632	25,704	70,633	23%	-2%
Transportation Disadvantaged (TD)	\$	212,000	17,003	51,569	24%	-1%
Hazardous Analysis	\$	8,500	977	2,379	28%	3%
Local Emergency Preparedness Committee (LEPC)	\$	90,000	5,574	22,726	25%	0%
Hazardous Materials Emergency Preparedness (HMEP) Program	\$	80,000	11,925	11,925	15%	-10%
Small Quantity Generator (SQG) Program	\$	5,000	-	-	0%	-25%
Florida Department of Health	\$	17,000	-	-	0%	-25%
Healthcare Coalition	\$	748,712	43,424	118,624	16%	-9%
CDBG North Florida Resiliency Plan	\$	18,265	-	18,533	101%	76%
CDBG Mitigation Assessment and Planning	\$	43,075	1,336	6,557	15%	-10%
Military Installation Resilience Review (MIRR)	\$	719,099	8,778	26,203	4%	-21%
Pinecastle MIRR-East Central Florida RPC	\$	-	1,114	2,661	0%	-25%
National Coastal Resilience Program	\$	150,774	2,233	5,928	4%	-21%
Florida Department of Environmental Protection (FDEP)	\$	100,000	10,436	40,106	40%	15%
Economic Development Administration (EDA)-CEDS	\$	80,000	10,641	34,377	43%	18%
Economic Development Administration (EDA)-Visioning	\$	160,000	12,187	23,880	15%	-10%
Community Foundation	\$	25,000	-	-	0%	-25%
Black History Museum	\$	-	57	2,821	0%	-25%
Regional Leadership Academy (RLA)	\$	5,950	-	-	0%	-25%
Other Revenue	\$	15,650	3,210	9,865	63%	38%
TOTAL REVENUES		\$ 3,476,414	\$ 212,496	\$ 622,475	18%	
TRANSFER FROM GENERAL FUND		\$ 74,701	\$ (9,910)	\$ (28,937)		
TOTAL REVENUE/GENERAL FUND		\$ 3,551,115	\$ 202,586	\$ 593,538	17%	
Expenses						
Salaries and Fringe	\$	1,783,783	139,332	446,820	25%	0%
Contract/Grant Direct Expenses	\$	1,341,025	29,130	42,563	3%	-22%
Indirect - Allocated Expenses*	\$	211,280	17,171	57,494	27%	2%
General Fund Expense*	\$	215,027	16,953	46,660	22%	-3%
TOTAL EXPENSES		\$ 3,551,115	\$ 202,586	\$ 593,538	17%	
Net Income (loss)			9,910	\$ 28,937		

Northeast Florida Regional Council
Balance Sheet
December 2025

	FY 24/25 December 2024	FY 25/26 December 2025
ASSETS		
Cash	2,012,370	2,229,715
Accounts Receivable	675,923	673,577
Pension Deferred Outflows	425,550	498,205
Prepaid Insurance	-	19,578
Total Current Assets	3,113,843	3,421,075
Property and Equipment:		
Office Furniture and Equipment	261,430	267,564
Less Accumulated Depreciation	161,953	191,222
Total Property and Equipment, net	99,477	76,342
Total Assets	3,213,320	3,497,417
LIABILITIES		
Accounts Payable	3,868	6,572
Accrued Salaries and Leave	116,164	128,091
Deferred Revenue	18,391	28,972
Pension Liability	1,355,550	1,417,225
Pension Deferred Inflows	49,234	124,127
Total Liabilities	1,543,207	1,704,987
EQUITY		
Equity and Other Credits:		
Retained Earnings	1,670,113	1,792,430
Total Equity and Other Credits	1,670,113	1,792,430
Total Liabilities, Equity and Other Credits	3,213,320	3,497,417

YTD Comparison

	24/25	25/26	24/25	25/26
	Net Income (Loss)	Net Income (Loss)	Cash Balance	Cash Balance

AGENCYWIDE

October	\$	7,921	\$	4,791	\$	2,105,273	\$	2,109,485
November	\$	(10,020)	\$	19,028	\$	2,091,118	\$	2,189,020
December	\$	10,233	\$	28,937	\$	2,012,370	\$	2,229,715
January	\$	19,381			\$	2,407,132		
February	\$	21,762			\$	2,277,517		
March	\$	38,434			\$	2,198,028		
April	\$	69,564			\$	2,278,340		
May	\$	87,552			\$	2,146,440		
June	\$	110,620			\$	1,850,194		
July	\$	134,457			\$	2,059,197		
August	\$	139,321			\$	2,315,611		
September	\$	167,526			\$	2,169,810		




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MEMORANDUM

DATE: JANUARY 28, 2026
TO: NORTHEAST FLORIDA REGIONAL COUNCIL BOARD OF DIRECTORS
VIA: NEFRC PERSONNEL, BUDGET & FINANCE COMMITTEE
THRU: ELIZABETH PAYNE, CHIEF EXECUTIVE OFFICER 
FROM: ^{DS} DONNA STARLING, CHIEF FINANCIAL OFFICER
RE: DECEMBER 2025 INVESTMENT REPORT

Bank Account Interest

	<u>FY 24/25</u>	<u>FY 25/26</u>
December Interest	\$ 1,455	\$ 3,142
Year to Date Interest	\$ 4,177	\$ 9,635

Florida Local Government Investment Trust

	<u>FY 24/25</u>	<u>FY 25/26</u>
Current Balance	\$ 19,486	\$20,562



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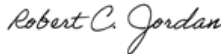
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MEMORANDUM

DATE: FEBRUARY 3, 2026

TO: NORTHEAST FLORIDA REGIONAL COUNCIL BOARD OF DIRECTORS

THRU: ELIZABETH PAYNE, CHIEF EXECUTIVE OFFICER 

FROM: ROBERT JORDAN, SENIOR REGIONAL PLANNER 

RE: LOCAL GOVERNMENT COMPREHENSIVE PLAN AMENDMENT REVIEWS

Pursuant to Section 163.3184, Florida Statutes, Council review of transmitted and adopted amendments to local government comprehensive plans is limited to adverse effects on regional resources and facilities identified in the Strategic Regional Policy Plan (SRPP). The review is also limited to extra-jurisdictional impacts that are inconsistent with the comprehensive plan of any local government within the region. Pursuant to Section 163.3184, Florida Statutes, a written report with an impact evaluation should be provided to the local government and the State land planning agency (Florida Commerce) within 30 calendar days of receipt (of the amendment).

A regional map of the listed amendments is provided on the next page, and site-specific maps and policy texts are provided in Appendix A. Upon approval of this report by the Northeast Florida Regional Council (NEFRC) Board of Directors for transmittal to the State land planning agency, a copy will be provided to the respective local government. The NEFRC assisted the Town of Baldwin with the submittal of the Town of Baldwin Adopted Amendment 25-1ESR and the amendment is provided for information only. The Board only needs to review the first six amendments in the Table.

The City of Macclenny Transmitted Amendment 25-1ESR, the Town of Orange Park Adopted Amendment 25-1ER, St. Johns County Transmitted Amendment 25-3ER, and the City of St. Augustine Beach Transmitted Amendment 25-2ESR were determined to be more restrictive or burdensome by Florida Commerce and ruled null and void ab initio (SB 180). For more information on these amendments, please see Appendix B of the Report.

Recommendation

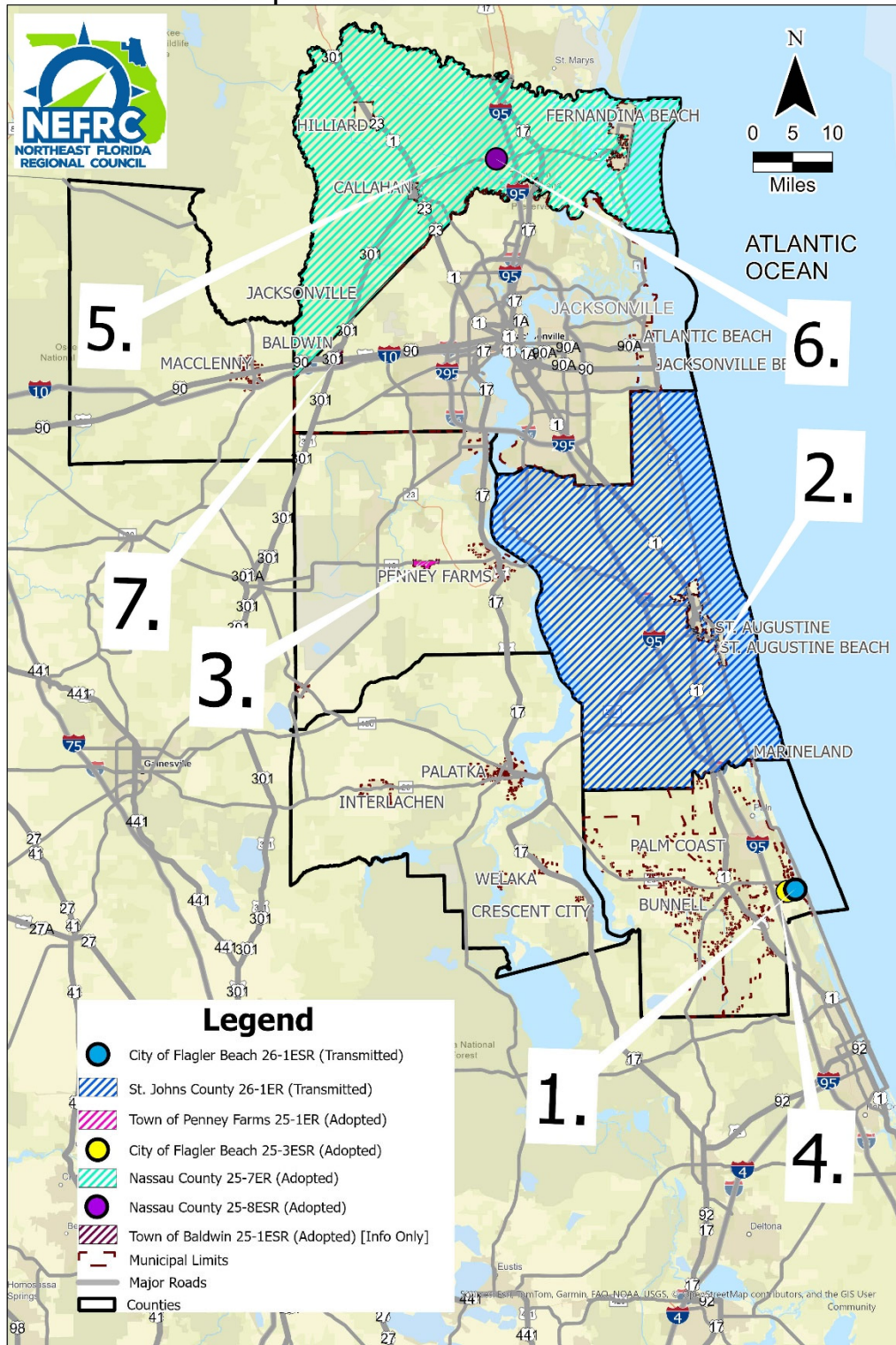
Staff respectfully recommend that the NEFRC Board of Directors approve the staff report for the City of Flagler Beach Transmitted Amendment 26-1ESR and St. Johns County Transmitted Amendment 26-1ER.

Staff also respectfully recommend that the NEFRC Board of Directors find the Town of Penney Farms Adopted Amendment 25-1ER, the City of Flagler Beach Adopted Amendment 25-3ESR, the Nassau County Adopted Amendment 25-7ER, and the Nassau County Adopted Amendment 25-8ESR consistent with the Strategic Regional Policy Plan.



REGIONAL MAP OF AMENDMENT LOCATION SITES

February 2026 Board Review- Comprehensive Plan Amendments



Local Govt. & Plan Amendment	No. on Regional Map	Transmitted	Adopted	County Location	Due Date to be Mailed to Local and State Govt.	Local Govt. Item Number
City of Flagler Beach 26-1ESR	1	X		Flagler	2-6-2026	Ordinance 2025-23

- **Type:** Future Land Use and Text Amendment
- **Issue:** This amendment proposes to amend the Future Land Use Map for approximately 234 acres of Flagler County land use designations of Agriculture, Conservation, and Mixed-Use High Intensity to the City of Flagler Beach land use designations of Low-Density Residential (LDR) and General Commercial (GC). A voluntary companion site-specific text amendment outlines the maximum development threshold for the Veranda Bay Project.
- **Background:** A mixed-use development is currently under development on approximately 160.99 acres. The remainder of the property is vacant and undeveloped. In 2005, a Master Development Agreement (MDA) was approved for a Planned Unit Development (PUD) in Flagler County for a mixed-use development of approximately 1,999 acres known as Hammock Beach River Club PUD. The 2005 MDA approved 453 residential units (including 150 of the 453 as multi-family residential units); 230,694 Square Feet of commercial/retail/office; accessory and recreational uses, ancillary amenities and facilities; an 18-hole golf course; a dedicated utility site; a dedicated public boat ramp site; and a dedicated fire station site. As part of the Future Land Use Map and MDA Agreement, approximately 1,100 acres were transferred to Flagler County as environmental/conservation lands. For more information, please see Exhibits 1-4 in Appendix A.
- **Impacts:** The development is on the east side of County Road 201 (John Anderson Highway), and access will be provided on John Anderson Highway and via State Road 100 (Moody Boulevard) at Colbert Lane as a new fourth leg approach of a signalized intersection. Both County Road 201 (John Anderson Highway) and State Road 100 (Moody Boulevard) are considered Transportation Resources of Regional Significance. The approximately 234-acre site proposes a mixed-use development with an anticipated full build out in 2035. A Segment Traffic Analysis assessed the impact of the proposed development. A voluntary site-specific policy text amendment is incorporated so that PM peak hours do not exceed 3,749 peak PM gross trips.
- **Recommended Intergovernmental Coordination:** Considering the proximity of the site to unincorporated Flagler County, staff recommend ongoing coordination with the Flagler County Growth Management Division. The County Growth Management Division was included in the transmittal of the proposed amendment.

Local Govt. & Plan Amendment	No. on Regional Map	Transmitted	Adopted	County Location	Due Date to be Mailed to Local and State Govt.	Local Govt. Item Number
St. Johns County 26-1ER	2	X		St. Johns	2-6-2026	COMPAMD 2025-02

- **Type:** Text
 - **Issue:** A proposed amendment to address an Evaluation and Appraisal Review of the County Comprehensive Plan.
 - **Background:** On August 29, 2024, the County informed Florida Commerce, the State Planning Agency, that the Evaluation and Appraisal of the County's Comprehensive Plan indicated that amendments were necessary to reflect changes in state requirements and to meet the minimum planning period per Florida Statutes. After conducting an extensive analysis of data collected from the public, County staff, and local agencies and organizations, the County's consultant, Inspire Placemaking Collective, prepared the 2050 Comprehensive Plan that was approved at the July 22nd Board of County Commissioners Meeting. With the approval of the proposed amendments to the County Comprehensive Plan, the amendments were transmitted subject to the State Coordinated Review Process and entitled Amendment Number 25-3ER by Florida Commerce. NEFRC staff reviewed this proposed amendment at the August 2025 Executive Committee.
- On September 26, 2025, Florida Commerce notified St. Johns County that the transmitted amendment conflicted with Chapter 2025-190, Section 28, Laws of Florida [Senate Bill 180], and therefore was ruled null and void ab initio by Florida Commerce. NEFRC staff provided information on Florida Commerce's rejection of St. Johns County Amendment 25-3ER at the October 2025 Board of Directors Meeting.
- Subsequent to the rejection of the amendment, St. Johns County extensively reviewed all Comprehensive Plan policies identified by the State as either restrictive or burdensome, or potentially restrictive or burdensome. All such policies have been revised, reverted, or removed to ensure compliance with state law. St. Johns County Staff met with the State Division of Community Development on December 10, 2025, to review the updated changes and coordinate to ensure that future transmittals would not be rejected by Florida Commerce on grounds of being restrictive or burdensome.
- **Impacts:** There were no impacts to Resources of Regional Significance or extra-jurisdictional impacts that would be inconsistent with the Comprehensive Plan of an affected local government identified by Staff.
 - **Recommended Intergovernmental Coordination:** Considering that this is a text amendment to the County's Comprehensive Plan, no intergovernmental coordination is recommended by Staff.

Local Govt. & Plan Amendment	No. on Regional Map	Transmitted	Adopted	County Location	Due Date to be Mailed to Local and State Govt.	Local Govt. Item Number
Town of Penney Farms 25-1ER	3		X	Clay	2-6-2026	Ordinance 2025-02

- **Type:** Text Amendment
- **Issue:** The adopted text amendment to the Town's Comprehensive Plan is based on an Evaluation and Appraisal Review of the Town's Comprehensive Plan and was submitted as part of the State Coordinated Review Process.
- **Background:** The amendments to the Town's Comprehensive Plan based on the Evaluation and Appraisal Review of the Plan included the following:
 - a. Revisions to policies to reflect the dates for the updated Water Supply Facility Work Plan.
 - b. The adoption of a Town Property Rights Element.
 - c. The deletion of the requirements for architectural design standards.
 - d. Addition of a map designating the Historic District to the Future Land Use Map Series.
 - e. Addition of the J.C. Penney Scenic Highway to the Future Traffic Circulation Map.
 - f. Clarified the policies related to the connection to public water and sewer.
 - g. The addition of a Level of Service standard for pickleball courts and volleyball courts.

Two changes to the amendment based on Florida Commerce's Objections were made during the adoption phase of the amendment:

 1. Changing the Comprehensive Plan date from 2040 to 2046. The dates on the map were also changed.
 2. The addition of a Five-Year Capital Improvement Plan.
- **Impacts:** There were no impacts to Resources of Regional Significance or extra-jurisdictional impacts that would be inconsistent with the Comprehensive Plan of an affected local government identified by Staff.
- **Recommended Intergovernmental Coordination:** Considering that this is a text amendment to the Town's Comprehensive Plan, no intergovernmental coordination is recommended by Staff.

Local Govt. & Plan Amendment	No. on Regional Map	Transmitted	Adopted	County Location	Due Date to be Mailed to Local and State Govt.	Local Govt. Item Number
City of Flagler Beach 25-3ESR	4		X	Flagler	2-6-2026	Ordinance 2025-25

- **Type:** Future Land Use and Text Amendment
- **Issue:** The adopted amendment changed the Future Land Use Map (FLUM) Designation for approximately 545 +/- acres of land from Flagler County designations of Agriculture, Conservation, and Mixed-Use Intensity; and City designation of Low-Density to City of Flagler Beach designations of Low-Density Residential and Commercial. The amendment includes a site-specific policy for the Land Use Element.
- **Background:** The applicant intends to develop the property into Low-Density Residential and General Commercial use, including a mix of residential, supporting retail, and a maximum of 250 hotel rooms over a multiphase period with an anticipated 2045 buildout. A voluntary companion site-specific text amendment outlines the maximum development for the Summertown Project. Please see Exhibits 5-7 in Appendix A for additional information.
- **Impacts:** The subject site is adjacent to State Road 100 and John Anderson Highway, both Transportation Resources of Regional Significance. The development at buildout is anticipated to generate 43,971 gross daily, 1,511 net AM Peak, and 2,838 net PM Peak trips. The applicant is obligated to comply with FDOT requirements for impacts on SR 100 and shall be responsible for all costs associated with the design, permitting, and construction of the traffic improvements identified in the transportation study.
- **Recommended Intergovernmental Coordination:** Considering the proximity of the site to unincorporated Flagler County, staff recommend ongoing coordination with the Flagler County Growth Management Division. The County Growth Management Division was included in the transmittal of the proposed amendment.

Local Govt. & Plan Amendment	No. on Regional Map	Transmitted	Adopted	County Location	Due Date to be Mailed to Local and State Govt.	Local Govt. Item Number
Nassau County 25-7ER	5		X	Nassau	2-6-2026	Ordinance 2025-038

- **Type:** Text
- **Issue:** The adopted amendment to the Nassau County Comprehensive Plan was updated based on an Evaluation and Appraisal Review (EAR) of the County Comprehensive Plan and was submitted under the State Coordinated Review Process.
- **Background:** Nassau County, with assistance from a consulting team, had evaluated the current 2010-2030 Comprehensive Plan and sought to update the plan with a planning time horizon of 2045. The update addressed the requirements of Florida Statutes as well as local interests. Florida Statutes Section 163.3191 requires that: At least once every seven years, each local government shall evaluate its comprehensive plan to determine whether plan amendments are necessary. The requested amendment to the adopted Comprehensive Plan included the following changes.
 - o Updated the timeframe for the planning horizon from 2030 to 2045.
 - o A Data and Analysis Memorandum which reviews the County's projected population (both permanent and seasonal) growth and analyzes the level of service needs induced by the projected growth for transportation, infrastructure, recreation and open space, projected housing demand, and public-school facilities. Additionally, coastal management and conservation needs are reviewed.
 - o Made corrections and updated terminology for the List of Commonly Used Acronyms and Abbreviations.
 - o In the County Transportation Element, the amendment clarified the types of roadways referred to in the Minimum Acceptable Level of Service for Roads Table, clarified the naming convention of the Cost Feasible Map, and states that mobility credits agreements are a means of negotiated purchase or right-of-way contribution, and removes the name of the prior author for the Nassau County Transit Study.
 - o In the Recreation and Open Space Element, the amendment revised the planning horizon reference and removed financial feasibility from the partnership direction.
 - o For the Public-School Facilities Element:
 - a. The amendment removed financial feasibility from the mention of a capital improvement program for schools.
 - b. Removed the outdated references to Rule 6A-2, Florida Administrative Code.
 - c. Included updated timing information for work program updates.
 - d. Corrected the party responsible for the updating of the School District work program.
 - e. Removed financial feasibility from the mention of the Five-Year Facilities Work Plan within several policies.
 - o For the Public Facilities Element, the amendment provided updated statutory references within several policies and deleted a duplicate reference to the Future Land Use Map.

- o For the Housing Element, the amendment
 - a. Included the creation of an ‘extremely-low’ category of low-income residents.
 - b. Removed the reference to energy efficiency as it relates to land use patterns.
 - c. Clarified that floating solar facilities are permitted in residential areas.
 - d. Provided for updated statutory reference
 - e. Correction of terminology in reference to state statutes.
- o For the Conservation Element, the amendment
 - a. Removed references to energy efficiency as it relates to land use patterns
 - b. Removed the reference to energy efficiency and greenhouse gas emission reductions
 - c. Clarified that floating solar facilities are permitted in residential areas
 - d. Provided an updated statutory reference.
- o For the Coastal Management Element, the amendment removed the reference to Developments of Regional Impact.
- o For the Regional Coordination Element, the amendment
 - a. Removed references to the Strategic Regional Policy and State Comprehensive Plan.
 - b. Removed the reference to Envision 2035 and replaced it with a reference to 2050 Path Forward.
 - c. Removed the reference to financial feasibility within a policy
 - d. Removed and updated statutory reference.
- o For the Future Land Use Element, the amendment provided
 - a. A clarification for the calculation of density for land designated as Agriculture.
 - b. Clarified that floating solar facilities are permitted in the Agriculture Land Use Category.
 - c. Updated the definition of Intensity of Use,
 - d. Removed the reference to a specific year for the County’s Vision Plan within Policy FL.02.05.
 - e. Updated the planning horizon for the maximum East Nassau Community Planning Area [ENCPA] development Program,
 - f. Updated and removed statutory references.
 - g. Clarified that electric power substations are permitted in the Recreation, Multi-Use, William Burgess Mixed Use Activity Center Overlay Districts Transects, and Timber to Tides Design Overlay Transects Future Land Use Categories.
- o For the Capital Improvements Element, the amendment
 - a. Updated the definition of capital improvements.
 - b. Removed the reference to cost feasibility and effectiveness in several policies.
 - c. Updated the planning horizon for the School District’s Five-Year Facilities Work Program.
- o For the Property Rights Element, the amendment
 - a. Updated the references to statutes within the Goal of the Element.

- **Impacts:** There were no impacts to Resources of Regional Significance or extra-jurisdictional impacts that would be inconsistent with the Comprehensive Plan of an affected local government identified by Staff.
- **Recommended Intergovernmental Coordination:** Considering that this is a text amendment to the County’s Comprehensive Plan, no intergovernmental coordination is recommended by Staff.

Local Govt. & Plan Amendment	No. on Regional Map	Transmitted	Adopted	County Location	Due Date to be Mailed to Local and State Govt.	Local Govt. Item Number
Nassau County 25-8ESR	6		X	Nassau	2-6-2026	Ordinance 2025-052

- **Type:** Future Land Use Map
- **Issue:** This adopted amendment to the County Future Land Use Map changed approximately 3,052 acres on the north side of State Road 200 between I-95 and Griffin Road from Agriculture (AGR) to Transect 1 (T-1), Transect 2.5 (T-2.5), Transect 3 (T-3), Transect 3.5 (T-3.5), Transect 4 (T-4), Transect 4.5 (T-4.5), Transect 5 (T-5), and Transect 7.5 (T-7.5).
- **Background:** This adopted amendment to the Comprehensive Plan FLUM comprised three parcels totaling approximately 3,052.68 acres located on the north side of SR200 between I-95 and Griffin Rd. The property is currently utilized for timberland. The current underlying land use is AGR. This amendment to the existing FLUM designation from AGR to T-1, T-2.5, T-3, T-3.5, T-4, T-4.5, T-5, and T-7.5 will create consistency between the proposed zoning district and land use category in addition to creating consistency with the subject property's Timber to Tides Design Overlay (T2TDO) transect assignments.

The T2TDO is a regulatory overlay district that enforces the principles and priority actions established in the SR 200/A1A Corridor Master Plan. The T2TDO consists of Transect-Based Zoning (TBZ) standards, first established in the William Burgess District (WBD), and expands upon this foundation by employing Community-Based Design Standards (CBDS) and priority programs specific to the SR 200/A1A Corridor. Transect zones depict the transition of development form from rural to urban, ranging from natural preserved areas to urban core, as can be seen in the graphic below, and allow for special districts that fall outside these typical transect designations. Approximately 633.9 acres within this application were requested for a special district, the T-7.5 Central Nassau Employment Center (CNEC) special district (SD). Please see Exhibits 8-10 in the Appendix for additional information.

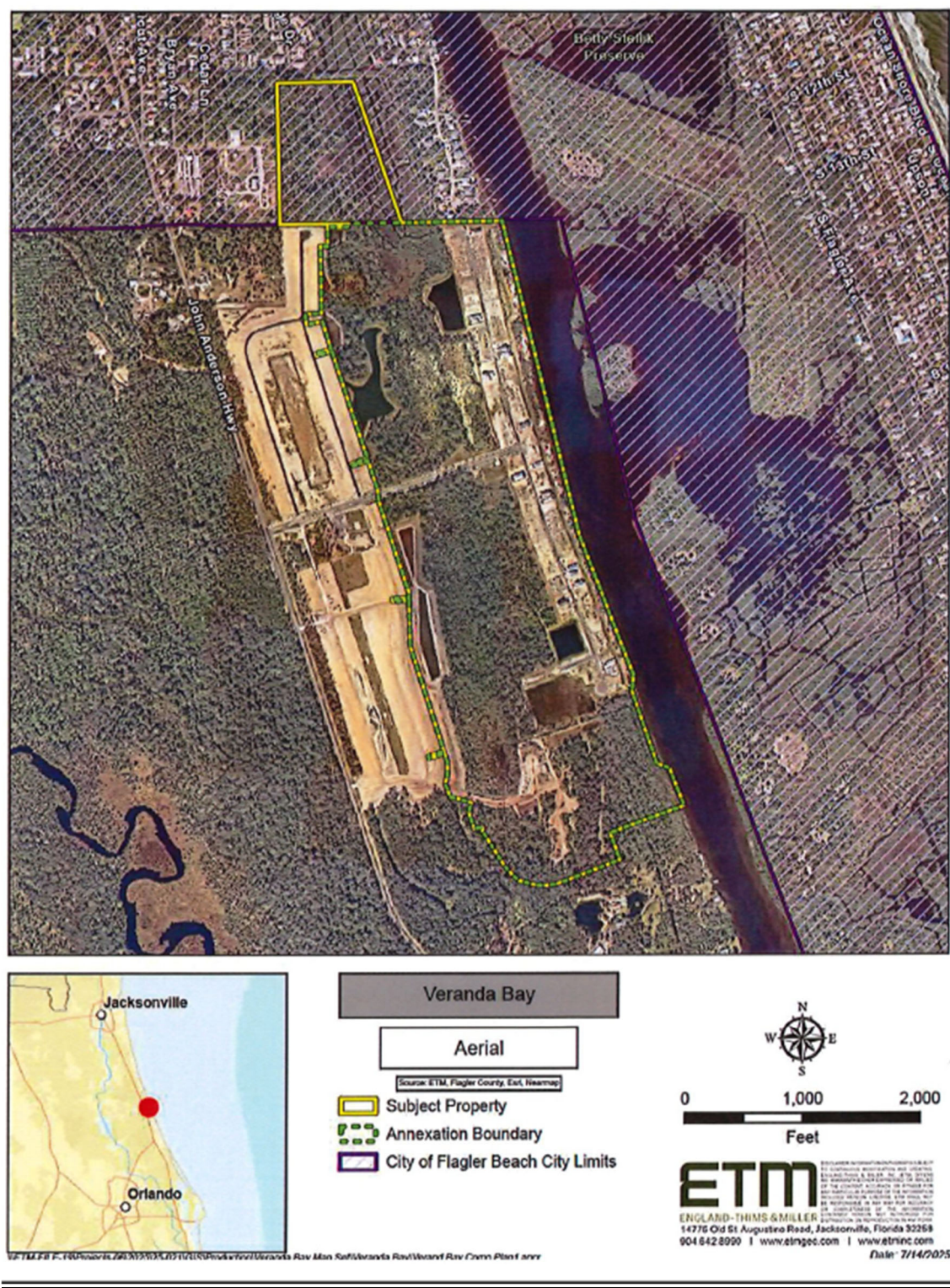
- **Impacts:** The site is adjacent to State Road 200, a transportation resource of regional significance. On June 23, 2025, the Nassau County Board of County Commissioners adopted Ordinance 2025-11 establishing Land Use Policy FL.01.02.J Timber to Tides Design Overlay Transects. Policy FL.01.02.J1 and implements the 2021 SR200/A1A Corridor Master Plan. In addition, Ordinance 2025-11 included FLUMS- 11, a map reflecting the location of transects within the T2TDO and referenced as Exhibit B to Ordinance 2025-11. FLUMS-11 also includes the Nassau County Mobility Network – the transportation network designed to accommodate growth through multiple modes of transportation and is funded through the Nassau County Mobility Plan. The Nassau County Mobility Plan approaches transportation through vehicle miles traveled to capture the impacts of land use patterns. The potential transportation impacts to the regional roadway network associated with the Timber to Tides Design Overlay (T2TDO) have been and are being addressed through the Nassau County Mobility Plan. The Mobility Plan estimates future traffic on the various roadways within the County and includes a series of improvements that are necessary to accommodate anticipated growth. The update to the Mobility Plan is currently underway and will include the anticipated development within the County, including growth within the T2TDO.

- **Recommended Intergovernmental Coordination:** Considering that the site is in proximity to the Duval County boundary, NEFRC staff recommend coordination with the City of Jacksonville Planning Department. The City was included in the correspondence with the adoption package of this amendment.

Local Govt. & Plan Amendment	No. on Regional Map	Transmitted	Adopted	County Location	Due Date to be Mailed to Local and State Govt.	Local Govt. Item Number
Town of Baldwin 25-1ESR [Info Only]	7		X	Duval	2-6-2026	Ordinance 2025-04
<ul style="list-style-type: none"> • Type: Text • Issue: The adopted plan updates the text of the Town Water Supply Facility Work Plan, an associated policy in the Future Land Use Element, and an associated policy in the Infrastructure Element. • Background: The governing body of the St. Johns River Water Management District (SJRWMD) adopted the 2023 North Florida Regional Water Supply Plan (NFRWSP) on December 12, 2023. Per Chapter 163.3177(6)(c)4, Florida Statutes, local governments within the NFRWSP planning area must amend their comprehensive plan to adopt an updated Water Supply Facilities Work Plan within 18 months of the approval of the NFRWSP. The NEFRC aided with the adoption of this amendment, therefore this amendment is provided as information only. 						

Appendix A: Comprehensive Plan Review Attachments

Exhibit 1: City of Flagler Beach 26-1ESR (Location Map)



Pod Data Table:

Pod	Acres	FLU	Jurisdiction
A1	152.61	AG-Timber	Flagler County
B & C	22.66	AG-Timber	Flagler County
E & M	35.44	AG-Timber	Flagler County
F	23.27	Low-Density	City Of Flagler Beach
Total (Annexation)	210.71		
Total	233.98		

City of Flagler Beach Future Land Use Legend:

- Medium Density
- Low Density
- Commercial
- Conservation
- Public Buildings & Grounds
- Other Public Facilities
- Park

Flagler County Wide Future Land Use Legend:

- AG-TIMBER
- CONS

Veranda Bay Future Land Use Map Legend:

- Project Pods
- Annexation Boundary
- City of Flagler Beach City Limits

Map Labels: Salt Water Marsh, Low Density, Medium Density, Other Public Facilities, John Anderson Hwy, A1, B & C, E & M, F, Salt Water Marsh, Commercial Park, Public Buildings & Grounds, Low Density, Salt Water Marsh.

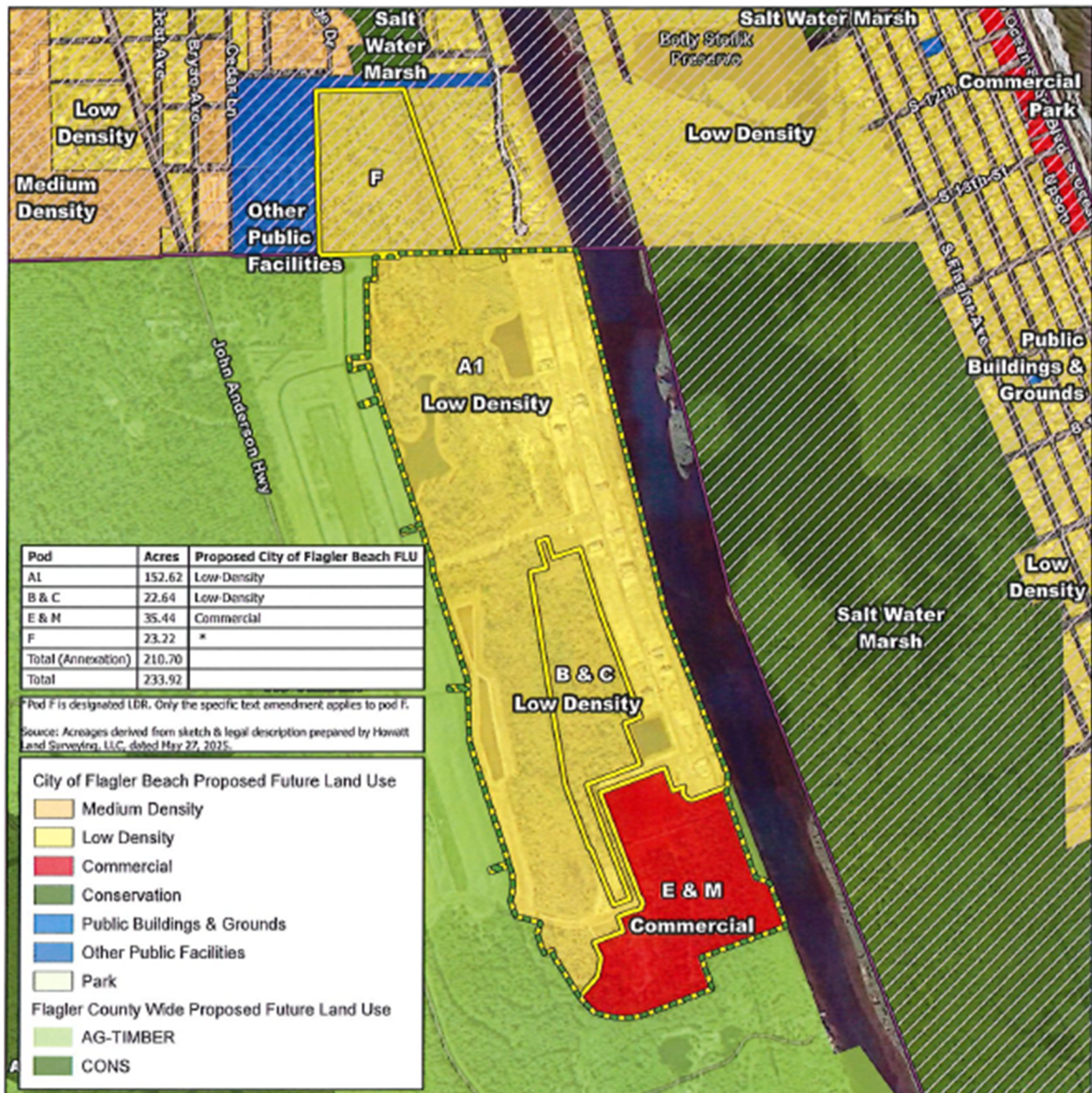
Inset Map: Jacksonville, Orlando, Florida.

Scale: 0 to 2,000 Feet.

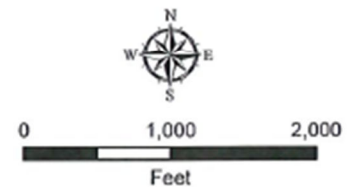
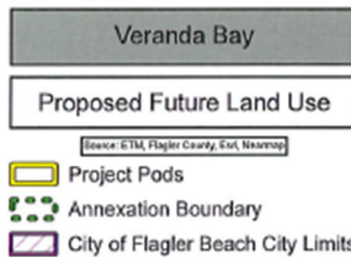
ETM Logo: ENGLAND-THIMS & MILLER, 14775 Old St. Augustine Road, Jacksonville, Florida 32258, 904.642.8990 | www.etmgeo.com | www.etm-inc.com

Date: 7/14/2025

Exhibit 3: City of Flagler Beach 26-1ESR (Proposed Future Land Use Map)



ETM-FILE-150\projects-0612023\25-02 F1010\production\Veranda Bay Map Set\Veranda Bay\Veranda Bay Como Plan f.a5x

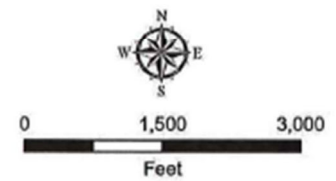
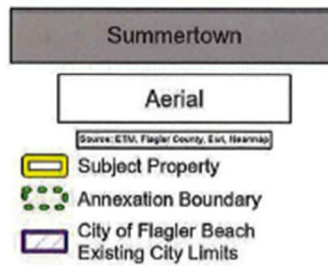
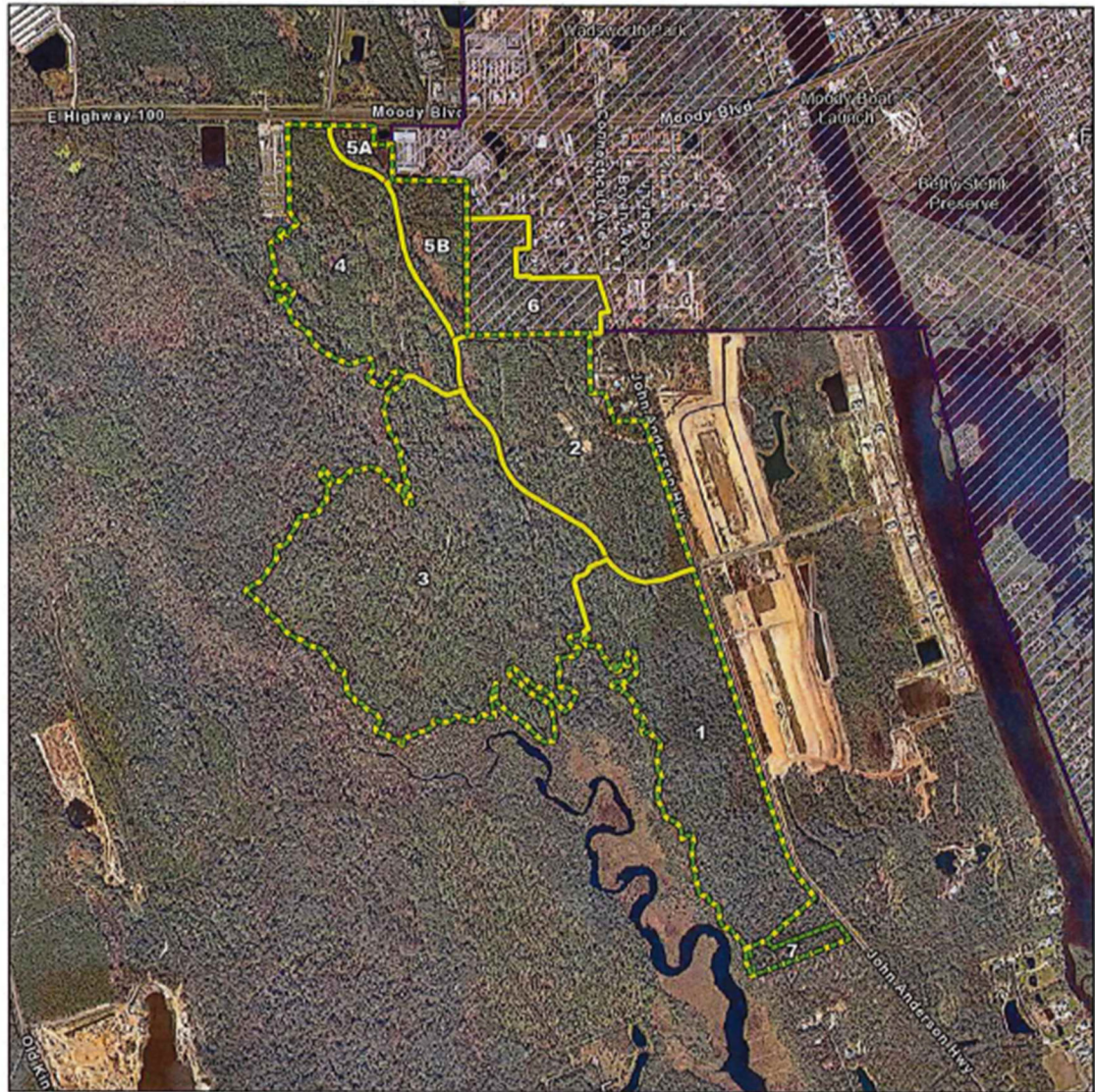


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 Date: 7/22/2025

Exhibit 4: City of Flagler Beach 26-1ESR (Proposed Site-Specific Policy)

Policy A.1.3.H. – Development of the Property shall be limited to a maximum of 377 residential units, a maximum of 16,200 square feet of nonresidential uses, and a maximum of 150 marina berths (“Development Plan”). Land uses permitted within the Low Density Residential and Commercial Future Land Use designation shall be allowed as permitted in the City Comprehensive Plan and Land Development Regulations (July 2025). Changes to the Development Plan may be permitted providing the net new external trips (PM Peak Hours) do not increase as certified by the Developer’s traffic engineer.

Exhibit 5: City of Flagler Beach 25-3ESR (Location Map)



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 Date: 7/31/2025

Exhibit 6: City of Flagler Beach 25-3ESR (Existing Future Land Use Map)

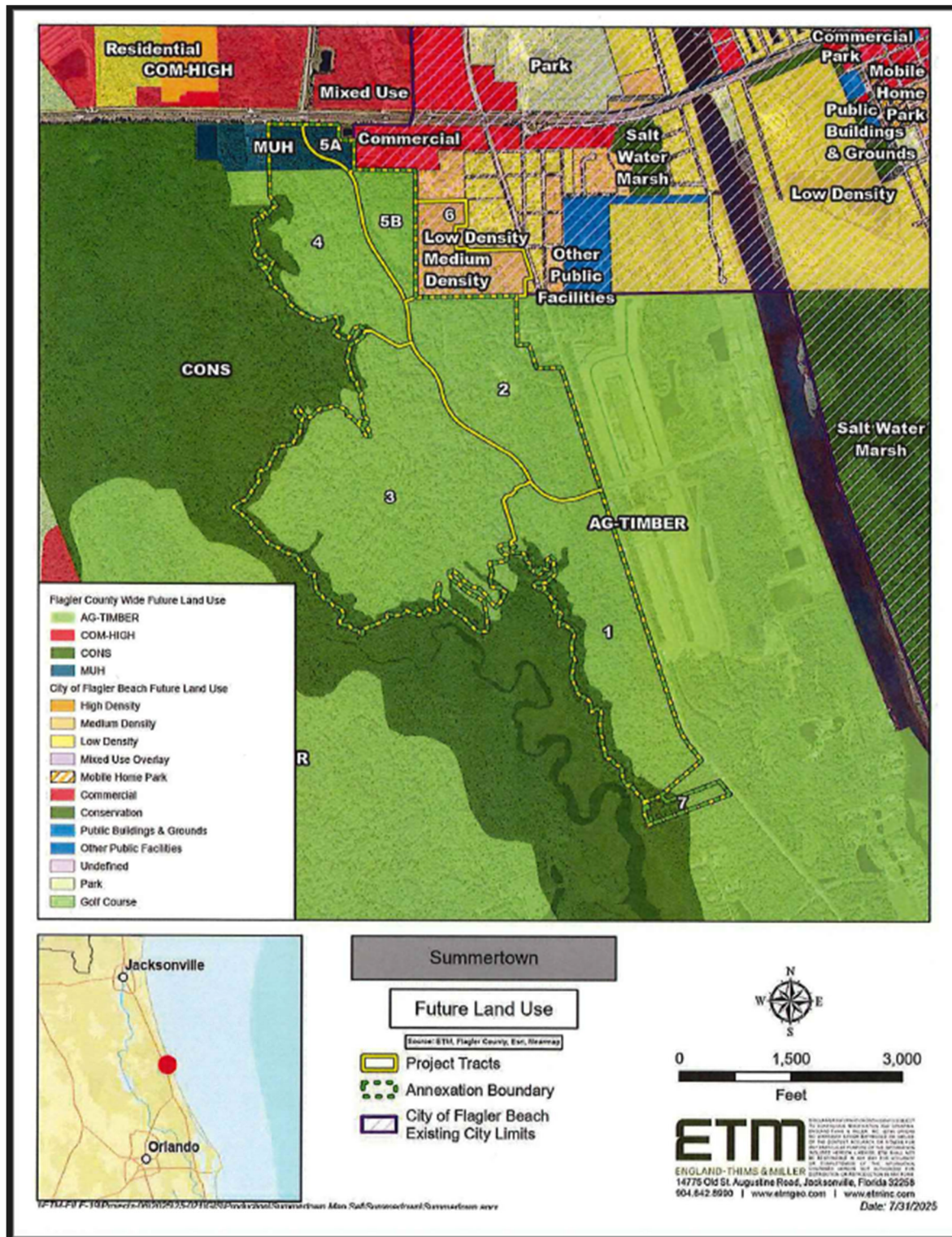


Exhibit 7: City of Flagler Beach 25-3ESR (Proposed Future Land Use Map)

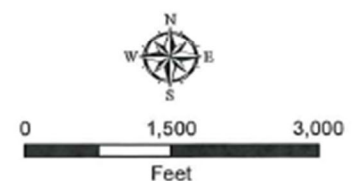
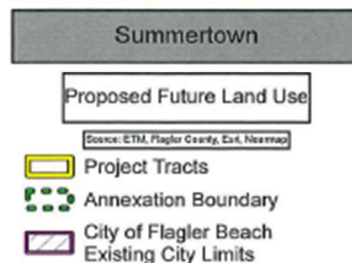
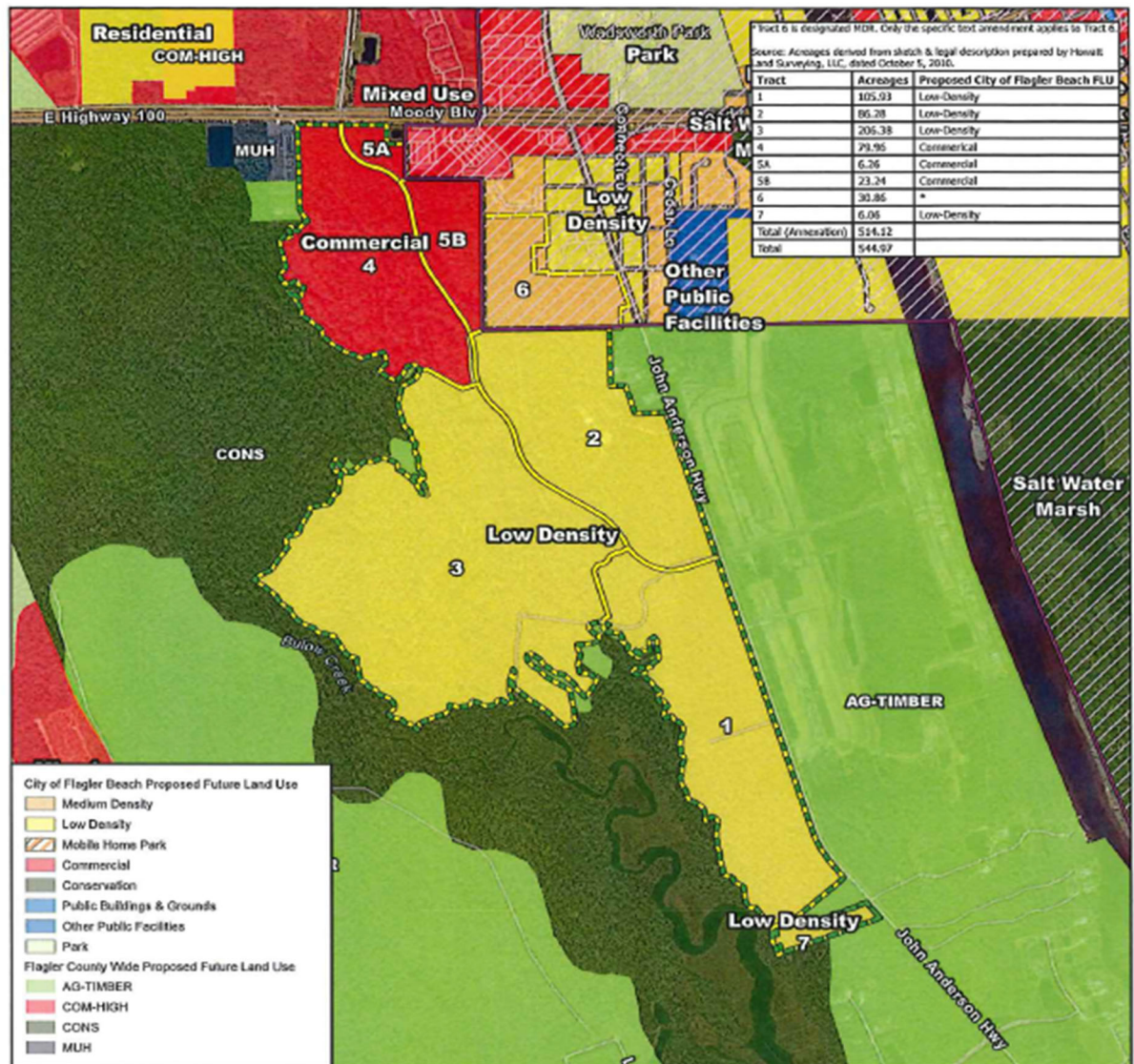


Exhibit 8: Nassau County 25-8ESR (Location Map)



Exhibit 9: Nassau County 25-8ESR (Existing Future Land Use Map)

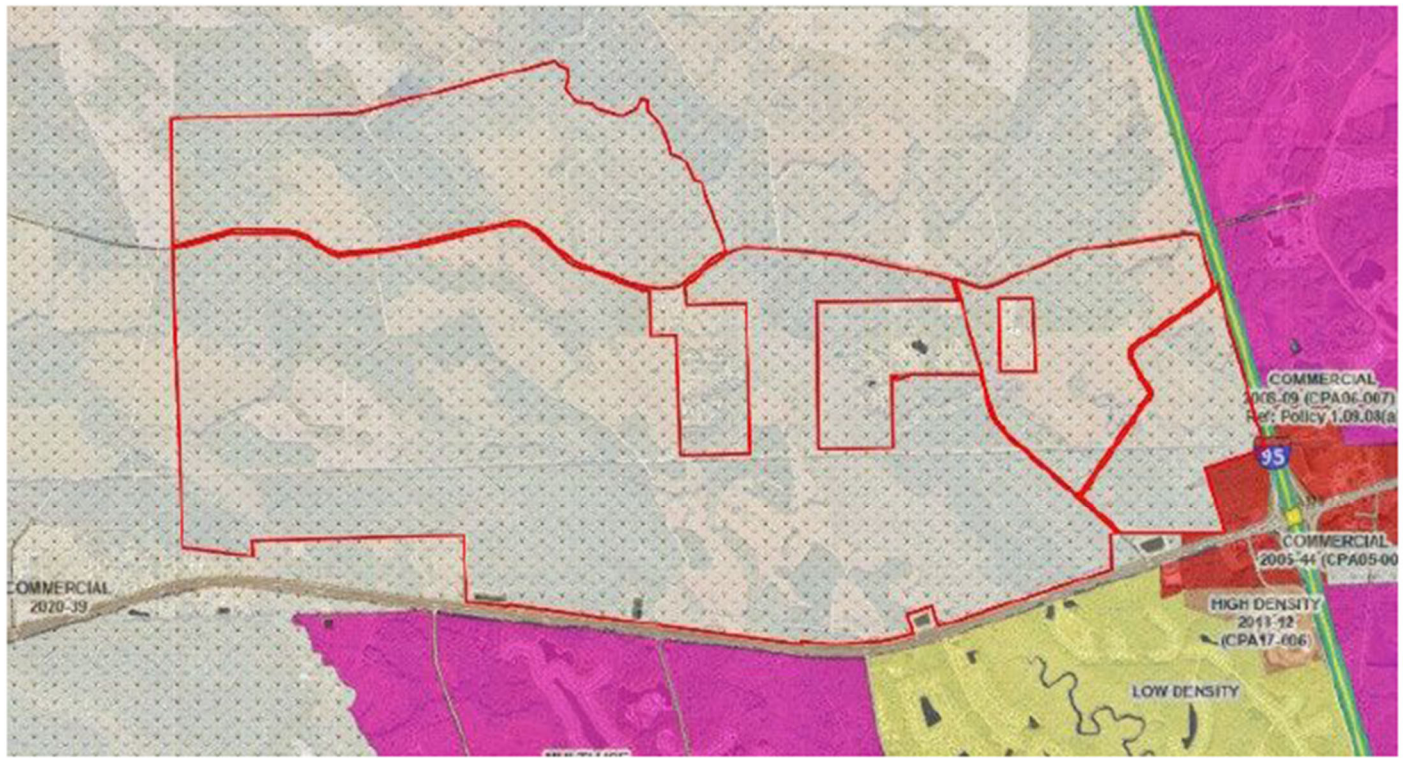
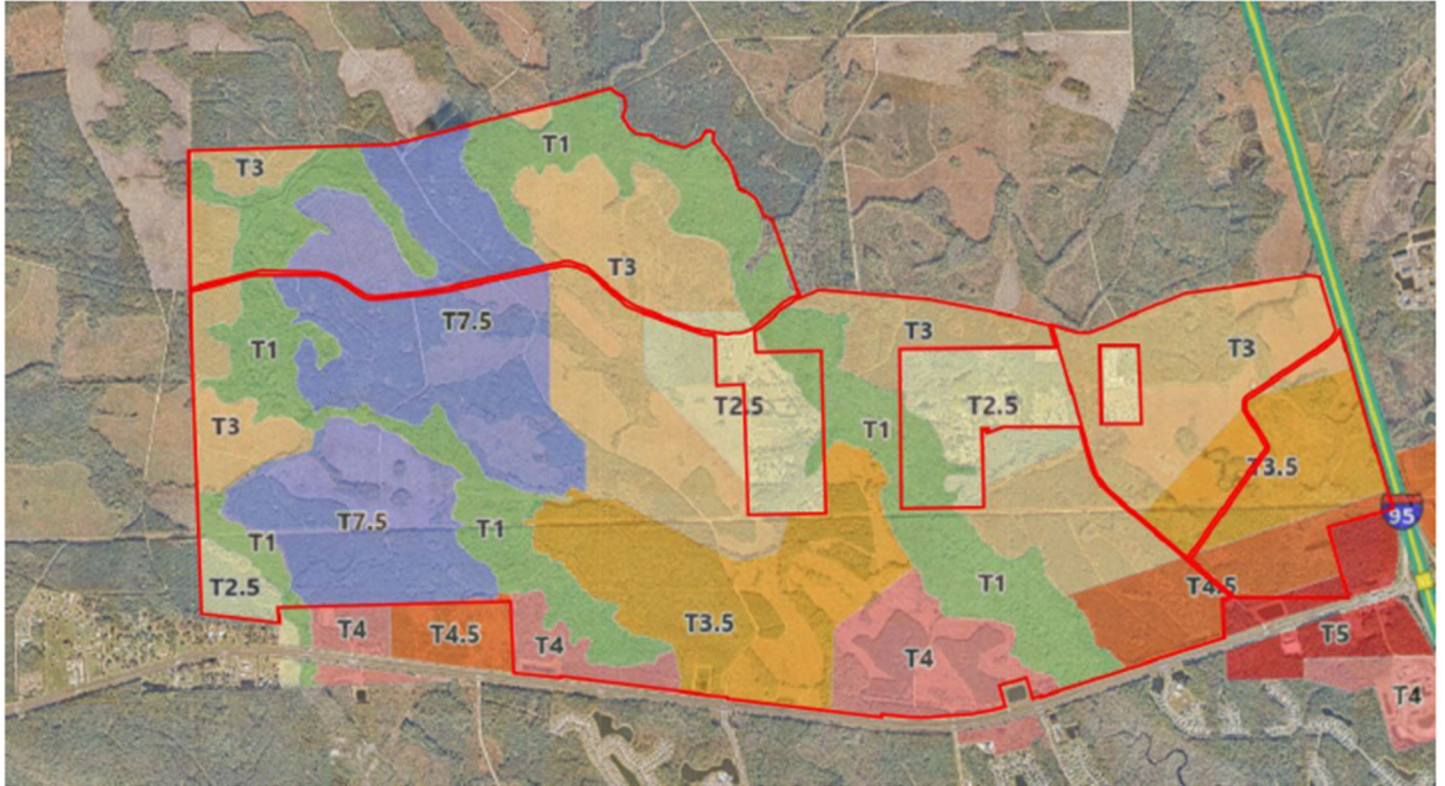


Exhibit 10: Nassau County 25-8ESR (Timber to Tides Design Overlay Map)



Appendix B: Impacts of Senate Bill 180 on the Northeast Florida Region

Local government Comprehensive Plan Amendments that were denied by the Florida Commerce due to a violation of the provisions of Senate Bill (SB) 180.

1. City of Macclenny 25-1ER (Transmitted)
2. Town of Orange Park 25-1ER (Adopted)
3. City of St. Augustine Beach 25-2ER (Transmitted)
4. St. Johns County 25-3ER (Transmitted)

Future Land Use Element: Issues Cited

- City of Macclenny 25-1ER (Transmitted)
 - New text to an existing policy stating that new single-family subdivisions shall contain individual residential lots of not less than 7,500 square feet each to maintain the City's rural character.
- Town of Orange Park 25-1ER (Adopted)
 - A residential density bonus is permitted for mixed-use development projects based on a point system. [Determined to be more restrictive or burdensome]
- St. Johns County 25-3ER (Transmitted)
 - Establish and implement a comprehensive Rural Area Strategy to protect and enhance the County's rural character, support agricultural viability, and guide future development in a manner that preserves the rural area. [Potentially more restrictive or burdensome]
 - The County shall create Rural Area Advisory Board to provide recommendations on rural planning issues; the identification of a defined Rural Lands Area based on existing land use, agricultural operations, and environmental resources; and the creation of targeted programs and incentives to promote sustainable agricultural practices, rural preservation, and compatible rural development. [Potentially more restrictive or burdensome]
 - The removal of text regarding the encouragement of a mixture of land uses. [Determined to be more restrictive or burdensome]
 - The addition of clarification text regarding certain future land use categories for the Planned Unit Development process/standards as provided in the Land Development Code or the site plan approval by the Planning and Zoning Authority, along with base density clarifications, and updates for optional density factors. [Determined to be more restrictive and burdensome]
 - A policy stating that the County shall modify the Land Development Code to establish Low Impact Development Standards. [Determined to be more restrictive and burdensome]

Transportation Element: Issues Cited

- City of Macclenny 25-1ER (Transmitted)
 - New Level of Service Targets for Roadway Facilities were proposed within an existing policy in the Transportation Element.
- Town of Orange Park 25-1ER (Adopted)
 - The Town shall consider all transportation system users when making decisions regarding transportation and land use planning and design guidance to advance Complete Streets to the greatest extent possible. [Determined to be more restrictive or burdensome]

- The Town shall create a transportation system that is designed and operated in ways that ensure the safety, security, comfort, access, and convenience for all users of all ages and abilities. [Potentially more restrictive or burdensome]
- The Town shall create a transportation system that includes integrated networks of connected facilities accommodating all modes of travel. [Potentially more restrictive or burdensome]
- The Town shall create a transportation system that, to the greatest extent possible, ensures equity by actively pursuing the elimination of health, economic, and access disparities. [Potentially more restrictive or burdensome]
- The Town shall create a transportation system that reduces automobile dependency and improves environmental and community health. [Potentially more restrictive or burdensome]
- St. Johns County 25-3ER (Transmitted)
 - Clarification of design principles for the visual and functional characteristics of streets. [Determined to be more restrictive or burdensome]
 - A policy stating that cycling facilities shall be separated from automobile traffic lanes for any roadway with a speed limit greater than 30 mph. [Determined to be more restrictive or burdensome]
 - A policy stating that the County shall address the need to provide safe, separated pedestrian and bicycle access to commercial generators and attractors from transit facilities located on public access roads. [Determined to be more restrictive or burdensome]

Housing Element: Issue Cited

- St. Johns County 25-3ER (Transmitted)
 - The County shall support neighborhood stabilization through housing rehabilitation, demolition, and replacement programs, and other revitalization strategies. [Potentially more restrictive or burdensome]

Infrastructure Element: Issue Cited

- St. Johns County 25-3ER (Transmitted)
 - Addition to policy stating that developers are required to meet the current edition of the Florida Fire Code. [Determined to be more restrictive or burdensome]
- City of St. Augustine Beach 25-2ER (Transmitted)
 - An update to an existing policy stating that the City shall maintain its stormwater utility in accordance with the City's ordinances. The original policy stated that the City Commission shall investigate the benefits of a stormwater utility.

Coastal Management Element: Issues Cited

- St. Johns County 25-3ER (Transmitted)
 - Changes to an existing policy addressing the protection, enhancement, or restoration of the County's dune systems. [Determined to be more restrictive or burdensome]
 - The addition on to an objective limiting public expenditures within areas expected to be subject to sea level rise within the lifespan of the infrastructure. [Potentially more restrictive or burdensome]
 - All improvements to roads along the evacuation routes shall include measures to address and mitigate current or future flooding problems and projected sea level rise. [Determined to be more restrictive or burdensome]
 - An objective was updated to state that the County shall improve resiliency to protect people and property from the effects of coastal hazards through pre- and post-disaster plans, strategic development and redevelopment, and application of best planning and engineering practices. [Determined to be more restrictive or burdensome]
 - A text change to a policy stating that the County shall implement the recommendation of the St. Johns County Mitigation Strategy [Potentially more restrictive or burdensome]

- A text change to a policy stating that the County shall implement development standards to improve resiliency in areas vulnerable to tidal fluctuations, coastal erosion, hurricanes, tropical storms, high water tables, flooding, and other impacts of rising water. [Potentially more restrictive or burdensome]
- A proposed policy stating that the County shall implement the recommendations of the Vulnerability Assessment to protect critical community assets, identify adaptation areas, identify flood risks and vulnerable areas, and prioritize areas of the County at the greatest risk. [Potentially more restrictive or burdensome]

Conservation Element: Issues Cited

- St. Johns County 25-3ER (Transmitted)
 - The addition of air quality protection to a policy regarding the coordination with Florida Forst Service for appropriate fire prevention methods. [Determined to be more restrictive or burdensome]
 - Additions to a policy requiring 100% native or Florida Friendly Landscaping. [Determined to be more restrictive or burdensome]
 - A policy update clarifying that storm water ponds shall, wherever feasible, be designed to use natural vegetation that creates wildlife habitat and passive recreation areas. [Determined to be more restrictive or burdensome]
 - A policy update to include language regarding the siting of new facilities, the design of the On-Site Sewage Treatment and Disposal System (OSTDS) shall consider the expected future conditions to be endured during the lifespan of the structure and support structures. [Determined to be more restrictive or burdensome]
 - The update to a policy stating that the County shall prohibit the discharge of any new or upgrade public or private sanitary sewer facility into the estuarine waters of the County. [Determined to be more restrictive or burdensome]
 - A policy update clarifying the protection of wetlands [Potentially more restrictive or burdensome]
 - A new policy stating that at the time of site development, the County shall require the removal of invasive plant species. [Determined to be more restrictive or burdensome]
 - A new policy stating that the County shall consider developing a conservation overlay that identifies potentially environmentally sensitive lands that warrant future study during the development process. [Potentially more restrictive or burdensome]
 - An update to an existing policy to address environmental surveys for developments to assess and identify existing ecological resources. [Potentially more restrictive or burdensome]
 - A new policy stating that the County shall require the creation of more connected green spaces to enhance ecological corridors, create an interconnected network, support wildlife habitat, and improve community access to nature, while carefully balancing these efforts with the protection of property rights [Potentially more restrictive or burdensome]
 - An update to an existing policy expanding on the encourage of cluster type development to preserve open space and natural habitats supported through the development review process to prioritize the protection of significant ecological resources. [Potentially more restrictive or burdensome]

Recreation and Open Space Element: Issues Cited

- St. Johns County 25-3ER (Transmitted)
 - An update to an objective stating that the County shall not only provide but maintain the recreation and park needs through the planning and development process. [Determined to be more restrictive or burdensome]
 - An update to a policy stating that the County shall develop existing parks according to the level of service standards adopted according to a Capital Improvements Element Policy instead of recommendation within the Master Park and Recreation Plan [Determined to be more restrictive or burdensome]
 - The addition of a new policy stating that the County shall explore options for a dedicated funding source for the Land Acquisition Management Program. [Potentially more restrictive or burdensome]

<i>Capital Improvements Element: Issue Cited</i>
<ul style="list-style-type: none">St. Johns County 25-3ER<ul style="list-style-type: none">-Amendments to an existing Policy expanding on the Level of Service Standard for Parks and Open Spaces.

Agenda Item

Tab 5

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📍 40 East Adams St., Ste 320, Jacksonville, FL 32202
📞 Phone: (904)-279-0880
🌐 www.nefrc.org
✉ info@nefrc.org

BRINGING COMMUNITIES TOGETHER


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

MEMORANDUM

DATE: JANUARY 28, 2026

TO: NORTHEAST FLORIDA REGIONAL COUNCIL BOARD OF DIRECTORS

VIA: NEFRC PERSONNEL, BUDGET & FINANCE POLICY COMMITTEE

THRU: ELIZABETH PAYNE, CHIEF EXECUTIVE OFFICER 

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

RE: FISCAL YEAR 2024/2025 AUDIT

The Fiscal Year 2024/2025 audit will be presented at the February 5, 2026 Personnel, Budget & Finance Policy Committee meeting by our auditors, James Moore and Company.

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



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Northeast Florida Regional Council Audit for the Year Ended September 30, 2025

Overview

- ❖ Thank You
- ❖ Audit Process

Required Communications

- ❖ Our Responsibility in Relation to Financial Statement Audit
- ❖ Significant Risks Considered
 - Management Override, Improper Revenue Recognition, Use of Restricted Resources
- ❖ Significant Estimates and/or Disclosures
 - Right-to-use office lease (\$348,602) – (Note 5)
 - Net Pension Liability (\$1,195,979) – (Note 9)
- ❖ Corrected and/or Uncorrected Audit Adjustments
 - None
- ❖ Significant Difficulties Performing Audit, Disagreements with Management
 - None

Audit Reports

- ❖ Report on Financial Statements (page 1): Unmodified Opinion
- ❖ Report on Compliance for Major Federal Programs (page 42): Unmodified Opinion
- ❖ Report on Internal Control and Compliance (page 45): No Material Weaknesses

Financial Highlights

- ❖ Grant Revenues - \$2,336,134
- ❖ Total Fund Balance - \$2,799,731
- ❖ Total Net Position - \$1,783,474

Questions



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Financial Snapshot

Balance Sheet (page 12)

ASSETS

Cash and cash equivalents	\$ 2,169,810
Receivables, net	821,963
Total assets	\$ 2,991,773

LIABILITIES

Accounts payable and accrued liabilities	\$ 121,203
Accrued salaries	40,788
Unearned revenues	30,051
Total liabilities	192,042

FUND BALANCES

Unassigned	2,799,731
Total fund balances	2,799,731

Total liabilities and fund balances	\$ 2,991,773
--	---------------------

Statement of Revenues and Expenditures w/Budget (page 31)

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual	
Revenues				
County assessments	\$ 694,757	\$ 694,757	\$ 694,757	\$ -
Federal grants	1,855,791	1,448,455	1,434,659	(13,796)
State grants	436,972	526,786	528,435	1,649
Local government	397,796	383,184	373,040	(10,144)
Regional Leadership Academy	4,900	5,950	7,000	1,050
Interest income (loss)	-	-	18,941	18,941
Other	194,302	138,967	130,744	(8,223)
Total revenues	3,584,518	3,198,099	3,187,576	(10,523)
Expenditures				
Current:				
Personnel service	1,552,873	1,454,489	1,487,334	(32,845)
Direct charges	1,481,636	1,155,719	1,055,778	99,941
Indirect charges	511,765	476,174	446,925	29,249
Total expenditures	3,546,274	3,086,382	2,990,037	96,345
Net change in fund balances	38,244	111,717	197,539	(85,822)
Fund balances, beginning of year	2,602,192	2,602,192	2,602,192	-
Fund balances, end of year	\$ 2,640,436	\$ 2,713,909	\$ 2,799,731	\$ (85,822)

FY 2024/2025 Audit
9/30/2026 Financial Statement

NORTHEAST FLORIDA REGIONAL COUNCIL

FINANCIAL STATEMENTS

SEPTEMBER 30, 2025

NORTHEAST FLORIDA REGIONAL COUNCIL
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SEPTEMBER 30, 2025

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INDEPENDENT AUDITORS' REPORT

To the Board of Directors,
Northeast Florida Regional Council:

Report on the Audit of the Financial Statements

Opinions

We have audited the 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, 2025, and the related notes to the financial statements, which collectively comprise the Council's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities and general fund of the Council as of September 30, 2025, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards* (GAS), issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Council and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Implementation of New Accounting Standard

As discussed in Note 10 to the financial statements, the Council adopted the provisions of the Governmental Accounting Standards Board (GASB) Statement No. 101, Compensated Absences, (GASB 101). Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Council's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and GAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and GAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 Councils' internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Council's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

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 is the responsibility of management and, 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.

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) is presented for purposes of an additional analysis and is not a required part 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. The 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 basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the basic financial statements as a whole.


Other Information

Management is responsible for the other information included in the financial statements. The other information comprises the cost allocation and detail for schedule of revenues, expenditures and changes in fund balance but does not include the basic financial statements and our auditors' report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated February 5, 2026, 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 solely 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 the effectiveness of 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 5, 2026



**NORTHEAST FLORIDA REGIONAL COUNCIL
MANAGEMENT'S DISCUSSION AND ANALYSIS
SEPTEMBER 30, 2025**

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 2024-2025. 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

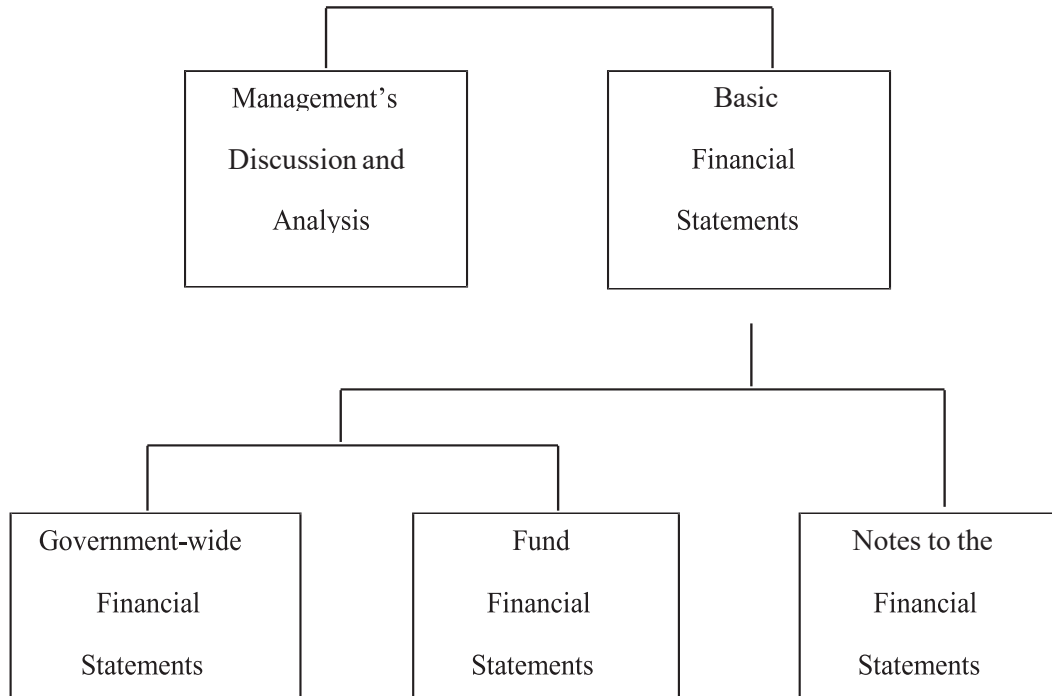
- The assets and deferred outflow of resources of the Council exceeded its liabilities and deferred inflow of resources at the close of the fiscal year by \$1,783,474.
- The Council's net position increased by \$187,508 .
- The Council's total assets increased by \$147,561.
- The Council's total liabilities decreased by \$241,211.
- The Council received a grant from the Office of Local Defense Community Cooperation of the U.S. Department of Defense totaling \$1,009,099 to conduct a Military Installation Readiness Review for the four installations in Northeast Florida.
- The Council received a \$500,000 multi-year grant from the Department of Commerce Economic Development Administration to provide support to our local governments impacted by Hurricanes Helene and Milton.
- The Healthcare Coalition (HCC) provided \$198,625 in equipment funding to healthcare and emergency preparedness facilities through the annual contract with the Florida Department of Health.
- The Council received an additional \$148,000 from the Florida Department of Environmental Protection (FDEP) for work related to the Resilient First Coast Collaborative, a Regional Resiliency Entity that will provide technical assistance for our local governments in completing various resiliency planning activities.
- The Council received \$150,000 from the Town of Baldwin to assist the Town with a Vulnerability Assessment.
- The Council was awarded \$76,200 in funding from our local governments to assist with visioning and comprehensive planning services throughout the year.
- The Council completed \$96,450 in emergency preparedness-related services for the State of Florida, and our local governments during the year.

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, 2025
(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 12) 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 13) 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 14-17) 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 accounting principles (GAAP). The Council's sole fund is the General Fund, classified as a governmental fund.

**NORTHEAST FLORIDA REGIONAL COUNCIL
MANAGEMENT'S DISCUSSION AND ANALYSIS
SEPTEMBER 30, 2025
(Continued)**

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 \$2.7 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 18-30 of the report.

Government-Wide Financial Analysis

For fiscal year 2024-2025, the Council was compliant with the Government Accounting Standard Board (GASB) Statement No. 34 reporting model:

	Governmental Activities		
	2025	2024	Difference
Assets			
Current assets	\$ 2,991,773	\$2,743,906	\$ 247,867
Capital assets	432,374	532,680	(100,306)
Total assets	<u>3,424,147</u>	<u>3,276,586</u>	<u>147,561</u>
Deferred outflows of resources	<u>410,690</u>	<u>498,205</u>	<u>(87,515)</u>
Liabilities			
Current liabilities	274,880	219,116	55,764
Noncurrent liabilities	<u>1,538,607</u>	<u>1,835,582</u>	<u>(296,975)</u>
Total liabilities	<u>1,813,487</u>	<u>2,054,698</u>	<u>(241,211)</u>
Deferred inflows of resources	<u>237,876</u>	<u>124,127</u>	<u>113,749</u>
Net Position			
Net investment in capital assets	83,772	106,676	(22,904)
Unrestricted	<u>1,699,702</u>	<u>1,489,290</u>	<u>210,412</u>
Total net position	<u><u>\$ 1,783,474</u></u>	<u><u>\$1,595,966</u></u>	<u><u>\$ 187,508</u></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 \$1,783,474 in fiscal year 2024-2025. Also in fiscal year 2024-2025, the Council's net position increased by \$187,508. The change in net position is primarily due to the following:

- An increase in current assets is the result of an increase in cash and accounts receivable. Capital assets, net of accumulated depreciation and amortization, decreased due to asset depreciation and lease amortization.
- The decrease in total liabilities is due to a reduction in lease and pension liability.

Governmental activities increased the Council's net position by \$187,508, as shown below. Factors that attributed to the change are as follows:

- Charges for services increased resulting from an increase in local government contracts for resiliency and emergency preparedness services.

**NORTHEAST FLORIDA REGIONAL COUNCIL
MANAGEMENT'S DISCUSSION AND ANALYSIS
SEPTEMBER 30, 2025
(Continued)**

- Operating grants/contributions funding increased due to an increase in federal revenues for emergency preparedness and resiliency programs.
- Expenditures decreased as a result of an decrease in operational and program expenditures 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.

	Governmental Activities		
	2025	2024	Difference
Revenues:			
Program Revenues:			
Charges for services	\$ 509,967	\$ 474,379	\$ 35,588
Operating grants/contributions	1,963,094	1,947,936	15,158
General Revenues:			
Membership Dues	694,757	694,757	-
Interest income (loss)	18,941	17,703	1,238
Miscellaneous	817	6,332	(5,515)
Gain (loss) on sale of assets	-	56,864	(56,864)
Total revenues	<u>3,187,576</u>	<u>3,197,971</u>	<u>(10,395)</u>
Expenses:			
Financial and administration	455,351	629,097	(173,746)
Planning and growth management	1,380,203	1,173,096	207,107
Emergency preparedness	1,148,208	1,346,733	(198,525)
Regional Leadership Academy	13,428	11,623	1,805
Regional Community Institute	2,878	18,719	(15,841)
Total expenses	<u>3,000,068</u>	<u>3,179,268</u>	<u>(179,200)</u>
Increase (decrease) in net position	187,508	18,703	168,805
Beginning fund balance	<u>1,595,966</u>	<u>1,577,263</u>	<u>18,703</u>
Ending fund balance	<u>\$ 1,783,474</u>	<u>\$1,595,966</u>	<u>\$ 187,508</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, 2025
(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.

	<u>Budgeted Amounts</u>			
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Difference</u>
REVENUES				
County assessments	\$ 694,757	\$ 694,757	\$ 694,757	\$ -
Federal grants	1,855,791	1,448,455	1,434,659	(13,796)
State grants	436,972	526,786	528,435	1,649
Local government	397,796	383,184	373,040	(10,144)
Regional Leadership Academy	4,900	5,950	7,000	1,050
Interest income (loss)	-	-	18,941	18,941
Other	194,302	138,967	130,744	(8,223)
Total revenues	<u>3,584,518</u>	<u>3,198,099</u>	<u>3,187,576</u>	<u>(10,523)</u>
EXPENDITURES				
Current:				
Personnel service	1,552,873	1,454,489	1,487,334	(32,845)
Direct charges	1,481,636	1,155,719	1,055,778	99,941
Indirect charges	511,765	476,174	446,925	29,249
Total expenditures	<u>3,546,274</u>	<u>3,086,382</u>	<u>2,990,037</u>	<u>96,345</u>
Excess (deficiency) of revenues over expenditures	<u>38,244</u>	<u>111,717</u>	<u>197,539</u>	<u>85,822</u>
Net change in fund balances	<u>\$ 38,244</u>	<u>\$ 111,717</u>	<u>\$ 197,539</u>	<u>\$ (85,822)</u>

NEFRC Financial Analysis

Total assets increased due to an increase in cash and accounts receivables. Total liabilities decreased resulting from a decrease in lease liability.

The Council had an minimal decrease in revenues for the year. Expenditures also decreased with a decrease in operational and program expenditures for the year.

**NORTHEAST FLORIDA REGIONAL COUNCIL
MANAGEMENT'S DISCUSSION AND ANALYSIS
SEPTEMBER 30, 2025
(Continued)**

NEFRC Capital Assets

The Council's investment in capital assets for fiscal year 2024-2025 is \$432,374, net of accumulated depreciation and amortization of \$276,580.

	Governmental Activities	
	2025	2024
Furniture, equipment, and improvements	\$ 267,564	\$ 261,430
Right-to-use office lease	441,390	441,390
Accumulated depreciation and amortization	(276,580)	(170,140)
Capital assets, net	<u>\$ 432,374</u>	<u>\$ 532,680</u>

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

NEFRC Long-Term Obligations

As of September 30, 2025, the Council's long-term obligations consisted of compensated absences, right-to-use office lease, 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 2026

Funding for local government technical assistance is expected to increase as the Council continues to serve the municipalities in the Region with visioning and community planning services. The Council will also continue to assist local governments with the completion of vulnerability assessments that are required for local governments to receive additional state or federal funding.

The Council anticipated state and local emergency preparedness funding to remain constant for fiscal year 2026. Healthcare Coalition funding will also continue in fiscal year 2026 through a one-year renewable contract that can be renewed for up to three (3) additional years at level funding.

Federal funding from the Department of Commerce Economic Development Administration (EDA) for the Comprehensive Economic Development Strategy (CEDs) will end in December 2025 and the subsequent contract for funding may be delayed. However, a multi-year EDA grant to assist the Northeast Florida region with impacts from Hurricanes Helene and Milton will continue in fiscal year 2026.

Funding for resiliency projects continue in fiscal year 2026 as the Council completes many of the existing contracts and grants. The Council will receive additional funding from the Florida Department of Environmental Protection (FDEP) to continue the work of Resilient First Coast as a Regional Resilience Entity. Deliverables associated with the Community Development Block Grant (CDBG) programs to perform mitigation and resiliency planning in the region and across the State of Florida will be completed during fiscal year 2026. Additionally, the grant from the U.S. Department of Defense to conduct a Military Installation Resilience Review in the Northeast Florida Region for four military installations and the grant from the National Fish and Wildlife Foundation on behalf of the South Atlantic Salt Marsh Initiative (SASMI) through Legacy Works Group will end in the last quarter of fiscal year 2026.

**NORTHEAST FLORIDA REGIONAL COUNCIL
MANAGEMENT'S DISCUSSION AND ANALYSIS
SEPTEMBER 30, 2025
(Continued)**

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, 40 East Adams Street, Suite 320, 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, 2025

	<u>Governmental Activities</u>
ASSETS	
Cash and cash equivalents	\$ 2,169,810
Accounts receivable	821,963
Capital assets, net of accumulated depreciation and amortization	432,374
Total assets	<u>\$ 3,424,147</u>
DEFERRED OUTFLOWS OF RESOURCES	
Deferred outflows related to pensions	<u>\$ 410,690</u>
LIABILITIES	
Accounts payable and accrued liabilities	\$ 121,203
Accrued salaries	40,788
Unearned revenues	30,051
Noncurrent liabilities:	
Due within one year:	
Compensated absences	76,864
Lease liability	82,838
Due in more than one year:	
Lease liability	265,764
Net pension liability	1,195,979
Total liabilities	<u>\$ 1,813,487</u>
DEFERRED INFLOWS OF RESOURCES	
Deferred inflows related to pensions	<u>\$ 237,876</u>
NET POSITION	
Net investment in capital assets	\$ 83,772
Unrestricted	1,699,702
Total net position	<u>\$ 1,783,474</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, 2025**

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	\$ 455,351	\$ -	\$ -	\$ (455,351)
Planning and growth management	1,380,203	433,912	857,751	(88,540)
Emergency preparedness	1,148,208	69,055	1,105,343	26,190
Regional Leadership Academy	13,428	7,000	-	(6,428)
Regional Community Institute	2,878	-	-	(2,878)
Total governmental activities	<u>\$ 3,000,068</u>	<u>\$ 509,967</u>	<u>\$ 1,963,094</u>	<u>(527,007)</u>
General revenues:				
Membership dues				694,757
Interest income (loss)				18,941
Miscellaneous				817
Total general revenues				<u>714,515</u>
Change in net position				187,508
Net position - beginning of year				<u>1,595,966</u>
Net position - ending of year				<u>\$ 1,783,474</u>

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

**NORTHEAST FLORIDA REGIONAL COUNCIL
BALANCE SHEET
GOVERNMENTAL FUND
SEPTEMBER 30, 2025**

	<u>General Fund</u>
ASSETS	
Cash and cash equivalents	\$ 2,169,810
Receivables, net	821,963
Total assets	<u><u>\$ 2,991,773</u></u>
LIABILITIES	
Accounts payable and accrued liabilities	\$ 121,203
Accrued salaries	40,788
Unearned revenues	30,051
Total liabilities	<u><u>192,042</u></u>
FUND BALANCES	
Unassigned	<u>2,799,731</u>
Total fund balances	<u>2,799,731</u>
Total liabilities and fund balances	<u><u>\$ 2,991,773</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, 2025**

Fund balances - total governmental fund \$ 2,799,731

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	708,954	
Less: accumulated depreciation and amortization	<u>(276,580)</u>	432,374

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	(1,195,979)	
Deferred outflows related to pensions	410,690	
Deferred inflows related to pensions	<u>(237,876)</u>	(1,023,165)

Long-term liabilities, including leases 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:

Lease liability		(348,602)
Compensated absences		(76,864)

Net position of governmental activities		<u><u>\$ 1,783,474</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, 2025**

	General Fund
Revenues	
County assessments	\$ 694,757
Federal grants	1,434,659
State grants	528,435
Local government	373,040
Regional Leadership Academy	7,000
Interest income (loss)	18,941
Miscellaneous	130,744
Total revenues	<u>3,187,576</u>
Expenditures	
Personnel services	1,487,334
Direct charges	1,055,778
Indirect charges	446,925
Total expenditures	<u>2,990,037</u>
Net change in fund balances	<u>197,539</u>
Fund balances, beginning of year	2,602,192
Fund balances, end of year	<u><u>\$ 2,799,731</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, 2025**

Net change in fund balances - total governmental fund **\$ 197,539**

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	6,134
Depreciation and amortization expense	(106,440)

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	19,982
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Lease and other debt proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the Statement of Net Position. Repayment of lease and other debt principal is an expenditure in the governmental funds, but repayment reduces long-term liabilities in the Statement of Net Position. Also, governmental funds report the effect of premiums, discounts, and similar items when debt is first issued, whereas, these amounts are deferred and amortized in the Statement of Activities.

Change in lease liability	77,402
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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	(7,109)
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Change in net position of governmental activities	<u>\$ 187,508</u>
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The accompanying notes to financial statements are an integral part of this statement.

NORTHEAST FLORIDA REGIONAL COUNCIL
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2025

(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. Net investment in capital assets consist of capital assets, including leased assets, net of accumulated depreciation and amortization, reduced by outstanding balances of any debt and lease liabilities that is attributable to those assets.

NORTHEAST FLORIDA REGIONAL COUNCIL
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2025

(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, 2025

(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 and amortization are provided using the straight-line method over the estimated useful lives of the various classes of depreciable and intangible 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.

The liability for sick leave benefits is accrued using the last-in-first-out assumption to determine the likelihood of balances to be used. The current rate of pay at year-end is used to calculate any liability for employees.

(k) **Leases**—The Council leases office space, and determines if an arrangement is a lease at inception. The Council recognizes intangible right-to-use (RTU) assets and corresponding lease liabilities for all leases that are not considered short-term. RTU assets represent the Council’s right to use an underlying asset for the lease term and lease liabilities represent the Council’s obligation to make lease payments arising from the lease. RTU assets and liabilities are recognized at the lease commencement date based on the present value of lease payments over the lease term.

Basis of lease classification – Leases that meet the following requirements will not be considered short term: (1) the maximum possible lease term(s) is non-cancelable by both lessee and lessor, and (2) is more than 12 months.

Discount rate – Unless explicitly stated in the lease agreement, known by the Council, or the Council is able to determine the rate implicit within the lease, the discount rate used to calculate lease right-to-use assets and liabilities will be the Council’s tax exempt market borrowing rate for 30 year fixed terms at the end of each year, which will be the rate utilized for the next calendar year. The Council elected to use its incremental borrowing rate (IBR) of 3% as of September 30, 2024, for leases entered into beginning October 1, 2024.

NORTHEAST FLORIDA REGIONAL COUNCIL
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2025

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

(l) **Fund balance**—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.

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.

(m) **Reserve policy**—The Council’s goal is to maintain a minimum of three months of operating expenditures in reserves, based on the Council’s unrestricted fund balance relative to annual operating expenditures. The Council will strive to transfer 15% to 20% annually of the previous fiscal year’s audited net income to reserves. The amount to be transferred will be reviewed and approved by the Personnel, Budget, and Finance Committee.

(n) **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.

NORTHEAST FLORIDA REGIONAL COUNCIL
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2025

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

(o) **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 assets 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 assets 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).

(p) **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.

(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, 2025, 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.

NORTHEAST FLORIDA REGIONAL COUNCIL
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2025

(3) Cash and Investments: (Continued)

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 pledge 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, 2025, the Council had investments with the Florida Local Government Investment Trust, an external investment pool, sponsored by the State of Florida, of \$20,332. The carrying value equals the fair value at September 30, 2025. The Trust is rated AA+ by Standard and Poor and has an average maturity of 2.10 years.

(4) Capital Assets:

Capital asset activity for the fiscal year ended September 30, 2025, 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	258,909	6,134	-	265,043
Leasehold improvements	-	-	-	-
Right-to-use office lease	441,390	-	-	441,390
Total capital assets, being depreciated or amortized	702,820	6,134	-	708,954
Accumulated depreciation/ amortization	(170,140)	(106,440)	-	(276,580)
Governmental activities capital assets, net	<u>\$ 532,680</u>	<u>\$ 100,306</u>	<u>\$ -</u>	<u>\$ 432,374</u>

During the year ended September 30, 2025, depreciation expense of \$29,038 and amortization expense of \$77,402 were charged to the Financial and administration function of the Council.

NORTHEAST FLORIDA REGIONAL COUNCIL
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2025

(5) Leases:

The Council is the lessee in one lease agreement for seventeen office spaces. A lease liability and a right-to-use asset was recorded for this lease in that fund. In May 2024, the Council entered into a 60-month lease agreement with JB duPont Center, LLC valued at \$441,390. A right-to-use asset and initial lease liability was recorded by the Council during fiscal year 2024. As of September 30, 2025, the value of the lease liability was \$348,602. The Council is required to make annual principal and interest payments of approximately \$86,000 with an annual 3% increase. The Council's incremental borrowing rate (IBR) was calculated at 3.0% at September 30, 2024, and was the discount rate utilized in the current year for this lease. The office space has a three-year useful life. The value of the right-to-use assets as of September 30, 2025, was \$441,390 and had accumulated amortization of \$92,788.

Lease expense for the right-to-use asset for the year ended September 30, 2025, was as follows:

	Governmental Activities
Amortization expense	\$ 77,402
Interest on lease liabilities	12,594
Total	<u>\$ 89,996</u>

The principal and interest requirements to maturity for the lease liability as of September 30, 2025, is as follows:

Year Ending September 30,	Principal	Interest	Total
2026	\$ 82,838	\$ 9,857	\$ 92,695
2027	88,438	7,038	95,476
2028	94,206	4,135	98,341
2029	83,120	1,165	84,285
Total future minimum lease payments	<u>\$ 348,602</u>	<u>\$ 22,195</u>	<u>\$ 370,797</u>

(6) Long-Term Liabilities:

Long-term liability activity for the year ended September 30, 2025, was as follows:

	Beginning Balance	Additions	Deletions	Ending Balance	Due Within One Year
Governmental activities:					
Right-to-use lease	\$ 426,004	\$ -	\$ (77,402)	\$ 348,602	\$ 82,838
Compensated absences	69,755	81,998	(74,889)	76,864	76,864
Total long-term liabilities	<u>\$ 495,759</u>	<u>\$ 81,998</u>	<u>\$ (152,291)</u>	<u>\$ 425,466</u>	<u>\$ 159,702</u>

(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 2025. 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, 2025**

(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 the Council 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 eligible 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, 2025, eligible retirees and beneficiaries received a monthly HIS payment equal to the number of years of service credited at retirement multiplied by \$7.50. The minimum payment is \$45 and the maximum payment is \$225 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, 2025**

(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 96 months after electing to participate, except that certain instructional personnel may participate for up to 120 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 Annual Comprehensive 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). 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, 2025

(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, 2025, as follows (contribution rates are in agreement with the actuarially determined rates):

FRS Membership Plan & Class	Through June 30, 2024	After June 30, 2025
Regular Class	13.63%	14.03%
Senior Management (SMSC)	34.52%	33.24%
DROP from FRS	21.13%	22.02%

Current-year employer HIS contributions were made at a rate of 2.00% of covered payroll, which are included in the above rates.

For the plan year ended June 30, 2025, actual contributions made for Council employees participating in FRS and HIS were as follows:

Council Contributions - FRS	\$ 161,551
Council Contributions - HIS	24,841
Employee Contributions - FRS	37,262

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

At September 30, 2025, the Council reported a liability related to FRS and HIS as follows:

Plan	Net Pension Liability
FRS	\$ 839,728
HIS	356,251
Total	<u>\$ 1,195,979</u>

The net pension liability was measured as of June 30, 2025, 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, 2025 and June 30, 2024, the Council's proportionate share of the FRS and HIS net pension liabilities were as follows:

Plan	2025	2024
FRS	0.002705735%	0.002566105%
HIS	0.002779425%	0.002830050%

For the plan year ended June 30, 2025, pension expense was recognized related to the FRS and HIS plans as follows:

FRS	\$ 149,365
HIS	20,273
Total	<u>\$ 169,638</u>

NORTHEAST FLORIDA REGIONAL COUNCIL
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2025

(9) Florida Retirement System: (Continued)

Deferred outflows/inflows related to pensions:

At September 30, 2025, the Council reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	FRS		HIS	
	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 89,692	\$ -	\$ 2,127	\$ (565)
Changes of assumptions	97,514	-	3,153	(86,168)
Net difference between projected and actual investment earnings	-	(140,201)	-	(297)
Change in proportionate share	125,359	-	39,282	(10,645)
Contributions subsequent to measurement date	46,558	-	7,005	-
Total	<u>\$ 359,123</u>	<u>\$ (140,201)</u>	<u>\$ 51,567</u>	<u>\$ (97,675)</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, 2025. 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:

	FRS	HIS	Total
2026	\$ 186,895	\$ (7,080)	\$ 179,815
2027	11,738	(11,285)	453
2028	(9,062)	(11,639)	(20,701)
2029	(17,207)	(13,051)	(30,258)
2030	-	(10,058)	(10,058)
Thereafter	-	-	-
	<u>\$ 172,364</u>	<u>\$ (53,113)</u>	<u>\$ 119,251</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 2024 for the period July 1, 2018, through June 30, 2023. 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 6.70%. This rate is consistent with the prior year rate of 6.70%. 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, 2025

(9) Florida Retirement System: (Continued)

Because HIS Program uses a pay-as-you-go funding structure, a municipal bond rate of 5.20% was used to determine the total pension for the program. This rate increased from the prior year rate, which was 3.93%. Mortality assumptions for both plans were based on the PUB-2010 base table varies by member category and sex, projected generationally with Scale MP-2021 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 2025, 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%	3.2%
Fixed income	29.0%	5.5%
Global equities	45.0%	8.5%
Real estate	12.0%	8.4%
Private equity	11.0%	12.4%
Strategic investments	2.0%	6.5%
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	6.70%	\$ 1,647,954	\$ 839,728	\$ 162,124
HIS	5.20%	401,731	356,251	318,108

NORTHEAST FLORIDA REGIONAL COUNCIL
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2025

(10) Implementation of New Accounting Standards

During the fiscal year ended September 30, 2025, the Council implemented GASB Statement No. 101, Compensated Absences. This statement establishes recognition and measurement criteria for liabilities related to compensated absences, including vacation, sick leave, and similar benefits. The Statement requires that a liability be recognized for leave that has not been used if (1) the leave is attributable to services already rendered, (2) the leave accumulates, and (3) it is more likely than not that the leave will be used for time off or otherwise paid in cash or settled through noncash means. Implementation of this new standard did not result in a restatement of beginning net position or fund balance and had no significant impact on the financial statements. Accordingly, no prior-period adjustment has been reported.

(11) Recent Accounting Pronouncements:

The Governmental Accounting Standards Board (“GASB”) has issued pronouncements that have effective dates that may impact future financial statements. The Organization has considered the new pronouncements that altered accounting principles generally accepted in the United States of America, and other than as disclosed in the notes to the financial statements, does not believe that any other new or modified principles will have a material impact on the Organization’s reported financial position or operations in the near term.

GASB issued Statement No. 103, *Financial Reporting Model Improvements*, in April 2024. The objective of GASB 103 improve key components of the financial reporting model to enhance its effectiveness in providing information that is essential for decision making and assessing a government’s accountability. The effective date for implementation is fiscal years beginning after June 15, 2025, and all reporting periods thereafter.

GASB issued Statement No. 104, *Disclosure of Certain Capital Assets*, in September 2024. GASB Statement No. 104 requires governments to disclose separate information about specific types of capital assets and establishes criteria for identifying and reporting capital assets held for sale. The objective of GASB 104 is to enhance transparency and improve the usefulness of financial statements for stakeholders by providing more detailed information on these assets. The provisions are effective for fiscal years beginning after June 15, 2025.

GASB issued Statement No. 105, *Subsequent Events*, in December 2025. GASB Statement No. 105 clarifies the subsequent events time frame and establishes accounting and disclosure requirements for recognized and nonrecognized subsequent events. The provisions of GASB Statement No. 105 are effective for fiscal years beginning after June 15, 2026, and all reporting periods thereafter.

**NORTHEAST FLORIDA REGIONAL COUNCIL
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - GENERAL FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2025**

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual	
Revenues				
County assessments	\$ 694,757	\$ 694,757	\$ 694,757	\$ -
Federal grants	1,855,791	1,448,455	1,434,659	(13,796)
State grants	436,972	526,786	528,435	1,649
Local government	397,796	383,184	373,040	(10,144)
Regional Leadership Academy	4,900	5,950	7,000	1,050
Interest income (loss)	-	-	18,941	18,941
Other	194,302	138,967	130,744	(8,223)
Total revenues	<u>3,584,518</u>	<u>3,198,099</u>	<u>3,187,576</u>	<u>(10,523)</u>
Expenditures				
Current:				
Personnel service	1,552,873	1,454,489	1,487,334	(32,845)
Direct charges	1,481,636	1,155,719	1,055,778	99,941
Indirect charges	511,765	476,174	446,925	29,249
Total expenditures	<u>3,546,274</u>	<u>3,086,382</u>	<u>2,990,037</u>	<u>96,345</u>
Net change in fund balances	<u>38,244</u>	<u>111,717</u>	<u>197,539</u>	<u>(85,822)</u>
Fund balances, beginning of year	2,602,192	2,602,192	2,602,192	-
Fund balances, end of year	<u><u>\$ 2,640,436</u></u>	<u><u>\$ 2,713,909</u></u>	<u><u>\$ 2,799,731</u></u>	<u><u>\$ (85,822)</u></u>

Notes to Schedule

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.

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,									
	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Florida Retirement System (FRS)										
Proportion of the net pension liability	0.002705735%	0.002566105%	0.002297357%	0.002206892%	0.001990438%	0.001743019%	0.001649535%	0.001360205%	0.001349838%	0.001336984%
Proportionate share of the net pension liability	\$ 839,728	\$ 992,690	\$ 915,424	\$ 821,141	\$ 150,355	\$ 755,450	\$ 568,077	\$ 409,701	\$ 399,273	\$ 337,590
Covered payroll	1,242,073	1,198,002	1,098,216	915,755	802,026	698,481	744,002	666,484	627,342	604,442
Proportionate share of the net pension liability as a percentage of covered payroll	67.61%	82.86%	83.36%	89.67%	18.75%	108.16%	76.35%	61.47%	63.65%	55.85%
Plan fiduciary net position as a percentage of the total pension liability	87.26%	83.70%	82.38%	82.89%	96.40%	78.85%	82.61%	84.26%	83.89%	84.88%
Health Insurance Subsidy Program (HIS)										
Proportion of the net pension liability	0.002779425%	0.002830050%	0.002771343%	0.002512300%	0.002264990%	0.002012098%	0.002224140%	0.002040122%	0.001968129%	0.001957952%
Proportionate share of the net pension liability	\$ 356,251	\$ 424,535	\$ 440,126	\$ 266,093	\$ 277,835	\$ 245,674	\$ 248,859	\$ 215,929	\$ 210,441	\$ 228,191
Covered payroll	1,242,073	1,198,002	1,098,216	915,755	802,026	698,481	744,002	666,484	627,342	604,442
Proportionate share of the net pension liability as a percentage of covered payroll	28.68%	35.44%	40.08%	29.06%	34.64%	35.17%	33.45%	32.40%	33.54%	37.75%
Plan fiduciary net position as a percentage of the total pension liability	6.36%	4.80%	4.12%	4.81%	3.56%	3.00%	2.63%	2.15%	1.64%	0.97%

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

	For the Fiscal Year Ended September 30,									
	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Florida Retirement System (FRS)										
Contractually required contribution	\$ 164,502	\$ 153,500	\$ 116,368	\$ 102,960	\$ 79,203	\$ 57,913	\$ 51,147	\$ 38,765	\$ 35,140	\$ 32,605
Contributions in relation to the contractually required contribution	164,502	153,500	116,368	102,960	79,203	57,913	51,147	38,765	35,140	32,605
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll	\$ 1,255,635	\$ 1,226,689	\$ 1,099,292	\$ 1,018,498	\$ 821,334	\$ 698,481	\$ 744,002	\$ 666,484	\$ 627,342	\$ 604,442
Contributions as a percentage of covered payroll	13.10%	12.51%	10.59%	10.11%	9.64%	8.29%	6.87%	5.82%	5.60%	5.39%
Health Insurance Subsidy Program (HIS)										
Contractually required contribution	\$ 25,113	\$ 24,534	\$ 19,295	\$ 16,907	\$ 13,634	\$ 11,595	\$ 12,350	\$ 11,064	\$ 10,416	\$ 10,036
Contributions in relation to the contractually required contribution	25,113	24,534	19,295	16,907	13,634	11,595	12,350	11,064	10,416	10,036
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll	\$ 1,255,635	\$ 1,226,689	\$ 1,099,292	\$ 1,018,498	\$ 821,334	\$ 698,481	\$ 744,002	\$ 666,484	\$ 627,342	\$ 604,442
Contributions as a percentage of covered payroll	2.00%	2.00%	1.76%	1.66%	1.66%	1.66%	1.66%	1.66%	1.66%	1.66%

**NORTHEAST FLORIDA REGIONAL COUNCIL
COST ALLOCATION
SEPTEMBER 30, 2025**

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 (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. However, the Council currently has an approved negotiated rate with our cognizant agency, the US Department of Commerce Economic Development Administration. 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, 2025, are shown below:

Annual leave taken	\$ 69,932
Sick leave taken	73,954
Holiday leave granted	56,685
Personal leave taken	4,655
Administrative leave granted	7,447
Net change in accrued leave liability	6,604
Total leave costs	<u>\$ 219,277</u>
Leave benefit costs	<u>\$ 219,277</u>
In-service salaries	<u>\$ 1,076,643</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, \$219,277, accounting for 20.37% 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 35.67% was computed.

**NORTHEAST FLORIDA REGIONAL COUNCIL
COST ALLOCATION
SEPTEMBER 30, 2025**

The fringe benefits actual cost and final rates for the year ended September 30, 2025, are as shown in the following table:

FICA	\$ 93,215
FRS	218,003
Health insurance	137,256
Life insurance	1,561
Disability insurance	7,364
Workers compensation	4,734
Unemployment compensation	1,301
Total fringe benefit costs	<u>\$ 463,434</u>
 Total base salaries	 <u>\$ 1,299,380</u>
 Total rate	 <u>35.67%</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, \$463,434 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 Proposal for the year in which a 35.27% 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, 2025 are as follows:

Indirect cost rate (final)	<u>30.59%</u>
 Actual year-to date indirect costs	 <u>\$ 457,064</u>
 Base (salaries and fringe costs)	 <u>\$ 1,493,939</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 \$457,064 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, 2025. 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
DETAIL FOR STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCE – GOVERNMENTAL FUNDS
SEPTEMBER 30, 2025**

Category	Account Code Title	Final FY 24/25
	Revenues	
County Assessments:	County Contributions-Baker	11,337
	County Contributions-Clay	86,934
	County Contributions-Duval	390,673
	County Contributions-Flagler	44,080
	County Contributions-Nassau	33,927
	County Contributions-Putnam	29,922
	County Contributions-St. Johns	97,884
	Subtotals	694,757
Federal Grants:	HMEP Revenue	84,959
	Northeast Florida Healthcare Coalition Revenue	784,092
	CDBG North Florida Resiliency Plan Revenue	112,733
	NFWF SASMI	28,513
	CEDS Revenue	60,952
	MIRR Revenue	264,542
	EDA 2025 Revenue	9,701
	Disaster Recovery Coordinator Revenue	89,167
	Subtotals	1,434,659
State Grants:	Health Department Exercise	17,000
	Hazards Analysis Revenue	14,226
	State SQG Revenue	4,518
	LEPC Revenue	87,815
	TD Revenue	210,749
	DOC Funding	40,369
	FDEP Funding	153,758
	Subtotals	528,435
Local Government:	Local Government Revenue	321,485
	Emergency Mngt Local Government Revenue	50,584
	Local SQG Revenue	971
	Subtotals	373,040
Regional Leadership	Regional Leadership Revenue	7,000
Interest Income	Interest Income	18,941
Miscellaneous:	Elected Officials Reception Revenue	360
	Flexible Spending Revenue	457
	JEA Revenue	17,500
	Mitigation Assessment and Planning Revenue	112,427
	Subtotals	130,744
	Total Revenue	3,187,576

NORTHEAST FLORIDA REGIONAL COUNCIL
DETAIL FOR STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCE – GOVERNMENTAL FUNDS
SEPTEMBER 30, 2025

Category	Account Code Title	Final FY 24/25
	Expenses	
Personnel Services:	Program Salaries	1,101,689
	Salary Expense-AL Liability-Govt	(6,604)
	Program Fringe Benefits	392,249
	Subtotals	1,487,334
Direct Charges:	Postage	921
	Office Supplies	2,173
	Vehicle Maintenance	3,704
	Membership Dues	33,383
	Printing/Copying	9,560
	Advertising-Employment	50
	Advertising-Other	5,422
	Employee Training	5,790
	Bank Service Charges	438
	Technology Services	8,531
	Computer Hardware	1,246
	Computer Software	56,208
	Consultant/Professional Services	184,556
	In Region Travel	4,944
	Legal Services	30,000
	Miscellaneous	1,548
	Casualty and Other Insurances	4,511
	Office Lease	20,019
	Out of Region Travel	54,592
	Storage Units	663
	Auto Insurance	23,220
	Parking	14,468
	Board Member Travel	989
	Internet Connection	16,337
	Meeting Expenses	27,384
	Publications	2,790
	Regional Partnership Agreements	10,000
	Office Maintenance	7,636
	Cell Phones	4,271
	Registration Fees	20,088
	Emergency Management Training	19,301
	Credit Card Services Charges	206
	Staff Events	824
	HCC Medical Supplies	198,625
	Contractual Services	274,186
	Direct Exercise Expenditures	1,062
	Fixed Asset Additions	6,134
	Subtotals	1,055,778

**NORTHEAST FLORIDA REGIONAL COUNCIL
DETAIL FOR STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCE – GOVERNMENTAL FUNDS
SEPTEMBER 30, 2025**

Category	Account Code Title	Final FY 24/25
	Expenses	
Indirect Charges:	Indirect Salaries	197,691
	Indirect Fringe Benefits	71,185
	Telephone	647
	Postage	216
	Office Supplies	1,191
	Periodicals/Subscriptions	669
	Membership Dues	180
	Printing/Copying	1,300
	Employee Training	554
	Maintenance Agreement	6,364
	Technology Services	57,834
	Computer Software	3,816
	In Region Travel	12
	Audit Services	19,000
	Casualty and Other Insurances	5,711
	Office Lease	70,000
	Out of Region Travel	674
	Storage Units	7,056
	Internet Connection	2,214
	Cell Phones	611
	Subtotals	446,925
	Total Expenses	2,990,037
	Net change in fund balances	197,539

**NORTHEAST FLORIDA REGIONAL COUNCIL
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED SEPTEMBER 30, 2025**

Federal Grantor / Pass-Through Grantor Program or Cluster Title, Contract No.	Assistance Listing Number	Grant or Contract Number	Expenditures
FEDERAL AGENCY			
Department of Commerce Economic Development Administration			
Direct:			
Economic Development Support for Planning Organization-CEDS	11.302	ED23ATL3020004	\$ 60,952
Economic Adjustment Assistance-Disaster Recovery Coordinator	11.307	04-79-07850	89,167
Economic Adjustment Assistance-EDA 2025	11.307	ED25ATL0G0066	9,701
Total Economic Adjustment Program Grants			98,869
Total Department of Commerce Economic Development Administration			159,820
Department of Health and Human Services			
Passed through Florida Department of Health:			
National Bioterrorism Hospital Preparedness Program-Health Care Coalition FY 24-25	93.889	COPBZ	784,092
Total Department of Health and Human Services			784,092
Department of Housing and Urban Development			
Passed through Florida Department of Economic Opportunity			
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii-HCC CDBG	14.228	MT024	112,733
Total Department of Housing and Urban Development			112,733
Department of Transportation			
Passed through the Florida Division of Emergency Preparedness:			
Interagency Hazardous Materials Public Sector Training and Planning Grant-HMEP 23/25	20.703	T0238	84,959
Total Department of Transportation			84,959
Department of Defense			
Direct:			
Community Economic Adjustment Assistance for Responding to Threats to the Resilience of a Military Installation	12.003	HQ00052410062	264,542
Passed through the National Fish and Wildlife Foundation and Legacy Philanthropy Works			
Readiness and Environmental Protection Integration Program-NFWF SASMI	12.017	LPW-NEFLRC01NCRF	28,513
Total Department of Defense			293,055
TOTAL EXPENDITURES OF FEDERAL AWARDS			\$ 1,434,659

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, 2025**

(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 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, 2025, no amounts were passed through to subrecipients.

(4) De Minimis Indirect Cost Rate Election:

The Council did not elect to use the 15% 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, 2025**

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: \$1,000,000

Major program identification:

Assistance Listing Number	Program Name
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 Federal Program

Opinion on Each Major Federal Program

We have audited the Northeast Florida Regional Council's (the Council) compliance with the types of compliance requirements identified as subject to audit 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, 2025. The Council's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, the Council complied, in all material respects, with the 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, 2025.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit 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). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Council and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the Council's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the Council's federal programs.

Auditors' Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Council's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the

Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Council's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Council's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the Council's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances 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 the Council's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

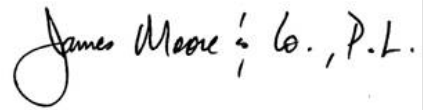
Report on Internal Control over Compliance

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 Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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 5, 2026

**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, 2025, 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 5, 2026.

Report on 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 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 Council'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.

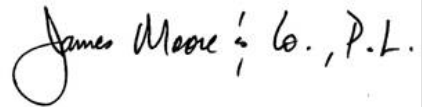
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not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

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Council's financial statements are free from 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 Council'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 Council'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, looped initial 'J'.

Daytona Beach, Florida
February 5, 2026

Agenda Item

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BRINGING COMMUNITIES TOGETHER


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MEMORANDUM

DATE: JANUARY 28, 2026

TO: NORTHEAST FLORIDA REGIONAL COUNCIL BOARD OF DIRECTORS

VIA: NEFRC PERSONNEL, BUDGET & FINANCE COMMITTEE

THRU: ELIZABETH PAYNE, CHIEF EXECUTIVE OFFICER 

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

RE: NEFRC FISCAL YEAR 24/25 CLOSEOUT

Staff will provide the fiscal year 2024/2025 final reconciliation of budgeted and actual revenues and expenditures at the February 2026 board meeting.



WWW.NEFCR.ORG/SUBSCRIBE-TO-OUR-MAILING-LIST

FY 24/25 Budget Reconciliation		Adopted Amended Budget 24/25	Final Revenues/ Expenses FY 24/25	Budget Variance
Revenues				
County Dues	\$	694,757	694,757	-
Local Government Technical Assistance	\$	400,684	390,540	(10,144)
Transportation Disadvantaged (TD)	\$	212,000	210,749	(1,251)
Hazardous Analysis	\$	14,417	14,226	(191)
Local Emergency Preparedness Committee (LEPC)	\$	90,000	87,815	(2,185)
Hazardous Materials Emergency Preparedness (HMEP) Program	\$	84,959	84,959	0
Small Quantity Generator (SQG) Program	\$	5,000	4,518	(482)
Florida Department of Health	\$	17,000	17,000	-
Healthcare Coalition	\$	748,712	784,092	35,380
CDBG North Florida Resiliency Plan	\$	113,000	112,733	(267)
CDBG Mitigation Assessment and Planning	\$	105,000	112,427	7,427
Military Installation Resilience Review (MIRR)	\$	290,000	264,542	(25,458)
National Coastal Resilience Program	\$	42,617	28,513	(14,104)
Florida Department of Environmental Protection (FDEP)	\$	148,000	153,758	5,758
Florida Commerce	\$	40,369	40,369	(0)
Economic Development Administration (EDA)-CEDS	\$	60,000	60,952	952
Economic Development Administration (EDA)-Visioning	\$	20,000	9,701	(10,299)
Disaster Recovery Coordinator	\$	89,167	89,167	0
Regional Leadership Academy (RLA)	\$	5,950	7,000	1,050
Other Revenue	\$	16,467	19,758	3,291
TOTAL REVENUES	\$	3,198,099	\$ 3,187,577	\$ (10,522)
Expenses				
Salaries and Fringe	\$	1,740,309	1,763,320	23,011
Contract/Grant Direct Expenses	\$	924,236	881,969	(42,267)
Indirect - Allocated Expenses*	\$	201,354	188,188	(13,166)
General Fund Expense*	\$	250,483	186,574	(63,909)
TOTAL EXPENSES	\$	3,116,382	\$ 3,020,050	\$ (96,332)
Net Income (loss) Prior to Pension Expenses Audit Adjustment	\$	81,717	\$ 167,526	\$ 85,809
Pension Expense Audit Adjustment			\$ (19,982)	\$ (19,982)
Net Income (loss)	\$	81,717	\$ 187,508	\$ 105,791

Agenda Item

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MEMORANDUM

DATE: JANUARY 28, 2026

TO: NORTHEAST FLORIDA REGIONAL COUNCIL BOARD OF DIRECTORS

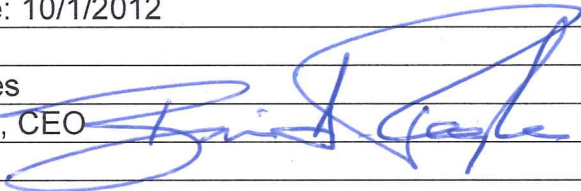
FROM: BETH PAYNE, CHIEF EXECUTIVE OFFICER 

RE: REVISED FINANCIAL POLICIES

With a vacancy in the Secretary/Treasurer position, NEFRC staff took the opportunity to review the agency's financial policies. Staff will present several options on revisions, mainly to address the signature policy for NEFRC issued checks. We will also discuss the role of the Secretary/Treasurer in financial matters of the NEFRC.



<p style="text-align: center;">NORTHEAST FLORIDA REGIONAL COUNCIL FINANCIAL SERVICES POLICY & PROCEDURE</p>
--

Subject/Program: Cash Disbursement
Policy # 2-16A
Effective Date: 10/1/2014
Supersedes Policy # 2-16
Previous Policy Effective Date: 10/1/2012
Number of Pages: 2
Department: Financial Services
Approved By: Brian D. Teeple, CEO 
Approved Date: 10/1/2014

POLICY: Cash Disbursement Procedures and Internal Controls

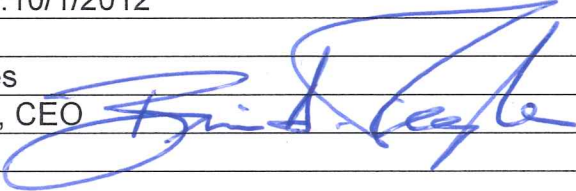
PURPOSE: Describes Cash Disbursement Procedures and Internal Controls

PROCEDURES:

1. Cash disbursements result in an accounting transaction that decreases the liability for accounts payable with an offsetting reduction to cash in the bank.
2. All disbursements are made by check, except for petty cash transactions.
3. Disbursements are only made on the basis of an approved expenditure or timesheet.
4. Disbursements are made for all programs from a general operating account. This procedure strengthens internal control by reducing cash transfer activity and by relying on the accounting system to maintain individual balances of various projects.
5. All check disbursements are made on the basis of two signatures. The CEO or CFO is authorized to sign checks internally and the Board Secretary/Treasurer is generally an imprinted signature. The CFO only signs checks in the CEO's absence, with the CEO's approval.
6. For internal control purposes, staff other than the individual who processes the check should run the checks through the signature imprint machine.
7. Fully endorsed checks are held in the safe until distribution or mailing.
8. The CFO shall be responsible for all blank checks and for maintaining appropriate inventory control and security of blank checks.
9. All blank checks are kept in a locked safe.

10. If a check needs to be voided, the check is cut at the signature line and VOID is written in ink across the face of the check to render the check unusable.

NORTHEAST FLORIDA REGIONAL COUNCIL FINANCIAL SERVICES POLICY & PROCEDURE

Subject/Program: Financial Responsibilities
Policy # 2-10A
Effective Date: 10/1/2014
Supersedes Policy # 2-10
Previous Policy Effective Date: 10/1/2012
Number of Pages: 2
Department: Financial Services
Approved By: Brian D. Teeple, CEO 
Approved Date: 10/1/2014

POLICY: Financial Responsibilities

PURPOSE: Describes who has financial responsibilities within the Council.

PROCEDURES:

1. The Council Board members formulate overall financial policies as a part of its responsibility for the management and overall control of the Council. The Board exercises the final and legal responsibility for all programs.
2. The Chief Executive Officer (CEO) is given the authority, by the Council Board, to make decisions regarding day-to-day financial operations of the Council for costs of \$25,000 or less. Financial decisions of \$25,000.01 or more must be approved by the Council Board.
3. The Chief Financial Officer (CFO) is responsible to the CEO with regard to financial operations.
4. Program Directors are responsible to the CEO for the day-to-day administration of their programs and for managing their programs within their budgets.
5. To the extent possible, financial duties and responsibilities are separated so no single employee has sole control over receipts, disbursements, payroll or bank reconciliation.
6. All financial forms are completed in ink and are approved by the appropriate staff and supervisors.
7. See chart on the next page for a list of various financial related responsibilities.

LIST OF VARIOUS FINANCIAL RELATED RESPONSIBILITIES

<u>RESPONSIBILITY</u>	<u>TITLE</u>
Approves Accounts Payable Vouchers	Chief Financial Officer
Approves Personnel Actions	Chief Executive Officer
Approves Personnel Actions	Executive Assistant to CEO
Approves Petty Cash Vouchers/Replenishment	Chief Executive Officer
Approves Purchase Orders	Chief Executive Officer
Approves Journal Entries	Chief Executive Officer
Approves Payroll	Chief Executive Officer
Approves Time and Attendance Records	Employee's Supervisor
Distribution of Payroll Checks	Chief Executive Officer Chief Financial Officer
Custodian of Blank Checks	Locked in Safe
Custodian of Mechanical Check Signer Keys	Locked in Safe
Custodian of Supplies Inventory	Chief Financial Officer
Custodian of Petty Cash Funds	Chief Financial Officer
Custodian of Undelivered Checks	Chief Financial Officer
Custodian of Equipment Inventory Records	Chief Financial Officer
Periodic Review of Petty Cash Funds	Chief Financial Officer
Makes Bank Deposits	Chief Financial Officer
Opens Bank Statements	Chief Financial Officer
Opens Mail	Receptionist
Prepares Bank Reconciliation	Chief Financial Officer
Verifies Bank Reconciliation	Chief Executive Officer
Prepare Month End Reports	Chief Financial Officer
Records Cash Receipts	Accounting Assistant
Verifies Cash Receipts to Log	Executive Assistant to CEO
Sign Checks	Chief Executive Officer Chief Financial Officer

Resolution

Northeast Florida Regional Council

2014-12

Granting

Signatory Authority

WHEREAS, the Council employs the Chief Executive Officer and the Chief Financial Officer/Chief Operations Officer to administer the day-to-day operations of the Council and to carry out the policies set forth by the Council; and

WHEREAS, the Council has policies regarding the signatory spending limits of the CEO and CFO/COO regarding the financial obligation of the Council, as set forth in the Purchasing Policy Manual, as amended from time-to-time; and

WHEREAS, it has been Council practice that the CEO and CFO/COO signed all revenue generating contract grants, agreements, or similar instruments, except where the funding entity required Board action and the Chair's signature; and

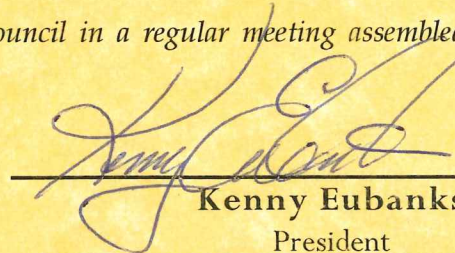
WHEREAS, it is the Council's desire to develop mechanisms that enhance the agency's financial well-being while simultaneously being responsive to the efficiency desires of our financial partners.


NOW, THEREFORE, BE IT RESOLVED BY THE BOARD THAT:

1. The policy body of the Northeast Florida Regional Council hereby authorizes, consistent with agency practice, the CEO and CFO/COO to execute on behalf of the Council, all bank accounts signature cards/resolutions, contracts, grants, and agreements for the Council and which do not financially obligate the Council in excess of the CEO and CFO/COO signature spending limit, as set forth in the Council's Purchasing Policy Manual, as may be amended from time-to-time.
2. The Policy as articulated above remains in effect unless rescinded by the Council.

Unanimously adopted by the Northeast Florida Regional Council in a regular meeting assembled in the City of Jacksonville, on the second day of October 2014.




Kenny Eubanks
President


Brian D. Teeple
CEO

Agenda Item

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MEMORANDUM

DATE: FEBRUARY 5, 2026

TO: NORTHEAST FLORIDA REGIONAL COUNCIL BOARD OF DIRECTORS

THRU: ELIZABETH PAYNE, CHIEF EXECUTIVE OFFICER *EP*

FROM: LEIGH WILSEY, HEALTHCARE COALITION PROGRAM MANAGER *LW*

RE: PURCHASE OF EQUIPMENT FOR HEALTHCARE COALITION MEMBERS

Staff request authorization for the Healthcare Coalition program to purchase equipment for hospital and Long-Term Care Facility members and county EMS agencies.

Background

The Healthcare Coalition (HCC) Program serves 18 counties in north Florida and has allocated funding to complete regional projects that address mitigation strategies identified in the regional healthcare vulnerability assessment. A Specialty Resource and Gaps Working Group, comprised of subject matter experts, reviewed the mitigation strategies that correlate with the healthcare hazards and levels of risk. The working group identified four projects that address gaps and increase capabilities in regional medical surge and evacuation operations. Three projects will complete previous initiatives, and one is a new project.

1. In 2023, the Coalition purchased pediatric restraints for county EMS Rescue units. There continues to be a need for specialized restraints in some counties.
2. In 2025, the Coalition purchased evacuation sleds for long-term care facilities. Additional facilities need this equipment.
3. In 2025, the Coalition began an initiative to increase medical surge capabilities for hospitals by purchasing 5-pack disaster stretcher units. This project will continue until all needs are met.
4. The new project for 2026 focuses on hospital evacuations and will purchase medical evacuation sleds designed for hospital patients.



Request

Long Term Care Facility Evacuation Sleds

Advanced Egress Solutions is the sole distributor in Florida for this product. Three facilities requested a total of 7 bariatric sleds. The cost for the seven sleds plus shipping to each facility in \$3,700.00.

Facility	Bariatric	Total
Woodland Grove - Jacksonville	1	500
Tri-County Nursing - Trenton	4	2000
Lafayette Nursing Home	2	1000
Total	7	3500
Sleds & Shipping to Each Facility	Total	3,700.00

Hospital Evacuation Sleds

Ethos Evacuations Strategies is the sole distributor in Florida for this product. Sixteen hospitals requested a total of 133 Med Sleds. The total cost of the sleds, including shipping to each facility, is \$74,372.00.

Facility	Bariatric	Standard	Youth	Infant
AdventHealth Palm Coast	6	6	1	-
AdventHealth Palm Coast Parkway	4	4	1	-
Ascension St. Vincent's Clay	5	5	5	1
Ascension St. Vincent's St. Johns	5	5	5	1
Baptist Health Nassau	1	2	-	-
Baptist Medical Center Beaches	5	5	-	-
Brooks Rehabilitation	-	-	2	-
HCA Florida Ocala Hospital	2	12	-	-
HCA Florida Orange Park Hospital	1	-	-	2
HCA Florida West Marion	1	1	1	1
Lake Butler Hospital	1	-	1	1
PAM Specialty Hospital Jax	5	5	-	-
UF Health Jacksonville Downtown	4	4	-	-
UF Health Jacksonville North	4	4	-	-
UF Health Shands	-	-	6	6
UF Health St. Johns	-	2	-	-
Totals	44	55	22	12



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Quote from Ethos

Sled Type	QTY	Price	Total
Bariatric - Retail \$495.00	44	\$435	19,140
Standard - Retail \$480.00	55	422	23,210
Youth - Retail \$455.00	22	399.5	8,789
Infant 6 Set - Retail \$1,495.00	12	1,495	17,940
Shipping to each facility			5,293
Total			74,372

Staff respectfully recommend that the Northeast Florida Regional Council's Board of Directors grant staff authorization to purchase equipment from Ethos Evacuation Solutions and Advanced Egress Solutions for the Long-Term Care and Hospital Evacuation Equipment projects.





Healthcare Coalition Program: Equipment Purchase Request

Leigh Wilsey
Healthcare Coalition Program Manager
LWilsey@NEFRC.org

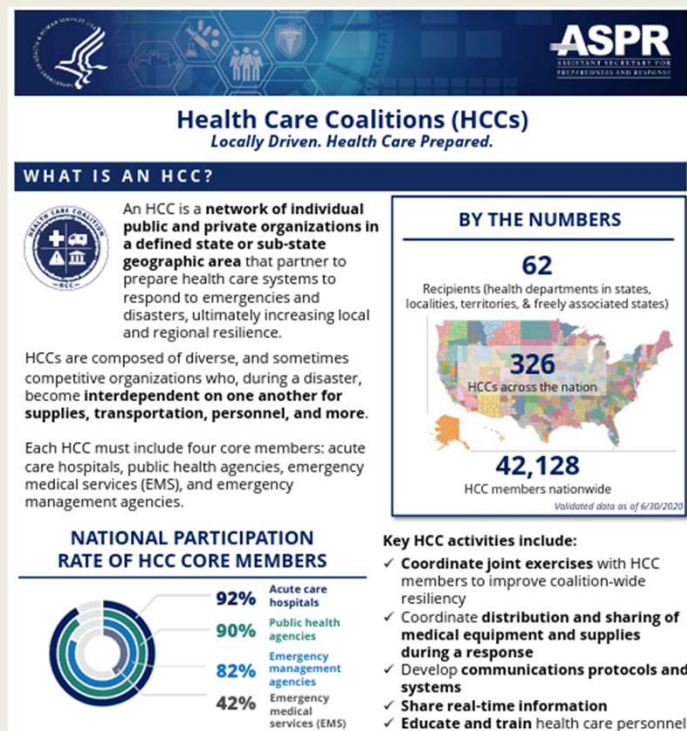
Annie Sieger
Senior Regional Planner
ASieger@NEFRC.org

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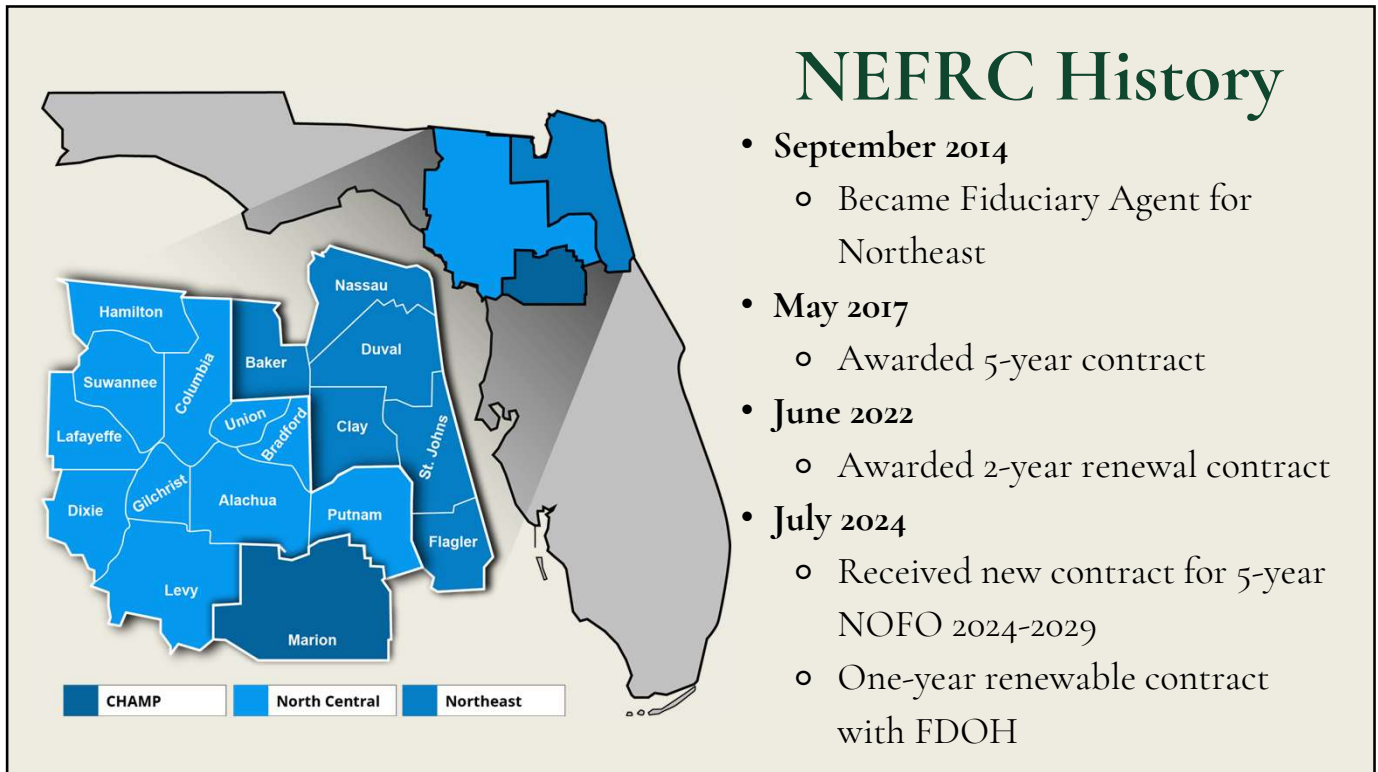
ASPR/HPP Program Funding through Cooperative Agreement with FDOH

HPP is the only source of
federal funding for health
care system readiness

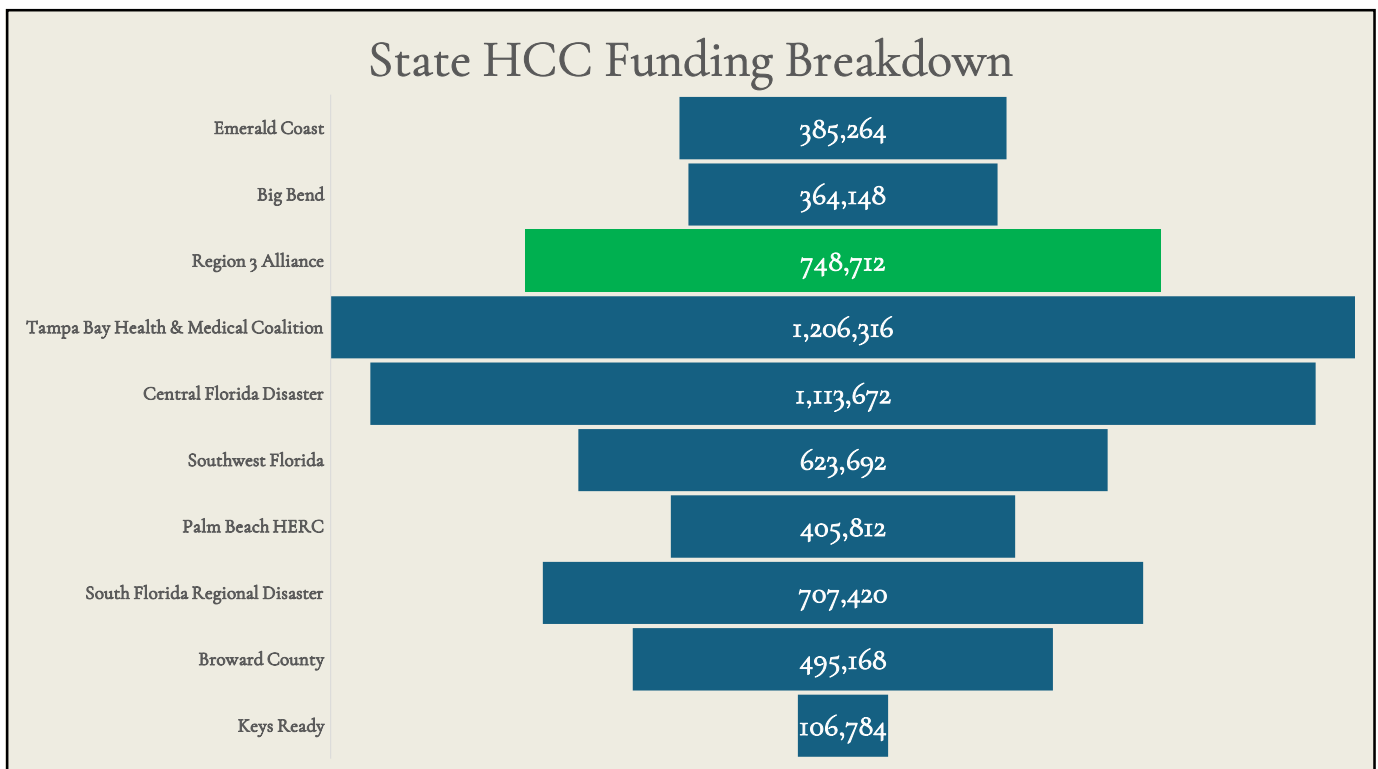
Planning~Training~Equipping~Exercising
to increase capabilities and resilience of the
healthcare system



2



3



4

Project Funding

- \$200,000 budgeted
- Focus Areas:
 - Long-Term Care → Evacuation Equipment
 - Hospitals → Evacuation Equipment
 - EMS → Pediatric Restraint Devices
 - Hospitals → Disaster Stretchers

5

Continuing Project



Evacuation Sleds for Long-Term Care Facilities Advanced Egress Solutions (Sole Florida Distributer)

**3 Facilities Requested
Bariatric Albac Mats**

Facility	Bariatric	Total
Woodland Grove - Jacksonville	1	500
Tri-County Nursing - Trenton	4	2000
Lafayette Nursing Home	2	1000
Total	7	3500
Sleds & Shipping to Each Facility	Total	3,700.00

6

Evacuation Sleds for Hospitals

Ethos Evacuation Strategies
(Sole Florida Distributer)

Med Sled Bariatric
Med Sled Standard
Med Sled Youth
Med Sled Infant

16 Hospitals Requested Sleds

New Project



7

Quote for 133 Med Sleds from Ethos Evacuation Strategies

Sled Type	QTY	Price	Total
Bariatric - Retail \$495.00	44	\$435	19,140
Standard - Retail \$480.00	55	422	23,210
Youth - Retail \$455.00	22	399.5	8,789
Infant 6 Set - Retail \$1,495.00	12	1,495	17,940
Shipping to each facility			5,293
		Total	74,372

Facility	Bariatric	Standard	Youth	Infant
AdventHealth Palm Coast	6	6	1	-
AdventHealth Palm Coast Parkway	4	4	1	-
Ascension St. Vincent's Clay	5	5	5	1
Ascension St. Vincent's St. Johns	5	5	5	1
Baptist Health Nassau	1	2	-	-
Baptist Medical Center Beaches	5	5	-	-
Brooks Rehabilitation	-	-	2	-
HCA Florida Ocala Hospital	2	12	-	-
HCA Florida Orange Park Hospital	1	-	-	2
HCA Florida West Marion	1	1	1	1
Lake Butler Hospital	1	-	1	1
PAM Specialty Hospital Jax	5	5	-	-
UF Health Jacksonville Downtown	4	4	-	-
UF Health Jacksonville North	4	4	-	-
UF Health Shands	-	-	6	6
UF Health St. Johns	-	2	-	-
Totals	44	55	22	12

8

Additional Equipment Purchasing

Preparing Request for Quotes from Vendors

- Hospital Surge Stretchers
- Pediatric Restraints

Disaster Stretchers for Hospitals



PediMate+
10-100 lbs.



NeoMate
5-14 lbs.



KangooFix
3.5-11 lbs.



9

Staff Requests

Staff respectfully request the Northeast Florida Regional Council's Personnel, Budget & Finance Committee and Board grant staff authorization to purchase equipment from:

Advanced Egress Solutions for the Long-Term Care Evacuation project.

And

Ethos Evacuation Solutions for the Hospital Evacuation project.

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

MEMORANDUM

DATE: JANUARY 28, 2026

TO: NORTHEAST FLORIDA REGIONAL COUNCIL BOARD OF DIRECTORS

THRU: ELIZABETH PAYNE, CHIEF EXECUTIVE OFFICER *EP*

FROM: ERIC ANDERSON, DEPUTY CHIEF EXECUTIVE OFFICER *Eric B. Anderson*

RE: **DUVAL COUNTY TRANSPORTATION DISADVANTAGED PROGRAM -
COMMUNITY TRANSPORTATION COORDINATOR RECOMMENDATION**

The NEFRC is designated as the Designated Official Planning Agency (DOPA) for the Transportation Disadvantaged Program for Duval County. Sec. 427.015, Florida Statutes states that each DOPA shall recommend to the Commission for the Transportation Disadvantaged (Commission) a single community transportation coordinator. P. 41-2.010, Florida Administrative Code states Community Transportation Coordinators (CTC) or Transportation Operators may be negotiated without competitive acquisition, upon the recommendation of the Metropolitan Planning Organization or Designated Official Planning Agency that it is in the best interest of the transportation disadvantaged. This includes circumstances such as emergencies or insufficient competition availability.

On January 27, 2026, the Jacksonville Transportation Authority (JTA) notified the NEFRC and Duval County of its intent to continue serving as the CTC, a role it has held for many years.

Recommendation

Staff respectfully request that the NEFRC Board of Directors approve JTA's continuation as the CTC for Duval County and authorize staff to forward this recommendation to the Commission for the Transportation Disadvantaged.





JACKSONVILLE
TRANSPORTATION
AUTHORITY

RECEIVED

JAN 27 2026

NORTHEAST FLORIDA
REGIONAL COUNCIL

Board of Directors

Aundra Wallace
Chair

Patricia Gillum Sams
Vice Chair

Max Globber
Secretary

Elaine Brown
Treasurer

Donald Horner III
Board Member

January 20, 2026

Northeast Florida Regional Council
Jessie Ball duPont Center
40 E. Adams Street, Suite 320
Jacksonville, FL 32202

Re: Community Transportation Coordinator (CTC)

On behalf of the Jacksonville Transportation Authority (JTA), I would like to express the JTA's interest in continuing to serve as the Community Transportation Coordinator (CTC) for Duval County.

It has been our privilege to partner with Duval County to deliver safe, reliable, and equitable transportation services to the transportation disadvantage community.

Over the past twenty-four years, the JTA has worked diligently to enhance service quality, streamline coordination among providers, and ensure full compliance with requirement set forth in Chapter 427, Florida Statutes, and Rule 41-2, Florida Administrative Code. The JTA remain committed to maintaining the highest standards of safety, fiscal accountability, and customer satisfaction.

We welcome the opportunity to continue collaborating with Duval County, the Local Coordinating Board, and the Florida commission for the Transportation Disadvantaged to strengthen mobility across the region.

Please consider this letter our formal request to continue serving as the designated Community Transportation Coordinator. We look forward to further discussion and reaffirming our shared commitment to accessible and coordinated transportation for all residents.

Thank you for your continued partnership and support.

Sincerely,

Nathaniel P. Ford Sr.
Chief Executive Officer

c: Jeffrey H. Smith, SVP/Chief Operating Officer
Thomas Caulder, Connexion Manager

Chief Executive Officer

Nathaniel P. Ford Sr.

Administration

Jacksonville Regional
Transportation Center
at LaVilla
100 LaVilla Center Drive
Jacksonville, FL 32204

Operations

P.O. Drawer "0"
100 N. Myrtle Avenue
Jacksonville, FL 32203

Main (904) 630-3181
Fax (904) 630-3166
www.jtafla.com

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BRINGING COMMUNITIES TOGETHER

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MEMORANDUM

DATE: JANUARY 28 2026

TO: NORTHEAST FLORIDA REGIONAL COUNCIL BOARD OF DIRECTORS

THRU: ELIZABETH PAYNE, CHIEF EXECUTIVE OFFICER *EP*

FROM: ERIC ANDERSON, DEPUTY CHIEF EXECUTIVE OFFICER *Eric B. Anderson*

RE: STRATEGIC REGIONAL POLICY PLAN

Pursuant to the State and Regional Planning Act, the Northeast Florida Regional Council maintains a Strategic Regional Policy Plan (SRPP) that addresses the five required issue areas: Affordable Housing, Economic Development, Emergency Preparedness, Natural Resources of Regional Significance, and Regional Transportation. The SRPP also contains four regional issue areas: Health, Energy, Cultivation, and Demographics and Equity.

On November 6, 2025, the Regional Council Board of Directors approved the Draft 2025 Northeast Florida Strategic Regional Policy Plan for Transmittal, pursuant to FAC 27E-5.006 "Procedures for Plan Submission and Review."

Upon approval, staff submitted the proposed plan and maps to the Executive Office of the Governor, state and regional agencies, and local governments in the Region. The Executive Office of the Governor collects these comments and has 60 days to provide NEFRC with a Findings and Recommendations Report. The 60-day period has passed, and a report has not been received.

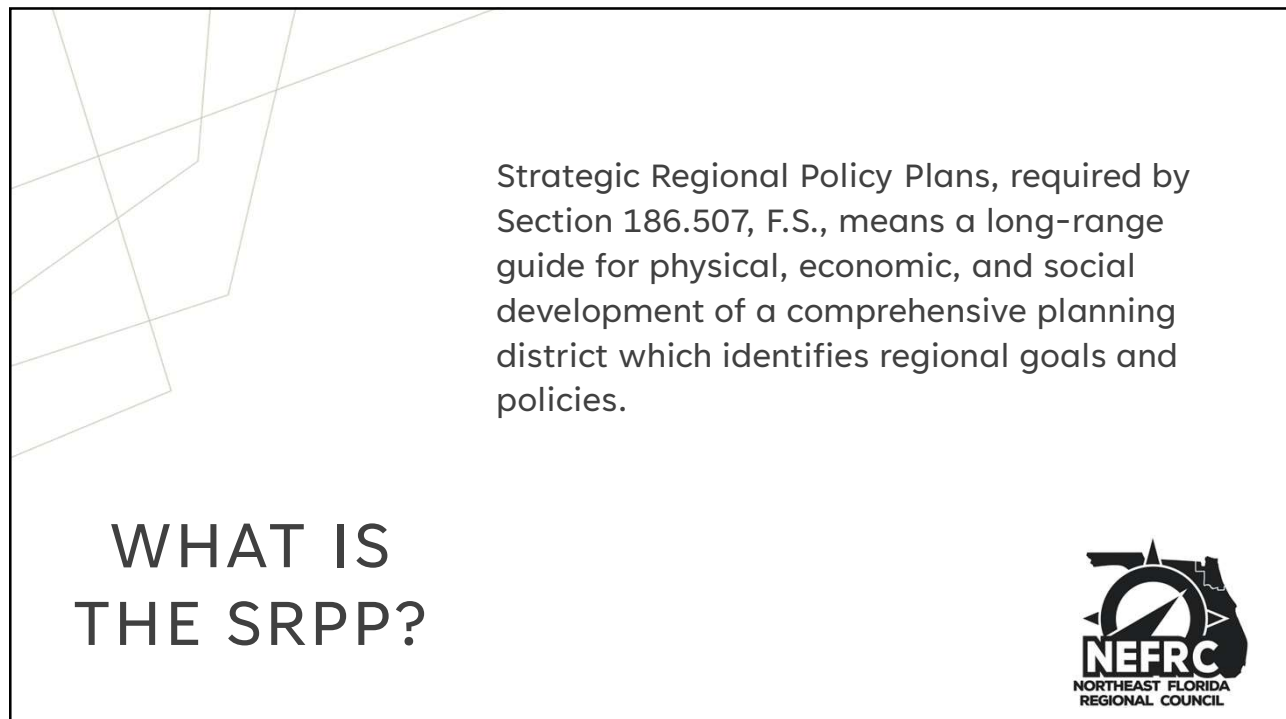
We are now in the SRPP Rule Adoption phase, as defined in Florida Administrative Code 27E-5.007, "Rule Adoption and Approval."

Proposed Motion:

Staff respectfully recommends that the Northeast Florida Regional Council Board of Directors adopt the 2025 Northeast Florida Strategic Regional Policy Plan, pursuant to FAC 27E-5.007 "Rule Adoption and Approval," and requests staff to coordinate with the State on the rulemaking process.



1



2

WHAT IS THE SRPP?

The SRPP **shall contain regional goals and policies** that address:

- 1) affordable housing
- 2) economic development
- 3) emergency preparedness
- 4) natural resources of regional significance
- 5) regional transportation

And **other regional goals and policies** as deemed appropriate by the council.

- 6) Health 7) Energy 8) Cultivation
- 9) Demographics and Equity

3

2025 SRPP DOCUMENT

- **First Coast Vision**

- **Goals Summary**

1. Regional Demographics – includes the First Coast Wellbeing Index
2. **Communities and Affordable Housing
3. **Economic Development
4. **Emergency Preparedness and Resiliency –Resilient First Coast
5. DELETED – Energy
6. DELETED - Regional Health
7. **Natural Resources of Regional Significance – reordered by County
8. **Regional Transportation
9. Regional Cultivation

4

SRPP WORK PLAN & TIMELINE



September 2025	Kickoff Meeting & Online Public Input: SRPP Update Process & Start of Public Input
September 26, 2025	Triannual Regional Planning Directors Meeting – NEFRC staff will present the draft SRPP
October 2025	3 Public Meetings: SRPP Update Process & Public Input
November 6, 2025	SRPP Transmittal: Proposed SRPP Released to the State, then allow 60 days for Review.
November 7, 2025	Transmit/Release SRPP Draft: Post to website and send to local governments. Local Gov't 30 days to comments to the Gov Office and 60 days to send comments to the Council.
Dec 2025 & Jan 2026	Collect Feedback on Proposed SRPP from state review agencies and local governments, then make updates
February 5, 2026	Board Approval: Adopt Final SRPP ***Rulemaking Begins***
Within 30 days of the Rulemaking	Resubmit the final SRPP to state reviewing agencies, the Gov. Office, the Speaker of the House, and the Pres. Of the Senate

5

5

Proposed Motion:

Staff respectfully recommends that the Northeast Florida Regional Council Board of Directors adopt the 2025 Northeast Florida Strategic Regional Policy Plan, pursuant to FAC 27E-5.007 “Rule Adoption and Approval,” and requests staff to coordinate with the State on the rulemaking process.

Eric B. Anderson, CEM, AICP
Deputy CEO
Northeast Florida Regional Council
Direct: (904) 505-3428
eanderson@nefrc.org



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BRINGING COMMUNITIES TOGETHER

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MEMORANDUM

DATE: JANUARY 28, 2026

TO: NORTHEAST FLORIDA REGIONAL COUNCIL BOARD OF DIRECTORS

FROM: BETH PAYNE, CHIEF EXECUTIVE OFFICER 

RE: STRATEGIC PLANNING SWOT FINAL REPORTS

Two successful strategic planning sessions were held in late 2025: the NEFRC staff session was held on October 30, 2025 and then with the NEFRC Board of Directors at the November 7, 2025 Board Meeting. The reports for the Board of Directors session as well as the staff session are included and will be discussed.

The reports include:

- Core themes and shared values,
- Aspirational values, and
- Summary of the Strengths, Weaknesses, Opportunities and Threats identified.





NORTHEAST FLORIDA
REGIONAL COUNCIL

Board of Directors Strategy Workshop

November 2025



Board of Directors Strategy Workshop

The NEFRC Board of Directors engaged in a thoughtful discussion about the organization’s core and aspirational values. The exercise aimed to identify the shared principles that define how the Council operates and serves the region, especially considering current legislative and intergovernmental challenges. The Board of Directors collectively affirmed that the Northeast Florida Regional Council’s culture is defined by service, collaboration, and regional vision. The group values equity, professionalism, and partnership, recognizing NEFRC as a trusted convener that amplifies local voices and drives long-term regional success.

“Unity, cooperation, and collegiality — that’s what defines this board.”

Core Themes and Shared Values

1. Regionalism and Collaboration

A dominant theme across the discussion was regionalism — the belief that collective, cross-county cooperation strengthens all communities in Northeast Florida.

“When we come here, we must think much broader than what our elected jurisdiction is... transportation, resources, and development all impact our neighbors.”

Board members emphasized that NEFRC’s strength lies in fostering collaboration across jurisdictions and agencies, enabling shared solutions from resiliency to infrastructure, and emergency management challenges.

“Regional cooperation—governments working together, not against each other.”

2. Servant Leadership and Public Stewardship

Several members grounded their comments in the idea of service to constituents and a “servant heart” approach to governance. This value reflects humility, accountability, and the reminder that elected officials serve for the public good, not personal or political gain.

“We must always remember that we are serving our constituents... for quality of life, protecting their communities, and preparing them for the future.”

3. Relationships and Trust

Relationships were described as essential to effective regional governance. Board members noted the importance of cultivating trust and communication at local, state, and federal levels, both within the Council and beyond.

“The better relationships are, the more dividends you’re going to get — just like stocks. Relationships pay off.”

This emphasis on connectivity also extended to the relationship between the Board and NEFRC staff, who were praised for their responsiveness, professionalism, and technical expertise.

4. Knowledge Sharing and Mutual Learning

Many members cited the NEFRC’s value as a forum for learning and exchange. New and experienced officials alike benefit from shared knowledge, best practices, and peer support.

“When I was a new commissioner, this was a great networking tool... I realized how much I didn’t know, and this group helped fill those gaps.”

This learning culture reinforces unity and collegiality, creating an environment where members “speak freely and professionally” and smaller municipalities feel equally represented.

5. Advocacy, Planning, and Data-Driven Support

Board members praised NEFRC’s advocacy role on behalf of local governments, particularly smaller jurisdictions lacking specialized capacity. The Council’s ability to gather and analyze regional data was identified as a high-value service that informs smarter local decisions.

“The organization provides the data and analysis for us, while still allowing us to react independently to it.”

Long-term and strategic planning were also framed as core values — from transportation and emergency management to resiliency and economic development.

6. Resiliency, Sustainability, and Regional Health

Environmental stewardship and regional resiliency emerged as forward-looking priorities. The Council's role in fostering coastal resiliency, natural resource conservation, and ecotourism was seen as integral to the region's health and economic vitality.

"Resiliency and sustainability are critically important, especially for our coastal communities."

7. Equity and Representation

Equitable treatment across jurisdictions was highlighted as a defining characteristic of NEFRC's culture.

"Everybody gets equal representation — it's not about who pays more. Equity in resources, people, and opportunities is essential."

Aspirational Values

In addition to reaffirming existing strengths, board members expressed aspirations for:

- **Visionary leadership** — continuing to "look forward" and anticipate what's next for the region.
 - **Enhanced interagency cooperation** — deepening alignment across federal, state, and local entities.
 - **Stronger regional identity** — ensuring the Council's impact and value are widely understood and appreciated.
-

SWOT Analysis Summary

The Northeast Florida Regional Council demonstrates significant strengths in adaptable leadership, institutional knowledge, and a commitment to regional impact, supported by a collaborative and collegial board. Key weaknesses include limited outreach, staff capacity constraints, and occasional gaps in board engagement, which can restrict the Council's visibility and effectiveness. Opportunities exist to expand community and legislative engagement, strategically prioritize projects and grants, and develop mentoring and outreach initiatives, leveraging board members as ambassadors to strengthen influence and public perception. Primary threats involve potential reductions in funding, and legislative changes affecting Regional Councils' role and authority.

Strengths

The Board of Directors emphasized several internal strengths that reflect the organization's ability to deliver value and coordinate regionally. Leadership consistently emerged as the most cited strength, highlighting the quality, humility, and service-oriented nature of both board members and staff. Collaboration and partnership were also repeatedly mentioned, reflecting the organization's ability to work across multiple jurisdictions and agencies. The Board highlighted the importance of regional perspective, noting that a broader view allows for more effective solutions and stronger advocacy. Expertise, commitment, and the ability to deliver tangible results were also seen as significant advantages.

1. **Strong and Service-Oriented Leadership**

- Leadership across board and staff is recognized for humility, ethics, and service.
- Creates a culture of trust, collaboration, and regional commitment.

2. **Collaboration and Partnership**

- Strong cooperation among counties, agencies, and stakeholders.
- Acts as a regional convener and connector across multiple jurisdictions.

3. **Regional Perspective**

- Broader view supports coordinated solutions and advocacy for regional needs.
- Enhances effectiveness through systems-level understanding of challenges.

4. **Staff Expertise and Professionalism**

- Skilled, dedicated staff with technical and administrative competence.
- Consistently able to deliver on commitments and adapt to new demands.

5. **Institutional Knowledge and Longevity**

- Established in 1977, providing deep experience, long term relationships and continuity.
- Long-term staff and board members contribute valuable institutional memory.

6. Reputation and Credibility

- Trusted by constituents and stakeholders for reliability and integrity.
- Recognized as a credible regional voice in policy and coordination.

7. Agility and Responsiveness

- Small organizational size enables rapid response and flexibility.
- Staff demonstrate the ability to pivot, fill gaps, and respond to changing needs.

“Staff consistently demonstrate the ability to pivot, fill gaps, and respond to changing needs.”

Weaknesses

The Board acknowledged that some of the organization’s internal strengths can also present challenges, particularly due to the small staff size and the multiple roles each person must fill. A recurring theme was the need to improve communication and outreach to external stakeholders, including smaller municipalities, state legislators, and other regional entities. Continuity issues, particularly with board appointments in certain counties like Jacksonville, were noted as limiting long-term engagement and institutional memory. Several board members highlighted the need for proactive planning and advocacy to address these gaps, especially given the uncertainty of state-level support.

1. Limited Staff Capacity

- Small team size constrains workload management and growth.
- Loss of a single staff member can create significant operational gaps.

2. Insufficient External Communication and Outreach

- Need to improve visibility and engagement with stakeholders.
- Limited promotion of the council’s role and regional value.

3. Continuity and Engagement Challenges

- Frequent turnover in board appointments (e.g., one-year Jacksonville terms).
- Inconsistent engagement can weaken long-term institutional knowledge.

4. Strategic Advocacy and Planning Gaps

- Need for stronger proactive strategies to anticipate challenges.
- Limited advocacy capacity at state and local levels.

5. Perception and Awareness Limitations

- Some stakeholders remain unaware of the council’s impact.
- Requires better storytelling and outreach to build regional understanding.

6. Logistical Constraints

- Geographic spread of the region complicates meeting participation.
- Remote counties face barriers to engagement due to travel and technology.

“While we have a lot of strengths, one weakness is a small staff.”

Opportunities

The Board identified multiple opportunities for growth and strategic improvement. Many of these opportunities stem from addressing current weaknesses, such as limited outreach, staff capacity, and public awareness of the organization. Key areas include expanding engagement with communities and partner organizations, improving communications, and strategically prioritizing projects and grants. Leveraging board members as active representatives and cultivating relationships with state officials were highlighted as ways to strengthen influence and visibility. There is also potential for leadership in regional issues, such as flood management and public-private partnerships, while mentoring and training programs for newly elected officials could extend the council's impact.

1. Community and Organizational Outreach

- Engage proactively with civic groups, chambers, and related associations.
- Create a "Speaker's Bureau" of board members to increase visibility.

2. Staff and Resource Enhancement

- Develop a Communications Strategy to target community engagement and outreach.
- Strengthen internal capacity for marketing, PR, and communications, potential through a new hire.

3. Legislative and State-Level Engagement

- Build stronger relationships with state representatives.
- Participate more visibly in legislative sessions and advocacy networks.
- Educate policymakers about the council's regional value.

4. Strategic Projects and Grant Alignment

- Prioritize grants that maximize community benefit and regional impact.
- Provide grant support to smaller municipalities with limited capacity.

5. Public-Private Partnerships

- Explore collaboration with private sector entities on initiatives (e.g., recycling, resilience).

6. Training and Mentoring Programs

- Develop mentoring opportunities for newly elected officials.
- Increase regional leadership capacity through education and workshops.

7. Regional Leadership on Critical Issues

- Establish a leadership role in pertinent and ongoing regional issues.
- Position the council as a trusted hub for regional problem-solving.

"Invest in a community engagement specialist...focus on developing different workshops, different outreach, different mechanisms that can easily reach different community members."

Threats

The Board identified funding and legislative pressures as primary threats to organizational stability. Changes in state legislation, ad valorem tax reforms, or policy shifts affecting comprehensive planning could significantly impact operations. Other concerns include unengaged board members, inconsistent local appointments, external perceptions, and risks associated with poorly performing regional councils elsewhere, which could influence legislative actions. The need to remain resilient and adaptive in the face of these challenges was emphasized, alongside careful monitoring of emerging threats to ensure ongoing effectiveness.

1. Funding Risks

- Potential reductions in state or local funding allocations.
- Ad valorem tax reforms could decrease municipal and county contributions.

2. Legislative Pressures

- Possible state-level policy shifts affecting council authority or scope.
- Legislative actions influenced by underperforming councils elsewhere.

3. Governance and Engagement Challenges

- Risk of unengaged or inconsistent board participation.
- Short-term appointments reduce continuity and institutional strength.

4. Operational Risks

- Risk of stagnation or failure to evolve with regional needs.
- Decisions made without full analysis of downstream effects (“DOGE”).

5. Public Perception and Influence

- Limited public awareness of council’s impact and value.
- Need for sustained visibility and education to maintain influence.

“My biggest concern is funding and legislative action to weaken regional councils.”

Next Steps

The next phase includes forming a strategic planning working group, scheduling additional meetings with member organizations and stakeholders to gather external perspectives, and refining communication strategies to clearly convey the Council's mission and services. A key focus will be improving outreach by leveraging board members and staff to engage organizations, manage logistics, and deliver presentations effectively. Immediate actions will prioritize communications, outreach, and operational alignment, ensuring the plan translates into actionable steps that address opportunities, mitigate threats, and strengthen the Council's impact.

Improve Communication and Outreach

- Develop a Communications Plan/Strategy to include clear messaging tailored to different audiences and programs.
- Leverage board members as spokespersons for presentations to organizations.
- Consider additional staff or support outreach and engagement.

Engage Stakeholders

- Schedule additional meetings with member organizations and external partners to gather feedback on how the Council can better serve them.
- Use these insights to refine recommendations and operational priorities.

Action Planning

- Translate recommendations into actionable steps with assigned responsibilities and timelines.
- Prioritize initiatives that address opportunities and mitigate key threats (e.g., funding, legislative changes).
- Implement short-term actions immediately while planning longer-term strategies.

Strategic Working Group

- Continue discussions with a focused working group to finalize priorities and strategies.
- Evaluate potential leadership, mentorship, or external support opportunities to strengthen Council operations.



NORTHEAST FLORIDA
REGIONAL COUNCIL

Staff Strategy Workshop

November 2025



Staff Strategy Session

November 2025

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Core Values	Page 8
SWOT Analysis Summary	Page 11
SWOT Details	Page 12

Executive Summary

This Staff Strategy Session Report provides an overview of the organization's internal viewpoints, core competencies, core values (current and aspirational), as well as a SWOT analysis. The purpose of this report is to support leadership in identifying areas of advantage, potential improvement, and emerging challenges to inform future planning and organizational development.

Key themes include strong leadership, adaptability, and collaboration as organizational assets; resource constraints and structural gaps as internal challenges; growing opportunities for innovation and partnerships; and external threats tied to funding instability, policy volatility, and competitive pressures. Together, these insights form a foundation for strengthening organizational strategy, performance, and resilience.

Organizational Viewpoints

General Mood and Context

Staff reflected on the uncertainty and challenges caused by the City of Jacksonville's potential withdrawal from the regional council. The discussion focused on how this event affected staff perception of the organization's stability, communication, identity, and resilience.

Although the immediate crisis was weathered, staff expressed that a sense of lingering uncertainty and vulnerability remains — both about funding stability and external perceptions of the organization's value.

Key Themes and Repeated Viewpoints

A. Concern Over Perception and Value Communication

- Many staff noted that outsiders don't fully understand what the regional council does or why it matters.
- There is a communication gap between the organization's broad, impactful work and how it is perceived by member governments, funders, and the public.
- The lack of a clear, simple message ("elevator speech") about the council's purpose makes it harder to demonstrate value or maintain support.

- Staff in communications roles, in particular, feel an urgency to better “tell the story” — especially as the organization approaches its 50th anniversary.

“People don’t really know the value of the regional council and what we do.”

“There’s a big story behind regional councils... how do we get people to hear us, see us, know that we’re here?”

B. Persistent Uncertainty and Stress About Funding

- Staff frequently mentioned ongoing anxiety about funding — both local dues and federal/state program funds.
- Even though the organization survived the Jacksonville situation, employees feel the threat hasn’t gone away; many expect similar crises to recur.
- There is a strong sense of “holding our breath” and being unable to plan long-term.
- Federal and political changes are seen as uncontrollable forces that affect job security and program continuity.

“The fight’s still not over.”

“It’s hard to build an organization around uncertainty.”

“We can’t control federal funding — it’s always in the back of your mind.”

C. Political Sensitivities and Changing External Environment

- Staff expressed frustration about having to adapt language or reframe programs to avoid political conflict (e.g., avoiding terms like “resiliency” or “climate change”).
- State policy changes are constraining local planning efforts, limiting what communities can do and threatening the relevance of certain roles.
- This trend contributes to the overall sense of instability and reactive work culture.

“We had to change the name of the resiliency program to ‘military readiness’... we’re walking on eggshells.”

“New state rules make it harder to do our planning work.”

D. Relationship and Partnership Concerns

- Staff expressed concern about how city or county withdrawals affect working relationships with smaller municipalities and partner agencies.
- Even if projects are locally successful, changes at the county or state level can disrupt trust and collaboration.

“What happens to the relationship with small communities if the county pulls out?”

“How will our partnership with Jacksonville’s resilience office be affected?”

E. Leadership and Internal Stability

- Leadership was appreciated for reassuring staff during crises, but several noted that it's difficult for leaders to provide certainty when the situation is so unpredictable.
- Staff recognize the strain on leadership and the challenge of managing both morale and external pressures.
- There's an emerging recognition that organizational resilience is high, but morale fatigue is growing.

"Leadership reassured us, but it's hard to be relieved — we're just waiting for the next pivot."

"It's hard to motivate yourself when every day brings something new."

F. Sense of Mission and Pride in Work

- Despite frustration and uncertainty, staff expressed strong pride in their work and a belief that it positively impacts communities.
- There's a shared sense that the organization's work is meaningful but underrecognized.
- Several called for better storytelling and outreach to connect the mission with public understanding.

"There's a lot of good work going on here... it impacts people directly."

"We have the proof that we do good work, but how do we relay that to people?"

Overall Summary

Theme	Frequency in Discussion	Summary
Communication & Perception of Value	★★★★	Repeated emphasis on need to better explain the organization's impact and purpose.
Funding Uncertainty & Instability	★★★★	Constant concern about sustainability and unpredictability of funding streams.
Political Sensitivity & External Constraints	★★★	Frustration over changing terminology and restrictive policy environment.
Partnership & Relationship Concerns	★★★	Anxiety about maintaining local and regional relationships amid instability.

Theme	Frequency in Discussion	Summary
Leadership Support Amid Uncertainty	★ ★	Appreciation mixed with fatigue from constant crisis management.
Pride in Work & Mission	★ ★	Strong belief in the organization's value despite external misunderstanding.

Overall Tone

- Cautious optimism mixed with fatigue.
- Staff feel proud and committed but worn down by external politics, funding volatility, and lack of recognition.
- The organization is seen as resilient and adaptable, but at risk of burnout and erosion of confidence if uncertainty persists.

Core Competencies

Through staff discussion and reflection, several consistent themes emerged that define the organization's distinctive strengths — the capabilities that enable it to deliver value across programs, projects, and partnerships. These core competencies represent the foundation of the organization's success and resilience.

1. Collaboration and Partnership Building

The organization's foremost strength lies in its ability to bring people and institutions together. Staff consistently described the organization as a trusted regional convener — one that connects local governments, agencies, and community stakeholders around shared goals and challenges. The organization builds trust, transparency, and sustained relationships across sectors and jurisdictions, serving as a neutral facilitator of collaboration and joint action.

Key attributes:

- Convening diverse partners and coalitions
- Facilitating shared dialogue and regional coordination
- Building trust and transparency across jurisdictions

2. Adaptability, Flexibility, and Problem Solving

Staff repeatedly emphasized the organization’s capacity to adapt in uncertain or changing circumstances. This “Semper Gumby” mindset — being flexible and solutions-oriented — allows teams to respond effectively to new challenges, emerging issues, and evolving community needs. Employees take pride in their ability to “figure it out as we go,” blending creativity and persistence with a commitment to delivering results.

Key attributes:

- Flexible and responsive to change
- Creative, resourceful problem solving
- Resilience in dynamic environments

3. Technical and Analytical Expertise

The organization’s credibility is grounded in deep technical knowledge and analytical capacity. Staff bring expertise in planning, GIS, data collection and analysis, and technical assistance that supports informed decision-making for local governments and regional initiatives. This technical proficiency underpins the organization’s reputation for excellence and enables it to deliver solutions that smaller communities might not achieve on their own.

Key attributes:

- Comprehensive planning and preparedness expertise
- GIS and data analysis capabilities
- High-quality technical assistance and program design

4. Regional Perspective and Systems Thinking

Staff described the organization as uniquely capable of seeing the big picture — connecting local challenges to regional systems and opportunities. This regional lens allows the organization to transcend municipal boundaries, identify shared issues, and foster coordinated solutions that benefit the broader area.

Key attributes:

- Regional vision and coordination
- Cross-jurisdictional collaboration
- Strategic, systems-level thinking

5. Reliability, Excellence, and Follow-Through

Staff see dependability and quality as hallmarks of the organization's identity. The organization is known for following through on commitments, delivering high-quality work, and often going beyond contractual obligations to ensure value and long-term impact. This reputation for reliability strengthens partner trust and reinforces the organization's standing as a dependable regional resource.

Key attributes:

- Consistent, high-quality performance
- Dedication to excellence and accountability
- Exceeding expectations and sustaining partner confidence

6. Teamwork and Organizational Culture

A strong, supportive internal culture enables the organization's success. Staff described the workplace as collaborative, respectful, and mission-driven, where individuals share knowledge and assist one another to achieve common goals. This culture of teamwork contributes directly to the organization's adaptability and ability to perform under pressure.

Key attributes:

- Collaborative and cohesive teams
- Mutual support and shared purpose
- Organizational resilience through culture

7. Public and Stakeholder Engagement

The organization is also recognized for its ability to engage communities and facilitate visioning processes. Staff possess strong communication and facilitation skills that help translate technical concepts into accessible public discussions. Through outreach, education, and participatory planning, the organization empowers communities to shape their futures.

Key attributes:

- Effective facilitation and public dialogue
- Community visioning and planning support
- Transparent, inclusive communication

Summary Statement

Together, these competencies form the backbone of the organization's regional leadership:

The organization excels at connecting people, solving complex problems, and delivering high-quality, data-informed solutions through collaboration, adaptability, and a regional perspective. Its trusted relationships, technical depth, and strong internal culture allow it to navigate uncertainty and drive meaningful progress across the region.

Organizational Core Values

Current Core Values

1. Teamwork and Collaboration

- Staff consistently emphasized a strong culture of teamwork, mutual respect, and collaboration across departments and programs.
- The organization's ability to connect, cooperate, and maintain positive internal and external relationships is viewed as a defining strength.

2. Dedication to Public Service and Regional Impact

- Employees share a deep commitment to serving the public good and improving quality of life across the region.
- "Regionalism" and "service to all communities" are seen as guiding principles in daily work and long-term initiatives.

3. Ethics, Integrity, and Trust

- The organization's work is grounded in high ethical standards and transparency.
- Staff take pride in maintaining impartiality and fostering trust among partners, stakeholders, and communities.

4. Employee Well-Being and Work-Life Balance

- The workplace is characterized by care, support, and respect for individual well-being.
- Employees value a culture that prioritizes balance, empathy, and personal connection within the team.

5. Excellence and Accountability

- Staff hold themselves and one another to high standards of performance and professionalism.
- The organization is known for delivering quality work, following through on commitments, and “going beyond the contract.”

Desired or Emerging Core Values

1. Innovation and Calculated Risk-Taking

- Staff would like to see a greater organizational emphasis on innovation, experimentation, and creative problem-solving.
- There is a strong desire to move from a reactive to a more forward-thinking, entrepreneurial mindset.

2. Stability and Sustainability

- Employees seek confidence in long-term job and program stability through a more resilient funding model.
- Sustainability is seen as essential to maintaining momentum and retaining staff talent.

3. Continuous Learning and Growth

- Staff expressed interest in ongoing professional development, knowledge-sharing, and fostering a “lifelong learning” culture.
- Encouraging curiosity and adaptability is viewed as key to organizational resilience.

4. Equity and Inclusion

- Several participants stressed the importance of ensuring equitable service delivery and focusing on underserved communities.
- A value of “speaking for those not at the table” reflects a commitment to fairness and inclusion across the region.

5. Regional Connection and Cohesion

- Staff wish to strengthen collaboration and alignment among local governments, agencies, and regional partners.
- Enhancing regional unity and understanding is viewed as a path toward greater collective impact.

Summary Statement

Staff describe the organization as collaborative, ethical, and people-centered, grounded in a strong culture of teamwork, trust, and public service. They take pride in meaningful, high-quality work and a supportive internal environment.

Looking ahead, staff aspire to strengthen the organization's ability to innovate, sustain, and evolve—building on its solid foundation of ethics and collaboration to become even more creative, forward-thinking, and resilient in the face of change.

Staff SWOT Analysis

SWOT Summary

Strengths:

The organization demonstrates strong adaptability, flexibility, and resilience, with staff capable of stepping into varied roles as needed. Leadership is recognized as ethical, strategic, and supportive, fostering trust and collaboration. Staff bring deep expertise, valuable external networks, and a culture of innovation and values-driven teamwork. The organization enjoys a positive reputation, organizational stability, and emphasizes staff well-being and work-life balance. Its strategic orientation and innovative approach support both internal operations and regional partnerships.

Weaknesses:

Resource constraints and limited staffing capacity create workload pressures and restrict flexibility. Organizational structure gaps, including unclear succession planning and siloed operations, limit continuity and collaboration. Communication challenges, outdated policies, resistance to change, and technology gaps impede efficiency. Workplace stress, limited mentorship, generational differences, and regional boundaries further constrain growth and innovation. Additionally, conservative fiscal and risk practices, as well as gaps in strategic and project management skills, reduce agility and career development opportunities.

Opportunities:

The organization can expand regional collaboration, strengthen partnerships, and leverage existing relationships for mutual benefit. Enhancing marketing, branding, and visibility can clarify the organization's value proposition. Diversifying revenue streams through grants, consulting services, and fee-for-service opportunities offers financial stability. Embracing innovation, emerging technologies, workforce development, and knowledge sharing can improve capacity and regional influence. Program expansion into new markets, strategic communication initiatives, and positioning as a thought leader provide opportunities for growth, visibility, and impact.

Threats:

External factors pose risks to stability and influence, including political and legislative volatility, funding instability, and workforce retention challenges. Limited understanding of the organization's value, competitive pressures from private firms, and technological risks may undermine operations. Short-term funding cycles and changing planning priorities threaten long-term strategic capacity. Communication challenges and high partner turnover further complicate relationship management and sustained regional impact.

Strengths

1. Adaptability and Flexibility

- The organization consistently demonstrates an ability to pivot, fill gaps, and respond to changing needs (“Semper Gumby” mindset).
- Staff readily step into new roles or support other programs when needed, showing resilience and versatility.

2. Strong, Ethical, and Supportive Leadership

- Leadership is widely recognized as positive, ethical, and strategic.
- Leaders foster a sense of stability, accountability, and trust while maintaining openness to staff input and collaboration.

3. Skilled and Knowledgeable Staff

- The team possesses deep expertise and a wealth of institutional knowledge across subject areas.
- Staff bring valuable external connections and partnerships that strengthen program delivery and community impact.

4. Collaborative and Values-Driven Culture

- Teamwork, dedication, and a shared commitment to excellence are defining characteristics.
- A culture of listening, innovation, and mutual respect supports staff engagement and effectiveness.
- Strong organizational ethics and values guide day-to-day operations.

5. Strategic and Innovative Orientation

- The organization effectively aligns internal strategies with external opportunities, helping both internal teams and regional partners plan strategically.
- Innovative thinking is encouraged and integrated into operations and problem-solving.

6. Positive Reputation and Organizational Stability

- The agency has a strong reputation and long-standing credibility in its field.

- Solid organizational structure, fiscal soundness, and a time-tested approach to leadership reinforce trust and reliability.

7. Commitment to Work-Life Balance and Staff Well-Being

- The organization emphasizes maintaining balance and well-being for staff, contributing to morale, retention, and productivity

Weaknesses

1. Staffing Capacity and Resource Constraints

- Limited staff and funding contribute to uneven workload distribution and overcommitment.
- Lack of operational “slack” reduces the ability to pivot, cross-train, or build new skills.

2. Organizational Structure and Continuity Gaps

- Absence of a permanent planning director and unclear leadership succession in key areas.
- Inconsistent program/project continuity, particularly within the planning division.

3. Siloed Operations and Over-Specialization

- Teams tend to operate independently, limiting collaboration and shared learning.
- Staff are often highly specialized, which restricts flexibility and collective problem-solving.

4. Communication and Feedback Challenges

- Insufficient feedback between supervisors and staff; limited upward communication.
- Overreliance on email impedes timely and effective collaboration.
- Need for clearer, more proactive communication across teams and levels.

5. Outdated Policies and Procedures

- Certain administrative and HR policies (e.g., mileage, leave, or vehicle policies) are outdated or inconsistent with work-life balance goals.

- Some processes reflect legacy structures from a larger, more bureaucratic organization.

6. Gaps in Strategic and Project Management Skills

- Inconsistent goal setting and project planning processes.
- Limited staff training in project and fiscal management reduces efficiency.

7. Resistance to Change and Technology Gaps

- Cultural tendency to rely on “how it’s always been done.”
- Underutilization of modern tools and technologies that could streamline operations and communication.

8. Workplace Stress and Burnout Risks

- High workloads and competing demands contribute to stress and reduced morale.
- Limited formal mechanisms for managing or mitigating staff burnout.

9. Disconnect with the Board of Directors

- Limited staff understanding of the board’s role, decision-making authority, and influence.
- Gaps in communication and alignment between staff priorities and board direction.

10. Conservative Fiscal and Risk Culture

- While fiscal conservatism ensures stability, it can also limit innovation and flexibility.
- Risk aversion constrains experimentation and proactive opportunity pursuit.

11. Mentorship and Career Development Limitations

- Inconsistent mentoring across the organization and few structured career pathways.
- Need for greater investment in long-term professional growth and succession planning.

12. Generational and Cultural Differences

- Divergent work styles between “old school” and “new school” staff create friction.
- Differences in communication expectations and approaches to change management.

13. Geographic and Programmatic Boundaries

- Regional limitations restrict project opportunities and partnerships beyond the seven-county area.
- Reliance on contract-based work can constrain flexibility and expansion potential.

Opportunities

1. Strengthening Partnerships and Regional Collaboration

- Expand collaboration with local governments to fill operational and planning gaps.
- Build stronger connections with regional and statewide partners, including other RPCs, universities, non-profits, and regional organizations such as TPOs and CareerSource.
- Explore inter-RPC exchange programs to share expertise and foster professional development.
- Leverage relationships within the current building to form alliances with non-profit and philanthropic partners.

2. Enhanced Marketing, Branding, and Visibility

- Develop a formal marketing and communications plan with defined goals, target audiences, and dedicated budget.
- Increase organizational visibility through traditional and digital media — e.g., talk radio, public service announcements, and more dynamic social media engagement.
- Clarify and promote the Regional Council brand across all programs (e.g., LEPC, Resiliency, Planning) to emphasize unified identity and mission.
- Engage county partners as “ambassadors” to help promote the Council’s work and impact.

3. Diversifying Revenue and Service Models

- Expand grant partnerships with local governments and agencies to co-develop and implement funded initiatives.
- Pursue fee-for-service opportunities and technical assistance contracts with non-profits, municipalities, and neighboring regions.
- Explore the creation of a consulting or sub-agency model to compete with private consultants for project management, CRA administration, and specialized studies.
- Seek private and philanthropic funding like successful non-profit partnerships and grant-funded initiatives.

4. Innovation, Experimentation, and Emerging Technologies

- Position the Council as a regional innovation leader, piloting new approaches that local governments may be unable to risk.
- Leverage the Council’s flexibility to experiment with new programs, staffing models (e.g., part-time, freelance, consultant relationships), and technology applications.
- Explore leadership in artificial intelligence (AI) integration for planning, emergency management, and government operations.
- Utilize advanced GIS and spatial analysis capabilities to offer specialized technical services to local and regional partners.

5. Workforce Development and Knowledge Sharing

- Expand cross-training and internal learning opportunities through lunch-and-learns, skill-sharing sessions, and mentorship.
- Encourage staff initiative and professional development through networking, regional exchanges, and engagement with state and national organizations.
- Identify and empower “money-getters” — staff skilled in grant development and funding acquisition — to lead new initiatives.

6. Program Expansion and New Market Opportunities

- Leverage expertise to serve new markets such as military and first responder communities, helping to address regional resilience and preparedness needs.
- Pursue opportunities to deliver strategic planning and facilitation services to organizations both within and beyond the region.
- Strengthen engagement with state agencies to participate in statewide or multi-regional projects, increasing visibility and funding opportunities.
- Explore partnerships in environmental resilience, sustainability, and veterans’ services, expanding the Council’s subject-matter reach.

7. Strategic Communication and Outreach Models

- Develop a menu of services to clearly communicate offerings to external partners and potential clients.
- Clarify the Council’s target audiences — potentially adopting a business-to-business (B2B) communication model focused on partner organizations rather than the general public.
- Utilize storytelling and strategic messaging to connect daily work with the Council’s broader mission and values.

8. Thought Leadership and Regional Influence

- Establish the Council as a regional thought leader in resilience, planning, and innovation.
- Promote expertise through informational webinars, regional workshops, and public-facing educational campaigns.
- Expand visibility and influence by taking leadership roles in statewide initiatives, coalitions, and multi-agency collaborations.

Threats

1. Political and Legislative Volatility

- Frequent changes in state legislation and shifting political priorities threaten the Council's authority and ability to deliver programs.
- Risk of being written out of state statute or having functions reassigned to other entities.
- Increasing politicization of local planning and resilience issues, including climate denial and rollback of local government powers.
- Constant need to re-educate newly elected officials at local and state levels about the Council's role and value.

2. Limited Understanding and Recognition of Value

- Persistent misunderstanding of the Council's mission and function by some elected officials, partner agencies, and the public.
- Some local governments and partners fail to recognize the tangible value provided by the Council's work.
- Negative perceptions caused by underperforming regional councils elsewhere risk "guilt by association."
- Ongoing need to justify organizational existence and relevance to funding bodies and stakeholders.

3. Workforce Retention and Competitive Pressures

- Difficulty recruiting and retaining qualified staff due to noncompetitive public-sector salaries and limited job security.
- Growing risk of losing staff to private firms or other organizations offering higher compensation and fewer constraints.
- Continued turnover among key personnel and partners disrupts institutional knowledge and long-term collaboration.
- Changing workforce expectations around remote work may affect engagement, accessibility, and public perception.

4. Funding Instability and Resource Dependence

- Heavy reliance on state and federal grants that are short-term, uncertain, or politically influenced.
- Funding decisions often driven by opinion rather than long-term planning, creating operational volatility.
- Ongoing exhaustion associated with the need to continually chase or defend funding sources.
- Dependence on dues-based interlocal agreements that may be at risk if counties reconsider participation.

5. Technological and Information Risks

- Rapid technological change may outpace the Council's current practices, risking obsolescence in methodologies and tools.
- Misuse or overreliance on artificial intelligence (AI) could lead to misinformation, plagiarism, or degraded work quality.
- Cybersecurity and data integrity concerns tied to greater digital collaboration and public communication efforts.
- Risk of losing core competencies if technology replaces, rather than complements, staff expertise.

6. Competitive and Market Pressures

- Privatization trends may divert traditional government-funded work to the private sector.
- Challenge of clearly articulating the Council's unique value proposition compared to competitors.

7. Erosion of Long-Term Planning Capacity

- Shift toward short-term funding cycles and project horizons limits the ability to engage in sustained regional planning.
- Limited opportunities for forward-thinking or "futurist" planning reduce preparedness for emerging challenges.
- Risk of the Council being viewed as reactive rather than strategic if long-range visioning diminishes.

8. Relationship and Communication Challenges

- High turnover among external partners and collaborators undermines long-term project continuity.
- Increased virtual communication environments make it harder to maintain authentic, trust-based partnerships.

- Fatigue from managing multiple audiences — local governments, state legislators, regional partners — each requiring different messaging approaches.
- Growing disconnect between government agencies and the public, complicating engagement and accountability.

Agenda Item

Tab 12

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

MEMORANDUM

DATE: JANUARY 28, 2025

TO: NORTHEAST FLORIDA REGIONAL COUNCIL BOARD OF DIRECTORS

VIA: ELIZABETH PAYNE, CHIEF EXECUTIVE OFFICER 

FROM: FARA ILAMI, REGIONAL RESILIENCY MANAGER 

RE: COMMUNITY RESILIENCE UPDATE

Staff will provide an update on community resilience efforts being facilitated across Northeast Florida, including the Resilient First Coast Collaborative, its Steering Committee, and its Subcommittees. This update will include the following:

- Announcement of project kick-off for newly awarded grant from the National Fish and Wildlife Foundation to assess infrastructure vulnerability and aquatic connectivity for resilience of the First Coast.
- Progress on the Northeast Florida Military Installation Readiness Review, including transitioning from the vulnerability assessment to adaptation planning.
- Progress on the FY 2025-2026 Regional Resilience Entity Grant from the Florida Department of Protection's Resilient Florida Program, including the transition to implementation of the Regional Resilience Action Plan.
- Announcement of presentation of results of Baker County's Vulnerability Assessment to the Board of County Commissioners, along with preparing for new grant applications and projects.
- Highlighting partnership with Florida Sea Grant on developing a training course pertinent to resilience planning and implementation.
- Highlighting partnership with Flagler County on securing funding to conduct additional studies to increase resilience planning accuracy.





**NORTHEAST FLORIDA
REGIONAL COUNCIL**



Community Resiliency Update

NORTHEAST FLORIDA 2025-2026 DEVELOPMENTS

1

Newly Awarded Grant



Grant Information

- Grantor: National Fish and Wildlife Foundation
- Grant Amount: \$400,000

Project Kick-off Meeting

- February 17, 2026, with key project partners

Project Title

- Assessing infrastructure vulnerability and aquatic connectivity benefitting resilience of Florida's First Coast



2

Newly Awarded Grant



Grant Partners

- University of North Florida (\$124,000 contract)
- Jacksonville University (\$111,000 contract)
- Southeast Aquatic Resources Partnership (\$5,000 contract)
- Florida Fish and Wildlife Conservation Commission (\$4,000 In-kind contribution)
- North Florida Land Trust (\$1,000 In-kind contribution)
- Pew Charitable Trust

3

Military Installation Readiness Review



Vulnerability Assessment

- No immediate risk at the larger, asset systems level
- Several critical assets at risk at the base level
- Details provided to installations

Stakeholder Engagement

- Steering and Technical Advisory Committees – verified results of Vulnerability Assessment and provided input; next meeting to transition to adaptation planning

4

Regional Resilience Entity Project

Funded by Resilient Florida Grant Program:

- Award Amount: \$194,000

FY 2025-2026 Project Progress

- Regional Coordination – next Full Collaborative meeting to be held on February 25, 2026
- Regional Resilience Action Plan – focus is moving towards implementation
- Regionwide Vulnerability Assessment Analysis underway
- Adaptation Planning Guide underway

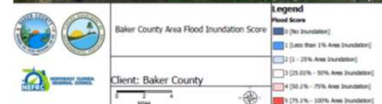
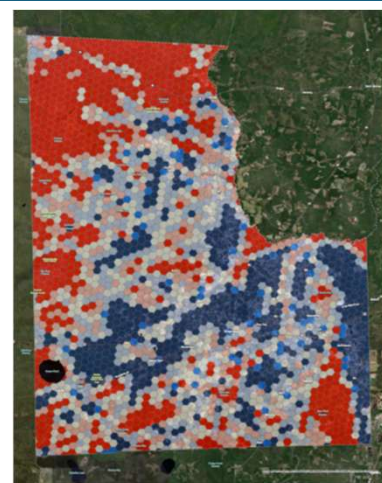


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Local Vulnerability Assessment Work

Baker County

- Vulnerability Assessment results will be presented to Baker County Board of County Commissioners on February 17, 2026
- Working with Baker County staff on applying for new grants to improve resilience – FDEM Watershed Planning Program and Resilient Florida Adaptation Planning Grant



6

Partnership on Resilience Projects



Living Shorelines Training Course

- Working with Florida Sea Grant to update existing course with the latest information to augment resilience planning and implementation



Additional Studies

- Working with Flagler County to obtain funding to conduct additional studies to increase resilience planning accuracy

7



**NORTHEAST FLORIDA
REGIONAL COUNCIL**

Thank You!

Fara Ilami
Regional Resiliency Manager
filami@nefrc.org

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