

# NEFRC

## PERSONNEL, BUDGET & FINANCE POLICY COMMITTEE

Meeting

**March 2, 2023**  
**9:30 a.m.**

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



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Jacksonville, FL 32202  
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## **MEMORANDUM**

**DATE:** MARCH 2, 2023

**TO:** NEFRC PERSONNEL, BUDGET AND FINANCE POLICY COMMITTEE

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

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

**RE:** NEXT COMMITTEE MEETING

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The next Personnel, Budget & Finance Policy Committee meeting date is **May 4, 2023 at 9:30 a.m.** This will be a hybrid meeting, virtual and in-person, at the Northeast Florida Regional Council office located at 100 Festival Park Avenue, Jacksonville, FL 32202.

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

**A G E N D A**

**Zoom Link:** <https://nefrc-org.zoom.us/j/87499770491>  
**Zoom Dial In #:** 1-786-635-1003 (or) 1-470-250-9358  
Meeting ID: 874 9977 0491

**THURSDAY, MARCH 2, 2023**  
**9:30 a.m.**

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

**TAB**

1. Call to Order and Roll Call – Chair Register
2. Pledge of Allegiance and Welcome – Chair Register
3. Invitation to Speak – Chair Register

*Members of the public are welcome and encouraged to speak on any item brought before the Council and will be recognized during public comments.*

- \* 4. Approval of February 2, 2023 Meeting Minutes – Chair Register .....1
- \* 5. January 2023 Financial Report – Ms. Starling .....2
- \* 6. Reserves Transfer – Ms. Starling .....3
7. Public Comment – LIMITED TO **3 MINUTES PER SPEAKER**
8. Next Meeting Date: **MAY 4, 2023**
9. Adjournment

**\*Denotes Action Item**

# Agenda Item

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# NORTHEAST FLORIDA REGIONAL COUNCIL

Personnel, Budget & Finance Committee

February 2, 2023

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## MINUTES

A hybrid meeting of the Personnel, Budget & Finance Committee was held on Thursday, February 2, 2023, at 9:15 a.m. via Zoom. **Vice Chair Martin** called the meeting to order with the following members present:

**Members:** Randy DeFoor, John Martin, Joyce Morgan, Jim Renninger, David Sullivan, and Christian Whitehurst

**Excused:** James Bennett, Larry Harvey, Darryl Register,

**Staff:** Matamron Bacon, Tyler Nolen, Elizabeth Payne, Donna Starling, Leigh Wilsey and Sheron Forde

**Audit Presenter:** Zach Chalifour

### \* Approval of Minutes

**Vice Chair Martin called for a motion on the November 3, 2022 Meeting Minutes. Commissioner Whitehurst moved approval of the November 3, 2022 Meeting Minutes; seconded by Councilmember Morgan. Motion carried.**

### Invitation to Speak

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

### \* December 2022 Financial Report

Ms. Starling reported that the Council posted a net income of \$11,153 for the month of December, with a year-to-date net income of \$21,445.

**Vice Chair Martin called for a motion. Commissioner Sullivan moved approval of the December 2022 Financial Report; seconded by Councilmember DeFoor. Motion carried.**

### \* RFP Flagler Vulnerability Assessment RFP

Ms. Payne informed the Members that the Regional Council partnered with Flagler County for a Vulnerability Assessment grant that was awarded by DEP. A Request for Proposals was released by the Council on January 11, 2023 for a consultant to conduct the Vulnerability Assessment. She stated that a review committee was formed, consisting of two staff members each from the Council and Flagler County, to review and rank the three proposals that were received. The Committee unanimously selected Halff & Associates as the most qualified for the project; with Weston and Sampson ranked second. Staff recommends that the Committee approves and authorize the CEO to enter negotiations and contract with Halff & Associates, not to exceed \$110,000.00 or Weston and Sampson if negotiations fail with Halff & Associates.

**Commissioner Sullivan motioned to approve, for consideration by the Board, Halff & Associates for the consultant selection for the Flagler County Vulnerability Assessment and authorize the CEO to negotiate and execute a contract with Halff & Associates, not to exceed \$110,000; or with Weston and Sampson, in an amount not to exceed \$110,000, should the negotiations fail with Halff & Associates. Motion seconded by Commissioner Whitehurst.**

Discussion followed on more detailed information of each responder.

**With a motion and second already made; by a voice vote, the motion carried unanimously.**

#### Healthcare Coalition RFQ

Ms. Wilsey informed the Members that the Regional Council published three (3) Request for Quotes on January 9, 2023 seeking vendors to provide workshops and exercises for the three Healthcare Coalitions (HCC) in Region 3. Each were reviewed and ranked by a review committee consisting of three Council staff members. The Committee ranking and staff recommendations were:

##### **\* 1) Continuity of Operations Planning (COOP) - Four Workshops:**

The Council received six (6) responses. After review of each, the Committee ranked and selected Bold Planning as the most qualified. Staff recommends that the Committee authorize the CEO to enter negotiations and contract with Bold Planning for four (4) COOP Planning Workshops and annual Platform Licensing Fees, not to exceed \$58,836. However, should those negotiations fail, staff will readvertise for these services. A brief discussion followed.

**Vice Chair Martin called for a motion on the recommendation to authorize the CEO to negotiate and execute a contract with Bold Planning for four COOP Planning Workshops and annual Platform Licensing Fees, not to exceed \$58,836. Should those negotiations fail, another RFQ will be advertised. Councilmember Morgan motioned to accept the recommendation for consideration by the full Board; seconded by Commissioner Whitehurst. Motion carried.**

##### **\*2) A Pediatric Surge Tabletop Exercise – One Exercise:**

The Council received eight (8) responses. After review of each, the Committee ranked and selected All Clear Emergency Management Group as the most qualified; and Innovative Emergency Management was ranked second. Staff recommends that the Committee authorize the CEO to enter negotiations and contract with All Clear Emergency Management Group, not to exceed \$12,250. Should negotiations fail with All Clear Emergency Management Group, the CEO would be authorized to negotiate and execute a contract with Innovative Emergency Management in an amount not to exceed \$28,116. A brief discussion followed.

**Vice Chair Martin called for a motion on the recommendation to authorize the CEO to negotiate and execute a contract with All Clear Emergency Management Group to provide one Pediatric Surge Tabletop Exercise, not to exceed \$12,250. Should those negotiations fail, the CEO is authorized to negotiate and execute a contract with Innovative Emergency Management in an amount not to exceed \$28,116. Councilmember Morgan motioned to accept the recommendation for consideration by the full Board; seconded by Councilmember DeFoor. Motion carried.**

**\*3) Virtual Tabletop Exercises – Four Exercises:** The exercises will be provided in FY 2022-2023 and FY 2023-2024. The Council received ten (10) responses. After review of each, the Committee ranked and selected All Clear Emergency Management Group as the most qualified for the project; and Critical Integrated Solutions ranked second. Staff recommends that the Committee authorize the CEO to enter negotiations and contract with All Clear Emergency Management Group, not to exceed \$56,000. Should those negotiations fail, the CEO is authorized to enter negotiations with the second ranked responder, not to exceed an amount \$58,797. A brief discussion followed.

**Vice Chair Martin called for a motion on the recommendation to authorize the CEO to negotiate and execute a contract with All Clear Emergency Management Group to provide a series of four scenario Virtual Tabletop Exercises, not to exceed \$56,000. Should those negotiations fail, the CEO is authorized to negotiate and execute a contract with Critical Integrated Solutions in an amount not to exceed \$58,797. Commissioner Renninger motioned to approve the recommendation for consideration by the full Board; seconded by Councilmember DeFoor. Motion carried.**

**\*FY 2020/2021 Audit**

Mr. Zach Chalifour, auditor with James Moore & Company, provided an overview of the Council's FY 2021/2022 Audit, which received the best opinion that can be issued, an unmodified opinion. He thanked Ms. Starling for her assistance throughout the Audit process.

Mr. Chalifour stated that changes this year included required communications that identified what is considered significant risks that will be tested during the audit process. These included management override controls, improper revenue recognitions, and use of restricted resources. He stated that they did not identify any issues.

He stated that any significant estimates and disclosures must be disclosed. He highlighted the net pension liability increased to over \$1 million this year. He provided a brief overview of what this liability represents; an actuarial calculation of the Council's proportionate share of the overall FRS pension liability should the FRS fail. The Council is required to show it as a liability on its balance sheet for accounting purposes. However, the Council is only required to pay the monthly employee contributions as directed by FRS. Overall, the financial position of the Regional Council is strong.

Mr. Chalifour informed the Members that, as part of the audit, three reports are issued; an audit report on financial statements, a single audit report on compliance for major federal programs, and a report on internal control over financial reporting and compliance. Both the financial statements and single audit reports received an unmodified opinion, which says the financial statements are presented fairly and can be relied upon with no noted compliance issues. The internal control and compliance report, in accordance with Governmental Audit Standards, received a clean report with no material weaknesses revealed. A brief discussion followed.

**Commissioner Whitehurst** suggested that an itemization of revenues and expenditures be included in the audit moving forward. Mr. Chalifour stated that it is something that could be added in future audits.

**Vice Chair Martin called for a motion on the FY 21/22 Audit. Councilmember Morgan moved approval of the FY 21/22 Audit; seconded my Councilmember DeFoor. Motion carried.**

Ms. Payne thanked Ms. Starling for her work on the audit as well as throughout the year.

CEO Updates: Ms. Payne informed the Members of two current position openings and the status of where we are in the process of filling those positions. Staff is also looking to obtain a resiliency intern. Additionally, as a result of this Region's impact from Hurricanes Ian and Nicole, the Council is eligible and have applied for funding, through the Economic Development Administration, for a Disaster Recovery Coordinator position.

Public Comment

None.

Next Meeting Date

Thursday, March 2, 2023

Adjournment

Meeting adjourned at 9:55 a.m.

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Darryl Register  
Chair

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Elizabeth Payne  
Chief Executive Officer



# Agenda Item

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## **MEMORANDUM**

**DATE:** FEBRUARY 22, 2023

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

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

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

**RE:** JANUARY 2023 FINANCIAL REPORT

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The Northeast Florida Regional Council posted a Net Income of \$8,081 for the month of January and a Year-to-Date Net Income of \$29,526.

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Regional Council - Agencywide	Adopted Budget 22/23	January 2023	YTD	Represents 33% of Fiscal Year	Budget Variance
<b>Revenues</b>					
County Dues	\$ 694,757	57,896	231,586	33%	0%
Local Government Technical Assistance	\$ 37,000	15,018	64,093	173%	140%
Transportation Disadvantaged (TD)	\$ 176,015	12,936	59,510	34%	1%
Economic Development Administration (EDA)	\$ 70,000	3,877	35,034	50%	17%
Hazardous Analysis	\$ 8,556	-	17	0%	-33%
Local Emergency Preparedness Committee (LEPC)	\$ 70,000	5,308	25,489	36%	3%
Hazardous Materials Emergency Preparedness (HMEP) Program	\$ 66,000	18,519	31,344	47%	14%
Small Quantity Generator (SQG) Program	\$ 5,000	-	-	0%	-33%
Healthcare Coalition	\$ 748,712	47,822	155,078	21%	-12%
CDBG North Florida Resiliency Plan	\$ 257,000	15,216	81,999	32%	-1%
CDBG Mitigation Assessment and Planning	\$ 100,000	2,784	12,534	13%	-20%
Florida Hospital Association	\$ 73,500	47,018	47,018	64%	31%
Department of Economic Opportunity (DEO)	\$ -	12,068	31,774	0%	-33%
Regional Leadership Academy (RLA)	\$ 4,900	350	350	7%	-26%
Other Revenue	\$ 100	1,657	4,959	0%	0%
<b>TOTAL REVENUES</b>	\$ 2,311,540	\$ 240,469	\$ 780,785	34%	
<b>TRANSFER FROM GENERAL FUND</b>	\$ 137,286	\$ (8,081)	\$ (29,526)		
<b>TOTAL REVENUE/GENERAL FUND</b>	\$ 2,448,826	\$ 232,388	\$ 751,260	31%	
<b>Expenses</b>					
Salaries and Fringe	\$ 1,494,146	113,881	486,758	33%	0%
Contract/Grant Direct Expenses	\$ 611,230	91,951	150,310	25%	-8%
Indirect - Allocated Expenses*	\$ 213,000	13,828	69,828	33%	0%
General Fund Expense*	\$ 130,450	12,728	44,365	34%	1%
<b>TOTAL EXPENSES</b>	\$ 2,448,826	\$ 232,388	\$ 751,260	31%	
<b>Net Income (loss)</b>	\$ (137,286)	8,081	\$ 29,526		

Northeast Florida Regional Council  
Balance Sheet  
January 2023

	<b><u>FY 21/22</u></b> <b><u>January 2022</u></b>	<b><u>FY 22/23</u></b> <b><u>January 2023</u></b>
<b>ASSETS</b>		
Cash	2,452,970	2,516,530
Accounts Receivable	306,864	430,920
Pension Liability-Deferred Outflows	334,226	439,576
WJCT Security Deposit	7,400	7,400
<b>Total Current Assets</b>	<b><u>3,101,460</u></b>	<b><u>3,394,427</u></b>
<b>Property and Equipment:</b>		
Office Furniture and Equipment	<u>243,116</u>	<u>277,765</u>
Less Accumulated Depreciation	<u>182,842</u>	<u>182,651</u>
<b>Total Property and Equipment, net</b>	<b><u>60,273</u></b>	<b><u>95,114</u></b>
<b>Total Assets</b>	<b><u>3,161,733</u></b>	<b><u>3,489,541</u></b>
<b>LIABILITIES</b>		
Accounts Payable	15,425	16,357
Accrued Salaries and Leave	106,798	103,201
Deferred Revenue	298,444	426,484
Pension Liability	428,190	1,087,234
Pension Liability-Deferred Inflows	566,417	56,671
<b>Total Liabilities</b>	<b><u>1,415,273</u></b>	<b><u>1,689,947</u></b>
<b>EQUITY</b>		
<b>Equity and Other Credits:</b>		
Retained Earnings	1,746,459	1,799,594
<b>Total Equity and Other Credits</b>	<b><u>1,746,459</u></b>	<b><u>1,799,594</u></b>
<b>Total Liabilities, Equity and Other Credits</b>	<b><u>3,161,733</u></b>	<b><u>3,489,541</u></b>

## YTD Comparison

	21/22 Net Income (Loss)	22/23 Net Income (Loss)	21/22 Cash Balance	22/23 Cash Balance
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### AGENCYWIDE

October	\$ 21,535	\$ 3,147	\$ 2,492,686	\$ 2,480,421
November	\$ 9,605	\$ 10,292	\$ 2,494,600	\$ 2,548,733
December	\$ 22,210	\$ 21,445	\$ 2,487,274	\$ 2,427,805
January	\$ 27,295	\$ 29,526	\$ 2,452,970	\$ 2,516,530
February	\$ 63,350		\$ 2,623,570	
March	\$ 98,960		\$ 2,452,109	
April	\$ 125,273		\$ 2,340,155	
May	\$ 122,532		\$ 2,390,743	
June	\$ 153,422		\$ 2,247,173	
July	\$ 143,654		\$ 2,227,862	
August	\$ 116,384		\$ 2,466,138	
September	\$ 50,907		\$ 2,425,296	



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## MEMORANDUM

**DATE:** FEBRUARY 22, 2023

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

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

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

**RE:** JANUARY 2023 INVESTMENT REPORT

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### Bank Account Interest

	<u>FY 21/22</u>	<u>FY 22/23</u>
January Interest	\$ 8	\$ 824
Year to Date Interest	\$ 34	\$ 850

### Florida Local Government Investment Trust

	<u>FY 21/22</u>	<u>FY 22/23</u>
Current Balance	\$18,017	\$17,820

The bank account interest increased in January 2023 from .1% to 1.5%. The increase was due to a reinstatement of a special exception interest rate effective January 2023 for 12 months. The special exception interest rate was cancelled in January 2021 due to deposit rates decreasing as a result of the pandemic.

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# Agenda Item

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## **MEMORANDUM**

**DATE:** FEBRUARY 22, 2023

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

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

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

**RE:** RESERVE TRANSFER

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The audit was approved by the Board at its February 2, 2023 meeting. Per Reserve Policy #2-34, approved in November 2021 (attached), the Personnel, Budget and Finance Committee will review and approve funds to be transferred to reserves based on the Council's audited net income from the previous fiscal year. The audited net income for fiscal year 2021/2022 was \$50,907. The goal set forth in the policy is to transfer 15% to 20% to reserves. Below is the possible transfer amount based on the Council's goal.

15% - \$7,636  
16% - \$8,145  
17% - \$8,654  
18% - \$9,163  
19% - \$9,672  
20% - \$10,181

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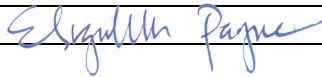
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<b>NORTHEAST FLORIDA REGIONAL COUNCIL</b>
<b>POLICY &amp; PROCEDURE</b>

Subject/Program: Reserve Policy
Policy # FS 2-34
Effective Date: 11/4/2021
Supersedes Policy #
Previous Policy Effective Date:
Number of Pages: 2
Department: Operations
Approved By: Elizabeth Payne, CEO 
Approved Date: 11/4/2021

**POLICY:** Northeast Florida Regional Council Reserve Policy

**PURPOSE:** Reserves are meant to address unexpected costs that would adversely affect operating cash balances. Reserves will also be used to assist with the payment of the Florida Division of Retirement Pension Liability, should all or portions of said liability (excluding normal contributions based on payroll) become due at a future date.

**PROCEDURES:**

1. The Council's goal is to maintain a minimum of three months of operating expenditures in reserves, based on the Council's unrestricted (assigned plus unassigned) fund balance relative to annual operating expenditures.
2. The Council will strive to transfer 15% to 20% annually of the previous fiscal year's audited net income (defined as the change in fund balance in the general fund) to reserves. The amount to be transferred will be reviewed and approved by the Personnel, Budget, and Finance Committee.
3. If the Council incurs an audited net loss for a given fiscal year, no funds will be transferred to reserves for that year unless authorized by the Personnel, Budget, and Finance Committee.
4. Reserves shall be used to:
  - A. Pay for unexpected costs that would adversely affect operating cash balances.
  - B. Assist with the payment of the Florida Division of Retirement Pension Liability, should the liability become due at a future date.
5. If the use of reserves is necessary, prior approval by the Council Board of Directors will be required unless previously authorized by the Council Board of Directors as part of the approved annual budget.

6. If reserves are needed for emergency expenditures, the Council Board President can approve the use of reserves. Ratification of the approval for such expenditures shall be contemplated at the subsequent Council Board meeting.
7. If reserves fall below the minimum amount as set forth by this policy, management shall draft a plan to restore reserves to the minimum amount and present such plan at the subsequent Council Board meeting.