

NEFRC

PERSONNEL, BUDGET & FINANCE POLICY COMMITTEE

Meeting

March 6, 2025
9:00 a.m.

Northeast Florida Regional Council

Hybrid Meeting

Virtual & In-Person



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

DATE: MARCH 6, 2025

TO: NEFRC PERSONNEL, BUDGET AND FINANCE POLICY COMMITTEE

THRU: ELIZABETH PAYNE, CHIEF EXECUTIVE OFFICER 





FROM:  DONNA STARLING, CHIEF FINANCIAL OFFICER

RE: NEXT COMMITTEE MEETING

The next Personnel, Budget & Finance Policy Committee meeting will be held at **9:00am on Thursday, May 1, 2025**. This will be a hybrid meeting, virtual and in-person, at the Northeast Florida Regional Council office located at 40 East Adams Street, Jacksonville, FL 32202.





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Northeast Florida Regional Council

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 6, 2025
9:00 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 6, 2025 Meeting Minutes – Chair Register | 1 |
| * 5. January 2025 Financial Report – Ms. Starling | 2 |
| * 6. Reserves Transfer – Ms. Starling | 3 |
| 7. Public Comment – LIMITED TO <u>3 MINUTES PER SPEAKER</u> | |
| 8. Next Meeting Date: THURSDAY, MAY 1, 2025 | |
| 9. Adjournment | |

***Denotes Action Item**



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NORTHEAST FLORIDA REGIONAL COUNCIL

Personnel, Budget & Finance Committee

February 6, 2025

MINUTES

A hybrid meeting of the Personnel, Budget & Finance Committee was held on Thursday, February 6, 2025, at 9:00 a.m. **Chair Register** called the meeting to order with the following members present:

Members: James Bennett, Betsy Condon, Andy Dance, John Martin, Clay Murphy, Darryl Register and Jim Renninger

Other Board Members: Michael Bourre (virtual)

Absent: Mike Gay

Guests: John Nooney, Jaynelle Pemberta (Jacobs), William White (SJRWMD)
Virtual attendees: Maria Watt, Sharon Peterson, Kevin Devenport, Sara Marrs, 15715959162, 19446508591

Staff: Elizabeth Payne, Donna Starling, Fara Ilami, Tyler Nolen and Sheron Forde

Invitation to Speak

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

President Renninger appointed Commissioner Clay Murphy to the Committee.

*Approval of Minutes

Chair Register called for a motion on the November 7, 2024 Meeting Minutes. Commissioner Martin moved approval of the November 7, 2024 Committee Meeting Minutes; seconded by Commissioner Condon. Motion carried.

*December 2024 Financial Report

Ms. Starling presented the December 2024 Financial Report reflecting a net income of \$20,254, with a year-to-date income of \$10,233. A brief discussion followed.

Chair Register called for a motion on the December 2024 Financial Report. Commissioner Martin motioned to approve the December 2024 Financial Report; seconded by Commissioner Condon. Motion carried.

*RFP: Military Installation Resiliency Review

Ms. Payne provided the Members with background information on the request for proposal that was issued as part of the Military Installation Resilience Review project for a consultant to provide technical services for completion of the project. Staff received three proposals: Jacobs

Engineering, Stantec Consulting Services Inc., and Tetra Tech that were reviewed and ranked by a review committee comprised of herself, Fara Ilami (NEFRC Regional Resiliency Manager), Donna Starling (NEFRC Chief Financial Officer), James Richardson (City of Jacksonville's Environmental Protection Board), and Chief David Motes (Clay County Fire Chief). Based on the committee's ranking, staff recommended that the Personnel, Budget & Finance Committee approve the selection of Jacobs Engineering for consideration by the full Board. Discussion followed.

Chair Register called for a motion on the RFP for a consultant for the Military Installation Resilience Review project. Commissioner Condon motioned to authorize the CEO to negotiate a contract with Jacobs Engineering; seconded by Commissioner Bennett. Motion carried.

*FY 2023/2024 Audit

Mr. Zach Chalifour, auditor with James Moore & Company, provided an overview of the Council's FY 2023/2024 Audit, and thanked Ms. Starling for her assistance throughout the audit process.

He highlighted the audit process which included, 1) required communications and any significant difficulties performing the audit or disagreements with management – of which there were none; 2) three audit reports: a report on financial statements and a single audit report on compliance for major federal programs, both received an unmodified opinion – the best opinion that can be issued, and a report on internal control and compliance that received a clean report with no material weaknesses revealed; and 3) financial highlights of grant revenues, total fund balance and total net position. He stated that the Council is in good shape. Discussion followed.

Chair Register called for a motion on the FY 23/24 Audit. Commissioner Bennett moved approval of the FY 23/24 Audit; seconded by Councilmember Amaro. Motion carried.

Ms. Starling was acknowledged by the Members and staff for her work on the audit as well as throughout the year.

*FY 2023/2024 Closeout

Ms. Starling stated that with the conclusion of the audit, the Committee had requested staff provide a reconciliation of budgeted and actual revenues and expenditures. She stated that the Council's final revenues were approximately \$3,197,000 compared to the budget at \$3,289,000; resulting in a revenue reduction of approximately \$91,000. She stated there was a reduction in the expenses of approximately \$88,000 that included salary/fringe for a position that was not yet filled and lease and moving cost that were overestimated.

Chair Register called for a motion on the FY 23/24 closeout. Commissioner Martin moved approval of the FY 23/24 closeout; seconded by Commissioner Dance. Motion carried.

Attorney Contract

Ms. Payne informed the Members that a contract with the Douglas Law Firm has been finalized with a \$3,000 per month retainer. Mr. Jeremiah Blocker is the attorney assigned to the Council. She reminded the Members that while procurement for the MIRR project is the primary need, the

attorney will also assist with other contracts, specific personnel policies, labor laws, and be available for opinions and questions as needed by staff. A brief discussion ensued.

Public Comment: Mr. John Nooney, 8356 Bascom Rd., Jacksonville, FL 32216, representing the Public Park on Pottsburg Creek in Duval County. He addressed the Committee regarding the NEFRC partnering with Duval County in the amount of \$100,000 towards acquisition of real estate, re: 137044-0000 and other potential funding partners, i.e., DCPS, JEA, JTA, etc.

Next Meeting Date: Thursday, March 6, 2025

Adjournment

Meeting adjourned at 9:46 a.m.

Darryl Register
Chair

Elizabeth Payne
Chief Executive Officer

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BRINGING COMMUNITIES TOGETHER

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MEMORANDUM

DATE: FEBRUARY 26, 2025

TO: NORTHEAST FLORIDA REGIONAL COUNCIL BOARD OF DIRECTORS

THRU: ELIZABETH PAYNE, CHIEF EXECUTIVE OFFICER 

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

RE: JANUARY 2025 FINANCIAL REPORT

The Northeast Florida Regional Council posted a Net Income of \$9,147 for the month of January and a Year-to-Date Net Income of \$19,381.



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Regional Council - Agencywide	Adopted Budget 24/25	January 2025	YTD	Represents 33% of Fiscal Year	Budget Variance
Revenues					
County Dues	\$ 694,757	57,896	231,586	33%	0%
Local Government Technical Assistance	\$ 416,296	20,889	80,760	19%	-14%
Transportation Disadvantaged (TD)	\$ 182,895	21,541	88,422	48%	15%
Hazardous Analysis	\$ 14,077	114	1,404	10%	-23%
Local Emergency Preparedness Committee (LEPC)	\$ 80,000	7,668	35,366	44%	11%
Hazardous Materials Emergency Preparedness (HMEP) Program	\$ 79,000	24,891	41,541	53%	20%
Small Quantity Generator (SQG) Program	\$ 5,000	-	-	0%	-33%
Florida Department of Health	\$ 5,000	999	999	20%	-13%
Healthcare Coalition	\$ 748,712	51,220	173,390	23%	-10%
CDBG North Florida Resiliency Plan	\$ 120,000	9,378	34,958	29%	-4%
CDBG Mitigation Assessment and Planning	\$ 159,852	6,658	34,546	22%	-11%
Military Installation Resilience Review (MIRR)	\$ 700,000	7,985	16,352	2%	-31%
National Coastal Resilience Program	\$ 55,566	1,030	5,502	0%	-33%
Florida Department of Environmental Protection (FDEP)	\$ 150,000	4,148	4,148	3%	-30%
Florida Commerce	\$ -	5,649	19,420	0%	-33%
Economic Development Administration (EDA)	\$ 70,000	3,509	15,850	23%	-10%
Disaster Recovery Coordinator	\$ 82,513	6,913	29,165	35%	2%
Regional Leadership Academy (RLA)	\$ 4,900	481	481	10%	-23%
Other Revenue	\$ 15,950	1,856	6,074	38%	5%
TOTAL REVENUES	\$ 3,584,518	\$ 232,826	\$ 819,965	23%	
TRANSFER FROM GENERAL FUND	\$ -	\$ (9,147)	\$ (19,381)		
TOTAL REVENUE/GENERAL FUND	\$ 3,584,518	\$ 223,679	\$ 800,584	22%	
Expenses					
Salaries and Fringe	\$ 1,848,213	140,154	542,645	29%	-4%
Contract/Grant Direct Expenses	\$ 1,264,351	52,618	116,514	9%	-24%
Indirect - Allocated Expenses*	\$ 234,425	13,974	74,968	32%	-1%
General Fund Expense*	\$ 237,529	16,932	66,457	28%	-5%
TOTAL EXPENSES	\$ 3,584,518	\$ 223,679	\$ 800,584	22%	
Net Income (loss)	\$ -	9,147	\$ 19,381		

Northeast Florida Regional Council
 Balance Sheet
 January 2025

	FY 23/24	FY 24/25
	January 2024	January 2025
ASSETS		
Cash	2,330,658	2,407,132
Accounts Receivable	585,233	497,661
Pension Deferred Outflows	425,550	498,205
WJCT Security Deposit	7,400	-
Total Current Assets	3,348,841	3,402,998
Property and Equipment:		
Office Furniture and Equipment	306,421	261,430
Less Accumulated Depreciation	198,701	164,353
Total Property and Equipment, net	107,720	97,078
Total Assets	3,456,561	3,500,075
LIABILITIES		
Accounts Payable	20,959	33,983
Accrued Salaries and Leave	111,571	68,228
Deferred Revenue	287,229	241,165
Pension Liability	1,355,550	1,417,225
Pension Deferred Inflows	49,234	124,127
Total Liabilities	1,824,544	1,884,728
EQUITY		
Equity and Other Credits:		
Retained Earnings	1,632,018	1,615,347
Total Equity and Other Credits	1,632,018	1,615,347
Total Liabilities, Equity and Other Credits	3,456,561	3,500,075

YTD Comparison

	23/24	24/25	23/24	24/25
	Net Income (Loss)	Net Income (Loss)	Cash Balance	Cash Balance

AGENCYWIDE

October	\$ 9,014	\$ 7,921	\$ 2,430,628	\$ 2,105,273
November	\$ 28,148	\$ (10,020)	\$ 2,442,307	\$ 2,091,118
December	\$ 46,934	\$ 10,233	\$ 2,254,171	\$ 2,012,370
January	\$ 54,754	\$ 19,381	\$ 2,330,658	\$ 2,407,132
February	\$ 70,318		\$ 2,188,836	
March	\$ 86,943		\$ 2,021,882	
April	\$ 79,901		\$ 2,077,251	
May	\$ 91,660		\$ 2,136,499	
June	\$ 105,330		\$ 1,780,669	
July	\$ 117,153		\$ 1,940,218	
August	\$ 120,255		\$ 1,876,280	
September	\$ 82,616		\$ 2,013,847	



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MEMORANDUM

DATE: FEBRUARY 26, 2025

TO: NORTHEAST FLORIDA REGIONAL COUNCIL BOARD OF DIRECTORS

THRU: ELIZABETH PAYNE, CHIEF EXECUTIVE OFFICER 

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

RE: JANUARY 2025 INVESTMENT REPORT

Bank Account Interest	<u>FY 23/24</u>	<u>FY 24/25</u>
January Interest	\$ 1,455	\$ 1,415
Year to Date Interest	\$ 5,469	\$ 5,592
Florida Local Government Investment Trust		
	<u>FY 23/24</u>	<u>FY 24/25</u>
Current Balance	\$18,694	\$19,567



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MEMORANDUM

DATE: FEBRUARY 26, 2025

TO: NORTHEAST FLORIDA REGIONAL COUNCIL BOARD OF DIRECTORS

THRU: BETH PAYNE, CHIEF EXECUTIVE OFFICER 

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

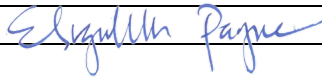
RE: RESERVE TRANSFER

The audit was approved by the Board at its February 6, 2025 meeting. Per Reserve Policy #2-34 (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 2023/2024 was \$88,896. 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% - \$13,334
16% - \$14,223
17% - \$15,112
18% - \$16,001
19% - \$16,890
20% - \$17,779



NORTHEAST FLORIDA REGIONAL COUNCIL
POLICY & PROCEDURE

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.