

# NEFRC

## PERSONNEL, BUDGET & FINANCE POLICY COMMITTEE

Meeting

**March 7, 2024**  
**9:30 a.m.**

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



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

**DATE:** MARCH 7, 2024

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

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

**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 will be held at **9:00am on Thursday, May 2, 2024**. 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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**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 7, 2024**  
**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 1, 2024 Meeting Minutes – Chair Register .....1
- \* 5. January 2024 Financial Report – Ms. Starling .....2
- \* 6. Reserves Transfer – Ms. Starling .....3
7. Upcoming Grants Match Requirements Discussion – Ms. Payne .....4
8. Public Comment – LIMITED TO **3 MINUTES PER SPEAKER**
9. Next Meeting Date: **THURSDAY, MAY 2, 2024**  
100 Festival Park Avenue  
Jacksonville, FL
10. Adjournment

**\*Denotes Action Item**

# Agenda

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## Item

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# NORTHEAST FLORIDA REGIONAL COUNCIL

Personnel, Budget & Finance Committee

February 1, 2024

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## MINUTES

A hybrid meeting of the Personnel, Budget & Finance Committee was held on Thursday, February 1, 2024, at 9:00 a.m. **Chair Register** called the meeting to order with the following members present:

**Members:** Betsy Condon, John Martin, Darryl Register, David Sturges, David Sullivan, and Christian Whitehurst

**Excused:** James Bennett, Mike Gay, and Larry Harvey

**Staff:** Eric Anderson, Elizabeth Payne, Donna Starling, and other staff members

**Presenter:** Zach Chalifour, Partner, James Moore & Company

### \* Approval of Minutes

**Chair Register called for a motion on the November 2, 2023 Meeting Minutes. Commissioner Martin moved approval of the November 2, 2023 Meeting Minutes; seconded by Commissioner Condon. Motion carried.**

### Invitation to Speak

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

### \* December 2023 Financial Report

Ms. Starling reported that the Council posted a net income of \$18,786 for the month of December, with a year-to-date net income of \$46,934.

**Chair Register called for a motion. Commissioner Martin moved approval of the December 2023 Financial Report; seconded by Commissioner Whitehurst. Motion carried.**

### \*FY 2022/2023 Audit

Mr. Zach Chalifour, auditor with James Moore & Company, provided an overview of the Council's FY 2022/2023 Audit, and thanked Ms. Starling for her assistance throughout the audit process.

He highlighted the audit process which included 1) required communications that entailed their responsibility in relation to financial statement audit, consideration of significant risks, significant estimates and/or disclosures – this year included a right-to-use office lease, corrected and/or uncorrected audit adjustments – of which there were none. 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 – which received an unmodified opinion, a single audit report on compliance for major federal programs – which received an unmodified opinion, and a report on internal control and compliance – which received a clean report with no material

weaknesses revealed. The receipt of an unmodified opinion is the best opinion that can be issued; 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 22/23 Audit. Commissioner Martin moved approval of the FY 22/23 Audit; seconded my Commissioner Condon. Motion carried.**

Ms. Payne thanked Ms. Starling for her work on the audit as well as throughout the year. She also informed the Members of Ms. Starling's 30 years of service to the Council.

#### Grant Opportunities Update

Mr. Anderson provided an overview of the grant opportunities that Council staff have applied for to date. The Council has received \$441,623 in grant funding this fiscal year: \$100,000 for Additional Work on the Flagler Vulnerability Assessment (VA), \$200,000 for VA Coordination of the Regional Resiliency Entity, \$66,623 for Regional Significant Asset Identification & Verification of the Regional Resiliency Entity, and \$75,000 for the Regional Resiliency Action Plan. While the Council has been awarded \$55,565 for the National Coastal Resilience Program – the contract is still pending. Additionally, the Council is still awaiting information on the National Parks Service RTCA Regional Ecotourism and Trails request for assistance. The Council has also applied for a Brownfields Grant in the amount of \$100,000 and are waiting to see if we get awarded. Mr. Anderson stated that the receipt of these grants more than closes the initial deficit that was anticipated when the 2023/2024 budget was approved in June 2023.

#### Public Comment

None.

#### Next Meeting Date

Thursday, March 7, 2024

#### Adjournment

Meeting adjourned at 9:38 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 28, 2024

**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 2024 FINANCIAL REPORT

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The Northeast Florida Regional Council posted a Net Income of \$7,820 for the month of January and a Year-to-Date Net Income of \$54,754.

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Regional Council - Agencywide	Adopted Budget 23/24	January 2024	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	\$ 236,300	24,487	97,503	41%	8%
Transportation Disadvantaged (TD)	\$ 186,329	11,089	48,350	26%	-7%
Economic Development Administration (EDA)	\$ 70,000	5,050	21,574	31%	-2%
Hazardous Analysis	\$ 13,849	(113)	3,070	22%	-11%
Local Emergency Preparedness Committee (LEPC)	\$ 77,000	6,594	31,367	41%	8%
Hazardous Materials Emergency Preparedness (HMEP) Program	\$ 75,878	31,392	31,392	41%	8%
Small Quantity Generator (SQG) Program	\$ 5,000	-	-	0%	-33%
Healthcare Coalition	\$ 748,712	48,888	168,500	23%	-10%
CDBG North Florida Resiliency Plan	\$ 250,000	19,039	79,996	32%	-1%
CDBG Mitigation Assessment and Planning	\$ 106,000	3,422	13,881	13%	-20%
Florida Hospital Association	\$ 132,879	-	18,280	14%	-19%
Florida Department of Environmental Protection (FDEP)	\$ -	19,334	71,403	0%	-33%
Disaster Recovery Coordinator	\$ 87,000	5,781	27,606	32%	-1%
Regional Leadership Academy (RLA)	\$ 4,200	187	187	4%	-29%
Other Revenue	\$ 13,350	1,887	63,218	474%	441%
<b>TOTAL REVENUES</b>	<b>\$ 2,701,254</b>	<b>\$ 234,932</b>	<b>\$ 907,911</b>	<b>34%</b>	
<b>TRANSFER FROM GENERAL FUND</b>	<b>\$ 100,466</b>	<b>\$ (7,820)</b>	<b>\$ (54,754)</b>		
<b>TOTAL REVENUE/GENERAL FUND</b>	<b>\$ 2,801,720</b>	<b>\$ 227,112</b>	<b>\$ 853,158</b>	<b>30%</b>	
<b>Expenses</b>					
Salaries and Fringe	\$ 1,675,438	132,080	525,007	31%	-2%
Contract/Grant Direct Expenses	\$ 791,707	67,935	167,193	21%	-12%
Indirect - Allocated Expenses*	\$ 201,295	13,918	73,653	37%	4%
General Fund Expense*	\$ 133,280	13,180	87,305	66%	33%
<b>TOTAL EXPENSES</b>	<b>\$ 2,801,720</b>	<b>\$ 227,112</b>	<b>\$ 853,158</b>	<b>30%</b>	
<b>Net Income (loss)</b>	<b>\$ (100,466)</b>	<b>7,820</b>	<b>\$ 54,754</b>		

Northeast Florida Regional Council  
Balance Sheet  
January 2024

	<b>FY 22/23</b> <b>January 2023</b>	<b>FY 23/24</b> <b>January 2024</b>
<b>ASSETS</b>		
Cash	2,516,530	2,330,658
Accounts Receivable	430,920	585,233
Pension Liability-Deferred Outflows	439,576	425,550
WJCT Security Deposit	7,400	7,400
<b>Total Current Assets</b>	<b>3,394,427</b>	<b>3,348,841</b>
<b>Property and Equipment:</b>		
Office Furniture and Equipment	277,765	306,421
Less Accumulated Depreciation	182,651	198,701
<b>Total Property and Equipment, net</b>	<b>95,114</b>	<b>107,720</b>
<b>Total Assets</b>	<b>3,489,541</b>	<b>3,456,561</b>
<b>LIABILITIES</b>		
Accounts Payable	16,357	20,959
Accrued Salaries and Leave	103,201	111,571
Deferred Revenue	426,484	287,229
Pension Liability	1,087,234	1,355,550
Pension Liability-Deferred Inflows	56,671	49,234
<b>Total Liabilities</b>	<b>1,689,947</b>	<b>1,824,544</b>
<b>EQUITY</b>		
<b>Equity and Other Credits:</b>		
Retained Earnings	1,799,594	1,632,018
<b>Total Equity and Other Credits</b>	<b>1,799,594</b>	<b>1,632,018</b>
<b>Total Liabilities, Equity and Other Credits</b>	<b>3,489,541</b>	<b>3,456,561</b>

## YTD Comparison

	22/23		23/24		22/23		23/24
	Net Income (Loss)		Net Income (Loss)		Cash Balance		Cash Balance

### AGENCYWIDE

October	\$	3,147	\$	9,014	\$	2,480,421	\$	2,430,628
November	\$	10,292	\$	28,148	\$	2,548,733	\$	2,442,307
December	\$	21,445	\$	46,934	\$	2,427,805	\$	2,254,171
January	\$	29,526	\$	54,754	\$	2,516,530	\$	2,330,658
February	\$	44,710			\$	2,488,934		
March	\$	65,477			\$	2,237,393		
April	\$	82,390			\$	2,354,111		
May	\$	60,665			\$	2,200,457		
June	\$	75,043			\$	1,807,496		
July	\$	86,500			\$	2,227,862		
August	\$	98,379			\$	2,360,077		
September	\$	82,101			\$	2,516,530		



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## MEMORANDUM

**DATE:** FEBRUARY 28, 2024

**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 2024 INVESTMENT REPORT

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### Bank Account Interest

	<u>FY 22/23</u>	<u>FY 23/24</u>
January Interest	\$ 824	\$ 1,455
Year to Date Interest	\$ 850	\$ 5,469

### Florida Local Government Investment Trust

	<u>FY 22/23</u>	<u>FY 23/24</u>
Current Balance	\$17,820	\$18,694

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# Agenda Item

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**DATE:** FEBRUARY 28, 2024

**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 1, 2024 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 2022/2023 was \$90,196. 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% - \$13,529  
16% - \$14,431  
17% - \$15,333  
18% - \$16,235  
19% - \$17,137  
20% - \$18,039

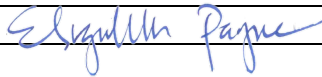
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<b>NORTHEAST FLORIDA REGIONAL COUNCIL</b>
<b>POLICY &amp; PROCEDURE</b>

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.

# Agenda

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## Item

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**DATE:** FEBRUARY 28, 2024

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

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

**RE:** UPCOMING GRANTS MATCH REQUIREMENTS

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NEFRC staff is working on two grant applications that will require a match component: (1) a Military Installation Resilience Review (MIRR) through the Office of Local Defense Community Coordination (OLDCC) of the Department of Defense, and (2) the Civic Spark Fellow Program, associated with a non-profit organization that is affiliated with AmeriCorps. Staff will provide information on the potential projects and match requirements for discussion and consideration by the Committee.

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# CivicSpark AmeriCorps Program

*Advancing community resilience and cultivating the next generation of climate leaders.*

For the last ten years, the award-winning CivicSpark AmeriCorps program has helped over 300 communities in California, Washington, and Colorado accelerate their climate response, while providing a launchpad for almost 1000 emerging leaders. These Fellows have supported a wide range of actions, including:

- 130+ GHG inventories, climate and vulnerability assessments
- 50+ climate and energy action plans
- 400+ community events
- 15,000+ volunteer hours supported
- 73% of alumni still work in the public sector

***Organizations that participate in CivicSpark are 5 to 15 times more likely to achieve their project goals than organizations that don't have a Fellow.\****

## BENEFITS

- Receive dedicated support for your initiatives
- Access a proven climate and resilience model
- Grow resources for underserved communities
- Attract and retain diverse young leaders
- Reach and exceed your organizational goals

## TIMELINE

- January 18 - Applications open
- March 27 - Priority deadline
- June 7 - Final deadline

*\*2021-22 Program Evaluation, LPC Consultants*

**Learn more  
about CivicSpark:**



**Sign up for our  
contact list:**



# CivicSpark Partner Information

## PARTNER ELIGIBILITY

- Public agencies (local, county or regional governments), state agencies, Tribes, and non-profit organizations can contract directly to host CivicSpark Fellows
- Fellows cannot be placed at for-profit organizations
- Fellows must implement projects or initiatives with a clear scope of work designed to build organizational capacity on a community resilience issue
- Partners must agree to follow all AmeriCorps requirements

## PROJECT CRITERIA

Projects must support local community resilience needs such as climate change adaptation or mitigation, affordable housing, energy efficiency, water management or policy, sustainable mobility, or other related issues. Beyond the basic criteria, our program is looking for tangible and impactful resilience projects with a:

- Clear, suitable scope of work
- Commitment to implementation
- Strong connection to public agencies' needs

We are also looking for projects from communities with identifiable capacity gaps, including:

- Absence of an adopted and up-to-date strategy (plan, element, or other) that comprehensively addresses the target resilience issue with appropriate funding, programs, and policies, to implement the strategy
- A defined resilience capacity gap as evidenced by at least one significant program, policy, or planning goal for a specific resilience issue that has not been met, or cannot be met, without resource or system development assistance
- Significant community wide burdens as defined by any of the following criteria:
  - A score of .75 or higher on the CDC/ATSDR Social Vulnerability Index
  - Meeting more than one burden threshold and the associated economic threshold on the Climate and Environmental Justice Screening Tool
  - For California communities:
    - A score of 25 or less on the California Healthy Places Index; or
    - A score of 75 or higher on CalEnviroScreen
  - For Washington communities, a score of 9 or 10 on the Washington Environmental Health Disparities Map
- An unemployment rate above the state average
- Median household income at or below 80 percent of the statewide median income
- Designation as a FEMA Community Disaster Resilience Zone (CDRZ)