

1400 Colonial Blvd., Suite 1  
Fort Myers, FL 33907

P: 239.938.1813 | F: 239.938.1817  
www.swfrc.org

# COUNCIL MEETING AGENDA

June 21, 2018

9:00am – 11:00am

## **Mission Statement:**

*To work together across neighboring communities to consistently protect and improve the unique and relatively unspoiled character of the physical, economic and social worlds we share...for the benefit of our future generations.*

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	a) Executive Committee – <b>Chair Thomas Perry</b>	
	- Budget & Finance Committee	
	- Legislative Affairs Committee	
	- Economic Development Committee	

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	b) Promise Zone Steering Committee
	c) Estero Bay Agency on Bay Management Committee – <b>Mr. James Beever</b>
	d) Quality of Life & Safety Committee – <b>Commissioner Willie Shaw</b>
	e) Regional Transportation Committee – <b>Ms. Margaret Wuerstle</b>
	f) Council Relevancy & Restructuring Committee
	g) Water Quality & Water Resources Management - <b>Vice Mayor Mick Denham</b>
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**NEXT SWFRPC MEETING DATE: JULY 19, 2018**

**THERE WILL BE AN EXECUTIVE COMMITTEE MEETING AT 8:15,  
IMMEDIATELY PRECEEDING THE COUNCIL MEETING**

# SOUTHWEST FLORIDA REGIONAL PLANNING COUNCIL MEMBERSHIP

## OFFICERS

<i>Mr. Thomas Perry, Chair</i>	<i>Commissioner Willie Shaw, Vice-Chair</i>
<i>Commissioner Donna Storter-Long, Secretary</i>	<i>Mr. Donald McCormick, Treasurer</i>

## CHARLOTTE COUNTY

Commissioner Joe Tiseo, Charlotte BCC
Commissioner Ken Doherty, Charlotte BCC
Vice-Mayor Gary Wein, City of Punta Gorda
Mr. Donald McCormick, Governor Appointee
Ms. Suzanne Graham, Governor Appointee

## COLLIER COUNTY

Commissioner Bill McDaniel, Collier BCC
Commissioner Penny Taylor, Collier BCC
Councilman Reg Buxton, City of Naples
(City of Marco Island Vacancy)
Mr. Robert "Bob" Mulhere, Governor Appointee
(Governor Appointee Vacancy)

## GLADES COUNTY

Commissioner Donna Storter-Long, Glades BCC
Commissioner Donald Strenth, Glades BCC
Councilwoman Pat Lucas, City of Moore Haven
Mr. Thomas Perry, Governor Appointee

## HENDRY COUNTY

Commissioner Emma Byrd, Hendry BCC
Commissioner Mitchell Wills, Hendry BCC
Vice-Mayor Michael Atkinson, City of Clewiston
Commissioner Julie Wilkins, City of LaBelle
Mr. Mel Karau, Governor Appointee

## LEE COUNTY

Commissioner Brian Hamman, Lee BCC
Commissioner Cecil Pendergrass, Lee BCC
Councilman Fred Burson, City of Fort Myers
Councilmember Anita Cereceda, Town of Fort Myers Beach
Vice-Mayor Mick Denham, City of Sanibel
Councilman Greg DeWitt, City of Bonita Springs
(Governor Appointee Vacancy)
(Governor Appointee Vacancy)

## SARASOTA COUNTY

Commissioner Mike Moran, Sarasota BCC
Commissioner Charles Hines, Sarasota BCC
Commissioner Willie Shaw, City of Sarasota
Councilmember Mitzie Fiedler, City of Venice
Mr. Felipe Colon, Governor Appointee
(Governor Appointee Vacancy)

## EX-OFFICIO MEMBERS

Jon Iglehart, FDEP	Wayne Gather, FDOT
Phil Flood, SFWMD	Dennis Ragosta, SFWMD

## STAFF

Margaret Wuerstle, Executive Director  
Beth Nightingale, Legal Consultant

Aidan Bandy	James Beever
Rebekah Harp	Charles Kammerer
Sean McCabe	Timothy Walker

## **SOUTHWEST FLORIDA REGIONAL PLANNING COUNCIL (SWFRPC) ACRONYMS**

ABM - Agency for Bay Management - Estero Bay Agency on Bay Management

ADA - Application for Development Approval

ADA - Americans with Disabilities Act

AMDA -Application for Master Development Approval

BEER - Bureau of Economic Business and Research at the University of Florida

BLID - Binding Letter of DRI Status

BLIM - Binding Letter of Modification to a DRI with Vested Rights

BLIVR -Binding Letter of Vested Rights Status

BPCC -Bicycle/Pedestrian Coordinating Committee

CAC - Citizens Advisory Committee

CAO - City/County Administrator Officers

CDBG - Community Development Block Grant

CDC - Certified Development Corporation (a.k.a. RDC)

CEDS - Comprehensive Economic Development Strategy (a.k.a. OEDP)

CHNEP - Charlotte Harbor National Estuary Program

CTC - Community Transportation Coordinator

CTD - Commission for the Transportation Disadvantaged

CUTR - Center for Urban Transportation Research

DEO - Department of Economic Opportunity

DEP - Department of Environmental Protection



DO - Development Order

DOPA - Designated Official Planning Agency (i.e. MPO, RPC, County, etc.)

EDA - Economic Development Administration

EDC - Economic Development Coalition

EDD - Economic Development District

EPA – Environmental Protection Agency

FAC - Florida Association of Counties

FACTS - Florida Association of CTCs

FAR - Florida Administrative Register (formerly Florida Administrative Weekly)

FCTS - Florida Coordinated Transportation System

FDC&F -Florida Department of Children and Families (a.k.a. HRS)

FDEA - Florida Department of Elder Affairs

FDLES - Florida Department of Labor and Employment Security

FDOT - Florida Department of Transportation

FHREDI - Florida Heartland Rural Economic Development Initiative

FIAM – Fiscal Impact Analysis Model

FLC - Florida League of Cities

FQD - Florida Quality Development

FRCA -Florida Regional Planning Councils Association

FTA - Florida Transit Association

IC&R - Intergovernmental Coordination and Review

IFAS - Institute of Food and Agricultural Sciences at the University of Florida

JLCB - Joint Local Coordinating Boards of Glades & Hendry Counties

JPA - Joint Participation Agreement

JSA - Joint Service Area of Glades & Hendry Counties

LCB - Local Coordinating Board for the Transportation Disadvantaged

LEPC - Local Emergency Planning Committee

MOA - Memorandum of Agreement

MPO - Metropolitan Planning Organization

MPOAC - Metropolitan Planning Organization Advisory Council

MPOCAC - Metropolitan Planning Organization Citizens Advisory Committee

MPOTAC - Metropolitan Planning Organization Technical Advisory Committee

NADO – National Association of Development Organizations

NARC -National Association of Regional Councils

NOPC -Notice of Proposed Change

OEDP - Overall Economic Development Program

PDA - Preliminary Development Agreement

REMI – Regional Economic Modeling Incorporated

RFB - Request for Bids

RFI – Request for Invitation

RFP - Request for Proposals

RPC - Regional Planning Council

SHIP -State Housing Initiatives Partnership

SRPP – Strategic Regional Policy Plan

TAC - Technical Advisory Committee

TDC - Transportation Disadvantaged Commission (a.k.a. CTD)

TDPN - Transportation Disadvantaged Planners Network

TDSP - Transportation Disadvantaged Service Plan

USDA - US Department of Agriculture

WMD - Water Management District (SFWMD and SWFWMD)



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 Northeast Florida • South Florida • Southwest Florida  
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## Regional Planning Council Functions and Programs

March 4, 2011

- **Economic Development Districts:** Regional planning councils are designated as Economic Development Districts by the U. S. Economic Development Administration. From January 2003 to August 2010, the U. S. Economic Development Administration invested \$66 million in 60 projects in the State of Florida to create/retain 13,700 jobs and leverage \$1 billion in private capital investment. Regional planning councils provide technical support to businesses and economic developers to promote regional job creation strategies.
- **Emergency Preparedness and Statewide Regional Evacuation:** Regional planning councils have special expertise in emergency planning and were the first in the nation to prepare a Statewide Regional Evacuation Study using a uniform report format and transportation evacuation modeling program. Regional planning councils have been preparing regional evacuation plans since 1981. Products in addition to evacuation studies include Post Disaster Redevelopment Plans, Hazard Mitigation Plans, Continuity of Operations Plans and Business Disaster Planning Kits.
- **Local Emergency Planning:** Local Emergency Planning Committees are staffed by regional planning councils and provide a direct relationship between the State and local businesses. Regional planning councils provide thousands of hours of training to local first responders annually. Local businesses have developed a trusted working relationship with regional planning council staff.
- **Homeland Security:** Regional planning council staff is a source of low cost, high quality planning and training experts that support counties and State agencies when developing a training course or exercise. Regional planning councils provide cost effective training to first responders, both public and private, in the areas of Hazardous Materials, Hazardous Waste, Incident Command, Disaster Response, Pre- and Post-Disaster Planning, Continuity of Operations and Governance. Several regional planning councils house Regional Domestic Security Task Force planners.
- **Multipurpose Regional Organizations:** Regional planning councils are Florida's only multipurpose regional entities that plan for and coordinate intergovernmental solutions on multi-jurisdictional issues, support regional economic development and provide assistance to local governments.
- **Problem Solving Forum:** Issues of major importance are often the subject of regional planning council-sponsored workshops. Regional planning councils have convened regional summits and workshops on issues such as workforce housing, response to hurricanes, visioning and job creation.
- **Implementation of Community Planning:** Regional planning councils develop and maintain Strategic Regional Policy Plans to guide growth and development focusing on economic development, emergency preparedness, transportation, affordable housing and resources of regional significance. In addition, regional planning councils provide coordination and review of various programs such as Local Government Comprehensive Plans, Developments of Regional Impact and Power Plant Ten-year Siting Plans. Regional planning council reviewers have the local knowledge to conduct reviews efficiently and provide State agencies reliable local insight.

- **Local Government Assistance:** Regional planning councils are also a significant source of cost effective, high quality planning experts for communities, providing technical assistance in areas such as: grant writing, mapping, community planning, plan review, procurement, dispute resolution, economic development, marketing, statistical analysis, and information technology. Several regional planning councils provide staff for transportation planning organizations, natural resource planning and emergency preparedness planning.
- **Return on Investment:** Every dollar invested by the State through annual appropriation in regional planning councils generates 11 dollars in local, federal and private direct investment to meet regional needs.
- **Quality Communities Generate Economic Development:** Businesses and individuals choose locations based on the quality of life they offer. Regional planning councils help regions compete nationally and globally for investment and skilled personnel.
- **Multidisciplinary Viewpoint:** Regional planning councils provide a comprehensive, multidisciplinary view of issues and a forum to address regional issues cooperatively. Potential impacts on the community from development activities are vetted to achieve win-win solutions as council members represent business, government and citizen interests.
- **Coordinators and Conveners:** Regional planning councils provide a forum for regional collaboration to solve problems and reduce costly inter-jurisdictional disputes.
- **Federal Consistency Review:** Regional planning councils provide required Federal Consistency Review, ensuring access to hundreds of millions of federal infrastructure and economic development investment dollars annually.
- **Economies of Scale:** Regional planning councils provide a cost-effective source of technical assistance to local governments, small businesses and non-profits.
- **Regional Approach:** Cost savings are realized in transportation, land use and infrastructure when addressed regionally. A regional approach promotes vibrant economies while reducing unproductive competition among local communities.
- **Sustainable Communities:** Federal funding is targeted to regions that can demonstrate they have a strong framework for regional cooperation.
- **Economic Data and Analysis:** Regional planning councils are equipped with state of the art econometric software and have the ability to provide objective economic analysis on policy and investment decisions.
- **Small Quantity Hazardous Waste Generators:** The Small Quantity Generator program ensures the proper handling and disposal of hazardous waste generated at the county level. Often smaller counties cannot afford to maintain a program without imposing large fees on local businesses. Many counties have lowered or eliminated fees, because regional planning council programs realize economies of scale, provide businesses a local contact regarding compliance questions and assistance and provide training and information regarding management of hazardous waste.
- **Regional Visioning and Strategic Planning:** Regional planning councils are conveners of regional visions that link economic development, infrastructure, environment, land use and transportation into long term investment plans. Strategic planning for communities and organizations defines actions critical to successful change and resource investments.
- **Geographic Information Systems and Data Clearinghouse:** Regional planning councils are leaders in geographic information systems mapping and data support systems. Many local governments rely on regional planning councils for these services.

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Invocation

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Minutes

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**MINUTES OF THE  
SOUTHWEST FLORIDA REGIONAL PLANNING COUNCIL  
MAY 17, 2018 MEETING**

The meeting of the Southwest Florida Regional Planning Council was held on May 17, 2018 at the offices of the Southwest Florida Regional Planning Council-1400 Colonial Boulevard, Suite #1 in Fort Myers, Florida. Chair Perry called the meeting to order at 9:04 AM. Commissioner Hamman then led an invocation and the Pledge of Allegiance. Ms. Margaret Wuerstle conducted the roll call and announced that a quorum was present.

**MEMBERS PRESENT**

**Charlotte County:** Commissioner Ken Doherty, Commissioner Joe Tiseo, Vice-Mayor Gary Wein, Mr. Don McCormick

**Collier County:** Commissioner Bill McDaniel, Commissioner Penny Taylor, Mr. Bob Mulhere

**Glades County:** Commissioner Donna Storter-Long, Mr. Thomas Perry

**Hendry County:** Commissioner Emma Byrd, Commissioner Julie Wilkins,

**Lee County:** Commissioner Brian Hamman, Vice-Mayor Mick Denham, Councilman Greg DeWitt,

**Sarasota County:** Commissioner Charles Hines, Commissioner Michael Moran, Councilmember Mitzie Fielder

**Ex-Officio:** Mr. Phil Flood-SFWMD, Mr. Randal Landers-FDEP, Mr. Dennis Ragosta- SWFWMD, Mr. Zach Burch, FDOT

**MEMBERS ABSENT**

**Charlotte County:** Ms. Suzanne Graham

**Collier County:** Councilman Reg Buxton

**Glades County:** Commissioner Donald Strenth, Councilwoman Pat Lucas

**Hendry County:** Commissioner Mitchell Wills, Vice-Mayor Michael Atkinson, Mr. Mel Karau

**Lee County:** Commissioner Cecil Pendergrass, Councilman Fred Burson, Councilwoman Anita Cereceda, Ms. Laura Holquist

**Sarasota County:** Commissioner Willie Shaw, Mr. Felipe Colón

**Ex-Officio:** None

**AGENDA ITEM #4  
PUBLIC COMMENTS**

No public comments were made at this time.

**AGENDA ITEM #5  
AGENDA**

There were no changes made to the May 17, 2018 agenda.

**AGENDA ITEM #6  
MINUTES OF THE FEBRUARY 15 AND MARCH 15, 2018 MEETINGS**

A motion was made by Commissioner Hamman to approve the February 15 and March 15, 2018 minutes as presented. The motion was seconded by Commissioner Wilkins and passed unanimously.

**AGENDA ITEM #7  
REGIONAL IMPACT**

**AGENDA ITEM #7(a)  
Babcock Ranch NOPC**

Mr. Dan Trescott presented the item.

A motion was made by Commissioner Doherty to approve the Babcock Ranch NOPC as presented. The motion was seconded by Commissioner Hamman and passed unanimously.

**AGENDA ITEM #8  
CONSENT AGENDA**

Mr. Trescott gave a brief overview of each Consent Agenda item.

Chair Perry abstained from the vote on Item 8(h): Hendry County Comp Plan Amendment DEO 18-1ESR.

A motion was made by Commissioner Hamman to approve the consent agenda as presented. The motion was seconded by Commissioner McDaniel and passed unanimously.

## **AGENDA ITEM #9 PRESENTATIONS**

### **AGENDA ITEM #9(a) Charlotte Harbor National Estuary Program**

Ms. Jennifer Hecker gave a presentation on the Charlotte Harbor National Estuary Program (CHNEP). They have worked very closely with the SWFRPC over the years. They cover an area that ranges from Venice to Bonita Springs to Winter Haven and they are looking into expanding those boundaries to include all of the Caloosahatchee River up to Lake Okeechobee. Their four focus areas are hydrological alteration, water quality degradation, fish and wildlife habitat loss, and stewardship gaps. The CHNEP provides \$35 of restoration for every \$1 of government funding that they receive.

The CHNEP is conducting a vulnerability assessment that included interviewing local experts (including the SWFRPC's Mr. Jim Beever) and a public workshop. The assessment identified four major stressors for this area: ocean acidification, sea level rise, precipitation changes, and warmer temperatures. She also referenced the climate adaptation plan that the CHNEP and SWFRPC did in 2009. They would be happy to help any community develop and implement these plans. They have also developed a water atlas that brings together various data sources.

Commissioner McDaniel asked how the data in the water atlas is maintained. Ms. Hecker answered that the data is coded differently depending on the source. The atlas lists the sources of all of the data. Vice-Mayor Wein, speaking from the perspective of a water treatment professional, verified that this data is very useful and accurate.

Ms. Hecker clarified that the potential boundary change discussed earlier would not effectively change the work that the CHNEP is doing because they are already involved in those areas.

Vice-Mayor Denham explained the history of the Sanibel-Captiva Conservation Foundation (SCCF) study mentioned in the presentation.

### **AGENDA ITEM #9(b) Immokalee Foundation- Workforce Initiative**

Mr. Walt Buchholtz gave a presentation on a program developed by The Immokalee Foundation (TIF) to prepare Immokalee students to find a quality job in SWFL's job market. TIF provides a successful mentoring program for Immokalee students that has primarily been focused on preparing and supporting students for bachelor's degrees. However, they have found that over half of graduates with bachelor's degrees are underemployed. They have identified health care, business, and construction management as three career pathways that have quality, high-paying jobs that require either an associate's degree or a technical certificate. They are looking to develop a program that can help Immokalee students succeed in those careers.

Vice-Mayor Denham asked how the program is funded. Mr. Buchholtz and Commissioner McDaniel explained that the program is funded by philanthropic contributions. They also receive State funds for college scholarships. Commissioner McDaniel asked for the number one need of

the Immokalee Foundation. Mr. Buchholtz answered that mentors are the top need. Students in the program require a mentor. Mentorship takes an hour per week. Ms. Nightingale explained that travel restrictions have kept her from becoming a mentor, however there is a new pilot program that allows mentors to travel to Immokalee once per month and do the rest by Skype or FaceTime.

Vice-Mayor Wein asked if Mr. Buchholtz would be able to give this presentation to other counties. Mr. Buchholtz said he would be happy to present anywhere. Vice-Mayor Wein explained that Charlotte County has a mentor program for homeless students. Commissioner Byrd would also be interested in having a presentation done for Hendry County.

Mr. McCormick asked how the Foundation interfaces with the Board of Education. Mr. Buchholtz answered that they have a great interface with the Board of Education, but that since these programs are after school, the Foundation works more with the high school and technical college than the Board. Chair Perry asked if there are any statistics on whether these students return to Immokalee after college. Mr. Buchholtz explained that there is a very high percentage that comes back to Immokalee and SWFL. Chair Perry asked what percentage of Immokalee high school students are enrolled in the program. Mr. Buchholtz answered that it's around 25%.

Commissioner Hamman commended Mr. Buchholtz on one of the most realistic presentations he has seen on the state of education. He explained that his family has been able to create high quality jobs that don't require a four year degree. He doesn't remember anything like this ever being discussed when he was in high school and he believes a disservice has been done to the youth by stressing the importance of a four year college degree. Vice-Mayor Denham differentiated the American education system to the apprenticeship program in Europe. He explained that one of the biggest job gaps in the US is in welding and they can't find people to fill their apprenticeship program.

Mr. Buchholz can be reached at [walt.f.buchholtz@gmail.com](mailto:walt.f.buchholtz@gmail.com) or (202) 253-1647.

## **AGENDA ITEM #10 DIRECTOR'S REPORT**

### **AGENDA ITEM #10(a) Budget Amendments**

Ms. Wuerstle presented the budget amendments. The amendments account for additional revenue brought in since the budget was adopted.

**A motion was made by Vice-Mayor Wein to approve February and March 2018 financials as presented. The motion was seconded by Mr. McCormick and passed unanimously.**

**AGENDA ITEM #10(b)**  
**February and March 2018 Financials**

Ms. Wuerstle presented the financials.

**A motion was made by Commissioner Taylor to approve budget amendments as presented. The motion was seconded by Mr. McCormick and passed unanimously.**

Vice-Mayor Denham asked about the payment status of the cities and counties that have pulled out. Chair Perry responded that Lee and Charlotte Counties have been paying, but their 12 month notice period is expiring soon. Earlier this week, the City of Cape Coral voted to pull out and stop paying. This is being built into next year's budget. Sarasota County stopped paying in January. Ms. Wuerstle explained that next year's budget will be brought to the Council next month. The revenue lost from the counties and cities that have pulled out is roughly \$300,000. Commissioner McDaniel asked if that loss would be made up by using the reserves. Chair Perry explained that the Council will look to reduce costs and receive more grant funding. They are not looking to take money out of the reserves. Commissioner McDaniel asked if next year's budget can be presented with a comparison to last year's budget. Ms. Wuerstle responded that the budget is typically presented with the last 5 year's budgets for comparison.

**AGENDA ITEM #10(c)**  
**Promise Zone Update- Federal SECD Programs**

Mr. Aidan Bandy passed out information on federal SECD grant programs. Projects within the Promise Zone receive an extra 20 point for these programs. He also announced that they are restructuring the task forces and a poll has been sent out to determine a date for a steering committee meeting. Ms. Wuerstle stressed that VISTA volunteer slots need to be filled by July. Currently, there are two with the RPC, one with the Immokalee Foundation, and one with ACT. Mr. Leif Olandese, a VISTA with the RPC, added that Hendry County has just filled their VISTA position.

**AGENDA ITEM #10(d)**  
**Disaster Recovery Coordinator Update**

Ms. Wuerstle explained that Elly McKuen, the previous disaster recovery coordinator, has taken another job and the RPC is looking to fill that job. EDA Region 4 has been allocated \$147 million in disaster supplemental funds. Region 4 covers 8 states and the applications are on a first come first serve basis. Ms. Wuerstle recommends contacting the RPC or Greg Vaday with EDA and preparing applications as soon as possible. The RPC has already submitted an application for a sustainability study for small to mid-sized farmers in the 6-county region. This grant only requires a 20% match.

The HUD disaster supplemental funding is supposed to come out in the fall. She also recommended preparing those projects as soon as possible and the RPC is happy to help with the applications. Vice-Mayor Denham asked if this funding was available to cities, if the funding needs to be for disaster related projects, and if funding can be used retroactively for projects already completed. Ms. Wuerstle responded that cities will be eligible and there has to be a nexus to



disaster recovery. The funds can be used for acquisition, rehab, elevation, and some infrastructure. The EDA fund is the primary infrastructure money. She did not believe that the funds can be used retroactively for completed projects, but she said that she would look into this matter.

The Immokalee CRA is working with the RPC on an EDA grant. Hendry County is also working on an EDA project with the City of Clewiston.

**AGENDA ITEM #11  
STAFF SUMMARIES**

**AGENDA ITEM #11(a)  
Grant Activity Sheet**

This item was for informational purposes only.

**AGENDA ITEM #12  
COMMITTEE REPORTS**

**AGENDA ITEM #12(a)  
Budget & Finance Committee**

This was covered under the Director's Report.

**AGENDA ITEM #12(b)  
Economic Development Committee**

No report was given at this time.

**AGENDA ITEM #12(c)  
Promise Zone Steering Committee**

There is a poll out to determine a meeting date and time.

**AGENDA ITEM #12(d)  
Estero Bay Agency on Bay Management (EBABM) Committee**

Mr. Jim Beever gave the report. The EBABM met on May 14. They reelected the existing officers and presented awards for outstanding service. There was a presentation on coordinating mass transit within the Estero Bay watershed. Mr. Beever gave an update on his flood reduction plan for the City of Bonita Springs.

**AGENDA ITEM #12(e)  
Executive Committee**

Chair Perry explained the Executive Committee met this morning and discussed legislative affairs and the budget.

**AGENDA ITEM #12(f)**  
**Legislative Affairs Committee**

Chair Perry stated that the Committee does not have any priorities that they are pursuing. They will include priorities if requested by a county or city.

**AGENDA ITEM #12(g)**  
**Quality of Life & Safety Committee**

No report was given at this time.

**AGENDA ITEM #12(h)**  
**Regional Transportation Committee**

Mr. Tim Walker gave a quick update on the regional transportation map. The update included two new layers: FDOT Functional Classification and Business Parks. The interactive map can be found on the SWFRPC's website.

**AGENDA ITEM #12(i)**  
**Council Relevancy & Restructuring Committee**

A poll was sent out to determine a date and time for a Committee meeting. Chair Perry is working towards on making a major presentation in September. Commissioner Wilkins asked to be added to the Committee.

**AGENDA ITEM #12(j)**  
**Water Quality and Water Resources Management Committee**

The Committee met in May. Mr. Flood explained that he and Ms. Wuerstle were looking at a septic to sewer projects, educational opportunities, and legislative priorities. Sanibel and Charlotte County have made strides in this area. Commissioner Hamman asked if Mr. Flood looked at Cabana City in North Fort Myers. Mr. Flood responded that it sounds like something the Committee would be supportive of and they are looking at funding sources. Vice-Mayor Denham brought up the Captiva issue.

Vice-Mayor Wein added that small isolated communities can look at companies that have aerobic digestion systems. Vice-Mayor Wein then agreed to join the Committee. Commissioner McDaniel discussed the work he has done in Golden Gate Estates. County staff has found that the community is having no septic issues. Mr. Hecker added that the CNHEP has helped study this issue in Charlotte County and talked about a statewide effort to establish an estuary fund for the state to deal with coastal issues such as septic to sewer. Commissioner Wilkins explained that the City of LaBelle made septic to sewer a legislative priority. Mr. Beever added that the Council used to address these issues and they have resolutions for model septic tank inspections and septic conversions. He would be happy to assist any community with these activities.

**AGENDA ITEM #13  
NEW BUSINESS**

**AGENDA ITEM #13(a)  
Intercoastal Waterways**

Ms. Wuerstle explained that she was forwarded an email from Commissioner McDaniel's office regarding intercoastal waterways and requesting that this be discussed at a Council meeting. Mr. Beever addressed the email and requested more information from the individual who contacted Commissioner McDaniel's office. Mr. McCormick suggested coordinating with the West Coast Inland Navigation District.

**AGENDA ITEM #14  
STATE AGENCIES COMMENTS/REPORTS**

Mr. Ragosta introduced himself as the new appointee for the SWFWMD representative.

Mr. Flood announced that the SFWMD is having a public workshop on June 1 and commended Mr. Beever on his water forum presentation.

Mr. Landers reminded the Council that the Brownfield Symposium will be taking place on June 7-8 in Sebring. Brownfield assessment and cleanup open economic development opportunities and the symposium will include grant information. Chair Perry and Ms. Wuerstle announced that the RPC received a \$600,000 Brownfield Assessment Grant for the Promise Zone from EPA since the last meeting.

Mr. Burch announced that FDOT's Fort Myers office has a new director, Mr. Wayne Gather. He also announced that sections of SR 82 in Lee and Collier will be closed over the weekend.

**AGENDA ITEM #15  
COUNCIL LEGAL CONSULTANT'S COMMENTS**

No comments were made at this time.

**AGENDA ITEM #16  
COUNCIL MEMBER'S COMMENTS**

Commissioner Wilkins requested that she be included on coordination with her City's staff. She did not know about the VISTA need.

Commissioner McDaniel wanted to make sure that the consent agenda items are still being sent to his staff. Mr. Kammerer confirmed that they are.

**AGENDA ITEM #17**  
**ADJOURNMENT**

The next meeting will be on June 21, 2018. The meeting adjourned at 11:17 a.m.

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Commissioner Donna Storter-Long, Secretary

The meeting was duly advertised in the May 2, 2018 issue of the **FLORIDA ADMINISTRATIVE REGISTER**, Volume 44, Number 86.

# Agenda Item

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Consent Agenda

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## **Consent Agenda Summary**

### **Agenda Item #7(a) – Intergovernmental Coordination and Review**

The attached report summarizes the project notifications received from various governmental and nongovernmental agencies seeking federal assistance or permits for the period beginning March 1, 2018 and ending May 31, 2018.

**RECOMMENDED ACTION:** Approval of the administrative action on Clearinghouse Review items.

### **Agenda Item #7(b) – Lee County Comp Plan Amendment DEO 18-2ESR**

Lee County DEO 18-2ESR proposes to amend the Lee Plan Future Land Use Element to:

- Create two sub-elements titled Growth Management and Community Planning;
- Locate the community plan goals to the Community Planning sub-element;
- Revise the community plan goals as necessary for consistency and clarity;
- Provide a definition for Community Plan and a single policy for all community plan areas regarding public information meetings and community plan boundaries; and
- Delete Goal 19 relating to Estero.

There are 17 community plans in the Lee Plan. As a result of the community plans being added to the Lee Plan over the course of more than 20 years, they are in no logical order and are mixed in with other non-community planning goals. Each community plan has been renumbered in a more logical order.

**RECOMMENDED ACTION:** Staff finds this amendment package not regionally significant and consistent with the SRPP. Approve staff comments. Authorize staff to forward comments to the Department of Economic Opportunity and Lee County.

### **Agenda Item #7(c) – Lee County Comp Plan Amendment DEO 18-3ESR**

Lee County DEO 18-3ESR requests to amend the Future Land Use Map series, Map 1, by adding County-owned property to the Conservation Lands (Upland and Wetland) land use category. The amendment would change the future land use categories for approximately 3,240.33 acres in eight different Conservation 20/20 preserves to the Conservation Lands (Upland and Wetland) future land use category (FLUC). Conservation and restoration activities will have positive impacts on water quality, wildlife, habitat improvements, downstream flooding, and groundwater resources.

**RECOMMENDED ACTION:** Staff finds this amendment package not regionally significant and consistent with the SRPP. Approve staff comments. Authorize staff to forward comments to the Department of Economic Opportunity and Lee County.

**Agenda Item #7(d) – Lee County Comp Plan Amendment DEO 18-4ESR**

Lee County DEO 18-4ESR requests to amend Lee Plan Future Land Use Map to designate 7.47± acres from the Industrial and Suburban future land use map categories to Destination Resort Mixed Use Water Dependent (DRMUWD) with accompanying text amendments. Amend Table I (a) to allow bonus density in DRMUWD and amend Table I (b), Year 2030 Allocations, to accommodate additional residential development in the DRMUWD future land use category.

The subject property is located approximately 580 feet east of San Carlos Boulevard on the north side of Main Street. The area of the subject property is located in the Iona McGregor Planning Community and is currently in the Industrial and Suburban future land use categories. A portion of the property is within the Water Dependent Overlay. The subject property contains eight parcels. The properties are zoned IM Marine Industrial, IL Light Industrial, C-2 Commercial and MH-2 Mobile Home.

The DRMUWD future land use category on the subject property will promote mixed use waterfront redevelopment on the site. Redevelopment would create a variety jobs and would help spur redevelopment on the island. The majority of the subject property is located in a Coastal High Hazard Area (CHHA). Density, design and mitigation are guided by Lee Plan policies that will be enforced by the planned development rezoning.

**RECOMMENDED ACTION:** Staff finds this amendment package not regionally significant and consistent with the SRPP. Approve staff comments. Authorize staff to forward comments to the Department of Economic Opportunity and Lee County.

**Agenda Item #7(e) – City of North Port Comp Plan Amendment DEO 18-1ESR**

North Port DEO 18-1ESR proposes to change the land use designation on approximately 20.0 acres from “None” to “Village”. Petitions related to this amendment include an Index Map amendment (VIA-17-165) and Rezone (REZ-17-164). The amendment also includes an associated text amendment, Policy 13.1.n with Figure 13.1.n to include the subject property as part of the West Villages and increase the total number of units by 400.

The subject property is surrounded by Village E of the West Villages on all sides. The proposed Ordinance No. 2018-06 will allow the ±20.0 acres to be consistent with the neighboring Village E properties, and the remainder of West Villages. The site is located south of and adjacent to S. Tamiami Trail (US-41) and west of S. River Road and east of West Villages Parkway PID# (0786001000) (Section 33, Township 39 South, Range 20 East).

**RECOMMENDED ACTION:** Staff finds this amendment package not regionally significant and consistent with the SRPP. Approve staff comments. Authorize staff to forward comments to the Department of Economic Opportunity and the City of North Port.

**Agenda Item #7(f) – Deep Lagoon Marina DO Rescission**

The applicant has provided a statement of compliance with all applicable local regulations and required mitigation in the DRI development order, both within the Abandonment Application and the most recent 2017 Monitoring Report. Therefore, based the criteria for rescission in Chapter 380.115 (2) FS as stated above, the rescission of this development order is acceptable.

**RECOMMENDED ACTION:** Notify Lee County, the Florida Department of Economic Development and the applicant the proposed rescission application is acceptable and will be in compliance with Chapter 380.115 FS.



# --- Agenda --- Item

7a

Intergovernmental Coordination  
and Review

7a

7a

## Project Review and Coordination Regional Clearinghouse Review

The attached report summarizes the project notifications received from various governmental and non-governmental agencies seeking federal assistance or permits for the period beginning March 1, 2018 and ending May 31, 2018.

The staff of the Southwest Florida Regional Planning Council reviews various proposals, Notifications of Intent, Preapplications, permit applications, and Environmental Impact Statements for compliance with regional goals, objectives, and policies of the Regional Comprehensive Policy Plan. The staff reviews such items in accordance with the Florida Intergovernmental Coordination and Review Process (Chapter 29I-5, F.A.C.) and adopted regional clearinghouse procedures.

Council staff reviews projects under the following four designations:

Less Than Regionally Significant and Consistent - no further review of the project can be expected from Council.

Less Than Regionally Significant and Inconsistent - Council does not find the project to be of regional importance but notes certain concerns as part of its continued monitoring for cumulative impacts within the noted goal areas.

Regionally Significant and Consistent - Project is of regional importance and appears to be consistent with Regional goals, objectives and policies.

Regionally Significant and Inconsistent - Project is of regional importance and appears not to be consistent with Regional goals, objectives, and policies. Council will oppose the project as submitted but is willing to participate in any efforts to modify the project to mitigate the concerns.

The report includes the SWFRPC number, the applicant name, project description, location, funding or permitting agency, and the amount of federal funding, when applicable. It also includes the comments provided by staff to the applicant and to the FDEP-State Clearinghouse in Tallahassee.

**RECOMMENDED ACTION:** Approval of the administrative action on Clearinghouse Review items.

6/2018

## ICR Council 2018

SWFRPC #	Name 1	Name 2	Location	Project Description	Funding Agent	Funding Amount	Council Com
2018-03	Debi Stevens	Lee County	Lee County	1083-2018-1: FY18 5307 Urbanized Area Formula Grant	FTA-FDOT	\$2,581,992	Regionally Significant
2018-04	Debi Stevens	Lee County	Lee County	1083-2018-3: FY18 5339 Formula Grant	FTA-FDOT	\$247,614	Regionally Significant
2018-05	J. Corbett Alday	Guardian CRM Inc	Hendry County	Unspecific Site Strategy for Housing Related Activities, Broad-Level Tiered Environmental Review for Activity/Project that is Categorically Excluded Subject to Section 58.5; Owner Occupied Single Family Housing Rehabilitation and/or Demo/Replacement - - Florida Small Cities Community Development Block Grant (CDBG) #17DB-OL-09-36-01-H11	DEO-CDBG	\$749,500	Regionally Significant
2018-06	J. Corbett Alday	Guardian CRM Inc	City of LaBelle	Water and Sewer Improvement Project - Florida Small Cities Community Development Block Grant (CDBG) #18DB-OM-09-36-02-N31	DEO-CDBG	\$700,000	Regionally Significant

7b

# Lee County DEO 18-2ESR

7b

7b

**LOCAL GOVERNMENT COMPREHENSIVE PLAN AMENDMENTS  
LEE COUNTY**

The Council staff has reviewed the proposed evaluation and appraisal based amendments to the Lee County Comprehensive Plan (DEO 18-2ESR). These amendments were developed under the Local Government Comprehensive Planning and Land Development Regulation Act. A synopsis of the requirements of the Act and Council responsibilities is provided as Attachment I. Comments are provided in Attachment II. Site location maps can be reviewed in Attachment III.

Staff review of the proposed amendments was based on whether they were likely to be of regional concern. This was determined through assessment of the following factors:

1. Location--in or near a regional resource or regional activity center, such that it impacts the regional resource or facility; on or within one mile of a county boundary; generally applied to sites of five acres or more; size alone is not necessarily a determinant of regional significance;
2. Magnitude--equal to or greater than the threshold for a Development of Regional Impact of the same type (a DRI-related amendment is considered regionally significant); and
3. Character--of a unique type or use, a use of regional significance, or a change in the local comprehensive plan that could be applied throughout the local jurisdiction; updates, editorial revisions, etc. are not regionally significant.

A summary of the results of the review follows:

Factors of Regional Significance				
<u>Proposed</u> <u>Amendment</u>	<u>Location</u>	<u>Magnitude</u>	<u>Character</u>	<u>Consistent</u>
DEO 18-2ESR	No	No	No	(1) Not regionally significant (2) Consistent with SRPP

**RECOMMENDED ACTION:**

Approve staff comments. Authorize staff to forward comments to the Department of Economic Opportunity and Lee County

**05/2018**

## COMMUNITY PLANNING ACT

### **Local Government Comprehensive Plans**

The Act requires each municipal and county government to prepare a comprehensive plan that must include at least the following nine elements:

1. Future Land Use Element;
2. Traffic Circulation Element;  
A local government with all or part of its jurisdiction within the urbanized area of a Metropolitan Planning Organization shall prepare and adopt a transportation element to replace the traffic circulation; mass transit; and ports, aviation, and related facilities elements. [9J-5.019(1), FAC]
3. General Sanitary Sewer, Solid Waste, Drainage, and Potable Water and Natural Groundwater Aquifer Recharge Element;
4. Conservation Element;
5. Recreation and Open Space Element;
6. Housing Element;
7. Coastal Management Element for coastal jurisdictions;
8. Intergovernmental Coordination Element; and
9. Capital Improvements Element.

The local government may add optional elements (e. g., community design, redevelopment, safety, historical and scenic preservation, and economic).

All local governments in Southwest Florida have adopted revised plans:

Charlotte County, Punta Gorda

Collier County, Everglades City, Marco Island, Naples

Glades County, Moore Haven

Hendry County, Clewiston, LaBelle

Lee County, Bonita Springs, Cape Coral, Fort Myers, Fort Myers Beach, Sanibel

Sarasota County, Longboat Key, North Port, Sarasota, Venice

## **COMPREHENSIVE PLAN AMENDMENTS**

A local government may amend its plan at any time during the calendar year. Six copies of the amendment are sent to the Department of Economic Opportunity (DEO) for review. A copy is also sent to the Regional Planning Council, the Water Management District, the Florida Department of Transportation, and the Florida Department of Environmental Protection.

The proposed amendments will be reviewed by DEO in two situations. In the first, there must be a written request to DEO. The request for review must be received within forty-five days after transmittal of the proposed amendment. Reviews can be requested by one of the following:

- the local government that transmits the amendment,
- the regional planning council, or
- an affected person.

In the second situation, DEO can decide to review the proposed amendment without a request. In that case, DEO must give notice within thirty days of transmittal.

Within five working days after deciding to conduct a review, DEO may forward copies to various reviewing agencies, including the Regional Planning Council.

### **Regional Planning Council Review**

The Regional Planning Council must submit its comments in writing within thirty days of receipt of the proposed amendment from DEO. It must specify any objections and may make recommendations for changes. The review of the proposed amendment by the Regional Planning Council must be limited to "effects on regional resources or facilities identified in the Strategic Regional Policy Plan and extra-jurisdictional impacts which would be inconsistent with the comprehensive plan of the affected local government".

After receipt of comments from the Regional Planning Council and other reviewing agencies, DEO has thirty days to conduct its own review and determine compliance with state law. Within that thirty-day period, DEO transmits its written comments to the local government.

**NOTE: THE ABOVE IS A SIMPLIFIED VERSION OF THE LAW. REFER TO THE STATUTE (CH. 163, FS) FOR DETAILS.**

## **LEE COUNTY COMPREHENSIVE PLAN AMENDMENT (DEO 18-2ESR)**

### **Summary of Proposed Amendment**

Lee County DEO 18-2ESR proposes to amend the Lee Plan Future Land Use Element to:

- Create two sub-elements titled Growth Management and Community Planning;
- Locate the community plan goals to the Community Planning sub-element;
- Revise the community plan goals as necessary for consistency and clarity;
- Provide a definition for Community Plan and a single policy for all community plan areas regarding public information meetings and community plan boundaries; and
- Delete Goal 19 relating to Estero.

Amendments were drafted based on the BOCC identified objectives to:

- Create consolidated community planning sub-element.
- Establish common procedures for information meetings.
- Eliminate redundancies and combine similar provisions.
- Identify and correct vague provisions.
- Relocate regulatory provisions to the Land Development Code (LDC).
- Remove provisions, references and maps for newly incorporated or annexed areas.

There are 17 community plans in the Lee Plan. As a result of the community plans being added to the Lee Plan over the course of more than 20 years, they are in no logical order and are mixed in with other non-community planning goals. Each community plan has been renumbered in a more logical order.

Public visioning workshops will be held in each community over the course of the next several years. These workshops are intended to engage the public in each community plan area in an effort to confirm (and in some cases define) the vision for the community plan area. The first visioning meeting was held on February 10, 2018 for San Carlos Island. The next meetings, anticipated in March, will be in the Alva and Bayshore community plan areas.

Following each visioning workshop, staff will identify if Lee Plan amendments are necessary to reflect the vision for the community plan area. If needed, amendments will be drafted based on the BOCC identified objectives and the public's input and be accompanied with a staff report for each community.

### **Regional Impacts**

Council staff has reviewed the requested changes and finds that the requested Comprehensive Plan amendments do not directly produce any significant regional impacts that would be inconsistent with the Comprehensive Plan of any other local government within the region.

### **Extra-Jurisdictional Impacts**

Council staff has reviewed the requested changes and finds that the requested Comprehensive Plan amendments do not directly produce any significant extra-jurisdictional impacts that would be inconsistent with the Comprehensive Plan of any other local government within the region.



**Conclusion**

No adverse effects on regional resources or facilities and no extra-jurisdictional impacts have been identified. Staff finds that this project is not regionally significant.

**Recommended Action**

Approve staff comments. Authorize staff to forward comments to the Department of Economic Opportunity and Lee County.

# MAPS

**Lee County**

**DEO 18-2ESR**

**Growth Management Plan**

**Comprehensive Plan Amendment**



# FUTURE LAND USE MAP

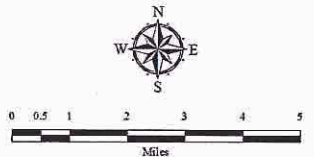
1. This map is a general representation of the Future Land Use Map as adopted by the Board of County Commissioners On: September 17, 1990  
Revised By:

Ordinance Number	Date of Adoption	Effective Date
89-02	1/31/1989	3/1/1989
90-09	3/7/1990	3/14/1990
90-43	9/8/1990	9/17/1990
91-10	4/3/1991	4/10/1991
91-19	7/8/1991	7/18/1991
92-35	8/7/1992	8/18/1992
92-41	9/15/1992	9/21/1992
92-47	10/27/1992	11/9/1992
92-48	10/27/1992	11/9/1992
92-51	12/9/1992	12/21/1992
93-05	2/22/1993	3/26/1993
93-25	9/20/1993	1/24/1994
94-23	9/29/1994	11/14/1994
94-29	10/26/1994	1/9/1995
94-30	11/1/1994	7/25/1995
95-27	12/29/1995	1/20/1996
96-19	10/7/1996	11/2/1996
97-05	3/5/1997	4/23/1997
97-17	8/28/1997	9/30/1997
97-13	6/24/1997	7/25/1997
97-22	11/25/1997	12/26/1997
98-02	1/13/1998	2/13/1998
98-09	6/3/1998	7/30/1998
99-02	4/13/1999	2/4/2000
99-26	11/24/1998	12/25/1998
99-15	11/22/1999	1/19/2000
99-16	11/22/1999	1/19/2000
99-17	11/22/1999	1/19/2000
99-18	11/22/1999	1/19/2000
99-19	11/22/1999	12/23/1999
00-08	5/4/2000	6/26/2000
00-16	8/8/2000	9/8/2000
00-22	11/1/2000	12/26/2000
01-24	12/15/2001	1/13/2002
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02-29	10/21/2002	1/4/2003
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03-12	5/5/2003	6/6/2003
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03-25	12/15/2003	3/6/2004
04-14	9/20/2004	12/7/2004
04-15	9/22/2004	10/23/2004
05-19, 05-21	10/12/2005	1/9/2006
05-20	10/12/2005	11/3/2006
07-07	4/24/2007	5/24/2007
07-06	4/24/2007	5/24/2007
07-09 thru 07-18	5/16/2007	8/13/2007
08-04	3/11/2008	4/11/2008
08-05	3/11/2008	4/11/2008
09-06 thru 09-17	2/25/2009	5/15/2009
10-10, 11, 12, 16	3/3/2010	6/2/2010
10-19	3/3/2010	10/19/2011 partial
10-27	6/16/2010	7/19/2010
10-34 thru 10-39	10/20/2010	1/5/2011
10-33	10/18/2010	1/11/2011
10-40	10/20/2010	3/14/2011
11-15, 11-17	9/28/2011	11/1/2011
14-14	6/18/2014	7/19/2014
15-10	6/3/2015	11/17/2017
16-08	3/16/2016	4/16/2016
16-14	10/5/2016	11/7/2016
16-17	10/5/2016	11/18/2016
17-12	9/6/2017	10/20/2017

2. Please see the Lee Plan for additional information regarding special restrictions, overlays, or allowances in addition to the requirements of the land use categories.

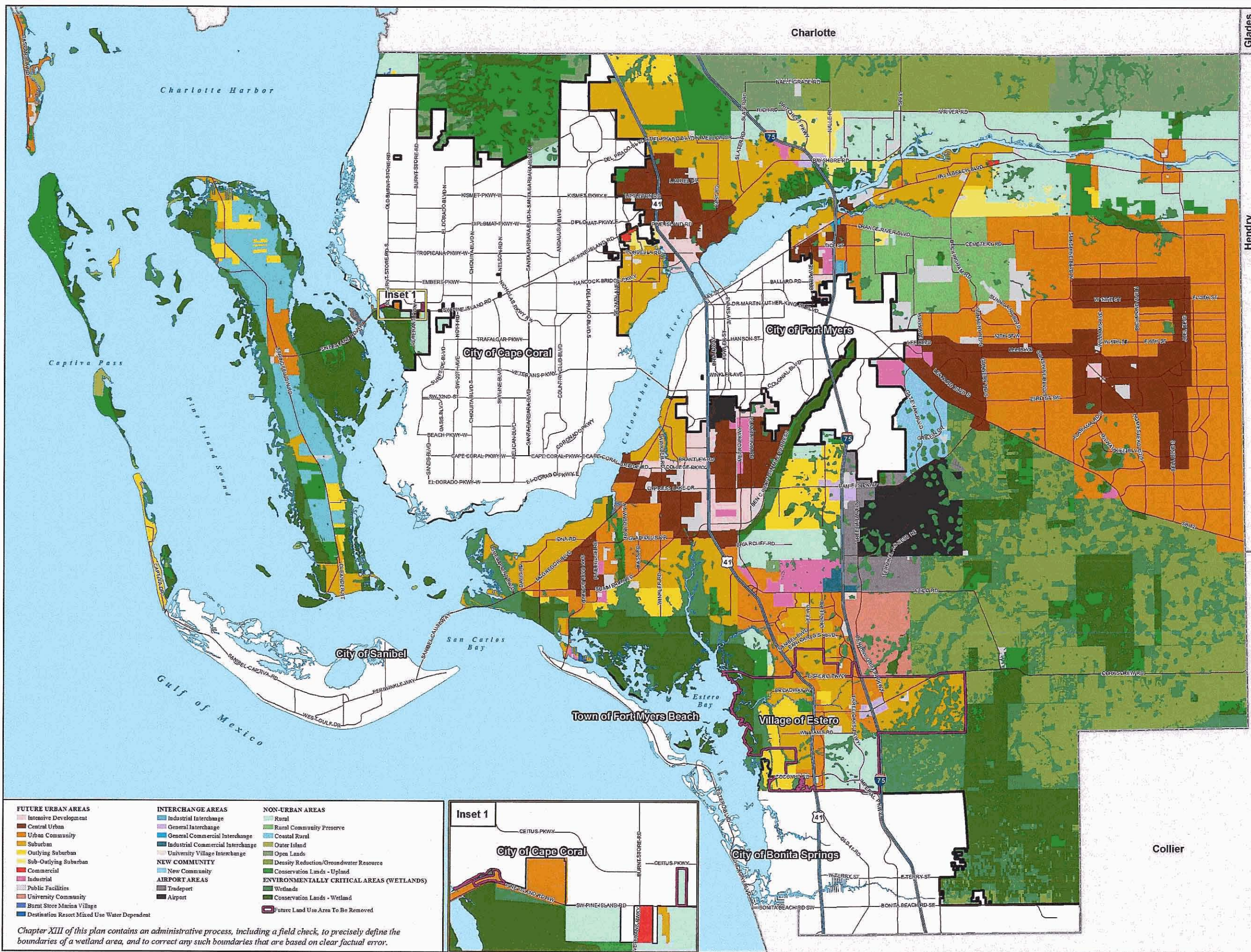
3. The Planning Communities Map and Acreage Allocation Table (see Map 16 and Table 1(b) and Policies 1.1.1 and 2.2.2) depicts the proposed distribution, extent, and location of generalized land uses for the year 2030. Acreage totals are provided for land in each Planning Community in unincorporated Lee County.

## EXISTING



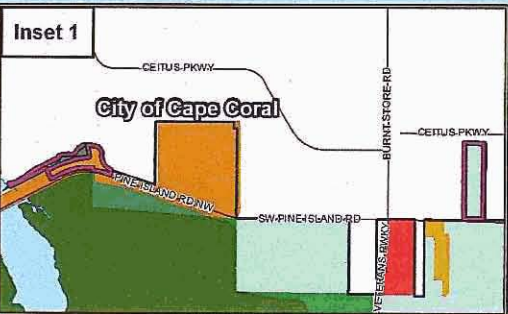
Map Generated: February 2018  
City Limits current to date of map generation

Lee Plan Map 1  
Page 1 of 8



- FUTURE URBAN AREAS**
  - Intensive Development
  - Central Urban
  - Urban Community
  - Suburban
  - Outlying Suburban
  - Sub-Outlying Suburban
  - Commercial
  - Industrial
  - Public Facilities
  - University Community
  - Burnt Store Marina Village
  - Destination Resort Mixed Use Water Dependent
- INTERCHANGE AREAS**
  - Industrial Interchange
  - General Interchange
  - General Commercial Interchange
  - Industrial Commercial Interchange
  - University Village Interchange
- NON-URBAN AREAS**
  - Rural
  - Rural Community Preserve
  - Coastal Rural
  - Outer Island
  - Open Lands
  - Density Reduction/Groundwater Resource
  - Conservation Lands - Upland
  - Wetlands
  - Conservation Lands - Wetland
  - Future Land Use Area To Be Removed
- NEW COMMUNITY**
  - New Community
- AIRPORT AREAS**
  - Tradeport
  - Airport

Chapter XIII of this plan contains an administrative process, including a field check, to precisely define the boundaries of a wetland area, and to correct any such boundaries that are based on clear factual error.





# FUTURE LAND USE MAP

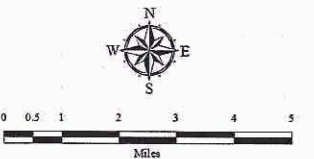
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97-05	3/5/1997	4/23/1997
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99-16	11/23/1999	1/19/2000
99-17	11/23/1999	1/19/2000
99-18	11/23/1999	1/19/2000
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07-06	4/24/2007	5/24/2007
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15-10	6/3/2015	11/17/2017
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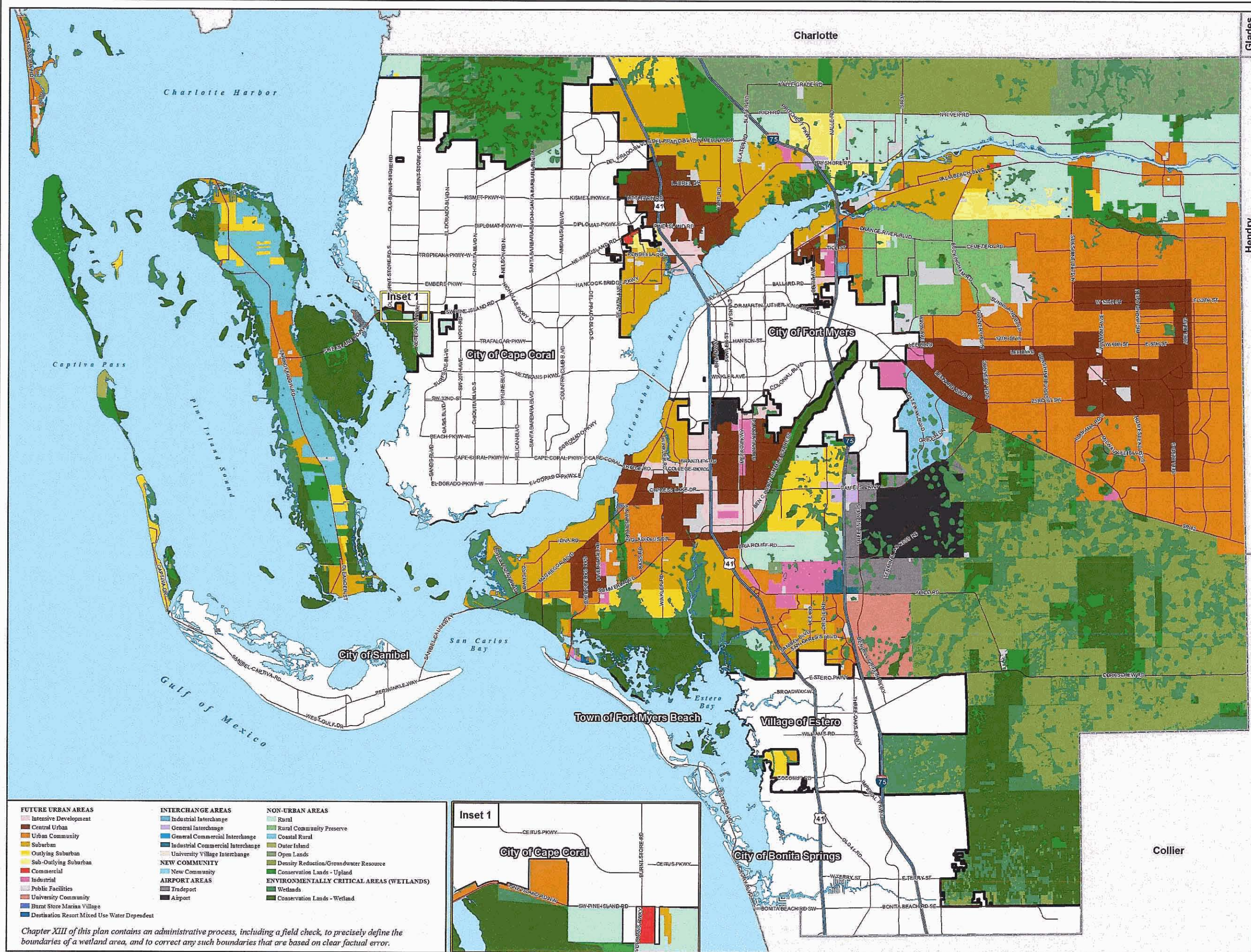
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## PROPOSED



Map Generated: February 2018  
City Limits current to date of map generation

Lee Plan Map 1  
Page 1 of 8



- FUTURE URBAN AREAS**

  - Intensive Development
  - Central Urban
  - Urban Community
  - Suburban
  - Outlying Suburban
  - Sub-Outlying Suburban
  - Commercial
  - Industrial
  - Public Facilities
  - University Community
  - Burnt Store Marina Village
  - Destination Resort Mixed Use Water Dependent
- INTERCHANGE AREAS**

  - Industrial Interchange
  - General Interchange
  - General Commercial Interchange
  - Industrial Commercial Interchange
  - University Village Interchange

**NEW COMMUNITY**

  - New Community

**AIRPORT AREAS**

  - Tradeport
  - Airport
- NON-URBAN AREAS**

  - Rural
  - Rural Community Preserve
  - Coastal Rural
  - Open Lands
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  - Conservation Lands - Upland
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  - Conservation Lands - Wetland

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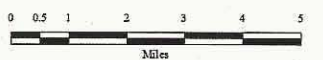


# Community Plan Areas

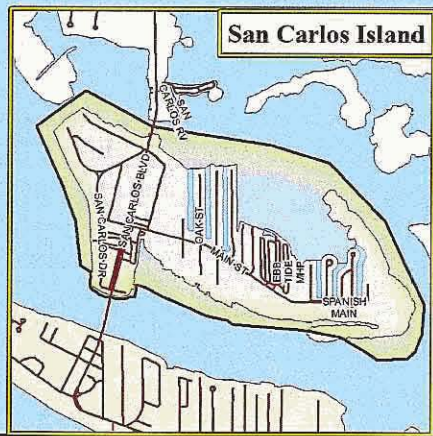
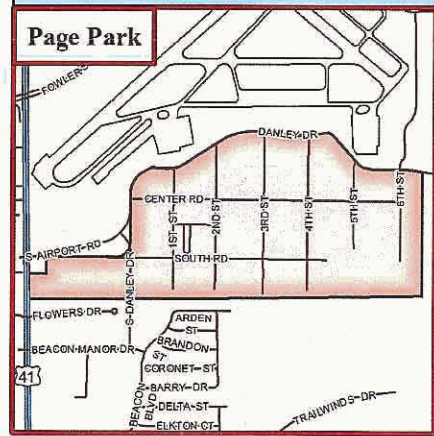
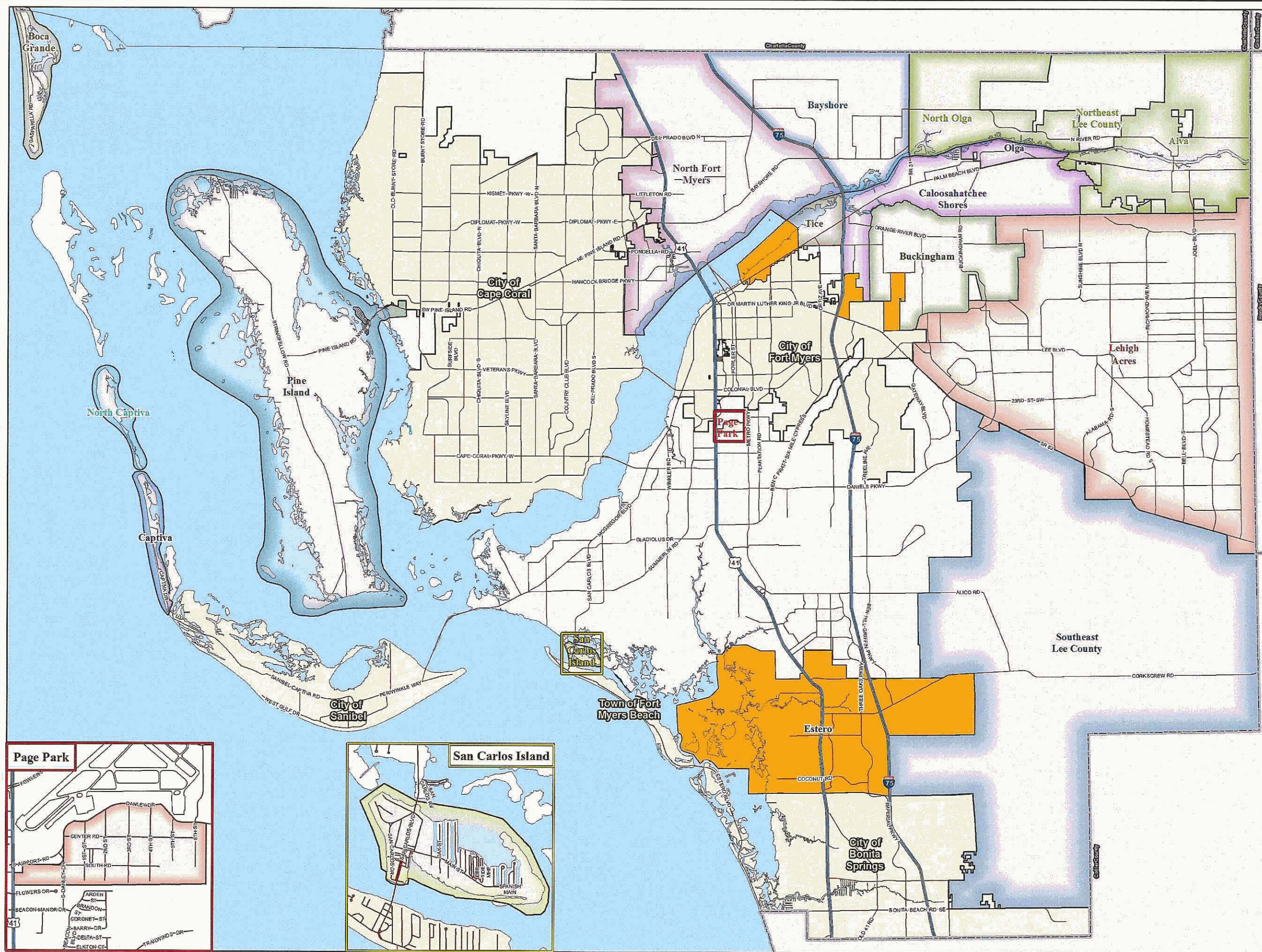
- Community Planning Area**
- Bayshore - Goal 20
  - Boca Grande - Goal 22
  - Buckingham - Goal 17
  - Caloosahatchee Shores - Goal 21
  - Olga - Goals 29, 21
  - Captiva - Goal 13
  - Estero
  - Greater Pine Island - Goal 14
  - Lehigh Acres - Goal 32
  - North Captiva - Goal 25
  - North Fort Myers - Goal 28
  - Northeast Lee County - Goal 34
  - Alva - Goals 34, 26
  - North Olga - Goals 34, 35
  - Page Park - Goal 27
  - San Carlos Island - Goal 12
  - Southeast Lee County - Goal 33
  - Tice - Goal 23
  - Incorporated Areas to Be Removed

Adopted by Ord. 89-02, 1/31/1989  
 Amended by Ord. Nos. 02-02, 03-01, 03-02, 03-04, 03-21, 07-09, 08-05, 09-07, 09-08, 09-09, 09-10, 09-11, 10-16, 11-14, 11-21, 11-24, 17-10

- County Boundary
- City Limits



Map Generated: February 2018  
 City Limits current to date of map generation





# Agenda Item

7c

# Lee County DEO 18-3ESR

7c

7c

## LOCAL GOVERNMENT COMPREHENSIVE PLAN AMENDMENTS LEE COUNTY

The Council staff has reviewed the proposed evaluation and appraisal based amendments to the Lee County Comprehensive Plan (DEO 18-3ESR). These amendments were developed under the Local Government Comprehensive Planning and Land Development Regulation Act. A synopsis of the requirements of the Act and Council responsibilities is provided as Attachment I. Comments are provided in Attachment II. Site location maps can be reviewed in Attachment III.

Staff review of the proposed amendments was based on whether they were likely to be of regional concern. This was determined through assessment of the following factors:

1. Location--in or near a regional resource or regional activity center, such that it impacts the regional resource or facility; on or within one mile of a county boundary; generally applied to sites of five acres or more; size alone is not necessarily a determinant of regional significance;
2. Magnitude--equal to or greater than the threshold for a Development of Regional Impact of the same type (a DRI-related amendment is considered regionally significant); and
3. Character--of a unique type or use, a use of regional significance, or a change in the local comprehensive plan that could be applied throughout the local jurisdiction; updates, editorial revisions, etc. are not regionally significant.

A summary of the results of the review follows:

Factors of Regional Significance				
<u>Proposed</u> <u>Amendment</u>	<u>Location</u>	<u>Magnitude</u>	<u>Character</u>	<u>Consistent</u>
DEO 18-3ESR	No	No	No	(1) Not regionally significant (2) Consistent with SRPP

### RECOMMENDED ACTION:

Approve staff comments. Authorize staff to forward comments to the Department of Economic Opportunity and Lee County

05/2018

## COMMUNITY PLANNING ACT

### **Local Government Comprehensive Plans**

The Act requires each municipal and county government to prepare a comprehensive plan that must include at least the following nine elements:

1. Future Land Use Element;
2. Traffic Circulation Element;  
A local government with all or part of its jurisdiction within the urbanized area of a Metropolitan Planning Organization shall prepare and adopt a transportation element to replace the traffic circulation; mass transit; and ports, aviation, and related facilities elements. [9J-5.019(1), FAC]
3. General Sanitary Sewer, Solid Waste, Drainage, and Potable Water and Natural Groundwater Aquifer Recharge Element;
4. Conservation Element;
5. Recreation and Open Space Element;
6. Housing Element;
7. Coastal Management Element for coastal jurisdictions;
8. Intergovernmental Coordination Element; and
9. Capital Improvements Element.

The local government may add optional elements (e. g., community design, redevelopment, safety, historical and scenic preservation, and economic).

All local governments in Southwest Florida have adopted revised plans:

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Collier County, Everglades City, Marco Island, Naples

Glades County, Moore Haven

Hendry County, Clewiston, LaBelle

Lee County, Bonita Springs, Cape Coral, Fort Myers, Fort Myers Beach, Sanibel

Sarasota County, Longboat Key, North Port, Sarasota, Venice



## **COMPREHENSIVE PLAN AMENDMENTS**

A local government may amend its plan at any time during the calendar year. Six copies of the amendment are sent to the Department of Economic Opportunity (DEO) for review. A copy is also sent to the Regional Planning Council, the Water Management District, the Florida Department of Transportation, and the Florida Department of Environmental Protection.

The proposed amendments will be reviewed by DEO in two situations. In the first, there must be a written request to DEO. The request for review must be received within forty-five days after transmittal of the proposed amendment. Reviews can be requested by one of the following:

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In the second situation, DEO can decide to review the proposed amendment without a request. In that case, DEO must give notice within thirty days of transmittal.

Within five working days after deciding to conduct a review, DEO may forward copies to various reviewing agencies, including the Regional Planning Council.

### **Regional Planning Council Review**

The Regional Planning Council must submit its comments in writing within thirty days of receipt of the proposed amendment from DEO. It must specify any objections and may make recommendations for changes. The review of the proposed amendment by the Regional Planning Council must be limited to "effects on regional resources or facilities identified in the Strategic Regional Policy Plan and extra-jurisdictional impacts which would be inconsistent with the comprehensive plan of the affected local government".

After receipt of comments from the Regional Planning Council and other reviewing agencies, DEO has thirty days to conduct its own review and determine compliance with state law. Within that thirty-day period, DEO transmits its written comments to the local government.

**NOTE: THE ABOVE IS A SIMPLIFIED VERSION OF THE LAW. REFER TO THE STATUTE (CH. 163, FS) FOR DETAILS.**

## LEE COUNTY COMPREHENSIVE PLAN AMENDMENT (DEO 18-3ESR)

### **Summary of Proposed Amendment**

Lee County DEO 18-3ESR request to amend the Future Land Use Map series, Map 1, by adding County-owned property to the Conservation Lands (Upland and Wetland) land use category. The amendment would change the future land use categories for approximately 3,240.33 acres in eight different Conservation 20/20 preserves to the Conservation Lands (Upland and Wetland) future land use category (FLUC). Conservation and restoration activities will have positive impacts on water quality, wildlife, habitat improvements, downstream flooding, and groundwater resources.

The proposed reclassification of 3,240.33 acres from various future land use categories to Conservation Lands (Upland and Wetland) supports the goals of the Lee Plan as summarized below:

- Providing for environmental protection and an area or basin wide surface water management system;
- Connecting to publicly-owned conservation lands that serve as the backbone for wildlife movement within Lee County and the region as a whole;
- Preserving and enhancing existing natural flow-ways to achieve improved water quality and water storage;
- Designing the surface water management system in a manner that enhances the potential groundwater recharge in the area;
- Restoring natural habitats and wetlands;
- Maximizing long range conservation efforts; and,
- Preventing development on properties purchased is to function as an environmental preserve.

### **Regional Impacts**

Council staff has reviewed the requested changes and finds that the requested Comprehensive Plan amendments do not directly produce any significant regional impacts that would be inconsistent with the Comprehensive Plan of any other local government within the region.

### **Extra-Jurisdictional Impacts**

Council staff has reviewed the requested changes and finds that the requested Comprehensive Plan amendments do not directly produce any significant extra-jurisdictional impacts that would be inconsistent with the Comprehensive Plan of any other local government within the region.

### **Conclusion**

No adverse effects on regional resources or facilities and no extra-jurisdictional impacts have been identified. Staff finds that this project is not regionally significant.

### **Recommended Action**

Approve staff comments. Authorize staff to forward comments to the Department of Economic Opportunity and Lee County.

# MAPS

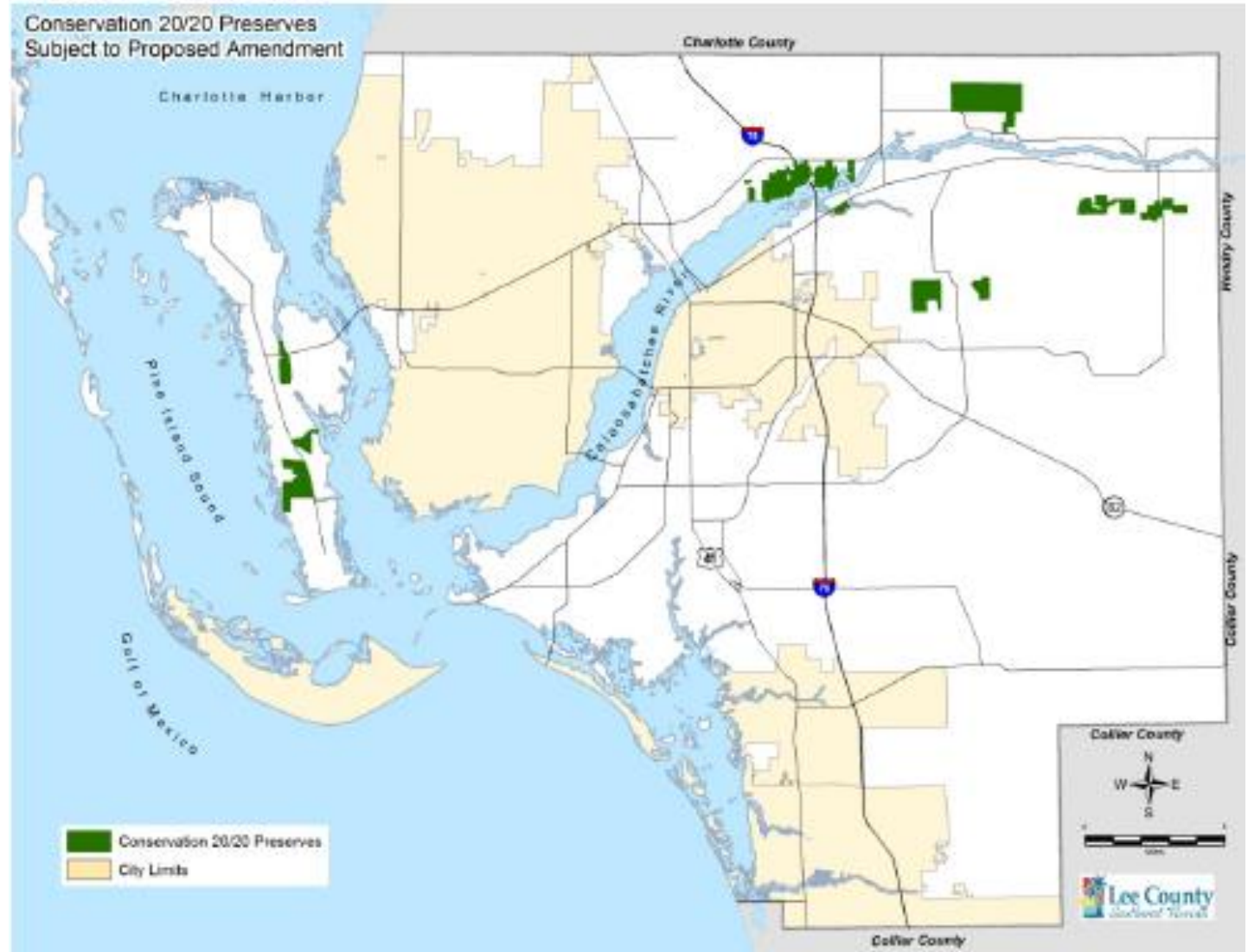
**Lee County**

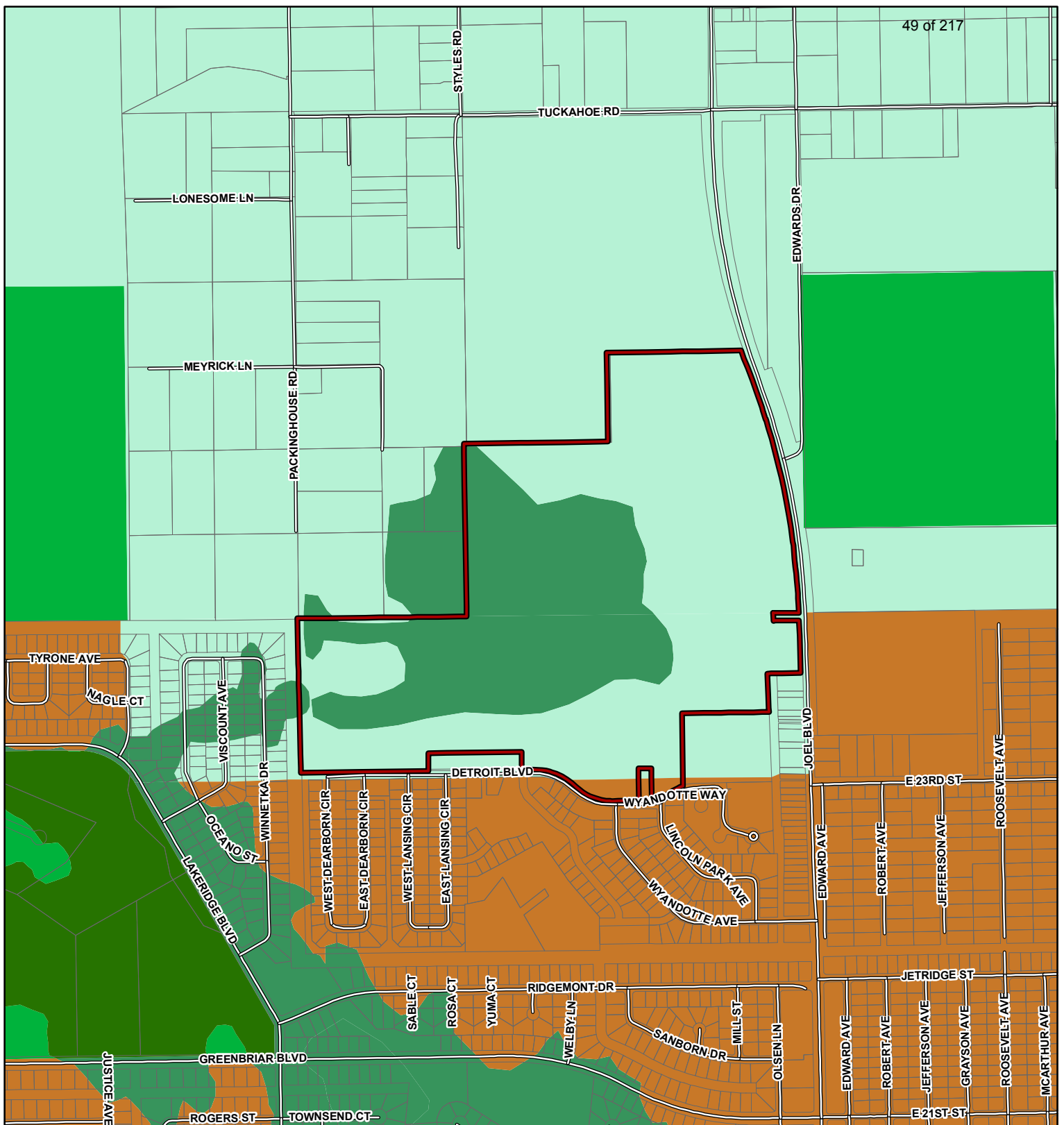
**DEO 18-3ESR**

**Growth Management Plan**

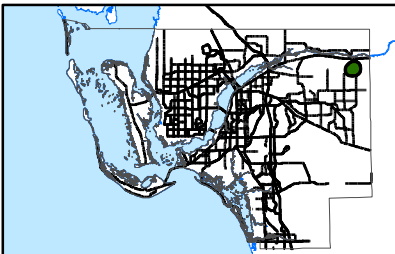
**Comprehensive Plan Amendment**

## PROPERTY LOCATION



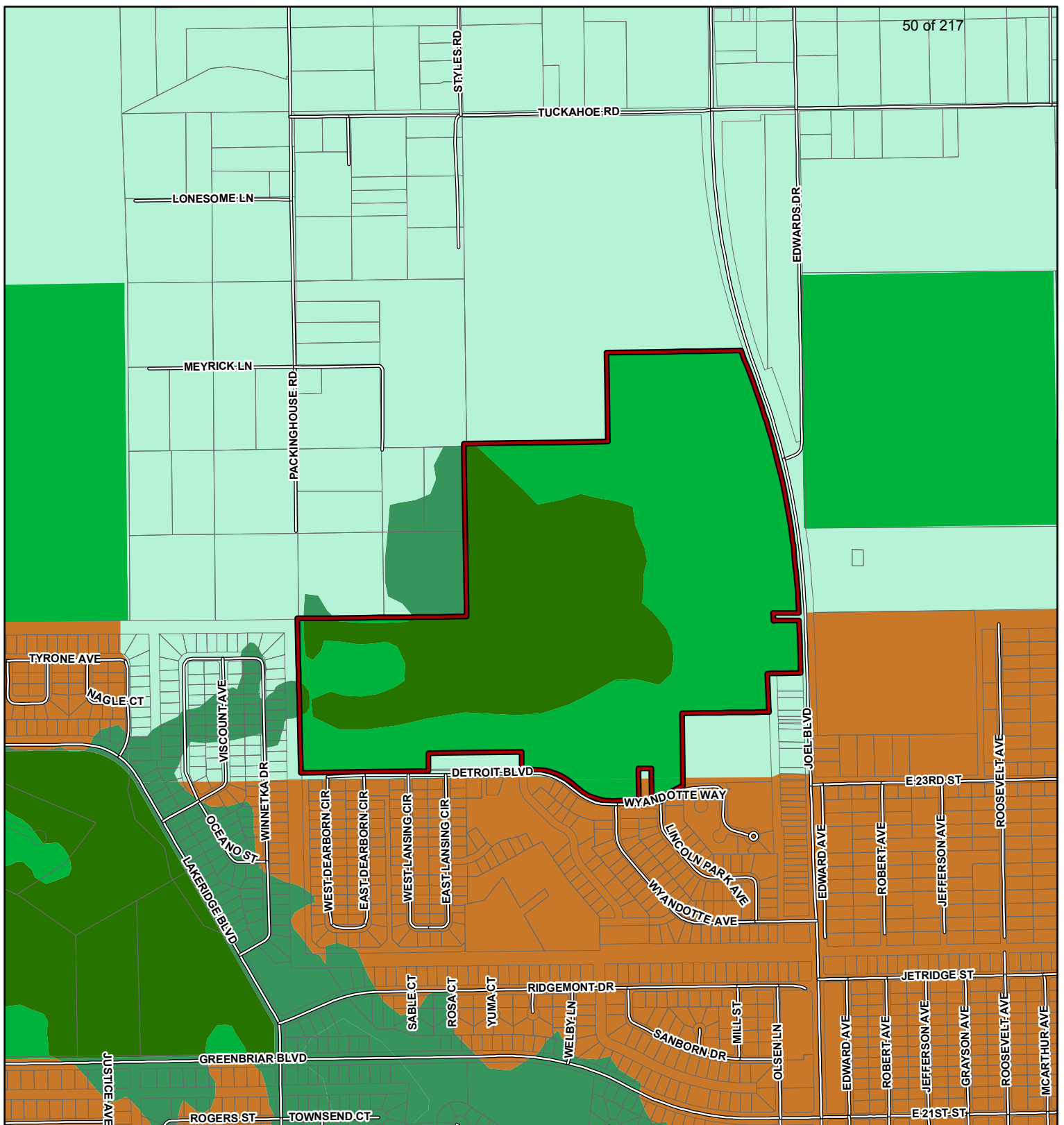


## CPA2018-01 Conservation Lands Update Current Future Land Use Classifications

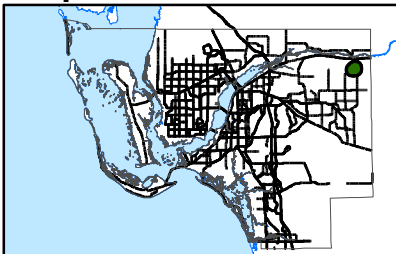


0 650 1,300  
Feet

- Subject Property
- Parcel Boundary
- Urban Community
- Rural
- Conservation Lands - Upland
- Wetlands
- Conservation Lands - Wetland



## CPA2018-01 Conservation Lands Update Proposed Future Land Use Classifications



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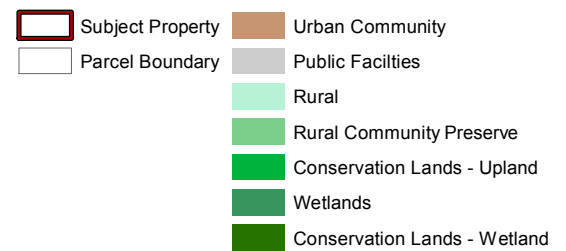
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- Parcel Boundary
- Urban Community
- Rural
- Conservation Lands - Upland
- Wetlands
- Conservation Lands - Wetland



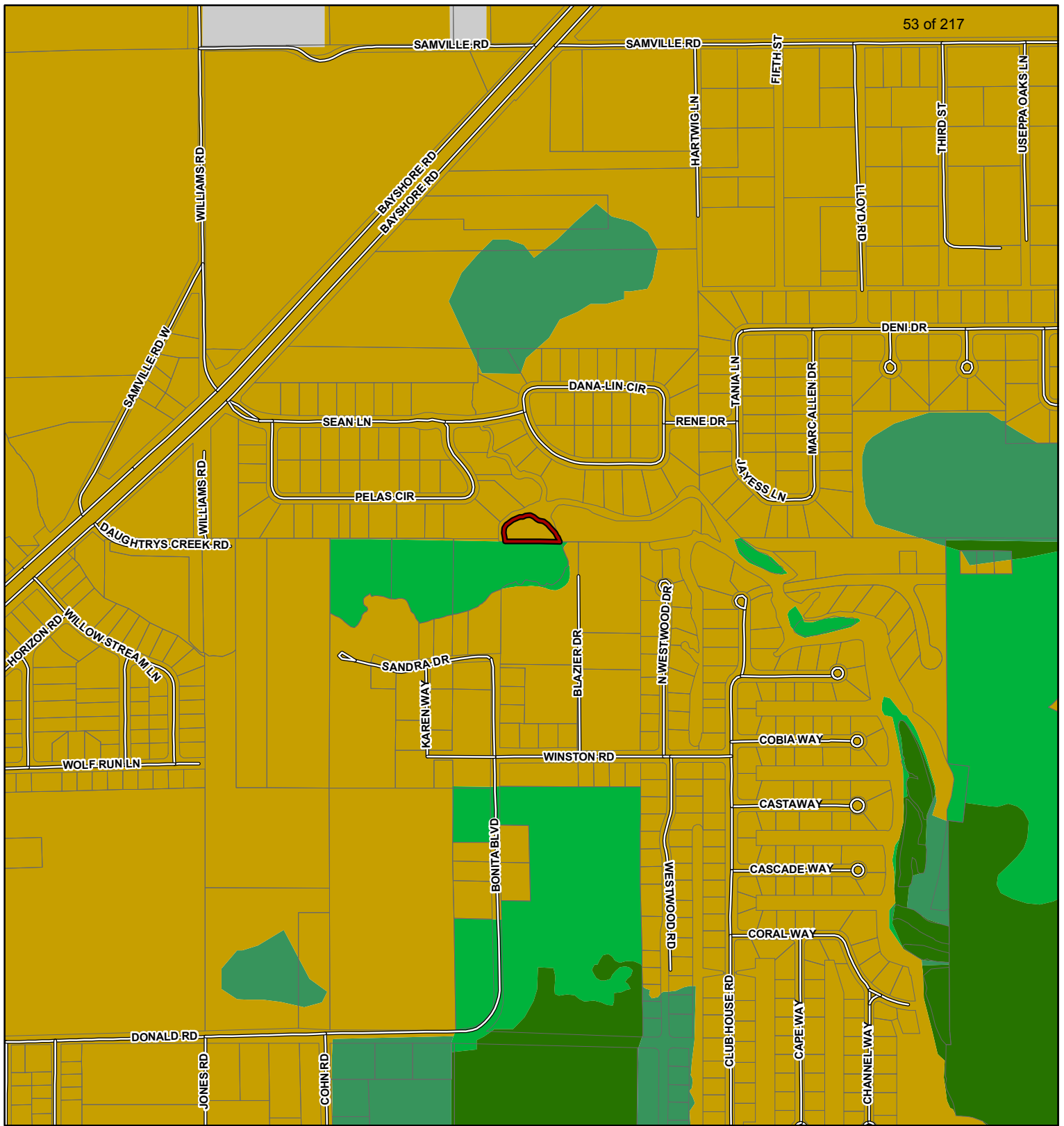




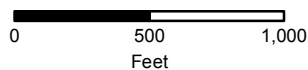
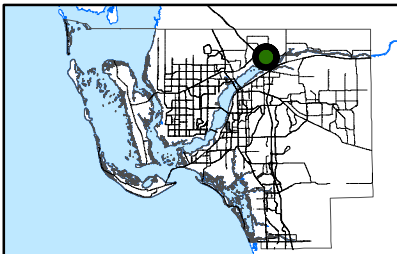
A map of the San Francisco Bay Area. The study area is highlighted in green, located in the central part of the region, near the city of San Francisco. The map shows the bay, surrounding land, and major transportation routes.



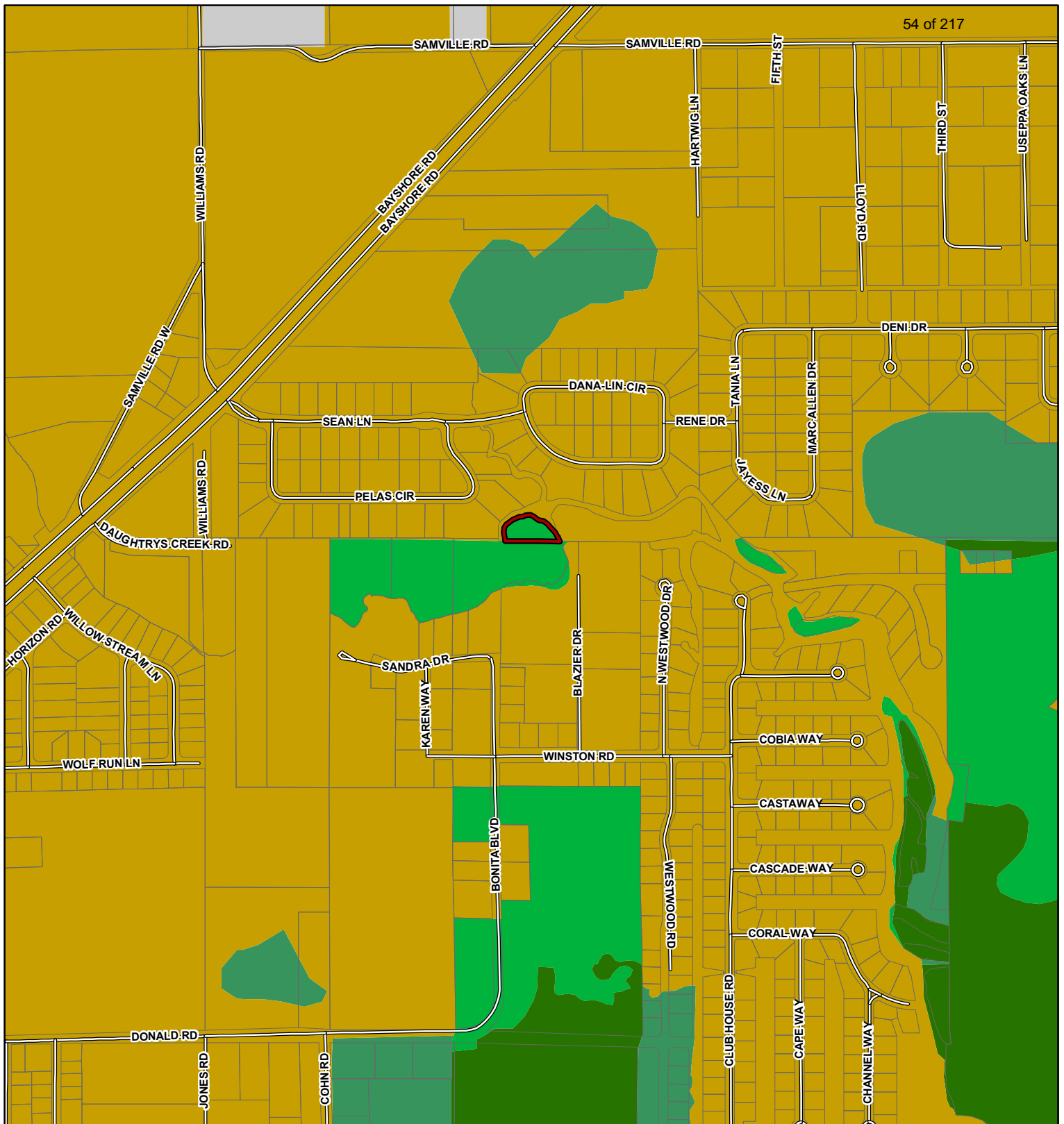




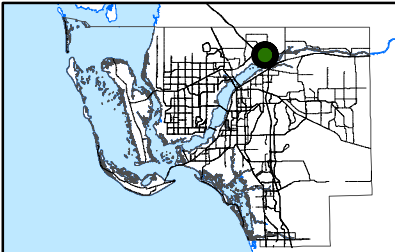
## CPA2018-01 Conservation Lands Update Current Future Land Use Classifications



- Subject Property
- Parcel Boundary
- Suburban
- Public Facilities
- Conservation Lands - Upland
- Wetlands
- Conservation Lands - Wetland

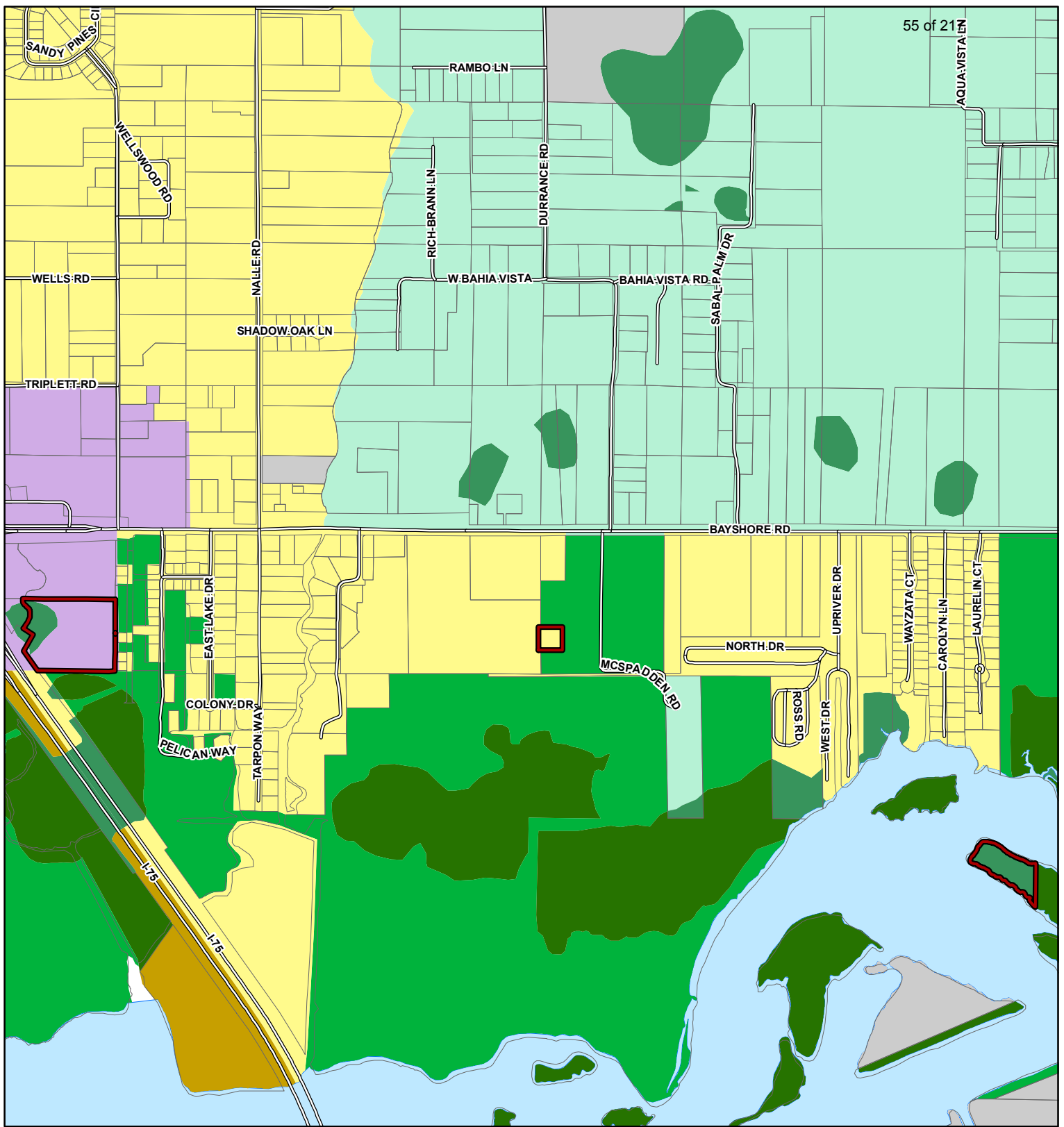


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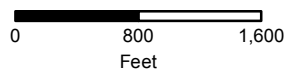
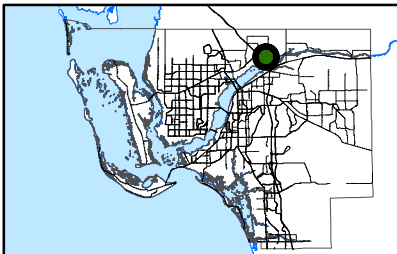


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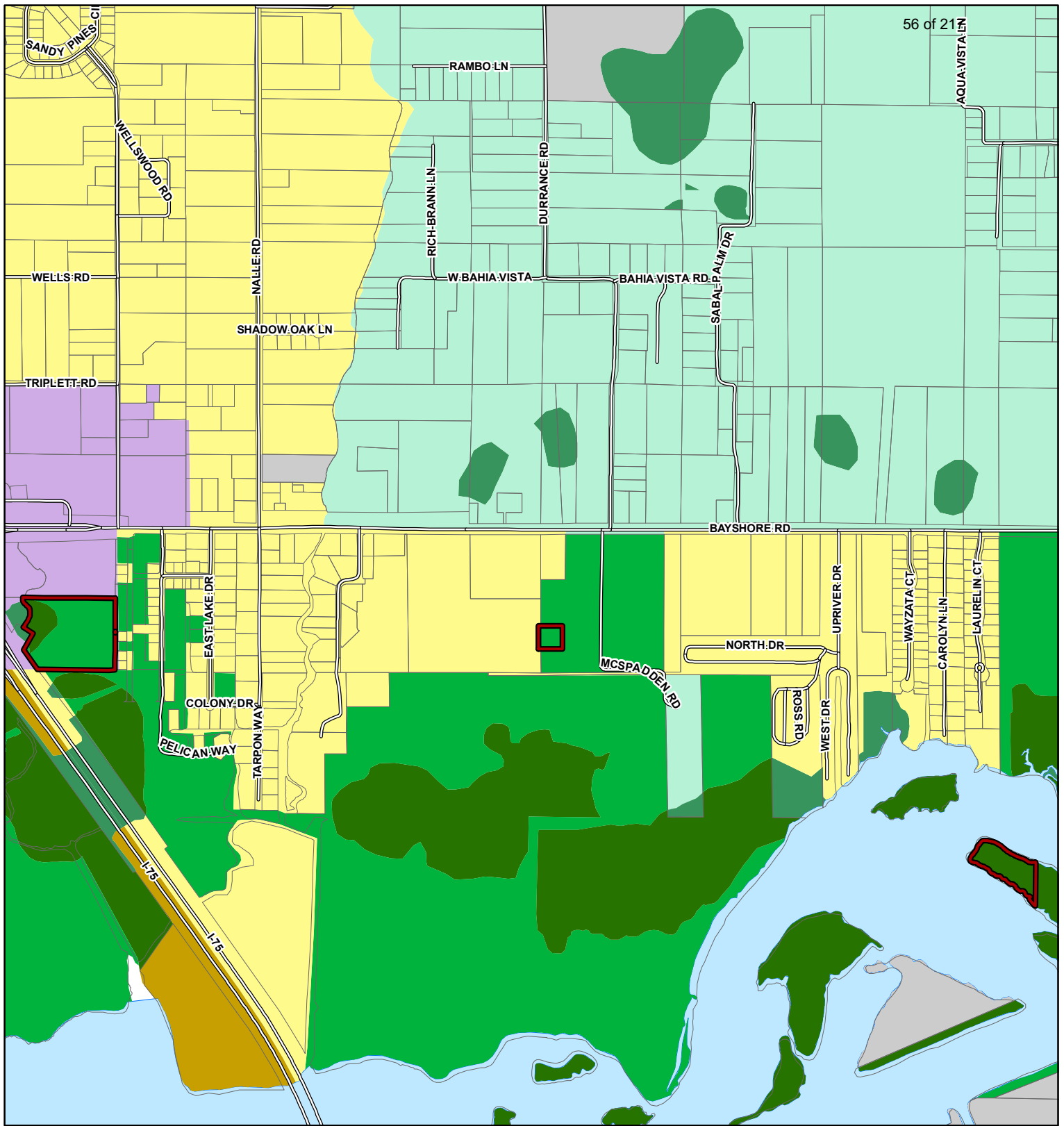
- Subject Property
- Parcel Boundary
- Suburban
- Public Facilities
- Conservation Lands - Upland
- Wetlands
- Conservation Lands - Wetland



# CPA2018-01 Conservation Lands Update Current Future Land Use Classifications

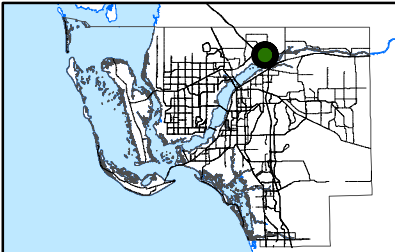


- Subject Property
- Parcel Boundary
- Suburban
- Sub-Outlying Suburban
- Public Facilities
- General Interchange
- Rural
- Conservation Lands - Upland
- Wetlands
- Conservation Lands - Wetland



56 of 211

## CPA2018-01 Conservation Lands Update Proposed Future Land Use Classifications

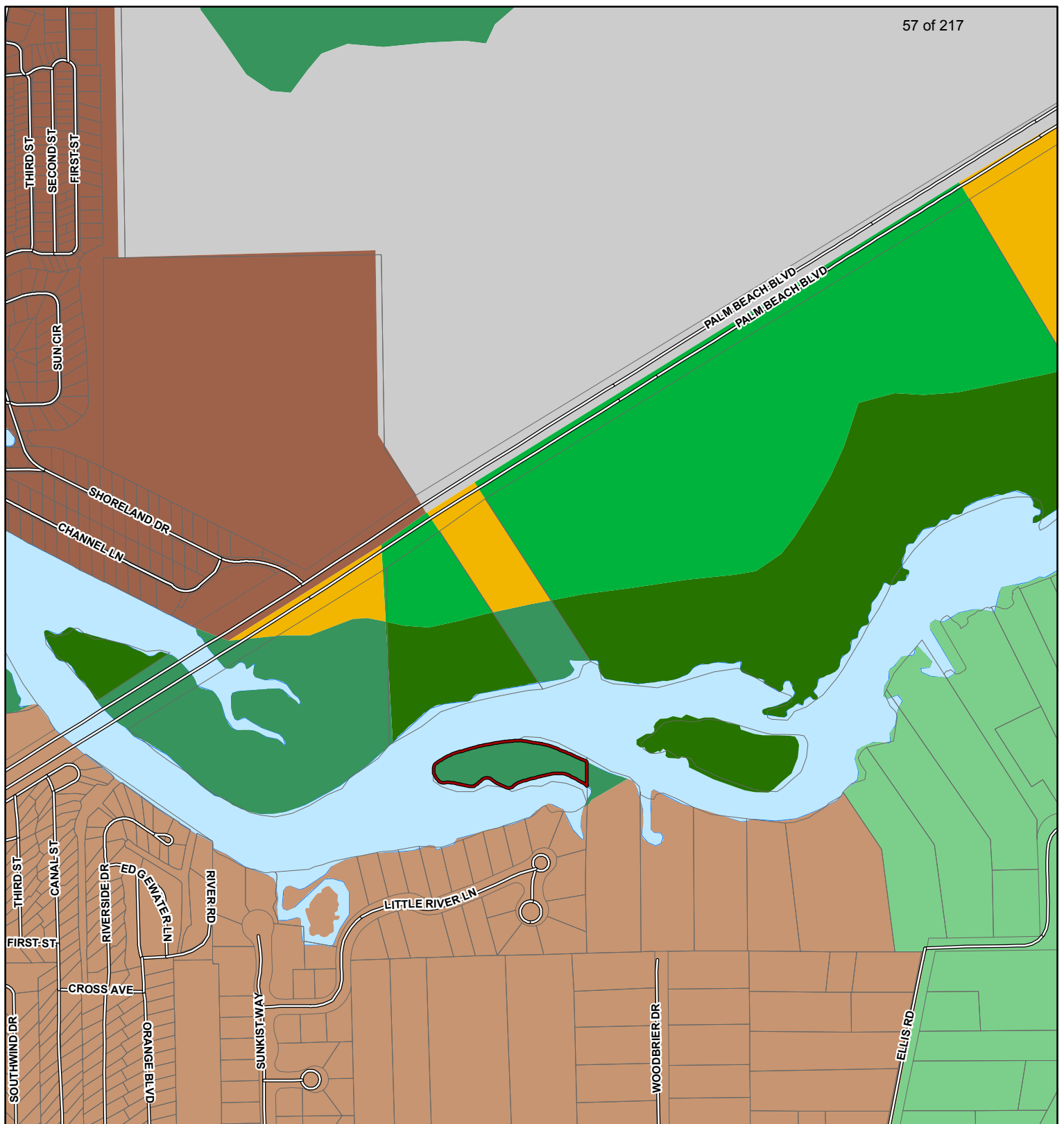


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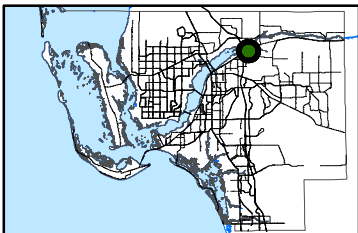
- Subject Property
- Parcel Boundary
- Suburban
- Sub-Outlying Suburban
- Public Facilities
- General Interchange
- Rural
- Conservation Lands - Upland
- Wetlands
- Conservation Lands - Wetland

Map generated: Feb. 2018

Page 4d of 8



## CPA2018-01 Conservation Lands Update Current Future Land Use Classifications



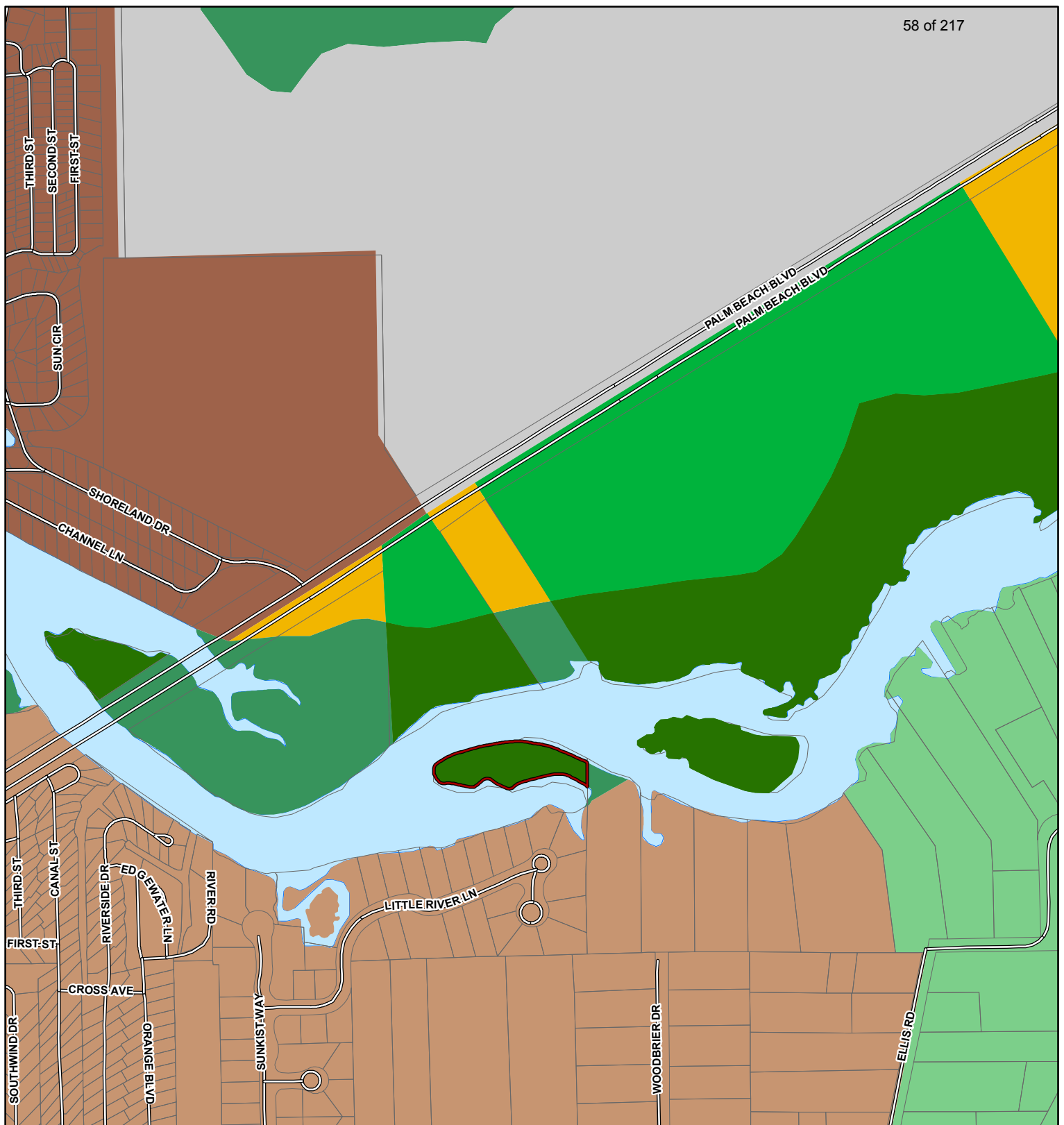
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Feet

- |                  |                              |
|------------------|------------------------------|
| Subject Property | Central Urban                |
| Parcel Boundary  | Urban Community              |
|                  | Suburban                     |
|                  | Public Facilities            |
|                  | Rural Community Preserve     |
|                  | Conservation Lands - Upland  |
|                  | Wetlands                     |
|                  | Conservation Lands - Wetland |

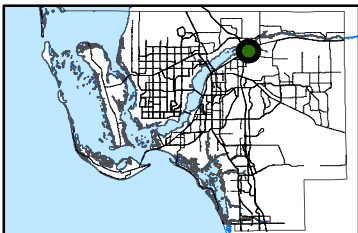
Map Generated: Feb. 2018

Page 5a of 8





## CPA2018-01 Conservation Lands Update Proposed Future Land Use Classifications

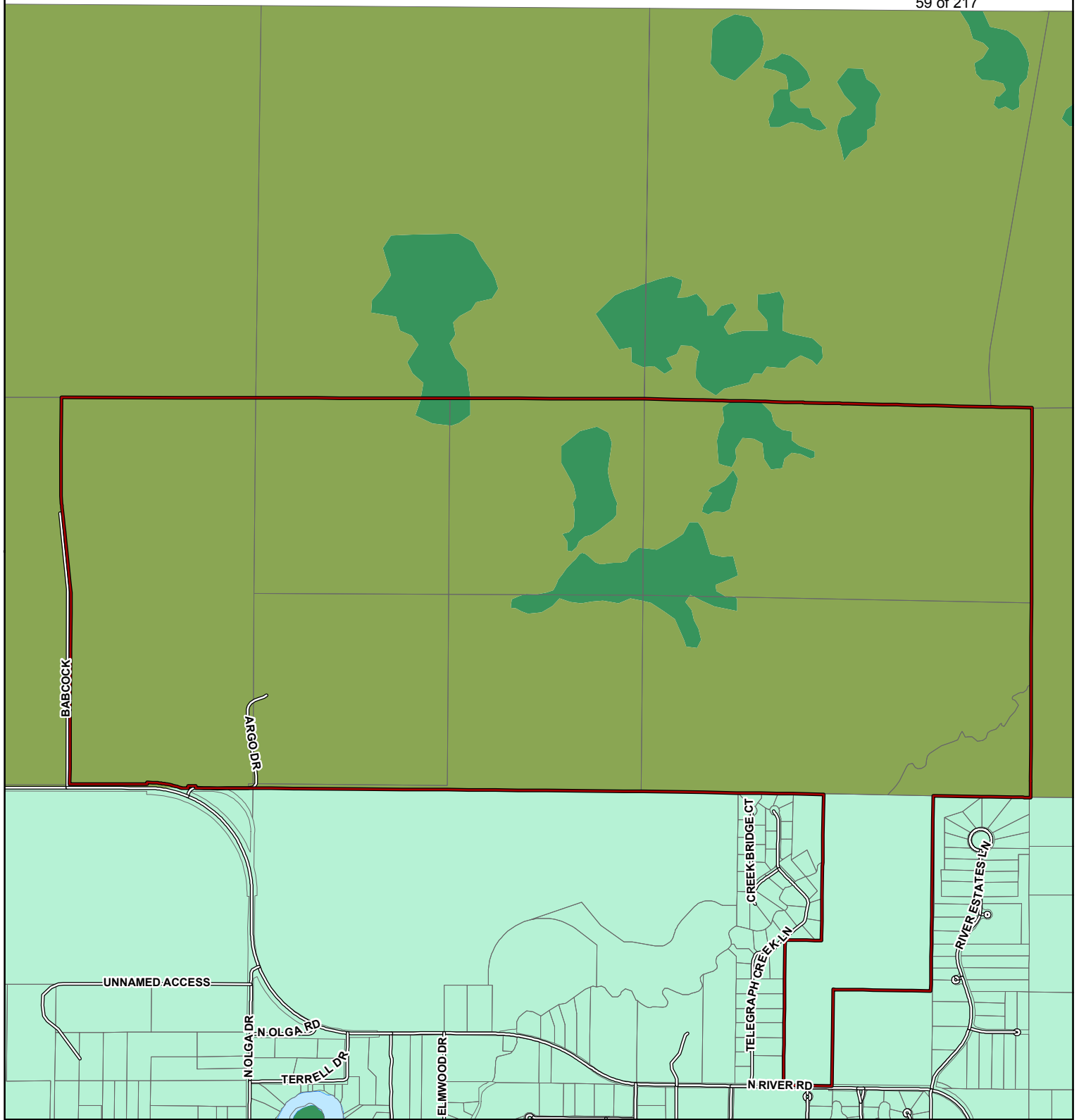


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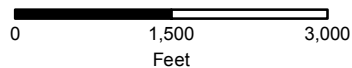
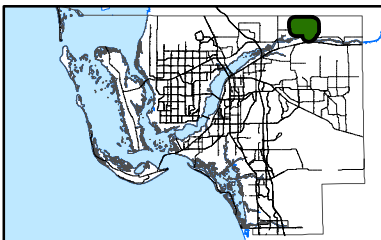
- |                  |                              |
|------------------|------------------------------|
| Subject Property | Central Urban                |
| Parcel Boundary  | Urban Community              |
|                  | Suburban                     |
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Map Generated: Feb. 2018

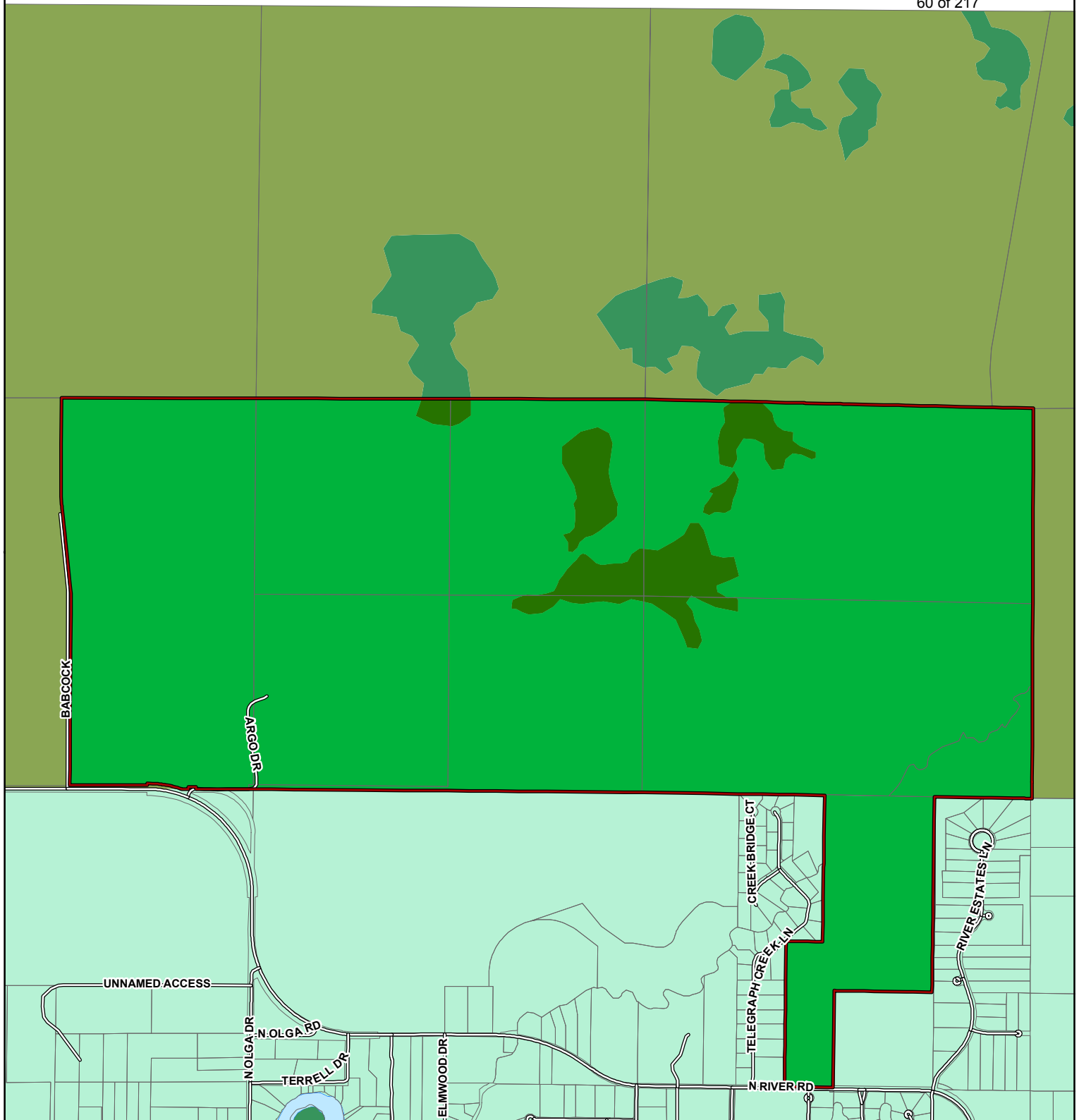
Page 5b of 8



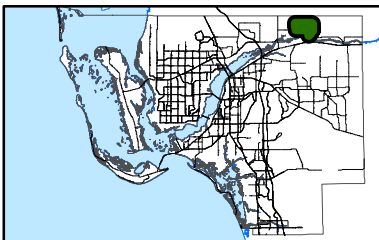
## CPA2018-01 Conservation Lands Update Current Future Land Use Classifications



- |  |  |
|--|--|
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| <span style="border: 1px solid black; display: inline-block; width: 20px; height: 10px;"></span> Parcel Boundary | <span style="background-color: #c8e6c9; border: 1px solid black; display: inline-block; width: 20px; height: 10px;"></span> Density Reduction/Groundwater Resource |
|  | <span style="background-color: #4db6ac; border: 1px solid black; display: inline-block; width: 20px; height: 10px;"></span> Wetlands                               |



## CPA2018-01 Conservation Lands Update Proposed Future Land Use Classifications

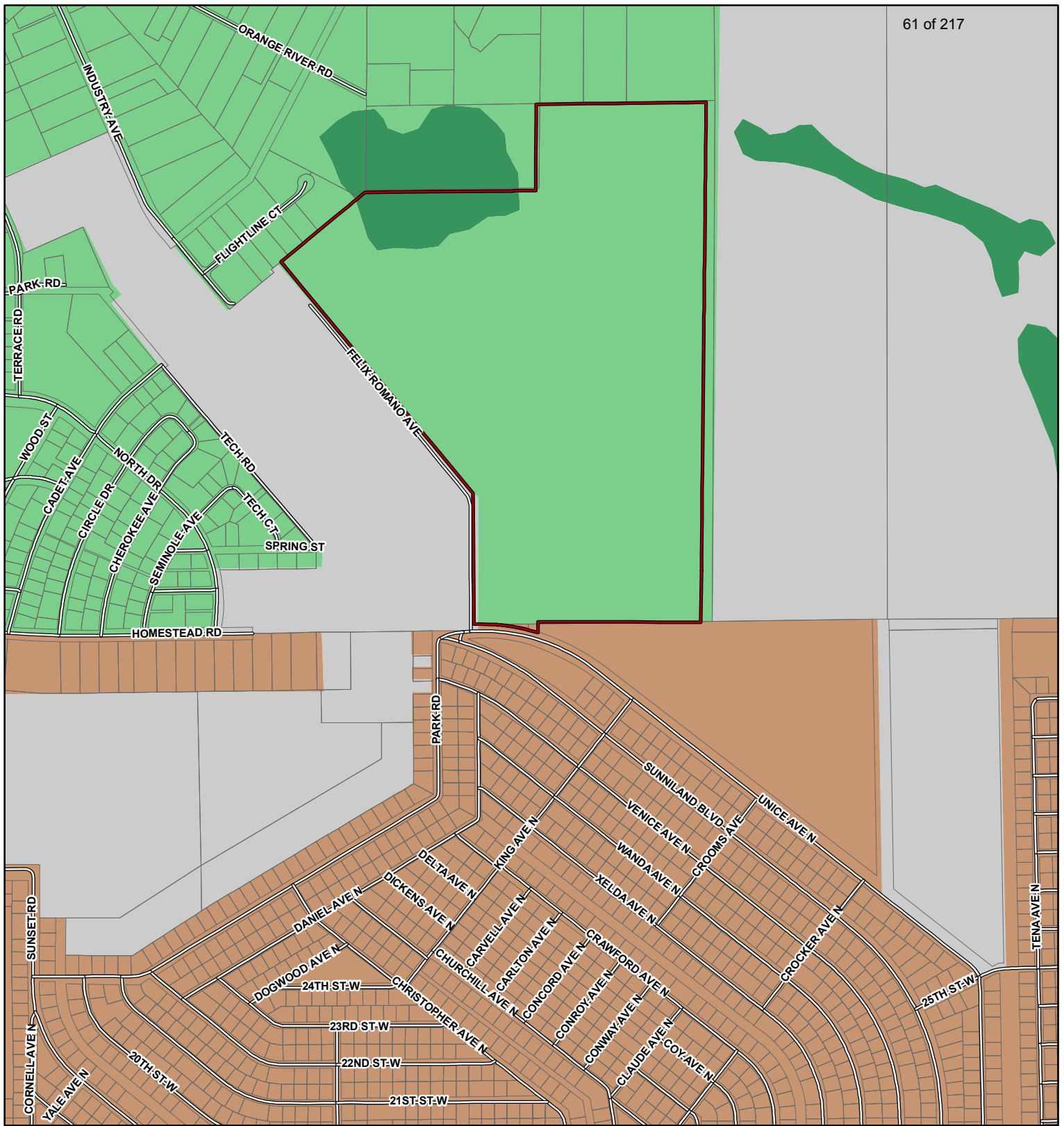


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Feet

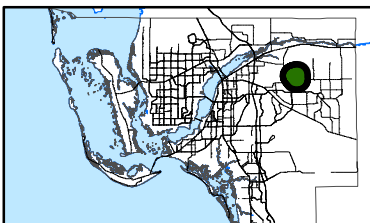
- Subject Property
- Parcel Boundary

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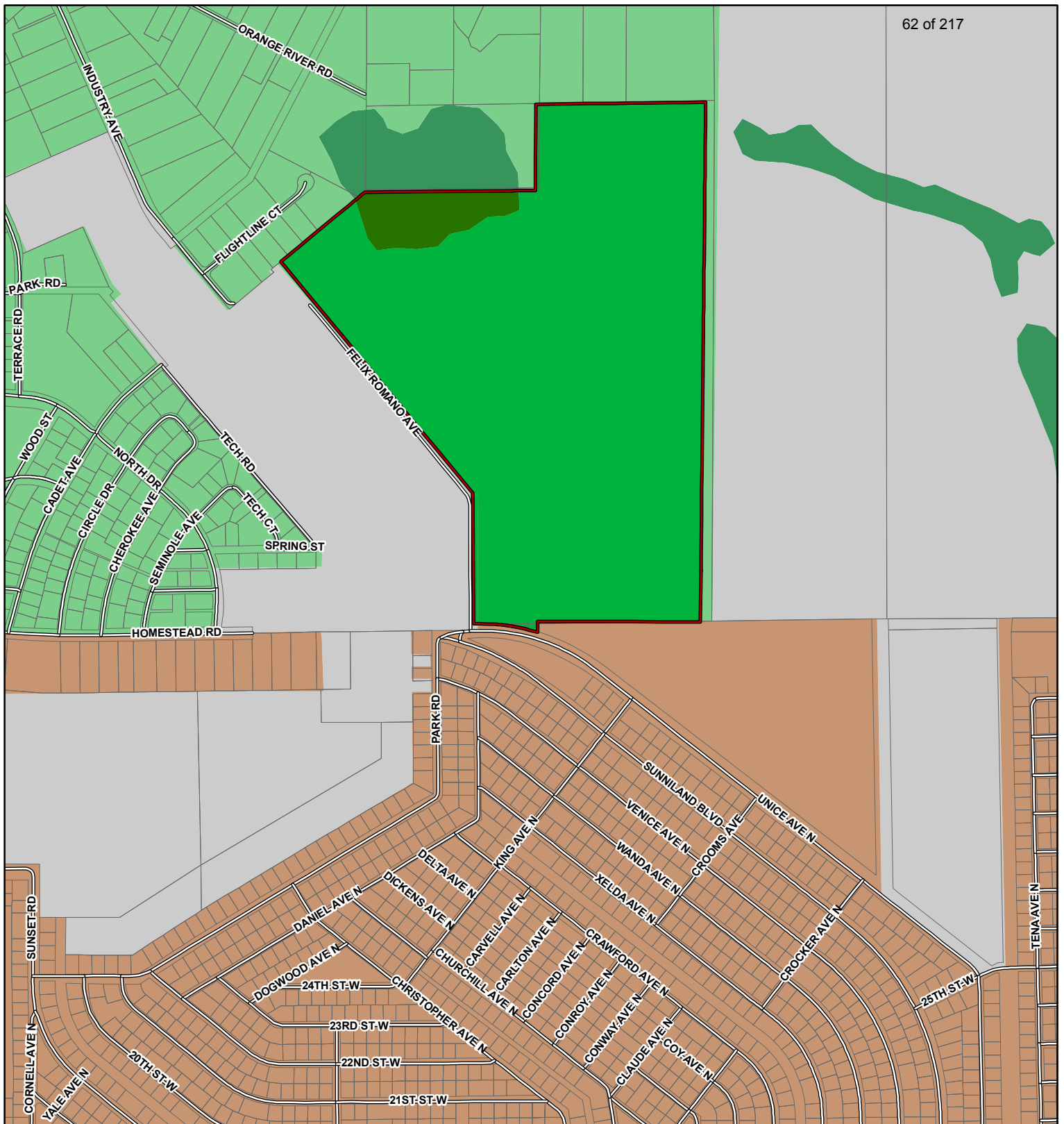


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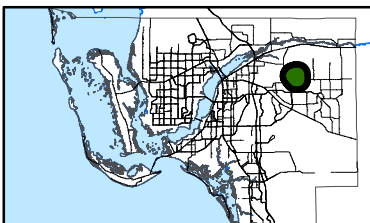


0 600 1,200  
Feet

- Subject Property
- Parcel Boundary
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0 600 1,200  
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- |                  |                              |
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|                  | Conservation Lands - Wetland |

7d

Lee County DEO 18-4ESR

7d

7d

1400 Colonial Blvd., Suite 1  
Fort Myers, FL 33907

P: 239.938.1813 | F: 239.938.1817  
www.swfrc.org

## LOCAL GOVERNMENT COMPREHENSIVE PLAN AMENDMENTS LEE COUNTY

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<u>Proposed</u> <u>Amendment</u>	<u>Location</u>	<u>Magnitude</u>	<u>Character</u>	<u>Consistent</u>
DEO 18-4ESR	No	No	No	(1) Not regionally significant (2) Consistent with SRPP

### RECOMMENDED ACTION:

Approve staff comments. Authorize staff to forward comments to the Department of Economic Opportunity and Lee County

05/2018

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Glades County, Moore Haven

Hendry County, Clewiston, LaBelle

Lee County, Bonita Springs, Cape Coral, Fort Myers, Fort Myers Beach, Sanibel

Sarasota County, Longboat Key, North Port, Sarasota, Venice

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After receipt of comments from the Regional Planning Council and other reviewing agencies, DEO has thirty days to conduct its own review and determine compliance with state law. Within that thirty-day period, DEO transmits its written comments to the local government.

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## LEE COUNTY COMPREHENSIVE PLAN AMENDMENT (DEO 18-4ESR)

### **Summary of Proposed Amendment**

Lee County DEO 18-4ESR request to amend Lee Plan Future Land Use Map to designate 7.47± acres from the Industrial and Suburban future land use map categories to Destination Resort Mixed Use Water Dependent (DRMUWD) with accompanying text amendments. Amend Table I (a) to allow bonus density in DRMUWD and amend Table I (b), Year 2030 Allocations, to accommodate additional residential development in the DRMUWD future land use category.

The subject property is located approximately 580 feet east of San Carlos Boulevard on the north side of Main Street. The area of the subject property is located in the Iona McGregor Planning Community and is currently in the Industrial and Suburban future land use categories. A portion of the property is within the Water Dependent Overlay. The subject property contains eight parcels. The properties are zoned IM Marine Industrial, IL Light Industrial, C-2 Commercial and MH-2 Mobile Home.

The surrounding properties are within the Industrial Development, Urban Community, Suburban, and Public Facilities future land use categories and are zoned Residential RM-2, Mobile Home MH-2, Industrial Marine IM, Light Industrial IL, Industrial Planned Development IPD, Community Facilities Planned Development CFPD, and Commercial C-2.

The DRMUWD future land use category on the subject property will promote mixed use waterfront redevelopment on the site. Redevelopment would create a variety jobs and would help spur redevelopment on the island. The majority of the subject property is located in a Coastal High Hazard Area (CHHA). Density, design and mitigation are guided by Lee Plan policies that will be enforced by the planned development rezoning.

The DRMUWD future land use category allows for a maximum of 9.36 units an acre and, if approved, up to 15 units an acre bonus density. The 15 units an acre is in keeping with the existing densities in the area that range from 4.59 units an acre to 25 units an acre. If approved and as recommended by staff, the bonus density units would serve very low and low income household earning under \$69,479 annually providing much needed housing opportunities to the tourism related service industry employees.

The property has access to water, sewer, solid waste, fire, EMS, schools and transit and there are adequate services available to serve the property to accommodate the additional density and intensities allowed under the DRMUWD future land use category. Transportation is an issue with or without the redevelopment of the subject property. FDOT is working on improvements to San Carlos Boulevard to help with the traffic issues.

### **Regional Impacts**

FDOT has reviewed the amendment package and provided a technical analysis and technical assistance comments (attached). The technical assistance comments cover topics including coordination of the FDOT Work Plan, multimodal transportation, and requirements of the Coastal High Hazard Area (CHHA) in regard to hurricane sheltering and evacuation. Staff supports the recommendations made in these comments.

Council staff has reviewed the requested changes and finds that the requested Comprehensive Plan amendments do not directly produce any significant regional impacts that would be inconsistent with the Comprehensive Plan of any other local government within the region.

**Extra-Jurisdictional Impacts**

Council staff has reviewed the requested changes and finds that the requested Comprehensive Plan amendments do not directly produce any significant extra-jurisdictional impacts that would be inconsistent with the Comprehensive Plan of any other local government within the region.

**Conclusion**

No adverse effects on regional resources or facilities and no extra-jurisdictional impacts have been identified. Staff finds that this project is not regionally significant.

**Recommended Action**

Approve staff comments. Authorize staff to forward comments to the Department of Economic Opportunity and Lee County.





## *Florida Department of Transportation*

**RICK SCOTT**  
GOVERNOR

10041 Daniels Parkway  
Fort Myers, FL 33913

**MIKE DEW**  
SECRETARY

May 25, 2018

Brandon Dunn  
Principal Planner  
Lee County Planning Section  
P.O. Box 398  
Fort Myers, Florida 33902-0398

**RE: Lee County 18-4ESR Proposed Comprehensive Plan Amendment (CPA),  
Expedited State Review Process – FDOT Technical Assistance Comments**

Dear Mr. Dunn:

The Florida Department of Transportation (FDOT), District One, has reviewed the Lee County 18-4ESR Proposed CPA (locally known as CPA2017-05, Bay Harbour Marina Village DRMUWD). The proposed CPA package was transmitted by the Board of County Commissioners in accordance with the requirements of Florida Statutes Chapter 163. FDOT offers the following technical assistance comments.

The proposed CPA includes both text and map amendments to the Lee Plan that will allow for a mixed-use development on 7.47± acres located approximately 580 feet east of San Carlos Boulevard/SR 865 on the north side of Main Street, in Lee County, Florida. The subject property is located within the Iona McGregor Planning Community. The amendments include the following revisions:

1. Amend the Future Land Use Map (FLUM) from Industrial and Suburban FLU categories to the Destination Resort Mixed Use Water Dependent (DRMUWD) FLU category.
2. Amend Table 1(a) to allow a bonus density in the DRMUWD FLU category, and increase the overall number of units permitted in the category.
3. Amend Table 1(b) to accommodate the proposed mixed-use development within the Iona McGregor Planning Community.
4. Amend Policy 31.1.1 to allow for bonus density within the DRMUWD if developed using affordable housing for the bonus density units.



5. Amend Policy 31.1.2(2) to lower the minimum size of development within the DRMUWD from 8 acres to 7 acres.
6. Delete Policy 31.1.3 which requires adherence to the Goals and locational criteria allowing the DRMUWD. This Policy is redundant to Policy 31.1.2.
7. Amend Policy 31.2.3 to allow all properties on San Carlos Island to be considered for the DRMUWD as opposed to only properties adjacent and contiguous to the existing DRMUWD properties.
8. Delete Policy 31.3.6 which includes development parameters for property within the DRMUWD FLU category, as maximum allowable development is determined in the concurrent zoning application.
9. Amend Policy 31.6.1 to allow for bonus density within the DRMUWD if developed using affordable housing for the bonus density units.
10. Amend Policy 31.10.1 to allow for fee in lieu as a form of hurricane mitigation at the discretion of Lee County.

As seen in the *Technical Analysis* section of this letter (pages 5 thru 7), the development that could occur on the site based on the proposed FLU change, would result in a net increase of 2,535 daily trips or 182 p.m. peak hour trips.

Based on the planning level analysis (*Tables 2 thru 4 of Technical Analysis section*), the segment of SR 865/San Carlos Boulevard from Estero Boulevard to Main Street fails in all years, without the project, and the segment from CR 869/Summerlin Road to CR 867/Old McGregor Boulevard is expected to fail during the short-term (year 2022) and the long-term (year 2040) planning horizons, without the proposed development.

FDOT notes that several improvement projects have been identified along San Carlos Boulevard, including the following:

- The FDOT Five-Year Work Program includes the segment of San Carlos Boulevard from Estero Boulevard to CR 869/Summerlin Road, as a PD&E Study (funded in year 2019) and Intersection Improvements (Design phase funded in year 2018).
- The Lee County MPO 2040 Long Range Transportation Plan (LRTP) includes the segment of San Carlos Boulevard from CR 869/Summerlin Road to Crescent Street, for Right-of-Way and Construction phases in the short-term planning horizon (2021– 2025).
- The LRTP also identifies a transit improvement for Route 400 to increase the seasonal weekday and weekend frequencies from 45 minutes to 25 minutes by year 2035.
- The Lee Plan (amended through April 2018) shows the segment of San Carlos Boulevard from CR 869/Summerlin Road to Kelly Road as a Financially Feasible widening project from two-lanes to four-lanes (Map 3A 2030 Financially Feasible Highway Plan Map).
- The Lee Plan Table 2(a) also identifies the segment of San Carlos Boulevard (Matanzas Pass Bridge) from Center Street to Main Street as a Constrained Roadway.



*FDOT offers the following technical assistance comments, aimed at reducing the overall passenger vehicle trips on local and State roadways to minimize impacts from existing and future developments.*

**FDOT Technical Assistance Comment #1:**

San Carlos Boulevard from CR 869/Summerlin to Kelly Road is identified in the Lee Plan as a Financially Feasible widening project from two-lanes to four-lanes, and segments from Estero Boulevard to CR 869/Summerlin Road are in the FDOT Five-Year Work Program and LRTP for additional improvements. *FDOT recommends that the County coordinate with the Lee County Metropolitan Planning Organization during the 2045 Long-Range Transportation Plan update, to assess the financial feasibility of the roadway improvement projects.*

**FDOT Technical Assistance Comment #2:**

The new trips associated with proposed Bay Harbour Marina Village are expected to serve residential and non-residential uses. FDOT notes that land uses/development patterns drive the development of transportation systems along with their safe and efficient operation. In an effort to decrease overall passenger vehicle trips on the roadway network, FDOT supports the planning and development of well-planned, connected communities that promote the use of multimodal alternatives that aid in mitigating potential transportation impacts on local and State transportation facilities. This can be achieved by encouraging compact and dense developments that provide multimodal connectivity between existing and future development areas. This context sensitive approach promotes healthy, safe, and economically viable communities that encourages quality of life, incorporating all modes of transportation. *FDOT offers several initiatives to assist the County in creating quality developments while protecting future mobility on the regional roadway network, including "Complete Streets"<sup>1</sup>, modern roundabouts<sup>2</sup>, and a commitment to bicycle and pedestrian safety<sup>3</sup>. FDOT welcomes the opportunity to partner with, and provide technical assistance to Lee County, to create multimodal transportation facilities to serve all users.*

**FDOT Technical Assistance Comment #3:**

FDOT notes that LeeTran Route 400 travels along San Carlos Boulevard between Summerlin Square and the Lovers Key State Park located along Estero Boulevard. The nearest southbound stop location is approximately 700 feet west of the site along Main Street, and the nearest northbound stop location is approximately 660 feet west of the site on San Carlos Boulevard. *In line with the Route 400 increased headways identified in the LRTP, FDOT encourages Lee County to continue coordination with LeeTran to assess the need for additional transit connections along Main Street to provide transit alternatives for the residents of the proposed Bay Harbour Marina Village.*

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<sup>1</sup> <http://www.flcompletestreets.com/>

<sup>2</sup> <http://www.dot.state.fl.us/rddesign/Roundabouts/Default.shtm>

<sup>3</sup> <http://www.alerttodayflorida.com/>

Mr. Brandon Dunn  
Lee County 18-4ESR Proposed CPA – FDOT Technical Assistance Comments  
May 25, 2018  
Page 4 of 7

**FDOT Technical Assistance Comment #4:**

The subject property is located within the Lee County Coastal High Hazard Area (CHHA). Per revised Policy 31.10.1, an agreement must be executed between the County and the property owner to mitigate the project's hurricane sheltering and evacuation impacts. The agreement will include provisions, at the County's option, either provide a fee in lieu pursuant to the Lee County requirements or to construct on site shelter to withstand Category 5 hurricane force winds and storm surge to accommodate residents. *FDOT encourages continued coordination between the applicant and County to address potential impacts to evacuation times and shelter resulting from the proposed development.*

**FDOT Technical Assistance Comment #5:**

FDOT notes that per the staff report, a concurrent zoning application (Case No. DCI2015-00015) was filed by the applicant which limits development on the site to 113 multi-family DUs, 30,000 SF of commercial uses, 315 boat slips (dry and wet slips combined) and a parking garage with 200 public spaces. *FDOT recommends that the final approved zoning for the Planned Development be included with the adopted CPA.*

Thank you for providing FDOT with the opportunity to review and comment on the proposed amendments. If you have any questions or need to discuss these comments further, please contact me at (239) 225-1981 or [sarah.catala@dot.state.fl.us](mailto:sarah.catala@dot.state.fl.us).

Sincerely,



Sarah Catala  
SIS/Growth Management Coordinator  
FDOT District One

CC: Mr. Ray Eubanks, Florida Department of Economic Opportunity



## COMPREHENSIVE PLAN AMENDMENT TECHNICAL ANALYSIS

Lee County 18-4ESR includes both text and map amendments to the Lee Plan that will allow for a mixed-use development on 7.47± acres located approximately 580 feet east of San Carlos Boulevard/SR 865 on the north side of Main Street, in Lee County, Florida. The subject property is located within the Iona McGregor Planning Community, and is depicted on Figure 1.

**Figure 1: Location Map**

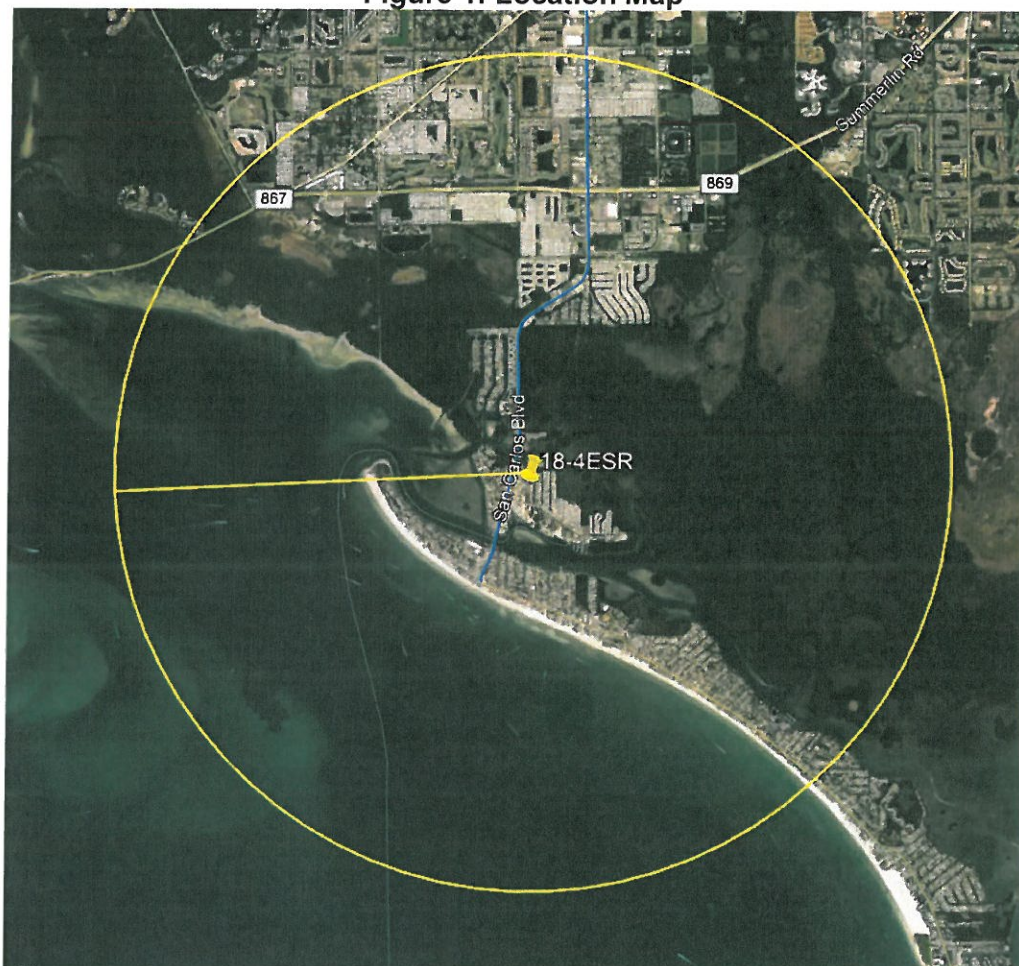


Table 1 below shows the trip generation potential for the currently adopted and proposed land uses, and the change in trips as a result of the amendment. According to the currently adopted FLU designation of IND, and based on discussions with Lee County staff, the maximum development that can occur on the 7.47± acres is 59,760 SF of warehouse (10,000 SF/Acre @ 80% of the subject property) and 14,940 SF of commercial uses (10,000 SF/Acre @ 20% of the subject property), resulting in 2,291 daily trips or 211 p.m. peak hour trips.

The concurrent zoning application (Case No. DCI2015-00015) limits development on the proposed Bay Harbour site to the following:

- Residential – Maximum of 113 dwelling units (DUs)
- Office-Retail-Mini-Storage – Maximum of 30,000 square feet (SF)
- Marina – Maximum of 29 wet and 286 dry boat slips
- Civic Spaces – 200 publicly accessible parking spaces

Based on the proposed development identified in the zoning application, the 113 multi-family DUs, 30,000 SF of commercial uses and 315 boat slips (dry and wet slips combined) would result in 4,826 daily trips or 393 p.m. peak hour trips. ***The proposed amendment would result in a net increase of 2,536 daily trips or 183 p.m. peak hour trips.***

**TABLE 1: TRIP GENERATION COMPARISON FOR LEE COUNTY 18-4ESR**

Scenario	Land Use Designation	Maximum Allowed Density / Intensity	Land Use Code	Size of Development		Daily Trips <sup>1</sup>	PM Peak Hour Trips <sup>1</sup>
				Acres	Allowed Development		
Adopted	IND	10,000 SF/Acre	150	5.98	59,760 sf	317	43
Adopted	IND-COM	10,000 SF/Acre	820	1.49	14,940 sf	1,974	168
Proposed	DRMUWD-RES	NA	230	7.47	113 DUs	715	66
Proposed	DRMUWD-COM	NA	820		30,000 sf	3,105	267
Proposed	DRMUWD-MARINA	NA	420		315 Slips	1,006	60
Change in Trips						+2,535	+182

1. Trip generation based on the rates and/or equations obtained in the ITE Trip Generation Manual (9th Edition).

As seen in Tables 2 thru 4, a planning level analysis was prepared to establish whether State/SIS roadways in the vicinity of the project will operate at their adopted level of service (LOS) standards during the existing (2016), short-term (2022), and long term (2040) horizon year conditions.

**TABLE 2: YEAR 2016 EXISTING ROADWAY CONDITIONS**

Roadway	From	To	SIS/E-SIS?	LOS Std. <sup>1</sup>	2016 Daily Conditions				
					No. of Lanes	Service Volume	Volume <sup>2</sup>	LOS	Acceptable?
SR 865	Estero Blvd	Main St	No	D	2	15,540	22,352	F	No
SR 865	Main St	CR 869 (Summerlin Rd)	No	D	4	41,790	22,352	C	Yes
SR 865	CR 869 (Summerlin Rd)	CR 867/Old McGregor Blvd	No	D	2	19,514	18,300	C	Yes

1. Adopted LOS Standard obtained from Lee County.

2. 2016 Volumes obtained from 2016 FDOT District One LOS Spreadsheet.



**TABLE 3: YEAR 2022 SHORT-TERM HORIZON ROADWAY CONDITIONS**

Roadway	From	To	2022 Daily Conditions (E+C)								
			No. of Lanes <sub>1</sub>	LOS Std. <sub>2</sub>	Service Volume	Back-ground Volume <sub>3</sub>	Project Distribution <sub>4</sub>	Project Trips	Total Volume	LOS	Acceptable?
SR 865	Estero Blvd	Main St	2	D	15,540	25,000	35.0%	887	25,887	F	No
SR 865	Main St	CR 869 (Summerlin Rd)	4	D	41,790	25,000	65.0%	1,648	26,648	C	Yes
SR 865	CR 869 (Summerlin Rd)	CR 867/Old McGregor Blvd	2	D	19,514	20,500	15.0%	380	20,880	F	No

1. Number of Lanes (based on E+C Condition) obtained from 2016 FDOT District One LOS Spreadsheet.

2. Adopted LOS Standard obtained from Lee County.

3. The short-term planning horizon year 2022 background volume was obtained from 2016 FDOT District One LOS Spreadsheet.

4. Project Trip Distribution is based on information in the Bay Harbour Marina Village Traffic Impact Statement (July 12, 2017).

**TABLE 4: YEAR 2040 LONG-TERM HORIZON ROADWAY CONDITIONS**

Roadway	From	To	2040 Daily Conditions								
			No. of Lanes <sub>1</sub>	LOS Std. <sub>2</sub>	Service Volume	Back-ground Volume <sub>3</sub>	Project Trip Distribution <sub>4</sub>	Project Trips	Total Volume	LOS	Acceptable?
SR 865	Estero Blvd	Main St	2	D	15,540	31,270	35.0%	887	32,157	F	No
SR 865	Main St	CR 869 (Summerlin Rd)	4	D	41,790	37,126	65.0%	1,648	38,774	C	Yes
SR 865	CR 869 (Summerlin Rd)	CR 867/Old McGregor Blvd	2	D	19,514	24,192	15.0%	380	24,572	F	No

1. Number of Lanes from 2040 District One Regional Planning Cost Feasible Model.

2. Adopted LOS Standard obtained from Lee County.

3. The long-term planning horizon year 2040 background volume was obtained based on an average of 2040 model volumes and 2040 historical trend volumes.

4. Project Trip Distribution is based on information in the Bay Harbour Marina Village Traffic Impact Statement (July 12, 2017).

# MAPS

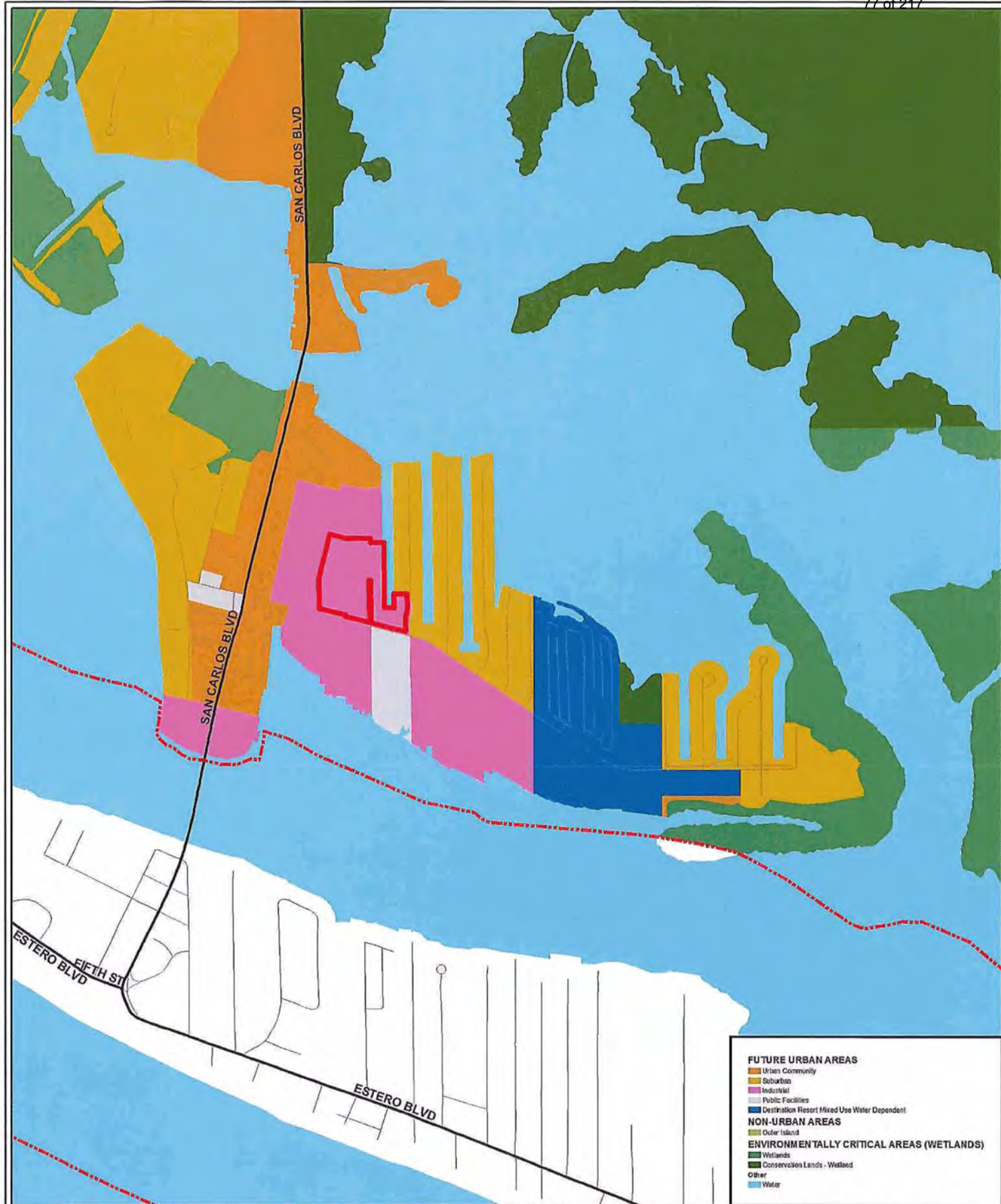
**Lee County**

**DEO 18-4ESR**

**Growth Management Plan**

**Comprehensive Plan Amendment**





**LEE COUNTY**  
SOUTHWEST FLORIDA  
DIVISION OF PLANNING

0.09 0.045 0 0.09 0.18  
Miles

Map Generated September 2017

CPA2017-00005 - Bay Harbour Marina DRMUWD

**EXISTING LEE PLAN  
FUTURE LAND USE MAP**



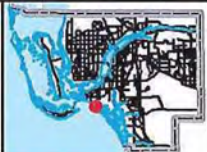
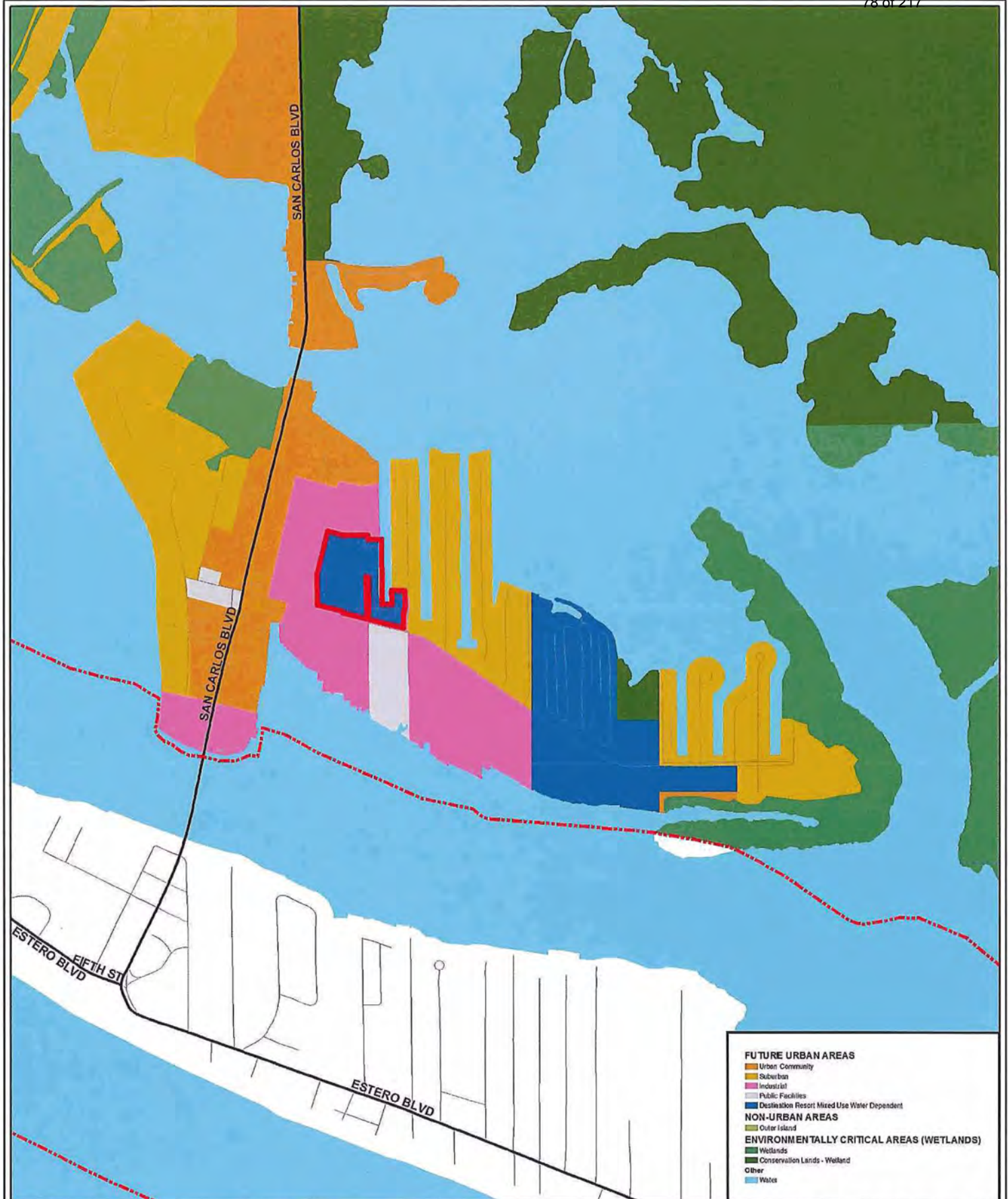




FIGURE 5  
SURROUNDING PROPERTIES AND DENSITIES MAP



7e

# City of North Port DEO 18-1ESR

7e

7e

**LOCAL GOVERNMENT COMPREHENSIVE PLAN AMENDMENTS  
CITY OF NORTH PORT**

The Council staff has reviewed the proposed evaluation and appraisal based amendments to the City of North Port Comprehensive Plan (DEO 18-1ESR). These amendments were developed under the Local Government Comprehensive Planning and Land Development Regulation Act. A synopsis of the requirements of the Act and Council responsibilities is provided as Attachment I. Comments are provided in Attachment II. Site location maps can be reviewed in Attachment III.

Staff review of the proposed amendments was based on whether they were likely to be of regional concern. This was determined through assessment of the following factors:

1. Location--in or near a regional resource or regional activity center, such that it impacts the regional resource or facility; on or within one mile of a county boundary; generally applied to sites of five acres or more; size alone is not necessarily a determinant of regional significance;
2. Magnitude--equal to or greater than the threshold for a Development of Regional Impact of the same type (a DRI-related amendment is considered regionally significant); and
3. Character--of a unique type or use, a use of regional significance, or a change in the local comprehensive plan that could be applied throughout the local jurisdiction; updates, editorial revisions, etc. are not regionally significant.

A summary of the results of the review follows:

Factors of Regional Significance				
<u>Proposed Amendment</u>	<u>Location</u>	<u>Magnitude</u>	<u>Character</u>	<u>Consistent</u>
DEO 18-1ESR	No	No	No	(1) Not Regionally Significant (2) Consistent with SRPP

**RECOMMENDED ACTION:**

Approve staff comments. Authorize staff to forward comments to the Department of Economic Opportunity and the City of North Port.

## COMMUNITY PLANNING ACT

### **Local Government Comprehensive Plans**

The Act requires each municipal and county government to prepare a comprehensive plan that must include at least the following nine elements:

1. Future Land Use Element;
2. Traffic Circulation Element;  
A local government with all or part of its jurisdiction within the urbanized area of a Metropolitan Planning Organization shall prepare and adopt a transportation element to replace the traffic circulation; mass transit; and ports, aviation, and related facilities elements. [9J-5.019(1), FAC]
3. General Sanitary Sewer, Solid Waste, Drainage, and Potable Water and Natural Groundwater Aquifer Recharge Element;
4. Conservation Element;
5. Recreation and Open Space Element;
6. Housing Element;
7. Coastal Management Element for coastal jurisdictions;
8. Intergovernmental Coordination Element; and
9. Capital Improvements Element.

The local government may add optional elements (e. g., community design, redevelopment, safety, historical and scenic preservation, and economic).

All local governments in Southwest Florida have adopted revised plans:

Charlotte County, Punta Gorda

Collier County, Everglades City, Marco Island, Naples

Glades County, Moore Haven

Hendry County, Clewiston, LaBelle

Lee County, Bonita Springs, Cape Coral, Fort Myers, Fort Myers Beach, Sanibel

Sarasota County, Longboat Key, North Port, Sarasota, Venice

## **COMPREHENSIVE PLAN AMENDMENTS**

A local government may amend its plan at any time during the calendar year. Six copies of the amendment are sent to the Department of Economic Opportunity (DEO) for review. A copy is also sent to the Regional Planning Council, the Water Management District, the Florida Department of Transportation, and the Florida Department of Environmental Protection.

The proposed amendments will be reviewed by DEO in two situations. In the first, there must be a written request to DEO. The request for review must be received within forty-five days after transmittal of the proposed amendment. Reviews can be requested by one of the following:

- the local government that transmits the amendment,
- the regional planning council, or
- an affected person.

In the second situation, DEO can decide to review the proposed amendment without a request. In that case, DEO must give notice within thirty days of transmittal.

Within five working days after deciding to conduct a review, DEO may forward copies to various reviewing agencies, including the Regional Planning Council.

### **Regional Planning Council Review**

The Regional Planning Council must submit its comments in writing within thirty days of receipt of the proposed amendment from DEO. It must specify any objections and may make recommendations for changes. The review of the proposed amendment by the Regional Planning Council must be limited to "effects on regional resources or facilities identified in the Strategic Regional Policy Plan and extra-jurisdictional impacts which would be inconsistent with the comprehensive plan of the affected local government".

After receipt of comments from the Regional Planning Council and other reviewing agencies, DEO has thirty days to conduct its own review and determine compliance with state law. Within that thirty-day period, DEO transmits its written comments to the local government.

**NOTE: THE ABOVE IS A SIMPLIFIED VERSION OF THE LAW. REFER TO THE STATUTE (CH. 163, FS) FOR DETAILS.**

**CITY OF NORTH PORT COMPREHENSIVE PLAN AMENDMENT (DEO 18-1ESR)****RECEIVED: APRIL 16, 2018****Summary of Proposed Amendment**

North Port DEO 18-1ESR proposes to change the land use designation on approximately 20.0 acres from “None” to “Village”. Petitions related to this amendment include an Index Map amendment (VIA-17-165) and Rezone (REZ-17-164). The amendment also includes an associated text amendment, Policy 13.1.n with Figure 13.1.n to include the subject property as part of the West Villages and increase the total number of units by 400.

The subject property is surrounded by Village E of the West Villages on all sides. The proposed Ordinance No. 2018-06 will allow the ±20.0 acres to be consistent with the neighboring Village E properties, and the remainder of West Villages. The site is located south of and adjacent to S. Tamiami Trail (US-41) and west of S. River Road and east of West Villages Parkway PID# (0786001000) (Section 33, Township 39 South, Range 20 East).

The subject property lies completely within a proposed town center area in Village E. The amendment to Policy 13.1.n to update the maximum number of units within the Thomas Ranch property will allow the subject property to be consistent with Policy 13.2 which requires Town Centers to be developed at a minimum of 4.0 dwelling units per acre. Specifically, this amendment would increase the total number of units within the Thomas Ranch property from 16,000 to 16,400. This allows a density of 20.0 dwelling units per acre on the approximate 20.0 acre subject property, which ensures that it will match the form of development in the proposed town center and will support the future urban, mixed use development. It will also allow the subject property to be developed as a part of the larger mixed use development of Village E.

**Regional Impacts**

Council staff has reviewed the requested changes and finds that the requested Comprehensive Plan amendments do not directly produce any significant regional impacts that would be inconsistent with the Comprehensive Plan of any other local government within the region.

**Extra-Jurisdictional Impacts**

Council staff has reviewed the requested changes and finds that the requested Comprehensive Plan amendments do not directly produce any significant extra-jurisdictional impacts that would be inconsistent with the Comprehensive Plan of any other local government within the region.

**Conclusion**

No adverse effects on regional resources or facilities and no extra-jurisdictional impacts have been identified. Staff finds that this project is not regionally significant.



**Recommended Action**

Approve staff comments. Authorize staff to forward comments to the Department of Economic Opportunity and the City of North Port.

# MAPS

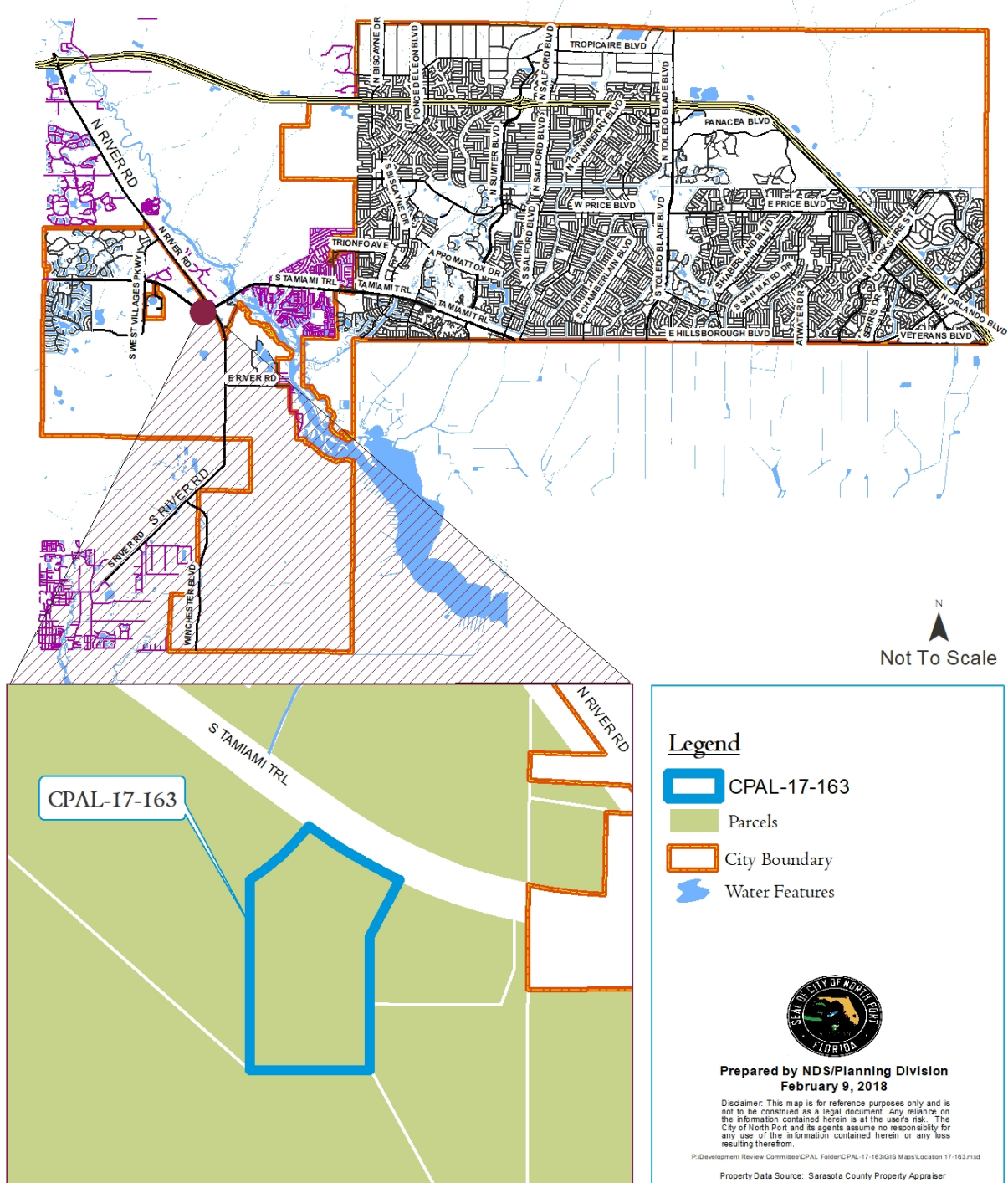
**City of North Port**

**DEO 18-1ESR**

**Growth Management Plan**

**Comprehensive Plan Amendment**

# LOCATION MAP City of North Port CPAL-17-163 Village E 20-acre Parcel







# AERIAL

## CPAL-17-163 Village E 20-acre Parcel



### Legend

-  City Boundary
-  CPAL-17-163



0 250 500 Feet



Prepared by NDS/Planning Division  
February 8, 2018

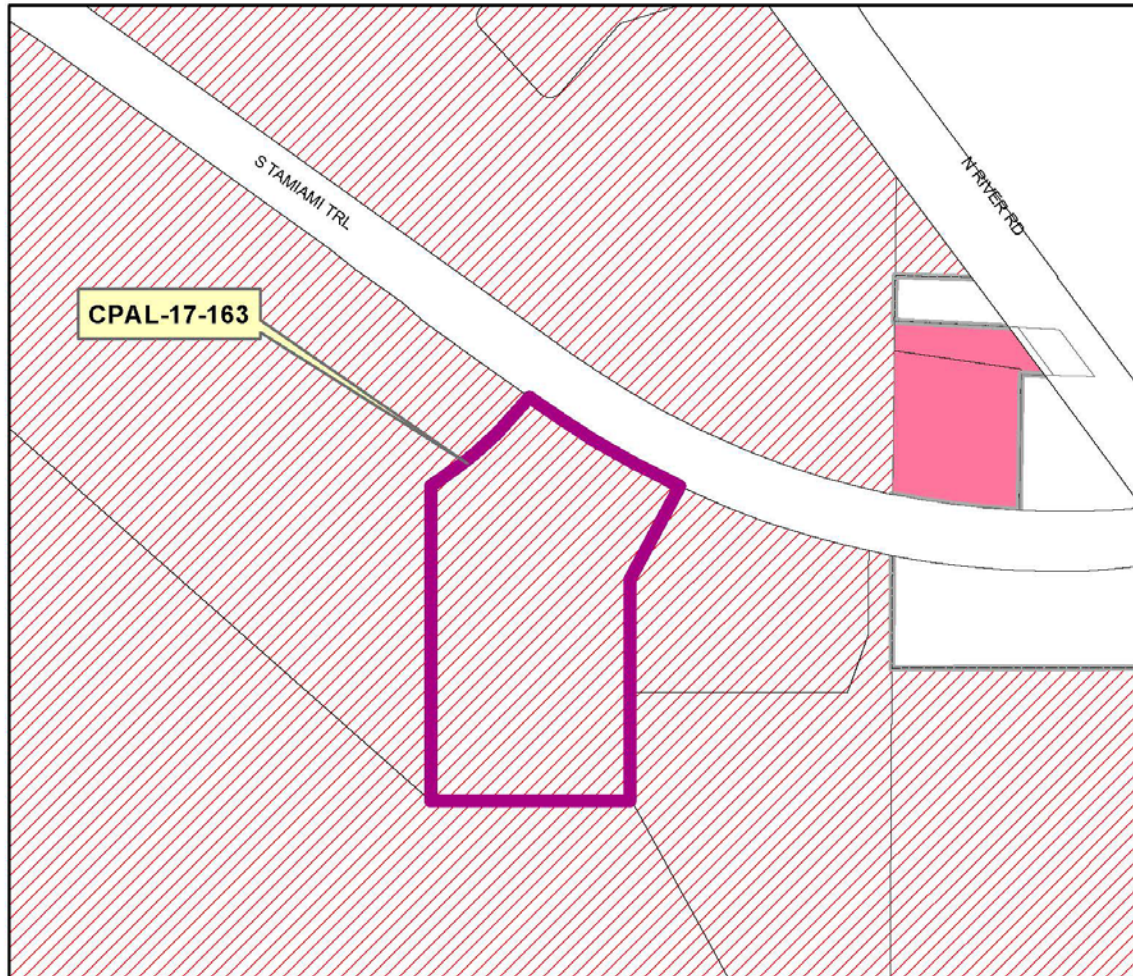
Disclaimer: This map is for reference purposes only and is not to be construed as a legal document. Any reliance on the information contained herein is at the user's risk. The City of North Port and its agents assume no responsibility for any use of the information contained herein or any loss resulting there from.

P:\Development Review Committee\CPAL Folder  
VCPAL-17-163\GIS Maps\Aerial 17-163  
Aerial Source: Sarasota County 2016 Aerial



## Exhibit B: Proposed Future Land Use Map Amendment

### FUTURE LAND USE-PROPOSED CPAL-17-163 Village E 20-acre Parcel "None" to "Village"



Prepared by NDS/Planning Division  
February 2, 2018

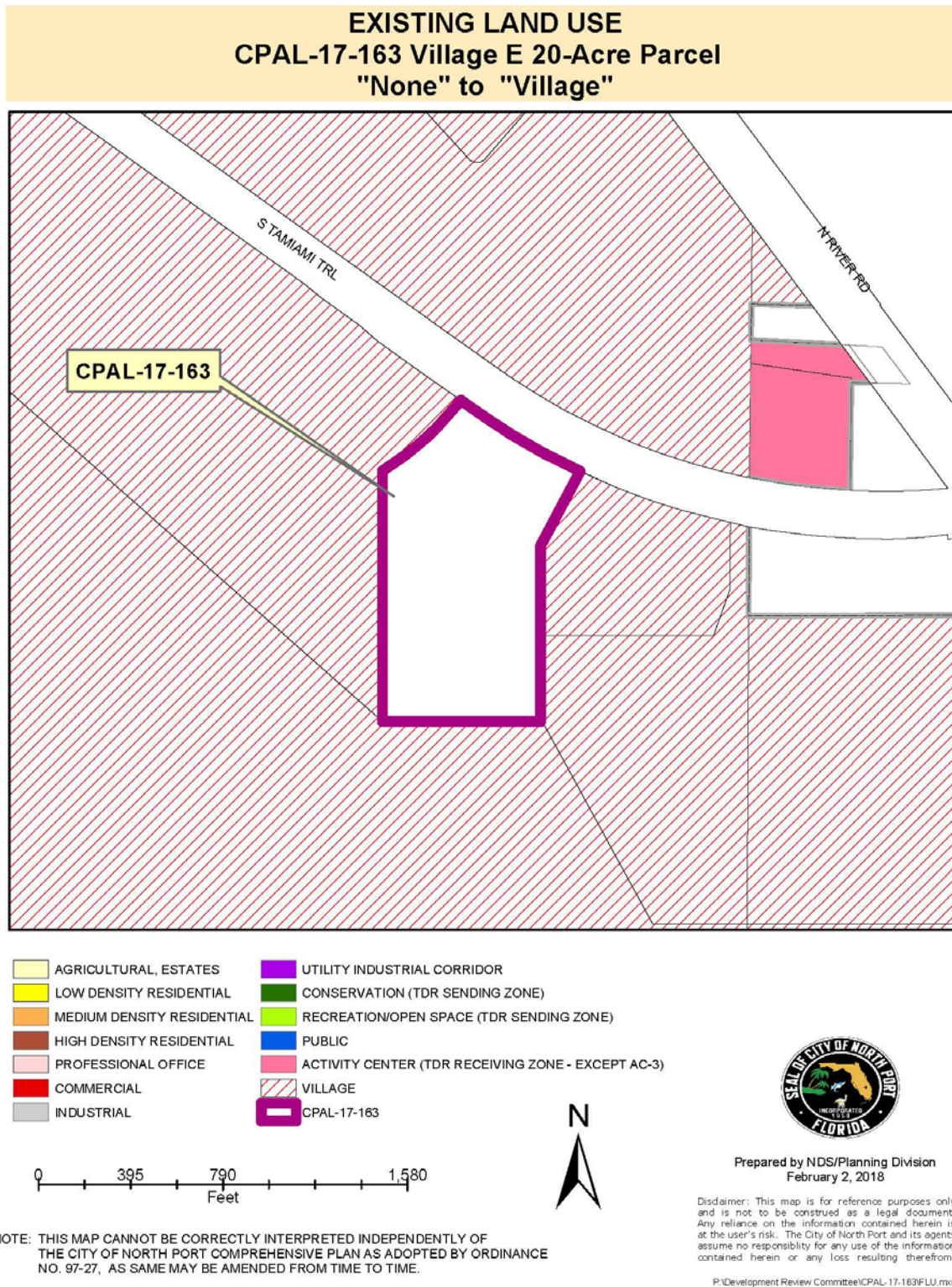
Disclaimer: This map is for reference purposes only and is not to be construed as a legal document. Any reliance on the information contained herein is at the user's risk. The City of North Port and its agents assume no responsibility for any use of the information contained herein or any loss resulting therefrom.

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NOTE: THIS MAP CANNOT BE CORRECTLY INTERPRETED INDEPENDENTLY OF THE CITY OF NORTH PORT COMPREHENSIVE PLAN AS ADOPTED BY ORDINANCE NO. 97-27, AS SAME MAY BE AMENDED FROM TIME TO TIME.



# Exhibit C: Existing Land Use Map Amendment





# --- Agenda --- Item

7f

Deep Lagoon Marina

7f

7f

## **DEEP LAGOON MARINA DEVELOPMENT OF REGIONAL IMPACT DEVELOPMENT ORDER RESCISSION IN LEE COUNTY**

### **Background**

On March 23, 1987, the Lee County Board of County Commissioners approved the Deep Lagoon Marina Development of Regional Impact (DRI) Development Order. The Deep Lagoon Marina, which is located on McGregor Boulevard and the Caloosahatchee River, is a partially constructed marina and commercial development on approximately 27 acres of land (see Location Maps). Based on the 7th amendment and the 2017 monitoring report 61 wet slips, 32,800 s.f. of dry storage, launching facilities and 44,000 s.f. of marine retail maintenance supply and warehousing has been constructed. The total development will not exceed 150 wet slips, 115,000 square feet of dry storage, 10,000 s.f. of office, 8,500 s.f. of restaurant, 31,500 s.f. of mini-warehouses, and 36,750 s.f. of marina related office, service, and retail uses, and a 4,950-square foot boat club house.

### **Proposed Rescission**

On June 6, 2017 a DRI Abandonment Application abandonment filed under Section 380.06(26), Florida Statute (F.S.) was submitted. Based on this application, “the wet slips, dry slips, launching facilities and other marina related uses do not have a threshold. Section 380.06(24)(k), F.S. provides “waterport and marina development, including dry storage facilities, are exempt from this section”. Thus, the marina and marine related development is no longer a threshold use. Mini-warehouses are an industrial use and these are no longer DRI threshold uses. The restaurant and retail square footage total 42,250 square feet. The retail and service threshold is 400,000 s.f., thus the 42,250 s.f. is approximately 10.6% of the retail/service threshold. The office threshold is 300,000 s.f. and the 10,000 s.f. of corporate office is approximately 3.4% of the threshold. The total development is approximately 14% of the DRI threshold and a DRI development order is no longer required.”

Based on the October 20, 2017 sufficiency responses to Lee County, the applicant requested not to proceed with the abandonment under Section 380.06(26), F.S. and to proceed under Section 380.115, F.S. **(Vested rights and duties; effect of size reduction, changes in statewide guidelines and standards).**

“A development that has received a development-of-regional-impact development order pursuant to s. 380.06 but is no longer required to undergo development-of-regional-impact review by operation of law may elect to rescind the development order pursuant to the following procedures: (2) If requested by the developer or landowner, the development-of-regional-impact development order shall be rescinded by the local government having jurisdiction upon a showing that all required mitigation related to the amount of development that existed on the date of rescission has been completed or will be completed under an existing permit or equivalent authorization issued by a governmental agency as defined in s. 380.031(6), if such permit or authorization is subject to enforcement through administrative or judicial remedies.”

The landowner is requesting “the local government, Lee County, to rescind the DRI development order. The boat slips, office and other buildings have been built in conformance with permits issued by Lee County in that the county has allowed the buildings to be occupied which only

occurs if the structures are built and an occupancy permit is granted. The water management system was built in accordance with the SFWMD permits, and has received partial certification/or operation from FDEP.”

### **Staff Review**

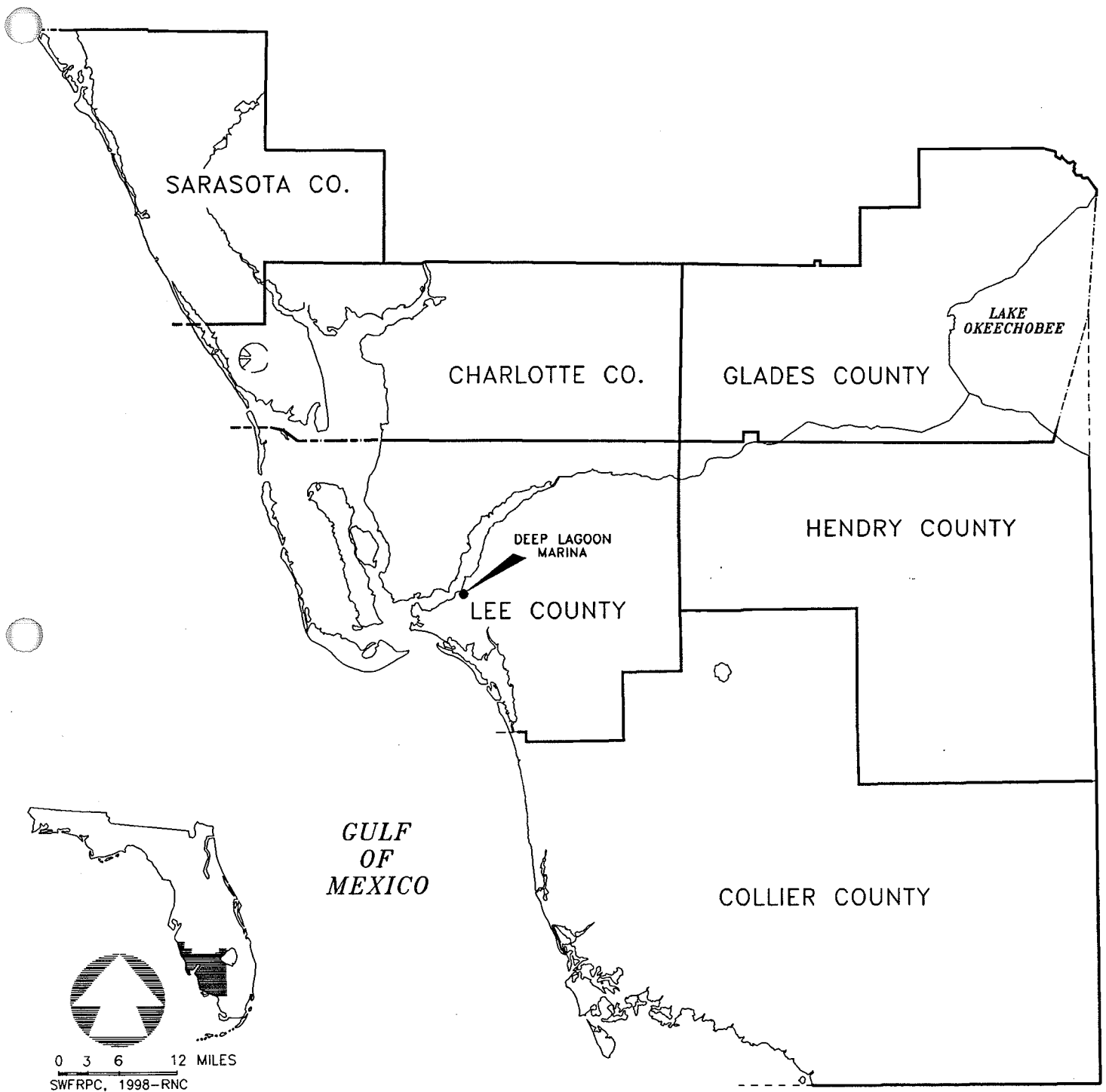
The applicant has provided a statement of compliance with all applicable local regulations and required mitigation in the DRI development order, both within the Abandonment Application and the most recent 2017 Monitoring Report. Therefore, based the criteria for rescission in Chapter 380.115 (2) FS as stated above, the rescission of this development order is acceptable.

### **Acceptance of Proposed Rescission Resolution Language**

The proposed resolution is acceptable.

- RECOMMENDATIONS:**
1. Notify Lee County, the Florida Department of Economic Development and the applicant the proposed rescission application is acceptable and will be in compliance with Chapter 380.115 FS.

6/21/2018



# **ATTACHMENT I** **DEEP LAGOON MARINA** **GENERAL LOCATION MAP**



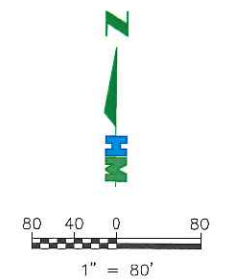
C:\Users\TylerBorroughs\AppData\Local\Temp\AcPublish-4772\02.AER-0.dwg Tab: Layout1 Oct 17, 2016 - 11:07am

PROPERTY BOUNDARY

\*\*FUEL DOCK  
BUILDINGS, DEVELOPED  
OCTOBER-2016

MCGREGOR BLVD

A&W BULB



NUMBER	REVISIONS	DATE
1		
2		
3		



**MARINE MAX**  
FORT MYERS, FL

DESIGNED BY	BNT	DATE	
DRAWN BY	TPB	DATE	10/2016
CHECKED BY	REB	DATE	10/2016
VERTICAL SCALE	N/A	HORIZONTAL SCALE	1"=80'



6200 Whiskey Creek Drive  
Fort Myers, FL, 33919  
Phone: (239) 985-1200  
Florida Certificate of  
Authorization No.1772

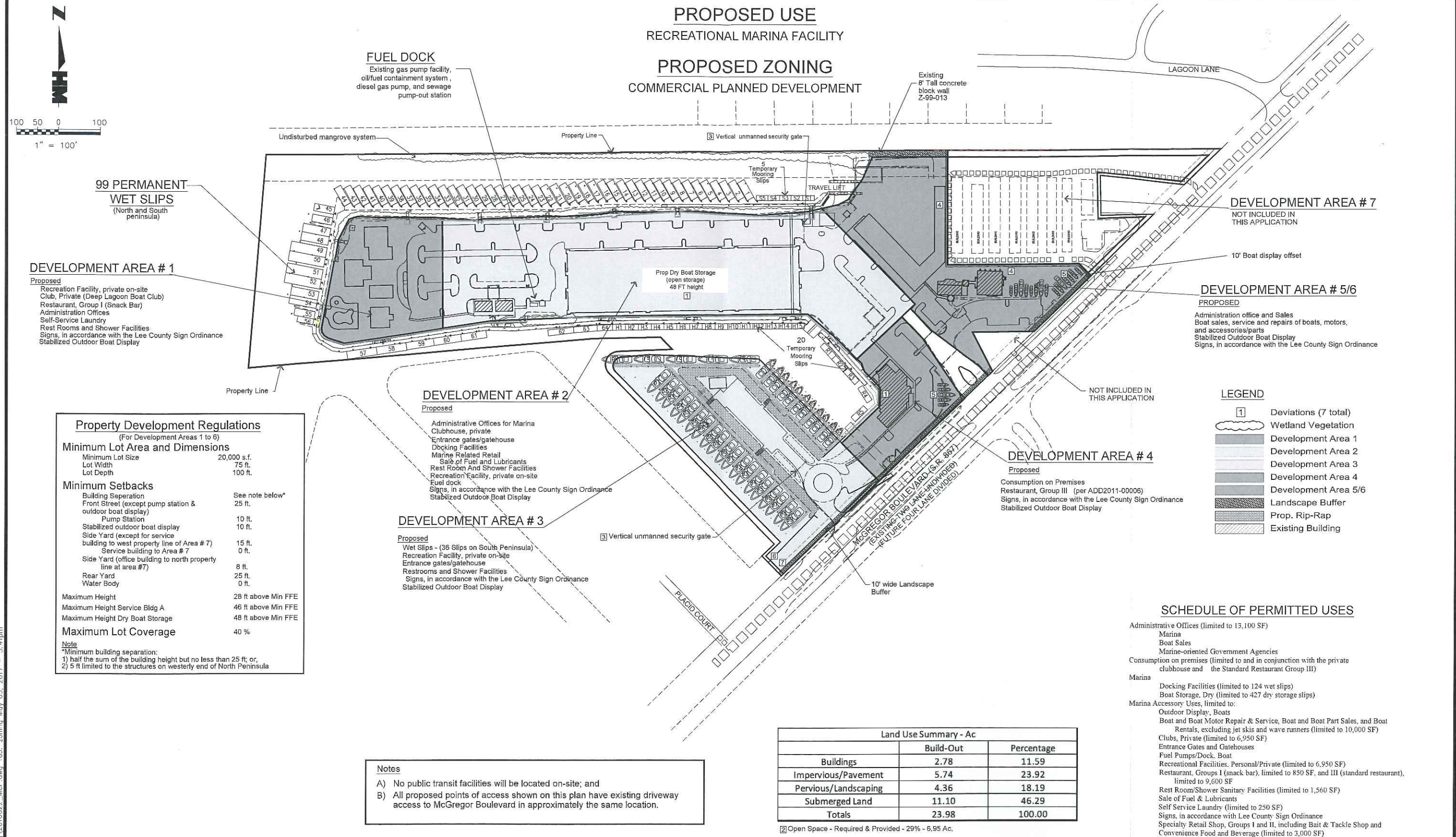
**AERIAL**  
(TAKEN JANUARY 2016)

THESE DRAWINGS ARE NOT APPROVED UNLESS SIGNED & SEALED BELOW:
FLORIDA PROFESSIONAL ENGINEER
DATE: October 17, 2016

CAD FILE NAME:	DRAWING NO.:
16022.AER	
PROJECT NO.:	SHEET NO.:
2016022	1

DRAWING CURRENT AS OF 06/06/07





H:\2016\20160222.DW\LD\Zoning\20160222 MCP.dwg Tab: zoning May 05, 2017 3:41pm

NUMBER	REVISIONS	DATE

**MARINEMAX**  
LEE COUNTY, FLORIDA

DESIGNED BY	BNT	DATE	
DRAWN BY	TPB	DATE	04/2017
CHECKED BY	REB	DATE	04/2017
VERTICAL SCALE	N/A	HORIZONTAL SCALE	1"=100'



6200 Whiskey Creek Drive  
Fort Myers, FL. 33919  
Phone: (239) 985-1200  
Florida Certificate of  
Authorization No.1772

## MASTER CONCEPT PLAN EXHIBIT M-1

THESE DRAWINGS ARE NOT APPROVED  
UNLESS SIGNED & SEALED BELOW.

DATE: May 05, 2017

CAD FILE NAME:	DRAWING NO.:
16022MCP	
PROJECT NO.:	SHEET NO.:
2016022	1



# --- Agenda --- Item

8

Director's Report

8

8

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## EXECUTIVE DIRECTOR'S REPORT: June 21, 2018

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**Mission Statement:**

*To work together across neighboring communities to consistently protect and improve the unique and relatively unspoiled character of the physical, economic and social worlds we share...for the benefit of our future generations.*

### 1. Management / Operations

---

#### a. Budget

- April Financials
- Audit Report
- FY2018-19 Budget

### 2. Resource Development and Capacity Building

---

- Post-Disaster Coordinator Update- Sean McCabe
- Promise Zone Update – Aidan Bandy
- Regional Transportation Update – Tim Walker
- FRCA Monthly Report - attached

### 3. Third Quarter FY 2017-2018 (April 1, 2018 – June 30, 2018)

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- Grants Awarded:
  - ✓ DEO grant for \$30,000: A Regional Strategy for Agriculture Sustainability
  - ✓ Contract with Bonita Springs for Flood Reduction Plan; \$50,000
  - ✓ Contract with Bonita Springs for study on Affordable Housing; \$30,000
  - ✓ EDA- Disaster Coordinator; \$250,000
  - ✓ Brownfields grant \$600,000
- Grants Under Development
- Grants Pending: \$538,572 approximately
  - ✓ DEO Grant Opioid Resource Guide \$40,000
  - ✓ DEO Grant Affordable Housing Directory of Providers & Resources \$40,000
  - ✓ DEO Grant AG Food Safety Plans \$30,000
  - ✓ DEO Grant for Web Interactive Map for Hurricane evacuation and Storm Surge \$35,000
  - ✓ EDA Agriculture Sustainability Implementation Plan \$250,000
  - ✓ Evaluation of landscape wetlands Connectivity in Charlotte Harbor Watershed \$143,572

## **MONTHLY ACTIVITY REPORT: May 2018**

### **RESOURCE DEVELOPMENT/CAPACITY BUILDING and OUTREACH**

- Organized and distributed the April 2018 Florida Regional Councils Association (FRCA) Newsletter, *FRCA Forward*. Began collecting articles and formatting the May 2018 Newsletter. Continued to update the FRCA Facebook page.
- Continued to work with the Florida Association of Counties regarding the maintenance and enhancement of the FRCA website and newsletter. Continued to update and maintain the email listserv for the more than 2,500 individuals who receive *FRCA Forward*.
- To enhance partnerships and strengthen the relationship between regional planning councils and their state and federal partners, participated in or attended the following meetings and shared information:
  - Florida Transportation Plan Implementation Meeting
  - Resiliency Forum, hosted by the Department of Environmental Protection
  - Coordination Meeting with the Department of Environmental Protection, Department of Transportation and the Greenways and Trails Foundation
  - Coastal Meeting hosted by the Department of Environmental Protection
  - Rural Economic Development Initiative Meeting
  - Florida Economic Development Council Annual Conference
- Promoted the Disaster Supplemental Notice of Funding Opportunity Webinar hosted by the Economic Development Administration.

### **ASSOCIATION MANAGEMENT**

- Participated in the May 10, 2018, Executive Directors Advisory Council (EDAC) held by conference call. Prepared for the June 28<sup>th</sup> and 29<sup>th</sup> EDAC and Partners Meetings being held in conjunction with the Florida Association of Counties Annual Conference including developing agendas and securing presenters.
- Coordinated FRCA participation with the following upcoming annual conferences:
  - National Association of Regional Councils, June 2 – 4<sup>th</sup>
  - Florida Association of Counties, June 27 – 29<sup>th</sup>
  - Florida League of Cities, August 15 – 17<sup>th</sup>
  - American Planning Association, Florida Chapter, September 11 – 13<sup>th</sup>
- Distributed grant opportunities and information of interest from local, state and national organizations.

# Agenda Item

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FY 19 Proposed Budget

8a

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FISCAL YEAR 2019

# BUDGET

OF THE SOUTHWEST FLORIDA  
REGIONAL PLANNING COUNCIL

PROPOSED: JUNE 21, 2018

[SWFRPC.ORG](http://SWFRPC.ORG)



# FY 19 PROPOSED BUDGET

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OCTOBER 1, 2018 TO SEPTEMBER 30, 2019

Revenues	SWFRPC General Fund	SWFRPC Special Revenue	Budget Totals
Assessments	\$ 506,419	\$ -	\$ 506,419
Assessments: Loss of Membership	\$ (324,706)		\$ (324,706)
<b>Total Assessment Income</b>	<b>\$ 181,713</b>		<b>\$ 181,713</b>
Secured Federal/State Grants		393,005	393,005
*Program Development (Unsecured Grants/Contracts)	324,706	44,927	369,633
Secured Contractual	-	4,500	4,500
Interest/Misc	6,000	-	6,000
<b>Total Income (Revenue)</b>	<b>\$ 512,419</b>	<b>\$ 442,432</b>	<b>\$ 954,852</b>
<b>Expenditures (Expenses)</b>			
<u>Direct:</u>			
Salaries (A)	\$ 131,097	\$ 380,683	\$ 511,780
FICA	39,151	-	39,151
Unemployment	-	-	-
Workers Compensation	2,904	-	2,904
Retirement	58,184	-	58,184
Health Insurance (B)	83,330	-	83,330
<b>Total Personnel Expenses</b>	<b>\$ 314,666</b>	<b>\$ 380,683</b>	<b>\$ 695,349</b>
<b>Expenses</b>			
Consultants (C)	\$ -	\$ 42,650	\$ 42,650
Grant/Consulting - Contractual (D)	-	-	-
Audit Fees	32,000	-	32,000
Travel	10,000	14,000	24,000
Telephone	4,600	-	4,600
Postage	1,200		1,200
Equipment Rental (E)	6,695	-	6,695
Insurance (F)	11,612	-	11,612
Repair/Maint. (Equip/Vehicle)	1,000	-	1,000
Printing/Reproduction	3,000	100	3,100
Utilities (Elec/Internet)	21,100	-	21,100
Advertising	600	1,000	1,600
Other Miscellaneous	200	-	200
Bank Service Charges	-	-	-
Office Supplies	3,500	-	3,500
Computer Related Expenses (G)	24,917		24,917
Dues and Memberships (H)	25,095	-	25,095
Publications	-	-	-
Professional Development	1,000	-	1,000
Meetings/Events	3,000	4,000	7,000
Capital Outlay-Operations	-	-	-
Lease Long Term	48,233	-	48,233
<b>Operational Expense</b>	<b>\$ 197,752</b>	<b>\$ 61,750</b>	<b>\$ 259,502</b>
<b>Total Cash Outlays</b>	<b>\$ 512,418</b>	<b>\$ 442,433</b>	<b>\$ 954,852</b>
<b>Net Income/Loss</b>	<b>\$ 0</b>	<b>\$ -</b>	<b>\$ 0</b>

\* This amount was determined based on three previous years budgets which brought in at least \$300,000 in additional revenue after the budget was adopted

\*\*Fund Balance from Audit YE 9/30/17 (FY16/17): \$852,378 - included in this fund is the investments, operating funds and net of all assets and liabilities as of 9/30/17.

**FY 19 PROPOSED BUDGET**  
**With Fund Balance & Indirect Allocation**

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OCTOBER 1, 2018 TO SEPTEMBER 30, 2019

Revenues	SWFRPC General Fund	SWFRPC Special Revenue	Budget Totals
Assessments	\$ 181,713	\$ -	\$ 181,713
Secured Federal/State Grants		393,005	393,005
*Program Development (Unsecured Grants/Contracts)	324,706	44,927	369,633
Secured Contractual	-	4,500	4,500
Interest/Misc	6,000	-	6,000
**Fund Balance from Audit YE 9/30/17 (FY 16/17)	852,378	-	852,378
<b>Total Income (Revenue)</b>	<b>\$ 1,364,797</b>	<b>\$ 442,432</b>	<b>\$ 1,807,229</b>

Expenditures (Expenses)			
Direct:			
Salaries (A)	\$ 295,098	\$ 216,682	\$ 511,780
FICA	39,151	-	39,151
Unemployment	-	-	-
Workers Compensation	2,904	-	2,904
Retirement	58,184	-	58,184
Health Insurance (B)	83,330	-	83,330
<b>Total Personnel Expenses</b>	<b>\$ 478,667</b>	<b>\$ 216,682</b>	<b>\$ 695,349</b>

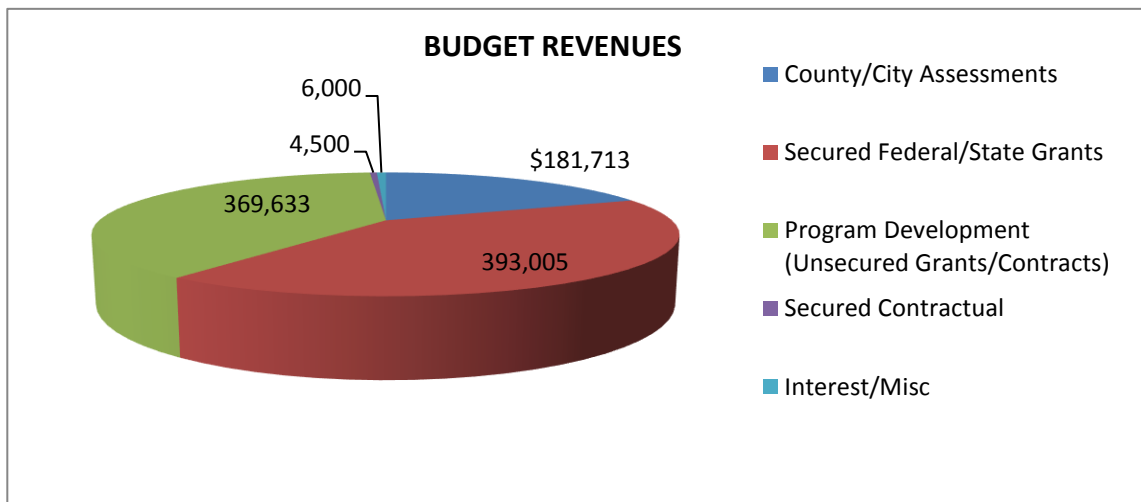
Expenses			
Consultants (C)	\$ -	\$ 42,650	\$ 42,650
Grant/Consulting - Contractual (D)	-	-	-
Audit Fees	32,000	-	32,000
Travel	10,000	14,000	24,000
Telephone	4,600	-	4,600
Postage	1,200	-	1,200
Equipment Rental (E)	6,695	-	6,695
Insurance (F)	11,612	-	11,612
Repair/Maint. (Equip/Vehicle)	1,000	-	1,000
Printing/Reproduction	3,000	100	3,100
Utilities (Elec/Internet)	21,100	-	21,100
Advertising	600	1,000	1,600
Other Miscellaneous	200	-	200
Bank Service Charges	-	-	-
Office Supplies	3,500	-	3,500
Computer Related Expenses (G)	24,917	-	24,917
Dues and Memberships (H)	25,095	-	25,095
Publications	-	-	-
Professional Development	1,000	-	1,000
Meetings/Events	3,000	4,000	7,000
Capital Outlay-Operations	-	-	-
Lease Long Term	48,233	-	48,233
**Fund Balance from Audit YE 9/30/17 (FY 16/17)	852,378	-	852,378
<b>Operational Expense</b>	<b>\$ 1,050,130</b>	<b>\$ 61,750</b>	<b>\$ 1,111,880</b>
<b>Fringe/Indirect Allocation</b>	<b>\$ (164,000)</b>	<b>\$ 164,000</b>	<b>\$ -</b>
<b>Total Operational Expenses</b>	<b>\$ 886,130</b>	<b>\$ 225,750</b>	<b>\$ 1,111,880</b>
<b>Total Cash Outlays</b>	<b>\$ 1,364,797</b>	<b>\$ 442,432</b>	<b>\$ 1,807,229</b>
<b>Net Income/Loss</b>	<b>\$ 0</b>	<b>\$ -</b>	<b>\$ 0</b>

\* This amount was determined based on three previous years budgets which brought in at least \$300,000 in additional revenue after the budget was adopted

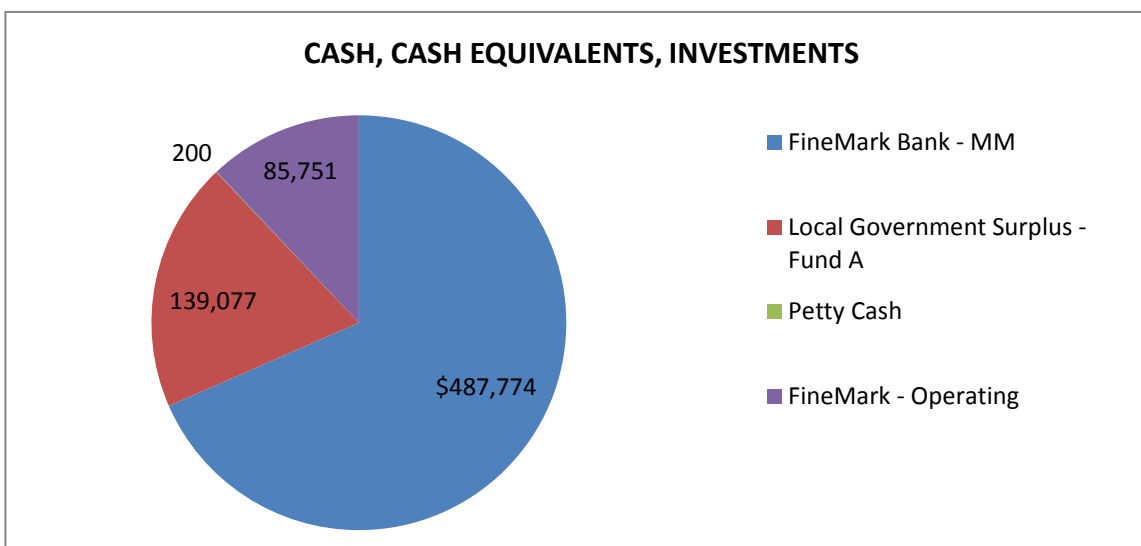
\*\*Fund Balance from Audit YE 9/30/17 (FY16/17) - included in this fund is the investments, operating funds and net of all assets and liabilities as of 9/30/17.

## REVENUE SOURCES

BUDGET REVENUES	AMOUNT
County/City Assessments	\$ 181,713
Secured Federal/State Grants	393,005
Program Development (Unsecured Grants/Contracts)	369,633
Secured Contractual	4,500
Interest/Misc	6,000
<b>Total Revenue</b>	<b>\$ 954,851</b>



CASH, CASH EQUIVALENTS, INVESTMENTS (as of May 30, 2018):	AMOUNT
FineMark Bank - MM	\$ 487,774
Local Government Surplus - Fund A	139,077
Petty Cash	200
FineMark - Operating	85,751
<b>Total Cash, Cash Equivalents, Investments</b>	<b>\$ 712,803</b>



**FY 19 REVENUE SOURCES**

OCTOBER 1, 2018 TO SEPTEMBER 30, 2019

GENERAL REVENUES		SPECIAL REVENUES	
Interest/Misc.	\$ 6,000	Federal/State Grants	\$ 393,005
Assessments	\$ 181,713	Contractual	\$ 374,133
	<b>\$ 187,713</b>		<b>\$ 767,138</b>
		<b>Total Revenues</b>	<b>\$ 954,851</b>
		<b>FY17 Fund Balance</b>	<b>\$ 852,378</b>
		<b>Total Budget</b>	<b>\$ 1,807,229</b>

MEMBER	POPULATION 2017 (BEER Estimates)	ASSESSMENT
Collier County	357,470	107,241
Glades County	13,087	3,926
Hendry County	39,057	11,717
City of Fort Myers	79,106	23,732
Town of Fort Myers Beach	6,328	1,898
City of Bonita Springs	50,137	15,041
City of Sanibel	6,659	1,998
City of Sarasota	53,865	16,160
<b>Total Assessments</b>	<b>605,709</b>	<b>\$ 181,713</b>

Additional Revenue		TOTAL
Interest/Misc.	\$ -	\$ 6,000
ABM Sponsorship	-	-
<b>Total General Revenues</b>		<b>\$ 187,713</b>

SPECIAL REVENUES	FEDERAL/STATE GRANTS	CONTRACTUAL	TOTAL
*DEM - Title III - LEPC	\$ 80,000		80,000
*DEM - HMEP Planning & Training	65,161	-	65,161
*Lee/Collier Hazard Analysis	20,844	-	20,844
Brownfields	57,000	-	57,000
Economic Development	70,000	-	70,000
Disaster Coordinator - EDA	100,000		100,000
SQG-Glades		4,500	4,500
Program Development (Unsecured)		369,633	369,633
<b>Total RPC Special Revenues</b>	<b>\$ 393,005</b>	<b>\$ 374,133</b>	<b>\$ 767,138</b>

Assessments based upon official Bureau of Business and Economic Research population estimates.

Assessments are estimated at 30 cents/capita as provided for in the Council's Interlocal Agreement, adopted November 8, 1973.

\*Contract renewal projected for FY2019



# SWFRPC 5 YEAR BUDGET COMPARISON

Fiscal Year 2014 - Fiscal Year 2018

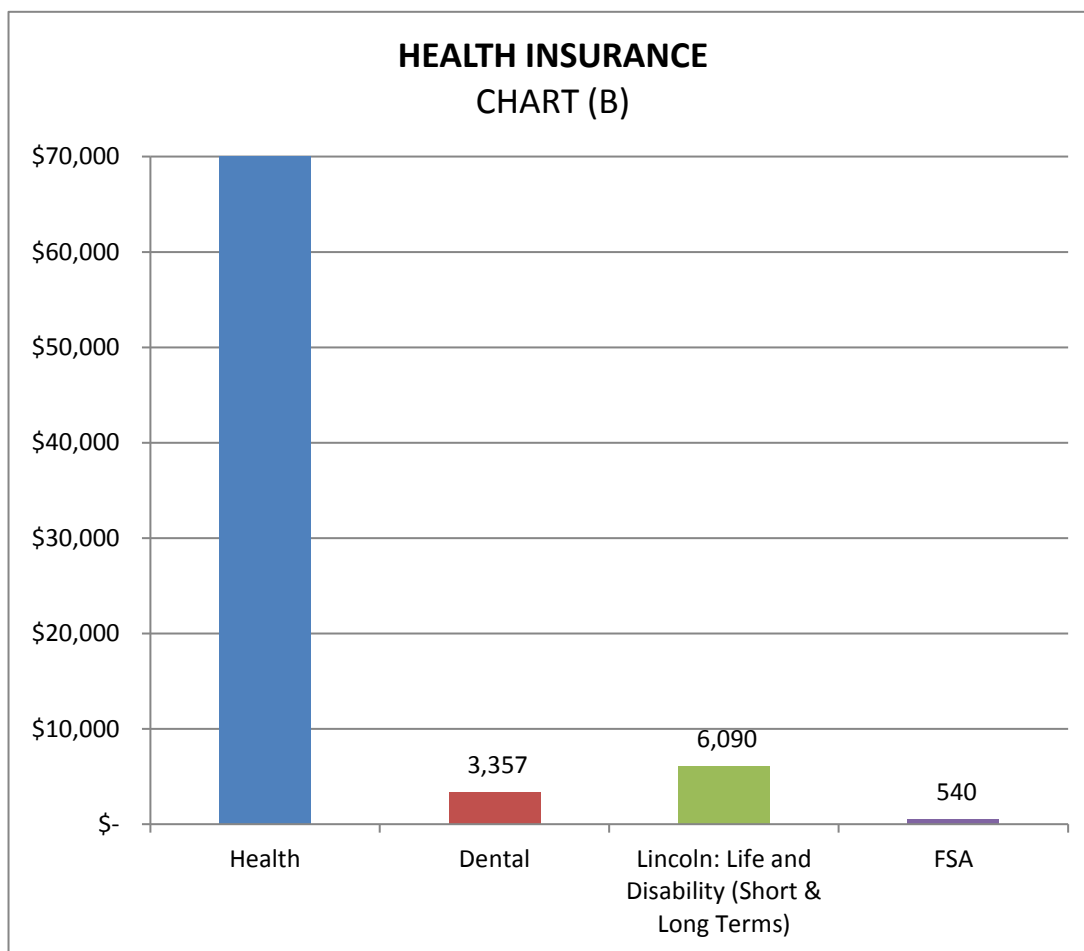
	Actual FY 2014	Actual FY 2015	Actual FY 2016	Actual FY 2017	Budget FY 2018 Amendment
<b>Revenues</b>					
Assessments	\$ 469,411	\$ 472,879	\$ 477,790	\$ 485,955	\$ 309,106
Federal/State/Local Funds/Contract	1,581,167	399,968	525,449	384,471	543,431
Contractual		190,067	105,045	96,158	146,405
DRIs/NOPCs/Monitoring	41,265	88,523	62,871	55,481	35,000
Interest/Misc	39,057	4,347	12,489	3,280	6,000
Rental Income	15,000	1,250	-	-	-
Fund Balance	748,896	588,437	811,779	852,378	811,779
<b>Total Income</b>	<b>\$ 2,894,796</b>	<b>\$ 1,745,471</b>	<b>\$ 1,995,423</b>	<b>\$ 1,877,723</b>	<b>\$ 1,851,721</b>
<b>Expenditures</b>					
<u>Direct:</u>					
Salaries - Total	\$ 982,363	\$ 609,843	\$ 474,751	\$ 421,671	\$ 503,603
FICA/Workers Comp/Unemployment	76,524	49,691	36,357	33,344	42,213
Retirement	101,994	63,714	60,027	49,312	52,278
Health Insurance	136,255	98,290	63,792	57,706	84,846
<b>Total Personnel Services</b>	<b>\$ 1,297,136</b>	<b>\$ 821,538</b>	<b>\$ 634,927</b>	<b>\$ 562,033</b>	<b>\$ 682,940</b>
Consultant Fees	35,525	57,588	104,734	144,468	58,598
Grant/Consulting Expense		63,533	105,796	44,848	37,049
NEP Contractual	356,951				
Audit Fees	41,000	36,820	31,100	32,000	32,000
Travel	48,185	27,273	33,870	33,170	33,000
Telephone	6,554	5,749	4,377	4,422	4,600
Postage	1,655	3,173	4,332	1,628	1,425
Equipment Rental	6,799	7,964	7,066	6,356	6,695
Insurance	20,683	22,970	15,490	10,935	12,026
Repair/Maint. (Grounds/Bldg/Equip)	19,499	10,311	3,379	1,035	1,000
Printing/Reproduction	5,539	6,431	6,278	5,037	3,100
Utilities (Elec, water, garb)	23,470	20,889	16,997	17,351	24,900
Advertising	2,827	7,766	1,526	2,543	1,600
Other Miscellaneous	4,923	5,162	3,254	-	200
Uncollectable Receivables					
Office Supplies	9,853	4,494	4,743	3,402	4,000
Computer Related Expenses	41,876	27,326	25,558	22,684	31,684
Publications	1,338	211	-	-	100
Bad debt		19,736	15,000	2,413	
Dues and Memberships	35,484	14,037	24,655	38,732	25,095
Professional Development			1,813	991	1,000
Meetings/Events	3,065	26,771	9,266	6,948	9,000
Moving			42,418		
Capital Outlay-Operations	15,375	-	29,568	-	24,000
Long Term Debt (Building Loan)	127,751	127,751			
Lease Long Term			31,500	43,750	45,930
Reserve for Operations Expense	748,896	588,437	811,779	852,378	811,779
<b>Total Cash Outlays</b>	<b>\$ 2,854,384</b>	<b>\$ 1,905,930</b>	<b>\$ 1,969,426</b>	<b>\$ 1,837,124</b>	<b>\$ 1,851,721</b>
<b>Net Income/(Loss)</b>	<b>\$ 40,412</b>	<b>\$ (160,459)</b>	<b>\$ 25,997</b>	<b>\$ 40,599</b>	<b>\$ -</b>

**SALARY EXPENSES****TABLE (A)**

<b>POSITION TITLE CLASSIFICATION</b>	<b>CLASSIFICATION LEVEL</b>	<b>10/1/2018 SALARY RANGE</b>	<b>HOURLY RATE</b>	<b>ANNUAL SALARY</b>
<b>Executive Director</b>	Exempt	As determined by Council	57.13	\$ 118,830
Regional Counsel	Exempt			15,450
Promise Zone Coordinator Vista Supervisor GIS Technician	Exempt	18.90 - 27.31	19.23	39,998
Planner IV (Environmental)	Exempt	27.53 - 39.89	33.64	69,971
Business Operations Manager Grants Manager Network Administrator Web Developer/Graphic Design	Exempt	25.96 - 47.75	40.62	84,490
Disaster Recovery Coordinator	Exempt	Grant Contract	26.92	55,994
Economic Development Planner Operations Analyst Administrative Coordinator	Exempt	18.90 - 27.31	23.29	48,443
GIS Manager LEPC HMEP Program Manager	Exempt	20.26 - 42.99	37.79	78,603
<b>Total \$ 511,780</b>				

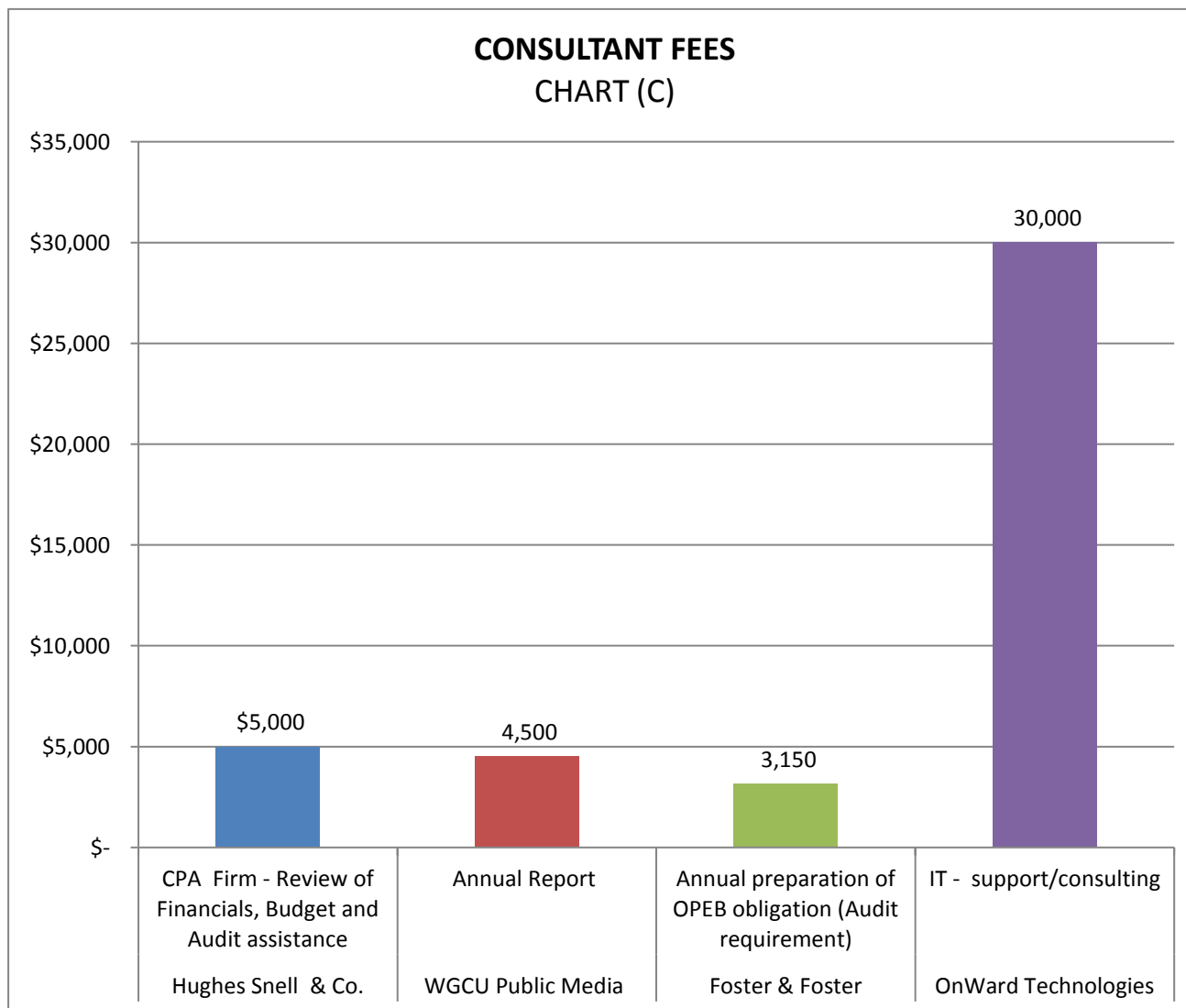
**HEALTH INSURANCE****TABLE (B)**

INSURANCE TYPE	COVERAGE	AMOUNT
Health	Employee Only	\$ 73,343
Dental	Employee Only	3,357
Lincoln: Life and Disability (Short & Long Terms)	Employee Only	6,090
FSA	Employee Only	540
<b>Total</b>		<b>\$ 83,330</b>



**CONSULTANT FEES****TABLE (C)**

CONSULTANT	DESCRIPTION	AMOUNT
Hughes Snell & Co.	CPA Firm - Review of Financials, Budget and Audit assistance	\$ 5,000
WGCU Public Media	Annual Report	4,500
Foster & Foster	Annual preparation of OPEB obligation (Audit requirement)	3,150
OnWard Technologies	IT - support/consulting	30,000
<b>Total</b>		<b>\$ 42,650</b>



**CONTRACTUAL  
TABLE (D)**

GRANT	DESCRIPTION	AMOUNT
<b>Total</b>		<b>\$ -</b>

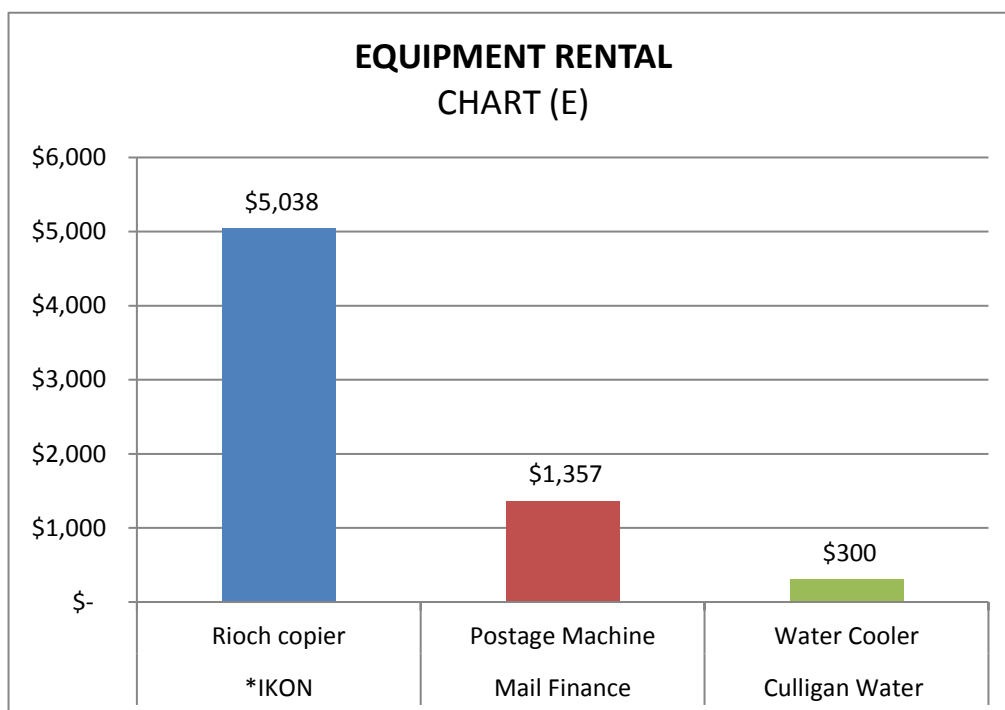
**CONTRACTUAL  
CHART (D)**





**EQUIPMENT RENTAL**  
**TABLE (E)**

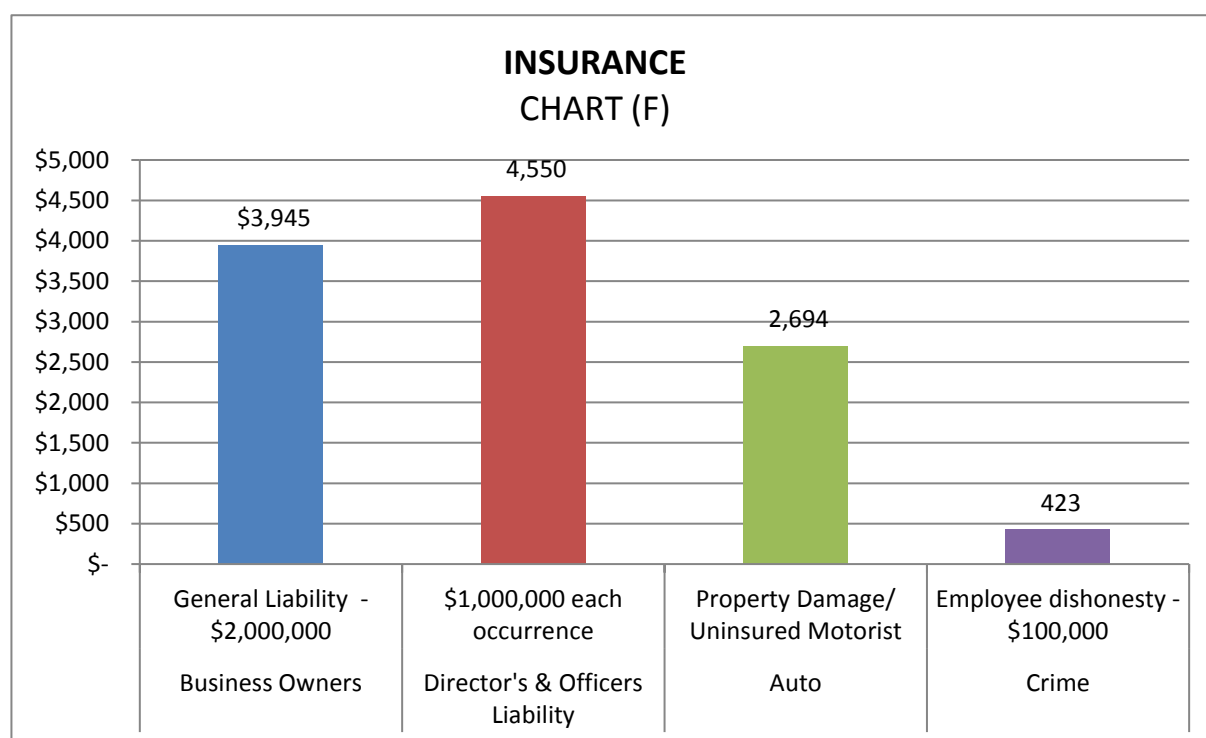
	DESCRIPTION	
*IKON	Rioch copier	\$ 5,038
Mail Finance	Postage Machine	\$ 1,357
Culligan Water	Water Cooler	\$ 300
<b>Total</b>		<b>\$ 6,695</b>



\*Contract ends July 2018

**INSURANCE**  
**TABLE (F)**

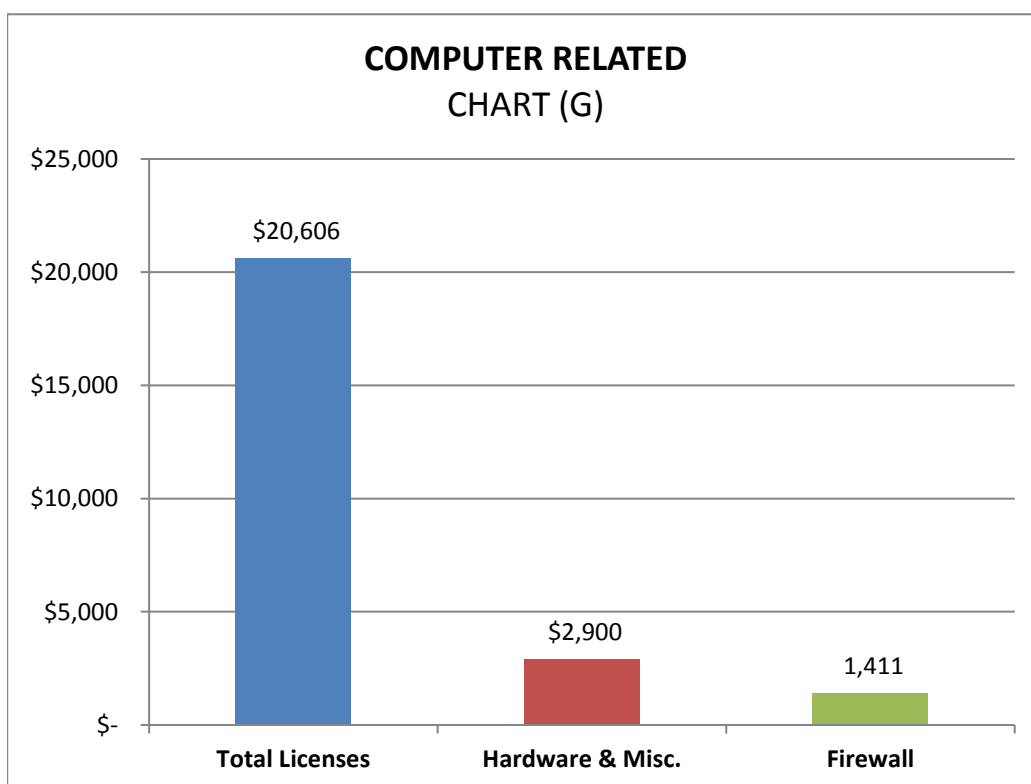
POLICY	DESCRIPTION	PREMIUM
Business Owners	General Liability -\$2,000,000	\$ 3,945
Director's & Officers Liability	\$1,000,000 each occurrence	4,550
Auto	Property Damage/ Uninsured Motorist	2,694
Crime	Employee dishonesty - \$100,000	423
<b>Total \$</b>		<b>11,612</b>



**COMPUTER RELATED  
TABLE (G)**

LICENSES	AMOUNT
Sage Peachtree ( Accounting Software)	\$ 2,506
REMI (Modeling Software)	4,500
ArcView (GIS)	8,650
MS Office 365	1,800
Bill Quick	3,150
<b>Total Licenses</b>	<b>\$ 20,606</b>

OTHER	AMOUNT
Hardware & Misc.	\$ 2,900
Firewall	1,411
<b>Total Expenses</b>	<b>\$ 24,917</b>



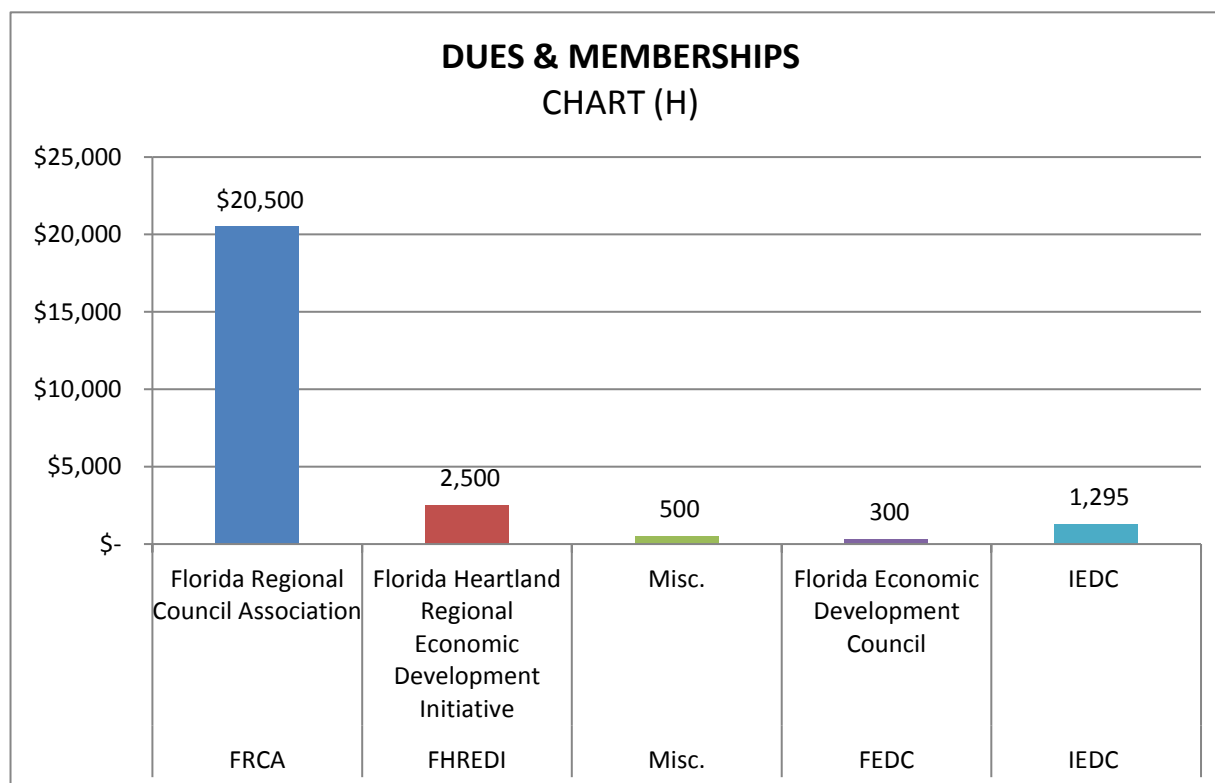
**DUES & MEMBERSHIPS**

TABLE (H)

ORGANIZATION	DESCRIPTION	AMOUNT
FRCA	Florida Regional Council Association	\$ 20,500
FHREDI	Florida Heartland Regional Economic Development Initiative	2,500
Misc.	Misc.	500
<b>Total</b>		<b>\$ 23,500</b>

GRANT RELATED SUBSCRIPTIONS	DESCRIPTION	AMOUNT
FEDC	Florida Economic Development Council	300
IEDC	IEDC	1,295
<b>Total Grant Related</b>		<b>\$ 1,595</b>

<b>Total</b>		<b>\$ 25,095</b>
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# Agenda Item

8b

April 2018 Financials

8b

8b



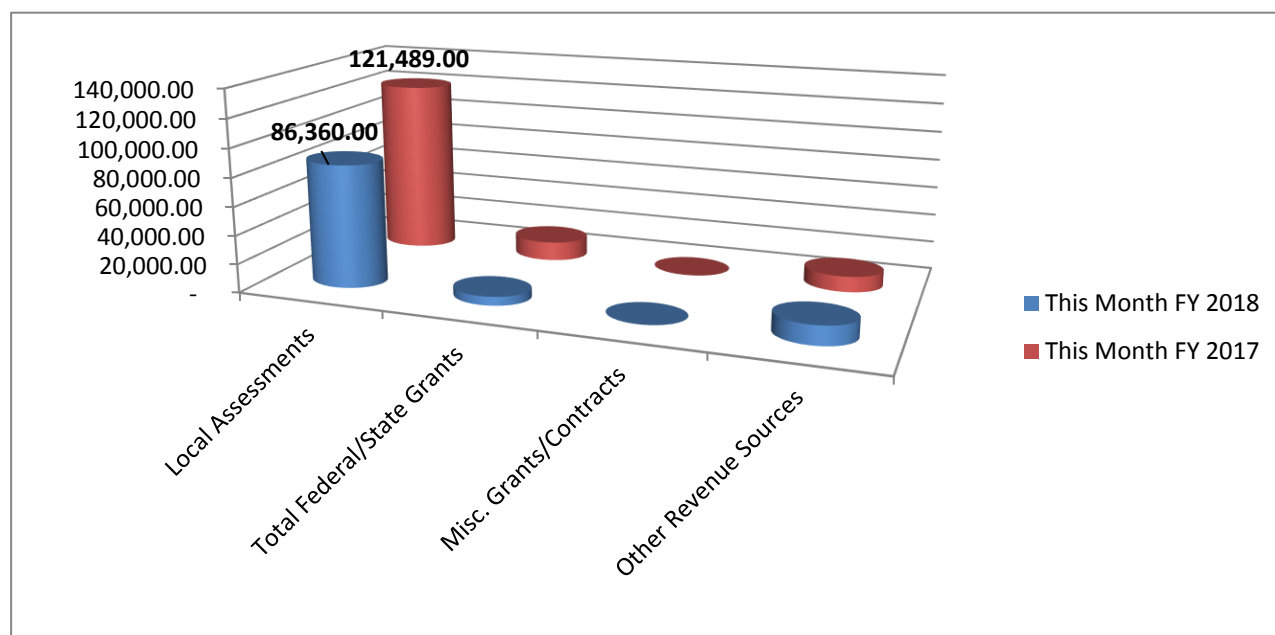
## 2017 - 2018 Workplan & Budget Financial Snapshot

### Apr-18

#### Revenues

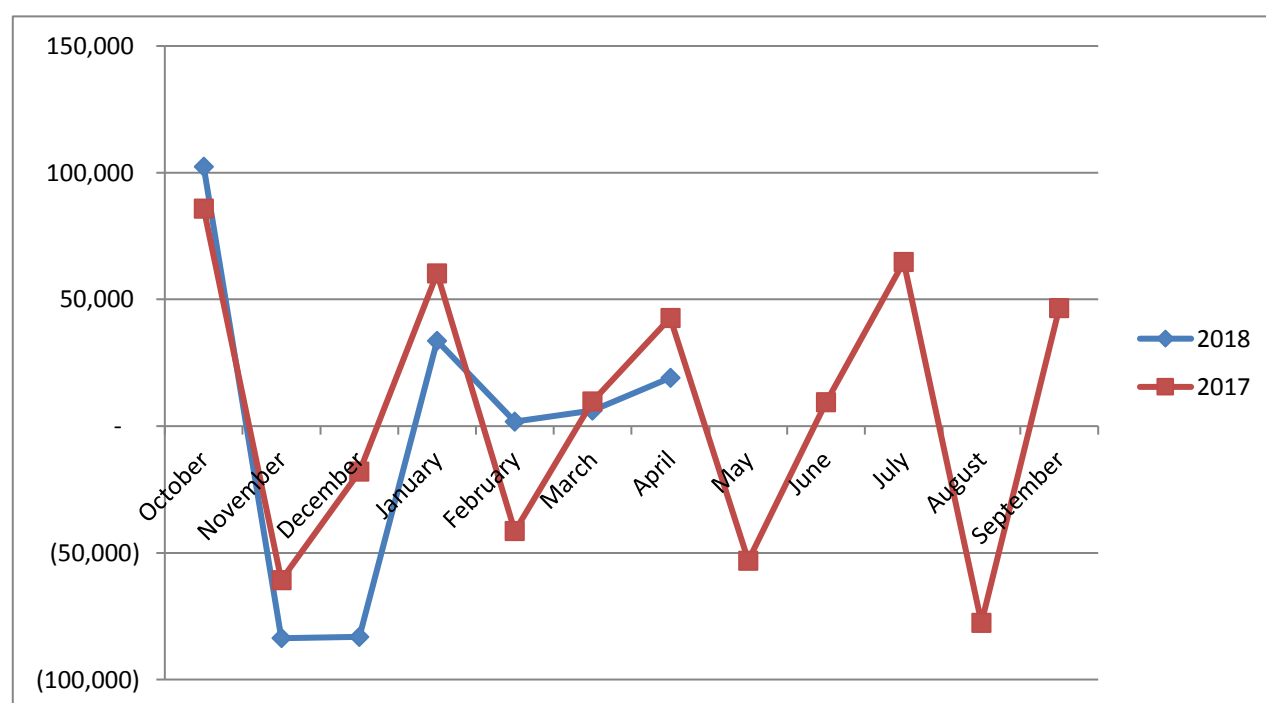
Local Assessments  
Total Federal/State Grants  
Misc. Grants/Contracts  
Other Revenue Sources

**Monthly Revenues**



Notes: Local Assessments billed at the beginning of each quarter: October, January, April and July  
State/Federal Grants billed quarterly: LEPC, HMEP, TD, and EPA  
Federal Grants billed Semi Annually: Economic Development  
Misc. Grants/Contracts billed by deliverable: SQG, Interagency PO'S  
Other(DRI) billed /recorded monthly as cost reimbursement

**Monthly Net Income (Loss)**



**YTD: Net Income (\$3,990) Unaudited**

# SWFRPC

## Detail of Reserve

### As of APRIL 30, 2018

***Cash and Cash Equivalents:***

Petty Cash	\$	200
FineMark Operating Funds		59,449
2016 Fiscal Year Carryover		22,258
		<hr/>
<b><i>Total Cash and Cash Equivalents</i></b>	<b>\$</b>	<b>81,907</b>

***Investments:***

FineMark Money Market	\$	512,774
Local government Surplus Trust Fund Investment Pool (Fund A)		139,077
		<hr/>
<b><i>Total Investments</i></b>	<b>\$</b>	<b>651,851</b>

Total Reserves	<hr/>	<hr/>
	<b>\$</b>	<b>733,758</b>
		<hr/>

**SWFRPC INCOME STATEMENT  
COMPARED WITH BUDGET**

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**FOR THE ONE MONTH ENDING APRIL 30, 2018**

	Current Month	Year to Date A	FY 2017-2018 Approved Budget B	% Of Budget Year to Date	Budget Remaining
<b>REVENUES</b>					
<b>LOCAL ASSESSMENTS</b>					
CHARLOTTE COUNTY	\$ 12,784	\$ 38,351	\$ 38,351	100%	\$ -
COLLIER COUNTY	26,265	78,795	105,061	75%	\$ 26,266
GLADES COUNTY	979	2,937	3,914	75%	\$ 977
HENDRY COUNTY	2,878	8,634	11,511	75%	\$ 2,877
LEE COUNTY	27,953	83,858	83,858	100%	\$ -
CITY OF CAPE CORAL	5,199	30,771	51,142	60%	\$ 20,371
CITY OF FORT MYERS	5,708	17,124	22,832	75%	\$ 5,708
TOWN OF FORT MYERS BEACH INC	471	1,413	1,883	75%	\$ 470
BONITA SPRINGS	3,629	10,887	14,516	75%	\$ 3,629
CITY OF SANIBEL	494	1,482	1,977	75%	\$ 495
SARASOTA COUNTY	-	29,965	29,965	100%	-
<b>TOTAL LOCAL ASSESSMENTS</b>	<b>\$ 86,360</b>	<b>\$ 304,217</b>	<b>\$ 365,010</b>	<b>83%</b>	<b>\$ 60,793</b>
<b>FEDERAL / STATE GRANTS</b>					
DEM - LEPC 17/18	-	20,995	80,000	26%	59,005
DEM - HMEP 16/17	-	23,680	23,871	99%	191
DEM - HMEP 17/18	-	-	60,349		
TD Glades/Hendry 17/18	-	7,587	18,367	41%	10,780
DEM - Collier Hazard Analysis 17/18	-	9,380	20,844	45%	11,464
Wetland Mitigation Strategy - EPA		55,000	110,000	50%	55,000
Promise Zone	-	1,476	-	N/A	(1,476)
DEO Agricultural Sustainability	5,000	20,000	30,000	67%	10,000
Disaster Recovery Coordinator	-	-	100,000	0%	100,000
National Community Service	-	-	30,000	0%	30,000
Economic Development Planning 17/19	1,158	37,316	70,000	53%	32,684
<b>TOTAL FEDERAL / STATE GRANTS</b>	<b>\$ 6,158</b>	<b>\$ 175,435</b>	<b>\$ 543,431</b>	<b>32%</b>	<b>\$ 248,452</b>
<b>MISC. GRANTS / CONTRACTS/CONTRACTUAL</b>					
GLADES SQG	-	-	4,500	0%	4,500
Bonita Springs Flooding	-	20,000	50,000	40%	30,000
Bonita Springs Affordable Housing	-	-	30,000	0%	30,000
FHERO	-	-	6,000	0%	6,000
<b>TOTAL MISC. GRANTS/CONTRACTS</b>	<b>\$ -</b>	<b>\$ 20,000</b>	<b>\$ 90,500</b>	<b>22%</b>	<b>\$ 70,500</b>
<b>DRIS/NOPCS/MONITORING</b>					
DRI MONITORING FEES	-	\$ 1,500	\$ -		\$ 1,500
DRIS/NOPCS INCOME	12,931	53,019	35,000	151%	(18,019)
<b>TOTAL</b>	<b>\$ 12,931</b>	<b>\$ 54,519</b>	<b>\$ 35,000</b>	<b>156%</b>	<b>\$ (16,519)</b>

	Current Month	Year to Date A	FY 2017-2018 Approved Budget B	% Of Budget Year to Date	Budget Remaining
<b>Program Development (Unsecured Grants/Contract)</b>					
*Program Development (Unsecured	-	-	-		-
<b>TOTAL PROGRAM DEVELOPMENT</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>N/A</b>	<b>\$ -</b>
<b>OTHER REVENUE SOURCES</b>					
ABM SPONSORSHIPS	-	-	-	N/A	-
CELA TEGA SPONSORSHIPS	-	-	-	N/A	-
Misc. Income	-	846	6,000	14%	5,154
INTEREST INCOME - Money Market	126	917	-	N/A	917
Fund A Investment Income	225	1,295	-	N/A	1,295
<b>TOTAL OTHER REVENUE SOURCES</b>	<b>\$ 351</b>	<b>\$ 3,059</b>	<b>\$ 6,000</b>	<b>51%</b>	<b>\$ 7,366</b>
<i>Fund Balance</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ 811,779</i>		
<b>TOTAL REVENUES</b>	<b>\$ 105,801</b>	<b>\$ 557,232</b>	<b>\$ 1,851,720</b>		<b>\$ 370,592</b>
<b>EXPENSES</b>					
<b>PERSONNEL EXPENSES</b>					
SALARIES EXPENSE	\$ 39,717	\$ 261,110	\$ 440,748	59%	179,638
FICA EXPENSE	3,066	19,816	33,717	59%	13,901
RETIREMENT EXPENSE	4,244	24,181	48,915	49%	24,734
HEALTH INSURANCE EXPENSE	5,450	39,673	64,433	62%	24,760
WORKERS COMP. EXPENSE	242	1,694	3,687	46%	1,993
UNEMPLOYMENT COMP. EXPENSE	-	-	-	N/A	-
<b>TOTAL PERSONNEL EXPENSES</b>	<b>\$ 52,719</b>	<b>\$ 346,474</b>	<b>\$ 591,500</b>	<b>59%</b>	<b>245,026</b>
<b>OPERATIONAL EXPENSES</b>					
CONSULTANTS	\$ 10,288	\$ 49,564	\$ 106,200	47%	56,636
GRANT/CONSULTING EXPENSE	4,000	41,075	-	N/A	N/A
AUDIT SERVICES EXPENSE	-	1,000	32,000	3%	31,000
TRAVEL EXPENSE	793	25,788	20,000	129%	(5,788)
TELEPHONE EXPENSE	324	2,464	4,600	54%	2,136
POSTAGE / SHIPPING EXPENSE	44	275	1,425	19%	1,150
EQUIPMENT RENTAL EXPENSE	385	3,332	6,695	50%	3,363
INSURANCE EXPENSE	668	8,687	10,722	81%	2,036
REPAIR/MAINT. EXPENSE	-	85	1,000	9%	915
PRINTING/REPRODUCTION EXPENSE	252	1,618	3,100	52%	1,482
UTILITIES (Elec, Internet)	1,407	10,645	24,900	43%	14,255
ADVERTISING/LEGAL NOTICES EXP	115	1,023	1,600	64%	577
OTHER MISC. EXPENSE	-	-	200	0%	200

	Current Month	Year to Date A	FY 2017-2018 Approved Budget B	% Of Budget Year to Date	Budget Remaining
BANK SERVICE CHARGES	-	-	-	N/A	N/A
OFFICE SUPPLIES EXPENSE	602	1,864	4,000	47%	2,136
COMPUTER RELATED EXPENSE	3,060	26,512	24,184	110%	(2,328)
DUES AND MEMBERSHIP	6,097	6,924	25,095	28%	18,171
PUBLICATION EXPENSE	-	-	100	0%	100
PROF. DEVELOP.	719	719	1,000	72%	281
MEETINGS/EVENTS EXPENSE	1,372	6,528	6,000	109%	(528)
CAPITAL OUTLAY - OPERATIONS	-	-	24,000	0%	24,000
LEASE LONG TERM	3,859	26,644	45,930	58%	19,286
UNCOLLECTABLE RECEIVABLES	-	-	-	N/A	N/A
FUND BALANCE			\$ 811,779		
<b>OPERATIONAL EXP.</b>	<b>\$ 33,984</b>	<b>\$ 214,748</b>	<b>\$ 1,154,530</b>	<b>19%</b>	<b>169,078</b>
ALLOCATION FOR FRINGE/INDIRECT (CAPTURED BY GRANTS)					
<b>TOTAL OPERATIONAL EXP.</b>			<b>\$ 1,154,530</b>		
<b>TOTAL CASH OUTLAY</b>	<b>\$ 86,703</b>	<b>\$ 561,222</b>	<b>\$ 1,746,030</b>		<b>\$ 414,104</b>
<b>NET INCOME (LOSS)</b>	<b>\$ 19,098</b>	<b>\$ (3,990)</b>			



SWFRPC  
Balance Sheet  
April 30, 2018

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ASSETS

Current Assets		
Cash - Florida Prime	\$	139,077.45
Cash - FineMark Oper.		59,448.84
Cash - FineMark MM		512,774.04
Petty Cash		200.00
Accounts Receivable		198,843.56
		<hr/>
Total Current Assets		910,343.89
Property and Equipment		
Property, Furniture & Equip		237,172.31
Accumulated Depreciation		(197,201.57)
		<hr/>
Total Property and Equipment		39,970.74
Other Assets		
Amount t.b.p. for L.T.L.-Leave		40,634.44
FSA Deposit		2,881.29
Rental Deposits		3,500.00
Amt t.b.p. for L.T.Debt-OPEB		65,074.00
		<hr/>
Total Other Assets		112,089.73
		<hr/>
Total Assets	\$	<u><u>1,062,404.36</u></u>

LIABILITIES AND CAPITAL

Current Liabilities		
Accounts Payable	\$	113.28
Deferred NorthPoint NOPC_5328		662.23
Deferred Commons NOPC_5337		1,500.00
Deferred Pine Air NOPC_5343		1,437.12
Deferred PR XXVII DRI_5344		14,861.64
Deferred PR XXVI DRI_5345		15,000.00
Deferred Deep Lagoon NOPC_5346		1,842.78
Deferred Fiddlers NOPC_5347		1,235.87
Deferred City Gate NOPC_5348		1,500.00
Deferred Palmer Ranch 28_5349		24,896.73
Deferred Murdock Center_5351		1,500.00
Deferred BRC NOPC Incr 1_5354		4,000.00
FICA Taxes Payable		209.92
Federal W/H Tax Payable		24.96
United way Payable		(44.00)
FSA Payable		(708.43)
LEPC Contingency Fund		305.25
		<hr/>
Total Current Liabilities		68,337.35
Long-Term Liabilities		
Accrued Annual Leave		40,634.44
Long Term Debt - OPEB		65,074.00
		<hr/>
Total Long-Term Liabilities		105,708.44
		<hr/>
Total Liabilities		174,045.79
Capital		
Fund Balance-Unassigned		338,378.04
Fund Balance-Assigned		514,000.00

Unaudited - For Management Purposes Only

SWFRPC  
Balance Sheet  
April 30, 2018

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FB-Non-Spendable/Fixed Assets	39,970.74	
Net Income	<u>(3,990.21)</u>	
Total Capital		<u>888,358.57</u>
Total Liabilities & Capital	\$	<u><u>1,062,404.36</u></u>

## **SWFRPC Resolution #2018-02**

A RESOLUTION OF THE SOUTHWEST FLORIDA REGIONAL PLANNING COUNCIL  
ACKNOWLEDGING COMPLIANCE WITH FLORIDA STATUTES REGARDING  
INVESTMENT OF ANY SURPLUS FUNDS.

WHEREAS, Florida statutes do not require units of local government to adopt a written investment policy, but in the absence of a written policy, require that funds be invested as set forth in Florida Statute 218.415(17), and;

WHEREAS, the Southwest Florida Regional Planning Council from time to time has funds in excess of current needs, and;

WHEREAS, the investment of these funds is governed by Florida Statute 218.415(17).

NOW, THEREFORE BE IT RESOLVED THAT:

The Southwest Florida Regional Planning Council does and will comply with Florida Statute 218.415(17) in all investment of these funds.

DULY PASSED AND ADOPTED THIS 21ST DAY OF JUNE, 2018.

BOARD OF SOUTHWEST FLORIDA REGIONAL  
PLANNING COUNCIL

Mr. Thomas Perry, Chair

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Signature of Chair

ATTEST:

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Signature

# Agenda Item

8c

FY 17 Audit

8c

8c

**SOUTHWEST FLORIDA REGIONAL  
PLANNING COUNCIL  
BASIC FINANCIAL STATEMENTS  
TOGETHER WITH ADDITIONAL REPORTS  
YEAR ENDED  
SEPTEMBER 30, 2017**

**DRAFT**



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## **INDEPENDENT AUDITOR'S REPORT**

Executive Committee and Council Members  
Southwest Florida Regional Planning Council  
1400 Colonial Blvd., Suite 1  
Fort Myers, Florida 33907

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

We have audited the accompanying financial statements of governmental activities and each major fund of Southwest Florida Regional Planning Council (the "Council"), as of and for the year ended September 30, 2017, and the related notes to the financial statements, which collectively comprise the Council's basic financial statements as listed in the table of contents.

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

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

### **Auditor's Responsibility**

Our responsibility is to express an opinion on these financial statements based on our audit. We did not audit the financial statements of Florida Retirement Systems Pension Plan (FRS) or Health Insurance Subsidy Pension Plan (HIS) as of and for the year ended June 30, 2017. The Council is required to record its proportionate share of the FRS and HIS liability in the Council's government-wide financial statements as of September 30, 2017 and for the year then ended. Those financial statements were audited by other auditors whose report thereon has been furnished to us, and our opinion, insofar as it relates to the amounts included for Southwest Florida Regional Planning Council's government-wide financial statements, is based on the report of the other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the

Executive Committee and Council Members  
 Southwest Florida Regional Planning Council  
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assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Council's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Council's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

### Summary of Opinions

<u>Opinion Unit</u>	<u>Type of Opinion</u>
Governmental Activities	Unmodified
General Fund	Unmodified
Special Revenue Fund	Unmodified

### Opinions

#### Unmodified Opinions

In our opinion, based on our report and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of Southwest Florida Regional Planning Council as of September 30, 2017, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### Other Matters

#### *Matter of Emphasis*

Subsequent to the year ended September 30, 2017, the Council was informed that three (3) of its member counties intended to withdraw future financial support from the Council. The financial affect of this intended action is approximately \$325,000 annually. The Council believes it can replace this funding through various revenue, grants and reserves. Further, it believes it will have sufficient funding to continue operations. The opinion has not been modified from this issue.

#### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages i - vi, Schedule of Council's Proportionate Share of the Net Pension Liability - Florida Retirement System Pension Plan (FRS), Schedule of Council Contributions - Florida Retirement System Pension Plan (FRS), Schedule of Council's Proportionate Share of the Net Pension Liability - Health Insurance Subsidy Pension Plan (HIS),

Executive Committee and Council Members  
 Southwest Florida Regional Planning Council  
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Schedule of Council Contributions - Health Insurance Subsidy Pension Plan (HIS), and Notes to Required Supplementary Information, as listed in the table of contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information - management's discussion and analysis (MD&A), Schedule of Council's Proportionate Share of the Net Pension Liability - Florida Retirement System Pension Plan (FRS), Schedule of Council Contributions - Florida Retirement System Pension Plan (FRS), Schedule of Council's Proportionate Share of the Net Pension Liability - Health Insurance Subsidy Pension Plan (HIS), Schedule of Council Contributions - Health Insurance Subsidy Pension Plan (HIS), and Notes to Required Supplementary Information, as listed in the table of contents, 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 required supplementary information - management's discussion and analysis (MD&A), Schedule of Council's Proportionate Share of the Net Pension Liability - Florida Retirement System Pension Plan (FRS), Schedule of Council Contributions - Florida Retirement System Pension Plan (FRS), Schedule of Council's Proportionate Share of the Net Pension Liability - Health Insurance Subsidy Pension Plan (HIS), Schedule of Council Contributions - Health Insurance Subsidy Pension Plan (HIS), and Notes to Required Supplementary Information, as listed in the table of contents, because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

***Other Required Supplementary Information***

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise Southwest Florida Regional Planning Council's basic financial statements. The required supplementary information other than the MD&A - budgetary comparison information is presented for purposes of additional analysis and is not a required part of the basic financial statements.

The required supplementary information other than the MD&A - budgetary comparison information is the responsibility of management as was derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the 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 required supplementary information other than MD&A - budgetary comparison information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Executive Committee and Council Members  
Southwest Florida Regional Planning Council  
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### **Other Information**

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the Council's basic financial statements. The Exhibit - Management's Response to Independent Auditor's Report to Management is not a required part of the basic financial statements but is required by Government Auditing Standards. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

### **Other Reporting Required by Section 218.415, Florida Statutes**

In accordance with Section 218.415, Florida Statutes, we have also issued our report dated May 1, 2018 on our consideration of Southwest Florida Regional Planning Council's compliance with provisions of Section 218.415, Florida Statutes. The purpose of that report is to describe the scope of our testing of compliance and the results of that testing, and to provide an opinion on compliance with the aforementioned Statute. That report is an integral part of an audit performed in accordance with Sections 218.39 and 218.415, Florida Statutes in considering Southwest Florida Regional Planning Council's compliance with Section 218.415, Florida Statutes.

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

In accordance with Government Auditing Standards, we have also issued our report dated May 1, 2018 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, contract and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the Council's internal control over financial reporting and compliance.

TUSCAN & COMPANY, P.A.  
Fort Myers, Florida  
May 1, 2018



**MANAGEMENT'S DISCUSSION  
AND ANALYSIS  
(MD&A)**

**DRAFT**

## SOUTHWEST FLORIDA REGIONAL PLANNING COUNCIL

### Management's Discussion and Analysis

As management for the Southwest Florida Regional Planning Council (the "Council") this narrative overview and analysis of the financial statements is designed to provide a helpful viewpoint as to the Council's financial activities for the fiscal year ending September 30, 2017. We recommend readers consider this information in conjunction with the financial statements taken as a whole.

#### Financial Highlights

- The net position of the Council at the close of its fiscal year ended September 30, 2017 was \$152,403. The Council's total net position increased \$22,050 or 17% from the prior year.
- As of the close of the fiscal year 2017, the Council reported an ending fund balance of \$852,378 an increase of \$40,599 from the prior year. \$845,997 of this amount is available for spending at the Council's discretion.
- Total revenues increased \$128,986 in comparison to the prior year. Total expenses decreased \$143,653, in comparison to the prior year. The decrease in expenses had to do with reduction in operating expense and personnel.
- The mortgage payable was due and payable on June 1, 2016. However, the related building was placed for sale and sold in November 2015. Therefore, the note payable of \$879,263 was recorded as a current liability at September 30, 2015 and paid in full during the year ended September 30, 2016 plus accrued interest and prepayment penalty of \$25,851.
- Effective June 15, 2015, the Council adopted the provisions of Governmental Accounting Standards Board Statement No. 68 "Accounting and Financial Reporting for Pensions" (Statement No. 68). The implementation of this accounting standard required the Council to report its actuarially determined net pension liability of \$550,186 in the government-wide financial statements as of September 30, 2017. For the year ended September 30, 2016, the Council's proportionate share of its pension liability increased by \$69,092 for a total of \$634,828 at September 30, 2016.

#### Government-Wide Financial Statements

Government-wide financial statements (statement of net position and statement of activities found on pages 5 and 6, respectively) are intended to provide readers with a broad overview of the Council's finances and financial health in a manner similar to a private sector business. They are prepared using the full accrual method of accounting, (revenue is recognized when earned and expenses are recognized when incurred. Amounts expended for capital assets are capitalized rather than expensed).

The *Statement of Net Position* (page 5) presents information on all of the Council's assets and liabilities, with the difference between the two reported as net position. The Council's capital assets (land, building, equipment, furniture and fixtures, and vehicles) are included in this statement and are reported at

## SOUTHWEST FLORIDA REGIONAL PLANNING COUNCIL

### Management's Discussion and Analysis

#### Government-Wide Financial Statements (continued)

historical cost, or fair market value at the date of donation if they were donated to the Council, net of their accumulated depreciation.

The *Statement of Activities* (page 6) presents revenue and expense information showing how the Council's net assets changed during the fiscal year.

#### Governmental Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain financial control over resources that have been segregated for specific activities or objectives. Fund financial statements explain how the Council's services were paid for as well as what remains for future spending. Fund financial statements report the Council's operations in more detail than the government-wide financial statements by providing information about the Council's funds.

Governmental funds financial statements (found on pages 7 and 9) are prepared on the modified accrual basis using the current financial resources measurement focus. Under the modified accrual basis of accounting, revenues are recognized when they become measurable and available as net current assets.

#### Notes to the Financial Statements

The notes to the financial statements provide additional information so that a reader may more fully understand the information provided in the basic financial statements. The information contained in the notes is essential to a full understanding of the government-wide and fund financial statements. The notes are on pages 11 through 49.

Supplementary information consists of more detailed information on the budget to actual revenues and expenditures.

#### Government-Wide Financial Analysis

The government-wide financial statements were designed so that the user could determine if the Council is in a better or worse financial condition from the prior year. The net position may serve, over time, as a useful indicator of the Council's financial position.

The net investment in capital assets are used by the Council to provide services and consequently these assets are not available to liquidate liabilities and are not available for other spending.

**SOUTHWEST FLORIDA REGIONAL PLANNING COUNCIL**  
**Management's Discussion and Analysis**

**Government-Wide Financial Analysis, (continued)**

The following table reflects a Summary of Net Position for fiscal years 2017 and 2016:

<b>Southwest Florida Regional Planning Council</b>			
<b>Summary of Net Position</b>			
<b>September 30</b>			
	<u><b>2017</b></u>	<u><b>2016</b></u>	<u><b>Change</b></u>
<b>Assets:</b>			
Current assets	\$ 956,721	\$ 894,482	\$ 62,239
Capital assets, net	31,381	39,969	(8,588)
Total assets	<u>988,102</u>	<u>934,451</u>	<u>53,651</u>
 Deferred outflows of resources	 <u>266,585</u>	 <u>415,048</u>	 <u>(148,463)</u>
<b>Liabilities:</b>			
Current liabilities	104,343	82,703	(21,640)
Noncurrent liabilities	656,992	740,536	83,544
Total liabilities	<u>761,335</u>	<u>823,239</u>	<u>61,904</u>
 Deferred inflows of resources	 <u>340,949</u>	 <u>395,907</u>	 <u>54,958</u>
<b>Net Position:</b>			
Net investment in capital assets	31,381	39,969	(8,588)
Restricted	-	-	-
Unrestricted	<u>121,022</u>	<u>90,384</u>	<u>30,638</u>
Total net position	<u>\$ 152,403</u>	<u>\$ 130,353</u>	<u>\$ 22,050</u>

For the fiscal year 2017, current assets are comprised of cash and cash equivalents of \$692,312, investments of \$137,782, contract and other receivables of \$24,976, due from other governments of \$95,270, and deposits and other of \$6,381.

For the fiscal year 2017, current liabilities are comprised of accounts payable and accrued expenses of \$35,388, unearned contract, grant and DRI/NOPC revenue of \$68,955, and the balance of the note payable (\$0) since it was paid off in December 2015.

For the fiscal year 2017, the net investment in capital assets of \$31,381 is a component of net position and is comprised of equipment, furniture and fixtures, and vehicles, net of accumulated depreciation.

The net asset balance of \$152,403 increased by \$22,050 due to the current year operations.

For the fiscal year 2016, current assets are comprised of cash and cash equivalents of \$691,932, investments of \$136,302, contract and other receivables of \$16,614, due from other governments of \$43,253, and deposits and other of \$6,381.

**SOUTHWEST FLORIDA REGIONAL PLANNING COUNCIL**  
**Management's Discussion and Analysis**

**Government-Wide Financial Analysis, (continued)**

For the fiscal year 2016, current liabilities are comprised of accounts payable and accrued expenses of \$24,564, unearned contract, grant and DRI/NOPC revenue of \$58,139, and the balance of the note payable (\$0) since it was paid off in December 2015.

For the fiscal year 2016, the net investment in capital assets of \$39,969 is a component of net position and is comprised of equipment, furniture and fixtures, and vehicles, net of accumulated depreciation and the outstanding related debt used to acquire the assets.

The unrestricted net asset balance of \$380,942 decreased by \$250,589 due substantially to the sale of the building during the year ended 2016.

The following schedule reports the revenues, expenses, and changes in net position for the Council for the current and previous fiscal year:

Southwest Florida Regional Planning Council Summary of Changes in Net Position Years Ended September 30			
	2017	2016	Change
Revenues:			
Program Revenues			
Charges for services – dues & fees	\$ 541,436	\$ 540,661	\$ 775
Contracts, grants and contributions	480,629	630,495	(149,866)
General Revenues			
Rental Income	-	-	-
Loss on disposition of capital assets	-	(287,286)	287,286
Interest and miscellaneous	3,280	12,489	(9,209)
Total revenues	<u>1,025,345</u>	<u>896,359</u>	<u>128,986</u>
Expenses:			
Project Planning			
Personnel services	571,994	637,923	65,929
Operating expenses	422,713	489,975	67,262
Depreciation	8,588	10,756	2,168
Interest and fiscal charges	-	8,294	8,294
Total expenses	<u>1,003,295</u>	<u>1,146,948</u>	<u>143,653</u>
Change in net position	22,050	(250,589)	<u>\$ 272,639</u>
Net Position – Beginning	<u>130,353</u>	<u>380,942</u>	
Net Position - Ending	<u>\$ 152,403</u>	<u>\$ 130,353</u>	



**SOUTHWEST FLORIDA REGIONAL PLANNING COUNCIL**  
**Management's Discussion and Analysis**

**Budgetary Highlights**

Budget versus actual comparisons are presented in the required supplementary information other than the Management's Discussion and Analysis. The significant budget variations versus actual results were due to the Council budgeted its reserves carryforward and did not have to use them.

*Original to Final Budget Variances*

The Council Members approved several budget amendments during the fiscal year ended September 30, 2017. The amendments were between various revenue and expenditure line items and did change the total budgeted revenues and expenditures in the general fund by \$801 and the special revenue fund by \$237,857.

The Council Members approved several budget amendments during the fiscal year ended September 30, 2016. The amendments were between various revenue and expenditure line items and did change the total budgeted revenues and expenditures in the general fund by \$53,879 and the special revenue fund by \$296,581.

**Capital Assets**

Non-depreciable capital assets include land. Depreciable capital assets include building, equipment, furniture and fixtures, and vehicles. The following is a schedule of the Council's capital assets as of September 30, 2017 and 2016.

**Southwest Florida Regional Planning Council**  
**Capital Assets**  
**Years Ended September 30**

	<u>2017</u>	<u>2016</u>	<u>Change</u>
Non-Depreciable Capital Assets			
Land	\$ -	\$ -	\$ -
Depreciable Capital Assets			
Total depreciable capital assets	237,171	237,171	-
Less Accumulated Depreciation	(205,790)	(197,202)	(8,588)
Depreciable capital assets, net	31,381	39,969	(8,588)
Capital Assets, net	\$ 31,381	\$ 39,969	\$ (8,588)

**SOUTHWEST FLORIDA REGIONAL PLANNING COUNCIL**  
**Management's Discussion and Analysis**

**Debt Administration**

At September 30, 2017, the Council had \$656,992 of outstanding liabilities, which is comprised as noted below. The following is a detailed schedule of the Council's outstanding liabilities as of September 30, 2017 and 2016.

**Southwest Florida Regional Planning Council**  
**Outstanding Liabilities**  
**Years Ended September 30**

	<u>2017</u>	<u>2016</u>	<u>Change</u>
Note Payable	\$ -	\$ -	\$ -
Compensated Absences	40,634	40,634	-
OPEB Obligation	66,172	65,074	(1,098)
Net Pension Liability	550,186	634,828	84,642
Total Outstanding Liabilities	<u>656,992</u>	<u>740,536</u>	<u>\$ 83,544</u>
Less current portion	<u>-</u>	<u>-</u>	
Noncurrent portion	<u>\$ 656,992</u>	<u>\$ 740,536</u>	

The note payable used to finance the purchase of the office building had a monthly payment of \$10,646, including interest at 5.68%, with a final payment of \$826,523 due June 1, 2016. As such, the note payable was paid in full in November 2015 at the time of the sale of the Council's office building.

The amount reported as compensated absences represents the total amount the Council had due at the termination of all employees' employment. The net OPEB obligation is the actuarially determined cost to offer retiree's health, dental, and vision coverage.

Net pension liability reflects the Council's proportionate share of its FRS and HIS liability.

During November 2015, subsequent to the year ended September 30, 2015, the Council sold its building for approximately \$1,200,000. The Council then moved its operations and entered a five year lease for office space.

**Request for Information**

This financial report is designed to provide the reader an overview of the Council. Questions regarding any information provided in this report should be directed to: the Southwest Florida Regional Planning Council, 1400 Colonial Boulevard, Suite 1, Fort Myers, Florida 33907.

**SOUTHWEST FLORIDA REGIONAL PLANNING COUNCIL**  
**STATEMENT OF NET POSITION**  
**September 30, 2017**

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	<u>Governmental Activities</u>
<b>ASSETS</b>	
Current assets:	
Cash and cash equivalents	\$ 692,312
Investments	137,782
Due from other governments - grants	95,270
Receivables - contracts and other	24,976
Deposits and other	<u>6,381</u>
Total current assets	<u>956,721</u>
Noncurrent assets:	
Capital assets:	
Land	-
Depreciable buildings, improvements, equipment and vehicles (net of \$205,790 accumulated depreciation)	<u>31,381</u>
Total noncurrent assets	<u>31,381</u>
 TOTAL ASSETS	 <u>988,102</u>
 <b>DEFERRED OUTFLOWS OF RESOURCES - PENSIONS</b>	 <u>266,585</u>
<b>LIABILITIES</b>	
Current liabilities:	
Accounts payable and accrued expenses	35,388
Due to other governments	-
Unearned revenue - grants	-
Unearned revenue - DRI/NOPC	68,955
Current portion of long-term obligations	<u>-</u>
Total current liabilities	104,343
Noncurrent liabilities:	
Noncurrent portion of long-term obligations	656,992
Commitments and Contingencies	<u>-</u>
 TOTAL LIABILITIES	 <u>761,335</u>
 <b>DEFERRED INFLOWS OF RESOURCES - PENSIONS</b>	 <u>340,949</u>
 <b>NET POSITION</b>	
Net investment in capital assets	31,381
Restricted	-
Unrestricted	<u>121,022</u>
 TOTAL NET POSITION	 <u>\$ 152,403</u>

The accompanying notes are an integral part of this statement.

**SOUTHWEST FLORIDA REGIONAL PLANNING COUNCIL**  
**STATEMENT OF ACTIVITIES**  
**Year Ended September 30, 2017**

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	Governmental Activities
<b>EXPENSES</b>	
Governmental Activities	
Project Planning:	
Personnel services	\$ 571,994
Operating expenses	422,713
Depreciation	8,588
Interest and fiscal charges	-
<b>TOTAL EXPENSES - GOVERNMENTAL ACTIVITIES</b>	<b>1,003,295</b>
<b>PROGRAM REVENUES</b>	
Charges for services:	
Assessments and fees	541,436
Contracts, local grants and events	96,158
Operating grants and contributions	384,471
<b>TOTAL PROGRAM REVENUES</b>	<b>1,022,065</b>
<b>NET PROGRAM REVENUES (EXPENSES)</b>	<b>18,770</b>
<b>GENERAL REVENUES (LOSS)</b>	
Rental income	-
Loss on disposition of capital assets (including cost of sale)	-
Interest and miscellaneous	3,280
<b>TOTAL GENERAL REVENUES (LOSS)</b>	<b>3,280</b>
<b>INCREASE IN NET POSITION</b>	<b>22,050</b>
<b>NET POSITION - Beginning of the year</b>	<b>130,353</b>
<b>NET POSITION - End of the year</b>	<b>\$ 152,403</b>

The accompanying notes are an integral part of this statement.

**SOUTHWEST FLORIDA REGIONAL PLANNING COUNCIL**  
**BALANCE SHEET - GOVERNMENTAL FUNDS**  
**September 30, 2017**

Page 7 of 65

	General Fund	Special Revenue Fund	Total Governmental Funds
<b>ASSETS</b>			
Cash and cash equivalents	\$ 692,312	\$ -	\$ 692,312
Investments	137,782	-	137,782
Due from other funds	51,291	-	51,291
Due from other governments - grants	-	95,270	95,270
Receivables - contracts and other	-	24,976	24,976
Deposits and other	6,381	-	6,381
<b>TOTAL ASSETS</b>	<u>\$ 887,766</u>	<u>\$ 120,246</u>	<u>\$ 1,008,012</u>

**LIABILITIES AND FUND BALANCE**

<b>LIABILITIES</b>			
Accounts payable and accrued expenses	\$ 35,388	\$ -	\$ 35,388
Due to other funds	-	51,291	51,291
Due to other governments	-	-	-
Unearned revenue - grants	-	-	-
Unearned revenue - DRI/NOPC	-	68,955	68,955
<b>TOTAL LIABILITIES</b>	<u>35,388</u>	<u>120,246</u>	<u>155,634</u>

<b>FUND BALANCE</b>			
Nonspendable	6,381	-	6,381
Restricted	-	-	-
Assigned	845,997	-	845,997
Unassigned	-	-	-
<b>TOTAL FUND BALANCE</b>	<u>852,378</u>	<u>-</u>	<u>852,378</u>

<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<u>\$ 887,766</u>	<u>\$ 120,246</u>	<u>\$ 1,008,012</u>
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The accompanying notes are an integral part of this statement.



**SOUTHWEST FLORIDA REGIONAL PLANNING COUNCIL**  
**RECONCILIATION OF THE BALANCE SHEET - GOVERNMENTAL**  
**FUNDS TO THE STATEMENT OF NET POSITION**  
**September 30, 2017**

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	<u>Amount</u>	
Total fund balance for governmental funds	\$ 852,378	
Amounts reported for governmental activities in the Statement of Net Position are different because:		
Capital assets used in governmental activities are not financial resources and therefore are not reported in the governmental funds.		
Capital assets not being depreciated:		
Land	<u>-</u>	-
Capital assets being depreciated:		
Building, improvements, equipment and vehicles	237,171	
Less accumulated depreciation	<u>(205,790)</u>	
		31,381
Deferred outflows and deferred inflows related to pensions are applied to future periods and, therefore, are not reported in the governmental funds.		
Deferred outflows related to pensions	266,585	
Deferred inflows related to pensions	<u>(340,949)</u>	
		(74,364)
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds.		
Note payable	-	
Net pension liability - FRS	(409,330)	
Net pension liability - HIS	(140,856)	
Compensated absences	(40,634)	
Net OPEB obligation	<u>(66,172)</u>	
		(656,992)
Elimination of interfund amounts:		
Due from other funds	(51,291)	
Due to other funds	<u>51,291</u>	
		<u>-</u>
Total net position of governmental activities	<u>\$ 152,403</u>	

The accompanying notes are an integral part of this statement.

**SOUTHWEST FLORIDA REGIONAL PLANNING COUNCIL**  
**STATEMENT OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCE - GOVERNMENTAL FUNDS**  
**Year Ended September 30, 2017**

Page 9 of 65

	General Fund	Special Revenue Fund	Total Governmental Funds
<b>REVENUES</b>			
Federal and state grants	\$ -	\$ 384,471	\$ 384,471
Contracts, local grants and events	-	96,158	96,158
County and city assessments	485,955	-	485,955
NOPC & DRI fees	-	52,531	52,531
DRI monitoring fees	-	2,950	2,950
Rental income	-	-	-
Interest and miscellaneous	3,280	-	3,280
<b>TOTAL REVENUES</b>	<b>489,235</b>	<b>536,110</b>	<b>1,025,345</b>
<b>EXPENDITURES</b>			
Current			
Personnel services	253,888	308,145	562,033
Operating expenditures	219,625	203,088	422,713
Capital outlay	-	-	-
Debt service	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>473,513</b>	<b>511,233</b>	<b>984,746</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>15,722</b>	<b>24,877</b>	<b>40,599</b>
<b>OTHER FINANCING SOURCES (USES)</b>			
Operating transfers in	24,877	-	24,877
Operating transfers out	-	(24,877)	(24,877)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>24,877</b>	<b>(24,877)</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>40,599</b>	<b>-</b>	<b>40,599</b>
<b>FUND BALANCE - Beginning of the year</b>	<b>811,779</b>	<b>-</b>	<b>811,779</b>
<b>FUND BALANCE - End of the year</b>	<b>\$ 852,378</b>	<b>\$ -</b>	<b>\$ 852,378</b>

The accompanying notes are an integral part of this statement.

**SOUTHWEST FLORIDA REGIONAL PLANNING COUNCIL  
RECONCILIATION OF THE STATEMENT OF REVENUES,  
EXPENDITURES AND CHANGES IN FUND BALANCE -  
GOVERNMENTAL FUNDS TO THE STATEMENT  
OF ACTIVITIES**

**Year Ended September 30, 2017**

	<u>Amount</u>
Net change (revenues and other financing sources (uses) in excess of expenditures) in fund balance - total governmental funds	\$ 40,599
The increase in net position reported for governmental activities in the Statement of Activities is different because:	
Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.	
Plus: expenditures for sale of building	-
Plus: expenditures for capital assets	-
Less: current year depreciation	(8,588)
Less: proceeds from disposition of capital assets	-
Less: loss on disposition of capital assets	-
	<u>(8,588)</u>
Repayment of debt principal is reported as an expenditure in the governmental funds and thus contributes to the change in fund balance. In the Statement of Net Position, however, repayments of debt principal reduces the liability.	-
Some expenses reported in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds.	
(Increase) decrease in net pension liability - FRS	42,126
(Increase) decrease in net pension liability - HIS	42,516
Increase (decrease) in deferred outflow	(148,463)
(Increase) decrease in deferred inflow	54,958
Net decrease (increase) in compensated absences	-
Net (increase) decrease in net OPEB obligation	<u>(1,098)</u>
	(9,961)
Interfund transfers increase or decrease the fund balance of the respective funds; however, the transactions offset in the government-wide statements.	
General fund:	
Operating transfers in	(24,877)
Special revenue fund:	
Operating transfers out	<u>24,877</u>
Increase in net position of governmental activities	<u>\$ 22,050</u>

The accompanying notes are an integral part of this statement.

**SOUTHWEST FLORIDA REGIONAL PLANNING COUNCIL**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**September 30, 2017**

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**NOTE A - ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Organization**

Southwest Florida Regional Planning Council (the "Council") is a governmental agency, created on November 8, 1973 via interlocal agreements as provided by Florida Statutes, Chapters 163.01 and 163.02, as amended, to assist other governmental and private agencies in the planning of projects in the Southwest Florida area under Florida Statutes, Chapter 186.504. The Council acts as a regional planning agency and exercises its rights and duties pursuant to Florida Statutes Chapters 23, 160, 163, 186 and 380. The Council's principal members consist of Charlotte, Collier, Glades, Hendry, Lee and Sarasota Counties. The Council's Board Members are appointed per statutory requirement. The Council is funded through statutory member assessments, various fees, and multiple federal, state, and local grants and contracts.

Specifically, the Council's mission is:

1. To make the most efficient use of its powers to promote cooperation for mutual advantage in order to provide services and facilities that will accord best with geographic, economic, social, land use, transportation, public safety resources, and other factors influencing the needs and development of local communities within its six county region;
2. To serve as a regional coordinator for the local governmental units comprising the region;
3. To exchange information on and review programs of regional concerns;
4. To promote communication between the local governments for the conservation and compatible development of the Southwest region;
5. To cooperate with Federal, State, and local government and non-government agencies to accomplish regional objectives; and
6. To do all things authorized for a Regional Planning Agency under Chapters 163, 186 and 380 of the Florida Statutes and other applicable Florida, Federal, State, and local laws, rules, and regulations.

**Summary of Significant Accounting Policies**

The following is a summary of the significant accounting policies used in the preparation of these basic financial statements.

**SOUTHWEST FLORIDA REGIONAL PLANNING COUNCIL**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**September 30, 2017**

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**NOTE A - ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING  
POLICIES, CONTINUED**

**Summary of Significant Accounting Policies, continued**

The basic financial statements of the Council are comprised of the following:

- Government-wide financial statements
- Fund financial statements
- Notes to the financial statements

**Reporting Entity**

The Council has adopted Governmental Accounting Standards Board (GASB) Statement Number 14, "Financial Reporting Entity" (GASB 14), as amended by GASB Statement Number 39, "Determining Whether Certain Organizations Are Component Units" (GASB 39) and GASB Statement Number 61, "The Financial Reporting Entity: Omnibus - An Amendment of GASB Statements No. 14 and No. 34" (GASB 61). These Statements require the financial statements of the Council (the primary government) to include its component units, if any. A component unit is a legally separate organization for which the elected officials of the primary government are financially accountable. Based on the criteria established in GASB Statement 14, as amended, there are no potential component units included or required to be included in the Council's financial statements.

The Council assisted in the creation and establishment of Southwest Florida Resource Conservation and Development Council, Inc. ("Conservation"), an independent Florida not-for-profit corporation. Conservation's mission is to develop a resource conservation plan for its service area, as well as to act as a clearinghouse for other conservation groups and efforts.

The Council provides no direct support to Conservation and does not have authority to exercise economic control over Conservation. The Council, however, provides Conservation with bookkeeping services free of charge. The Council cannot appoint or remove the Board members of Conservation. Therefore, Conservation is not considered a component unit of the Council, and its financial activity is not included within these financial statements.

**SOUTHWEST FLORIDA REGIONAL PLANNING COUNCIL**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**September 30, 2017**

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**NOTE A - ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED**

**Government-wide Financial Statements**

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the activities of the Council and do not emphasize fund types. These governmental activities comprise the primary government. General governmental and intergovernmental revenues support the governmental activities. The purpose of the government-wide financial statements is to allow the user to be able to determine if the Council is in a better or worse financial position than the prior year. The effect of all interfund activity between governmental funds has been removed from the government-wide financial statements.

Government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Under the accrual basis of accounting, revenues, expenses, gains, losses, assets, and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place. Revenues, expenses, gains, losses, assets, and liabilities resulting from nonexchange transactions are recognized in accordance with the requirements of GASB Statement 33, "Accounting and Financial Reporting for Nonexchange Transactions."

Amounts paid to acquire capital assets are capitalized as assets in the government-wide financial statements, rather than reported as expenditures. Proceeds of long-term debt are recorded as liabilities in the government-wide financial statements, rather than as other financing sources. Amounts paid to reduce long-term indebtedness of the reporting government are reported as a reduction of the related liability in the government-wide financial statements, rather than as expenditures.

The statement of activities demonstrates the degree to which the direct expenses of a given function are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include: 1) charges to customers or applicants who purchase, use or directly benefit from goods, services, or privileges provided by a given function, and 2) grants and contributions that are restricted to meeting the operational or capital improvements of a particular function. Taxes and other items not properly included among program revenues are reported instead as general revenues.



**SOUTHWEST FLORIDA REGIONAL PLANNING COUNCIL**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**September 30, 2017**

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**NOTE A - ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED**

**Government-wide Financial Statements, continued**

Program revenues are considered to be revenues generated by services performed and/or by fees charged such as dues, assessments, fees, and operating grants and contracts.

**Fund Financial Statements**

The Council adheres to GASB Number 54, "Fund Balance Reporting and Governmental Fund Type Definitions," that required a change in the reporting format of fund balances in the governmental fund statements.

The accounts of the Council are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity or retained earnings, revenues, and expenditures or expenses, as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. Fund financial statements for the Council's governmental funds are presented after the government-wide financial statements. These statements display information about major funds individually and nonmajor funds, in aggregate, for governmental funds.

**Governmental Funds**

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are considered to be available when they are collected within the current period or soon enough thereafter to pay liabilities of the current period.

The Council's major funds are presented in separate columns on the governmental fund financial statements. The definition of a major fund is one that meets certain criteria set forth in GASB Statement Number 34, "Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments". The funds that do not meet the criteria of a major fund are considered non-major funds and are combined into a single column on the governmental fund financial statements.

Separate financial statements are provided for governmental funds. Major individual governmental funds are reported in separate columns on the fund financial statements.

**SOUTHWEST FLORIDA REGIONAL PLANNING COUNCIL**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**September 30, 2017**

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**NOTE A - ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED**

**Measurement Focus and Basis of Accounting**

Basis of accounting refers to when revenues and expenditures, or expenses, are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

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 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 and soon enough thereafter to pay liabilities of the current period. For this purpose, the Council considers tax revenues to be available if they are collected within sixty days of the end of the current fiscal period.

Revenues susceptible to accrual are interest on investments and intergovernmental revenues. Interest on invested funds is recognized when earned. Intergovernmental revenues that are reimbursements for specific purposes or projects are recognized when all eligibility requirements are met.

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. Exceptions to this general rule include: (1) principal and interest on the long-term debt, if any, which is recognized when due; and (2) expenditures are generally not divided between years by the recording of prepaid expenditures.

When both restricted and unrestricted resources are available for use, it is the Council's policy to use restricted resources first, then unrestricted resources as they are needed.

**SOUTHWEST FLORIDA REGIONAL PLANNING COUNCIL**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**September 30, 2017**

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**NOTE A - ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED**

**Measurement Focus and Basis of Accounting, continued**

The Council adheres to the provisions of Government Accounting Standards Board Statement No. 68 "Accounting and Financial Reporting for Pensions" (GASB 68), which requires the Council to report its proportionate share of the actuarially determined net pension liability of defined benefit plans in the statement of net position, in the Council's financial statements. The Council participates in the FRS defined benefit pension plan and the HIS defined benefit plan administered by the Florida Department of Management Services, Division of Retirement.

**Non-current Government Assets/Liabilities**

GASB 34 requires non-current governmental assets, such as land and buildings, and non-current governmental liabilities, such as notes payable and capital leases to be reported in the governmental activities column in the government-wide Statement of Net Position.

**Major Funds**

The Council reports the following major governmental funds:

The General Fund is the Council's primary operating fund. It accounts for all financial resources of the Council, except those required to be accounted for in another fund.

The Special Revenue Fund is used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. The Council accounts for grant proceeds received and grant expenditures incurred in its Special Revenue Fund as well as all contract and other special purpose revenue such as NOPC and DRI fees.

**Budgetary Information**

The Council has elected to report budgetary comparison of major funds as required supplementary information (RSI).

**SOUTHWEST FLORIDA REGIONAL PLANNING COUNCIL**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**September 30, 2017**

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**NOTE A - ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING  
POLICIES, CONTINUED**

**Investments**

The Council adheres to the requirements of Governmental Accounting Standards Board (GASB) Statement Number 31, "Accounting and Financial Reporting for Certain Investments and for External Investment Pools," in which all investments are reported at fair value, with the exception of the Local Government Surplus Funds Investment Pool Trust Fund (State Board of Administration), an external 2a7-like investment pool. The Local Government Surplus Funds Investment Pool Trust Fund's shares are stated at amortized cost (otherwise known as fluctuating net asset value or "NAV"), which approximates fair value.

Investments, including restricted investments (if any), may consist of the State of Florida Local Government Surplus Funds Trust Fund and Certificates of Deposit held at local depositories.

**Capital Assets**

Capital assets, which include furniture and fixtures, equipment, and vehicles, are reported in the government-wide financial statements in the Statement of Net Position.

The Council follows a capitalization policy which calls for capitalization of all fixed assets that have a cost or donated value of \$1,000 or more and have a useful life in excess of one year.

All capital assets are valued at historical cost, or estimated historical cost if actual historical cost is not available. Donated capital assets are valued at their estimated fair market value on the date donated. Public domain (infrastructure) capital assets consisting of certain improvements other than building, including curbs, gutters, and drainage systems, are not capitalized, as the Council generally does not acquire such assets. No debt-related interest expense is capitalized as part of capital assets in accordance with GASB Statement Number 34.

Maintenance, repairs, and minor renovations are not capitalized. The acquisition of land and construction projects utilizing resources received from Federal and State agencies are capitalized when the related expenditure is incurred.

Expenditures that materially increase values, change capacities, or extend useful lives

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**NOTE A - ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED**

**Capital Assets, continued**

are capitalized. Upon sale or retirement, the cost is eliminated from the respective accounts.

Expenditures for capital assets are recorded in the fund statements as current expenditures. However, such expenditures are not reflected as expenditures in the government-wide statements, but rather are capitalized and depreciated.

Depreciable capital assets are depreciated using the straight-line method over the following estimated useful lives:

<u>Asset</u>	<u>Years</u>
Improvements Other Than Buildings	7-15
Furniture & Fixtures	7
Equipment	3-10
Vehicles	3

**Budgets and Budgetary Accounting**

The Council has adopted annual budgets for the General Fund and the Special Revenue Fund.

The Council follows these procedures in establishing budgetary data for the General Fund and Special Revenue Fund.

1. During the summer of each year, the Council management submits to the Board a proposed operating budget for the fiscal year commencing on October 1. The operating budget includes proposed expenditures and the means of financing them.
2. Public hearings are conducted to obtain public comments.
3. The budget is adopted by approval of the Board Members no later than August 15 each year.

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**NOTE A - ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED**

**Budgets and Budgetary Accounting, continued**

4. Budgets for the General and Special Revenue Funds are, generally, adopted on a basis consistent with accounting principles generally accepted in the United States of America.
5. Budget transfers can be made throughout the year between expenditure accounts by approval of the Board Members. The level of control for appropriations is exercised at the fund level.
6. Budget amounts, as shown in these basic financial statements, are as originally adopted or as amended by the Board Members.
7. Appropriations lapse at year-end.
8. ~~The Board Members approved several budget amendments, in both funds, during the fiscal year ended September 30, 2017. The budget amendments decreased total budgeted expenditures by \$801 in the General Fund and increased total budgeted expenditures by \$237,857 in the Special Revenue Fund.~~

**Encumbrances**

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is not employed by the Council because it is, at present, not necessary to assure effective budgetary control or to facilitate effective cash planning and control.

**Compensated Absences**

The Council's employees accumulate leave based on various criteria including the number of years of continuous service and job classification.

Leave which is requested and approved prior to the day in which it is taken by the employee (vacation) shall be considered to be scheduled leave. At September 30, 2017 any scheduled leave accrued above 160 hours shall be used or forfeited except for the Executive Director which is limited to 200 hours. Any employee who is separated from the Council staff by layoff, resignation, death, disability, or other cause shall be paid for the number of working hours of unused scheduled (vacation) leave accrued, not to exceed 160 hours.



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**NOTE A - ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING  
POLICIES, CONTINUED**

**Compensated Absences, continued**

Leave not requested/approved prior to the day it is taken (sick time) shall be considered unscheduled. Unscheduled leave may be accumulated to a total of 200 hours. There is no reimbursement for unscheduled leave accrual at the time of an employee's termination from the Council.

**Due From Other Governments**

No allowances for losses on uncollectible accounts has been recorded since the Council considers all amounts to be fully collectible.

**Management Estimates**

The preparation of the basic financial statements in conformity with accounting principles generally accepted in the United States of America requires the Council to make estimates and assumptions that affect the reported amounts of assets, liabilities, fund equity, and disclosure of contingent assets and liabilities at the date of the basic financial statements and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

**Net Position**

In the government-wide financial statements no net assets have been identified as restricted. Restricted net assets are those net assets that have constraints as to their use externally imposed by creditors, through debt covenants, by grantors, or by law.

**Fund Balances**

The governmental fund financial statements the Council maintains include nonspendable, assigned, and unassigned fund balances. Nonspendable balances are those that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact. Criteria include items that are not expected to be converted into cash, for example prepaid expenses and deposits.

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**NOTE A - ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED**

**Fund Balances, continued**

The Council's assigned balances are a result of the Council's Board approval of actions prior to October 1, 2016. The Council's intent and policy is to maintain a minimum assigned fund balance level between four (4) to six (6) months of prior year total expenditures. This assigned fund balance will serve as the Council's operational and capital reserve as well as its disaster reserve. At September 30, 2017, the entire fund balance is classified as assigned since the balance is less than the Council's minimum target fund balance. Any use of the fund balance requires the Council's Board approval.

**Interfund Transactions**

The Council considers interfund receivables (due from other funds) and interfund liabilities (due to other funds) to be loan transactions to and from other funds to cover temporary (three months or less) cash needs. Transactions that constitute reimbursements to a fund for expenditures/expenses initially made from it that are properly applicable to another fund are recorded as expenditures/expenses in the reimbursing funds and as a reduction of expenditures/expenses in the fund that is reimbursed.

**Pensions**

In the government-wide statement of net position, liabilities are recognized for the Council's proportionate share of each pension plan's net pension liability. For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Florida Retirement System (FRS) and the Health Insurance Subsidy (HIS) defined benefit plan and additions to/deductions from fiduciary net position have been determined on the same basis as they are reported by the Plans. For this purpose, benefit payments, (including refunds of employees contributions) are recognized when due and payable in accordance with the benefit terms.

The Council's retirement plans and related amounts are described in a subsequent note.

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**NOTE A - ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED**

**Deferred Outflows/Inflows of Resources**

In addition to assets, the statement of net position reports a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to future periods and so will not be recognized as an outflow of resources (expense/expenditure) until then. The deferred amount on pensions is reported in the government-wide statement of net position. The deferred outflows of resources related to pensions are discussed in a subsequent note.

In addition to liabilities, the statement of net position reports a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period and so will not be recognized as an inflow of resources (revenue) until that time. The deferred amount on pensions is reported only in the government-wide statement of net position. A deferred amount on pension results from the difference in the expected and actual amounts of experience, earnings, and contributions. This amount is deferred and amortized over the service life of all employees that are provided with pensions through the pension plan except earnings which are amortized over five to seven years.

**Subsequent Events**

Subsequent events have been evaluated through May 1, 2018, which is the date the financial statements were available to be issued.

**NOTE B - CASH AND CASH EQUIVALENTS**

Cash was \$692,312, including cash on hand of \$200 at September 30, 2017.

**Deposits**

The Council's deposit policy allows deposits to be held in demand deposits and money market accounts. All Council depositories are institutions designated as qualified depositories by the State Treasurer at September 30, 2017.

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**NOTE B - CASH AND CASH EQUIVALENTS, CONTINUED**

**Deposits, continued**

The Council's deposits consist of the following at September 30, 2017:

	Bank Balance	Carrying Amount
Depository Accounts	\$ 694,271	\$ 692,112

These deposits were entirely covered by federal depository insurance or by collateral pursuant to the Public Depository Security Act (Florida Statute 280) of the State of Florida. Bank balances approximate market value. Depository accounts are fully insured and/or collateralized.

**NOTE C - INVESTMENTS**

Florida Statutes and the Council's investment policy authorize investments in the Local Government Surplus Funds Trust Fund (SBA) administered by the State Board of Administration, and certificates of deposit held in financial institutions.

At September 30, 2017, the Council's investments consist of the following:

	Cost Basis	Fair Value (NAV)/ Carrying Amount
<u>General Fund</u>		
Local Government Surplus Trust Fund (SBA)		
Fund "A" (Florida PRIME)	\$ 137,782	\$ 137,782
Total Investments	\$ 137,782	\$ 137,782

The Local Government Surplus Funds Trust Fund (Florida PRIME (formerly Fund "A")) is an external 2a7-like investment pool, administered by the Florida State Board of Administration. The Local Government Surplus Funds Investment Pool Trust Fund is not categorized as it is not evidenced by securities that exist in physical or book entry form. The Local Government Surplus Trust Funds Investment Pool's shares are stated at amortized cost (NAV), which approximates fair value. These

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**NOTE C - INVESTMENTS, CONTINUED**

investments are subject to the risk that the market value of an investment, collateral protecting a deposit or securities underlying a repurchase agreement, will decline. The Council's investment in the Fund represented less than 1% of the Fund's total investments. Investments held in the Fund include, but are not limited to, short-term federal agency obligations, treasury bills, repurchase agreements and commercial paper. These short-term investments are stated at cost, which approximates market. Investment income is recognized as earned and is allocated to participants of the Fund based on their equity participation.

At September 30, 2017, the Council reported SBA investments of \$137,782 for amounts held in Florida PRIME. Florida PRIME carried a credit rating of AAAm by Standard and Poors and had a weighted average days to maturity (WAM) of 51 days at September 30, 2017. The weighted average life (WAL) of Florida PRIME at September 30, 2017 was 80 days. Florida PRIME was not exposed to foreign currency risk during the period October 1, 2016 through September 30, 2017. Rule 2a7 allows funds to use amortized cost to maintain a constant NAV of \$1.00 per share. Accordingly, the District's investment in Florida PRIME is reported at the account balance (pooled shares), which is considered fair value.

The District adopted GASB Statement No. 79 during the year ended September 30, 2017 which requires the following disclosures related to its Florida PRIME investment:

Redemption Gates: Chapter 218.409(8)(a), Florida Statutes, states that "The principal, and any part thereof, of each account constituting the trust fund is subject to a payment at any time from the moneys in the trust fund. However, the Executive Director of the fund may, in good faith, on the occurrence of an event that has a material impact on liquidity or operations of the trust fund, for 48 hours limit contributions to or withdrawals from the trust fund to ensure that the Board can invest moneys entrusted to it in exercising its fiduciary responsibility. Such action must be immediately disclosed to all participants, the Trustees, the Joint Legislative Auditing Committee, the Investment Advisory Council and the Participant Local Government Advisory Council. The Trustees shall convene an emergency meeting as soon as practicable from the time the Executive Director has instituted such measures to review the necessity of those measures. If the Trustees are unable to convene an emergency meeting before the expiration of the 48-hour moratorium on the contributions and withdrawals, the Executive Director may

**SOUTHWEST FLORIDA REGIONAL PLANNING COUNCIL**  
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**NOTE C - INVESTMENTS, CONTINUED**

extend the moratorium until the Trustees are able to meet to review the necessity for the moratorium. If the Trustees agree with such measures, the Trustees shall vote to continue the measures for up to an additional 15 days. The Trustees must convene and vote to continue any such measures before the expiration of the time limit set, but in no case may the time limit set by the Trustees exceed 15 days.”

Liquidity Fees: Florida Statute 218.409(4) provides authority for the SBA to impose penalties for early withdrawal, subject to disclosures in the enrollment materials of the amount and purpose of such fees. At September 30, 2017, no such disclosure has been made.

Redemption Fees: As of September 30, 2017, there were no redemption fees or maximum transaction amounts, or any other requirements that serve to limit a participant’s daily access to 100 percent of their account value.

Fair Value: The carrying value of cash, cash equivalents, and investments held by the District approximate fair value.

Securities Lending: Florida PRIME did not participate in securities lending program during the period October 1, 2016 through September 30, 2017.

**NOTE D - DUE FROM OTHER GOVERNMENTS-- GRANTS**

Due from other governments-grants receivable consisted of the following at September 30, 2017:

	<u>Amount</u>
<u>Federal</u>	
U.S. Economic Development Administration	
Economic Development Support (CSDA 11.302)	\$ 52,500
<u>State</u>	
Florida Division of Emergency Management -	
DEM-LEPC 17/18 (CSFA 31.067)	16,039
Florida Division of Emergency Management -	
DEM-HMEP 16/17 (CSFA 20.703)	12,050
Florida Department of Transportation -	
TD 17/18 (CSFA 55.002)	10,781
<u>County</u>	
Hendry County SQG	<u>3,900</u>
Total due from other governments	<u>\$ 95,270</u>

The due from other governments grants receivable balances as of September 30, 2017, are considered by management to be fully collectible.



**SOUTHWEST FLORIDA REGIONAL PLANNING COUNCIL**  
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**NOTE E - CAPITAL ASSETS ACTIVITY**

The following is a summary of changes in capital assets activity for the year ended September 30, 2017:

	Balance October 1 2016	Increases/ Additions	Decreases/ Deletions	Adjustments/ Reclassifications	Balance September 30 2017
Capital Assets Not Being Depreciated:					
Land	\$ -	\$ -	\$ -	\$ -	\$ -
Total Capital Assets Not Being Depreciated	-	-	-	-	-
Capital Assets Being Depreciated:					
Building & Improvements	-	-	-	-	-
Furniture & Fixtures	5,377	-	-	-	5,377
Equipment	210,007	-	-	-	210,007
Vehicles	21,787	-	-	-	21,787
Total Capital Assets Being Depreciated	237,171	-	-	-	237,171
Less Accumulated Depreciation:					
Building & Improvements	-	-	-	-	-
Furniture & Fixtures	(4,610)	(768)	-	-	(5,378)
Equipment	(170,805)	(7,820)	-	-	(178,625)
Vehicles	(21,787)	-	-	-	(21,787)
Total Accumulated Depreciation	(197,202)	(8,588)	-	-	(205,790)
Total Capital Assets Being Depreciated, Net	39,969	(8,588)	-	-	31,381
Capital Assets, Net	\$ 39,969	\$ (8,588)	\$ -	\$ -	31,381
				Related debt	-
				Net investment in capital assets	\$ 31,381

**SOUTHWEST FLORIDA REGIONAL PLANNING COUNCIL**  
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**NOTE E - CAPITAL ASSETS ACTIVITY, CONTINUED**

Depreciation expense was charged to the following functions during the year ended September 30, 2017:

	<u>Amount</u>
General Government	\$ 8,588
Total Depreciation Expense	<u>\$ 8,588</u>

**NOTE F - DUE TO/FROM OTHER FUNDS**

Interfund receivables and payables at September 30, 2017, are as follows:

<u>Fund</u>	<u>Due from other funds</u>	<u>Due to other funds</u>
General Fund:		
Special Revenue Fund	\$ 51,291	\$ -
Total General Fund	<u>51,291</u>	<u>-</u>
Special Revenue Fund:		
General Fund	<u>-</u>	51,291
Total Special Revenue Fund	<u>-</u>	<u>51,291</u>
Total	<u>\$ 51,291</u>	<u>\$ 51,291</u>

Interfund receivables and payables were eliminated for presentation purposes in the Statement of Net Position at September 30, 2017.

**NOTE G - UNEARNED REVENUE**

Unearned revenue (by type) consisted of the following at September 30, 2017:

	<u>Amount</u>
Grants - EPA Ecosystem services	\$ -
DRI's & NOPC's	<u>68,955</u>
	<u>\$ 68,955</u>

**SOUTHWEST FLORIDA REGIONAL PLANNING COUNCIL**  
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**NOTE H - LONG-TERM LIABILITIES**

The following is a summary of changes in long-term liabilities for the year ended September 30, 2017:

	Balance October 1 2016	Additions	Retirements / Adjustments	Balance September 30 2017	Amounts Due Within One Year
Note payable	\$ -	\$ -	\$ -	\$ -	\$ -
Net Pension Liability - FRS	451,456	-	(42,126)	409,330	-
Net Pension Liability - HIS	183,372	-	(42,516)	140,856	-
Compensated absences	40,634	-	-	40,634	-
Net OPEB obligation	<u>65,074</u>	<u>1,098</u>	<u>-</u>	<u>66,172</u>	<u>-</u>
	<u>\$ 740,536</u>	<u>\$ 1,098</u>	<u>\$ (84,642)</u>	<u>\$ 656,992</u>	<u>\$ -</u>

The following is a summary of the long-term liabilities at September 30, 2017:

	Amount
Net pension obligation - FRS pension plan. This amount is actuarially determined through calculation based upon the audited financial statements of the Florida FRS Plan.	\$ 409,330
Net pension obligation - HIS plan. This amount is actuarially determined through calculation based upon the audited financial statements of the Florida FRS Plan.	140,856
Non-current portion of compensated absences. Employees of the Council are entitled to paid scheduled (vacation) leave based on length of service and job classification.	40,634
Net OPEB obligation. Cumulative difference between annual OPEB cost and the Council's projected payments toward the cost of post employment benefits other than pensions since GASB No. 45 transition date (October 1, 2009)	<u>66,172</u>
	<u>\$ 656,992</u>

**SOUTHWEST FLORIDA REGIONAL PLANNING COUNCIL**  
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**NOTE I - OPERATING LEASE COMMITMENTS**

The Council leases certain copiers and office space under agreements classified as operating leases.

Future minimum lease payments under the operating leases are as follows:

Years Ending September 30	Amount
2018	\$ 49,718
2019	48,234
2020	50,646
2021	8,509
	<u>\$ 157,107</u>

For the year ended September 30, 2017, total rent expense was \$ 50,116.

**NOTE J - RETIREMENT PLAN - DEFINED BENEFIT PENSION PLAN**

**General Information about the Florida Retirement System**

The Florida Retirement System ("FRS") was created in Chapter 121, Florida Statutes. The FRS was created to provide a defined benefit pension plan ("Pension Plan") for participating public employees. All Council employees are participants in the Statewide Florida Retirement System (FRS) under authority of Article X, Section 14 of the State Constitution and Florida Statutes, Chapters 112 and 121. The FRS was amended in 1998 to add the Deferred Retirement Option Program ("DROP") under the defined benefit plan and amended in 2000 to provide an integrated defined contribution plan alternative to the defined benefit plan for FRS members effective July 1, 2002. This integrated defined contribution pension plan is the FRS Investment Plan. Chapter 112, Florida Statutes, established the Retiree Health Insurance Subsidy (HIS) Program, a separate cost-sharing, multiple-employer defined benefit pension plan to assist retired members of any State-administered retirement system in paying the costs of health insurance.

Essentially all regular employees of the Council are eligible to enroll as members of the State-administered FRS. 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 Florida Retirement System Rules, Chapter 60S, Florida Administrative Code; wherein eligibility, contributions, and benefits are defined and

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**NOTES TO THE FINANCIAL STATEMENTS**  
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**NOTE J - RETIREMENT PLAN - DEFINED BENEFIT PENSION PLAN, CONTINUED**

**General Information about the Florida Retirement System, continued**

described in detail. Such provisions may be amended at any time by further action from the Florida Legislature. The FRS is a single retirement system administered by the Florida Department of Management Services, Division of Retirement, and consists of two cost-sharing, multiple-employer defined benefit plans (Pension and HIS Plans) and other nonintegrated programs. A comprehensive annual financial report of the FRS, which includes its financial statements, required supplementary information, actuarial report, and other relevant information dated June 30, 2017, is available from the Florida Department of Management Services' Web site ([www.dms.myflorida.com](http://www.dms.myflorida.com)).

The Council's total pension expense, \$58,175 for the year ended September 30, 2017, is recorded in the government-wide financial statements. Total Council retirement actual contribution expenditures were \$49,312, \$60,027 and \$63,714 for the years ended September 30, 2017, 2016 and 2015, respectively. The Council contributed 100% of the required contributions.

**FRS Pension Plan**

**Plan Description.** The FRS Pension Plan ("Plan") is a cost-sharing, multiple-employer defined benefit pension plan, with a Deferred Retirement Option Program (DROP) for eligible employees. The general classes of membership are as follows:

Regular Class - Members of the FRS who do not qualify for membership in the other classes.

Senior Management Service Class (SMSC) - Members in senior management level positions.

Special Risk Class - Members who are employed as law enforcement officers and meet the criteria to qualify for this class.

Elected Officials - Members who are elected by the voters within the District boundaries.

**SOUTHWEST FLORIDA REGIONAL PLANNING COUNCIL**  
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**NOTE J - RETIREMENT PLAN - DEFINED BENEFIT PENSION PLAN, CONTINUED**

**FRS Pension Plan, continued**

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, except for those members classified as special risk who are eligible for normal retirement benefits at age 55 or at any age after 25 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, except for members classified as special risk who are eligible for normal retirement benefits at age 60 or at any age after 30 years of service. Members of both Plans (Pension and HIS) may include up to 4 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 to eligible participants.

DROP, subject to provisions of Section 121.091, Florida Statutes, permits employees eligible for normal retirement under the Plan to defer receipt of monthly benefit payments while continuing employment with an FRS employer. An employee may participate in DROP for a period not to exceed 60 months after electing to participate. During the period of DROP participation, deferred monthly benefits are held in the FRS Trust Fund and accrue interest. The net pension liability does not include amounts for DROP participants, as these members are considered retired and are not accruing additional pension benefits.



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**NOTE J - RETIREMENT PLAN - DEFINED BENEFIT PENSION PLAN, CONTINUED**

**FRS Pension Plan, continued**

**Benefits Provided.** Benefits under the Plan are computed on the basis of age, and/or years of service, average final compensation, and credit service. 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 the 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 retirement plan and/or the class to which the member belonged when the service credit was earned. Members are eligible for in-line-of-duty or regular disability and survivors' benefits. The following chart shows the percentage value of each year of service credit earned:

<u>Class, Initial Enrollment, and Retirement Age/Years of Service</u>	<u>% Value</u>
Regular Class and elected members initially enrolled before July 1, 2011	
Retirement up to age 62, or up to 30 years of service	1.60
Retirement at age 63 or with 31 years of service	1.63
Retirement at age 64 or with 32 years of service	1.65
Retirement at age 65 or with 33 or more years of service	1.68
Regular Class and elected members initially enrolled on or after July 1, 2011	
Retirement up to age 65 or up to 33 years of service	1.60
Retirement at age 66 or with 34 years of service	1.63
Retirement at age 67 or with 35 years of service	1.65
Retirement at age 68 or with 36 or more years of service	1.68
Special Risk Regular	
Service from December 1, 1970 through September 30, 1974	2.00
Service on or after October 1, 1974	3.00
Senior Management Service Class	2.00
Elected Officer's Class	3.00

**SOUTHWEST FLORIDA REGIONAL PLANNING COUNCIL**  
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**NOTE J - RETIREMENT PLAN - DEFINED BENEFIT PENSION PLAN, CONTINUED**

**FRS Pension Plan, continued**

As provided in Section 121.101, Florida Statutes, if the member is initially enrolled in the FRS before July 1, 2011, and all service credit was accrued before July 1, 2011, the annual cost-of-living adjustment is 3 percent per year. If the member is initially enrolled before July 1, 2011, and has service credit on or after July 1, 2011, there is an individually calculated cost-of-living adjustment. The annual cost-of-living adjustment is a proportion of 3 percent determined by dividing the sum of the pre-July 2011 service credit by the total service credit at retirement multiplied by 3 percent. Plan members initially enrolled on or after July 1, 2011, will not have a cost-of-living adjustment after retirement.

**Contributions.** The Florida Legislature establishes contribution rates for participating employers and employees. Contribution rates during the year ended September 30, 2017 were as follows:

Class	Percent of Gross Salary*		
	Employee	Employer (1)	Employer (3)
Florida Retirement System, Regular	3.00	7.52	7.92
Florida Retirement System, Senior Management Service	3.00	21.77	22.71
Florida Retirement System, Special Risk	3.00	22.57	23.27
Deferred Retirement Option Program - Applicable to Members from All of the Above Classes	0.00	12.99	13.26
Florida Retirement System, Reemployed Retiree	(2)	N/A	N/A
Florida Retirement System, Elected Official	3.00	42.47	45.50

Notes:

- (1) Employer rates include 1.66 percent for the post-employment health insurance subsidy. Also, employer rates, other than for DROP participants, include .06 percent for administrative costs for the Investment Plan. Rates for 7/1/16 - 6/30/17.
- (2) Contribution rates are dependent upon retirement class in which reemployed.
- (3) Employer rates include 1.66 percent for the post-employment health insurance subsidy. Also, employer rates, other than for DROP participants, include .06 percent for administrative costs for the Investment Plan. Rates for 7/1/17 - 6/30/18.

\* As defined by the Plan.

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**NOTE J - RETIREMENT PLAN - DEFINED BENEFIT PENSION PLAN, CONTINUED**

**FRS Pension Plan, continued**

**Pension Liabilities, Pension Expense, Deferred Outflows of Resources and Deferred Inflows of Resources Related to the Pension Plan.** At September 30, 2017, the Council reported a net pension liability of \$409,330 for its proportionate share of the net pension liability. The net pension liability was measured as of September 30, 2017, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2017. The Council's proportionate share of the net pension liability was based on the Council's 2016-17 fiscal year contributions relative to the total 2016-17 fiscal year contributions of all participating members. At September 30, 2017, the Council's proportionate share was .001383839 percent, which was a decrease of .000404099 percent from its proportionate share measure as of September 30, 2016.

For the year ended September 30, 2017, the Council recognized FRS pension expense of \$45,958. In addition, the Council reported deferred outflows of resources and deferred inflows of resources related to the pension from the following sources at September 30, 2017:

<u>Description</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ 37,567	\$ 2,267
Change of assumptions	137,562	-
Net difference between projected and actual earnings on pension plan investments	-	10,144
Changes in proportion and differences between Council contributions and proportionate share of contributions	70,041	189,383
Council contributions subsequent to the measurement date	<u>(3,105)</u>	<u>-</u>
Total	<u>\$ 242,065</u>	<u>\$ 201,794</u>

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**NOTE J - RETIREMENT PLAN - DEFINED BENEFIT PENSION PLAN, CONTINUED**

**FRS Pension Plan, continued**

The deferred outflows of resources related to the FRS pension, totaling \$(3,105) resulting from Council contributions subsequent to the measurement date, will be recognized as a reduction on the net pension liability in the year ended September 30, 2018. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to the pension will be recognized in pension expense over the remaining service period of 6.4 years as follows:

Fiscal Years Ending September 30	Amount
2018	\$ 7,375
2019	7,375
2020	7,375
2021	7,375
2022	9,911
Thereafter	3,965
Total	<u>\$ 43,376</u>

**Actuarial Assumptions.** The total pension liability in the July 1, 2017, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.60 percent
Real payroll growth	0.65 percent
Salary increases	3.25 percent, average, including inflation
Investment rate of return	7.10 percent, net of pension plan investment expense, including inflation

Mortality rates were based on the Generational RP-2000 with Projection Scale BB.

The actuarial assumptions used in the July 1, 2017, valuation were based on the results of an actuarial experience study for the period July 1, 2008, through June 30, 2013.

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**NOTE J - RETIREMENT PLAN - DEFINED BENEFIT PENSION PLAN, CONTINUED**

**FRS Pension Plan, continued**

The long-term expected rate of return on pension plan investments was not based on historical returns, but instead is based on a forward-looking capital market economic model. 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. The target allocation and best estimates of arithmetic and geometric real rates of return for each major asset class are summarized in the following table:

Asset Class	Target Allocation (1)	Annual Arithmetic Return	Compound Annual (Geometric) Return	Standard Deviation
Cash	1%	3.0%	3.0%	1.8%
Fixed income	18%	4.5%	4.4%	4.2%
Global equity	53%	7.8%	6.6%	17.0%
Real estate (property)	10%	6.6%	5.9%	12.8%
Private equity	6%	11.5%	7.8%	30.0%
Strategic investments	12%	6.1%	5.6%	9.7%
Total	<u>100%</u>			
Assumed inflation - Mean		2.60%		1.90%

(1) As outlined in the Plan's investment policy

**Discount Rate.** The discount rate used to measure the total pension liability was 7.10 percent. 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.

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**NOTE J - RETIREMENT PLAN - DEFINED BENEFIT PENSION PLAN, CONTINUED**

**FRS Pension Plan, continued**

**Sensitivity of the District's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate.** The following presents the Council's proportionate share of the net pension liability calculated using the discount rate of 7.10 percent which was reduced from 7.60%, as well as what the Council's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.10 percent) or 1-percentage-point higher (8.10 percent) than the current rate:

	1% Decrease (6.10%)	Current Discount Rate (7.10%)	1% Increase (8.10%)
Council's proportionate share of the net pension liability	\$ 740,863	\$ 409,330	\$ 134,082

**Pension Plan Fiduciary Net Position.** Detailed information about pension plan's fiduciary net position is available in the separately issued FRS Pension Plan and Other State Administered Systems Comprehensive Annual Financial Report (FRS CAFR) dated June 30, 2017.

The FRS CAFR and actuarial reports may also be obtained by contacting the Division of Retirement at:

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

[http://www.dms.myflorida.com/workforce\\_operations/retirement/publications](http://www.dms.myflorida.com/workforce_operations/retirement/publications)

**Payables to the Pension Plan.** At September 30, 2017, the Council reported a payable of \$1,601 for the outstanding amount of contributions in the pension plan required for the year ended September 30, 2017.



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**NOTE J - RETIREMENT PLAN - DEFINED BENEFIT PENSION PLAN, CONTINUED**

**HIS Plan**

**Plan Description.** The Health Insurance Subsidy Plan ("HIS Plan") is a cost-sharing, multiple-employer defined benefit pension plan established under Section 112.363, Florida Statutes. The benefit is a monthly payment to assist retirees of State-administered retirement systems in paying their health insurance costs and is administered by the Division of Retirement within the Florida Department of Management Services.

**Benefits Provided.** For the year ended September 30, 2017, eligible retirees and beneficiaries received a monthly HIS payment equal to the number of years of creditable service completed at the time of retirement multiplied by \$5. The payments are at least \$30 but not more than \$150 per month, pursuant to Section 112.363, Florida Statutes. To be eligible to receive a HIS Plan benefit, a retiree under a State-administered retirement system must provide proof of health insurance coverage, which can include Medicare.

**Contributions.** The HIS Plan is funded by required contributions from FRS participating employers as set by the Florida Legislature. Employer contributions are a percentage of gross compensation for all active FRS members. For the year ended September 30, 2017, the contribution rate ranged between 1.66 percent and 1.66 percent of payroll pursuant to Section 112.363, Florida Statutes. The Council contributed 100 percent of its statutorily required contributions for the current and preceding three years. HIS Plan contributions are deposited in a separate trust fund from which HIS payments are authorized. HIS Plan benefits are not guaranteed and are subject to annual legislative appropriation. In the event the legislative appropriation or available funds fail to provide full subsidy benefits to all participants, benefits may be reduced or cancelled.

**Pension Liabilities, Pension Expense, Deferred Outflows of Resources and Deferred Inflows of Resources Related to the HIS Plan.** At September 30, 2017, the Council reported a HIS net pension liability of \$140,856 for its proportionate share of the net HIS Plan's net pension liability. The net pension liability was measured as of September 30, 2017, and the total pension liability was used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2017. The Council's proportionate share of the net HIS liability was based on the District's 2016-17 fiscal year contributions relative to the total 2016-17 fiscal

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**NOTE J - RETIREMENT PLAN - DEFINED BENEFIT PENSION PLAN, CONTINUED**

**HIS Plan, continued**

year contributions of all participating members. At September 30, 2017, the Council's proportionate share was .001317335 percent, which was an decrease of .000256057 percent from its proportionate share measured as of September 30, 2016.

For the fiscal year ended September 30, 2017, the Council recognized HIS expense (income) of \$12,217. In addition, the Council reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

<u>Description</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ -	\$ 293
Change of assumptions	19,802	12,180
Net difference between projected and actual earnings on pension plan investments	78	-
Changes in proportion and differences between Council contributions and proportionate share of contributions	2,933	126,682
Council contributions subsequent to the measurement date	<u>1,707</u>	<u>-</u>
Total	<u>\$ 24,520</u>	<u>\$ 139,155</u>

The deferred outflows of resources related to HIS, totaling \$1,707, resulting from Council contributions subsequent to the measurement date, will be recognized as a reduction on the net pension liability in the year ended September 30, 2018. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense of the remaining service period of 7.2 years as follows:

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**NOTE J - RETIREMENT PLAN - DEFINED BENEFIT PENSION PLAN, CONTINUED**

**HIS Plan, continued**

Fiscal Years Ending September 30	Amount
2018	\$ (18,758)
2019	(18,758)
2020	(18,758)
2021	(18,760)
2022	(18,778)
Thereafter	<u>(22,530)</u>
Total	<u>\$ (116,342)</u>

**Actuarial Assumptions.** The total pension liability in the July 1, 2017, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.60 percent
Real Payroll Growth	0.65 percent
Salary Increases	3.25 percent, average, including inflation
Municipal Bond Rate	3.58 percent

Mortality rates were based on the Generational RP-2000 with Projected Scale BB.

Because the HIS Plan is funded on a pay-as-you-go basis, no experience study has been completed for this plan.

**Discount Rate.** The discount rate used to measure the total HIS liability was 3.58 percent. In general, the discount rate for calculating the total HIS liability is equal to the single rate equivalent to discounting at the long-term expected rate of return for benefit payments prior to the projected depletion date. Because the HIS benefit is essentially funded on a pay-as-you-go basis, the depletion date is considered to be immediate, and the single equivalent discount rate is equal to the municipal bond rate selected by the plan sponsor. The Bond Buyer General Obligation 20-Bond Municipal Bond Index was adopted as the applicable municipal bond index.

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**NOTE J - RETIREMENT PLAN - DEFINED BENEFIT PENSION PLAN, CONTINUED**

**HIS Plan, continued**

**Sensitivity of the District's Proportionate Share of the Net HIS Liability to Changes in the Discount Rate.** The following presents the Council's proportionate share of the net HIS liability calculated using the discount rate of 3.58 percent, as well as what the Council's proportionate share of the net HIS liability would be if it were calculated using a discount rate that is 1-percentage-point lower (2.58 percent) or 1-percentage-point higher (4.58 percent) than the current rate:

	1%	Current	1%
	Decrease	Discount Rate	Increase
	(2.58%)	(3.58%)	(4.58%)
Council's proportionate share of the net HIS liability	\$ 160,735	\$ 140,856	\$ 124,297

**Pension Plan Fiduciary Net Position.** Detailed information about the HIS plan's fiduciary net position is available in the separately issued FRS Pension Plan and Other State Administered Comprehensive Annual Financial Report (FRS CAFR) dated June 30, 2017.

The FRS CAFR and actuarial reports may also be obtained by contacting the Division of Retirement at:

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

[http://www.dms.myflorida.com/workforce\\_operations/retirement/publications](http://www.dms.myflorida.com/workforce_operations/retirement/publications)

**Payables to the Pension Plan.** At September 30, 2017 the Council reported a payable of \$425 for the outstanding amount of contributions to the HIS plan required for the fiscal year ended September 30, 2017.

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**NOTE J - RETIREMENT PLAN - DEFINED BENEFIT PENSION PLAN, CONTINUED**

**FRS - Defined Contribution Pension Plan**

The SBA administers the defined contribution plan officially titled the FRS Investment Plan (Investment Plan). The Investment Plan is reported in the SBA's annual financial statements and in the State of Florida Comprehensive Annual Financial Report.

As provided in Section 121.4501, Florida Statutes, eligible FRS members may elect to participate in the Investment Plan in lieu of the FRS defined benefit plan. Council employees participating in DROP are not eligible to participate in the Investment Plan. Employer and employee contributions, including amounts contributed to individual member's accounts, are defined by law, but the ultimate benefit depends in part on the performance of investment funds. Benefit terms, including contribution requirements, for the Investment Plan are established and may be amended by the Florida Legislature. The Investment Plan is funded with the same employer and employee contribution rates that are based on salary and membership class (Regular Class, Elected County Officers, etc.) as the FRS defined benefit plan. Contributions are directed to individual member accounts, and the individual members allocate contributions and account balances among various approved investment choices. Costs of administering the plan, including FRS Financial Guidance Program, are funded through an employer contribution of 0.06 percent of payroll and by forfeited benefits of plan members. Allocations to the investment member's accounts during the 2016-17 fiscal year were as follows:

Class	Percent of Gross Salary*		
	Employee	Employer (1)	Employer (3)
Florida Retirement System, Regular	3.00	7.52	7.92
Florida Retirement System, Senior Management Service	3.00	21.77	22.71
Florida Retirement System, Special Risk	3.00	22.57	23.27
Deferred Retirement Option Program - Applicable to Members from All of the Above Classes	0.00	12.99	13.26
Florida Retirement System, Reemployed Retiree	(2)	N/A	N/A
Florida Retirement System, Elected Official	3.00	42.47	45.50

Notes:

- (1) Employer rates include 1.66 percent for the post-employment health insurance subsidy. Also, employer rates, other than for DROP participants, include .06 percent for administrative costs for the Investment Plan. Rates for 7/1/16 - 6/30/17.
- (2) Contribution rates are dependent upon retirement class in which reemployed.
- (3) Employer rates include 1.66 percent for the post-employment health insurance subsidy. Also, employer rates, other than for DROP participants, include .06 percent for administrative costs for the Investment Plan. Rates for 7/1/17 - 6/30/18.

\* As defined by the Plan.

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**NOTE J - RETIREMENT PLAN - DEFINED BENEFIT PENSION PLAN, CONTINUED**

**FRS - Defined Contribution Pension Plan, continued**

For all membership classes, employees are immediately vested in their own contributions and are vested after 1 year of service for employer contributions and investment earnings. If an accumulated benefit obligation for service credit originally earned under the FRS Pension Plan is transferred to the Investment Plan, the member must have the years of service required for FRS Pension Plan vesting (including the service credit represented by the transferred funds) to be vested for these funds and the earnings on the funds. Nonvested employer contributions are placed in a suspense account for up to 5 years. If the employee returns to FRS-covered employment within the 5-year period, the employee will regain control over their account. If the employee does not return within the 5 year period, the employee will forfeit the accumulated account balance. For the fiscal year ended September 30, 2017, the information for the amount of forfeitures was unavailable from the SBA; however, management believes that these amounts, if any, would be immaterial to the Council.

After termination and applying to receive benefits, the member may rollover vested funds to another qualified plan, structure a periodic payment under the Investment Plan, receive a lump-sum distribution, leave the funds invested for future distribution, or any combination of these options. Disability coverage is provided; the member may either transfer the account balance to the FRS Pension Plan when approved for disability retirement to receive guaranteed lifetime monthly benefits under the FRS Pension Plan, or remain in the Investment Plan and rely upon that account balance for retirement income.

The Council's Investment Plan pension expense totaled \$26,149 for the fiscal year ended September 30, 2017.

Payables to the Investment Plan. At September 30, 2017, the Council reported a payable of \$0 for the outstanding amount of contributions to the Plan required for the fiscal year ended September 30, 2017.



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**NOTE K - COMMITMENTS/CONTINGENCIES**

**Grants**

The Council is currently receiving, and has received in the past, grants which are subject to special compliance audits by the grantor agency. The grantor agency may at times disallow expenditure amounts associated with a contract based on the outcome of an audit. These amounts would constitute a contingent liability of the Council. The Council has not, as of September 30, 2017, been notified of any existing contingent liabilities related to prior grants or the grants currently in process. The Council has not had any special compliance audits conducted by grantor agencies or any disallowed costs during the year ended September 30, 2017. The management of the Council does not believe contingent liabilities, if any exist, to be material.

**NOTE L - ECONOMIC DEPENDENCE**

The Council's operations are substantially dependent on the receipt of revenue from grantor and contract agencies as well as Florida Statute mandated member assessments. Loss of these funds and/or large decreases in this type of funding would have a material effect on the financial position of the Council and a negative impact on overall operations. For the fiscal year ended September 30, 2017, approximately 94% of total revenue is attributable to funds received from grantor and contract agencies and assessments.

**NOTE M - INDIRECT EXPENDITURES**

Indirect expenditures (including indirect and fringe benefit costs) based upon a fixed preapproved rate allocated to the Special Revenue Fund during the year ended September 30, 2017, consist of the following:

	<u>Amount</u>
Personnel services:	
Salaries and fringe benefits	\$ 88,528
Operating expenditures	35,594
Debt service	<u>-</u>
Total indirect expenditures	<u>\$ 124,122</u>

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**NOTE N - POST-EMPLOYMENT BENEFITS OTHER THAN PENSION BENEFITS (OPEB)**

The Council's defined benefit OPEB Plan provides the opportunity to obtain insurance (health, dental, and vision) benefits to its retired employees. The year ended September 30, 2010, was the Council's transition year. As such, the Council implemented GASB No. 45 on a prospective basis. All retired full-time employees are eligible for OPEB benefits if actively employed by the Council immediately before retirement. As of September 30, 2017, there were zero (0) retirees receiving these benefits. The benefits are provided both with and without contractual agreements. The Council's OPEB policy provides the opportunity for qualified retirees (pre-medicare qualified retirees) the opportunity to purchase health, dental, and vision insurance coverage similar to active full-time employees. As such, the qualified retiree is responsible for 100% of the cost of coverage selected. The Council simply acts as agent for the retiree and submits the premiums paid by the retiree. The Council pays for no portion of the retiree insurance coverage. The Council finances the benefits on a pay-as-you-go basis and recognizes retiree reimbursement of premiums as revenue and the offsetting expenditures at the time the premiums are due.

**Funding Policy**

The Council's OPEB benefits are unfunded. The Council has not determined if a separate trust fund or equivalent arrangement will be established into which the Council would make contributions to advance-fund the obligation. Therefore, no separate financial statement is issued. All required disclosures are presented herein. The Council obtained an actuarial valuation for OPEB Plan to measure the current year's subsidies and project these subsidies into the future, making an allocation of that cost to different years. The following schedule of funding progress presents multi-year trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits.

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**NOTE N - POST-EMPLOYMENT BENEFITS OTHER THAN PENSION BENEFITS (OPEB),**  
**CONTINUED**

**Funding Policy, continued**

**Schedule of Funding Progress**

(1)	Actuarial		Unfunded			UAAL as a
Actuarial	Value of	Actuarial	Actuarial		Annual	Percentage of
Valuation	Assets	Accrued	Liability	Funded	Covered	Covered
Date	(AVA)	Liability (AAL)	(UAAL)	Ratio	Payroll	Payroll
	(a)	(b)	(b-a)	(a/b)	(c)	(b-a)/c
10/01/12	\$ -	\$ 50,030	\$ 50,030	0.0%	\$ 899,507	5.6%
10/01/13	\$ -	\$ 46,936	\$ 46,936	0.0%	\$ 899,507	5.2%
10/01/14	\$ -	\$ 46,936	\$ 46,936	0.0%	\$ 899,507	5.2%
10/01/15	\$ -	\$ 45,026	\$ 45,026	0.0%	\$ 497,824	9.0%
10/01/16	\$ -	\$ 25,935	\$ 25,935	0.0%	\$ 403,814	6.4%

(1) - Initial actuarial valuation dated 10/1/09 (transition year)

**Schedule of Contributions from Employer**

Year	Annual	Projected	Percentage of		Actual
Ended	OPEB Cost	Cash	Annual OPEB	Net OPEB	Cash
		Payment*	Cost	Obligation	Payment
9/30/13	\$ 10,275	\$ 6,158	59.9%	\$ 59,864	\$ -
9/30/14	\$ 9,010	\$ 6,888	76.4%	\$ 61,797	\$ -
9/30/15	\$ 9,010	\$ 6,888	76.4%	\$ 61,797	\$ -
9/30/16	\$ 8,586	\$ 5,309	61.8%	\$ 65,074	\$ -
9/30/17	\$ 6,770	\$ 5,672	83.8%	\$ 66,172	\$ -

\*The Council did not make the expected cash payments of \$6,158, \$6,888, \$6,888, \$5,309 or \$5,672 during the years ended September 30, 2013, 2014, 2015, 2016 & 2017, respectively because the Council had no retiree participants. Therefore, the actual Net OPEB obligation was \$59,864, \$61,797, \$61,797, \$65,074, and \$66,172 at September 30, 2013, 2014, 2015, 2016, & 2017 respectively.

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**NOTE N - POST-EMPLOYMENT BENEFITS OTHER THAN PENSION BENEFITS (OPEB),  
CONTINUED**

**Annual OPEB Cost and Net OPEB Obligation**

The annual OPEB cost is the amount that was expensed in the current year. Since the Council's plan is unfunded, the offset to that expense comes from subsidies paid on behalf of the current retirees and their dependents for the current year. This offset is called the expected cash payment. The cumulative difference between the annual OPEB cost for the year and the expected cash payment is called the net OPEB obligation (NOO). The net OPEB obligation is reflected as a liability in the Statement of Net Position. The following table shows the components of the Council's annual OPEB cost for the year and the net OPEB obligation.

<u>Fiscal year ended September 30, 2017</u>	<u>Amount</u>
Annual required contribution (ARC)	\$ 6,333
Less NOO amortization	(2,166)
Plus interest on NOO	2,603
Annual OPEB cost	6,770
Expected cash payment (projected)*	(5,672)
Yearly change in OPEB obligation	1,098
Net OPEB obligation - beginning of year	65,074
Net OPEB obligation - end of year	<u>\$ 66,172</u>

\*The Council did not make the expected cash payment of \$5,672 during the year ended September 30, 2017 since the Council had no retiree participants. Therefore, the actual Net OPEB obligation is \$66,172.

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and healthcare cost trend. Amounts determined regarding the funding status of a plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future.

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**NOTE N - POST-EMPLOYMENT BENEFITS OTHER THAN PENSION BENEFITS (OPEB),  
CONTINUED**

**Actuarial Methods and Assumptions**

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and plan members) and include the types of benefits provided at the time of the valuation and the historical pattern of sharing of benefit costs between the employer and plan members. The actual methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in actuarial accrued liabilities and the actuarial valuation of assets, consistent with the long-term perspective of the calculations.

In the October 1, 2016 actuarial valuation, the entry age normal (level dollar) actuarial cost method with linear pro-rata to assumed benefit commencement was used. The actuarial assumptions included a 4.0 percent investment rate of return. Since there are no invested plan assets held in trust to finance the OPEB obligations, the investment return discount rate of 4% is the long-term expectation of investment return on assets held in Council funds pursuant to its investment policy. The assumptions also included an annual healthcare cost inflation rate trending to 8.75% (pre-medicare and post-medicare) in 2017, and grading down to the ultimate trend rate of 4.00% in 2073. The unfunded actuarial accrued liability, as calculated, is being amortized over a closed amortization period of 30 years using the level dollar amortization method. The assumed rate of payroll growth is 0.0 percent. The assumed rate of inflation is 0.0 percent. The mortality rate table used is RP-2000.

**NOTE O - 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; injuries to employees, and natural disasters.

Insurance programs for general/professional liability, automobile, and property are through commercial insurance carriers. The Council retains the risk of loss, on insured claims, up to a deductible amount (depending on the type of loss) with the risk of loss in excess of this amount transferred to the insurance carrier. The Council is third party insured for employee health as well as workers' compensation. There were no claims paid in excess of insurance coverage during the past three (3) fiscal years.

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**NOTE P - FUND BALANCE**

Fund balance was classified for the following purposes at September 30, 2017:

<u>Nonspendable fund balance - General Fund</u>	<u>Amount</u>
Deposits	\$ 6,381
	<u>\$ 6,381</u>
<u>Assigned fund balance - General Fund</u>	<u>Amount</u>
Operating reserves	\$ 845,997
	<u>\$ 845,997</u>

**NOTE Q - SUBSEQUENT EVENT**

Subsequent to the year ended September 30, 2017, the Council was informed by Sarasota, Lee and Charlotte Counties of their respective intent to withdraw financial support from the Council in the future. The Council estimates the financial affect of such withdrawal to be approximately \$325,000 annually. The Council believes it will replace this funding through other revenues, grants and reserves. Further, it believes it will have sufficient funding to continue operation.



**REQUIRED SUPPLEMENTARY  
INFORMATION  
OTHER THAN MD&A**

**DRAFT**

**SOUTHWEST FLORIDA REGIONAL PLANNING COUNCIL**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN**  
**FUND BALANCE - BUDGET-AND ACTUAL - GENERAL FUND -**  
**SUMMARY STATEMENT**  
**Year Ended September 30, 2017**

Page 50 of 65

	General Fund			
	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES</b>				
Federal and state grants	\$ 485,948	\$ 485,948	\$ 485,955	\$ 7
Contracts, local grants and events	-	-	-	-
County and city assessments	-	-	-	-
DRI fees	-	-	-	-
DRI monitoring fees	-	-	-	-
Rental income	-	-	-	-
Interest and miscellaneous	6,000	5,199	3,280	(1,919)
Fund balance carryforward	588,437	588,437	-	(588,437)
<b>TOTAL REVENUES</b>	<u>1,080,385</u>	<u>1,079,584</u>	<u>489,235</u>	<u>(590,349)</u>
<b>EXPENDITURES</b>				
Current				
Personnel services	365,707	212,274	253,888	(41,614)
Operating expenditures	775,985	896,315	219,625	676,690
Capital outlay	6,000	-	-	-
Debt service	(67,307)	(29,005)	-	(29,005)
<b>TOTAL EXPENDITURES</b>	<u>1,080,385</u>	<u>1,079,584</u>	<u>473,513</u>	<u>606,071</u>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>-</u>	<u>-</u>	<u>15,722</u>	<u>15,722</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers in	-	-	24,877	24,877
Operating transfers out	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>-</u>	<u>-</u>	<u>24,877</u>	<u>24,877</u>
<b>NET CHANGE IN FUND BALANCE</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 40,599</u>	<u>\$ 40,599</u>
<b>FUND BALANCE, October 1, 2016</b>			<u>811,779</u>	
<b>FUND BALANCE, September 30, 2017</b>			<u>\$ 852,378</u>	

The accompanying notes are an integral part of this statement.

**SOUTHWEST FLORIDA REGIONAL PLANNING COUNCIL**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN**  
**FUND BALANCE - BUDGET AND ACTUAL - GENERAL FUND -**  
**DETAILED STATEMENT**  
**Year Ended September 30, 2017**

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	General Fund			
	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES</b>				
Federal and state grants	\$ 485,948	\$ 485,948	\$ 485,955	\$ 7
Contracts, local grants and events	-	-	-	-
County and city assessments	-	-	-	-
DRI fees	-	-	-	-
DRI monitoring fees	-	-	-	-
Rental income	-	-	-	-
Interest and miscellaneous	6,000	5,199	3,280	(1,919)
Fund balance carryforward	588,437	588,437	-	(588,437)
<b>TOTAL REVENUES</b>	<b>1,080,385</b>	<b>1,079,584</b>	<b>489,235</b>	<b>(590,349)</b>
<b>EXPENDITURES</b>				
Current				
Personnel services				
Salaries	218,569	79,889	202,054	(122,165)
Fringe benefits:				
FICA	32,592	30,178	31,204	(1,026)
Retirement	47,769	42,361	49,312	(6,951)
Health insurance	63,090	57,706	57,706	-
Severance	-	-	-	-
Workers compensation/unemployment	3,687	2,140	2,140	-
Allocation of indirect expenditures	-	-	(88,528)	88,528
<b>Total personnel services</b>	<b>365,707</b>	<b>212,274</b>	<b>253,888</b>	<b>(41,614)</b>
Operating expenditures				
Professional fees:				
Legal fees	-	-	-	-
Consultant fees	33,100	71,331	58,024	13,307
Grant/Consulting expense	-	-	3,150	(3,150)
Audit fees	25,000	32,000	32,000	-
Telephone, rent, supplies, etc:				
Office supplies	4,000	205	3,402	(3,197)
Equipment rental	7,190	6,356	6,356	-
Building rental	42,000	43,750	43,750	-
Repairs and maintenance	500	1,035	1,035	-
Telephone	5,100	4,422	4,422	-
Miscellaneous and insurance:				
Insurance	10,566	10,935	10,935	-
Other miscellaneous	200	(4,451)	-	(4,451)
Computer supplies and graphics	21,671	22,684	16,125	6,559
Professional development/meetings:				
Professional development/dues	26,310	25,358	39,723	(14,365)
Meetings/events	1,250	3,448	2,375	1,073

The accompanying notes are an integral part of this statement.

**SOUTHWEST FLORIDA REGIONAL PLANNING COUNCIL**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN**  
**FUND BALANCE - BUDGET AND ACTUAL - GENERAL FUND -**  
**DETAILED STATEMENT, CONTINUED**  
**Year Ended September 30, 2017**

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	General Fund			
	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)
Operating expenditures (continued)				
Travel	6,000	2,120	7,621	(5,501)
Postage	1,500	1,403	1,628	(225)
Printing/reproduction	2,581	1,081	4,365	(3,284)
Utilities	13,200	17,351	17,351	-
Advertising/legal notices	600	600	544	56
Publications	100	-	-	-
Bad debt	-	-	2,413	(2,413)
Moving expense	-	-	-	-
Expense of sale	-	-	-	-
Amount to be reserved for A/C	-	-	-	-
Reserves - operations	575,117	656,687	-	656,687
Allocation of indirect expenditures	-	-	(35,594)	35,594
Total operating expenditures	775,985	896,315	219,625	676,690
Capital outlay				
Capital purchases	6,000	-	-	-
Allocation of indirect expenditures	-	-	-	-
Total capital outlay	6,000	-	-	-
Debt service				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Allocation of indirect expenditures	(67,307)	(29,005)	-	(29,005)
Total debt service	(67,307)	(29,005)	-	(29,005)
TOTAL EXPENDITURES	1,080,385	1,079,584	473,513	606,071
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	-	-	15,722	15,722
OTHER FINANCING SOURCES (USES)				
Operating transfers in	-	-	24,877	24,877
Operating transfers out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	24,877	24,877
NET CHANGE IN FUND BALANCE	\$ -	\$ -	\$ 40,599	\$ 40,599
FUND BALANCE, October 1, 2016			811,779	
FUND BALANCE, September 30, 2017			\$ 852,378	

The accompanying notes are an integral part of this statement.

**SOUTHWEST FLORIDA REGIONAL PLANNING COUNCIL**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN**  
**FUND BALANCE - BUDGET AND ACTUAL - SPECIAL REVENUE**  
**FUND - SUMMARY STATEMENT**  
**Year Ended September 30, 2017**

Page 53 of 65

	Special Revenue Fund			
	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES</b>				
Federal and state grants	\$ 96,934	\$ 414,471	\$ 384,471	\$ (30,000)
Contracts, local grants and events	153,900	64,239	96,158	31,919
County and city assessments	-	-	-	-
NOPC and DRI fees	35,000	44,981	52,531	7,550
DRI monitoring fees	-	-	2,950	2,950
Rental income	-	-	-	-
Interest and miscellaneous	-	-	-	-
Fund balance carryforward	-	-	-	-
<b>TOTAL REVENUES</b>	<b>285,834</b>	<b>523,691</b>	<b>536,110</b>	<b>12,419</b>
<b>EXPENDITURES</b>				
Current				
Personnel services	207,472	328,179	308,145	20,034
Operating expenditures	11,055	166,507	203,088	(36,581)
Capital outlay	-	-	-	-
Debt service	67,307	29,005	-	29,005
<b>TOTAL EXPENDITURES</b>	<b>285,834</b>	<b>523,691</b>	<b>511,233</b>	<b>12,458</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>24,877</b>	<b>24,877</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers in	-	-	-	-
Operating transfers out	-	-	(24,877)	(24,877)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>(24,877)</b>	<b>(24,877)</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>
<b>FUND BALANCE, October 1, 2016</b>			<b>-</b>	
<b>FUND BALANCE, September 30, 2017</b>			<b>\$ -</b>	

The accompanying notes are an integral part of this statement.

**SOUTHWEST FLORIDA REGIONAL PLANNING COUNCIL**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN**  
**FUND BALANCE - BUDGET AND ACTUAL - SPECIAL REVENUE**  
**FUND - DETAILED STATEMENT**  
**Year Ended September 30, 2017**

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Special Revenue Fund				
	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES</b>				
Federal and state grants	\$ 96,934	\$ 414,471	\$ 384,471	\$ (30,000)
Contracts, local grants and events	153,900	64,239	96,158	31,919
County and city assessments	-	-	-	-
NOPC and DRI fees	35,000	44,981	52,531	7,550
DRI monitoring fees	-	-	2,950	2,950
Rental income	-	-	-	-
Interest and miscellaneous	-	-	-	-
Fund balance carryforward	-	-	-	-
<b>TOTAL REVENUES</b>	<b>285,834</b>	<b>523,691</b>	<b>536,110</b>	<b>12,419</b>
<b>EXPENDITURES</b>				
Current				
Personnel services				
Salaries	207,472	328,179	219,617	108,562
Fringe benefits:				
FICA	-	-	-	-
Retirement	-	-	-	-
Health insurance	-	-	-	-
Workers compensation/unemployment	-	-	-	-
Allocation of indirect expenditures	-	-	88,528	(88,528)
<b>Total personnel services</b>	<b>207,472</b>	<b>328,179</b>	<b>308,145</b>	<b>20,034</b>
Operating expenditures				
Professional fees:				
Legal fees	-	-	-	-
Consultant fees	-	73,137	86,444	(13,307)
Grant/Consulting expense	-	44,848	41,698	3,150
Audit fees	-	-	-	-
Telephone, rent, supplies, etc:				
Office supplies	-	3,211	-	3,211
Equipment rental	-	-	-	-
Building rental	-	-	-	-
Storage unit rental	-	-	-	-
Repairs and maintenance	-	-	-	-
Telephone	-	-	-	-
Miscellaneous and insurance:				
Insurance	-	-	-	-
Other miscellaneous	-	4,637	-	4,637
Computer supplies and graphics	-	-	6,559	(6,559)
Professional development/meetings:				
Professional development/dues	-	-	-	-
Meetings/events	-	3,500	4,573	(1,073)
Travel	9,680	31,050	25,550	5,500

The accompanying notes are an integral part of this statement.



**SOUTHWEST FLORIDA REGIONAL PLANNING COUNCIL**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN**  
**FUND BALANCE - BUDGET AND ACTUAL - SPECIAL REVENUE**  
**FUND - DETAILED STATEMENT, CONTINUED**  
**Year Ended September 30, 2017**

Page 55 of 65

	Special Revenue Fund			Variance Favorable (Unfavorable)
	Original Budget	Final Budget	Actual	
Operating expenditures (continued)				
Postage	125	225	-	225
Printing/reproduction	100	3,956	672	3,284
Utilities	-	-	-	-
Advertising	1,150	1,943	1,998	(55)
Publications	-	-	-	-
Bad debt	-	-	-	-
Reserves - operations	-	-	-	-
Allocation of indirect expenditures	-	-	35,594	(35,594)
Total operating expenditures	11,055	166,507	203,088	(36,581)
Capital outlay				
Capital purchases	-	-	-	-
Allocation of indirect expenditures	-	-	-	-
Total capital outlay	-	-	-	-
Debt service				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Allocation of indirect expenditures	67,307	29,005	-	29,005
Total debt service	67,307	29,005	-	29,005
<b>TOTAL EXPENDITURES</b>	<b>285,834</b>	<b>523,691</b>	<b>511,233</b>	<b>12,458</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>24,877</b>	<b>24,877</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers in	-	-	-	-
Operating transfers out	-	-	(24,877)	(24,877)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>(24,877)</b>	<b>(24,877)</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>
<b>FUND BALANCE, October 1, 2016</b>			<b>-</b>	
<b>FUND BALANCE, September 30, 2017</b>			<b>\$ -</b>	

The accompanying notes are an integral part of this statement.

**SOUTHWEST FLORIDA REGIONAL PLANNING COUNCIL**  
**SCHEDULE OF COUNCIL'S PROPORTIONATE SHARE OF THE NET**  
**PENSION LIABILITY - FLORIDA RETIREMENT SYSTEM (FRS) PENSION**  
**PLAN (1)**

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	2017	2016	2015	2014
Council's proportion of the net pension liability	0.001383839%	0.017879380%	0.002458057%	0.003334835%
Council's proportionate share of the net pension liability	\$ 409,330	\$ 451,456	\$ 317,491	\$ 203,474
Council's covered-employee payroll	\$ 421,146	\$ 463,600	\$ 596,412	\$ 978,831
Council's proportionate share of the net pension liability as a percentage of its covered-employee payroll	97.19%	97.38%	53.23%	20.79%
Plan fiduciary net position as a percentage of the total pension liability	83.89%	84.88%	92.00%	96.09%

Notes: (1) The amounts presented for each fiscal year were determined as of September 30.

**SCHEDULE OF COUNCIL CONTRIBUTIONS -**  
**FLORIDA RETIREMENT SYSTEM (FRS) PENSION PLAN (1)**

	2017	2016	2015	2014
Contractually required contribution	\$ 38,956	\$ 55,506	\$ 49,187	\$ 84,553
Contributions in relation to the contractually required contribution	38,956	55,506	49,187	84,553
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -
Council's covered-employee payroll	\$ 421,146	\$ 463,600	\$ 596,412	\$ 978,831
Contributions as a percentage of covered-employee payroll	9.25%	11.97%	8.25%	8.64%

Notes: (1) The amounts presented for each fiscal year were determined as of September 30.

GASB 68 requires information for 10 years. However, until a full 10-year trend is compiled, governments should present information for only those years for which information is available.

**SOUTHWEST FLORIDA REGIONAL PLANNING COUNCIL**  
**SCHEDULE OF COUNCIL'S PROPORTIONATE SHARE OF THE NET**  
**PENSION LIABILITY - HEALTH INSURANCE SUBSIDY (HIS) PENSION**  
**PLAN (1)**

Page 57 of 65

	2017	2016	2015	2014
Council's proportion of the net pension liability	0.001317335%	0.001573392%	0.002434150%	0.003320373%
Council's proportionate share of the net pension liability	\$ 140,856	\$ 183,372	\$ 248,245	\$ 310,463
Council's covered-employee payroll	\$ 421,146	\$ 463,600	\$ 596,412	\$ 978,831
Council's proportionate share of the net pension liability as a percentage of its covered-employee payroll	33.45%	39.55%	41.62%	31.72%
Plan fiduciary net position as a percentage of the total pension liability	1.64%	0.97%	0.50%	0.99%

Notes: (1) The amounts presented for each fiscal year were determined as of September 30.

**SCHEDULE OF COUNCIL CONTRIBUTIONS -**  
**HEALTH INSURANCE SUBSIDY (HIS) PENSION PLAN (1)**

	2017	2016	2015	2014
Contractually required contribution	\$ 10,356	\$ 4,521	\$ 14,527	\$ 17,441
Contributions in relation to the contractually required contribution	10,356	4,521	14,527	17,441
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -
Council's covered-employee payroll	\$ 421,146	\$ 463,300	\$ 596,412	\$ 978,831
Contributions as a percentage of covered-employee payroll	2.46%	0.98%	2.44%	1.78%

Notes: (1) The amounts presented for each fiscal year were determined as of September 30.

GASB 68 requires information for 10 years. However, until a full 10-year trend is compiled, governments should present information for only those years for which information is available.

**SOUTHWEST FLORIDA REGIONAL PLANNING COUNCIL**  
**NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION**  
**September 30, 2017**

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**Changes of Assumptions**

Actuarial assumptions for both cost-sharing defined benefit plans are reviewed annually by the Florida Retirement System Actuarial Assumptions Conference. The FRS Pension Plan 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 Pension Plan was completed in 2014 for the period July 1, 2008 through June 30, 2013. Because the HIS Program is funded on a pay-as-you-go basis, no experience study has been completed for that program. The actuarial assumptions that determined the total pension liability for the HIS Program were based on certain results of the most recent experience study for the FRS Pension Plan.

The total pension liability for each cost-sharing defined benefit plan was determined using the individual entry age actuarial cost method. Inflation increases for both plans is assumed at 2.60%. 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 Pension Plan investments was reduced from 7.60% to 7.10%. 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.

Because the HIS Program uses a pay-as-you-go funding structure, a municipal bond rate was increased from 2.85% to 3.58% to determine the total pension liability for the program (Bond Buyer General Obligation 20-Bond Municipal Bond Index). Mortality assumptions for both plans were based on the Generational RP-2000 with Projection Scale BB tables.

**Florida Retirement System Pension Plan**

There were changes in actuarial assumptions. As of June 30, 2017, the inflation rate assumption remained at 2.6 percent, the real payroll growth assumption was 0.65 percent, and the overall payroll growth rate assumption remained at 3.25 percent. The long-term expected rate of return was reduced from 7.60 percent to 7.10 percent.

**Health Insurance Subsidy Pension Plan**

The municipal rate used to determine total pension liability increased from 2.85 percent to 3.58 percent.

**SOUTHWEST FLORIDA REGIONAL PLANNING COUNCIL**  
**NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION**  
**September 30, 2017**

Page 59 of 65

**Pension Expense and Deferred Outflows/Inflows of Resources**

In accordance with GASB 68, paragraphs 54 and 71, changes in the net pension liability are recognized in pension expense in the current measurement period, except as indicated below. For each of the following, a portion is recognized in pension expense in the current reporting period, and the balance is amortized as deferred outflows or deferred inflows of resources using a systematic and rational method over a closed period, as defined below:

- Differences between expected and actual experience with regard to economic and demographic factors - amortized over the average expected remaining service life of all employees that are provided with pensions through the pension plan (active and inactive employees)
- Changes of assumptions or other inputs - amortized over the average expected remaining service life of all employees that are provided with pensions through the pension plan (active and inactive employees)
- Changes in proportion and differences between contributions and proportionate share of contributions - amortized over the average expected remaining service life of all employees that are provided with pensions through the pension plan (active and inactive employees)
- Differences between expected and actual earnings on pension plan investments - amortized over five years

Employer contributions to the pension plans from employers are not included in collective pension expense. However, employee contributions are used to reduce pension expense.

The average expected remaining service life of all employees provided with pensions through the pension plans at June 30, 2017, remained unchanged from the prior year at 6.4 years for FRS and 7.2 years for HIS.

**ADDITIONAL REPORTS**

**DRAFT**



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

Executive Committee and Council Members  
Southwest Florida Regional Planning Council  
1400 Colonial Blvd., Suite 1  
Fort Myers, Florida 33907

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States of America, the basic financial statements of the governmental activities and each major fund of Southwest Florida Regional Planning Council (the "Council") as of and for the year ended September 30, 2017, and the related notes to the financial statements, which collectively comprise the Council's basic financial statements as listed in the table of contents and have issued our report thereon dated May 1, 2018.

**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) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion 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, as defined previously. However, material weaknesses may exist that have not been identified.

Further, we did, however, note certain other matters that we have reported in our Report to Management dated May 1, 2018.

### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Southwest Florida Regional Planning 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 determination of financial statement amounts. 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.

See matters noted in our Report to Management dated May 1, 2018.

### **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.

TUSCAN & COMPANY, P.A.  
Fort Myers, Florida  
May 1, 2018

**INDEPENDENT ACCOUNTANT'S REPORT ON COMPLIANCE  
WITH SECTION 218.415, FLORIDA STATUTES**

Executive Committee and Council Members  
Southwest Florida Regional Planning Council  
1400 Colonial Blvd., Suite 1  
Fort Myers, Florida 33907

We have examined Southwest Florida Regional Planning Council's compliance with Section 218.415, Florida Statutes, regarding the investment of public funds during the year ended September 30, 2017. Management is responsible for Southwest Florida Regional Planning Council's compliance with those requirements. Our responsibility is to express an opinion on Southwest Florida Regional Planning Council's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence about Southwest Florida Regional Planning Council's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination on Southwest Florida Regional Planning Council's compliance with specified requirements.

In our opinion, Southwest Florida Regional Planning Council complied, in all material respects, with the aforementioned requirements for the year ended September 30, 2017.

This report is intended solely for the information and use of the Southwest Florida Regional Planning Council and the Auditor General, State of Florida, and is not intended to be and should not be used by anyone other than these specified parties.

TUSCAN & COMPANY, P.A.  
Fort Myers, Florida  
May 1, 2018

## **INDEPENDENT AUDITOR'S REPORT TO MANAGEMENT**

Executive Committee and Council Members  
Southwest Florida Regional Planning Council  
1400 Colonial Blvd., Suite 1  
Fort Myers, Florida 33907

We have audited the accompanying basic financial statements of Southwest Florida Regional Planning Council (the "Council") as of and for the year ended September 30, 2017 and have issued our report thereon dated May 1, 2018.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States of America and Chapter 10.550, Rules of the Florida Auditor General. We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters based on an Audit of the Financial Statements Performed in Accordance with Government Auditing Standards and Chapter 10.550, Rules of the Florida Auditor General. Disclosures in those reports, which are dated May 1, 2018, should be considered in conjunction with this report to management.

Additionally, our audit was conducted in accordance with Chapter 10.550, Rules of the Auditor General, which governs the conduct of local governmental entity audits performed in the State of Florida. This letter included the following information, which is not included in the aforementioned auditor's reports:

- Section 10.554(1)(i)1., Rules of the Auditor General, requires that we determine whether or not corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report. There were no financially significant prior year comments.
- Section 10.554(1)(i)2., Rules of the Auditor General, requires that we address in the management letter any recommendations to improve financial management. No such recommendations were noted to improve financial management.

- Section 10.554(1)(i)3., Rules of the Auditor General, requires that we address noncompliance with provisions of contracts or grant agreements, or abuse, that have an effect on the financial statements that is less than material but more than inconsequential. In connection with our audit, we did not have any such findings.
- Section 10.554(1)(i)4., Rules of the Auditor General, requires that the name or official title and legal authority for the primary government and each component unit of the reporting entity be disclosed in the management letter, unless disclosed in the notes to the financial statements. The Council discloses this information in the notes to the financial statements.
- Section 10.554(1)(i)5.a., Rules of the Auditor General, requires a statement be included as to whether or not the local government entity has met one or more of the conditions described in Section 218.503(1), Florida Statutes, and identification of the specific condition(s) met. In connection with our audit, we determined that this item is not applicable to the Council.
- Section 10.554(1)(i)5.b., Rules of the Auditor General, requires that we determine whether the annual financial report for the Council for the fiscal year ended September 30, 2017, filed with the Florida Department of Financial Services pursuant to Section 218.32(1)(a) Florida Statutes, is in agreement with the annual financial audit report for the fiscal year ended September 30, 2017. In connection with our audit, we determined that these two reports were in agreement.
- Pursuant to Sections 10.554(1)(i)5.c. and 10.556(7), Rules of the Auditor General, we applied financial condition assessment procedures. It is management's responsibility to monitor the Council's financial condition. However, we determined this item is not applicable to the Council.
- Pursuant to Section 10.554(1)(i)5.d., Rules of the Auditor General, requires a statement indicating a failure, if any, of a component unit Special District to provide financial information necessary to a proper reporting of the component unit within the audited financial statements of this entity (F.S. Section 218.39(3)(b)). There are no known component special districts required to report within these financial statements.
- Section 10.556(10)(a), Rules of the Auditor General, requires that the scope of our audit to determine the Council's compliance with the provisions of Section 218.415, Florida Statutes, regarding the investment of public funds. In connection with our audit, we determined that the Council complied with Section 218.415, Florida Statutes as reported in our Independent Accountant's Report on Compliance with Section 218.415, Florida Statutes dated May 1, 2018, included herein.

**PRIOR YEAR COMMENTS:**

No financially significant comments noted.

**CURRENT YEAR COMMENTS:****2017-1 Budget Carryforward not Included in Budget**

During the audit, it was noted that the budget did not include prior year's carryover fund balance per Florida Statute 189.016(3).

Although the Council understands the requirements to carryover the prior year fund balance, they inadvertently used the carryover balance from the fiscal year ended September 30, 2015 rather than the year ended September 30, 2016.

We recommend the Council include in its annual budget the estimated carryover from the prior year. Once the audit is completed for the prior year the budget of the current fiscal year should be officially amended to update the estimated carryover to the audited balance.

**2017-2 The Board has a Fiduciary Responsibility to the Regional Planning Council**

As the Board of the Regional Planning Council, per Florida Statute Section 186.505(8) (9) and (12) there is a duty of care to act in the best interest on the Regional Planning Council. While debate may exist as to the entity's mission and role, the entity is, nevertheless, created by Statute Section 186.504 and acts as an independent governmental entity under Florida Law. Its Board members are charged with all the responsibility typically assigned by Statute to a governmental entity.

As such, we recommend the Board seek all available means to satisfactorily address the issue of funding the Council in a sustainable manner.

Pursuant to Chapter 119, Florida Statutes, this management letter is a public record and its distribution is not limited. Auditing standards generally accepted in the United States of America require us to indicate that this letter is intended solely for the information and use of the Executive Committee, Council members, management, the Auditor General of the State of Florida, federal and state awarding agencies, pass-through entities and other federal and state audit agencies. However, this report is not intended to be and should not be used by anyone other than these specified parties.

TUSCAN & COMPANY, P.A.  
Fort Myers, Florida  
May 1, 2018



**EXHIBIT**

**DRAFT**

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July-August 2018  
Meeting Dates

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Promise Zone Update

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Disaster Recovery Coordinator  
Update

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Staff Summaries

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# Grant Activity Sheet (Information Only)

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Type	Awarded	Job ID	Funding Agency	Project Manager	Project Name	App Due Date	Date Submitted	Date Awarded/De-nied	Date Contract Signed	Project Total	RPC Amt	Start Date	End Date	Status	Total Match Amt-RPC
Grant	Pending		EDA - US Economic Development Administration	C.J. Kammerer	Regional Sustainability Implementation Study for SWFL Small to Mid-Sized Farms		5/8/2018			\$258,182.00	\$113,182.00			Submitted	\$51,637.00
Grant	Pending		EPA - US Environmental Protection Agency	Jim Beever	WPDG- CHNEP Wetland Connectivity		5/8/2018			\$204,120.00	\$145,246.00			Submitted	
Contract	Pending		FDEP - FL Dept. of Environmental Protection	Jim Beever	Ecosystem Services- Aquatic Preserves Valuation		5/1/2018			\$90,000.00	\$90,000.00			Submitted	
Grant	Pending		DEO - FL Dept. of Economic Opportunity	Sean McCabe	Food Safety Plans for SWFL Small-Midsized Growers	5/7/2018	5/4/2018			\$30,000.00	\$30,000.00			Submitted	
Grant	Pending		DEO - FL Dept. of Economic Opportunity	Tim Walker	Storm Surge Evac Routes & Shelters Interactive GIS Web Map	5/7/2018	5/4/2018			\$35,000.00	\$35,000.00			Submitted	
Grant	Pending		DEO - FL Dept. of Economic Opportunity	Margaret Wuerstle	Affordable Housing Directory of Resources	5/7/2018	5/1/2018			\$40,000.00	\$40,000.00			Submitted	
Grant	Pending		DEO - FL Dept. of Economic Opportunity	Margaret Wuerstle	SWFL Opioid Resource Guide	5/7/2018	5/1/2018			\$40,000.00	\$40,000.00			Submitted	
Grant	Pending		SWFL Community Foundation	Margaret Wuerstle	Community Impact Grants - MLK Corridor	11/3/2017	11/2/2017			\$50,000.00				Submitted	
Grant	Yes		EPA - US Environmental Protection Agency	C.J. Kammerer	Brownfields Assesment	11/16/2017	11/16/2017	4/25/2018		\$600,000.00	\$40,000.00			Not Started	
Grant	Yes	3900	USDA - US Dept. of Agriculture	Margaret Wuerstle	Rural Promise Zone Designation			5/1/2016		\$0.00	\$0.00			In Progress	
Grant	Yes		EDA - US Economic Development Administration	C.J. Kammerer	SWFL Disaster Recovery Coordinator		10/31/2017			\$250,000.00	\$250,000.00	1/1/2018	12/31/2019	In Progress	
Contract	Yes	4101	Glades County	Tim Walker	Glades County SQG 2017-2022				6/6/2017	\$22,500.00	\$22,500.00	6/6/2017	6/6/2022	In Progress	\$0.00
Grant	Yes	3178	DEM - FL Div. of Emergency Management	Sean McCabe	FY17-18 LEPC Agreement	7/1/2017	7/18/2017			\$80,000.00	\$80,000.00	7/1/2017	6/30/2018	In Progress	
Grant	Yes		DEM - FL Div. of Emergency Management	Sean McCabe	FY17-18 HMEP Agreement			10/1/2017		\$65,161.00	\$65,161.00	10/1/2017	9/30/2018	Not Started	
Grant	Yes		DEO - FL Dept. of Economic Opportunity	Margaret Wuerstle	Regional Strategy for Agriculture Sustainability	6/30/2017		8/17/2017		\$30,000.00	\$30,000.00			In Progress	
Grant	Yes	3722	DEM - FL Div. of Emergency Management	Tim Walker	FY17-18 Collier_Lee Hazard Analysis			7/19/2017	9/13/2017	\$20,844.00	\$20,844.00	7/1/2017	6/30/2018	In Progress	
Contract	Yes	4212	City of Bonita Springs	Jim Beever	City of Bonita Springs Flood Reduction Project			10/4/2017		\$50,000.00	\$50,000.00	10/4/2017	12/31/2017	In Progress	\$0.00
Grant	Yes	3676	EPA - US Environmental Protection Agency	Jim Beever	Master Wetland Mitigation Strategy			11/3/2016	11/3/2016	\$220,000.00	\$220,000.00	10/1/2016	9/30/2018	In Progress	\$10,000.00
Grant	Yes	3420	EDA - US Economic Development Administration	Margaret Wuerstle	FY17-19 EDA Planning Grant			1/1/2017		\$300,000.00	\$210,000.00	1/1/2017	12/31/2019	In Progress	\$90,000.00
Contract	Yes	3730	SFRPC	C.J. Kammerer	Train the Trainers					\$10,000.00	\$10,000.00	1/1/2016	3/31/2017	Completed	
Contract	Yes	4211	Sarasota County	Jim Beever	Sarasota Climate Change Adaptation Plan					\$20,000.00	\$20,000.00	10/1/2016	5/30/2017	Completed	
	Yes	4210	City of Cape Coral	Jim Beever	Cape Coral Climate Change Resiliency Strategy					\$15,000.00	\$15,000.00		6/30/2017	Completed	
	Yes	3304	DEO - FL Dept. of Economic Opportunity	Margaret Wuerstle	DEO - Labelle Tourism Marketing					\$20,000.00	\$20,000.00	1/1/2017	5/30/2017	Completed	
Grant	Yes	3203	DEM - FL Div. of Emergency Management	Nichole Gwinnett	FY16-17 HMEP Grant	10/1/2016	10/1/2016	10/1/2016	10/1/2016	\$60,349.00	\$60,349.00	10/1/2016	12/31/2017	Completed	
Contract	Yes	4004	Hendry County	Margaret Wuerstle	Clewiston RGBD Grant TA					\$3,000.00	\$3,000.00			Completed	

Type	Awarded	Job ID	Funding Agency	Project Manager	Project Name	App Due Date	Date Submitted	Date Awarded/De-nied	Date Contract Signed	Project Total	RPC Amt	Start Date	End Date	Status	Total Match Amt-RPC
Contract	Yes	4006	USDA - US Dept. of Agriculture	Margaret Wuerstle	City of Clewiston - Utilities Relocation -- Grant Writing Services	9/8/2017	9/13/2017	8/10/2017	8/10/2017	\$3,000.00	\$3,000.00	8/10/2017	9/13/2017	Completed	
Contract	Yes	3525-12	Glades County	Tim Walker	Glades County Small Quantity Generators (SQG)				5/17/2012	\$3,900.00	\$3,900.00	5/17/2012	5/16/2017	Completed	\$0.00
Grant	Yes	3414	EDA - US Economic Development Administration	Margaret Wuerstle	EDA Planning Grant	1/22/2013	12/18/2013	4/18/2014	4/21/14	\$270,000.00	\$189,000.00	1/1/2014	12/31/2016	Completed	\$81,000.00
Grant	Yes	3177	DEM - FL Div. of Emergency Management	Nichole Gwinnett	FY16-17 LEPC Agreement	6/30/2016	4/6/2016	7/1/2016		\$59,000.00	\$59,000.00	7/1/2016	6/30/2017	Completed	\$0.00
Grant	Yes	3399	CTD - FL Commission for the Transportation Disadvantaged	Nichole Gwinnett	FY16-17 TD Planning Agreement		5/19/2016	7/1/2016		\$38,575.00	\$38,575.00	7/1/2016	6/30/2017	Completed	\$0.00
Contract	Yes	3721	DEM - FL Div. of Emergency Management	Tim Walker	Collier County Hazard Analysis - FY16-17					\$8,054.00	\$8,054.00	7/1/2016	6/30/2017	Completed	\$0.00
Grant	Yes	3302	DEO - FL Dept. of Economic Opportunity	Margaret Wuerstle	DEO - City of Fort Myers - MLK Corridor	5/31/2015	5/1/2015		11/17/2015	\$30,000.00	\$30,000.00	1/1/2016	7/30/2016	Completed	
Contract	Yes	3534	City of Bonita Springs	Jim Beever	City of Bonita Springs - Spring Creek Restoration Plan	7/1/2014	7/1/2014	8/11/2014	8/11/2014	\$50,000.00	\$50,000.00	8/11/2014		Completed	
Contract	Yes	3201	DEM - FL Div. of Emergency Management	Nichole Gwinnett	FY15-16 HMEP Planning	9/28/2015	9/28/2015	9/28/2015	9/28/2015	\$15,500.00	\$15,500.00	10/1/2015	9/30/2016	Completed	
Grant	Yes	3419	Charlotte County	Margaret Wuerstle	DEO - Charlotte County			3/30/2016	3/30/2016	\$500.00	\$500.00			Completed	
Contract	Yes	3170	DOE - US Dept. of Energy	Rebekah Harp	Solar Ready II		3/22/2013	7/18/2013		\$140,000.00	\$90,000.00	7/1/2013	1/1/2016	Completed	\$50,000.00
Grant	Yes	3673	EPA - US Environmental Protection Agency	Jim Beever	A Unified Conservation Easement Mapping and Database for the State of Florida	4/15/2013	4/8/2013	6/3/2013		\$294,496.00	\$148,996.00	10/1/2013	9/30/2015	Completed	\$145,500.00
Contract	Yes	3674	EPA/CHNEP - Charlotte Harbor National Estuary Program	Jim Beever	Mangrove Loss Project	4/4/2014	4/4/2014	12/19/2014		\$243,324.00	\$60,000.00	12/1/2014	9/30/2016	Completed	
Grant	Yes	3397	CTD - FL Commission for the Transportation Disadvantaged	Nichole Gwinnett	Glades-Hendry TD Planning Agreement FY2014-15			5/16/2014		\$38,573.00	\$38,573.00	7/1/2014	6/30/2015	Completed	\$0.00
Grant	Yes	3725	Visit Florida	Tim Walker	OUR CREATIVE ECONOMY Marketing	2/9/2015	2/9/2015	6/25/2015	6/26/2015	\$5,000.00	\$2,500.00	7/1/2015	6/15/2016	Completed	\$2,500.00
Grant	Yes	3164	DEM - FL Div. of Emergency Management	Nichole Gwinnett	FY14-15 HMEP Planning				2/4/2015	\$22,000.00	\$22,000.00	10/1/2014	9/30/2015	Completed	\$0.00
Grant	Yes	3675	EPA - US Environmental Protection Agency	Jim Beever	Developing a Method to Use Ecosystem Services to Quantify Wetland Restoration Successes	5/15/2015	5/5/2015	9/29/2015	9/29/2015	\$234,071.00	\$174,071.00	10/1/2015	9/30/2016	Completed	\$60,000.00
Grant	Yes	3171	DEM - FL Div. of Emergency Management	Nichole Gwinnett	FY15-16 LEPC Agreement	6/30/2015	5/15/2015	6/11/2015	6/11/2015	\$48,000.00	\$48,000.00	7/1/2015	6/30/2016	Completed	\$0.00
Grant	Yes	3398	CTD - FL Commission for the Transportation Disadvantaged	Nichole Gwinnett	FY15-16 Glades-Hendry TD Agreement	6/30/2015	6/1/2015	7/1/2015	7/1/2015	\$38,573.00	\$38,753.00	7/1/2015	6/30/2016	Completed	\$0.00
Grant	Yes	3202	DEM - FL Div. of Emergency Management	Nichole Gwinnett	FY14-15 HMEP Planning Grant Modification			9/11/2015		\$50,000.00	\$50,000.00	10/1/2015	12/15/2015	Completed	\$0.00
Contract	Yes	3173	DEM - FL Div. of Emergency Management	Nichole Gwinnett	FY15-16 HMEP Training Contract	10/1/2015	9/30/2015	9/28/2015	9/28/2015	\$58,422.00	\$58,422.00	10/1/2015	9/30/2016	Completed	\$0.00
Contract	Yes	3418	Collier County	Rebekah Harp	Marketing & Data Research					\$1,200.00	\$1,200.00	12/4/2015	1/29/2016	Completed	

Type	Awarded	Job ID	Funding Agency	Project Manager	Project Name	App Due Date	Date Submitted	Date Awarded/De-nied	Date Contract Signed	Project Total	RPC Amt	Start Date	End Date	Status	Total Match Amt-RPC
Grant	Yes	3176	DOE - US Dept. of Energy	Rebekah Harp	NARC - SM3 - 2016 Data Surveys			2/11/2016		\$1,000.00	\$1,000.00	2/1/2016	3/31/2016	Completed	
PO	Yes	3005	Collier County	Margaret Wuerstle	Collier County EDC - USDA Grant Application			3/15/2016	3/22/2016	\$3,000.00	\$3,000.00	3/23/2016	3/31/2016	Completed	
Grant	Yes	3301	DEO - FL Dept. of Economic Opportunity	Margaret Wuerstle	Clewiston Mainstreet Revitalization			12/8/2015		\$30,000.00	\$30,000.00	12/14/2015	6/30/2016	Completed	
Grant	Yes	3303	DEO - FL Dept. of Economic Opportunity	Margaret Wuerstle	DEO - MPO Rail Study						\$39,000.00	10/7/2015	5/31/2016	Completed	
PO	Yes	4002	NEFRC - Northeast Florida Regional Council	Tim Walker	2016 SRESP Update					\$14,200.00	\$14,200.00	4/28/2016	7/19/2016	Completed	
PO	Yes	4003	Rural Neighborhoods	Tim Walker	Rural Neighborhoods Mapping					\$750.00	\$750.00	6/1/2016	6/30/2016	Completed	
Contract	Yes	3720	DEM - FL Div. of Emergency Management	Tim Walker	Collier Hazard Analysis FY15-16					\$9,693.00	\$9,693.00	7/1/2015	6/30/2016	Completed	
Contract	Yes	3520	TBRPC - Tampa Bay Regional Planning Council	Rebekah Harp	2016 Disaster Planning Guide					\$4,000.00	\$4,000.00	2/1/2016	4/30/2016	Completed	
PO	Yes	3006	SWFEC - Southwest Florida Enterprise Center	Margaret Wuerstle	SWFEC PRIME - Grant Application/Technical Assistance					\$5,000.00	\$5,000.00	5/1/2016	5/30/2016	Completed	
Contract	Yes	3004	NARC - National Association of Regional Councils	Rebekah Harp	MARC Travel SRII					\$379.58	\$379.58	10/1/2015	5/31/2016	Completed	
PO	Yes	4001	Collier County	Margaret Wuerstle	Collier County EDA TA					\$5,000.00	\$5,000.00	4/18/2016	5/30/2016	Completed	
Contract	Yes	6200	FDEP - FL Dept. of Environmental Protection	Margaret Wuerstle	2016 Brownfields Event					\$6,887.61	\$6,887.61	4/1/2016	10/30/2016	Completed	
Grant	No		Bloomberg Philanthropies	Margaret Wuerstle	Bloomburg - City of Bonita Springs Mitigation	10/20/2017	10/19/2017			\$1,000,000.00	\$60,000.00			Not Started	0
Grant	No		USDA - US Dept. of Agriculture	Margaret Wuerstle	Mobile Market: A Nutritional Oasis for Food Markets of SWFL	3/31/2014	3/31/2014	10/1/2014		\$599,549.00	\$298,605.00	10/1/2014	9/30/2017	Not Started	
Grant	No		EDA - US Economic Development Administration	Rebekah Harp	Mote Marine Programming	8/31/2012	8/31/2012	8/31/2012		\$270,000.00	\$189,000.00	1/1/2014	12/31/2016	Not Started	\$81,000.00
Grant	No		USDA - US Dept. of Agriculture	Nichole Gwinnett	Opportunity Buy Program Coordinator	4/23/2013	4/23/2013	11/20/2013		\$99,667.00	\$15,000.00	11/1/2013	10/31/2015	Not Started	\$53,621.00

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Promise Zone Steering  
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Estero Bay Agency  
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Quality of Life  
and Safety Committee

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Restructuring Committee

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