



COUNCIL MEETING AGENDA

May 15, 2025

10:00am – 12:00pm

In Person and Virtual Meeting

LOCATION: FDOT SunGuide SWIFT Center 10041 Daniels Parkway, Fort Myers, FL 33913

Join Zoom Meeting:

<https://us06web.zoom.us/j/91588729954?pwd=OVerTVNQVpRZjQrY1Jab1dpMDBPUT09>

Join by phone: 1-929-205-6099

Meeting ID: 915 8872 9954

Passcode: 082520

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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Two or more members of the Peace River Basin Management Advisory Committee and Coastal Heartland National Estuary Partnership may be in attendance and may discuss matters that could come before the Peace River Basin Management Advisory Committee and Coastal Heartland National Estuary Partnership, respectively, for consideration.

In accordance with the Americans with Disabilities Act (ADA), any person requiring special accommodations to participate in this meeting should contact the Southwest Florida Regional Planning Council 48 hours prior to the meeting by calling (844) 988-8244; if you are hearing or speech impaired call (800) 955-8770 Voice/(800) 955-8771 TDD.

1406 SW 8th Pl, Cape Coral, FL 33991-2910



P: 844.988.8244 | www.swfrpc.org

10 COUNCIL MEMBERS' COMMENTS

11 ADJOURN

NEXT SWFRPC MEETING: June 19, 2025 - LOCATION: FDOT Office

Two or more members of the Peace River Basin Management Advisory Committee and Coastal Heartland National Estuary Partnership may be in attendance and may discuss matters that could come before the Peace River Basin Management Advisory Committee and Coastal Heartland National Estuary Partnership, respectively, for consideration.

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SOUTHWEST FLORIDA REGIONAL PLANNING COUNCIL MEMBERSHIP

OFFICERS

Commissioner Bill McDaniel, Chair

Councilman Fred Burson, Vice-Chair

Councilwoman Debbi Lux, Secretary

Councilman Ron Smith, Treasurer

CHARLOTTE COUNTY

Commissioner Joe Tiseo, Charlotte BCC

Commissioner Ken Doherty, Charlotte BCC

Councilwoman Dr. Deborah Lux, City of Punta Gorda

Mr. Donald McCormick, Governor Appointee

(Governor Appointee Vacancy)

COLLIER COUNTY

Commissioner Bill McDaniel, Collier BCC

Commissioner Rick LoCastro, Collier BCC

Councilman Bill Kramer, City of Naples

(City of Marco Island Vacancy)

(Governor Appointee Vacancy)

(Governor Appointee Vacancy)

GLADES COUNTY

TBD, Glades BCC

Commissioner Tim Stanley, Glades BCC

(City of Moore Haven Vacancy)

(Governor Appointee Vacancy)

HENDRY COUNTY

Commissioner Emma Byrd, Hendry BCC

(Hendry County BCC Vacancy)

Vice-Mayor Michael Atkinson, City of Clewiston

(City of LaBelle Vacancy)

(Governor Appointee Vacancy)

LEE COUNTY

Commissioner David Mulicka, Lee BCC

Commissioner Brian Hamman, Lee BCC

Councilman Fred Burson, City of Fort Myers

Mayor Dan Allers, Town of Fort Myers Beach

Councilman Jesse Purdon, City of Bonita Springs

(Governor Appointee Vacancy)

(Governor Appointee Vacancy)

SARASOTA COUNTY

Commissioner Ron Cutsinger, Sarasota BCC

(Sarasota BCC Vacancy)

Mayor Erik Arroyo, City of Sarasota

Councilman Ron Smith, City of Venice

(Governor Appointee Vacancy)

(Governor Appointee Vacancy)

EX-OFFICIO MEMBERS

(Vacant), FDEP

Phil Flood, SFWMD

Keith Robbins, FDOT

(Vacant) SWFWMD

STAFF

Margaret Wuerstle, Executive Director

Rebekah Harp, Deputy Director/Business Operations Manager

Asmaa Odeh, LEPC Coordinator/VISTA Program Coordinator

Jim Burch, Disaster Recovery Coordinator/Project Manager

Catherine Peralta, Program Support

Julie Bankston – Vista

Alysia Cancel - Vista



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 East Central Florida • North Central Florida
 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.

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

BEBR - 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)

_____	Agenda	
_____	Item	6

6

ACTION ITEMS

6

Agenda Item

6a

6a

Minutes

6a

_____ Agenda
_____ Item
6ai

6ai

Minutes of the April 17, 2025
Council/Executive Committee
Meeting

6ai

**MINUTES OF THE
SOUTHWEST FLORIDA REGIONAL PLANNING COUNCIL
APRIL 17, 2025, MEETING**

The in-person and virtual zoom meeting of the Southwest Florida Regional Planning Council's Executive Board was held on April 17, 2025. The meeting started at approximately 10:02am. A quorum of the Executive Committee was present.

BOARD MEMBERS PRESENT

Charlotte County: Mr. Don McCormick (zoom)

Collier County: Commissioner Bill McDaniel

Glades County: Commissioner, Tim Stanley

Hendry County: None

Lee County: Commissioner, David Mulicka (zoom)

Sarasota County: Councilman Ron Smith – City of Venice

Ex-Officio Members: None

OTHERS PRESENT

Ms. Margaret Wuerstle – SWFRPC, Executive Director
Ms. Rebekah Harp – SWFRPC, Deputy Director/Business Operations Manager
Ms. Catherine Peralta – SWFRPC Vista

Zoom Attendance

Ms. Asmaa Odeh – SWFRPC, LEPC Coordinator/VISTA Supervisor
Mr. Jim Burch – SWFRPC, Disaster Recovery Coordinator/Project Manager
Ms. Alysia Cancel – SWFRPC Vista
Ms. Kristin Dozier – FRCA Executive Director
Jennifer Codo-Salisbury – CFRPC Executive Director
Lacey Lingelbach – Florida Flood Hub

AGENDA

AGENDA ITEM #6(a)(b)(c) - MINUTES MINUTES OF THE MARCH 20, 2025 COUNCIL/EXECUTIVE MEETING

Councilman Ron Smith offered a motion to accept the March 20, 2025, Council/Executive Meeting Minutes. Commissioner Tim Stanley seconded the motion to accept the March 20, 2025, Council/Executive Meeting Minutes. The motion was approved unanimously.

AGENDA ITEM #7(a)(b) - FINANCIALS FEBRUARY FINANCIALS MARCH FINANCIALS

Ms. Wuerstle explained that the current situation is typical, noting that they follow a predictable cycle. She indicated that June should be a strong month financially due to several large reimbursements expected. She also mentioned that they are currently working on a grant from which no funds can be collected until the entire grant is completed. This is expected to be finalized by June 30th, which should allow them to close out the fiscal year in a solid financial position. While a large surplus is not anticipated, the year is still expected to end on a positive note.

Ms. Wuerstle continued by noting that she had one additional item to discuss regarding the financials, which she intended to share after the current reports were adopted. However, she went on to inform the group that the auditors are scheduled to present the audit at next month's meeting, and that Rebekah has been working closely with them. Rebekah has also prepared the draft budget for the upcoming year. If Collier County pays its dues at the rate of 15 cents, the budget would show a deficit of approximately \$62,000. This deficit, however, would be covered by reserves, and Ms. Wuerstle added that securing grants to cover that amount is feasible. As a result, the financial outlook for the 2025–2026 fiscal year appears stable at this point.

Commissioner McDaniel requested that a detailed financial report be prepared for the next month's meeting outlining the organization's financial "burn rate" — the rate at which funds are being expended in relation to known income and expenses. He emphasized that this is a metric he has discussed with staff over the past several years, specifically focusing on the relationship between available reserves and ongoing financial obligations.

He expressed concern over shifting financial projections, referencing past statements that the organization might not remain solvent past certain dates, which have since been revised multiple times. McDaniel noted that due to issues with the Clerk of Courts, Collier County is currently unable to release funding to the organization, as the necessary documents — including the draft bylaws, memorandum of understanding (MOU), and interlocal agreement — must be officially adopted by the organization to qualify as a public expense. Although Collier County has now adopted these documents, the payment issue remains unresolved.

In response to a clarifying question from Councilman Ron Smith, McDaniel confirmed that the requested burn rate report should assume no payments from Collier County or any other municipalities. He expressed concern that other local governments may also withhold payments due to legal or procedural complications related to the draft documents.

McDaniel concluded by stating that he wants a clear and specific analysis next month showing the current available reserves, anticipated income, and the projected timeline for when funds will be exhausted based on current and expected expenditures.

Ms. Wuerstle responded by directing attention to page 23 of the meeting packet, which outlines the details of the organization's reserves. She clarified that the true reserves are represented by the investment funds, which total \$121,676. The larger total shown includes cash and cash equivalents that are used for operating expenses. She further noted that the reserve amount fluctuates slightly, pointing to page 30 of the packet, where the figure is shown as approximately \$122,000.

Commissioner McDaniel commented that a small amount would not significantly impact the organization's financial position. Ms. Wuerstle acknowledged this but sought clarification on the level of detail McDaniel was requesting in the financial report.

Commissioner McDaniel explained that he is looking for more than what was currently provided. Specifically, he requested a detailed monthly chart showing actual operating income, estimated income, projected expenses, and the amount being drawn from reserves to cover any deficits. He continued that this chart should be based solely on known revenue and expenses, excluding any assumptions about future grant awards or potential contributions from municipalities.

Commissioner McDaniel referenced previous overly optimistic projections, he stated earlier forecasts that had suggested the organization would run out of funds before September — projections that did not happen.

Ms. Wuerstle responded that the improved outlook was due to the receipt of grants, but McDaniel responded that the issue stemmed from inaccurate initial estimations. He reiterated that the report he is requesting should not rely on speculative income, such as possible grants or payments from other entities, but instead focus only on confirmed financial data. Additionally, he asked for a clear explanation of how much of the reserves are expendable and currently being used to cover operational shortfalls. His goal is to determine, with as much certainty as possible, when the organization's reserves will be depleted based on current and expected obligations.

Commissioner McDaniel asked if participants online had any questions.

David Mulicka stated that he was listening and expressed his support for the questions being asked, noting that they seemed reasonable to him. He added that if he needed to formally

express his support for the motion, he was willing to do so and asked for guidance on how to proceed via Zoom.

Councilman Ron Smith offered a motion to accept the February and March Financials. Commissioner Tim Stanley seconded the motion to accept the December and January Financials. The motion was approved unanimously.

Commissioner McDaniel made a motion requesting a detailed report to be presented at the next meeting. The report should include known revenues, known expenses, and the projected reduction of total reserves until those reserves are fully depleted. He emphasized the need for this information in order to develop a plan for the organization's future sustainability, especially given the fluctuating nature of incoming revenue. He noted that while Margaret mentioned additional grant money expected in June—which includes administrative fees—those funds cannot be reliably accounted for until they are actually received, as timing depends on the grantors. He also referenced the unpredictability of sources such as DOGE.

Commissioner Bill McDaniel offered a motion for a detailed financial report. Councilman Ron Smith seconded the motion for a detailed financial report. The motion was approved unanimously.

David Mulicka asked about the government funds activity sheet, noting that the data ended on September 30, 2023, and questioned why it was a year and a half old.

Ms. Harp explained that the auditors provide the data annually and that a new graph showing 2024 figures would be available next month. She clarified that the information is based on the audit year/fiscal year.

Commissioner McDaniel commented that the annual data cannot be added until the auditor's report is received. Ms. Harp confirmed that it comes from the auditors' report.

AGENDA ITEM #7(c)

FINANCIALS:

DRAFT COMPARISON OF ASSESSMENTS (Current vs. Proposed) (*Informational*)

No discussion took place.

AGENDA ITEM #7(d)

FINANCIALS:

GOVERNMENT FUND HISTORY (*Informational*)

No discussion took place.

AGENDA ITEM #8

CONSENT AGENDA

None

**AGENDA ITEM #9, #9(a)
DIRECTORS REPORT
BURNT STORE CORRIDOR COALITION**

Ms. Wuerstle passed out to all the members her letter of resignation.

Commissioner McDaniel asked if Ms. Wuerstle would be able to prepare the report for next month's meeting. Ms. Wuerstle confirmed that she would be able to do so, explaining that her contract requires a 45-day notice and that her last day of employment will be June 3rd. She explained that she will be present at the next meeting to deliver the report. She apologized to those attending remotely and formally announced her resignation, effective immediately, with her final working day being June 3rd.

Commissioner McDaniel asked if Rebekah would be staying with the RPC which Ms. Harp confirmed that she would be staying with the RPC.

Ms. Wuerstle noted that she has been working closely with the Burnt Store Corridor Coalition group, which is interested in developing a master plan for the corridor. While they are considering a State Technical Assistance Grant, the funding available is not sufficient to cover a full master plan. As an alternative, due to the corridor's role as an evacuation route, the focus will shift toward assessing resiliency and vulnerability. She added that they are hopeful about securing another grant for this purpose, although the Notice of Funding Availability (NOFA) has not yet been released.

Commissioner McDaniel asked about the first item on the directors report regarding the Legislative Update. He mentioned that Ms. Harp had sent him a resolution recommending opposition to two specific bills and asked if there were any updates on their status.

Ms. Wuerstle confirmed that she had an update but noted that Kristen Dozier, who was attending the meeting virtually and represents FRCA, has been closely monitoring the situation alongside Ron Book and Rana.

Ms. Kristin Dozier, Executive Director of FRCA, introduced herself and provided an update on Senate Bill 1264 and House Bill 1125. She thanked the Council for passing a resolution in opposition to the bills and noted that FRCA has been actively engaged in monitoring and responding to the legislation since the beginning of the session. She explained that SB 1264 had passed through the Commerce Committee and the Appropriations Committee on Transportation and Tourism, and is now scheduled for its final stop in the Rules Committee on Monday from 2:00 to 6:00 p.m.

Senator Collins, the bill sponsor, mentioned “compromise language” during the most recent committee hearing—language requested by Florida Commerce, as this is a department bill. FRCA, along with lobbyists Ron Book and Rana Brown, is closely engaged and hopeful that favorable amendments will be introduced before the Rules Committee meeting.

Commissioner McDaniel asked whether a draft of the compromise language had been shared, Ms. Dozier clarified that FRCA represents all ten regional planning councils in Florida, including Southwest Florida RPC, regardless of dues status. She emphasized that the proposed compromise language does not single out Southwest Florida, although the region has been indirectly referenced by the bill sponsor.

She further explained that FRCA's primary advocacy goal is to preserve Chapter 186, the statutory framework that authorizes regional planning councils. Planning councils are referenced in Florida statutes 85 times, and Chapter 186 is foundational. FRCA has requested that any references to this chapter be removed from the bill to protect the council’s statutory authority.

Commissioner McDaniel would like to be kept informed about any draft compromise language related to the proposed legislation. He requested that Margaret ensure that Ms. Dozier has his contact information, encouraging her to call or text him directly. He expressed interest in reviewing the draft language so that he could assess its impact and potentially advocate for it with his legislative contacts, particularly if it benefits the Southwest Florida Regional Planning Council.

Ms. Dozier welcomed the opportunity to connect with Commissioner McDaniel and confirmed that she would obtain his contact information through Margaret or Rebekah. She acknowledged that some aspects of the ongoing negotiations are being discussed privately among the planning council directors via Zoom to avoid entering sensitive matters into the public record. She also mentioned that she is preparing a list of Senators along with the planning council regions they represent, which will be distributed shortly and could aid targeted outreach efforts.

Ms. Dozier encouraged direct communication between local officials and legislators, particularly emphasizing the value of sharing specific examples of how the regional planning council has benefited the area. She noted that personal, project-specific advocacy is far more impactful than general support statements.

Ms. Dozier shared that she previously served as a Leon County Commissioner in Tallahassee for 12 years and served on the Apalachee Regional planning council and the FRCA board for several years. She expressed understanding of Commissioner McDaniel's regional focus and reiterated that his input would be valuable during this transition period for the Southwest Florida RPC.

Councilman Smith thanked Ms. Dozier for attending and asked whether there were any updates on the anticipated Notice of Funding Availability (NOFA) related to the federal disaster

supplemental funding for storm resiliency. He noted that many municipalities had participated in a productive meeting following the funding's passage and were eager for updates.

Ms. Dozier responded that, based on recent conversations with the statewide Economic Development Administration (EDA) representative, the NOFA is still expected to be released within the next few months, potentially by July. She explained that the process typically involves recovery workshops followed by a two- to three-month waiting period. While a firm release date is unknown, she indicated preparations are already underway for coordination among all ten regional planning councils, with eight of them expected to be eligible for this funding.

She also shared insights from a recent national meeting hosted by the National Association of Development Organizations (NADO), which focused on broader federal funding issues and the evolving grant language requirements—particularly related to economically disadvantaged communities. Additionally, NADO is developing a resource page to track funding updates from EDA and other federal agencies.

Ms. Dozier assured Councilman Smith that FRCA would keep local directors, including Rebekah and Margaret, informed of any developments and offered to remain in direct contact with the Chair on this issue.

Councilman Smith expressed appreciation for the thorough update and looked forward to the remainder of Ms. Dozier's legislative report.

Kristin Dozier provided an update on the legislative progress of the bills affecting regional planning councils. On the Senate side, she confirmed that the bill had reached its third and final committee stop, scheduled for Monday, with hopes of securing additional speakers from Central Florida and East Central Regional planning council and others, to supplement prior support from North Florida.

On the House side, she noted the bill had not yet been heard in any committee. Its first stop would be the House Commerce Committee, which had its final scheduled meeting set for Tuesday, the 22nd. However, the agenda would likely be published by Friday the 18th, or at the latest by Monday the 21st—leaving a tight window to organize speakers if the bill is included.

Ms. Dozier pointed out that if the bill is not heard in the House, it creates an unusual situation: progress in the Senate without movement in the House, which could impact end-of-session negotiations. She explained this type of bill has surfaced multiple times in the past 15 years, and while optimism remains, the outcome is far from certain.

Commissioner McDaniel reiterated the challenges of a bill passing without being heard in both chambers and stated that the possibility of the bill resurfacing via amendment or attachment to another bill always exists. He thanked Ms. Dozier and noted that his staff in Collier County are actively tracking the bill's progress.

Ms. Dozier concluded the discussion by reaffirming FRCA's support for the Southwest Florida Regional Planning Council during its transition. Ms. Dozier expressed her commitment to ongoing collaboration and assistance, while Commissioner McDaniel welcomed the opportunity to work more closely together in the future.

AGENDA ITEM #9(b)
GRANT ACTIVITY SHEET (*Informational*)

No discussion took place.

AGENDA ITEM #10
COMMITTEE REPORTS

AGENDA ITEM #10(a)
EXECUTIVE COMMITTEE

There was no update given as the Executive Committee has been meeting during the regular Council Meetings.

AGENDA ITEM #11
NEW BUSINESS

No new business was discussed.

AGENDA ITEM #12
STATE AGENCIES COMMENTS/REPORTS

No State Agency's reports given.

AGENDA ITEM #13
COUNCIL MEMBERS' COMMENTS

David Mulicka stated that this is his first meeting and is sorry to hear the mention of the Executive Director's resignation. He asked why or was this a preplanned event, or what the succession plan is and how do we respond going forward.

Commissioner McDaniel responded that the resignation was unexpected and new to everyone present. He affirmed that Margaret had the right to resign at any time and noted that Rebekah would remain on board to provide support.

Commissioner McDaniel proposed holding an organizational meeting next month, likely at the Department of Transportation, to address the Council's path forward—particularly in relation to financial sustainability, citing the need to understand the “burn rate.”

Commissioner McDaniel also discussed his ongoing efforts to engage member counties, with regards to the draft MOU, interlocal agreement, and bylaws. He explained his intention to formally present these drafts to the Lee County Board of Commissioners during a scheduled agenda item, rather than under public comment. He noted that Collier County had already adopted the drafts, though payment issues arose due to legal concerns from their Clerk of Courts. Commissioner McDaniel requested that Commissioner Mulicka speak with his senior staff about these drafts and help facilitate a formal invitation for him to address the Lee County Commission.

Commissioner Mulicka agreed and asked that any materials or requests be sent to his official District 3 email at dist3@leegov.com. He also acknowledged that the RPC membership listing still showed Chair Ruane and Commissioner Hammond as Lee County's representatives and requested an update to reflect his new role. He committed to working with McDaniel offline to support the initiative and help reengage Lee County with the RPC.

Ms. Wuerstle offered to send the draft documents to Commissioner Mulicka and confirmed that she had his email address on file.

Commissioner Mulicka expressed his willingness to be a team player, asking for guidance as he transitions into his new role on the Council.

Mr. McCormick shared that he had been present at Ms. Wuerstle's first meeting with the organization and expressed his appreciation for her professionalism and leadership, particularly highlighting the successful sale of the Council's building in Fort Myers. He publicly thanked her for her service and noted it was a pleasure working with her.

Commissioner McDaniel began by asking Commissioner Stanley whether Glades and Hendry Counties hold joint or independent board meetings; Commissioner Stanley clarified that they meet independently. Commissioner McDaniel then asked if Commissioner Stanley had received draft versions of the Memorandum of Understanding (MOU), Interlocal Agreement (ILA), and Bylaws, to which Stanley replied that he didn't recall receiving them but confirmed he serves as Chairman. Commissioner McDaniel indicated his intent to follow up offline with Stanley to review those drafts and to schedule time to present them to Commissioner Stanley's board in the coming months.

Commissioner Stanley expressed regret over the council's current situation, referencing his 12 years of service and the council's long-standing history. He shared that he had spoken with Jennifer Codo-Salisbury, Executive Director of the Central Florida Regional Planning Council, who had offered her organization's support in helping the Southwest Florida RPC recover or restructure if needed.

Councilman Smith asked Commissioner Stanley who was willing to assist. Which Commissioner Stanley responded that it was Jennifer Salisbury at the Central Florida RPC who had offered assistance.

Commissioner McDaniel acknowledged her prior involvement during a past RPC meeting where FRCA attended and asked Commissioner Stanley to help coordinate any future collaboration. Commissioner McDaniel also cautioned that pending state legislation could result in the dissolution or consolidation of RPCs, including their own. If that occurred, existing member counties might be required to join neighboring RPCs, such as Central Florida or Tampa Bay, to remain compliant with statutory requirements. He stated the need to monitor the outcome of the legislative session before determining next steps.

Commissioner Stanley expressed appreciation for the behind-the-scenes support being offered and acknowledged that such assistance would be valuable.

Ms. Harp then noted that Jennifer Codo-Salisbury, Executive Director of the Central Florida Regional Planning Council (CFRPC), was present on the call and had confirmed via chat that the CFRPC is available to offer support.

Commissioner McDaniel requested that Ms. Salisbury's contact information be shared with him, as he may need to coordinate with her depending on how events unfold.

Councilman Smith, expressed concern about the short timeline left before Executive Director Ms. Wuerstle's resignation becomes effective. Councilman Smith thanked Ms. Wuerstle for her service and asked whether she might consider staying on for an additional 30–45 days to help with the transition.

Ms. Wuerstle explained that her resignation was driven by urgent family matters, particularly the serious illness of her sister, but said she had already committed to remaining through June 3rd. She added that if circumstances allowed, she would consider staying longer.

Councilman Smith acknowledged the importance of family and said they could revisit the matter at the next meeting. He also expressed concern about having limited time afterward—roughly 15 days—to coordinate with another planning council or advertise the Executive Director position.

Commissioner McDaniel responded that they should revisit those concerns during the next meeting. He noted that Rebekah will be available to provide support during the transition and reassured everyone that if Ms. Wuerstle needed to leave early, her family should come first. He further stated that Collier County's staff would assist with administrative functions such as accounting and grant compliance to ensure the continued legal and operational integrity of the organization.

Councilman Smith pointed out that, according to the March meeting minutes, if the organization dissolves, Collier County has committed to managing the remaining funds and grants. Emphasizing that they are in crisis mode.

Commissioner Stanley added that in his experience, when key personnel like county managers leave suddenly, it creates issues with basic operations such as signing checks. He stressed the importance of ensuring that the Executive Director formally transfers financial authority to someone else before her departure.

Ms. Harp explained that while all financial transactions are now processed online, the bank still requires designated check signers. She is in the process of transitioning those responsibilities from Don to the new chair and is preparing the necessary documentation.

Commissioner Stanley noted that although he had the authority to sign checks, he did not have the authority to approve bills, which was a road block for them during their time of transition.

Councilman Smith suggested that these issues should be reviewed with the organization's auditor.

Ms. Harp agreed and emphasized the importance of internal controls and separation of duties. She noted that while she can prepare financial documents, someone else must approve them—currently, that Ms. Wuerstle approves everything.

Ms. Wuerstle reminded the board that they have a talented staff—including Rebekah, Asmaa, Catherine, Jim Burch, Alicia, and Julie Banks—who are familiar with program details and can support the organization through the transition. She stressed the importance of resolving the technical aspects of signing and approving financial transactions.

Commissioner McDaniel asked if there were any further questions.

Councilman Smith expressed appreciation for the discussion.

Commissioner McDaniel then reflected on his eight years of service, commending Ms. Wuerstle for her efforts in leading the organization through significant changes, especially after the dissolution of the former Department of Community Affairs. He acknowledged her contributions and wished her and her family well. He added that she would continue to assist during the transition and that the board would soon need to address questions of legality and compliance, especially with auditors expected next month.

Ms. Wuerstle reaffirmed her willingness to assist the organization beyond her resignation, offering her personal contact information and expressing a commitment to support the transition in any way she can.

**AGENDA ITEM #14
ADJOURN**

The meeting adjourned at 11:00 a.m.

Commissioner Bill McDaniel, Chair

The meeting was duly advertised in the April 9, 2025, issue of the FLORIDA ADMINISTRATIVE REGISTER, Volume 51, Number 69.

Agenda Item

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Agenda Item

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6 Month Financial Report

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Six-Month Financial Report

Reporting Period: April – September 2025

Report Date: 04/22/2025

1. Executive Summary

This financial report outlines the organization's projected income and expenditures for the six-month period from April to September 2025. Total projected revenue is **\$345,486**, while projected expenses total **\$415,158**, resulting in a projected net deficit of **\$69,672** for this period.

In addition to the upcoming shortfall, the organization has incurred a **year-to-date deficit of \$106,437.06**, bringing the **cumulative financial shortfall to \$176,110.06** for the fiscal year to date. Despite this challenge, federal and state grant support remains robust, ensuring continuity of essential operations and program development.

The organization's **financial reserves are sufficient to cover the projected six-month deficit**, though careful monitoring and strategic financial planning will be required to maintain fiscal stability through the remainder of the fiscal year.

2. Revenue Overview

Total Projected Revenue: \$345,486

Source	Amount (\$)
Local Assessments	
Glades County	1,889
City of Naples	2,896
Town of Fort Myers Beach	489
Subtotal – Local	5,274
Federal / State Grants & Contracts	
STATE - DEM - LEPC 24/25	50,850
STATE - DEM - LEPC 25/26	13,505
STATE - DEM - HMEP 22/25	8,838
STATE - DEM - Hazard Analysis	5,677
FED - EDA - CEDS Planning	25,216

Source	Amount (\$)
STATE - FDEP - Resiliency	107,000
FED - EPA - Brownfields	96,000
FED - Vista Supervisor	23,000
CONTRACT - FHERO	8,000
Subtotal – Grants & Contracts	338,086
Other Revenue	
Interest Income	2,126
Total Other Revenue	2,126
TOTAL PROJECTED REVENUE	345,486

3. Expense Overview

Total Projected Expenses: \$415,158

Personnel Expenses: \$247,304

Category	Amount (\$)
Salaries	152,444
ED Leave Payout	13,711
FICA	12,868
Retirement	48,434
Health Insurance	19,326
Workers' Compensation	521

Operational Expenses: \$167,854

Category	Amount (\$)
Grant/Consulting	127,938
Audit Services	30,000
Insurance	168
Advertising/Legal Notices	742
Bank Service Charges	721
Office Supplies	183
Computer-Related Expenses	8,101

4. Net Income and Reserves

Metric	Amount (\$)
Total Revenues	345,486
Total Expenses	415,158
Projected Net Loss	(69,672)
Less: Available Reserves	102,400
Projected Remaining Reserves (9/30/25)	\$32,727

Note:

<i>Year-to-Date Deficit (YTD)</i>	<i>(106,437.06)</i>
<i>Projected Cumulative Shortfall</i>	<i>(176,110.06)</i>

5. Burn Rate Analysis

The burn rate, defined as the average monthly cash outlay, is calculated as:

- **Monthly Burn Rate** = \$415,158 ÷ 6 months = **\$69,193**

This figure reflects the minimum monthly expenditure required to sustain operations. At this rate, reserves will be nearly exhausted by the end of the fiscal year if additional funding or cost savings are not realized.

6. Summary & Key Notes

- The organization is managing a **projected six-month deficit of \$69,672**, contributing to a **total fiscal year-to-date deficit of \$176,110.06**.
- The **burn rate of \$69,193/month** is a critical benchmark for financial planning.
- **Reserves are sufficient to cover immediate needs**, but future cash flow will require ongoing oversight and potentially new revenue or cost-containment strategies.
- Continued strength in grant funding is encouraging, yet aligning spending with revenue will be necessary to maintain long-term financial health.

Agenda Item

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April Financials

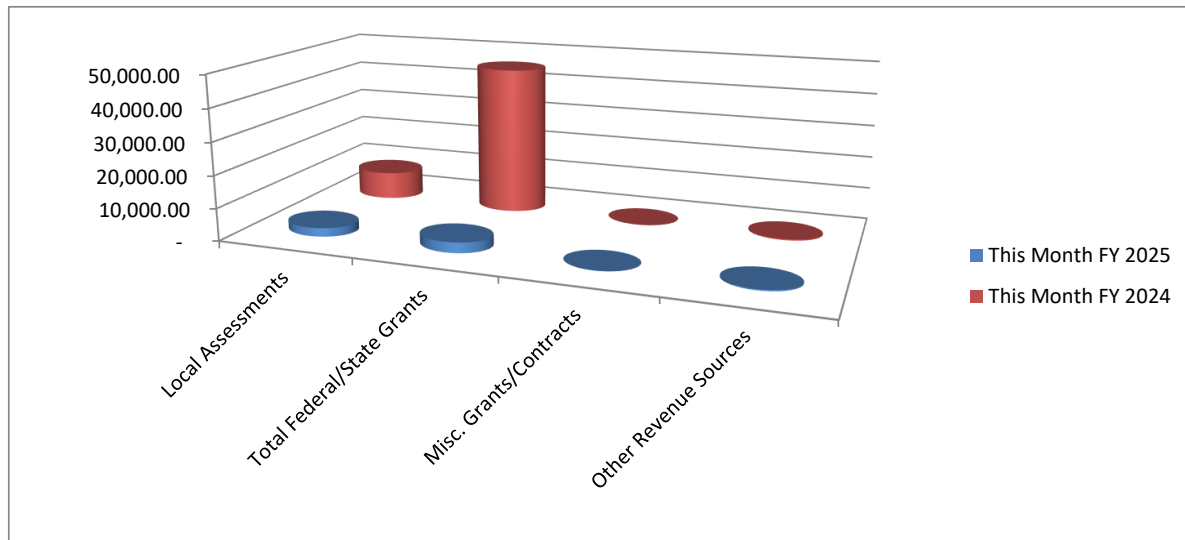
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2024 - 2025 Workplan & Budget Financial Snapshot Apr-25

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

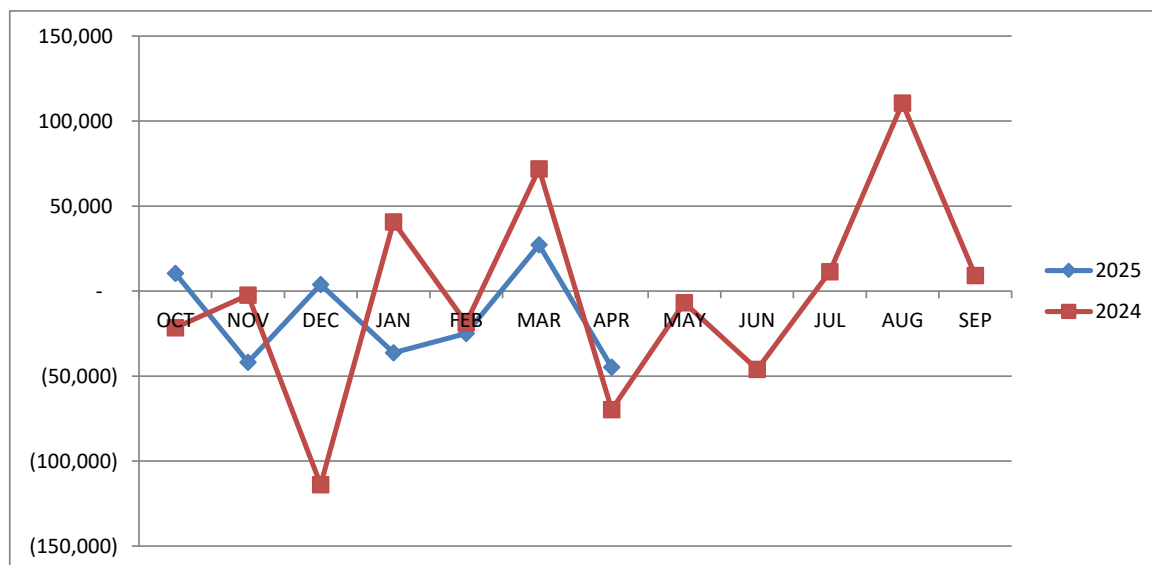
State/Federal Grants billed quarterly: LEPC, HMEP

Federal Grants billed Semi Annually: Economic Development

Misc. Grants/Contracts billed by deliverable: Interagency PO'S

Other(DRI) billed /recorded monthly as cost reimbursement

Monthly Net Income (Loss)



YTD: Net Income (\$106,437) Unaudited

SWFRPC

Detail of Reserve

As of April 30, 2025

Cash and Cash Equivalents:

Petty Cash	\$ 200
FineMark Operating Funds	37,640
	<hr/>
<i>Total Cash and Cash Equivalents</i>	\$ 37,840

Investments:

FineMark Money Market	\$ 6,318
Local government Surplus Trust Fund Investment Pool (Fund A)	96,082
	<hr/>
<i>Total Investments</i>	\$ 102,400

Total Reserves	<hr/>
	\$ 140,240
	<hr/> <hr/>

**SWFRPC INCOME STATEMENT
COMPARED WITH BUDGET
FOR THE ONE MONTH ENDING APRIL 30, 2025**

	Current Month	Year to Date A	FY 24-25 Approved Budget B	% Of Budget Year to Date	Budget Remaining
REVENUES					
LOCAL ASSESSMENTS					
GLADES COUNTY	944	2,833	3,777	75%	\$ 944
CITY OF NAPLES	1,448	4,344	5,792	0%	\$ 1,446
CITY OF FM (*1/10/25 Not Participating)	-	7,328	29,313	25%	\$ 21,985
TOWN OF FORT MYERS BEACH INC	244	733	977	75%	\$ 244
CITY VENICE (*10/17/24 Not Participating)	-	-	8,338	0%	\$ -
TOTAL LOCAL ASSESSMENTS	\$ 2,637	\$ 15,238	\$ 48,197	32%	\$ 24,619
FEDERAL / STATE GRANTS					
DEM - LEPC 23/24	-	-	-	0%	\$ -
DEM - LEPC 24/25	-	26,100	90,000	N/A	\$ 63,900
DEM - HMEP 22/25	-	22,111	30,724	72%	\$ 8,613
DEM - Lee/Collier Hazard Analysis 24/25	-	3,785	9,462	40%	\$ 5,677
EDA - CEDS Planning 23-25	-	44,784	100,000	45%	\$ 55,216
EDA - Disaster Recovery Coordinator Ian	-	52,406	71,084	100%	\$ -
FDEP - Marco Island Vulnerability	-	-	9,000	0%	\$ 9,000
EPA - Brownfields	-	4,679	191,410	2%	\$ 186,731
USDA - Regional Food Systems - USDA	-	82,112	209,448	39%	\$ 127,336
Vista Supervisor	3,200	27,674	19,637	141%	\$ (8,037)
Promise Zone	-	-	-	N/A	\$ -
TOTAL FEDERAL / STATE GRANTS	\$ 3,200	\$ 263,651	\$ 730,765	36%	\$ 448,436
MISC. GRANTS / CONTRACTS/CONTRACTUAL					
CHNEP Calendar 2024	-	5,000	-	N/A	\$ -
CHNEP Calendar 2025	-	5,000	5,000	N/A	\$ -
FHERO	-	-	8,000	0%	\$ 8,000
TOTAL MISC. GRANTS/CONTRACTS	\$ -	\$ 10,000	\$ 8,000	125%	\$ 8,000
DRIS/NOPCS/MONITORING					
DRI MONITORING FEES	- \$	- \$	-	N/A	\$ -
DRIS/NOPCS INCOME	- \$	1,875 \$	21,000	N/A	\$ 19,125
TOTAL	\$ -	\$ 1,875	\$ 21,000		\$ 19,125
Program Development (Unsecured Grants/Contract)					
*Program Development (Unsecured)	-	-	-	100%	\$ -
TOTAL PROGRAM DEVELOPMENT	\$ -	\$ -	\$ -	-	\$ -
OTHER REVENUE SOURCES					
Misc. Income	-	390	400	98%	\$ 10
INTEREST INCOME - Money Market	1	46	800	6%	\$ 754

	Current Month	Year to Date A	FY 24-25 Approved Budget B	% Of Budget Year to Date	Budget Remaining
Fund A Investment Income	353	2,568	800	321%	\$ (1,768)
TOTAL OTHER REVENUE SOURCES	\$ 354	\$ 3,004	\$ 2,000	150%	\$ (1,004)
<i>Fund Balance</i>	<i>\$ -</i>	<i>\$ -</i>			
TOTAL REVENUES	\$ 6,191	\$ 293,768	\$ 809,962	36%	\$ 499,176

EXPENSES

PERSONNEL EXPENSES					
SALARIES EXPENSE	\$ 35,996	\$ 186,377	\$ 280,758	66%	\$ 94,381
FICA EXPENSE	2,736	14,155	23,339	61%	\$ 9,184
RETIREMENT EXPENSE	7,043	45,555	84,346	54%	\$ 38,791
HEALTH INSURANCE EXPENSE	3,875	25,892	38,520	67%	\$ 12,628
WORKERS COMP. EXPENSE	-	416	1,011	41%	\$ 595
UNEMPLOYMENT COMP. EXPENSE	-	-	-	N/A	-
TOTAL PERSONNEL EXPENSES	\$ 49,651	\$ 272,394	\$ 427,974	64%	155,580
OPERATIONAL EXPENSES					
CONSULTANTS	\$ -	\$ 3,013	\$ 12,625	24%	\$ 9,612
GRANT/CONSULTING EXPENSE	-	84,629	376,824	22%	\$ 292,195
AUDIT SERVICES EXPENSE	-	1,000	30,000	3%	\$ 29,000
TRAVEL EXPENSE	-	1,363	23,000	6%	\$ 21,637
TELEPHONE EXPENSE	-	4	-	#DIV/0!	\$ (4)
POSTAGE / SHIPPING EXPENSE	-	-	-	N/A	\$ -
INSURANCE EXPENSE	28	6,118	7,044	87%	\$ 926
PRINTING/REPRODUCTION EXPENSE	-	580	1,000	58%	\$ 421
ADVERTISING/LEGAL NOTICES EXP	154	15,286	1,600	955%	\$ (13,686)
OTHER MISC. EXPENSE	-	50	500	10%	\$ 450
BANK SERVICE CHARGES	151	914	800	N/A	\$ (114)
OFFICE SUPPLIES EXPENSE	183	2,048	1,000	205%	\$ (1,048)
COMPUTER RELATED EXPENSE	852	7,430	21,947	34%	\$ 14,517
DUES AND MEMBERSHIP	-	-	2,699	0%	\$ 2,699
PROFESSIONAL DEVELOPMENT	-	-	-	N/A	\$ -
MEETINGS/EVENTS EXPENSE	-	5,377	2,000	269%	\$ (3,377)
CAPITAL OUTLAY - OPERATIONS	-	-	-	N/A	\$ -
UNCOLLECTABLE RECEIVABLES	-	-	-	N/A	\$ -
FUND BALANCE			\$ 453,577		
OPERATIONAL EXP.	\$ 1,369	\$ 127,811	\$ 934,616	14%	353,228

	Current Month	Year to Date A	FY 24-25 Approved Budget B	% Of Budget Year to Date	Budget Remaining
TOTAL OPERATIONAL EXP.			\$ 934,616		
TOTAL CASH OUTLAY	\$ 51,019	\$ 400,206	\$ 1,362,590		\$ 508,807
NET INCOME (LOSS)	\$ (44,829)	\$ (106,437)			

SWFRPC
Balance Sheet
April 30, 2025

ASSETS

Current Assets		
Cash - Florida Prime	\$	96,082.35
Cash - FineMark Oper.		37,639.75
Cash - FineMark MM		6,317.82
Petty Cash		200.00
Accounts Receivable		46,550.48
Transfer of Funds		30.00
		<hr/>
Total Current Assets		186,820.40
Property and Equipment		
Property, Furniture & Equip		43,026.31
Accumulated Depreciation		(43,025.31)
		<hr/>
Total Property and Equipment		1.00
Other Assets		
Amount t.b.p. for L.T.L.-Leave		41,305.44
FSA Deposit		0.29
Amt t.b.p. for L.T.Debt-OPEB		1,681.00
		<hr/>
Total Other Assets		42,986.73
		<hr/>
Total Assets	\$	<u>229,808.13</u>

LIABILITIES AND CAPITAL

Current Liabilities		
Deferred_Palmer_Ranch_5362	\$	13,125.00
FICA Taxes Payable		1,491.81
Federal W/H Tax Payable		(2,491.72)
United way Payable		322.00
Deferred Compensation Payable		100.00
FSA Payable		(2,049.57)
LEPC Contingency Fund		305.25
		<hr/>
Total Current Liabilities		10,802.77
Long-Term Liabilities		
Accrued Annual Leave		41,305.44
Long Term Debt - OPEB		1,681.00
		<hr/>
Total Long-Term Liabilities		42,986.44
		<hr/>
Total Liabilities		53,789.21
Capital		
Fund Balance-Unassigned		(231,544.02)
Fund Balance-Assigned		514,000.00
Net Income		(106,437.06)
		<hr/>
Total Capital		176,018.92
		<hr/>
Total Liabilities & Capital	\$	<u>229,808.13</u>

Agenda Item

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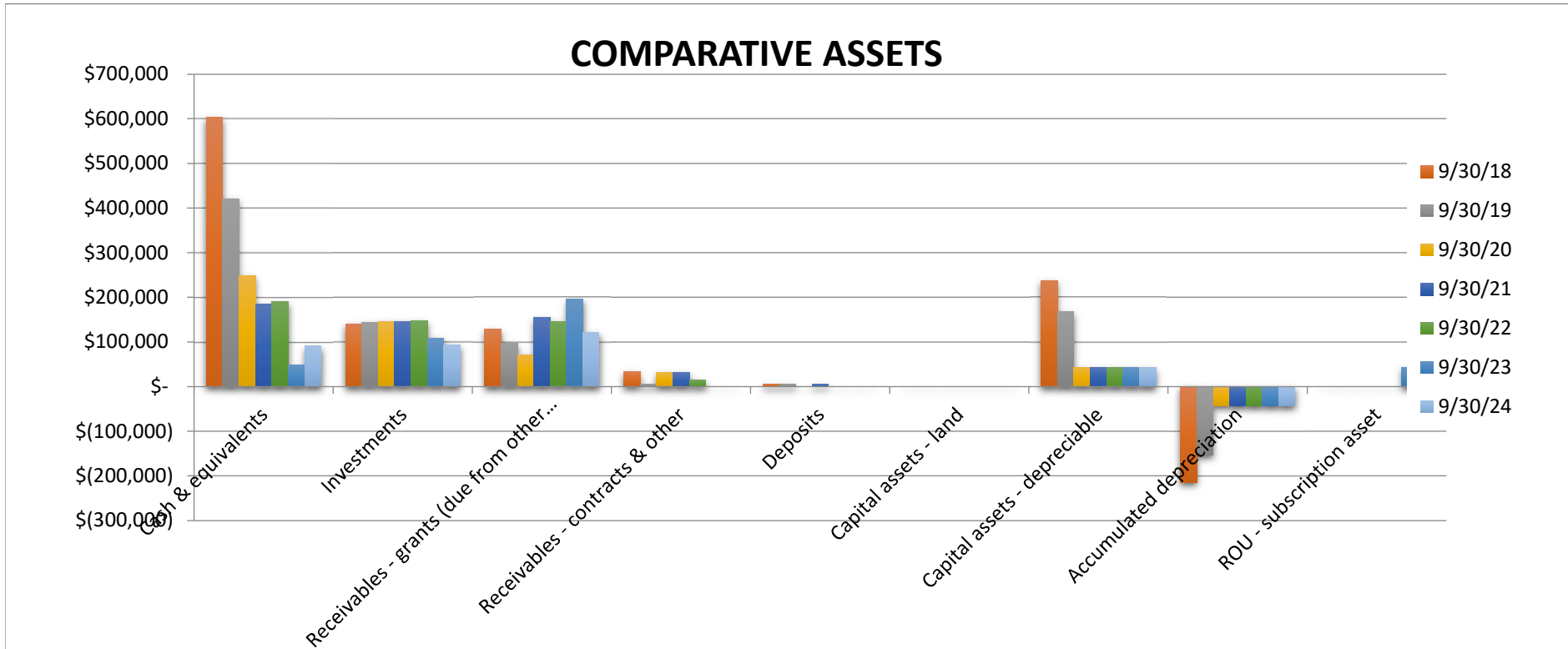
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Audit Report FY 2023-2024

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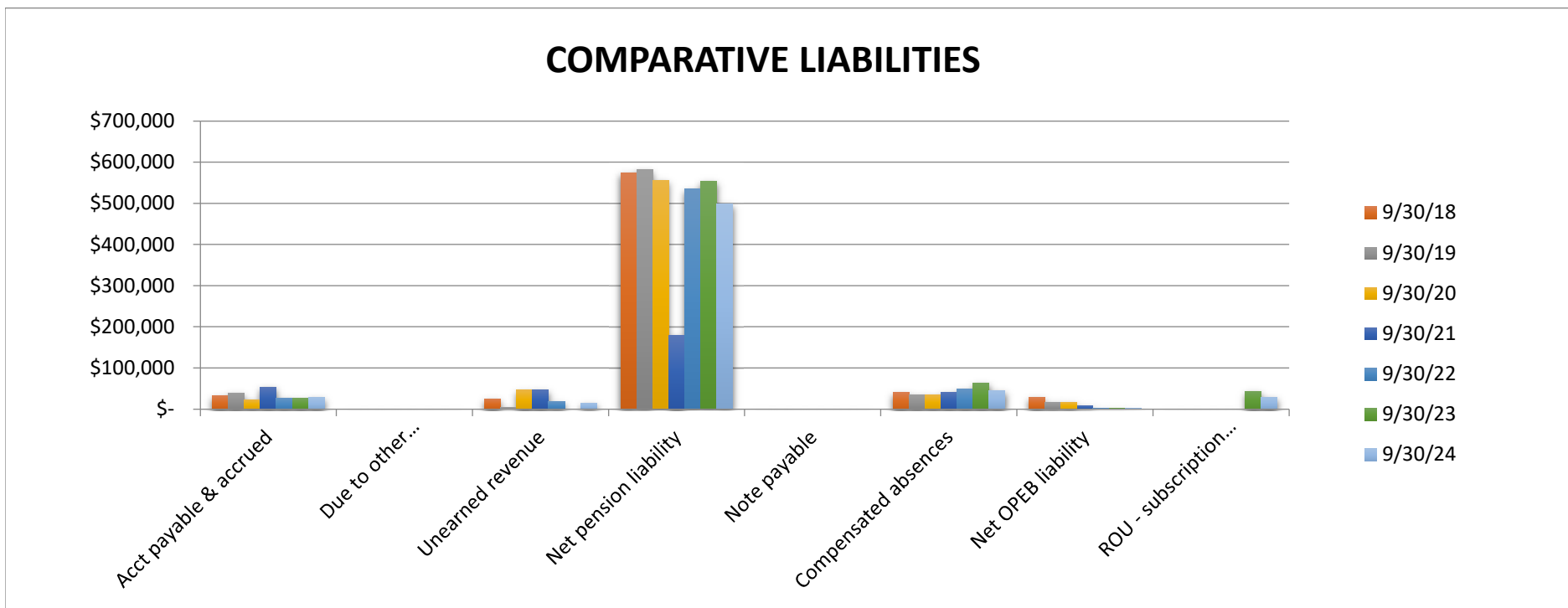
SOUTHWEST FLORIDA REGIONAL PLANNING COUNCIL
GRAPH - COMPARATIVE SUMMARY OF ASSETS
(GOVERNMENT-WIDE STATEMENTS)
September 30, 2018, 2019, 2020, 2021, 2022, 2023 & 2024

Page 1



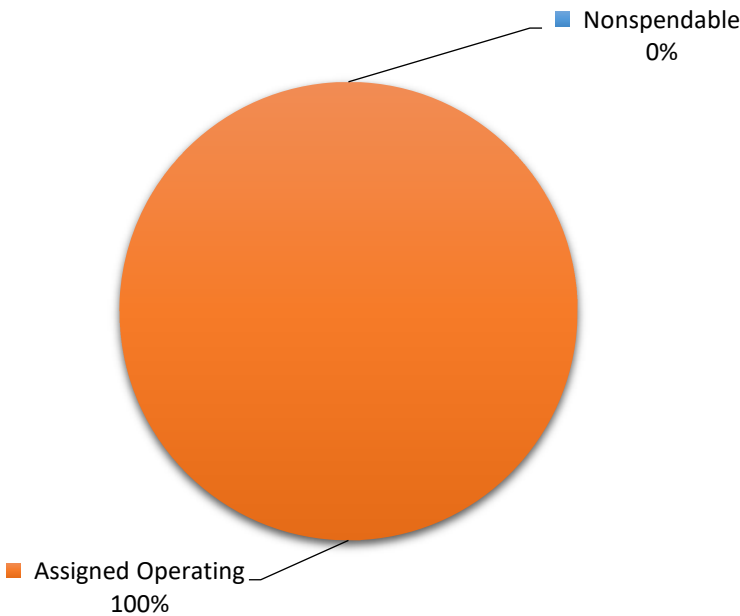
	9/30/18	9/30/19	9/30/20	9/30/21	9/30/22	9/30/23	9/30/24	Increase (Decrease)	% Inc (Dec)
Cash & equivalents	\$ 603,015	\$ 421,164	\$ 249,126	\$ 185,435	\$ 190,884	\$ 48,846	\$ 91,033	\$ 42,187	86%
Investments	140,425	144,009	145,717	145,944	147,186	109,167	93,514	(15,653)	-14%
Receivables - grants (due from other Govt)	129,024	96,899	72,086	154,304	146,608	195,934	120,956	(74,978)	-38%
Receivables - contracts & other	33,380	6,000	31,562	31,030	14,604	-	30	30	100%
Deposits	6,381	6,381	-	4,734	-	-	-	-	N/A
Capital assets - land	-	-	-	-	-	-	-	-	N/A
Capital assets - depreciable	237,171	167,948	43,026	43,026	43,026	43,026	43,026	-	0%
Accumulated depreciation	(213,610)	(152,154)	(42,332)	(43,026)	(43,026)	(43,026)	(43,026)	-	0%
ROU - subscription asset	-	-	-	-	-	43,087	28,499	(14,588)	-34%
Total Assets	\$ 935,786	\$ 690,247	\$ 499,185	\$ 521,447	\$ 499,282	\$ 397,034	\$ 334,032	\$ (63,002)	-16%

SOUTHWEST FLORIDA REGIONAL PLANNING COUNCIL
GRAPH - COMPARATIVE SUMMARY OF LIABILITIES
(GOVERNMENT-WIDE STATEMENTS)
September 30, 2018, 2019, 2020, 2021, 2022, 2023 & 2024



LIABILITIES	9/30/18	9/30/19	9/30/20	9/30/21	9/30/22	9/30/23	9/30/24	Increase (Decrease)	% Inc (Dec)
Acct payable & accrued	\$ 32,107	\$ 39,267	\$ 23,492	\$ 54,325	\$ 27,100	\$ 25,946	\$ 28,216	\$ 2,270	9%
Due to other governments	-	-	-	-	-	-	-	-	N/A
Unearned revenue	25,648	3,772	46,122	47,531	18,605	-	15,000	15,000	100%
Net pension liability	574,362	581,945	555,964	179,958	534,556	554,020	498,831	(55,189)	-10%
Note payable	-	-	-	-	-	-	-	-	N/A
Compensated absences	40,634	34,713	34,713	41,305	49,331	63,988	45,143	(18,845)	-29%
Net OPEB liability	28,092	16,710	16,710	8,232	3,030	3,030	1,681	(1,349)	-45%
ROU - subscription liability	-	-	-	-	-	43,087	28,499	(14,588)	-34%
Total Liabilities	\$ 700,843	\$ 676,407	\$ 677,001	\$ 331,351	\$ 632,622	\$ 690,071	\$ 617,370	\$ (72,701)	-11%

FUND BALANCE SUMMARY



	9/30/24
Nonspendable	\$ -
Assigned Operating	262,317
	<u>\$ 262,317</u>

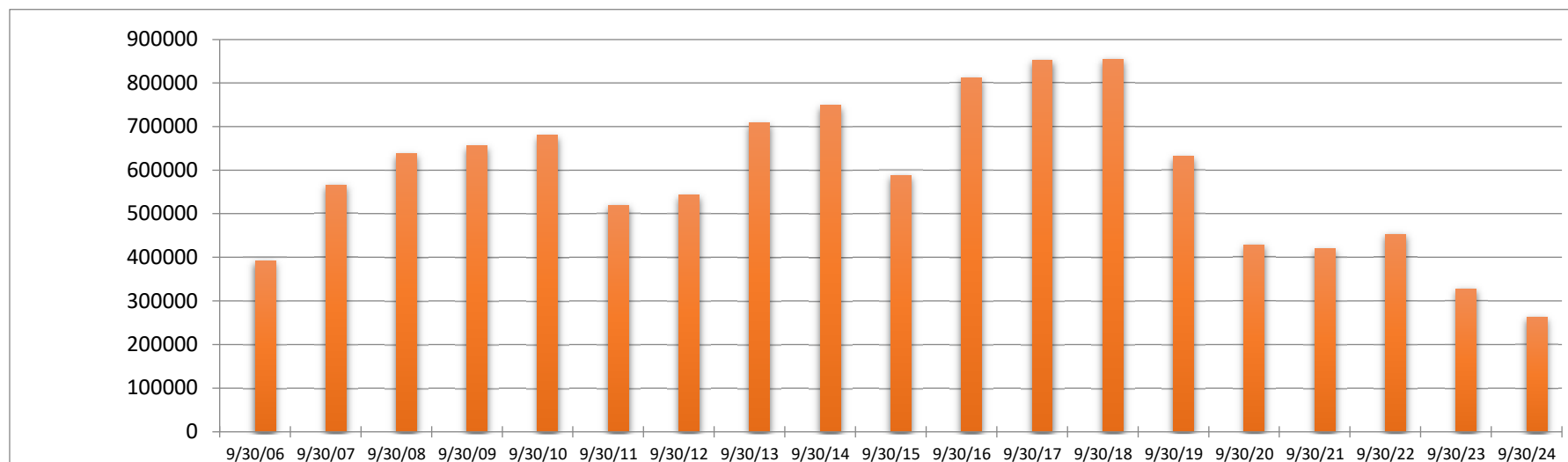
SOUTHWEST FLORIDA REGIONAL PLANNING COUNCIL

GRAPH - COMPARATIVE FUND BALANCE

(FUND BASIS STATEMENTS)

September 30, 2006 - September 30, 2024

COMPARATIVE FUND BALANCE

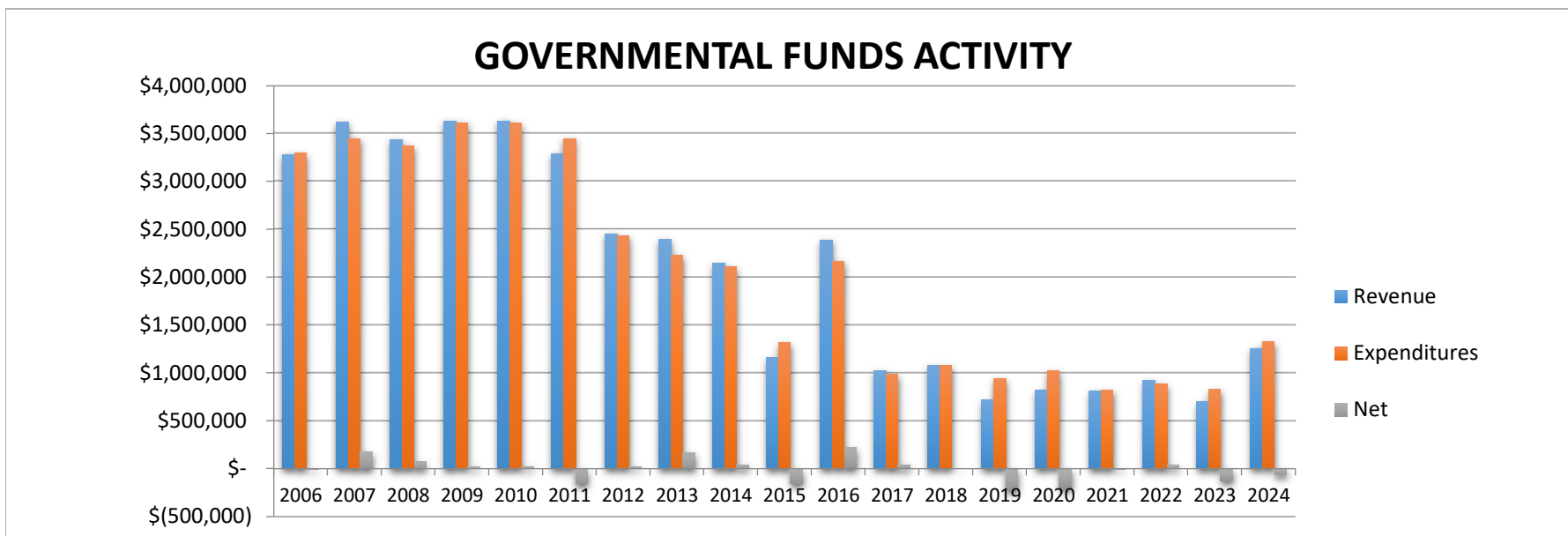


				%
	Fund Balance	Increase (Decrease)		Annual Inc (Dec)
9/30/06	\$ 392,965	\$ -		
9/30/07	565,843	172,878		44%
9/30/08	637,988	72,145		13%
9/30/09	655,716	17,728		3%
9/30/10	680,090	24,374		4%
9/30/11	519,868	(160,222)		-24%
9/30/12	542,977	23,109		4%
9/30/13	708,484	165,507		30%
9/30/14	748,896	40,412		6%
9/30/15	588,437	(160,459)		-21%
9/30/16	811,779	223,342		38%
9/30/17	852,378	40,599		5%
9/30/18	854,470	2,092		0%
9/30/19	631,414	(223,056)		-26%
9/30/20	428,877	(202,537)		-32%
9/30/21	419,591	(9,286)		-2%
9/30/22	453,577	33,986		8%
9/30/23	328,001	(125,576)		-28%
9/30/24	262,317	(65,684)		-20%

SOUTHWEST FLORIDA REGIONAL PLANNING COUNCIL

GRAPH - COMPARATIVE SUMMARY OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE (FUND BASIS STATEMENTS) - ALL FUNDS

Fiscal Years Ended September 30, 2006 - September 30, 2024



Fiscal Yr	Revenue	Expenditures	Net
2006	\$ 3,282,874	\$ 3,293,955	\$ (11,081)
2007	3,620,972	3,448,094	172,878
2008	3,439,973	3,367,828	72,145
2009	3,631,561	3,613,833	17,728
2010	3,633,853	3,609,479	24,374
2011	3,288,138	3,448,360	(160,222)
2012	2,453,411	2,430,302	23,109 ***
2013	2,397,441	2,231,934	165,507
2014	2,145,900	2,105,488	40,412
2015	1,157,034	1,317,493	(160,459) *
2016	2,388,620	2,165,278	223,342 ****
2017	1,025,345	984,746	40,599
2018	1,080,206	1,078,114	2,092
2019	719,149	942,205	(223,056)
2020	821,515	1,024,052	(202,537)
2021	812,304	821,590	(9,286)
2022	923,912	889,926	33,986
2023	701,645	827,221	(125,576)
2024	1,257,451	1,323,135	(65,684)

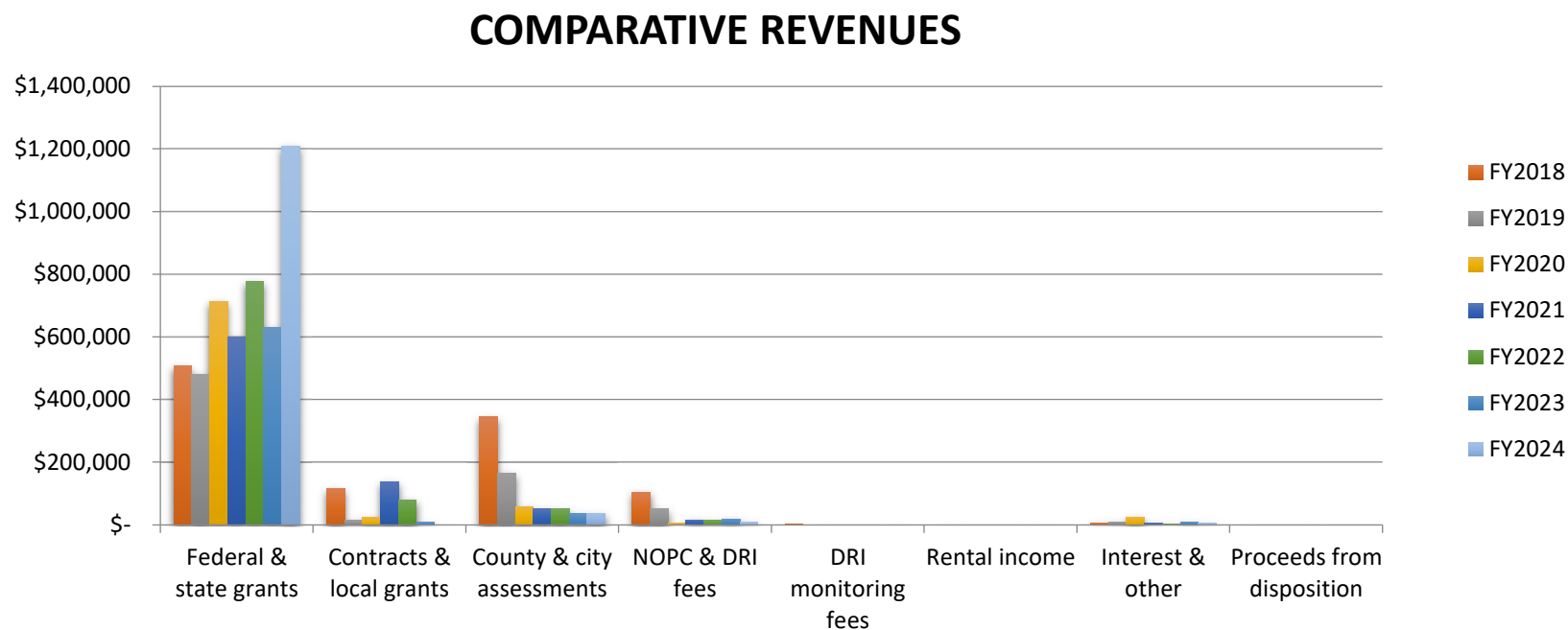
* NEP departed 10/1/14

**** includes sale of building

*** MPO departed

SOUTHWEST FLORIDA REGIONAL PLANNING COUNCIL
GRAPH - COMPARATIVE SUMMARY OF REVENUES
(FUND BASIS STATEMENTS) - ALL FUNDS
September 30, 2018, 2019, 2020, 2021, 2022, 2023 & 2024

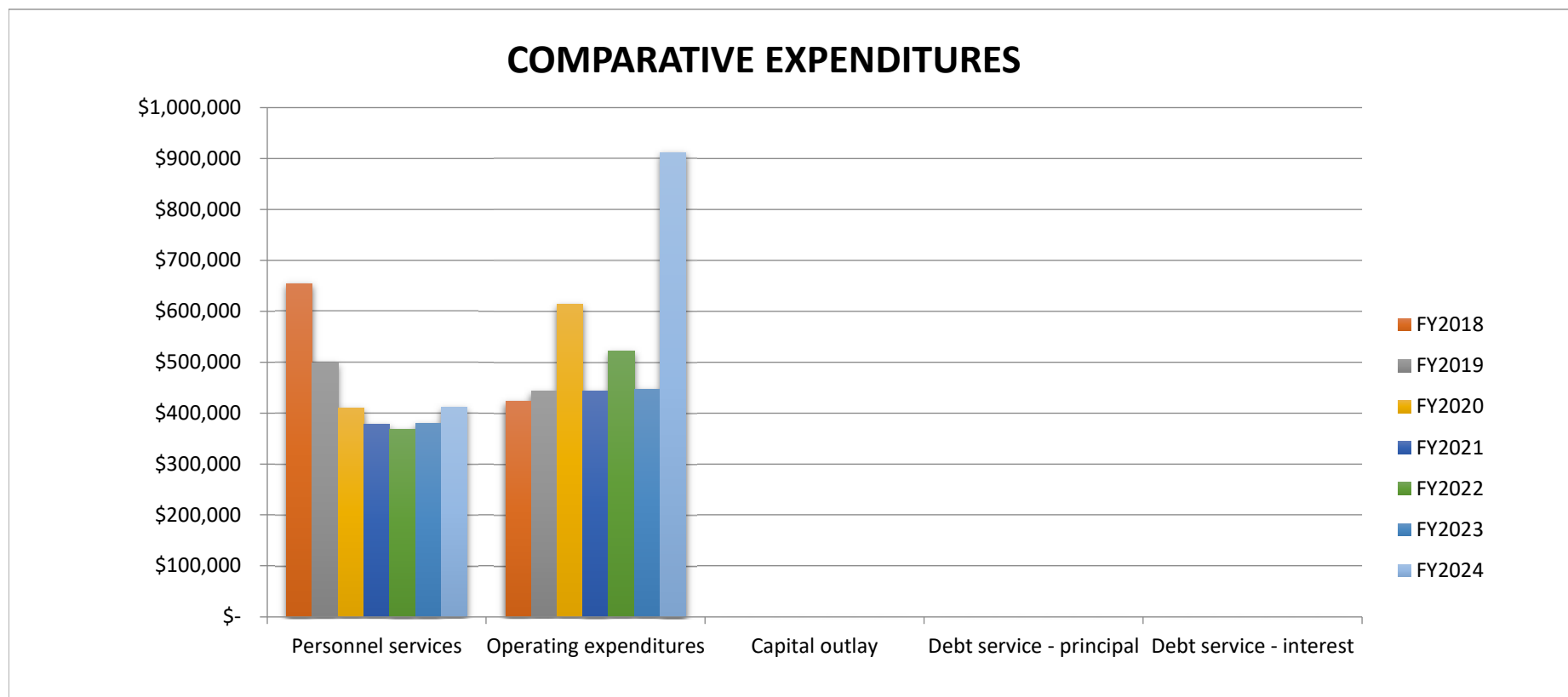
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	FY2018	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024	Increase (Decrease)	% Inc (Dec)
Federal & state grants	\$ 507,177	\$ 480,039	\$ 712,720	\$ 599,958	\$ 776,418	\$ 629,945	\$ 1,209,056	\$ 579,111	92%
Contracts & local grants	116,151	14,900	22,912	138,427	79,930	8,000	-	(8,000)	-100%
County & city assessments	344,643	165,053	57,613	51,593	50,524	36,883	35,832	(1,051)	-3%
NOPC & DRI fees	104,738	50,445	4,858	16,865	13,478	18,605	7,875	(10,730)	-58%
DRI monitoring fees	1,500	-	-	250	-	-	-	-	N/A
Rental income	-	-	-	-	-	-	-	-	N/A
Interest & other	5,997	8,712	23,412	5,211	3,562	8,212	4,688	(3,524)	-43%
Proceeds from disposition	-	-	-	-	-	-	-	-	N/A
Total Revenues	\$ 1,080,206	\$ 719,149	\$ 821,515	\$ 812,304	\$ 923,912	\$ 701,645	\$ 1,257,451	\$ 555,806	79%

SOUTHWEST FLORIDA REGIONAL PLANNING COUNCIL
GRAPH - COMPARATIVE SUMMARY OF EXPENDITURES
(FUND BASIS STATEMENTS) - ALL FUNDS
September 30, 2018, 2019, 2020, 2021, 2022, 2023 & 2024

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	FY2018	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024	Increase (Decrease)	% Inc (Dec)
Personnel services	\$ 654,181	\$ 498,699	\$ 409,901	\$ 377,569	\$ 368,030	\$ 379,537	\$ 411,122	\$ 31,585	8%
Operating expenditures	423,933	443,506	614,151	444,021	521,896	447,684	912,013	464,329	104%
Capital outlay	-	-	-	-	-	-	-	-	N/A
Debt service - principal	-	-	-	-	-	-	-	-	N/A
Debt service - interest	-	-	-	-	-	-	-	-	N/A
Total Expenses	\$ 1,078,114	\$ 942,205	\$ 1,024,052	\$ 821,590	\$ 889,926	\$ 827,221	\$ 1,323,135	\$ 495,914	60%

**SOUTHWEST FLORIDA REGIONAL
PLANNING COUNCIL
BASIC FINANCIAL STATEMENTS
TOGETHER WITH ADDITIONAL REPORTS
YEAR ENDED
SEPTEMBER 30, 2024**

Open Items:

Draft signoff memo

Management representation letter

DRAFT

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INDEPENDENT AUDITOR'S REPORT

Executive Committee and Council Members
Southwest Florida Regional Planning Council
1406 SW 8th Place
Cape Coral, FL 33991

Opinions

We have audited the accompanying 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, 2024, and the related notes to the financial statements, which collectively comprise the Council's basic financial statements as listed in the table of contents.

In our opinion, based on our audit 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, 2024, 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.

Matter of Emphasis

Substantial Doubt About the Council's Ability to Continue as a Going Concern

Over the course of the last seven (7) fiscal years, five (5) of the six (6) member counties and certain of the participating cities have withdrawn financial support from the Council. The financial effect of this intended action was approximately \$450,000 of unrestricted revenue annually.

The accompanying financial statements have been prepared assuming that the Council will continue as a going concern. As discussed in Note O to the financial statements, the Council, as noted above, has suffered substantially all its member governments withdrawal of funding. As a result of such action by its member governments the Council's operational activities have significantly changed. The Council's funding is now substantially from state and federal grant funding. During the year ended September 30, 2024, the use of approximately \$66,000 of fund balance was required to fund operations. The Council's financial situation did deteriorate in fiscal year 2024. Specifically, when the member governments elected to withhold their respective assessments the Council had fund balance of approximately \$845,000 available. At September 30, 2024, the available fund balance was approximately \$262,000. The reduction is due to loss of member assessments of approximately \$450,000 per year, loss of revenue from other fees and the fact that revenue has shifted more towards grants, some of which require a local match component. This situation has made the Council's financial condition continue to become more tentative.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Executive Committee and Council Members
 Southwest Florida Regional Planning Council
 Page 2

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, 2024. The District 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, 2024, 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.

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.

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Council's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Council's ability to continue as a going concern for a reasonable period of time.

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

Executive Committee and Council Members
 Southwest Florida Regional Planning Council
 Page 3

Other Matters

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), Schedule of Council Contributions - Health Insurance Subsidy Pension Plan (HIS), Notes to the Required Supplementary Information and Schedule of Changes in the Net OPEB Liability and Related Ratios GASB No. 75 and Notes to the Schedule, 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), Notes to the Required Supplementary Information and Schedule of Changes in the Net OPEB Liability and Related Ratios GASB No. 75 and Notes to the Schedule, 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), Notes to the Required Supplementary Information and Schedule of Changes in the Net OPEB Liability and Related Ratios GASB No. 75 and Notes to the Schedule, 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 relates 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.

Our audit was conducted for the purpose of forming an opinion on the financial statements of Southwest Florida Regional Planning Council that collectively comprise the Southwest Florida Regional Planning Council's basic financial statements. The accompanying Schedule of Expenditures of Federal Awards - year ended September 30, 2024, and related notes thereto as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, "Uniform Administrative Requirements,

Executive Committee and Council Members
Southwest Florida Regional Planning Council
Page 4

Cost Principles, and Audit Requirements for Federal Awards" is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying Schedule of Expenditures of Federal Awards and related notes thereto for the year ended September 30, 2024 is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

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 1 - Management's Response to Independent Auditor's Report to Management and Exhibit 2 - Florida Rules of the Auditor General - Rule 10.554(l)(i)6-8 Compliance - Unaudited are not a required part of the basic financial statements but are required by Government Auditing Standards and/or Rules of the Auditor General, Section 10.554(i), respectively. 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.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Section 218.415, Florida Statutes

In accordance with Section 218.415, Florida Statutes, we have also issued our report dated April 8, 2025, 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 April 8, 2025, 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.

HSC/TUSCAN & COMPANY, P.A.
Fort Myers, Florida
April 8, 2025

**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, 2024. 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, 2024, was a (deficit) of (\$262,734). The Council's total net position decreased (\$17,130) or 7% from the prior year, due to reduced member assessment collections.
- The net position (deficit) of the Council at the close of its fiscal year ended September 30, 2023 was (\$245,604). The Council's total net position (deficit) decreased (\$182,312) or 300% from the prior year.
- As of the close of the fiscal year 2024, the Council reported an ending fund balance of \$262,317, a decrease of (\$65,684) from the prior year. \$262,317 of this amount is assigned to fund future operations.
- As of the close of the fiscal year 2023, the Council reported an ending fund balance of \$328,001 a decrease of (\$125,576) from the prior year. \$328,001 of this amount is available for spending at the Council's discretion.
- For the year ended September 30, 2024, total revenues increased \$555,806 in comparison to the prior year. The increase in revenue was substantially due to an increase in grant funding. Total expenses increased \$390,624, in comparison to the prior year. The increase in expenses was related to costs of related grant funded projects.
- For the year ended September 30, 2023, total revenues decreased (\$222,267) in comparison to the prior year. The decrease in revenue was substantially due to the reduction of grant funding from the Federal and State governments. Total expenses increased \$22,820, in comparison to the prior year. The increase in expenses was related to an increase in employee costs.
- During the year ended September 30, 2020, the Council terminated its office space lease and moved into space donated by the United Way of Lee County. The Council continued to operate from this location during fiscal years 2021, 2022 and 2023. In fiscal year 2024, the Council went totally remote and has no office space.
- 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 \$554,020 and \$498,831 in the government-wide financial statements as of September 30, 2023 and 2024, respectively.
- Effective September 30, 2018, the Council adopted the provisions of Governmental Accounting Standards Board Statement No. 75 "*Accounting and Financial Reporting for Post Employment Benefits*

SOUTHWEST FLORIDA REGIONAL PLANNING COUNCIL

Management's Discussion and Analysis

Other Than Pensions (OPEB)” (Statement No. 75). This was \$1,681 and \$3,030 in the government-wide financial statements of the Council as of September 30, 2024 and 2023, respectively.

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, equipment, furniture and fixtures, and vehicles) are included in this statement and are reported at 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 begin on page 11.

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 2024 and 2023:

Southwest Florida Regional Planning Council			
Summary of Net Position			
September 30			
	2024	2023	Change
Assets:			
Current assets	\$ 319,202	\$ 373,737	\$ (54,535)
Non-current assets, net	14,830	23,297	(8,467)
Total assets	<u>334,032</u>	<u>397,034</u>	<u>(63,002)</u>
Deferred outflows of resources	<u>140,877</u>	<u>146,188</u>	<u>(5,311)</u>
Liabilities:			
Current liabilities	82,195	45,736	36,459
Noncurrent liabilities	535,175	644,335	(109,160)
Total liabilities	<u>617,370</u>	<u>690,071</u>	<u>(72,701)</u>
Deferred inflows of resources	<u>120,273</u>	<u>98,755</u>	<u>21,518</u>
Net Position:			
Net investment in capital assets	-	-	-
Restricted	-	-	-
Unrestricted (Deficit)	<u>(262,734)</u>	<u>(245,604)</u>	<u>(17,130)</u>
Total net position (Deficit)	<u>\$ (262,734)</u>	<u>\$ (245,604)</u>	<u>\$ (17,130)</u>

For the fiscal year 2024, current assets are comprised of cash and cash equivalents of \$91,033, investments of \$93,514, contract and other receivables of \$30, due from other governments of \$120,956 and ROU subscription asset of \$13,669.

For the fiscal year 2024, current liabilities are comprised of accounts payable and accrued expenses of \$28,216, unearned contract, grant and DRI/NOPC revenue of \$15,000, current portion of accrued compensated absences of \$25,310 and ROU subscription liability of \$13,669.

For the fiscal year 2024, the net investment in capital assets of \$0 is a component of net position and is comprised of equipment, furniture and fixtures, and vehicles and net of accumulated depreciation.

For the year ended September 30, 2024 the unrestricted net asset (deficit) balance of (\$262,734) decreased by (\$17,130) due substantially to the increase in revenue and no use of reserves.

For the fiscal year 2023, current assets are comprised of cash and cash equivalents of \$48,846, investments of \$109,167, contract and other receivables of \$195,934, and ROU-subscription asset of \$19,790.

For the fiscal year 2023, current liabilities are comprised of accounts payable and accrued expenses of \$25,946 and ROU-subscription liability of \$19,790. The balance of the long term liabilities consist of pension, OPEB and accrued compensation liabilities.

SOUTHWEST FLORIDA REGIONAL PLANNING COUNCIL
Management's Discussion and Analysis

Government-Wide Financial Analysis, (continued)

For the fiscal year 2023, the net investment in capital assets of \$0 is a component of net position and is comprised of equipment, furniture and fixtures, and vehicles, net of accumulated depreciation.

The fiscal year 2023 net asset (deficit) balance of (\$245,604) decreased by (\$182,312) due to the current year operations.

Non-current liabilities are comprised of pension liabilities of \$498,831, OPEB liability of \$1,681 and accrued compensated absences of \$45,143 at September 30, 2024.

Non-current liabilities are comprised of pension liabilities of \$554,020, OPEB liability of \$3,030 and accrued compensated absences of \$63,988 and ROU-subscription liability net of \$23,297 at September 30, 2023.

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			
	2024	2023	Change
Revenues:			
Program Revenues			
Charges for services – dues & fees	\$ 43,707	\$ 55,488	\$ (11,781)
Grants	1,209,056	637,945	571,111
General Revenues			
Interest and miscellaneous	4,688	8,212	(3,524)
Total revenues	<u>1,257,451</u>	<u>701,645</u>	<u>555,806</u>
Expenses:			
Project Planning			
Personnel services	362,568	436,273	(73,705)
Operating expenses	912,013	447,684	464,329
Depreciation	-	-	-
Interest and fiscal charges	-	-	-
Total expenses	<u>1,274,581</u>	<u>883,957</u>	<u>390,624</u>
Change in net position	(17,130)	(182,312)	<u>\$ (165,182)</u>
Net Position (Deficit) – Beginning	<u>(245,604)</u>	<u>(63,292)</u>	
Net Position (Deficit) - Ending	<u>\$ (262,734)</u>	<u>\$ (245,604)</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 budgeting use of its reserves carryforward in the amount of \$328,001 then having to use reserves of \$65,684 to cover expenditures for the year ended September 30, 2024.

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 budgeting use of its reserves carryforward in the amount of \$453,577 then having to use reserves of \$125,576 to cover expenditures for the year ended September 30, 2023.

Original to Final Budget Variances

The Council Members approved one budget amendment during the fiscal year ended September 30, 2024 to adjust the fund balance carryover to the FY23 audited balance and adjust several other line items.

The Council Members approved one budget amendment during the fiscal year ended September 30, 2023 to adjust the fund balance carryover to the FY22 audited balance.

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:

Southwest Florida Regional Planning Council
Capital Assets
Years Ended September 30

	<u>2024</u>	<u>2023</u>	<u>Change</u>
Depreciable Capital Assets			
Total depreciable capital assets	\$ 43,026	\$ 43,026	\$ -
Less Accumulated Depreciation	(43,026)	(43,026)	-
Depreciable capital assets, net	-	-	-
Capital Assets, net	\$ -	\$ -	\$ -

SOUTHWEST FLORIDA REGIONAL PLANNING COUNCIL
Management's Discussion and Analysis

Debt Administration

At September 30, 2024, the Council had \$580,833 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:

Southwest Florida Regional Planning Council			
Outstanding Liabilities			
Years Ended September 30			
	<u>2024</u>	<u>2023</u>	<u>Change</u>
ROU – Subscription Liability, Net	\$ 28,499	\$ 43,087	\$ (14,588)
Compensated Absences	45,143	63,988	(18,845)
Net OPEB Liability	1,681	3,030	(1,349)
Net Pension Liability	498,831	554,020	(55,189)
Total Outstanding Liabilities	574,154	664,125	\$ (89,971)
Less current portion	38,979	19,790	
Noncurrent portion	\$ 535,175	\$ 644,335	

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

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

Future Operations

As of the year ended September 30, 2022, five (5) of its six (6) member Counties as well as certain cities have withdrawn financial support from the Council. The financial effect of such withdrawal is approximately \$435,000 annually. This loss of funding has created substantial doubt as to the Council's ability to continue as a going concern as its financial condition is tentative. It should be noted the Council has successfully applied for and received increased grant funding. Grant funding, however, provides little or no administrative funding. Administrative funding was previously provided through various charges for services and member assessments which have now significantly decreased. During the year ended September 30, 2024, the Council did use fund balance to pay operating costs of \$65,684 or 20% of its fund balance.

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: Southwest Florida Regional Planning Council, 1406 SW 8th Place, Cape Coral, Florida 33991.

SOUTHWEST FLORIDA REGIONAL PLANNING COUNCIL
STATEMENT OF NET POSITION
September 30, 2024

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	<u>Governmental Activities</u>
ASSETS	
Current assets:	
Cash and cash equivalents, including restricted cash	\$ 91,033
Investments	93,514
Due from other governments	120,956
Receivables - contracts and other	30
Deposits and other	-
Right of use - subscription asset, current	13,669
Total current assets	<u>319,202</u>
Noncurrent assets:	
Right of use - subscription asset, net	14,830
Capital assets:	
Depreciable furniture and fixtures, equipment and vehicles (net of \$43,026 accumulated depreciation)	-
Total noncurrent assets	<u>14,830</u>
 TOTAL ASSETS	 <u>334,032</u>
DEFERRED OUTFLOWS OF RESOURCES	<u>140,877</u>
LIABILITIES	
Current liabilities:	
Accounts payable and accrued expenses	28,216
Unearned revenue	15,000
Right of use - subscription liability, current	13,669
Current portion of long-term obligations	25,310
Total current liabilities	82,195
Noncurrent liabilities:	
Noncurrent portion of long-term obligations	520,345
Right of use - subscription liability, net	14,830
Commitments and Contingencies	-
 TOTAL LIABILITIES	 <u>617,370</u>
 DEFERRED INFLOWS OF RESOURCES	 <u>120,273</u>
 NET POSITION (DEFICIT)	
Net investment in capital assets	-
Restricted	-
Unrestricted (deficit)	<u>(262,734)</u>
 TOTAL NET POSITION (DEFICIT)	 <u>\$ (262,734)</u>

The accompanying notes are an integral part of this statement.

SOUTHWEST FLORIDA REGIONAL PLANNING COUNCIL
STATEMENT OF ACTIVITIES
Year Ended September 30, 2024

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	Governmental Activities
EXPENSES	
Governmental Activities	
Project Planning:	
Personnel services	\$ 362,568
Operating expenses	912,013
Depreciation	-
Interest and fiscal charges	-
TOTAL EXPENSES - GOVERNMENTAL ACTIVITIES	<u>1,274,581</u>
PROGRAM REVENUES	
Charges for services:	
Assessments and fees	35,832
NOPC & DRI fees	7,875
Operating grants	<u>1,209,056</u>
TOTAL PROGRAM REVENUES	<u>1,252,763</u>
NET PROGRAM REVENUES (EXPENSES)	<u>(21,818)</u>
GENERAL REVENUES (LOSS)	
Loss on disposition of capital assets	-
Interest and miscellaneous	<u>4,688</u>
TOTAL GENERAL REVENUES (LOSS)	<u>4,688</u>
INCREASE (DECREASE) IN NET POSITION	(17,130)
NET POSITION (DEFICIT) - Beginning of the year	<u>(245,604)</u>
NET POSITION (DEFICIT) - End of the year	<u>\$ (262,734)</u>

The accompanying notes are an integral part of this statement.

SOUTHWEST FLORIDA REGIONAL PLANNING COUNCIL
BALANCE SHEET - GOVERNMENTAL FUND
September 30, 2024

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	General Fund	Total Governmental Fund
ASSETS		
Cash and cash equivalents, including restricted cash	\$ 91,033	\$ 91,033
Investments	93,514	93,514
Due from other governments	120,956	120,956
Receivables - contracts and other	30	30
Deposits and other	-	-
TOTAL ASSETS	\$ 305,533	\$ 305,533
LIABILITIES AND FUND BALANCE		
LIABILITIES		
Accounts payable and accrued expenses	\$ 28,216	\$ 28,216
Due to other governments	-	-
Unearned revenue	15,000	15,000
TOTAL LIABILITIES	43,216	43,216
FUND BALANCE		
Nonspendable	-	-
Restricted	-	-
Assigned	262,317	262,317
Unassigned	-	-
TOTAL FUND BALANCE	262,317	262,317
TOTAL LIABILITIES AND FUND BALANCE	\$ 305,533	\$ 305,533

The accompanying notes are an integral part of this statement.

SOUTHWEST FLORIDA REGIONAL PLANNING COUNCIL
RECONCILIATION OF THE BALANCE SHEET - GOVERNMENTAL
FUND TO THE STATEMENT OF NET POSITION
September 30, 2024

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	<u>Amount</u>	
Total fund balance for governmental funds	\$ 262,317	
Amounts reported for governmental activities in the Statement of Net Position are different because:		
Right of use - subscription asset	<u>28,499</u>	28,499
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds.		
Capital assets being depreciated:		
Furniture and fixtures, equipment and vehicles	43,026	
Less accumulated depreciation	<u>(43,026)</u>	-
Deferred outflows and deferred inflows are applied to future periods and, therefore, are not reported in the governmental funds.		
Deferred outflows related to pensions	137,177	
Deferred outflows related to OPEB	<u>3,700</u>	140,877
Deferred inflows related to pensions	<u>(120,273)</u>	(120,273)
Right of use - subscription liability	<u>(28,499)</u>	(28,499)
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds.		
Net pension liability - FRS	(407,359)	
Net pension liability - HIS	(91,472)	
Compensated absences	(45,143)	
Net OPEB liability	<u>(1,681)</u>	(545,655)
Total net position (deficit) of governmental activities	<u>\$ (262,734)</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 FUND
Year Ended September 30, 2024

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	General Fund	Total Governmental Fund
REVENUES		
Federal and state grants	\$ 1,209,056	\$ 1,209,056
Contracts and local grants	-	-
County and city assessments	35,832	35,832
NOPC & DRI fees	7,875	7,875
DRI monitoring fees	-	-
Interest and miscellaneous	4,688	4,688
TOTAL REVENUES	1,257,451	1,257,451
EXPENDITURES		
Current		
Personnel services	411,122	411,122
Operating expenditures	912,013	912,013
Capital outlay	-	-
Debt service	-	-
TOTAL EXPENDITURES	1,323,135	1,323,135
EXCESS OF REVENUES		
OVER (UNDER) EXPENDITURES	(65,684)	(65,684)
OTHER FINANCING SOURCES (USES)		
Operating transfers in	-	-
Operating transfers out	-	-
TOTAL OTHER FINANCING		
SOURCES (USES)	-	-
NET CHANGE IN FUND BALANCE	(65,684)	(65,684)
FUND BALANCE - Beginning of the year	328,001	328,001
FUND BALANCE - End of the year	\$ 262,317	\$ 262,317

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 FUND TO THE STATEMENT
OF ACTIVITIES**

Page 10 of 73

Year Ended September 30, 2024

	<u>Amount</u>
Net change (revenues and other financing sources (uses) in excess (under) of expenditures) in fund balance - total governmental funds	\$ (65,684)

The increase (decrease) 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 capital assets	-
Less: current year depreciation	-
Less: proceeds from disposition of capital assets	-
Less: loss on disposition of capital assets	-
	<u>-</u>

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	45,920
(Increase) decrease in net pension liability - HIS	9,269
Increase (decrease) in deferred outflow - Pensions	(7,011)
(Increase) decrease in deferred inflow - Pensions	(21,518)
Net (increase) decrease in compensated absences	18,845
Net (increase) decrease in net OPEB liability	1,349
Increase (decrease) in deferred outflow - OPEB	<u>1,700</u>
	<u>48,554</u>

Increase (decrease) in net position of governmental activities	<u>\$ (17,130)</u>
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The accompanying notes are an integral part of this statement.

SOUTHWEST FLORIDA REGIONAL PLANNING COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2024

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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. By Florida Statute, the Council's principal member entities consist of Charlotte, Collier, Glades, Hendry, Lee and Sarasota Counties, although certain cities within these counties are participating entities as well. The Council's Board Members are appointed per statutory requirement. By Florida Statute the Council is funded through member assessments determined by interlocal agreement, various fees, and multiple federal, state, and local grants and contracts. Five (5) of the six (6) of the Council's member counties have ceased paying the annual assessments which has resulted in the Council having to secure alternative sources of funding. See further discussion in Note O.

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.

SOUTHWEST FLORIDA REGIONAL PLANNING COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2024

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

Summary of Significant Accounting Policies

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

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 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, 2024

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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.

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. Other revenue 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, 2024

Page 14 of 73

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, 2024

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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, 2024

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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 fund:

The General Fund is the Council's primary operating fund. It accounts for all financial resources of the Council.

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, 2024

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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.

SOUTHWEST FLORIDA REGIONAL PLANNING COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2024

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

Capital Assets, continued

Expenditures that materially increase values, change capacities, or extend useful lives 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	3-7
Vehicles	3

Budgets and Budgetary Accounting

The Council has adopted an annual budget for the General Fund.

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

1. During the summer of each year but no later than August 15, 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.

SOUTHWEST FLORIDA REGIONAL PLANNING COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2024

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

Budgets and Budgetary Accounting, continued

4. The budget for the General Fund is, 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 one budget amendment to decrease total ~~budgeted revenues and expenditures~~ by \$452,570 during the fiscal year ended September 30, 2024.

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, 2024, any scheduled leave accrued above 160 hours shall be used or forfeited except for the Executive Director which is limited to 240 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.

SOUTHWEST FLORIDA REGIONAL PLANNING COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2024

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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 and therefore, not accrued.

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.

The Council's assigned balances are a result of the Council's Board approval of actions prior to October 1, 2023. 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, 2024, 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.

SOUTHWEST FLORIDA REGIONAL PLANNING COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2024

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

Leases

During the year ended September 30, 2022, the Council adopted GASB Statement No. 87 - Leases (GASB 87). This statement required the recognition of certain lease assets and liabilities in the Statement of Net Position for leases that previously were classified as operating leases. The Council, however, determined its current office equipment lease agreements to be immaterial, therefore, do not meet the criteria of GASB 87 at September 30, 2023 and the lease expired during the year ended September 30, 2024.

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.

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 and OPEB is reported in the government-wide statement of net position. The deferred outflows of resources related to pensions and OPEB are discussed in a subsequent note.

SOUTHWEST FLORIDA REGIONAL PLANNING COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2024

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

Deferred Outflows/Inflows of Resources, continued

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 and OPEB 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 and OPEB through these plans except earnings which are amortized over five to seven years.

Subsequent Events

Subsequent events have been evaluated through April 8, 2025, which is the date the financial statements were available to be issued.

NOTE B - CASH AND CASH EQUIVALENTS

Cash was \$91,033, including cash on hand of \$200 and restricted cash of \$15,000 (unearned revenue) at September 30, 2024.

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, 2024.

The Council's deposits consist of the following at September 30, 2024:

	Bank Balance	Carrying Amount
Depository Accounts	\$ 112,908	\$ 90,833

SOUTHWEST FLORIDA REGIONAL PLANNING COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2024

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NOTE B - CASH AND CASH EQUIVALENTS, CONTINUED

Deposits, continued

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, 2024, 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)	\$ 93,514	\$ 93,514
Total Investments	<u>\$ 93,514</u>	<u>\$ 93,514</u>

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 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.

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NOTE C - INVESTMENTS, CONTINUED

At September 30, 2024, the Council reported SBA investments of \$93,514 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 39 days at September 30, 2024. The weighted average life (WAL) of Florida PRIME at September 30, 2024 was 74 days. Rule 2a7 allows funds to use amortized cost to maintain a constant NAV of \$1.00 per share. Accordingly, the Council's investment in Florida PRIME is reported at the account balance (pooled shares), which is considered fair value.

The Council adheres to GASB Statement No. 79 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 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."

SOUTHWEST FLORIDA REGIONAL PLANNING COUNCIL
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NOTE C - INVESTMENTS, CONTINUED

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, 2024, no such disclosure has been made.

Redemption Fees: As of September 30, 2024, there were no redemption fees (gates) 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 Council is reported at amortized cost which approximates fair value.

Foreign Currency: Florida PRIME was not exposed to foreign currency risk during the period October 1, 2023 to September 30, 2024.

Securities Lending: Florida PRIME did not participate in securities lending program during the period October 1, 2023 through September 30, 2024.

Separate financial statements for Florida PRIME are available from Florida PRIME as of and for the year ended June 30, 2024.

NOTE D - DUE FROM OTHER GOVERNMENTS

Due from other governments-grants receivable consisted of the following at September 30, 2024:

	<u>Amount</u>
<u>Federal</u>	
U.S. Economic Development Administration - Disaster Recovery	\$ 18,678
U.S. Economic Development Administration - CEDS	5,678
U.S. Department of Agriculture - Regional Food Systems	67,514
U.S. Americorps - Vista Supervisor	4,025
<u>Other</u>	
FL Div. of Emergency Mgmt -Emergency Planning Committee	13,050
FL Div. of Emergency Mgmt - Hazardous Materials Emerg. Prep	11,090
Glades County - Assessments	921
	<u>921</u>
Total due from other governments	<u>\$ 120,956</u>

SOUTHWEST FLORIDA REGIONAL PLANNING COUNCIL
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NOTE D - DUE FROM OTHER GOVERNMENTS, CONTINUED

The due from other governments grants receivable balances as of September 30, 2024, are considered by management to be fully collectible.

NOTE E - CAPITAL ASSETS ACTIVITY

The following is a summary of changes in capital assets activity for the year ended September 30, 2024:

	Balance October 1 2023	Increases/ Additions	Decreases/ Deletions	Adjustments/ Reclassifications	Balance September 30 2024
Capital Assets					
Being Depreciated:					
Furniture & Fixtures	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment	43,026	-	-	-	43,026
Vehicles	-	-	-	-	-
Total Capital Assets					
Being Depreciated	43,026	-	-	-	43,026
Less Accumulated					
Depreciation:					
Furniture & Fixtures	-	-	-	-	-
Equipment	(43,026)	-	-	-	(43,026)
Vehicles	-	-	-	-	-
Total Accumulated Depreciation	(43,026)	-	-	-	(43,026)
Total Capital Assets Being Depreciated, Net	-	-	-	-	-
Capital Assets, Net	\$ -	\$ -	\$ -	\$ -	-
Related debt					-
Net investment in capital assets					\$ -

Depreciation expense was charged to the following functions during the year ended September 30, 2024:

	Amount
General Government	\$ -
Total Depreciation Expense	\$ -

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NOTE F - UNEARNED REVENUE

Unearned revenue (by type) consisted of the following at September 30, 2024:

	<u>Amount</u>
DRI's & NOPC's	\$ 15,000
	<u>\$ 15,000</u> (1)
(1) offset by restricted cash	

NOTE G - LONG-TERM LIABILITIES

The following is a summary of changes in long-term liabilities for the year ended September 30, 2024:

	Balance October 1 2023	Additions	Retirements / Adjustments	Balance September 30 2024	Amounts Due Within One Year
Net Pension Liability - FRS	\$ 453,279	\$ -	\$ (45,920)	\$ 407,359	\$ -
Net Pension Liability - HIS	100,741	-	(9,269)	91,472	-
Compensated absences	63,988	16,333	(35,178)	45,143	25,310
Net OPEB liability	3,030	-	(1,349)	1,681	-
	<u>\$ 621,038</u>	<u>\$ 16,333</u>	<u>\$ (91,716)</u>	<u>\$ 545,655</u>	<u>\$ 25,310</u>

The following is a summary of the long-term liabilities at September 30, 2024:

	<u>Amount</u>
Net pension obligation - FRS pension plan. This amount is actuarially determined through calculation based upon the audited financial statements of the Florida FRS Plan.	\$ 407,359
Net pension obligation - HIS plan. This amount is actuarially determined through calculation based upon the audited financial statements of the Florida FRS Plan.	91,472
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.	45,143
Net OPEB liability - actuarially determined - GASB No. 75.	<u>1,681</u>
	545,655
Less current portion	<u>(25,310)</u>
	<u>\$ 520,345</u>

SOUTHWEST FLORIDA REGIONAL PLANNING COUNCIL
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NOTE H - DEFERRED COMPENSATION PLAN

The Council offers the employees the opportunity to participate in a IRC 457 deferred compensation plan. This Plan has a third party trustee/custodian that holds 100% of Plan assets. The Plan is 100% third party administered. The Plan only accepts employee contributions.

NOTE I - 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 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, 2024, is available from the Florida Department of Management Services' Website (www.dms.myflorida.com).

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NOTE I - RETIREMENT PLAN - DEFINED BENEFIT PENSION PLAN, CONTINUED

General Information about the Florida Retirement System, continued

The Council's total pension expense of \$55,294 for the year ended September 30, 2024, is recorded in the government-wide financial statements. Total Council retirement actual contribution expenditures were \$81,954, \$71,993 and \$66,099 for the years ended September 30, 2024, 2023 and 2022, 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.

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 and 6 years of service 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 with 8 years of service or at any age after 30 years of service. However, effective July 1, 2023, for special risk who enrolled on or after July 1, 2011, normal retirement date changed to the earlier of 25 years of creditable service or age 55. Members of both Plans (Pension and HIS) may include up to 4 years of credit for military service toward creditable service. The Plan also

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NOTE I - RETIREMENT PLAN - DEFINED BENEFIT PENSION PLAN, CONTINUED

FRS Pension Plan, continued

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.

Effective July 1, 2023, an employee may participate in DROP for a period not to exceed 96 months (8 years) after electing to participate except for certain instructional personnel who can participate for 120 months. During the period of DROP participation, deferred monthly benefits are held in the FRS Trust Fund and accrue interest. Interest accrues at 4% on DROP accumulation held on or after July 1, 2023 and at 1.3% prior. The net pension liability does not include amounts for DROP participants, as these members are considered retired and are not accruing additional pension benefits. The restrictive 12 month election window was removed.

Participants may elect to enter DROP at anytime after becoming fully vested and reaching normal retirement age.

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

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September 30, 2024

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NOTE I - RETIREMENT PLAN - DEFINED BENEFIT PENSION PLAN, CONTINUED

FRS Pension Plan, continued

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 Officers' Class	3.00

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.

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

FRS Pension Plan, continued

Contributions. The Florida Legislature establishes contribution rates for participating employers and employees. Contribution rates during the year ended September 30, 2024 were as follows:

Class (1)	Percent of Gross Salary*		
	Employee	Employer (2)	Employer (3)
Florida Retirement System, Regular	3.00	13.63	13.57
Florida Retirement System, Senior Management Service	3.00	34.52	34.52
Florida Retirement System, Special Risk	3.00	32.79	32.67
Deferred Retirement Option Program - Applicable to Members from All of the Above Classes	0.00	21.13	21.13
Florida Retirement System, Reemployed Retiree	(2)	N/A	N/A
Florida Retirement System, Elected Official	3.00	58.68	58.68

Notes:

- (1) Contribution rates are dependent upon retirement class in which reemployed.
- (2) Employer rates include 2.00 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 7/1/24 - 6/30/25.
- (3) Employer rates include 2.00 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 7/1/23 - 6/30/24.

* As defined by the Plan.

Pension Liabilities, Pension Expense, Deferred Outflows of Resources and Deferred Inflows of Resources Related to the Pension Plan. At

September 30, 2024 (measurement date), the Council reported a net pension liability of \$407,359 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2024. The Council's proportionate share of the net pension liability was based on the Council's 2023-24 fiscal year contributions relative to the total 2023-24 fiscal year contributions of all participating members. At September 30, 2024, the Council's proportionate share was .001053023 percent, which was a decrease of .000084531 percent from its proportionate share measure as of September 30, 2023.

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

FRS Pension Plan, continued

For the year ended September 30, 2024, the Council recognized FRS pension expense of \$47,000. 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, 2024:

<u>Description</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ 41,154	\$ -
Change of assumptions	55,834	-
Net difference between projected and actual earnings on pension plan investments	-	27,075
Changes in proportion and differences between Council contributions and proportionate share of contributions	19,792	51,070
Council contributions subsequent to the measurement date	16,196	-
Total	<u>\$ 132,976</u>	<u>\$ 78,145</u>

The deferred outflows of resources related to the FRS pension, totaling \$16,196 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, 2025. 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 5.3 years as follows:

<u>Fiscal Years Ending September 30</u>	<u>Amount</u>
2025	\$ 8,513
2026	8,513
2027	8,513
2028	8,511
2029	15,285
Thereafter	<u>(10,700)</u>
Total	<u>\$ 38,635</u>

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NOTE I - RETIREMENT PLAN - DEFINED BENEFIT PENSION PLAN, CONTINUED

FRS Pension Plan, continued

Actuarial Assumptions. The total pension liability in the July 1, 2024, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Valuation date	July 1, 2024
Measurement date	June 30, 2024
Inflation	2.40 percent
Real payroll growth	1.10 percent
Salary increases	3.50 percent, average, including inflation
Investment rate of return	6.70 percent, net of pension plan investment expense, including inflation
Actuarial cost method	Individual entry age

Mortality rates were based on the Generational PUB-2010 with Projection Scale MP-2021.

The actuarial assumptions used in the July 1, 2024 valuation were based on the results of an actuarial experience study for the period July 1, 2018 through June 30, 2023.

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:

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NOTE I - RETIREMENT PLAN - DEFINED BENEFIT PENSION PLAN, CONTINUED

FRS Pension Plan, continued

<u>Asset Class</u>	<u>Target Allocation (1)</u>	<u>Annual Arithmetic Return</u>	<u>Compound Annual (Geometric) Return</u>	<u>Standard Deviation</u>
Cash	1.0%	3.3%	3.3%	1.1%
Fixed income	29.0%	5.7%	5.6%	3.9%
Global equity	45.0%	8.6%	7.0%	18.2%
Real estate (property)	12.0%	8.1%	6.8%	16.6%
Private equity	11.0%	12.4%	8.8%	28.4%
Strategic investments	<u>2.0%</u>	6.6%	6.2%	8.7%
Total	<u>100%</u>			
Assumed inflation - Mean		2.40%		1.50%

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

Money-Weighted Rate of Return. The annual money-weighted rate of return (loss) on the FRS Pension Plan investments was 10.33% for the Plan year ended June 30, 2024.

Discount Rate. The discount rate used to measure the total pension liability was 6.70 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.

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 6.70 percent, 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 (5.70 percent) or 1-percentage-point higher (7.70 percent) than the current rate:

	<u>Decrease (5.70%)</u>	<u>Current Discount Rate (6.70%)</u>	<u>Increase (7.70%)</u>
Council's proportionate share of the net pension liability	<u>\$ 716,530</u>	<u>\$ 407,359</u>	<u>\$ 148,362</u>

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NOTE I - RETIREMENT PLAN - DEFINED BENEFIT PENSION PLAN, CONTINUED

FRS Pension Plan, continued

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 Annual Comprehensive Financial Report (FRS ACFR) dated June 30, 2024.

The FRS ACFR 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

Payables to the Pension Plan. At September 30, 2024, the Council reported a payable of \$0 for the outstanding amount of contributions in the pension plan required for the year ended September 30, 2024.

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. Prior to July 1, 2023,, 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. Subsequent to July 1, 2024, eligible retirees and beneficiaries receive \$7.50 for each year of service monthly. Maximum benefit is \$225 per month or \$2,700 annually. 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.

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NOTE I - RETIREMENT PLAN - DEFINED BENEFIT PENSION PLAN, CONTINUED

HIS Plan, continued

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. Prior to July 1, 2023, the contribution rate ranged between 2.00 percent and 2.00 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, 2024, the Council reported a HIS net pension liability of \$91,472 for its proportionate share of the net HIS Plan's net pension liability. The net pension liability was measured as of June 30, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2024. The Council's proportionate share of the net HIS liability was based on the District's 2023-24 fiscal year contributions relative to the total 2023-24 fiscal year contributions of all participating members. At September 30, 2024, the Council's proportionate share was .000609776 percent, which was a decrease of .000024561 percent from its proportionate share measured as of June 30, 2023.

For the fiscal year ended September 30, 2024, the Council recognized HIS expense (income) of \$8,294. In addition, the Council reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

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NOTE I - RETIREMENT PLAN - DEFINED BENEFIT PENSION PLAN, CONTINUED

HIS Plan, continued

<u>Description</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ 883	\$ 176
Change of assumptions	1,618	10,829
Net difference between projected and actual earnings on pension plan investments	-	33
Changes in proportion and differences between Council contributions and proportionate share of contributions	301	31,090
Council contributions subsequent to the measurement date	1,399	-
Total	<u>\$ 4,201</u>	<u>\$ 42,128</u>

The deferred outflows of resources related to HIS, totaling \$1,399, 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, 2025. 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 6.3 years as follows:

<u>Fiscal Years Ending September 30</u>	<u>Amount</u>
2025	\$ (7,421)
2026	(7,421)
2027	(7,421)
2028	(7,421)
2029	(7,413)
Thereafter	<u>(2,229)</u>
Total	<u>\$ (39,326)</u>

SOUTHWEST FLORIDA REGIONAL PLANNING COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2024

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NOTE I - RETIREMENT PLAN - DEFINED BENEFIT PENSION PLAN, CONTINUED

HIS Plan, continued

Actuarial Assumptions. The total pension liability in the July 1, 2024, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.40 percent
Real Payroll Growth	1.10 percent
Salary Increases	3.50 percent, average, including inflation
Municipal Bond Rate	3.93 percent
Actuarial Cost Method	Individual entry age

Mortality rates were based on the Generational PUB-2010 with Projected Scale MP-2021.

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 increased from 3.65% to 3.93%. 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.

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 3.93 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 (2.93 percent) or 1-percentage-point higher (4.93 percent) than the current rate:

	1% Decrease (2.93%)	Current Discount Rate (3.93%)	1% Increase (4.93%)
Council's proportionate share of the net HIS liability	\$ 104,130	\$ 91,472	\$ 80,965

SOUTHWEST FLORIDA REGIONAL PLANNING COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2024

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NOTE I - RETIREMENT PLAN - DEFINED BENEFIT PENSION PLAN, CONTINUED

HIS Plan, continued

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 Annual Comprehensive Financial Report (FRS ACFR) dated June 30, 2024.

The FRS ACFR 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

Payables to the Pension Plan. At September 30, 2024, the Council reported a payable of \$0 for the outstanding amount of contributions to the HIS plan required for the fiscal year ended September 30, 2024.

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 Annual Comprehensive 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

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NOTES TO THE FINANCIAL STATEMENTS
September 30, 2024

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NOTE I - RETIREMENT PLAN - DEFINED BENEFIT PENSION PLAN, CONTINUED

FRS - Defined Contribution Pension Plan, continued

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 2023-24 fiscal year were as follows:

Class (1)	Percent of Gross Salary*		
	Employee	Employer (2)	Employer (3)
Florida Retirement System, Regular	3.00	8.30	8.30
Florida Retirement System, Senior Management Service	3.00	9.67	9.67
Florida Retirement System, Special Risk	3.00	16.00	16.00
Florida Retirement System, Reemployed Retiree	(2)	N/A	N/A
Florida Retirement System, Elected Official	3.00	13.34	13.34

Notes:

- (1) Contribution rates are dependent upon retirement class in which reemployed.
- (2) Employer rates include 2.00 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 7/1/24 - 6/30/25.
- (3) Employer rates include 2.00 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 7/1/23 - 6/30/24.

* As defined by the Plan.

Effective July 1, 2023, employer contribution rates increased by 2% in all membership classes.

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

SOUTHWEST FLORIDA REGIONAL PLANNING COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2024

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NOTE I - RETIREMENT PLAN - DEFINED BENEFIT PENSION PLAN, CONTINUED

FRS - Defined Contribution Pension Plan, continued

forfeit the accumulated account balance. For the fiscal year ended September 30, 2024, 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 \$45,392 for the fiscal year ended September 30, 2024 and is included as part of total FRS contributions.

Payables to the Investment Plan. At September 30, 2024, the Council reported a payable of \$0 for the outstanding amount of contributions to the Plan required for the fiscal year ended September 30, 2024.

NOTE J - 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, 2024, 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, 2024. The management of the Council does not believe contingent liabilities, if any exist, to be material.

SOUTHWEST FLORIDA REGIONAL PLANNING COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2024

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NOTE K - ECONOMIC DEPENDENCE

The Council's operations are substantially dependent on the receipt of revenue from grantor and contract agencies. 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, 2024, approximately 96% of total revenue is attributable to funds received from grantor and contract agencies.

NOTE L - POST-EMPLOYMENT BENEFITS OTHER THAN PENSION BENEFITS (OPEB)

Plan Description

The Council's single employer defined benefit OPEB Plan provides the opportunity to obtain health insurance, pharmacy, dental and vision benefits to its retired employees and their dependents. The year ended September 30, 2018, was the Council's transition year and as such, the Council implemented GASB No. 75 "Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions". GASB No. 75 requires the Council to annually its actuarially determined total OPEB liability.

All retired full-time employees are eligible for OPEB benefits if actively employed by the Council immediately before retirement. As of September 30, 2024, there were zero (0) retirees receiving benefits. At September 30, 2024, there were three (3) active Council employees. The benefits are provided both with contractual or labor agreements. The benefits may require contribution from the retirees, depending on certain specified criteria and, in particular, length of creditable employment. The minimum retirement age is 62. The minimum years of service requirement is 8 years.

The retiree's premiums for these benefits totaled \$0 during the year ended September 30, 2024, of which the Council paid \$0.

Funding Policy

The Council's OPEB benefits are unfunded. The retiree is eligible for benefits under the Council's health, pharmacy dental and vision plan, but is obligated to reimburse the Council for 100% of the cost of the retiree's health coverage. As such, the Council has no ultimate obligation (explicit subsidy) for the retiree's health insurance premium. The Council acts as agent for the retiree on a pay-as-you-go basis and

SOUTHWEST FLORIDA REGIONAL PLANNING COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2024

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

Funding Policy, continued

recognizes expenditures at the time the premiums are due. The Council does, however, incur the cost of premium rate being increased on its active employees due to providing coverage to its retirees (implicit subsidy). 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 September 30, 2024, OPEB actuarial report was not completed by the audit report date. The Council's OPEB liability and expense is considered immaterial annually. Therefore, the prior year amounts were used as of and for the year ended September 30, 2024. The Plan's measurement date was September 30, 2022 for the October 1, 2022 - September 30, 2023, reporting period. September 30, 2022, was the valuation date.

The retiree pays 100% of the retiree health only coverage less the FRS health insurance subsidy (HIS) reimbursement amount until age 65. The retiree may purchase dependent coverage through the Council. At age 65 the retiree then must move to Medicare but may continue to purchase dental and vision coverage through the Council. The Council finances the benefits on a pay-as-you-go basis and recognizes expenditures at the time the premiums are due.

The Council subsidizes the premium rates paid by retirees by allowing them to participate at blended premium rates for both active and retired employees. These rates provide an implicit subsidy for retirees because, on an actuarial basis, retiree claims are expected to result in higher costs to the plan on average than those of active employees.

The projection of future benefit payments for an ongoing plan involves 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 the healthcare cost trend. Amounts determined regarding the funded status of the 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. The schedule of funding progress presents multiyear trend information about whether the actuarial value of plan assets is

SOUTHWEST FLORIDA REGIONAL PLANNING COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2024

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

Funding Policy, continued

increasing or decreasing over time relative to the actuarial accrued liabilities for benefits.

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 types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. The methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

At September 30, 2024, the Council's Net OPEB Liability of \$1,681 was measured as of September 30, 2022, and was determined by an actuarial valuation as of September 30, 2022, using the alternate measurement method. The change from the prior year was immaterial and therefore not recorded. The following actuarial assumptions and other inputs were applied to all periods included in the measurement:

The following simplifying assumptions were made:

Mortality - Life expectancies were based on Pub-2010 Mortality Tables projected to the valuation date using MP-2019.

Annual healthcare cost trend using the Society of Actuaries Long-Run Medical Cost Trend Model baseline assumptions with an initial rate of 7.5% per year trending to 4.0% by 2075. Years to ultimate 52.

Turnover - Non-group-specific age-based turnover data from GASB Statement 45 were used as the basis for assigning active members a probability of remaining employed until the assumed retirement age and for developing an expected future working lifetime assumption for purposes of allocating to periods the present value of total benefits paid.

Amortization Period: Rolling 20 year amortization

Funding Method: entry age cost method (level percent of payroll)

SOUTHWEST FLORIDA REGIONAL PLANNING COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2024

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

Actuarial Methods and Assumptions, continued

The discount rate was (4.77% for 2024) (2.43% for 2023) (2.43% for 2022) (3.58% for 2021) (4.18% for 2020) (4.18% for 2019) (3.64% for 2018) and was based on the 20 Year Municipal Bond Rate with AA/Aa2 or higher.

Retirement Rate	100% at age 58
Inflation Rate	2.50%
Salary Increases	2.50%
Discount Rate	4.77%
Valuation Date	September 30, 2022
Measurement Date	September 30, 2022

The FRS salary scale was used
Participation percentage: 25%

The actuarial assumptions used in the September 30, 2022, valuation were based on results of an actuarial experience study performed for the FRS Retirement Plan.

The rationales for selecting each of the assumptions used in the financial accounting valuation and for the assumptions changes summarized above are to best reflect the current market conditions and recent plan experience.

Changes in the Net OPEB Liability

	<u>Amount</u>
Balance at September 30, 2023	\$ 3,030
Changes for the Year:	
Service Cost	207
Interest Cost on Total OPEB Liability	79
Change in Benefit Terms	-
Difference Between Expected and Actual Experience	275
Changes in Assumptions	(1,910)
Benefit Payments	-
Net Changes	<u>(1,349)</u>
Balance at September 30, 2024	<u><u>\$ 1,681</u></u>

SOUTHWEST FLORIDA REGIONAL PLANNING COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2024

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

Changes in the Net OPEB Liability, continued

Changes in assumption:

- Discount rate from 2.43% to 4.77%.
- Update healthcare costs and premiums.

The following presents the net OPEB liability of the Council as well as what the Council's net OPEB liability would be if it were calculated using a discount rate that is 1 percent higher or 1 percent lower than the current discount rate.

	1% Decrease 3.77%	Current Rate 4.77%	1% Increase 5.77%
Net OPEB Liability	\$ 1,945	\$ 1,681	\$ 1,456

The following presents the net OPEB liability of the Council as well as what the Council's net OPEB liability would be if it were calculated using healthcare trend rates that are 1 percent higher or 1 percent lower than the current healthcare trend rate.

	1% Decrease 3.00-6.25%	Healthcare Trend Rate 4.00-7.25%	1% Increase 5.00-8.25%
Net OPEB Liability	\$ 1,432	\$ 1,681	\$ 1,975

For the year ended September 30, 2024, the Council recognized OPEB expense (revenue) of \$651. At September 30, 2024, the Council reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources*	Deferred Inflows of Resources*
Differences Between Expected and Actual Experience	\$ -	\$ -
Changes in Assumptions	-	-
Net difference between projected and actual earnings	-	-
Employer contribution subsequent to measurement date	3,700	-
Total	<u>\$ 3,700</u>	<u>\$ -</u>

SOUTHWEST FLORIDA REGIONAL PLANNING COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2024

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

Changes in the Net OPEB Liability, continued

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

	<u>Amount*</u>
2025	\$ 3,700
2026	-
2027	-
2028	-
2029	-
Total Thereafter	<u>-</u>
	<u>\$ 3,700</u>

*Per GASB No. 75 paragraph 43(a) since the Council used the alternative measurement method the effects of assumptions are recognized immediately. As such, since the Plan holds no assets their deferred inflows/outflows are zero except employer contribution.

NOTE M - 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.

SOUTHWEST FLORIDA REGIONAL PLANNING COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2024

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NOTE N - FUND BALANCE

Fund balance was classified for the following purposes at September 30, 2024:

Assigned fund balance - General Fund	Amount
Operating reserves	\$ 262,317
	<u>\$ 262,317</u>

NOTE O - CONTINGENCY

As of September 30, 2022, the Council had been informed by five (5) of the six (6) member Counties as well as two (2) cities of their respective intent to withdraw financial support from the Council. The Council estimated the financial effect of such withdrawal to be approximately \$435,000 of unrestricted revenue annually.

During the year ended September 30, 2024, the Council secured alternate federal and state funding to replace the lost member government revenue. As such, the Council believes it will continue operations at least until September 30, 2025.

NOTE P - DEFICIT UNRESTRICTED NET POSITION (NET ASSETS)

During the year ended September 30, 2023, the Council's unrestricted net position (deficit) net assets balance was a deficit of (\$245,604), due substantially to recording the reduced current year actuarially determined net pension liability of \$554,020. The Council's total available fund balance at September 30, 2023 was \$328,001, equal to approximately (5) months of actual expenditures. However, the Board assigned all available fund balance to fund future operations.

During the year ended September 30, 2024, the Council's unrestricted net position (deficit) net assets balance was a deficit of (\$262,734), due substantially to recording the reduced current year actuarially determined net pension liability of \$498,831. The Council's total available fund balance at September 30, 2024 was \$262,317, equal to approximately (5) months of actual expenditures. However, the Board assigned all available fund balance to fund future operations.

SOUTHWEST FLORIDA REGIONAL PLANNING COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2024

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NOTE Q - SUBSCRIPTION LIABILITY

The Council entered into multiple subscription-based information technology arrangements for various software (GASB 96). The software have 1 year terms and have fixed payments. The Council aggregated the subscriptions for reporting purposes. The Council used a discount rate of 8.50% to record the present value of the future minimum payments as of the date of implementation. The total initial subscription right of use (ROU) asset and liability was \$59,527.

The District is recording the arrangements over a 3 year term consistent with its fixed asset capitalization policy.

The future minimum subscription payments as of September 30, 2024 is as follows:

Years Ending September 30	Amount
2025	\$ 13,669
2026	16,091
2027	-
2028	-
	29,760
Impact of present value discount	(1,261)
Present value	<u>\$ 28,499</u>

The amortization of the subscription liability for the year ended September 30, 2024 was \$12,606. The annual total cost was \$16,091.

At September 30, 2024, the right of use - subscription asset and right of use - subscription liability balances is as follows:

	Amount
Right of use subscription asset, current	\$ 13,669
Right of use subscription asset, noncurrent	14,830
	<u>\$ 28,499</u>
Right of use subscription liability, current	\$ 13,669
Right of use subscription liability, noncurrent	14,830
	<u>\$ 28,499</u>

**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, 2024

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	General Fund			
	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)
REVENUES				
Federal and state grants	\$ 1,036,726	\$ 1,208,305	\$ 1,209,056	\$ 751
Contracts and local grants	11,500	-	-	-
County and city assessments	34,385	35,831	35,832	1
DRI fees	-	-	7,875	7,875
DRI monitoring fees	-	-	-	-
Interest and miscellaneous	2,000	12,316	4,688	(7,628)
Fund balance carryforward	47,272	328,001	-	(328,001)
TOTAL REVENUES	<u>1,131,883</u>	<u>1,584,453</u>	<u>1,257,451</u>	<u>(327,002)</u>
EXPENDITURES				
Current				
Personnel services	384,256	393,237	411,122	(17,885)
Operating expenditures	747,627	1,191,216	912,013	279,203
Capital outlay	-	-	-	-
Debt service	-	-	-	-
TOTAL EXPENDITURES	<u>1,131,883</u>	<u>1,584,453</u>	<u>1,323,135</u>	<u>261,318</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>(65,684)</u>	<u>(65,684)</u>
OTHER FINANCING SOURCES (USES)				
Operating transfers in	-	-	-	-
Operating transfers out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	<u>\$ -</u>	<u>\$ -</u>	<u>(65,684)</u>	<u>\$ (65,684)</u>
FUND BALANCE, October 1, 2023			<u>328,001</u>	
FUND BALANCE, September 30, 2024			<u>\$ 262,317</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, 2024

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	General Fund			Variance Favorable (Unfavorable)
	Original Budget	Final Budget	Actual	
REVENUES				
Federal and state grants	\$ 1,036,726	\$ 1,208,305	\$ 1,209,056	\$ 751
Contracts and local grants	11,500	-	-	-
County and city assessments	34,385	35,831	35,832	1
DRI fees	-	-	7,875	7,875
DRI monitoring fees	-	-	-	-
Interest and miscellaneous	2,000	12,316	4,688	(7,628)
Fund balance carryforward	47,272	328,001	-	(328,001)
TOTAL REVENUES	1,131,883	1,584,453	1,257,451	(327,002)
EXPENDITURES				
Current				
Personnel services				
Salaries	249,600	257,890	267,608	(9,718)
Fringe benefits:				
FICA	19,094	19,565	20,302	(737)
Retirement	76,987	74,524	81,954	(7,430)
Health insurance	37,511	36,462	36,462	-
Workers compensation/unemployment	1,064	4,796	4,796	-
Total personnel services	384,256	393,237	411,122	(17,885)
Operating expenditures				
Professional fees:				
Legal fees	-	-	-	-
Consultant fees	143,700	20,552	20,552	-
Grant/Consulting expense	537,229	647,405	647,405	-
Audit fees	25,000	26,500	26,500	-
Telephone, rent, supplies, etc:				
Office supplies	1,000	2,449	2,449	-
Equipment rental	-	-	-	-
Telephone	1,488	1,605	1,605	-
Miscellaneous and insurance:				
Insurance	6,580	6,640	6,640	-
Other miscellaneous	500	-	-	-
Computer supplies and graphics	22,671	14,831	14,831	-
Professional development/meetings:				
Professional development/dues	3,059	6,145	8,645	(2,500)
Meetings/events	2,000	9,750	9,750	-

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, 2024

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	General Fund			Variance Favorable (Unfavorable)
	Original Budget	Final Budget	Actual	
Operating expenditures (continued)				
Travel	1,000	25,180	24,565	615
Postage	-	94	96	(2)
Printing/reproduction	1,000	333	333	-
Utilities	-	-	-	-
Advertising/legal notices	1,600	135,809	146,947	(11,138)
Uncollectible Receivable Expense	-	-	-	-
Bank service charge	800	1,695	1,695	-
Reserves - operations	-	292,228	-	292,228
Total operating expenditures	<u>747,627</u>	<u>1,191,216</u>	<u>912,013</u>	<u>279,203</u>
Capital outlay				
Capital purchases	-	-	-	-
Allocation of indirect expenditures	-	-	-	-
Total capital outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Debt service				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Allocation of indirect expenditures	-	-	-	-
Total debt service	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL EXPENDITURES	<u>1,131,883</u>	<u>1,584,453</u>	<u>1,323,135</u>	<u>261,318</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>(65,684)</u>	<u>(65,684)</u>
OTHER FINANCING SOURCES (USES)				
Operating transfers in	-	-	-	-
Operating transfers out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	<u>\$ -</u>	<u>\$ -</u>	<u>(65,684)</u>	<u>\$ (65,684)</u>
FUND BALANCE, October 1, 2023			<u>328,001</u>	
FUND BALANCE, September 30, 2024			<u>\$ 262,317</u>	

The accompanying notes are an integral part of this statement.

SOUTHWEST FLORIDA REGIONAL PLANNING COUNCIL
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended September 30, 2024

<u>Grantor Agency/Program Title</u>	<u>Federal CFDA/ Number</u>	<u>Grantor's Number</u>	<u>Program or Award Amount</u>
FEDERAL AGENCY			
<u>U.S. Department of Agriculture</u>			
<u>TYPE B - MAJOR</u>			
Regional Food System Partnerships	10.177	AM21RFSPFL1002-00	643,500
			<u>643,500</u>
<u>U.S. Department of Commerce</u>			
<u>TYPE B - NONMAJOR</u>			
EDA FY 2023 Atlanta Regional Office Partnership Planning Program	11.302	ED23ATL3020007	210,000
Disaster Recovery Coordinator	11.307	04-79-07841	257,469
			<u>467,469</u>
<u>U.S. Environmental Protection Agency</u>			
<u>TYPE B - NONMAJOR</u>			
Brownfields Multipurpose, Assessment, Revolving Loan Fund, and Cleanup Cooperative Agreements	66.818	02D29022	500,000
<u>Corporation for National and Community Service</u>			
<u>TYPE B - NONMAJOR</u>			
Volunteers in Service to America (VISTA)	94.013	16VSSFL011	210,500
<u>U.S. Department of Housing & Urban Development</u>			
<u>TYPE B - NONMAJOR</u>			
<i>Passed through Florida Department of Economic Opportunity</i>			
Community Development Block Grant			
Food Insecurity Mitigation program (CDBG-MIT)	14.228	MT029 DRXP9	350,000
			<u>1,527,969</u>
TOTAL FEDERAL FINANCIAL AWARDS			<u>\$ 2,171,469</u>

(1) Includes AR of \$67,514

(2) Includes AR of \$5,678

(3) Includes AR of \$18,678

(4) Includes AR of \$4,025

(A) - part of Economic Development Cluster

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<u>Receipts/ Revenue</u>	<u>Disbursements/ Expenditures</u>	<u>Pass through to Subrecipients</u>
<u>465,385 (1)</u>	<u>477,985</u>	<u>-</u>
<u>465,385</u>	<u>477,985</u>	<u>-</u>
46,224 (2)	66,035	-
<u>90,861 (3),(A)</u>	<u>113,577</u>	<u>-</u>
<u>137,085</u>	<u>179,612</u>	<u>-</u>
<u>151,737</u>	<u>151,737</u>	<u>-</u>
<u>27,100 (4)</u>	<u>27,100</u>	<u>-</u>
<u>211,100</u>	<u>211,100</u>	<u>-</u>
<u>527,022</u>	<u>569,549</u>	<u>-</u>
<u>\$ 992,407</u>	<u>\$ 1,047,534</u>	<u>\$ -</u>

Reconciliation to Federal and State Grants Revenue

Total Federal Financial Assistance	\$ 992,407
State Grants	<u>216,649</u>
Federal and State grants per	
Statement of Revenues	<u>\$ 1,209,056</u>

SOUTHWEST FLORIDA REGIONAL PLANNING COUNCIL
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended September 30, 2024

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NOTE A - BASIS OF PRESENTATION

The Schedule of Expenditures of Federal Awards has been prepared on the accrual basis of accounting in conformity with accounting principles generally accepted in the United States of America and is in accordance with the provisions of the OMB Uniform Guidance.

Expenditures reported on the Schedule of Expenditures of Federal Awards include cash disbursements, whether capitalized or expensed, during the fiscal year as well as grant related amounts recorded as payable at year end. Revenues reported on the Schedule of Expenditures of Federal Awards include cash receipts, whether recognized or deferred, as well as grant receivables recorded at year end.

NOTE B - INDIRECT COSTS

The Council did not routinely allocate indirect costs to Federal Awards. Costs charged to such programs were direct costs.

The Council has elected not to use the 10% de minimus indirect cost rate allowed under the Uniform Guidance.

NOTE C - MATCHING

The Council received federal financial assistance under several grants and contracts. For the fiscal year ended September 30, 2024, the Council believes it had met its major grant match requirements for the U.S. Department of Agriculture, U.S. Department of Commerce and Corporation for National and Community Service grants.

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

	2024	2023	2022	2021
Council's proportion of the net pension liability	0.001053023%	0.001137554%	0.001239813%	0.001204425%
Council's proportionate share of the net pension liability	\$ 407,359	\$ 453,279	\$ 461,310	\$ 90,981
Council's covered-employee payroll	\$ 265,570	\$ 251,303	\$ 251,169	\$ 254,290
Council's proportionate share of the net pension liability as a percentage of its covered-employee payroll	153.39%	180.37%	183.67%	35.78%
Plan fiduciary net position as a percentage of the total pension liability	83.70%	82.38%	82.89%	96.40%

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)**

	2024	2023	2022	2021
Contractually required contribution	\$ 69,661	\$ 61,194	\$ 56,845	\$ 52,350
Contributions in relation to the contractually required contribution	69,661	61,194	56,845	52,350
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -
Council's covered-employee payroll	\$ 265,570	\$ 251,303	\$ 251,169	\$ 254,290
Contributions as a percentage of covered-employee payroll	26.23%	24.35%	22.63%	20.59%

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.

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2020	2019	2018	2017	2016	2015
0.001039463%	0.001287928%	0.001406368%	0.001383839%	0.017879380%	0.002458057%
\$ 450,519	\$ 443,544	\$ 423,605	\$ 409,330	\$ 451,456	\$ 317,491
\$ 285,968	\$ 365,980	\$ 486,876	\$ 421,146	\$ 463,600	\$ 596,412
157.54%	121.19%	87.00%	97.19%	97.38%	53.23%
78.85%	82.61%	84.26%	83.89%	84.88%	92.00%

2020	2019	2018	2017	2016	2015
\$ 37,695	\$ 38,478	\$ 45,435	\$ 38,956	\$ 55,506	\$ 49,187
37,695	38,478	45,435	38,956	55,506	49,187
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 285,968	\$ 365,980	\$ 486,876	\$ 421,146	\$ 463,600	\$ 596,412
13.18%	10.51%	9.33%	9.25%	11.97%	8.25%

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

	2024	2023	2022	2021
Council's proportion of the net pension liability	0.000609776%	0.000634337%	0.000691551%	0.000725367%
Council's proportionate share of the net pension liability	\$ 91,472	\$ 100,741	\$ 73,246	\$ 88,977
Council's covered-employee payroll	\$ 265,570	\$ 251,303	\$ 251,169	\$ 254,290
Council's proportionate share of the net pension liability as a percentage of its covered-employee payroll	34.44%	40.09%	29.16%	34.99%
Plan fiduciary net position as a percentage of the total pension liability	4.80%	4.12%	4.81%	3.56%

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)**

	2024	2023	2022	2021
Contractually required contribution	\$ 12,293	\$ 10,799	\$ 9,254	\$ 9,238
Contributions in relation to the contractually required contribution	12,293	10,799	9,254	9,238
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -
Council's covered-employee payroll	\$ 265,570	\$ 251,303	\$ 251,169	\$ 254,290
Contributions as a percentage of covered-employee payroll	4.63%	4.30%	3.68%	3.63%

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.

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2020	2019	2018	2017	2016	2015
0.000863608%	0.001269934%	0.001424372%	0.001317335%	0.001573392%	0.002434150%
\$ 105,445	\$ 138,401	\$ 150,757	\$ 140,856	\$ 183,372	\$ 248,245
\$ 285,968	\$ 365,980	\$ 486,876	\$ 421,146	\$ 463,600	\$ 596,412
36.87%	37.82%	30.96%	33.45%	39.55%	41.62%
3.00%	2.63%	2.15%	1.64%	0.97%	0.50%

2020	2019	2018	2017	2016	2015
\$ 7,721	\$ 9,619	\$ 11,359	\$ 10,356	\$ 4,521	\$ 14,527
7,721	9,619	11,359	10,356	4,521	14,527
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 285,968	\$ 365,980	\$ 486,876	\$ 421,146	\$ 463,600	\$ 596,412
2.70%	2.63%	2.33%	2.46%	0.98%	2.44%

SOUTHWEST FLORIDA REGIONAL PLANNING COUNCIL
NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION
September 30, 2024

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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 for the period July 1, 2018 through June 30, 2023. 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 2.40%. Payroll growth, including inflation, for both plans is assumed at 3.50%. Both the discount rate and the long-term expected rate of return used for FRS Pension Plan investments remain unchanged at 6.70%. The Plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the discount rate for calculating the total pension liability is equal to the long-term expected rate of return.

Because the HIS Program uses a pay-as-you-go funding structure, a municipal bond rate was increased from 3.65% to 3.93% 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 PUB-2010 with Projection Scale MP-2021.

Florida Retirement System Pension Plan

There were changes in actuarial assumptions. As of June 30, 2024, the inflation rate assumption remained at 2.4 percent, the real payroll growth assumption increased to 1.1 percent, and the overall payroll growth rate assumption increased to 3.50 percent. The long-term expected rate of return was unchanged at 6.70 percent.

Health Insurance Subsidy Pension Plan

The municipal rate used to determine total pension liability increased from 3.65 percent to 3.93 percent.

SOUTHWEST FLORIDA REGIONAL PLANNING COUNCIL
NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION
September 30, 2024

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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 September 30, 2024, was unchanged at 5.3 years (FY 24) and 5.3 years (FY 23) for FRS and unchanged at 6.3 years for 2024 and 6.3 years for 2023 for HIS.

**SOUTHWEST FLORIDA REGIONAL PLANNING COUNCIL
SCHEDULE OF CHANGES IN THE NET OPEB LIABILITY AND
RELATED RATIOS GASB 75**

Changes in Employer's Net OPEB Liability and Related Ratios as of September 30:

	2024	2023	2022
Net OPEB Liability			
Service Cost	\$ 207	\$ -	\$ 476
Interest Cost on Total OPEB Liability	79	-	359
Changes in Benefit Terms	-	-	-
Differences Between Expected and Actual Experience	275	-	(4,135)
Changes in Assumptions	(1,910)	-	(1,222)
Benefit Payments	-	-	(680)
Net Change in net OPEB Liability	(1,349)	-	(5,202)
Net OPEB Liability - Beginning of Year	3,030	3,030	8,232
Net OPEB Liability - End of Year	<u>\$ 1,681</u>	<u>\$ 3,030</u>	<u>\$ 3,030</u>

NOTE: Information for FY 2017 and earlier is not available.

Plan Fiduciary Net Position as of September 30:

	2024	2023	2022
Contributions - Employer	\$ -	\$ -	\$ 680
Net Investment Income	-	-	-
Benefit Payments	-	-	(680)
Administrative Expense	-	-	-
Net Change in Fiduciary Net Position	-	-	-
Fiduciary Net Position - Beginning of Year	-	-	-
Fiduciary Net Position - End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Net OPEB Liability	\$ 1,681	\$ 3,030	\$ 3,030
Fiduciary Net Position as a % of Net OPEB Liability	0.00%	0.00%	0.00%
Covered-Employee Payroll	\$248,310	\$251,303	\$251,169
Net OPEB Liability as a % of Payroll	0.68%	1.21%	1.21%

NOTE: Information for FY 2017 and earlier is not available.

Notes to the Schedule:

Benefit Changes	None
Changes of Assumptions	The discount rate was changed as follows:
9/30/17	3.06%
9/30/18	3.64%
9/30/19	4.18%
9/30/20	3.58%
9/30/21	2.14%
9/30/22	2.43%
9/30/23	2.43%
9/30/24	4.77%

Population covered by Plan: 3 active 0 retired

Plan has no specific trust established. \$0 assigned for OPEB.

2021	2020	2019	2018
\$ 289	\$ -	\$ 526	\$ 513
674	-	1,008	911
-	-	-	-
(6,213)	-	(6,521)	-
(1,501)	-	(4,520)	(1,729)
(1,727)	-	(1,875)	(1,728)
(8,478)	-	(11,382)	(2,033)
16,710	16,710	28,092	30,125
<u>\$ 8,232</u>	<u>\$ 16,710</u>	<u>\$ 16,710</u>	<u>\$ 28,092</u>

2021	2020	2019	2018
\$ 1,727	\$ -	\$ 1,875	\$ 1,728
-	-	-	-
(1,727)	-	(1,875)	(1,728)
-	-	-	-
-	-	-	-
-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

\$ 8,232	\$ 16,710	\$ 16,710	\$ 28,092
0.00%	0.00%	0.00%	0.00%
\$254,290	\$285,968	\$387,712	\$431,145
3.25%	5.84%	4.31%	6.52%

ADDITIONAL REPORTS

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**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
1406 SW 8th Place
Cape Coral, FL 33991

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, 2024, 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 April 8, 2025.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Council's internal control over financial reporting (internal control) as a basis for designing 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 April 8, 2025.

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 financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance that is required to be reported under Government Auditing Standards in our Report to Management dated April 8, 2025.

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.

HSC/TUSCAN & COMPANY, P.A.
Fort Myers, Florida
April 8, 2025

**Independent Auditor's Report on Compliance for Each Major
Program and on Internal Control Over Compliance Required by
the Uniform Guidance**

Executive Committee and Council Members
Southwest Florida Regional Planning Council
1406 SW 8th Place
Cape Coral, FL 33991

Report on Compliance for Each Major Federal Program

We have audited Southwest Florida Regional Planning Council's compliance with the types of compliance requirements described in the OMB Compliance Supplement, as applicable, that could have a direct and material effect on each of Southwest Florida Regional Planning Council's major federal program for the year ended September 30, 2024. Southwest Florida Regional Planning Council's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its major federal program.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for the Southwest Florida Regional Planning Council's major federal program based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance 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 audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, "Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards" ("Uniform Guidance"). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes 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 audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Southwest Florida Regional Planning Council's compliance with those requirements.

Opinion on Each Major Federal Program

In our opinion, Southwest Florida Regional Planning Council complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended September 30, 2024.

Report on Internal Control Over Compliance

Management of Southwest Florida Regional Planning Council is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Southwest Florida Regional Planning Council's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Southwest Florida Regional Planning Council's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be deficiencies, material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Purpose of the Report

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

HSC/TUSCAN & COMPANY, P.A.
Fort Myers, Florida
April 8, 2025

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SOUTHWEST FLORIDA REGIONAL PLANNING COUNCIL
SCHEDULE OF FINDINGS AND QUESTIONED
COSTS - FEDERAL AWARDS
Year ended September 30, 2024

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Section I – Summary of Auditor’s Results

Financial Statements

Type of auditor's report issued		Unmodified	*
Internal control over financial reporting:			
Control deficiency(ies) identified?	_____ Yes	<u> X </u>	No
Significant deficiency(ies) identified?	_____ Yes	<u> X </u>	No
Material weakness(es) identified?	_____ Yes	<u> X </u>	None reported
Noncompliance material to financial statements noted?	_____ Yes	<u> X </u>	No

Federal Awards

Internal control over major programs:			
Control deficiency(ies) identified?	_____ Yes	<u> X </u>	No
Significant deficiency(ies) identified?	_____ Yes	<u> X </u>	No
Material weakness(es) identified?	_____ Yes	<u> X </u>	None reported
Type of auditors report issued on compliance for major programs		Unmodified	
Any audit findings disclosed that are required to be reported in accordance with 2 CFR, Section 200.516(a)?	_____ Yes	<u> X </u>	No

Identification of major programs (Type B):

CFDA	
<u>Number(s)</u>	<u>Name of Federal Program or Cluster</u>
10.177	U.S. Department of Agriculture - Regional Food System Partnerships

Dollar threshold used to distinguish between

Type A and Type B programs	Threshold used was \$750,000.
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Auditee qualified as low-risk auditee?	_____ Yes	<u> X </u>	No
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* Emphasis-of-matter paragraph - going concern

**SOUTHWEST FLORIDA REGIONAL PLANNING COUNCIL
SCHEDULE OF FINDINGS AND QUESTIONED
COSTS - FEDERAL AWARDS
Year ended September 30, 2024**

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Listing of Subrecipients and matching amounts passed-through:

None - not applicable

Section II- Financial Statement Findings

There were no deficiencies, material weaknesses, or instances of noncompliance related to the financial statements.

Section III- Federal Award Findings and Questioned Costs

There were no audit findings related to Federal Awards required to be reported by 2 CFR, Section 200.516(a).

Section IV- Status of Federal Prior Year Findings

There were no prior year findings as September 30, 2024 was the Council's initial Federal Single Audit.

DRAFT

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

Executive Committee and Council Members
Southwest Florida Regional Planning Council
1406 SW 8th Place
Cape Coral, FL 33991

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, 2024. 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, 2024.

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.

HSC/TUSCAN & COMPANY, P.A.
Fort Myers, Florida
April 8, 2025

INDEPENDENT AUDITOR'S REPORT TO MANAGEMENT

Executive Committee and Council Members
Southwest Florida Regional Planning Council
1406 SW 8th Place
Cape Coral, FL 33991

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, 2024, and have issued our report thereon dated April 8, 2025.

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 April 8, 2025, 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 includes 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 was a financially significant prior year comment. The financial condition of the Council is continuing to deteriorate therefore a going concern paragraph has been included in the Auditor's Report.
- 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. A prior year recommendation was noted to improve financial management. The financial condition of the Council is continuing to deteriorate therefore a going concern paragraph has been included in the Auditor's Report.

- 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.
- Pursuant to Sections 10.554(1)(i)5.b. and 10.556(7), Rules of the Auditor General, we applied financial condition assessment procedures pursuant to rule 10.556(8). It is management's responsibility to monitor the Council's financial condition, and our financial condition assessment was based in part on representations made by management and the review of the financial information provided by the same. In connection with our audit, we did note a deteriorating financial condition that resulted in the inclusion of a going concern paragraph in the Auditor's Report.
- Pursuant to Section 10.554(1)(i)5b.2, Rules of the Auditor General, if a deteriorating financial condition(s) is noted then a statement is so required along with the conditions causing the auditor to make such a conclusion. We did not note a deteriorating financial condition but did include a matter of emphasis paragraph in the Auditor's Report and comment 2017-2 within this letter.
- Pursuant to Section 10.554(1)(i)5.c., 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.
- Pursuant to Section 10.554(1)(i)7, Rules of the Auditor General, requires disclosure of certain unaudited data. See Exhibit 2.
- Pursuant to Section 10.554(1)(i)8, Rules of the Auditor General, requires an independent special district that imposes ad valorem taxes to disclose certain related unaudited data. See Exhibit 2.

- Section 10.554(l)9, Rules of the Auditor General, requires an independent special district that imposes a non-ad valorem special assessment to disclose certain unaudited data. See Exhibit 2.
- 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 April 8, 2025, included herein.

PRIOR YEAR COMMENTS:

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.

FY 2018 Addendum

During the fiscal year ended September 30, 2018, Lee, Charlotte and Sarasota Counties as well as the City of Cape Coral and the City of Sanibel gave their notice to discontinue their respective contribution (Interlocal Agreement Section 23.019). Subsequent to year end, Hendry County gave notice to discontinue funding the Council and Collier County stopped paying their contribution without notice. The amount of lost unrestricted revenue approximates \$350,000 annually.

FY 2019 Addendum

Substantially all of the Council's member entities have resolved to cease paying the annual assessments which is resulting in the Council likely ceasing operations on or about September 30, 2021. See further discussion in Note O.

FY 2020 Addendum

Five (5) of the six (6) of the Council's member counties have ceased paying their annual member assessments. This accounts for approximately \$475,000 of annual unrestricted revenue loss. The Council continues to apply for and receive grant revenue. This revenue, however, does not provide sufficient unrestricted revenue to sustain administrative operations. Such costs are being funded through the use of fund balance.

Therefore, there is substantial doubt the Council can sustain regular operations which will likely result in the Council ceasing operation on or before September 30, 2024.

FY 2021 Addendum

In order to stay in operation the Council has continued to secure alternative revenue sources which consisted mostly of grant funds, however, the grant funds do not appear sufficient to sustain administrative operations. In addition, the Council has slashed operating costs partly by keeping a small amount of staff; this has resulted in being short staffed and due to COVID and project deadlines, foregoing vacation hours. We recommend that the Board approves the vacation hours or set a cap if the compensated absences continue to accumulate.

FY 2022 Addendum

In order to stay in operation the Council has continued to secure alternative revenue sources which consisted mostly of federal and state grant funds. The grant funds received for the ended September 30, 2022, were sufficient to sustain administrative operations. In addition, the Council has slashed operating costs partly by keeping a small amount of staff; this has resulted in being short staffed and due to COVID and project deadlines, foregoing vacation hours. We recommend that the Board approves the vacation hours or set a cap if the compensated absences continue to accumulate.

FY 2023 Addendum

In order to stay in operation the Council has continued to secure alternative revenue sources which consisted mostly of federal, state and local grant funds. The grant funds received for the year ended September 30, 2023, were not sufficient to sustain administrative operations. As such, the Council had to use approximately \$126,000 or 28% of fund balance to sustain operations for the year ended September 30, 2023. Therefore, there is substantial doubt the Council can sustain regular operations which will likely result in the Council ceasing operations on or after September 30, 2025. We recommend the Board take action to re-initiate and collect member assessments to solidify the Council's financial condition. We, also, recommend that the Board consider a buy-out of the vacation hours or ensure funds are available to pay such buy-out.

FY 2024 Addendum

In order to stay in operation the Council has continued to secure alternative revenue sources which consisted mostly of federal, state and local grant funds. The grant funds received for the year ended September 30, 2024, were not sufficient to sustain administrative operations. As such, the Council had to use approximately \$66,000 or 20% of fund balance to sustain operations for the year ended September 30, 2024. Therefore, there is substantial doubt the Council can sustain regular operations which will likely result in the Council ceasing operations on or after September 30, 2025. We recommend the Board take action to re-initiate and collect member assessments to solidify the Council's financial condition. We, also, recommend that the Board consider a buy-out of the vacation hours or ensure funds are available to pay such buy-out. Specifically, when the member governments elected to withhold their respective assessments the Council had fund balance of approximately \$845,000 available. At September 30, 2024, the available fund balance was approximately \$262,000. The reduction is due to loss of member assessments of approximately \$450,000 per year, loss of revenue from other fees and the fact that revenue has shifted more towards grants, some of which require a

local match component. This situation has made the Council's financial condition continue to become more tentative.

2023-1 Outstanding Checks Should be Investigated

During the audit, we noted the Council had outstanding checks that were outstanding for over twelve months.

We recommend that the Council regularly investigate old outstanding checks and properly dispose of the outstanding checks over twelve months old.

FY 2024 Addendum

We continue to recommend that the Council regularly investigate old outstanding checks and properly dispose of the outstanding checks over twelve months old.

2023-2 Accrued Annual Leave Should be Reduced

During the audit, we noted the Council had accumulated annual leave over the maximum number of hours allowed to be carried over to the next year. Employees are allowed to carry over 160 hours of vacation time at fiscal year end and 240 hours for the Executive Director.

We recommend the Council regularly monitor the number of hours accrued annual leave and determine whether to offer the employees a buyout to reduce this liability and to ensure funds are available to pay such buyout.

FY 2024 Addendum

During the audit, we noted the accrued annual leave total decreased over the prior year as a result of the Former Executive Director waiving the claim to \$35,178 of accrued compensated absence time. This comment appears resolved.

CURRENT YEAR COMMENTS:

No financially significant comments noted.

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 Board of Commissioners, management, the Auditor General of the State of Florida and other federal and state agencies. This report is not intended to be and should not be used by anyone other than these specified parties.

HSC/TUSCAN & COMPANY, P.A.
Fort Myers, Florida
April 8, 2025

EXHIBIT 1

DRAFT

EXHIBIT 2

DRAFT

EXHIBIT 2

Page 1

**UNAUDITED
COMPLIANCE WITH REPORTING REQUIRED BY:**

Auditor General Rule 10.554(1)(i)6

For a dependent special district or an independent special district, or a local government entity that includes the information of a dependent special district as provided in Section 218.39(3)(a), Florida Statutes, the following specific information provided by management (with explanatory verbiage that the auditor provides no assurance on the information):

- a. The total number of council employees compensated in the last pay period of the council's fiscal year being reported (see information required in Section 218.32(1)(e)2.a., Florida Statutes). 4.
- b. The total number of independent contractors to whom nonemployee compensation was paid in the last month of the council's fiscal year being reported (see information required in Section 218.32(1)(e)2.b., Florida Statutes). 3.
- c. All compensation earned by or awarded to employees, whether paid or accrued, regardless of contingency (see information required in Section 218.32(1)(e)2.c., Florida Statutes). (Total wage compensation for the fiscal year being audited) \$267,608.
- d. All compensation earned by or awarded to nonemployee independent contractors, whether paid or accrued, regardless of contingency (see information required in Section 218.32(1)(e)2.d., Florida Statutes). (Amounts paid that would be reported on a Form 1099 for FYE) \$105,707
- e. Each construction project with a total cost of at least \$65,000 approved by the council that was scheduled to begin on or after October 1 of the fiscal year being reported, together with the total expenditures for such project (see information required in Section 218.32(1)(e)2.e., Florida Statutes). N/A.
- f. A budget variance report based on the budget adopted under section 189.016(4), Florida Statutes, before the beginning of the fiscal year reported if the council amends a final adopted budget under Section 189.016(6), Florida Statutes (see information required in Section 218.32(1)(e)3., Florida Statutes). If there were amendments then include budget variance (original budget vs. actual at FYE). See attached page 3.

Auditor General Rule 10.554(1)(i)7

For an independent special council that imposes ad valorem taxes, the following specific information provided by management (with explanatory verbiage that the auditor provides no assurance on the information): (see information required in Section 218.32(1)(e)4., Florida Statutes).

- a. The millage rate or rates imposed by the Council. N/A.
- b. The current year gross amount of ad valorem taxes collected by or on behalf of the Council. \$0.
- c. The total amount of outstanding bonds issued by the council and terms of such bonds. \$0.

Auditor General Rule 10.554(1)(i)8

For an independent special council that imposes non-ad valorem special assessments, the following specific information provided by management (with explanatory verbiage that the auditor provides no assurance on the information): (see information required in Section 218.32(1)(e)5., Florida Statutes).

- a. The rate or rates of such assessment imposed by the Council. .30/capita.*
- b. The total amount of special assessments collected by or on behalf of the Council. \$35,832.
- c. The total amount of outstanding bonds issued by the council and the terms of such bonds. N/A.

- * This assessment is per FS Chapter 186 and assessed to member Counties. 5 of 6 member Counties have elected to not pay the assessment levied.

SOUTHWEST FLORIDA REGIONAL PLANNING COUNCIL
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
ORIGINAL BUDGET vs. ACTUAL COMPARISON REPORT - UNAUDITED -
GENERAL FUND
Year Ended September 30, 2024

	General Fund		
	Original Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Federal and state grants	\$ 1,036,726	\$ 1,209,056	\$ 172,330
Contracts and local grants	11,500	-	(11,500)
County and city assessments	34,385	35,832	1,447
DRI fees	-	7,875	7,875
DRI monitoring fees	-	-	-
Interest and miscellaneous	2,000	4,688	2,688
Fund balance carryforward	47,272	-	(47,272)
TOTAL REVENUES	<u>1,131,883</u>	<u>1,257,451</u>	<u>125,568</u>
EXPENDITURES			
Current			
Personnel services	384,256	411,122	(26,866)
Operating expenditures	747,627	912,013	(164,386)
Capital outlay	-	-	-
Debt service	-	-	-
TOTAL EXPENDITURES	<u>1,131,883</u>	<u>1,323,135</u>	<u>(191,252)</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>(65,684)</u>	<u>(65,684)</u>
OTHER FINANCING SOURCES (USES)			
Operating transfers in	-	-	-
Operating transfers out	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	<u>\$ -</u>	<u>(65,684)</u>	<u>\$ (65,684)</u>
FUND BALANCE, October 1, 2023		<u>328,001</u>	
FUND BALANCE, September 30, 2024		<u>\$ 262,317</u>	

The accompanying notes are an integral part of this statement.

<hr/>	Agenda
<hr/>	Item
	6c

6c

Draft Interlocal Agreement
& By-Laws

6c



REPLACEMENT BYLAWS

of the
SOUTHWEST FLORIDA REGIONAL PLANNING
COUNCIL

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1. ORGANIZATION

The name of the agency shall be the Southwest Florida Regional Planning Council. It is a regional planning council formed in November 1973 under the authority of Chapter 160, Florida Statutes, as a voluntary association of local governments of the counties and municipalities which comprise the Region, namely, the counties of Charlotte, Collier, Hendry, Glades, Lee and Sarasota. The regional boundaries are those defined as Comprehensive Planning District IX as specified by rule by the Executive Office of the Governor pursuant to 27E-1.002, F.A.C.

2. POWERS AND DUTIES

The Council shall have the following powers and duties prescribed and granted by Chapter 186.505(1) through (25), Florida Statutes, and as they may be amended from time to time.

3. MEMBERSHIP

The Council shall consist of twenty-seven (24) voting members. A voting member shall represent each Principal member unit of the Council as described in the following.

- a. Two voting members from each member county shall be a member of that county's Board of County Commissioners and appointed by that Board. If an alternate is assigned on the annual appointment form, the alternate must also be a county elected official.
- b. One voting member from each member county shall be a Mayor, a City Commission or Council member, or other elected municipal official from one of the local general-purpose governments in the county, appointed by the Board of County Commissioners from the respective County.
- c. There shall be six (6) voting members appointed by the Governor, subject to confirmation by the Florida Senate. One (1) member who is a resident of that county shall represent each County.
- d. **Ex-officio Members:** There may be (1) non-voting ex-officio member from the South Florida Water Management District (SFWMD), from the Southwest Florida Water Management District (SWFWMD) from the Florida Department of Transportation (FDOT), from the Florida Department of Environmental Protection (FDEP), and a representative nominated by the Florida Department of Economic Opportunity (FDEO).

4. OFFICERS, TERM OF OFFICE AND STANDING COMMITTEES

- a. **Officers:** The Council shall elect from its membership, a Chairman, a Vice-Chairman a Secretary and a Treasurer. The Chairman shall preside over regular and special meetings of the Council. The Chairman may also represent and speak for the Council at other official meetings and functions. The Vice-Chairman shall assume duties of the Chairman on request of the Chairman or in the absence of the Chairman.
- b. **Terms of Office:** The Chairman, Vice Chairman, Secretary and Treasurer shall be elected annually. All officers are limited to two consecutive two-year terms.
- c. **Elections:** The election of the Chairman, Vice Chairman and other officers as may be created or appointed by the Council shall be at the January meeting of the calendar year every year. Installation shall follow immediately.

- d. **Standing Committees:** The Council may establish such standing committees, as it may deem appropriate to the efficient pursuit of its duties and responsibilities. Members of all committees shall be appointed by the Chairman and shall serve at his or her discretion. Ad hoc and special committees may be appointed and dissolved by the Chairman with the approval of the Council. The following committee is hereby established as a standing committee.
 - 1. **Executive Committee:** Duties of the Executive Committee shall be to represent and act on behalf of the Council between regular meetings, on personnel relations and regulations, budget control, and on contractual relationships with individuals, agencies and firms. The Committee may meet in lieu of the regular Council meeting and shall have the authority to conduct Council business. Membership shall be composed of the Chairman, Vice Chairman, Secretary, Treasurer, and Past Chairman.

5. EXECUTIVE DIRECTOR

- a. The Executive Director of the Southwest Florida Regional Planning Council shall be selected by the Executive Committee and shall be appointed by a majority of those Council members present and voting at an official meeting of the Council at which an appointment is being considered. Compensation for the Executive Director shall be set and adjusted from time to time by the Executive Committee and ratified by the Full Council.
- b. The Executive Director shall be appointed for an indefinite term to continue for such time as both parties find the association to be satisfactory. Neither party shall terminate the period of employment with less than sixty (60) days written notice, unless the other party waives the rights to such notice. The Council retains the right to remove the Executive Director from office for just cause without notice or compensation in the event of fraud, dishonesty, or criminal actions and may suspend said Executive Director pending investigation and hearings on charges before the Council.
- c. The Executive Director shall operate the Regional Planning Agency with the concurrence of the Council, and shall report at each meeting of the Council on the progress, problems and status of the approved programs. The duties and the limits of his or her authority shall, from time to time, be prescribed by the Council and shall include, but not be limited to the following:
 - 1. Recruit, employ, set compensation, and train and direct all authorized staff personnel in accordance with the annual budget as approved by the Council.

2. Approve all expenditures and account for all budgeted funds.
3. Prepare all budgets for Council review and approval.
4. Negotiate for all available funding from local, state and/or federal or private sources.
5. Conduct such research, planning and economic development programs as will benefit the member governments as approved by the Council.
6. Coordinate the programs of all departments to insure maximum benefit and minimum costs.

6. GENERAL INFORMATION

The mailing address of the Southwest Florida Regional Planning Office is P.O. Box 60933, Ft. Myers, Florida 33906.

7. PUBLIC RECORDS

Any and all Council correspondence, reports, publications, memoranda and other documents are public records and thus open for public inspection during office hours.

The Council maintains a list of publications available and the cost per document. Individuals using the Council's copying machine are charged a set per page fee. Any person may purchase documents. Local general-purpose governments within the region shall be charged only the direct cost of production and are not subject to regular cost schedules.

8. PUBLIC MEETINGS

The Council normally meets every other month on the third Thursday of the month at 9:00 a.m. Eastern Time. The date and time of regular meetings may change for the convenience of the Council. The Chairman or any two Executive Committee members may call Executive Committee meetings. The Council and Executive Committee meetings shall be conducted pursuant to Roberts Rules of Order Revised.

- a. **Quorum:** Half of the voting members shall constitute a quorum. For purposes of establishing a quorum, the following rules shall apply. (1) Vacant seats on the Council shall not count as a “voting member”. (2) Any member who has been reasonably notified by the appointing body and is unresponsive, shall not count as a “voting member”. In the event that a quorum is not present, a majority of the voting members present may reschedule and adjourn the meeting.

A quorum for the Executive Committee will consist of three (3) voting members. During circumstances that require immediate action, the Executive Committee may conduct its business via teleconference.

- b. **Annual Meeting:** The regular January meeting shall be known as the Annual Meeting and shall be for the purpose of installing the Chairman, Vice-Chairman, Secretary and Treasurer, and conducting other business as may come before the membership.
- c. **Notice:** The general public is cordially invited to all Council meetings and proceedings. Notice of these meetings is published at least seven (7) days prior thereto in the Florida Administrative Register. In addition, notice is mailed to all Council members and to anyone who has requested notice.

Adopted on the _____ day of _____ 202X at the Council’s Board Meeting.

Chair, Southwest Florida Regional Planning Council

REPLACEMENT INTERLOCAL

CREATING

THE

SOUTHWEST FLORIDA REGIONAL COUNCIL

EFFECTIVE XXXX, XXXX

AMENDED AND RESTATED
INTERLOCAL AGREEMENT
CREATING THE SOUTHWEST FLORIDA
REGIONAL COUNCIL

THIS AMENDED AND RESTATED AGREEMENT, made and entered into this ____ day of _____, pursuant to authority of Section 163.01, Florida Statutes, by and between:

CHARLOTTE COUNTY
COLLIER COUNTY
GLADES COUNTY
HENDRY COUNTY
LEE COUNTY
and
SARASOTA COUNTY

WITNESSETH:

WHEREAS, The Florida Interlocal Cooperation Act of 1969, Section 163.01 et seq., Florida Statutes, permits local government units to make the most efficient use of their powers by enabling them to cooperate with other localities on the basis of mutual advantage and thereby to provide services and facilities in a manner and pursuant to forms of governmental organization that will accord best with geographic, economic, population, and other factors influencing the needs and development of local communities; and

WHEREAS, this Agreement replaces the Interlocal Agreement entered on November 8, 1973, as amended June 6, 1974, as amended June 27, 1974, as amended February 5, 1976, and as amended October 28, 1980 by and among the parties to this agreement pursuant to which the Southwest Florida Regional Planning Council was originally created; and

WHEREAS, the Florida Regional Planning Council Act, Section 186.501, Florida Statutes, mandates the creation of a Regional Planning Council in each of the several comprehensive planning districts of the state; and,

WHEREAS, Section 186.512(1)(h), Florida Statutes, and the Executive Office of the Governor have designated that the Southwest Florida Regional Planning Council and Comprehensive Planning District IX shall be comprised of the counties of Charlotte, Collier, Glades, Hendry, Lee and Sarasota; and

WHEREAS, the declared purpose of the Florida Regional Planning Council Act is to establish a common system of regional planning councils for areawide coordination and related cooperative activities of federal, state and local governments and ensure a broad-based regional organization that can provide a truly regional perspective enhancing the ability and opportunity of local governments to resolve issues and problems transcending their individual boundaries; and

WHEREAS, it is the desire of the parties hereto to establish a regional council to serve in an advisory capacity to the constituent local governments and

WHEREAS, the parties hereto desire to make the most efficient use of their powers to cooperate for mutual advantage in conducting the regional planning process

and for providing coordination and cooperation within the Southwest Florida region;
and,

WHEREAS, the Community Planning Act, Chapter 163, Part II Florida Statutes assigns to regional planning agencies the responsibility to determine the relationship and effect of a local government's plan or element thereof to or on the strategic regional policy plan and extra jurisdictional impacts; and,

WHEREAS, Governor's Executive Orders 83-150 and Presidential Executive Order 82-12372, designates the comprehensive regional planning agencies as areawide clearinghouses responsible for review and coordination regarding certain Federal programs; and,

WHEREAS, Regional Planning Councils are statutorily assigned various duties and responsibilities in Chapter 129, 163, 186, 258, 260, 288, 339, 380, 403, 420 and 1013, Florida Statutes and other applicable federal, state and local laws.

NOW, THEREFORE, for and in consideration of mutual promises, covenants, benefits to accrue from conduct of a regional planning process, and agreements herein contained and set forth, the member counties to hereby establish, pursuant to the authority of Section 163.01 and Section 186.501, Florida Statutes, the Southwest Florida Regional Planning Council located in Comprehensive Planning District IX consisting of the counties of Charlotte, Collier, Glades, Hendry, Lee and Sarasota, hereinafter referred to as the Council, a separate legal entity, and do further delegate such powers as are specified herein and agree as follows:

1. Purpose.

The purposes of this agreement are:

- (a) To provide local governments with a means of exercising the rights, duties and powers of a regional planning council as defined in Chapter 186, Florida Statutes and other applicable federal, state and local laws.
- (b) To provide a means for conducting the regional planning process.
- (c) To provide regional coordination for local governments in the Southwest Florida region.
- (d) To act in an advisory capacity to exchange, interchange, and review the various programs referred to it which are of regional concern.
- (e) To promote communication among local governments in the region and the identification and resolution of common regional-scale problems.
- (f) To cooperate with Federal, State, local, and non-governmental agencies and citizens to ensure the orderly and harmonious coordination of Federal, State, and local planning and development programs in order to insure the orderly, and balanced growth and development of this region, consistent with protection of the natural resources and environment of the region, and to promote safety, welfare and to enhance the quality of life of the residents of the region.

- (g) To encourage and promote communications between neighboring regional planning districts in attempt to ensure compatibility in development and long-range planning goals.
- (h) To establish an organization that will promote areawide coordination and related cooperative activities of federal, state and local governments, ensuring a broad based-regional organization that can provide a truly regional perspective and enhance that ability and opportunity of local governments to resolve issues and problems transcending their individual boundaries.
- (i) To establish an organization to carry out the duties, functions and activities that are to the mutual advantage of one or more of the local governments within Southwest Florida.

2. Definitions.

- (a) Appointed Representative – a voting member of the Council.
- (b) Comprehensive Planning Districts – the geographic areas within the State specified by the Executive Office of the Governor, and/or by statute.
- (c) Strategic Regional Policy Plan – a plan prepared pursuant to Section 186.507 Florida Statutes and containing goals and policies that address, at a minimum, affordable housing, economic development, emergency preparedness, natural resources of regional significance and regional transportation and that may address any other subject

that relates to the particular needs and circumstances of the comprehensive planning district as determined by the regional planning council. Regional plans shall identify and address significant regional resources and facilities. Regional plans shall be consistent with the State Comprehensive Plan.

- (d) Contribution – any monies received by the Council from a member county or otherwise.
- (e) Council – the Southwest Florida Regional Planning Council.
- (f) Elected Official – a member of the governing body of a municipality or county or a county elected official chosen by the governing body.
- (g) Federal or Federal Government – the government of the United States or any department, commission, agency, or other instrumentalities thereof.
- (h) Governing body – the Board of County Commissioners or City/Town Council/Commission of any member county.
- (i) Local General Purpose Government – any municipality or county created pursuant to the authority granted under ss. 1 and 2, Article VIII of the Florida Constitution.
- (j) Member County – any county within the Southwest Florida Comprehensive Planning District IX.
- (k) Municipality – any incorporated municipality located within a member county.

(l) Principal Member Units – shall be the Charlotte, Collier, Glades, Hendry, Lee and Sarasota Boards of County Commissioners.

3. Effective Date, Duration, Amendment, Withdrawal, and Termination.

(a) The effective creation date of the Council is November 8, 1973.

(b) This agreement shall continue in effect until terminated as provided in Section 3.e.

(c) Any amendments to this agreement shall be in writing and set forth an effective date. To put into effect any amendment, each member county shall adopt, by a majority vote of its governing body, a resolution authorizing its chairman or chief elected official to execute the amendment.

(d) Termination may only occur concurrent with a subsequent Interlocal Agreement being adopted due to the requirement of Section 186.512(1)(h), Florida Statutes, and the Executive Office of the Governor's designation of Southwest Florida Regional Planning Council and Comprehensive Planning District IX shall be comprised of the counties of Charlotte, Collier, Glades, Hendry, Lee and Sarasota.

(e) In the case of a complete termination of this agreement, the non-Federal matching contribution required to match any approved Federal or State grant shall be firm. The project shall be completed, and the required reports and accounting shall be completed.

4. Membership, Voting and Term.

- (a) Membership of the Council shall be provided pursuant to 186.504 Florida Statutes, as amended from time to time.
- (b) A regional planning council shall be created in each of the several comprehensive planning districts of the state. Only one agency shall exercise the responsibilities granted herein within the geographic boundaries of any one comprehensive planning district.
- (c) Membership on the regional planning council shall be as follows:
 - (1) Representatives appointed by each of the member counties in the geographic area covered by the regional planning council.
 - (1.1) There shall be two elected officials appointed from each of the member counties.
 - (2) Representatives from other member local general-purpose governments in the geographic area covered by the regional planning council.
 - (2.1) Each county shall decide which of cities, towns and or villages will be voting members of the regional planning council.
 - (3) Representatives appointed by the Governor from the geographic area covered by the regional planning council, including an elected school board member from the geographic area covered by the regional planning council, to be nominated by the Florida School Board Association.
 - (4) Not less than two-thirds of the representatives serving as voting members on the governing bodies of such regional planning councils shall be

elected officials of local general-purpose governments chosen by the cities and counties of the region, provided each county shall have at least one vote.

(5) The remaining one-third of the voting members on the governing board shall be appointed by the Governor, to include one elected school board member, subject to confirmation by the Senate, and shall reside in the region. No two appointees of the Governor shall have their places of residence in the same county until each county within the region is represented by a Governor's appointee to the governing board.

(6) Nothing contained in this section shall deny to local governing bodies or the Governor the option of appointing either locally elected officials or lay citizens provided at least two-thirds of the governing body of the regional planning council is composed of locally elected officials.

(7) In addition to voting members appointed pursuant to paragraph (2)(c), the Governor shall appoint the following ex officio nonvoting members to each regional planning council:

- (i) A representative of the Department of Transportation.
- (ii) A representative of the Department of Environmental Protection.
- (iii) A representative nominated by the Department of Economic Opportunity.
- (iv) A representative of the appropriate water management district or districts.

(8) The Governor may also appoint ex officio nonvoting members representing appropriate metropolitan planning organizations and regional water supply authorities.

(d) Nothing contained in this act shall be construed to mandate municipal government membership or participation in a regional planning council. However, each county shall be a member of the regional planning council created within the comprehensive planning district encompassing the county.

(e) The existing regional planning council in each of the several comprehensive planning districts shall be designated as the regional planning council specified under subsections (1)-(5), provided the council agrees to meet the membership criteria specified therein and is a regional planning council organized under either s. 163.01 or s. 163.02 or ss. 186.501-186.515.

(f) The names of all the appointed representatives shall be recorded in the Council minutes.

- i. Each Board Member shall have an equal vote, which shall be one (1) vote for each Board Member. The basic term of office for appointed representatives of the Council shall be set by the respective appointing authority. All representatives shall serve until a replacement is appointed by the appropriate appointing authority or until written resignation is received by the Council.

5. Officers.

The officers of the Council shall consist of:

- (a) A Chairman, who shall be responsible for overseeing the working organization of the Council, for seeing that all policies of the Council are carried out, and for presiding over all Council meeting. The Chairman or a designated representative shall be ex officio member of all subsidiary committees and boards.
- (b) A Vice-Chairman who shall preside in the Chairman's absence or inability to act. The Vice-Chairman shall perform such other functions as the Council may from time to time assign.
- (c) A Secretary, who shall be responsible for correspondence of the Council, approve minutes of the meetings, be custodian of the records, keep the roll of all members and discharge other duties as may be assigned by the Chairman or the members
- (d) A Treasurer, who shall supervise the financial affairs of the Council and perform such other duties as may be assigned.
- (e) The officers shall be elected at the annual meeting of the Regional Planning Council and shall hold office for a term of one (1) year or until their respective successor(s) are elected and qualified.
- (f) An Executive Committee, consisting of the Chairman, immediate past Chairman, Vice Chairman, Secretary, Treasurer shall be established to act for the Council when necessary to meet any emergency or to deal with any matters when it would be

impossible or inconvenient to convene a meeting of the full Council.

6. Meetings.

- (a) The annual election of officers shall occur in a timely manner, so the terms of officers may commence with their installation at the January meeting.
- (b) Regular meetings shall be held on the days and times established by the Council.
- (c) Special meetings shall be called by the Chairman either at his/her discretion or when she/he is requested by at least three (3) appointed representatives, none of which may be from the same member county; provided adequate notice shall be given to all appointed representatives stating the date, hour and place of the meeting and the purpose for which such meeting is called, and no other business shall be transacted at that meeting.
- (d) The place and time of each meeting shall be determined by the membership prior to the adjournment of the previous meeting. In the absence of such determination, the time and place of the meeting(s) shall be determined by the Chairman.
- (e) All meetings of the Council shall be open to the public.
- (f) A quorum at any meeting shall consist of at least one-half of all voting members. When a quorum has been established, a

majority of those present and voting may take action on all matters presented at the meeting. Each member shall vote on each question presented to the Council except in the event he disqualifies himself. Proxy voting is prohibited.

(g) The Secretary or his/her designee shall keep minutes of each meeting and distribute a copy thereof to each member county.

7. Finances.

(a) The work year and fiscal year of the Council shall be twelve (12) months beginning the first day of October and ending the thirtieth day of September.

(b) On or before August 15th of each year, the Council shall adopt an annual budget and certify a copy thereof to the Clerk or authorized recipient of the governing body of each member county. Each member county shall include in its annual budget and provide to the Council funds in an amount sufficient to fund its proportionate share of the Council's adopted budget, which bears the same ratio to the total budget as the population of each member unit bears to the total population of the region, all as determined annually by official population forecasts by the state of Florida for the year preceding each budget determination.

- i. Each municipal government having a voting seat on the Council shall provide its proportionate share of funds based on population.
 - ii. Each member county shall pay the full assessment to the regional planning council. Each County will collect the proportionate share of assessments for cities, towns and villages within each county that are voting members of the regional planning council.
- (c) Contributions for each fiscal year shall be payable in four equal installments. Payments shall be made within thirty (30) days from receipt of invoicing. The contribution of each member county shall be fifteen cents (15 cents) per capita of the population of the member county according to the most recent available determination under Section 186.901 Florida Statutes.
- (d) Each member county who does not remit the contribution amounts in accordance with Section 7(c) above shall lose all voting privileges until payment is made.

8. Powers

The Council shall have the right to receive and accept in furtherance of its function; gifts, grants, assistance funds, bequeaths, and services from Federal, State and local governments or their agencies and from private and community sources, and to expend therefrom such sums of money

as shall be deemed necessary from time to time for the attainment of its objectives in accordance with all applicable laws. Pursuant to Chapter 186.505 F.S. the Council shall have all powers granted herein including:

- (a) To adopt rules of procedure for the regulation of its affairs and the conduct of its business and to appoint from among its members a chair to serve annually; however, such chair may be subject to reelection.
- (b) To adopt an official name and seal.
- (c) To maintain an office at such place or places within the comprehensive planning district as it may designate.
- (d) To employ and to compensate such personnel, consultants, and technical and professional assistants as it deems necessary to exercise the powers and perform the duties set forth in this act.
- (e) To make and enter into all contracts and agreements necessary or incidental to the performance of its duties and the execution of its powers under this act.
- (f) To hold public hearings and sponsor public forums in any part of the regional area whenever the council deems it necessary or useful in the execution of its other functions.
- (g) To sue and be sued in its own name.
- (h) To accept and receive, in furtherance of its functions, funds, grants, and services from the Federal Government or its agencies; from departments, agencies, and instrumentalities of state, municipal, or local government; or from private or civic sources. Each regional planning council shall render an accounting of the receipt and disbursement of all funds received by it, pursuant to the federal Older Americans Act, to the Legislature no later than March 1 of each year.

- (i) To receive and expend such sums of money as shall be from time to time appropriated for its use by any county or municipality when approved by the council and to act as an agency to receive and expend federal funds for planning.
- (j) To act in an advisory capacity to the constituent local governments in regional, metropolitan, county, and municipal planning matters.
- (k) To cooperate, in the exercise of its planning functions, with federal and state agencies in planning for emergency management as defined in s. 252.34.
- (l) To fix and collect membership dues, rents, or fees when appropriate.
- (m) To acquire, own, hold in custody, operate, maintain, lease, or sell real or personal property.
- (n) To dispose of any property acquired through the execution of an interlocal agreement under s. 163.01.
- (o) To accept gifts, grants, assistance, funds, or bequests.
- (p) To conduct studies of the resources of the region.
- (q) To participate with other governmental agencies, educational institutions, and private organizations in the coordination or conduct of its activities.
- (r) To select and appoint such advisory bodies as the council may find appropriate for the conduct of its activities.
- (s) To enter into contracts to provide, at cost, such services related to its responsibilities as may be requested by local governments within the region and which the council finds feasible to perform.
- (t) To provide technical assistance to local governments on growth management matters.

- (u) To perform a coordinating function among other regional entities relating to preparation and assurance of regular review of the strategic regional policy plan, with the entities to be coordinated determined by the topics addressed in the strategic regional policy plan.
- (v) To coordinate land development and transportation policies in a manner that fosters regionwide transportation systems.
- (w) To review plans of independent transportation authorities and metropolitan planning organizations to identify inconsistencies between those agencies' plans and applicable local government plans.
- (x) To use personnel, consultants, or technical or professional assistants of the council to help local governments within the geographic area covered by the council conduct economic development activities.
- (y) To provide consulting services to a private developer or landowner for a project, if not serving in a review capacity in the future, except that statutorily mandated services may be provided by the regional planning council regardless of its review role.

9. Rules of Procedure

See attached Replacement By-laws

10. Immunity

All of the privileges and immunities from liability and exemptions from laws, ordinance and rules which apply to the activity of the officials, officers, agents or employees of the members shall apply to the officials,

officers, agents of employees of the Council when performing their respective functions and duties under the provisions of this Agreement.

11. Limited Liability

Except as provided in Section 3(e) and Section 7 herein, no member shall in any manner be obligated to pay any debts, obligations or liabilities arising as a result of any actions of the Council, the representatives of any other agents, employees, officers or officials of the Council to have any authority or power to otherwise obligate the members in any manner.

12. Severability.

If any provision of this agreement or the application of such provisions to any person or circumstance shall be invalid, such invalidity shall not affect other provisions or applications of this agreement which can be given effect without invalid provisions or applications, and to this end the provisions of this agreement are declared severable.

13. Signatories.

It is expressly understood that the terms and conditions of this agreement shall be effective between and among those parties signatory hereto; and that the validity, force and effect to their agreement shall not be affected by one or more of the parties named herein not joining in this agreement any other provisions of this agreement to the contrary notwithstanding.

IN THE WITNESS WHEREOF, the parties have officially adopted and caused this amended and restated agreement to be executed and their signature to be affixed by their respective Chairman or Chief Elected Official as of the day and year first above written.

Execution of parties follows on next page.

CHARLOTTE COUNTY, FLORIDA
BY ITS BOARD OF COUNTY COMMISSIONERS

Chairman

COLLIER COUNTY, FLORIDA
BY ITS BOARD OF COUNTY COMMISSIONERS

Chairman

GLADES COUNTY, FLORIDA
BY ITS BOARD OF COUNTY COMMISSIONERS

Chairman

HENDRY COUNTY, FLORIDA
BY ITS BOARD OF COUNTY COMMISSIONERS

Chairman

LEE COUNTY, FLORIDA
BY ITS BOARD OF COUNTY COMMISSIONERS

Chairman

SARASOTA COUNTY, FLORIDA
BY ITS BOARD OF COUNTY COMMISSIONERS

Chairman

<u>Agenda</u>	
<u>Item</u>	
	6d

6d

Consent Agenda - None

6d

_____	Agenda	
_____	Item	7

7

INFORMATIONAL ITEMS

7

Agenda Item

7a

7a

Staff List

7a

Staff List

Job Title: Executive Director
Employee: Margaret Wuerstle
Type: Full Time
Salary: \$118,830 (\$57.13/hr)
Benefits: Full Benefits (Health/Life/Retirement)

Job Description:

The Executive Director is responsible for the day-to-day leadership and administration of the Southwest Florida Regional Planning Council (SWFRPC). The Executive Director educates and inspires the vision for the physical, economic, social and environmental future of Southwest Florida. The position requires leadership stature to assume a strategic role in refining, enhancing, strengthening and advancing the Regional Planning Council's mission. This position reports to and is evaluated by the Council.

Requires extensive knowledge of regional planning practices, comprehensive planning, economic development, hazardous material planning, transportation planning, development of regional impact (DRI) review process and environmental planning. Knowledge of principles and practices of public administration, including grant writing, program planning, implementation, evaluation, budgeting, contract administration, and competitive bid process.

Key Responsibilities:

- Plans, organizes and directs operations of the RPC staff according to the requirements of all applicable federal, state and local laws.
- Directs and administers an effective and realistic budget.
- Provides effective leadership and supervision to the staff of the Southwest Florida Regional Planning Council. Evaluates performances, counsels and terminates employees.
- In conjunction with the Council, develops strategies and long and short- term objectives of the organization.
- Establishes priorities for resources, anticipates challenges, formulates and adjusts policies and revises planning efforts as necessary.
- Prepares an orderly, workable agenda to assist Council Members to focus on policy-making and ongoing issues.
- Prepares and submits recommendations to the Council concerning existing and future Council policies, programs, contractual agreements and special studies.
- Conducts and attends meetings and conferences to discuss current problems, policy changes and other pertinent matters. Travel may be required outside of normal working hours.
- Represents the Council before various agencies, boards, media and the public.
- Collaborates with partners, assists other agencies and organizations to achieve shared development.

- Attends the Florida Regional Councils Association (FRCA) meetings and represents the interest of the SWFRPC, collaborating and reviewing legislative changes in Florida's Planning laws.
- Coordinates at the state, county and local level the implementation of the Strategic Regional Policy Plan (SRPP).

Job Title: Deputy Director/Business Operations Manager
Employee: Rebekah Harp
Type: Full Time
Salary: \$101,920 (\$49.00/hr)
Benefits: Full Benefits (Health/Life/Retirement)

Job Description:

The Deputy Director/Business Operation Manager is responsible for overseeing the Council's internal operations, including financial management, human resources, contracts, and administrative functions, while supporting the Executive Director in advancing the Council's mission.

Plans, directs, and coordinates the operations of the SWFRPC. Duties and responsibilities include formulating policies, managing daily operations, and planning the use of materials and human resources, but are diversified and general in nature to be classified in any one functional area of management or administration such as personnel, purchasing, or administrative services.

Coordinates, supervises, and directs financial functions of the Southwest Florida Regional Planning Council, including accounting, auditing, cash management, grant accounting and reporting, budget and analysis. Position exercises discretion and independent judgment with respect to matters of significance. Reports directly to the Executive Director.

Key Responsibilities:

- Manage day-to-day business operations, including budgeting, finance, and reporting
- Oversee administrative staff, HR processes, and office management
- Develop and monitor contracts, grants, and compliance documentation
- Support strategic planning, organizational development, and policy implementation
- Represent the Council in meetings and partnerships when needed
- Assist the Executive Director with special projects and leadership duties

Job Title: Program Manager/LEPC Coordinator/Vista Supervisor
Employee: Asmaa Odeh
Type: Full Time
Salary: \$60,008 (\$28.85/hr)
Benefits: Full Benefits (Health/Life/Retirement)

Job Description:

The Program Manager/LEPC Coordinator/Vista Supervisor is a multifaceted role involving managing regional programs related to emergency planning, public safety, and community development. Responsible for coordinating the LEPC's activities, supervising AmeriCorps VISTA members, and supporting a range of planning initiatives across the region.

Key Responsibilities:

- Coordinate LEPC meetings, training, and regulatory compliance activities
- Completes the required hazard analysis inspection and reporting requirements
- Serve as the primary liaison with emergency management stakeholders and first responders
- Supervise and mentor VISTA members, supporting their projects and performance
- Develop and manage grants and contracts related to emergency planning and community development
- Lead or assist with planning projects, public outreach, and program reporting
- Ensure alignment with federal, state, and regional planning and preparedness goals

Job Title: Disaster Recovery Coordinator/Project Manager (DEP Resiliency Grant)

Employee: Jim Burch

Type: Grant Funded/Full Time

Salary: \$52,000 (\$25.00/hr)

Benefits: Partial Benefits - Retirement

Job Description:

The Disaster Recovery Coordinator / Project Manager leads and supports disaster recovery and resilience initiatives across the region. This position is responsible for managing recovery projects, coordinating with local governments and agencies, and ensuring compliance with federal and state recovery funding requirements.

Key Responsibilities:

- Plan, implement, and monitor disaster recovery and resilience projects
- Coordinate with local, state, and federal partners to support recovery efforts
- Manage grant applications, compliance, and reporting related to recovery funding
- Facilitate community outreach and stakeholder engagement
- Analyze data and prepare reports to guide recovery planning and implementation
- Ensure alignment with regional and state disaster recovery strategies

Job Title: Program Support (DEP Resiliency Grant)

Employee: Catherine Peralta

Type: Grant Funded/Full Time

Salary: \$41,600 (\$20.00/hr)

Benefits: Partial Benefits - Retirement

Job Description:

The Program Support position provides administrative and programmatic support across a range of regional planning initiatives. The Program Support role assists staff with project coordination, data entry and analysis, report preparation, meeting logistics, and stakeholder communication. Organize and support multiple projects in all areas such as environmental planning, community and economic development, and transportation.

Key Responsibilities:

- Assist in coordinating and tracking planning programs and projects
- Prepare and edit correspondence, reports, and presentations
- Support grant administration and compliance documentation
- Organize and facilitate meetings, workshops, and public outreach events
- Maintain databases and filing systems for planning documents
- Communicate effectively with local governments, agencies, and the public

Agenda Item

7b

7b

Grant Activity Sheet

7b

Aw+D1:28 Garded	Job ID	Funding Agency	Project Manager	Project Name	App Due Date	Date Submitted	Date Awarded / Denied	Date Contract Signed	Project Total	RPC Amt	Start Date	End Date	Status	Total Match Amt-RPC
Pending		NOAA-	Alysia Cancel	Marketing for Shrimp Industry	11/23/2024	11/23/2024			\$500,000	\$20,000				
Pending		NOAA	Catherine Peralta	Reinforce Docks for Shrimp Industry	11/23/2024	11/23/2024			\$500,000	\$20,000				
YES	3186	FDEM	Asmaa Odeh	LEPC FY24-25					\$90,000	\$90,000.00	7/1/2024	6/30/2025	In Progress	NA
YES	3209	FDEM	Asmaa Odeh	HMEP FY22-25					\$186,096				In Progress	NA
YES	3730	FDEM	Asmaa Odeh	Hazard Analysis 24-25						\$9,505.65			In Progress	NA
YES	4011/ 4012	Florida RRDG Grant for FHRO	Margaret Wuerstle	FY 24-25 FHRO RRDG grant					\$188,625 grant & \$62,875 Match	\$8,000	10/1/2022	9/30/2025	In Progress	
YES		FDEP Resiliency Florida Grant	M Wuerstle	SWF Resilience Collaborative Project		6/8/2024	11/12/2024		\$282,000	\$282,000.00			In Progress	NA
YES	3681	EPA Brownfields assessment	Asmaa Odeh	Gades County Brownfield Assessment	12/1/2021	1/30/2021	May-22		\$500,000	\$20,000	7/1/2022	9/30/2026	In Progress	NA
YES	3902	AmeriCorps - CNCS - Corporation for National and Community Service	Asmaa Odeh	VISTA Supervisor/Promise Zone Coordinator			Oct-18		\$68,076	\$43,000	9/8/2024	9/20/2025	In Progress/ Rolling Grant	\$ 25,076.00
YES		Florida DEP	Asmaa Odeh/Charity Franks/M Wuerstle	City of Marco Island Vulnerability Assessment	6/21/2022	6/21/2022	2/14/2-23		\$78,000	\$9,000				NA
YES	3360	DEO Planning Grant	M.Wuerstle	Shrimp Master Plan		6/1/2023	8/15/2023		\$75,000	\$15,000	7/1/2023	6/30/2024	Completed	
YES	3423	EDA - US Economic Development Administration	Margaret Wuerstle	Hurricane Ian Recovery Coordinator		10/20/2022			\$321,826	\$321,826	1/6/2023	1/3/2025	Completed	\$ 64,367.00
YES	3425	EDA - US Economic Development Administration	Jim Burch/ M Wusertle	EDA Cares Act COVID - Recovery and Resiliency - Disaster Recovery Coordinator					\$400,000				Completed	
YES	3345	USDA - US Dept. of Agriculture	Asmaa Odeh	SWFL Fresh Chosse Local Choose Fresh	7/6/2021	7/6/2021	Nov-21		\$752,426	\$58,500	10/31/2021	10/30/2024	Completed	
Yes	4555	CHNEP	Rebekah Harp	2025 Calendar Design					\$5,000	\$5,000			Completed	NA
YES	3350	DEO CDBG-MIT Planning	Margaret Wuerstle	A Resiliency Strategy for Local Food Systems in SW Florida (Food Insecurity)	7/30/2020	7/27/2020			\$390,000	\$115,000	8/27/2021	12/31/2024	Completed	NA
Yes	4554	CHNEP	Rebekah Harp	2024 Calendar Design					\$5,000	\$5,000			Completed	NA
YES	3729	FDEM	Charity Franks	Hazard Analysis FY 23-24			5/10/2023			\$9,505.65	7/1/2023	6/30/2024	Completed	
YES	3185	FDEM	Charity Franks	LEPC FY23-24							7/1/2023	6/30/2024	Completed	
YES	3728	FDEM	Amelia Williams	Hazard Analysis FY 22-23						\$9,600.98	7/1/2022	6/30/2023	Completed	
YES	3184	FDEM	Amelia Williams	LEPC FY22-23						\$70,000.00	7/1/2022	6/30/2023	Completed	
YES	3727	FDEM		Hazard Analysis FY 21-22						\$9,600.98	7/1/2022	6/30/2023	Completed	
YES	3183	FDEM		LEPC FY21-22						\$70,000.00	7/1/2022	6/30/2023	Completed	
	3208	FDEM		HMEP FY21-22										
YES	4553	CHNEP	Rebekah Harp	2023 Calendar Design					\$3,000	\$3,000			Completed	NA
YES	4009	DEO RRDG	M Wuerstle	FHRO 2021 Regional Rural Development Grant		1/21/2021			\$126,160	\$7,000			Completed	NA
YES	4552	CHNEP	Rebekah Harp	2022 Calendar Design									Completed	
YES		FL Fish and Wildlife Conservation Commission - Boating Improvement Program (FBIP)	M. Moorhouse & M. Wuerstle	Clewiston Waterfront Master Plan	4/7/2020	4/3/2020			\$175,000	\$25,000			Completed	NA

Aw+D1:28 Garded	Job ID	Funding Agency	Project Manager	Project Name	App Due Date	Date Submitted	Date Awarded / Denied	Date Contract Signed	Project Total	RPC Amt	Start Date	End Date	Status	Total Match Amt-RPC
YES		EDA - US Economic Development Administration	M. Wuerstle	SWFL Recovery & Resiliency Plan	7/21/2020	7/21/2020			\$400,000	\$360,000			Completed	NA
YES	4551	CHNEP	Rebekah Harp, M. Moorhouse &	EBABM Website expansion	7/24/2020	7/24/2020			\$5,049	\$3,000			Completed	\$2,049
YES	4550	CHNEP	Rebekah Harp	2020 CHNEP Calendar Design/ New Logo Design Work									Completed	
Yes	3421	EDA - US Economic Development Administration	C.J. Kammerer	FY20-22 EDA CEDS Planning Grant	11/14/2019	11/13/2019			\$300,000.00	\$210,000.00	1/1/2020	12/31/2022	Completed	\$90,000.00
Yes		DEO - FL Dept. of Economic Opportunity	C.J. Kammerer	FHERO 2019-20 RDG Grant		11/13/2019			\$97,500.00	\$6,000.00			Completed	\$0.00
Yes	3724	DEM - FL Div. of Emergency Management	C.J. Kammerer	FY19-20 Collier_Lee Hazard Analysis			8/1/2019	8/1/2019	\$19,251.00	\$19,251.00	7/1/2019	6/30/2020	Completed	\$0.00
Yes	3181	DEM - FL Div. of Emergency Management	C.J. Kammerer	FY19-20 LEPC Agreement			7/29/2019		\$80,000.00	\$80,000.00	7/1/2019	6/30/2020	Completed	\$0.00
Yes		USDA - US Dept. of Agriculture	Margaret Wuerstle	Promise Zone Economic Development Plan Technical Assistance	4/5/2019	4/4/2019			\$0.00	\$0.00			In Progress	\$0.00
YES	4500	CHNEP	Rebekah Harp	2019 Calendar Design										
Yes	3305	DEO - FL Dept. of Economic Opportunity	Margaret Wuerstle	Food Safety Plans for SWFL Small-Mid-sized Growers	5/7/2018	5/4/2018	9/7/2018		\$30,000.00	\$30,000.00			Completed	
Yes	3424	EDA - US Economic Development Administration	Margaret Wuerstle	Regional Sustainability Implementation Study for SWFL Small to Mid-Sized Farms		5/8/2018	8/9/2018	8/13/2018	\$258,182.00	\$61,545.00			Completed	\$51,637.00
Yes	3680	EPA - US Environmental Protection Agency	C.J. Kammerer	Brownfields Assessment	11/16/2017	11/16/2017	4/25/2018		\$600,000.00	\$40,000.00	10/1/2018	9/30/2021	Completed	
Yes	4101	Glades County	Margaret Wuerstle	Glades County SQG 2017-2022			6/6/2017		\$22,500.00	\$22,500.00	6/6/2017	6/6/2022	Completed	
Yes	3900	USDA - US Dept. of Agriculture	Margaret Wuerstle	Rural Promise Zone Designation			5/1/2016		\$0.00	\$0.00			Completed	
Yes	3420	EDA - US Economic Development Administration	C.J. Kammerer	FY17-19 EDA Planning Grant			1/1/2017		\$300,000.00	\$210,000.00	1/1/2017	12/31/2019	Completed	\$90,000.00
Yes	3422	EDA - US Economic Development Administration	Jim Beever	SWFL Disaster Recovery Coordinator		10/31/2017			\$250,000.00	\$200,000.00	1/1/2018	12/31/2019	Completed	\$50,000.00
Yes	3205	DEM - FL Div. of Emergency Management	C.J. Kammerer	FY18-19 HMEP Agreement					\$62,164.00	\$2,889.20	10/1/2018	9/30/2019	Completed	
Yes	4007	DEO - FL Dept. of Economic Opportunity	C.J. Kammerer	FHERO 2018 RDG Grant		9/11/2018	9/17/2018		\$82,300.00	\$6,000.00	9/17/2018	9/17/2019	Completed	
Yes	3180	DEM - FL Div. of Emergency Management	C.J. Kammerer	FY18-19 LEPC Agreement			8/14/2018		\$80,000.00	\$80,000.00	7/1/2018	6/30/2019	Completed	
Yes	3723	DEM - FL Div. of Emergency Management	Margaret Wuerstle	FY18-19 Collier_Lee Hazard Analysis			7/31/2018	8/27/2018	\$19,615.00	\$19,615.00	9/1/2018	5/15/2019	Completed	
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	12/31/2018	Completed	\$10,000.00
Yes	3204	DEM - FL Div. of Emergency Management	C.J. Kammerer	FY17-18 HMEP Agreement			10/1/2017		\$65,161.00	\$65,161.00	10/1/2017	9/30/2018	Completed	
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	Completed	
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	Completed	
Yes	4005	DEO - FL Dept. of Economic Opportunity	C.J. Kammerer	2017 FHERO RDG Grant		2/16/2017			\$79,744.00	\$6,000.00		4/30/2018	Completed	

Aw+D1:Z8 Garded	Job ID	Funding Agency	Project Manager	Project Name	App Due Date	Date Submitted	Date Awarded / Denied	Date Contract Signed	Project Total	RPC Amt	Start Date	End Date	Status	Total Match Amt-RPC
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			Completed	
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	Completed	
Yes	3730	SFRPC	C.J. Kammerer	Train the Trainers					\$10,000.00	\$10,000.00	1/1/2016	3/31/2017	Completed	
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	
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	
Yes	4004	Hendry County	Margaret Wuerstle	Clewiston RGBD Grant TA					\$3,000.00	\$3,000.00			Completed	
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	
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
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
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
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
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
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	
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	
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	
Yes	3419	Charlotte County	Margaret Wuerstle	DEO - Charlotte County			3/30/2016	3/30/2016	\$500.00	\$500.00			Completed	
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
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
Yes	3674	EPA/CHNEP - Charlotte Harbor National Estuary	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	
Yes	3397	CTD - FL Commission for the Transportation	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
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
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
Yes	3675	EPA - US Environmental Protection Agency	Jim Beever	Developing a Method to Use Ecosystem Services to	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

Aw+D1:28 Garded	Job ID	Funding Agency	Project Manager	Project Name	App Due Date	Date Submitted	Date Awarded / Denied	Date Contract Signed	Project Total	RPC Amt	Start Date	End Date	Status	Total Match Amt-RPC
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
Yes	3398	CTD - FL Commission for the Transportation	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
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
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
Yes	3418	Collier County	Rebekah Harp	Marketing & Data Research					\$1,200.00	\$1,200.00	12/4/2015	1/29/2016	Completed	
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	
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	
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	
Yes	3303	DEO - FL Dept. of Economic Opportunity	Margaret Wuerstle	DEO - MPO Rail Study					\$39,000.00		10/7/2015	5/31/2016	Completed	
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	
Yes	4003	Rural Neighborhoods	Tim Walker	Rural Neighborhoods Mapping					\$750.00	\$750.00	6/1/2016	6/30/2016	Completed	
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	
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	
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	
Yes	3004	NARC - National Association of Regional Councils	Rebekah Harp	MARC Travel SRII					\$379.58	\$379.58	10/1/2015	5/31/2016	Completed	
Yes	4001	Collier County	Margaret Wuerstle	Collier County EDA TA					\$5,000.00	\$5,000.00	4/18/2016	5/30/2016	Completed	
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	
NO		EDA Disaster Supplemental	Margaret Wuerstle	Upgrades to Clewiston WWTP		10/23/2023			16,161,602	\$45,000				
NO		EDA Disaster Supplemental	Margaret Wuerstle	Virtual Food Hub		7/17/2023			\$600,000					
NO		DEO CDBG-MIT-GIP Round II Infrastructure	Margaret Wuerstle	City of Clewiston Harden transmission and distribution line	9/17/2020	9/14/2021			\$2,067,935	\$98,000				NA
NO		NOAA- Track 2 Letter of Intent	Margaret Wuerstle	Ensuring Regional Resilience for the Gulf of Mexico Pink Shrimp Industry	8/21/2023	8/21/2023			\$37,205,000	\$1,000,000				
NO		Florida DEP	Charity Franks/M Wuerstle	Clewiston WWTP Improvement, upgrades and expansion	8/15/2022	8/11/2022			\$14,380,190	\$20,000(?)				
NO		DEO CPTA	Margaret Wuerstle	SWFLEnterprise Center Incubator Program Marketing	4/11/2022	4/1/2022	6/14/22 Denied		\$70,000	\$10,000				NA
No		EDA - US Economic Development Administration	Margaret Wuerstle/Tra cy Whirls	ARPA- BBB Regional Challenge- Developing an Inland Port System in rural southern Florida	10/19/2021	10/19/2021			\$460,000	\$133,000				NA
NO		FL Dept. Of Agriculture-Specialty Crops	M Wuerstle	SWFL Fresh Coose Local Choose Fresh	2/5/2021	2/2/2021	Denied 10/7/2021		\$207,000	\$99,000				NA

Aw+D1:28 Garded	Job ID	Funding Agency	Project Manager	Project Name	App Due Date	Date Submitted	Date Awarded / Denied	Date Contract Signed	Project Total	RPC Amt	Start Date	End Date	Status	Total Match Amt-RPC
No		DEO CDBG-MIT Critical Facility Harding	McKensie Moorehouse	City of Clewiston transmission lines insulators replacement	6/30/2020	6/29/2020			\$143,306	\$15,000				NA
no		SAMHSA - Substance Abuse and Mental Health Services Administration	Margaret Wuerstle	Building Resilient Kids	3/6/2020	3/2/2020			\$1,455,815	\$200,000				NA
No		Bill & Melinda Gates Foundation	Katelyn Kubasik	Opioid Epidemic Think Tank Summit		11/12/2019			\$75,000.00	\$75,000.00			Submitted	\$0.00
No		Norman Foundation	Margaret Wuerstle	Food Policy Council		11/22/2019			\$100,000	\$60,000				NA
No		Bureau of Justice Assistance	Katelyn Kubasik	Data-Driven Responses to Emerging Drug Threats			10/1/2019		\$543,772.00	\$293,772.00			Denied	\$0.00
NO		Charles M. and Mary D. Grant Foundation	Katelyn Kubasik	SWFL Harm Reduction: Take-Home Naloxone Project		4/30/2019	9/1/2019		\$38,000.00	\$10,000.00			Denied	\$0.00
No		City of Naples	Jim Beaver	City of Naples Climate Resiliency Project			9/26/2019		\$25,000.00	\$25,000.00			Denied	\$0.00
No		SAMHSA - Substance Abuse and Mental Health Services Administration	Katelyn Kubasik	Building Resilient Kids	3/29/2019	3/27/2019	8/29/2019		\$1,453,315.00	\$197,815.00	9/30/2019	9/29/2024	Denied	\$0.00
No		DEO - FL Dept. of Economic Opportunity	Jim Beaver	Updating the 2009 Comprehensive SWFL / Charlotte Harbor Climate Change Vulnerability Assessment		5/7/2019			\$40,075.00	\$40,075.00	1/1/2020	5/29/2020	Denied	\$0.00
No		DEO - FL Dept. of Economic Opportunity	Katelyn Kubasik	SWFL Opioid Resource Guide		5/7/2019			\$40,007.00	\$40,007.00	12/1/2019	5/31/2020	Denied	\$0.00
No		FDEP - FL Dept. of Environmental Protection	Jim Beaver	Ecosystem Services- Aquatic Preserves Valuation		5/1/2018			\$90,000.00	\$90,000.00			Denied	
No		EPA - US Environmental Protection Agency	Jim Beaver	WPDG- CHNEP Wetland Connectivity		5/8/2018			\$204,120.00	\$145,246.00			Denied	
No		DEO - FL Dept. of Economic Opportunity	Tim Walker	Storm Surge Evac Routes & Shelters Interactive GIS Web Map	5/7/2018	5/4/2018	9/7/2018		\$35,000.00	\$35,000.00			Denied	
No		DEO - FL Dept. of Economic Opportunity	Margaret Wuerstle	Affordable Housing Directory of Resources	5/7/2018	5/1/2018	9/7/2018		\$40,000.00	\$40,000.00			Denied	
No		DEO - FL Dept. of Economic Opportunity	Margaret Wuerstle	SWFL Opioid Resource Guide	5/7/2018	5/1/2018	9/7/2018		\$40,000.00	\$40,000.00			Denied	
No		Bloomberg Philanthropies	Margaret Wuerstle	Bloomberg - City of Bonita Springs Mitigation	10/20/2017	10/19/2017			\$1,000,000.00	\$60,000.00			Denied	
No		SWFL Community Foundation	Margaret Wuerstle	Community Impact Grants - MLK Corridor	11/3/2017	11/2/2017			\$50,000.00				Denied	
No		DEO - FL Dept. of Economic Opportunity	Jennifer Pellechio	Economic Opportunity Map		4/27/2016	6/28/2016		\$40,000.00				Denied	
		DEO - FL Dept. of Economic Opportunity	Margaret Wuerstle	Florida Ocean Alliance		5/2/2016	6/28/2016		\$28,000.00				Denied	
No		DEO - FL Dept. of Economic Opportunity	Margaret Wuerstle	Clewiston Downtown District Facade Program		5/2/2016	6/28/2016		\$30,000.00				Denied	
No		AETNA	Jason Stoltzfus	Cultivating Healthy Communities	4/15/2016	4/13/2016			\$100,000.00	\$100,000.00			Denied	
No		EPA - US Environmental Protection Agency	Jason Stoltzfus	2016 Brownfield Assessment		12/18/2015			\$280,000.00	\$46,900.00			Denied	
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	Denied	
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	Denied	\$81,000.00
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	Denied	\$53,621.00

Agenda Item

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Draft Comparison of Assessments
(Current vs Proposed)
(Informational)

7c

Assessment Comparison

Per Capita: Current (\$.30) Proposed (\$.15)

County

MEMBER	POPULATION 2023 (BEER Estimates)	CURRENT ASSESSMENT .30/Capita	Quarterly Assessment	PROPOSED ASSESSMENT .15/Capita	Quarterly Assessment
Charlotte County	204,126	\$ 61,237.80	\$ 15,309.45	\$ 30,618.90	\$ 7,654.73
Collier County	399,480	\$ 119,844.00	\$ 29,961.00	\$ 59,922.00	\$ 14,980.50
Glades County	12,591	\$ 3,777.30	\$ 944.33	\$ 1,888.65	\$ 472.16
Hendry County	40,895	\$ 12,268.50	\$ 3,067.13	\$ 6,134.25	\$ 1,533.56
Lee County	800,989	\$ 240,296.70	\$ 60,074.18	\$ 120,148.35	\$ 30,037.09
Sarasota County	464,223	\$ 139,266.90	\$ 34,816.73	\$ 69,633.45	\$ 17,408.36
Total Assessments	1,922,304	\$ 576,691	\$ 144,172.80	\$ 288,346	\$ 72,086.40

Municipalities

MEMBER	POPULATION 2023 (BEER Estimates)	CURRENT ASSESSMENT .30/Capita	Quarterly Assessment	PROPOSED ASSESSMENT .15/Capita	Quarterly Assessment
Punta Gorda	20,410	\$ 6,123.00	\$ 1,530.75	\$ 3,061.50	\$ 765.38
Everglades	376	\$ 112.80	\$ 28.20	\$ 56.40	\$ 14.10
Marco Island	16,198	\$ 4,859.40	\$ 1,214.85	\$ 2,429.70	\$ 607.43
Naples	19,306	\$ 5,791.80	\$ 1,447.95	\$ 2,895.90	\$ 723.98
Moore Haven	1,529	\$ 458.70	\$ 114.68	\$ 229.35	\$ 57.34
Clewiston	7,278	\$ 2,183.40	\$ 545.85	\$ 1,091.70	\$ 272.93
Labelle	5,083	\$ 1,524.90	\$ 381.23	\$ 762.45	\$ 190.61
Bonita Springs	54,868	\$ 16,460.40	\$ 4,115.10	\$ 8,230.20	\$ 2,057.55
Cape Coral	213,301	\$ 63,990.30	\$ 15,997.58	\$ 31,995.15	\$ 7,998.79
Estero	37,507	\$ 11,252.10	\$ 2,813.03	\$ 5,626.05	\$ 1,406.51
Fort Myers	97,711	\$ 29,313.30	\$ 7,328.33	\$ 14,656.65	\$ 3,664.16
Fort Myers Beach	3,255	\$ 976.50	\$ 244.13	\$ 488.25	\$ 122.06
Sanibel	5,946	\$ 1,783.80	\$ 445.95	\$ 891.90	\$ 222.98
Longboat Key	4,776	\$ 1,432.80	\$ 358.20	\$ 716.40	\$ 179.10
North Port	86,552	\$ 25,965.60	\$ 6,491.40	\$ 12,982.80	\$ 3,245.70
Sarasota	57,005	\$ 17,101.50	\$ 4,275.38	\$ 8,550.75	\$ 2,137.69
Venice	27,793	\$ 8,337.90	\$ 2,084.48	\$ 4,168.95	\$ 1,042.24
Total Assessments	658,894	\$ 197,668	\$ 36,207.60	\$ 98,834	\$ 18,103.80

	Agenda	
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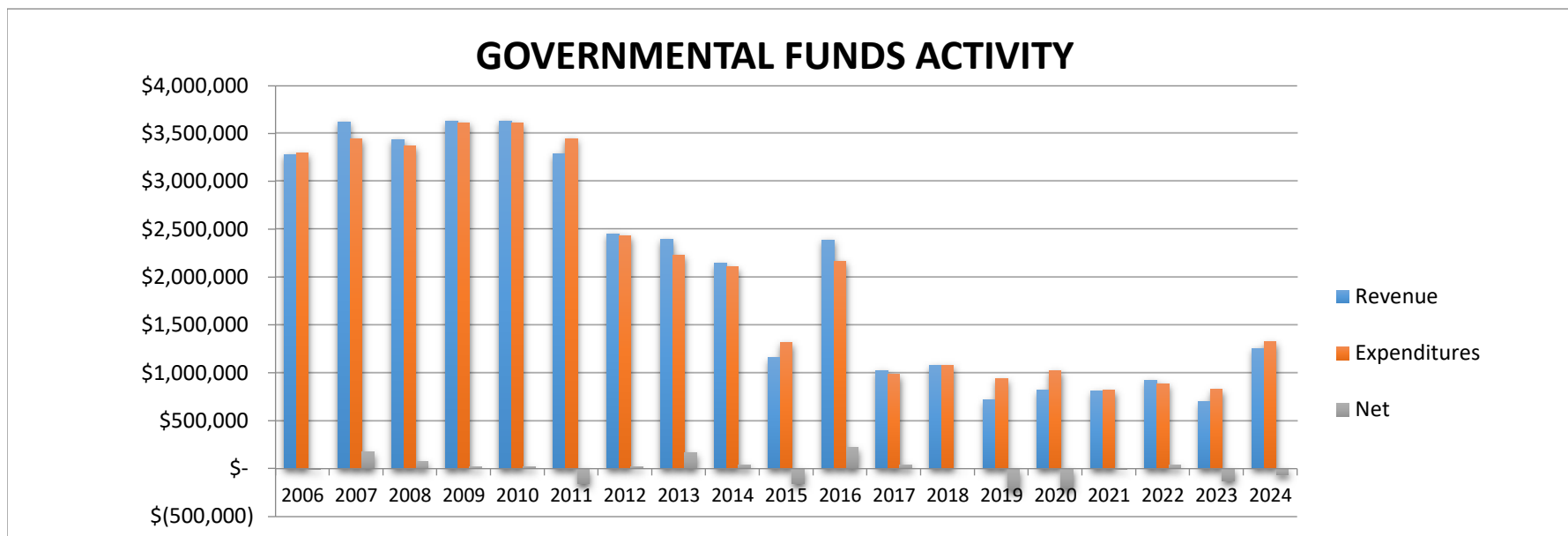
Government Fund Activity
(Informational)

7d

SOUTHWEST FLORIDA REGIONAL PLANNING COUNCIL

GRAPH - COMPARATIVE SUMMARY OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE (FUND BASIS STATEMENTS) - ALL FUNDS

Fiscal Years Ended September 30, 2006 - September 30, 2024



Fiscal Yr	Revenue	Expenditures	Net
2006	\$ 3,282,874	\$ 3,293,955	\$ (11,081)
2007	3,620,972	3,448,094	172,878
2008	3,439,973	3,367,828	72,145
2009	3,631,561	3,613,833	17,728
2010	3,633,853	3,609,479	24,374
2011	3,288,138	3,448,360	(160,222)
2012	2,453,411	2,430,302	23,109 ***
2013	2,397,441	2,231,934	165,507
2014	2,145,900	2,105,488	40,412
2015	1,157,034	1,317,493	(160,459) *
2016	2,388,620	2,165,278	223,342 ****
2017	1,025,345	984,746	40,599
2018	1,080,206	1,078,114	2,092
2019	719,149	942,205	(223,056)
2020	821,515	1,024,052	(202,537)
2021	812,304	821,590	(9,286)
2022	923,912	889,926	33,986
2023	701,645	827,221	(125,576)
2024	1,257,451	1,323,135	(65,684)

* NEP departed 10/1/14

**** includes sale of building

*** MPO departed

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REPORTS		8
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Agenda Item

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Directors Report

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EXECUTIVE DIRECTOR'S REPORT: May 15, 2025

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. Legislative Updates

- SB1264 and HB1125

2. Resource Development and Capacity Building

- FRCA Updates

3. Second Quarter: January – March 2025

a. Recovery and Resiliency Projects

- EDA Disaster Supplemental Update
- **Awarded \$282,000 FDEP Resiliency Florida Grant for SWFL Resilience Collaborative Project**
- Burnt Store Corridor Coalition

Next RPC Meeting June 19, 2025

MONTHLY ACTIVITY REPORT: April 2025

ASSOCIATION MANAGEMENT

- Prepared agenda and hosted the April EDAC Meeting
- Monthly meeting with FRCA's Bookkeeper and EDAC Treasurer
- Meeting with FRCA Auditor to discuss FY23/24 Financial Review and preparations for FY 24/25 Financial Audit; Received Draft FY23/24 Financial Review and scheduled presentations to the EDAC and FRCA Policy Board
- Coordinating FRCA Summer Policy Board meeting
- Received Legislative Updates from FRCAs Legislative Consultants and provide weekly updates to the EDAC as needed

RESOURCE DEVELOPMENT/CAPACITY BUILDING and OUTREACH

- **Coordinated response to Senate Bill 1264 and House Bill 1125 with EDAC and FRCA's lobbyist Ron Book and Rana Brown**, coordinating RPC speakers and advocates for Senate Appropriations Committee on Transportation, Tourism, and Economic Development on April 10th, attended Senate Rules Committee on April 21st, and other activities necessary to advocate on behalf of Florida's RPCs.
- Attended **NADO Policy Update Webinar**
- Attended **Tampa Bay RPC Executive Budget Committee and Board meetings**, provided FRCA overview and Legislative update
- Attended **Southwest Florida RPC Board meeting** and provided Legislative update

Florida 2025 Legislative Session Update: SB 1264 and HB 1125

On Friday May 2nd, the Senate and House voted on **House Concurrent Resolution 1631** and agreed to extend the 2025 Legislative Session until June 6th. HCR 1631 provides more time to finalize the budget and lists 16 bills that will be considered by both chambers. Any bill not approved by both chambers on or before May 2nd will not move forward this year.

As of Saturday May 3rd, both SB 1264 and HB 1125 have been "indefinitely postponed and withdrawn from consideration." Florida's RPCs will remain in statute and will continue to provide important services to the communities they serve and to the state.



We want to **thank FRCA's Legislative Team, Ron Book and Rana Brown**, for successfully defending Florida's RPCs. This was a team effort, and it would not have been possible without the efforts of our **RPC Executive Directors, Board members and advocates throughout the state**. Thank you!

Mr. Darryl Register, Baker County Chamber of Commerce, NEFRC Gubernatorial Appointee and FRCA 1st Vice President, Testifies before the Senate Commerce Committee on March 31st.

_____ Agenda
_____ Item

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8b

Committee Reports

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Agenda Item

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State Agencies Comments/
Reports

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_____ Agenda	
_____ Item	
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NEW BUSINESS	9
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_____ Agenda	
_____ Item	
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COUNCIL MEMBERS'	
COMMENTS	
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<u>Agenda</u>	
<u>Item</u>	
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ADJOURN

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