

Volusia-Flagler TPO Executive Committee Meeting

**November 5, 2025
9:00 a.m.**



Executive Committee Meeting
November 5, 2025

1. Call to Order/Roll Call/Determination of Quorum



Executive Committee Meeting
November 5, 2025

2. Public Comment/Participation



3. Business Items

A. Review and Recommend Approval of the FY 2024/25 Volusia-Flagler TPO's Independent Audit Report





Volusia-Flagler Transportation Planning Organization Audit for the Year Ended June 30, 2025

Overview

- ❖ Thank You
- ❖ Audit Process and Current Draft Status

Required Communications

- ❖ Our Responsibility in Relation to Financial Statement Audit
- ❖ Significant Risks Considered
 - Improper revenue recognition, management override of internal controls, improper use of restricted resources
- ❖ Significant Estimates and/or Disclosures:
 - Net Pension Liability (\$428,965) – (Note 9)
- ❖ Corrected and/or Uncorrected Audit Adjustments:
 - None
- ❖ Significant Difficulties Performing Audit, Disagreements with Management: None

Audit Reports

- ❖ Report on Financial Statements (page 2): Unmodified Opinion
- ❖ Report on Compliance for Major Federal Programs (page 38): Unmod. Opinion
- ❖ Report on Internal Control and Compliance (page 41):
 - No findings
- ❖ Management Letter Required by Auditor General (page 43):
 - No recommendations
 - Prior Year Comment on Audit Adjustments Addressed
- ❖ Independent Accountant's Examination Report (page 45): TPO in Compliance

Financial Highlights

- ❖ Grant Revenues - \$1,746,692
- ❖ Total Fund Balance - \$802,592
- ❖ Governmental Activities
 - Unrestricted \$538,311

Questions



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Financial Snapshot

Balance Sheet (page 13)

	General Fund	Special Revenue Fund	Total Governmental Funds
ASSETS			
Equity in pooled cash	\$ 55,481	\$ -	\$ 55,481
Investments	284,481	-	284,481
Due from other governments	-	782,406	782,406
Due from other funds	690,036	-	690,036
Other assets	-	11,537	11,537
Total assets	\$ 1,029,998	\$ 793,943	\$ 1,823,941
LIABILITIES			
Accounts payable and accrued liabilities	\$ 313,265	\$ 18,048	\$ 331,313
Due to other funds	-	690,036	690,036
Total liabilities	313,265	708,084	1,021,349
FUND BALANCES			
Assigned for:			
Transportation	-	85,859	85,859
Unassigned	716,733	-	716,733
Total fund balances	716,733	85,859	802,592
Total liabilities and fund balances	\$ 1,029,998	\$ 793,943	\$ 1,823,941

Income Statement (page 15)

	General Fund	Special Revenue Fund	Total Governmental Funds
Revenues			
Charges for services	\$ 71,428	\$ -	\$ 71,428
Intergovernmental:			
Federal	-	1,746,692	1,746,692
Non-federal	-	114,842	114,842
Investment income	13,395	-	13,395
Miscellaneous	1,467	-	1,467
Total revenues	86,290	1,861,534	1,947,824
Expenditures			
Current:			
General government	12,116	-	12,116
Transportation	-	1,699,667	1,699,667
Capital outlay	1,263,060	123,034	1,386,094
Debt service:			
Principal	-	14,215	14,215
Interest	-	8,859	8,859
Total expenditures	1,275,176	1,845,775	3,120,951
Excess (deficiency) of revenues over expenditures	(1,188,886)	15,759	(1,173,127)
Other financing sources (uses)			
Office lease	1,263,060	-	1,263,060
Total other financing sources (uses)	1,263,060	-	1,263,060
Net change in fund balances	74,174	15,759	89,933
Fund balances, beginning of year	642,559	70,100	712,659
Fund balances, end of year	\$ 716,733	\$ 85,859	\$ 802,592

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3. Business Items

**B. Review and Approval of the October 1,
2025 Executive Committee Meeting Minutes**



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3. Business Items

**C. Review and Approval of the Draft
November 19, 2025 TPO Board Agenda**





MEETING AGENDA

VOLUSIA-FLAGLER TPO BOARD

Councilman Eric Sander, Chairperson

DATE: Wednesday, November 19, 2025
TIME: 9:00 a.m.
PLACE: Volusia-Flagler TPO Conference Room
1540 Cornerstone Blvd, Suite 240
Daytona Beach, FL 32117

Microsoft Teams Information:
[Join the TPO meeting now](#)
By phone: +1 561-484-5911 ID: 852 461 002#

TPO BOARD AGENDA (DRAFT)

1. **CALL TO ORDER/ROLL CALL/DETERMINATION OF QUORUM/PLEDGE OF ALLEGIANCE**
2. **PUBLIC COMMENT/PARTICIPATION** *(Length of time at the discretion of the Chairperson)*
Anyone wishing to make a public comment should fill out a speaker card and hand it to a TPO staff member or the Chairperson. You will be called on when the item is discussed. If you wish to speak about an item not on the agenda, you will be called during public comment/participation.
3. **CONSENT AGENDA**
 - A. October 22, 2025 Volusia-Flagler TPO Board Meeting Minutes
 - B. Treasurer's Report
 - C. Executive Committee Report
 - D. Transportation Disadvantaged Local Coordinating Board Report
 - E. Bicycle/Pedestrian Advisory Committee Report
 - F. Citizens Advisory Committee Report
 - G. Technical Coordinating Committee Report
 - H. Volusia-Flagler TPO Board Report
 - I. Executive Director Timesheet Review Report
 - J. Appointments to the Transportation Disadvantaged Local Coordinating Board
 - K. Cancellation of the December Committee & Board Meetings
4. **ACTION ITEMS**
 - A. Review and Approval of the FY 2024/25 Volusia-Flagler TPO's Independent Audit Report
 - B. Review and Approval of Resolution 2025-## Amending the FY 2025/26 to FY 2029/30 Transportation Improvement Program (TIP)
 - C. Review and Approval of Resolution 2025-## Reaffirming the Policy for the Annual Allocation of Surface Transportation Block Grant (STBG) Program Urban Attributable (SU) Funding and Other State and Federal Funds Identified in the 2050 LRTP

4. ACTION ITEMS *(Continued)*

- D. Review and Approval of Resolution 2025-## Reaffirming the Policy for Defining the Local Match Requirements Placed on Local Governments for Projects Prioritized for Funding by the TPO
- E. Review and Approval of Resolution 2025-## Reaffirming the Policy for Establishing and Maintaining Transportation Priority Projects
- F. Review and Approval of the Priority Project Applications for Traffic Operations/Safety and Local Initiatives Projects, Transportation Planning Studies, and Bicycle/Pedestrian Projects
- G. Review and Approval of 2026 Volusia-Flagler TPO Policy Positions

5. PRESENTATIONS AND DISCUSSION ITEMS

- A. Presentation and Discussion of FDOT's Tentative Five-Year Work Program for FY 2026-27 to FY 2030/31
- B. Presentation and Discussion of the Draft Flagler County FY 2026-2035 Transit Development Plan (TDP)
- C. FDOT Report

6. EXECUTIVE DIRECTOR'S REPORT**7. TPO BOARD MEMBER COMMENTS****8. TPO CHAIRPERSON COMMENTS****9. INFORMATION ITEMS**

- A. BPAC Attendance Record
- B. CAC Attendance Record
- C. TCC Attendance Record
- D. Annual TPO Holiday Open House
- E. Toy Drive Flyer
- F. TPO Outreach & Activities
- G. Upcoming Events
- H. Volusia County and Flagler County Construction Reports

10. ADJOURNMENT

The next Volusia-Flagler TPO Board meeting will be held on **January 28, 2026**.

January 2026 Meeting Dates

Executive Committee, January 7, 2026 @ 9:00 am

Transportation Disadvantaged Local Coordinating Board, January 14, 2026 @ 10:00 am

Bicycle/Pedestrian Advisory Committee, January 14, 2026 @ 2:00 pm

Citizens Advisory Committee, January 20, 2026 @ 1:15 pm

Technical Coordinating Committee, January 20, 2026 @ 3:00 pm

Volusia-Flagler TPO Board, January 28, 2026 @ 9:00 am

If any person decides to appeal a decision made by this board concerning any matter considered at such meeting or hearing, they will need a record of the proceedings, including all testimony and evidence upon which the appeal is to be based. To that end, such a

person will want to ensure that a verbatim record of the proceedings is made.

Individuals covered by the Americans with Disabilities Act of 1990 in need of accommodations for this public meeting should contact the Volusia-Flagler TPO office, 1540 Cornerstone Blvd., Suite 240, Daytona Beach, Florida 32117; 386.271.0249, ext. 1, at least five (5) working days before the meeting date.

The Volusia-Flagler TPO does not discriminate in any of its programs or services. To learn more about our commitment to nondiscrimination and diversity, visit our Title VI page at www.vftpo.org or contact our Title VI/Nondiscrimination Coordinator, Pamela Blankenship, at 386.271.0249, ext. 1, or pblankenship@vftpo.org.

Persons who require translation services, which are provided at no cost, should contact the Volusia-Flagler TPO at 386.271.0249 or by email at PBlankenship@vftpo.org at least five (5) business days before the meeting.

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4. Staff Comments



5. Executive Committee Member Comments



6. Adjournment

