Eric D. Miller
June 21, 2026

Village Council
Village of Indiantown
Indiantown, Florida

Re: June 25, 2026 Agenda Item – Acceptance of $250,000 Donation from FPL NextEra Energy Foundation

Dear Council Members,

I am writing to respectfully submit the attached Comprehensive Analysis Memorandum regarding the proposed acceptance of the $250,000 pledge from the FPL NextEra Energy Foundation, scheduled for consideration at the June 25, 2026 Regular Village Council Meeting.

This analysis examines the agenda item from multiple perspectives, including governance and the appearance of influence, accounting standards and budgetary integrity, procurement transparency, lobbying disclosure compliance, and municipal conflict of interest requirements under Chapter 112, Florida Statutes. It also places the current proposal within the broader pattern of incremental decision-making that has characterized development-related actions in Indiantown.

The timing of this contribution — delivered while FPL is entering DRC review for two parcels within the Tesoro Groves PUD — raises serious questions about whether this is functioning as a post-approval goodwill gesture or as part of an ongoing strategy to facilitate further development approvals. When viewed alongside the role of the Economic Council of Indiantown and the lack of transparency regarding the proposed "at cost" contractor, the item reflects a pattern of incremental actions that, taken together, risk undermining public confidence in the integrity of Village decision-making.

Residents who feel they have not been heard during the PUD approval process have turned to the courts and are seeking injunctive relief. They view this legal action as their last remaining remedy. Proceeding with the acceptance of FPL benefits at this moment sends a troubling message.

I urge the Council to defer action on this item until the information and reviews outlined in the attached memorandum are provided. Specifically, I ask that Council Members consider adopting the proposed actions detailed in Section VII of the report.

These are not unreasonable requests. They are consistent with the standards of transparency, accountability, and ethical conduct that residents expect from their elected officials.

I am available to answer any questions or provide additional information as needed. Thank you for your time and for your service to the residents of Indiantown.

Respectfully,

Eric D. Miller

COMPREHENSIVE ANALYSIS MEMORANDUM

FPL NextEra Energy Foundation $250,000 Community Benefit Contribution

Institutional Capture, Influence Peddling, Lobbying Compliance, Conflict of Interest, Accounting Standards, and Incremental Erosion of Community Interests

A Case Study: How the Economic Council of Indiantown and FPL/NextEra Advance Development Despite Public Opposition

Agenda Item – June 25, 2026 Regular Village Council Meeting

To: Village Council, Village of Indiantown

From: Eric D. Miller

Date: June 21, 2026

Re: Institutional Capture, Influence Peddling, and Conflict of Interest: The FPL $250,000 Pledge as a Case Study While Residents Seek Judicial Relief Through Injunction

Executive Summary

On June 25, 2026, the Village Council is scheduled to consider acceptance of a $250,000 pledge from the FPL NextEra Energy Foundation. Staff recommends allocating these funds to athletic field improvements at Big Mound Park and adjusting the FY2025-2026 budget accordingly. The agenda item is explicitly framed as being made “Pursuant to Tesoro Groves Planned Unit Development (PUD) Zoning Agreement,” which was approved by the Council on April 30, 2026.

This analysis examines the proposed acceptance of this contribution from multiple critical perspectives:

1. **Appearance of Influence and Strategic Timing:** The contribution was delivered less than six weeks after the controversial PUD approval and while FPL is actively entering DRC review for two parcels within the PUD. This timing raises serious questions about whether the pledge functions as a post-approval goodwill gesture or as part of an ongoing strategy to facilitate further development approvals.
2. **Accounting Standards and Budgetary Integrity:** The pledge is structured as $50,000 per year for five years. The current staff recommendation risks overstating available resources in FY2025-2026 if not properly clarified under GASB standards.
3. **Procurement Transparency:** The agenda item refers to a “private company presently doing work in the Village” that will perform the work “at cost” on a no-bid basis, yet the company has not been publicly identified.
4. **Lobbying Disclosure Compliance:** The Village of Indiantown has its own Lobbyist Registration requirements. FPL/NextEra representatives communicating with Village officials regarding the PUD and this contribution are almost certainly engaging in lobbying and should be registered.
5. **Municipal Conflict of Interest (Chapter 112, F.S.):** The timing and structure of this contribution raise legitimate questions under Florida’s Code of Ethics, particularly regarding gifts, unauthorized compensation, and voting conflicts.
6. **Institutional Capture and the Role of the Economic Council of Indiantown:** This situation fits a broader pattern in which the ECI facilitates relationships between major landowners/developers and Village decision-makers, normalizing incremental approvals even when significant community opposition exists.

Critically, residents who feel they have not been heard during the PUD approval process have filed legal action seeking injunctive relief. They view the courts as their last remaining remedy to ensure the legality of the PUD approval is properly reviewed. Accepting benefits from FPL while that legal challenge is pending further undermines confidence that the community’s concerns are being taken seriously.

This memorandum provides a detailed, self-contained analysis so that Council Members can understand the full context and reasoning without needing to conduct independent research. It concludes with specific, actionable recommendations for the Council to consider before voting on this item.

I. The Current Situation as a Case Study in Influence

On April 30, 2026, the Village Council unanimously approved the Tesoro Groves Planned Unit Development (PUD) Zoning Agreement for approximately 5,722 acres of land owned by Florida Power & Light (FPL/NextEra). The approval occurred after significant public debate and opposition. A lawsuit challenging the approval was subsequently filed on May 25, 2026 by the Greater Indiantown Community Alliance and other residents.

On June 8, 2026 — less than six weeks after the PUD approval — the FPL NextEra Energy Foundation sent a letter to the Mayor pledging $250,000 for athletic field and recreational improvements. The agenda memorandum states that the funding is to be distributed to the Village in increments of $50,000 per year for five years, with the first installment expected in July 2026. The agenda item is explicitly titled and framed as being made "Pursuant to Tesoro Groves Planned Unit Development (PUD) Zoning Agreement."

Staff recommends accepting the funds into the General Fund and adjusting the current fiscal year budget to allocate them toward improvements at Big Mound Park, using a private company "presently doing work in the Village" that has offered to perform the work "at cost," bypassing normal competitive bidding procedures.

At the same time this agenda item is being considered, FPL has entered the Development Review Committee (DRC) process for two specific parcels within the Tesoro Groves PUD. DRC review is the stage at which specific site plans, infrastructure details, traffic impacts, and conditions are evaluated and negotiated. The $250,000 pledge was delivered in early June — at virtually the same moment FPL began moving concrete development proposals through this next regulatory stage.

Residents who believe they were not adequately heard during the PUD approval process have turned to the courts and are seeking injunctive relief until a judge can determine the legality of the approval. This legal action represents what many view as their last available remedy. Proceeding with the acceptance of FPL benefits at this moment sends a troubling message that development will continue regardless of ongoing judicial review.

II. Institutional Capture and the Role of the Economic Council of Indiantown

Institutional capture occurs when bodies that are supposed to represent or balance public interests become effectively aligned with private development interests. In Indiantown, the Economic Council of Indiantown (ECI) has functioned in this role. It provides a forum and network through which development priorities are advanced, relationships with major landowners and utilities like FPL/NextEra are cultivated, and a pro-development narrative is maintained within Village government.

FPL's position as both a major landowner seeking development approvals and a participant in the ECI creates a structural conflict. The ECI helps legitimize and facilitate the very projects that many residents oppose. It does not need to issue formal directives; its influence operates through access, relationships, shared economic development language, and the normalization of incremental approvals.

The current $250,000 pledge, delivered while FPL parcels are in DRC review, is a direct manifestation of this captured dynamic. It uses the PUD's community benefit mechanism — itself a product of negotiations influenced by ECI-aligned priorities — to create goodwill at the precise moment when specific development approvals are being sought. This is influence peddling operating through institutional channels.

III. Influence Peddling in Practice

Influence peddling in this context does not require illegal bribes. It operates through legitimate-appearing mechanisms:

- **Post-approval benefits:** The $250,000 pledge, explicitly tied to the PUD, rewards the approval and builds goodwill for the next stage (DRC reviews).
- **Strategic timing:** Delivering the benefit while parcels are entering DRC review creates a cooperative atmosphere for those reviews.
- **Incremental processes:** The PUD framework, community benefit clause, and DRC reviews are presented as separate, reasonable steps. Each avoids a direct up-or-down vote on the full scope of development the community opposes.
- **Relationship maintenance through the ECI:** Ongoing access and alignment between FPL and Village decision-makers through the ECI makes resistance to individual steps politically and institutionally difficult.

This is how development opposed by many residents continues to advance: through institutional channels that make each step appear limited and defensible while the overall trajectory remains unchanged.

IV. Tiny Cuts That Add Up to a Large Scar

This is the pattern the community has experienced repeatedly. No single action appears to be the decisive blow against rural character or resident interests. Instead, development advances through a series of small, incremental decisions:

- Approval of a broad PUD framework rather than a specific project
- Acceptance of a modest community benefit contribution
- Proceeding with DRC review for individual parcels
- Use of no-bid or relationship-based contracting for associated projects
- Normalization of these steps through ECI-supported economic development narratives

Each cut can be justified. Each can be presented as limited in scope. Each can be defended as being in the public interest or as fulfilling a prior agreement. Yet the cumulative effect is the gradual transformation of the community — the large scar left by many small cuts. The current agenda item is one more such cut, made while FPL parcels are actively under review and while residents are still seeking judicial relief because they feel they have not been heard.

This is how institutional capture and influence peddling succeed: by making opposition to any single step appear unreasonable while the overall direction remains fundamentally at odds with community preferences.

V. Accounting Standards and Budgetary Treatment

The Village of Indiantown prepares its financial statements in accordance with accounting principles generally accepted in the United States of America (GAAP) as applied to governmental units. These standards are established by the "Governmental Accounting Standards Board (GASB)". The General Fund, which is the fund into which the proposed $250,000 contribution would be accepted, uses the "modified accrual basis of accounting".

Modified Accrual Basis of Accounting

Under the modified accrual basis (used for governmental funds such as the General Fund), revenues are recognized when they are both "measurable" and "available".

“Available” generally means collected within the current period or soon enough thereafter to pay liabilities of the current period. In practice, most governments consider revenues available if they are collected within 60 days of the end of the fiscal year.

This is a fundamental distinction from full accrual accounting (used for government-wide financial statements and proprietary funds), where revenues are recognized when earned, regardless of when cash is received.

Voluntary Nonexchange Transactions – GASB Statement No. 33

The $250,000 pledge from the FPL NextEra Energy Foundation qualifies as a "voluntary nonexchange transaction". Under "GASB Statement No. 33, Accounting and Financial Reporting for Nonexchange Transactions", governments should recognize revenues from voluntary nonexchange transactions when all applicable eligibility requirements have been met.

GASB Statement No. 33 is one of the most important standards for governmental accounting because it governs how governments account for transactions in which they give or receive value "without directly receiving or giving equal value in return". This includes taxes, grants, donations, pledges, and most forms of intergovernmental aid.

GASB 33 divides nonexchange transactions into four categories:

- **Derived tax revenues** (e.g., sales tax, income tax)
- **Imposed nonexchange revenues** (e.g., property taxes, fines)
- **Government-mandated nonexchange transactions** (one government requires another to provide services)
- **Voluntary nonexchange transactions** (donations, pledges, most grants)

The FPL pledge clearly falls into the fourth category: "Voluntary Nonexchange Transactions".

Key Rules Under GASB 33 for Voluntary Nonexchange Transactions

For voluntary nonexchange transactions, revenue is recognized when "all eligibility requirements" have been met. Eligibility requirements generally include:

- **Required characteristics of the recipient** (e.g., the government must be a municipality)
- **Time requirements** (resources must be used in a specific period or cannot be used until a certain date)
- **Purpose restrictions** (resources must be used for a specific purpose)
- **Contingencies** (resources will be provided only if a certain event occurs)

For "multi-year pledges or promises to give", governments generally should "not" recognize the entire amount upfront. Recognition is limited to the portion that meets the availability criterion in the current period, especially under the modified accrual basis used by governmental funds like the General Fund.

Application to the FPL $250,000 Pledge

The pledge letter states that the funding will be distributed in increments of "$50,000 per year for five years", with the first installment expected in "July 2026".

Under GASB 33 and the modified accrual basis:

- Only the "first $50,000 installment" (expected July 2026) meets both the "measurable" and "available" criteria for FY2025-2026.
- The remaining "$200,000" should "not" be recognized as revenue or as a receivable in FY2025-2026 because it is subject to time requirements (future years) and is not available in the current period.

Recognizing the full $250,000 now would violate GASB Statement No. 33 and the modified accrual basis of accounting. It would overstate available resources and could result in audit findings or a qualified opinion.

Risks of the Current Staff Recommendation

The staff recommendation in the June 25 agenda item uses ambiguous language (“adjust the FY2025-2026 budget accordingly allocating the funds”). If this is interpreted as appropriating or recognizing the full $250,000 in the current year, it would constitute a significant accounting and budgetary error with the following consequences:

- Overstatement of current-year available resources
- Creation of a structural deficit in future years
- Misleading financial reporting to the public and Council
- Risk of audit findings or a qualified opinion from the Village’s independent auditors

Recommended Accounting Treatment

Before voting on this item, the Council should require written confirmation from the Finance Department that:

7. Only the first $50,000 installment expected in July 2026 will be appropriated in the FY2025-2026 budget.
8. Revenue will be recognized in accordance with "GASB Statement No. 33" and the modified accrual basis (measurable and available criteria).
9. Future installments will be budgeted and recognized only in the fiscal years in which they become measurable and available.

VI. Lobbying Disclosure Laws and Compliance Questions

Florida does not have a comprehensive statewide lobbying registration system for local governments. However, hundreds of municipalities — including the Village of Indiantown — have adopted their own lobbying ordinances.

The Village of Indiantown maintains a Lobbyist Registration Form and requires registration (with a $30 annual fee) for those meeting the definition of a lobbyist. Under typical local ordinances, “lobbying” includes communications with elected officials or staff intended to influence official action (including site plans, DRC decisions, contracts, and budget matters) when done for compensation or on behalf of a principal.

Application to FPL and the ECI

FPL/NextEra representatives communicating with Village officials or staff regarding the Tesoro Groves PUD, the community benefit contribution, or DRC reviews for the two parcels are almost certainly engaging in lobbying under the Village’s rules. If compensated or acting on behalf of FPL as principal, they should have registered as lobbyists.

Similarly, if ECI representatives are actively advocating for or facilitating FPL’s interests with Village decision-makers, those activities can constitute lobbying. The ECI functions as a channel through which influence flows without always triggering the same level of formal scrutiny.

The $250,000 Contribution

While structured as a donation to the Village, its explicit tie to the PUD and timing with DRC reviews make it function as part of an influence strategy. Under many local ordinances and ethics rules (Ch. 112, F.S.), expenditures connected to influencing official action can trigger disclosure obligations.

Key Compliance Questions for the Council

Before voting on this item, the Council should require answers to:

10. Has FPL/NextEra or any of its representatives registered as lobbyists with the Village of Indiantown for their work on Tesoro Groves or related matters?
11. Has the Economic Council of Indiantown or any of its representatives registered as lobbyists in connection with FPL/NextEra interests?
12. Have all required lobbying expenditure disclosures been made regarding the $250,000 contribution or related activities?
13. Does the Village have a process to verify compliance with its own Lobbyist Registration ordinance before accepting contributions or advancing development reviews tied to major applicants?

VII. Municipal Conflict of Interest Statutes (Chapter 112, Florida Statutes)

Florida’s primary conflict of interest rules for municipal officials are contained in "Chapter 112, Part III, Florida Statutes" — the 'Code of Ethics for Public Officers and Employees'. These rules apply to all elected and appointed municipal officials and employees in Florida, including those in the Village of Indiantown. Municipalities may adopt more stringent local ethics ordinances, but they cannot conflict with state law.

Key Provisions

- **FS 112.313(2) – Solicitation or Acceptance of Gifts:** Prohibits public officers from soliciting or accepting anything of value based on an understanding that their official action or judgment would be influenced.
- **FS 112.313(4) – Unauthorized Compensation:** Prohibits accepting anything of value when one knows or should know it was given to influence official action.
- **FS 112.313(7) – Conflicting Employment or Contractual Relationship:** Prohibits holding employment or contracts that create recurring conflicts with public duties.
- **FS 112.3143 – Voting Conflicts:** Local public officers "shall not vote" on any measure that would inure to their special private gain or loss, or that of a principal by whom they are retained, a relative, or a business associate. They must publicly disclose the conflict before the vote and file a written memorandum within 15 days.

Application to the Current Agenda Item

The $250,000 contribution from FPL/NextEra, explicitly tied to the PUD and delivered while FPL parcels are in DRC review, raises legitimate questions under these statutes:

- If there is (or appears to be) an understanding that the contribution is intended to influence future official actions (such as favorable DRC outcomes), it could violate "112.313(2) or (4)".
- If any Councilmember has a current or recent relationship with FPL, the ECI, or the unnamed contractor performing the work “at cost,” they may have a "voting conflict" under "112.3143" and must disclose and abstain from voting.
- The ECI’s role in facilitating relationships between FPL and Village officials could create ongoing conflicting interests or serve as a channel that bypasses formal ethics scrutiny.

Key Questions on Conflict of Interest

Before voting on this item, the Council should require answers to:

14. Does acceptance of this contribution, given its explicit tie to the PUD and timing with active DRC reviews, raise conflict of interest or voting conflict concerns under Chapter 112, Florida Statutes?
15. Does any Councilmember have a relationship with FPL, the Economic Council of Indiantown, or the unnamed contractor that would require disclosure and abstention under "112.3143"?

16. Has the Village Attorney reviewed this agenda item for compliance with conflict of interest and gift rules under "112.313"?
17. Should the Council obtain a formal written legal opinion on these ethics issues before proceeding?

VIII. Obligation to Protect the Integrity of the System

The acceptance of this contribution, under the current circumstances, reflects not only on the immediate decision but on the character and judgment of those who support it. Public officials hold a position of trust. They have an obligation to protect the integrity of the decision-making system for the people they serve — not just in appearance, but in substance.

When a major contribution from a party with active development interests before the Village is accepted while residents are seeking judicial relief because they feel they have not been heard, it raises serious questions about whether that obligation is being upheld. The Council's actions in this moment will be judged not only by what is legal, but by whether they demonstrate the independence, fairness, and commitment to process that the public has a right to expect.

Protecting the integrity of the system requires more than following minimum procedures. It requires ensuring that decisions — especially those involving significant financial contributions from parties with pending matters before the Village — are made with full transparency, without the appearance of influence, and with genuine regard for the concerns of residents who have turned to the courts as their last remedy.

Council Members were elected to represent the interests of all residents, not to facilitate the advancement of development projects opposed by significant portions of the community. The acceptance of this contribution at this time risks signaling that the concerns of residents who have pursued every available avenue — including the courts — will be set aside in favor of maintaining relationships with major development interests.

IX. Proposed Actions for Council Members

Before voting on the acceptance of the FPL NextEra Energy Foundation $250,000 pledge, the Village Council should take the following actions:

1. Motion to Defer

Move to defer both the acceptance of the pledge and any associated budget amendment until the following information is provided to the Council and the public in a transparent manner, particularly in light of the pending legal action seeking injunctive relief.

2. Demand Full Disclosure of the Pledge Letter

Require the immediate public release of the full June 8, 2026 FPL donation letter and any related correspondence or agreements.

3. Identify the "At Cost" Contractor

Require staff to publicly name the private company that will perform the work at cost, disclose all existing contracts it has with the Village, and explain any relationship it has with FPL/NextEra or the Economic Council of Indiantown.

4. Clarify Budgetary Treatment

Require written confirmation from the Finance Department that any budget amendment will appropriate "only" the first $50,000 installment expected in FY2025-2026, consistent with GASB standards and sound fiscal practice.

5. Address Lobbying and Conflict of Interest Compliance

Require confirmation that FPL/NextEra and any associated parties (including through the Economic Council of Indiantown) have complied with the Village's Lobbyist Registration requirements, and that no Councilmember has an undisclosed conflict of interest under Chapter 112, Florida Statutes, that would require abstention from voting on this item.

6. Obtain a Legal Opinion on Ethics Issues

Direct the Village Attorney to provide a written opinion addressing whether acceptance of this contribution, given its explicit tie to the recently approved PUD, the concurrent DRC reviews, and the pending legal action seeking injunctive relief, raises appearance-of-influence, gift, unauthorized compensation, or voting conflict concerns under Chapter 112, Florida Statutes.

7. Justify the No-Bid Process

Require a formal, written justification for bypassing competitive bidding that complies with the Village's procurement policies, along with verification procedures for the “at cost” claim.

X. Conclusion

The proposed acceptance of the FPL NextEra Energy Foundation $250,000 pledge is not an isolated administrative matter. It is a live example of institutional capture and influence peddling operating through the Economic Council of Indiantown. By using post-approval community benefits timed with active DRC reviews, FPL and its ECI-aligned partners continue to advance development even when significant portions of the community have expressed opposition and are actively seeking judicial relief through injunction.

Residents who feel they have not been heard have turned to the courts as their last remaining remedy. Proceeding with this contribution while that legal process is ongoing risks deepening the divide between the Village government and the community it serves.

These are the tiny cuts that add up to a large scar. Each step is presented as limited and reasonable. Each avoids a direct confrontation with the community's broader concerns. Over time, they accumulate into fundamental change.

Council members have the power — and the responsibility — to recognize this pattern and to demand greater transparency, clearer accountability, and a more honest reckoning with whether these incremental decisions truly serve the long-term interests of Indiantown's residents. The acceptance of this contribution at this time reflects on their character, their judgment, and their obligation to protect the integrity of the decision-making system for the people they serve.

I respectfully urge the Council to adopt the proposed actions outlined above before proceeding with this item.

Respectfully submitted,

Eric D. Miller

APPENDIX: REFERENCES AND KEY DOCUMENTS

This appendix provides a list of key references and documents relevant to this analysis for the convenience of Council Members and staff.

A. Florida Statutes

- Chapter 112, Part III, Florida Statutes – Code of Ethics for Public Officers and Employees (including §§ 112.312, 112.313, 112.3143, and 112.3148)
- GASB Statement No. 33 – Accounting and Financial Reporting for Nonexchange Transactions
- Florida Statute 112.3261 – Lobbying Water Management Districts

B. Village of Indiantown Documents

- Village of Indiantown Lobbyist Registration Form (available on indiantownfl.gov)
- June 25, 2026 Village Council Agenda Packet (including the FPL $250,000 donation agenda memorandum)
- Tesoro Groves Planned Unit Development Zoning Agreement (approved April 30, 2026)
- Village of Indiantown Procurement Policies and Ordinances

C. Legal Filings

- Complaint filed May 25, 2026 in Martin County Circuit Court: Greater Indiantown Community Alliance et al. v. Village of Indiantown and Florida Power & Light Company (challenging the Tesoro Groves PUD approval)
- Any motions or orders related to injunctive relief in the above case

D. Timeline of Key Events

- April 30, 2026 – Village Council approves Tesoro Groves PUD Zoning Agreement
- May 25, 2026 – Lawsuit filed challenging the PUD approval
- June 8, 2026 – FPL NextEra Energy Foundation sends $250,000 pledge letter
- June 2026 (recent) – FPL enters DRC review for two parcels within the PUD
- June 25, 2026 – Village Council scheduled to consider acceptance of the $250,000 pledge

E. Additional Resources

- Florida Commission on Ethics – Guide to the Sunshine Amendment and Code of Ethics
- Florida League of Cities – Ethical Behavior in Office (publication on municipal ethics)
- Village of Indiantown website (indiantownfl.gov) – Agendas, Minutes, Forms, and Planning Department pages

Note: *This appendix is provided for reference purposes. Council Members and staff are encouraged to review the primary source documents directly for complete context.*