

**NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT**

**MEMORANDUM**

**SUPPLEMENT**

TO: Governing Board

THROUGH: Brett Cyphers, Executive Director  
Guy Gowens, Assistant Executive Director

FROM: Wendy Dugan, Division of Administration Director

DATE: September 10, 2015

SUBJECT: Consideration of Resolution No. 803 Committing Fiscal Year 2014-2015 Fund Balances as Required By GASB Statement No. 54

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**Recommendation**

Staff recommends the Governing Board adopt Resolution No. 803 to commit fund balances for Fiscal Year 2014-2015 as follows:

- Commit \$15,564,765 of the General Fund Balance for Water Supply Development Assistance Grants;
- Commit \$3,387,180 of the General Fund Balance for an Economic Stabilization Fund;
- Commit the total ending fund balance in the Lands Management Fund for land management of District-owned lands; and
- Commit the total ending fund balance in the Capital Improvement & Land Acquisition Fund for land acquisition and capital construction and improvement on District-owned lands.

**Background**

Beginning with the Fiscal Year 2010-2011 financial statements, the District adopted the Governmental Accounting Standards Board (GASB) Statement No. 54 (GASB 54), *Fund Balance Reporting and Governmental Fund Type Definitions*. GASB 54 establishes classifications to which government entities report their fund balances.

Under GASB 54, the Board is required to commit fund balances prior to September 30 each year.

Fund balances are reported under a hierarchy of five classifications:

- Non-spendable – Represents assets that are nonliquid (such as inventory) or legally or contractually required to be maintained intact (such as the principal amount of an endowment).
- Restricted – When constraints are placed on the use of resources for a specific purpose by enabling legislation (legally enforceable), external parties or constitutional provisions.
- Committed – When constraints are created by the governing body on how it will spend its resources. These are enacted via legislation or resolution by the Board and are in place as of the end of the fiscal period. The restraints remain binding until rescinded or changed by the same method the constraints were created.
- Assigned – Designation of amounts by either the governing body or staff (if authorized) to be used for a specific purpose narrower than the purpose of the fund. Only used for General Fund reserves.
- Unassigned – The excess of total ending fund balance not otherwise restricted. Only the General Fund has an unassigned category since money remaining in any other fund is automatically designated or assigned to the purpose of the fund.

The District accounts for all financial resources through a General Fund, the District's primary operating fund, and four Special Revenue Funds and a Capital Projects Fund used to account for revenue sources that are limited to expenditures for specific purposes. Special Revenue Funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditures for specific purposes other than debt service or capital projects. If the balance of a Special Revenue Fund is not formally restricted or committed by fiscal year end, then it must be reported as part of the General Fund for year-end audited financial statement purposes. A Capital Projects Fund is used to account for and report financial resources that are restricted, committed, or assigned to expenditures for capital outlays, including the acquisition or construction of capital facilities and other capital assets.

Special Revenue Funds include these four funds:

- Regulation Fund - Provides for all regulatory permitting, licensing and enforcement activities including the Environmental Resource Permitting Program, which is statutorily required to be funded by the State. (Fund balance is restricted.)
- Special Projects Fund –
  - Accounts for all resource management projects and activities funded through dedicated revenue sources from grants and contracts with state, federal or local government entities or water utility authorities. Revenues are provided from the Florida Department of Transportation (DOT), Florida Department of Environmental Protection (DEP), Federal Emergency Management Agency (FEMA), Land Acquisition Trust Fund and local government sources.
  - Accounts for revenue and expenditure of state and local funds legally restricted for restoration and preservation of surface waters under the Surface Water Improvement

and Management (SWIM) Act. Revenues are primarily provided by State appropriation from the Ecosystem Management Trust Fund and Land Acquisition Trust Fund.

- Lands Management Fund - Accounts for activities associated with the management, improvement and maintenance of District-owned lands. State appropriations from the Water Management Lands Trust Fund (terminated in FY 2015-2016) have historically provided the primary funding source for the District's land management activities. Current funding is from timber sales and use of fund balance.
- Mitigation Fund - Accounts for all District mitigation projects and activities funded primarily through the DOT. As part of their surface water management programs, the districts administer the DOT stormwater management program. Expenditures include land acquisitions, restorations, monitoring and other water resource related activities. (Fund balance is restricted.)

Capital Projects Funds include this one fund:

Capital Improvement & Land Acquisition Fund - Accounts for the acquisition of fixed assets and construction of major capital projects. The District uses the Capital Improvement & Land Acquisition Fund for all land acquisitions and capital construction and improvements.



Brett J. Cyphers  
Executive Director

# Northwest Florida Water Management District

81 Water Management Drive, Havana, Florida 32333-4712  
(U.S. Highway 90, 10 miles west of Tallahassee)

Phone: (850) 539-5999 • Fax: (850) 539-2777

## RESOLUTION NO. 803

### COMMITTING FUND BALANCE RESERVES FOR FISCAL YEAR 2014-2015 AS REQUIRED BY GASB Statement No. 54

**WHEREAS**, the 2014-2015 fiscal year of the Northwest Florida Water Management District extends from October 1, 2014, through September 30, 2015; and

**WHEREAS**, the Governmental Accounting Standards Board (GASB) has adopted Statement No. 54 (GASB 54), a standard for governmental fund balance reporting and governmental fund type definitions that became effective in governmental fiscal years starting after June 15, 2010; and

**WHEREAS**, the Northwest Florida Water Management District implemented GASB 54 requirements, to apply to its financial statements beginning with the October 1, 2010, through September 30, 2011 fiscal year and prior to the end of each fiscal year thereafter; and

**WHEREAS**, the Northwest Florida Water Management District implemented a fund balance policy beginning in Fiscal Year 2010-2011, amended in Fiscal Year 2011-2012, which follows:

Fund balance measures the net financial resources available to finance expenditures of future periods.

The District's General Fund Balance will be Committed and Assigned to provide the District with sufficient working capital and a margin of safety to address unanticipated needs and emergencies without borrowing. The General Fund Balance may only be appropriated, by the Governing Board, by Resolution adopting a budget or amendment to the Adopted Budget.

Fund Balances of the District may be committed for a specific source by Resolution of the Governing Board. Amendments or modifications of the committed fund balance must also be approved by the Governing Board by rescinding the Resolution or adopting a new Resolution.

When it is appropriate for fund balances to be assigned, the Board will assign funds or delegate authority to the Executive Director.

In circumstances where an expenditure is to be made for a purpose for which amounts are available in multiple fund balance classifications, the order in which resources will be expended is as follows: restricted fund balance, followed by committed fund balance, assigned fund balance, and lastly, unassigned fund balance.

**NOW THEREFORE BE IT RESOLVED**, by the Governing Board of the Northwest Florida Water Management District that fund balances will be committed for Fiscal Year 2014-2015 as follows:

GEORGE ROBERTS  
Chair  
Panama City

JERRY PATE  
Vice Chair  
Pensacola

JOHN W. ALTER  
Secretary-Treasurer  
Malone

GUS ANDREWS  
DeFuniak Springs

JON COSTELLO  
Tallahassee

MARC DUNBAR  
Tallahassee

NICK PATRONIS  
Panama City Beach

BO SPRING  
Port St. Joe

Commit \$15,564,765 of the General Fund Balance for Water Supply Development Assistance Grants.

Commit \$3,387,180 of the General Fund Balance for an Economic Stabilization Fund.

Commit the total ending fund balance in the Lands Management Fund for land management of District-owned lands.

Commit the total ending fund balance in the Capital Improvement & Land Acquisition Fund for land acquisition and capital construction and improvement on District-owned lands.

**PASSED AND ADOPTED** this 10<sup>th</sup> day of September, 2015, A.D.

The Governing Board of the  
**NORTHWEST FLORIDA WATER  
MANAGEMENT DISTRICT**

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George Roberts, Chair

**ATTEST:**

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John W. Alter, Secretary-Treasurer

**NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT**

**MEMORANDUM**

**SUPPLEMENT**

TO: Lands Committee

THROUGH: Brett Cyphers, Executive Director  
Guy Gowens, Assistant Executive Director  
William O. Cleckley, Director, Division of Land Management  
and Acquisition

FROM: Carol L. Bert, Associate Lands Administrator

DATE: August 24, 2015

SUBJECT: Consideration of ITB 15B-016 for Rental and Service of Portable Toilets and  
Maintenance and Servicing of Composting Toilets in Bay, Walton and  
Washington counties

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**Recommendation:**

Staff recommends approval of the bid submitted by Kountry Rentals for \$87,180 annually or \$261,540 for a three-year contract for the rental and servicing of up to 21 ADA compliant handicapped and 11 regular portable toilet units and the maintenance and servicing of four composting toilets at Pitt, Sylvan and Williford springs and authorize the Executive Director to execute the new agreement, subject to approval of the Fiscal Year 2015-2016 budget.

**Background:**

The District currently has 29 portable toilets (19 ADA compliant handicapped and 10 regular units) and two composting toilets installed at 22 sites on District lands in Bay, Walton and Washington counties. These toilets are all serviced and maintained by a single company and are located at remote outdoor recreation sites where other standard waste management methods are not feasible.

On August 6, 2015, the District issued Invitation to Bid (ITB) No. 15B-016. This bid includes the rental and service of up to 21 ADA compliant handicap portable toilet units and 11 regular portable toilet units (see attached map). In addition, the maintenance and servicing of four composting toilets is included in this bid (Pitt, Sylvan and Williford springs). A listing containing the site name, county and unit type is provided with this memo.

On September 3, 2015, at 2:00 p.m. EDT, the District held the bid opening for ITB 15B-016. The District received one bid from Kountry Rentals, the current contractor, for \$87,180 annually or \$261,540 for three years.

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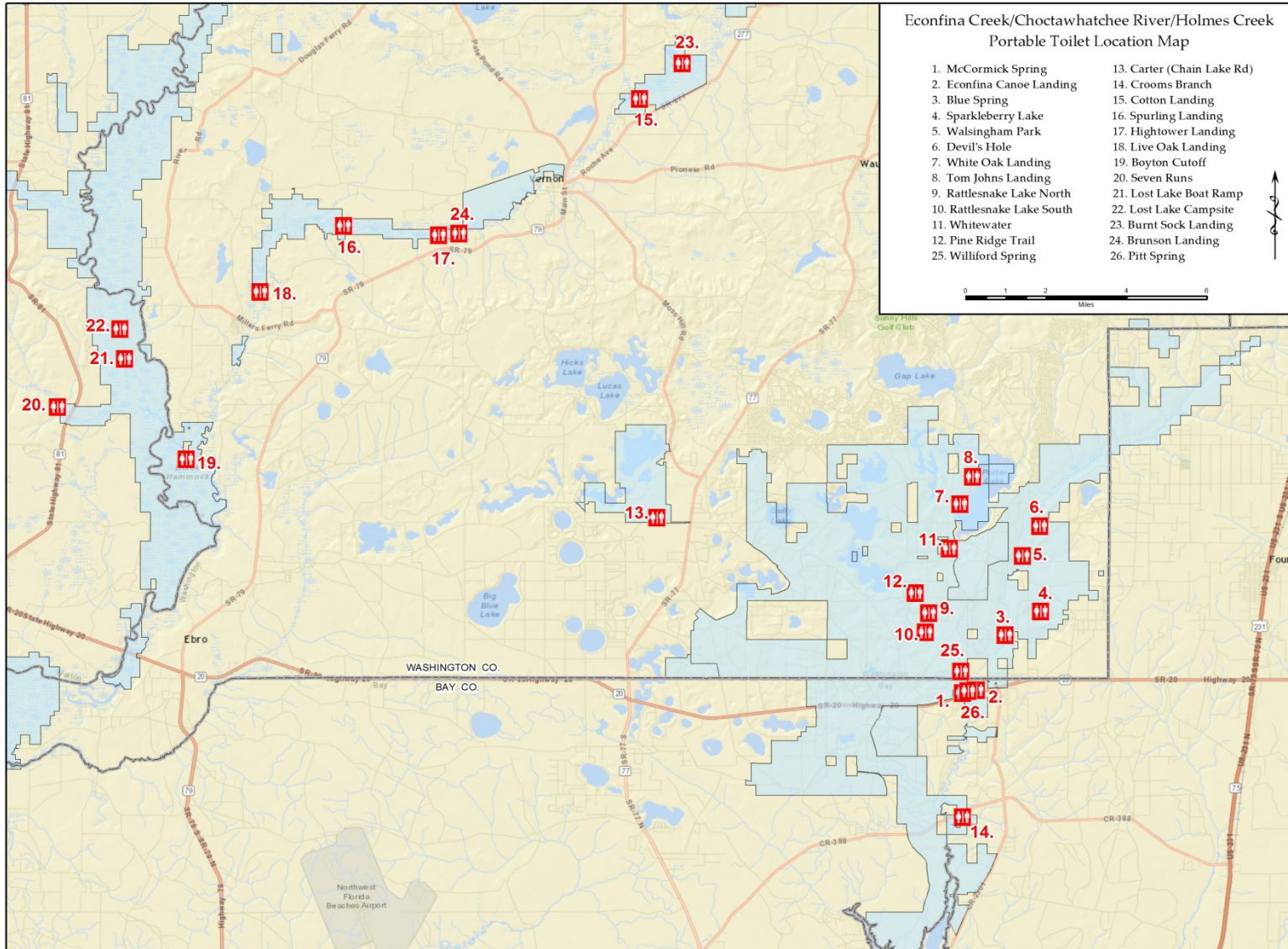
Site No./ Name	County	Number Of Units	Type(s) of Unit(s) Per Site
1. McCormick Spring	Bay	1	handicap
2. Econfina Canoe Launch	Bay	1	regular
3. Blue Spring	Washington	1	handicap
		1	regular
4. Sparkleberry Lake	Washington	1	handicap
		1	regular
5. Walsingham Park	Washington	1	handicap
6. Devils Hole	Washington	1	handicap
		1	regular
7. White Oak Landing	Washington	1	handicap
		1	regular
8. Tom Johns Landing	Washington	1	handicap
		1	regular
9. Rattlesnake Lake North	Washington	2	handicap
		1	regular
10. Rattlesnake Lake South	Washington	1	handicap
		1	regular
11. Whitewater	Washington	1	handicap
12. Pine Ridge Trail	Washington	1	handicap
13. Williford Spring	Washington	2	composting
14. Carter (Chain Lake Road)	Washington	1	regular
15. Crooms Branch**	Bay	1	handicap
16. Cotton Landing***	Washington	1	handicap
17. Spurling Landing	Washington	1	handicap
18. Hightower Spring	Washington	1	handicap
19. Live Oak Landing	Washington	1	handicap
20. Boynton Cutoff	Washington	1	handicap
21. Seven Runs Creek	Walton	1	handicap
22. Lost Lake Boat Ramp	Walton	1	regular
23. Lost Lake Campsite	Walton	1	regular
24. Burnt Sock Landing	Washington	1	handicap
25. Brunson Landing	Washington	1	handicap
26. Pitt Spring	Bay	2	composting
<b>Total Units</b>		<b>36</b>	<b>(21 Handicap; 11 Regular, 4 composting)</b>

\* The service and cleaning of the composting toilets at Williford is anticipated to begin May 1, 2016.

\*\* The Crooms Branch unit will be installed on November 1<sup>st</sup> of each year and relocated to White Oak Landing on May 1 of each year to supplement the other toilets at that location, then returned to Crooms Branch on Nov.1.

\*\*\* Site may be closed for construction April 1, 2016 through September 30, 2016.





Econfina Creek/Choctawhatchee River/Holmes Creek  
Portable Toilet Location Map

- |                            |                            |
|----------------------------|----------------------------|
| 1. McCormick Spring        | 13. Carter (Chain Lake Rd) |
| 2. Econfina Canoe Landing  | 14. Crooms Branch          |
| 3. Blue Spring             | 15. Cotton Landing         |
| 4. Sparkleberry Lake       | 16. Spurling Landing       |
| 5. Walsingham Park         | 17. Hightower Landing      |
| 6. Devil's Hole            | 18. Live Oak Landing       |
| 7. White Oak Landing       | 19. Boyton Cutoff          |
| 8. Tom Johns Landing       | 20. Seven Runs             |
| 9. Rattlesnake Lake North  | 21. Lost Lake Boat Ramp    |
| 10. Rattlesnake Lake South | 22. Lost Lake Campsite     |
| 11. Whitewater             | 23. Burnt Sock Landing     |
| 12. Pine Ridge Trail       | 24. Brunson Landing        |
| 25. Williford Spring       | 26. Pitt Spring            |



**NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT**

**MEMORANDUM**

**SUPPLEMENT**

TO: Lands Committee

THROUGH: Brett J. Cyphers, Executive Director  
Guy Gowens, Assistant Executive Director

FROM: William O. Cleckley, Director  
Division of Land Management and Acquisition

DATE: September 8, 2015

SUBJECT: Overview of the Blue Spring Plantation, Inc. Tracts; Jackson County

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In the 2015 Legislative Session, almost \$45M in funding was allocated for land acquisition to protect springs and for capital projects that protect the quality and quantity of water that flow from springs. In the tentative FY 2015-2016 budget, the District has received a funding allocation of \$15.08M for springs protection and staff has been actively exploring and pursuing potential land acquisition projects, especially in the Jackson Blue Spring and Wakulla Spring springsheds.

Recently, staff contacted Mr. Ed Thomas (President) of Blue Spring Plantation, Inc., about trying to acquire approximately 393.54 acres of his property (see attached map). Mr. Thomas started acquiring property in Jackson County in the vicinity of Blue Spring in 2006. At one time he had 45 lots for sale and one reserved lot for access and stormwater purposes. All of these lots occurred on four distinct parcels, primarily lying to the north, northeast and east of Blue Spring. The parcel located directly northeast of Blue Spring, consisting of 106.28 acres, contains nine (9) lots and the reserved lot. The western one-half of this parcel lies directly over the underground limestone conduits that provide the water for Blue Spring (see attached map).

To date, Mr. Thomas has sold eight (8) lots. One lot is located off of Popular Springs Road to the north and the remaining seven (7) lots along the east and west sides of State Road 64A. The 393.54 acres of remaining unsold property consist generally of 37 rural residential lots and one reserved 10-acre lot for a total of 38 lots. These lots range in size from 13.14 acres to 10 acres.

Detailed below is a brief description of the Blue Spring Plantation, Inc. property's water resource protection significance, habitat, public access and recreation opportunities and land management implications; followed by a discussion of the seller's asking price, estimated appraisal costs and acquisition funding:

## **Water Resource Protection Significance**

Acquisition of the Blue Spring Plantation, Inc. property, consisting of 38 lots, totaling 398.54 acres would protect the water quality of Blue Spring, a first magnitude spring which is located at the head of Merritt's Mill Pond and is located within the Apalachicola River basin. In addition, this acquisition project would form the basis of a long-term, systematic water resource protection effort by the District for the Jackson Blue Spring springshed.

## **Habitat**

Staff inspected the parcels and observed the following habitat:

**Popular Springs Road Parcel (9 Lots = 96.13 acres)** - The northernmost parcel along Popular Springs Road consists of a loblolly pine plantation where a third-row select thinning harvest had taken place approximately five years ago. Staff estimates approximately \$750 per acre in timber value on the parcel. The plantation needs a prescribed burn.

**Blue Springs Road Parcel (9 Lots + 1 Reserved Lot = 106.28 acres)** - A real estate harvest has been conducted on this parcel. Approximately 25 trees per acre were left on each lot. Several small wetland habitat areas occur throughout the parcel. The parcel needs a herbicide treatment and a prescribed burn.

**Reddoch Road Parcel (18 Lots = 201.69 acres)** – A real estate harvest has been conducted on this parcel as well. Approximately 25 trees per acre were left on each lot. The property located west of Reddoch Road has some open field and a small depression area of mixed hardwood forest is located in the southwest corner.

## **Public Access and Recreation Opportunities**

*Public Access* – Due to their rural residential development nature, all of the parcels have public access along paved or graded roads and at least two parcels have an interior access road ending in a cul-de-sac.

*Public Recreation Opportunities* – If acquired, given the property's proximity to Blue Springs and Jackson County's ongoing development of ecotourism opportunities, as well as the County's cultural and historical trail network and other recreational programs, staff recommends that the District explore cooperative partnerships with the County to provide resource-based recreation activities on these parcels. Examples might include: 1) hiking trail connections to and from the County's Blue Spring property; 2) the development of primitive tent and RV camping areas to serve out-of-county and out-of-state visitors; 3) limited "Special Opportunity" hunts, e.g. archery only for large game and shotgun only for small game, while being cognizant of adjacent landowners and transportation corridors; and 4) nature appreciation.

### **Land Management Implications**

Potential land management activities and operations may include, but are not limited to the following: 1) herbicide treatment, prescribed burning and longleaf pine habitat restoration of the real estate harvested parcels; 2) continued timber management to an old growth, uneven-aged condition on the loblolly pine plantation stand on the Popular Springs Road parcel, especially prescribed burning; 3) fencing (where appropriate); boundary posting and marking; and minimal exotics management. If acquired, the pine forest resources of each parcel and stands within each parcel will also be inventoried and included into the District's land management database.

### **Sellers Asking Price**

The asking price for Mr. Thomas's property, consisting of 393.54 acres is \$2,471,178 or \$5,700 per acre.

### **Estimated Appraisal Costs**

In the interest of caution, staff is erring on the high side of estimated appraisal costs with an estimate of \$6,000 for two appraisals and approximately \$2,000 for a review appraisal (field). In total, appraisal costs are estimated at \$8,000.

### **Acquisition Funding**

As stated at the beginning of this memorandum, in the tentative FY 2015-2016 budget, the District has received a funding allocation of over \$15.08M for land acquisition and other related water quality and quantity projects to protect springs. Of that amount, \$4,786,586 has been specifically allocated for land acquisition projects.

Based on the asking price, staff estimates a total acquisition cost of \$2.47M for the 398.54 acres of property.

**PUBLIC HEARING ON CONSIDERATION OF FY 2015-2016 TENTATIVE BUDGET  
 SEPTEMBER 10, 2015, 5:05 P.M., MIDWAY, FLORIDA  
 GOVERNING BOARD SUPPLEMENT  
 9/10/2015 PROPOSED CHANGES**

Budget Item	Expense Type	Revenue Type	FY 2015-16 Tentative 8/1/2015	FY 2015-16 Tentative 9/10/2015	9/10/2015 Over/(Under) 8/1/2015
1 SOD BASED CROP ROTATION DEMONSTRATION New US EPA 319 grant program funding	Grants	Federal (DEP)	0	316,832	316,832
2 JACKSON BLUE SPRING AG SHARE BMP PROGRAM Unspent FY14-15 funds re-budgeted	Grants	State (DEP)	1,121,875	1,453,750	331,875
3 APALACHICOLA BAY WATER QUALITY IMPROVEMENT Unspent FY14-15 funds re-budgeted	Grants	State (WMLTF)	0	1,176,394	1,176,394
4 ST ANDREW BAY Unspent FY14-15 funds re-budgeted	Grants	State (Ecosystem TF)	1,107,187	1,942,590	835,403
5 APALACHICOLA RIVER & BAY RESTORATION Redirect OH reduction savings to grants	Grants	State (Ecosystem TF)	712,505	713,500	995
6 LANDS ACQUISITION BUDGET Reduction in DEP awarded grant estimate	Fixed Capital Outlay	State (Land Acquisition TF)	6,462,000	0	(6,462,000)
7 ENVIRONMENTAL RESOURCE PERMITTING Redirect OH reduction savings to contracted services	Contracted Services	State (DEP)	26,500	68,465	41,965
			Net Operating Reduction		(3,758,536)
			Less Overhead Charges		(246,666)
			Use of Reserves		(75,933)
			Total Impact		<u>(4,081,135)</u>

**PUBLIC HEARING ON CONSIDERATION OF FY 2015-2016 TENTATIVE BUDGET  
 SEPTEMBER 10, 2015, 5:05 P.M., MIDWAY, FLORIDA  
 GOVERNING BOARD SUPPLEMENT  
 9/10/2015 PROPOSED CHANGES  
 REVENUE CATEGORIES**

	FY 2013-14 Actual Revenue	FY 2014-15 Revised Budget	FY 2015-16 Preliminary	FY 2015-16 Tentative 8/1/2015	FY 2015-16 Tentative 9/10/2015	9/10/2015 Over/(Under) 8/1/2015
Ad Valorem Tax	3,245,091	3,381,733	3,381,733	3,433,785	3,433,785	0
Federal	1,836,207	4,080,773	2,792,588	2,798,038	3,100,701	302,663
State	9,236,041	21,134,475	12,221,553	33,651,067	29,532,581	(4,118,486)
Mitigation	584,820	2,190,872	1,818,874	1,391,956	1,378,072	(13,884)
Local Revenues	220,889	162,159	138,443	149,269	146,840	(2,429)
Permit Fees	323,815	360,250	307,250	332,500	332,500	0
Timber Sales	1,339,142	1,500,000	1,500,000	1,500,000	1,500,000	0
Miscellaneous	44,057	558,632	380,808	798,173	795,840	(2,333)
w/o Fund Balance	16,830,062	33,368,894	22,541,249	44,054,788	40,220,319	(3,834,469)
Fund Balance	4,996,586	20,240,426	10,059,163	15,478,872	15,554,805	75,933
w/Fund Balance	21,826,648	53,609,320	32,600,412	59,533,660	55,775,124	(3,758,536)

**PUBLIC HEARING ON CONSIDERATION OF FY 2015-2016 TENTATIVE BUDGET  
 SEPTEMBER 10, 2015, 5:05 P.M., MIDWAY, FLORIDA  
 GOVERNING BOARD SUPPLEMENT  
 9/10/2015 PROPOSED CHANGES  
 EXPENDITURE CATEGORIES**

	FY 2013-14 Actual Expense	FY 2014-15 Revised Budget	FY 2015-16 Preliminary	FY 2015-16 Tentative 8/1/2015	FY 2015-16 Tentative 9/10/2015	9/10/2015 Over/(Under) 8/1/2015
Salaries & Benefits	7,613,198	8,123,975	8,321,668	8,369,588	8,369,588	0
Other Personal Services	248,761	365,324	371,359	360,497	360,497	0
Contracted Services	3,473,909	9,710,742	7,776,871	7,853,542	7,895,507	41,965
Operating Expense	2,104,691	3,324,801	2,977,722	2,936,949	2,936,949	0
Operating Capital Outlay	506,167	1,110,370	645,277	719,976	719,976	0
Operating Categories	13,946,726	22,635,212	20,092,897	20,240,552	20,282,517	41,965
Fixed Capital Outlay	937,153	2,056,287	377,500	12,245,568	5,783,568	(6,462,000)
Grants	6,942,769	28,917,821	12,130,015	27,047,540	29,709,039	2,661,499
Non-Operating Categories	7,879,922	30,974,108	12,507,515	39,293,108	35,492,607	(3,800,501)
<b>GRAND TOTAL</b>	<b>21,826,648</b>	<b>53,609,320</b>	<b>32,600,412</b>	<b>59,533,660</b>	<b>55,775,124</b>	<b>(3,758,536)</b>

**PUBLIC HEARING ON CONSIDERATION OF FY 2015-2016 TENTATIVE BUDGET  
 SEPTEMBER 10, 2015, 5:05 P.M., MIDWAY, FLORIDA  
 GOVERNING BOARD SUPPLEMENT  
 9/10/2015 PROPOSED CHANGES  
 PROGRAM LEVEL**

Program	FY 2013-14 Actual Expense	FY 2014-15 Revised Budget	FY 2015-16 Preliminary	FY 2015-16 Tentative 8/1/2015	FY 2015-16 Tentative 9/10/2015	9/10/2015 Over/(Under) 8/1/2015
1 Water Resource Plan/Monitoring	3,733,756	8,743,800	6,855,105	7,087,834	7,087,834	0
2 Acq/Restoration/Public Works	9,440,282	34,583,942	15,850,333	42,445,795	38,645,294	(3,800,501)
3 Operations & Maint Land & Works	2,862,776	3,860,537	3,799,938	3,920,442	3,920,442	0
4 Regulation	3,244,518	4,085,287	3,933,574	3,864,872	3,906,837	41,965
5 Outreach	135,950	164,284	182,567	180,324	180,324	0
6 District Management & Admin	2,409,366	2,171,470	1,978,895	2,034,393	2,034,393	0
	<u>21,826,648</u>	<u>53,609,320</u>	<u>32,600,412</u>	<u>59,533,660</u>	<u>55,775,124</u>	<u>(3,758,536)</u>

Combined Outreach and Management & Administration as a Percent of Total Budget*	2,214,717	2,214,717
	3.7%	4.0%

\* The Legislative Budget Commission may reject expenditures in these two programs that exceed 15% of the total budget.



**PUBLIC HEARING ON CONSIDERATION OF FY 2015-2016 TENTATIVE BUDGET  
 SEPTEMBER 10, 2015, 5:05 P.M., MIDWAY, FLORIDA  
 GOVERNING BOARD SUPPLEMENT  
 9/10/2015 PROPOSED CHANGES  
 BY FUND**

<b>DESCRIPTION</b>	<b>General Fund</b>	<b>Capital Improv &amp; Lands Acq</b>	<b>Lands Management</b>	<b>Special Projects</b>	<b>Regulation</b>	<b>Mitigation</b>	<b>TOTAL</b>
<b>Cash Balances Brought Forward</b>	26,573,185	476,252	6,088,814		1,160,461	1,437,555	35,736,267
<b><u>ESTIMATED REVENUES:</u></b>							
Ad Valorem Taxes .0378	1,116,151		442,344	46,383	1,828,907		3,433,785
State Water Management Lands TF				1,426,394			1,426,394
Land Acquisition Trust Fund		4,888,568	825,000	11,700,000			17,413,568
State Florida Forever Trust Fund		372,480					372,480
State Water Protection and Sustainability TF							0
State Ecosystem Trust Fund				2,694,458			2,694,458
Permitting and Licensing					332,500		332,500
Federal Grants				3,065,321	35,380		3,100,701
Other State Funds	103,920	300,000		4,889,397	2,332,364	1,378,072	9,003,753
Local Government Units-Monitoring				146,840			146,840
Timber Sales			1,500,000				1,500,000
Miscellaneous Revenues		75,000	323,923	347,667	19,250	30,000	795,840
Revenue	<u>1,220,071</u>	<u>5,636,048</u>	<u>3,091,267</u>	<u>24,316,460</u>	<u>4,548,401</u>	<u>1,408,072</u>	<u>40,220,319</u>
Interfund Transfers	1,701,684	195,942		356,803			2,254,429
Total Estimated Revenues, Transfers, and Balances	<u><u>29,494,940</u></u>	<u><u>6,308,242</u></u>	<u><u>9,180,081</u></u>	<u><u>24,673,263</u></u>	<u><u>5,708,862</u></u>	<u><u>2,845,627</u></u>	<u><u>78,211,015</u></u>
<b><u>ESTIMATED EXPENDITURES:</u></b>							
Salaries & Benefits	1,841,708	25,945	1,217,055	2,255,781	2,658,441	370,658	8,369,588
Other Personal Services	12,807		35,565	42,200	264,477	5,448	360,497
Contractual Services	197,755	49,750	914,142	5,652,520	230,094	851,246	7,895,507
Operating Expenses	736,228	3,600	1,015,552	408,545	680,364	92,660	2,936,949
Capital Outlay	160,720	5,603,568	301,230	359,059	73,461	5,506	6,503,544
Grants and Aids (Gen Fund is from reserves)	<u>13,877,793</u>	<u>372,480</u>	<u>8,000</u>	<u>15,450,766</u>			<u>29,709,039</u>
Total Operating Expenditures	<u>16,827,011</u>	<u>6,055,343</u>	<u>3,491,544</u>	<u>24,168,871</u>	<u>3,906,837</u>	<u>1,325,518</u>	<u>55,775,124</u>
Administrative Overhead Allocation	192,537	5,695	274,942	504,392	641,564	82,554	1,701,684
Interfund Transfers	<u>356,803</u>		<u>195,942</u>				<u>552,745</u>
Operating Expenditures and Transfers	<u>17,376,351</u>	<u>6,061,038</u>	<u>3,962,428</u>	<u>24,673,263</u>	<u>4,548,401</u>	<u>1,408,072</u>	<u>58,029,553</u>
Reserves	12,118,589	247,204	5,217,653		1,160,461	1,437,555	20,181,462
Total Operating Expenditures, Transfers and Reserves	<u><u>29,494,940</u></u>	<u><u>6,308,242</u></u>	<u><u>9,180,081</u></u>	<u><u>24,673,263</u></u>	<u><u>5,708,862</u></u>	<u><u>2,845,627</u></u>	<u><u>78,211,015</u></u>