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## St. Johns River Water Management District

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### **PUBLIC HEARING AGENDA**

September 26, 2017 – 5:05 p.m.  
Maitland Service Center  
601 South Destiny Drive  
Maitland, FL 32751

NOTE: One or more Governing Board members may attend and participate in the hearing by means of communications media technology.

### **FY 2017-2018 Final Millage and Final Budget Adoption**

1. **Consideration:** Approval of Resolution #2017-11 to adopt a 0.2724 final millage rate and Resolution #2017-12 to adopt the Final Budget for fiscal year 2017–2018 in the amount of \$160,368,426.
2. **Consideration:** Staff recommends approval of Resolution 2017-13 that will commit fund balance for specific uses.

**Adjourn**

**AGENDA REQUEST FOR  
GOVERNING BOARD MEETING  
September 26, 2017**

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**MEMORANDUM**

**TO:** Governing Board

**THROUGH:** Ann B. Shortelle, Ph.D.  
Executive Director

**FROM:** Missy Licourt, Budget Director  
Office of Financial Services

**SUBJECT:** FY 2017-2018 Final Millage and Budget Adoption

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**RECOMMENDATION**

Approval of Resolution #2017-11 to adopt a 0.2724 final millage rate and Resolution #2017-12 to adopt the Final Budget for fiscal year 2017–2018 in the amount of \$160,368,426.

**BACKGROUND**

Chapter 200.065, Florida Statutes, requires the Governing Board to hold two public hearings to adopt the millage rate and budget for fiscal year (FY) 2017-2018. The first public hearing was held on September 19, 2017, and the second public hearing will be held at 5:05 p.m. on September 26, 2017, at the Maitland Service Center in Maitland, Florida.

On July 11, 2017, the Governing Board approved the tentative FY 2017-2018 millage rate and budget. Following Board approval, the FY 2017-2018 Standard Format Tentative Budget Submission was provided to the Executive Office of the Governor (EOG), the Secretary of the Department of Environmental Protection (Department), and the Legislative Budget Commission (LBC) by the August 1, 2017, statutory deadline.

**DISCUSSION**

The final millage rate is 0.2724 mills, which is equal to the rolled-back rate. The proposed adopted final budget includes funding for the District's 564.7 authorized full-time equivalent positions and totals \$160,358,426 for all funds. Schedule A attached to Resolution 2017-12 under consideration provides the sources and uses detail by fund, program and major expenditure classification.

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# St. Johns River

## Water Management District

Ann B. Shortelle, Ph.D., Executive Director

4049 Reid Street • P.O. Box 1429 • Palatka, FL 32178-1429 • 386-329-4500  
On the internet at [www.sjrwmd.com](http://www.sjrwmd.com).

### RESOLUTION NO. 2017-11

#### **A RESOLUTION OF THE ST. JOHNS RIVER WATER MANAGEMENT DISTRICT ADOPTING THE FINAL MILLAGE RATE AND PROVIDING CERTIFICATION OF THE LEVY TO THE PROPERTY APPRAISERS WITHIN THE DISTRICT FOR THE FISCAL YEAR 2017-2018.**

Chapter 373, Florida Statutes, empowers the Governing Board of the St. Johns River Water Management District (District) and charges the Governing Board of the District with implementing the duties and responsibilities set forth therein; and

Part V of chapter 373, Florida Statutes, and Section 9, Article VII, of the Constitution of the State of Florida empower the Governing Board of the District to finance the implementation of chapter 373, Florida Statutes, through an ad valorem tax; and

Subsection 373.069(2)(c), Florida Statutes, identifies the boundary of the District, a description of the lands within the District being attached hereto as Exhibit A; which is hereby adopted as a part of this resolution; and

Subsection 373.503(3), Florida Statutes, empowers the Governing Board of the District to levy an ad valorem tax at a maximum total millage rate of 0.600 mill on each dollar (\$1.00) of assessed value of taxable property within the District for District purposes; and

The Governing Board of the District has determined that a levy of ad valorem taxes is necessary for District purposes; and

The Governing Board of the District has determined that the tax levy necessary for District purposes is a tax in the amount set forth opposite the counties named hereafter in paragraph 1; and

Notice of intention to adopt the millage rate and the final budget for Fiscal Year 2017-2018 and the budget in full were duly published pursuant to section 200.065, Florida Statutes, in a newspaper of paid general circulation in each county having land within the District; and

At both the tentative and final budget hearings, the Governing Board discussed the millage to be levied equal to the rolled back rate necessary to fund the budget; and

The taxes levied pursuant to this resolution comply with section 373.503, Florida Statutes, in all respects; and

Pursuant to section 373.083(5), F.S., and District Policy 13-01, *Governing Board Delegations*, the Executive Director is duly authorized to execute any document that has been approved by the Governing Board, with the exception of a deed of conveyance of real property owned by the District, and the General Counsel or Acting General Counsel is authorized to provide any required attestation.

NOW, THEREFORE, be it resolved by the Governing Board of the St. Johns River Water Management District:

- 1. That for District purposes, as designated by subsection 373.503(3), Florida Statutes, there is hereby levied and assessed on the tax rolls for the year 2017 a uniform ad valorem tax on all property in the counties within the District at the rate set forth opposite the name of each county, on the assessed valuation of such property, excluding lands specified in section 373.543, Florida Statutes, as follows:

<u>COUNTY</u>	<u>TAX LEVY</u>
Alachua	.2724 Mill
Baker	.2724 Mill
Bradford	.2724 Mill
Brevard	.2724 Mill
Clay	.2724 Mill
Duval	.2724 Mill
Flagler	.2724 Mill
Indian River	.2724 Mill
Lake	.2724 Mill
Marion	.2724 Mill
Nassau	.2724 Mill
Okeechobee	.2724 Mill
Orange	.2724 Mill
Osceola	.2724 Mill
Putnam	.2724 Mill
St. Johns	.2724 Mill
Seminole	.2724 Mill
Volusia	.2724 Mill

That the tax levies stated above are hereby certified to the respective Property Appraisers of the counties wholly or partially within the boundary of the District for extension on the 2017 tax rolls of each county.

- 2. That the millage rate to be levied to fund the District's 2017-2018 budget is equal to the rolled-back rate of 0.2724 mill.

Attachment: 2017-11 Resolution Final Millage with Exhibit A (Final Budget Hearing)

Passed and adopted this \_\_\_\_\_ day of September, 2017, A.D., by the Governing Board of the St. Johns River Water Management District.

ST. JOHNS RIVER WATER MANAGEMENT DISTRICT

\_\_\_\_\_  
JOHN A. MIKLOS  
Chairman

ATTEST:

As to form and legality:

\_\_\_\_\_  
WILLIAM ABRAMS  
General Counsel

\_\_\_\_\_  
WILLIAM ABRAMS  
General Counsel

Attachment: 2017-11 Resolution Final Millage with Exhibit A (Final Budget Hearing)

**EXHIBIT A**

**Certification of  
Boundary Description by County  
of Lands Subject to Ad Valorem Taxation  
Within the  
St. Johns River Water Management District**

**Attachment: 2017-11 Resolution Final Millage with Exhibit A (Final Budget Hearing)**

Partial County

**C E R T I F I C A T E**2017 Tax Levy - Alachua County, St. Johns River Water Management District

I hereby certify that the boundaries of St. Johns River Water Management District as established by Chapter 373, Florida Statutes, embrace a portion of the lands and taxable properties within the limits of Alachua County, said portion being described as those lands lying within the following described boundaries: Begin at the southwest corner of Section 31, Township 11 South, Range 19 East; thence north along the range line between Ranges 18 and 19 East to the northwest corner of Section 19, Township 9 South, Range 19 East to the northwest corner of Section 19, Township 9 South, Range 19 East; thence east along section lines to the southwest corner of Section 18, Township 9 South, Range 20 East; thence north along range line between Ranges 19 and 20 East to the southwest corner of Section 31, Township 8 South, Range 20 East; thence east along township line to the southeast corner of Section 36, Township 8 South, Range 20 East; thence north along range line between Ranges 20 and 21 East to the northwest corner of Section 18, Township 8 South, Range 21 East; thence east along section lines to the northeast corner of Section 26, Township 8 South, Range 21 East; thence south along section lines to the southwest corner of Section 26, Township 8 South, Range 21 East; thence east along section line to the northeast corner of Section 26, Township 8 South, Range 21 East; thence south along Section line to the southwest corner of the north one half (N 1/2) of Section 25, Township 8 South, Range 21 East; thence east along a line to northeast corner to the south one-half (S 1/2) of Section 25, Township 8 South, Range 21 East; thence south along the range line to the southwest corner of Section 30, Township 8 South, Range 22 East; thence east along the section lines to the

northeast corner of Section 32, Township 8 South, Range 22 East; thence south along the section lines to the southwest corner of Section 16, Township 9 South, Range 22 East; thence eastward along the section lines to the northeast corner of Section 24, Township 9 South, Range 22 East, which point being on the Alachua-Putnam County line; southerly, westerly and northerly along said county line to the intersection with the township line between Township 11 and 12 South, thence west along said township line to the southwest corner of Section 31, Township 11 South, Range 19 East and the point of beginning.

In witness whereof, I hereunto set my hand and the official seal of St. Johns River Water Management District this 26th day of September 2017, A.D.

ST. JOHNS RIVER WATER MANAGEMENT DISTRICT

\_\_\_\_\_  
ANN B. SHORTELE, Ph.D.  
Executive Director

ATTEST:

\_\_\_\_\_  
WILLIAM ABRAMS  
General Counsel

Attachment: 2017-11 Resolution Final Millage with Exhibit A (Final Budget Hearing)



Partial County

**C E R T I F I C A T E**2017 Tax Levy - Baker County, St. Johns River Water Management District

I hereby certify that the boundaries of St. Johns River Water Management District as established by Chapter 373, Florida Statutes, embrace a portion of the lands and taxable properties within the limits of Baker County, said portion being described as those lands lying within the following described boundaries: Begin at the southwest corner of Section 31, Township 2 South, Range 19 East, which point being on the Baker-Columbia County line; thence north along said county line to the intersection with the Florida-Georgia state line; thence east along said state line to the intersection with the St. Mary's River; thence southerly along said river (Florida-Georgia state line) to the intersection with the range line between Ranges 22 and 23 East; thence south along said range line to the southeast corner of Section 13, Township 4 South, Range 22 East; thence west along the Baker-Bradford county line to the intersection with the Baker-Union county line; continue west along the Baker-Union county line to the southwest corner of Section 18, Township 4 South, Range 20 East; thence north along the range line between Ranges 19 and 20 East to the southwest corner of Section 31, Township 2 South, Range 20 East; thence west along the township line between Townships 2 and 3 South to the southwest corner of Section 31, Township 2 South, Range 19 East and the point of beginning.

In witness whereof, I hereunto set my hand and the official seal of St. Johns River Water Management District this 26th day of September 2017, A.D.

ST. JOHNS RIVER WATER MANAGEMENT  
DISTRICT

\_\_\_\_\_  
ANN B. SHORTELE, Ph.D.  
Executive Director

ATTEST:

\_\_\_\_\_  
WILLIAM ABRAMS  
General Counsel

Attachment: 2017-11 Resolution Final Millage with Exhibit A (Final Budget Hearing)

Partial County

**C E R T I F I C A T E**2017 Tax Levy - Bradford County, St. Johns River Water Management District

I hereby certify that the boundaries of St. Johns River Water Management District as established by Chapter 373, Florida Statutes, embrace a portion of the lands and taxable properties within the limits of Bradford County, said portion being described as those lands lying within the following described boundaries: Begin at the Southeast corner of Section 24, Township 7 South, Range 22 East, which point being on the Bradford-Clay county line, thence south along said county line to the northeast corner of Section 36, Township 8 South, Range 22 East; thence west along the section line to the southwest corner of the East one-half (E 1/2) of Section 25, Township 8 South, Range 22 East; thence north to the northeast corner of the West one-half (W 1/2) of Section 24, Township 8 South, Range 22 East, thence west along the section line to the Southwest corner of Section 13, Township 8 South, Range 22 East; thence north along the section line to the Northwest corner of Section 25, Township 7 South, Range 22 East; thence east along section line to the southeast corner of Section 24, Township 7 South, Range 22 East and the point of beginning.

In witness whereof, I hereunto set my hand and the official seal of St. Johns River Water Management District this 26th day of September 2017, A.D.

ST. JOHNS RIVER WATER MANAGEMENT  
DISTRICT

\_\_\_\_\_  
ANN B. SHORTELE, Ph.D.  
Executive Director

ATTEST:

\_\_\_\_\_  
WILLIAM ABRAMS  
General Counsel

Attachment: 2017-11 Resolution Final Millage with Exhibit A (Final Budget Hearing)

Full County

**C E R T I F I C A T E**2017 Tax Levy - Brevard County, St. Johns River Water Management District

I hereby certify that the boundaries of St. Johns River Water Management District as established by Chapter 373, Florida Statutes, embrace all lands and taxable properties within the limits of Brevard County.

In witness whereof, I hereunto set my hand and the official seal of St. Johns River Water Management District this 26th day of September 2017, A.D.

ST. JOHNS RIVER WATER MANAGEMENT  
DISTRICT

\_\_\_\_\_  
ANN B. SHORTELE, Ph.D.  
Executive Director

ATTEST:

\_\_\_\_\_  
WILLIAM ABRAMS  
General Counsel

Attachment: 2017-11 Resolution Final Millage with Exhibit A (Final Budget Hearing)

Full County

**C E R T I F I C A T E**2017 Tax Levy - Clay County, St. Johns River Water Management District

I hereby certify that the boundaries of St. Johns River Water Management District as established by Chapter 373, Florida Statutes, embrace all lands and taxable properties within the limits of Clay County.

In witness whereof, I hereunto set my hand and the official seal of St. Johns River Water Management District this 26th day of September 2017, A.D.

ST. JOHNS RIVER WATER MANAGEMENT  
DISTRICT

\_\_\_\_\_  
ANN B. SHORTELE, Ph.D.  
Executive Director

ATTEST:

\_\_\_\_\_  
WILLIAM ABRAMS  
General Counsel

Attachment: 2017-11 Resolution Final Millage with Exhibit A (Final Budget Hearing)

Full County

**C E R T I F I C A T E**2017 Tax Levy - Duval County, St. Johns River Water Management District

I hereby certify that the boundaries of St. Johns River Water Management District as established by Chapter 373, Florida Statutes, embrace all lands and taxable properties within the limits of Duval County.

In witness whereof, I hereunto set my hand and the official seal of St. Johns River Water Management District this 26th day of September 2017, A.D.

ST. JOHNS RIVER WATER MANAGEMENT  
DISTRICT

\_\_\_\_\_  
ANN B. SHORTELE, Ph.D.  
Executive Director

ATTEST:

\_\_\_\_\_  
WILLIAM ABRAMS  
General Counsel

Attachment: 2017-11 Resolution Final Millage with Exhibit A (Final Budget Hearing)

Full County

**C E R T I F I C A T E**2017 Tax Levy - Flagler County, St. Johns River Water Management District

I hereby certify that the boundaries of St. Johns River Water Management District as established by Chapter 373, Florida Statutes, embrace all lands and taxable properties within the limits of Flagler County.

In witness whereof, I hereunto set my hand and the official seal of St. Johns River Water Management District this 26th day of September 2017, A.D.

ST. JOHNS RIVER WATER MANAGEMENT  
DISTRICT

\_\_\_\_\_  
ANN B. SHORTELE, Ph.D.  
Executive Director

ATTEST:

\_\_\_\_\_  
WILLIAM ABRAMS  
General Counsel

Attachment: 2017-11 Resolution Final Millage with Exhibit A (Final Budget Hearing)



Full County

**C E R T I F I C A T E**2017 Tax Levy - Indian River County, St. Johns River Water Management District

I hereby certify that the boundaries of St. Johns River Water Management District as established by Chapter 373, Florida Statutes, embrace all lands and taxable properties within the limits of Indian River County.

In witness whereof, I hereunto set my hand and the official seal of St. Johns River Water Management District this 26th day of September 2017, A.D.

ST. JOHNS RIVER WATER MANAGEMENT  
DISTRICT

\_\_\_\_\_  
ANN B. SHORTELE, Ph.D.  
Executive Director

ATTEST:

\_\_\_\_\_  
WILLIAM ABRAMS  
General Counsel

Attachment: 2017-11 Resolution Final Millage with Exhibit A (Final Budget Hearing)

Partial County

**C E R T I F I C A T E**2017 Tax Levy - Lake County, St. Johns River Water Management District

I hereby certify that the boundaries of St. Johns River Water Management District as established by Chapter 373, Florida Statutes, embrace a portion of the lands and taxable properties within the limits of Lake County, said portion being described as those lands lying within the following described boundaries: Begin at the southwest corner of Section 31, Township 17 South, Range 27 East, said point being on the Lake-Marion county line; thence north along said county line to the northwest corner of Section 6, Township 17 South, Range 27 East; thence east along the Lake-Marion county line to the range line between Ranges 26 and 27 East; thence north along said range line, being also the Lake-Marion county line to the westerly shoreline of Lake George, being also on the Lake -Volusia county line; thence southwardly along the Lake-Volusia county line to the intersection with the Lake-Seminole county line; continue southwardly along said Lake-Seminole county line to the intersection with the Lake-Orange county line, being also on the Township line between Townships 19 and 20 South; thence west along said township line and Lake-Orange county line to the Lake-Orange county line; thence southward along the Lake-Orange county line to the northeast corner of Section 13, Township 23 South, Range 26 East; continue south along range line between Range 26 and 27 East to the southeast corner of Section 36, Township 24 South, Range 26 East, being also on the Lake-Polk county line; thence west along the Lake-Polk county line to the southwest corner of Section 32, Township 24 South, Range 26 East; thence north along section lines to the northeast corner of Section 30, Township 24 South, Range 26 East, thence west along the section lines to the northeast corner of Section 28, Township 24 South, Range

25 East; thence north along the section lines to the northeast corner of Section 16, Township 24 South, Range 25 East; thence west along the section line to the northwest corner of Section 16, Township 24 South, Range 25 East; thence north along the section line to the northeast corner of Section 8, Township 24 South, Range 25 East; thence west along the section lines to the range line between Ranges 24 and 25 East; thence north along the range line to the northeast corner of Section 1, Township 23 South, Range 24 East, also being on the township line between Townships 22 and 23 South; thence west along said township line to the northwest corner of Section 6, Township 23 South, Range 24 East, also being on the Sumter-Lake county line; thence north along the Sumter-Lake county line, also being the range line between Ranges 23 and 24 East, to the northwest corner of Section 6, Township 18 South, Range 24 East and the Marion county line, also being the township line between Townships 17 and 18; thence east along said township line to the southwest corner of Section 31, Township 17 South, Range 27 East and point of beginning.

In witness whereof, I hereunto set my hand and the official seal of St. Johns River Water Management District this 26th day of September 2017, A.D.

ST. JOHNS RIVER WATER MANAGEMENT  
DISTRICT

\_\_\_\_\_  
ANN B. SHORTELE, Ph.D.  
Executive Director

ATTEST:

\_\_\_\_\_  
WILLIAM ABRAMS  
General Counsel

Partial County

**C E R T I F I C A T E**2017 Tax Levy - Marion County, St. Johns River Water Management District

I hereby certify that the boundaries of St. Johns River Water Management District as established by Chapter 373, Florida Statutes, embrace a portion of the lands and taxable properties within the limits of Marion County, said portion being described as those lands lying within the following described boundaries: Begin at the northwest corner of Section 6, Township 12 South, Range 25 East; thence east along the Marion-Putnam county line, also being the township line between Townships 11 and 12 South to the northeast corner of Section 3, Township 12 South, Range 25 East; thence south along the Marion-Putnam county line to the northeast corner of Section 27, Township 12 South, Range 25 East, thence east along the Marion-Putnam county line to the northeast corner of Section 25, Township 12 South, Range 25 East; thence south along the Marion-Putnam county line to the southeast corner of Section 12, Township 13 South, Range 25 East; thence east along said county line to the westerly shoreline of Lake George; thence southerly along said shoreline, being also the Marion-Putnam county line to the Volusia-Marion county line; continue southerly along the westerly shoreline of Lake George, being also the Volusia-Marion county line to the Marion-Lake county line; thence south along said county line being also the range line between Ranges 26 and 27 East, to the southeast corner of Section 36, Township 16 South, Range 26 East; thence west along the Marion-Lake county line to the northeast corner of Section 1, Township 17 South, Range 26 East; thence south along the Marion-Lake county line to the southeast corner of Section 36, Township 17 South, Range 26 East; thence west along said county line, said line also being the township line between Township 17 and 18 South, to the

southwest corner of Section 31, Township 17 South, Range 24 East, and the Sumter-Marion County line; thence continue west and along the Sumter-Marion county line, said line also being the township line between Township 17 and 18 South, to the westerly right-of-way line of right-of-way line of Interstate Highway 75 to the Alachua-Marion county line, said line also being the township line between Township 11 and 12 South; thence eastward along the Alachua-Marion county line to the intersection with the range line between Ranges 22 and 23 East; thence north along said range line to the intersection with the Putnam-Marion county line; thence eastward along said county line to the intersection with the range line between Ranges 24 and 25 East; thence south along said range line to the northwest corner of Section 6, Township 12 South; Range 25 East and the point of beginning.

In witness whereof, I hereunto set my hand and the official seal of St. Johns River Water Management District this 26th day of September 2017, A.D.

ST. JOHNS RIVER WATER MANAGEMENT DISTRICT

\_\_\_\_\_  
ANN B. SHORTELE, Ph.D.  
Executive Director

ATTEST:

\_\_\_\_\_  
WILLIAM ABRAMS  
General Counsel

Full County

**C E R T I F I C A T E**2017 Tax Levy - Nassau County, St. Johns River Water Management District

I hereby certify that the boundaries of St. Johns River Water Management District as established by Chapter 373, Florida Statutes, embrace all lands and taxable properties within the limits of Nassau County.

In witness whereof, I hereunto set my hand and the official seal of St. Johns River Water Management District this 26th day of September 2017, A.D.

ST. JOHNS RIVER WATER MANAGEMENT  
DISTRICT

\_\_\_\_\_  
ANN B. SHORTELE, Ph.D.  
Executive Director

ATTEST:

\_\_\_\_\_  
WILLIAM ABRAMS  
General Counsel

Attachment: 2017-11 Resolution Final Millage with Exhibit A (Final Budget Hearing)

Partial County

**C E R T I F I C A T E**2017 Tax Levy - Okeechobee County, St. Johns River Water Management District

I hereby certify that the boundaries of St. Johns River Water Management District as established by Chapter 373, Florida Statutes, embrace a portion of the lands and taxable properties within the limits of Okeechobee County, said portion being described as those lands lying within the following described boundaries: Begin at the Okeechobee-Osceola county line, which point being northwest corner of Section 2, Township 33 South, Range 34 East; run thence south along the section lines to the southwest corner of Section 35, Township 34 South, Range 34 East; thence easterly along the township line between Townships 34 and 35 South to the southeast corner of Section 35, Township 34 South, Range 35 East; thence northerly along the section lines to the northwest corner of Section 13, Township 34 South, Range 35 East; thence east along the south line of Section 12, Township 34 South, Range 35 East to the southeast corner thereof; thence north along the range line between Ranges 35 and 36 East to the northwest corner of Section 18, Township 34 South, Range 36 East; thence east along the section lines to the southeast corner of Section 9, Township 34 South, Range 36 East; thence north to the northeast corner of said Section 9; thence east along section lines to the southeast corner of Section 1, Township 34 South, Range 36 East, said point being on the Okeechobee-St. Lucie county line; thence north along said county line to the northeast corner of Section 1, Township 34 South, Range 36 East, which point being on the Okeechobee-Indian River county line; thence west along said county line to the Northwest corner of Section 6, Township 34 South, Range 36 East; thence north along the Range line between Ranges 35 and 36 East to the Northeast corner of Section 1, Township 33 South,

Range 35 East, which point being on the Okeechobee-Indian River county line; thence West along said county line to the northwest corner of Section 2, Township 33 South, Range 34 East and the point of beginning.

In witness whereof, I hereunto set my hand and the official seal of St. Johns River Water Management District this 26th day of September 2017, A.D.

ST. JOHNS RIVER WATER MANAGEMENT  
DISTRICT

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ANN B. SHORTELE, Ph.D.  
Executive Director

ATTEST:

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WILLIAM ABRAMS  
General Counsel



Partial County

**C E R T I F I C A T E**2017 Tax Levy - Orange County, St. Johns River Water Management District

I hereby certify that the boundaries of St. Johns River Water Management District as established by Chapter 373, Florida Statutes, embrace a portion of the lands and taxable properties within the limits of Orange County, said portion being described as those lands lying within the following described boundaries: Begin at the Northwest corner of Section 2, Township 20 South, Range 27 East, which point being on the Orange-Lake county line; thence east along said county line to the Orange-Seminole county line (Wekiva River); thence southwardly along said county line to the range line between Ranges 28 and 29 East; thence south along said range line (Orange-Seminole county line) to the Northeast corner of Section 25, Township 21 South, Range 28 East; thence East along the Orange-Seminole county line to the Northeast corner of Section 29, Township 21 South, Range 30 East; thence south along Orange-Seminole county line to the Northwest corner of Section 4, Township 22 South, Range 30 East; thence east along Orange-Seminole county line to the Orange-Brevard county line (St. Johns River); thence southwardly along Orange-Brevard county line to the Orange-Osceola county line, which point being on the Township line between Townships 24 and 25 South; thence west along said Township line (Orange-Osceola county line) to the southwest corner of Section 31, Township 24 South, Range 32 East; thence north along the range line between Ranges 31 and 32 East to the intersection with the northerly right-of-way line of State Road 528 (Bee-Line Expressway); thence westerly along said northerly right-of-way line of State Road 528 to the intersection with the northerly right-of-way line of State Road 528A; thence westerly along said northerly right-of-way line of State Road 528A to the westerly right-

of-way line of U. S. Highway 441; thence northerly along said right-of-way line of U. S. 441 to the intersection with the section lines between Section 22 and 27 of Township 22 South, Range 29 East; thence west along the Section lines to the northeast corner of Section 25, Township 22 South, Range 28 East; thence South along the Range line between Ranges 28 and 29 East to the southwest corner of Section 36, Township 22 South, Range 28 East; thence west along Township line between Townships 22 and 23 South, to the Southwest corner of Section 36, Township 22 South, Range 27 East; thence south along section lines to the southeast corner of Section 11, Township 23 South, Range 27 East; thence west along section lines to the southwest corner of Section 7, Township 23 South, Range 27 East; also being the Lake-Orange county line; thence northward along said Lake-Orange county line, and eastward along said county line to the northeast corner of Section 3, Township 20 South, Range 27 East; being the point of beginning.

In witness whereof, I hereunto set my hand and the official seal of St. Johns River Water Management District this 26th day of September 2017, A.D.

ST. JOHNS RIVER WATER MANAGEMENT DISTRICT

\_\_\_\_\_  
ANN B. SHORTELE, Ph.D.  
Executive Director

ATTEST:

\_\_\_\_\_  
WILLIAM ABRAMS  
General Counsel

Partial County

**C E R T I F I C A T E**2017 Tax Levy - Osceola County, St. Johns River Water Management District

I hereby certify that the boundaries of St. Johns River Water Management District as established by Chapter 373, Florida Statutes, embrace a portion of the lands and taxable properties within the limits of Osceola County, said portion being described as those lands lying within the following described boundaries: Begin at the northwest corner of Section 4, Township 25 South, Range 32 East; thence East along the Osceola-Orange county line to the northeast corner of Section 1, Township 25 South, Range 34 East; thence south along the range line between Ranges 34 and 35 East to the southeast corner of Section 36, Township 27 South, Range 34 East; thence west along section line to the northeast corner of Section 1, Township 28 South, Range 34 East; thence south along range line between Ranges 34 and 35 East to the southeast corner of Section 36, Township 30 South, Range 34 East; thence west to the northwest corner of Section 6, Township 31 South, Range 35 East; thence south to the southwest corner of Section 31, Township 31 South, Range 35 East; thence east to the northwest corner of Section 6, Township 32 South, Range 35 East; thence south to the southwest corner of Section 31, Township 32 South, Range 35 East; thence west along township line between Townships 32 and 33 South to the southwest corner of Section 34, Township 32 South, Range 33 East; thence north along section lines to the northwest corner of Section 3, Township 31 South, Range 33 East; thence east along township line to the southeast corner of Section 36, Township 30 South, Range 33 East; thence north along range line between Ranges 33 and 34 East to the northeast corner of Section 1, Township 30 South, Range 33 East; thence west along township line to the southwest corner of Section 31,

Township 29 South, Range 33 East; thence north along range line between Ranges 32 and 33 East to the northwest corner of Section 6, Township 28 South, Range 33 East; thence east along section line to the southwest corner of Section 31, Township 27 South, Range 33 East; thence north along range line between Ranges 32 and 33 East to the northwest corner of Section 6, Township 26 South, Range 33 East; thence west along township line to the southwest corner of Section 33, Township 25 South, Range 32 East; thence north along section lines to the northwest corner of Section 4, Township 25 South, Range 32 East and the point of beginning.

In witness whereof, I hereunto set my hand and the official seal of St. Johns River Water Management District this 26th day of September 2017, A.D.

ST. JOHNS RIVER WATER MANAGEMENT DISTRICT

\_\_\_\_\_  
ANN B. SHORTELE, Ph.D.  
Executive Director

ATTEST:

\_\_\_\_\_  
WILLIAM ABRAMS  
General Counsel

Attachment: 2017-11 Resolution Final Millage with Exhibit A (Final Budget Hearing)

Partial County

**C E R T I F I C A T E**2017 Tax Levy - Putnam County, St. Johns River Water Management District

I hereby certify that the boundaries of St. Johns River Water Management District as established by Chapter 373, Florida Statutes, embrace all lands and taxable properties within the limits of Putnam County except that portion of said county being described as those lands lying west of the east boundary of the west 1/8 of Section 18, Township 9 South, Range 23 East.

In witness whereof, I hereunto set my hand and the official seal of St. Johns River Water Management District this 26th day of September 2017, A.D.

ST. JOHNS RIVER WATER MANAGEMENT  
DISTRICT

\_\_\_\_\_  
ANN B. SHORTELE, Ph.D.  
Executive Director

ATTEST:

\_\_\_\_\_  
WILLIAM ABRAMS  
General Counsel

Attachment: 2017-11 Resolution Final Millage with Exhibit A (Final Budget Hearing)

Full County

**CERTIFICATE**2017 Tax Levy - St. Johns County, St. Johns River Water Management District

I hereby certify that the boundaries of St. Johns River Water Management District as established by Chapter 373, Florida Statutes, embrace all lands and taxable properties within the limits of St. Johns County.

In witness whereof, I hereunto set my hand and the official seal of St. Johns River Water Management District this 26th day of September 2017, A.D.

ST. JOHNS RIVER WATER MANAGEMENT  
DISTRICT

\_\_\_\_\_  
ANN B. SHORTELE, Ph.D.  
Executive Director

ATTEST:

\_\_\_\_\_  
WILLIAM ABRAMS  
General Counsel

Attachment: 2017-11 Resolution Final Millage with Exhibit A (Final Budget Hearing)

Full County

**C E R T I F I C A T E**2017 Tax Levy - Seminole County, St. Johns River Water Management District

I hereby certify that the boundaries of St. Johns River Water Management District as established by Chapter 373, Florida Statutes, embrace all lands and taxable properties within the limits of Seminole County.

In witness whereof, I hereunto set my hand and the official seal of St. Johns River Water Management District this 26th day of September 2017, A.D.

ST. JOHNS RIVER WATER MANAGEMENT  
DISTRICT

\_\_\_\_\_  
ANN B. SHORTELE, Ph.D.  
Executive Director

ATTEST:

\_\_\_\_\_  
WILLIAM ABRAMS  
General Counsel

Attachment: 2017-11 Resolution Final Millage with Exhibit A (Final Budget Hearing)

Full County

**C E R T I F I C A T E**2017 Tax Levy - Volusia County, St. Johns River Water Management District

I hereby certify that the boundaries of St. Johns River Water Management District as established by Chapter 373, Florida Statutes, embrace all lands and taxable properties within the limits of Volusia County.

In witness whereof, I hereunto set my hand and the official seal of St. Johns River Water Management District this 26th day of September 2017, A.D.

ST. JOHNS RIVER WATER MANAGEMENT  
DISTRICT

\_\_\_\_\_  
ANN B. SHORTELE, Ph.D.  
Executive Director

ATTEST:

\_\_\_\_\_  
WILLIAM ABRAMS  
General Counsel

Attachment: 2017-11 Resolution Final Millage with Exhibit A (Final Budget Hearing)





# St. Johns River Water Management District

Ann B. Shortelle, Ph.D., Executive Director

4049 Reid Street • P.O. Box 1429 • Palatka, FL 32178-1429 • 386-329-4500  
On the internet at [www.sjrwm.com](http://www.sjrwm.com).

## RESOLUTION NO. 2017-12

### **A RESOLUTION OF THE ST. JOHNS RIVER WATER MANAGEMENT DISTRICT ADOPTING THE FINAL BUDGET FOR THE FISCAL YEAR 2017-2018; PROVIDING AN EFFECTIVE DATE.**

Chapters 200 and 373, Florida Statutes, require the Governing Board of the St. Johns River Water Management District (District) to adopt a final budget for each fiscal year; and

The Governing Board of the District, after careful consideration and study has caused to be prepared a final budget for the District covering its proposed operation and other requirements for the ensuing fiscal year, beginning October 1, 2017, and ending September 30, 2018; and

Pursuant to section 200.065, Florida Statutes, notice of proposed taxes, including the date, time and place of the first public budget hearing, was prepared and mailed by the County Property Appraisers of each county within the District; and

Notice of intention to adopt a final budget for Fiscal Year 2017-2018, including: (1) last year's actual property tax levy; (2) this year's proposed tax levy; and (3) the date, time, and place of public budget hearing, setting forth the final budget in full, was duly published in newspapers having paid general circulation in each county having land within the District; and

In Palatka, Florida, at the times indicated on the notices of the public hearings, the Governing Board of the District held a public hearing regarding the tentative budget on September 19, 2017, and a public hearing regarding the final budget on September 26, 2017; and

The Governing Board of the District has adopted Resolution No. 2017-11 "A Resolution of the St. Johns River Water Management District Adopting the Final Millage Rate and Providing Certification of the Levy to the Property Appraisers Within the District for the Fiscal Year 2017-2018," which establishes the millage-levy for Fiscal Year 2017-2018; and

The adopted final budget totals \$160,368,426 for all funds including, \$108,316,468 in the General Fund, \$46,356,958 in the Special Revenue Fund, and \$5,695,000 in the Capital Projects Fund; and

The budget presented herein may be revised for previously entered commitments (encumbrances) that remain outstanding at the start of the fiscal year, including the source of funds anticipated to be used in completing these commitments; and

Pursuant to section 373.083(5), F.S., and District Policy 13-01, *Governing Board Delegations*, the Executive Director is duly authorized to execute any document that has been approved by the Governing Board, with the exception of a deed of conveyance of real property owned by the District, and the General Counsel or Acting General Counsel is authorized to provide any required attestation.

NOW, THEREFORE, be it resolved, by the Governing Board of the St. Johns River Water Management District that:

1. The attached budget, totaling \$160,368,426 for all funds including, \$108,316,468 in the General Fund, \$46,356,958 in the Special Revenue Fund, and \$5,695,000 in the Capital Projects Fund, is hereby adopted as the final budget of the District for the fiscal year beginning October 1, 2017, and ending September 30, 2018. This budget shall be the official operating and fiscal guide of the District for said fiscal year.
2. The Executive Director, or designee, may revise the adopted FY 2017-2018 Budget to reflect actual commitments (encumbrances) outstanding at the start of the fiscal year, as well as the source of funds anticipated to be used in completing these commitments.
3. This resolution shall take effect immediately upon adoption.

Passed and adopted this \_\_\_\_\_ day of September, 2017, A.D., by the Governing Board of the St. Johns River Water Management District.

ST. JOHNS RIVER WATER MANAGEMENT DISTRICT

\_\_\_\_\_  
 JOHN A. MIKLOS  
 Chairman

ATTEST:

As to form and legality:

\_\_\_\_\_  
 WILLIAM ABRAMS  
 General Counsel

\_\_\_\_\_  
 William Abrams  
 General Counsel

Attachment: 2017-12 Resolution Final Budget with Schedule A (Final Budget Hearing)

**St. Johns River Water Management District  
Tentative Budget Fiscal Year 2017-2018**

	General Fund	Special Revenue	Capital Projects	Total Budget FY 2017-18
<b>SOURCE OF FUNDS:</b>				
Appropriated Fund Balance	\$ 19,529,023	\$ 2,672,875	\$ 5,695,000	\$ 27,896,898
Ad Valorem Taxes	85,347,445	-	-	85,347,445
Other District Revenues	3,440,000	2,090,000	-	5,530,000
Local	-	2,062,020	-	2,062,020
State	-	39,118,174	-	39,118,174
Federal	-	413,889	-	413,889
<b>SOURCE OF FUNDS TOTAL</b>	<b>\$ 108,316,468</b>	<b>\$ 46,356,958</b>	<b>\$ 5,695,000</b>	<b>\$ 160,368,426</b>
<b>USE OF FUNDS:</b>				
<b>1.0 Water Resources Planning and Monitoring</b>				
Salaries and Benefits	\$ 10,709,195	\$ 234,364	\$ -	\$ 10,943,559
Contracted Services	2,756,270	269,000	-	3,025,270
General Expenses	1,031,190	83,625	-	1,114,815
Operating Capital Outlay	579,800	8,900	-	588,700
Fixed Capital Outlay	300,000	-	-	300,000
Interagency Expenditures (Cooperative Funding)	-	265,000	-	265,000
<b>Total Program 1.0</b>	<b>15,376,455</b>	<b>860,889</b>	<b>-</b>	<b>16,237,344</b>
<b>2.0 Land Acquisition, Restoration and Public Works</b>				
Salaries and Benefits	9,647,759	178,764	-	9,826,523
Contracted Services	2,196,937	563,813	-	2,760,750
General Expenses	142,229	10,000	-	152,229
Operating Capital Outlay	10,000	-	-	10,000
Fixed Capital Outlay	20,500	2,887,000	3,800,000	6,707,500
Interagency Expenditures (Cooperative Funding)	35,779,724	35,342,397	-	71,122,121
<b>Total Program 2.0</b>	<b>47,797,149</b>	<b>38,981,974</b>	<b>3,800,000</b>	<b>90,579,123</b>
<b>3.0 Operation and Maintenance of Lands and Works</b>				
Salaries and Benefits	7,327,830	-	-	7,327,830
Contracted Services	1,404,000	3,085,750	-	4,489,750
General Expenses	3,893,260	2,696,045	-	6,589,305
Operating Capital Outlay	810,000	-	-	810,000
Fixed Capital Outlay	100,000	249,000	1,895,000	2,244,000
Interagency Expenditures (Cooperative Funding)	-	103,000	-	103,000
<b>Total Program 3.0</b>	<b>13,535,090</b>	<b>6,133,795</b>	<b>1,895,000</b>	<b>21,563,885</b>
<b>4.0 Regulation</b>				
Salaries and Benefits	11,310,677	-	-	11,310,677
Contracted Services	92,500	-	-	92,500
General Expenses	182,529	-	-	182,529
Operating Capital Outlay	-	-	-	-
<b>Total Program 4.0</b>	<b>11,585,706</b>	<b>-</b>	<b>-</b>	<b>11,585,706</b>
<b>5.0 Outreach</b>				
Salaries and Benefits	981,971	-	-	981,971
Contracted Services	18,000	-	-	18,000
General Expenses	92,086	-	-	92,086
Operating Capital Outlay	-	-	-	-
Interagency Expenditures (Cooperative Funding)	30,000	-	-	30,000
<b>Total Program 5.0</b>	<b>1,122,057</b>	<b>-</b>	<b>-</b>	<b>1,122,057</b>
<b>6.0 District Management and Administration</b>				
Salaries and Benefits	10,152,126	-	-	10,152,126
Contracted Services	3,354,468	379,300	-	3,733,768
General Expenses	4,897,317	1,000	-	4,898,317
Operating Capital Outlay	496,100	-	-	496,100
<b>Total Program 6.0</b>	<b>18,900,011</b>	<b>380,300</b>	<b>-</b>	<b>19,280,311</b>

Attachment: 2017-12 Resolution Final Budget with Schedule A (Final Budget Hearing)

**St. Johns River Water Management District  
Tentative Budget Fiscal Year 2017-2018**

	General Fund	Special Revenue	Capital Projects	Total Budget FY 2017-18
<b>All Programs</b>				
Salaries and Benefits	\$ 50,129,558	\$ 413,128	\$ -	\$ 50,542,686
Contracted Services	9,822,175	4,297,863	-	14,120,038
General Expenses	10,238,611	2,790,670	-	13,029,281
Operating Capital Outlay	1,895,900	8,900	-	1,904,800
Fixed Capital Outlay	420,500	3,136,000	5,695,000	9,251,500
Interagency Expenditures (Cooperative Funding)	35,809,724	35,710,397	-	71,520,121
<b>Total All Programs</b>	<u>108,316,468</u>	<u>46,356,958</u>	<u>5,695,000</u>	<u>160,368,426</u>
<b>USE OF FUNDS TOTAL</b>	<b>\$ 108,316,468</b>	<b>\$ 46,356,958</b>	<b>\$ 5,695,000</b>	<b>\$ 160,368,426</b>

**Workforce**

Total Authorized FTEs - 564.7

**AGENDA REQUEST FOR  
GOVERNING BOARD MEETING  
September 26, 2017**

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**MEMORANDUM**

**TO:** Governing Board

**THROUGH:** Ann B. Shortelle, Ph.D.  
Executive Director

**FROM:** Missy Licourt, Budget Director  
Office of Financial Services

**SUBJECT:** Approval of Resolution 2017-13 to commit fund balance

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**RECOMMENDATION**

Staff recommends approval of Resolution 2017-13 that will commit fund balance for specific uses.

**BACKGROUND**

Governmental Accounting Standards Board Statement 54 (GASB 54) requires formal action of the legislative body prior to the end of the fiscal year to commit fund balances for specific uses. During the final Fiscal Year (FY) 2016–2017 budget hearing, Resolution 2016-14 established the Committed Fund Balance categories, which were reported in the District's Comprehensive Annual Financial Report (CAFR) as of September 30, 2016, in the amount of \$120,404,112.

**DISCUSSION**

The attached resolution estimates the Committed Fund Balance amount to be \$108,500,165 which reflects the District's continued commitment to water resource and water supply development, flood protection, natural systems protection and cooperative funding projects, including springs and priority water body protection and restoration, water conservation initiatives with public water suppliers and projects to maximize the reuse of reclaimed water and agricultural.

In accordance with District Policy 310 and GASB 54, fund balance committed to the Economic Stabilization Reserve is equal to two months (16.7 percent) of operating expenditures (excludes fixed capital outlay and cooperative funding) of the General Fund based on the subsequent year's approved budget. This amount is calculated to be \$12,038,403.

By adoption of this resolution the Governing Board imposes constraints on future uses of a portion of fund balance, enabling the District to report these resources as "Committed Fund Balance" on its September 30, 2017 Balance Sheet. Committed amounts do not represent legal appropriations of the District and can be redeployed for other purposes with appropriate future Governing Board action.

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<b>Committed for:</b>	<b>General Fund</b>	<b>Special Revenue</b>	<b>Capital Projects Fund</b>	<b>Total All Funds</b>
Economic Stabilization Reserve	\$ 12,038,403	\$ -	\$ -	\$ 12,038,403
Potential adverse monetary judgments	-	-	-	-
Land Management / Acquisition	-	8,035,803	-	8,035,803
Flood Protection – Levee/Structure Rehabilitation	2,292,541	-	-	2,292,541
Indian River Lagoon Protection	2,110,467	-	999,251	3,109,718
Lake Apopka and UORB Restoration	4,621,950	-	-	4,621,950
North Florida Water Supply Partnership	4,512,665	-	-	4,512,665
Springs Protection	4,164,433	-	-	4,164,433
St. Johns River Basin Restoration	4,594,215	-	96,145	4,690,360
Cooperative Projects Funding Program	65,034,292	-	-	65,034,292
<b>Total Committed</b>	<b>\$ 99,368,966</b>	<b>\$ 8,035,803</b>	<b>\$ 1,095,396</b>	<b>\$ 108,500,165</b>

Attachment: 2017-13 Exhibit A Committed Fund Balance (Commit Fund Balance)



# St. Johns River Water Management District

Ann B. Shortelle, Ph.D., Executive Director

4049 Reid Street • P.O. Box 1429 • Palatka, FL 32178-1429 • 386-329-4500  
On the internet at [www.sjrwmd.com](http://www.sjrwmd.com).

## RESOLUTION NO. 2017-13

### A RESOLUTION OF THE ST. JOHNS RIVER WATER MANAGEMENT DISTRICT TO COMMIT (RESERVE) FUND BALANCE

Section 189.016, Florida Statutes (F.S.), requires each special district to adopt a budget by resolution such that the total amount available from taxation and other sources equals the total of appropriations for expenditures and reserves; and,

Pursuant to Governmental Accounting Board Statement 54 (“GASB 54”), “fund balances” are now classified as “non-spendable,” “restricted,” “committed,” “assigned,” or “unassigned;” and,

On September 26, 2017, the Governing Board of the St. Johns River Water Management District (“District”) adopted a balanced budget for the District covering its proposed operation and other requirements for the ensuing fiscal year, beginning October 1, 2017, and ending September 30, 2018; and,

GASB 54 requires formal action of the legislative body prior to the end of the fiscal year to commit fund balances for specific uses; and,

As a result of an analysis of the unaudited District financial statements, staff has determined that there will be fund balance in the General Fund as of September 30, 2017; and

The Governing Board seeks to reserve said funds in the “Committed Fund Balance” account for spending in future years, as further provided in Exhibit A, attached hereto; and,

Pursuant to section 373.083(5), F. S., and District Governing Board Policy No. 13-01, *Governing Board Delegations*, the Executive Director is duly authorized to execute any document that has been approved by the Governing Board, with the exception of a deed of conveyance of real property owned by the District, and the General Counsel or Acting General Counsel is authorized to provide any required attestation.

NOW, THEREFORE, be it resolved, by the Governing Board of the St. Johns River Water Management District that the fund balance in the amount of \$108,500,165 is reserved for future budgets as “Committed Fund Balance,” as described in Exhibit A. This resolution shall take effect immediately upon adoption.

*(remainder of page intentionally blank)*

Attachment: 2017-13 Resolution Committed Fund Balance (Commit Fund Balance)

Passed and adopted this \_\_\_\_\_ day of September, 2017, A.D., by the Governing Board of the St. Johns River Water Management District.

ST. JOHNS RIVER WATER MANAGEMENT DISTRICT

\_\_\_\_\_  
JOHN A. MIKLOS  
Chairman

ATTEST:

As to form and legality:

\_\_\_\_\_  
WILLIAM ABRAMS  
General Counsel

\_\_\_\_\_  
William Abrams  
General Counsel

Attachment: 2017-13 Resolution Committed Fund Balance (Commit Fund Balance)



**COMMITTED FUND BALANCE WORKSHEET  
SEPTEMBER 30, 2017**

2.b

<b>Committed Fund Balance*</b>	<b>Beginning Balance 10/1/16</b>	<b>Additions / Reductions</b>	<b>Board / Other Actions</b>	<b>Estimated Expenditures</b>	<b>Ending Balance 9/30/17</b>
<b>Reserve</b>					
General Fund Total	\$ 4,150,000	\$ 7,888,403	Note 1	\$ -	\$ 12,038,403
<b>Potential adverse monetary judgments and legal fees</b>					
General Fund Total	1,897,010	-		1,897,010	-
<b>Land Management / Acquisition</b>					
Special Revenue	8,067,297	2,148,093		2,179,587	8,035,803
<b>Flood Protection – Levee/Structure Rehabilitation</b>					
General Fund Total	2,848,500	-		555,959	2,292,541
<b>Indian River Lagoon Protection</b>					
General Fund	5,111,850	(1,949,289)	Note 3	1,052,094	2,110,467
Capital Projects	-	1,949,289		950,038	999,251
Total	5,111,850	-		2,002,132	3,109,718
<b>Lake Apopka and UORB Restoration</b>					
General Fund	4,700,855	-		78,905	4,621,950
Capital Projects	426,960	-		426,960	-
Total	5,127,815	-		505,865	4,621,950
<b>North Florida Water Initiative</b>					
General Fund Total	5,000,000	-		487,335	4,512,665
<b>Springs Protection</b>					
General Fund Total	5,000,000	-		835,567	4,164,433
<b>St. Johns River Basin Restoration</b>					
General Fund	4,924,262	(330,047)	Note 3	-	4,594,215
Capital Projects	773,155	330,047		1,007,057	96,145
Total	5,697,417	-		1,007,057	4,690,360
<b>Cooperative Projects Funding Program</b>					
General Fund Total	77,504,223	8,566,757	Note 2	21,036,688	65,034,292

**Attachment: 2017-13 Resolution Committed Fund Balance (Commit Fund Balance)**

**COMMITTED FUND BALANCE WORKSHEET  
SEPTEMBER 30, 2017**

<b>Committed Fund Balance*</b>	<b>Beginning Balance 10/1/16</b>	<b>Additions / Reductions</b>	<b>Board / Other Actions</b>	<b>Estimated Expenditures</b>	<b>Ending Balance 9/30/17</b>
<b>Total General Fund</b>	111,136,700	14,175,824		25,943,558	99,368,966
<b>Total Special Revenue Funds</b>	8,067,297	2,148,093		2,179,587	8,035,803
<b>Total Capital Projects Fund</b>	1,200,115	2,279,336		2,384,055	1,095,396
<b>TOTAL COMMITTED</b>	<b><u>\$ 120,404,112</u></b>	<b><u>\$ 18,603,253</u></b>		<b><u>\$30,507,200</u></b>	<b><u>\$ 108,500,165</u></b>

\*Committed fund balance sets aside existing reserves for specific purposes that are established and changed through Governing Board resolution. Resources to deliver initiatives come from multiple funding sources including annual appropriations of new District sources such as Ad Valorem revenue and external revenue sources.

Note 1: Calculated per Fund Balance and Reserves Policy 310 equal to two months (16.7 percent) of operating expenditures (excludes fixed capital outlay and cooperative funding) of the General Fund based on the subsequent year's approved budget.

Note 2: FY 17 Ad valorem revenue for cost share projects - \$8,566,757

Note 3: Interfund transfers