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# Agriculture & Natural Resources Appropriations Subcommittee

February 17, 2015  
9:00 AM – 11:00 AM  
Reed Hall



**The Florida House of Representatives**  
**Appropriations Committee**  
**Agriculture & Natural Resources Appropriations Subcommittee**

Steve Crisafulli  
Speaker

Ben Albritton  
Chair

February 17, 2015

AGENDA  
9:00 AM – 11:00 AM  
Reed Hall

- I. Call to Order/Roll Call
- II. Staff Presentation on the Water & Land Conservation Amendment to the State Constitution
- III. Closing/Adjourn

# Water and Land Conservation Constitutional Amendment

House Agriculture & Natural Resources Appropriations  
Subcommittee

February 17, 2015



# Broad Overview

- \* Effective July 1 of the year following passage (2015) and for 20 years thereafter (2035).
- \* After DOR deducts a service charge to pay collection and enforcement costs.
- \* Land Acquisition Trust Fund (LATF) is to receive no less than 33 percent of net revenues derived from the existing excise tax on documents as defined in law January 1, 2012.
- \* The moneys deposited into the LATF as defined in law on January 1, 2012, cannot be or become commingled with the General Revenue Fund.

# LATF Expenditure Is Restricted

## 1) As provided by law, to finance or refinance:

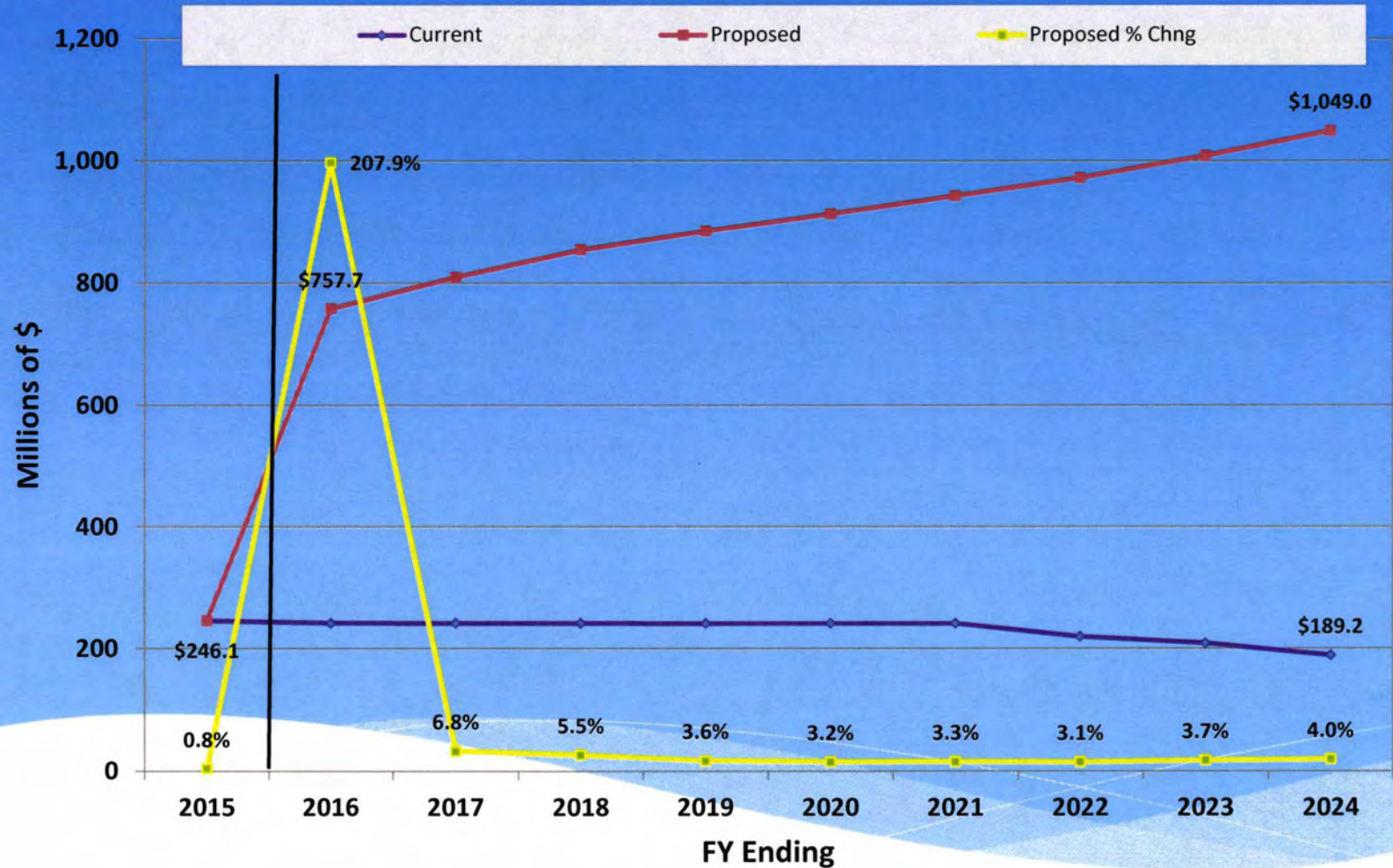
- \* the acquisition and improvement of land, water areas, and related property interests, including conservation easements, and resources for conservation lands including wetlands, forests, and fish and wildlife habitat;
- \* Wildlife management areas;
- \* Lands that protect water resources and drinking water sources, including lands protecting the water quality and quantity of rivers, lakes, streams, springsheds, and lands providing recharge for groundwater and aquifer systems;
- \* Lands in the Everglades Agricultural Area and the Everglades Protection Area, as defined in Article II, Section 7(b);
- \* Beaches and shores;
- \* Outdoor recreation lands, including recreational trails, parks, and urban open space;
- \* Rural landscapes;
- \* Working farms and ranches;
- \* Historic or geologic sites;
- \* Together with management, restoration of natural systems, and the enhancement of public access or recreational enjoyment of conservation lands.

## 2) To pay the debt service on bonds issued pursuant to Article VII, Section 11(e).



# Projected Distributions

## Distributions to the LATF





**DOCUMENTARY STAMP TAX DISTRIBUTIONS  
FY 2015-16**

**TOTAL ESTIMATED DOCUMENTARY STAMP TAX  
COLLECTIONS  
\$2,305.9M**

**GR SERVICE CHARGE (8%)  
\$184.5M**

**DOR ADMINISTRATIVE COSTS  
\$9.8M**

**NET AVAILABLE FOR DISTRIBUTION  
\$2,111.6M**

**DISTRIBUTION FOR GR, DEBT SERVICE & TRUST FUNDS  
(63.31%)  
\$1,336.9M**

<b>DEP \$173.3M Debt Service - Florida Forever, Everglades</b>			
<b>DEP \$24.7M Ecosystem Management &amp; Restoration TF Beach Restoration</b>			
Share	2.12%	Cap	\$30M
<b>DACS \$0.23M General Inspection TF Oyster Management &amp; Restoration</b>			
Share	0.2%	Cap	\$0.3M
<b>DEO \$2.7M Grants &amp; Donations TF Century Commission &amp; Technical Assistance to Local Governments</b>			
Share	0.23%	Cap	\$3.25M
<b>DOT \$369.5M State Transportation TF Local, Regional &amp; State Transportation Projects</b>			
<b>New Starts</b>	<b>Small County</b>	<b>Strategic</b>	<b>Transportation</b>
\$37.0M	\$18.5M	\$235.5M	\$78.5M
10%	5%	63.75%	21.25%
Share	38.2%	Cap	\$541.75M
<b>DEO \$75M State Economic Enhancement &amp; Development TF</b>			
<b>GENERAL REVENUE \$691.5M By Formula After Other Distributions</b>			

**AVAILABLE FOR OTHER DISTRIBUTIONS  
(36.69%)  
\$774.7M**

<b>DEP \$94.9M Land Acquisition TF</b>			
<b>Acquisition of Land, Water Areas &amp; Related Resources &amp; Capital Improvements</b>		<b>Acquisition of Coastal Lands, Development &amp; Mgt. of Acquired Lands</b>	
<b>\$6.3M to GR</b>	<b>\$79.9M</b>	<b>\$11M to GR</b>	<b>\$15M</b>
Share 7.56%	Cap \$84.9M	Share 1.94%	Cap \$26M
<b>DACS \$5.3M General Inspection TF Best Management Practices for Agricultural NPS</b>			
Share	0.25%	Cap	None
<b>DEO \$252.6M Affordable Housing Programs for Developers &amp; Home Buyers</b>			
<b>State Housing TF \$73.4M</b>		<b>Local Government Housing TF \$171.9M</b>	
Share 4.8475%	No Cap	Share 11.3425%	No Cap
<b>DEO \$75M State Economic Enhancement &amp; Development TF</b>			
The first \$75 million from the State Transportation TF and the first \$75 million from the State Housing TF is transferred to the State Economic Enhancement & Development TF, which can be used for transportation facilities, affordable housing, economic development incentives, workforce training, and tourism promotion and marketing.			
<b>GENERAL REVENUE \$147.9M Cumulative Effect of Caps</b>			
<b>DEP \$61.2M Water Management Lands TF WMDs Debt Service, Land Acq./Mgt., Capital Imp.</b>			
<b>Transfer to GR \$12.3M</b>		<b>WMDs Share \$48.9M</b>	
Share	4.2%	Cap	\$60.5M
<b>DEP \$5.3M Water Quality Assurance TF Non-Point Source Pollution Prevention</b>			
Share	0.25%	Cap	None
<b>DEP \$66.0M* Conservation &amp; Recreation Lands TF Land Management</b>			
Share	3.12752%	Cap	None
<b>FWCC \$17.7M State Game TF</b>			
<b>Land Management \$8.3M*</b>		<b>Lake Restoration \$9.4M</b>	
Share 0.39248%	Cap None	Share 0.5%	Cap \$9.3M
*11.15% of the 3.52% statutory distribution to the CARL TF is transferred to the State Game TF for land management activities.			
<b>FWCC \$34.5M Invasive Plant Control TF Eradication/Maintenance of Invasives on Public Lands</b>			
Share	2.28%	Cap	\$34.1M
<b>GENERAL REVENUE \$29.6M Cumulative Effect of Mandatory Transfers</b>			



# Documentary Stamp Tax Distributions

(\$ in millions)

Fiscal Year	2015-16		2016-2017		2023-24	
Fund/ Distributions	Amt	% of Total Collections	Amt	% of Total Collections	Amt	% of Total Collections
<b>General Revenue - Excl. Service Charge</b>	851.7	36.9%	930.2	37.8%	1,449.3	45.5%
<b>General Revenue - Service Charge</b>	184.5	8.0%	197.0	8.0%	255.1	8.0%
<b>DOR - Administrative Costs</b>	9.8	0.4%	9.8	0.4%	9.8	0.3%
<b>Land Acquisition Trust Fund -</b>	242.3	10.5%	242.4	9.8%	189.2	5.9%
Land Acquisition Trust Fund	79.9	3.5%	79.7	3.2%	79.5	2.5%
Coastal Lands Acquisition & Debt Service	15.0	0.7%	15.0	0.6%	15.0	0.5%
Debt Service - P2000/Florida Forever	147.4	6.4%	147.7	6.0%	94.7	3.0%
<b>Save our Everglades TF - Debt Service</b>	25.9	1.1%	25.8	1.0%	26.7	0.8%
<b>Other Environmental Trust Fund Distributions</b>	202.6	8.8%	210.2	8.5%	240.3	7.5%
Ecosystem Management & Restoration TF	24.7	1.1%	26.6	1.1%	30.0	0.9%
General Inspection TF, oyster management/restoration	0.2	0.0%	0.3	0.0%	0.3	0.0%
Water Management Lands TF	49.0	2.1%	48.8	2.0%	48.7	1.5%
Conservation and Recreation Lands (CARL) TF	66.0	2.9%	70.6	2.9%	91.4	2.9%
State Game TF (from CARL) - Land Management	8.3	0.4%	8.9	0.4%	11.5	0.4%
Invasive Plant Control TF	34.5	1.5%	34.4	1.4%	34.4	1.1%
State Game TF - Lake Restoration 2020 Program	9.4	0.4%	9.4	0.4%	9.4	0.3%
Water Quality Assurance TF	5.3	0.2%	5.6	0.2%	7.3	0.2%
General Inspection TF	5.3	0.2%	5.6	0.2%	7.3	0.2%
<b>Housing Trust Funds</b>	266.9	11.6%	290.3	11.8%	398.4	12.5%
State Housing TF	79.9	3.5%	86.9	3.5%	119.2	3.7%
Local Housing TF	187.0	8.1%	203.4	8.3%	279.1	8.8%
<b>DEO Grants &amp; Donations TF</b>	2.7	0.1%	2.9	0.1%	3.3	0.1%
<b>DOT - State Transportation TF</b>	369.5	16.0%	404.4	16.4%	466.8	14.6%
<b>State Economic Enhancement &amp; Development TF</b>	150.0	6.5%	150.0	6.1%	150.0	4.7%
<b>TOTAL Doc Stamp Collections</b>	2,305.9	100.0%	2,462.9	100.0%	3,188.7	100.0%
<b>TOTAL NET GR (per Amendment)</b>	2,296.1	99.6%	2,453.1	99.6%	3,178.9	99.7%
<b>33% of NET GR (per Amendment)</b>	757.7	32.9%	809.5	32.9%	1049.0	32.9%
Minus TOTAL LATF current law distributions	242.3	10.5%	242.4	9.8%	189.2	5.9%
<b>Total Amendment Impact (Required Redirect to LATF)</b>	515.4	22.4%	567.1	23.1%	859.9	27.0%



# FY 2014-2015 Agriculture & Natural Resources Appropriations

(\$ in millions)

	Recurring	NR	Total
<b>DACS</b>			
GR	\$132.1	\$49.1	\$181.2
Other Doc Stamp Funded TFs	\$22.0	\$6.2	\$28.2
Other TFs	\$1,273.7	\$49.7	\$1,323.4
<b>DACS Subtotal</b>	<b>\$1,427.8</b>	<b>\$105.0</b>	<b>\$1,532.8</b>
<b>Citrus</b>			
GR	\$0.0	\$0.5	\$0.5
Other TFs	\$51.9	\$0.0	\$51.9
<b>Citrus Subtotal</b>	<b>\$51.9</b>	<b>\$0.5</b>	<b>\$52.4</b>
<b>DEP</b>			
GR	\$43.7	\$245.0	\$288.7
LATF	\$175.1	\$15.7	\$190.8
Other Doc Stamp Funded TFs	\$155.4	\$41.2	\$196.6
Other TFs	\$309.6	\$578.9	\$888.5
<b>DEP Subtotal</b>	<b>\$683.8</b>	<b>\$880.8</b>	<b>\$1,564.6</b>
<b>FWCC</b>			
GR	\$27.5	\$7.1	\$34.6
Other Doc Stamp Funded TFs	\$66.1	\$4.0	\$70.1
Other TFs*	\$235.1	\$26.3	\$261.4
<b>FWCC Subtotal</b>	<b>\$328.7</b>	<b>\$37.4</b>	<b>\$366.1</b>
<b>TOTAL ALL FUNDS</b>	<b>\$2,492.2</b>	<b>\$1,023.7</b>	<b>\$3,515.9</b>

\*Includes FWC's Land Acquisition Trust Fund, which is funded from revenue other than documentary stamp taxes.

# What's Next?

- \* The statute governing documentary stamp tax distribution (s. 201.15, F.S.) must be revised.
- \* The redistribution must adversely impact the distribution to one or more of the funds currently receiving a distribution.
- \* As in any year, the Legislature will also determine the annual level of appropriation from the Land Acquisition Trust Fund in the General Appropriations Act.