

FY 17/18 ADMINISTRATIVE ASSESSMENT CALCULATIONS

2191 Emergency Management Preparedness & Assistance Trust Fund (EMPA)

Estimated FTE Salaries & Benefit with 5% Vacancy Rate	1,889,857
Estimated OPS Salaries & Benefits with 3% Vacancy Rate	980,272
	<hr/>
	2,867,129
Approved Indirect Cost Rate for Administrative Assessments	24.13%
Estimated Administrative Assessment for EMPA	<hr/>
	691,838

2261 Federal Grants Trust Fund (FGTF)

Estimated FTE Salaries & Benefit with 5% Vacancy Rate	4,008,213
Estimated OPS Salaries & Benefits with 10% Vacancy Rate	1,498,774
	<hr/>
	5,506,987
Approved Indirect Cost Rate for Administrative Assessments	24.13%
Estimated Administrative Assessment for EMPA	<hr/>
	1,328,836

2339 Grants & Donations Trust Fund (GDTF)

Estimated FTE Salaries & Benefit with 5% Vacancy Rate	558,387
Estimated OPS Salaries & Benefits with 10% Vacancy Rate	1,212,914
	<hr/>
	1,771,301
Approved Indirect Cost Rate for Administrative Assessments	24.13%
Estimated Administrative Assessment for EMPA	<hr/>
	427,415

2510 Operating Trust Fund (OTF)

Estimated FTE Salaries & Benefit with 5% Vacancy Rate	726,692
Estimated OPS Salaries & Benefits with 0% Vacancy Rate	27,364
	<hr/>
	754,056
Approved Indirect Cost Rate for Administrative Assessments	24.13%
Estimated Administrative Assessment for EMPA	<hr/>
	181,954

2750 US Contributions Trust Fund (USCTF)

Estimated FTE Salaries & Benefit with 5% Vacancy Rate	889,756
Estimated OPS Salaries & Benefits with 10% Vacancy Rate	951,086
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	1,840,842
Approved Indirect Cost Rate for Administrative Assessments	24.44%
Estimated Administrative Assessment for EMPA	<hr/>
	449,902

FY 18/19 ADMINISTRATIVE ASSESSMENT CALCULATIONS

2191 Emergency Management Preparedness & Assistance Trust Fund (EMPA)

Estimated FTE Salaries & Benefit with 5% Vacancy Rate	2,059,338
Estimated OPS Salaries & Benefits with 3% Vacancy Rate	991,803
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	3,051,141
Approved Indirect Cost Rate for Administrative Assessments	24.13%
Estimated Administrative Assessment for EMPA	<hr/>
	736,240

2261 Federal Grants Trust Fund (FGTF)

Estimated FTE Salaries & Benefit with 5% Vacancy Rate	3,953,399
Estimated OPS Salaries & Benefits with 10% Vacancy Rate	<u>1,440,805</u>
	5,394,204
Approved Indirect Cost Rate for Administrative Assessments	<u>24.13%</u>
Estimated Administrative Assessment for EMPA	1,301,621

2339 Grants & Donations Trust Fund (GDTF)

Estimated FTE Salaries & Benefit with 5% Vacancy Rate	572,050
Estimated OPS Salaries & Benefits with 10% Vacancy Rate	<u>1,031,428</u>
	1,603,478
Approved Indirect Cost Rate for Administrative Assessments	<u>24.13%</u>
Estimated Administrative Assessment for EMPA	386,919

2510 Operating Trust Fund (OTF)

Estimated FTE Salaries & Benefit with 5% Vacancy Rate	715,490
Estimated OPS Salaries & Benefits with 0% Vacancy Rate	<u>29,379</u>
	744,869
Approved Indirect Cost Rate for Administrative Assessments	<u>24.13%</u>
Estimated Administrative Assessment for EMPA	179,737

2750 US Contributions Trust Fund (USCTF)

Estimated FTE Salaries & Benefit with 5% Vacancy Rate	607,187
Estimated OPS Salaries & Benefits with 16% Vacancy Rate	<u>859,934</u>
	1,467,122
Approved Indirect Cost Rate for Administrative Assessments	<u>24.44%</u>
Estimated Administrative Assessment for EMPA	358,565

**SCHEDULE I
TRUST FUNDS AVAILABLE**

**SUPPORTING NARRATIVE – SECTION III ADJUSTMENTS
ADMINISTRATIVE TRUST FUND (2021)
DIVISION OF EMERGENCY MANAGEMENT**

Following are descriptions of the adjustments included in the Schedule I, Column A01, Section III, of the Division's Fiscal Year 2018-19 Legislative Budget Request:

COLUMN A01: ACTUAL PRIOR YEAR – FY 2016-17

PY A/P Not Certified Forward

Amount – \$884: Prior year accounts payable not certified forward included in line A and Line D.

Post Closing Statewide Financial Statement Adjustment – B3100006

Amount – (\$459): A/P for General Revenue Service Charge that was not posted until after year end closing.

Post Closing Statewide Financial Statement Adjustment – B3100015

Amount – \$9,266: A/R that was set up after year end closing.

Adjustment to Line A for PY Certified “B”

Amount – (\$3,992): Adjustment for prior year certified “B” to adjust line A.

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Department Title:	Budget Period: 2018 - 19
Trust Fund Title:	Executive Office of the Governor
LAS/PBS Fund Number:	Administrative Trust Fund
	2021

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/2017	
Total all GLC's 5XXXX for governmental funds;	1,901,833 (A)
GLC 539XX for proprietary and fiduciary funds	
Subtract Nonspendable Fund Balance (GLC 56XXX)	0 (B)
Add/Subtract Statewide Financial Statement (SWFS) Adjustments :	
SWFS Adjustment #310006 A/P Set up after Year End Closing	(459) (C)
SWFS Adjustment #B3100015 A/R set up after Year End Closing	9,266 (C)
Add/Subtract Other Adjustment(s):	
Approved "B" Carry Forward (Encumbrances) per LAS/PBS	(16,762) (D)
Approved "C" Carry Forward Total (FCO) per LAS/PBS	0 (D)
A/P not C/F-Operating Categories	190 (D)
	0 (D)
	0 (D)
	0 (D)
ADJUSTED BEGINNING TRIAL BALANCE:	1,894,067 (E)
UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)	1,894,067 (F)
DIFFERENCE:	0 (G)*

***SHOULD EQUAL ZERO.**

**SCHEDULE ID: REQUEST FOR CREATION, RE-CREATION, RETENTION, TERMINATION,
OR MODIFICATION OF A TRUST FUND**

Department:	Executive Office of the Governor/Division of Emergency Management		
Fiscal Year	2018 -2019		
Fund Name:	Administrative Trust Fund		
FLAIR #:*	31 2 021		
Name	Susanne McDaniel		
Position	Planning & Budgeting Manager		
Telephone No. of Person	(850) 815-4603		
Completing Form:			
Type of Action Requested :	<input type="checkbox"/> Exempt From Termination	<input type="checkbox"/> Re-create without modification (last action was initial create)	
(Check one)	<input checked="" type="checkbox"/> Retain without modification	<input type="checkbox"/> Re-create/Retain with modification (last action was re-create)	
	<input type="checkbox"/> Create New Fund	<input type="checkbox"/> Terminate Existing Fund	

* Enter ONLY the six-digit code. Not applicable for requests to **Create** trust fund.

For **All Trust Funds** scheduled for review this year, answer questions 1-6.

1	Cite the statutory authority for the trust fund (Florida Statutes or, if none, Laws of Florida). Give the statutory purpose, if stated, for the trust fund.	Administration Commission. Provides centralized administrative services.
2	List the specific sources of receipts to the trust fund and the statutory references for those receipts.	Revenues are derived from assessments against federal and state trust funds for centralized admin serives. The various rates of assessments are developed in the indirect cost plan, negotiated with the approved federal agency, Department of Health and Human Services.
3	If state or federal law requires or prohibits specific expenditures from the trust fund, list the requirements or prohibitions and the statutory citations for them.	Per 69I-40.103, FAC, Congratulatory telegrams, flowers and/or telegraphic condolences, presentment of plaques for outstanding service (exception Section 110.1245, F.S.), entertainment for visiting dignitaries, refreshments such as coffee and doughnuts, decorative items (globe, statues, potted plants, picture frames, etc) expenditures from state funds are prohibited unless "expressly provided by law". Per Section 286.27, F.S., Greeting Cards are a prohibited expenditure from state funds.
4	If any source of receipts is federal, describe any restrictions on those receipts that are inconsistent with how the state does business.	None known
5	If this trust fund could be combined with other agency trust funds that accomplish a similar purpose, list those trust funds.	N/A
6	If General Revenue funding supports the same programs or activities that the trust fund supports, provide a justification.	N/A

For Trust Funds that the agency believes are **Exempt from Termination** answer question 7.

7	If this trust fund is exempt from termination according to Article III, section 19(f)(3) of the <i>Florida Constitution</i> , list the specific exemptions that apply.	N/A
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For Trust Funds that the agency recommends should be **Re-created/Retained with or without modification** answer questions 8 and 9 and attach draft legislation as requested.

8	Give the specific reasons that continuation (re-creation after initial creation or retention after subsequent re-creation) of this trust fund is necessary. List agency activities (based on the activity detail report) supported by the trust fund.	The trust fund will continue to be needed to handle the division's administrative assessments for centralized support functions as long as DEM receives federal and state trust fund dollars and allocates indirect costs in the current manner. The activities supported by the trust fund include: Human Resources, Finance & Accounting, Purchasing, Inspector General, Legal, Budget and Information Systems Support.
9	Describe any modifications the agency is requesting when this fund is re-created/retained. Attach draft legislation to accomplish the requested change.	N/A

For Trust Funds that the agency recommends should be **Terminated** answer question 10 and attach draft legislation as requested.

10	Explain how the current cash balance and all current receipts of the trust fund will be distributed. Attach draft legislation that removes reference to the trust fund from the statutes.	N/A
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For **New** Trust Funds that the agency recommends should be **Created** answer questions 11-13 and attach draft legislation as requested.

11	Describe the purpose of the trust fund and identify its revenue sources. Attach draft legislation that meets the requirements of section 215.3207, <i>Florida Statutes</i> .	N/A
12	Describe the specific impact on any other trust fund or the General Revenue Fund from the creation of this new trust fund.	N/A
13	Describe the period of time for which this new trust fund will be needed, or the circumstances under which it will no longer be needed.	N/A

Office of Policy and Budget - July 2017

Schedule I - 5% Trust Fund Reserve Narrative

**Division of Emergency Management
Emergency Management Preparedness and Assistance Trust Fund (2191)**

Exemptions:

1. The portion of receipts identified for county program grants

Description of the impact of establishing the reserve and recommendation of why it may be appropriate to exclude the trust fund from the reserve requirement:

The remaining receipts in this fund that have not been exempted are those provided for emergency management operations, statewide initiatives, and competitive grant programs. The balance in this fund has been reduced significantly over the past years due to a transfer of funding to cover a portion of the state’s disaster matching obligations, a transfer of funding for Community Budget Issue Requests and other legislatively initiated projects and trust fund sweeps. Another reduction to the already limited funding available for use in these programs will have a negative impact on this unique fund and its programs.

Calculation: \$16,336,002 FY 17-18 Estimated Revenue
(\$7,309,061) Exempt from 5% (Base grants to 67 counties)
(\$ 7,600) Service Charge to GR @ 8%
(\$ 691,838) Transfer to 2021 Administrative Assessments
(\$5,000,000) BOB Trust Fund Sweep

\$3,327,503 Estimated revenues not exempt from 5% reserve

\$3,327,503 X .05% = \$166,375.15

Revenue Estimating Methodology:

Emergency Management Preparedness and Assistance Trust Fund (2191)

Division of Emergency Management

The receipts in this fund come solely from a surcharge on residential and commercial insurance policies in the state, collected by the Department of Revenue which is then transferred to DEM. DOR distributes the \$3,000,000 to DEM in November, April, May and June each year and then provides a “true up” distribution in August once the revenues have been finalized. The General Revenue Consensus Estimating Conference held in August 2017 projects the revenues for this fund. Based on the conference report the projected revenues for Fiscal Year 2017-18 are \$14,800,000 and the projected revenues for FY 2018-19 are \$15,000,000. State Fees are received through deposits from the Surplus Lines Tax Office and the estimated revenue is based on the average revenue receipts increase for the past three fiscal years. The average increase over the past three years is 7%. It is not anticipated that these revenues will increase by any more than 7% each year. The interest for this fund is based on the actual interest earned for FY 2016-17.

State Fees Calculation

FY 2014-15 Receipts	\$1,202,958
FY 2015-16 Receipts	\$1,232,241
FY 2016-17 Receipts	\$1,332,255

FY 2014-15 Revenue Increase
 $(\$1,202,958 - \$1,092,904) / \$1,092,904 = 10\%$

FY 2015-16 Revenue Increase
 $(\$1,232,241 - \$1,202,958) / \$1,202,958 = 3\%$

FY 2016-17 Revenue Increase
 $(\$1,332,255 - \$1,232,241) / \$1,232,241 = 7\%$

FY 2017-18 Revenue Calculation
 $\$1,332,255 \times 1.07 = \$1,425,513$

FY 2017-18 Revenue Calculation
 $\$1,425,513 \times 1.07 = \$1,525,299$

**SCHEDULE I
TRUST FUNDS AVAILABLE**

**SUPPORTING NARRATIVE – SECTION III ADJUSTMENTS
EMERGENCY MANAGEMENT PREPAREDNESS AND ASSISTANCE TRUST FUND (2191)
DIVISION OF EMERGENCY MANAGEMENT**

Following are descriptions of the adjustments included in the Schedule I, Column A01, Section III, of the Division's Fiscal Year 2018-19 Legislative Budget Request:

COLUMN A01: ACTUAL PRIOR YEAR – FY 2016-17

Reclass of PY Accounts Payable

Amount – \$1,364: Reclass prior year accounts payable not certified included in line A and Line D.

Post Closing Statewide Financial Statement Adjustment – B3100007

Amount - \$3,037,092: Classified by a state-wide financial statement adjustment to set up a receivable from the Department of Revenue after financial statements were closed.

Post Closing Statewide Financial Statement Adjustment – B3100007

Amount – (\$1,851): A/P for General Revenue Service Charge that was not posted until after year end closing.

Compensated Absences Adjustment

Amount - \$1,401: Adjustment required adjusting Line A (Unreserved Fund Balance as of July 1) for a non-budgetary expenditure that was included in the computation of the beginning fund balance.

PY A/P Not Certified Forward

Amount – \$5,901: Prior year accounts payable not certified forward included in line A and Line D.

Adjustment to Line A for PY Certified “B”

Amount – (\$3,118,875): Adjustment for prior year certified “B” to adjust line A.

**Executive Office of the Governor
Inter-Agency Transfers Reported on Schedule I**

Agency Name EOG-Division of Emergency Management

List all transfers totaling \$100,000 or more. Provide the applicable agency name and fund number, the categories used for both the transfer in and the transfer out, and the amount of the transfer for each of the fiscal years indicated, as well as the name of the person at the other agency who confirmed the amount of the transfer and the date of the confirmation. If transferred in/out to the General Revenue Fund, do not include on this form; however, on Schedule I be sure to include "To GR" or "From GR" in the description field.

Fund Name and Number : Emergency Management Preparedness & Assistance Trust Fund - 2191

Transfers In (Provide Agency and Fund Number Received From)	Transfer In Revenue Category	Amount FY 16-17 (A01)	Amount FY 17-18 (A02)	Amount FY 18-19 (A03)	Transfer Out Expenditure Category	Confirmed By/Date
Department of Revenue - 2733	001600	15,037,092.00	14,800,000.00	15,000,000.00	315082	Jillian Wheeler 9/18/17
Transfers Out (Operating and Non-Operating) (Provide Agency and Fund Number Transferred To)	Transfer Out Expenditure Category				Transfer In Revenue Category	Confirmed By/Date

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2018 - 19 Executive Office of the Governor
Trust Fund Title:	Emergency Management Preparedness & Assistance
Budget Entity:	Emergency Management / 31700100
LAS/PBS Fund Number:	2191

	Balance as of 6/30/2017	SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	3,302,566 (A)		3,302,566
ADD: Other Cash (See Instructions)	0 (B)		0
ADD: Investments	7,155,812 (C)		7,155,812
ADD: Outstanding Accounts Receivable	11,542 (D)	3,037,092	3,048,634
ADD: _____	0 (E)		0
Total Cash plus Accounts Receivable	10,469,920 (F)	3,037,092	13,507,012
LESS: Allowances for Uncollectibles	0 (G)		0
LESS: Approved "A" Certified Forwards	217,433 (H)		217,433
Approved "B" Certified Forwards	3,194,499 (H)		3,194,499
Approved "FCO" Certified Forwards	0 (H)		0
LESS: Other Accounts Payable (Nonoperating)	11,071 (I)	1,851	12,922
LESS: _____	0 (J)		0
Unreserved Fund Balance, 07/01/17	7,046,917 (K)	3,035,241	10,082,158 **

Notes:

*SWFS = Statewide Financial Statement

** This amount should agree with Line I, Section IV of the Schedule I for the most recent completed fiscal year and Line A for the following year.

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

	Budget Period: 2018 - 19
Department Title:	Executive Office of the Governor
Trust Fund Title:	Emergency Management Preparedness & Assistance
LAS/PBS Fund Number:	2191

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/2017	
Total all GLC's 5XXXX for governmental funds;	
GLC 539XX for proprietary and fiduciary funds	10,227,488 (A)
Subtract Nonspendable Fund Balance (GLC 56XXX)	0 (B)
Add/Subtract Statewide Financial Statement (SWFS) Adjustments :	
SWFS Adjustment #3100007 Accounts Receivable from DOR	3,037,092 (C)
SWFS Adjustment #3100007 A/P Set up After Closing	(1,851) (C)
Add/Subtract Other Adjustment(s):	
Approved "B" Carry Forward (Encumbrances) per LAS/PBS	(3,194,499) (D)
Approved "C" Carry Forward Total (FCO) per LAS/PBS	0 (D)
A/P not C/F-Operating Categories	13,928 (D)
	0 (D)
	0 (D)
	0 (D)
ADJUSTED BEGINNING TRIAL BALANCE:	10,082,158 (E)
UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)	10,082,158 (F)
DIFFERENCE:	(0) (G)*

***SHOULD EQUAL ZERO.**

**SCHEDULE ID: REQUEST FOR CREATION, RE-CREATION, RETENTION, TERMINATION,
OR MODIFICATION OF A TRUST FUND**

Department:	Executive Office of the Governor/Division of Emergency Management
Fiscal Year	2018 -2019
Fund Name:	Emergency Management Preparedness & Assistance Trust Fund
FLAIR #:*	31 2 191
Name Position Telephone No. of Person Completing Form:	Susanne McDaniel Planning & Budgeting Manager (850) 815-4603
Type of Action Requested : (Check one)	<input type="checkbox"/> Exempt From Termination <input type="checkbox"/> Re-create without modification (last action was initial create) <input checked="" type="checkbox"/> Retain without modification <input type="checkbox"/> Re-create/Retain with modification (last action was re-create) <input type="checkbox"/> Create New Fund <input type="checkbox"/> Terminate Existing Fund

* Enter ONLY the six-digit code. Not applicable for requests to **Create** trust fund.

For **All Trust Funds** scheduled for review this year, answer questions 1-6.

1	Cite the statutory authority for the trust fund (Florida Statutes or, if none, Laws of Florida). Give the statutory purpose, if stated, for the trust fund.	S. 252.3714, F.S. To provide funding to implement and administer state and local emergency management preparedness and assistance programs.
2	List the specific sources of receipts to the trust fund and the statutory references for those receipts.	Annual surcharge on homeowner and business owner property insurance policies, S. 252.372 F.S.
3	If state or federal law requires or prohibits specific expenditures from the trust fund, list the requirements or prohibitions and the statutory citations for them.	Per 69I-40.103, FAC, Congratulatory telegrams, flowers and/or telegraphic condolences, presentment of plaques for outstanding service (exception Section 110.1245, F.S.), entertainment for visiting dignitaries, refreshments such as coffee and doughnuts, decorative items (globe, statues, potted plants, picture frames, etc) expenditures from state funds are prohibited unless "expressly provided by law". Per Section 286.27, F.S., Greeting Cards are a prohibited expenditure from state funds.
4	If any source of receipts is federal, describe any restrictions on those receipts that are inconsistent with how the state does business.	N/A
5	If this trust fund could be combined with other agency trust funds that accomplish a similar purpose, list those trust funds.	Not without statutory changes.
6	If General Revenue funding supports the same programs or activities that the trust fund supports, provide a justification.	N/A

For Trust Funds that the agency believes are **Exempt from Termination** answer question 7.

7	If this trust fund is exempt from termination according to Article III, section 19(f)(3) of the <i>Florida Constitution</i> , list the specific exemptions that apply.	N/A
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For Trust Funds that the agency recommends should be **Re-created/Retained with or without modification** answer questions 8 and 9 and attach draft legislation as requested.

8	Give the specific reasons that continuation (re-creation after initial creation or retention after subsequent re-creation) of this trust fund is necessary. List agency activities (based on the activity detail report) supported by the trust fund.	This trust fund is statutorily required. All division activities, except the Accidental Release, Prevention & Risk Management Planning and Florida Community Right to Know Act are either partially or fully supported by this trust fund.
9	Describe any modifications the agency is requesting when this fund is re-created/retained. Attach draft legislation to accomplish the requested change.	N/A

For Trust Funds that the agency recommends should be **Terminated** answer question 10 and attach draft legislation as requested.

10	Explain how the current cash balance and all current receipts of the trust fund will be distributed. Attach draft legislation that removes reference to the trust fund from the statutes.	N/A
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For **New** Trust Funds that the agency recommends should be **Created** answer questions 11-13 and attach draft legislation as requested.

11	Describe the purpose of the trust fund and identify its revenue sources. Attach draft legislation that meets the requirements of section 215.3207, <i>Florida Statutes</i> .	N/A
12	Describe the specific impact on any other trust fund or the General Revenue Fund from the creation of this new trust fund.	N/A
13	Describe the period of time for which this new trust fund will be needed, or the circumstances under which it will no longer be needed.	N/A

Office of Policy and Budget - July 2017

Schedule I - 5% Trust Fund Reserve Narrative

Division of Emergency Management Federal Grants Trust Fund (2261)

Exemptions:

The revenues received in this trust fund are from federal funding sources so is exempt from the 5% reserve requirement.

Description of the impact of establishing the reserve and recommendation of why it may be appropriate to exclude the trust fund from the reserve requirement: N/A

Revenue Estimating Methodology:

Federal Grants Trust Fund (2261)

Division of Emergency Management

All receipts in this fund are for a variety of federal grants initiated through the US Department of Homeland Security, Federal Emergency Management Agency, US Department of Commerce and US Department of Transportation. Program revenue estimates are reported at currently anticipated award levels based on preliminary program application requirements and other communication with these federal agencies.

**SCHEDULE I
TRUST FUNDS AVAILABLE**

**SUPPORTING NARRATIVE – SECTION III ADJUSTMENTS
FEDERAL GRANTS TRUST FUND (2261)
DIVISION OF EMERGENCY MANAGEMENT**

Following are descriptions of the adjustments included in the Schedule I, Column A01, Section III, of the Division's Fiscal Year 2018-19 Legislative Budget Request:

COLUMN A01: ACTUAL PRIOR YEAR – FY 2016-17

Adjustment to Line A for PY Certified "B"

Amount – (\$4,415,880): Adjustment for prior year certified "B" to adjust line A.

PY A/P Not Certified Forward

Amount – \$741,033: Prior year accounts payable not certified forward included in line A and Line D.

Reclass of PY Accounts Payable

Amount – \$16,367: Reclass prior year accounts payable not certified included in line A and Line D.

Post Closing Statewide Financial Statement Adjustment – B3100008

Amount - \$2,749,667: Classified by a statewide financial statement adjustment to set up a receivable of federal funds to be received from a federal agency.

Post Closing Statewide Financial Statement Adjustment – B3100002

Amount - \$11,613: Classified by a statewide financial statement adjustment to adjust an estimated revenue after financial statements closed.

Post Closing Statewide Financial Statement Adjustment – B3100016

Amount - \$(7,350): Classified by a statewide financial statement adjustment to set up and accounts payable in a non-operating category paid to another state agency.

Post Closing Statewide Financial Statement Adjustment – B3100008

Amount - \$(9,266): Classified by a statewide financial statement adjustment to set up an accounts payable for indirect costs after financial statements closed.

Post Closing Statewide Financial Statement Adjustment – B3100008

Amount - \$(15,950): Classified by a statewide financial statement to set up deferred revenue after financial statements were closed.

Compensated Absences Adjustment

Amount - \$1,401: Adjustment required adjusting Line A (Unreserved Fund Balance as of July 1) for a non-budgetary expenditure that was included in the computation of the beginning fund balance.

**Executive Office of the Governor
Inter-Agency Transfers Reported on Schedule I**

Agency Name EOG-Division of Emergency Management

List all transfers totaling \$100,000 or more. Provide the applicable agency name and fund number, the categories used for both the transfer in and the transfer out, and the amount of the transfer for each of the fiscal years indicated, as well as the name of the person at the other agency who confirmed the amount of the transfer and the date of the confirmation. If transferred in/out to the General Revenue Fund, do not include on this form; however, on Schedule I be sure to include "To GR" or "From GR" in the description field.

Fund Name and Number :

Federal Grants Trust Fund - 2261

Transfers In <i>(Provide Agency and Fund Number Received From)</i>	Transfer In Revenue Category	Amount			Transfer Out Expenditure Category	Confirmed By/Date
		FY 16-17 (A01)	FY 17-18 (A02)	FY 18-19 (A03)		
Transfers Out (Operating and Non-Operating) <i>(Provide Agency and Fund Number Transferred To)</i>	Transfer Out Expenditure Category				Transfer In Revenue Category	Confirmed By/Date
Department of Agriculture & Consumer Services (2261)	181020	305,046.32				Sent to Dustin Ballard 9/18/17
Department of Education (2261)	181020	196,567.96	332,962.00		001510	Matt Kirkland 9/20/17
Florida Department of Law Enforcement (2261)	181020	2,602,601.38	2,600,000.00	2,600,000.00	001510	Cynthia Barr 9/18/17
Department of Management Services (2510)	181020	1,568,927.42			001500	John Sherer 9/18/17

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2018 - 19
Trust Fund Title:	Executive Office of the Governor
Budget Entity:	Federal Grants Trust Fund
LAS/PBS Fund Number:	Emergency Management / 31700100
	2261

	Balance as of 6/30/2017		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	28,747	(A)		28,747
ADD: Other Cash (See Instructions)	0	(B)		0
ADD: Investments	0	(C)		0
ADD: Outstanding Accounts Receivable	0	(D)	2,749,667	2,749,667
ADD: Anticipated Grant Receivable	5,243,090	(E)	(2,717,100)	2,525,990
Total Cash plus Accounts Receivable	5,271,837	(F)	32,567	5,304,404
LESS: Allowances for Uncollectibles	0	(G)		0
LESS: Approved "A" Certified Forwards	98,301	(H)	16,616	114,917
Approved "B" Certified Forwards	3,513,600	(H)		3,513,600
Approved "FCO" Certified Forwards	0	(H)		0
LESS: Other Accounts Payable (Nonoperating)	1,659,936	(I)		1,659,936
LESS:	0	(J)	15,950	15,950
Unreserved Fund Balance, 07/01/17	0	(K)	0	0 **

Notes:

*SWFS = Statewide Financial Statement

** This amount should agree with Line I, Section IV of the Schedule I for the most recent completed fiscal year and Line A for the following year.

Office of Policy and Budget - July 2017

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

	Budget Period: 2018 - 19
Department Title:	Executive Office of the Governor
Trust Fund Title:	Federal Grants Trust Fund
LAS/PBS Fund Number:	2261

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/2017

Total all GLC's 5XXXX for governmental funds; GLC 539XX for proprietary and fiduciary funds	(2,264,816) (A)
------------------------------------------------------------------------------------------------	------------------------

Subtract Nonspendable Fund Balance (GLC 56XXX)	0 (B)
-------------------------------------------------------	--------------

Add/Subtract Statewide Financial Statement (SWFS) Adjustments :

SWFS Adjustment #B3100008 A/R Set up After Closing	2,749,667 (C)
----------------------------------------------------	----------------------

SWFS Adjustment #B3100016 A/P Set Up After Closing	(7,350) (C)
----------------------------------------------------	--------------------

SWFS Adjustment #B3100008 A/P Set Up After Closing	(9,266) (C)
----------------------------------------------------	--------------------

SWFS Adjustment #B3100002 Expenditure Correction	11,613 (C)
--------------------------------------------------	-------------------

SWFS Adjustment #B3100008 Unearned Revenue	(15,950) (C)
--------------------------------------------	---------------------

Add/Subtract Other Adjustment(s):

Approved "B" Carry Forward (Encumbrances) per LAS/PBS	(3,513,600) (D)
-------------------------------------------------------	------------------------

Approved "C" Carry Forward Total (FCO) per LAS/PBS	0 (D)
----------------------------------------------------	--------------

A/P not C/F-Operating Categories	523,713 (D)
----------------------------------	--------------------

Anticipated Grant Receivable	2,525,990 (D)
------------------------------	----------------------

	0 (D)
--	--------------

	0 (D)
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ADJUSTED BEGINNING TRIAL BALANCE:	0 (E)
------------------------------------------	--------------

UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)	0 (F)
------------------------------------------------------	--------------

DIFFERENCE:	(0) (G)*
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***SHOULD EQUAL ZERO.**

**SCHEDULE ID: REQUEST FOR CREATION, RE-CREATION, RETENTION, TERMINATION,
OR MODIFICATION OF A TRUST FUND**

Department:	Executive Office of the Governor/Division of Emergency Management
Fiscal Year	2018 -2019
Fund Name:	Federal Grants Trust Fund
FLAIR #:*	31 2 261
Name Position Telephone No. of Person Completing Form:	Susanne McDaniel Planning & Budgeting Manager (850) 815-4603
Type of Action Requested : (Check one)	<input type="checkbox"/> Exempt From Termination <input type="checkbox"/> Re-create without modification (last action was initial create) <input checked="" type="checkbox"/> Retain without modification <input type="checkbox"/> Re-create/Retain with modification (last action was re-create) <input type="checkbox"/> Create New Fund <input type="checkbox"/> Terminate Existing Fund

* Enter ONLY the six-digit code. Not applicable for requests to **Create** trust fund.

For **All Trust Funds** scheduled for review this year, answer questions 1-6.

1	Cite the statutory authority for the trust fund (Florida Statutes or, if none, Laws of Florida). Give the statutory purpose, if stated, for the trust fund.	This trust fund was created under Chapter 2010-21, Laws of Florida. Section 14.235, F.S. establishes the fund as a depository for funds to be used for allowable grant activities funded from restricted program revenues from federal sources.
2	List the specific sources of receipts to the trust fund and the statutory references for those receipts.	Federal grant funds through cooperative agreement from the Department of Homeland Security - Federal Emergency Management Agency for state and local government emergency management, preparedness and mitigation programs, domestic preparedness and from US Department of Transportation for hazardous emergency preparedness programs.
3	If state or federal law requires or prohibits specific expenditures from the trust fund, list the requirements or prohibitions and the statutory citations for them.	Per 2 CFR Part 225, Appendix B, the following costs are unallowable unless specifically allowed in a federal grant award: alcoholic beverages, contingency provisions, defense & prosecution of criminal and civil proceedings and claims (except for those legal expenses required to administer the federal program), donations and contributions, fines and penalties, fund raising and investment management costs, goods & services for personal use, idle facilities, interest, lobbying, selling & marketing costs.
4	If any source of receipts is federal, describe any restrictions on those receipts that are inconsistent with how the state does business.	None known
5	If this trust fund could be combined with other agency trust funds that accomplish a similar purpose, list those trust funds.	N/A
6	If General Revenue funding supports the same programs or activities that the trust fund supports, provide a justification.	N/A

For Trust Funds that the agency believes are **Exempt from Termination** answer question 7.

7	If this trust fund is exempt from termination according to Article III, section 19(f)(3) of the <i>Florida Constitution</i> , list the specific exemptions that apply.	N/A
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For Trust Funds that the agency recommends should be **Re-created/Retained with or without modification** answer questions 8 and 9 and attach draft legislation as requested.

8	Give the specific reasons that continuation (re-creation after initial creation or retention after subsequent re-creation) of this trust fund is necessary. List agency activities (based on the activity detail report) supported by the trust fund.	This trust fund needs to be continued as long as the department/division is administering federal grants for activities related to pre-disaster mitigation, emergency preparedness/response, hazardous materials emergency preparedness and domestic preparedness.
9	Describe any modifications the agency is requesting when this fund is re-created/retained. Attach draft legislation to accomplish the requested change.	N/A

For Trust Funds that the agency recommends should be **Terminated** answer question 10 and attach draft legislation as requested.

10	Explain how the current cash balance and all current receipts of the trust fund will be distributed. Attach draft legislation that removes reference to the trust fund from the statutes.	N/A
----	-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	-----

For **New** Trust Funds that the agency recommends should be **Created** answer questions 11-13 and attach draft legislation as requested.

11	Describe the purpose of the trust fund and identify its revenue sources. Attach draft legislation that meets the requirements of section 215.3207, <i>Florida Statutes</i> .	N/A
12	Describe the specific impact on any other trust fund or the General Revenue Fund from the creation of this new trust fund.	N/A
13	Describe the period of time for which this new trust fund will be needed, or the circumstances under which it will no longer be needed.	N/A

Office of Policy and Budget - July 2017

Schedule I - 5% Trust Fund Reserve Narrative

Grants and Donations Trust Fund (2339)

Exemptions:

1. State appropriated match and administration funds for federally declared disasters
2. Annual distribution from the Hurricane Catastrophe Fund

Description of the impact of establishing the reserve and recommendation of why it may be appropriate to exclude the trust fund from the reserve requirement:

This fund has no self-generating or dedicated revenue source, but serves as a holding vehicle for moneys that have been provided to the department for specific purposes.

Radiological Emergency Preparedness Funding - Non-exempted receipts in the GDTF are funds provided annually from three nuclear power companies by contractual agreement for participation in county training, plant exercises, and drills in order to be prepared to respond in an emergency event at a power plant, provide public education and information for nuclear emergencies, and to maintain the Radiological Emergency Management planning portion of the State Comprehensive Emergency Management Plan. The receipts associated with these contracts are provided for the accomplishment of specific Scope of Work items. If these funds are held in reserve, our ability to perform the contractually required activities will be negatively impacted.

Calculation: \$55,801,105 FY 17-18 Estimated Revenue
(\$45,067,964) Exempt from 5% (Disaster State Match)
(\$10,000,000) Exempt from 5% (Transfer from Hurricane Catastrophe Fund)
(\$ 49,659) FY 17-18 Estimated Service Charge to GR
(\$ 427,415) FY 17-18 Estimated Administrative Assessment
\$ 256,067 Estimated Revenues not exempt from 5% reserve

\$256,067 X 5% = \$12,803.35

Revenue Estimating Methodology:

Grants and Donations Trust Fund (2339)

Division of Emergency Management

The Radiological Emergency Preparedness funding provided by the two nuclear power companies are multi-year negotiated agreements to cover activities and performance requirements contained in the Agreements. The revenue estimates are based on those contracted amounts.

Receipts shown to cover the state’s matching requirements for open federally-declared disaster programs are based on a project-by-project analysis to determine expected operational and project payment disbursement needs for the fiscal year. A report projecting expenditures for open federally declared disasters is required, by proviso, to be submitted quarterly to the Executive Office of the Governor, Chair of the Senate Appropriations Committee and the Chair of the House Appropriations Committee. This report is used to determine the state matching requirements needed each fiscal year. These calculations are developed for each open disaster and have a corresponding federal budget authority request in the U.S. Contributions Trust Fund. The source of funding for this disaster matching requirement is determined by the Legislature.

Additional receipts in this trust fund are generated by the Hurricane Catastrophe Fund. Per Section 215.559, Florida Statutes, a distribution of \$10,000,000 or 35% of the investment income is allocated for disaster mitigation purposes in order for the fund to retain its tax exempt status. This distribution is used for the Hurricane Loss Mitigation Program and the Hurricane Shelter Retrofit Program. For FY 18/19, the revenue being estimated is based on the 6/30/16 audited financial statements from the Florida Hurricane Catastrophe Fund. The revenue is estimated as follows:

Investment income as of 6/30/16	\$71,159,000
Distribution Rate per S 215.555, F.S.	<u>x 35%</u>
Revenue Estimated to be Distributed	\$24,905,650

**SCHEDULE I
TRUST FUNDS AVAILABLE**

**SUPPORTING NARRATIVE – SECTION III ADJUSTMENTS
GRANTS AND DONATIONS TRUST FUND (2339)
DIVISION OF EMERGENCY MANAGEMENT**

Following are descriptions of the adjustments included in the Schedule I, Column A01, Section III, of the Division's Fiscal Year 2018-19 Legislative Budget Request:

COLUMN A01: ACTUAL PRIOR YEAR – FY 2016-17

Adjustment to Line A for PY Certified “B”

Amount – (\$13,375,195): Adjustment for prior year certified “B” to adjust line A.

PY A/P Not Certified Forward

Amount – \$4,902: Prior year accounts payable not certified forward included in line A and Line D.

Post Closing Statewide Financial Statement Adjustment – B31000XX

Amount - \$48,410: Classified by a statewide financial statement adjustment to adjust the contract/grant receivable general ledger after financial statement closing.

**SCHEDULE I
TRUST FUNDS AVAILABLE**

**SUPPORTING NARRATIVE – SECTION III ADJUSTMENTS FCO CALCULATION
GRANTS AND DONATIONS TRUST FUND (2339)
DIVISION OF EMERGENCY MANAGEMENT**

Following is the calculation for Fixed Capital Outlay adjustments included in the Schedule I, Column A01, Section III, of the Division’s Fiscal Year 2018-19 Legislative Budget Request:

APPROPRIATION CATEGORY/YEAR	EXPENDITURES	ENCUMBERANCES	UNENCUMBERED BALANCE	TOTAL
140527-11	\$119,005	\$122,800	\$46,044.94	\$287,849.94
140527-12	\$122,679	\$	\$193,401.95	\$316,080.95
140527-13	\$661,370.40	\$946,103.79	\$140,316.49	\$1,747,790.68
140527-14		\$1,653,519	\$1,346,481	\$3,000,000
140527-15			\$3,000,000	\$3,000,000
140527-16			\$3,000,000	\$3,000,000
	\$903,054.40	\$2,722,422.79	\$7,726,244.38	\$11,351,721.57

**Executive Office of the Governor
Inter-Agency Transfers Reported on Schedule I**

Agency Name EOG-Division of Emergency Management

List all transfers totaling \$100,000 or more. Provide the applicable agency name and fund number, the categories used for both the transfer in and the transfer out, and the amount of the transfer for each of the fiscal years indicated, as well as the name of the person at the other agency who confirmed the amount of the transfer and the date of the confirmation. If transferred in/out to the General Revenue Fund, do not include on this form; however, on Schedule I be sure to include "To GR" or "From GR" in the description field.

Fund Name and Number : Grants & Donations Trust Fund - 2339

Transfers In (Provide Agency and Fund Number Received From)	Transfer In Revenue Category	Amount FY 16-17 (A01)	Amount FY 17-18 (A02)	Amount FY 18-19 (A03)	Transfer Out Expenditure Category	Confirmed By/Date
Division of Administration (8000)	001500	10,000,000.00	10,000,000.00	24,905,650.00		A01 & A02 - Donna Senn/A03-Ka
Department of Health (2261)	001500	105,050.99	112,405.00	120,273.00		Sent to Ty Gentle 9/18/17
Transfers Out (Operating and Non-Operating) (Provide Agency and Fund Number Transferred To)	Transfer Out Expenditure Category				Transfer In Revenue Category	Confirmed By/Date
Department of Transportation (2540)	105150	705,097.94			001500	Claudia Brown 9/18/17
Department of Highway Safety & Motor Vehicles (2000)	105150	605,868.59			001500	Lavondria Norton 9/18/17

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2018 - 19
Trust Fund Title:	Executive Office of the Governor
Budget Entity:	Grants & Donations Trust Fund
LAS/PBS Fund Number:	Emergency Management / 31700100
	2339

	Balance as of 6/30/2017		SWFS* Adjustments		Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	11,296,465	(A)			11,296,465
ADD: Other Cash (See Instructions)	0	(B)			0
ADD: Investments	28,821,150	(C)			28,821,150
ADD: Outstanding Accounts Receivable	2,006,048	(D)	48,410		2,054,458
ADD: _____	0	(E)			0
Total Cash plus Accounts Receivable	42,123,663	(F)	48,410		42,172,073
LESS: Allowances for Uncollectibles	0	(G)			0
LESS: Approved "A" Certified Forwards	123,401	(H)			123,401
Approved "B" Certified Forwards	1,728,446	(H)			1,728,446
Approved "FCO" Certified Forwards	13,448,667	(H)			13,448,667
LESS: Other Accounts Payable (Nonoperating)	37,579	(I)			37,579
LESS: _____	0	(J)			0
Unreserved Fund Balance, 07/01/17	26,785,570	(K)	48,410		26,833,980 **

Notes:

*SWFS = Statewide Financial Statement

** This amount should agree with Line I, Section IV of the Schedule I for the most recent completed fiscal year and Line A for the following year.

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

	Budget Period: 2018 - 19
Department Title:	Executive Office of the Governor
Trust Fund Title:	Grants & Donations Trust Fund
LAS/PBS Fund Number:	2339

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/2017	
Total all GLC's 5XXXX for governmental funds;	
GLC 539XX for proprietary and fiduciary funds	40,904,209 (A)
Subtract Nonspendable Fund Balance (GLC 56XXX)	0 (B)
Add/Subtract Statewide Financial Statement (SWFS) Adjustments :	
SWFS Adjustment #B31000XX A/R Adj After Year End Closing	48,410 (C)
SWFS Adjustment # and Description	0 (C)
Add/Subtract Other Adjustment(s):	
Approved "B" Carry Forward (Encumbrances) per LAS/PBS	(1,728,446) (D)
Approved "C" Carry Forward Total (FCO) per LAS/PBS	(13,448,667) (D)
A/P not C/F-Operating Categories	531,790 (D)
GL 35300 - Balance Brought Forward	526,684 (D)
	(D)
	0 (D)
ADJUSTED BEGINNING TRIAL BALANCE:	26,833,980 (E)
UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)	26,833,980 (F)
DIFFERENCE:	0 (G)*

***SHOULD EQUAL ZERO.**

**SCHEDULE ID: REQUEST FOR CREATION, RE-CREATION, RETENTION, TERMINATION,
OR MODIFICATION OF A TRUST FUND**

Department:	Executive Office of the Governor/Division of Emergency Management
Fiscal Year	2018 -2019
Fund Name:	Grants & Donations Trust Fund.
FLAIR #:*	31 2 339
Name	Susanne McDaniel Planning & Budgeting Manager (850) 815-4603
Position	
Telephone No. of Person	
Completing Form:	
Type of Action Requested : (Check one)	<input type="checkbox"/> Exempt From Termination <input type="checkbox"/> Re-create without modification (last action was initial create) <input checked="" type="checkbox"/> Retain without modification <input type="checkbox"/> Re-create/Retain with modification (last action was re-create) <input type="checkbox"/> Create New Fund <input type="checkbox"/> Terminate Existing Fund

* Enter ONLY the six-digit code. Not applicable for requests to **Create** trust fund.

For **All Trust Funds** scheduled for review this year, answer questions 1-6.

1	Cite the statutory authority for the trust fund (Florida Statutes or, if none, Laws of Florida). Give the statutory purpose, if stated, for the trust fund.	This trust fund was created under Chapter 82-215, Laws of Florida. Section 215.32, F.S. establishes the fund as a depository for funds to be used for allowable grant or donor agreement activities funded from restricted contractual revenues from private and public non-federal sources.
2	List the specific sources of receipts to the trust fund and the statutory references for those receipts.	Grants from private entities and state funds as follows: Florida Power and Light, Progress Energy, Southern Nuclear Operating Company, Transfers from Hurricane Catastrophe Fund, and Transfer from General Revenue for State Match on Disasters.
3	If state or federal law requires or prohibits specific expenditures from the trust fund, list the requirements or prohibitions and the statutory citations for them.	Per 69I-40.103, FAC, Congratulatory telegrams, flowers and/or telegraphic condolences, presentation of plaques for outstanding service (exception Section 110.1245, F.S.), entertainment for visiting dignitaries, refreshments such as coffee and doughnuts, decorative items (globe, statues, potted plants, picture frames, etc) expenditures from state funds are prohibited unless "expressly provided by law". Per Section 286.27, F.S., Greeting Cards are a prohibited expenditure from state funds.
4	If any source of receipts is federal, describe any restrictions on those receipts that are inconsistent with how the state does business.	N/A
5	If this trust fund could be combined with other agency trust funds that accomplish a similar purpose, list those trust funds.	N/A
6	If General Revenue funding supports the same programs or activities that the trust fund supports, provide a justification.	The source of revenue in the trust fund for the state cash match on disasters has been provided from General Revenue and Working Capital.

For Trust Funds that the agency believes are **Exempt from Termination** answer question 7.

7	If this trust fund is exempt from termination according to Article III, section 19(f)(3) of the <i>Florida Constitution</i> , list the specific exemptions that apply.	N/A
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For Trust Funds that the agency recommends should be **Re-created/Retained with or without modification** answer questions 8 and 9 and attach draft legislation as requested.

8	Give the specific reasons that continuation (re-creation after initial creation or retention after subsequent re-creation) of this trust fund is necessary. List agency activities (based on the activity detail report) supported by the trust fund.	This trust fund needs to be continued as long as the division administers programs receiving grants from state and private sources not otherwise directed to another specific trust fund. The division activities supported by the trust fund are as follows: Public Assistance, Hazard Mitigation Program, Residential Construction Mitigation, Radiological Emergency Preparedness and Hurricane Shelter Retrofit.
9	Describe any modifications the agency is requesting when this fund is re-created/retained. Attach draft legislation to accomplish the requested change.	N/A

For Trust Funds that the agency recommends should be **Terminated** answer question 10 and attach draft legislation as requested.

10	Explain how the current cash balance and all current receipts of the trust fund will be distributed. Attach draft legislation that removes reference to the trust fund from the statutes.	N/A
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For **New** Trust Funds that the agency recommends should be **Created** answer questions 11-13 and attach draft legislation as requested.

11	Describe the purpose of the trust fund and identify its revenue sources. Attach draft legislation that meets the requirements of section 215.3207, <i>Florida Statutes</i> .	N/A
12	Describe the specific impact on any other trust fund or the General Revenue Fund from the creation of this new trust fund.	N/A
13	Describe the period of time for which this new trust fund will be needed, or the circumstances under which it will no longer be needed.	N/A

Office of Policy and Budget - July 2017

Schedule I - 5% Trust Fund Reserve Narrative

Operating Trust Fund (2510)

Exemptions: None

Description of the impact of establishing the reserve and recommendation of why it may be appropriate to exclude the trust fund from the reserve requirement:

Division of Emergency Management:

Hazardous Materials Planning and Prevention Program Fees - The Federal Emergency Planning and Community Right-to-Know Act of 1986 requires the state to perform certain emergency preparedness and community education and awareness functions relating to hazardous materials. The use of this fund ensures that the cost of performing such functions will be borne by those employers in the states that produce, use or store hazardous materials. Section 112(r) of the Clean Air Act requires certain industries to develop risk management planning programs, and delegation to the Executive Office of the Governor requires audits of these programs. If the 5% trust fund reserve is imposed on this fund it will negatively impact implementation and effectiveness of both programs.

The fees collected from industry associated with both programs are deposited into the OTF and are the sole source for funding the Florida Hazardous Materials Planning and Prevention Program which covers approximately 11,000 facilities. In addition to providing the salaries for those responsible for implementing the program at the state level, monies from the OTF are also provided annually to local governments and Regional Planning Councils to carry out such critical functions as hazardous materials emergency planning and exercise, technical assistance to industry and public access to chemical/facility information.

The Florida Hazardous Materials Planning and Prevention Program have long been recognized nationwide as a leader in the implementation of the Federal Emergency Planning and Community Right-to-Know Act. Public and private industry has been and continues to be strong proponents of the program recognizing the benefits of the fees they pay to support the program. The citizens of Florida, above all, are the biggest beneficiaries of a strong and vital hazardous materials program which strives to ensure awareness of and protection from dangerous hazardous materials. For these reasons, it is recommended that the Operating Trust Fund be excluded from the reserve requirement due to the critical funding needs referenced above. To not exclude this fund from the reserve requirement would have a negative impact on the programs overall effectiveness.

Calculation:	\$2,600,000	FY 17-18 Estimated Revenue
	(\$ 208,000)	Service Charge to GR @ 8%
	(\$ 181,954)	Transfer to 2021-Administrative Assessments

	\$2,210,046	Estimated revenues not exempt from 5% reserve

$\$2,210,046 \times .05\% = \$110,502.30$

Revenue Estimating Methodology:

Operating Trust Fund (2510)

Division of Emergency Management

Hazardous Materials Fees: The receipts in this fund come solely from fees collected from industry per Section 252.85 and 252.939, Florida Statutes. Annual fees for hazardous materials are projected to increase due to an increase in potential high risk hazardous chemical facilities' inspections and regulation in Fiscal Years 2017-18 and 2018-19.

Fee Collections:

FY 2016-17	\$2,364,281
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Estimated Fee Collections:

FY 2017-18	\$2,600,000
FY 2018-19	\$2,600,000

**SCHEDULE I
TRUST FUNDS AVAILABLE**

**SUPPORTING NARRATIVE – SECTION III ADJUSTMENTS
OPERATING TRUST FUND (2510)
DIVISION OF EMERGENCY MANAGEMENT**

Following are descriptions of the adjustments included in the Schedule I, Column A01, Section III, of the Division's Fiscal Year 2018-19 Legislative Budget Request:

COLUMN A01: ACTUAL PRIOR YEAR – FY 2016-17

Adjustment to Line A for PY Certified "B"

Amount – (\$149,722): Adjustment for prior year certified "B" to adjust line A.

PY A/P Not Certified Forward

Amount – \$100: Prior year accounts payable not certified forward included in line A and Line D.

Reclass of PY Accounts Payable

Amount – \$148: Reclass prior year accounts payable not certified included in line A and Line D.

Compensated Absences Adjustment

Amount - \$9,358: Adjustment required adjusting Line A (Unreserved Fund Balance as of July 1) for a non-budgetary expenditure that was included in the computation of the beginning fund balance.

Post Closing Statewide Financial Statement Adjustment – B3100010

Amount – (\$52,954): A/P for General Revenue Service Charge that was not posted until after year end closing.

SCHEDULE 1A: DETAIL OF FEES AND RELATED PROGRAM COSTS

Department: Executive Office of the Governor **Budget Period:** 2018-2019
Program: Division of Emergency Management
Fund: Operating Trust Fund

Specific Authority: Section 252.85, 252.939, F.S.
Purpose of Fees Collected: Support the Hazardous Materials Compliance Program

Type of Fee or Program: (Check **ONE** Box and answer questions as indicated.)

<input checked="" type="checkbox"/>	Regulatory services or oversight to businesses or professions. (Complete Sections I, II, and III and attach Examination of Regulatory Fees Form - Part I and II.)
<input type="checkbox"/>	Non-regulatory fees authorized to cover full cost of conducting a specific program or service. (Complete Sections I, II, and III only.)

SECTION I - FEE COLLECTION

	<u>ACTUAL</u>	<u>ESTIMATED</u>	<u>REQUEST</u>
	<u>FY 2016 -2017</u>	<u>FY 2017 -2018</u>	<u>FY 2018 -2019</u>
<u>Receipts:</u>			
Hazardous Materials	2,364,281	2,600,000	2,600,000
Total Fee Collection to Line (A) - Section III	2,364,281	2,600,000	2,600,000

SECTION II - FULL COSTS

<u>Direct Costs:</u>			
Salaries and Benefits	610,774	793,456	816,091
Other Personal Services	27,694	86,709	86,709
Expenses	186,275	255,113	255,113
Operating Capital Outlay		4,650	4,650
Contracted Services	135,983	202,722	402,722
Risk Management	4,922	6,694	
Transfer to DMS/HR Services	3,238	4,720	
Fl Hazardous Materials Program Planning	1,068,927	1,286,597	1,286,597
Data Processing Services	3,560	16,631	-
Indirect Costs Charged to Trust Fund	133,654	181,954	179,737
Total Full Costs to Line (B) - Section III	2,175,027	2,839,246	3,031,619

Basis Used: Exhibit B and Schedule I

SECTION III - SUMMARY

TOTAL SECTION I	(A)	2,364,281	2,600,000	2,600,000
TOTAL SECTION II	(B)	2,175,027	2,839,246	3,031,619
TOTAL - Surplus/Deficit	(C)	189,254	(239,246)	(431,619)

EXPLANATION of LINE C:

The Schedule I unreserved fund balance rolling forward on July 1, 2017 was \$2,140,314. A balance of \$1,692,068 is estimated to roll forward on July 1, 2018. A balance of \$942,848 is the estimated balance on June 30, 2019.

Schedule IA - Part I: Examination of Regulatory Fees

Department: FDEM/Response/Technological Hazards

Regulatory Service to or Oversight of Businesses or Professions Program:
Emergency Planning Community Right to know Act (EPCRA)

1. What recent operational efficiencies have been achieved to either decrease costs or improve services? If costs have been reduced, how much money has been saved during the fiscal year? Combined multiple facility chemical filings into EPlan database, allowing staff to more easily find and identify fee payments and possible non-filers.
2. What additional operational efficiencies are planned? What are the estimated savings associated with these efficiencies during the next fiscal year? Currently working to add non-filing capability to database tracking program, allowing staff to concentrate on finding non-filing hazardous chemical facilities. Not yet implemented. Add Toxic Release Inventory tracking, streamlining fee payment system.
3. Is the regulatory activity an appropriate function that the agency should continue at its current level? Yes, fees allow program to be self-sustaining.
4. Are the fees charged for the regulatory service or oversight to businesses or professions based on revenue projections that are prepared using generally accepted governmental accounting procedures or official estimates by the Revenue Estimating Conference, if applicable? Fees charged are in State statute, and have not changed since the inception, 1999.
5. Are the fees charged for the regulatory service or oversight to businesses or professions adequate to cover both direct and indirect costs of providing the regulatory service or oversight? Yes, fees allow program to be self-sustaining.
6. Are the fees charged for the regulatory service or oversight to businesses or professions reasonable and do they take into account differences between the types of professions or businesses that are regulated? For example, do fees reflect the amount of time required to conduct inspections by using a sliding scale for

annual fees based on the size of the regulated business; or do fees provide a financial incentive for regulated entities to maintain compliance with state standards by assessing a re-inspection fee if violations are found at initial inspection? Not applicable. Fees based upon hazardous chemicals stored at facility.

7. If the fees charged for the regulatory services or oversight to businesses or professions are **not** adequate to cover direct and indirect program costs provide either:
 - a) information regarding alternatives for realigning revenues or costs to make the regulatory service or program totally self-sufficient, including any statutory changes that are necessary to implement the alternative; or
 - b) demonstrate that the service or program provides substantial benefits to the public which justify a partial subsidy from other state funds, specifically describing the benefits to the general public (statements such as 'providing consumer benefits' or 'promoting health, safety and welfare' are not sufficient justification). For example, the program produces a range of benefits to the general public, including pollution reduction, wildlife preservation, and improved drinking water supply. Alternatively, the agency can demonstrate that requiring self-sufficiency would put the regulated entity at an unfair advantage. For example, raising fees sufficiently to cover program costs would require so high an assessment as to damage its competitive position with similar entities in other states. Yes, fees allow program to be self-sustaining

8. If the regulatory program is not self-sufficient and provides a public benefit using state subsidization, please provide a plan for reducing the state subsidy. Yes, fees allow program to be self-sustaining

Schedule IA - Part II: Examination of Regulatory Fees

Department: **FDEM/Response/Technological Hazards**

Regulatory Service to or Oversight of Business or Profession Program: **Emergency Planning Community Right to know Act (EPCRA)**

Does Florida Statutes require the regulatory program to be financially self-sufficient? (Yes or No and F.S.): **Yes , 252.84**

What percent of the regulatory cost is currently subsidized? (0 to 100%) **0%**

If the program is subsidized from other state funds, what is the source(s)? **N/A**

What is the current annual amount of the subsidy? \$ **N/A**

Service/Product Regulated	Specific Fee Title	Statutory Authority for Fee	Maximum Fee Authorized (cap)	Year of Last Statutory Revision to Fee	Is Fee Set by Rule? (Yes or No)	Current Fee Assessed	Fund Fee Deposited in (indicate General Revenue or Specific Trust Fund)
Emergency Planning Community Right to know Act	Tier II/302 Extremely Hazardous Substance/Toxic Release Inventory Fee	252.85	\$2,000	1999	Yes	\$25 to Cap, amount based upon chemicals held at facility	FDEM Operating Trust Fund
Emergency Planning Community Right to know Act	Risk Management Program	252.939	\$1,000	1999	Yes	\$100 to Cap, amount based upon chemicals held at facility	FDEM Operating Trust Fund

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Executive Office of the Governor
Trust Fund Title:	Operating Trust Fund
Budget Entity:	Emergency Management / 31700100
LAS/PBS Fund Number:	2510

	Balance as of 6/30/2017	SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	2,459,876 (A)		2,459,876
ADD: Other Cash (See Instructions)	12,520 (B)		12,520
ADD: Investments	0 (C)		0
ADD: Outstanding Accounts Receivable	0 (D)		0
ADD: Anticipated Receivables	(E)		0
Total Cash plus Accounts Receivable	2,472,396 (F)	0	2,472,396
LESS: Allowances for Uncollectibles	0 (G)		0
LESS: Approved "A" Certified Forwards	22,259 (H)		22,259
Approved "B" Certified Forwards	256,869 (H)		256,869
Approved "FCO" Certified Forwards	0 (H)		0
LESS: Other Accounts Payable (Nonoperating)	0 (I)	52,954	52,954
LESS: _____	0 (J)		0
Unreserved Fund Balance, 07/01/17	2,193,268 (K)	(52,954)	2,140,314 **

Notes:

*SWFS = Statewide Financial Statement

** This amount should agree with Line I, Section IV of the Schedule I for the most recent completed fiscal year and Line A for the following year.

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

	Budget Period: 2018 - 19
Department Title:	Executive Office of the Governor
Trust Fund Title:	Operating Trust Fund
LAS/PBS Fund Number:	2510

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/2017	
Total all GLC's 5XXXX for governmental funds;	
GLC 539XX for proprietary and fiduciary funds	2,358,322 (A)
Subtract Nonspendable Fund Balance (GLC 56XXX)	0 (B)
Add/Subtract Statewide Financial Statement (SWFS) Adjustments :	
SWFS Adjustment #B3100010 General Revenue Service Chg	(52,954) (C)
SWFS Adjustment # and Description	0 (C)
Add/Subtract Other Adjustment(s):	
Approved "B" Carry Forward (Encumbrances) per LAS/PBS	(256,869) (D)
Approved "C" Carry Forward Total (FCO) per LAS/PBS	0 (D)
A/P not C/F-Operating Categories	188 (D)
GL 38600 - Current Compensated Absences Liability	8,292 (D)
GL 48600 - Compensated Absences Liability	83,334 (D)
	(D)
ADJUSTED BEGINNING TRIAL BALANCE:	2,140,314 (E)
UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)	2,140,314 (F)
DIFFERENCE:	(0) (G)*

***SHOULD EQUAL ZERO.**

**SCHEDULE ID: REQUEST FOR CREATION, RE-CREATION, RETENTION, TERMINATION,
OR MODIFICATION OF A TRUST FUND**

Department:	Executive Office of the Governor/Division of Emergency Management
Fiscal Year	2018 -2019
Fund Name:	Operating Trust Fund
FLAIR #:*	31 2 510
Name Position Telephone No. of Person Completing Form:	Susanne McDaniel Planning & Budgeting Manager (850) 815-4603
Type of Action Requested : (Check one)	<input type="checkbox"/> Exempt From Termination <input type="checkbox"/> Re-create without modification (last action was initial create) <input checked="" type="checkbox"/> Retain without modification <input type="checkbox"/> Re-create/Retain with modification (last action was re-create) <input type="checkbox"/> Create New Fund <input type="checkbox"/> Terminate Existing Fund

* Enter ONLY the six-digit code. Not applicable for requests to **Create** trust fund.

For **All Trust Funds** scheduled for review this year, answer questions 1-6.

1	Cite the statutory authority for the trust fund (Florida Statutes or, if none, Laws of Florida). Give the statutory purpose, if stated, for the trust fund.	C. 92-120 LOF. The trust fund was created in 1992 to consolidate several other trust funds and to perform the functions of each. Programs administered in the trust fund are the Federal Emergency Planning and Community Right-to-Know Act and the Accidental Release Prevention & Risk Management Planning Program. The fund is established as a depository for fees collected, per Section 252.84 & 252.938, FS, to be used to sustain these programs.
2	List the specific sources of receipts to the trust fund and the statutory references for those	Hazardous Materials Fees. Sections 252.84, 252.85, 252.86, F.S.
3	If state or federal law requires or prohibits specific expenditures from the trust fund, list the requirements or prohibitions and the statutory citations for them.	Per 69I-40.103, FAC, Congratulatory telegrams, flowers and/or telegraphic condolences, presentation of plaques for outstanding service (exception Section 110.1245, F.S.), entertainment for visiting dignitaries, refreshments such as coffee and doughnuts, decorative items (globe, statues, potted plants, picture frames, etc) expenditures from state funds are prohibited unless "expressly provided by law". Per Section 286.27, F.S., Greeting Cards are a prohibited expenditure from state funds.
4	If any source of receipts is federal, describe any restrictions on those receipts that are inconsistent with how the state does business.	N/A
5	If this trust fund could be combined with other agency trust funds that accomplish a similar purpose, list those trust funds.	N/A
6	If General Revenue funding supports the same programs or activities that the trust fund supports, provide a justification.	N/A

For Trust Funds that the agency believes are **Exempt from Termination** answer question 7.

7	If this trust fund is exempt from termination according to Article III, section 19(f)(3) of the <i>Florida Constitution</i> , list the specific exemptions that apply.	N/A
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For Trust Funds that the agency recommends should be **Re-created/Retained with or without modification** answer questions 8 and 9 and attach draft legislation as requested.

8	Give the specific reasons that continuation (re-creation after initial creation or retention after subsequent re-creation) of this trust fund is necessary. List agency activities (based on the activity detail report) supported by the trust fund.	This trust fund needs to be continued as long as the department/division is administering this fee based program, or until such time as the department/division is directed to deposit these fees into an alternate fund. The department/division activities supported by this trust fund are Technical Assistance & Compliance Planning & Education, Facility Risk Management Planning Audits, Community Right to Know Requests, and Financial Assistance for Local Hazardous Materials Planning.
9	Describe any modifications the agency is requesting when this fund is re-created/retained. Attach draft legislation to accomplish the requested change.	N/A

For Trust Funds that the agency recommends should be **Terminated** answer question 10 and attach draft legislation as requested.

10	Explain how the current cash balance and all current receipts of the trust fund will be distributed. Attach draft legislation that removes reference to the trust fund from the statutes.	N/A
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For **New** Trust Funds that the agency recommends should be **Created** answer questions 11-13 and attach draft legislation as requested.

11	Describe the purpose of the trust fund and identify its revenue sources. Attach draft legislation that meets the requirements of section 215.3207, <i>Florida Statutes</i> .	N/A
12	Describe the specific impact on any other trust fund or the General Revenue Fund from the creation of this new trust fund.	N/A
13	Describe the period of time for which this new trust fund will be needed, or the circumstances under which it will no longer be needed.	N/A

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Schedule I - 5% Trust Fund Reserve Narrative

Division of Emergency Management US Contributions Trust Fund (2750)

Exemptions:

The revenues received in this trust fund are from federal funding sources so is exempt from the 5% reserve requirement.

Description of the impact of establishing the reserve and recommendation of why it may be appropriate to exclude the trust fund from the reserve requirement: N/A

Revenue Estimating Methodology:

U. S. Contributions Trust Fund (2750)

Division of Emergency Management

All anticipated receipts in this fund are for the federal share of open federally-declared disaster programs administered by the Division of Emergency Management. The calculations are based on a project-by-project analysis to determine expected operational and project payment disbursement needs for the fiscal year. A report projecting expenditures for open federally declared disasters is required, by proviso, to be submitted quarterly to the Executive Office of the Governor, Chair of the Senate Appropriations Committee and the Chair of the House Appropriations Committee. These calculations are developed for each open disaster and have a corresponding state budget authority request for matching funds in the Grants and Donations Trust Fund.

**SCHEDULE I
TRUST FUNDS AVAILABLE**

**SUPPORTING NARRATIVE – SECTION III ADJUSTMENTS
US CONTRIBUTIONS TRUST FUND (2750)
DIVISION OF EMERGENCY MANAGEMENT**

Following are descriptions of the adjustments included in the Schedule I, Column A01, Section III, of the Division's Fiscal Year 2018-19 Legislative Budget Request:

COLUMN A01: ACTUAL PRIOR YEAR – FY 2016-17

Adjustment to Line A for PY Certified “B”

Amount – (\$136,955,086): Adjustment for prior year certified “B” to adjust line A.

PY A/P Not Certified Forward

Amount – \$60,634: Prior year accounts payable not certified forward included in line A and Line D.

Reclass of PY Accounts Payable

Amount – (\$2,497): Reclass prior year accounts payable not certified included in line A and Line D.

Post Closing Statewide Financial Statement Adjustment – B3100003

Amount - \$2,570: Classified by a statewide financial statement adjustment to record a transfer to another state agency not reflected in trial balance.

Post Closing Statewide Financial Statement Adjustment – B3100019

Amount – (\$12,584,756): Classified by a statewide financial statement adjustment to a receivable of federal funds to be received from a federal agency.

Post Closing Statewide Financial Statement Adjustment – B3100019

Amount – (\$15,158): Classified by a statewide financial statement adjustment to adjust a receivable of federal funds for FDOT.

Post Closing Statewide Financial Statement Adjustment – B3100019

Amount – (\$10,035,691): Classified by a statewide financial statement adjustment to set up deferred revenue.

Post Closing Statewide Financial Statement Adjustment – B31000XX

Amount – (\$7,311,040): Classified by a statewide financial statement adjustment to adjust deferred revenue.

Post Closing Statewide Financial Statement Adjustment – B31000XX

Amount – (\$34,866,985): Classified by a statewide financial statement set up current year deferred inflows.

Post Closing Statewide Financial Statement Adjustment – B31000XX

Amount - \$1,104,982: Classified by a statewide financial statement adjustment to adjust the contract/grant receivable general ledger after financial statement closing.

**Executive Office of the Governor
Inter-Agency Transfers Reported on Schedule I**

Agency Name EOG-Division of Emergency Management

List all transfers totaling \$100,000 or more. Provide the applicable agency name and fund number, the categories used for both the transfer in and the transfer out, and the amount of the transfer for each of the fiscal years indicated, as well as the name of the person at the other agency who confirmed the amount of the transfer and the date of the confirmation. If transferred in/out to the General Revenue Fund, do not include on this form; however, on Schedule I be sure to include "To GR" or "From GR" in the description field.

Fund Name and Number :

US Contributions Trust Fund - 2750

Transfers In (Provide Agency and Fund Number Received From)	Transfer In Revenue Category	Amount FY 16-17 (A01)	Amount FY 17-18 (A02)	Amount FY 18-19 (A03)	Transfer Out Expenditure Category	Confirmed By/Date
Transfers Out (Operating and Non-Operating) (Provide Agency and Fund Number Transferred To)	Transfer Out Expenditure Category				Transfer In Revenue Category	Confirmed By/Date
Department of Transportation (2540)	105150	2,611,415.73			001510	Claudia Brown 9/18/17
Department of Children & Families (2261)	105150	139,045.32			001510	Diane Sunday 9/18/17
Department of Environmental Protection (2261)	105150	246,622.59			001510	Kathy Shettle 9/18/17

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2018 - 19
Trust Fund Title:	Executive Office of the Governor
Budget Entity:	US Contributions Trust Fund
LAS/PBS Fund Number:	Emergency Management / 31700100
	2750

	Balance as of 6/30/2017		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	178,699	(A)		178,699
ADD: Other Cash (See Instructions)	0	(B)		0
ADD: Investments	0	(C)		0
ADD: Outstanding Accounts Receivable	42,178,025	(D)	(11,494,932)	30,683,093
ADD: Anticipated Receivable	0	(E)	25,785,985	25,785,985
Total Cash plus Accounts Receivable	42,356,724	(F)	14,291,053	56,647,777
LESS: Allowances for Uncollectibles	0	(G)		0
LESS: Approved "A" Certified Forwards	149,006	(H)		149,006
Approved "B" Certified Forwards	4,285,055	(H)		4,285,055
Approved "FCO" Certified Forwards	0	(H)		0
LESS: Other Accounts Payable (Nonoperating)	0	(I)		0
LESS: Unearned Revenue	0	(J)	17,346,731	17,346,731
LESS: GL 47300 Deferred Inflows	0	(J)	34,866,985	34,866,985
Unreserved Fund Balance, 07/01/17	37,922,663	(K)	(37,922,663)	(0)**

Notes:

*SWFS = Statewide Financial Statement

** This amount should agree with Line I, Section IV of the Schedule I for the most recent completed fiscal year and Line A for the following year.

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

	Budget Period: 2018 - 19
Department Title:	Executive Office of the Governor
Trust Fund Title:	US Contributions Trust Fund
LAS/PBS Fund Number:	2750

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/2017	
Total all GLC's 5XXXX for governmental funds;	
GLC 539XX for proprietary and fiduciary funds	39,626,391 (A)
Subtract Nonspendable Fund Balance (GLC 56XXX)	0 (B)
Add/Subtract Statewide Financial Statement (SWFS) Adjustments :	
SWFS Adjustment #B3100003 - Transfer to Other Agencies	2,570 (C)
SWFS Adjustment #B3100019 - A/R Adj After Year End Closing	(12,584,756) (C)
SWFS Adjustment #B3100019 - Adj FDOT Receivable	(15,158) (C)
SWFS Adjustment #B3100019 -Set Up Deferred Revenue	(10,035,691) (C)
SWFS Adjustment #B31000XX -Adjust Deferred Revenue	(7,311,040) (C)
SWFS Adjustment #B31000XX -Set Up Deferred Inflow After Closing	(34,866,985) (C)
SWFS Adjustment #B31000XX -Adjust GL 15500 after Closing	1,104,982 (C)
Add/Subtract Other Adjustment(s):	
Approved "B" Carry Forward (Encumbrances) per LAS/PBS	(4,285,055) (D)
Approved "C" Carry Forward Total (FCO) per LAS/PBS	0 (D)
A/P not C/F-Operating Categories	2,578,757 (D)
Aniticipated Revenue	25,785,985 (D)
	0 (D)
	0 (D)
ADJUSTED BEGINNING TRIAL BALANCE:	0 (E)
UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)	(0) (F)

DIFFERENCE:

0 (G)*

***SHOULD EQUAL ZERO.**

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**SCHEDULE ID: REQUEST FOR CREATION, RE-CREATION, RETENTION, TERMINATION,
OR MODIFICATION OF A TRUST FUND**

Department:	Executive Office of the Governor/Division of Emergency Management		
Fiscal Year	2018 -2019		
Fund Name:	US Contributions Trust Fund		
FLAIR #:*	31 2 750		
Name	Susanne McDaniel		
Position	Planning & Budgeting Manager		
Telephone No. of Person	(850) 815-4603		
Completing Form:			
Type of Action Requested :	<input type="checkbox"/> Exempt From Termination	<input type="checkbox"/> Re-create without modification	<input type="checkbox"/> (last action was initial create)
(Check one)	<input checked="" type="checkbox"/> Retain without modification	<input type="checkbox"/> Re-create/Retain with modification	<input type="checkbox"/> (last action was re-create)
	<input type="checkbox"/> Create New Fund	<input type="checkbox"/> Terminate Existing Fund	

* Enter ONLY the six-digit code. Not applicable for requests to **Create** trust fund.

For **All Trust Funds** scheduled for review this year, answer questions 1-6.

1	Cite the statutory authority for the trust fund (Florida Statutes or, if none, Laws of Florida). Give the statutory purpose, if stated, for the trust fund.	This trust fund was authorized by the Reorganization Act of 1969, through the legislative budget process or Administration Commission action. No specific statutory or other authority has been found. Recreated in Ch. 00-031 LOF. This fund was established as a depository for restricted disaster funds received from federal sources.
2	List the specific sources of receipts to the trust fund and the statutory references for those receipts.	Funds from the Department of Homeland Security - Federal Emergency Management Agency for disaster recovery and mitigation activities.
3	If state or federal law requires or prohibits specific expenditures from the trust fund, list the requirements or prohibitions and the statutory citations for them.	Per 2 CFR Part 225, Appendix B, the following costs are unallowable unless specifically allowed in a federal grant award: alcoholic beverages, contingency provisions, defense & prosecution of criminal and civil proceedings and claims (except for those legal expenses required to administer the federal program), donations and contributions, fines and penalties, fund raising and investment management costs, goods & services for personal use, idle facilities, interest, lobbying, selling & marketing costs.
4	If any source of receipts is federal, describe any restrictions on those receipts that are inconsistent with how the state does business.	N/A
5	If this trust fund could be combined with other agency trust funds that accomplish a similar purpose, list those trust funds.	N/A
6	If General Revenue funding supports the same programs or activities that the trust fund supports, provide a justification.	N/A

For Trust Funds that the agency believes are **Exempt from Termination** answer question 7.

7	If this trust fund is exempt from termination according to Article III, section 19(f)(3) of the <i>Florida Constitution</i> , list the specific exemptions that apply.	N/A
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For Trust Funds that the agency recommends should be **Re-created/Retained with or without modification** answer questions 8 and 9 and attach draft legislation as requested.

8	Give the specific reasons that continuation (re-creation after initial creation or retention after subsequent re-creation) of this trust fund is necessary. List agency activities (based on the activity detail report) supported by the trust fund.	This trust fund needs to be continued in order to segregate the unique issues surrounding the management and administration of disaster activities. The agency activities supported by this trust fund are as follows: Financial Assistance Recovery Grants, Financial Assistance for Intermediate and Long Term Prevention Measures, National Environmental Policy Act Project Review, Post Disaster Damage and Needs Assessment, and Disaster Victim Outreach.
9	Describe any modifications the agency is requesting when this fund is re-created/retained. Attach draft legislation to accomplish the requested change.	N/A

For Trust Funds that the agency recommends should be **Terminated** answer question 10 and attach draft legislation as requested.

10	Explain how the current cash balance and all current receipts of the trust fund will be distributed. Attach draft legislation that removes reference to the trust fund from the statutes.	N/A
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For **New** Trust Funds that the agency recommends should be **Created** answer questions 11-13 and attach draft legislation as requested.

11	Describe the purpose of the trust fund and identify its revenue sources. Attach draft legislation that meets the requirements of section 215.3207, <i>Florida Statutes</i> .	N/A
12	Describe the specific impact on any other trust fund or the General Revenue Fund from the creation of this new trust fund.	N/A
13	Describe the period of time for which this new trust fund will be needed, or the circumstances under which it will no longer be needed.	N/A

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