

**Highlands Soil and Water Conservation District**  
**General Fund Budget vs. Actuals: Budget\_FY25\_P&L - FY25 P&L**  
 October 2024 - September 2025

**General Fund BUDGET AMENDMENT 03 - November 18, 2025**

|  | Total                  |                        |                          |                          |                        |  |   |
|--|------------------------|------------------------|--------------------------|--------------------------|------------------------|--|---|
|  | Actual                 | Budget                 | over Budget              | Amendment                | Amended Budget         |  | Explanation   |
| <b>Income</b>  |                        |                        |                          |                          |                        |  |   |
| 3343906 BMP Grant Rev Admin - 5%                                     | \$ 89,678.59           | \$ 87,500.00           | \$ 2,178.59              | \$ 2,178.59              | \$ 89,678.59           |  | Increase to payments                                |
| 3343907 BMP Tech. Admin Fee  | \$ 5,434.12            | \$ 7,177.50            | \$ (1,743.38)            | \$ (1,743.38)            | \$ 5,434.12            |  | Only 1 tech on staff                                |
| 3343929 FCO Grant Rev. - 5% Admin. Fee                               | \$ -                   | \$ 50,000.00           | \$ (50,000.00)           | \$ (50,000.00)           | \$ -                   |  | Nothing paid out of contract                        |
| 3343930 BMP Technician Grant Rev                                     | \$ 108,682.74          | \$ 143,550.00          | \$ (34,867.26)           | \$ (34,867.26)           | \$ 108,682.74          |  | Only 1 tech on staff                                |
| 3343931 HCBCC Reimbursement Rev                                      | \$ 16,192.39           | \$ 14,000.00           | \$ 2,192.39              | \$ 2,192.39              | \$ 16,192.39           |  | Increase in FRS contributions                       |
| 3343941 27694 - BMP Ag NPS - 2021-2025                               | \$ 1,701,205.84        | \$ 1,765,000.00        | \$ (63,794.16)           | \$ (63,794.16)           | \$ 1,701,205.84        |  | Decrease in BMP projects approved                   |
| 3343942 28763 FCO-NEEPA/Regional May 20 - June 30, 2027              | \$ -                   | \$ 950,000.00          | \$ (950,000.00)          | \$ (950,000.00)          | \$ -                   |  | Nothing paid out of contract                        |
| 3343943 LPA 0447 - DEP Grant   | \$ 92,590.90           | \$ 92,590.90           | \$ -                     | \$ -                     | \$ 92,590.90           |  |   |
| 3343944 3343944 LPA 0447 - DEP Grant - 5% Admin. Fee                 | \$ 4,573.00            | \$ 4,573.00            | \$ -                     | \$ -                     | \$ 4,573.00            |  |   |
| 3343945 USDA-NRCS Contribution Agreement Oct. 1, 2024-Sept. 30, 2029 | \$ 47,995.77           | \$ 61,211.25           | \$ (13,215.48)           | \$ (13,215.48)           | \$ 47,995.77           |  | Timing of Invoicing                                 |
| 3343948 USDA-NRCS-10% Admin. Fee Contribution Agreement              | \$ 4,799.58            | \$ 6,121.13            | \$ (1,321.55)            | \$ (1,321.55)            | \$ 4,799.58            |  |   |
| 3343949 32756 - AgNPS July 2025 - June 2028                          | \$ 99,565.38           |                        | \$ 99,565.38             | \$ 99,565.38             | \$ 99,565.38           |  | New Contract  |
| 3611001 CD Interest Income   | \$ 30,179.80           | \$ 14,190.62           | \$ 15,989.18             | \$ 15,989.18             | \$ 30,179.80           |  | Interest increases                                  |
| 3810001 Grant Admin Fee  | \$ 94,251.59           | \$ 161,550.00          | \$ (67,298.41)           | \$ (67,298.41)           | \$ 94,251.59           |  | Cummulation of admin fees not received              |
| 3894002 Mobile Irrigation Lab  | \$ 145,937.33          | \$ 153,026.00          | \$ (7,088.67)            | \$ (7,088.67)            | \$ 145,937.33          |  |   |
| 3894003 MIL Grant Rev. Admin. Fee - 5%                               | \$ 7,296.87            | \$ 7,651.00            | \$ (354.13)              | \$ (354.13)              | \$ 7,296.87            |  |   |
| 3894006 Community Garden   | \$ 900.00              | \$ 760.00              | \$ 140.00                | \$ 140.00                | \$ 900.00              |  |   |
| <b>Total Income</b>  | <b>\$ 2,449,283.90</b> | <b>\$ 3,518,901.40</b> | <b>\$ (1,069,617.50)</b> | <b>\$ (1,069,617.50)</b> | <b>\$ 2,449,283.90</b> |  |   |
| <b>Gross Profit</b>  | <b>\$ 2,449,283.90</b> | <b>\$ 3,518,901.40</b> | <b>\$ (1,069,617.50)</b> | <b>\$ (1,069,617.50)</b> | <b>\$ 2,449,283.90</b> |  |   |
| <b>Expenses</b>  |                        |                        |                          |                          |                        |  |   |
| 5373201 Accounting   | \$ 6,252.00            | \$ 7,800.00            | \$ (1,548.00)            | \$ (1,548.00)            | \$ 6,252.00            |  |   |
| 5373202 Audit  | \$ 13,500.00           | \$ 17,000.00           | \$ (3,500.00)            | \$ (3,500.00)            | \$ 13,500.00           |  |   |
| 5373203 Insurance-D & O, Gen. Liab., Bonds                           | \$ 3,617.60            | \$ 4,100.00            | \$ (482.40)              | \$ (482.40)              | \$ 3,617.60            |  |   |
| 5373204 Insurance - Commercial Auto                                  | \$ 9,415.15            | \$ 10,470.00           | \$ (1,054.85)            | \$ (1,054.85)            | \$ 9,415.15            |  |   |
| 5374002 Mileage reimbursement  | \$ 135.89              | \$ 500.00              | \$ (364.11)              | \$ (364.11)              | \$ 135.89              |  | Reduction since Explorer purchased                  |
| 5374010 Employer FRS Contribution                                    | \$ 47,288.15           | \$ 53,192.00           | \$ (5,903.85)            | \$ (5,903.85)            | \$ 47,288.15           |  |   |
| 5374101 Communications   | \$ 3,613.03            | \$ 5,100.00            | \$ (1,486.97)            | \$ (1,486.97)            | \$ 3,613.03            |  |   |
| 5374103 Web hosting  | \$ 1,152.00            | \$ 1,500.00            | \$ (348.00)              | \$ (348.00)              | \$ 1,152.00            |  |   |
| 5374902 Special District Fee   | \$ 175.00              | \$ 175.00              | \$ -                     | \$ -                     | \$ 175.00              |  |   |
| 5375010 Community Garden Expense                                     | \$ 1,944.16            | \$ 1,200.00            | \$ 744.16                | \$ 744.16                | \$ 1,944.16            |  | Mower repairs                                       |
| 5375011 Mobile Irrigation Lab Expenses                               | \$ 940.00              | \$ 3,000.00            | \$ (2,060.00)            | \$ (2,060.00)            | \$ 940.00              |  |   |
| 5375101 Office Supplies  | \$ 6,252.14            | \$ 5,000.00            | \$ 1,252.14              | \$ 1,252.14              | \$ 6,252.14            |  | Chairs, admin set up                                |
| 5375202 Computers and Software                                       | \$ 1,575.06            | \$ 1,500.00            | \$ 75.06                 | \$ 75.06                 | \$ 1,575.06            |  | Domain hosting in house                             |
| 5375401 Registration/memberships                                     | \$ 7,182.00            | \$ 2,575.00            | \$ 4,607.00              | \$ 4,607.00              | \$ 7,182.00            |  | Conference registrations/membership for 2 employees |
| 5375402 FASD Dues  | \$ 3,000.00            | \$ 3,000.00            | \$ -                     | \$ -                     | \$ 3,000.00            |  |   |
| 5375403 NACD Dues  | \$ 775.00              | \$ 775.00              | \$ -                     | \$ -                     | \$ 775.00              |  |   |
| 5375404 AFCD Dues  | \$ -                   | \$ -                   | \$ -                     | \$ -                     | \$ -                   |  |   |
| 5375405 Travel / Meetings  | \$ 12,601.08           | \$ 8,000.00            | \$ 4,601.08              | \$ 4,601.08              | \$ 12,601.08           |  | Travel for 2 employees                              |
| 5375406 Vehicle Expenses   | \$ 5,284.14            | \$ 8,000.00            | \$ (2,715.86)            | \$ (2,715.86)            | \$ 5,284.14            |  |   |
| 5375407 Employee Training Expenses                                   | \$ 4,667.85            | \$ 4,000.00            | \$ 667.85                | \$ 667.85                | \$ 4,667.85            |  | CDM, Leadership Highlands, Notary, FDACS            |
| 5377000 Employee Health Insurance                                    | \$ 52,440.61           | \$ 48,500.00           | \$ 3,940.61              | \$ 3,940.61              | \$ 52,440.61           |  | Premium selection changes/HSA                       |

**Highlands Soil and Water Conservation District**  
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**General Fund BUDGET AMENDMENT 03 - November 18, 2025**

|  | Total                  |                        |                        |                        |                        |   |
|--|------------------------|------------------------|------------------------|------------------------|------------------------|---|
|  | Actual                 | Budget                 | over Budget            | Amendment              | Amended Budget         | Explanation   |
| <b>Income</b>                                |                        |                        |                        |                        |                        |   |
| 5377001 Workers' Comp. Ins.                  | \$ 7,124.71            | \$ 6,500.00            | \$ 624.71              | \$ 624.71              | \$ 7,124.71            | Due to salary increases                                 |
| 5377002 Payroll Tax Expense                  | \$ 23,773.37           | \$ 22,690.00           | \$ 1,083.37            | \$ 1,083.37            | \$ 23,773.37           | Due to salary increases                                 |
| 5377005 Wages                                | \$ 328,392.56          | \$ 308,000.00          | \$ 20,392.56           | \$ 20,392.56           | \$ 328,392.56          | Salary increases  |
| 5377704 Office Security                      | \$ 755.71              | \$ 600.00              | \$ 155.71              | \$ 155.71              | \$ 755.71              | Service call/moving devices                             |
| 5378300 BMP AgNPS Grant Distribution         | \$ 1,793,571.22        | \$ 1,765,000.00        | \$ 28,571.22           | \$ 28,571.22           | \$ 1,793,571.22        | New contract  |
| 5378396 BMP 5% Admin Fee                     | \$ 89,678.59           | \$ 87,500.00           | \$ 2,178.59            | \$ 2,178.59            | \$ 89,678.59           | New contract  |
| 5378401 FCO-NEEPA Grant Dist.                | \$ -                   | \$ 950,000.00          | \$ (950,000.00)        | \$ (950,000.00)        | \$ -                   | Funds re-allocated to FY 2026-Regional Projects Program |
| 5378406 FCO Grant Dist. - 5% Admin. Fee      | \$ -                   | \$ 50,000.00           | \$ (50,000.00)         | \$ (50,000.00)         | \$ -                   | Funds re-allocated to FY 2026-Regional Projects Program |
| 5378407 LPA 0447 - DEP Grant Distribution    | \$ 92,590.90           | \$ 92,590.90           | \$ -                   | \$ -                   | \$ 92,590.90           | Contract completed & closed                             |
| 5378408 DEP Grant Distribution-5% Admin. Fee | \$ 4,573.00            | \$ 4,573.00            | \$ -                   | \$ -                   | \$ 4,573.00            | Contract completed & closed                             |
| Returned Check (deleted)                     | \$ -                   | \$ -                   | \$ -                   | \$ -                   | \$ -                   |   |
| Uncategorized Expense                        | \$ -                   | \$ -                   | \$ -                   | \$ -                   | \$ -                   |   |
| <b>Total Expenses</b>                        | <b>\$ 2,522,270.92</b> | <b>\$ 3,472,840.90</b> | <b>\$ (950,569.98)</b> | <b>\$ (950,569.98)</b> | <b>\$ 2,522,270.92</b> |   |
| <b>Net Operating Income</b>                  | <b>\$ (72,987.02)</b>  | <b>\$ 46,060.50</b>    | <b>\$ (119,047.52)</b> | <b>\$ (119,047.52)</b> | <b>\$ (72,987.02)</b>  |   |
| <b>Other Expenses</b>                        |                        |                        |                        |                        |                        |   |
| 5375000 Other non-operating                  |                        |                        |                        |                        |                        |   |
| 5374906 Ag Venture                           | \$ 2,000.00            | \$ 2,000.00            | \$ -                   | \$ -                   | \$ 2,000.00            |   |
| 5375003 Special Projects                     | \$ 35,254.07           | \$ 36,900.00           | \$ (1,645.93)          | \$ (1,645.93)          | \$ 35,254.07           | See Attached Report                                     |
| <b>Total 5375000 Other non-operating</b>     | <b>\$ 37,254.07</b>    | <b>\$ 38,900.00</b>    | <b>\$ (1,645.93)</b>   | <b>\$ (1,645.93)</b>   | <b>\$ 37,254.07</b>    |   |
| <b>Total Other Expenses</b>                  | <b>\$ 37,254.07</b>    | <b>\$ 38,900.00</b>    | <b>\$ (1,645.93)</b>   | <b>\$ (1,645.93)</b>   | <b>\$ 37,254.07</b>    |   |
| <b>Net Other Income</b>                      | <b>\$ (37,254.07)</b>  | <b>\$ (38,900.00)</b>  | <b>\$ 1,645.93</b>     | <b>\$ 1,645.93</b>     | <b>\$ (37,254.07)</b>  |   |
| <b>Net Income</b>                            | <b>\$ (110,241.09)</b> | <b>\$ 7,160.50</b>     | <b>\$ (117,401.59)</b> | <b>\$ (117,401.59)</b> | <b>\$ (110,241.09)</b> |   |
| <b>Fund Balance Increase/Decrease</b>        |                        |                        |                        |                        | \$ (110,241.09)        |   |
| <b>Transfer from Reserves</b>                |                        |                        |                        |                        | \$ 110,241.09          |   |
| <b>Year End</b>                              |                        |                        |                        |                        | \$ -                   |   |

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