

**SEPTEMBER 8, 2016, 5:05 P.M., MIDWAY, FLORIDA
GOVERNING BOARD SUPPLEMENT
9/8/2016 PROPOSED CHANGES
SUMMARY**

Budget Item	Expense Type	Revenue Type	FY 2016-17 Tentative 8/1/2016	FY 2016-17 Tentative 9/8/2016	9/8/2016 Over/(Under) 8/1/2016
1 FLORIDA FOREST SERVICE PRESCRIBED FIRE PROGRAM Awarded new state funding assistance	Contracted Services, Operating Expense, and Other Capital Outlay	State (DACs)	0	155,000	155,000
2 OVERTIME PAY FOR LAND MANAGEMENT Shifted budget from operating expense to salaries and benefits	Operating Expense and Salaries & Benefits	Land Management Fund	15,000	15,000	0
3 OFFICE OF EXECUTIVE DIRECTOR Deducted \$20,254	Salaries & Benefits	Ad Valorem	20,254	0	(20,254)
			Net Operating Increase		134,746
			Shift in Fund Balances:		
			Economic Stabilization Fund Increase		22,503
			General Fund Deficiencies Decrease		(22,503)
			Total Impact		<u>134,746</u>

**PUBLIC HEARING ON CONSIDERATION OF FY 2016-2017 TENTATIVE BUDGET
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 REVENUE CATEGORIES**

	FY 2014-15 Actuals	FY 2015-16 Amended Budget	FY 2016-17 Preliminary	FY 2016-17 Tentative 8/1/2016	FY 2016-17 Tentative 9/8/2016	9/8/2016 Over/(Under) 8/1/2016
Ad Valorem Tax	3,258,534	3,433,785	3,433,785	3,433,785	3,413,531	(20,254)
Federal	1,700,980	3,097,801	2,658,078	2,879,250	2,879,250	0
State	10,352,547	29,532,581	17,127,289	41,253,161	41,408,161	155,000
Mitigation	610,267	1,371,078	1,144,687	1,182,784	1,182,784	0
Local Revenues	205,398	146,840	141,580	142,417	142,417	0
Permit Fees	396,205	332,500	405,250	393,250	393,250	0
Timber Sales	3,034,678	1,500,000	2,000,000	1,500,000	1,500,000	0
Miscellaneous	346,764	791,302	490,874	770,935	770,935	0
w/o Fund Balance	19,905,373	40,205,887	27,401,543	51,555,582	51,690,328	134,746
Fund Balance	5,473,482	15,569,237	9,299,285	10,543,431	10,543,431	0
w/Fund Balance	25,378,855	55,775,124	36,700,828	62,099,013	62,233,759	134,746

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 EXPENSE CATEGORIES**

	FY 2014-15 Actuals	FY 2015-16 Amended Budget	FY 2016-17 Preliminary	FY 2016-17 Tentative 8/1/2016	FY 2016-17 Tentative 9/8/2016	9/8/2016 Over/(Under) 8/1/2016
Salaries & Benefits	7,994,942	8,370,365	8,249,949	8,356,900	8,351,646	(5,254)
Other Personal Services	270,647	359,720	351,544	354,920	354,920	0
Contracted Services	3,538,455	7,960,282	6,891,510	7,647,839	7,787,839	140,000
Operating Expense	2,027,368	2,812,876	2,687,534	2,636,832	2,626,832	(10,000)
Operating Capital Outlay	688,610	777,774	616,853	626,666	636,666	10,000
Operating Categories	14,520,022	20,281,017	18,797,390	19,623,157	19,757,903	134,746
Fixed Capital Outlay	1,331,788	5,785,068	180,000	10,619,068	10,619,068	0
Grants	9,527,045	29,709,039	17,723,438	31,856,788	31,856,788	0
Non-Operating Categories	10,858,833	35,494,107	17,903,438	42,475,856	42,475,856	0
GRAND TOTAL	25,378,855	55,775,124	36,700,828	62,099,013	62,233,759	134,746

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 PROGRAM LEVEL**

Program	FY 2014-15	FY 2015-16	FY 2016-17	FY 2016-17 Tentative			9/8/2016 FY 2016-17	
	Actuals	Amended Budget	Preliminary	Original Submittal 8/1/2016	1st Public Hearing 9/8/2016	9/8/2016 Over/ (Under) 8/1/2016	Tentative Over/Under FY 2016-17 Preliminary ¹	
1 Water Resource Plan/Monitoring	4,588,035	7,097,878	6,614,644	7,096,643	7,096,643	0	481,999	7.3%
2 Acq/Restoration/Public Works	11,988,570	38,672,135	20,246,433	45,192,383	45,192,383	0	24,945,950	123.2%
3 Operations & Maint Land & Works	3,241,158	3,905,175	3,728,521	3,724,883	3,879,883	155,000	151,362	4.1%
4 Regulation	3,471,274	3,882,130	3,833,353	3,874,432	3,874,432	0	41,079	1.1%
5 Outreach	154,303	180,324	175,760	178,215	178,215	0	2,455	1.4%
6 District Management & Admin	1,935,515	2,037,482	2,102,117	2,032,457	2,012,203	(20,254)	(89,914)	-4.3%
GRAND TOTAL	25,378,855	55,775,124	36,700,828	62,099,013	62,233,759	134,746	25,532,931	69.6%
Combined Outreach and Management & Administration as a Percent of Total Budget ²				2,210,672 3.6%	2,190,418 3.5%			

The Legislative Budget Commission may reject the District's budget proposals:

¹In any individual variance in the Tentative Budget that exceeds 25% of the Preliminary Budget

²In these two programs that exceed 15% of the total Tentative Budget

**NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT
FY 2016-2017 TENTATIVE BUDGET COMPARISON BY FUND**

DESCRIPTION	General Fund	Capital Improv & Lands Acq	Lands Management	Special Projects	Regulation	Mitigation	TOTAL
Cash Balances Brought Forward	17,998,876	395,702	3,551,868	1,335,414	1,523,663	1,479,399	26,284,922
<u>ESTIMATED REVENUES:</u>							
Ad Valorem Taxes .0366	1,134,841		406,432	7,510	1,864,748		3,413,531
State Water Management Lands TF				978,978			978,978
Land Acquisition Trust Fund		10,161,786	1,484,782	16,725,530			28,372,098
State Florida Forever Trust Fund		372,480					372,480
State Ecosystem Trust Fund				155,313			155,313
Permitting and Licensing					393,250		393,250
Federal Grants				2,879,250			2,879,250
Other State Funds	99,363	300,000	155,000	8,738,437	2,236,492	1,182,784	12,712,076
Local Government Units-Monitoring				142,417			142,417
Timber Sales			1,500,000				1,500,000
Miscellaneous Revenues			111,225	605,960	13,750	40,000	770,935
Revenue	1,234,204	10,834,266	3,657,439	30,233,395	4,508,240	1,222,784	51,690,328
Interfund Transfers	2,702,436	144,499		680,101			3,527,036
Total Estimated Revenues, Transfers and Balances	<u>21,935,516</u>	<u>11,374,467</u>	<u>7,209,307</u>	<u>32,248,910</u>	<u>6,031,903</u>	<u>2,702,183</u>	<u>81,502,286</u>
<u>ESTIMATED EXPENDITURES:</u>							
Salaries & Benefits	1,838,435	26,985	1,252,766	2,231,200	2,651,425	350,835	8,351,646
Other Personal Services	13,090		37,159	42,339	256,453	5,879	354,920
Contractual Services	210,327	75,750	1,066,718	5,545,041	186,121	703,882	7,787,839
Operating Expenses	617,425	3,600	839,485	434,003	653,511	78,808	2,626,832
Capital Outlay	135,772	10,494,068	232,961	260,381	126,922	5,630	11,255,734
Grants and Aids (Gen Fund is from reserves)	8,985,183	372,480	8,000	22,491,125			31,856,788
Total Operating Expenditures	<u>11,800,232</u>	<u>10,972,883</u>	<u>3,437,089</u>	<u>31,004,089</u>	<u>3,874,432</u>	<u>1,145,034</u>	<u>62,233,759</u>
Administrative Overhead Allocation	187,535	5,882	271,129	492,276	633,808	77,750	1,668,380
Interfund Transfers	680,101		1,178,555				1,858,656
Operating Expenditures and Transfers	12,667,868	10,978,765	4,886,773	31,496,365	4,508,240	1,222,784	65,760,795
Reserves	9,267,648	395,702	2,322,534	752,545	1,523,663	1,479,399	15,741,491
Total Operating Expenditures, Transfers and Reserves	<u>21,935,516</u>	<u>11,374,467</u>	<u>7,209,307</u>	<u>32,248,910</u>	<u>6,031,903</u>	<u>2,702,183</u>	<u>81,502,286</u>