

**NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT**

**MEMORANDUM**

TO: Governing Board

THROUGH: Brett Cyphers, Executive Director  
Guy Gowens, Assistant Executive Director

FROM: Wendy Dugan, Division of Administration Director

DATE: September 16, 2015

SUBJECTS: Adoption of the Millage Rate for Fiscal Year 2015-2016  
Adoption of the Budget for Fiscal Year 2015-2016

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**Recommendation**

Staff recommends that the Governing Board approve the ad valorem tax millage rate of .0378 of a mill for Fiscal Year 2015-2016 by adoption of Resolution Number 805.

**Background**

During the public hearing held at District Headquarters in Midway on September 10, 2015, the Governing Board adopted the Northwest Florida Water Management District's tentative ad valorem tax millage rate of .0378 of a mill and the Tentative Budget for Fiscal Year 2015-2016, and authorized staff to present the ad valorem millage rate and budget for final adoption by resolution on September 24, 2015, at the final public hearing in Panama City.

Based on the estimates of property values, furnished by the 16 counties in the District, the millage rate will increase tax revenues by 1.5 percent or \$52,052, and is equal to the .0378 of a mill rolled-back rate.

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**Recommendation**

Staff recommends that the Governing Board adopt Resolution Number 806 adopting the Fiscal Year 2015-2016 budget as presented herein.

**Background**

After formal adoption of the ad valorem tax millage rate, the Governing Board is authorized to adopt a budget for the District's 2015-2016 fiscal year.

The proposed budget provides operating resources of \$55,775,124, which represents a 4.0 percent increase from the current year operating budget. The budget increase is mainly attributable to non-recurring expenditures for springs restoration and protection. The proposed budget will provide adequate fiscal resources to effectively implement the District's core mission.

Attachments:  
Resolution Number 805, Resolution Number 806, FY 2015-2016 Budget



Brett J. Cyphers  
Executive Director

# Northwest Florida Water Management District

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81 Water Management Drive, Havana, Florida 32333-4712  
*(U.S. Highway 90, 10 miles west of Tallahassee)*

Phone: (850) 539-5999 • Fax: (850) 539-2777

## **RESOLUTION NO. 805**

### **AUTHORIZATION OF AD VALOREM TAX ASSESSMENT**

**WHEREAS**, the Florida Legislature created the Northwest Florida Water Management District under Chapter 373, Florida Statutes; and

**WHEREAS**, the Northwest Florida Water Management District is authorized by the Constitution of the State of Florida and Chapter 373, Florida Statutes, to assess ad valorem tax revenues to support the Water Management District's operations; and

**WHEREAS**, programs and projects which are of District benefit will be supported with ad valorem tax revenues as reflected in the Fiscal Year 2015-2016 budget; and

**WHEREAS**, the Northwest Florida Water Management District held a Public Hearing as required by Section 200.065, Florida Statutes;

**NOW, THEREFORE BE IT RESOLVED**, by the Governing Board of the Northwest Florida Water Management District, that the District will implement its authorized ad valorem tax assessment at .0378 of a mill for Bay, Calhoun, Escambia, Franklin, Gadsden, Gulf, Holmes, Jackson, Leon, Liberty, Okaloosa, Santa Rosa, Wakulla, Walton, Washington, and western portions of Jefferson County. Based on the available estimates of property values, furnished by the various counties in the District, said millage rate will increase tax revenues by 1.5 percent (fifty two thousand fifty two dollars) over the current year computed amount and is equal to the 0.0378 mill rolled-back rate.

**BE IT FURTHER RESOLVED** that the ad valorem revenues will be used by the District, by adoption of the Fiscal Year 2015-2016 budget to initiate and support projects of local or District significance as needed, requested, or required throughout the District as determined by the District's Governing Board.

**DULY ADOPTED** at a public hearing this 24<sup>th</sup> day of September, 2015, A.D.

Time Adopted \_\_\_\_\_PM

The Governing Board of the  
**NORTHWEST FLORIDA WATER  
MANAGEMENT DISTRICT**

\_\_\_\_\_  
George Roberts, Chair

**ATTEST:**

\_\_\_\_\_  
John W. Alter, Secretary-Treasurer



Brett J. Cyphers  
*Executive Director*

# Northwest Florida Water Management District

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## **RESOLUTION NO. 806**

### **ADOPTION OF FISCAL YEAR 2015-2016 BUDGET**

**WHEREAS**, the Florida Legislature created the Northwest Florida Water Management District under Chapter 373, Florida Statutes; and

**WHEREAS**, the ensuing 2015-2016 fiscal year of the Northwest Florida Water Management District shall extend from October 1, 2015, through September 30, 2016; and

**WHEREAS**, the Northwest Florida Water Management District is authorized by Chapter 373, Florida Statutes, to adopt a budget in accordance with the provisions of Section 200.065, Florida Statutes; and

**WHEREAS**, the Northwest Florida Water Management District held a Public Hearing as required by Section 200.065, Florida Statutes; and

**WHEREAS**, programs and projects which are of District benefit will be supported with ad valorem tax revenues and other funding sources as reflected in the fifty five million seven hundred seventy five thousand one hundred twenty four dollar Fiscal Year 2015-2016 budget.

**NOW THEREFORE BE IT RESOLVED**, by the Governing Board of the Northwest Florida Water Management District, that:

1. The Fiscal Year Final 2015-2016 budget be adopted
2. This resolution will take effect immediately upon the adoption.

**DULY ADOPTED** at a public hearing this 24<sup>th</sup> day of September, 2015, A.D.

Time Adopted \_\_\_\_\_PM

The Governing Board of the  
**NORTHWEST FLORIDA WATER  
MANAGEMENT DISTRICT**

\_\_\_\_\_  
George Roberts, Chair

**ATTEST:**

\_\_\_\_\_  
John W. Alter, Secretary-Treasurer

**NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT**  
**FY 2015-2016 TENTATIVE BUDGET SUMMARY**  
**OCTOBER 1, 2015 - SEPTEMBER 30, 2016**

**Proposed Ad Valorem Millage Rate** .0378 of a mill  
 24.4% below the legally approved rate of .05 of a mill  
 .0012 of a mill less than the rate in the current year  
 Provides 1.5% or \$52,052 more than in the current year  
 Rolled-back rate is .0378

**Total Expenditure Budget** \$ 55,775,124  
 4.0% higher than the Current Year Amended Budget Provides  
 \$29,709,039 for Interagency Expenditures/Grants  
 Provides for 101 authorized positions & 9.0 OPS positions

**Total Revenue Received/Earned** \$ 40,220,319  
 \$32.4 million in new revenue  
 \$7.8 million in carryover from prior years

**Estimated Use of Cash Carryover/Reserves** \$ 15,554,805

**Budget By Program Area**

1.0 Water Resources Planning and Monitoring	\$ 7,087,834	12.7%
2.0 Acquisition, Restoration and Public Works	\$38,645,294	69.3%
3.0 Operation and Maintenance of Lands and Works	\$ 3,920,442	7.0%
4.0 Regulation	\$ 3,906,837	7.0%
5.0 Outreach	\$ 180,324	0.3%
6.0 District Management and Administration	\$ 2,034,393	3.6%
	\$55,775,124	

The combined Outreach and Management and Administration budget is 4.0% of the total District Budget

**NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT  
FY 2015-2016 TENTATIVE BUDGET COMPARISON BY FUND**

<b>DESCRIPTION</b>	<b>General Fund</b>	<b>Capital Improv &amp; Lands Acq</b>	<b>Lands Management</b>	<b>Special Projects</b>	<b>Regulation</b>	<b>Mitigation</b>	<b>TOTAL</b>
<b>Cash Balances Brought Forward</b>	26,573,185	476,252	6,088,814		1,160,461	1,437,555	35,736,267
<b>ESTIMATED REVENUES:</b>							
Ad Valorem Taxes .0378	1,116,151		442,344	46,383	1,828,907		3,433,785
State Water Management Lands TF				1,426,394			1,426,394
Land Acquisition Trust Fund			825,000	11,700,000			17,413,568
State Florida Forever Trust Fund		4,888,568					372,480
State Water Protection and Sustainability TF		372,480					0
State Ecosystem Trust Fund				2,694,458			2,694,458
Permitting and Licensing					332,500		332,500
Federal Grants				3,065,321	35,380		3,100,701
Other State Funds	103,920	300,000		4,889,397	2,332,364	1,378,072	9,003,753
Local Government Units-Monitoring				146,840			146,840
Timber Sales			1,500,000				1,500,000
Miscellaneous Revenues		75,000	323,923	347,667	19,250	30,000	795,840
Revenue	1,220,071	5,636,048	3,091,267	24,316,460	4,548,401	1,408,072	40,220,319
Interfund Transfers	1,701,684	195,942		356,803			2,254,429
Total Estimated Revenues, Transfers and Balances	29,494,940	6,308,242	9,180,081	24,673,263	5,708,862	2,845,627	78,211,015
<b>ESTIMATED EXPENDITURES:</b>							
Salaries & Benefits	1,841,708	25,945	1,217,055	2,255,781	2,658,441	370,658	8,369,588
Other Personal Services	12,807		35,565	42,200	264,477	5,448	360,497
Contractual Services	197,755	49,750	914,142	5,652,520	230,094	851,246	7,895,507
Operating Expenses	736,228	3,600	1,015,552	408,545	680,364	92,660	2,936,949
Capital Outlay	160,720	5,603,568	301,230	359,059	73,461	5,506	6,503,544
Grants and Aids (Gen Fund is from reserves)	13,877,793	372,480	8,000	15,450,766			29,709,039
Total Operating Expenditures	16,827,011	6,055,343	3,491,544	24,168,871	3,906,837	1,325,518	55,775,124
Administrative Overhead Allocation	192,537	5,695	274,942	504,392	641,564	82,554	1,701,684
Interfund Transfers	356,803		195,942				552,745
Operating Expenditures and Transfers	17,376,351	6,061,038	3,962,428	24,673,263	4,548,401	1,408,072	58,029,553
Reserves	12,118,589	247,204	5,217,653		1,160,461	1,437,555	20,181,462
Total Operating Expenditures, Transfers and Reserves	29,494,940	6,308,242	9,180,081	24,673,263	5,708,862	2,845,627	78,211,015

**NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT  
FY 2015-2016 TENTATIVE BUDGET COMPARISON**

**REVENUE CATEGORIES**

	FY 2013-14 Actual Revenue	FY 2014-15 Revised Budget	FY 2015-16 Tentative	Revised Budget vs. Tentative	Percent Change
Ad Valorem Tax	3,245,091	3,381,733	3,433,785	52,052	1.5%
Federal	1,836,207	4,080,773	3,100,701	(980,072)	-24.0%
State	9,236,041	21,134,475	29,532,581	8,398,106	39.7%
Mitigation	584,820	2,190,872	1,378,072	(812,800)	-37.1%
Local Revenues	220,889	162,159	146,840	(15,319)	-9.4%
Permit Fees	323,815	360,250	332,500	(27,750)	-7.7%
Timber Sales	1,339,142	1,500,000	1,500,000	0	0.0%
Miscellaneous	44,057	558,632	795,840	237,208	42.5%
w/o Fund Balance	16,830,062	33,368,894	40,220,319	6,851,425	20.5%
Fund Balance	4,996,586	20,240,426	15,554,805	(4,685,621)	-23.1%
w/Fund Balance	21,826,648	53,609,320	55,775,124	2,165,804	4.0%



**NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT  
FY 2015-2016 TENTATIVE BUDGET COMPARISON**

**EXPENDITURE CATEGORIES**

	FY 2013-14 Actual Expense	FY 2014-15 Revised Budget	FY 2015-16 Tentative	Revised Budget vs. Tentative	Percent Change
Salaries & Benefits	7,613,198	8,123,975	8,369,588	245,613	3.0%
Other Personal Services	248,761	365,324	360,497	(4,827)	-1.3%
Contracted Services	3,473,909	9,710,742	7,895,507	(1,815,235)	-18.7%
Operating Expense	2,104,691	3,324,801	2,936,949	(387,852)	-11.7%
Operating Capital Outlay	506,167	1,110,370	719,976	(390,394)	-35.2%
Operating Categories	13,946,726	22,635,212	20,282,517	(2,352,695)	-10.4%
Fixed Capital Outlay	937,153	2,056,287	5,783,568	3,727,281	181.3%
Grants	6,942,769	28,917,821	29,709,039	791,218	2.7%
Non-Operating Categories	7,879,922	30,974,108	35,492,607	4,518,499	14.6%
<b>GRAND TOTAL</b>	<b>21,826,648</b>	<b>53,609,320</b>	<b>55,775,124</b>	<b>2,165,804</b>	<b>4.0%</b>

**NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT  
FY 2015-2016 TENTATIVE BUDGET COMPARISON**

**PROGRAM LEVEL**

Program	FY 2013-14 Actual Expense	FY 2014-15 Revised Budget	FY 2015-16 Tentative	Revised Budget vs. Tentative	Percent Change
1 Water Resource Plan/Monitoring	3,733,756	8,743,800	7,087,834	(1,655,966)	-18.9%
2 Acq/Restoration/Public Works	9,440,282	34,583,942	38,645,294	4,061,352	11.7%
3 Operations & Maint Land & Works	2,862,776	3,860,537	3,920,442	59,905	1.6%
4 Regulation	3,244,518	4,085,287	3,906,837	(178,450)	-4.4%
5 Outreach	135,950	164,284	180,324	16,040	9.8%
6 District Management & Admin	2,409,366	2,171,470	2,034,393	(137,077)	-6.3%
<b>GRAND TOTAL</b>	<b>21,826,648</b>	<b>53,609,320</b>	<b>55,775,124</b>	<b>2,165,804</b>	<b>4.0%</b>

Combined Outreach and Management & Administration as a Percent of Total Budget\* 2,214,717 4.0%

\* The Legislative Budget Commission may reject expenditures in these two programs that exceed 15% of the total budget.