

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT
M E M O R A N D U M

TO: Governing Board

THROUGH: Jonathan P. Steverson, Executive Director

FROM: Wendy Dugan, Director
Division of Administration

DATE: September 15, 2014

SUBJECTS: Adoption of the Millage Rate for Fiscal Year 2014-2015
Adoption of the Budget for Fiscal Year 2014-2015

During the public hearing held at District Headquarters in Havana on September 11, 2014, the Governing Board adopted the Northwest Florida Water Management District's tentative ad valorem tax millage rate of .039 of a mill and the Tentative Budget for the 2014-2015 fiscal year, and authorized staff to present the ad valorem millage rate and budget for final adoption by resolution on September 25, 2014, at the Final Public Hearing.

Based on the estimates of property values, furnished by the 16 counties in the District, the millage rate will increase tax revenues by 1.6 percent or \$52,732, and is equal to the .039 of a mill rolled-back rate.

Staff recommends that the Governing Board approve the ad valorem tax millage rate of .039 of a mill for the 2014-2015 fiscal year by adoption of Resolution Number 790.

After formal adoption of the ad valorem tax millage rate, the Governing Board is authorized to adopt a budget for the District's 2014-2015 fiscal year.

The proposed budget provides operating resources of \$52,484,465, which represents an 8.6 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.

Staff recommends that the Governing Board adopt Resolution Number 791 adopting the Fiscal Year 2014-2015 budget as presented herein.

Attachments:

Resolution Number 790
Resolution Number 791
FY 2014-2015 Budget



Jonathan P. Steverson
Executive Director

Northwest Florida Water Management District

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. 790

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 2014-2015 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 .039 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 1.6 percent (fifty two thousand seven hundred thirty two dollars) over the current year computed amount and is equal to the 0.039 mill rolled-back rate.

GEORGE ROBERTS
Chair
Panama City

JERRY PATE
Vice Chair
Pensacola

JOHN ALTER
Malone

GUS ANDREWS
DeFuniak Springs

STEPHANIE BLOYD
Panama City Beach

GARY CLARK
Chipley

JON COSTELLO
Tallahassee

NICK PATRONIS
Panama City Beach

BO SPRING
Port Saint Joe

BE IT FURTHER RESOLVED that the ad valorem revenues will be used by the District, by adoption of the fiscal year 2014-2015 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 25th day of September, 2014, A.D.
Time Adopted _____PM

The Governing Board of the
NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT

George Roberts, Chair

ATTEST:

Jon Steverson, Acting Secretary/Treasurer



Jonathan P. Stevenson
Executive Director

Northwest Florida Water Management District

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

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RESOLUTION NO. 791

ADOPTION OF FISCAL YEAR 2014-2015 BUDGET

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

WHEREAS, the ensuing 2014-2015 fiscal year of the Northwest Florida Water Management District shall extend from October 1, 2014, through September 30, 2015; 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 two million four hundred eighty four thousand four hundred sixty five dollar Fiscal Year 2014-2015 budget.

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

1. The Fiscal Year Final 2014-2015 budget be adopted
2. This resolution will take effect immediately upon the adoption.

GEORGE ROBERTS
Chair
Panama City

JERRY PATE
Vice Chair
Pensacola

JOHN ALTER
Malone

GUS ANDREWS
DeFuniak Springs

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Tallahassee

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Panama City Beach

BO SPRING
Port Saint Joe

DULY ADOPTED at a public hearing this 25th day of September, 2014, A.D.

Time Adopted _____PM

The Governing Board of the
NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT

George Roberts, Chair

ATTEST:

Jon Steverson, Acting Secretary/Treasurer

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT
TENTATIVE BUDGET SUMMARY
OCTOBER 1, 2014 - SEPTEMBER 30, 2015

Proposed Ad Valorem Millage Rate .039 of a mill
 22% below the legally approved rate of .05 of a mill
 .001 of a mill less than the rate in the current year
 Provides 1.6% or \$52,732 more than in the current year
 Rolled-back rate is .039

Total Expenditure Budget \$ 52,484,465
 8.6% higher than the Current Year Amended Budget Provides
 \$28,677,715 for Interagency Expenditures/Grants Provides for
 101 authorized positions & 9.0 OPS positions

Total Revenue Received/Earned \$ 32,111,196
 \$22.0 million in new revenue
 \$10.1 million in carryover from prior years

Estimated Use of Cash Carryover/Reserves \$ 20,373,269

Budget By Program Area

1.0 Water Resources Planning and Monitoring	\$ 8,247,330	15.71%
2.0 Acquisition, Restoration and Public Works	\$33,925,015	64.64%
3.0 Operation and Maintenance of Lands and Works	\$ 3,865,522	7.37%
4.0 Regulation	\$ 4,162,288	7.93%
5.0 Outreach	\$ 164,284	0.31%
6.0 District Management and Administration	\$ 2,120,026	4.04%
	<u>\$52,484,465</u>	

The combined Outreach and Management and Administration budget is 4.4% of the total District Budget

**NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT
TENTATIVE BUDGET FY 2014-2015 BY FUND**

DESCRIPTION	General Fund	Capital Improv & Lands Acq	Lands Management	Special Projects	Regulation	Mitigation	TOTAL
Cash Balances Brought Forward	28,793,984	624,415	7,119,923		1,078,184	1,409,870	39,026,376
<u>ESTIMATED REVENUES:</u>							
Ad Valorem Taxes .039	822,202			449,582	2,109,949		3,381,733
State Water Management Lands TF				5,553,446	2,211,231		7,764,677
State Florida Forever Trust Fund		624,200					624,200
State Water Protection and Sustainability TF							0
State Ecosystem Trust Fund				4,443,313			4,443,313
Permitting and Licensing					360,250		360,250
Federal Grants				4,027,928	37,845		4,065,773
Other State Funds		300,000		6,877,430		2,173,029	9,350,459
Local Government Units-Monitoring				162,159			162,159
Timber Sales			1,500,000				1,500,000
Miscellaneous Revenues	69,500	500	323,132		25,500	40,000	458,632
Current Year Revenue	891,702	924,700	1,823,132	21,513,858	4,744,775	2,213,029	32,111,196
Interfund Transfers	1,940,409	905,000		1,619,816	90,956		4,556,181
Total Estimated Revenues, and Balances	31,626,095	2,454,115	8,943,055	23,133,674	5,913,915	3,622,899	75,693,753
<u>ESTIMATED EXPENDITURES:</u>							
Salaries & Benefits	1,742,588	6,815	1,128,111	2,111,200	2,749,307	385,954	8,123,975
Other Personal Services	16,295		42,596	34,561	271,872	0	365,324
Contractual Services	259,266	34,750	966,146	6,515,049	273,462	1,392,007	9,440,680
Operating Expenses	779,466	3,600	1,027,781	500,249	710,914	304,685	3,326,695
Capital Outlay	248,091	1,460,000	321,810	335,749	156,733	27,693	2,550,076
Grants and Aids (Gen Fund is from reserves)	15,000,000	624,200	8,000	13,045,515			28,677,715
Total Operating Expenditures	18,045,706	2,129,365	3,494,444	22,542,323	4,162,288	2,110,339	52,484,465
Administrative Overhead Allocation	201,908	2,045	304,867	591,351	737,548	102,690	1,940,409
Interfund Transfers	1,710,772		905,000				2,615,772
Current Year Expenditures & Transfers	19,958,386	2,131,410	4,704,311	23,133,674	4,899,836	2,213,029	57,040,646
Reserves	11,667,709	322,705	4,238,744		1,014,079	1,409,870	18,653,107
Total Operating Expenditures, Transfers and Reserves	31,626,095	2,454,115	8,943,055	23,133,674	5,913,915	3,622,899	75,693,753

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT
TENTATIVE BUDGET COMPARISON FY 2014-2015
REVENUE CATEGORIES

	FY 2012-13	FY 2013-14	FY 2014-15	Revised Budget	Percent
	Actual Revenue	Revised Budget	Tentative	vs. Tentative	Change
Ad Valorem Tax	3,139,750	3,329,001	3,381,733	52,732	1.6%
Federal	1,671,903	3,707,638	4,065,773	358,135	9.7%
State	2,627,569	18,751,110	20,009,620	1,258,510	6.7%
Mitigation	858,365	2,369,765	2,173,029	(196,736)	-8.3%
Local Revenues	181,650	170,397	162,159	(8,238)	-4.8%
Permit Fees	301,800	350,250	360,250	10,000	2.9%
Timber Sales	1,822,661	2,000,000	1,500,000	(500,000)	-25.0%
Miscellaneous	394,403	453,880	458,632	4,752	1.0%
	10,998,101	31,132,041	32,111,196	979,155	3.1%
Use of Fund Balance	1,972,566	17,197,046	20,373,269	3,176,223	18.5%
	12,970,667	48,329,087	52,484,465	4,155,378	8.6%

**NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT
TENTATIVE BUDGET COMPARISON FY 2014-2015
EXPENDITURE CATEGORIES**

	FY 2012-13	FY 2013-14	FY 2014-15	Revised Budget	Percent
	Actual Expense	Revised Budget	Tentative	vs. Tentative	Change
Salaries & Benefits	7,026,076	8,101,845	8,123,975	22,130	0.3%
OPS Salaries & Benefits	155,602	371,003	365,324	(5,679)	-1.5%
Contractual Services	2,683,297	8,499,226	9,440,680	941,454	11.1%
Operating Expense	2,036,653	3,466,403	3,326,695	(139,708)	-4.0%
Operating Capital Outlay	228,632	606,925	805,076	198,151	32.6%
Operating Categories	12,130,260	21,045,402	22,061,750	1,016,348	4.8%
Fixed Capital Outlay	47,587	2,419,625	1,745,000	(674,625)	-27.9%
Interagency Exp/Grants	792,820	24,864,060	28,677,715	3,813,655	15.3%
Non-operating Categories	840,407	27,283,685	30,422,715	3,139,030	11.5%
	<u>12,970,667</u>	<u>48,329,087</u>	<u>52,484,465</u>	<u>4,155,378</u>	<u>8.6%</u>

**NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT
TENTATIVE BUDGET COMPARISON FY 2014-2015
PROGRAM LEVEL**

	FY 2012-13 Actual Expense	FY 2013-14 Revised Budget	FY 2014-15 Tentative	Revised Budget vs. Tentative	Percent Change
Water Resource Plan/Monitoring	2,469,337	6,218,603	8,247,330	2,028,727	32.6%
Acq/Restoration/Public Works	2,745,571	31,443,767	33,925,015	2,481,248	7.9%
Operations & Maint Land & Works	2,765,509	3,688,130	3,865,522	177,392	4.8%
Regulation	2,968,755	3,965,332	4,162,288	196,956	5.0%
Outreach	121,091	168,044	164,284	(3,760)	-2.2%
District Management & Administration	1,900,404	2,845,211	2,120,026	(725,185)	-25.5%
	12,970,667	48,329,087	52,484,465	4,155,378	8.6%
Combined Outreach and Management & Administration					2,284,310
Percent of Total Budget					4.4%