

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT

MEMORANDUM

TO: Governing Board

THROUGH: Jonathan P. Steverson, Executive Director

FROM: Jean Whitten, Director
Division of Administration

DATE: September 16, 2013

SUBJECT: Adoption of the Millage Rate for Fiscal Year 2013-2014
Adoption of the Budget for Fiscal Year 2013-2014

At the public hearing held in the District office in Havana on September 12, 2013, the Governing Board adopted the Northwest Florida Water Management District's tentative ad valorem tax millage rate of .040 of a mill and the Tentative Budget for the 2013-2014 fiscal year, and authorized staff to present the ad valorem millage rate and budget for final adoption by resolution on September 26, 2013, 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 1.2 percent or \$41,576, and is equal to the 0.040 of a mill rolled back rate.

Staff recommends that the Governing Board approve the ad valorem tax millage rate of 0.040 a mill for the 2013-2014 fiscal year by adoption of Resolution Number 780.

After formal adoption of the ad valorem tax millage rate, the Governing Board is authorized to adopt a budget for the District's 2013-2014 fiscal year.

The proposed budget provides operating resources of \$47,901,105, which represents a 64 percent increase from the current year operating budget. The budget increases are for non-recurring expenditures, primarily Fixed Capital Outlay and Interagency Expenditures (Grants). 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 781 adopting the Fiscal Year 2013-2014 budget as presented herein.

Attachments: Resolution Number 780
Resolution Number 781
FY 2013-2014 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. 780

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 2013-2014 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 .040 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 1.2 percent (forty one thousand five hundred seventy six dollars) over the current year computed amount and is equal to the 0.040 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 2013-2014 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 in a public hearing this 26th day of September, 2013, 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. 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. 781

ADOPTION OF FISCAL YEAR 2013-2014 BUDGET

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

WHEREAS, the ensuing 2013-2014 fiscal year of the Northwest Florida Water Management District shall extend from October 1, 2013, through September 30, 2014; 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;

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 forty seven million nine hundred one thousand one hundred five dollar Fiscal Year 2013-2014 budget.

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

1. The Fiscal Year Final 2013-2014 budget be adopted
2. This resolution will take effect immediately upon the adoption.

GEORGE ROBERTS
Chair
Panama City

JERRY PATE
Vice Chair
Pensacola

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Tallahassee

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Port Saint Joe

DULY ADOPTED at a public hearing this 26th day of September, 2013, 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, 2013 - SEPTEMBER 30, 2014**

Proposed Ad Valorem Millage Rate .040 mill

20% below the legally approved rate of .05 mill
Same rate as the current year
Provides 1.2% or \$41,576 more than current year
Rolled-back rate of .040

Total Expenditure Budget \$ 47,901,105

64% higher than the Current Year Amended Budget
Provides \$24,864,606 for Interagency Expenditures/Grants
Provides for 101 authorized positions & 10.5 OPS positions

Total Revenue Received/Earned \$ 31,278,347

\$16.7 million in new revenue
\$14.6 million in carryover from prior years

Estimated Use of Cash Carryover/Reserves \$ 16,622,758

Budget By Program Area

Water Resources Planning and Monitoring	\$ 5,992,550	12.5%
Acquisition, Restoration and Public Works	\$ 31,444,446	65.6%
Operation and Maintenance of Lands and Works	\$ 3,595,133	7.5%
Regulation	\$ 4,007,832	8.4%
Outreach	\$ 168,044	0.4%
District Management and Administration	\$ 2,693,100	5.6%
	<u>\$ 47,901,105</u>	

The combined Outreach and Management and Administration budget is 6% of the total District Budget

**NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT
PROPOSED TENTATIVE FISCAL YEAR 2013-2014 BUDGET BY FUND**

DESCRIPTION	General Fund	Capital Improv & Land Acq	Lands Management	Special Projects	Regulation	Mitigation	TOTAL
Cash Balances Brought Forward	30,390,596	537,051	8,667,452		1,053,426	14,943,990	55,592,515
<u>ESTIMATED REVENUES:</u>							
Ad Valorem Taxes .0400 mill	845,841			727,316	1,755,844		3,329,001
State Water Management Lands TF				3,000,000	2,490,545		5,490,545
State Florida Forever Trust Fund		951,000					951,000
State Water Protection and Sustainability TF		5,470,000					5,470,000
State Ecosystem Trust Fund				5,633,778			5,633,778
Permitting and Licensing					350,250		350,250
Federal Grants				3,707,638			3,707,638
Other State Funds				1,165,487		2,556,371	3,721,858
Local Government Units-Monitoring				170,397			170,397
Timber Sales			2,000,000				2,000,000
Miscellaneous Revenues	93,000	6,000	283,880		41,000	30,000	453,880
Current Year Revenue	938,841	6,427,000	2,283,880	14,404,616	4,637,639	2,586,371	31,278,347
Interfund Transfers	2,597,956	1,605,561		2,258,138	428,197		6,889,852
Total Estimated Revenues, and Balances	33,927,393	8,569,612	10,951,332	16,662,754	6,119,262	17,530,361	93,760,714
<u>ESTIMATED EXPENDITURES:</u>							
Salaries & Benefits	2,150,141	7,375	1,008,844	1,929,294	2,596,569	409,622	8,101,845
Other Personal Services	17,992		36,979	56,628	245,605	13,799	371,003
Contractual Services	241,210	95,750	863,955	4,890,789	262,172	1,687,719	8,041,595
Operating Expenses	964,919	3,600	1,110,886	410,241	853,986	297,332	3,640,964
Capital Outlay	394,125	2,100,000	139,000	186,788	49,500	12,225	2,881,638
Grants and Aids (Gen Fund is from reserves)	10,000,000	6,360,000	8,000	8,496,060			24,864,060
Total Operating Expenditures	13,768,387	8,566,725	3,167,664	15,969,800	4,007,832	2,420,697	47,901,105
Administrative Overhead Allocation	245,972	2,887	399,276	692,954	1,091,193	165,674	2,597,956
Interfund Transfers	2,686,335		1,605,561				4,291,896
Current Year Expenditures & Transfers	16,700,694	8,569,612	5,172,501	16,662,754	5,099,025	2,586,371	54,790,957
Reserves	17,226,699		5,778,831		1,020,237	14,943,990	38,969,757
Total Operating Expenditures, Transfers and Reserves	33,927,393	8,569,612	10,951,332	16,662,754	6,119,262	17,530,361	93,760,714

**NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT
TENTATIVE BUDGET COMPARISON FY 2013-2014
REVENUE CATEGORIES**

	FY 2011-12	FY 2012-13	FY 2013-14	Increase/ Decrease	Percent Change
	Actual Revenue	Revised Budget	Tentative		
Ad Valorem Tax	3,227,919	3,287,425	3,329,001	41,576	1.3%
Federal	5,284,869	3,312,696	3,707,638	394,942	7.5%
State	4,786,949	11,193,876	18,710,810	7,516,934	67.2%
Mitigation	1,168,518	950,366	2,556,371	1,606,005	169.0%
Local Revenues	199,301	188,280	170,397	(17,883)	-9.5%
Permit Fees	421,605	358,500	350,250	(8,250)	-2.3%
Timber Sales	836,511	2,000,000	2,000,000	-	0.0%
Miscellaneous	641,866	367,104	453,880	86,776	23.6%
	16,567,538	21,658,247	31,278,347	9,620,100	44.4%
Use of Reserves and					
Cash Carryover	5,322,531	7,516,021	16,622,758	9,110,737	121.2%
	21,890,069	29,174,268	47,901,105	18,730,837	64.2%

**NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT
TENTATIVE BUDGET COMPARISON FY 2013-2014
EXPENDITURE CATEGORIES**

	FY 2011-12	FY 2012-13	FY 2013-14	Increase/ (Decrease)	Percent Change
	Actual Expense	Revised Budget	Tentative		
Salaries & Benefits	7,980,504	7,938,339	8,101,845	163,506	2.1%
OPS Salaries & Benefits	125,890	285,147	371,003	85,856	30.1%
Contractual Services	4,202,871	7,518,875	8,041,595	522,720	7.0%
Operating Expense	4,526,367	3,173,117	3,640,964	467,847	14.7%
Operating Capital Outlay	268,035	646,090	462,013	(184,077)	-28.5%
Operating Categories	17,103,667	19,561,568	20,617,420	1,055,852	5.4%
Fixed Capital Outlay	56,315	622,500	2,419,625	1,797,125	288.7%
Interagency Exp/Grants	4,730,087	8,990,200	24,864,060	15,873,860	176.6%
Non-operating Categories	4,786,402	9,612,700	27,283,685	17,670,985	183.8%
	21,890,069	29,174,268	47,901,105	18,726,837	64.2%

**NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT
TENTATIVE BUDGET COMPARISON FY 2013-2014
PROGRAM LEVEL**

	FY 2011-12	FY 2012-13	FY 2013-14	Increase/ (Decrease)	Percent Change
	Actual Expense	Revised Budget	Tentative		
Water Resource Plan/Monitoring	3,210,260	4,731,449	5,992,550	1,261,101	26.7%
Acq/Restoration/Public Works	8,745,340	14,343,735	31,444,446	17,100,711	119.2%
Operations & Maint Land & Works	2,831,156	4,080,863	3,595,133	(485,730)	-11.9%
Regulation	3,350,996	3,305,574	4,007,832	702,258	21.2%
Outreach	99,661	172,085	168,044	(4,041)	-2.3%
Management & Administration	3,652,657	2,540,562	2,693,100	152,538	6.0%
	21,890,070	29,174,268	47,901,105	18,726,837	64.2%

Combined Outreach and Management & Administration	2,861,144
Percent of Total Budget	6.0%