

Northwest Florida Water Management District

Preliminary Budget

Fiscal Year 2020-2021



Cypress Spring



Northwest Florida Water Management District

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

Brett J. Cyphers
Executive Director

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January 15, 2020

The Honorable Ron DeSantis, Governor
Plaza Level, The Capitol
400 South Monroe Street
Tallahassee, FL 32399-0001

Subject: Northwest Florida Water Management District
Preliminary Budget Report Submission for Fiscal Year 2020-21

Dear Governor DeSantis:

The Northwest Florida Water Management District respectfully submits the District's Preliminary Budget for Fiscal Year (FY) 2020-21 in accordance with section 373.535, Florida Statutes. Through the enclosed Preliminary Budget of \$77.3 million, the District continues to demonstrate its focus on projects and activities that directly benefit the water resources and communities of northwest Florida.

This budget also reflects the District's commitment to protecting northwest Florida's water resources without adding to the financial burden of our taxpayers. The FY 2020-21 Preliminary Budget uses the same millage rate of 0.0327, from 2019 for the purposes of estimating tax revenue of \$3.5 million. The millage rate will be updated to reflect the 2020 rolled-back rate finalized in July for the FY 2020-21 Tentative Budget submitted by August 1st.

The Preliminary Budget prioritizes funding on water quality projects that will help maximize nutrient reductions, consistent with Executive Order 19-12. Additionally, this budget continues funding projects and activities that are vital to support the District's core mission of water quality, water supply, natural systems, and flood protections, including:

- \$49.1 million for Springs Projects. This funding will enable the District to implement restoration projects for Wakulla Spring; Jackson Blue Spring; and springs associated with the St. Marks River, Chipola River, Econfina Creek, and Holmes Creek.
- \$5.2 million for Watershed Restoration. This funding will facilitate continued efforts to protect and restore water quality and estuarine habitats in the Apalachicola River and Bay system through the implementation of cooperative water quality improvement projects and best management practices. This funding will also support assessment and stormwater treatment benefitting St. Joseph Bay, improved stormwater treatment and management in the St. Marks River watershed, and continued project planning to benefit watersheds across northwest Florida.

GEORGE ROBERTS
Chair
Panama City

JERRY PATE
Vice Chair
Pensacola

JON COSTELLO
Tallahassee

TED EVERETT
Chipley

BO SPRING
Port St. Joe

- \$4.3 million for Water Supply Development Assistance and Water Resource Development to continue support for cooperative grant projects across northwest Florida. This funding also supports the North Bay Wastewater Reuse Project in Bay County and alternative water supply development in support of the Region II Regional Water Supply Plan.
- \$1.4 million for monitoring and technical assessments to develop MFLs for Wakulla Spring; Sally Ward Spring; Jackson Blue Spring; the Floridan aquifer in coastal Okaloosa, Santa Rosa, and Walton counties; and the Gainer, Sylvan, and Williford spring groups.

Please do not hesitate to let me know if you have any questions or if additional information is required.

Sincerely,



Brett J. Cyphers
Executive Director

Enclosures

cc:

The Honorable Bill Galvano, President, Florida Senate
 The Honorable Jose Oliva, Speaker, Florida House of Representatives
 The Honorable Rob Bradley, Chair, Senate Committee on Appropriations
 The Honorable Debbie Mayfield, Chair, Senate Appropriations Subcommittee on Agriculture, Environment, and General Government
 The Honorable Bill Montford, Chair, Senate Committee on Environment and Natural Resources
 The Honorable W. Travis Cummings, Chair, House Appropriations Committee
 The Honorable Holly Raschein, Chair, House Agriculture and Natural Resources Appropriations Subcommittee
 The Honorable Blaise Ingoglia, Chair, House State Affairs Committee
 The Honorable Chuck Clemons, Chair, House Agriculture and Natural Resources Subcommittee
 Executive Office of the Governor
 Noah Valenstein, Secretary, Florida Department of Environmental Protection

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Introduction

I. Foreword

This Preliminary Budget report has been prepared to satisfy the requirements of Senate Bill 1986 (Chapter 2012-126, Laws of Florida), which made significant revisions to sections 373.503, 373.535 and 373.536, Florida Statutes (F.S.), and provided the Legislature additional oversight of the water management districts' budgets. This report provides the Legislature with a comprehensive budget that allows for an analysis that coincides with the annual legislative session and enables the Legislature to review the effectiveness of the districts' utilization of taxpayer resources to meet core mission responsibilities. The Preliminary Budget also provides a fiscal analysis determination regarding the progress of each district in meeting its 20-year projected water supply demands, including funding for alternative sources and conservation. The report will highlight projects dedicated to supporting the districts' core missions of water supply, water quality, flood protection and floodplain management, and natural systems.

The content and format of this report were developed collaboratively by the staffs of the Executive Office of the Governor (EOG), Senate, House of Representatives, Department of Environmental Protection (DEP), and all five water management districts (WMDs). The report's standardized format utilizes six statutorily-identified District program areas listed below.

1. Water Resources Planning and Monitoring
2. Land Acquisition, Restoration, and Public Works
3. Operation and Maintenance of Lands and Works
4. Regulation
5. Outreach
6. District Management and Administration

The Legislature may annually review the Preliminary Budget for each district. On or before March 1 of each year, the President of the Senate and the Speaker of the House of Representatives may submit comments regarding the Preliminary Budget to the districts and provide a copy of the comments to the EOG. Each district is required to respond to any comments in writing on or before March 15 of each year to the President of the Senate, the Speaker of the House of Representatives, and the EOG. If, following such review, the Legislature does not take any further action on or before July 1 of each year, a water management district may proceed with Tentative Budget development.

In compliance with statutory requirements, the Northwest Florida Water Management District submits this January 15 Preliminary Budget for review to the President of the Senate, the Speaker of the House of Representatives, and the chairs of each legislative committee and subcommittee having substantive or fiscal jurisdiction over water management districts, as determined by the President of the Senate or the Speaker of the House of Representatives.

Standardized definitions and acronyms that may help the reader in reviewing this document have been provided on the Department of Environmental Protection's website

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at <https://floridadep.gov/water-policy/water-policy/documents/wmd-budget-definitions-and-acronyms>.

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II. Introduction

A. History of Water Management Districts

Due to extreme drought and shifting public focus on resource protection and conservation, legislators passed four major laws in 1972: the Environmental Land and Water Management Act, the Comprehensive Planning Act, the Land Conservation Act, and the Water Resources Act. Collectively, these policy initiatives reflected the philosophy that land use, growth management, and water management should be joined.

Florida's institutional arrangement for water management is unique. The Florida Water Resources Act of 1972 (WRA) (Chapter 373, F.S.) granted Florida's five water management districts broad authority and responsibility. Two of the five districts existed prior to the passage of the WRA (South Florida and Southwest Florida), primarily as flood control agencies. Today, however, the responsibilities of all five districts encompass four broad categories: water supply (including water allocation and conservation), water quality, flood protection and floodplain management, and natural systems.

The five regional water management districts, established by the Legislature and recognized in the Florida Constitution, are set up largely on hydrologic boundaries. Water management districts are funded by ad valorem taxes normally reserved for local governments using taxing authority which emanates from a constitutional amendment passed by Floridians in 1976. The water management districts are governed regionally by boards appointed by the Governor and confirmed by the Senate. There is also general oversight at the state level by DEP.

In Florida, water is a resource of the state, owned by no one individual, with the use of water overseen by water management districts acting in the public interest. Florida law recognizes the importance of balancing human needs for water with those of Florida's natural systems.

Each of Florida's five water management districts has a history that cannot be completely detailed here. Together, these unique organizations work with state agencies and local governments to ensure there are adequate water supplies to meet growing demands while: protecting and restoring the water resources of the state; addressing water quality issues; protecting natural systems in Florida through land acquisition, land management, and ecosystem restoration; and promoting flood protection. For additional information, interested readers should review the districts' websites and contact officials at each district. The Northwest Florida Water Management District's website is www.nwfwater.com.

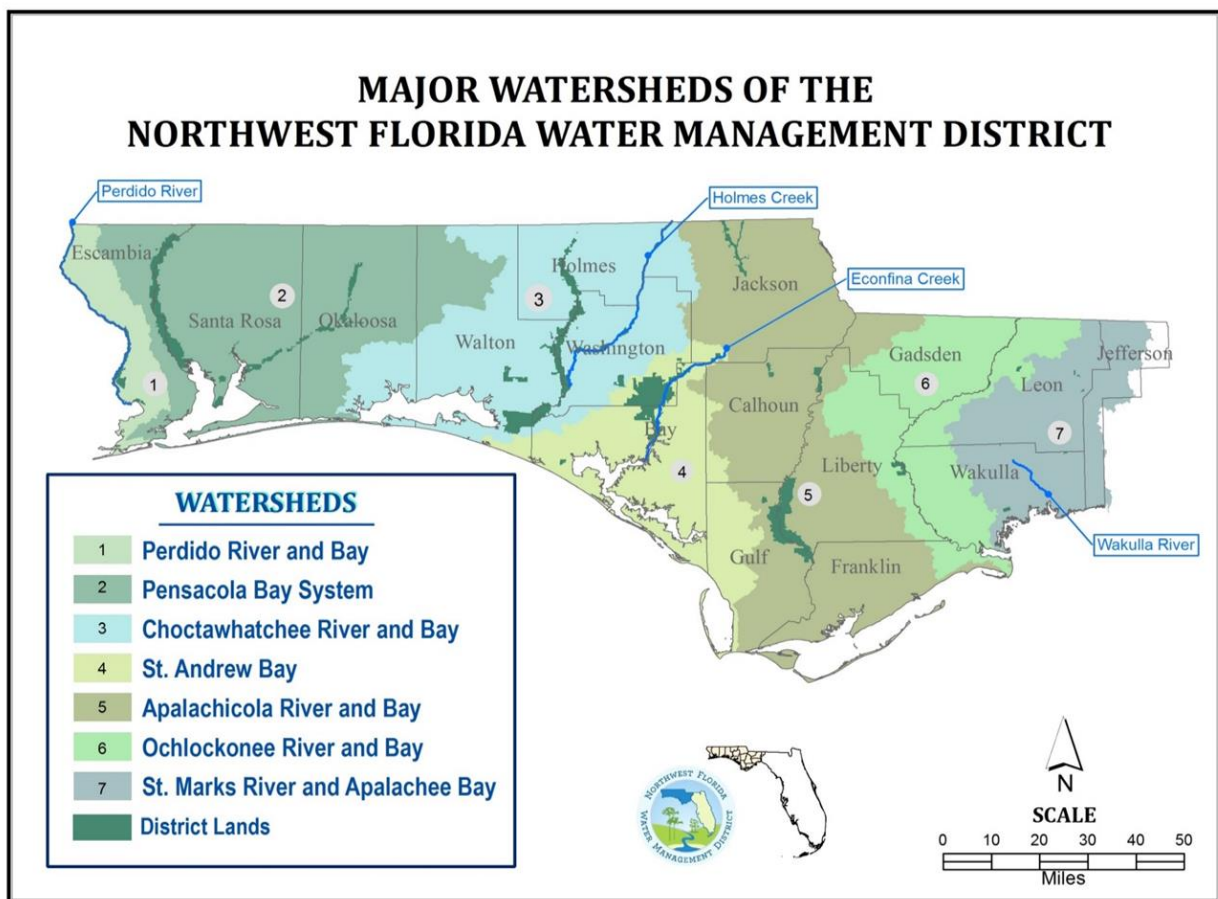
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B. Overview of the District

The Northwest Florida Water Management District includes about 17 percent of the state's total area. The District encompasses all or part* of 16 counties and stretches from the St. Marks River watershed in Jefferson County to the Perdido River in Escambia County, as further illustrated in Figure 1 below.

Bay	Calhoun	Escambia	Franklin
Gadsden	Gulf	Holmes	Jackson
Jefferson*	Leon	Liberty	Okaloosa
Santa Rosa	Wakulla	Walton	Washington

Figure 1. District Map



Within the District's 11,305-square mile area lie several major hydrologic (or drainage) basins: Perdido River and Bay System, Pensacola Bay System (Escambia, Blackwater, and Yellow rivers), Choctawhatchee River and Bay System, St. Andrew Bay System, Apalachicola River and Bay System, Ochlockonee River and Bay System, and St. Marks River watershed (St. Marks and Wakulla rivers and Apalachee Bay). Also included are

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three Outstanding Florida Springs: Wakulla Spring in Wakulla County; Jackson Blue Spring in Jackson County; and Gainer Spring Group in northern Bay County. With approximately 1.47 million residents, the northwest region represents approximately seven percent of the state's population.

The nine-member Governing Board guides the District's budget and activities. Board members are appointed by the Governor and confirmed by the Florida Senate to serve four-year terms without compensation. Members may be re-appointed. One Board member is appointed to represent each of the District's five major hydrologic basins and four are selected at-large.

The Executive Director oversees a staff of 100 authorized positions and 9.4 Other Personal Services (OPS) full-time equivalent positions that include hydrologists, geologists, biologists, engineers, planners, foresters, land managers, and administrative personnel. Operations are categorized across the following six program areas:

- Water Resources Planning and Monitoring
- Land Acquisition, Restoration, and Public Works
- Operation and Maintenance of Lands and Works
- Regulation
- Outreach
- District Management and Administration

The District has two public office facilities strategically located to provide convenient access to citizens within its 16-county area. The locations of these offices are:

HEADQUARTERS

81 Water Management Drive
Havana, Florida 32333-4712
(850) 539-5999

SERVICE OFFICE

700 South US Highway 331
DeFuniak Springs, FL 32435
(850) 951-4660

District operations are funded mainly from state appropriations and state agency grants or contracts followed by ad valorem revenue then federal agreements. These and other revenue sources, as well as expenses of the District, are detailed in this report by program and by activity within each program.

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C. Mission and Guiding Principles of the District

The mission of the Northwest Florida Water Management District is to implement the provisions of Chapter 373, F.S., in a manner that best ensures the continued welfare of the residents and water resources of northwest Florida.

The District strives to remain transparent, service oriented, priority-driven, and fully accountable to taxpayers and their elected representatives.

The District has established a goal that acts as a guiding principle for each of the four areas of responsibility (AORs):

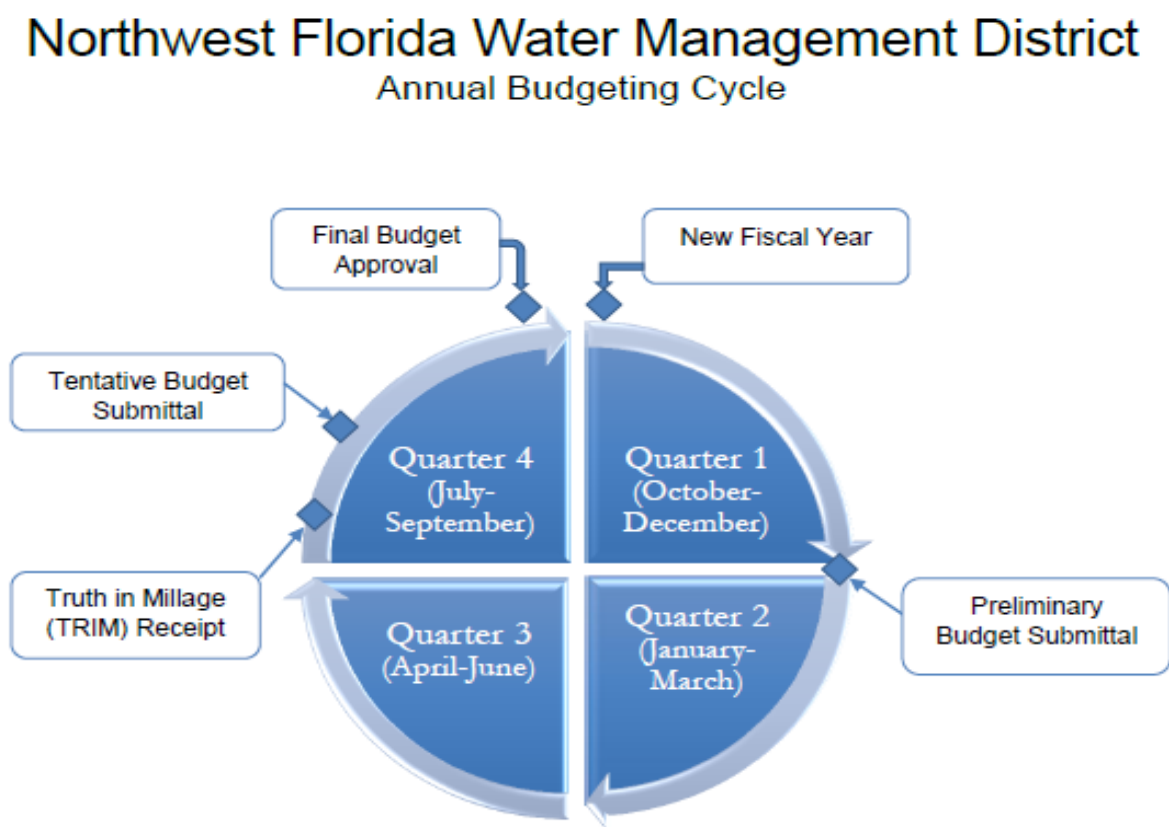
- Water Supply – Promote the availability of sufficient water for all existing and future reasonable-beneficial uses and natural systems.
- Water Quality – Protect and improve the quality of the District's water resources.
- Flood Protection and Floodplain Management – Maintain natural floodplain functions and minimize harm from flooding.
- Natural Systems – Protect and enhance natural systems.

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D. Development of the District Budget

This District's fiscal year runs from October 1 through September 30. The budget development process takes place throughout the fiscal year with guidance from the Governing Board. All meetings of the Governing Board, its committees, and subcommittees are advertised to provide the public with an opportunity to discuss issues and concerns prior to the adoption of the budget. Figure 2 shows the cyclical nature of this process.

Figure 2. Budget Process



Prior to adoption of the final budget and in compliance with section 200.065, F.S., the District will advise all county property appraisers within its jurisdiction, as required by the Truth in Millage (TRIM) process, of the proposed millage rate for fiscal year (FY) 2020-21, as well as the rolled-back rate and the date, time, and location of the public hearing on the matter.

The District will hold two TRIM public hearings in September. The first public hearing is tentatively scheduled to take place at 5:05 p.m. CDT on Thursday, September 10, 2020, at Gulf Coast State College in Panama City. The second and final public hearing will take

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place at 5:05 p.m. EDT on Thursday, September 24, 2020, at District Headquarters. Written disapprovals of any provision or addition to the Tentative Budget by the EOG or disapprovals by the Legislative Budget Commission must be received at least five business days prior to the final budget adoption hearing.

The District's Preliminary FY 2020-21 Budget is designed to maintain focus on regional water resource priorities with tangible benefits to the communities it serves. The District continues to operate on a pay-as-you-go basis without debt. The Preliminary Budget maintains an operating profile consistent with FY 2019-20 and in-line with revenue levels to ensure sustainability.

Florida and its water management districts are faced with many long-term challenges and must work efficiently to meet the water resource protection and water supply needs. The Northwest Florida Water Management District is committed to developing budgets that offer efficient and effective levels of service to its citizens while operating within the financial means of the region's taxpayers.

To ensure optimal performance from all programs that receive tax dollars, the District re-examines each program's effectiveness and value to both the water resources and the residents of northwest Florida on an ongoing basis. District staff works closely with the EOG, DEP, and Legislature during each budget cycle and throughout the year to further realize this standard.

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E. Budget Guidelines

The District developed its budget under the previously established guidelines, which include:

- Reviewing, on an ongoing basis, personnel, programs and activities to ensure each district is meeting its core mission areas without raising costs for the taxpayers they serve;
- Ensuring District employee benefits are consistent with those provided to state employees;
- Continuing District implementation plans for the beneficial use of excess fund balances; and
- Avoiding new debt.

The District's specific guidelines developed by the Governing Board and management staff include budget preparation assumptions approved by the Governing Board and include:

Maintain core mission responsibilities:

- Water supply;
- Water quality;
- Natural systems; and
- Flood protection and floodplain management.

Maintain commitment to programmatic responsibilities:

- Springs restoration and protection;
- Surface Water Improvement and Management (SWIM) projects to benefit water quality in rivers, bays lakes, and springs;
- Minimum Flows and Minimum Water Levels (MFLs);
- Environmental Resource Permitting (ERP) and Water Use Permitting; and
- Land management, including long-term maintenance of mitigation lands funded through the Florida Department of Transportation (FDOT).

Maintain commitment to cooperative funding projects:

- Water resource and supply development assistance for local governments and non-profit utilities;
- Agriculturally focused Mobile Irrigation Laboratory (MIL), Grass-Based Crop Rotation, and other Best Management Practice (BMP) Cost-Share Programs; and

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- Cooperative technical and financial support for local governments seeking to join the District in improving water quality.

Maintain commitment to other District projects:

- Risk Mapping, Assessment, and Planning (Risk MAP) program funded by the Federal Emergency Management Agency (FEMA); and
- Information Technology improvements.

Statutory authority in section 373.536(5)(c), Florida Statutes, states that the Legislative Budget Commission (LBC) may reject district *Tentative Budget* proposals based on the statutory thresholds described below. The thresholds in this Preliminary Budget are presented below for informational purposes.

- A single purchase of land in excess of \$10 million, except for land exchanges.
 - The District does not have any single purchase of land in excess of \$10 million in the Preliminary Budget.
- Any cumulative purchase of land during a single fiscal year in excess of \$50 million.
 - The District does not have a cumulative purchase of land in excess of \$50 million in the Preliminary Budget.
- Any issuance of debt on or after July 1, 2012.
 - The District does not have any issuance of debt in the Preliminary Budget.
- Any individual variances in a district's Tentative Budget in excess of 25 percent from a district's Preliminary Budget.
 - Not applicable for Preliminary Budget submittal.
- Any program expenditures as described in section 373.536(5)(e)4.e. (Outreach) and f. (Management and Administration) in excess of 15 percent of a district's total budget.
 - The District's Outreach and Management and Administration programs do not exceed 15 percent of the District's total budget as illustrated below.

Program	Fiscal Year 2020-21 Preliminary Budget	% of Total Budget
5.0 Outreach	\$136,040	0.18%
6.0 District Management & Administration	\$2,054,627	2.66%
Grand Total (Programs 1.0 through 6.0)	\$77,271,793	100.00%
5.0 & 6.0 Total	\$2,190,667	2.84%

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F. Budget Development Calendar and Milestones

Date	Activity
October 1	New fiscal year begins
October	Preliminary Budget development begins
December 12	Present draft Preliminary Budget to Governing Board
December 18	Preliminary Budget due to DEP for review
January 1	Truth in Millage (TRIM) certification of compliance or noncompliance with section 200.065, F.S., due to the Department of Financial Services (section 373.053(6), F.S.)
January 15	Preliminary Budget due to Legislature (section 373.535(1)(a), F.S.)
March 1	Legislative Preliminary Budget comments due to the Districts (section 373.535(2)(b), F.S.)
March 15	Districts must provide written response to any legislative comments (section 373.535(2)(b), F.S.)
April - May	Districts continue evaluation and refinement of the budget
May 28	Draft Tentative Budget summary presented to the Governing Board Committee of the Whole for discussion
June 1	Estimates of taxable values from the county property appraisers
June 25	District Governing Board adopted the proposed millage rate and approves the August 1 st submittal of the Tentative Budget (section 373.536(2), F.S.)
July 1	If no action taken by the Legislature, development of the Tentative Budget proceeds (section 373.535(2)(c), F.S.)
July 1	Property Appraisers provide certificates of taxable values to Districts – TRIM (section 193.023(1) and section 200.065(1), F.S.)
July	Tentative Budget due to DEP for review
August 1	Tentative Budget due to Legislature (section 373.536(5)(d), F.S.)
August 15	TRIM – DR-420 forms submitted to county property appraisers (section 200.065(2)(b), F.S.)
August	Tentative Budget presented to legislative staff
September 5	Comments on the Tentative Budget due from legislative committees and subcommittees (section 373.536(5)(f), F.S.)
September 8	Tentative Budget posted on District's official website (section 373.536(5)(d), F.S.)
September 10	Public hearing to adopt the Tentative Budget and millage rate in Panama City (section 373.536(3), F.S.)
September 24	Public hearing to adopt the Tentative Budget and final millage rate at District Headquarters (section 373.536(3), F.S.)
September 25	Send copies of the resolution adopting the millage rate and budget to counties served by the District (section 200.065(4), F.S.)
September 30	District fiscal year ends
October 1	New fiscal year begins
October 1	District submits Adopted Budget for current fiscal year to the Legislature (section 373.536(6)(a)1., F.S.)
October 23	Adopted Budget posted on District website
October 23	District submits TRIM certification package to Department of Revenue (section 200.068, F.S.)

Budget Highlights

III. Budget Highlights

A. Current Year Accomplishments and Efficiencies

This budget, submitted January 15, has been drafted after one quarter of the current fiscal year. Thus, this section will be completed in the Tentative Budget to include all the major FY 2019-20 accomplishments. Below are highlights of what has been accomplished this fiscal year to date and what is planned to occur during the remainder of FY 2019-20.

Springs Restoration and Protection

The District is committed to protecting and restoring northwest Florida's springs. Projects are underway that improve water quality, restore spring bank habitat, reduce erosion, enhance public access, and provide long-term protection and restoration to springs in several basins. Additional springs projects are scheduled to be awarded in the second quarter of FY 2019-20. These efforts are complemented by the District's dedicated focus to establish Minimum Flows and Minimum Water Levels (MFLs) for Wakulla Spring and Sally Ward Spring, Jackson Blue Spring, Gainer Spring Group, Sylvan Spring Group, and Williford Spring Group.

Jackson Blue Spring

The District's Agricultural BMP Cost-Share Program began its seventh year in FY 2019-20. The program provides grant funding to producers to improve irrigation and nutrient application efficiencies in the Jackson Blue Spring and greater Chipola groundwater contribution areas. This cost-share grant program is a cooperative effort between the District, DEP, and the Florida Department of Agriculture and Consumer Services (FDACS). The District opened a cost-share grant cycle in October 2019 and also plans to complete an additional grant cycle of cost-share applications in the spring of 2020, pending execution of contracts with DEP.

Jackson County continues to implement a septic-to-sewer project serving the Indian Springs neighborhood adjacent to Jackson Blue Spring and Merritts Mill Pond. Phase I of the project is under construction. As of November 2019, the main sewer line has been constructed and work to connect to individual homes is underway. Design of Phase 2A of this project is 65 percent complete. A second major septic-to-sewer project along Blue Spring Road in Jackson County, which ends at the recreation area and primary vent of Jackson Blue Spring, is nearly complete with the design phase. Both projects include substantial community outreach campaigns to inform residents of connection options.

Jackson County continues work to make stormwater treatment and shoreline restoration improvements at the Blue Spring Recreation Area. Construction began in November 2019 and is scheduled to be complete before the park opens in the spring of 2020.

Budget Highlights

Wakulla Spring

The District and cooperating local governments continue implementation of projects benefitting Wakulla Spring. In the first quarter of FY 2019-20, construction for Phases I and II of Wakulla County's Magnolia and Wakulla Gardens septic-to-sewer connection projects was substantially completed. A total of 251 homes have been connected and septic tanks abandoned, with an additional 379 stub-outs to support future connections. Phase III of the Magnolia Gardens septic-to-sewer project will connect an additional 116 homes to central sewer. An engineer was selected in November 2019 and design will continue through the fiscal year.

Work continues on a project with the City of Tallahassee that will connect up to 180 properties on septic systems to central sewer. Through November 2019, 31 homes have been connected and septic tanks abandoned, with 24 in progress.

Streambank Restoration and Protection

The District has several restoration projects underway. Construction of shoreline restoration and public access improvements at Econfina Blue Spring Camp continued in the first quarter of FY 2019-20. Construction is scheduled to be complete in March 2020.

The Seven Runs Creek streambank restoration project was bid, and a contract will be issued. Construction is scheduled to begin in September 2020.

The District continues to work with DEP on the Horn Spring Restoration project in Leon County. As of November 2019, both a land survey and an archaeological survey in coordination with the Florida Department of State, Division of Historical Resources have been completed. Design of the project will continue through the fiscal year.

Land Acquisition

During the first quarter of FY 2019-20, discussions continue on several land acquisition projects benefitting Wakulla and Chipola River Springs.

Land Surplus, Exchange, or Donation

The District sold a 38-acre surplus tract for \$42,000 during the first quarter of FY 2019-20. Two surplus parcels totaling approximately 123.39 acres continue to be offered for sale.

Mobile Irrigation Laboratory

The District has a cooperative effort with the Jackson Soil and Water Conservation District, FDACS, and the U.S. Department of Agriculture's Natural Resources Conservation Service (USDA-NRCS) for Mobile Irrigation Labs (MILs). The MILs provide a free service to help agricultural producers identify inefficiencies in irrigation systems and implement appropriate agricultural BMPs to improve water use efficiency and reduce nutrient loading. Since 2004, the water savings from this program total approximately 11.4 million gallons of water per day (MGD) or 27 percent of all agricultural use in the District. These efforts protect groundwater, springs, and support long-term efforts to protect and improve watershed conditions.

Budget Highlights

Grass-Based Crop Rotation Program

The District partners with the University of Florida's Institute of Food and Agricultural Sciences (IFAS) on research and public outreach for the Grass-Based Crop Rotation Program. This project provides for evaluation of non-traditional crops for effectiveness in reducing water and nutrient use. In addition, the District continues work on a federal 319(h) grant project to provide cost-share grants to agricultural producers for implementation of grass-based crop rotation practices. Of the nine participants, all have initiated grass establishment and project tasks overall are 50 percent complete. This program complements the District's Agriculture BMP and MIL programs that protect the quality and quantity of water within the Jackson Blue Spring groundwater contribution area.

Spring Water Quality and Flow Monitoring

The District collects quarterly water quality samples at St. Marks River Rise and Jackson Blue, Pitt, Econfin Blue, Williford, and Gainer springs. Monitoring of spring flow is conducted at the four first magnitude springs: Wakulla Spring, the Gainer Spring Group, St. Marks River Rise, Jackson Blue Spring; and at six second magnitude springs. These activities support the ongoing MFL technical assessments. Conditions are also being monitored at the Spring Creek Spring Group, a first magnitude spring in coastal Wakulla County, through a joint funding agreement with the United States Geological Survey (USGS).

Minimum Flows and Minimum Water Levels

To ensure a sustainable supply of water for its citizens and environment, the District continues to implement an ambitious districtwide MFL program. During FY 2019-20, the District has allocated resources toward establishing MFLs for seven waterbodies: Wakulla Spring; Sally Ward Spring; Jackson Blue Spring; the Floridan aquifer in Okaloosa, Santa Rosa, and Walton counties; the Gainer Spring Group; and two second magnitude springs, the Sylvan Spring Group and the Williford Spring Group.

The impact of Hurricane Michael in 2018 continues to affect progress on several MFL evaluations. Much of the Econfin Creek channel near the Gainer, Sylvan, and Williford spring groups has been cleared, together with the Jackson Blue Spring run and sections of the Chipola River. Near the Gainer Spring Group, river stages have returned to near normal levels and MFL data collection is ongoing. Some data may need to be recollected for the Jackson Blue Spring MFL evaluation because the hurricane altered the ecology, structure, and hydrology of the spring run. The schedule for completion of the Jackson Blue Spring MFL was revised with release of the District's updated MFL Priority List and schedule in November 2019. Despite Hurricane Michael impacts, the District remains on schedule to adopt MFLs for the three Outstanding Florida Springs before the statutory deadline of July 1, 2026.

During the first quarter of FY 2019-20, spring flow data were reviewed, and statistical methods were applied to fill data gaps in the historical record for Wakulla Spring. A model was constructed to aid in the evaluation of manatee thermal winter refuge. Work was also initiated to refine the surface water model of the Wakulla and Sally Ward system. The

Budget Highlights

development of MFLs for Wakulla and Sally Ward springs remains on-schedule to be completed in 2021.

To support the development of minimum aquifer levels for the Floridan aquifer in Coastal Planning Region II (Walton, Okaloosa, and Santa Rosa counties), work continued on calibration of a regional groundwater flow model. Work also began on the construction of a groundwater transport model to assess the long-term risk of saltwater intrusion. Quarterly groundwater level and quality sampling of the expanded coastal monitoring network was also performed during the first quarter of FY 2019-20. The project remains on-schedule to be completed in 2020.

The latest MFL Priority List and schedule for northwest Florida can be found at <https://www.nwfwater.com/Water-Resources/Minimum-Flows-Minimum-Water-Levels>.

Water Supply

Funding Assistance to Local Governments

Through the first quarter of FY 2019-20, the District continues to implement previously awarded water supply development grant projects that address important local and regional needs throughout the District. Three projects are still active, one of which is in final close-out stages, one is under construction, and one is in the design stage.

Regional Water Supply Plan Implementation

Work continues on an update to the Regional Water Supply Plan (RWSP) for Region II, encompassing Santa Rosa, Okaloosa, and Walton counties. Public workshops were held October 3, 2019. The final plan will be presented to the Governing Board for approval at the January 2020 meeting.

Staff also manage and help implement cooperative projects to meet regional water supply and alternative water supply goals of the RWSP, as well as to support local efforts to implement water reuse projects and water conservation in all areas of the District. Efforts continue for the design of the Bay County North Bay Wastewater Reuse project, although progress was affected by the impact of Hurricane Michael in 2018. The District is also working with DEP to implement a new alternative water supply project in water supply planning Region II.

Apalachicola-Chattahoochee-Flint River Basin

Management of water resources in the Apalachicola-Chattahoochee-Flint (ACF) River Basin continues to be a challenge for the state and the District, particularly given that nearly 90 percent of the watershed lies outside the State of Florida. Extreme low-flow conditions in the Apalachicola River, created largely by consumptive use in Georgia, caused significant impacts to fisheries and habitats in Apalachicola Bay and the Apalachicola River, creating economic and ecological harm. Despite the immense damage caused by Georgia's over-consumption, the District continues efforts to protect and restore these valuable water resources through the activities described below.

Budget Highlights

Technical Assistance

The District provides technical support for the State of Florida's United States Supreme Court litigation, as well as other related assistance to the Governor's Office and DEP on issues related to the ACF freshwater allocation.

Intergovernmental Cooperation

Staff works with the Governor's Office; state agencies, including FDACS, DEP, and the Florida Fish and Wildlife Conservation Commission (FWC); and local governments to improve water quality in Apalachicola Bay. These efforts, further described below, include planning for local water quality improvement projects, federal Resources and Ecosystems Sustainability, Tourism Opportunities and Revived Economies (RESTORE) Act, and Natural Resource Damage Assessment (NRDA) funded projects for the system.

Watershed Resource Protection and Restoration

The District focuses on efforts to protect and restore water quality and aquatic habitats districtwide as part of the Surface Water Improvement and Management (SWIM) program.

Gulf of Mexico Restoration

The District provides technical assistance to support Florida's efforts to identify opportunities and implement projects to restore and protect coastal waterbodies pursuant to the federal RESTORE Act, NRDA, the National Fish and Wildlife Foundation's Gulf Environmental Benefit Fund, and Triumph Gulf Coast, Inc. During the first quarter of FY 2019-20, staff developed grant funding agreements with DEP and the City of Port St. Joe for implementation of stormwater treatment and management improvements within the City. District staff also continued efforts to complete funding agreements with DEP and the City of Carrabelle for the City of Carrabelle's Lighthouse Estates Septic-to-Sewer project (Phase II). Funding for these projects has been provided by Florida Trustee Implementation Group through the NRDA Deepwater Horizon settlement.

Watershed Restoration and Protection

The District is working with the cities of Apalachicola and Carrabelle on two projects to improve water quality in Apalachicola Bay and St. George Sound. Engineering design has continued for both projects through November 2019. Construction on the City of Apalachicola's stormwater retrofit project is planned to begin in the summer of 2020. The City of Carrabelle is working to secure additional drinking water funding to complement both phases of the Lighthouse Estates septic to sewer project. As described above, the District is also working on NRDA-funded watershed restoration projects with Carrabelle and Port St. Joe.

Budget Highlights

Monitoring and Data Collection

Among the District's priorities for water resource development and water supply planning is expansion and improvement of its water resource monitoring network. Enhancements initiated include installation of additional water level, water quality, and rainfall stations. These improved capabilities are vital to supporting resource evaluations and cumulative impact assessments that allow the District to protect water resources, further define alternative water supply potential, and support establishment of MFLs. Data collection is ongoing at 224 District operated hydrologic data stations, with plans to add three to six stations within Walton and Santa Rosa counties and two stations in Jackson County in FY 2019-20. The District has also entered into a joint funding agreement with the U.S. Geological Survey to monitor water quality and flows to better assess freshwater inflows into St. Joseph Bay from the Gulf County Canal.

Staff coordinated with other governmental agencies on water resource monitoring and related issues through participation on several working groups and committees including the Inter-District Monitoring Workgroup, DEP's Florida Water Resources Monitoring Council and its subgroups, and the Florida Geological Survey (FGS) Inter-district Potentiometric Mapping Working Group. This work will continue throughout the fiscal year.

The District continues to contribute to the FGS production of biannual statewide Floridan aquifer potentiometric maps. The maps show regional-scale features such as depression cones resulting from cumulative groundwater withdrawals and areas of potential groundwater discharge. The District's involvement with these mapping efforts include the quarterly collection of water level measurements from nearly 200 wells.

Floodplain Management

Digital Flood Insurance Rate Maps

The District is working to complete county-wide flood map updates for Escambia, Santa Rosa, Okaloosa, Walton, Bay, and Gulf counties and watershed flood map updates for the Lower Ochlockonee, Apalachicola, New, Chipola, Pea, Apalachee Bay – St. Marks, and Lower Choctawhatchee watersheds. Preliminary and/or Revised Preliminary digital flood insurance rate maps (DFIRMs) will be completed by the end of FY 2019-20 for Bay County and the Lower Ochlockonee and Chipola watersheds.

Flood Information Portal

The District is making improvements to an online Flood Information Portal that provides detailed flood information to the public. The flood portal is a mapping tool that displays the location of flood zones down to the individual parcel level. The flood portal is available at: <http://portal.nwfwmdfloodmaps.com/>. The District continues to provide detailed Light Detection and Ranging (LiDAR) based elevation and surface feature data for properties across northwest Florida. The acquisition of updated LiDAR data districtwide was last completed in 2018. The updated LiDAR data reflects changes from the previous data collected a decade earlier. This provides an important tool for many water resource management and flood protection functions. Residents and technical experts can also

Budget Highlights

access the data to plan for activities including landscaping, resource protection, flood risk evaluation, and construction.

Risk Mapping, Assessment, and Planning (Risk MAP) Program

The District addresses flood hazard mapping, assessment, and planning evaluations at the watershed level as part of FEMA's Risk MAP program. This effort includes collaboration with state and local agencies to deliver quality data to increase public awareness of and support for actions that reduce flood-related risks. Risk MAP projects for the Lower Ochlockonee, Apalachicola, New, Chipola, Pensacola Bay, Perdido Bay, Perdido, Apalachee Bay–St. Marks, Pea, and Lower Choctawhatchee watersheds are ongoing and projects for the St. Andrew–St. Joseph bays, Choctawhatchee Bay, and the Escambia watersheds are in the planning stage.

FDOT Mitigation

Since 1997, pursuant to section 373.4137, F.S., the District has developed 31 mitigation sites on approximately 10,150 acres enabling the Florida Department of Transportation (FDOT) to move forward with 76 transportation improvement projects across northwest Florida. The associated mitigation includes approximately 2,911 acres of wetland restoration and enhancement, 3,791 acres of wetland preservation, and 3,446 acres of upland buffer enhancements.

The District does not compete with private mitigation banks. When the District's mitigation program was initiated, there were no private mitigation banks in northwest Florida, and until 2009 there was only one private bank that made credits available for purchase for FDOT projects. Approximately two-thirds of the District's jurisdiction remains outside of any permitted private mitigation bank service areas. The FDOT purchases credits from private banks when available.

The following was completed during the first quarter of FY 2019-20:

- Annual monitoring at 18 mitigation project sites, including In-Lieu Fee instrument sites, other individual project sites, and the Sand Hill Lakes Mitigation Bank (SHLMB);
- Design and initial permit review for a major living shorelines project at Live Oak Point on Choctawhatchee Bay;
- Conducting prescribed burns of approximately 350 acres and 380 acres respectively at the Sand Hill Lakes Mitigation Bank and Ward Creek West.

Activities planned for the remainder of FY 2019-20 include vegetation management and restoration for approximately 350 acres of shrubs at the Dutex, SHLMB, and Ward Creek West properties; prescribed contract burning on about 1,650 acres across several sites; and permitting and construction of the Live Oak Point living shorelines project.

Budget Highlights

Land Management

The District's primary land management focus is water resource protection. These activities are focused on restoration, maintenance of public land, and land acquisition. Additional land management efforts provide public access and recreation opportunities, as well as revenue generation from timber sales.

Restoration

The District works to restore natural systems and protect water quality through reforestation and traditional forestry and land management practices. In FY 2019-20, the Bureau of Land Management Operations completed the site preparation and planting of 917,664 longleaf pine tree seedlings on 1,264 acres. Related activities conducted include:

- 1,264 acres of site preparation burns;
- Chemical site preparation services on 1,750 acres of clear-cut timberland to prepare for longleaf pine restoration and the planting of longleaf pine seedlings in FY 2019-20;
- Contracting for the purchase of 917,664 longleaf pine seedlings and for hand planting of the seedlings in January 2020;
- Applied for, secured, and administered a grant of \$121,473 from the Arbor Day Foundation for longleaf pine seedlings planted on the Econfina Creek Water Management Area; and
- Received \$7,000 through a National Fish and Wildlife Foundation grant that is administered locally by The Nature Conservancy to purchase 50,000 of the longleaf pine seedlings mentioned above.

Maintenance

District land managers also work to protect and enhance District-owned natural resources through a variety of maintenance activities, which include:

- Applied and received funding in the amount of \$115,000 from the Florida Forest Service to enhance prescribed burning efforts in FY 2019-20. These funds were used for aerial ignition prescribed burn helicopter services; purchase of ignition spheres for aerial and ground ignition; and the clearing and restoration of firelines and fuel reduction in areas impacted by Hurricane Michael;
- Completed contracted prescribed burning services on 1,151 acres through a cost-share program with FWC to improve wild turkey habitat; and
- Improved erosion control and public access through road maintenance and enhancement (3 miles).

Budget Highlights

Revenue Generation from District Lands

- Plans to complete timber sales in FY 2019-20 that would have produced revenue of approximately \$2 million were curtailed when Hurricane Michael severely impacted timber resources and timber industry in the area of the District's largest timber resource holdings. Existing timber sales under contract have an estimated value of \$800,000; and
- Leases for 17 apiary sites on District Lands, which generate \$925 in revenue and provide valuable benefits to the natural system.

Public Access and Recreation

The District provides public access to all its lands. This access provides opportunities for a wide range of outdoor recreational activities, such as boating, hiking, camping, hunting, fishing, and swimming, while also protecting the land and water resources. The District encourages public use of District-owned lands by:

- Improving and managing recreation sites to provide public access to many popular springs, while minimizing resource impacts from recreational activities. Three improved campsites will be constructed Econfina Blue Springs with opening planned for spring 2020;
- Hosting a special hunt for wounded veterans at Econfina Creek Wildlife Management Area (WMA) with support from FDACS' Operation Outdoor Freedom program;
- Managing more than 80 public recreation sites and more than 75 miles of public access roads;
- Managing a reservation system for 90 designated campsites on District lands throughout northwest Florida. In the first quarter of FY 2019-20, more than 500 reservations were made through the District's campsite reservation system for reservation-only campsites; and
- Restoring recreation areas impacted by Hurricane Michael. Most of the District's recreation sites in the Econfina Creek, Chipola River, and Apalachicola River WMAs were severely impacted by the hurricane. Substantial recovery and rebuilding work are underway in FY 2019-20.

Regulatory Services

The Division of Regulatory Services continues to improve customer service, permit evaluation and processing times, inspection frequency, and compliance and enforcement of applicable state laws and District rules. The division's performance metrics trend in positive directions across all bureaus, showing increased productivity and efficiency at a lower cost per activity.

An online e-Permitting and e-Regulatory automated database has been developed and is operational for all programs. This system is shared with St. Johns River Water Management District (SJRWMD) and Suwannee River Water Management District (SRWMD).

Budget Highlights

Information Technology Improvements

The Information Technology (IT) Bureau is scheduled to perform IT infrastructure upgrades, which include:

- Replacing servers reaching end-of-support under the VMWare licensing;
- Replacing enterprise data center backup and recovery solution;
- Increasing network bandwidth;
- Enhancing the ability to support equipment at remote field offices;
- Developing and implementing secure web services for field data collection;
- Developing web-based mobile workforce job management applications; and
- Creating and enhancing web interfaces for sharing data with the public and other government entities.

Current Year and/or Ongoing Cost Savings Efficiencies

- Continuation of a replacement plan for the 13 central air conditioning units at Headquarters to mitigate the utility bill, service calls, and emergency replacement costs;
- Online access to all Regulatory permitting is available on the e-Permitting database system in conjunction with SJRWMD and SRWMD;
- Negotiation of contract concessions with all contractors and consultants at three percent or greater per contract task;
- Implementation of a hydrologic modeling environment to reduce reliance on contracted services and enable efficient computational processing and the development of complex models needed for MFL evaluations;
- Modernization of infrastructure by replacing legacy systems with modern technologies;
- Removal of legacy Oracle applications replaced with industry standard products, cloud-based where possible; and
- Reduction of staff time by providing a web interface for sharing data with public and other government entities.

In addition to these efficiencies, the District has the following cost-share initiatives to leverage District and state funding and increase the return on investment:

- Federal grant funding of \$244,732, with \$98,706 budgeted in FY 2019-20, from the U.S. Environmental Protection Agency (via DEP) for a four-year grass-based crop rotation project with producers in the Jackson Blue Spring groundwater contribution area to offset the implementation costs of the District and/or state;
- Funding assistance of \$115,000 from the Florida Forest Service, a division of FDACS, to increase enhance prescribed burning efforts on District lands;

Budget Highlights

- Allocation of \$3,092,223 in funding from NRDA to leverage existing District grant funds for Phase II of the City of Carrabelle's Lighthouse Estates septic-to-sewer project. This will provide additional water quality improvement and protection for St. George Sound and Apalachicola Bay;
- Allocation of \$384,414 from NRDA for development of new and improved public access facilities within the Perdido River WMA as part of the Perdido River Paddling Trail;
- An additional \$902,649 from NRDA to support construction of stormwater retrofit facilities and stormwater master planning within the City of Port St. Joe, furthering efforts to protect and restore water quality in St. Joseph Bay;
- Agreement with Florida Department of Corrections (Washington County Reception Center) for Public Works Inmate Crew to assist with repairs and improvements on District lands;
- Cooperative agreement with U.S. Forest Service for a Prescribed Fire Training Team to assist with prescribed burns on District lands;
- Cooperative agreement with Apalachicola Regional Stewardship Alliance for a burn team to assist with prescribed burns on District lands; and
- Cooperative agreement with Gulf Coastal Plain Ecosystem Partnership for a burn team to assist with prescribed burns on District lands.

Budget Highlights

B. Goals, Objectives, and Priorities

Chapter 373, F.S., authorizes the District to direct a wide range of initiatives, programs, and actions. These responsibilities are grouped under four core mission areas by statute: water supply, water quality, flood protection and floodplain management, and natural systems.

The District annually develops a strategic plan, which is adopted in the fall each year. The District Governing Board approved the FY 2019-20 Strategic Plan on September 26, 2019, which is available online at <http://www.nwfwater.com/Data-Publications/Reports-Plans/Water-Management-Plans>. The Strategic Plan reflects the District's commitment to meeting the following four core mission areas outlined.

Area of Responsibility (AOR)	Strategic Plan Goal	Fiscal Year 2020-21 Preliminary Budget
Water Supply	Promote the availability of sufficient water for all existing and future reasonable-beneficial uses and natural systems.	\$11,034,454
Water Quality	Improve and protect the quality of the District's water resources.	\$30,951,564
Flood Protection and Floodplain Management	Maintain natural floodplain functions and minimize harm from flooding.	\$12,402,757
Natural Systems	Enhance and protect natural systems.	\$20,828,391

Details for these numbers can be found in Section IV.C. Program Allocations by Area of Responsibility (AOR).

Budget Highlights

Water Supply

Water Supply Development Assistance

The majority of grant projects funded through the District's competitive grant program will be complete by the end of FY 2019-20. The FY 2020-21 budget, however, also includes new alternative water supply development funding appropriated by the Legislature. These funds will be focused on developing alternative water supply sources and enhancing water conservation in support of the RWSP. The FY 2020-21 budgeted amount of \$2,987,882 includes \$2,971,648 in grant funding and \$16,234 for staff time to administer the program. Staff will continue to work with local governments and utilities to facilitate project funding for water supply needs across northwest Florida.

Water Resource Development

Water resource development includes regional projects designed to identify quantifiable supplies of water from traditional or alternative sources. Water resource development projects are identified in the District's Region II RWSP and the Five-Year Water Resource Development Work Program.

Priorities include continuing water resource development projects in Santa Rosa, Okaloosa, and Walton counties, pursuant to the approved RWSP and as outlined in the Five-Year Water Resource Development Work Program, as well as water resource development projects in Bay and Gulf counties to address regional water resource conditions. Contracted services will continue to be engaged to support the refinement of groundwater flow models and associated modeling tools to support the RWSP and Regulatory Services. Supporting tasks include data collection, modeling, monitoring, and water resource assessments; engineering and geographic analysis of water supply alternatives; and water conservation and reuse.

Water resource development under subactivity 2.2.1 is budgeted at \$1,364,982 for FY 2020-21. Included in this amount is carryover funding of \$500,000 for a multi-year grant to Bay County for a major collaborative wastewater reuse pipeline project with Gulf Power Company; \$50,000 in grant funding available to assist local governments and utilities with water resource development projects; and \$111,125 in cooperative funding to support continuation of the northwest Florida MILs. New in FY 2020-21 is \$500,000 budgeted for a hydrogeologic investigation, including well construction and aquifer performance testing, to evaluate the feasibility of the intermediate and surficial aquifers in Gulf County as potential water supply sources.

Water Supply Planning

This subactivity supports planning to ensure water supply sources are sufficient to meet short-term and long-term water supply needs while also sustaining natural systems. Included are water supply assessments developed pursuant to section 373.036, F.S., and RWSPs developed pursuant to section 373.709, F.S. Districtwide water supply planning expenditures are budgeted at \$154,629 for FY 2020-21, with \$50,000 in cooperative funding to provide asset management technical assistance for water utilities serving small communities. Areas of focus include continued water use data collection and analysis to support annual water use reporting and statewide water use metrics; coordination with

Budget Highlights

DEP, FDACS, and the Office of Economic and Demographic Research (EDR) on statewide water use estimates and projections; technical assistance and coordination with Region II utilities and other water users; and identifying emerging challenges and opportunities.

Water Quality

Springs Restoration and Protection

During FY 2019-20, the District will continue to implement projects with funding appropriated by the Legislature since FY 2013-14. These projects will improve water resources in Wakulla Spring; Jackson Blue Spring; and springs associated with the St. Marks River, Chipola River, Econfina Creek, and Holmes Creek. The map below shows the locations of these springs for reference.

SPRING PROJECT LOCATIONS



Jackson Blue Spring Agricultural BMP Cost-Share Program

The Agricultural BMP Cost-Share Program will continue through FY 2020-21. The program provides grant funding to producers to retrofit existing irrigation systems and purchase equipment that will conserve water and reduce the amount of fertilizer applied on crops. This cost-share grant program provides 75 percent of the equipment costs with producers providing the remaining 25 percent. Beginning in FY 2019-20, and continuing in FY 2020-21, this program now includes grass-based crop rotation activities, based on lessons learned from the pilot project (described below) and offers a full range of BMP options to producers. The FY 2020-21 Preliminary Budget includes carryforward grant funding from prior years of \$3,110,879 plus \$2,500,000 from FY 2019-20.

Participation in the BMP Cost-Share Program requires producers with pivot irrigation systems to have MIL evaluations to estimate water use and provide recommended irrigation retrofits that conserve water. Producers are also required to enroll in the FDACS

Budget Highlights

BMP program and implement agricultural BMPs. This initiative will reduce agricultural water use and improve water quality by reducing the amount of nitrogen leaching into the Floridan aquifer within the Jackson Blue Spring groundwater contribution area.

Grass-Based Crop Rotation Program

The District continues its grant with the University of Florida's IFAS for research and public outreach on the Grass-Based Crop Rotation Program in FY 2020-21. The District also continue implementing a pilot project with nine producers in the Jackson Blue Spring basin. The project evaluates the effectiveness of grass-based crop rotation at reducing irrigation rates and nutrient and pesticide applications while increasing crop yields under commercial farm conditions. The District also received additional funding for grass-based crop rotation projects through DEP springs funding in FY 2019-20 that will continue throughout FY 2020-21. The FY 2020-21 Preliminary Budget includes \$1,208,345 for this effort, consisting of \$37,845 in federal EPA 319 funds (via DEP), \$1,106,500 in DEP springs funding, and \$64,000 in District match.

Mobile Irrigation Laboratory

The District will continue to provide funding support for MILs. This is a cooperative effort with the Jackson Soil and Water Conservation District, FDACS, and the USDA-NRCS to provide this service to producers in the Panhandle. The District funding of \$111,125 is matched by a similar amount from FDACS and an in-kind match from the USDA-NRCS. Through 2019, water savings of approximately 11.4 MGD have been attributed to this program in northwest Florida since it was initiated in 2004.

Septic-to-Sewer Retrofit Projects

Implementation of four major septic-to-sewer retrofit projects to protect and help reduce nutrient loading to Jackson Blue Spring and Wakulla Spring will continue in Jackson, Leon, and Wakulla counties. The FY 2020-21 Preliminary Budget includes \$10,859,515 in previously awarded state funding and \$5,998,937 in new funding for planning, designing, permitting, and construction, including the following projects:

- Magnolia Gardens and Wakulla Gardens Sewer System Expansion projects – grants to Wakulla County for sewer expansion and connection of homes on septic systems to the county's Advanced Wastewater Treatment (AWT) plant (two projects budgeted for this effort total \$6,191,811);
- Indian Springs Sewer Extension Phases I through 2B – grants to Jackson County to implement three phases of a project to extend central sewer to the Indian Springs subdivision adjacent to Merritts Mill Pond, which receives flow from Jackson Blue Spring and other submerged springs (\$6,177,265);
- Septic Connection to Existing Sewer in the Wakulla BMAP – grants to the City of Tallahassee for the connection of properties on septic tanks to existing central sewer within the Wakulla Basin Management Action Plan (BMAP) Priority Focus Area 1 (the highest priority area in the basin) (\$1,056,320); and
- Blue Springs Road Sewer Project – grant to Jackson County for design and construction to extend central sewer service to the Jackson Blue Springs Recreation Area and residences along Jackson Blue Spring and Merritts Mill Pond in Jackson County (\$3,433,056).

Budget Highlights

Streambank Restoration and Protection

The District has budgeted \$1,545,093 for design and construction of restoration to Cypress Spring in Washington County. The District purchased a conservation easement on this second magnitude spring in November 2018 and is partnering with the FSU-FAMU College of Engineering to design the project. Planned activities include shoreline stabilization and public access improvements.

The District continues spring and water quality improvements at Econfina Blue Spring campsite on Econfina Creek, an MFL priority spring. The project at this second magnitude spring is funded at \$176,000 for FY 2020-21 and will include spring shoreline restoration and protection, stormwater facilities, and public-access improvements.

The District has budgeted \$490,180 for restoration activities at Horn Spring in Leon County, in partnership with DEP.

Construction of the Jackson Blue Spring Recreation Area Stormwater Improvements project is underway and this project, budgeted at \$653,800, will continue in FY 2020-21. Through this project, the headwall at Jackson Blue Spring will be stabilized and a stormwater system will be installed to better treat stormwater runoff.

A \$71,975 springs restoration project at Devil's Hole Spring in Washington County is also budgeted for FY 2020-21. Portions of this site remain inaccessible due to impacts from Hurricane Michael.

Potential FY 2020-21 General Appropriations Act (GAA) Funding

The District's FY 2020-21 Preliminary Budget includes \$10,000,000 in springs funding, subject to the state's FY 2020-21 GAA. This amount is based on annual grant funds received for springs restoration and protection since FY 2014-15. A grant funding cycle will open in December 2019. The District Governing Board-approved list will be submitted to DEP for final award determination in May 2020.

Land Acquisition

Land acquisition funding of \$11,859,052 is included in the FY 2020-21 Preliminary Budget for land acquisition projects (fee simple and/or conservation easements) that aid in the long-term protection of northwest Florida springs:

- Gainer Springs Land Acquisition – acquisition of fee simple interest in property located in northern Bay County;
- Jackson Blue Spring Acquisition – acquisition of fee simple interest or conservation easements on properties within the Chipola River Springs Groundwater Contribution Area and the Jackson Blue Spring Basin Management Action Plan (BMAP) areas;
- Wakulla Spring Land Acquisition – acquisition of fee simple interest or conservation easements on properties within Primary Focus Areas 1 or 2 in Wakulla County;
- Econfina Creek Land Acquisition – acquisition of fee simple interest or conservation easements on properties within the Econfina Creek and Springs

Budget Highlights

- Groundwater Contribution Area;
- Jackson County Land Acquisition – acquisition of fee simple interest or conservation easements on properties within the Chipola River Springs Groundwater Contribution Area and the Jackson Blue Spring Basin Management Action Plan (BMAP) Area; and
- Chipola River Land Acquisition – acquisition of fee simple interest or conservation easements on properties within the Chipola River Springs Groundwater Contribution Area.

Land acquisition funds also include \$110,264 for District staff to address the potential sale or acquisition of inholdings and additions.

Apalachicola-Chattahoochee-Flint (ACF) River Basin

Management of water resources in the ACF River Basin continues to be a major emphasis of the District, in partnership with state agencies and regional stakeholders. In October 2013, the State of Florida initiated legal action against the State of Georgia in the U.S. Supreme Court concerning over-consumption of water by Georgia in the ACF River Basin. The District will continue to provide technical assistance to the State of Florida on an array of issues related to interstate freshwater allocation.

Flood Protection and Floodplain Management

The District continues to address flood hazard mapping, assessment, and planning evaluations as part of FEMA's Risk MAP program. Final effective digital flood insurance rate maps (DFIRMs) are scheduled to be issued for Walton, Okaloosa, Gulf, Santa Rosa, Bay, and Escambia counties in calendar years 2020 to 2021.

Risk MAP evaluations are ongoing for the Lower Ochlockonee, Apalachicola, New, Chipola, Pensacola Bay, Perdido, Perdido Bay, Apalachee Bay–St. Marks, Pea, and the Lower Choctawhatchee watersheds. Risk MAP evaluations are in the planning stage for the St. Andrew–St. Joseph bays, Choctawhatchee Bay, and Escambia watersheds. These studies will provide additional information to communities to mitigate and reduce flood risk. The Flood Information Portal, which provides internet access to digital flood maps for the Panhandle will be maintained in FY 2020-21. In addition, the District will continue to make available high-resolution elevation data (LiDAR) to the public in FY 2020-21. FEMA revenue budgeted for the District's floodplain management program is \$2,488,913 for FY 2020-21. More information about the District's Risk MAP program may be found at <http://portal.nfwmdfloodmaps.com/>.

Budget Highlights

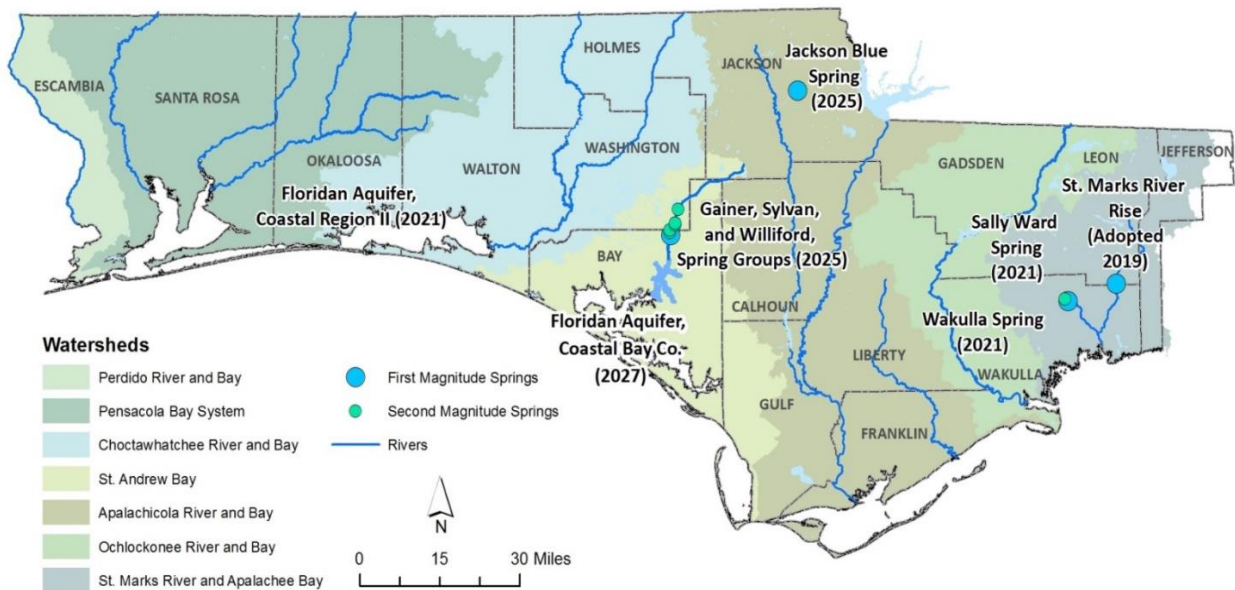
Natural Systems

Minimum Flows and Minimum Water Levels (MFLs) and Water Resource Monitoring

The FY 2020-21 Preliminary Budget of \$1,345,107 for MFL development will allow the District to accomplish its 2019 MFL Priority List and schedule. Work planned includes rule-making and subsequent adoption of minimum flows for Wakulla Spring and Sally Ward Spring and peer review of the technical assessment of the coastal Floridan aquifer in Walton, Santa Rosa, and Okaloosa counties; and if needed, rule-making to adopt minimum aquifer levels. To support MFL development for Jackson Blue Spring, an Outstanding Florida Spring, hydrologic data and stream channel surveys will be collected, and surface and groundwater flow models will be developed. For the Gainer Spring Group, which is also an Outstanding Florida Spring, discharge measurements will continue, and channel elevations will be surveyed to support surface water modeling. As required by section 373.042, F.S., the Priority List and schedule identify the specific waterbodies and timeframes for MFL development. The Priority List and schedule are submitted annually to DEP for review and approval.

Below is a map showing the locations of the priority MFL waterbodies with the estimated dates of rule adoption.

MFL WATERBODIES



Budget Highlights

Monitoring Network and Data Collection

In FY 2020-21, hydrologic monitoring activities will continue with a budget of \$1,439,604. The information and data collected through its monitoring programs are an essential component used to assess the status of districtwide water resources and identify threats or vulnerabilities related to the resource. Monitoring programs are implemented in an integrated manner so that one monitoring activity may serve multiple programs and areas of responsibility.

The major objectives and priorities for FY 2020-21 include expansion of the hydrologic monitoring network in support of the MFL program and continued network improvements to efficiency and expansion of real time access to hydrologic data on the District's website. Enhancement of the District's groundwater, surface water, and rainfall-monitoring network is a priority in MFL development and resource evaluation.

Additionally, the District will begin an initiative to conduct site-specific data review and analysis for the purpose of evaluating water quality and hydrologic conditions, identifying underlying causes of impairments and data gaps, and identifying specific responsive management strategies.

The District will renew agreements with DEP to monitor water quality in District aquifers, streams, and lakes, and renew revenue agreements with Bay County, Leon County, and the City of Tallahassee to monitor surface water discharge and rainfall for reservoir supply, stormwater management, and flood warning. The District will also continue its joint funding agreements with the USGS to collect hydrologic data on the Apalachicola River, Yellow River, Telogia Creek, and the Spring Creek Spring Group.

Watershed Resource Restoration and Protection

Watershed resource restoration and protection priorities in FY 2020-21 will include activities planned and implemented under the District's SWIM program. These include projects described above to benefit important spring systems, projects designed to protect and restore the Apalachicola River and Bay watershed, and efforts to assist the state and regional stakeholders in Gulf of Mexico restoration, benefitting northwest Florida's coastal and estuarine watersheds.

Apalachicola River and Bay

Activities noted earlier include ACF River Basin management and spring protection and restoration. Activities for ACF River Basin management include technical assistance to DEP and the Governor's Office. In addition, the District and cooperators continue to develop and implement water quality improvement projects in the ACF basin with the cities of Apalachicola and Carrabelle. These projects include the retrofit of stormwater facilities and connection of new and existing customers to central sewer systems with abandonment of septic tanks, directly improving the quality of waters discharging to Apalachicola Bay. Grant funding in the amount of \$1,179,865 is in the FY 2020-21 Preliminary Budget for continued progress on these projects.

Budget Highlights

Additionally, in cooperation with the City of Carrabelle and the Florida Department of Environmental Protection, initiation of Phase II of Carrabelle's Lighthouse Estates Septic-to-Sewer project, with funding provided by NRDA, is planned for FY 2020-21. Grant funding in the amount of \$2,833,238 is provided for this project.

St. Joseph Bay

A project with the City of Port St. Joe to retrofit stormwater management facilities to treat a 280-acre sub-basin will continue in FY 2020-21. Grant funding provided by NRDA in the amount of \$829,250 will go toward improving the quality of waters discharging to Patton Bayou and St. Joseph Bay and improving flood protection for the contributing basin. The project will also support development of a stormwater master plan for the City, further enhancing water quality and flood protection for the community.

The District will continue data collection and analysis to evaluate freshwater inflows from the Intracoastal Waterway and Gulf County Canal. These efforts will contribute to a larger, interagency initiative to evaluate conditions and processes affecting St. Joseph Bay and to develop management recommendations.

Watersheds Districtwide

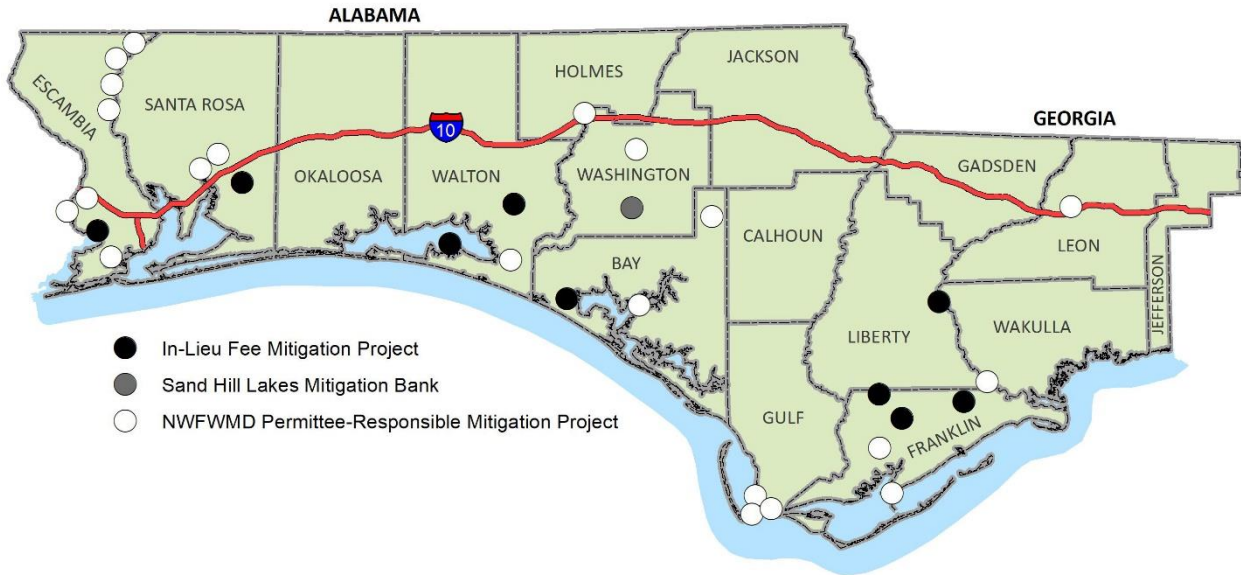
In addition to the projects described above, the District will continue working with stakeholders and state and federal resource agencies to identify and facilitate implementation of restoration projects benefitting watershed resources across the District. During FY 2020-21, the District will continue a grant of \$100,000 in funding to help the City of Tallahassee improve flood protection and water quality in the Weems Pond subbasin of the St. Marks River watershed. Additionally, the District is working with DEP and local stakeholders to identify opportunities to further address nonpoint source pollution in the Lake Jackson watershed.

FDOT Mitigation

Per section 373.4137, F.S., the District will only provide mitigation in cases where private mitigation options are unavailable. The District's federally approved In-Lieu Fee mitigation instrument (Dutex Unit) could potentially provide compensatory mitigation to offset this impact. On occasions, if required to support FDOT, the District also develops individual mitigation projects in areas not served by mitigation banks or approved In-Lieu Fee projects. Such projects are typically minor hydrologic or habitat improvements that, in addition to meeting FDOT mitigation needs, help to further the resource objectives for District lands or state lands. Please refer to the following map for general project locations.

Budget Highlights

MITIGATION SITES



Ongoing activities in support of FDOT mitigation include wetland restoration and enhancement outlined in approved restoration plans and permits, and the development and release of mitigation credits associated with the federal In-Lieu Fee Instrument and SHLMB. The FY 2020-21 Preliminary Budget for these activities, and for long-term maintenance and monitoring for all mitigation sites, is \$1,220,120. A detailed description of the District's wetland programs and mitigation projects, as well as information on private mitigation bank options, may be found at <https://www.nfwwater.com/Water-Resources/Regional-Wetland-Mitigation-Program>.

Budget Highlights

C. Budget Summary

1. Overview

The FY 2020-21 Preliminary Budget demonstrates the District's commitment to restoring and protecting Florida's water resources. The District proposes to continue to focus on mission critical areas, improving water quality, protecting Florida springs, and completing District projects including Alternative Water Supply (AWS) projects, and funding capital improvements in the region. The Preliminary Budget is \$77,271,793, compared to the Adopted Budget of \$73,690,502 for FY 2019-20. This is an increase of \$3,581,291 or 4.9 percent, the majority of which represents an increase in Interagency Expenditures (grant and springs restoration and protection funding). The District continues to address adverse effects resulting from Hurricane Michael that came through northwest Florida in October 2018, impacting communities, water resources, and District-managed public lands and facilities. Modifications to the budget may be requested through amendments during the 2019-20 fiscal year.

Operating expenditures, which include categories of Salaries and Benefits; Other Personal Services (OPS); Contracted Services; Operating Expenses; and Operating Capital Outlay (OCO) total \$20,535,639, a decrease of \$310,935 or 1.5 percent. The decrease is mostly attributable to several changes in Contracted Services in FY 2020-21. Less Contracted Services is budgeted in MFLs due largely to the completion of two projects and year-to-year variability in MFL program expenditures, and in Land Management related to Hurricane Michael. Of the proposed operating budget, \$17,611,860 is recurring and \$2,923,779 is non-recurring.

The District's staffing levels in FY 2019-20 are 100.0 authorized permanent and 9.4 OPS full-time equivalent positions (FTE). The FY 2020-21 Preliminary Budget proposes no change in FTE.

Non-Operating expenditures considered Fixed Capital Outlay (FCO) and Interagency Expenditures (e.g., grants to public entities), total \$56,736,154, an increase of \$3,892,226 or 7.4 percent. Fixed Capital Outlay decreases by \$1,390,206 and is primarily due to the planned completion springs-related restoration projects in FY 2019-20. The increase in Grants of \$5,282,432 is a combination of potential new springs funding and rollover budget from prior year springs projects offset by reductions from progress made on water supply development assistance grants and other springs projects. Of the proposed non-operating budget, \$380,125 is recurring and \$56,356,029 is non-recurring.

The total projected revenue of \$72,659,250 is comprised of \$26,529,101 (36.5 percent) in new revenue and \$46,130,149 (63.5 percent) of funds provided to the District in prior years (tracked via internal revenue budget coding). In addition, \$4,612,543 of fund balances will be used to support the Preliminary Budget.

New revenue budgeted includes: (1) \$13,107,583 from the Land Acquisition Trust Fund for MFLs (\$1,497,583), land management activities (\$1,610,000), and potential new springs funding (\$10,000,000); (2) \$5,211,231 from the General Revenue Fund for

Budget Highlights

environmental resource permitting (\$1,851,231) and other District operations (\$3,360,000); (2) \$3,529,580 in ad valorem using the rolled-back rate; (3) \$2,541,250 in Federal funds; (4) \$989,092 for mitigation efforts (District mitigation fund which includes overhead budget); (5) \$437,500 from permitting; (6) \$389,040 from miscellaneous receipts, including interest on fund balances; (7) \$152,971 in local project funding; (8) \$150,854 from DEP for assistance with the Integrated Water Resource Monitoring program; and (9) \$20,000 in a donation from Nestle Waters North America, Inc., for maintenance of Cypress Spring.

Prior appropriations anticipated to be carried forward into the FY 2020-21 Preliminary Budget consist of: (1) \$37,656,661 in state funds for springs-related land acquisition, restoration, protection, and monitoring; (2) \$3,662,488 in NRDA funding for water quality improvement and public access projects; (3) \$2,600,000 in state funds for alternative water supply; (4) \$1,118,520 for Apalachicola Bay water quality improvements (the remaining balance in the Water Management Lands Trust Fund); (5) \$813,798 from a 2018 Nestle Waters North America, Inc., donation in support of Cypress Spring restoration; (6) \$176,000 in Florida Forever funds for a Blue Spring Campsite restoration project; and (7) \$102,682 in Ecosystem Management and Restoration Trust Fund earmarked for the completion of the Devil's Hole Spring restoration project (\$71,975) and for cooperative restoration projects related to water resources planning (\$30,707).

In accordance with section 373.536(5), F.S., the District is submitting this FY 2020-21 Preliminary Budget for legislative review on January 15, 2020. The table on the following page provides a programmatic summary of the source and use of funds, fund balance, and workforce and includes a comparison of the FY 2019-20 Adopted Budget to the FY 2020-21 Preliminary Budget.

Budget Highlights

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT SOURCE AND USE OF FUNDS, FUND BALANCE AND WORKFORCE

Fiscal Years 2018-19 and 2019-20

PRELIMINARY BUDGET - Fiscal Year 2020-21

	Fiscal Year 2019-20 (Adopted)	New Issues (Increases)	Reductions	Fiscal Year 2020-21 (Preliminary)
SOURCE OF FUNDS				
Beginning Fund Balance	25,504,703	-	4,944,972	20,559,731
District Revenues	9,445,446	-	(593,040)	10,038,486
Local Revenues	160,961	-	(7,990)	168,951
State Revenues	56,449,010	4,663,613	-	61,112,623
Federal Revenues	2,690,113	-	(148,863)	2,838,976
Unearned Revenue	14,023,386	-	1,096,724	12,926,662
TOTAL SOURCE OF FUNDS	108,273,619	4,663,613	5,291,803	107,645,429
USE OF FUNDS				
Salaries and Benefits	8,703,025	543,875	460,777	8,786,123
Other Personal Services	366,778	9,595	30,806	345,567
Contracted Services	8,548,715	2,145,263	2,554,567	8,139,411
Operating Expenses	2,653,842	189,145	197,001	2,645,986
Operating Capital Outlay	574,214	153,000	108,662	618,552
Fixed Capital Outlay	15,089,051	1,285,160	2,675,366	13,698,845
Interagency Expenditures (Cooperative Funding)	37,754,877	10,000,000	4,717,568	43,037,309
Debt	-	-	-	-
Reserves - Emergency Response	-	-	-	-
TOTAL USE OF FUNDS	73,690,502	14,326,038	10,744,747	77,271,793
UNEARNED REVENUE (ESTIMATED @ 9/30/2020)				
FDOT Mitigation	13,847,299	-	989,092	12,858,207
State Ecosystems Trust Fund	102,682	-	102,682	-
Phipps Park Endowment & Advanced Timber Sales	73,405	-	4,950	68,455
Specific Appropriations	-	-	-	-
Other Miscellaneous Grants	-	-	-	-
TOTAL UNEARNED REVENUE	14,023,386	-	1,096,724	12,926,662
FUND BALANCE/RESERVES (ESTIMATED @ 9/30/2020)				
Nonspendable	-	-	-	-
Restricted	10,494,075	-	2,818,102	7,675,973
Committed	4,714,371	-	1,232,993	3,481,378
Assigned	6,028,995	-	561,448	5,467,547
Unassigned	-	-	-	-
TOTAL FUND BALANCE	21,237,441	-	4,612,543	16,624,898
WORKFORCE				
Authorized Position (Full-Time Equivalents/FTE)	100	-	-	100
Contingent Worker (Independent Contractors)	-	-	-	-
Other Personal Services (OPS)	9	-	-	9
Intern	-	-	-	-
Volunteer	-	-	-	-
TOTAL WORKFORCE	109	-	-	109

Reserves:

Nonspendable: Amounts required to be maintained intact as principal or an endowment.

Restricted: Amounts that can be spent only for specific purposes like grants or through enabling legislation.

Committed: Amounts that can be used only for specific purposes determined and set by the District Governing Board.

Assigned: Amounts intended to be used for specific contracts or purchase orders.

Unassigned: Available balances that may be used for a yet to be determined purpose in the General Fund only.

Budget Highlights

2. Adequacy of Fiscal Resources

The evaluation of fiscal resources over a five-year span is required to ensure sustainable funding for all projects and plans set forth by the District. This evaluation includes the District's long-term funding plan, demonstrating the District's ability to adequately address the core mission areas of responsibility (AORs).

Under Florida law and the State's constitution, the District is authorized to assess a millage rate of 0.0500 or less. The rate assessed in FY 2019-20 was 0.0327. The FY 2020-21 Preliminary Budget uses the same millage rate of 0.0327 for the purposes of estimating revenue only. The millage rate will be updated to reflect the rolled-back rate finalized in July.

To supplement ad valorem revenue, the District has historically received state appropriations for activities including the management of District-owned lands; the Environmental Resource Permitting (ERP) program; regional water supply planning and development; research and data collection; MFLs; the Apalachicola River and Bay System; and programmatic operations. Similarly, separate funding for specific purposes such as land acquisition (Preservation 2000 and Florida Forever programs); SWIM projects; and other direct appropriations are typical, but usually non-recurring.

The District has several Reserve accounts that are available for necessary and unanticipated expenditures. These include reserves for regulatory services; mitigation; MFLs; water supply development; land management; General Fund deficiency and cash flow needs; and an economic budget stabilization reserve to be used in the event revenues become insufficient to fund District obligations or to mitigate emergency situations.

Details on the District's uses of fund balance over the next five years are shown in the tables and graph following these paragraphs. District fund balances are grouped into three types of uses: (1) restricted uses specified by law or rule; (2) committed uses specified via Governing Board resolutions for specific purposes; and (3) assigned uses determined by the Governing Board. The following describes each of the fund balance uses through FY 2024-25.

- Regulatory Services – ERP: \$2,566,612 is carryforward funding previously appropriated to support the statutorily required ERP program and cannot be used for any other purpose. The District retains this balance to cover program costs that exceed revenues available through state appropriations, ERP permit fee revenue, and fund balance interest. The FY 2020-21 Preliminary Budget includes \$153,414 in Reserves to cover such costs and estimates a recurring need of \$150,000 in Reserves for the next several years.
- Mitigation: \$2,227,809 is to meet statutory and associated permit requirements for FDOT mitigation projects conducted by the District and cannot be used for any other purpose. Any change in the amount of fund balance over the next five years will be the result of ongoing maintenance requirements.

Budget Highlights

- Minimum Flows and Minimum Water Levels: \$2,745,979 is for statutorily required resource management activities related to the Minimum Flows and Minimum Water Levels (MFL) program. Since FY 2015-16, state appropriations have provided \$1,500,000 annually for MFLs, increasing to \$1,811,000 in FY 2017-18. A portion of this fund balance, \$497,577, is in the FY 2019-20 Tentative Budget to offset the MFL recurring budget needs that exceeds the \$1,811,000 annual appropriation. Of this amount, \$462,577 is budgeted in subactivity 1.1.2 MFLs for project work and \$35,000 is budgeted in Activity 1.5 Technology and Information Services to support MFL hydrologic modeling. The FY 2020-21 Preliminary Budget consists of \$1,374,107 for MFLs (\$1,345,107 in Activity 1.1.2 and \$29,000 in Activity 1.5) plus \$123,476 toward overhead costs, for a total of \$1,497,583. This leaves a balance of \$313,417 in unbudgeted revenue that will carry forward into FY 2021-22. The remaining balance will continue be used to offset fluctuations between future MFL expenditures and appropriations.
- Capital Improvement Projects: \$288,987 is to be used for pre-acquisition, acquisition of land, or restoration projects on District land. The District will continue use of these non-recurring dollars until they are spent. No remaining balance is expected unless there is available cash from a different District funding source to transfer to this fund or from new legislative appropriations. In FY 2020-21, the Preliminary Budget includes a recurring transfer from the Land Management Fund for \$62,291 to cover operational costs related to potential land acquisitions.
- Operation and Maintenance of Lands and Works and Reforestation: \$1,144,623 is in the Land Management Fund consisting of revenues restricted for land management purposes. The main funding source has been timber sales from District lands. Prior to Hurricane Michael's impact in October 2018 and starting in FY 2021-22, annual timber revenues were projected to decline from \$2,000,000 to \$750,000 due to the makeup and nature of the District's timber inventory. After Hurricane Michael, timber harvesting has nearly halted and the FY 2018-19 budget was revised to replace timber sales revenue with available Land Management fund balance. No new timber sales revenue is expected until FY 2022-23.
 - From the \$1,144,623 in available Land Management Fund Reserves, 100 percent is budgeted in FY 2020-21. This amount consists of \$662,914 for land management operations, \$419,418 for reforestation efforts across District water management areas, and \$62,291 as a transfer to the Capital Improvement Projects Fund (see previous bullet). Of the \$662,914 budgeted for land management operations, \$424,665 is for recurring purposes. The remainder is for non-recurring purchases of mostly trucks, heavy equipment, an ATV, utility trailer, and potential leave payouts. Funds of \$419,418 for reforestation are cyclical but considered recurring.
 - In addition to budgeting all available Land Management Fund Reserves in FY 2020-21, a transfer of \$1,520,065 from available General Fund Reserves is budgeted in Activity 3.1 Land Management for recurring needs to cover the remaining budgetary shortfall in Program 3.0. Beginning in FY 2021-22, there is estimated to be an insufficient amount of remaining General Fund Reserves to cover ongoing expenses in this Activity. The District is seeking additional funding from the Legislature to address the shortfall.

Budget Highlights

- *Economic Stabilization Fund*: \$3,481,378 is an amount equal to two months of the operating budget proposed in FY 2020-21. Through a resolution, the Governing Board established a policy for this funding to provide sufficient financial liquidity for operations only under unforeseen or unexpected extreme events or for major emergencies.
- *Program 2.0 Grants*: \$1,232,993 in Reserves are budgeted in FY 2020-21 for the Bay County wastewater reuse grant in the North Bay area; remaining water supply development assistance grant funding (initiated in FY 2014-15); St. Joseph Bay Assessment grant to review and monitor freshwater inflows from the Gulf County Canal; City of Tallahassee flood control grant for the Weems Road Pass Phase 2 project; and City of Apalachicola stormwater grant for water quality improvements in Apalachicola Bay.
- *General Fund Deficiencies*: \$4,000,000 is set aside to cover cost overruns and unanticipated expenditures, if actual revenue collections from taxes and fees are lower than budgeted. These funds are also to address cash flow constraints when invoices received exceed cash-on-hand.
- *Program 1.0 Data Collection and Monitoring Services*: \$561,448 in General Fund Reserves is budgeted in FY 2020-21 for the District to begin to conduct site-specific data collection and analysis for the purpose of evaluating water quality and hydrologic conditions, identifying underlying causes of impairments, and identifying specific responsive management strategies.
- *District Short-Term Projects*: \$1,467,547, the remainder of available General Fund Reserves, is set aside for future short-term projects.

Budget Highlights

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT USE OF FUND BALANCE

Fiscal Year 2020-21

PRELIMINARY BUDGET - Fiscal Year 2020-21

	NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT	SOURCES OF FUND BALANCE						
		District Revenues	Fund Balance	Debt	Local	State	Federal	TOTAL
1.0 Water Resource Planning and Monitoring	\$6,668,346	\$0	\$561,448	\$0	\$0	\$0	\$0	\$561,448
2.0 Land Acquisition, Restoration and Public Works	60,545,810	-	1,714,702	-	-	-	-	1,714,702
3.0 Operation and Maintenance of Works and Lands	3,974,090	-	2,182,979	-	-	-	-	2,182,979
4.0 Regulation	3,892,880	-	153,414	-	-	-	-	153,414
5.0 Outreach	136,040	-	-	-	-	-	-	-
6.0 Management and Administration	2,054,627	-	-	-	-	-	-	-
TOTAL	\$77,271,793	\$0	\$4,612,543	\$0	\$0	\$0	\$0	\$4,612,543

	USES OF FUND BALANCE										
	Salaries and Benefits	Other Personal Services	Contracted Services	Operating Expenses	Operating Capital Outlay	Fixed Capital Outlay	Interagency Expenditures (Cooperative Funding)	Debt	Reserves	Interagency Transfers	TOTAL
1.0 Water Resource Planning and Monitoring	\$0	\$0	\$561,448	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$561,448
2.0 Land Acquisition, Restoration and Public Works	-	-	540,751	140,958	-	-	1,032,993	-	-	-	1,714,702
3.0 Operation and Maintenance of Works and Lands	-	-	1,019,873	620,876	256,000	1,500	-	-	-	284,730	2,182,979
4.0 Regulation	-	-	-	152,341	1,073	-	-	-	-	-	153,414
5.0 Outreach	-	-	-	-	-	-	-	-	-	-	-
6.0 Management and Administration	-	-	-	-	-	-	-	-	-	-	-
TOTAL	\$0	\$0	\$2,122,072	\$914,175	\$257,073	\$1,500	\$1,032,993	\$0	\$0	\$284,730	\$4,612,543

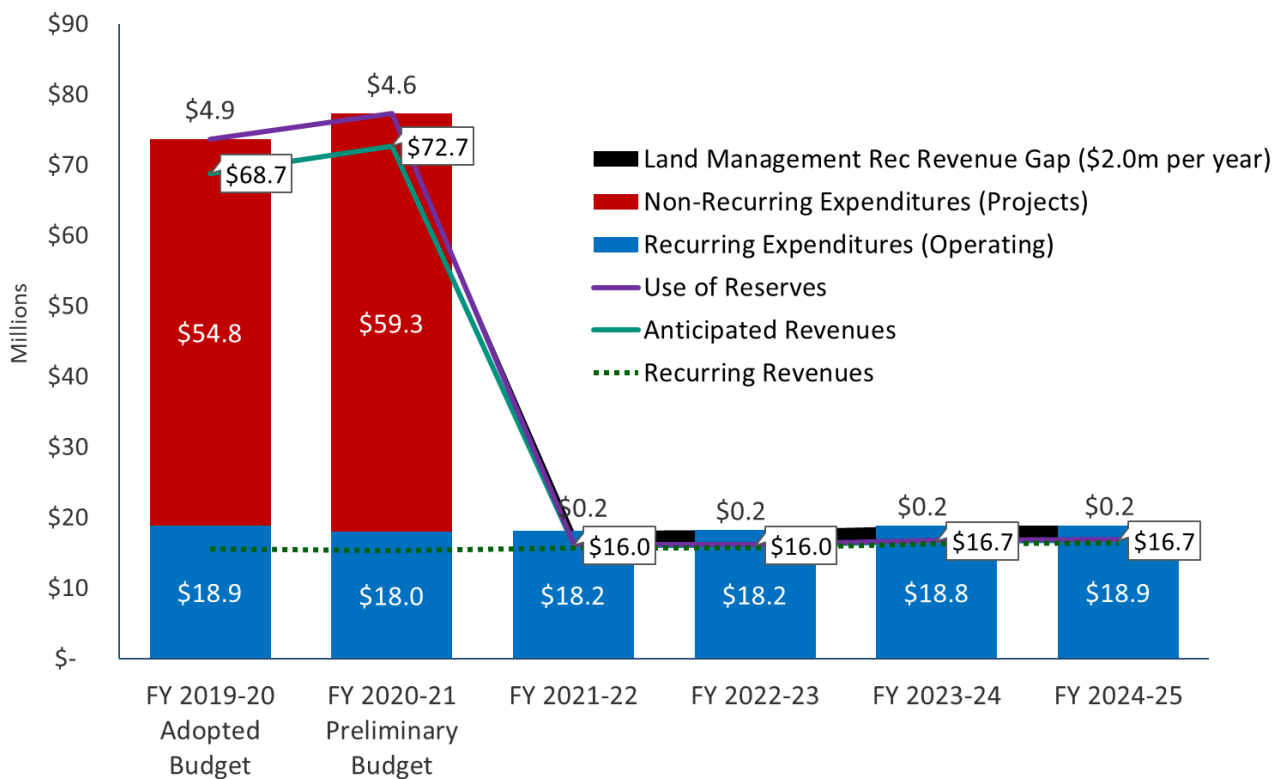
Budget Highlights

Below is a graph that displays the FY 2020-21 Preliminary Budget and proposed expense and revenue growth through FY 2024-25. The bars represent expenses and the lines represent the projected revenues with the use of Reserves filling in for the revenue gap. In FY 2020-21, Reserves from the Land Management Fund are insufficient for recurring land management operations. Just over \$1.5 million from available General Fund Reserves is being transferred to cover the projected needs in Program 3.0. After FY 2020-21, available reserves will be insufficient, resulting in a shortfall of approximately \$2.0 million annually. The information in the graph below shows the rates at which Reserves are being spent down with a \$16.7 million fund balance retained through FY 2024-25, due to restricted, committed, or assigned uses, as described in the previous paragraphs. To maintain this Reserve balance, the District will have to restrict growth or reduce expenses to operate without a deficit, unless additional revenues are identified. Additionally, future new projects are dependent on funding source availability.

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT

LONG-TERM FUNDING PLAN

PRELIMINARY BUDGET - Fiscal Year 2020-21



The total budget includes the use of reserves and the anticipated total revenues as well as the sum of recurring and non-recurring expenditures. The use of reserves line illustrates the gap between the anticipated revenues and the total budget. The recurring revenue dotted line is provided in comparison to the recurring expenditures. Because the graph above shows the use of reserves, the surplus fund balances for MFLs shown in the five-year Projected Utilization of Fund Balance chart presented earlier are excluded from this graph.

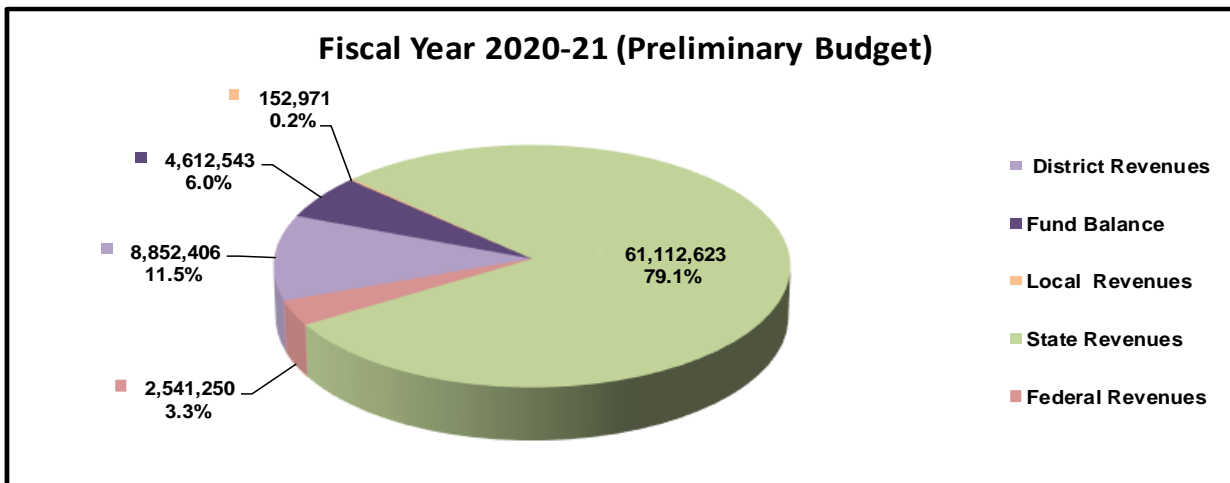
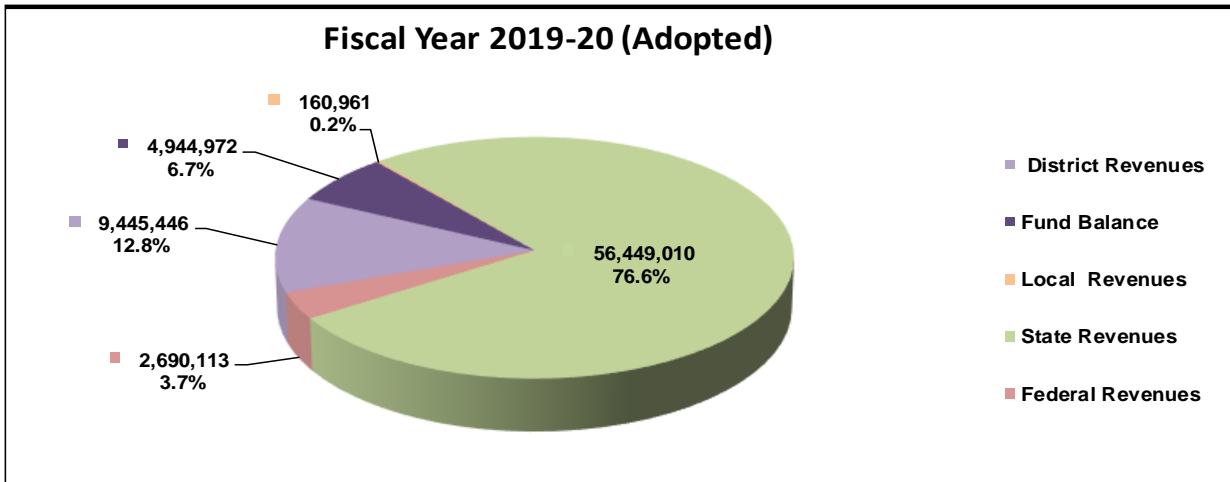
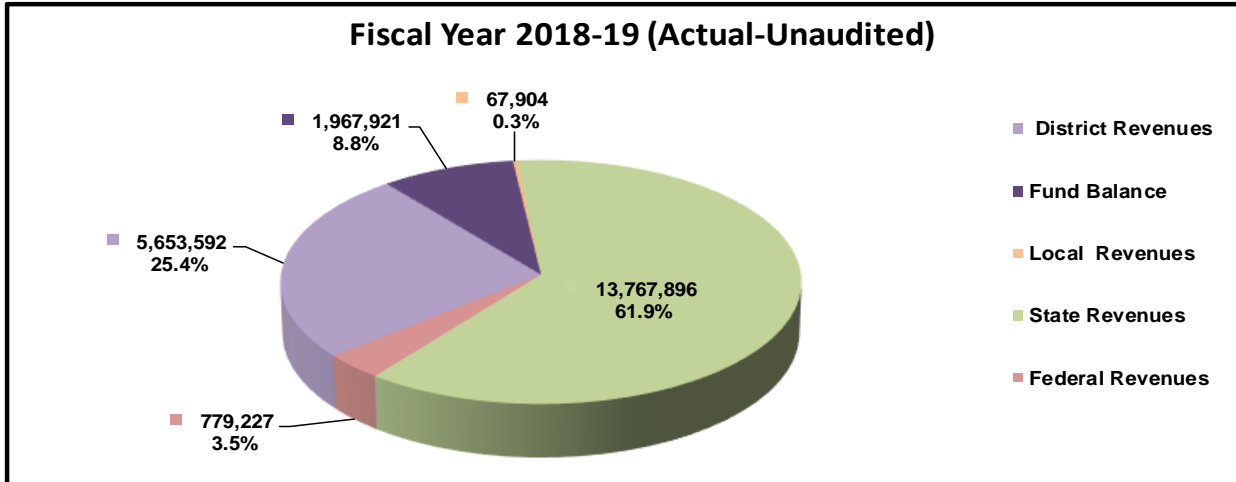
Budget Highlights

3. Source of Funds Three-Year Comparison

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT

REVENUES BY SOURCE

PRELIMINARY BUDGET - Fiscal Year 2020-21



Budget Highlights

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT SOURCE OF FUNDS COMPARISON FOR THREE FISCAL YEARS

Fiscal Years 2018-19 (Actual-Unaudited), 2019-20 (Adopted), 2020-21 (Tentative)

PRELIMINARY BUDGET - Fiscal Year 2020-21

SOURCE OF FUNDS	Fiscal Year 2018-19 (Actual-Unaudited)	Fiscal Year 2019-20 (Adopted)	Fiscal Year 2020-21 (Preliminary)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
District Revenues	5,653,592	9,445,446	8,852,406	(593,040)	-6.3%
Fund Balance	1,967,921	4,944,972	4,612,543	(332,429)	-6.7%
Debt - Certificate of Participation (COPS)	-	-	-	-	
Local Revenues	67,904	160,961	152,971	(7,990)	-5.0%
State General Revenues	5,308,731	8,063,969	8,088,620	24,651	0.3%
Ecosystem Management Trust Fund	2,120	104,802	102,682	(2,120)	-2.0%
FDOT/Mitigation	63,713	979,214	989,092	9,878	1.0%
Water Management Lands Trust Fund	30,115	1,136,908	1,118,520	(18,388)	-1.6%
Land Acquisition Trust Fund (LATF)	8,213,307	45,536,887	50,537,709	5,000,822	11.0%
Florida Forever	-	372,230	176,000	(196,230)	-52.7%
Water Protection and Sustainability Trust Fund	-	100,000	100,000	-	0.0%
Other State Revenues	149,910	155,000	-	(155,000)	-100.0%
Federal Revenues	657,405	2,591,407	2,503,405	(88,002)	-3.4%
Federal through State (FDEP)	121,822	98,706	37,845	(60,861)	-61.7%
SOURCE OF FUND TOTAL	22,236,541	73,690,502	77,271,793	3,581,291	4.9%

District Revenues include	Fiscal Year 2018-19 (Actual-Unaudited)	Fiscal Year 2019-20 (Adopted)	Fiscal Year 2020-21 (Preliminary)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Ad Valorem	3,443,877	3,529,580	3,529,580	-	0.0%
Permit & License Fees	506,480	355,642	437,500	81,858	23.0%
Timber Revenue	198,968	-	-	-	
Ag Privilege Tax	-	-	-	-	
Land Management Revenue	-	42,000	813,798	771,798	
Investment Earnings (Loss) - Include Interest	1,060,571	235,000	318,497	83,497	
Penalties & Fines	157,400	-	-	-	
Other Revenues	286,296	5,283,224	3,753,031	(1,530,193)	-29.0%

REVENUES BY SOURCE	Fiscal Year 2018-19 (Actual-Unaudited)	Fiscal Year 2019-20 (Adopted)	Fiscal Year 2020-21 (Preliminary)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
District Revenues	5,653,592	9,445,446	8,852,406	(593,040)	-6.3%
Fund Balance	1,967,921	4,944,972	4,612,543	(332,429)	-6.7%
Debt	-	-	-	-	
Local Revenues	67,904	160,961	152,971	(7,990)	-5.0%
State Revenues	13,767,896	56,449,010	61,112,623	4,663,613	8.3%
Federal Revenues	779,227	2,690,113	2,541,250	(148,863)	-5.5%
TOTAL	22,236,541	73,690,502	77,271,793	3,581,291	4.9%

Budget Highlights

4. Major Sources of Funds Variances

This narrative describes major revenue variances between the Adopted Budget for FY 2019-20 and the Preliminary Budget for FY 2020-21 by revenue source.

District Revenues – Total of \$8,852,406, a \$593,040 or 6.3 percent decrease.

District sources include estimates for ad valorem revenues (\$3,529,580), permit fees (\$437,500), and miscellaneous revenues (\$4,885,326). Miscellaneous revenues mainly include \$3,662,488 from the NRDA process for Gulf of Mexico restoration projects, \$833,798 in donations for Cypress Spring restoration and maintenance, and \$375,000 in interest earnings from Land Management, Regulatory, and Mitigation Fund balances. The decrease in District revenues is attributable to a reduction in NRDA funding through the removal of budget for DEP to manage the Perdido River Padding Trail project and to reflect updated, lower budget estimates for the two remaining NRDA-funded projects under District management.

Fund Balance – Total of \$4,612,543, a \$332,429 or 6.7 percent decrease.

The District has several Reserve accounts that are earmarked for specific purposes and are detailed in III.C.2 Adequacy of Fiscal Resources. In FY 2020-21, the main uses of Reserves are: \$2,664,688 for land management, restoration, reforestation, and land acquisition activities and \$1,232,993 in Program 2.0 for previously approved grants regarding water supply development, wastewater reuse, flood protection, watershed improvement priorities, and an assessment of freshwater inflow from the Gulf County Canal. Other uses include \$561,448 for data collection and analysis to identify basin-specific impairments, causes, and responsive management strategies, and \$153,414 to cover a projected need in ERP operations. The lower use of fund balance in FY 2020-21 is mainly from discontinuing the use of Reserves in FY 2019-20 for MFL operations, due to the cyclical nature of the MFL program, which remains on schedule with the approved MFL Priority List.

Debt – No new debt will be incurred this fiscal year.

Local Revenues – Total of \$152,971, a \$7,990 or 5.0 percent decrease.

Local sources include \$112,762 for a City of Tallahassee/Leon County hydrologic monitoring project, \$30,316 for the Bay County Deer Point Lake watershed project, \$9,625 for the Bay County stormwater monitoring project, and \$268 from the Washington County School Board toward law enforcement and security services on 96.2 acres. The decrease in local revenues is due to changes in scopes of work and aligning budget closer to historical payments for the first three projects listed.

State Revenues – Total of \$61,112,623, a \$4,663,613 or 8.3 percent increase.

State revenue sources consist of state appropriations from the Land Acquisition Trust Fund, General Revenue Fund, Water Management Land Trust Fund, Mitigation Fund, Florida Forever Fund, Ecosystem Management and Restoration Trust Fund, and Water Protection and Sustainability Program Trust Fund, as well as other smaller state revenue amounts. The following paragraphs address each of these sources and reasons for

Budget Highlights

variances between the FY 2018-19 Amended Budget and the FY 2019-20 Tentative Budget.

Land Acquisition Trust Fund (LATF) – Total of \$50,537,709, a \$5,000,822 or 11.0 percent increase.

LATF is comprised of \$10,000,000 in potential new springs funding, \$1,610,000 for land management operations, \$1,497,583 for MFLs, and \$37,430,532 for other springs acquisition and restoration projects. This is a net increase that is a combination of new springs funding and carryforward/spending down of prior year springs funding.

State General Revenue – Total of \$8,088,620, a \$24,651 or 0.3 percent increase.

State General Revenue is comprised of \$3,360,000 for general operations, \$2,500,000 for alternative water supply projects, \$1,851,231 for the Environmental Resource Permitting program, \$226,535 in carryforward funding from prior year springs acquisition and restoration projects, and \$150,854 from DEP for assistance with the Integrated Water Resource Monitoring (IWRM) program. The increase is to direct additional staff resources to DEP's IWRM program.

Water Management Lands Trust Fund (WMLTF) – Total of \$1,118,520, an \$18,388 or 1.6 percent decrease.

This funding is the remainder of a FY 2013-14 non-recurring state appropriation of \$3,000,000 for Apalachicola Bay water quality improvement projects. The balance of \$1,118,520 is to complete septic-to-sewer and stormwater retrofit projects to improve water quality in Apalachicola Bay.

FDOT/Mitigation – Total of \$989,092, a \$9,878 or 1.0 percent increase.

These funds are used to implement and maintain wetland mitigation projects required by state and federal permits to support FDOT transportation improvements. The increase reflects cyclical requirements for implementation and maintenance of restoration, including prescribed fire, shrub reduction, hardwood eradication, replanting, and monitoring.

Florida Forever – Total of \$176,000, a \$196,230 or 52.7 percent decrease.

Florida Forever funding has been used to acquire land and to protect environmentally significant lands for conservation, recreation, water resource protection, wildlife habitat protection, and for capital land improvement and public access to those lands. The balance of \$176,000 is to be spent in FY 2020-21 on the Econfina Blue Spring campsite restoration project.

Ecosystem Management and Restoration Trust Fund – Total of \$102,682, a \$2,120 or 2.0 percent decrease.

This trust fund was terminated during the 2015 Special Session A. Funds have remained in the budget in prior fiscal years to complete St. Andrew Bay and Apalachicola River and Bay watershed restoration and protection projects. Remaining dollars in this trust fund are for streambank restoration efforts at Devils Hole Spring (\$71,975) and for cooperative restoration projects related to water resources planning (\$30,707).

Budget Highlights

Water Protection and Sustainability Trust Fund – Total of \$100,000, which represents no change from the FY 2019-20 Adopted Budget. This funding was allocated by DEP through a FY 2019-20 state appropriation to support alternative water supply projects and is carried forward into FY 2020-21.

Federal Revenues – Total of \$2,541,250, a \$148,863 or 5.5 percent decrease.

Federal revenue sources are shown as being funded through either DEP or other entities, including Florida Department of Transportation (DOT) and the Federal Emergency Management Agency (FEMA). The following paragraphs address each of these sources and reasons for variances between the FY 2019-20 Adopted Budget and the FY 2020-21 Preliminary Budget.

Federal Revenue through DEP – Total of \$37,845, a \$60,861 or 61.7 percent decrease. Federal funding is estimated as follows:

- Grass-based crop rotation project – A reduction of \$60,861 represents progress made toward reimbursements to producers for equipment purchases made with the goal of reducing irrigation water usage and nitrogen usage. Total funding in FY 2020-21 consists of \$37,845 in federal funds and \$64,000 as District match funding from ad valorem revenue.

Federal Revenue (Other) – Total of \$2,503,405, a \$88,002 or 3.4 percent decrease. Federal funding is estimated as follows:

- FEMA - A reduction of \$88,722 accounts for less contracted work planned for FEMA Risk MAP initiatives involving flood studies for a total budget of \$2,488,913.
- DOT Efficient Transportation Decision Making project – An upward adjustment of \$720 is recommended for a total budget of \$14,492 to remain for potential DOT requests to assist with reviews and environmental screenings of DOT transportation projects.

Budget Highlights

5. Source of Funds by Program

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT
SOURCE OF FUNDS BY PROGRAM
 Fiscal Year 2018-19 (Actual-Unaudited)
 PRELIMINARY BUDGET - Fiscal Year 2020-21

SOURCE OF FUNDS	Water Resources Planning and Monitoring	Acquisition, Restoration and Public Works	Operation and Maintenance of Lands and Works	Regulation	Outreach	District Management and Administration	Fiscal Year 2018-19 (Actual-Unaudited)
District Revenues	73,642	678,030	385,688	725,406	-	3,790,826	5,653,592
Fund Balance	(1,791,698)	3,875,949	1,206,664	494,961	124,952	(1,942,907)	1,967,921
Debt - Certificate of Participation (COPS)	-	-	-	-	-	-	-
Local Revenues	67,904	-	-	-	-	-	67,904
State General Revenues	3,457,500	-	-	1,851,231	-	-	5,308,731
Ecosystem Management Trust Fund	2,120	-	-	-	-	-	2,120
FDOT/Mitigation	-	63,713	-	-	-	-	63,713
Water Management Lands Trust Fund	-	30,115	-	-	-	-	30,115
Land Acquisition Trust Fund (LATF)	1,811,000	4,792,307	1,610,000	-	-	-	8,213,307
Florida Forever	-	-	-	-	-	-	-
Water Protection and Sustainability Trust Fund	-	-	-	-	-	-	-
Other State Revenues	1,696	696	147,518	-	-	-	149,910
Federal Revenues	519,751	-	137,655	-	-	-	657,405
Federal through State (FDEP)	-	121,822	-	-	-	-	121,822
SOURCE OF FUND TOTAL	4,141,915	9,562,631	3,487,525	3,071,598	124,952	1,847,919	22,236,541

District Revenues include	
Ad Valorem	3,443,877
Permit & License Fees	506,480
Timber Revenue	198,968
Ag Privilege Tax	-
Land Management Revenue	-
Investment Earnings (Loss) - Include Interest	1,060,571
Penalties & Fines	157,400
Other Revenues	286,296

REVENUES BY SOURCE	Water Resources Planning and Monitoring	Acquisition, Restoration and Public Works	Operation and Maintenance of Lands and Works	Regulation	Outreach	District Management and Administration	Fiscal Year 2018-19 (Actual-Unaudited)
District Revenues	73,642	678,030	385,688	725,406	-	3,790,826	5,653,592
Fund Balance	(1,791,698)	3,875,949	1,206,664	494,961	124,952	(1,942,907)	1,967,921
Debt	-	-	-	-	-	-	-
Local Revenues	67,904	-	-	-	-	-	67,904
State Revenues	5,272,316	4,886,831	1,757,518	1,851,231	-	-	13,767,896
Federal Revenues	519,751	121,822	137,655	-	-	-	779,227
TOTAL	4,141,915	9,562,631	3,487,525	3,071,598	124,952	1,847,919	22,236,541

Budget Highlights

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT

SOURCE OF FUNDS BY PROGRAM

Fiscal Year 2019-20 (Adopted)

PRELIMINARY BUDGET - Fiscal Year 2020-21

SOURCE OF FUNDS	Water Resources Planning and Monitoring	Acquisition, Restoration and Public Works	Operation and Maintenance of Lands and Works	Regulation	Outreach	District Management and Administration	Fiscal Year 2019-20 (Adopted)
District Revenues	105,000	5,834,049	548,717	1,973,411	157,432	826,837	9,445,446
Fund Balance	497,577	2,225,982	2,006,092	215,321	-	-	4,944,972
Debt - Certificate of Participation (COPS)	-	-	-	-	-	-	-
Local Revenues	160,693	-	268	-	-	-	160,961
State General Revenues	2,393,389	3,362,620	-	2,307,960	-	-	8,063,969
Ecosystem Management Trust Fund	32,827	71,975	-	-	-	-	104,802
FDOT/Mitigation	-	979,214	-	-	-	-	979,214
Water Management Lands Trust Fund	-	1,136,908	-	-	-	-	1,136,908
Land Acquisition Trust Fund (LATF)	1,811,000	42,172,771	1,553,116	-	-	-	45,536,887
Florida Forever	-	372,230	-	-	-	-	372,230
Water Protection and Sustainability Trust Fund	-	100,000	-	-	-	-	100,000
Other State Revenues	-	-	155,000	-	-	-	155,000
Federal Revenues	2,577,635	-	-	13,772	-	-	2,591,407
Federal through State (FDEP)	-	98,706	-	-	-	-	98,706
SOURCE OF FUND TOTAL	7,578,121	56,354,455	4,263,193	4,510,464	157,432	826,837	73,690,502

District Revenues include

Ad Valorem	3,529,580
Permit & License Fees	355,642
Timber Revenue	-
Ag Privilege Tax	-
Land Management Revenue	42,000
Investment Earnings (Loss) - Include Interest	235,000
Penalties & Fines	-
Other Revenues	5,283,224

REVENUES BY SOURCE	Water Resources Planning and Monitoring	Acquisition, Restoration and Public Works	Operation and Maintenance of Lands and Works	Regulation	Outreach	District Management and Administration	Fiscal Year 2019-20 (Adopted)
District Revenues	105,000	5,834,049	548,717	1,973,411	157,432	826,837	9,445,446
Fund Balance	497,577	2,225,982	2,006,092	215,321	-	-	4,944,972
Debt	-	-	-	-	-	-	-
Local Revenues	160,693	-	268	-	-	-	160,961
State Revenues	4,237,216	48,195,718	1,708,116	2,307,960	-	-	56,449,010
Federal Revenues	2,577,635	98,706	-	13,772	-	-	2,690,113
TOTAL	7,578,121	56,354,455	4,263,193	4,510,464	157,432	826,837	73,690,502

Budget Highlights

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT

SOURCE OF FUNDS BY PROGRAM

Fiscal Year 2020-21 (Preliminary)

PRELIMINARY BUDGET - Fiscal Year 2020-21

SOURCE OF FUNDS	Water Resources Planning and Monitoring	Acquisition, Restoration and Public Works	Operation and Maintenance of Lands and Works	Regulation	Outreach	District Management and Administration	Fiscal Year 2020-21 (Preliminary)
District Revenues	105,000	5,176,411	146,439	2,405,654	160,985	857,917	8,852,406
Fund Balance	561,448	1,714,702	2,182,979	153,414	-	-	4,612,543
Debt - Certificate of Participation (COPS)	-	-	-	-	-	-	-
Local Revenues	152,703	-	268	-	-	-	152,971
State General Revenues	2,274,230	3,837,867	-	1,976,523	-	-	8,088,620
Ecosystem Management Trust Fund	30,707	71,975	-	-	-	-	102,682
FDOT/Mitigation	-	989,092	-	-	-	-	989,092
Water Management Lands Trust Fund	-	1,118,520	-	-	-	-	1,118,520
Land Acquisition Trust Fund (LATF)	1,497,583	47,488,286	1,551,840	-	-	-	50,537,709
Florida Forever	-	176,000	-	-	-	-	176,000
Water Protection and Sustainability Trust Fund	-	100,000	-	-	-	-	100,000
Other State Revenues	-	-	-	-	-	-	-
Federal Revenues	2,488,913	-	-	14,492	-	-	2,503,405
Federal through State (FDEP)	-	37,845	-	-	-	-	37,845
SOURCE OF FUND TOTAL	7,110,584	60,710,698	3,881,526	4,550,083	160,985	857,917	77,271,793

District Revenues include

Ad Valorem	3,529,580
Permit & License Fees	437,500
Timber Revenue	-
Ag Privilege Tax	-
Land Management Revenue	813,798
Investment Earnings (Loss) - Include Interest	318,497
Penalties & Fines	-
Other Revenues	3,753,031

REVENUES BY SOURCE	Water Resources Planning and Monitoring	Acquisition, Restoration and Public Works	Operation and Maintenance of Lands and Works	Regulation	Outreach	District Management and Administration	Fiscal Year 2020-21 (Preliminary)
District Revenues	105,000	5,176,411	146,439	2,405,654	160,985	857,917	8,852,406
Fund Balance	561,448	1,714,702	2,182,979	153,414	-	-	4,612,543
Debt	-	-	-	-	-	-	-
Local Revenues	152,703	-	268	-	-	-	152,971
State Revenues	3,802,520	53,781,740	1,551,840	1,976,523	-	-	61,112,623
Federal Revenues	2,488,913	37,845	-	14,492	-	-	2,541,250
TOTAL	7,110,584	60,710,698	3,881,526	4,550,083	160,985	857,917	77,271,793

Budget Highlights

6. Proposed Millage Rate

The District continues to levy rolled-back millage rates. In accordance with Florida Statute, the rolled-back millage rate is calculated in the following manner:

The form on which the certification is made shall include instructions to each taxing authority describing the proper method of computing a millage rate which, exclusive of new construction, additions to structures, deletions, increases in the value of improvements that have undergone a substantial rehabilitation which increased the assessed value of such improvements by at least 100 percent, property added due to geographic boundary changes, total taxable value of tangible personal property within the jurisdiction in excess of 115 percent of the previous year's total taxable value, and any dedicated increment value, will provide the same ad valorem tax revenue for each taxing authority as was levied during the prior year less the amount, if any, paid or applied as a consequence of an obligation measured by the dedicated increment value. That millage rate shall be known as the "rolled-back rate" (Section 200.065(1), F.S.).

When certified property values are received from the property appraisers in July, the datum from all counties in the District's jurisdiction is compiled and calculated to determine the rolled-back millage rates for the District. The annual property tax cycle known as TRIM (Truth in Millage) as defined by Florida statute begins with the certification of taxable values every July 1st so taxing authorities can determine the millage rates to levy ad valorem taxes.

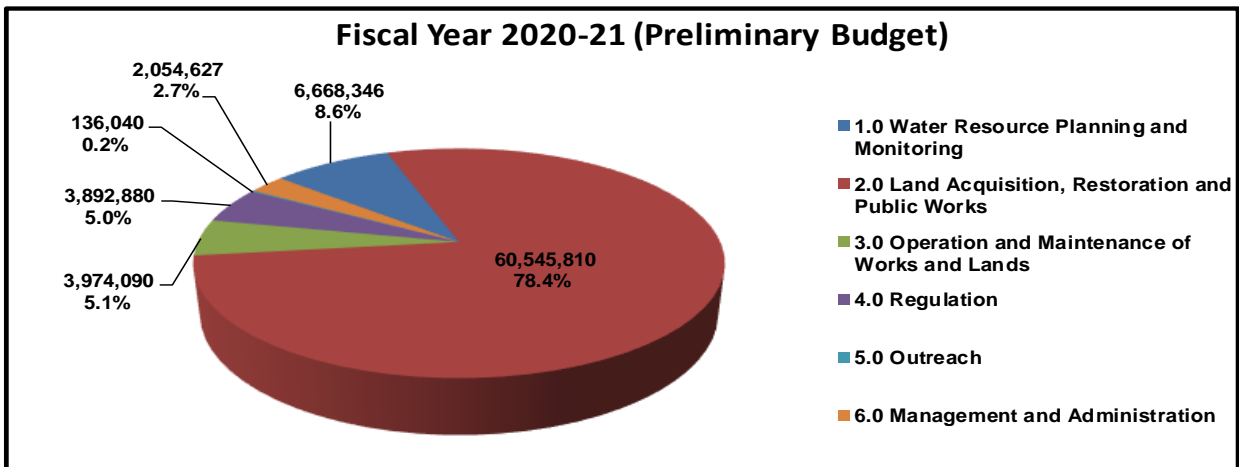
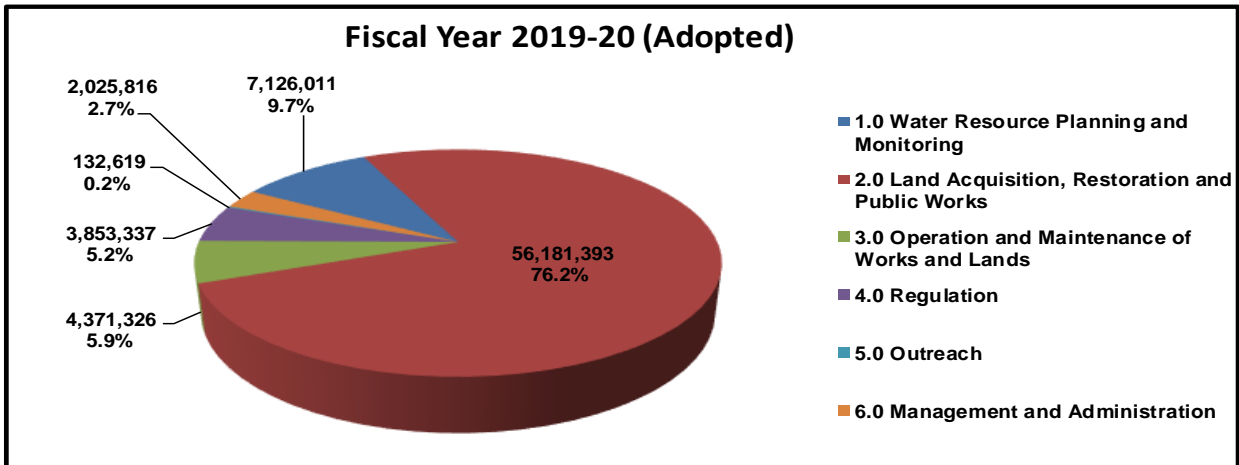
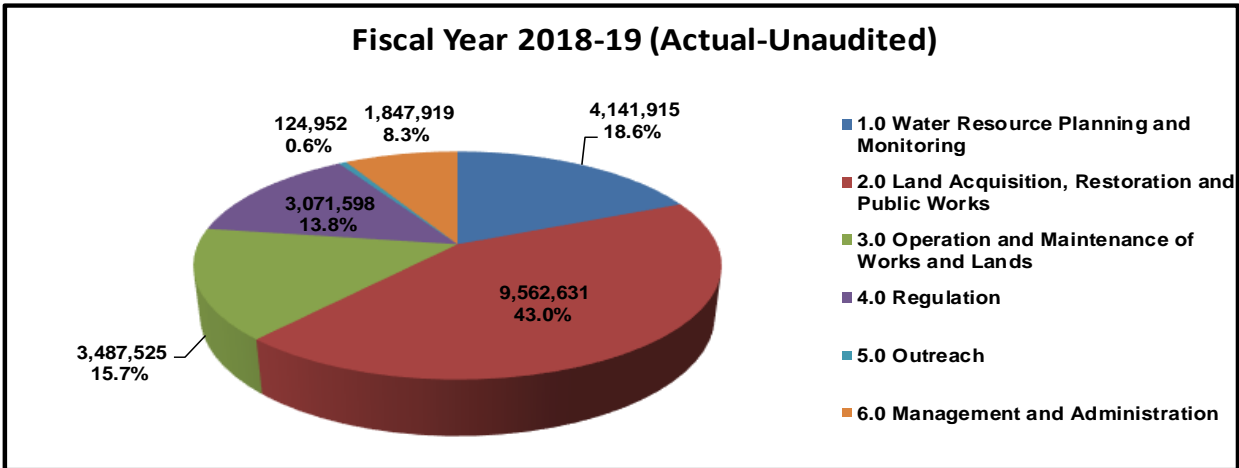
The FY 2020-21 Preliminary Budget ad valorem tax revenue is based on a rolled-back millage model and uses the same rolled-back rate (0.0327) and ad valorem tax revenue amount (\$3,529,580) as in the FY 2019-20 Adopted Budget. These are for estimation purposes only and will be updated to reflect the 2020 rolled-back rate and resulting ad valorem tax revenue amount in the FY 2020-21 Tentative Budget. The ad valorem budget of \$3,529,580 is slightly lower than the 2020 (pulled from the 2019) TRIM estimate of \$3,688,171, by \$158,591 or 4.3 percent, since ad valorem revenue collections have historically been lower than TRIM estimates.

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT FIVE-YEAR AD VALOREM TAX COMPARISON Fiscal Years 2016-17, 2017-18, 2018-19, 2019-20, and 2020-21 PRELIMINARY BUDGET - Fiscal Year 2020-21					
DISTRICTWIDE					
Ad Valorem Tax Comparison	Fiscal Year 2016-17	Fiscal Year 2017-18	Fiscal Year 2018-19	Fiscal Year 2019-20	Fiscal Year 2020-21
Ad Valorem Taxes	\$ 3,317,303	\$ 3,366,092	\$ 3,443,877	\$ 3,529,580	\$ 3,529,580
Adopted Millage Rate	0.0366	0.0353	0.0338	0.0327	0.0327
Rolled-back Rate	0.0366	0.0353	0.0338	0.0327	0.0327
Percent of Change of Rolled-back Rate	0.0%	0.0%	0.0%	0.0%	0.0%
Gross Taxable Value for Operating Purposes	\$ 95,184,957,104	\$ 100,251,598,348	\$ 106,899,136,510	\$ 112,788,108,192	\$ 112,788,108,192
Net New Taxable Value	\$ 1,317,455,436	\$ 1,666,835,634	\$ 2,131,976,641	\$ 2,213,297,500	\$ 2,213,297,500
Adjusted Taxable Value	\$ 93,867,501,668	\$ 98,584,762,714	\$ 104,767,159,869	\$ 110,574,810,692	\$ 110,574,810,692

Budget Highlights

7. Use of Funds by Program Three-Year Comparison

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT EXPENDITURES BY PROGRAM PRELIMINARY BUDGET - Fiscal Year 2020-21



Budget Highlights

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT FIVE-YEAR EXPENDITURE SUMMARY BY PROGRAM

Fiscal Years 2016-17, 2017-18, 2018-19, 2019-20, and 2020-21

Fiscal Year 2020-21 (Preliminary)

PROGRAMS, ACTIVITIES AND SUB-ACTIVITIES	Fiscal Year 2016-17 (Actual-Audited)	Fiscal Year 2017-18 (Actual-Audited)	Fiscal Year 2018-19 (Actual-Unaudited)	Fiscal Year 2019-20 (Adopted)	Fiscal Year 2020-21 (Preliminary)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
1.0 Water Resource Planning and Monitoring	4,789,983	4,326,496	4,141,915	7,126,011	6,668,346	(457,665)	-6.4%
1.1 - District Water Management Planning	2,279,574	1,745,707	1,653,006	2,875,380	2,062,187	(813,193)	-28.3%
1.1.1 Water Supply Planning	110,979	136,525	159,809	176,428	154,629	(21,799)	-12.4%
1.1.2 Minimum Flows and Minimum Water Levels	1,546,739	1,074,802	941,814	2,148,083	1,345,107	(802,976)	-37.4%
1.1.3 Other Water Resources Planning	621,856	534,380	551,383	550,869	562,451	11,582	2.1%
1.2 - Research, Data Collection, Analysis and Monitoring	1,100,815	731,391	754,799	1,002,331	1,439,604	437,273	43.6%
1.3 - Technical Assistance	1,052,877	1,440,685	1,273,333	2,688,305	2,610,502	(77,803)	-2.9%
1.4 - Other Water Resources Planning and Monitoring Activities	-	-	-	-	-	-	-
1.5 - Technology & Information Services	356,717	408,713	460,776	559,995	556,053	(3,942)	-0.7%
2.0 Land Acquisition, Restoration and Public Works	10,952,872	10,840,034	9,562,631	56,181,393	60,545,810	4,364,417	7.8%
2.1 - Land Acquisition	15,741	738,566	1,064,267	12,446,694	12,325,594	(121,100)	-1.0%
2.2 - Water Source Development	5,541,807	3,048,232	1,166,837	4,011,477	4,352,864	341,387	8.5%
2.2.1 Water Resource Development Projects	245,357	179,907	158,577	860,788	1,364,982	504,194	58.6%
2.2.2 Water Supply Development Assistance	5,296,450	2,868,325	1,008,261	3,150,689	2,987,882	(162,807)	-5.2%
2.2.3 Other Water Source Development Activities	-	-	-	-	-	-	-
2.3 - Surface Water Projects	4,916,868	6,854,079	6,583,903	35,946,257	41,497,666	5,551,409	15.4%
2.4 - Other Cooperative Projects	-	-	-	-	-	-	-
2.5 - Facilities Construction and Major Renovations	63,836	5,022	151,833	75,000	75,000	-	0.0%
2.6 - Other Acquisition and Restoration Activities	-	-	-	-	-	-	-
2.7 - Technology & Information Services	68,625	53,171	63,611	75,010	82,200	7,190	9.6%
3.0 Operation and Maintenance of Works and Lands	3,285,039	3,177,258	3,487,525	4,371,326	3,974,090	(397,236)	-9.1%
3.1 - Land Management	2,636,241	2,411,931	2,706,654	3,413,970	3,019,341	(394,629)	-11.6%
3.2 - Works	677	1,470	3,473	9,320	5,391	(3,929)	-42.2%
3.3 - Facilities	261,803	343,854	320,495	394,056	355,395	(38,661)	-9.8%
3.4 - Invasive Plant Control	-	-	-	-	-	-	-
3.5 - Other Operation and Maintenance Activities	-	-	-	-	-	-	-
3.6 - Fleet Services	20,421	23,762	57,130	64,159	98,907	34,748	54.2%
3.7 - Technology & Information Services	365,897	396,240	399,772	489,821	495,056	5,235	1.1%
4.0 Regulation	3,338,165	3,112,390	3,071,598	3,853,337	3,892,880	39,543	1.0%
4.1 - Consumptive Use Permitting	501,093	539,336	453,849	558,853	559,525	672	0.1%
4.2 - Water Well Construction Permitting and Contractor Licensing	688,975	698,091	798,439	821,287	867,140	45,853	5.6%
4.3 - Environmental Resource and Surface Water Permitting	1,201,861	1,102,660	1,096,388	1,481,718	1,474,353	(7,365)	-0.5%
4.4 - Other Regulatory and Enforcement Activities	436,985	239,338	216,426	283,502	261,379	(22,123)	-7.8%
4.5 - Technology & Information Services	509,250	532,965	506,497	707,977	730,483	22,506	3.2%
5.0 Outreach	155,401	123,494	124,952	132,619	136,040	3,421	2.6%
5.1 - Water Resource Education	-	-	-	-	-	-	-
5.2 - Public Information	145,526	118,119	119,577	122,419	125,840	3,421	2.8%
5.3 - Public Relations	-	-	-	-	-	-	-
5.4 - Lobbying / Legislative Affairs / Cabinet Affairs	9,875	5,375	5,375	10,200	10,200	-	0.0%
5.5 - Other Outreach Activities	-	-	-	-	-	-	-
5.6 - Technology & Information Services	-	-	-	-	-	-	-
<i>SUBTOTAL - Major Programs (excluding Management and Administration)</i>	<i>22,521,461</i>	<i>21,579,672</i>	<i>20,388,622</i>	<i>71,664,686</i>	<i>75,217,166</i>	<i>3,552,480</i>	<i>5.0%</i>
6.0 Management and Administration	1,730,014	1,832,340	1,847,919	2,025,816	2,054,627	28,811	1.4%
6.1 - Administrative and Operations Support	1,677,256	1,776,829	1,790,586	1,969,066	1,996,877	27,811	1.4%
6.1.1 - Executive Direction	572,403	600,848	614,026	636,559	675,827	39,268	6.2%
6.1.2 - General Counsel / Legal	-	-	-	-	-	-	-
6.1.3 - Inspector General	-	-	-	-	-	-	-
6.1.4 - Administrative Support	759,705	787,453	817,623	887,607	906,980	19,373	2.2%
6.1.5 - Fleet Services	-	-	-	-	-	-	-
6.1.6 - Procurement / Contract Administration	-	-	-	-	-	-	-
6.1.7 - Human Resources	108,095	110,584	110,676	121,399	123,465	2,066	1.7%
6.1.8 - Communications	-	-	-	-	-	-	-
6.1.9 - Technology & Information Services	237,053	277,943	248,261	323,501	290,605	(32,896)	-10.2%
6.2 - Computer/Computer Support	-	-	-	-	-	-	-
6.3 - Reserves	-	-	-	-	-	-	-
6.4 - Other - (Tax Collector / Property Appraiser Fees)	52,758	55,511	57,333	56,750	57,750	1,000	1.8%
TOTAL	24,251,475	23,412,012	22,236,541	73,690,502	77,271,793	3,581,291	4.9%

Expenditures by Program	Fiscal Year 2016-17 (Actual-Audited)	Fiscal Year 2017-18 (Actual-Audited)	Fiscal Year 2018-19 (Actual-Unaudited)	Fiscal Year 2019-20 (Adopted)	Fiscal Year 2020-21 (Preliminary)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
1.0 Water Resource Planning and Monitoring	4,789,983	4,326,496	4,141,915	7,126,011	6,668,346	(457,665)	-6.4%
2.0 Land Acquisition, Restoration and Public Works	10,952,872	10,840,034	9,562,631	56,181,393	60,545,810	4,364,417	7.8%
3.0 Operation and Maintenance of Works and Lands	3,285,039	3,177,258	3,487,525	4,371,326	3,974,090	(397,236)	-9.1%
4.0 Regulation	3,338,165	3,112,390	3,071,598	3,853,337	3,892,880	39,543	1.0%
5.0 Outreach	155,401	123,494	124,952	132,619	136,040	3,421	2.6%
6.0 Management and Administration	1,730,014	1,832,340	1,847,919	2,025,816	2,054,627	28,811	1.4%

Budget Highlights

8. Major Use of Funds Variances

Expenditures by Program	Fiscal Year 2016-17 (Actual-Audited)	Fiscal Year 2017-18 (Actual-Audited)	Fiscal Year 2018-19 (Actual-Unaudited)	Fiscal Year 2019-20 (Adopted)	Fiscal Year 2020-21 (Preliminary)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
1.0 Water Resource Planning and Monitoring	4,789,983	4,326,496	4,141,915	7,126,011	6,668,346	(457,665)	-6.4%
2.0 Land Acquisition, Restoration and Public Works	10,952,872	10,840,034	9,562,631	56,181,393	60,545,810	4,364,417	7.8%
3.0 Operation and Maintenance of Works and Lands	3,285,039	3,177,258	3,487,525	4,371,326	3,974,090	(397,236)	-9.1%
4.0 Regulation	3,338,165	3,112,390	3,071,598	3,853,337	3,892,880	39,543	1.0%
5.0 Outreach	155,401	123,494	124,952	132,619	136,040	3,421	2.6%
6.0 Management and Administration	1,730,014	1,832,340	1,847,919	2,025,816	2,054,627	28,811	1.4%

This narrative describes major variances between the Adopted Budget for FY 2019-20 and the Preliminary Budget for FY 2020-21 highlighting significant variances at the program level.

Program 1.0 – Water Resources Planning and Monitoring

The program's FY 2020-21 Preliminary Budget is \$6,668,346, which is \$457,665 less or a 6.4 percent decrease from the Adopted Budget for FY 2019-20 of \$7,126,011. This is primarily due to decreases in Contracted Services of \$466,854. The decrease in Contracted Services is largely due to the completion of two large MFL projects and year-to-year variability in MFL program needs.

Program 2.0 – Land Acquisition, Restoration and Public Works

The program's FY 2020-21 Preliminary Budget is \$60,545,810, which is \$4,364,417 more or a 7.8 percent increase from the Adopted Budget for FY 2019-20 of \$56,181,393. Increases are largely in Interagency Expenditures (Grants) of \$5,284,552 and Contracted Services of \$458,394. The increase in Grants is a combination of the following:

- \$10,000,000 in potential new state springs funding; and
- \$4,715,448 less, reflecting progress toward completion of water supply development, springs and watershed projects.

The \$10,000,000 in potential new springs funding is subject to FY 2020-21 state appropriations and project selection for spring restoration and protection dollars. This amount is estimated based upon the District's annual funding amounts received for spring projects since FY 2014-15.

The increase in Contracted Services primarily reflects a new data collection and aquifer performance testing project in Gulf County to support water resource development activities in the region, an increase in a joint funding agreement with USGS to support an

Budget Highlights

assessment of St. Joseph Bay, and scheduled implementation and maintenance activities in the FDOT mitigation program.

Reductions include \$29,064 in Salaries and Benefits, \$30,719 in Operating Expenses, \$1,241 in Operating Capital Outlay, and \$1,320,606 in Fixed Capital Outlay (FCO). Salaries and Benefits are redistributed to Programs 1.0 and 3.0 based on planned work activities. The reduction in Operating Expenses reflects a transfer to FCO for building renovations, the cyclical nature of expenditures required for implementation and maintenance of FDOT mitigation projects and reduced replanting costs on district lands due to reduced timber harvesting. Operating Capital Outlay decreases are attributable to completing IT server purchases in FY 2019-20. The FCO decrease is primarily due to planned completion of restoration projects on District lands in FY 2019-20, including Econfina Blue Spring Camp and Seven Runs Creek, as well as the removal of budget from the Perdido River Paddling Trail since the project was transferred to DEP. The reduction to FCO also includes the removal of \$42,000 in budget related to the proceeds from a sale of surplus lands in the Choctawhatchee WMA that were returned to DEP in FY 2019-20.

Program 3.0 – Operation and Maintenance of Lands and Works

The program's FY 2020-21 Preliminary Budget is \$3,974,090, which is \$397,236 or a 9.1 percent decrease from the Adopted Budget for FY 2019-20 of \$4,371,326. The program's FY 2020-21 Preliminary Budget is \$3,974,090, which is \$397,236 or a 9.1 percent decrease from the Adopted Budget for FY 2019-20 of \$4,371,326. The variance is primarily due to the reduction in Contracted Services of \$411,066, most of which was for non-recurring recovery efforts and repair and replacement of damaged assets resulting from Hurricane Michael. Reductions are also in Operating Expenses of \$33,485 and Fixed Capital Outlay of \$69,600. Operating Expenses include less budget for items such as signs, recreation site supplies including grills, fence materials, and picnic tables, road and bridge repair supplies. FCO decreases are due to the planned completion of an access walkway to the control structure at Phipps Park and less budget for pavilions for District recreation sites. Increases in Operating Capital Outlay of \$80,724 are mainly for trucks and heavy equipment, and in Salaries and Benefits of \$35,762 to reflect a redirection of additional Asset Management Division Director and mitigation staff hours to Bureau of Land Management, addition of overtime and a salary adjustment for Asset Management, as well as an increase in health insurance and FRS rates.

Costs for Facilities, Fleet, Works, and related IT operations also fall within this program, and make up less than one-fourth of the budget in Program 3.0 and one percent of the budget variance for FY 2020-21.

Program 4.0 – Regulation

The program's FY 2020-21 Preliminary Budget is \$3,892,880, which is \$39,543 or a 1.0 percent increase from the Adopted Budget for FY 2019-20 of \$3,853,337. This increase is broken down by \$17,037 in Regulatory activities (Activities 4.1 through 4.4) and \$22,506 in the IT Bureau (Activity 4.5). The main increase in Regulatory activities is a

Budget Highlights

\$61,952 increase in Salaries and Benefits due to attrition caused by departing employees and new hires, leave payouts, adjustments to FRS rates due to a new DROP participant, and estimated health insurance rate changes and selection changes. This is offset by a \$22,272 reduction in Other Personal Services due to a new hire with employee only health coverage and a \$26,000 reduction in Operating Capital Outlay resulting from a non-recurring prior year truck purchase. The main increase in the IT budget within this program is in Operating Expenses of \$23,283 to address internet connectivity, software maintenance, and computer replacement.

Program 5.0 – Outreach

The program's FY 2020-21 Preliminary Budget is \$136,040, which is \$3,421 or a 2.6 percent increase from the Adopted Budget for FY 2019-20 of \$132,619. This variance reflects changes in Operating Expenses for printer lease costs, newspaper and news clips subscriptions, in Operating Capital Outlay for the purchase of a laptop computer, and in Salaries and Benefits to account for estimated health insurance and Florida Retirement System adjustments.

Program 6.0 – District Management and Administration

The program's FY 2020-21 Preliminary Budget is \$2,054,627, which is \$28,811 or a 1.4 percent increase from the Adopted Budget for FY 2019-20 of \$2,025,816. This change is mainly due to increases in the Salaries and Benefits and Operating Expense categories. Personnel costs increase by \$15,034 (1.0 percent), mainly to address employee selection changes to higher health insurance coverages and estimated rate adjustments for FRS and health insurance. The Operating Expense category increase of \$11,764 (4.3 percent) is mostly for training and education opportunities due to recent attrition, software licensing such as for Citrix and Adobe, and additional internet connectivity.

Districtwide Information Technology

Funds for IT are included in the above explanations for Major Uses of Funds Variances by program. The IT budget is allocated across activities and allocated by either direct usage of specific technologies or for shared technology resources by percentage based on the number of computers each division uses. The allocation in FY 2020-21 for selected IT resources is set at 16.0 percent for Regulatory Services specific to ERP operations, 17.7 percent for other Regulatory Services operations, 25.2 percent for Water Resources Planning and Monitoring, 2.5 percent for mitigation-related assistance, 16.8 percent for Operations and Maintenance of Lands and Works, and 21.8 percent for District Management and Administration, with the exception of personnel costs which are based on timesheet entry to the quarter hour.

Districtwide, Information Technology's FY 2020-21 Preliminary Budget is \$2,154,397 which is \$1,907, or a 0.1 percent decrease from the Adopted Budget for FY 2019-20 of \$2,156,304. The variance is due to decreases in Operating Capital Outlay of \$34,162 and Salaries and Benefits of \$13,416 offset by increases in Contracted Services of \$8,501 and Operating Expenses of \$37,018. The reduction in Operating Capital Outlay is due to

Budget Highlights

previous year server purchases and in Salaries and Benefits due to reassignment of Asset Management Division Director hours from the IT Bureau to Bureau of Land Management. The increase in Operating Expenses is mainly for training and education opportunities due to recent attrition, software licensing such as for Citrix and Adobe, and capacity for ethernet data lines. Additionally, the Contracted Services category increases to address the evaluation and remediation of the District's IT infrastructure and for software licensing price increases. The District's IT efforts will continue to focus on maintenance and support to provide solutions that meet the business needs of the organization.

Program Allocations

IV. Program Allocations

A. Program and Activity Definitions, Descriptions and Budget

This section provides the FY 2020-21 Preliminary Budget organized by program, activity, and subactivity. The water management districts are responsible for six program areas pursuant to subsection 373.536(5)(e)4, Florida Statutes: Water Resources Planning and Monitoring; Land Acquisition, Restoration, and Public Works; Operation and Maintenance of Lands and Works; Regulation; Outreach; and District Management and Administration.

The following information is provided for all programs:

- Program by Expenditure Category;
- Source of Funds;
- Rate, Operating and Non-Operating;
- Workforce; and
- Reductions - New Issues Summary.

In addition, for each program, activity, and subactivity, narratives include a Program Title, District Description, Changes and Trends, Budget Variances and Major Budget Items. Budget variances are based on the Program by Expenditure Category tables. Variance explanations are provided for categories that make up at least 90 percent of the total dollar variance found in each program, activity, and subactivity table.

The following information is provided for each activity and subactivity:

- Activity (or Subactivity) by Expenditure Category;
- Source of Funds; and
- Operating and Non-Operating Expenses.

Due to levying a relatively low ad valorem millage rate resulting in a small amount of revenue proportional to the total budget, it is necessary for the District to use all sources of revenue to fund the administrative support activities. All program activities that have Salaries and Benefits in their budget transfer a portion of the revenue collected to the administrative activities. The transfers-out, if presented in the budget, would overstate the requested expenditure budget as they provide authority for the transfer of cash from one fund to another. For the same reason, the transfers-in are not presented in the budget as they are revenue received by another fund being transferred to the General Fund. Including the transfers-in would overstate the available resources of the District.

Because of the required transfers, the revenue and expenditures presented in the following program and activity spreadsheets will not be balanced. Programs transferring funds out will have higher revenue receipts than the expenditure budget, and programs receiving the transfer will show lower revenue than the expenditure budget. No revenue will appear in the following charts for activities funded totally by transfers.

Program Allocations

<u>Expenditure Category</u>	<u>Budget</u>	<u>Funds</u>	<u>Difference</u>
Salaries and Benefits	8,786,123	7,678,270	(1,107,853)
Other Personal Services	345,567	345,567	0
Contracted Services	8,139,411	7,981,053	(158,358)
Operating Expenses	2,645,986	2,208,408	(437,578)
Operating Capital Outlay	618,552	618,552	0
Fixed Capital Outlay	13,698,845	13,698,845	0
Interagency Expenditures (Cooperative Funding)	43,037,309	43,037,309	0
Interagency Transfers	0	1,703,789	1,703,789
Total	<u>77,271,793</u>	<u>77,271,793</u>	<u>0</u>

Program Allocations

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT

PROGRAM BY EXPENDITURE CATEGORY

Fiscal Years 2016-17, 2017-18, 2018-19, 2019-20, and 2020-21

PRELIMINARY BUDGET - Fiscal Year 2020-21

ALL PROGRAMS

	Fiscal Year 2016-17 (Actual-Audited)	Fiscal Year 2017-18 (Actual-Audited)	Fiscal Year 2018-19 (Actual-Unaudited)	Fiscal Year 2019-20 (Adopted)	Fiscal Year 2020-21 (Preliminary)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
1.0 Water Resource Planning and Monitoring	4,789,983	4,326,496	4,141,915	7,126,011	6,668,346	(457,665)	-6.9%
2.0 Land Acquisition, Restoration and Public Works	10,952,872	10,840,034	9,562,631	56,181,393	60,545,810	4,364,417	7.2%
3.0 Operation and Maintenance of Works and Lands	3,285,039	3,177,258	3,487,525	4,371,326	3,974,090	(397,236)	-10.0%
4.0 Regulation	3,338,165	3,112,390	3,071,598	3,853,337	3,892,880	39,543	1.0%
5.0 Outreach	155,401	123,494	124,952	132,619	136,040	3,421	2.5%
6.0 Management and Administration	1,730,014	1,832,340	1,847,919	2,025,816	2,054,627	28,811	1.4%
TOTAL	24,251,475	23,412,012	22,236,541	73,690,502	77,271,793	3,581,291	4.6%

	Fiscal Year 2016-17 (Actual-Audited)	Fiscal Year 2017-18 (Actual-Audited)	Fiscal Year 2018-19 (Actual-Unaudited)	Fiscal Year 2019-20 (Adopted)	Fiscal Year 2020-21 (Preliminary)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	7,627,959	7,765,066	7,908,686	8,703,025	8,786,123	83,098	0.9%
Other Personal Services	241,574	218,718	241,890	366,778	345,567	(21,211)	-6.1%
Contracted Services	4,435,043	3,655,819	3,400,169	8,548,715	8,139,411	(409,304)	-5.0%
Operating Expenses	1,985,977	1,887,859	2,149,255	2,653,842	2,645,986	(7,856)	-0.3%
Operating Capital Outlay	315,809	400,829	574,596	574,214	618,552	44,338	7.2%
Fixed Capital Outlay	468,812	719,767	1,192,998	15,089,051	13,698,845	(1,390,206)	-10.1%
Interagency Expenditures (Cooperative Funding)	9,176,301	8,763,954	6,768,946	37,754,877	43,037,309	5,282,432	12.3%
Debt	-	-	-	-	-	-	-
Reserves - Emergency Response	-	-	-	-	-	-	-
TOTAL	24,251,475	23,412,012	22,236,541	73,690,502	77,271,793	3,581,291	4.6%

SOURCE OF FUNDS

Fiscal Year 2020-21

	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Salaries and Benefits	2,405,909	-	-	87,805	5,046,558	137,998	7,678,270
Other Personal Services	20,050	-	-	3,150	322,367	-	345,567
Contracted Services	453,232	2,122,072	-	500	3,085,249	2,320,000	7,981,053
Operating Expenses	432,916	914,175	-	26,403	818,814	16,100	2,208,408
Operating Capital Outlay	153,876	257,073	-	15,800	191,803	-	618,552
Fixed Capital Outlay	868,798	1,500	-	-	12,828,547	-	13,698,845
Interagency Expenditures (Cooperative Funding)	3,987,613	1,032,993	-	-	37,978,858	37,845	43,037,309
Debt	-	-	-	-	-	-	-
Reserves - Emergency Response	-	-	-	-	-	-	-
TOTAL	8,852,406	4,612,543	-	152,971	61,112,623	2,541,250	77,271,793

RATE, OPERATING AND NON-OPERATING

Fiscal Year 2020-21

	Workforce	Rates (Salary without benefits)	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	100	5,890,355	8,748,202	37,921	8,786,123
Other Personal Services	9	284,063	345,567	-	345,567
Contracted Services			5,522,103	2,617,308	8,139,411
Operating Expenses			2,634,936	11,050	2,645,986
Operating Capital Outlay			361,052	257,500	618,552
Fixed Capital Outlay			55,000	13,643,845	13,698,845
Interagency Expenditures (Cooperative Funding)			325,125	42,712,184	43,037,309
Debt			-	-	-
Reserves - Emergency Response			-	-	-
TOTAL			17,991,985	59,279,808	77,271,793

WORKFORCE

Fiscal Years 2016-17, 2017-18, 2018-19, 2019-20, and 2020-21

WORKFORCE CATEGORY	Fiscal Year					Adopted to Preliminary Budget Comparison	
	Fiscal Year 2016-17 (Actual-Audited)	Fiscal Year 2017-18 (Actual-Audited)	Fiscal Year 2018-19 (Actual-Unaudited)	Fiscal Year 2019-20 (Adopted)	Fiscal Year 2020-21 (Preliminary)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Authorized Positions	101	101	100	100	100	-	0.0%
Contingent Worker	-	-	-	-	-	-	-
Other Personal Services	9	9	9	9	9	-	0.0%
Intern	-	-	-	-	-	-	-
Volunteer	-	-	-	-	-	-	-
TOTAL WORKFORCE	110	110	109	109	109	-	0.0%

Program Allocations

The District has not budgeted any funds for activities/subactivities 1.4, 2.2.3, 2.4, 3.4, 3.5, 5.1, 5.3, 5.5, 5.6, 6.1.2, 6.1.3, 6.1.5, 6.1.6, 6.1.8, 6.2, and 6.3 nor have any funds been budgeted in those areas for the past five years:

- Activity 1.4 - Other Water Resources Planning and Monitoring Activities has had no funding for the past five years due to a budgeting practice where all other water resource planning services under this activity are reported in activities 1.1.3 or 1.2, respectively.
- Subactivity 2.2.3 - Other Water Source Development Activities has had no funding for the past five years due to a budgeting practice where all water resource development and water supply services under this activity are reported in activities 2.2.1 and 2.2.2, respectively.
- Activity 2.4 - Other Cooperative Projects has had no funding for the past five years due to the District having no additional non-water source development cooperative projects other than those accounted for in activities 2.2. and 2.3.
- Activity 3.4 - Invasive Plant Control has had no funding for the past five years due to budgeting for this activity in Activity 3.1.
- Activity 3.5 - Other Operation and Maintenance Activities has had no funding for the past five years due to the District having no right-of-way management projects and budgeting for other general maintenance is accounted for in Activity 3.1.
- Activity 5.1 - Water Resource Education has had no funding for the past five years due to a budgeting practice where all educational services under this activity are reported in Activity 5.2.
- Activity 5.3 - Public Relations has had no funding for the past five years due to a budgeting practice where all public relation services under this activity are reported in Activity 5.2.
- Activity 5.5 - Other Outreach Activities has had no funding for the past five years due to a budgeting practice where all outreach services under this activity are reported in Activity 5.2.
- Activity 5.6 - Technology and Information Services has had no funding for the past five years due to a budgeting practice where all technology and information services under this activity have been moved to Activity 5.2.
- Subactivity 6.1.2 - General Counsel/Legal has had no funding for the past five years. The District does not use this subactivity. Costs are reported in the activity or subactivity in which they are incurred.
- Subactivity 6.1.3 - Inspector General has had no funding for the past five years. The District does not use this activity. These services are contracted out and reported in subactivity 6.1.4.
- Subactivity 6.1.5 - Fleet Services has had no funding for the past five years. The District does not use this subactivity. Fleet costs are reported in the activity or subactivity in which they are incurred. Fleet for the District pool are in Activity 3.6.
- Subactivity 6.1.6 - Procurement/Contract Administration has had no funding for the past five years. The District does not use this subactivity and does not have

Program Allocations

dedicated staff for this purpose. Costs related to procurement are absorbed by Divisions.

- Subactivity 6.1.8 – Communications, has had no funding for the past five years due to a budgeting practice where all communication services under this subactivity are reported in Activity 5.2.
- Activity 6.2 - Computer/Computer Support has had no funding for the past five years due to a budgeting practice where all computer services under this activity have been moved to subactivity 6.1.9.
- Activity 6.3 – Reserves has had no funding for the past five years. The District does not use this activity. If Reserves are used, they are reported in the activity or subactivity in which they are budgeted.

As a result, the District has excluded those activities entirely from this budget report.

Program Allocations

Northwest Florida Water Management District
NEW ISSUES - REDUCTION SUMMARY
Fiscal Year 2020-21
Preliminary Budget - January 15, 2020

	1.0 Water Resources Planning and Monitoring	2.0 Acquisition, Restoration and Public Works	3.0 Operation and Maintenance of Lands and Works	4.0 Regulation	5.0 Outreach	6.0 District Management and Administration	TOTAL
Reductions							
Salaries and Benefits	304,695	82,658	36,917	2,923	0	33,584	460,777
Other Personal Services	7,950	584	0	22,272	0	0	30,806
Contracted Services	1,489,100	406,589	658,878	0	0	0	2,554,567
Operating Expenses	29,310	45,129	102,587	12,014	1,260	6,701	197,001
Operating Capital Outlay	12,319	1,241	41,776	41,062	0	12,264	108,662
Fixed Capital Outlay	0	2,605,766	69,600	0	0	0	2,675,366
Interagency Expenditures (Cooperative Funding)	2,120	4,715,448	0	0	0	0	4,717,568
Reserves - Emergency Response	0	0	0	0	0	0	0
	1,845,494	7,857,415	909,758	78,271	1,260	52,549	10,744,747

New Issues							
Salaries and Benefits	293,474	53,594	72,679	73,089	2,421	48,618	543,875
Other Personal Services	5,432	3,685	429	49	0	0	9,595
Contracted Services	1,022,246	864,983	247,812	6,945	0	3,277	2,145,263
Operating Expenses	48,677	14,410	69,102	37,731	760	18,465	189,145
Operating Capital Outlay	18,000	0	122,500	0	1,500	11,000	153,000
Fixed Capital Outlay	0	1,285,160	0	0	0	0	1,285,160
Interagency Expenditures (Cooperative Funding)	0	10,000,000	0	0	0	0	10,000,000
Reserves - Emergency Response	0	0	0	0	0	0	0
	1,387,829	12,221,832	512,522	117,814	4,681	81,360	14,326,038

	1.0 Water Resources Planning and Monitoring	2.0 Acquisition, Restoration and Public Works	3.0 Operation and Maintenance of Lands and Works	4.0 Regulation	5.0 Outreach	6.0 District Management and Administration	TOTAL
NET CHANGE							
Salaries and Benefits	(11,221)	(29,064)	35,762	70,166	2,421	15,034	83,098
Other Personal Services	(2,518)	3,101	429	(22,223)	0	0	(21,211)
Contracted Services	(466,854)	458,394	(411,066)	6,945	0	3,277	(409,304)
Operating Expenses	19,367	(30,719)	(33,485)	25,717	(500)	11,764	(7,856)
Operating Capital Outlay	5,681	(1,241)	80,724	(41,062)	1,500	(1,264)	44,338
Fixed Capital Outlay	0	(1,320,606)	(69,600)	0	0	0	(1,390,206)
Interagency Expenditures (Cooperative Funding)	(2,120)	5,284,552	0	0	0	0	5,282,432
Reserves - Emergency Response	0	0	0	0	0	0	0
	(457,665)	4,364,417	(397,236)	39,543	3,421	28,811	3,581,291

Program Allocations

1.0 Water Resources Planning and Monitoring - This program includes all water management planning, including water supply planning, development of minimum flows and minimum water levels, and other water resources planning; research, data collection, analysis, and monitoring; and technical assistance (including local and regional plan and program review).

District Description: The description above accurately reflects all of the budgeted activities the District has captured under this program.

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT PROGRAM BY EXPENDITURE CATEGORY

Fiscal Years 2016-17, 2017-18, 2018-19, 2019-20, and 2020-21

PRELIMINARY BUDGET - Fiscal Year 2020-21

1.0 - Water Resources Planning and Monitoring

	Fiscal Year 2016-17 (Actual-Audited)	Fiscal Year 2017-18 (Actual-Audited)	Fiscal Year 2018-19 (Actual-Unaudited)	Fiscal Year 2019-20 (Adopted)	Fiscal Year 2020-21 (Preliminary)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ 1,861,419	\$ 1,894,772	\$ 1,965,478	\$ 2,063,941	\$ 2,052,720	\$ (11,221)	-0.5%
Other Personal Services	\$ 17,955	\$ 18,504	\$ 17,760	\$ 32,469	\$ 29,951	\$ (2,518)	-7.8%
Contracted Services	\$ 2,473,794	\$ 1,981,851	\$ 1,622,646	\$ 4,306,506	\$ 3,839,652	\$ (466,854)	-10.8%
Operating Expenses	\$ 254,532	\$ 275,865	\$ 266,568	\$ 414,886	\$ 434,253	\$ 19,367	4.7%
Operating Capital Outlay	\$ 132,283	\$ 105,504	\$ 210,743	\$ 175,382	\$ 181,063	\$ 5,681	3.2%
Fixed Capital Outlay	\$ -	\$ -	\$ 8,720	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ 50,000	\$ 50,000	\$ 50,000	\$ 132,827	\$ 130,707	\$ (2,120)	-1.6%
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL	\$ 4,789,983	\$ 4,326,496	\$ 4,141,915	\$ 7,126,011	\$ 6,668,346	\$ (457,665)	-6.4%

SOURCE OF FUNDS

Fiscal Year 2020-21

	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Salaries and Benefits	\$ -	\$ -	\$ -	\$ 87,805	\$ 1,838,871	\$ 126,044	\$ 2,052,720
Other Personal Services	\$ -	\$ -	\$ -	\$ 3,150	\$ 26,801	\$ -	\$ 29,951
Contracted Services	\$ 5,000	\$ 561,448	\$ -	\$ 500	\$ 952,704	\$ 2,320,000	\$ 3,839,652
Operating Expenses	\$ -	\$ -	\$ -	\$ 26,135	\$ 392,018	\$ 16,100	\$ 434,253
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ 15,800	\$ 165,263	\$ -	\$ 181,063
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ 100,000	\$ -	\$ -	\$ -	\$ 30,707	\$ -	\$ 130,707
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 105,000	\$ 561,448	\$ -	\$ 152,703	\$ 3,802,520	\$ 2,488,913	\$ 7,110,584

RATE, OPERATING AND NON-OPERATING

Fiscal Year 2020-21

	Workforce	Rate (Salary without benefits)	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	24	\$ 1,447,812	\$ 2,052,720	\$ -	\$ 2,052,720
Other Personal Services	2	\$ 27,418	\$ 29,951	\$ -	\$ 29,951
Contracted Services			\$ 2,954,652	\$ 885,000	\$ 3,839,652
Operating Expenses			\$ 425,703	\$ 8,550	\$ 434,253
Operating Capital Outlay			\$ 181,063	\$ -	\$ 181,063
Fixed Capital Outlay			\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)			\$ 100,000	\$ 30,707	\$ 130,707
Debt			\$ -	\$ -	\$ -
Reserves - Emergency Response			\$ -	\$ -	\$ -
TOTAL			\$ 5,744,089	\$ 924,257	\$ 6,668,346

WORKFORCE

Fiscal Years 2016-17, 2017-18, 2018-19, 2019-20, and 2020-21

WORKFORCE CATEGORY	Fiscal Year						Difference in % (Adopted to Preliminary)
	2016-17	2017-18	2018-19	2019-20	2020-21	Difference	% Change
Authorized Positions	22.0	22.0	24.0	24.0	24.0	0.0	0.0%
Contingent Worker	0.0	0.0	0.0	0.0	0.0	0.0	
Other Personal Services	1.5	1.5	1.5	1.5	1.5	0.0	0.0%
Intern	0.0	0.0	0.0	0.0	0.0	0.0	
Volunteer	0.0	0.0	0.0	0.0	0.0	0.0	
TOTAL WORKFORCE	23.5	23.5	25.5	25.5	25.5	0.0	0.0%

Program Allocations

Northwest Florida Water Management District
REDUCTIONS - NEW ISSUES
1.0 Water Resources Planning and Monitoring
Fiscal Year 2020-21
Preliminary Budget - January 15, 2020

FY 2019-20 Budget (Adopted)		25.50	\$ 7,126,011		
Reductions					
Issue	Description	Issue Amount	Workforce	Category Subtotal	Issue Narrative
Salaries and Benefits				304,695	
1	Salaries and benefits - Minimum Flows and Minimum Water Levels (MFLs)	186,812			Decrease reflecting completion of Wakulla Spring and Coastal Region II MFLs
2	Salaries and benefits - Monitoring/Data Collection	52,338			Decrease reflecting adjustments to projected workload distribution
3	Salaries and benefits - FEMA	35,629			Decrease reflecting completion of FEMA activities
4	Salaries and benefits - Regional Water Supply Plan (RWSP)	20,142			Decrease reflecting cyclical WSA/RWSP schedules
5	Salaries and benefits - Other Water Resources Planning (OWRP)	8,022			Reallocation from administration to other projects
6	Salaries and benefits - Intergovernmental/ Technical Assistance	954			Decrease reflecting change in employee benefits selection
7	Salaries and benefits - IT Bureau	798			Technical adjustment to align with time entry on the quarter hour
Other Personal Services				7,950	
8	OPS salaries and benefits - Monitoring/ Data Collection	4,557			Decrease reflecting adjustments to projected workload distribution
9	OPS salaries and benefits - RWSP	1,881			Decrease reflecting cyclical WSA/RWSP schedules
10	OPS salaries and benefits - OWRP	1,512			Decrease reflecting OPS home project to Activity 221
Contracted Services				1,489,100	
11	Management consultants - MFLs	1,020,000			Decrease reflecting completion of Wakulla Spring and Coastal Region II MFLs and deferral of Shoal River to a future date.
12	Management consultants - FEMA	445,000			Completion of FEMA activities
13	Contractual Services - IT MFLs	13,500			Reduced need for contractual services following first year of high performance computing system installation.
14	Realignment of contractual services - Monitoring/Data Collection	10,300			Decrease reflecting discount offered by vendor
15	Legal Counsel - OWRP	300			Reduction to match current Activity costs; some fundes realigned to Activity 230 meet project-specific legal counsel needs
Operating Expenses				29,310	
16	Staff travel, communications, continuing education, R&M vehicles, fuel, and vehicle registrations - Monitoring/Data Collection	10,109			Decrease reflecting distribution of operating expenses among projects within activity
17	Computer Equipment - desktops, laptops	6,000			Updated the 5-year computer life cycle plan
18	General postage, R&M field equipment, legal ads, other services, & lab supplies - MFLs	3,550			Reduction of operating expenses for MFL activities to align with project schedule needs
19	Staff travel, continuing education and office supplies - FEMA	3,300			Reduction of operating expenses for FEMA activities completed
20	Continuing Education - IT Bureau	2,889			Removal of software advisement/training purchased in prior year
21	Computer software - IT MFLs	2,500			Decrease in cost for hardware purchased in the prior year
22	Staff Travel - IT Bureau	508			Realignment based on actuals and transferred some budget to travel for training
23	R&M Other Equipment - IT Bureau	252			Removal of firewall-related prior year purchase
24	Office Supplies - IT Bureau	126			Reduction to align with prior year expenditures
25	R&M Software - IT Bureau	76			Reduction from lower software maintenance and support cost
Operating Capital Outlay				12,319	
26	Servers - IT Bureau	7,319			Reduction due to previous year server purchases
27	Metering/Gaging Equipment - Data Collection/Monitoring	5,000			Decrease reflecting reduced need after replacement of 3G telemetry equipment
Fixed Capital Outlay				-	
Interagency Expenditures (Cooperative Funding)				2,120	
28	Grants and Aids - OWRP	2,120			Reflects partial completion of projects and progress in prior year
Reserves				-	
TOTAL REDUCTIONS			0.00	\$ 1,845,494	

Program Allocations

Northwest Florida Water Management District
REDUCTIONS - NEW ISSUES
1.0 Water Resources Planning and Monitoring
Fiscal Year 2020-21
Preliminary Budget - January 15, 2020

FY 2019-20 Budget (Adopted)		25.50		\$ 7,126,011	
New Issues					
Issue	Description	Issue Amount	Workforce	Category Subtotal	Issue Narrative
Salaries and Benefits				293,474	
1	Salaries and benefits - Minimum Flows and Minimum Water Levels (MFLs)	184,464			Realignment of salaries and benefits between projects to better reflect workload
2	Salaries and benefits - Monitoring/Data Collection	39,675			Realignment of salaries and benefits to meet contract requirements
3	Salaries and benefits - FEMA	36,769			Realignment of salaries and benefits between projects to better reflect workload
4	Salaries and benefits - Other Water Resources Planning	19,606			Realignment due to increased emphasis on staff training and project development and employee elected benefit increases
5	Salaries and benefits - Intergovernmental/ Technical Assistance	9,214			Realignment of salaries and benefits to meet planned workload
6	Salaries and benefits - IT Bureau	3,522			Health insurance and FRS rate increase estimates
7	Salaries and benefits - Regional Water Supply Plan (RWSP)	224			Realignment of employee elected benefits
Other Personal Services				5,432	
8	OPS salaries and benefits - Monitoring/ Data Collection	2,545			Realignment to adjust for projected workload
9	OPS salaries and benefits - MFLs	1,947			Realignment of OPS bonus funds
10	OPS salaries and benefits - OWRP	704			Realignment of OPS administrative support
11	OPS salaries and benefits - Intergovernmental/ Technical Assistance	197			Realignment of OPS support for technical assistance
12	OPS salaries and benefits - IT Bureau	39			Technical adjustment to align with time entry on the quarter hour
Contracted Services				1,022,246	
13	Data collection - Field Services and Monitoring	465,696			Alignment of contractual services for enhanced surface water monitoring
14	Management consultants - FEMA	355,000			New FEMA projects initiated
15	Management consultants and legal counsel - MFLs	197,000			Increase in planned activity for Jackson Blue Spring and in legal services to support rule-making activities.
16	Contractual Services - IT Bureau	4,550			Increase to evaluate and remediate IT infrastructure (network,server and storage performance), and ESRI-related licensing price increase
Operating Expenses				48,677	
17	Staff travel, continuing education, conference call charges, legal ads, fuel, and parts and supplies - MFLs	16,975			Increased to reflect legal ad costs for MFL rules and enhance division training program
18	R&M vehicles, fuel, lab/safety/office supplies, staff travel, auto insurance and other field and technical supplies - Monitoring/Data Collection	10,661			Increase in operating expenses for monitoring and data collection program based upon actual usage
19	Computer Software - IT Bureau	7,314			Additional software licensing for Citrix and Adobe
20	Staff travel, continuing education and office supplies - FEMA	5,900			Increase in operating expenses for new FEMA activities initiated
21	Internet Connectivity - IT Bureau	4,033			Additional capacity for ethernet data lines
22	Continuing education& R&L office equipment - OWRP	3,226			Increased to reflect copying costs for RMD and enhance the division's training program
23	Travel for training - IT Bureau	505			Increased due to employee turnover
24	Conference line - IT Bureau	38			Increase based on actuals for GoTo Meetings
25	Clothing and uniforms - IT Bureau	25			Increased due to employee turnover
Operating Capital Outlay				18,000	
26	Computer hardware - IT MFL	10,000			Increase for computer hardware replacements and upgrades
27	Metering/gaging equipment - MFLs	7,000			Increase for equipment replacements and upgrades
28	Pump and sampling equipment - Data Collection/Monitoring	1,000			Increase for equipment replacements and upgrades
Fixed Capital Outlay				-	
Interagency Expenditures (Cooperative Funding)				-	
Reserves				-	
TOTAL NEW ISSUES		0.00		\$ 1,387,829	
1.0 Water Resources Planning and Monitoring					
Total Workforce and Preliminary Budget for FY 2020-21		25.50		\$ 6,668,346	

Program Allocations

Changes and Trends

The development of MFLs for northwest Florida and technical support for floodplain management and mapping are the primary activities in this program. Decreases in Contracted Services from FY 2016-17 to FY 2018-19 are largely due to: (1) conducting more MFL tasks in-house than through contracts along with the deferral of planned MFL work in FY 2018-19 due to Hurricane Michael; and (2) completion of LiDAR acquisition projects. The increase in Operating Capital Outlay is associated with the procurement of computer hardware and software needed to support the in-house development and calibration of complex groundwater flow models. The slight increase in Salaries and Benefits between FY 2016-17 and FY 2018-19 is largely due to increased staff resources to support the MFL program. MFL development and FEMA technical assistance projects have comprised the largest portions of this program, with Contracted Services budgets that vary from year-to-year based on work planned and accomplished and the cyclical nature of the work products.

Budget Variances

This program's FY 2020-21 Preliminary Budget is \$457,665 (6.4 percent) lower than the FY 2019-20 Adopted Budget. This variance is mainly from the decrease in Contracted Services of \$466,854, which is largely associated with the completion of two large MFL projects and year-to-year variability in MFL program needs. The increase in Operating Expenses of \$19,367 is mainly to address MFL program expenses, which include repair and maintenance of data loggers and field equipment, continuing education, and staff travel for training and data collection activities.

Major Budget Items

Major budget items for this program include the following (program categories >\$500,000 and activity/subactivity categories >\$100,000):

- Salaries and Benefits, \$2,052,720 (24 FTE)
- Contracted Services, \$3,839,652:
 - Subactivity 1.1.2 MFLs, \$692,500
 - Activity 1.2 Research, Data Collection, Analysis and Monitoring, \$748,093
 - Activity 1.3 Technical Assistance, \$2,325,000

Refer to the activity or subactivity sections for more details on major budget items.

Program Allocations

1.1 District Water Management Planning - Local and regional water management and water supply planning, minimum flows and minimum water levels, and other long-term water resource planning efforts. The District Water Management Plans developed pursuant to section 373.036, Florida Statutes, are the districtwide planning documents which encompass other levels of water management planning.

District Description: The description above accurately reflects all of the budgeted activities the District has captured under this activity.

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT

ACTIVITY BY EXPENDITURE CATEGORY

Fiscal Years 2016-17, 2017-18, 2018-19, 2019-20, and 2020-21

PRELIMINARY BUDGET - Fiscal Year 2020-21

1.1 - District Water Management Planning

	Fiscal Year 2016-17 (Actual-Audited)	Fiscal Year 2017-18 (Actual-Audited)	Fiscal Year 2018-19 (Actual-Unaudited)	Fiscal Year 2019-20 (Adopted)	Fiscal Year 2020-21 (Preliminary)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ 991,942	\$ 1,032,191	\$ 1,136,303	\$ 1,129,992	\$ 1,119,310	\$ (10,682)	-0.9%
Other Personal Services	\$ 9,439	\$ 12,689	\$ 9,670	\$ 18,032	\$ 17,290	\$ (742)	-4.1%
Contracted Services	\$ 1,190,424	\$ 581,642	\$ 420,493	\$ 1,518,800	\$ 695,500	\$ (823,300)	-54.2%
Operating Expenses	\$ 23,100	\$ 38,647	\$ 28,183	\$ 55,479	\$ 72,130	\$ 16,651	30.0%
Operating Capital Outlay	\$ 14,670	\$ 30,538	\$ 8,357	\$ 20,250	\$ 27,250	\$ 7,000	34.6%
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ 50,000	\$ 50,000	\$ 50,000	\$ 132,827	\$ 130,707	\$ (2,120)	-1.6%
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 2,279,574	\$ 1,745,707	\$ 1,653,006	\$ 2,875,380	\$ 2,062,187	\$ (813,193)	-28.3%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2020-21	\$ 100,000	\$ -	\$ -	\$ -	\$ 2,203,531	\$ -	\$ 2,303,531

OPERATING AND NON-OPERATING

Fiscal Year 2020-21

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 1,119,310	\$ -	\$ 1,119,310
Other Personal Services	\$ 17,290	\$ -	\$ 17,290
Contracted Services	\$ 690,500	\$ 5,000	\$ 695,500
Operating Expenses	\$ 65,480	\$ 6,650	\$ 72,130
Operating Capital Outlay	\$ 27,250	\$ -	\$ 27,250
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ 100,000	\$ 30,707	\$ 130,707
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 2,019,830	\$ 42,357	\$ 2,062,187

Program Allocations

Changes and Trends

The changes and trends for this activity reflect those described earlier in Program 1.0 and include continuing efforts to develop MFLs for northwest Florida; cyclical updates to the WSA and Region II RWSP; watershed planning in support of the state's Gulf of Mexico restoration effort; and project planning in support of other restoration efforts. Increases in Salaries and Benefits and Other Personal Services between FY 2016-17 and FY 2017-18 reflect prioritization of staff resources in Water Supply Planning and MFLs, offset by decreases in Other Water Resource Planning, based on the programmatic realignments and cyclical work noted previously. Decreases in Contracted Services between FY 2016-17 and FY 2018-19 largely reflect the District's change to conducting more MFL tasks in-house than through contracts as well as deferral of planned MFL data collection and monitor well construction due to Hurricane Michael.

Budget Variances

This activity's FY 2020-21 Preliminary Budget is \$813,193 (28.3 percent) lower than the FY 2019-20 Adopted Budget. The decrease in Contracted Services of \$823,300 (54.2 percent) accounts for most of this variance, due to the completion of two large MFL projects and year-to-year variability in MFL program needs. The increase in Operating Expenses by \$16,651 (30.0 percent) reflects increased MFL program needs, including repair and maintenance of data loggers and field equipment, continuing education, and staff travel for training and data collection. The Operating Capital Outlay increase of \$7,000 (34.6 percent) provides for replacement of meters and sampling equipment to support MFL data collection. The Salaries and Benefits category is lower (\$10,682 or 0.9 percent) due to transferring more staff time to Program 2.0 for project management.

Major Budget Items

Details on the major budget items are provided in the three subactivities under 1.1 District Water Management Planning.

Program Allocations

1.1.1 Water Supply Planning - Long-term planning to assess and quantify existing and reasonably anticipated water supply needs and sources, and to maximize the beneficial use of those sources, for humans and natural systems. This includes water supply assessments developed pursuant to section 373.036, Florida Statutes, and regional water supply plans developed pursuant to section 373.709, Florida Statutes.

District Description: The description above accurately reflects all of the budgeted activities the District has captured under this program.

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT

SUBACTIVITY BY EXPENDITURE CATEGORY

Fiscal Years 2016-17, 2017-18, 2018-19, 2019-20, and 2020-21

PRELIMINARY BUDGET - Fiscal Year 2020-21

1.1.1 - Water Supply Planning

	Fiscal Year 2016-17 (Actual-Audited)	Fiscal Year 2017-18 (Actual-Audited)	Fiscal Year 2018-19 (Actual-Unaudited)	Fiscal Year 2019-20 (Adopted)	Fiscal Year 2020-21 (Preliminary)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ 83,119	\$ 128,116	\$ 103,624	\$ 117,226	\$ 97,308	\$ (19,918)	-17.0%
Other Personal Services	\$ 3,228	\$ 4,463	\$ 4,088	\$ 6,802	\$ 4,921	\$ (1,881)	-27.7%
Contracted Services	\$ 22,900	\$ 2,340	\$ 50,402	\$ 1,000	\$ 1,000	\$ -	0.0%
Operating Expenses	\$ 1,732	\$ 1,607	\$ 1,694	\$ 1,400	\$ 1,400	\$ -	0.0%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ 50,000	\$ 50,000	\$ -	0.0%
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 110,979	\$ 136,525	\$ 159,809	\$ 176,428	\$ 154,629	\$ (21,799)	-12.4%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2020-21	\$ 50,000	\$ -	\$ -	\$ -	\$ 126,336	\$ -	\$ 176,336

OPERATING AND NON-OPERATING

Fiscal Year 2020-21

	Operating	Non-operating	TOTAL
Salaries and Benefits	\$ 97,308	\$ 0.00	\$ 97,308
Other Personal Services	\$ 4,921	\$ 0.00	\$ 4,921
Contracted Services	\$ 1,000	\$ 0.00	\$ 1,000
Operating Expenses	\$ 1,400	\$ 0.00	\$ 1,400
Operating Capital Outlay	\$ -	\$ 0.00	\$ -
Fixed Capital Outlay	\$ -	\$ 0.00	\$ -
Interagency Expenditures (Cooperative Funding)	\$ 50,000	\$ 0.00	\$ 50,000
Debt	\$ -	\$ 0.00	\$ -
Reserves - Emergency Response	\$ -	\$ 0.00	\$ -
TOTAL	\$ 154,629	\$ -	\$ 154,629

Program Allocations

Changes and Trends

Expenditures for water supply planning vary over a five-year period to reflect the statutory and rule requirement changes for updating assessments and plans. Variances across expenditures for Salaries and Benefits, Other Personal Services, Contracted Services, and Operating Expenses between FY 2016-217 and FY 2018-19 reflect implementation of updates for both the districtwide WSA and Region II RWSP. These increases include Contracted Services support for water supply planning in FY 2018-19. Beginning in FY 2019-20, Contracted Services costs decrease of \$50,000 for the funding shifting to Interagency Expenditures to assist water utilities with asset management planning, due to completed consultant tasks toward the Region II RWSP.

Budget Variances

This subactivity's FY 2020-21 Preliminary Budget is \$21,799 (12.4 percent) lower than the FY 2019-20 Adopted Budget. The decrease is in both personnel categories, Salaries and Benefits of \$19,918 (17.0 percent) and Other Personal Services of \$1,881 (27.7 percent), representing the completion of five-year plan updates and realignment of hours to other projects as well as changes in staff benefits.

Major Budget Items

The major budget item for this subactivity is:

- Salaries and Benefits, \$97,308

Program Allocations

1.1.2 Minimum Flows and Minimum Water Levels - The establishment of minimum surface and ground water levels and surface water flow conditions required to protect water resources from significant harm, as determined by the district Governing Board.

District Description: The description above accurately reflects all of the budgeted activities the District has captured under this subactivity.

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT

SUBACTIVITY BY EXPENDITURE CATEGORY

Fiscal Years 2016-17, 2017-18, 2018-19, 2019-20, and 2020-21

PRELIMINARY BUDGET - Fiscal Year 2020-21

1.1.2 - Minimum Flows and Levels

	Fiscal Year 2016-17 (Actual-Audited)	Fiscal Year 2017-18 (Actual-Audited)	Fiscal Year 2018-19 (Actual-Unaudited)	Fiscal Year 2019-20 (Adopted)	Fiscal Year 2020-21 (Preliminary)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ 357,910	\$ 444,218	\$ 547,773	\$ 581,131	\$ 578,783	\$ (2,348)	-0.4%
Other Personal Services	\$ 1,408	\$ 498	\$ 2,211	\$ 777	\$ 2,724	\$ 1,947	250.6%
Contracted Services	\$ 1,166,159	\$ 577,712	\$ 369,271	\$ 1,515,500	\$ 692,500	\$ (823,000)	-54.3%
Operating Expenses	\$ 6,592	\$ 21,836	\$ 14,202	\$ 30,425	\$ 43,850	\$ 13,425	44.1%
Operating Capital Outlay	\$ 14,670	\$ 30,538	\$ 8,357	\$ 20,250	\$ 27,250	\$ 7,000	34.6%
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 1,546,739	\$ 1,074,802	\$ 941,814	\$ 2,148,083	\$ 1,345,107	\$ (802,976)	-37.4%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2020-21	\$ -	\$ -	\$ -	\$ -	\$ 1,468,583	\$ -	\$ 1,468,583

OPERATING AND NON-OPERATING

Fiscal Year 2020-21

	Operating	Non-operating	TOTAL
Salaries and Benefits	\$ 578,783	\$ -	\$ 578,783
Other Personal Services	\$ 2,724	\$ -	\$ 2,724
Contracted Services	\$ 687,500	\$ 5,000	\$ 692,500
Operating Expenses	\$ 37,200	\$ 6,650	\$ 43,850
Operating Capital Outlay	\$ 27,250	\$ -	\$ 27,250
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 1,333,457	\$ 11,650	\$ 1,345,107

Program Allocations

Changes and Trends

Salaries and Benefits and Other Personal Services have increased from FY 2016-17 to FY 2019-20 as the MFL program has expanded to encompass additional waterbodies. In FY 2018-19, MFL development was underway for ten waterbodies including three outstanding Florida Springs: Wakulla Spring, Jackson Blue Spring, and the Gainer Spring Group. There has been an accompanying increase in Operating Expenses for expanding data collection efforts by District staff. Operating Capital Outlay reflects year-to-year variations in equipment needs and the realignment of funds between Activity 1.2 and subactivity 1.1.2 as this program has developed. Expenditures for Contracted Services has decreased the last several years due to conducting more work in-house than with consultants. However, additional budget for consultant work was added in FY 2019-20 to address deferred work in FY 2018-19 from Hurricane Michael. The decline in this budget category is addressed in the next paragraph.

Budget Variances

This subactivity's FY 2020-21 Preliminary Budget is \$802,976 (37.4 percent) lower than the FY 2019-20 Adopted Budget. The variance is because of the decrease in Contracted Services of \$823,000 (54.3 percent) and is largely due to the completion of two large projects and year-to-year fluctuations in program needs. Salaries and Benefits also has a decrease of \$2,348 (0.4 percent) reflecting a realignment to better match actual expenditures, which was partially offset by an increase in Other Personal Services of \$1,947 (250.6 percent) for data entry. Increases in Operating Expenses of \$13,425 (44.1 percent) reflect increased needs for repair and maintenance of data loggers and field equipment, continuing education, and staff travel for training and data collection. Operating Capital Outlay increased \$7,000 (34.6 percent) to provide for replacement of meters and sampling equipment to support MFL data collection.

Major Budget Items

Major budget items for this subactivity include the following (categories >\$100,000):

- Salaries and Benefits, \$578,783
- Contracted Services, \$692,500
 - Jackson Blue Spring MFL, \$190,000
 - Econfina Creek and Springs MFL, \$180,000
 - Coastal Region II MFL, \$160,000
 - Wakulla Spring MFL, \$150,000
 - General MFL, \$12,500

Program Allocations

1.1.3 Other Water Resources Planning - District water management planning efforts not otherwise categorized above, such as comprehensive planning, watershed assessments and plans, SWIM planning, and feasibility studies.

District Description: The description above accurately reflects all of the budgeted activities the District has captured under this subactivity.

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT SUBACTIVITY BY EXPENDITURE CATEGORY

Fiscal Years 2016-17, 2017-18, 2018-19, 2019-20, and 2020-21

PRELIMINARY BUDGET - Fiscal Year 2020-21

1.1.3 - Other Resource Planning

	Fiscal Year 2016-17 (Actual-Audited)	Fiscal Year 2017-18 (Actual-Audited)	Fiscal Year 2018-19 (Actual-Unaudited)	Fiscal Year 2019-20 (Adopted)	Fiscal Year 2020-21 (Preliminary)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ 550,913	\$ 459,857	\$ 484,906	\$ 431,635	\$ 443,219	\$ 11,584	2.7%
Other Personal Services	\$ 4,803	\$ 7,728	\$ 3,370	\$ 10,453	\$ 9,645	\$ (808)	-7.7%
Contracted Services	\$ 1,365	\$ 1,590	\$ 820	\$ 2,300	\$ 2,000	\$ (300)	-13.0%
Operating Expenses	\$ 14,775	\$ 15,205	\$ 12,287	\$ 23,654	\$ 26,880	\$ 3,226	13.6%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ 50,000	\$ 50,000	\$ 50,000	\$ 82,827	\$ 80,707	\$ (2,120)	-2.6%
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 621,856	\$ 534,380	\$ 551,383	\$ 550,869	\$ 562,451	\$ 11,582	2.1%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2020-21	\$ 50,000	\$ -	\$ -	\$ -	\$ 608,612	\$ -	\$ 658,612

OPERATING AND NON-OPERATING

Fiscal Year 2020-21

	Operating	Non-operating	TOTAL
Salaries and Benefits	\$ 443,219	\$ -	\$ 443,219
Other Personal Services	\$ 9,645	\$ -	\$ 9,645
Contracted Services	\$ 2,000	\$ -	\$ 2,000
Operating Expenses	\$ 26,880	\$ -	\$ 26,880
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ 50,000	\$ 30,707	\$ 80,707
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 531,744	\$ 30,707	\$ 562,451

Program Allocations

Changes and Trends

Overall decreases in Salaries and Benefits expenditures between FY 2016-17 and FY 2020-21 reflect the reallocation of staff time for major spring, watershed restoration, and alternative water supply projects from Program 1.0 to Program 2.0. Increases in Other Personal Services, Operating Expenses, and Contracted Services vary year-to-year in this program depending on new watershed initiatives and changes in Program 2.0 activities. The increase in Interagency Expenditures in FY 2019-20 reflects a transfer of budget from Contracted Services for cooperative restoration projects.

Budget Variances

This subactivity's FY 2020-21 Preliminary Budget is \$11,582 (2.1 percent) higher than the FY 2019-20 Adopted Budget. The variance is mainly due to an increase of \$11,584 (2.7 percent) in Salaries and Benefits to reflect staff time directed toward staff training and development as well as increases in employee elected benefits. The increase in Operating Expenses of \$3,226 (13.6 percent) will provide additional staff training resources and cover District uniform costs. The reduction of \$300 (13.0 percent) in Contracted Services reflects less budget needed for legal services, while the decrease of \$2,120 (2.6 percent) in Interagency Expenditures reflects available funding remaining for local grants that protect and improve water quality within the Apalachicola watershed.

Major Budget Items

Major budget items for this subactivity include the following (categories >\$100,000):

- Salaries and Benefits, \$443,219

Program Allocations

1.2 Research, Data Collection, Analysis and Monitoring - Activities that support district water management planning, restoration, and preservation efforts, including water quality monitoring, data collection and evaluation, and research.

District Description: The description above accurately reflects all of the budgeted activities the District has captured under this activity.

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT

ACTIVITY BY EXPENDITURE CATEGORY

Fiscal Years 2016-17, 2017-18, 2018-19, 2019-20, and 2020-21

PRELIMINARY BUDGET - Fiscal Year 2020-21

1.2 - Research, Data Collection, Analysis and Monitoring

	Fiscal Year 2016-17 (Actual-Audited)	Fiscal Year 2017-18 (Actual-Audited)	Fiscal Year 2018-19 (Actual-Unaudited)	Fiscal Year 2019-20 (Adopted)	Fiscal Year 2020-21 (Preliminary)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ 487,735	\$ 472,693	\$ 426,814	\$ 477,310	\$ 464,647	\$ (12,663)	-2.7%
Other Personal Services	\$ 8,516	\$ 5,816	\$ 6,799	\$ 10,800	\$ 8,788	\$ (2,012)	-18.6%
Contracted Services	\$ 398,978	\$ 139,478	\$ 147,026	\$ 292,697	\$ 748,093	\$ 455,396	155.6%
Operating Expenses	\$ 93,811	\$ 68,490	\$ 74,090	\$ 118,724	\$ 119,276	\$ 552	0.5%
Operating Capital Outlay	\$ 111,775	\$ 44,916	\$ 91,349	\$ 102,800	\$ 98,800	\$ (4,000)	-3.9%
Fixed Capital Outlay	\$ -	\$ -	\$ 8,720	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 1,100,815	\$ 731,391	\$ 754,799	\$ 1,002,331	\$ 1,439,604	\$ 437,273	43.6%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2020-21	\$ -	\$ 561,448	\$ -	\$ 152,703	\$ 825,982	\$ -	\$ 1,540,133

OPERATING AND NON-OPERATING

Fiscal Year 2020-21

	Operating	Non-operating	TOTAL
Salaries and Benefits	\$ 464,647	\$ -	\$ 464,647
Other Personal Services	\$ 8,788	\$ -	\$ 8,788
Contracted Services	\$ 748,093	\$ -	\$ 748,093
Operating Expenses	\$ 119,276	\$ -	\$ 119,276
Operating Capital Outlay	\$ 98,800	\$ -	\$ 98,800
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 1,439,604	\$ -	\$ 1,439,604

Program Allocations

Changes and Trends

Generally, staff time and expenses for the hydrologic monitoring program sees little fluctuation from year-to-year. Changes to expenditures in Salaries and Benefits between FY 2016-17 and FY 2018-19 reflect reallocation of time to monitoring efforts for MFLs. The decrease in Contracted Services in FY 2017-18 is due to the completion of a DEP grant for enhanced hydrologic and water quality monitoring of Wakulla Spring and Jackson Blue Spring ahead of schedule. Operating Expenses vary over the five-year period, reflecting reduced fuel costs coupled with increases to accommodate more staff travel and repair and maintenance costs for vehicles and equipment associated with expanded monitoring networks. Changes in Operating Capital Outlay expenditures vary across the years, due to truck and truck-fixture purchases as well as metering/gaging equipment purchased for monitoring network expansion or maintenance through the replacement of equipment.

Budget Variances

This activity's FY 2020-21 Preliminary Budget is \$437,273 (43.6 percent) higher than the FY 2019-20 Adopted Budget. This increase is attributable to the increase of \$455,396 (155.6 percent) in Contracted Services for the expansion of water quality/hydrologic monitoring and analysis. The increase in Operating Expenses of \$552 (0.5 percent) and decrease in Operating Capital Outlay of \$4,000 (3.9 percent) are driven by the expected continuation of replacement equipment prices remaining below the Operating Capital Outlay threshold of \$1,000 and therefore being budgeted under Operating Expenses. Decreases in both Salaries and Benefits by \$12,663 (2.7 percent) and Other Personal Services by \$2,012 (18.6 percent) are mainly due to adjustments of hours to support MFL projects. A total of \$561,448 of this activity's budget is funded with Fund Balance Reserves.

Major Budget Items

Major budget items for this activity include the following (categories >\$100,000):

- Salaries and Benefits, \$464,647
- Contracted Services, \$748,093
 - Data collection and monitoring; including funding for USGS monitoring, \$701,020
- Operating Expenses, \$119,276
 - Field and technical supplies, \$29,878
 - Staff travel, \$21,810
 - Repair and maintenance for field equipment, vehicles, watercraft, \$19,950
 - Fuel and lubricants, \$15,940

Program Allocations

1.3 Technical Assistance - Activities that provide local, state, tribal, and federal planning support, including local government comprehensive plan reviews, DRI siting, and Coastal Zone Management efforts.

District Description: Technical assistance activities include local, state, tribal, and federal planning support, including review of state transportation projects; floodplain management and mapping efforts; assistance to the State Emergency Operations Center; local government comprehensive plan technical assistance; developments of regional impact review; and coastal zone management technical assistance.

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT

ACTIVITY BY EXPENDITURE CATEGORY

Fiscal Years 2016-17, 2017-18, 2018-19, 2019-20, and 2020-21

PRELIMINARY BUDGET - Fiscal Year 2020-21

1.3 - Technical Assistance

	Fiscal Year 2016-17 (Actual-Audited)	Fiscal Year 2017-18 (Actual-Audited)	Fiscal Year 2018-19 (Actual-Unaudited)	Fiscal Year 2019-20 (Adopted)	Fiscal Year 2020-21 (Preliminary)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ 211,897	\$ 213,011	\$ 232,535	\$ 259,305	\$ 268,705	\$ 9,400	3.6%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ 197	\$ 197	
Contracted Services	\$ 837,925	\$ 1,224,242	\$ 1,037,698	\$ 2,415,000	\$ 2,325,000	\$ (90,000)	-3.7%
Operating Expenses	\$ 3,054	\$ 3,432	\$ 3,100	\$ 14,000	\$ 16,600	\$ 2,600	18.6%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 1,052,877	\$ 1,440,685	\$ 1,273,333	\$ 2,688,305	\$ 2,610,502	\$ (77,803)	-2.9%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2020-21	\$ 5,000	\$ -	\$ -	\$ -	\$ 173,693	\$ 2,488,913	\$ 2,667,606

OPERATING AND NON-OPERATING

Fiscal Year 2020-21

	(Recurring - all revenues)	(Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 268,705	\$ -	\$ 268,705
Other Personal Services	\$ 197	\$ -	\$ 197
Contracted Services	\$ 1,445,000	\$ 880,000	\$ 2,325,000
Operating Expenses	\$ 14,700	\$ 1,900	\$ 16,600
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 1,728,602	\$ 881,900	\$ 2,610,502

Program Allocations

Changes and Trends

Expenditures for this activity have varied over the last five years due to changes in FEMA projects, regional priorities, and related work plans. The funding reflects carryforward of previously awarded FEMA funds for multi-year projects as well as new tasks for Risk MAP efforts. Budget category variations across fiscal years reflect cyclical work and completion of work plan activities. Overall increases in Contracted Services expenditures between FY 2016-17 and FY 2018-19 reflect shifts in FEMA work activities including completion of preliminary/revised preliminary flood mapping in Santa Rosa, Gulf, and Bay counties.

Budget Variances

This activity's FY 2020-21 Preliminary Budget is \$77,803 (2.9 percent) lower than the FY 2019-20 Adopted Budget. This is largely attributable to decreases in Contracted Services of \$90,000 (3.7 percent) to realign costs with actual expenditures over the last three years. Salaries and Benefits increased by \$9,400 (3.6 percent), and Other Personal Services budget of \$197 has been added for technical assistance support. Operating Expenses also increased by \$2,600 (18.6 percent) for staff travel and training.

Major Budget Items

Major budget items for this activity include the following (categories >\$100,000):

- Salaries and Benefits, \$268,705
- Contracted Services, \$2,325,000
 - St. Andrew-St. Joseph bays, \$400,000
 - Base level engineering, \$300,000
 - Escambia Watershed, \$300,000
 - Lower Choctawhatchee Watershed, \$200,000
 - Apalachee Bay/St. Marks Watershed, \$150,000
 - Pea Watershed, \$100,000
 - FEMA funding for FY 2019-20, \$100,000
 - FEMA funding for FY 2020-21, \$100,000

Program Allocations

1.5 Technology and Information Services - This activity includes computer hardware and software, data lines, computer support and maintenance, IT consulting services, data centers, network operations, web support and updates, desktop support, and application development associated with this program and related activities.

District Description: The description above accurately reflects all of the budgeted activities the District has captured under this activity.

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT

ACTIVITY BY EXPENDITURE CATEGORY

Fiscal Years 2016-17, 2017-18, 2018-19, 2019-20, and 2020-21

PRELIMINARY BUDGET - Fiscal Year 2020-21

1.5 - Technology and Information Services

	Fiscal Year 2016-17 (Actual-Audited)	Fiscal Year 2017-18 (Actual-Audited)	Fiscal Year 2018-19 (Actual-Unaudited)	Fiscal Year 2019-20 (Adopted)	Fiscal Year 2020-21 (Preliminary)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ 169,846	\$ 176,877	\$ 169,825	\$ 197,334	\$ 200,058	\$ 2,724	1.4%
Other Personal Services	\$ -	\$ -	\$ 1,291	\$ 3,637	\$ 3,676	\$ 39	1.1%
Contracted Services	\$ 46,467	\$ 36,490	\$ 17,429	\$ 80,009	\$ 71,059	\$ (8,950)	-11.2%
Operating Expenses	\$ 134,567	\$ 165,296	\$ 161,195	\$ 226,683	\$ 226,247	\$ (436)	-0.2%
Operating Capital Outlay	\$ 5,838	\$ 30,051	\$ 111,036	\$ 52,332	\$ 55,013	\$ 2,681	5.1%
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 356,717	\$ 408,713	\$ 460,776	\$ 559,995	\$ 556,053	\$ (3,942)	-0.7%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2020-21	\$ -	\$ -	\$ -	\$ -	\$ 599,314	\$ -	\$ 599,314

OPERATING AND NON-OPERATING

Fiscal Year 2020-21

	Operating	Non-operating	TOTAL
Salaries and Benefits	\$ 200,058	\$ -	\$ 200,058
Other Personal Services	\$ 3,676	\$ -	\$ 3,676
Contracted Services	\$ 71,059	\$ -	\$ 71,059
Operating Expenses	\$ 226,247	\$ -	\$ 226,247
Operating Capital Outlay	\$ 55,013	\$ -	\$ 55,013
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 556,053	\$ -	\$ 556,053

Program Allocations

Changes and Trends

The IT budget has been distributed across program areas to share in the cost of recurring IT-related expenses, e.g., licensing, software maintenance, and IT staff time. IT has been in a support mode, maintaining technology that provides solutions to meet the business needs of the organization and replacing legacy systems with industry standard technology. Hardware and software are maintained or replaced as needed to ensure capacity, performance, and adherence to support requirements.

Beginning in FY 2016-17, the District procured an infrastructure analysis concluding in FY 2017-18 with final remediation, resulting in a reduction in Contracted Services over the three-year period. The increases in Operating Expenses primarily reflects an increase in software maintenance costs, while the fluctuating changes in Operating Capital Outlay are due primarily to non-recurring purchases, including servers, digital storage upgrades, electronic portable devices for field staff in FY 2017-18, and a hydrologic modeling system in FY 2018-19.

Budget Variances

This activity's FY 2020-21 Preliminary Budget is \$3,942 (0.7 percent) lower than the FY 2019-20 Adopted Budget. The decrease is mainly due to a reduction in Contracted Services of \$8,950 (11.2 percent) resulting from a \$13,500 decrease in MFL contractual support for the program's hydrologic modeling system offset by a \$4,550 increase for infrastructure evaluation and remediation, and Geographic Information System (GIS) support. The Operating Capital Outlay increase of \$2,681 (5.1 percent) is due to a \$10,000 increase for MFL hardware replacements and upgrades to maintain the modeling system offset by a \$7,319 decrease attributable to previous year server purchases. The increase in Salaries and Benefits of \$2,724 (1.4 percent) is mainly for estimated rate adjustments for FRS and health insurance.

Major Budget Items

Major budget items for this activity include the following (categories >\$100,000):

- Salaries and Benefits, \$200,058
- Operating Expenses, \$226,247
 - Software maintenance services, \$146,458
 - Server maintenance services, \$18,404
 - Ethernet charges, \$15,630
 - Computer equipment, \$13,214

Program Allocations

2.0 Land Acquisition, Restoration and Public Works - This program includes the development and construction of all capital projects (except for those contained in Program 3.0), including water resource development projects, water supply development assistance, water control projects, and support and administrative facilities construction; cooperative projects; land acquisition and the restoration of lands and water bodies.

District Description: The description above accurately reflects all of the budgeted activities the District has captured under this program.

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT PROGRAM BY EXPENDITURE CATEGORY

Fiscal Years 2016-17, 2017-18, 2018-19, 2019-20, and 2020-21

PRELIMINARY BUDGET - Fiscal Year 2020-21

2.0 - Land Acquisition, Restoration and Public Works

	Fiscal Year 2016-17 (Actual-Audited)	Fiscal Year 2017-18 (Actual-Audited)	Fiscal Year 2018-19 (Actual-Unaudited)	Fiscal Year 2019-20 (Adopted)	Fiscal Year 2020-21 (Preliminary)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ 520,566	\$ 653,513	\$ 633,380	\$ 785,528	\$ 756,464	\$ (29,064)	-3.7%
Other Personal Services	\$ 16,996	\$ 6,910	\$ 3,713	\$ 16,958	\$ 20,059	\$ 3,101	18.3%
Contracted Services	\$ 787,983	\$ 658,973	\$ 758,390	\$ 2,479,878	\$ 2,938,272	\$ 458,394	18.5%
Operating Expenses	\$ 98,389	\$ 26,401	\$ 260,314	\$ 244,637	\$ 213,918	\$ (30,719)	-12.6%
Operating Capital Outlay	\$ 239	\$ 60,517	\$ 43,326	\$ 14,391	\$ 13,150	\$ (1,241)	-8.6%
Fixed Capital Outlay	\$ 410,398	\$ 719,767	\$ 1,144,564	\$ 15,017,951	\$ 13,697,345	\$ (1,320,606)	-8.8%
Interagency Expenditures (Cooperative Funding)	\$ 9,118,301	\$ 8,713,954	\$ 6,718,946	\$ 37,622,050	\$ 42,906,602	\$ 5,284,552	14.0%
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL	\$ 10,952,872	\$ 10,840,034	\$ 9,562,631	\$ 56,181,393	\$ 60,545,810	\$ 4,364,417	7.8%

SOURCE OF FUNDS

Fiscal Year 2020-21

	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Salaries and Benefits	\$ -	\$ -	\$ -	\$ -	\$ 756,464	\$ -	\$ 756,464
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ 20,059	\$ -	\$ 20,059
Contracted Services	\$ 339,595	\$ 540,751	\$ -	\$ -	\$ 2,057,926	\$ -	\$ 2,938,272
Operating Expenses	\$ 10,000	\$ 140,958	\$ -	\$ -	\$ 62,960	\$ -	\$ 213,918
Operating Capital Outlay	\$ 10,000	\$ -	\$ -	\$ -	\$ 3,150	\$ -	\$ 13,150
Fixed Capital Outlay	\$ 868,798	\$ -	\$ -	\$ -	\$ 12,828,547	\$ -	\$ 13,697,345
Interagency Expenditures (Cooperative Funding)	\$ 3,887,613	\$ 1,032,993	\$ -	\$ -	\$ 37,948,151	\$ -	\$ 42,906,602
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 5,176,411	\$ 1,714,702	\$ -	\$ -	\$ 53,781,740	\$ 37,845	\$ 60,710,698

RATE, OPERATING AND NON-OPERATING

Fiscal Year 2020-21

	Workforce	Rate (Salary without benefits)	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	6	\$ 532,642	\$ 756,464	\$ -	\$ 756,464
Other Personal Services	1	\$ 18,334	\$ 20,059	\$ -	\$ 20,059
Contracted Services			\$ 1,205,964	\$ 1,732,308	\$ 2,938,272
Operating Expenses			\$ 212,418	\$ -	\$ 212,418
Operating Capital Outlay			\$ 13,150	\$ -	\$ 13,150
Fixed Capital Outlay			\$ 55,000	\$ -	\$ 55,000
Interagency Expenditures (Cooperative Funding)			\$ 225,125	\$ -	\$ 225,125
Debt			\$ -	\$ -	\$ -
Reserves - Emergency Response			\$ -	\$ -	\$ -
TOTAL			\$ 2,488,180	\$ 58,057,630	\$ 60,545,810

WORKFORCE

Fiscal Years 2016-17, 2017-18, 2018-19, 2019-20, and 2020-21

WORKFORCE CATEGORY	Fiscal Year						Difference in % (Adopted to Preliminary)
	2016-17	2017-18	2018-19	2019-20	2020-21	Difference	% Change
Authorized Positions	6.0	6.0	6.0	6.0	6.0	0.0	0.0%
Contingent Worker	0.0	0.0	0.0	0.0	0.0	0.0	0.0%
Other Personal Services	0.5	1.0	0.5	0.5	0.5	0.0	0.0%
Intern	0.0	0.0	0.0	0.0	0.0	0.0	0.0%
Volunteer	0.0	0.0	0.0	0.0	0.0	0.0	0.0%
TOTAL WORKFORCE	6.5	7.0	6.5	6.5	6.5	0.0	0.0%

Program Allocations

Northwest Florida Water Management District
REDUCTIONS - NEW ISSUES
2.0 Acquisition, Restoration and Public Works
Fiscal Year 2020-21
Preliminary Budget - January 15, 2020

FY 2019-20 Budget (Adopted)			6.50	\$ 56,181,393	
Reductions					
Issue	Description	Issue Amount	Workforce	Category Subtotal	Issue Narrative
Salaries and Benefits				82,658	
1	Salaries and benefits - DOT Mitigation	27,133			Adjusted for changes in planned workload; cyclical implementation requirements
2	Salaries and benefits - Water Resource Development	17,914			Adjusted for changes in planned workload
3	Salaries and benefits - Surface Water Projects	16,510			Adjusted for changes in planned workload; support for additional watershed and springs projects
4	Salaries and benefits - Other Acquisition and Restoration	12,899			Realigned for completion of restoration project & reassigned staff to other restoration projects
5	Salaries and benefits - NRDA funded	8,202			Realigned for completion of District springs restoration projects
Other Personal Services				584	
6	OPS salaries and benefits - DOT Mitigation	584			Adjusted for changes in planned workload
Contracted Services				406,589	
	Eradication - Reforestation on District Land	125,000			Reduction in acreage requiring eradication
7	Contractual services - Springs land acquisition projects	115,375			Reductions due to changes in or progress made across springs land pre-acquisition projects in legal, appraisal, survey, title, baseling documentation, and other professional services
8	Lands improvements, management and planning and consultants - DOT Mitigation	110,000			Adjusted to reflect planned needs; mitigation costs are cyclical, varying between years based on sequence of restoration activities; includes less contracted monitoring
9	Herbicide Application - Reforestation on District Land	33,040			Reduction in acreage requiring herbicide application
10	Management consultants - Horn Spring restoration	9,820			Completion of project
11	Contractual Prescribed Burning - Reforestation on District Land	6,677			Reduction in acreage requiring site prep burns
12	Tree Planting - Reforestation on District Land	6,677			Reduction in acreage requiring tree planting
Operating Expenses				45,129	
13	R & M Administration Building - Renovations	20,000			Transferred to Fixed Capital Outlay for construction of ADA compliant restroom at Headquarters
14	Tubelings and Seedlings - Reforestation on District Land	13,571			Reduction in number of tubelings (fewer acres of clear-cut timber harvest results in fewer acres replanted)
15	R&L field equipment, road/bridge repair supplies, fuel and staff travel - Mitigation	10,770			Costs for FDOT activities are cyclical, with requirements varying between years; includes less planned need for these operating expenses
16	Continuing Education - IT Bureau	454			Removal of software advisement/training purchased in prior year
17	R&M Software - IT Bureau	188			Reduction from lower software maintenance and support cost
18	Staff Travel - IT Bureau	108			Realignment based on actuals and transferred some budget to travel for training
19	R&M Other Equipment - IT Bureau	25			Removal of firewall-related prior year purchase
20	Office Supplies - IT Bureau	13			Reduction to align with prior year expenditures
Operating Capital Outlay				1,241	
21	Servers - IT Bureau	1,241			Reduction due to previous year server purchases
Fixed Capital Outlay				2,605,766	
22	Springs Related Land Acquisition	1,265,161			Realignment from prior to new land acquisition projects
23	Resource protection & improvements - Blue Spring Campsite Restoration	657,191			Planned completion of project activities
24	Resource protection & improvements - Perdido River Paddling Trail	384,414			Planned completion of project activities
25	Resource protection & improvements - Seven Runs Creek	175,000			Planned completion of project activities
26	Land Acquisition-Protection - Chipola River WMA	82,000			Redirected across Contracted Services' activities for pre-acquisition costs
27	Land Acquisition-Protection - Choctawhatchee River WMA	42,000			Funds for surplus tract returned to DEP as required by law
Interagency Expenditures (Cooperative Funding)				4,715,448	
28	Springs-funded projects	4,134,700			Partial completion of project activiteis
29	NRDA-funded projects	332,384			Partial completion of project activiteis
30	Water Supply Develop Assistance grants	169,115			Partial completion of project activiteis
31	Grass-based crop rotation grants	60,861			Partial completion of project activiteis
32	Apalachicola Bay Water Quality grants	18,388			Partial completion of project activiteis
Debt				-	
Reserves				-	
TOTAL REDUCTIONS			0.00	\$ 7,857,415	

Program Allocations

Northwest Florida Water Management District
REDUCTIONS - NEW ISSUES
2.0 Acquisition, Restoration and Public Works
Fiscal Year 2020-21
Preliminary Budget - January 15, 2020

FY 2019-20 Budget (Adopted)			6.50	\$ 56,181,393	
New Issues					
Issue	Description	Issue Amount	Workforce	Category Subtotal	Issue Narrative
Salaries and Benefits				53,594	
1	Salaries and benefits - DOT Mitigation	20,624			Increased level of effort reflects cyclical restoration needs
2	Salaries and benefits - Water Resource Development	19,647			Realigned to match actual expenditures
3	Salaries and benefits - Water Supply Development Assistance	5,124			Increased level of effort to support new alternative water supply projects
4	Salaries and benefits - IT Bureau salary	4,031			Technical adjustment to align with time entry on the quarter hour
5	Salaries and benefits - IT Bureau benefits/taxes	2,988			Health insurance and FRS rate increase estimates
6	Salaries and benefits - Land Acquisition	1,180			Health insurance and FRS rate increase estimates
Other Personal Services				3,685	
7	OPS salaries and benefits - Water Resource Development	1,961			Increased for changes to planned workload
8	OPS salaries and benefits - Water Supply Development Assistance	1,184			Increased for changes to planned workload
9	OPS salaries and benefits - Surface Water Projects	123			Increased for changes to planned workload
10	OPS salaries and benefits - DOT Mitigation	404			Increased for changes to planned workload
11	OPS salaries and benefits - IT Bureau	13			Technical adjustment to align with time entry on the quarter hour
Contracted Services				864,983	
12	Data collection, management consultants - Water Resource Development	500,000			Increased contractual expenses for aquifer performance testing in Gulf County.
13	Lands improvement, other contractual services - DOT Mitigation	227,300			Adjusted to reflect planned needs; mitigation costs are cyclical, varying between years based on sequence of restoration activities; includes increases for Ward Creek West, Lafayette Creek, Yellow River Ranch, and Dutex Escambia
14	Contractual services - Springs land acquisition projects	117,096			Additional budget related to pre-acquisition costs for springs land acquisition projects for legal, appraisal, survey, title, baseling documentation, and other professional services
15	Contractual services - St. Joe Bay Assessment	18,960			Increased contractual expenses for additional modeling and analysis of freshwater inflow for St. Joseph Bay and Lake Wimico
16	Legal counsel - Surface Water Projects	1,000			Increased contractual expenses for project specific legal counsel support
17	Contractual Services - IT Bureau	627			Increase to evaluate and remediate IT infrastructure (network, server and storage performance), and ESR-related licensing price increase
Operating Expenses				14,410	
18	Staff travel, cell phones, and fuel - DOT Mitigation	8,500			Increased operating expenses for Agriculture BMP cost-share program
19	R&M recreation, R&L office equipment, road/bridge repair supplies, and safety supplies - DOT Mitigation	3,850			Increased operating expenses for mitigation program
20	Computer Software - IT Bureau	1,071			Additional software licensing for Citrix and Adobe
21	Staff travel - Water Resource Development	500			Increased operating expenses for non-MFL water resource development travel
22	Internet connectivity - IT Bureau	403			Additional capacity for ethernet data lines
23	Travel for training - IT Bureau	79			Increased due to employee turnover
24	Conference line - IT Bureau	4			Increase based on actuals for GoTo Meetings
25	Clothing and uniforms - IT Bureau	3			Increased due to employee turnover
Operating Capital Outlay				-	
Fixed Capital Outlay				1,285,160	
26	Springs Related Land Acquisition	1,265,160			Realignment from prior to new land acquisition projects
27	Building & Improvements - Administration Building - Renovations	20,000			Transferred from Operating Expenses for construction of ADA compliant restroom at Headquarters
Interagency Expenditures (Cooperative Funding)				10,000,000	
28	New grants for FY 2020-21	10,000,000			Placeholder for potential new grant projects
Debt					
Reserves				-	
TOTAL NEW ISSUES			0.00	\$ 12,221,832	
2.0 Acquisition, Restoration and Public Works					
Total Workforce and Preliminary Budget for FY 2020-21			6.50	\$ 60,545,810	

Program Allocations

Changes and Trends

Since FY 2014-15, the Legislature has provided annual appropriations for springs restoration and protection. The result is the substantial budget provided to the District in Interagency Expenditures. The first three years of the five-year period reflect actual expenditures, while FYs 2019-20 and 2020-21 reflect the budget from new appropriations as well as cumulative carryforward budget (unspent) from prior years. The decrease in Other Personal Services expenditures between FY 2016-17 and FY 2018-19 reflects a reallocation of OPS staff to support Program 1.0 activities. Increases in Operating Capital Outlay during this same time reflect procurement of equipment for FDOT mitigation activities. Fixed Capital Outlay costs increased from new or completed land acquisition projects for spring protection, as well as restoration and capital projects completed on District lands. Changes in Interagency Expenditures are due to progress being made by grantees as well as the completion of water supply development grants. Increases and decreases in other budget categories are often proportional to these major initiatives representing associated costs to implement the projects. For example, expenditures in Contracted Services fluctuate based on the cyclical nature of routine FDOT mitigation activities and FDOT's potential mitigation needs.

Budget Variances

This program's FY 2020-21 Preliminary Budget is \$4,364,417 (7.8 percent) higher than the FY 2019-20 Adopted Budget. Increases are largely in Interagency Expenditures (Grants) of \$5,284,552 (14.0 percent) and Contracted Services of \$458,394 (18.5 percent). The increase in Grants is a combination of the following:

- \$10,000,000 in potential new state springs funding; and
- \$4,715,448 less, reflecting progress toward completion of water supply development, springs and watershed projects.

The increase in Contracted Services primarily reflects a new data collection and aquifer performance testing project in Gulf County to support water resource development activities in the region, an increase in a joint funding agreement with USGS to support an assessment of St. Joseph Bay, and scheduled implementation and maintenance activities in the FDOT mitigation program.

Reductions include \$29,064 (3.7 percent) in Salaries and Benefits, \$30,719 (12.6 percent) in Operating Expenses, and \$1,320,606 (8.8 percent) in Fixed Capital Outlay. Salaries and Benefits are redistributed to Programs 1.0 and 3.0 based on planned work activities. The reduction in Operating Expenses reflects a transfer to FCO for building renovations, the cyclical nature of expenditures required for implementation and maintenance of FDOT mitigation projects and reduced replanting costs on district lands due to reduced timber harvesting. The Fixed Capital Outlay decrease is primarily due to planned completion of restoration projects on District lands in FY 2019-20, including Econfina Blue Spring Camp and Seven Runs Creek, as well as the removal of budget from the Perdido River Paddling Trail since the project was transferred to DEP. The reduction to FCO also includes the removal of \$42,000 in budget related to the proceeds from a sale of surplus lands in the Choctawhatchee WMA that were returned to DEP in FY 2019-20.

Program Allocations

Major Budget Items

Major budget items for this program include the following (program categories >\$500,000 and activity/subactivity categories >\$100,000):

- Salaries and Benefits, \$756,464 (6.0 FTE)
- Contracted Services, \$2,938,272:
 - Activity 2.1 Land Acquisition, \$417,469
 - Subactivity 2.2.1 Water Resource Development Projects, \$600,250
 - Activity 2.3 Surface Water Projects, \$1,627,330
 - Activity 2.6 Other Acquisition and Restoration Activities, \$279,560
- Fixed Capital Outlay, \$13,697,345:
 - Activity 2.1 Land Acquisition, \$11,859,052
 - Activity 2.6 Other Acquisition and Restoration Activities, \$1,783,293
- Interagency Expenditures (Grants), \$42,906,602:
 - Subactivity 2.2.1 Water Resource Development Projects, \$661,125
 - Subactivity 2.2.2 Water Supply Development Assistance, \$2,971,648
 - Activity 2.3 Surface Water Projects, \$39,273,829

Refer to the activity or subactivity sections for more details on major budget items.

Program Allocations

2.1 Land Acquisition - The acquisition of land and facilities for the protection and management of water resources. This activity category does not include land acquisition components of "water resource development projects," "surface water projects," or "other cooperative projects."

District Description: The description above accurately reflects all of the budgeted activities the District has captured under this activity.

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT

ACTIVITY BY EXPENDITURE CATEGORY

Fiscal Years 2016-17, 2017-18, 2018-19, 2019-20, and 2020-21

PRELIMINARY BUDGET - Fiscal Year 2020-21

2.1 - Land Acquisition

	Fiscal Year 2016-17 (Actual-Audited)	Fiscal Year 2017-18 (Actual-Audited)	Fiscal Year 2018-19 (Actual-Unaudited)	Fiscal Year 2019-20 (Adopted)	Fiscal Year 2020-21 (Preliminary)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ 11,491	\$ 35,737	\$ 27,250	\$ 46,793	\$ 47,973	\$ 1,180	2.5%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Contracted Services	\$ 4,250	\$ 128,971	\$ 164,309	\$ 415,748	\$ 417,469	\$ 1,721	0.4%
Operating Expenses	\$ -	\$ 77	\$ 65	\$ 1,100	\$ 1,100	\$ -	0.0%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Fixed Capital Outlay	\$ -	\$ 573,781	\$ 872,643	\$ 11,983,053	\$ 11,859,052	\$ (124,001)	-1.0%
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 15,741	\$ 738,566	\$ 1,064,267	\$ 12,446,694	\$ 12,325,594	\$ (121,100)	-1.0%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2020-21	\$ -	\$ 62,291	\$ -	\$ -	\$ 12,273,490	\$ -	\$ 12,335,781

OPERATING AND NON-OPERATING

Fiscal Year 2020-21

	Operating	Non-operating	TOTAL
Salaries and Benefits	\$ 47,973	\$ -	\$ 47,973
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 61,191	\$ 356,278	\$ 417,469
Operating Expenses	\$ 1,100	\$ -	\$ 1,100
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ 11,859,052	\$ 11,859,052
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 110,264	\$ 12,215,330	\$ 12,325,594

Program Allocations

Changes and Trends

This activity is dependent on state funding for land acquisition. Beginning in FY 2015-16, state appropriations were provided for land purchases related to springs protection. The District continues to pursue land acquisitions in FY 2020-21 with these funds. Salaries and Benefits, Contracted Services, and Fixed Capital Outlay all increased from FY 2016-17 to FY 2018-19 for this same reason. A conservation easement purchase for protection of Cypress Spring accounts for the increase in Fixed Capital Outlay in FY 2018-19.

Budget Variances

This activity's FY 2020-21 Preliminary Budget is \$121,100 (1.0 percent) lower than the FY 2019-20 Adopted Budget. The variance is mainly due to the decrease of \$124,001, (1.0 percent) in Fixed Capital Outlay by returning previously budgeted funds to DEP for a surplus tract and redirecting other funds to Contracted Services for pre-acquisition costs toward planned land purchases. A total of \$62,291 of this activity's budget is funded with Fund Balance Reserves.

Major Budget Items

Major budget items for this activity include the following (categories >\$100,000):

- Contracted Services, \$417,469:
 - Surveys, \$102,301
 - Appraisals, \$81,219
 - Title search/insurance, \$65,314
 - Environmental audits, \$46,843
 - Baseline documentation, \$43,315
 - Appraisal reviews, \$28,750
 - Legal counsel, \$28,651
- Fixed Capital Outlay, \$11,859,052:
 - Gainer Springs land acquisition, \$5,900,000
 - Wakulla Springs land acquisition, \$2,260,000
 - Other springs-related land acquisitions, \$2,257,160
 - Chipola River WMA, \$790,000
 - Jackson County land acquisition, \$651,892

Program Allocations

2.2 Water Source Development - Water resource development projects and regional or local water supply development assistance projects designed to increase the availability of water supplies for consumptive use.

District Description: The description above accurately reflects all of the budgeted activities the District has captured under this activity.

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT

ACTIVITY BY EXPENDITURE CATEGORY

Fiscal Years 2016-17, 2017-18, 2018-19, 2019-20, and 2020-21

PRELIMINARY BUDGET - Fiscal Year 2020-21

2.2 - Water Source Development

	Fiscal Year 2016-17 (Actual-Audited)	Fiscal Year 2017-18 (Actual-Audited)	Fiscal Year 2018-19 (Actual-Unaudited)	Fiscal Year 2019-20 (Adopted)	Fiscal Year 2020-21 (Preliminary)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ 146,525	\$ 152,127	\$ 90,322	\$ 95,595	\$ 102,452	\$ 6,857	7.2%
Other Personal Services	\$ 6,434	\$ 5,368	\$ 2,800	\$ 12,244	\$ 15,389	\$ 3,145	25.7%
Contracted Services	\$ 88,317	\$ 9,764	\$ 9,092	\$ 100,250	\$ 600,250	\$ 500,000	498.8%
Operating Expenses	\$ 1,919	\$ -	\$ 903	\$ 1,500	\$ 2,000	\$ 500	33.3%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ 5,298,612	\$ 2,880,973	\$ 1,063,721	\$ 3,801,888	\$ 3,632,773	\$ (169,115)	-4.4%
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 5,541,807	\$ 3,048,232	\$ 1,166,837	\$ 4,011,477	\$ 4,352,864	\$ 341,387	8.5%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2020-21	\$ 161,125	\$ 871,648	\$ -	\$ -	\$ 3,345,113	\$ -	\$ 4,377,886

OPERATING AND NON-OPERATING

Fiscal Year 2020-21

	Operating	Non-operating	TOTAL
Salaries and Benefits	\$ 102,452	\$ 0.00	\$ 102,452
Other Personal Services	\$ 15,389	\$ 0.00	\$ 15,389
Contracted Services	\$ 100,250	\$ 500,000.00	\$ 600,250
Operating Expenses	\$ 2,000	\$ 0.00	\$ 2,000
Operating Capital Outlay	\$ -	\$ 0.00	\$ -
Fixed Capital Outlay	\$ -	\$ 0.00	\$ -
Interagency Expenditures (Cooperative Funding)	\$ 161,125	\$ 3,471,648.00	\$ 3,632,773
Debt	\$ -	\$ 0.00	\$ -
Reserves - Emergency Response	\$ -	\$ 0.00	\$ -
TOTAL	\$ 381,216	\$ 3,971,648	\$ 4,352,864

Program Allocations

Changes and Trends

The most significant trend for this activity is in Interagency Expenditures reflecting funds for the District's water supply development grant program and their subsequent completion through FY 2018-19. Increases to this category beginning in FY 2019-20 reflect newly appropriated legislative funding for alternative water supply. Through FY 2018-19, Contracted Services decreased due to a reduction in modeling work; however, new data collection and modeling projects in Gulf County are reflected beginning in FY 2019-20 through FY 2020-21. Changes to staffing are largely related to the management of grants and consultant contracts to implement these projects.

Budget Variances

This activity's FY 2020-21 Preliminary Budget is \$341,387 (8.5 percent) higher than the FY 2019-20 Adopted Budget. The changes reflect decreases in Interagency Expenditures of \$169,115 (4.4 percent) and increases in Salaries and Benefits for \$6,857 (7.2 percent), Other Personal Services for \$3,145 (25.7 percent), and Contracted Services for \$500,000 (498.8 percent). Details for these variances are provided in the following discussions of Subactivities 2.2.1 and 2.2.2. A total of \$871,648 of this activity's budget is funded with Fund Balance Reserves.

Major Budget Items

Details on the major budget items are provided in the two subactivities under 2.2 Water Source Development.

Program Allocations

2.2.1 Water Resource Development Projects - Regional projects designed to create, from traditional or alternative sources, an identifiable, quantifiable supply of water for existing and/or future reasonable-beneficial uses. These projects do not include the construction of facilities for water supply development, as defined in section 373.019(21), Florida Statutes. Such projects may include the construction, operation, and maintenance of major public works facilities that provide for the augmentation of available surface and ground water supply or that create alternative sources of supply. Water resource development projects are to be identified in water management district regional water supply plans or district water management plans, as applicable.

District Description: The description above accurately reflects all of the budgeted activities the District has captured under this subactivity.

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT

SUBACTIVITY BY EXPENDITURE CATEGORY

Fiscal Years 2016-17, 2017-18, 2018-19, 2019-20, and 2020-21

PRELIMINARY BUDGET - Fiscal Year 2020-21

2.2.1 - Water Resource Development Projects

	Fiscal Year 2016-17 (Actual-Audited)	Fiscal Year 2017-18 (Actual-Audited)	Fiscal Year 2018-19 (Actual-Unaudited)	Fiscal Year 2019-20 (Adopted)	Fiscal Year 2020-21 (Preliminary)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ 77,842	\$ 112,025	\$ 74,660	\$ 85,863	\$ 87,596	\$ 1,733	2.0%
Other Personal Services	\$ 6,434	\$ 4,775	\$ 2,800	\$ 12,050	\$ 14,011	\$ 1,961	16.3%
Contracted Services	\$ 88,037	\$ 9,764	\$ 9,092	\$ 100,250	\$ 600,250	\$ 500,000	498.8%
Operating Expenses	\$ 1,919	\$ -	\$ 900	\$ 1,500	\$ 2,000	\$ 500	33.3%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ 71,125	\$ 53,344	\$ 71,125	\$ 661,125	\$ 661,125	\$ -	0.0%
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 245,357	\$ 179,907	\$ 158,577	\$ 860,788	\$ 1,364,982	\$ 504,194	58.6%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2020-21	\$ 161,125	\$ 500,000	\$ -	\$ -	\$ 725,432	\$ -	\$ 1,386,557

OPERATING AND NON-OPERATING

Fiscal Year 2020-21

	Operating	Non-operating	TOTAL
Salaries and Benefits	\$ 87,596	\$ -	\$ 87,596
Other Personal Services	\$ 14,011	\$ -	\$ 14,011
Contracted Services	\$ 100,250	\$ 500,000	\$ 600,250
Operating Expenses	\$ 2,000	\$ -	\$ 2,000
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ 161,125	\$ 500,000	\$ 661,125
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 364,982	\$ 1,000,000	\$ 1,364,982

Program Allocations

Changes and Trends

Budget categories in this subactivity fluctuate across years due to the timing of different initiatives, including water resource investigations and technical assistance. Salaries and Benefits and Other Personal Services decreased between FY 2016-17 and FY 2018-19, reflecting progress on water resource development activities that support implementation of the Region II RWSP and the WSA update. Decreases in Contracted Services and Operating Expenses for this same time period are the result of work completed and reassignment of a portion of Contracted Services for groundwater flow model development from Activity 2.2.1 to Activity 1.1.2. The increase in Interagency Expenditures starting in FY 2018-19, represents carryforward of funding to support a reuse project with Bay County and an increase in funding for the Mobile Irrigation Laboratory.

Budget Variances

This subactivity's FY 2020-21 Preliminary Budget is \$504,194 (58.6 percent) higher than the FY 2019-20 Adopted Budget. This variance is mainly due to the increase in Contracted Services of \$500,000 (498.8 percent) reflecting planned well construction and aquifer testing to evaluate the feasibility of the surficial and intermediate aquifers as water supply sources in Gulf County. Slight increases in Salaries and Benefits of \$1,733 (2.0 percent), Other Personal Services of \$1,961 (16.3 percent), and Operating Expenses of \$500 (33.3 percent) reflect additional staff time and travel for water resource evaluations. A total of \$500,000 of this subactivity's budget is funded with Fund Balance Reserves to support the Bay County North Bay Reuse Project.

Major Budget Items

Major budget items for this activity include the following (categories >\$100,000):

- Contracted Services, \$600,250:
 - Consulting services, \$590,000
- Interagency Expenditures, \$661,125
 - Bay County North Bay Wastewater Reuse project, \$500,000
 - UF IFAS Mobile Irrigation Laboratory assistance to agricultural producers across northwest Florida, \$111,125
 - Grants to support water resource development projects with local governments, \$50,000

Program Allocations

2.2.2 Water Supply Development Assistance - Financial assistance for regional or local water supply development projects. Such projects may include the construction of facilities included in the term “water supply development” as defined in section 373.019(21), Florida Statutes.

District Description: The description above accurately reflects all of the budgeted activities the District has captured under this subactivity.

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT

SUBACTIVITY BY EXPENDITURE CATEGORY

Fiscal Years 2016-17, 2017-18, 2018-19, 2019-20, and 2020-21

PRELIMINARY BUDGET - Fiscal Year 2020-21

2.2.2 - Water Supply Development Assistance

	Fiscal Year 2016-17 (Actual-Audited)	Fiscal Year 2017-18 (Actual-Audited)	Fiscal Year 2018-19 (Actual-Unaudited)	Fiscal Year 2019-20 (Adopted)	Fiscal Year 2020-21 (Preliminary)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ 68,683	\$ 40,102	\$ 15,662	\$ 9,732	\$ 14,856	\$ 5,124	52.7%
Other Personal Services	\$ -	\$ 593	\$ -	\$ 194	\$ 1,378	\$ 1,184	610.3%
Contracted Services	\$ 280	\$ -	\$ -	\$ -	\$ -	\$ -	
Operating Expenses	\$ -	\$ -	\$ 3	\$ -	\$ -	\$ -	
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ 5,227,487	\$ 2,827,629	\$ 992,596	\$ 3,140,763	\$ 2,971,648	\$ (169,115)	-5.4%
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 5,296,450	\$ 2,868,325	\$ 1,008,261	\$ 3,150,689	\$ 2,987,882	\$ (162,807)	-5.2%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2020-21	\$ -	\$ 371,648	\$ -	\$ -	\$ 2,619,681	\$ -	\$ 2,991,329

OPERATING AND NON-OPERATING

Fiscal Year 2020-21

	Operating	Non-operating	TOTAL
Salaries and Benefits	\$ 14,856	\$ -	\$ 14,856
Other Personal Services	\$ 1,378	\$ -	\$ 1,378
Contracted Services	\$ -	\$ -	\$ -
Operating Expenses	\$ -	\$ -	\$ -
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ 2,971,648	\$ 2,971,648
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 16,234	\$ 2,971,648	\$ 2,987,882

Program Allocations

Changes and Trends

The District has made a significant investment in water supply development as shown in Interagency Expenditures. The substantial decrease in costs for Salaries and Benefits, Contracted Services, and Interagency Expenditures between FY 2016-17 and FY 2018-19 reflects scheduled completion of projects and associated reductions in staff time and contract management activities. The increase in Interagency Expenditures beginning in FY 2019-20 through FY 2020-21 reflect funding provided by the legislature to support alternative water supply development.

Budget Variances

This subactivity's FY 2020-21 Preliminary Budget is \$162,807 (5.2 percent) lower than the FY 2019-20 Adopted Budget. The primary change is a decrease in Interagency Expenditures of \$169,115 (5.4 percent), reflecting completion of District-funded water supply grants. The increase in Salaries and Benefits of \$5,124 (52.7 percent) and Other Personal Services \$1,184 (610.3 percent) is associated with an increase in project management activities for alternative water supply projects. A total of \$371,648 of this subactivity's budget is funded with Fund Balance Reserves.

Major Budget Items

Major budget items for this activity include the following (categories >\$100,000):

- Interagency Expenditures, \$2,971,648
 - Alternative Water Supply in Region II, \$2,500,000
 - Water Supply Development Assistance grants, \$371,648
 - Other alternative water supply efforts, \$100,000

Program Allocations

2.3 Surface Water Projects - Those projects that restore or protect surface water quality, flood protection, or surface water-related resources through the acquisition and improvement of land, construction of public works, and other activities.

District Description: The description above accurately reflects all the budgeted activities the District has captured under this activity.

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT

ACTIVITY BY EXPENDITURE CATEGORY

Fiscal Years 2016-17, 2017-18, 2018-19, 2019-20, and 2020-21

PRELIMINARY BUDGET - Fiscal Year 2020-21

2.3 - Surface Water Projects

	Fiscal Year 2016-17 (Actual-Audited)	Fiscal Year 2017-18 (Actual-Audited)	Fiscal Year 2018-19 (Actual-Unaudited)	Fiscal Year 2019-20 (Adopted)	Fiscal Year 2020-21 (Preliminary)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ 332,101	\$ 439,258	\$ 480,165	\$ 588,330	\$ 557,109	\$ (31,221)	-5.3%
Other Personal Services	\$ 10,562	\$ 1,542	\$ 518	\$ 3,535	\$ 3,478	\$ (57)	-1.6%
Contracted Services	\$ 688,021	\$ 512,411	\$ 386,374	\$ 1,499,890	\$ 1,627,330	\$ 127,440	8.5%
Operating Expenses	\$ 64,616	\$ 9,694	\$ 36,546	\$ 34,340	\$ 35,920	\$ 1,580	4.6%
Operating Capital Outlay	\$ -	\$ 58,194	\$ 25,075	\$ -	\$ -	\$ -	
Fixed Capital Outlay	\$ 1,879	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ 3,819,690	\$ 5,832,981	\$ 5,655,225	\$ 33,820,162	\$ 39,273,829	\$ 5,453,667	16.1%
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 4,916,868	\$ 6,854,079	\$ 6,583,903	\$ 35,946,257	\$ 41,497,666	\$ 5,551,409	15.4%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2020-21	\$ 4,126,488	\$ 361,345	\$ -	\$ -	\$ 37,091,024	\$ 37,845	\$ 41,616,702

OPERATING AND NON-OPERATING

Fiscal Year 2020-21

		(Recurring - all revenues)	(Non-recurring - all revenues)	TOTAL
Salaries and Benefits		\$ 557,109	\$ -	\$ 557,109
Other Personal Services		\$ 3,478	\$ -	\$ 3,478
Contracted Services		\$ 751,300	\$ 876,030	\$ 1,627,330
Operating Expenses		\$ 34,420	\$ 1,500	\$ 35,920
Operating Capital Outlay		\$ -	\$ -	\$ -
Fixed Capital Outlay		\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)		\$ 64,000	\$ 39,209,829	\$ 39,273,829
Debt		\$ -	\$ -	\$ -
Reserves - Emergency Response		\$ -	\$ -	\$ -
TOTAL		\$ 1,410,307	\$ 40,087,359	\$ 41,497,666

Program Allocations

Changes and Trends

Budgeted expenditures for this activity vary greatly between categories and across years, particularly actual costs compared to budget. With additional Legislative appropriations starting in FY 2014-15 for springs restoration and protection, substantial grant funding has been spent in the Interagency Expenditures category between FY 2016-17 and FY 2018-19 representing completion or progress across numerous springs restoration and other watershed restoration projects. These projects are multi-year, with the grant expenditures reflecting start-up costs for planning, design, bidding and awarding work followed by significant outlay for construction in subsequent years. The significant increases in this category beginning in FY 2019-20 represent budget carried forward for ongoing grant-funded projects and estimated new funding allocations for FY 2020-21. The FY 2017-18 increase in Operating Capital Outlay reflects procurement of heavy equipment for FDOT mitigation activities. Fluctuations in costs for Operating Expenses and decreases in Fixed Capital Outlay have been driven by cyclical needs for restoration and management of regional mitigation sites. Decreases in Other Personal Services were due to reallocation of staff time on springs projects to other program needs in subactivity 2.2.2 and Program 1.0. Increases in Contracted Services beginning in FY 2019-20 are largely comprised of carryforward of the St. Joseph Bay Assessment project and FDOT wetland mitigation needs as previously described.

Budget Variances

This activity's FY 2020-21 Preliminary Budget is \$5,551,409 (15.4 percent) higher than the FY 2019-20 Adopted Budget. This primarily reflects a \$5,453,667 (16.1 percent) increase in Interagency Expenditures (grants), coupled with completion of projects, including the following:

- \$10,000,000 in potential new state springs funding; and
- \$4,715,448 less, reflecting progress toward completion reflecting completion of Malone High School Sanitary Sewer Connection and Wakulla Gardens and Magnolia Sewer Phases I and II; and progress on tasks for Indian Springs Sewer Extension Phase I and 2A, Agricultural Cost-Share BMP program, Sod-Based Crop Rotation Pilot Project, Apalachicola Bay Water Quality Improvement, and Carrabelle Lighthouse Estates Phase I.

Increases of \$127,440 (8.5 percent) in Contracted Services and \$1,580 (4.6 percent) in Operating Expenses reflect planned cyclical wetland mitigation activities at Ward Creek West and other sites. The increase in Contracted Services is also for wetland mitigation work as well as additional funds toward the St. Joseph Bay Assessment project.

Decreases in Salaries and Benefits of \$31,221 (5.3 percent) and Other Personal Services \$57 (1.6 percent) reflect the removal of salaries from the Port St. Joe and Carrabelle NRDA-funded projects, decreased wetland mitigation hours, and adjustments to employee-elected benefits. A total of \$361,345 of this activity's budget is funded with Fund Balance Reserves to support Apalachicola Bay Stormwater Retrofit Facilities, St. Joseph Bay Assessment, and Weems Road Pass Phase 2 project.

Program Allocations

Major Budget Items

Major budget items for this activity include the following (categories >\$100,000):

- Salaries and Benefits, \$557,109
- Contracted Services, \$1,627,330
 - Horn Spring Restoration, \$490,180
 - St. Joe Bay Assessment, \$300,000
 - Ward Creek West mitigation, \$205,750
 - Live Oak Point mitigation, \$185,850
 - Dutex Escambia mitigation, \$132,600
 - Sand Hill Lakes Mitigation Bank, \$131,150
- Interagency Expenditures, \$39,273,829
 - FY 2020-21 Springs restoration projects (placeholder), \$10,000,000
 - Blue Springs Road Sewer project, \$3,433,056
 - Magnolia Gardens Sewer Phase III, \$3,191,811
 - Indian Springs Sewer Extension Phase I and 2A, \$3,178,328
 - Jackson Blue Spring Agricultural BMP Producer Cost Share Grant program, \$3,110,879
 - Wakulla Gardens Sewer Phase 3A, \$3,000,000
 - Indian Springs Sewer Phase 2B, \$2,998,937
 - Carrabelle Lighthouse Estates, \$2,833,238
 - Agricultural BMP Producer Cost Share Grant program, \$2,500,000
 - Apalachicola Bay Water Quality Improvement project, \$1,179,865
 - Sod-Based Crop Rotation Project, \$1,106,500
 - Septic Connection to Existing Sewer in the Wakulla BMAP, \$1,056,320
 - Port St. Joe Stormwater Improvements, \$829,250
 - Jackson Blue Spring Recreation Area Stormwater Improvement project, \$653,800
 - Sod-Based Crop Rotation Pilot project, \$101,845
 - Weems Road Pass Phase 2, \$100,000

Program Allocations

2.5 Facilities Construction and Major Renovations - The proposed work for the facilities improvement program includes project management, permitting, and conceptual, preliminary, and detailed engineering for the development and preparation of contract plans and specification for the construction of planned replacement, improvement, or repair to the District's administrative and field station facilities.

District Description: The description above accurately reflects all of the budgeted activities the District has captured under this activity.

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT

ACTIVITY BY EXPENDITURE CATEGORY

Fiscal Years 2016-17, 2017-18, 2018-19, 2019-20, and 2020-21

PRELIMINARY BUDGET - Fiscal Year 2020-21

2.5 - Facilities Construction and Major Renovations

	Fiscal Year 2016-17 (Actual-Audited)	Fiscal Year 2017-18 (Actual-Audited)	Fiscal Year 2018-19 (Actual-Unaudited)	Fiscal Year 2019-20 (Adopted)	Fiscal Year 2020-21 (Preliminary)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Contracted Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Operating Expenses	\$ 1,313	\$ -	\$ 3,890	\$ 30,000	\$ 10,000	\$ (20,000)	-66.7%
Operating Capital Outlay	\$ -	\$ -	\$ 15,751	\$ 10,000	\$ 10,000	\$ -	0.0%
Fixed Capital Outlay	\$ 62,523	\$ 5,022	\$ 132,192	\$ 35,000	\$ 55,000	\$ 20,000	57.1%
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 63,836	\$ 5,022	\$ 151,833	\$ 75,000	\$ 75,000	\$ -	0.0%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2020-21	\$ 75,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 75,000

OPERATING AND NON-OPERATING

Fiscal Year 2020-21

	Operating	Non-operating	TOTAL
Salaries and Benefits	\$ -	\$ -	\$ -
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ -	\$ -	\$ -
Operating Expenses	\$ 10,000	\$ -	\$ 10,000
Operating Capital Outlay	\$ 10,000	\$ -	\$ 10,000
Fixed Capital Outlay	\$ 55,000	\$ -	\$ 55,000
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 75,000	\$ -	\$ 75,000

Program Allocations

Changes and Trends

Construction, renovation, and repairs have been ongoing at the District's Headquarters office complex consisting of four buildings located near Midway. The buildings are about 40 years old and have continuous structural, electrical, and other deficiencies that require attention. The District sets aside budget annually for planned and/or unexpected major repair or upgrades as necessary. During FY 2018-19, budget was increased in the fourth quarter to address building damages at District Headquarters resulting from Hurricane Michael. The reduction in FY 2019-20 is mainly due to the completion of those damages as well as having finished upgrades to the DeFuniak Springs Service Office.

The main renovation expense in FY 2016-17 was for the renovation of the maintenance building at Headquarters to provide offices for Regulatory Services staff that moved from space formerly leased in Tallahassee. These renovations included the installation of three new air conditioning systems, installation of sheetrock, painting of the walls, installation of tile on the floors, lighting, and electrical and computer wiring. In FY 2017-18, the roof of the IT building was replaced along with smaller necessary repairs at Headquarters, including repairing a damaged wall in the Headquarters building and some minor fixes to the maintenance shop. The changes from FY 2016-17 to FY 2018-19 are attributed to these non-recurring costs.

Budget Variances

A cost neutral change between two budget categories is being proposed in the FY 2020-21 Preliminary Budget from the FY 2019-20 Adopted Budget. A budget amount of \$20,000 is recommended to be transferred from Operating Expenses to Fixed Capital Outlay for the construction of an ADA handicap restroom at the Headquarters office.

Major Budget Items

Major budget items for this activity include the following to support improvements of administrative buildings:

- Operating Expenses, \$10,000
- Operating Capital Outlay, \$10,000
- Fixed Capital Outlay, \$55,000

Program Allocations

2.6 Other Acquisition and Restoration Activities - Acquisition and restoration activities not otherwise categorized above, such as capital improvement projects associated with administrative and operational facilities.

District Description: This activity is for the protection and restoration of forests, springs, spring recharge areas, spring shorelines and creek and river shorelines located on District lands while allowing for public access and recreation.

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT

ACTIVITY BY EXPENDITURE CATEGORY

Fiscal Years 2016-17, 2017-18, 2018-19, 2019-20, and 2020-21

PRELIMINARY BUDGET - Fiscal Year 2020-21

2.6 - Other Acquisition and Restoration Activities

	Fiscal Year 2016-17 (Actual-Audited)	Fiscal Year 2017-18 (Actual-Audited)	Fiscal Year 2018-19 (Actual-Unaudited)	Fiscal Year 2019-20 (Adopted)	Fiscal Year 2020-21 (Preliminary)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ -	\$ -	\$ 1,339	\$ 22,674	\$ 9,775	\$ (12,899)	-56.9%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Contracted Services	\$ -	\$ -	\$ 193,702	\$ 450,954	\$ 279,560	\$ (171,394)	-38.0%
Operating Expenses	\$ -	\$ -	\$ 197,410	\$ 153,429	\$ 139,858	\$ (13,571)	-8.8%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Fixed Capital Outlay	\$ 345,995	\$ 140,964	\$ 139,728	\$ 2,999,898	\$ 1,783,293	\$ (1,216,605)	-40.6%
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 345,995	\$ 140,964	\$ 532,179	\$ 3,626,955	\$ 2,212,486	\$ (1,414,469)	-39.0%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2020-21	\$ -	\$ 419,418	\$ -	\$ -	\$ 981,346	\$ -	\$ 2,214,562

OPERATING AND NON-OPERATING

Fiscal Year 2020-21

	Operating	Non-operating	TOTAL
Salaries and Benefits	\$ 9,775	\$ -	\$ 9,775
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 279,560	\$ -	\$ 279,560
Operating Expenses	\$ 139,858	\$ -	\$ 139,858
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ 1,783,293	\$ 1,783,293
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 429,193	\$ 1,783,293	\$ 2,212,486

Program Allocations

Changes and Trends

Expenditures for this activity over the last five years has varied based on the receipt of Legislative springs funding for springs water quality, restoration and protection, and public access improvements on District lands. Changes in Fixed Capital Outlay between FY 2016-17 and FY 2018-19 represent expenditures related to completion of spring restoration projects at Cotton Landing and Devil's Hole Spring as well as partial completion of tasks for work at Econfina Blue Spring Camp. Increases in FY 2019-20 and FY 2020-21 represent additional and carryforward funding for restoration projects at Cypress Spring and Seven Runs Creek. Expenses in Contracted Services and Operating Expenses represent a movement of the District's reforestation efforts from Program 3 to Program 2 in FY 2018-19. Contracted Services costs include contractual prescribed burning, aerial herbicide application and tree planting. Costs for Operating Expenses consist of the purchase of longleaf pine tubelings.

Budget Variances

This activity's FY 2020-21 Preliminary Budget is \$1,414,469 (39.0 percent) lower than the FY 2019-20 Adopted Budget. This variance is mainly due to decreases in Fixed Capital Outlay of \$1,216,605 (40.6 percent) for the planned completion of Seven Runs Creek, substantial completion of Econfina Blue Spring Camp, and the removal of budget for Perdido River Paddling Trail (to be managed by DEP). The decrease of \$171,394 (38.0 percent) in Contracted Services is due to a reduction in the acreage requiring prescribed burning, chemical site preparation, eradication, and reforestation of District lands. The decrease of \$13,571 (8.8 percent) in Operating Expenses is due to the reduction in the number of longleaf pine tubelings for reforestation activities on District lands. A \$12,899 (56.9 percent) decrease in Salaries and Benefits is related to the progress made toward the completion of these projects. A total of \$419,418 of this activity's budget is funded with Fund Balance Reserves to support reforestation efforts.

Major Budget Items

Major budget items for this activity include the following (categories >\$100,000):

- Contracted Services, \$279,560
 - Restoration of longleaf pine forest
 1. Herbicide application, \$116,960
 2. Tree planting, \$68,800
 3. Contractual prescribed burning, \$68,800
 4. Eradication work, \$25,000
- Operating Expenses, \$139,858
 - Tubelings and seedlings, \$139,858
- Fixed Capital Outlay, \$1,783,293
 - Cypress Spring restoration, \$1,535,318
 - Econfina Blue Spring Camp improvements, \$176,000
 - Devil's Hole Spring streambank restoration, \$71,975

Program Allocations

2.7 Technology and Information Services - This activity includes computer hardware and software, data lines, computer support and maintenance, IT consulting services, data centers, network operations, web support and updates, desktop support, and application development associated with this Program and related activities.

District Description: The description above accurately reflects all of the budgeted activities the District has captured under this activity.

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT

ACTIVITY BY EXPENDITURE CATEGORY

Fiscal Years 2016-17, 2017-18, 2018-19, 2019-20, and 2020-21

PRELIMINARY BUDGET - Fiscal Year 2020-21

2.7 - Technology and Information Services

	Fiscal Year 2016-17 (Actual-Audited)	Fiscal Year 2017-18 (Actual-Audited)	Fiscal Year 2018-19 (Actual-Unaudited)	Fiscal Year 2019-20 (Adopted)	Fiscal Year 2020-21 (Preliminary)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ 30,449	\$ 26,391	\$ 34,304	\$ 32,136	\$ 39,155	\$ 7,019	21.8%
Other Personal Services	\$ -	\$ -	\$ 395	\$ 1,179	\$ 1,192	\$ 13	1.1%
Contracted Services	\$ 7,396	\$ 7,827	\$ 4,913	\$ 13,036	\$ 13,663	\$ 627	4.8%
Operating Expenses	\$ 30,541	\$ 16,631	\$ 21,500	\$ 24,268	\$ 25,040	\$ 772	3.2%
Operating Capital Outlay	\$ 239	\$ 2,323	\$ 2,499	\$ 4,391	\$ 3,150	\$ (1,241)	-28.3%
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 68,625	\$ 53,171	\$ 63,611	\$ 75,010	\$ 82,200	\$ 7,190	9.6%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2020-21	\$ -	\$ -	\$ -	\$ -	\$ 90,767	\$ -	\$ 90,767

OPERATING AND NON-OPERATING

Fiscal Year 2020-21

	Operating	Non-operating	TOTAL
Salaries and Benefits	\$ 39,155	\$ -	\$ 39,155
Other Personal Services	\$ 1,192	\$ -	\$ 1,192
Contracted Services	\$ 13,663	\$ -	\$ 13,663
Operating Expenses	\$ 25,040	\$ -	\$ 25,040
Operating Capital Outlay	\$ 3,150	\$ -	\$ 3,150
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 82,200	\$ -	\$ 82,200

Program Allocations

Changes and Trends

The IT budget has been distributed across program areas to share in the cost of recurring IT-related expenses, e.g., licensing, software maintenance, and IT staff time. IT has been in a support mode, maintaining technology that provides solutions to meet the business needs of the organization and replacing legacy systems with industry standard technology. Hardware and software are maintained or replaced as needed to ensure capacity, performance, and adherence to support requirements. The changes in personnel costs are due to turnover, equity/pay adjustments (in FY 2019-20), and health and FRS rate increases, as well as health insurance selection changes by employees. Beginning in FY 2016-17, the District procured an infrastructure analysis concluding in FY 2017-18 with final remediation, resulting in a reduction in Contracted Services by FY 2018-19. Fluctuations over the years in Operating Expenses primarily reflect software maintenance and licensing costs, while those in Operating Capital Outlay are due to non-recurring purchases, including servers and digital storage upgrades.

Budget Variances

This activity's FY 2020-21 Preliminary Budget is \$7,190 (9.6 percent) higher than the FY 2019-20 Adopted Budget. The variance is mainly due to personnel budget increases of \$7,019 (21.8 percent) from estimated rate adjustments for FRS and health insurance. Operating Capital Outlay has a decrease of \$1,241 (28.3 percent) to reflect previous year server purchases. This decrease is offset by minimal increases in both Contracted Services of \$627 (4.8 percent) and Operating Expenses of \$772 (3.2 percent).

Major Budget Items

Major budget items for this activity include the following:

- Salaries and Benefits, \$39,155
- Operating Expenses, \$25,040
 - Software maintenance services, \$13,971
 - Computer equipment, \$3,050

Program Allocations

3.0 Operation and Maintenance of Lands and Works - This program includes all operation and maintenance of facilities, flood control and water supply structures, lands, and other works authorized by Chapter 373, Florida Statutes.

District Description: The description above accurately reflects all of the budgeted activities the District has captured under this program.

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT PROGRAM BY EXPENDITURE CATEGORY

Fiscal Years 2016-17, 2017-18, 2018-19, 2019-20, and 2020-21

PRELIMINARY BUDGET - Fiscal Year 2020-21

3.0 - Operation and Maintenance of Lands and Works

	Fiscal Year 2016-17 (Actual-Audited)	Fiscal Year 2017-18 (Actual-Audited)	Fiscal Year 2018-19 (Actual-Unaudited)	Fiscal Year 2019-20 (Adopted)	Fiscal Year 2020-21 (Preliminary)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ 1,371,302	\$ 1,337,790	\$ 1,391,650	\$ 1,393,026	\$ 1,428,788	\$ 35,762	2.6%
Other Personal Services	\$ 25,190	\$ 12,436	\$ 23,751	\$ 45,597	\$ 46,026	\$ 429	0.9%
Contracted Services	\$ 785,999	\$ 790,644	\$ 841,387	\$ 1,470,939	\$ 1,059,873	\$ (411,066)	-27.9%
Operating Expenses	\$ 883,281	\$ 884,690	\$ 956,269	\$ 1,138,888	\$ 1,105,403	\$ (33,485)	-2.9%
Operating Capital Outlay	\$ 152,853	\$ 151,697	\$ 234,753	\$ 251,776	\$ 332,500	\$ 80,724	32.1%
Fixed Capital Outlay	\$ 58,414	\$ -	\$ 39,715	\$ 71,100	\$ 1,500	\$ (69,600)	-97.9%
Interagency Expenditures (Cooperative Funding)	\$ 8,000	\$ -	\$ -	\$ -	\$ -	\$ -	-
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL	\$ 3,285,039	\$ 3,177,258	\$ 3,487,525	\$ 4,371,326	\$ 3,974,090	\$ (397,236)	-9.1%

SOURCE OF FUNDS

Fiscal Year 2020-21

	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Salaries and Benefits	\$ 2,391	\$ -	\$ -	\$ -	\$ 1,294,882	\$ -	\$ 1,297,273
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ 46,026	\$ -	\$ 46,026
Contracted Services	\$ 2,000	\$ 1,019,873	\$ -	\$ -	\$ -	\$ -	\$ 1,021,873
Operating Expenses	\$ 65,040	\$ 620,876	\$ -	\$ 268	\$ 210,932	\$ -	\$ 897,116
Operating Capital Outlay	\$ 76,500	\$ 256,000	\$ -	\$ -	\$ -	\$ -	\$ 332,500
Fixed Capital Outlay	\$ -	\$ 1,500	\$ -	\$ -	\$ -	\$ -	\$ 1,500
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 146,439	\$ 2,182,979	\$ -	\$ 268	\$ 1,551,840	\$ -	\$ 3,881,526

RATE, OPERATING AND NON-OPERATING

Fiscal Year 2020-21

	Workforce	Rate (Salary without benefits)	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	16	\$ 945,992	\$ 1,415,539	\$ 13,249	\$ 1,428,788
Other Personal Services	2	\$ 41,096	\$ 46,026	\$ -	\$ 46,026
Contracted Services			\$ 1,059,873	\$ -	\$ 1,059,873
Operating Expenses			\$ 1,104,403	\$ 1,000	\$ 1,105,403
Operating Capital Outlay			\$ 75,000	\$ 257,500	\$ 332,500
Fixed Capital Outlay			\$ -	\$ 1,500	\$ 1,500
Interagency Expenditures (Cooperative Funding)			\$ -	\$ -	\$ -
Debt			\$ -	\$ -	\$ -
Reserves - Emergency Response			\$ -	\$ -	\$ -
TOTAL			\$ 3,700,841	\$ 273,249	\$ 3,974,090

WORKFORCE

Fiscal Years 2016-17, 2017-18, 2018-19, 2019-20, and 2020-21

WORKFORCE CATEGORY	Fiscal Year						Difference in % (Adopted to Preliminary)
	2016-17	2017-18	2018-19	2019-20	2020-21	Difference	% Change
Authorized Positions	16.0	16.0	16.0	16.0	16.0	0.0	0.0%
Contingent Worker	0.0	0.0	0.0	0.0	0.0	0.0	0.0%
Other Personal Services	1.9	1.9	1.9	1.9	1.9	0.0	0.0%
Intern	0.0	0.0	0.0	0.0	0.0	0.0	0.0%
Volunteer	0.0	0.0	0.0	0.0	0.0	0.0	0.0%
TOTAL WORKFORCE	17.9	17.9	17.9	17.9	17.9	0.0	0.0%

Program Allocations

Northwest Florida Water Management District
REDUCTIONS - NEW ISSUES
3.0 Operation and Maintenance of Lands and Works
Fiscal Year 2020-21
Preliminary Budget - January 15, 2020

FY 2019-20 Budget (Adopted)			17.90	\$ 4,371,326
Reductions				
Issue	Description	Issue Amount	Workforce	Category Subtotal
Issue Narrative				
Salaries and Benefits			36,917	
1	Salaries and benefits - Land Management	18,034		Decrease due to benefit selection and reduction of leave pay outs related to retirement
2	Salaries and benefits - Facilities	15,331		Reduction due to staff turnover and removal of prior employee retirement leave payout
3	Salaries and benefits - Land Management Database	649		Alignment of staff hours between land management database and other land management projects
4	Salaries and benefits - IT Bureau	2,903		Technical adjustment to align with time entry on the quarter hour
Other Personal Services			-	
Contracted Services			658,878	
5	Management consultants - Land Management Administration	36,298		Completion of West Region Land Management Plan and reduction based on need
6	Debris removal and disposal	380,000		Removal of non-recurring budget related to Hurricane Michael
7	Contractual services - Choctawhatchee River, Chipola River and Econfina Creek WMA	125,000		Completion of aerial burn and prescribed burn assistance
8	Lands improvements - Econfina Creek WMA	30,000		Completion of Williford Spring step repair
9	Management consultants - Perdido River WMA	25,500		Completion of aerial burn and road rehab
10	Management consultants - Econfina Creek WMA	15,000		Completion of engineering design for Williford Spring step repair
11	Land improvements - Choctawhatchee River WMA, Perdido River WMA	14,500		Completion of eradication on 110 acres at Bayport/Sacred Heart Mitigation Sites and Perdido River WMA
12	Management consultants - Garcon Point	12,600		Completion of aerial burn
13	Management and planning services - Econfina Creek WMA	9,980		Reduction based on need
14	Lands improvements - Phipps Park	6,000		Completion of water hyacinth treatment
15	Contractual services - Lake Jackson Facility	4,000		Completion of repair to spillway
Operating Expenses			102,587	
16	Road and ridge repair supplies - Perdido River WMA	37,000		Completion of road repairs at river paddling trail sites
17	Operating supplies - Choctawhatchee River and Econfina Creek WMAs	10,500		Less need for recreation site supplies (e.g., tables, grills) and/or replacement signs due to Hurricane Michael
18	Operating supplies - Yellow River WMA, Perdido River WMA and Brunson Landing	10,000		Less need for site supplies (e.g., signs, tables, grills, picnic tables)
19	R&M - recreation sites - Perdido River WMA	9,800		Completion of dock/ramp at Otto Hill
20	Field, technical, and operating supplies	8,000		Agreement with Florida National Scenic Trail for Econfina Creek WMA is finished
21	Road and bridge repair supplies - Chipola River WMA and Brunson Landing	7,500		Completion of equestrian bridge and parking lot at Altha tract in the Chipola River WMA and reduction to Brunson Landing based on need
22	R&M - recreation sites - Chipola River WMA	5,400		Reduction in price for servicing portable toilets
23	Road and ridge repair supplies - Phipps Park	5,000		Completion of road repairs at river paddling trail sites
24	Land management database software	4,000		Reduction based on need
25	Continuing education - IT Bureau	2,398		Removal of software advisement/training purchased in prior year
26	Solid waste services - Escambia River WMA	1,000		Reduction based on actuals
27	Staff travel - IT Bureau	503		Realignment based on actuals and transferred some budget to travel for training
28	Computer equipment - desktops, laptops	499		Updated the 5-year computer life cycle plan
29	GPS tracking/fuel discount card - Facilities	440		Reduction based on allocation of GPS tracking needs for vehicles
30	Auto insurance - Fleet and Facilities	284		Reduction in insurance, based on allocation
31	R&M other equipment - IT Bureau	169		Removal of firewall-related prior year purchase
32	Office supplies - IT Bureau	84		Reduction to align with prior year expenditures
33	Printer/copier lease equipment	10		Reduction based on allocation
Operating Capital Outlay			41,776	
34	Trucks - Facilities	28,000		Transferred to Activity 360 to go toward fleet vehicle purchase
35	Servers - IT Bureau	8,276		Reduction due to previous year server purchases
36	Field tools and equipment	2,000		Agreement with Florida National Scenic Trail for Econfina Creek WMA is finished
37	Field tools and equipment - Facilities	2,000		Reduction based on prior year purchase of debris bagger completed
38	Utility trailers	1,500		Reduction based on need
Fixed Capital Outlay			69,600	
39	Pavilions - Escambia River, Econfina Creek WMA, and Choctawhatchee River WMA	54,600		Completed pavilions and based on need
40	Resource protection and improvements - Non Capital - Phipps Park	15,000		Completion of access walkway to control structure
Interagency Expenditures (Cooperative Funding)			-	
Debt			-	
Reserves			-	
TOTAL REDUCTIONS			0.00	\$ 909,758

Program Allocations

Northwest Florida Water Management District
REDUCTIONS - NEW ISSUES
3.0 Operation and Maintenance of Lands and Works
Fiscal Year 2020-21
Preliminary Budget - January 15, 2020

FY 2019-20 Budget (Adopted)		17.90	\$ 4,371,326	
New Issues				
Issue	Description	Issue Amount	Workforce	Category Subtotal
Salaries and Benefits				72,679
1	Salaries and benefits - Land Management	33,584		Reassignment of Asset Management Division Director hours Addition of overtime and special pay adjustment, changes in FRS class and rates, and realignment of staff between land management and mitigation projects Annual salary and benefit estimates, inclusive of employee selection change to additional health insurance coverage
2	Salaries and benefits - Land Management	35,243		
3	Salaries and benefits - IT Bureau	3,852		
Other Personal Services				429
4	OPS salaries and benefits - Land Management	378		Technical adjustment for benefit calculation
5	OPS salaries and benefits - IT Bureau	51		Technical adjustment to align with time entry on the quarter hour
Contracted Services				247,812
6	Contractual prescribed burning - Choctawhatchee, Chipola River, and Econfina Creek WMAs	219,287		Planned Prescribed Burns
7	Timber inventories - Choctawhatchee River WMA	15,000		Provision of 500 strata level plots
8	Management consultants - Sandhill Lakes Mitigation Bank	4,000		FWC staff costs for property management and wildlife research at Sandhill Lakes Mitigation Bank
9	Contractual services - Land Management Database	4,000		Professional services to support timber database needs
10	Contractual services - IT Bureau	3,525		Increase to evaluate and remediate IT infrastructure (network, server and storage performance), and ESR-related licensing price increase
11	Management consultants - Yellow River WMA	2,000		Aerial burn at Ward Basin in Yellow River WMA
Operating Expenses				69,102
12	Road and bridge repair supplies - Choctawhatchee, Yellow River, Econfina Creek, and Garcon Point WMAs - Land Management	43,322		Road repairs and limerock for parking lots among these WMAs
13	Computer software - IT Bureau	7,140		Additional software licensing for Citrix and Adobe
14	Operating supplies - Chipola and Blackwater River WMAs and Cypress Spring Recreation Area - Land Management	3,600		Rail fence, recreation site supplies (e.g., tables, grills) and other related items as needed
15	R&M software - IT Bureau	2,999		Increase in software licensing and maintenance for recreational site reservation system and Aquarius new release
16	Internet connectivity - IT Bureau	2,688		Additional capacity for ethernet data lines
17	Insurance - building/contents/general liability - Facilities	2,500		Increase based on Districtwide allocation
18	R&M administration building - Facilities	2,000		Increased for anticipated maintenance expenditures
19	R&M other buildings/grounds/shop/ janitorial - Facilities	1,622		Increased for anticipated expenditures, mainly related to AC unit operations
20	Auto insurance - Land Management	1,140		Increase based on Districtwide allocation
21	Continuing education - Facilities	920		Additional training opportunity
22	Travel for training - IT Bureau	419		Increased due to employee turnover
23	GPS tracking/fuel discount card - Asset Management Division	324		Installation of GPS in three new trucks
24	Printer/copier lease equipment - Asset Management Division	156		Increase based on Districtwide allocation
25	Cell phone costs - Facilities	100		Increase based on historical usage and one additional cell phone
26	Continuing education - Asset Management Division	80		Additional training opportunity
27	Cell phone costs - Land Management	50		Increase based on historical usage
28	Conference line - IT Bureau	25		Increase based on actuals for GoTo Meetings
29	Clothing and uniforms - IT Bureau	17		Increased due to employee turnover
Operating Capital Outlay				122,500
30	Heavy equipment - Land Management	70,000		Purchase of a John Deere E tractor with loader, forks and grapple
31	Automobiles - Fleet	35,000		Increased to replace a fleet vehicle
32	Trucks - Land Management	15,000		Purchase of three trucks for land management operations (replacing heavier duty vehicles, total of \$130,000)
33	Special purpose vehicle - Land Management	2,500		Purchase of a UTV for land management operations
Fixed Capital Outlay				-
Interagency Expenditures (Cooperative Funding)				-
Debt				-
Reserves				-
TOTAL NEW ISSUES		0.00	\$	512,522
3.0 Operation and Maintenance of Lands and Works				
Total Workforce and Preliminary Budget for FY 2020-21		17.90	\$	3,974,090

Program Allocations

Changes and Trends

Program funding has been consistent over the past several years with changes generally driven by project specific funding and equipment needs. Management of District-owned lands represents a large percentage of this program's budget. Overall, Salaries and Benefits, Operating Expenses, and Contracted Services continue to be significant expenses as demonstrated across the past several years in comparison to Fixed Capital Outlay which can vary substantially from year to year. Operating Capital Outlay increased particularly in FY 2018-19, for the purchase of trucks, ATV's and heavy equipment for the Bureau of Land Management Operations and the purchase of a vehicle for District Fleet. Interagency Expenditures costs discontinued after FY 2016-17, due to non-renewal of an agreement with the University of Florida for Conserved Forest Ecosystems Outreach and Research (CFEOR).

Included in this program is budget for maintenance, support, and training for the timber management database; timber information dashboard; and strategic timber planning initiatives. The timber database and plans will provide reports and mapping to determine and optimize pine harvest operations; and aid in the planning and evaluation for prescribed burns, reforestation and other forest management activities.

Budget Variances

This program's FY 2020-21 Preliminary Budget is \$397,236 (9.1 percent) lower than the FY 2019-20 Adopted Budget. The variance is primarily due to the reduction in Contracted Services of \$411,326 (27.9 percent), most of which was for non-recurring recovery efforts and repair and replacement of damaged assets resulting from Hurricane Michael. Other budget category reductions are in Operating Expenses of \$33,485 (2.9 percent) and Fixed Capital Outlay of \$69,600 (97.9 percent). Increases in Operating Capital Outlay of \$80,724 (32.1 percent) are mainly for replacement of three trucks, a special purpose vehicle, and heavy equipment for the Land Management Bureau and replacement of two automobiles for District Fleet; and in Salaries and Benefits of \$35,762 (2.6 percent) to reflect a redirection of additional Asset Management Division Director and mitigation staff hours to Bureau of Land Management, addition of overtime and a salary adjustment for Asset Management, as well as an increase in health insurance and FRS rates.

The reduction above in Contracted Services also takes into account less budget for contracted prescribed burn assistance, planned completion of the land management plan for the West Region, engineering designs and repair of steps at Williford Spring, aerial burns at Garcon Point and Perdido River WMA, helicopter services for aerial prescribed burning, road rehabilitation at Perdido River WMA, and treatment of water hyacinth at Phipps Park.

Changes contributing to the \$33,485 reduction in Operating Expenses include less budget for replacement signs for the Econfina Creek WMA due to Hurricane Michael and signs for additional sites in the Perdido River WMA, recreation site supplies including grills, fence materials, and picnic tables, road and bridge repair supplies, repair and maintenance for the dock at Otto Hill, lower prices for portable toilets at the Chipola River WMA, eradication services on District lands, and completing the agreement for the

Program Allocations

purchase of tools and supplies funded by the Florida National Scenic Trail for use on District lands.

The reduction in Fixed Capital Outlay is mainly from removal of budget related to the planned completion of an access walkway to the control structure at Phipps Park and less budget for pavilions at District recreation sites.

Costs for Facilities, Fleet, Works, and related IT operations also fall within this program, and make up less than one-fourth of the budget in Program 3.0 and one percent of the budget variance for FY 2020-21. Budget variances are addressed in the program's activities that follow.

Major Budget Items

Major budget items for this program include the following (program categories >\$500,000 and activity/subactivity categories >\$100,000):

- Salaries and Benefits, \$1,428,788 (16.0 FTE)
- Contracted Services, \$1,059,873
 - Activity 3.1 Land Management, \$926,006
- Operating Expenses, \$1,105,403
 - Activity 3.1 Land Management, \$698,471
 - Activity 3.3 Facilities, \$179,380
 - Activity 3.7 Technology and Information Services, \$197,645

Refer to the activity sections for details on major budget items.

Program Allocations

3.1 Land Management - Maintenance, custodial, and restoration efforts for lands acquired through federal, state, and locally sponsored land acquisition programs.

District Description: The description above accurately reflects all of the budgeted activities the District has captured under this activity.

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT

ACTIVITY BY EXPENDITURE CATEGORY

Fiscal Years 2016-17, 2017-18, 2018-19, 2019-20, and 2020-21

PRELIMINARY BUDGET - Fiscal Year 2020-21

3.1 - Land Management

	Fiscal Year 2016-17 (Actual-Audited)	Fiscal Year 2017-18 (Actual-Audited)	Fiscal Year 2018-19 (Actual-Unaudited)	Fiscal Year 2019-20 (Adopted)	Fiscal Year 2020-21 (Preliminary)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ 1,119,823	\$ 1,057,774	\$ 1,126,894	\$ 1,071,926	\$ 1,122,648	\$ 50,722	4.7%
Other Personal Services	\$ 25,190	\$ 12,436	\$ 21,949	\$ 40,838	\$ 41,216	\$ 378	0.9%
Contracted Services	\$ 694,968	\$ 665,978	\$ 748,621	\$ 1,340,597	\$ 926,006	\$ (414,591)	-30.9%
Operating Expenses	\$ 581,987	\$ 540,679	\$ 595,752	\$ 744,009	\$ 698,471	\$ (45,538)	-6.1%
Operating Capital Outlay	\$ 147,859	\$ 135,063	\$ 175,521	\$ 145,500	\$ 229,500	\$ 84,000	57.7%
Fixed Capital Outlay	\$ 58,414	\$ -	\$ 37,918	\$ 71,100	\$ 1,500	\$ (69,600)	-97.9%
Interagency Expenditures (Cooperative Funding)	\$ 8,000	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 2,636,241	\$ 2,411,931	\$ 2,706,654	\$ 3,413,970	\$ 3,019,341	\$ (394,629)	-11.6%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2020-21	\$ 64,040	\$ 1,827,374	\$ -	\$ 268	\$ 1,374,796	\$ -	\$ 3,266,478

OPERATING AND NON-OPERATING

Fiscal Year 2020-21

	Operating	Non-operating	TOTAL
Salaries and Benefits	\$ 1,109,399	\$ 13,249	\$ 1,122,648
Other Personal Services	\$ 41,216	\$ -	\$ 41,216
Contracted Services	\$ 926,006	\$ -	\$ 926,006
Operating Expenses	\$ 697,471	\$ 1,000	\$ 698,471
Operating Capital Outlay	\$ 7,000	\$ 222,500	\$ 229,500
Fixed Capital Outlay	\$ -	\$ 1,500	\$ 1,500
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 2,781,092	\$ 238,249	\$ 3,019,341

Program Allocations

Changes and Trends

This activity's budget and expenditures change each year, based on management of District lands and mitigation site work. The decline in Other Personal Services (OPS) from FY 2016-17 to FY 2018-19 is due to turn over in staff and vacancies for two OPS positions within the Bureau of Land Management Operations. Contracted Services varied during this same time frame, mainly due to the cyclical nature of contracting for aerial herbicide applications, prescribed burns, and hand planting. Operating Capital Outlay costs have increased due to purchases of trucks, heavy equipment, and special purpose vehicles. After FY 2016-17, Fixed Capital Outlay decreased in FY 2017-18 mainly due to completing construction of the control structure at Lake Victoria and then increased in FY 2018-19 to purchase picnic pavilions for District lands. Interagency Expenditures costs discontinued after FY 2016-17, due to non-renewal of an agreement with the University of Florida for Conserved Forest Ecosystems Outreach and Research (CFEOR).

Budget Variances

This activity's FY 2020-21 Preliminary Budget is \$394,629 (11.6 percent) lower than the FY 2019-20 Adopted Budget. This downward adjustment is mainly due to the reduction in Contracted Services of \$414,591 (30.9 percent) for non-recurring recovery efforts and repair and replacement of damaged assets resulting from Hurricane Michael. Other budget category reductions are in Operating Expenses of \$45,538 (6.1 percent) and Fixed Capital Outlay of \$69,600 (97.9 percent). Increases in Operating Capital Outlay of \$84,000 (57.7 percent) are mainly for replacement of three trucks, a special purpose vehicle, and heavy equipment for the Land Management Bureau; and in Salaries and Benefits of \$50,722 (4.7 percent) to reflect a redirection of additional Asset Management Division Director and mitigation staff hours to Bureau of Land Management, addition of overtime and a salary adjustment for Asset Management, as well as an increase in health insurance and FRS rates.

As mentioned above, the Contracted Services category decreases are driven by less funding for activities related to Hurricane Michael, but also for other land management contractual services. These include less contracted prescribed burn assistance, planned completion of the land management plan for the West Region, engineering designs and repair of steps at Williford Spring, aerial burns at Garcon Point and Perdido River WMA, helicopter services for aerial prescribed burning, road rehabilitation at Perdido River WMA, and treatment of water hyacinth at Phipps Park.

Included in the reduction to Operating Expenses is less budget for replacement signs for the Econfinia Creek WMA due to Hurricane Michael and signs for additional sites in the Perdido River WMA, recreation site supplies including grills, fence materials and picnic tables, road and bridge repair supplies, repair and maintenance for the dock at Otto Hill, lower prices for portable toilets at the Chipola River WMA, eradication services on District lands, and completing the agreement for the purchase of tools and supplies funded by the Florida National Scenic trail for use on District lands.

The Fixed Capital Outlay decrease is from removal of budget related to the planned completion of an access walkway to the control structure at Phipps Park and less budget for pavilions at District recreation sites.

Program Allocations

A total of \$1,827,374 of this activity's budget is funded with Fund Balance Reserves.

Major Budget Items

Major budget items for this activity include the following (categories >\$100,000):

- Salaries and Benefits, \$1,122,648
- Contracted Services, \$926,006
 - Contracted prescribed burning, \$355,800
 - Security services, \$280,289
 - Management consultants, \$206,402
- Operating Expenses, \$698,471
 - Road and bridge repair supplies, \$205,200
 - Repair and maintenance – recreation sites, \$152,400
 - Payment in lieu of taxes for District lands, \$86,100
 - Fuel and lubricants, \$40,600
 - Operating supplies – signs, fence material, gates and recreational site supplies, \$31,600
 - Other field and technical supplies – power tools/equipment and parts, compost toilet supplies, \$25,000
- Operating Capital Outlay, \$229,500
 - Trucks, \$130,000
 - Heavy equipment, \$75,000
 - Special purpose vehicle, \$15,000

Program Allocations

3.2 Works - The maintenance of flood control and water supply system infrastructure, such as canals, levees, and water control structures. This includes electronic communication and control activities.

District Description: The description above accurately reflects all of the budgeted activities the District has captured under this program.

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT

ACTIVITY BY EXPENDITURE CATEGORY

Fiscal Years 2016-17, 2017-18, 2018-19, 2019-20, and 2020-21

PRELIMINARY BUDGET - Fiscal Year 2020-21

3.2 - Works

	Fiscal Year 2016-17 (Actual-Audited)	Fiscal Year 2017-18 (Actual-Audited)	Fiscal Year 2018-19 (Actual-Unaudited)	Fiscal Year 2019-20 (Adopted)	Fiscal Year 2020-21 (Preliminary)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ 45	\$ 65	\$ 12	\$ 2,320	\$ 2,391	\$ 71	3.1%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Contracted Services	\$ -	\$ -	\$ 1,550	\$ 6,000	\$ 2,000	\$ (4,000)	-66.7%
Operating Expenses	\$ 632	\$ 1,405	\$ 1,911	\$ 1,000	\$ 1,000	\$ -	0.0%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 677	\$ 1,470	\$ 3,473	\$ 9,320	\$ 5,391	\$ (3,929)	-42.2%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2020-21	\$ 5,899	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,899

OPERATING AND NON-OPERATING

Fiscal Year 2020-21

	Operating	Non-operating	TOTAL
Salaries and Benefits	\$ 2,391	\$ 0.00	\$ 2,391
Other Personal Services	\$ -	\$ 0.00	\$ -
Contracted Services	\$ 2,000	\$ 0.00	\$ 2,000
Operating Expenses	\$ 1,000	\$ 0.00	\$ 1,000
Operating Capital Outlay	\$ -	\$ 0.00	\$ -
Fixed Capital Outlay	\$ -	\$ 0.00	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ 0.00	\$ -
Debt	\$ -	\$ 0.00	\$ -
Reserves - Emergency Response	\$ -	\$ 0.00	\$ -
TOTAL	\$ 5,391	\$ -	\$ 5,391

Program Allocations

Changes and Trends

Salaries and Benefits, Contracted Services, and Operating Expenses fluctuate from year-to-year based on maintenance needs of the Lake Jackson Regional Stormwater Treatment Facility. District staff time includes monitoring, designing/engineering, and facilitating maintenance. Salaries and Benefits declined from FY 2016-17 to FY 2018-19 due to less need for repairs and maintenance therefore less staff time; however, a spillway repair was budgeted for during FY 2019-20 which accounts for the higher budget in Contracted Services. In FY 2017-18 and FY 2018-19, Operating Expenses incurred a higher cost due to repairs for electrical equipment and repairing sprayfield pipes over the sand filter, but budget has been revised downward due to fewer and less expensive repairs with utilities continuing to be a consistent operating expense.

Budget Variances

This activity's FY 2020-21 Preliminary Budget is \$3,929 (42.2 percent) lower than the FY 2019-20 Adopted Budget. The decrease is due to \$4,000 (66.7 percent) less in Contracted Services due to the planned completion of the spillway repair in FY 2019-20. This includes replacement of culverts draining into the artificial marsh at the facility.

Major Budget Items

Major budget items for this activity include the following:

- Salaries and Benefits, \$2,391
- Contracted Services, \$2,000

Program Allocations

3.3 Facilities - The operation and maintenance of district support and administrative facilities.

District Description: The description above accurately reflects all of the budgeted activities the District has captured under this activity.

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT

ACTIVITY BY EXPENDITURE CATEGORY

Fiscal Years 2016-17, 2017-18, 2018-19, 2019-20, and 2020-21

PRELIMINARY BUDGET - Fiscal Year 2020-21

3.3 - Facilities

	Fiscal Year 2016-17 (Actual-Audited)	Fiscal Year 2017-18 (Actual-Audited)	Fiscal Year 2018-19 (Actual-Unaudited)	Fiscal Year 2019-20 (Adopted)	Fiscal Year 2020-21 (Preliminary)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ 96,074	\$ 133,001	\$ 114,607	\$ 146,846	\$ 131,515	\$ (15,331)	-10.4%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Contracted Services	\$ 30,916	\$ 29,915	\$ 35,566	\$ 38,000	\$ 38,000	\$ -	0.0%
Operating Expenses	\$ 134,813	\$ 180,938	\$ 158,440	\$ 172,710	\$ 179,380	\$ 6,670	3.9%
Operating Capital Outlay	\$ -	\$ -	\$ 10,085	\$ 36,500	\$ 6,500	\$ (30,000)	-82.2%
Fixed Capital Outlay	\$ -	\$ -	\$ 1,797	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 261,803	\$ 343,854	\$ 320,495	\$ 394,056	\$ 355,395	\$ (38,661)	-9.8%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2020-21	\$ 6,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,500

OPERATING AND NON-OPERATING

Fiscal Year 2020-21

	Operating	Non-operating	TOTAL
Salaries and Benefits	\$ 131,515	\$ -	\$ 131,515
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 38,000	\$ -	\$ 38,000
Operating Expenses	\$ 179,380	\$ -	\$ 179,380
Operating Capital Outlay	\$ 6,500	\$ -	\$ 6,500
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 355,395	\$ -	\$ 355,395

Program Allocations

Changes and Trends

The budget is for routine maintenance, including staff salaries; outsourced contracts for janitorial, security, major electrical, and plumbing repairs, etc.; and supplies and materials for routine facilities and grounds maintenance. Increases are due to non-recurring needs, such as major repairs for septic tanks, air conditioning, and plumbing. The higher costs expended in Operating Expenses during FY 2017-18 was for the phasing in of a replacement plan for the District Headquarters' 13 central air conditioning/heating units and a new roof for the IT building, in addition to various repairs needed at the Headquarters office and Maintenance building. Salaries and Benefits also increased in FY 2017-18 due to incorporating a portion of the Asset Management Director's personnel costs into the Facilities budget for oversight and management of District facilities. The drop in personnel costs in FY 2018-19 is due to turnover in two positions. Costs in Operating Capital Outlay were recognized in FY 2018-19 due to the purchase of a lawnmower for the Headquarters office and in Fixed Capital Outlay for security panels installed in the Governing Board room.

Budget Variances

This activity's FY 2020-21 Preliminary Budget is \$38,661 (9.8 percent) lower than the FY 2019-20 Adopted Budget. This variance is mainly due to the decrease in Operating Capital Outlay of \$30,000 (82.2 percent) due to planned purchases including the facilities truck and lawnmower attachments. The Salaries and Benefits category decreases by \$15,331 (10.4 percent) from turnover and hiring new positions at lower rates, while the Operating Expenses category increases by \$6,670 (3.9 percent) for building/property insurance, general repair and maintenance at District Headquarters, and training support.

Major Budget Items

Major budget items for this activity include the following (categories >\$100,000):

- Salaries and Benefits, \$131,515
- Operating Expenses, \$179,380
 - Utilities, \$52,000
 - Repair and maintenance of buildings and grounds, \$50,000
 - Building/contents/general liability insurance, \$30,000
 - Headquarter phone services, \$18,500

Program Allocations

3.6 Fleet Services - This activity includes fleet services support to all District programs and projects.

District Description: Fleet Services is associated with the on-road vehicles owned by the District and provided for staff use. All costs of the fleet, including repair, maintenance, tires, and fuel, are paid from this category.

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT

ACTIVITY BY EXPENDITURE CATEGORY

Fiscal Years 2016-17, 2017-18, 2018-19, 2019-20, and 2020-21

PRELIMINARY BUDGET - Fiscal Year 2020-21

3.6 - Fleet Services

	Fiscal Year 2016-17 (Actual-Audited)	Fiscal Year 2017-18 (Actual-Audited)	Fiscal Year 2018-19 (Actual-Unaudited)	Fiscal Year 2019-20 (Adopted)	Fiscal Year 2020-21 (Preliminary)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Contracted Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Operating Expenses	\$ 20,421	\$ 23,762	\$ 23,611	\$ 29,159	\$ 28,907	\$ (252)	-0.9%
Operating Capital Outlay	\$ -	\$ -	\$ 33,519	\$ 35,000	\$ 70,000	\$ 35,000	100.0%
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 20,421	\$ 23,762	\$ 57,130	\$ 64,159	\$ 98,907	\$ 34,748	54.2%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2020-21	\$ 70,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 70,000

OPERATING AND NON-OPERATING

Fiscal Year 2020-21

		(Recurring - all revenues)	(Non-recurring - all revenues)	TOTAL
Salaries and Benefits		\$ -	\$ -	\$ -
Other Personal Services		\$ -	\$ -	\$ -
Contracted Services		\$ -	\$ -	\$ -
Operating Expenses		\$ 28,907	\$ -	\$ 28,907
Operating Capital Outlay		\$ 35,000	\$ 35,000	\$ 70,000
Fixed Capital Outlay		\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)		\$ -	\$ -	\$ -
Debt		\$ -	\$ -	\$ -
Reserves - Emergency Response		\$ -	\$ -	\$ -
TOTAL		\$ 63,907	\$ 35,000	\$ 98,907

Program Allocations

Changes and Trends

Fleet expenses have been steady for the last several years; however, the increase in Operating Expenses between FY 2016-17 to FY 2018-19 is due to repairs and maintenance to the fleet vehicles and fuel and lubricant costs. Budget increases are shown in Operating Capital Outlay for replacing a van (including window tint) in FY 2018-19.

Budget Variances

This activity's FY 2020-21 Preliminary Budget is \$34,748 (54.2 percent) higher than the FY 2019-20 Adopted Budget. This increase of \$35,000 (100.0 percent) in Operating Capital Outlay is for the purchase of two vehicles for Fleet in FY 2020-21.

Major Budget Items

Major budget items for this activity include the following for pool vehicles:

- Operating Expenses, \$28,907
 - Fuel and lubricants, \$11,000
 - Repair and maintenance, \$8,859
 - Insurance, \$2,776
- Operating Capital Outlay, \$70,000
 - Vehicle, \$70,000

Program Allocations

3.7 Technology and Information Services - This activity includes computer hardware and software, data lines, computer support and maintenance, IT consulting services, data centers, network operations, web support and updates, desktop support, and application development associated with this program and related activities.

District Description: The description above accurately reflects all of the budgeted activities the District has captured under this activity.

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT

ACTIVITY BY EXPENDITURE CATEGORY

Fiscal Years 2016-17, 2017-18, 2018-19, 2019-20, and 2020-21

PRELIMINARY BUDGET - Fiscal Year 2020-21

3.7 - Technology and Information Services

	Fiscal Year 2016-17 (Actual-Audited)	Fiscal Year 2017-18 (Actual-Audited)	Fiscal Year 2018-19 (Actual-Unaudited)	Fiscal Year 2019-20 (Adopted)	Fiscal Year 2020-21 (Preliminary)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ 155,360	\$ 146,950	\$ 150,137	\$ 171,934	\$ 172,234	\$ 300	0.2%
Other Personal Services	\$ -	\$ -	\$ 1,803	\$ 4,759	\$ 4,810	\$ 51	1.1%
Contracted Services	\$ 60,115	\$ 94,751	\$ 55,650	\$ 86,342	\$ 93,867	\$ 7,525	8.7%
Operating Expenses	\$ 145,429	\$ 137,905	\$ 176,555	\$ 192,010	\$ 197,645	\$ 5,635	2.9%
Operating Capital Outlay	\$ 4,994	\$ 16,634	\$ 15,628	\$ 34,776	\$ 26,500	\$ (8,276)	-23.8%
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 365,897	\$ 396,240	\$ 399,772	\$ 489,821	\$ 495,056	\$ 5,235	1.1%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2020-21	\$ -	\$ 355,605	\$ -	\$ -	\$ 177,044	\$ -	\$ 532,649

OPERATING AND NON-OPERATING

Fiscal Year 2020-21

	Operating	Non-operating	TOTAL
Salaries and Benefits	\$ 172,234	\$ -	\$ 172,234
Other Personal Services	\$ 4,810	\$ -	\$ 4,810
Contracted Services	\$ 93,867	\$ -	\$ 93,867
Operating Expenses	\$ 197,645	\$ -	\$ 197,645
Operating Capital Outlay	\$ 26,500	\$ -	\$ 26,500
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 495,056	\$ -	\$ 495,056

Changes and Trends

The IT budget has been distributed across program areas to share in the cost of recurring IT-related expenses, e.g., licensing, software maintenance, and IT staff time. IT has been in a support mode, maintaining technology that provides solutions to meet the business needs of the organization and replacing legacy systems with industry standard technology. Hardware and software are maintained or replaced as needed to ensure capacity, performance, and adherence to support requirements.

Program Allocations

In FY 2018-19, the District completed an upgrade of its timber management records to a Forest Information Dashboard system and strategic forest planning initiative. The development of this database has been vital to the efficient and effective management of District lands, especially to determine the long-term growth and yield of pine and accessible mixed bottomland hardwood timber resources for revenue generation that helps fund the District's land management operations. Under the new system, timber management database information is uploaded daily with the system providing enhanced web-based reporting, analytics, and mapping capabilities. Additional growth and yield modeling are part of the ongoing effort to maximize revenue generation through pine timber harvesting optimized on District lands. Salaries and Benefits costs fluctuate, based on activities associated with the forest management database, while personnel budget is higher to account for estimated benefits. Other Personal Services shows a small increase due to the transfer of an OPS position from the Resource Management Division to the IT Bureau in FY 2018-19. The reduction in Contracted Services is due to work associated with development, improvement and implementation of the forest management database. The increase in Operating Expenses primarily reflects an increase in software and server maintenance costs and purchase of computers, electronic portable devices, and GPS units for staff. The increase in Operating Capital Outlay costs is due primarily to non-recurring purchases, including servers, and digital storage upgrades in FY 2017-18.

Budget Variances

This activity's FY 2020-21 Preliminary Budget is \$5,235 (1.1 percent) higher than the FY 2019-20 Adopted Budget. The increase in Contracted Services of \$7,525 (8.7percent) is due to additional support for the timber database for pine resources on District lands and infrastructure evaluation and remediation and GIS technical support. Operating Expenses also increased by \$5,635 (2.9 percent) for additional capacity for ethernet data lines, repair and maintenance of software for ESRI, the Campsite Reservation System, and the purchase of computer software such as Adobe Pro and Citrix. Operating Capital Outlay decreases by \$8,276 (23.8 percent) due to previous year server purchases. A total of \$355,605 of this activity's budget is funded with Fund Balance Reserves.

Major Budget Items

Major budget items for this activity include the following (categories >\$100,000):

- Salaries and Benefits, \$172,234
- Operating Expenses, \$197,645
 - Software maintenance services, \$95,032
 - Ethernet charges, \$48,416
 - Computer equipment, \$10,836
 - Computer software, \$8,410

Program Allocations

4.0 Regulation - This program includes water use permitting, water well construction permitting, water well contractor licensing, environmental resource and surface water management permitting, permit administration and enforcement, and any delegated regulatory program.

District Description: The description above accurately reflects all of the budgeted activities the District has captured under this program.

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT PROGRAM BY EXPENDITURE CATEGORY

Fiscal Years 2016-17, 2017-18, 2018-19, 2019-20, and 2020-21

PRELIMINARY BUDGET - Fiscal Year 2020-21

4.0 - Regulation

	Fiscal Year 2016-17 (Actual-Audited)	Fiscal Year 2017-18 (Actual-Audited)	Fiscal Year 2018-19 (Actual-Unaudited)	Fiscal Year 2019-20 (Adopted)	Fiscal Year 2020-21 (Preliminary)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ 2,364,060	\$ 2,313,500	\$ 2,322,652	\$ 2,775,349	\$ 2,845,515	\$ 70,166	2.5%
Other Personal Services	\$ 181,433	\$ 180,867	\$ 196,666	\$ 271,754	\$ 249,531	\$ (22,223)	-8.2%
Contracted Services	\$ 246,899	\$ 103,559	\$ 64,042	\$ 147,536	\$ 154,481	\$ 6,945	4.7%
Operating Expenses	\$ 517,416	\$ 453,791	\$ 420,724	\$ 569,610	\$ 595,327	\$ 25,717	4.5%
Operating Capital Outlay	\$ 28,357	\$ 60,673	\$ 67,515	\$ 89,088	\$ 48,026	\$ (41,062)	-46.1%
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL	\$ 3,338,165	\$ 3,112,390	\$ 3,071,598	\$ 3,853,337	\$ 3,892,880	\$ 39,543	1.0%

SOURCE OF FUNDS

Fiscal Year 2020-21

	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Salaries and Benefits	\$ 1,677,220	\$ -	\$ -	\$ -	\$ 1,156,341	\$ 11,954	\$ 2,845,515
Other Personal Services	\$ 20,050	\$ -	\$ -	\$ -	\$ 229,481	\$ -	\$ 249,531
Contracted Services	\$ 79,862	\$ -	\$ -	\$ -	\$ 74,619	\$ -	\$ 154,481
Operating Expenses	\$ 290,082	\$ 152,341	\$ -	\$ -	\$ 152,904	\$ -	\$ 595,327
Operating Capital Outlay	\$ 23,563	\$ 1,073	\$ -	\$ -	\$ 23,390	\$ -	\$ 48,026
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 2,405,654	\$ 153,414	\$ -	\$ -	\$ 1,976,523	\$ 14,492	\$ 4,550,083

RATE, OPERATING AND NON-OPERATING

Fiscal Year 2020-21

	Workforce	Rate (Salary without benefits)	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	31	\$ 1,836,524	\$ 2,834,830	\$ 10,685	\$ 2,845,515
Other Personal Services	5	\$ 197,215	\$ 249,531	\$ -	\$ 249,531
Contracted Services			\$ 154,481	\$ -	\$ 154,481
Operating Expenses			\$ 595,327	\$ -	\$ 595,327
Operating Capital Outlay			\$ 48,026	\$ -	\$ 48,026
Fixed Capital Outlay			\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)			\$ -	\$ -	\$ -
Debt			\$ -	\$ -	\$ -
Reserves - Emergency Response			\$ -	\$ -	\$ -
TOTAL			\$ 3,882,195	\$ 10,685	\$ 3,892,880

WORKFORCE

Fiscal Years 2016-17, 2017-18, 2018-19, 2019-20, and 2020-21

WORKFORCE CATEGORY	Fiscal Year						Difference in % (Adopted to Preliminary)
	2016-17	2017-18	2018-19	2019-20	2020-21	Difference	% Change
Authorized Positions	32.0	32.0	31.0	31.0	31.0	0.0	0.0%
Contingent Worker	0.0	0.0	0.0	0.0	0.0	0.0	
Other Personal Services	5.0	5.0	5.0	5.0	5.0	0.0	0.0%
Intern	0.0	0.0	0.0	0.0	0.0	0.0	
Volunteer	0.0	0.0	0.0	0.0	0.0	0.0	
TOTAL WORKFORCE	37.0	37.0	36.0	36.0	36.0	0.0	0.0%

Program Allocations

Northwest Florida Water Management District
REDUCTIONS - NEW ISSUES
4.0 Regulation
Fiscal Year 2020-21
Preliminary Budget - January 15, 2020

FY 2019-20 Budget (Adopted)		36.00	\$ 3,853,337			
Reductions						
Issue	Description	Issue Amount	Workforce	Category Subtotal	Issue Narrative	
Salaries and Benefits				2,923		
1	Salaries and benefits - IT Bureau ERP Project	2,923			Technical adjustment to align with time entry on the quarter hour	
Other Personal Services				22,272		
2	Benefits - Regulatory Services	22,272			New hire with lower cost insurance selection than previous employee	
Contracted Services				-		
Operating Expenses				12,014		
3	R&M software - IT Bureau	4,158			Reduction from lower software maintenance and support cost	
4	Continuing education - IT Bureau	3,809			Removal of software advisement/training purchased in prior year	
5	Wex, auto insurance, cell phones, postage, R&M copiers - Regulatory Services	2,259			Increase based on Districtwide allocation	
6	Staff travel - IT Bureau	663			Realignment based on actuals and transferred some budget to travel for training	
7	Office supplies - Regulatory Services	500			Alignment of expenses closer to actuals	
8	R&M other equipment - IT Bureau	337			Removal of firewall-related prior year purchase	
9	Office supplies - IT Bureau	168			Reduction to align with prior year expenditures	
10	Vehicle license - Regulatory Services	120			Removal of budget for vehicle tag due to prior year purchase	
Operating Capital Outlay				41,062		
11	Trucks	26,000				Removal of budget due to prior year purchase
12	Servers - IT Bureau	15,062			Reduction due to previous year server purchases	
Fixed Capital Outlay				-		
Interagency Expenditures (Cooperative Funding)				-		
Debt				-		
Reserves				-		
TOTAL REDUCTIONS			0.00	\$ 78,271		
New Issues						
Issue	Description	Issue Amount	Workforce	Category Subtotal	Issue Narrative	
Salaries and Benefits				73,089		
1	Benefits - Health insurance - Regulatory Services	46,668			Estimated health insurance rate changes and two employee selection changes	
2	Benefits - FRS - Regulatory Services	8,792			Estimated FRS rate changes and new DROP participant	
3	Salaries and Benefits - Benefits/taxes - Regulatory Services	5,783			Health insurance and FRS rate increase estimates	
4	Salaries and Benefits - Salary - IT Bureau Wells Project	5,354			Technical adjustment to align with time entry on the quarter hour	
5	Salaries and Benefits - Retirement leave payouts - Regulatory Services	3,714			Budgeted leave payouts for three employees	
6	Salaries - Other - Regulatory Services	2,778			Adjustments from attrition/changes from departing employees and new hires	
Other Personal Services Division				49		
7	OPS salaries and benefits - IT Bureau	49			Technical adjustment to align with time entry on the quarter hour	
Contracted Services				6,945		
8	Contractual services - IT Bureau	6,022			Increase to evaluate and remediate IT infrastructure (network,server and storage performance), and ESRI-related licensing price increase	
9	Janitorial services - Regulatory Services	923			Increase in janitorial services cost at Defuniak Springs service office	
Operating Expenses				37,731		
10	Computer software - IT Bureau	14,288			Additional software licensing for Citrix and Adobe	
11	Internet connectivity - IT Bureau	11,379			Additional capacity for ethernet data lines	
12	Computer equipment - desktops, laptops	6,000			Updated the 5-year computer life cycle plan	
13	Printer/copier lease equipment	3,633			Alignment of copy machine expenses not correctly budgeted previously	
14	Cell phones, parts and supplies, auto insurance	850			Alignment of expenses closer to actual costs	
15	Office furniture, pest control, computer supplies	830			Additional budget associated with new Defuniak Springs Service Office	
16	Travel for training - IT Bureau	667			Increased due to employee turnover	
17	Conference line - IT Bureau	50			Increase based on actuals for GoTo Meetings	
18	Clothing and uniforms - IT Bureau	34			Increased due to employee turnover	
Operating Capital Outlay				-		
Fixed Capital Outlay				-		
Interagency Expenditures (Cooperative Funding)				-		
Debt				-		
Reserves				-		
TOTAL NEW ISSUES			0.00	\$ 117,814		
4.0 Regulation						
Total Workforce and Preliminary Budget for FY 2020-21			36.00	\$ 3,892,880		

Program Allocations

Changes and Trends

The Regulatory Services Division is committed to increasing productivity and efficiency at the lowest cost per activity ensuring that protection of our natural resources is achieved while providing the public with fair, consistent, and timely customer service. The District provides an online e-Permitting and e-Regulatory automated database for Water Use, Well Construction, Environmental Resource, and Surface Water Permitting. This enables the District's customers to apply for new permits, check the status of permit applications, and access information about existing permits online. Staff can evaluate applications and manage the permitting process in a shared database environment which has greatly increased efficiency. Between FY 2016-17 and FY 2018-19, Contracted Services decreased mainly from the reduction in legal case work. Operating Expenses decreased in FY 2018-19 due to residing in a no-rent temporary facility in Mossy Head while the DeFuniak Springs Service Office was being built. Operating Capital Outlay increased in FY 2018-19 due to the purchase of a well camera for use in the field by Regulatory staff as well as by the IT Bureau for non-recurring purchases, including servers and digital storage upgrades.

Budget Variances

This program's FY 2020-21 Preliminary Budget is \$39,543 (1.0 percent) higher than the FY 2019-20 Adopted Budget. This is due to a \$17,037 increase in Regulatory activities (Activities 4.1 through 4.4) and an increase of \$22,506 in the IT Bureau (Activity 4.5). Together, this program's main increase is in Salaries and Benefits of \$70,166 (2.5 percent) due to attrition caused by departing employees and new hires, leave payouts, adjustments to FRS rates due to a new DROP participant, and estimated health insurance rate changes and selection changes. This is followed by an increase in Operating Expenses of \$25,717 (4.5 percent), primarily in IT budget for internet connectivity, software maintenance, and computer equipment replacement. Decreases are in Other Personal Services of \$22,223 (8.2 percent) due to a new hire with employee only health coverage and in Operating Capital Outlay of \$41,062 (46.1 percent) for the removal of budget from a non-recurring prior year Regulatory truck purchase and prior year server purchases.

Major Budget Items

Major budget items for this program include the following (program categories >\$500,000 and activity/subactivity categories >\$100,000):

- Salaries and Benefits, \$2,845,515 (31.0 FTE)
- Operating Expenses, \$595,327
 - Activity 4.4 Other Regulatory and Enforcement Activities, \$201,456
 - Activity 4.5 Technology and Information Services, \$339,171

Refer to the activity sections for details on major budget items.

Program Allocations

4.1 Consumptive Use Permitting - The review, issuance, renewal, and enforcement of water use permits.

District Description: Consumptive Use Permitting includes the review, issuance, renewal, and enforcement of water use permits. The terms Consumptive Use Permitting (CUP) and Water Use Permitting (WUP) are used interchangeably throughout the document.

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT

ACTIVITY BY EXPENDITURE CATEGORY

Fiscal Years 2016-17, 2017-18, 2018-19, 2019-20, and 2020-21

PRELIMINARY BUDGET - Fiscal Year 2020-21

4.1 - Consumptive Use Permitting

	Fiscal Year 2016-17 (Actual-Audited)	Fiscal Year 2017-18 (Actual-Audited)	Fiscal Year 2018-19 (Actual-Unaudited)	Fiscal Year 2019-20 (Adopted)	Fiscal Year 2020-21 (Preliminary)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ 488,872	\$ 525,987	\$ 438,923	\$ 523,971	\$ 532,078	\$ 8,107	1.5%
Other Personal Services	\$ -	\$ -	\$ 3,456	\$ 16,514	\$ 9,079	\$ (7,435)	-45.0%
Contracted Services	\$ 1,626	\$ 948	\$ -	\$ 2,000	\$ 2,000	\$ -	0.0%
Operating Expenses	\$ 10,595	\$ 12,400	\$ 11,470	\$ 16,368	\$ 16,368	\$ -	0.0%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 501,093	\$ 539,336	\$ 453,849	\$ 558,853	\$ 559,525	\$ 672	0.1%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2020-21	\$ 674,435	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 674,435

OPERATING AND NON-OPERATING

Fiscal Year 2020-21

	Operating	Non-operating	TOTAL
Salaries and Benefits	\$ 532,078	\$ -	\$ 532,078
Other Personal Services	\$ 9,079	\$ -	\$ 9,079
Contracted Services	\$ 2,000	\$ -	\$ 2,000
Operating Expenses	\$ 16,368	\$ -	\$ 16,368
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 559,525	\$ -	\$ 559,525

Program Allocations

Changes and Trends

The District continues to work with DEP to increase regulatory consistency in the Water Use Permitting (WUP) program. The WUP program has acquired an e-Permitting capability which has improved response time and overall staff productivity. The main changes over the years are reflected in personnel and Contracted Services. Salaries and Benefits expenses have decreased due to vacant positions and the transfer of an administrative position into the Water Well Construction program in FY 2018-19. Contracted Services are based on online e-Permitting usage reflecting the fluctuation of expenditures over the past three years.

Budget Variances

This activity's FY 2020-21 Preliminary Budget is \$672 (0.1 percent) higher than the FY 2019-20 Adopted Budget, due to an \$8,107 (1.5 percent) increase in Salaries and Benefits for estimated health insurance and FRS rate changes and selection changes, offset by a decrease of \$7,435 (45.0 percent) in Other Personal Services due to a new hire with employee only health insurance in lieu of family coverage.

Major Budget Items

Major budget items for this activity include the following (categories >\$100,000):

- Salaries and Benefits, \$523,078

Program Allocations

4.2 Water Well Construction Permitting and Contractor Licensing - The review, issuance, renewal, and enforcement of water well construction permits and regulation of contractor licensing.

District Description: The description above accurately reflects all of the budgeted activities the District has captured under this activity.

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT

ACTIVITY BY EXPENDITURE CATEGORY

Fiscal Years 2016-17, 2017-18, 2018-19, 2019-20, and 2020-21

PRELIMINARY BUDGET - Fiscal Year 2020-21

4.2 - Water Well Construction Permitting and Contractor Licensing

	Fiscal Year 2016-17 (Actual-Audited)	Fiscal Year 2017-18 (Actual-Audited)	Fiscal Year 2018-19 (Actual-Unaudited)	Fiscal Year 2019-20 (Adopted)	Fiscal Year 2020-21 (Preliminary)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ 674,786	\$ 687,473	\$ 776,679	\$ 777,378	\$ 830,666	\$ 53,288	6.9%
Other Personal Services	\$ -	\$ -	\$ 1,148	\$ 15,262	\$ 7,827	\$ (7,435)	-48.7%
Contracted Services	\$ 6,408	\$ 1,265	\$ 901	\$ 15,000	\$ 15,000	\$ -	0.0%
Operating Expenses	\$ 7,781	\$ 9,354	\$ 10,734	\$ 13,647	\$ 13,647	\$ -	0.0%
Operating Capital Outlay	\$ -	\$ -	\$ 8,977	\$ -	\$ -	\$ -	
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 688,975	\$ 698,091	\$ 798,439	\$ 821,287	\$ 867,140	\$ 45,853	5.6%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2020-21	\$ 975,492	\$ -	\$ -	\$ -	\$ 69,699	\$ -	\$ 1,045,191

OPERATING AND NON-OPERATING

Fiscal Year 2020-21

	Operating	Non-operating	TOTAL
Salaries and Benefits	\$ 819,981	\$ 10,685.00	\$ 830,666
Other Personal Services	\$ 7,827	\$ 0.00	\$ 7,827
Contracted Services	\$ 15,000	\$ 0.00	\$ 15,000
Operating Expenses	\$ 13,647	\$ 0.00	\$ 13,647
Operating Capital Outlay	\$ -	\$ 0.00	\$ -
Fixed Capital Outlay	\$ -	\$ 0.00	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ 0.00	\$ -
Debt	\$ -	\$ 0.00	\$ -
Reserves - Emergency Response	\$ -	\$ 0.00	\$ -
TOTAL	\$ 856,455	\$ 10,685	\$ 867,140

Program Allocations

Changes and Trends

The Water Well Construction program has implemented an e-Permitting well construction system with the SJRWMD and SRWMD, improving response time. Salaries and Benefits increased in FY 2018-19 due to benefit selections of new hires and the transfer of an administrative position from the Water Use Permitting program. Contracted Services provides for online e-Permitting services based on usage and well abandonment activities which are performed on an as needed basis, which reflect fluctuation of expenditures over the past three years.

Budget Variances

This activity's FY 2020-21 Preliminary Budget is \$45,853 (5.6 percent) higher than the FY 2019-20 Adopted Budget. The increase is due to a \$53,288 (6.9 percent) increase in Salaries and Benefits resulting from attrition of departing employees and new hires, leave payouts, and estimated health insurance and FRS rate changes and selection changes. This is offset by a \$7,435 (48.7 percent) decrease in Other Personal Services due to a new hire with employee only health insurance selection in lieu of family coverage.

Major Budget Items

Major budget items for this activity include the following (categories >\$100,000):

- Salaries and Benefits, \$830,666

Program Allocations

4.3 Environmental Resource and Surface Water Permitting - The review, issuance, and enforcement of environmental resource and surface water permits

District Description: The District implements the permitting, compliance monitoring, and enforcement activities of surface water regulation programs, including: Environmental Resource Permitting; Regulation of Agricultural and Forestry Surface Water Management Projects; Works of the District; and Dam Safety.

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT

ACTIVITY BY EXPENDITURE CATEGORY

Fiscal Years 2016-17, 2017-18, 2018-19, 2019-20, and 2020-21

PRELIMINARY BUDGET - Fiscal Year 2020-21

4.3 - Environmental Resource and Surface Water Permitting

	Fiscal Year 2016-17 (Actual-Audited)	Fiscal Year 2017-18 (Actual-Audited)	Fiscal Year 2018-19 (Actual-Unaudited)	Fiscal Year 2019-20 (Adopted)	Fiscal Year 2020-21 (Preliminary)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ 994,959	\$ 881,265	\$ 880,582	\$ 1,214,166	\$ 1,214,723	\$ 557	0.0%
Other Personal Services	\$ 181,433	\$ 180,867	\$ 190,386	\$ 235,347	\$ 227,945	\$ (7,402)	-3.1%
Contracted Services	\$ 11,893	\$ 18,178	\$ -	\$ 7,000	\$ 7,000	\$ -	0.0%
Operating Expenses	\$ 13,577	\$ 22,350	\$ 25,420	\$ 25,205	\$ 24,685	\$ (520)	-2.1%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 1,201,861	\$ 1,102,660	\$ 1,096,388	\$ 1,481,718	\$ 1,474,353	\$ (7,365)	-0.5%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2020-21	\$ 270,000	\$ -	\$ -	\$ -	\$ 1,496,198	\$ 14,492	\$ 1,780,690

OPERATING AND NON-OPERATING

Fiscal Year 2020-21

	Operating	Non-operating	TOTAL
Salaries and Benefits	\$ 1,214,723	\$ -	\$ 1,214,723
Other Personal Services	\$ 227,945	\$ -	\$ 227,945
Contracted Services	\$ 7,000	\$ -	\$ 7,000
Operating Expenses	\$ 24,685	\$ -	\$ 24,685
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 1,474,353	\$ -	\$ 1,474,353

Program Allocations

Changes and Trends

The Environmental Resource Permitting (ERP) program continues to decrease permitting time for applicants while maintaining the same resource protection standards. The implementation of the new e-Regulatory database system has enabled process improvement and streamlining. Salaries and Benefits decreased in FY 2018-19 due to the reallocation of staff time among programs and multiple vacant positions. Contracted Services provides budget for online e-Permitting and appraisals for conservation easements which are performed on an as needed basis, reflected in the fluctuation of expenditures over the past three years. Operating Expenses have increased for staff travel, continuing education, office supplies, District clothing, cell phones, postage and safety supplies, but appear to be leveling in FY 2019-20 and FY 2020-21.

Budget Variances

This activity's FY 2020-21 Preliminary Budget is \$7,365 (0.5 percent) lower than the FY 2019-20 Adopted Budget. The main decrease is in Other Personal Services of \$7,402 (3.1 percent) due to a new hire with employee only health insurance selection in lieu of family coverage.

Major Budget Items

Major budget items for this activity include the following (categories >\$100,000):

- Salaries and Benefits, \$1,214,723
- Other Personal Services, \$227,945

Program Allocations

4.4 Other Regulatory and Enforcement Activities - Regulatory and enforcement activities not otherwise categorized above.

District Description: This activity includes other regulatory service activities not associated with a specific permit and support for the regulatory activities. Costs include legal counsel; administrative hearings; office space rentals and associated costs; equipment rental; vehicle fuel and maintenance; and telecommunications expenses related to the District's regulatory functions.

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT

ACTIVITY BY EXPENDITURE CATEGORY

Fiscal Years 2016-17, 2017-18, 2018-19, 2019-20, and 2020-21

PRELIMINARY BUDGET - Fiscal Year 2020-21

4.4 - Other Regulatory and Enforcement Activities

	Fiscal Year 2016-17 (Actual-Audited)	Fiscal Year 2017-18 (Actual-Audited)	Fiscal Year 2018-19 (Actual-Unaudited)	Fiscal Year 2019-20 (Adopted)	Fiscal Year 2020-21 (Preliminary)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Contracted Services	\$ 156,187	\$ 42,868	\$ 39,185	\$ 59,000	\$ 59,923	\$ 923	1.6%
Operating Expenses	\$ 255,634	\$ 171,382	\$ 152,265	\$ 198,502	\$ 201,456	\$ 2,954	1.5%
Operating Capital Outlay	\$ 25,163	\$ 25,088	\$ 24,976	\$ 26,000	\$ -	\$ (26,000)	-100.0%
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 436,985	\$ 239,338	\$ 216,426	\$ 283,502	\$ 261,379	\$ (22,123)	-7.8%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2020-21	\$ 92,214	\$ -	\$ -	\$ -	\$ 169,165	\$ -	\$ 261,379

OPERATING AND NON-OPERATING

Fiscal Year 2020-21

	Operating	Non-operating	TOTAL
Salaries and Benefits	\$ -	\$ -	\$ -
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 59,923	\$ -	\$ 59,923
Operating Expenses	\$ 201,456	\$ -	\$ 201,456
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 261,379	\$ -	\$ 261,379

Program Allocations

Changes and Trends

Between FY 2016-17 and FY 2018-19, Contracted Services decreased mainly from the reduction in legal case work. Operating Expenses decreased in FY 2018-19 due to residing in a no-rent temporary facility in Mossy Head while the DeFuniak Springs Service Office was being built. Since FY 2016-17, Operating Capital Outlay changes have reflected truck replacement costs for Regulatory staff.

Budget Variances

This activity's FY 2020-21 Preliminary Budget is \$22,123 (7.8 percent) lower than the FY 2019-20 Adopted Budget. This is due to a reduction in Operating Capital Outlay of \$26,000 (100.0 percent) for the removal of budget from a non-recurring prior year Regulatory truck purchase is due to the elimination of a truck purchase.

Major Budget Items

Major budget items for this activity include the following (categories >\$100,000):

- Operating Expenses, \$201,456
 - Building lease, \$97,500
 - Fuel and lubricants, \$30,000
 - Field office phone services, \$21,850
 - Printer/copier leases, \$15,700

Program Allocations

4.5 Technology and Information Services - This activity includes computer hardware and software, data lines, computer support and maintenance, IT consulting services, data centers, network operations, web support and updates, desktop support, and application development associated with this program and related activities.

District Description: The description above accurately reflects all of the budgeted activities the District has captured under this activity.

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT

ACTIVITY BY EXPENDITURE CATEGORY

Fiscal Years 2016-17, 2017-18, 2018-19, 2019-20, and 2020-21

PRELIMINARY BUDGET - Fiscal Year 2020-21

4.5 - Technology and Information Services

	Fiscal Year 2016-17 (Actual-Audited)	Fiscal Year 2017-18 (Actual-Audited)	Fiscal Year 2018-19 (Actual-Unaudited)	Fiscal Year 2019-20 (Adopted)	Fiscal Year 2020-21 (Preliminary)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ 205,443	\$ 218,775	\$ 226,467	\$ 259,834	\$ 268,048	\$ 8,214	3.2%
Other Personal Services	\$ -	\$ -	\$ 1,676	\$ 4,631	\$ 4,680	\$ 49	1.1%
Contracted Services	\$ 70,785	\$ 40,300	\$ 23,956	\$ 64,536	\$ 70,558	\$ 6,022	9.3%
Operating Expenses	\$ 229,828	\$ 238,305	\$ 220,835	\$ 315,888	\$ 339,171	\$ 23,283	7.4%
Operating Capital Outlay	\$ 3,194	\$ 35,585	\$ 33,562	\$ 63,088	\$ 48,026	\$ (15,062)	-23.9%
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 509,250	\$ 532,965	\$ 506,497	\$ 707,977	\$ 730,483	\$ 22,506	3.2%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2020-21	\$ 393,513	\$ 153,414	\$ -	\$ -	\$ 241,461	\$ -	\$ 788,388

OPERATING AND NON-OPERATING

Fiscal Year 2020-21

	Operating	Non-operating	TOTAL
Salaries and Benefits	\$ 268,048	\$ -	\$ 268,048
Other Personal Services	\$ 4,680	\$ -	\$ 4,680
Contracted Services	\$ 70,558	\$ -	\$ 70,558
Operating Expenses	\$ 339,171	\$ -	\$ 339,171
Operating Capital Outlay	\$ 48,026	\$ -	\$ 48,026
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 730,483	\$ -	\$ 730,483

Program Allocations

Changes and Trends

The IT budget has been distributed across program areas to share in the cost of recurring IT-related expenses, e.g., licensing, software maintenance, and IT staff time. IT has been in a support mode, maintaining technology that provides solutions to meet the business needs of the organization and replacing legacy systems with industry standard technology. Hardware and software are maintained or replaced as needed to ensure capacity, performance, and adherence to support requirements. The increase in personnel costs has been mainly due to benefit increases and higher cost selection changes. Beginning in FY 2016-17, the District procured an infrastructure analysis concluding in FY 2017-18 with final remediation, resulting in a reduction in Contracted Services over the three-year period. The increase in Operating Capital Outlay is due primarily to non-recurring purchases, including servers and digital storage upgrades in FY 2017-18.

Budget Variances

This activity's FY 2020-21 Preliminary Budget is \$22,506 (3.2 percent) higher than the FY 2019-20 Adopted Budget. This is mainly due to an increase in Operating Expenses of \$23,283 (7.4 percent) to address internet connectivity, software maintenance, and computer replacement. Salaries and Benefits increase \$8,214 (3.2 percent) due to estimated rate adjustments for FRS and health insurance and Contracted Services increase \$6,022 (9.3 percent) for an infrastructure evaluation and remediation plan along with GIS technical support. These increases are offset by a decrease in Operating Capital Outlay of \$15,062 (23.9 percent) due to removal of budget for a previous year server purchase. A total of \$153,414 of this activity's budget is funded with Fund Balance Reserves.

Major Budget Items

Major budget items for this activity include the following (categories > \$100,000):

- Salaries and Benefits, \$268,048
- Operating Expenses, \$339,171
 - Software maintenance services, \$174,610
 - Ethernet charges, \$74,844
 - Server maintenance services, \$24,543
 - Computer equipment, \$22,672
 - Computer software, \$14,288

Program Allocations

5.0 Outreach - This program includes all environmental education activities, such as water conservation campaigns and water resources education; public information activities; all lobbying activities relating to local, regional, state, and federal governmental affairs; and all public relations activities, including related public service announcements and advertising in the media.

District Description: The description above accurately reflects all of the budgeted activities the District has captured under this program.

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT PROGRAM BY EXPENDITURE CATEGORY

Fiscal Years 2016-17, 2017-18, 2018-19, 2019-20, and 2020-21

PRELIMINARY BUDGET - Fiscal Year 2020-21

5.0 - Outreach

	Fiscal Year 2016-17 (Actual-Audited)	Fiscal Year 2017-18 (Actual-Audited)	Fiscal Year 2018-19 (Actual-Unaudited)	Fiscal Year 2019-20 (Adopted)	Fiscal Year 2020-21 (Preliminary)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ 142,238	\$ 112,815	\$ 112,082	\$ 115,057	\$ 117,478	\$ 2,421	2.1%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Contracted Services	\$ 4,500	\$ -	\$ -	\$ 4,775	\$ 4,775	\$ -	0.0%
Operating Expenses	\$ 8,663	\$ 10,679	\$ 12,869	\$ 12,787	\$ 12,287	\$ (500)	-3.9%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ 1,500	\$ 1,500	
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 155,401	\$ 123,494	\$ 124,952	\$ 132,619	\$ 136,040	\$ 3,421	2.6%

SOURCE OF FUNDS

Fiscal Year 2020-21

	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Salaries and Benefits	\$ 117,478	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 117,478
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contracted Services	\$ 4,775	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,775
Operating Expenses	\$ 12,287	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,287
Operating Capital Outlay	\$ 1,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,500
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 160,985	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 160,985

RATE, OPERATING AND NON-OPERATING

Fiscal Year 2020-21

	Workforce	Rate (Salary without benefits)	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	1	\$ 74,929	\$ 117,478	\$ -	\$ 117,478
Other Personal Services	-	\$ -	\$ -	\$ -	\$ -
Contracted Services			\$ 4,775	\$ -	\$ 4,775
Operating Expenses			\$ 12,287	\$ -	\$ 12,287
Operating Capital Outlay			\$ 1,500	\$ -	\$ 1,500
Fixed Capital Outlay			\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)			\$ -	\$ -	\$ -
Debt			\$ -	\$ -	\$ -
Reserves - Emergency Response			\$ -	\$ -	\$ -
TOTAL			\$ 136,040	\$ -	\$ 136,040

WORKFORCE

Fiscal Years 2016-17, 2017-18, 2018-19, 2019-20, and 2020-21

WORKFORCE CATEGORY	Fiscal Year						Difference in % (Adopted to Preliminary)
	2016-17	2017-18	2018-19	2019-20	2020-21	Difference	% Change
Authorized Positions	2.0	2.0	1.0	1.0	1.0	0.0	0.0%
Contingent Worker	0.0	0.0	0.0	0.0	0.0	0.0	
Other Personal Services	0.0	0.0	0.0	0.0	0.0	0.0	
Intern	0.0	0.0	0.0	0.0	0.0	0.0	
Volunteer	0.0	0.0	0.0	0.0	0.0	0.0	
TOTAL WORKFORCE	2.0	2.0	1.0	1.0	1.0	0.0	0.0%

Program Allocations

Northwest Florida Water Management District

REDUCTIONS - NEW ISSUES

5.0 Outreach

Fiscal Year 2020-21

Preliminary Budget - January 15, 2020

FY 2019-20 Budget (Adopted)			1.00 \$ 132,619		
Reductions					
Issue	Description	Issue Amount	Workforce	Category Subtotal	Issue Narrative
Salaries and Benefits				-	
Other Personal Services				-	
Contracted Services				-	
Operating Expenses				1,260	
1	Printer lease	1,012			Discontinue use of leased equipment, limit use to owned printer
2	Computer software	248			Remove excess budget
Operating Capital Outlay				-	
Fixed Capital Outlay				-	
Interagency Expenditures (Cooperative Funding)				-	
Debt				-	
Reserves				-	
TOTAL REDUCTIONS			0.00	\$ 1,260	
New Issues					
Issue	Description	Issue Amount	Workforce	Category Subtotal	Issue Narrative
Salaries and Benefits				2,421	
1	Salaries and Benefits	2,421			Health insurance and FRS rate increase estimates
Other Personal Services				-	
Contracted Services				-	
Operating Expenses				760	
2	Newspaper subscriptions	460			Annual newspaper subscriptions to access District-related articles
3	News clips subscription	300			Increase to electronic news service related to District business
Operating Capital Outlay				1,500	
4	Computer hardware	1,500			Computer replacement for Program 5's one employee, no longer covered by overhead
Fixed Capital Outlay				-	
Interagency Expenditures (Cooperative Funding)				-	
Debt				-	
Reserves				-	
TOTAL NEW ISSUES			0.00	\$ 4,681	
5.0 Outreach					
Total Workforce and Preliminary Budget for FY 2020-21			1.00	\$ 136,040	

Program Allocations

Changes and Trends

Outreach, Program 5.0, has the smallest budget across the six programs. Expenses in Salaries and Benefits have decreased over the years due to turnover in FY 2016-17 followed by a reduction from two to one full-time position. The Contracted Services category includes funding for Washington, D.C. legislative services and reflects expenses last incurred in FY 2016-17. Budget remains in Contracted Services to cover these services in FY 2019-20 and FY 2020-21. The Operating Expenses category has increased over the last several years with the addition of printer/copier lease and Adobe software costs in FY 2017-18 and news clips services in FY 2018-19. Minor revisions to Operating Expenses result in a decrease in FY 2020-21.

Budget Variances

This program's FY 2020-21 Preliminary Budget is \$3,421 (2.6 percent) higher than the FY 2019-20 Adopted Budget. The increase is due to new Operating Capital Outlay budget of \$1,500 to cover the cost of a laptop for the one position in Program 5.0 and an increase in Salaries and Benefits of \$2,421 or 2.1 percent for estimated health and FRS rate adjustments. The Operating Expenses category has a net decrease of \$500 or 3.9 percent to reflect less budget for printer/copier lease and software costs offset by additional budget for newspaper and news clips subscriptions.

Major Budget Items

Major budget items for this program include the following:

- Salaries and Benefits, \$117,478 (1 FTE)
- Operating Expenses, \$12,287

Program Allocations

5.2 Public Information - All public notices regarding water management district decision-making and Governing Board, basin board, and advisory committee meetings, public workshops, public hearings, and other district meetings; and factual information provided to the public and others by a water management district regarding district structure, functions, programs, budget, and other operational aspects of the district.

District Description: The description above accurately reflects all of the budgeted activities the District has captured under this activity.

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT

ACTIVITY BY EXPENDITURE CATEGORY

Fiscal Years 2016-17, 2017-18, 2018-19, 2019-20, and 2020-21

PRELIMINARY BUDGET - Fiscal Year 2020-21

5.2 - Public Information

	Fiscal Year 2016-17 (Actual-Audited)	Fiscal Year 2017-18 (Actual-Audited)	Fiscal Year 2018-19 (Actual-Unaudited)	Fiscal Year 2019-20 (Adopted)	Fiscal Year 2020-21 (Preliminary)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ 142,238	\$ 112,815	\$ 112,082	\$ 115,057	\$ 117,478	\$ 2,421	2.1%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Contracted Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Operating Expenses	\$ 3,288	\$ 5,304	\$ 7,494	\$ 7,362	\$ 6,862	\$ (500)	-6.8%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ 1,500	\$ 1,500	
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 145,526	\$ 118,119	\$ 119,577	\$ 122,419	\$ 125,840	\$ 3,421	2.8%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2020-21	\$ 150,785	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 150,785

OPERATING AND NON-OPERATING

Fiscal Year 2020-21

	Operating	Non-operating	TOTAL
Salaries and Benefits	\$ 117,478	\$ 0.00	\$ 117,478
Other Personal Services	\$ -	\$ 0.00	\$ -
Contracted Services	\$ -	\$ 0.00	\$ -
Operating Expenses	\$ 6,862	\$ 0.00	\$ 6,862
Operating Capital Outlay	\$ 1,500	\$ 0.00	\$ 1,500
Fixed Capital Outlay	\$ -	\$ 0.00	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ 0.00	\$ -
Debt	\$ -	\$ 0.00	\$ -
Reserves - Emergency Response	\$ -	\$ 0.00	\$ -
TOTAL	\$ 125,840	\$ -	\$ 125,840

Program Allocations

Changes and Trends

This activity historically consisted of two budget categories: Salaries and Benefits and Operating Expenses. Expenses in Salaries and Benefits have decreased due to turnover in FY 2016-17 followed by a reduction from two to one full-time position. The Operating Expenses category has increased over the last several years with the addition of printer/copier lease and Adobe software costs in FY 2017-18 and news clips services in FY 2018-19. Minor revisions to Operating Expenses result in a decrease in FY 2020-21.

Budget Variances

This activity's FY 2020-21 Preliminary Budget is \$3,421 (2.8 percent) higher than the FY 2019-20 Adopted Budget. The increase is due to new Operating Capital Outlay budget of \$1,500 to cover the cost of a laptop for the one position in Program 5.0 and an increase in Salaries and Benefits of \$2,421 or 2.1 percent for estimated health and FRS rate adjustments. The Operating Expenses category has a net decrease of \$500 or 6.8 percent to reflect less budget for printer/copier lease and software costs offset by additional budget for newspaper and news clips subscriptions.

Major Budget Items

Major budget items for this activity include the following:

- Salaries and Benefits, \$117,478
- Operating Expenses, \$6,862
 - News clips subscription, \$3,050
 - Computer software, \$752
 - Newspaper subscriptions, \$660

Program Allocations

5.4 Lobbying/Legislative Affairs/Cabinet Affairs - Influencing or attempting to influence legislative action or non-action through oral or written communication or an attempt to obtain the goodwill of a member or employee of the Legislature. (See section 11.045, Florida Statutes) For purposes of the standard budget reporting format, this definition includes Federal legislative action or non-action.

District Description: The description above accurately reflects all of the budgeted activities the District has captured under this activity.

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT

ACTIVITY BY EXPENDITURE CATEGORY

Fiscal Years 2016-17, 2017-18, 2018-19, 2019-20, and 2020-21

PRELIMINARY BUDGET - Fiscal Year 2020-21

5.4 - Lobbying / Legislative Affairs / Cabinet Affairs

	Fiscal Year 2016-17 (Actual-Audited)	Fiscal Year 2017-18 (Actual-Audited)	Fiscal Year 2018-19 (Actual-Unaudited)	Fiscal Year 2019-20 (Adopted)	Fiscal Year 2020-21 (Preliminary)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Contracted Services	\$ 4,500	\$ -	\$ -	\$ 4,775	\$ 4,775	\$ -	0.0%
Operating Expenses	\$ 5,375	\$ 5,375	\$ 5,375	\$ 5,425	\$ 5,425	\$ -	0.0%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 9,875	\$ 5,375	\$ 5,375	\$ 10,200	\$ 10,200	\$ -	0.0%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2020-21	\$ -	\$ 10,200	\$ 10,200	\$ -	\$ -	\$ -	\$ -

OPERATING AND NON-OPERATING

Fiscal Year 2020-21

	Operating	Non-operating	TOTAL
Salaries and Benefits	\$ -	\$ -	\$ -
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 4,775	\$ -	\$ 4,775
Operating Expenses	\$ 5,425	\$ -	\$ 5,425
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 10,200	\$ -	\$ 10,200

Program Allocations

Changes and Trends

This activity consists of two budget categories: Contracted Services and Operating Expenses. The Contracted Services category includes funding for Washington, D.C. legislative services and reflects expenses last incurred in FY 2016-17. Budget remains in this category to cover these services in FY 2019-20 and FY 2020-21. The Operating Expenses category pays for a governmental research and legislative monitoring website with additional budget set aside for a potential change in the number of users.

Budget Variances

This activity's FY 2020-21 Preliminary Budget remains the same as the FY 2019-20 Adopted Budget.

Major Budget Items

Major budget items for this activity include the following:

- Contracted Services, \$4,775
 - Legislative assistance in Washington, D.C., \$4,775
- Operating Expenses, \$5,425
 - Governmental research and legislative monitoring website, \$5,225

Program Allocations

6.0 District Management and Administration - This program includes all governing support; executive support; management information systems; unrestricted reserves; and general counsel, ombudsman, human resources, finance, audit, risk management, and administrative services.

District Description: The description above accurately reflects all of the budgeted activities the District has captured under this program.

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT

PROGRAM BY EXPENDITURE CATEGORY

Fiscal Years 2016-17, 2017-18, 2018-19, 2019-20, and 2020-21

PRELIMINARY BUDGET - Fiscal Year 2020-21

6.0 - Management and Administration

	Fiscal Year 2016-17 (Actual-Audited)	Fiscal Year 2017-18 (Actual-Audited)	Fiscal Year 2018-19 (Actual-Unaudited)	Fiscal Year 2019-20 (Adopted)	Fiscal Year 2020-21 (Preliminary)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ 1,368,374	\$ 1,452,677	\$ 1,483,443	\$ 1,570,124	\$ 1,585,158	\$ 15,034	1.0%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contracted Services	\$ 135,868	\$ 120,792	\$ 113,705	\$ 139,081	\$ 142,358	\$ 3,277	2.4%
Operating Expenses	\$ 223,697	\$ 236,433	\$ 232,511	\$ 273,034	\$ 284,798	\$ 11,764	4.3%
Operating Capital Outlay	\$ 2,076	\$ 22,438	\$ 18,260	\$ 43,577	\$ 42,313	\$ (1,264)	-2.9%
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL	\$ 1,730,014	\$ 1,832,340	\$ 1,847,919	\$ 2,025,816	\$ 2,054,627	\$ 28,811	1.4%

SOURCE OF FUNDS

Fiscal Year 2020-21

	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Salaries and Benefits	\$ 608,820	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 608,820
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contracted Services	\$ 22,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 22,000
Operating Expenses	\$ 55,507	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 55,507
Operating Capital Outlay	\$ 42,313	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 42,313
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 857,917	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 857,917

RATE, OPERATING AND NON-OPERATING

Fiscal Year 2020-21

	Workforce	Rate (Salary without benefits)	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	22	\$ 1,044,064	\$ 1,571,171	\$ 13,987	\$ 1,585,158
Other Personal Services	1	\$ -	\$ -	\$ -	\$ -
Contracted Services			\$ 142,358	\$ -	\$ 142,358
Operating Expenses			\$ 284,798	\$ -	\$ 284,798
Operating Capital Outlay			\$ 42,313	\$ -	\$ 42,313
Fixed Capital Outlay			\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)			\$ -	\$ -	\$ -
Debt			\$ -	\$ -	\$ -
Reserves - Emergency Response			\$ -	\$ -	\$ -
TOTAL			\$ 2,040,640	\$ 13,987	\$ 2,054,627

WORKFORCE

Fiscal Years 2016-17, 2017-18, 2018-19, 2019-20, and 2020-21

WORKFORCE CATEGORY	Fiscal Year						Difference in % (Adopted to Preliminary)
	2016-17	2017-18	2018-19	2019-20	2020-21	Difference	% Change
Authorized Positions	23.0	23.0	22.0	22.0	22.0	0.0	0.0%
Contingent Worker	0.0	0.0	0.0	0.0	0.0	0.0	-
Other Personal Services	0.5	0.0	0.5	0.5	0.5	0.0	0.0%
Intern	0.0	0.0	0.0	0.0	0.0	0.0	-
Volunteer	0.0	0.0	0.0	0.0	0.0	0.0	-
TOTAL WORKFORCE	23.5	23.0	22.5	22.5	22.5	0.0	0.0%

Program Allocations

Northwest Florida Water Management District
REDUCTIONS - NEW ISSUES
6.0 District Management and Administration
Fiscal Year 2020-21
Preliminary Budget - January 15, 2020

FY 2019-20 Budget (Adopted)			22.50	\$ 2,025,816	
Reductions					
Issue	Description	Issue Amount	Workforce	Category Subtotal	Issue Narrative
Salaries and Benefits				33,584	
1	Salaries and benefits - IT Bureau	33,584			Reassignment of Asset Management Division Director hours to Program 3
Other Personal Services				-	
Contracted Services				-	
Operating Expenses				6,701	
2	R&M software - IT Bureau	2,988			Reduction from lower software maintenance and support cost
3	Continuing education - IT Bureau	1,866			Removal of software advisement/training purchased in prior year
4	Legal ads for rulemaking - Admin	1,000			Removed budget necessary only for FY 2019-20
5	Printer/copier lease equipment - HR	300			Adjustment based on prior year usage
6	Staff Travel - IT Bureau	219			Realignment based on actuals and transferred some budget to travel for training
7	R&M other equipment - IT Bureau	219			Removal of firewall-related prior year purchase
8	Office supplies - IT Bureau	109			Reduction to align with prior year expenditures
Operating Capital Outlay				12,264	
9	Servers - IT Bureau	12,264			Reduction due to previous year server purchases
Fixed Capital Outlay				-	
Interagency Expenditures (Cooperative Funding)				-	
Debt				-	
Reserves				-	
TOTAL REDUCTIONS			0.00	52,549	
New Issues					
Issue	Description	Issue Amount	Workforce	Category Subtotal	Issue Narrative
Salaries and Benefits				48,618	
1	Salaries and benefits - Executive Office	28,268			Annual salary and benefit estimates, inclusive of employee selection change to additional health insurance coverage
2	Salaries and benefits - Administration Division	16,073			Annual salary and benefit estimates, inclusive of employee selection change to additional health insurance coverage
3	Salaries and benefits - HR	2,366			Annual salary and benefit estimates
4	Salaries and benefits - IT Bureau	1,911			Annual salary and benefit estimates, inclusive of employee selection change to additional health insurance coverage
Other Personal Services				-	
Contracted Services				3,277	
5	Contractual services - IT Bureau	3,277			Increase to evaluate and remediate IT infrastructure (network,server and storage performance), and ESRI-related licensing price increase
Operating Expenses				18,465	
6	Computer software - IT Bureau	9,286			Additional software licensing for Citrix and Adobe
7	Continuing education - Admin	3,500			Add for tuition reimbursement opportunities
8	Internet connectivity - IT Bureau	3,496			Additional capacity for ethernet data lines
9	County property appraiser fees - Admin	1,000			Increase to cover costs associated with property appraiser budgets
10	Postage meter lease - Admin	500			Increase in new five-year lease agreement
11	Travel for training - IT Bureau	328			Increased due to employee turnover
12	Printer/copier lease equipment - Admin	300			Increase based on Districtwide allocation
13	Conference line - IT Bureau	33			Increase based on actuals for GoTo Meetings
14	Clothing and uniforms - IT Bureau	22			Increased due to employee turnover
Operating Capital Outlay				11,000	
15	Computer hardware - Governing Board	11,000			Electronic portable device for each Governing Board member
Fixed Capital Outlay				-	
Interagency Expenditures (Cooperative Funding)				-	
Debt				-	
Reserves				-	
TOTAL NEW ISSUES			0.00	\$ 81,360	
6.0 District Management and Administration					
Total Workforce and Preliminary Budget for FY 2020-21			22.50	\$ 2,054,627	

Program Allocations

Changes and Trends

The Salaries and Benefits budget category makes up just over three-quarters (77.2 percent) of Program 6.0's budget, funding four full-time positions in the Office of Executive Director, eight full-time positions in the Division of Administration, a Human Resources Administrator, and a portion of the nine full-time staff and one part-time position in the IT Bureau. Personnel costs have changed across the years due to turnover, pay adjustments, and benefit changes and cost increases. The FY 2019-20 and FY 2020-21 budgets for Salaries and Benefits includes health and FRS rate increases, health selection changes, equity and pay adjustments, and a leave payout for potential retirements. Contracted Services and Operating Expenses have fluctuated based on administrative needs across IT, Human Resources, Accounting, Governing Board, and the Office of Executive Director. Budget is commonly higher than prior years' actual expenditures for reasons such as plans for purchases or services are revised or delayed. Changes in Operating Capital Outlay are due to changes in computer hardware purchases related to disk/data backup replacement schedule and computers for employees. Major purchases in FY 2016-17 were delayed and spread across the next several years.

The combined budgets for Program 5.0, Outreach (\$136,040) and Program 6.0, District Management and Administration (\$2,054,627) represent 2.8 percent of the total budget proposed for FY 2020-21.

Budget Variances

This program's FY 2020-21 Preliminary Budget is \$28,811 (1.4 percent) higher than the FY 2019-20 Adopted Budget. This change is mainly due to increases in the Salaries and Benefits and Operating Expense categories. Personnel costs increase by \$15,034 (1.0 percent), mostly from employee selection changes to higher health insurance coverages and estimated rate adjustments for FRS and health insurance. The Operating Expense category increase of \$11,764 (4.3 percent) is mainly for training and education opportunities due to recent attrition, software licensing such as for Citrix and Adobe, and additional internet connectivity. The Contracted Services category increases slightly by \$3,277 (2.4 percent) to address the evaluation and remediation of the District's IT infrastructure as well as for software licensing price increases. A small reduction of \$1,264 (2.9 percent) in Operating Capital Outlay is a combination of removing \$12,264 from the budget due to the previous year's purchase of IT servers offset by adding \$11,000 to the budget for electronic portable devices for each Governing Board member.

Major Budget Items

Major budget items for this program include the following (categories > \$100,000):

- Salaries and Benefits, \$1,585,158 (22.0 FTE)
- Contracted Services, \$142,358
- Operating Expenses, \$284,798
 - Subactivity 6.1.4 Administrative Support, \$61,091
 - Subactivity 6.1.9 Technology and Information Services, \$121,258

Program Allocations

- Activity 6.4 Other - Tax Collector/Property Appraiser Fees, \$57,750

Refer to the activity and subactivity sections for details on major budget items.

Program Allocations

6.1 Administrative and Operations Support - Executive management, executive support, Governing Board support, ombudsman, inspector general, general counsel, human resources, insurance, risk management, finance, accounting, procurement, budget, vehicle pool.

District Description: This activity includes executive management, executive support, Governing Board support, general counsel, inspector general, administrative support (general), procurement and contract administration, insurance, finance, accounting, budget, and human resources. In addition, this activity includes administrative and programmatic computer systems support, directs maintenance and replacement of equipment, hardware and software support, and includes the Geographic Information System (GIS) staff and systems support.

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT

ACTIVITY BY EXPENDITURE CATEGORY

Fiscal Years 2016-17, 2017-18, 2018-19, 2019-20, and 2020-21

PRELIMINARY BUDGET - Fiscal Year 2020-21

6.1 - Administrative and Operations Support

	Fiscal Year 2016-17 (Actual-Audited)	Fiscal Year 2017-18 (Actual-Audited)	Fiscal Year 2018-19 (Actual-Unaudited)	Fiscal Year 2019-20 (Adopted)	Fiscal Year 2020-21 (Preliminary)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ 1,368,374	\$ 1,452,677	\$ 1,483,443	\$ 1,570,124	\$ 1,585,158	\$ 15,034	1.0%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Contracted Services	\$ 135,868	\$ 120,792	\$ 113,705	\$ 139,081	\$ 142,358	\$ 3,277	2.4%
Operating Expenses	\$ 170,939	\$ 180,922	\$ 175,178	\$ 216,284	\$ 227,048	\$ 10,764	5.0%
Operating Capital Outlay	\$ 2,076	\$ 22,438	\$ 18,260	\$ 43,577	\$ 42,313	\$ (1,264)	-2.9%
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 1,677,256	\$ 1,776,829	\$ 1,790,586	\$ 1,969,066	\$ 1,996,877	\$ 27,811	1.4%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2020-21	\$ 833,917	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 833,917

OPERATING AND NON-OPERATING

Fiscal Year 2020-21

	Operating	Non-operating	TOTAL
Salaries and Benefits	\$ 1,571,171	\$ 13,987	\$ 1,585,158
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 142,358	\$ -	\$ 142,358
Operating Expenses	\$ 227,048	\$ -	\$ 227,048
Operating Capital Outlay	\$ 42,313	\$ -	\$ 42,313
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 1,982,890	\$ 13,987	\$ 1,996,877

Program Allocations

Changes and Trends

Activity 6.1 differs from Program 6.0 only by the \$57,750 budgeted annually in 6.4 Other (Tax Collector/Property Appraiser Fees). Therefore, the Changes and Trends for Activity 6.1 align with those mentioned above for Program 6.0. Personnel costs have changed across the years due to turnover, pay adjustments, and benefit changes and cost increases. The FY 2019-20 and FY 2020-21 budgets for Salaries and Benefits includes health and FRS rate increases, health selection changes, equity and pay adjustments, and a leave payout for potential retirements. Contracted Services and Operating Expenses have fluctuated based on administrative needs across IT, Human Resources, Accounting, Governing Board, and the Office of Executive Director. Budget is commonly higher than prior years' actual expenditures for reasons such as plans for purchases or services are revised or delayed. Changes in Operating Capital Outlay are due to changes in computer hardware purchases related to disk/data backup replacement schedule and computers for employees. Major purchases in FY 2016-17 were delayed and spread across the next several years.

Budget Variances

This activity's FY 2020-21 Preliminary Budget is \$27,811 (1.4 percent) higher than the FY 2019-20 Adopted Budget. This change is mainly due to increases in the Salaries and Benefits and Operating Expense categories. Personnel costs increase by \$15,034 (1.0 percent), mainly including employee selection changes to higher health insurance coverages and estimated rate adjustments for FRS and health insurance. The Operating Expense category increase of \$10,764 (5.0 percent) is mainly for training and education opportunities due to recent attrition, licensing for Citrix and Adobe software, and capacity for ethernet data lines. Additionally, the Contracted Services category increases slightly by \$3,277 (2.4 percent) to address the evaluation and remediation of the District's IT infrastructure as well as for software licensing price increases. A small reduction of \$1,264 (2.9 percent) in Operating Capital Outlay is a combination of removing \$12,264 from the budget due to the previous year's purchase of IT servers offset by adding \$11,000 to the budget for electronic portable devices for each Governing Board member.

Major Budget Items

Major budget items for this activity include the following (categories > \$100,000):

- Salaries and Benefits, \$1,585,158
- Contracted Services, \$142,358
 - Internal Auditor/Inspector General, \$44,000
 - District independent auditor, \$42,000
 - Legal counsel, \$30,093
 - IT contracted services, \$14,465
- Operating Expenses, \$227,048
 - Software maintenance services, \$65,479
 - Districtwide professional liability insurance, \$24,000
 - Server maintenance services, \$15,951

Program Allocations

- Continuing education, \$14,237
- Office of Executive Director staff travel, \$10,983
- Ethernet charges, \$13,547
- Governing Board and legal counsel travel, \$10,000
- Computer software, \$9,286
- Required legal ads for budget proposals, \$8,350
- Computer equipment, \$7,937

Program Allocations

6.1.1 Executive Direction - This subactivity includes the executive office, Governing Board and executive services support, and the Office of the Ombudsman. Agency-wide direction is provided in a manner consistent with the policy direction of the Governing Board, the Department of Environmental Protection, the Florida Legislature, and the Executive Office of the Governor.

District Description: This subactivity includes the executive office, Governing Board, and executive services support. Agency-wide direction is provided in a manner consistent with the policy direction of the Governing Board, the Department of Environmental Protection, the Florida Legislature, and the Executive Office of the Governor.

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT

SUBACTIVITY BY EXPENDITURE CATEGORY

Fiscal Years 2016-17, 2017-18, 2018-19, 2019-20, and 2020-21

PRELIMINARY BUDGET - Fiscal Year 2020-21

6.1.1 - Executive Direction

	Fiscal Year 2016-17 (Actual-Audited)	Fiscal Year 2017-18 (Actual-Audited)	Fiscal Year 2018-19 (Actual-Unaudited)	Fiscal Year 2019-20 (Adopted)	Fiscal Year 2020-21 (Preliminary)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ 533,718	\$ 555,184	\$ 564,312	\$ 580,552	\$ 608,820	\$ 28,268	4.9%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Contracted Services	\$ 20,775	\$ 19,195	\$ 24,440	\$ 22,000	\$ 22,000	\$ -	0.0%
Operating Expenses	\$ 17,910	\$ 26,470	\$ 25,274	\$ 31,507	\$ 31,507	\$ -	0.0%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ 2,500	\$ 13,500	\$ 11,000	440.0%
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 572,403	\$ 600,848	\$ 614,026	\$ 636,559	\$ 675,827	\$ 39,268	6.2%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2020-21	\$ 805,104	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 805,104

OPERATING AND NON-OPERATING

Fiscal Year 2020-21

	Operating	Non-operating	TOTAL
Salaries and Benefits	\$ 608,820	\$ -	\$ 608,820
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 22,000	\$ -	\$ 22,000
Operating Expenses	\$ 31,507	\$ -	\$ 31,507
Operating Capital Outlay	\$ 13,500	\$ -	\$ 13,500
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 675,827	\$ -	\$ 675,827

Program Allocations

Changes and Trends

Budget in this activity is for the Office of Executive Director (OED) and Governing Board. Salaries and Benefits for the four positions in OED changes across the years due to turnover, pay adjustments, and benefit changes and cost increases. Variations in actual costs for Contracted Services across the years have been the result of legal counsel needs, while those in Operating Expenses have been driven by Board and executive management travel obligations. Budget across the categories is slightly higher than actual costs to ensure sufficient funds are available.

Budget Variances

This subactivity's FY 2020-21 Preliminary Budget is \$39,268 (6.2 percent) higher than the FY 2019-20 Adopted Budget. This variance includes increases in Salaries and Benefits of \$28,268, mainly due to employee selection of higher health insurance coverage and estimated health and Florida Retirement Service (FRS) rate adjustments, and in Operating Capital Outlay of \$11,000 for the purchase of an electronic portable device for each Governing Board member.

Major Budget Items

Major budget items for this subactivity include the following:

- Salaries and Benefits, \$608,820
- Operating Expenses, \$31,507
 - Office of Executive Director staff travel, \$10,983
 - Governing Board and legal consultant travel, \$10,000

Program Allocations

6.1.4 Administrative Support - This subactivity includes finance, budget, accounting, risk management, and document services which provides districtwide print and mail services, all aspects of records management and imaging services.

District Description: This subactivity includes administrative support (general), procurement and contract administration, risk assessment, insurance, finance, accounting, and budget.

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT

SUBACTIVITY BY EXPENDITURE CATEGORY

Fiscal Years 2016-17, 2017-18, 2018-19, 2019-20, and 2020-21

PRELIMINARY BUDGET - Fiscal Year 2020-21

6.1.4 - Administrative Support

	Fiscal Year 2016-17 (Actual-Audited)	Fiscal Year 2017-18 (Actual-Audited)	Fiscal Year 2018-19 (Actual-Unaudited)	Fiscal Year 2019-20 (Adopted)	Fiscal Year 2020-21 (Preliminary)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ 633,357	\$ 654,642	\$ 687,719	\$ 730,816	\$ 746,889	\$ 16,073	2.2%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Contracted Services	\$ 84,830	\$ 88,150	\$ 83,918	\$ 99,000	\$ 99,000	\$ -	0.0%
Operating Expenses	\$ 41,518	\$ 44,662	\$ 45,986	\$ 57,791	\$ 61,091	\$ 3,300	5.7%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 759,705	\$ 787,453	\$ 817,623	\$ 887,607	\$ 906,980	\$ 19,373	2.2%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2020-21	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

OPERATING AND NON-OPERATING

Fiscal Year 2020-21

	Operating	Non-operating	TOTAL
Salaries and Benefits	\$ 746,889	\$ -	\$ 746,889
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 99,000	\$ -	\$ 99,000
Operating Expenses	\$ 61,091	\$ -	\$ 61,091
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 906,980	\$ -	\$ 906,980

Program Allocations

Changes and Trends

Budget in this subactivity is for the Division of Administration, which is supported by eight full-time employees. Personnel costs have changed across the years due to turnover, pay adjustments, and benefit changes and cost increases. Between FY 2016-17 and FY 2018-19, health insurance has ranged 16 percent to 19 percent of the personnel category's total actual costs, but has accounted for 43 percent to 59 percent of its annual growth, due to employee selection and rate increases. Contracted Services had a spike in expenses in FY 2017-18 attributable to legal counsel related to two Requests for Proposals – Inspector General and independent audit services, while the increase in Operating Expenses over the last several years has been for the provision of training and continuing education opportunities.

Budget Variances

This subactivity's FY 2020-21 Preliminary Budget is \$19,373 (2.2 percent) higher than the FY 2019-20 Adopted Budget. This change is due to increases in the Salaries and Benefits and Operating Expense categories. Personnel costs increase by \$16,073 (2.2 percent), mainly including employee selection changes to higher health insurance coverages and estimated rate adjustments for FRS and health insurance. The Operating Expense category increase of \$3,300 (5.7 percent) is mainly for training and education opportunities due to recent attrition with budget for tuition reimbursement.

Major Budget Items

Major budget items for this subactivity include the following:

- Salaries and Benefits, \$746,889
- Contracted Services, \$99,000
 - Internal Auditor/Inspector General, \$44,000
 - District independent auditor, \$42,000
 - Other postemployment benefits actuarial study, \$4,500
- Operating Expenses, \$61,091
 - Districtwide professional liability insurance, \$24,000
 - Required legal ads for budget proposals, \$8,350
 - Continuing education, \$7,000
 - Office supplies, \$5,000

Program Allocations

6.1.7 Human Resources - This subactivity provides human resources support for the District.

District Description: The description above accurately reflects all of the budgeted activities the District has captured under this subactivity.

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT SUBACTIVITY BY EXPENDITURE CATEGORY

Fiscal Years 2016-17, 2017-18, 2018-19, 2019-20, and 2020-21

PRELIMINARY BUDGET - Fiscal Year 2020-21

6.1.7 - Human Resources

	Fiscal Year 2016-17 (Actual-Audited)	Fiscal Year 2017-18 (Actual-Audited)	Fiscal Year 2018-19 (Actual-Unaudited)	Fiscal Year 2019-20 (Adopted)	Fiscal Year 2020-21 (Preliminary)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ 94,449	\$ 97,009	\$ 99,372	\$ 102,107	\$ 104,473	\$ 2,366	2.3%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Contracted Services	\$ 4,290	\$ 3,548	\$ 2,724	\$ 5,800	\$ 5,800	\$ -	0.0%
Operating Expenses	\$ 9,356	\$ 10,027	\$ 8,580	\$ 13,492	\$ 13,192	\$ (300)	-2.2%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 108,095	\$ 110,584	\$ 110,676	\$ 121,399	\$ 123,465	\$ 2,066	1.7%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2020-21	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

OPERATING AND NON-OPERATING

Fiscal Year 2020-21

	Operating	Non-operating	TOTAL
Salaries and Benefits	\$ 104,473	\$ -	\$ 104,473
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 5,800	\$ -	\$ 5,800
Operating Expenses	\$ 13,192	\$ -	\$ 13,192
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 123,465	\$ -	\$ 123,465

Program Allocations

Changes and Trends

The Salaries and Benefits category represents one full-time Human Resources Administrator with costs mainly reflecting adjustments in the position's retirement rate and insurance premium. Contracted Services experienced less costs for legal counsel and professional recruitment across the last few years, while Operating Expenses incurred higher costs in FY 2017-18 for the purchase of employee service recognition awards.

Budget Variances

This subactivity's FY 2020-21 Preliminary Budget is \$2,066 (1.7 percent) higher than the FY 2018-19 Adopted Budget. This change is due to an increase in the Salaries and Benefits category of \$2,366 (2.3 percent) that mainly provides for estimated health and FRS rate increases offset by a reduction in Operating Expenses of \$300 (2.2 percent) to represent lower printer usage costs.

Major Budget Items

Major budget items for this subactivity include the following:

- Salaries and Benefits, \$104,473
- Operating Expenses, \$13,192
 - Continuing education, \$3,500
 - Background screening, drug testing, \$3,000
 - Job advertisements, \$2,092
 - Leased copier/printer, \$1,600

Program Allocations

6.1.9 Technology and Information Services - This subactivity includes computer hardware and software, data lines, computer support and maintenance, IT consulting services, data centers, network operations, web support and updates, desktop support, and application development associated with this program and related activities.

District Description: The description above accurately reflects all of the budgeted activities the District has captured under this subactivity.

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT

SUBACTIVITY BY EXPENDITURE CATEGORY

Fiscal Years 2016-17, 2017-18, 2018-19, 2019-20, and 2020-21

PRELIMINARY BUDGET - Fiscal Year 2020-21

6.1.9 - Technology and Information Services

	Fiscal Year 2016-17 (Actual-Audited)	Fiscal Year 2017-18 (Actual-Audited)	Fiscal Year 2018-19 (Actual-Unaudited)	Fiscal Year 2019-20 (Adopted)	Fiscal Year 2020-21 (Preliminary)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ 106,849	\$ 145,843	\$ 132,039	\$ 156,649	\$ 124,976	\$ (31,673)	-20.2%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Contracted Services	\$ 25,972	\$ 9,899	\$ 2,622	\$ 12,281	\$ 15,558	\$ 3,277	26.7%
Operating Expenses	\$ 102,155	\$ 99,763	\$ 95,339	\$ 113,494	\$ 121,258	\$ 7,764	6.8%
Operating Capital Outlay	\$ 2,076	\$ 22,438	\$ 18,260	\$ 41,077	\$ 28,813	\$ (12,264)	-29.9%
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 237,053	\$ 277,943	\$ 248,261	\$ 323,501	\$ 290,605	\$ (32,896)	-10.2%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2020-21	\$ 28,813	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 28,813

OPERATING AND NON-OPERATING

Fiscal Year 2020-21

	Operating	Non-operating	TOTAL
Salaries and Benefits	\$ 110,989	\$ 13,987	\$ 124,976
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 15,558	\$ -	\$ 15,558
Operating Expenses	\$ 121,258	\$ -	\$ 121,258
Operating Capital Outlay	\$ 28,813	\$ -	\$ 28,813
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 276,618	\$ 13,987	\$ 290,605

Program Allocations

Changes and Trends

The IT budget has been distributed across program areas to share in the cost of recurring IT-related expenses, e.g., licensing, software maintenance, and IT staff time. IT has been in a support mode, maintaining technology that provides solutions to meet the business needs of the organization and replacing legacy systems with industry standard technology. Hardware and software are maintained or replaced as needed to ensure capacity, performance, and adherence to support requirements.

The fluctuations in Salaries and Benefits are primarily a result of changes in health insurance benefit selections in the IT Bureau. Beginning in FY 2016-17, the District procured an infrastructure analysis concluding in FY 2017-18 with final remediation, resulting in a reduction in Contracted Services over the three-year period. The decrease in Operating Expenses primarily reflects the cyclical nature of the computer equipment replacement cycle. The overall increase in Operating Capital Outlay is due primarily to non-recurring purchases, including servers, and digital storage upgrades in FY 2017-18.

Budget Variances

This subactivity's FY 2020-21 Preliminary Budget is \$32,896 (10.2 percent) lower than the FY 2019-20 Adopted Budget. The reduction in Salaries and Benefits is mainly due to reassignment of the Asset Management Division Director hours offset by increases in estimated rate adjustments for FRS and health insurance. Operating Capital Outlay has a decrease of \$12,264 (29.9 percent) attributable to previous year server purchases. The increase in Contracted Services is mainly due to an infrastructure evaluation and remediation. Operating Expenses increases \$7,764 (6.8 percent) for additional capacity for ethernet data lines, the purchase of computer software including Adobe Pro and Citrix and computer equipment to reflect five-year life cycle.

Major Budget Items

Major budget items for this activity include the following:

- Salaries and Benefits, \$124,976
- Operating Expenses, \$121,258
 - Software maintenance services, \$65,479
 - Server maintenance services, \$15,951
 - Ethernet charges, \$13,547
 - Computer software, \$9,286
 - Computer equipment, \$7,937

Program Allocations

6.4 Other - (Tax Collector/Property Appraiser Fees) - Tax collector/property appraiser fees.

District Description: This category includes fees charged by the tax collectors and property appraisers of the 16 counties within the District's jurisdiction. These fees are to compensate the counties for their costs associated with the noticing, collection, and remittance of ad valorem tax revenues on behalf of and to the District.

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT

ACTIVITY BY EXPENDITURE CATEGORY

Fiscal Years 2016-17, 2017-18, 2018-19, 2019-20, and 2020-21

PRELIMINARY BUDGET - Fiscal Year 2020-21

6.4 - Other - (Tax Collector / Property Appraiser Fees)

	Fiscal Year 2016-17 (Actual-Audited)	Fiscal Year 2017-18 (Actual-Audited)	Fiscal Year 2018-19 (Actual-Unaudited)	Fiscal Year 2019-20 (Adopted)	Fiscal Year 2020-21 (Preliminary)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Contracted Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Operating Expenses	\$ 52,758	\$ 55,511	\$ 57,333	\$ 56,750	\$ 57,750	\$ 1,000	1.8%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 52,758	\$ 55,511	\$ 57,333	\$ 56,750	\$ 57,750	\$ 1,000	1.8%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2020-21	\$ 24,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 24,000

OPERATING AND NON-OPERATING

Fiscal Year 2020-21

	Operating	Non-operating	TOTAL
Salaries and Benefits	\$ -	\$ -	\$ -
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ -	\$ -	\$ -
Operating Expenses	\$ 57,750	\$ -	\$ 57,750
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 57,750	\$ -	\$ 57,750

Program Allocations

Changes and Trends

Fees paid to the property appraisers are based on a percent of their approved budget and the District's share of ad valorem taxes levied. Tax collectors are paid based on the amount of taxes collected. As the property appraisers' budgets and/or the District's share of ad valorem taxes levied continue to increase, so will the budget for this activity. The budget for this subactivity is in the Operating Expenses category only.

Budget Variances

This subactivity's FY 2020-21 Preliminary Budget is \$1,000 (1.8 percent) higher than the FY 2019-20 Adopted Budget. Expenses for this item have recently exceeded budget, therefore \$1,000, an increase of 1.8 percent, has been added to the proposed budget.

Major Budget Items

Major budget items for this activity include the following:

- Operating Expenses, \$57,750

Program Allocations

B. District Specific Programs

The FY 2020-21 Preliminary Budget includes \$10.0 million for Springs programs based on prior years' appropriations from the Legislature.

1. District Springs Program

The District is home to four Outstanding Florida Springs and more than 250 other springs. Since FY 2013-14, with funds from the Legislature and District and cooperator matching funds, the District has shown a commitment to funding springs restoration projects. The figures reflected below are included in, not in place of, the funding amounts in Programs 1.0 – 6.0.

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT PROGRAM BY EXPENDITURE CATEGORY

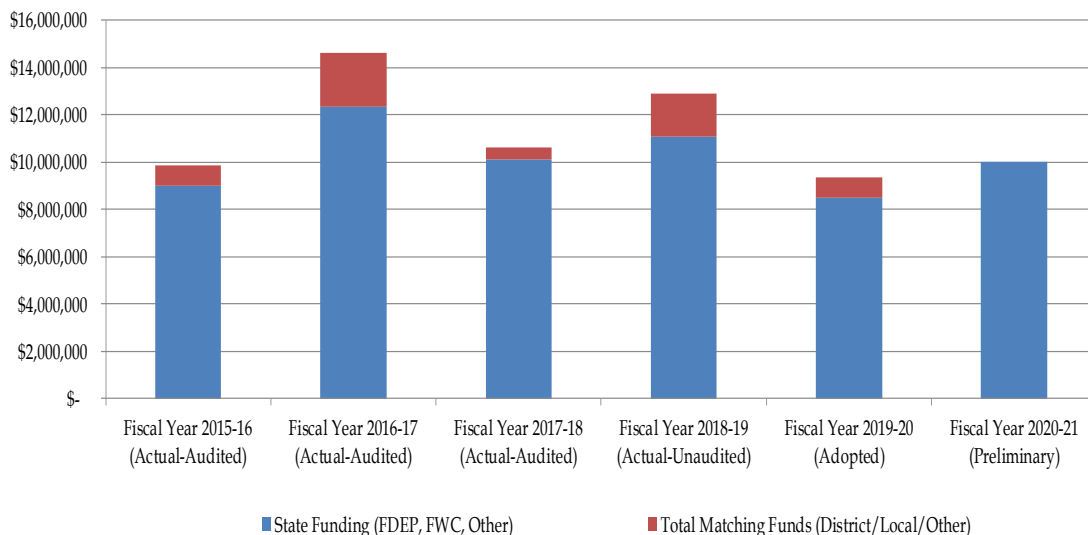
Fiscal Years 2016-17, 2017-18, 2018-19, 2019-20, and 2020-21

PRELIMINARY BUDGET - Fiscal Year 2020-21

Springs Program

	Fiscal Year 2015-16 (Actual-Audited)	Fiscal Year 2016-17 (Actual-Audited)	Fiscal Year 2017-18 (Actual-Audited)	Fiscal Year 2018-19 (Actual-Unaudited)	Fiscal Year 2019-20 (Adopted)	Fiscal Year 2020-21 (Preliminary)	Total
State Funding (FDEP, FWC, Other)	\$ 9,021,221	\$ 12,338,200	\$ 10,093,106	\$ 11,061,329	\$ 8,498,937	\$ 10,000,000	\$ 51,991,572
Total Matching Funds (District/Local/Other)	\$ 833,333	\$ 2,283,333	\$ 522,000	\$ 1,855,833	\$ 833,333	\$ -	\$ 5,494,499
TOTAL	\$ 9,854,554	\$ 14,621,533	\$ 10,615,106	\$ 12,917,162	\$ 9,332,270	\$ 10,000,000	\$ 57,486,071

Springs Funding From FY 2015-16 through FY 2020-21



Note: The FY 2020-21 Preliminary Budget amount is based on prior year's funding levels and 2017 Legislative appropriations. This amount may be amended when actual projects are finalized.

Program Allocations

C. Program Allocations by Area of Responsibility

Subsection 373.535(1)(a)2., Florida Statutes, requires the District to report the total estimated amount in the District budget for each area of responsibility (AOR). All programs and activities at water management districts are categorized by four AORs: water supply, water quality, flood protection and floodplain management, and natural systems.

Expenditures in the four AORs are provided only at the program level. These AOR (water supply, water quality, flood protection and floodplain management, and natural systems) expenditures are estimates only and have been allocated among the programs, since a project may serve more than one purpose.

Therefore, the AOR expenditures should be viewed only as one indication of whether the District is adequately addressing each AOR.

The following tables provide the AOR expenditures for fiscal years 2018-19 Actual-Unaudited, 2019-20 Adopted, and 2020-21 Preliminary Budget.

Program Allocations

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT PROGRAMS, ACTIVITIES AND SUBACTIVITIES BY AREA OF RESPONSIBILITY

Fiscal Year 2018-19 (Actual-Unaudited)

PRELIMINARY BUDGET - Fiscal Year 2020-21

PROGRAMS, ACTIVITIES AND SUB-ACTIVITIES	Fiscal Year 2018-19 (Actual-Unaudited)	Water Supply	Water Quality	Flood Protection	Natural Systems
1.0 Water Resource Planning and Monitoring	\$4,141,915	\$630,959	\$985,977	\$1,204,097	\$1,320,882
1.1 - District Water Management Planning	1,653,006	X	X	X	X
1.1.1 Water Supply Planning	159,809	X	X		
1.1.2 Minimum Flows and Minimum Water Levels	941,814	X	X		X
1.1.3 Other Water Resources Planning	551,383	X	X	X	X
1.2 - Research, Data Collection, Analysis and Monitoring	754,799	X	X	X	X
1.3 - Technical Assistance	1,273,333	X	X	X	X
1.4 - Other Water Resources Planning and Monitoring Activities	-				
1.5 - Technology & Information Services	460,776	X	X	X	X
2.0 Land Acquisition, Restoration and Public Works	\$9,562,631	\$1,428,455	\$4,472,386	\$1,164,576	\$2,497,215
2.1 - Land Acquisition	1,064,267	X	X	X	X
2.2 - Water Source Development	1,166,837	X	X		X
2.2.1 Water Resource Development Projects	158,577	X	X		X
2.2.2 Water Supply Development Assistance	1,008,261	X			
2.2.3 Other Water Source Development Activities	0				
2.3 - Surface Water Projects	6,583,903		X	X	X
2.4 - Other Cooperative Projects	-				
2.5 - Facilities Construction and Major Renovations	151,833	X	X	X	X
2.6 - Other Acquisition and Restoration Activities	532,179	X	X	X	X
2.7 - Technology & Information Services	63,611	X	X	X	X
3.0 Operation and Maintenance of Works and Lands	\$3,487,525	\$465,015	\$1,009,819	\$1,006,346	\$1,006,346
3.1 - Land Management	2,706,654	X	X	X	X
3.2 - Works	3,473		X		
3.3 - Facilities	320,495	X	X	X	X
3.4 - Invasive Plant Control	0				
3.5 - Other Operation and Maintenance Activities	0				
3.6 - Fleet Services	57,130	X	X	X	X
3.7 - Technology & Information Services	399,772	X	X	X	X
4.0 Regulation	\$3,071,598	\$1,328,346	\$843,275	\$363,862	\$536,115
4.1 - Consumptive Use Permitting	453,849	X	X		X
4.2 - Water Well Construction Permitting and Contractor Licensing	798,439	X	X		X
4.3 - Environmental Resource and Surface Water Permitting	1,096,388	X	X	X	X
4.4 - Other Regulatory and Enforcement Activities	216,426	X	X	X	X
4.5 - Technology & Information Services	506,497	X	X	X	X
5.0 Outreach	\$124,952	\$31,238	\$31,238	\$31,238	\$31,238
5.1 - Water Resource Education	0	X	X	X	X
5.2 - Public Information	119,577	X	X	X	X
5.3 - Public Relations	-				
5.4 - Lobbying / Legislative Affairs / Cabinet Affairs	5,375	X	X	X	X
5.5 - Other Outreach Activities	-				
5.6 - Technology & Information Services	0				
SUBTOTAL - Major Programs (excluding Management and Administration)	\$20,388,622	\$3,884,012	\$7,342,695	\$3,770,119	\$5,391,796
6.0 Management and Administration	\$1,847,919				
6.1 - Administrative and Operations Support	1,790,586				
6.1.1 - Executive Direction	614,026				
6.1.2 - General Counsel / Legal	0				
6.1.3 - Inspector General	0				
6.1.4 - Administrative Support	817,623				
6.1.5 - Fleet Services	-				
6.1.6 - Procurement / Contract Administration	0				
6.1.7 - Human Resources	110,676				
6.1.8 - Communications	-				
6.1.9 - Technology & Information Services	248,261				
6.2 - Computer/Computer Support	-				
6.3 - Reserves	-				
6.4 - Other - (Tax Collector / Property Appraiser Fees)	57,333				
TOTAL	\$22,236,541				

Program Allocations

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT
PROGRAMS, ACTIVITIES AND SUBACTIVITIES BY AREA OF RESPONSIBILITY
 Fiscal Year 2019-20 (Adopted)
PRELIMINARY BUDGET - Fiscal Year 2020-21

PROGRAMS, ACTIVITIES AND SUB-ACTIVITIES	Fiscal Year 2019-20 (Adopted)	Water Supply	Water Quality	Flood Protection	Natural Systems
1.0 Water Resource Planning and Monitoring	\$7,126,011	\$912,382	\$1,333,067	\$2,253,124	\$2,627,438
1.1 - District Water Management Planning	2,875,380	X	X	X	X
1.1.1 Water Supply Planning	176,428	X	X		
1.1.2 Minimum Flows and Minimum Water Levels	2,148,083	X	X		X
1.1.3 Other Water Resources Planning	550,869	X	X	X	X
1.2 - Research, Data Collection, Analysis and Monitoring	1,002,331	X	X	X	X
1.3 - Technical Assistance	2,688,305	X	X	X	X
1.4 - Other Water Resources Planning and Monitoring Activities	-				
1.5 - Technology & Information Services	559,995	X	X	X	X
2.0 Land Acquisition, Restoration and Public Works	\$56,181,393	\$7,825,543	\$24,534,770	\$8,272,875	\$15,548,205
2.1 - Land Acquisition	12,446,694	X	X	X	X
2.2 - Water Source Development	4,011,477	X	X		X
2.2.1 Water Resource Development Projects	860,788	X	X		X
2.2.2 Water Supply Development Assistance	3,150,689	X			
2.2.3 Other Water Source Development Activities	-				
2.3 - Surface Water Projects	35,946,257		X	X	X
2.4 - Other Cooperative Projects	-				
2.5 - Facilities Construction and Major Renovations	75,000	X	X	X	X
2.6 - Other Acquisition and Restoration Activities	3,626,955	X	X	X	X
2.7 - Technology & Information Services	75,010	X	X	X	X
3.0 Operation and Maintenance of Works and Lands	\$4,371,326	\$578,406	\$1,270,520	\$1,261,200	\$1,261,200
3.1 - Land Management	3,413,970	X	X	X	X
3.2 - Works	9,320		X		
3.3 - Facilities	394,056	X	X	X	X
3.4 - Invasive Plant Control	-				
3.5 - Other Operation and Maintenance Activities	-				
3.6 - Fleet Services	64,159	X	X	X	X
3.7 - Technology & Information Services	489,821	X	X	X	X
4.0 Regulation	\$3,853,337	\$1,549,728	\$1,097,152	\$494,639	\$711,818
4.1 - Consumptive Use Permitting	558,853	X	X		X
4.2 - Water Well Construction Permitting and Contractor Licensing	821,287	X	X		X
4.3 - Environmental Resource and Surface Water Permitting	1,481,718	X	X	X	X
4.4 - Other Regulatory and Enforcement Activities	283,502	X	X	X	X
4.5 - Technology & Information Services	707,977	X	X	X	X
5.0 Outreach	\$132,619	\$33,155	\$33,155	\$33,155	\$33,155
5.1 - Water Resource Education	-	X	X	X	X
5.2 - Public Information	122,419	X	X	X	X
5.3 - Public Relations	-				
5.4 - Lobbying / Legislative Affairs / Cabinet Affairs	10,200	X	X	X	X
5.5 - Other Outreach Activities	-				
5.6 - Technology & Information Services	-				
<i>SUBTOTAL - Major Programs (excluding Management and Administration)</i>	<i>\$71,664,686</i>	\$10,899,213	\$28,268,664	\$12,314,993	\$20,181,816
6.0 Management and Administration	\$2,025,816				
6.1 - Administrative and Operations Support	1,969,066				
6.1.1 - Executive Direction	636,559				
6.1.2 - General Counsel / Legal	-				
6.1.3 - Inspector General	-				
6.1.4 - Administrative Support	887,607				
6.1.5 - Fleet Services	-				
6.1.6 - Procurement / Contract Administration	-				
6.1.7 - Human Resources	121,399				
6.1.8 - Communications	-				
6.1.9 - Technology & Information Services	323,501				
6.2 - Computer/Computer Support	-				
6.3 - Reserves	-				
6.4 - Other - (Tax Collector / Property Appraiser Fees)	56,750				
TOTAL	\$73,690,502				

Program Allocations

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT PROGRAMS, ACTIVITIES AND SUBACTIVITIES BY AREA OF RESPONSIBILITY

Fiscal Year 2020-21 (Preliminary)

PRELIMINARY BUDGET - Fiscal Year 2020-21

PROGRAMS, ACTIVITIES AND SUB-ACTIVITIES	Fiscal Year 2020-21 (Preliminary)	Water Supply	Water Quality	Flood Protection	Natural Systems
1.0 Water Resource Planning and Monitoring	\$6,668,346	\$895,113	\$1,417,408	\$2,292,496	\$2,063,330
1.1 - District Water Management Planning	2,062,187	X	X	X	X
1.1.1 Water Supply Planning	154,629	X	X		
1.1.2 Minimum Flows and Minimum Water Levels	1,345,107	X	X		X
1.1.3 Other Water Resources Planning	562,451	X	X	X	X
1.2 - Research, Data Collection, Analysis and Monitoring	1,439,604	X	X	X	X
1.3 - Technical Assistance	2,610,502	X	X	X	X
1.4 - Other Water Resources Planning and Monitoring Activities	-				
1.5 - Technology & Information Services	556,053	X	X	X	X
2.0 Land Acquisition, Restoration and Public Works	\$60,545,810	\$7,979,732	\$27,250,314	\$8,439,866	\$16,875,898
2.1 - Land Acquisition	12,325,594	X	X	X	X
2.2 - Water Source Development	4,352,864	X	X		X
2.2.1 Water Resource Development Projects	1,364,982	X	X		X
2.2.2 Water Supply Development Assistance	2,987,882	X			
2.2.3 Other Water Source Development Activities	0				
2.3 - Surface Water Projects	41,497,666		X	X	X
2.4 - Other Cooperative Projects	-				
2.5 - Facilities Construction and Major Renovations	75,000	X	X	X	X
2.6 - Other Acquisition and Restoration Activities	2,212,486	X	X	X	X
2.7 - Technology & Information Services	82,200	X	X	X	X
3.0 Operation and Maintenance of Works and Lands	\$3,974,090	\$539,274	\$1,148,533	\$1,143,142	\$1,143,142
3.1 - Land Management	3,019,341	X	X	X	X
3.2 - Works	5,391		X		
3.3 - Facilities	355,395	X	X	X	X
3.4 - Invasive Plant Control	-				
3.5 - Other Operation and Maintenance Activities	-				
3.6 - Fleet Services	98,907	X	X	X	X
3.7 - Technology & Information Services	495,056	X	X	X	X
4.0 Regulation	\$3,892,880	\$1,586,326	\$1,101,300	\$493,243	\$712,012
4.1 - Consumptive Use Permitting	559,525	X	X		X
4.2 - Water Well Construction Permitting and Contractor Licensing	867,140	X	X		X
4.3 - Environmental Resource and Surface Water Permitting	1,474,353	X	X	X	X
4.4 - Other Regulatory and Enforcement Activities	261,379	X	X	X	X
4.5 - Technology & Information Services	730,483	X	X	X	X
5.0 Outreach	\$136,040	\$34,010	\$34,010	\$34,010	\$34,010
5.1 - Water Resource Education	-	X	X	X	X
5.2 - Public Information	125,840	X	X	X	X
5.3 - Public Relations	-				
5.4 - Lobbying / Legislative Affairs / Cabinet Affairs	10,200	X	X	X	X
5.5 - Other Outreach Activities	-				
5.6 - Technology & Information Services	-				
SUBTOTAL - Major Programs (excluding Management and Administration)	\$75,217,166	\$11,034,454	\$30,951,564	\$12,402,757	\$20,828,391
6.0 Management and Administration	\$2,054,627				
6.1 - Administrative and Operations Support	1,996,877				
6.1.1 - Executive Direction	675,827				
6.1.2 - General Counsel / Legal	-				
6.1.3 - Inspector General	-				
6.1.4 - Administrative Support	906,980				
6.1.5 - Fleet Services	-				
6.1.6 - Procurement / Contract Administration	-				
6.1.7 - Human Resources	123,465				
6.1.8 - Communications	-				
6.1.9 - Technology & Information Services	290,605				
6.2 - Computer/Computer Support	-				
6.3 - Reserves	-				
6.4 - Other - (Tax Collector / Property Appraiser Fees)	57,750				
TOTAL	\$77,271,793				

Summary of Staffing Levels

V. Summary of Staffing Levels

This section summarizes workforce levels at the District from FY 2016-17 to FY 2020-21.

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT

SUMMARY OF WORKFORCE

Fiscal Years 2016-17, 2017-18, 2018-19, 2019-20, and 2020-21

PRELIMINARY BUDGET - Fiscal Year 2020-21

PROGRAM	WORKFORCE CATEGORY	2016-17 to 2020-21		Actual Years		Actual Unaudited	Current Adopted	Preliminary	Adopted to Preliminary Budget Comparison	
		Difference	% Change	2016-17	2017-18	2018-19	2019-20	2020-21	Difference	% Change
All Programs	Authorized Positions	(1.0)	-1%	101.0	101.0	100.0	100.0	100.0	-	0%
	Contingent Worker	-		-	-	-	-	-	-	
	Other Personal Services	-	0%	9.4	9.4	9.4	9.4	9.4	-	0%
	Intern	-		-	-	-	-	-	-	
	Volunteer	-		-	-	-	-	-	-	
	TOTAL WORKFORCE	(1.0)	-1%	110.4	110.4	109.4	109.4	109.4	-	0%
Water Resource Planning and Monitoring	Authorized Positions	2.0	9%	22.0	22.0	24.0	24.0	24.0	-	0%
	Contingent Worker	-							-	
	Other Personal Services	-	0%	1.5	1.5	1.5	1.5	1.5	-	0%
	Intern	-							-	
	Volunteer	-							-	
	TOTAL WORKFORCE	2.0	9%	23.5	23.5	25.5	25.5	25.5	-	0%
Land Acquisition, Restoration and Public Works	Authorized Positions	-	0%	6.0	6.0	6.0	6.0	6.0	-	0%
	Contingent Worker	-							-	
	Other Personal Services	-	0%	0.5	1.0	0.5	0.5	0.5	-	0%
	Intern	-							-	
	Volunteer	-							-	
	TOTAL WORKFORCE	-	0%	6.5	7.0	6.5	6.5	6.5	-	0%
Operations and Maintenance of Lands and Works	Authorized Positions	-	0%	16.0	16.0	16.0	16.0	16.0	-	0%
	Contingent Worker	-							-	
	Other Personal Services	-	0%	1.9	1.9	1.9	1.9	1.9	-	0%
	Intern	-							-	
	Volunteer	-							-	
	TOTAL WORKFORCE	-	0%	17.9	17.9	17.9	17.9	17.9	-	0%
Regulation	Authorized Positions	(1.0)	-3%	32.0	32.0	31.0	31.0	31.0	-	0%
	Contingent Worker	-							-	
	Other Personal Services	-	0%	5.0	5.0	5.0	5.0	5.0	-	0%
	Intern	-							-	
	Volunteer	-							-	
	TOTAL WORKFORCE	(1.0)	-3%	37.0	37.0	36.0	36.0	36.0	-	0%
Outreach	Authorized Positions	(1.0)	-50%	2.0	2.0	1.0	1.0	1.0	-	0%
	Contingent Worker	-							-	
	Other Personal Services	-							-	
	Intern	-							-	
	Volunteer	-							-	
	TOTAL WORKFORCE	(1.0)	-50%	2.0	2.0	1.0	1.0	1.0	-	0%
Management and Administration	Authorized Positions	(1.0)	-4%	23.0	23.0	22.0	22.0	22.0	-	0%
	Contingent Worker	-							-	
	Other Personal Services	-	0%	0.5		0.5	0.5	0.5	-	0%
	Intern	-							-	
	Volunteer	-							-	
	TOTAL WORKFORCE	(1.0)	-4%	23.5	23.0	22.5	22.5	22.5	-	0%

Performance Measures

VI. Performance Measures

This section presents a selection of process performance measurements that were developed through a joint effort with the Department of Environmental Protection and all five water management districts. These measures reflect three of the core mission areas of the District – natural systems, water quality, and water supply – as well as mission support activities. The information is reported as of the end of FY 2018-19 and is in a standard format developed for this report.

Overall Goal: The District budget maintains core missions and prioritized programs are administered both effectively and efficiently.

A. Natural Systems

Primary Goal: To restore the hydrology of natural systems and improve water quality of natural systems.

- Natural System Objective 1: Maintain the integrity and functions of water resources and related natural systems.
 - Number of Minimum Flows and Minimum Water Levels (MFLs) and Reservations, by water body type, established annually (fiscal year) and cumulatively.
 - Number and percentage of water bodies meeting their adopted MFLs.

Annual Measures	Fiscal Year 18-19	
Number of MFLs and Reservations, by water body type, established annually (fiscal year) and cumulatively	Annual	Cumulative
Aquifer	0	0
Estuary	0	0
Lake	0	0
River	0	2
Spring	1	1
Wetland	0	0
Number and percentage of water bodies meeting their adopted MFLs	Annual	Percent
Number of water bodies meeting MFLs	1	100.00%
Number of water bodies with adopted MFLs	1	

Performance Measures

- Natural System Objective 2: Restore or improve degraded water resources and related natural systems to a naturally functioning condition.
 - For waterbodies not meeting their adopted MFLs, the number and percentage of those water bodies within an adopted or approved recovery or prevention strategy.

Annual Measures	Fiscal Year 18-19	
For water bodies not meeting their adopted MFLs, the number and percentage of those water bodies with an adopted recovery or prevention strategy.	Annual	Percent
Number of water bodies with an adopted recovery or prevention strategy	0	0.00%
Number of water bodies supposed to have an adopted recovery or prevention strategy	0	

Performance Measures

B. Water Quality

Primary Goal: To achieve and maintain surface water quality standards.

- Water Quality Objective 1: Identify the efficiency of permit review, issuance and relative cost of permit processing.
 - For closed applications, median time to process Environmental Resource Permits (ERPs) by permit type and total.
 - For ERPs, cost to issue permit for all permit types.
 - For ERPs, in-house application to staff ratio for all permit types.

Quarterly Measures	Quarter 1		Quarter 2		Quarter 3		Quarter 4		FY 18-19 Annualized Performance	
For closed applications, the median time to process ERP by permit type and total.	Median		Median		Median		Median		Median	
Exemptions and noticed general permits	5.50		6.00		7.00		7.00		7.00	
Individually processed permits	14.00		12.00		13.00		13.50		13.00	
All authorizations combined	10.00		11.00		10.00		11.00		10.50	
For ERPs, cost to issue permit for all permit types	Number	Cost/Permit	Number	Cost/Permit	Number	Cost/Permit	Number	Cost	Number	Cost/Permit
Total cost	\$31,913.43	\$259.46	\$31,567.69	\$230.42	\$34,163.80	\$264.84	\$30,562.63	\$229.79	\$128,207.55	\$245.61
Number of permits	123		137		129		133		522	
For ERP, In-House Application to Staff Ratio for All Permit Types	Number	Ratio	Number	Ratio	Number	Ratio	Number	Ratio	Number	Ratio
Total number of open applications	123	72.35	137	110.48	129	72.47	133	79.17	522	81.56
Number of staff for the permit area	1.70		1.24		1.78		1.68		6.40	

Performance Measures

C. Water Supply

Primary Goal: To ensure a safe and adequate source of water for all users.

- Water Supply Objective 1: Increase available water supplies and maximize overall water use efficiency to meet identified existing and future needs.
 - Districtwide, estimated amount of water (million gallons per day) made available through projects that the District has constructed or contributed funding to, excluding conservation projects.
 - Uniform residential per capita water use (Public Supply) by District (gallons per capita per day).

Annual Measure	Fiscal Year 18-19
District-wide, the quantity (mgd) of the 2015-2035 Public Supply increase in demand that has been met, excluding water conservation projects	MGD
	36.19
Uniform residential per capita water use (Public Supply) by District	GPCD
	75.00

Performance Measures

- Water Supply Objective 2: To identify the efficiency of permit review and issuance and relative cost of permit processing.
 - For closed applications, median time to process Consumptive Use Permits (CUPs) by permit type and total.
 - For CUPs, cost to issue permit for all permit types.
 - For CUPs, in-house application to staff ratio for all permit types.

Quarterly Measures	Quarter 1		Quarter 2		Quarter 3		Quarter 4		FY18-19 Annualized Performance	
For closed applications, the median time to process CUP by permit type and total.	Median		Median		Median		Median		Median	
Individually processed permits (all sizes)	4.00		3.50		4.00		2.50		4.00	
All authorizations combined	4.00		3.00		4.00		3.50		4.00	
For CUPs, cost to issue permit for all permit types (BPM and Metric - Report Quarterly Measures)	Number	Cost	Number	Cost	Number	Cost	Number	Cost	Number	Cost
Total cost	\$5,412.65	\$208.18	\$3,278.62	\$172.56	\$2,552.12	\$196.32	\$4,235.46	\$176.48	82	\$188.77
Number of permits	26		19		13		24		82	
For CUP, In-House application to staff ratio for all permit types (Metric - Report Quarterly Measures)	Number	Ratio	Number	Ratio	Number	Ratio	Number	Ratio	Number	Ratio
Total number of open applications	26	83.87	19	135.71	13	118.18	24	92.31	82	100.00
Number of staff for the permit area	0.31		0.14		0.11		0.26		0.82	

Performance Measures

D. Mission Support

Primary Goal: Support District core programs both effectively and efficiently.

- Mission Support Objective 1: To assess the ongoing costs of administrative and support operations in order to achieve optimal efficiency to minimize costs.
 - Administrative costs as a percentage of total expenditures (cumulative totals reported for each quarter during a fiscal year).

Annual Measure	Fiscal Year 18-19	
	Number	Percentage
Administrative Costs as a Percentage of Total Expenditures		
Administrative Costs	\$1,067,233	5.04%
Total expenditures	\$21,185,393	

Basin Budgets

VII. Basin Budgets

Not applicable to Northwest Florida Water Management District.

Appendices

VIII. Appendices

A. Related Reports

The following table includes a list of reports provided to the state that support the District's Annual Service Budget. Also, included are the due dates and the District's contact information.

PLAN/REPORT/ACTIVITY	DUE DATE	CONTACT	E-MAIL/TELEPHONE
Preliminary Budget	Annually January 15	Wendy Dugan	wendy.dugan@nwfwater.com
Florida Department of Transportation (FDOT) Mitigation Plan	Annually March 1	Carlos Herd	carlos.herd@nwfwater.com
Consolidated Annual Report (CAR)	Annually March 1	Carlos Herd	carlos.herd@nwfwater.com
Five-year Capital Improvement Plan	Annually March 1	Lennie Zeiler	lennie.zeiler@nwfwater.com
Florida Forever Land Acquisition Work Plan	Annually March 1	Lennie Zeiler	lennie.zeiler@nwfwater.com
Tentative Budget	Annually August 1	Wendy Dugan	wendy.dugan@nwfwater.com
Minimum Flows and Minimum Water Levels Priority List	Annually November 15	Carlos Herd	carlos.herd@nwfwater.com
Regulatory Plan	Annually October 1	Lyle Seigler	lyle.seigler@nwfwater.com
Five-Year Water Resource Development Work Program	Within 30 days of the date of the adopted budget (Last updated 10/27/17)	Carlos Herd	carlos.herd@nwfwater.com
Strategic Water Management Plan	Annually November 30	Carlos Herd	carlos.herd@nwfwater.com
Regional Water Supply Plan	Every Five Years (Last Updated 2012, 2014)	Carlos Herd	carlos.herd@nwfwater.com
SWIM Plans (all)	As needed (Last Updated 2017-18)	Carlos Herd	carlos.herd@nwfwater.com

Appendices

B. Water Resource Development and Alternative Water Supply Funding

Pursuant to Section 373.707(6)(a), F.S., the District has reviewed its funding for water resource development and alternative water supply (AWS) projects. To implement water resource development projects, as prioritized in its regional water supply plans, the District's Preliminary Budget includes a total of \$1,357,068 for FY 2020-21. A summary of the alternative water supply projects by funding type is included below.

In Fiscal Year 2019-20, the Governor and Legislature allocated \$40 million to the Department of Environmental Protection for the development of water resource and water supply projects to help communities plan for and implement conservation, reuse and other water supply and water resource development projects. The District has received \$2.5 million for a reclaimed water project in the Region II and \$100,000 from the Water Protection and Sustainability Program Trust Fund (WPSPTF), based upon the statutory distribution formula for funds appropriated from the WPSPTF.

AWS Funding in FY 2020-21 Preliminary Budget

Funding Source	Amount of Funding	Percent of Total
District Funding for AWS	\$589,450	18%
State Funding for AWS	\$2,600,000	82%
Total Funding for AWS	\$3,189,450	100%

Appendices

C. Project Worksheets

Not applicable to the FY 2020-21 Preliminary Budget submission. The project worksheet will be included in the FY 2020-21 Tentative Budget submission.

Contact

D. Outstanding Debt

Not applicable to Northwest Florida Water Management District.

Contact

E. Consistency Issues for Fiscal Year 2019-20

1. Prior Fiscal Years' Summary

In FY 2011-12 the five water management districts agreed to and implemented a tiered management classification and performance metrics.

In FY 2012-13 the management tiers were re-evaluated based on district size, scope, and programs of each district. The tiers are set at SFWMD Tier 1, SWFWMD and SJRWMD at Tier 2, and NFWWMD and SRWMD at Tier 3. The Tier 2 and Tier 3 districts have all adopted common pay grades, which facilitates the development of more consistent nomenclature for positions. Initially, the Tier 2 districts achieved pay grade consistency for approximately 50 jobs, particularly jobs in information technology, engineering and science.

Additionally, the performance metrics were evaluated annually and in FY 2014-15 were finalized to include 7 CUP, 9 ERP, 1 Mission Support, 3 Natural Systems, and 3 Water Supply metrics for a total of 25 combined quarterly and annual metrics.

In addition to the structure, nomenclature, and performance metrics standards, the districts also adopted the Department of Management Services (DMS) Minimum Equipment Replacement Criteria. For cars and pickup trucks, a Replacement Eligibility Factor (REF) is determined by considering the age of the vehicle, mileage, condition, lifetime maintenance costs, downtime, most recent annual maintenance cost, and cost per mile. For trucks, tractors, mowers, trailers, and other equipment, a mileage (hours) / age threshold is established. If an asset exceeds the REF or replacement threshold, it is eligible for replacement.

The water management districts evaluated their fleet and equipment replacement policies, compared them to the state's criteria, and adopted the state's minimum equipment replacement criteria (floor) or established criteria greater than the state.

2. Current Fiscal Years' Summary

a. Staff Levels/Reorganization

Each water management district continues to evaluate its organizational structure and staffing levels as it focuses on its core mission.

Staffing in FY 2019-20 is 109.4 FTE with no proposed change in FY 2020-21.

b. Health Insurance

The Water Management Districts continue to explore options individually, as well as collectively, to standardize benefits and control health insurance costs for both the employee and employer. NFWWMD negotiates annual rates with insurance providers taking into account budgeted increases and/or potential changes in rate structure or service delivery that may be necessary to mitigate an increase.

Contact

c. Contract and Lease Renewals

Each water management district is encouraged, regarding contracts or lease agreements, to seek concessions from their vendors for existing contracts. When considering lease agreements, office space should be utilized in the most efficient manner possible with a focus on saving taxpayer dollars.

NWFWMD reviews all existing contract renewals and subsequent reprocurments with vendors for the possibility of reducing contract payments by at least three (3) percent. The review assumes that no impediment to the level and quality of services would result from related negotiations.

Contact

IX. Contact



Northwest Florida Water Management District

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