



## **NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT**

*January 15, 2014*  
***PRELIMINARY BUDGET SUBMISSION***  
**(Pursuant to section 373.536, Florida Statutes)**



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## Foreword

This Preliminary Budget report has been prepared to satisfy the requirements of Senate Bill 1986 (Chapter 2012-16, 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 on 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 natural resource protection.

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. It utilizes a statutorily created program organization to standardize accounting between districts.

In compliance with the statutory requirements for delivery, the Northwest Florida Water Management District submits this Preliminary Budget by January 15, 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.

# 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 reflect the philosophy that land use, growth management and water management should be joined.

Florida's institutional arrangement for water management is unique in the United States and beyond. The 1972 Water Resources Act (WRA) 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, the responsibilities of all five districts encompass four broad categories: water supply (including water allocation and conservation), water quality, flood protection and natural systems management.

Regional water management districts, established by the Legislature and recognized in the State 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. DEP also provides general oversight at the state level.

Florida water law, embodied largely in Chapter 373, F.S., combines aspects of Western (prior appropriation) and Eastern (riparian) water laws. 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. The original law recognized the importance of balancing human needs for water with those of Florida's natural systems.

Each of Florida's water management districts has a history that cannot be completely detailed here. Together, these unique organizations work with state and local governments to assure the availability of water supplies for all reasonable and beneficial uses; protect natural systems in Florida through land acquisition, management and ecosystem restoration; promote flood protection; and address water quality issues. The reader should review the websites and contact officials at each district for further details.

## Introduction

### B. Overview of the District

The Northwest Florida Water Management District stretches from the St. Marks River basin in Jefferson County to the Perdido River in Escambia County. The District is one of five water management districts in Florida created by the Water Resources Act of 1972. Sixteen counties lie within the Northwest Florida Water Management District, including Bay, Calhoun, Escambia, Franklin, Gadsden, Gulf, Holmes, Jackson, Leon, Liberty, Okaloosa, Santa Rosa, Wakulla, Walton and Washington counties, as well as the westernmost portion of Jefferson County.

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 Systems, St. Andrew Bay System, Apalachicola River and Bay System, Ochlockonee River and Bay System and St. Marks River Basin (Wakulla River). With approximately 1.37 million residents, the northwest region represents approximately 7.3 percent of the state's population and 21 percent of its land area.

A 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. An Executive Director oversees a staff of 101 authorized positions and 10.5 OPS positions that include hydrologists, geologists, biologists, engineers, planners, foresters, land managers and various administrative personnel.

The Northwest Florida Water Management District has three 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

#### FIELD OFFICES

Carr Building  
3800 Commonwealth Blvd  
Tallahassee, Florida 32399  
(850) 921-2928

180 E. Redstone Avenue  
Crestview, FL 32539  
(850) 683-5044

### 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.

## Introduction

### **D. Development of the District Budget**

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.

The District continues to conduct a taxpayer-friendly budget process that is policy-based, priority-driven and fully accountable to taxpayers and their elected representatives. To ensure optimal performance from all programs that receive tax dollars, the District re-examines each program's effectiveness and value to water resources and the citizens 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.

The proposed Preliminary Budget of the Northwest Florida Water Management District for Fiscal Year (FY) 2014-2015 is created, presented and adopted in compliance with the provisions of sections 200.065, 373.507, 373.535 and 373.536, F.S. The EOG, DEP, the District's Governing Board, Executive Director and key staff, and the general public all play major roles in the budget development process. As of January 15, 2014, the proposed Preliminary Budget is submitted to the Governor and Legislature for review and comment.

The Legislature may annually review the Preliminary Budget for each district, and 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 the comments in writing by March 15 of each year. Responses are sent to the Governor, the President of the Senate and the Speaker of the House of Representatives.

If, following such review, the Legislature does not take any action on or before July 1 of each year, a water management district may proceed with Tentative Budget development.

The proposed Preliminary Budget will be used as the basis for developing the Tentative Budget for submission on August 1. Proposed Tentative Budgets are presented to the Governing Board during meetings open to the public in July of each year. Two public hearings on the tentative proposed budget are held in September prior to budget adoption, with the final budget being enacted at the second budget hearing.

## Introduction

### E. Budget Guidelines

The District continues to develop its budget within the guidelines established by Governor Scott and DEP Secretary Vinyard, which include:

- The ongoing review of personnel, programs and activities to ensure that each district is meeting its core mission without raising costs for the taxpayers they serve;
- Ensuring that 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-specific guidelines developed by the Governing Board and District management include:

#### Maintain core mission responsibilities:

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

#### Maintain commitment to programmatic responsibilities:

- Springs restoration and protection;
- Surface Water Improvement and Management (SWIM) projects to benefit Apalachicola and St. Andrew bays;
- Minimum Flows and Levels;
- Environmental Resource Permitting and Consumptive 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;
- Assistance for the coastal interconnect project;
- Agriculturally-focused Mobile Irrigation Laboratory and Sod-Based Crop Rotation programs; and
- 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);
- Information Technology improvements.



## Introduction

### **F. Budget Development Calendar and Milestones**

#### October – November 2013

- FY 2013-2014 begins. (10/1)
- Staff develops FY 2014-2015 Preliminary Budget.

#### December 2013

- Draft Preliminary Budget provided to DEP and Governor's Office of Policy and Budget for review.

#### January 2014

- Draft Preliminary Budget presented to the Governing Board for approval. (1/9)
- Preliminary Budget submitted to Legislature. (1/15)

#### March 2014

- Legislative Preliminary Budget comments due to the District. (3/1)
- District's response to legislative comments on Preliminary Budget due. (3/15)

#### May - June 2014

- Staff amends the Preliminary Budget as needed to develop the FY 2014-2015 Tentative Budget.
- Property Appraisers provide taxable value estimates. (6/1)

#### July 2014

- If no action is taken by the Legislature on the Preliminary Budget, the District may proceed with development of the Tentative Budget. (7/1)
- Property appraisers provide certificates of taxable values – TRIM. (7/1)
- The Governing Board approves millage rate and Tentative Budget. (7/10)
- Budget presentation to DEP and Governor's Office of Policy and Budget. (7/15)

#### August 2014

- Tentative Budget is submitted. (8/1)
- TRIM DR420 sent to property appraisers.
- Tentative Budget presented to legislative staff.

#### September 2014

- Legislative Tentative Budget comments due. (9/5)
- Public hearing on the Tentative Budget. (9/11)
- Governor and Legislative Budget Commission disapproval of Tentative Budget due. (TBD)
- Governing Board adopts FY 2014-2015 millage rate and Budget after final public hearing. (9/25)
- FY 2013-2014 ends. (9/30)

#### October 2014

- FY 2014-2015 begins. (10/1)

# Budget Highlights

## A. Major Budget Objectives and Priorities

### Springs Restoration and Protection

#### Williford Springs

Phase II of the Econfina Springs Complex includes the restoration, protection and recreational enhancement of Williford Spring in Washington County. The final plans were completed in the fall of 2013 and a regulatory permit application for the project was submitted during the same period. In addition, engineering and design cost-saving measures, e.g., use of different construction materials, elimination of selected structures, use of pre-fabricated pavilion kits, etc., have been implemented in an effort to reduce the project's estimated construction cost. To date, cost savings of \$435,869 have been estimated, subject to receipt of construction bids. Construction is slated to begin in early 2014, after bids have been received and subject to permit issuance. Total costs for construction, including engineering and other related costs, are budgeted at \$1,508,000 for FY 2013-2014.

In the event construction has not been completed during FY 2013-2014, \$250,000 has been included in the FY 2014-2015 budget to cover any outstanding construction activities. This amount will also pay for connector and loop trail construction activities that may be conducted by others, subject to a request for proposal (RFP) or bid. In addition, \$27,500 is included in the FY 2014-2015 budget to cover any outstanding engineering and landscape plant activities, as well as \$75,000 for resource protection, public safety, public recreation and interpretive signage designs. Total costs for construction, including engineering and other related costs, are budgeted at \$352,500 for FY 2014-2015. Any funds not disbursed during FY 2013-14 will be rebudgeted for FY 2014-2015 for completion of the project.

#### Jackson Blue Spring

In FY 2013-2014, the District began implementing a major initiative in the Jackson Blue Spring basin to assist agricultural producers with integrating an array of best management practices (BMPs) into their farming operations that will conserve water and improve water quality by reducing fertilizer use on crops. DEP is providing \$752,000 for this project as part of a state-wide springs protection initiative. It is anticipated that \$526,400 will be disbursed during FY 2013-2014 and \$225,600 will be rebudgeted for distribution in FY 2014-2015.

The District is partnering with the Florida Department of Agriculture and Consumer Affairs (FDACS) and the Jackson Soil and Water Conservation District to manage an Agricultural Equipment Cost Share Program that will provide 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 will provide 75 percent of the equipment costs with producers providing a 25 percent cost share. Equipment eligible through this grant program include light-bar GPS guidance systems to prevent unnecessary fertilizer overlap; flow meters and timer-operated

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shut off devices for center pivot/fertigation systems; variable rate and section control spreaders to adjust the fertilizer application rate controls for in-field variability; and other management tools that comply with FDACS BMPs.

To be eligible to participate in the BMP equipment cost share program, producers with pivot irrigation systems will be required to have a Mobile Irrigation Lab (MIL) evaluation to estimate water use and provide recommended irrigation retrofits that will conserve water. Producers will also be required to enroll in the FDACS BMP program and implement agricultural BMP practices. This initiative will reduce agricultural water use and improve water quality by reducing the amount of nitrogen leaching into the Floridan Aquifer in the Jackson Blue Spring groundwater contribution area.

### Mobile Irrigation Laboratory

The District renewed an agreement with the West Florida Resource Conservation and Development Council to continue to provide funding support for the MIL. This is a cooperative effort with FDACS and the U.S. Department of Agriculture's Natural Resources Conservation Service (NRCS) to provide this service to producers in the panhandle.

In FY 2013-2014, the District increased funding for the MIL from \$60,563 to \$71,125 to increase the MIL staffing level by one person to enable additional evaluations to be completed. The District funding is matched by a similar amount from FDACS and in-kind match from the NRCS. This level of funding will continue through FY 2014-2015. Water savings of approximately 7.5 MGD have been attributed to this program since it was initiated in 2004.

### Sod-Based Crop Rotation Program

The District renewed a grant with the University of Florida's Institute of Food and Agricultural Sciences (IFAS) for continued research and public outreach on the Sod-Based Rotation Program. The research will be expanded to include alternative crop evaluation to assess the effectiveness and productivity of non-traditional crops.

The District has provided annual funding in the amount of \$40,000 for this program since 2005. The goal of this grant is to encourage adoption of these practices by farmers and further demonstrate the ecological, environmental and economic benefits of integrating beef cattle/perennial grass into a multi-crop production system using conservation technology and other BMPs. These practices have been shown to reduce water irrigation demands and reduce nutrient and pesticide application rates while increasing crop yields.

The program includes a public outreach component that includes refining economic models on program inputs and returns to economically benefit producers and the community; training NRCS and county extension staff to expand program adoption; and transferring information to producers and others through meetings, popular publications and demonstrations. To date, Sod-Based Rotation farming techniques have demonstrated up to an 80 percent reduction in irrigation needs and a 50 percent

## Budget Highlights

reduction in pesticide and nitrogen usage, all while significantly improving production yields.

### Spring Water Quality and Flow Monitoring

In FY 2014-2015, the District will continue collecting quarterly water quality samples at Wakulla, Jackson Blue, Pitt, Econfinia Blue and Williford springs. The District measures continuous spring flow at Jackson Blue and Wakulla springs and will continue this monitoring in FY 2014-2015. The District also began partnering with the City of Tallahassee and DEP to re-establish continuous flow measurements on the Spring Creek Springs Group in coastal Wakulla County in 2013 and will continue this monitoring in FY 2014-2015.

### Other Restoration Projects

Spring restoration and protection activities are also slated to begin in FY 2014-2015 at Devil's Hole Spring, as well as sites along Econfinia and Holmes creeks within the Econfinia Creek and Holmes Creek water management areas (WMAs), subject to engineering design and receipt of regulatory permits. A total of \$50,000 (\$25,000 for each WMA) has been included in the FY 2014-2015 budget for geotechnical materials (\$22,500 each WMA) and installation costs (\$2,500 each WMA).

### **Apalachicola-Chattahoochee-Flint River Basin**

Management of water resources in the Apalachicola-Chattahoochee-Flint (ACF) basin continues to be a major emphasis of the District, in partnership with other state agencies and regional stakeholders. As in the current year, budget priorities for FY 2014-2015 include providing technical assistance to the Governor's Office and DEP on an array of issues related to interstate freshwater allocation. The District additionally intends to complete development and initiate application of an updated three-dimensional hydrodynamic model of Apalachicola Bay. This model will support resource assessments and evaluations of potential actions to improve and maintain a healthy bay environment, including management of freshwater inflows and implementation of cooperative water quality improvement projects in coastal Franklin County.

### **Minimum Flows and Levels and Water Resource Monitoring**

Implementation of an effective Minimum Flows and Levels (MFLs) program is a major component of the District's overall effort to ensure the long-term protection and sustainability of regionally significant water resources. The program complements other efforts, including consumptive use permitting, regional water supply planning and watershed restoration. The District updated the priority list during FY 2013-2014 and began data collection for the St. Marks River Rise, Wakulla Springs and Sally Ward Spring. The current MFL priority list for Northwest Florida can be found at <http://www.nwfwmd.state.fl.us/rmd/mfl/mfl.htm>.

Beginning in FY 2014-2015, recurring program costs are estimated at \$2.3 million annually. This will allow the District to accomplish the ambitious schedule set in its current priority list, in which six waterbodies will be in various stages of assessment

## Budget Highlights

simultaneously by 2016. Work planned for FY 2014-2015 includes data collection to support hydrologic and hydrodynamic modeling for St. Marks River Rise and Wakulla Springs, data collection to support development of groundwater flow and saltwater intrusion models for the coastal Floridan aquifer in Franklin County and the coastal Floridan aquifer in Planning Region II (Santa Rosa, Okaloosa and Walton counties).

Work planned for the following year includes technical assessments for the St. Marks River Rise and Wakulla Systems, coastal Franklin County and coastal Region II, as well as enhanced hydrologic data collection for Jackson Blue Spring.

### Monitoring Network and Data Collection

Hydrologic monitoring activities are essential functions of water management districts. The NFWFMD utilizes information and data collected through its monitoring programs to assess the status of district-wide water resources and identify threats or vulnerabilities related to the resource. The District also performs detailed analyses of hydrologic conditions related to MFLs, water resources planning and other detailed hydrologic analyses required as part of its mission. Monitoring programs are currently implemented in an integrated manner so that one monitoring activity may serve multiple programs or areas of responsibility, with the broad goal of using limited resources as effectively and efficiently as possible.

The major objectives and priorities for FY 2014-2015 include further expansion of the hydrologic monitoring network in support of the MFL program and continued network improvements to improve efficiency to expand real time access to hydrologic data on the District's website. Enhancement of groundwater, surface water and rainfall monitoring stations in water supply regions II, IV, V, VI and VII is a key priority in MFL development and resource planning.

The District renewed revenue agreements with DEP to monitor water quality in District aquifers, streams and lakes and renewed revenue agreements with Bay County, Leon County and the City of Tallahassee to monitor surface water discharge and rainfall for stormwater management and flood warning. The District additionally continues its joint funding agreement with the U.S. Geological Survey to collect hydrologic data on the Apalachicola River, Yellow River, Telogia Creek and the Spring Creek Springs Group.

## **Water Supply**

### Water Supply Planning

This activity supports planning to ensure water supply sources are sufficient to meet current 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 Regional Water Supply Plans (RWSP) developed pursuant to section 373.709, F.S. Districtwide water supply planning expenditures are expected to be \$109,306 during FY 2014-2015. The anticipated focus will be the update of RWSPs for Region II (Santa Rosa, Okaloosa and Walton counties) and Region III (Bay County) in cooperation with local governments and utilities. Associated efforts will include tracking and evaluation of

## Budget Highlights

water use data to support continuing assessments of the sufficiency of water supply planning and development in Northwest Florida.

### Water Resource Development

Water resource development includes regional projects designed to identify, from traditional or alternative sources, quantifiable supplies of water for existing and future reasonable-beneficial uses. Such projects may include construction, operation and maintenance of major facilities that augment surface and groundwater supplies or that establish alternative sources of supply. Water resource development projects are to be identified in water management district RWSPs and the water resource development work program.

Districtwide water resource development expenditures are expected to be \$361,291 during FY 2014-2015. Priorities include continuing efforts to implement planned water resource development projects in Santa Rosa, Okaloosa, Walton and Bay counties, pursuant to approved RWSPs and as outlined in the current Water Resource Development Work Program. Consulting services will be engaged to support development of an Eastern District Floridan Aquifer model, which will support the RWSP and Resource Regulation programs.

Water resource development will also support alternative water supply (AWS) development priorities, to include development of an alternative pumping station in Deer Point Lake Reservoir, development of surface water alternatives in Okaloosa County, and continuing efforts to develop inland sources of water to meet coastal demands in Santa Rosa, Okaloosa and Walton counties. Further development of water reclamation and reuse projects also remains a priority. 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 Supply Development Assistance

The District provides financial assistance for water supply development projects that meet local needs and support regional water resource priorities. During FY 2014-2015, the District will continue support for cooperative, grant-funded projects across Northwest Florida. These represent the culmination and implementation of the District's water supply development grant program, which was initiated during FY 2012-2013. It is anticipated that the majority of funded projects will be complete by the end of FY 2014-2015.

In addition to expenditures from the District's General Fund Reserves for the local grant program, it is anticipated that remaining funding from the Water Protection and Sustainability Program Trust Fund will be expended during FY 2014-2015 to implement AWS development projects identified in the District's RWSPs. Overall expenditures for Water Supply Development Assistance during the fiscal year are anticipated to be \$17,249,853, including \$12,470,000 anticipated to be carried over from the current year budget and \$4,754,183 in additional budget authority.

## Budget Highlights

### **Watershed Resource Protection and Restoration**

Watershed protection and restoration priorities in FY 2014-2015 will include an array of activities planned and implemented under the framework for the District's Surface Water Improvement and Management (SWIM) program. These include projects described above to benefit the District's important spring systems, projects designed to protect and restore the Apalachicola River and Bay and St. Andrew Bay watersheds, efforts to assist the state and regional stakeholders in Gulf of Mexico restoration, and assistance to the FDOT through the Efficient Transportation Decision-Making Program.

#### Apalachicola River and Bay

In addition to those activities noted above for ACF basin management (updated 3-Dimensional hydrodynamic model of Apalachicola Bay and implementation of cooperative water quality improvement projects in coastal Franklin County) and spring protection and restoration, the District is implementing a series of legislatively funded projects, in cooperation with local governments, to improve water quality in Apalachicola Bay and to provide needed flood relief for residents. These include four projects within the City of Apalachicola, providing treatment and stormwater management for approximately 284 acres. District staff are also working with local governments to identify and develop additional project possibilities that will better protect regional water resources while also providing direct benefits to the public. It is anticipated that \$3,254,528 will be expended during FY 2014-2015 for the Apalachicola River and Bay watershed.

#### St. Andrew Bay Watershed

During FY 2014-2015, it is anticipated that cooperative grant-funded projects will be completed by the City of Panama City to provide water quality treatment for approximately 67 acres that drain into Watson Bayou, an embayment of St. Andrew Bay. A cooperative project with Bay County to stabilize Ed Lee Road to reduce erosion and sedimentation into Deer Point Lake is expected to be completed in 2014. Additionally, the District intends to develop and implement a stormwater retrofit project in cooperation with the City of Parker to treat approximately 160 acres currently discharging untreated stormwater into the bay. This project will also provide needed flood relief to the community. Additional projects planned for implementation include abatement of sedimentation from unpaved roads, accomplished in cooperation with Bay County, and support for a long-term local initiative that provides monitoring of water and aquatic habitat quality throughout the bay. These activities complement spring restoration (Williford Springs) and land management activities described above. Direct expenditures for the St. Andrew Bay watershed are expected to be \$2,253,165 in FY 2014-2015.

#### RESTORE

Throughout FY 2014-2015, the District will continue to work in cooperation with DEP, the Florida Fish and Wildlife Conservation Commission (FWC), local governments, and other public and private stakeholders to achieve significant restoration and protection of coastal waters pursuant to the federal Resources and Ecosystems Sustainability,

## **Budget Highlights**

Tourism Opportunities and Revived Economies (RESTORE) Act and associated initiatives. It is anticipated that these activities will include prioritization and planning of priority projects, as well as technical assistance for project development and implementation.

### **Floodplain Management**

The District continues to work in cooperation with the Federal Emergency Management Agency (FEMA) on flood map modernization and the Risk Mapping, Assessment, and Planning (MAP) program. It is anticipated that final effective digital flood insurance rate maps (DFIRMs) will be issued for Franklin and Jefferson counties in February 2014 and in Wakulla County in September 2014. Detailed coastal remapping studies continue for Escambia, Santa Rosa, Okaloosa, Walton, Bay and Gulf counties.

Preliminary DFIRMs for these counties are projected to be completed in 2015. In addition, the Risk MAP evaluations are ongoing for the lower Ochlockonee River, Apalachicola River, New River, Chipola River, Pensacola Bay and Perdido River and Bay 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, and the public light detection and ranging (LiDAR) website, which provides high resolution elevation data, will be maintained over the coming year. Expenditures for the District's floodplain management programs are anticipated to be \$3,807,655 during FY 2014-2015. More information about the District's flood map modernization and Risk MAP programs may be found at <http://www.nwfwmdfloodmaps.com/index.htm>.

### **FDOT Mitigation**

There are currently 17 projects on the FDOT environmental impact inventory that may require compensatory mitigation during FY 2014-2015, per section 373.4137, F.S. Five projects are expected to be offset at private mitigation banks, four were approved to be offset at the Sand Hill Lakes Mitigation Bank, and eight are outside the service area of any mitigation bank. The total proposed budget for FY 2014-2015 is \$2,021,468. A detailed description of the District's wetland programs may be found at <http://www.nwfwmdwetlands.com/>.

### **Information Technology Initiatives**

The District is proposing an investment in information technology (IT) enhancements and improvements for FY 2014-2015 slightly higher than the current year. The total combined IT budgets across all program areas are \$2,447,892 of which \$1,415,690 is recurring and \$1,032,202 non-recurring. The District is in the process of implementing several new technologies, both software and hardware to improve infrastructure and services for the public.

Increased functionality will be delivered for document management, contract management, project management and automation for several manual processes. In addition, some outsourced web based technology will now be performed by staff which will provide additional control by the District and a reduction in cost. Several



## Budget Highlights

technologies will be upgraded with newer versions of existing software in order to be compliant with best practices, security and warranty/support agreements.

Both internal auditor reports and the recent operational audit conducted by the State Auditor General have recommended improvements and additional automation in processes, making specific note of contract management needs. Improved automation will allow the District to provide greater levels of service to local governments, regulated communities and the general public.

## Budget Highlights

### **B. Adequacy of Fiscal Resources**

The Northwest Florida Water Management District's millage rate was reduced to 0.04 of a mill for FY 2011-2012, 20 percent below the constitutional and statutory cap of 0.05. The District maintained that rate in FYs 2012-2013 and 2013-2014 and expects to continue to do so in FY 2014-2015. Based on taxable values provided by the 16 counties in the District, tax collections are estimated to be \$3,329,001 for FY 2013-2014. The same estimate is used for the Preliminary Budget. With a recurring operating budget of \$16,584,699, the Northwest Florida Water Management District must rely on state and other revenue sources to conduct many of its programs.

To supplement its ad valorem revenue, the District has historically received appropriations from the state Water Management Lands Trust Fund (WMLTF) for activities including the management of District-owned lands; the Environmental Resource Permitting (ERP) program; programmatic operations; regional water supply planning and development; research and data collection; MFLs; and the Apalachicola River and Bay system. Similarly, separate funding for specific purposes such as land acquisition (Preservation 2000 and Florida Forever programs); Surface Water Improvement and Management (SWIM) projects; the Water Protection and Sustainability program; and other direct appropriations were typical, but not consistent, in recent years.

The District has a number of dedicated reserve accounts that are available for necessary and unanticipated expenditures. These include reserves for water supply development; land management and acquisition; and an economic budget stabilization reserve to be used in the event that combined revenues become insufficient to fund District obligations. For FY 2014-2015, the District will allocate a portion of these reserves to fund necessary and recurring programmatic expenditures. If necessary, these funds will also be used in future years to continue the support of recurring expenses without a recurring source of funds.

Because of the strategy noted above, the District's land management program is able to rely on the reserves in the District's Lands Management Fund, as well as the sale of timber, accumulated interest earnings and other miscellaneous revenues to fund its budget for several years.

Reserves will also be utilized in FY 2014-2015 and subsequent years to fund other recurring activities, including MFLs and regional water supply planning. Given the non-recurring nature of the funding source used for these recurring responsibilities, the District will continue to apply stringent controls over the use of these dollars in order to obtain the maximum benefit. General cost-saving measures continue to be developed and implemented in a strategic manner to maximize the amount of time these programs can be supported.

## Budget Highlights

### C. Budget Summary

#### 1. Overview

The Preliminary FY 2014-2015 Proposed Expenditure Budget is \$44,593,421, a decrease of \$3,307,684 or 7 percent below the FY 2013-2014 Adopted Budget. Operating expenditures, which include categories such as Salaries and Benefits; Contracted Services; Operating Expenses; and Operating Capital Outlay (OCO) total \$21,165,883, an increase of \$548,463 or 2.7 percent. Of the operating budget request, \$16,584,699 is recurring and \$4,581,184 is non-recurring.

The FY 2014-2015 budget includes decreases in non-operating categories, such as a decrease of \$1,792,125 in Fixed Capital Outlay (FCO), providing a total of \$627,500. It also includes a decrease of \$2,064,022 in grants, providing a total of \$22,800,038 for funding for local governments and utilities.

It is anticipated that the ad valorem tax millage rate will continue at 0.04 of a mill. Based on estimated property values provided by the 16 counties in the District, tax revenue is estimated to be \$3,329,001, which accounts for 13 percent of total projected revenues.

The total projected revenue of \$25,540,070 is comprised of \$14,149,369 (55.4 percent) in new revenue and \$11,390,701 (44.6 percent) of state funds appropriated to the District in prior years. In addition, \$19,053,351 of fund balances will be used to support the proposed budget. The revenue projections assume the FY 2014-2015 General Appropriations Act will provide \$2.2 million from the WMLTF for ERP and \$360,000 to continue the wetlands protection and the potable well groundwater contamination programs.

## Budget Highlights

Table 1. Source and Use of Funds, Funds Balance and Workforce

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

Fiscal Years 2013-14 and 2014-15

PRELIMINARY BUDGET - Fiscal Year 2014-2015

	Fiscal Year 2013-14 (Adopted Budget)	New Issues (Increases)	Reductions	Fiscal Year 2014-15 (Preliminary Budget)
<b>SOURCE OF FUNDS</b>				
Beginning Fund Balance	51,742,547			35,119,788
District Revenues	6,133,131	-	646,420	5,486,711
Local Revenues	170,397		40,072	130,325
Debt	-	-	-	-
Unearned Revenue	29,091,237	-	4,167,195	24,924,042
State Revenues	21,267,181	-	5,415,020	15,852,161
Federal Revenues	3,707,638	363,235	-	4,070,873
<b>SOURCE OF FUND TOTAL</b>	<b>\$112,112,131</b>	<b>\$363,235</b>	<b>\$10,268,707</b>	<b>\$85,583,900</b>
<b>USE OF FUNDS</b>				
Salaries and Benefits	8,101,845	211,448	242,426	8,070,867
Other Personal Services	371,003	39,423	29,725	380,701
Contracted Services	8,041,595	2,464,275	1,347,416	9,158,454
Operating Expenses	3,640,964	201,765	1,041,645	2,801,084
Operating Capital Outlay	462,013	436,702	143,938	754,777
Fixed Capital Outlay	2,419,625	65,000	1,857,125	627,500
Interagency Expenditures (Cooperative Funding)	24,864,060	22,750,038	24,814,060	22,800,038
Debt	-	-	-	-
Reserves - Emergency Response	-	-	-	-
<b>USE OF FUNDS TOTAL</b>	<b>47,901,105</b>	<b>\$26,168,651</b>	<b>\$29,476,335</b>	<b>44,593,421</b>
<b>Unearned Revenue (ESTIMATED)</b>				
DOT Mitigation Funds	14,450,940		2,556,371	11,894,569
State Ecosystems Trust Fund	4,796,010		1,510,312	3,285,698
Water Protection & Sustainability TF	5,470,000		-	5,470,000
Phipps Park Endowment	207,092		100,512	106,580
<b>TOTAL UNEARNED REVENUE</b>	<b>24,924,042</b>	<b>-</b>	<b>4,167,195</b>	<b>20,756,847</b>
<b>FUND BALANCE (ESTIMATED)</b>				
Nonspendable	-	-	-	-
Restricted	9,171,990	-	7,241,945	1,930,045
Committed	13,874,219	-	7,130,745	6,743,474
Assigned	12,073,580	-	4,680,661	7,392,919
Unassigned	-	-	-	-
<b>TOTAL FUND BALANCE</b>	<b>\$35,119,789</b>	<b>-</b>	<b>\$19,053,351</b>	<b>\$16,066,438</b>
<b>WORKFORCE</b>				
Authorized Position (Full-Time Equivalents/FTE)	101.00	-	-	101.00
Contingent Worker (Independent Contractors)	-	-	-	-
Other Personal Services (OPS)	10.50	-	-	10.50
Intern	-	-	-	-
Volunteer	-	-	-	-
<b>TOTAL WORKFORCE</b>	<b>111.50</b>	<b>-</b>	<b>-</b>	<b>111.50</b>

#### 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

Table 2. Projected Utilization of Fund Balance

**NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT  
PROJECTED UTILIZATION OF FUND BALANCE  
PRELIMINARY BUDGET - Fiscal Year 2014-2015**

			Five Year Utilization Schedule					
Core Mission	Designations (Description of Restrictions)	Total Projected Designated Amounts at September 30, 2014	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19	Remaining Balance
NONSPENDABLE								
		0	0	0	0	0	0	0
NONSPENDABLE SUBTOTAL		0	0	0	0	0	0	0
RESTRICTED								
	Mitigation - Interest and Other Misc Revenue	1,409,870	0	0	0	0	0	1,409,870
WS/WQ/FP/NS	Regulation - WMLTF ERP	762,120	241,945	0	0	0	0	520,175
	Water Supply Development Assistance Grants Under Contract	7,000,000	7,000,000	0	0	0	0	0
RESTRICTED SUBTOTAL		9,171,990	7,241,945	0	0	0	0	1,930,045
COMMITTED								
WS/WQ/FP/NS	Lands Management Fund	5,548,327	2,329,968	1,700,000	1,518,359	0	0	0
WS/WQ/FP/NS	Capital Improvement Projects (Cap Improv & Land Acq TF)	79,338	46,594	32,744	0	0	0	0
WS	Water Resource & Supply Projects (General Fund)	4,754,183	4,754,183	0	0	0	0	0
WS/WQ/FP/NS	Economic Stabilization Fund (General Fund)	3,492,371	0	0	0	0	0	3,492,371
COMMITTED SUBTOTAL		13,874,219	7,130,745	1,732,744	1,518,359	0	0	3,492,371
ASSIGNED								
WS/WQ/FP/NS	MFLs, Planning & Other Resource Management Activities	10,607,603	3,651,975	3,477,814	3,477,814	0	0	0
WS/WQ/FP/NS	General Fund Deficiencies	437,291	0	0	0	0	0	437,291
WS/WQ/FP/NS	Non-recurring IT and Building Repairs & Maintenance	1,028,686	1,028,686	0	0	0	0	0
ASSIGNED SUBTOTAL		12,073,580	4,680,661	3,477,814	3,477,814	0	0	437,291
UNASSIGNED								
WS/WQ/FP/NS	Economic Stabilization Fund	0	0	0	0	0	0	0
UNASSIGNED SUBTOTAL		0	0	0	0	0	0	0
Total		35,119,788	19,053,351	5,210,558	4,996,173	0	0	5,859,706
Remaining Fund Balance at Fiscal Year End			16,066,437	10,855,879	5,859,706	5,859,706	5,859,706	5,859,706

WS = Water Supply: WQ = Water Quality: FP = Flood Protection: NS = Natural Systems

Table 3. Use of Fund Balance

**NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT**  
**USE OF FUND BALANCE**  
Fiscal Year 2014-15  
**PRELIMINARY BUDGET - Fiscal Year 2014-2015**

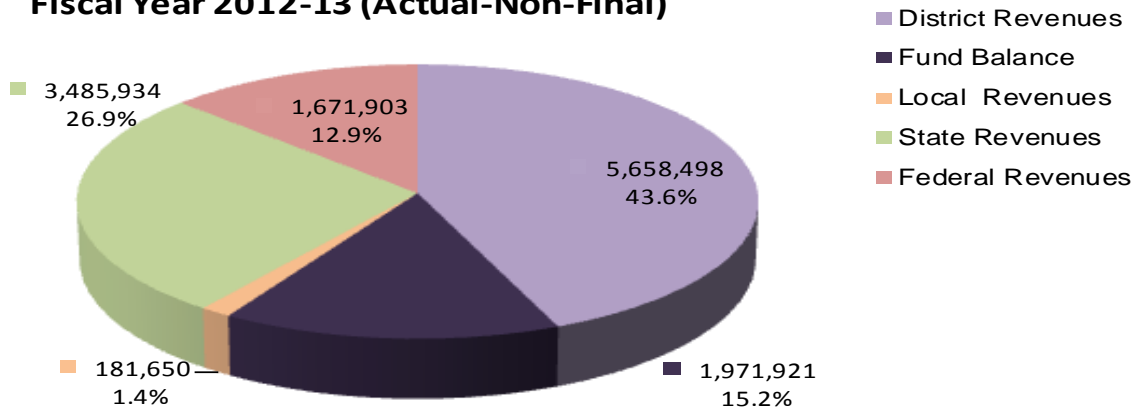
	Fiscal Year 2014-15 (Preliminary Budget)	SOURCES OF FUND						
		District Revenues	Fund Balance	Debt	Local	State	Federal	TOTAL
1.0 Water Resources Planning and Monitoring	7,980,749	-	3,915,432	-	-	-	-	3,915,432
2.0 Acquisition, Restoration and Public Works	26,581,123	-	12,688,631	-	-	-	-	12,688,631
3.0 Operation and Maintenance of Lands and Works	3,729,951	-	1,977,468	-	-	-	-	1,977,468
4.0 Regulation	3,964,380	-	471,820	-	-	-	-	471,820
5.0 Outreach	150,764	-	-	-	-	-	-	-
6.0 District Management and Administration	2,186,454	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>44,593,421</b>	-	<b>19,053,351</b>	-	-	-	-	<b>19,053,351</b>

	USES OF FUND									
	Salaries and Benefits	Other Personal Services	Contracted Services	Operating Expenses	Operating Capital Outlay	Fixed Capital Outlay	Interagency Expenditures (Cooperative Funding)	Administrative Overhead Transfer	Reserves	TOTAL
1.0 Water Resources Planning and Monitoring	987,388	19,011	2,070,055	232,346	235,913	-	50,000	320,719	-	3,915,432
2.0 Acquisition, Restoration and Public Works	112,001	995	67,300	190,408	34,613	502,500	11,754,183	26,631	-	12,688,631
3.0 Operation and Maintenance of Lands and Works	116,222	-	349,532	874,204	201,724	125,000	-	310,786	-	1,977,468
4.0 Regulation	-	184,445	35,000	137,000	115,375	-	-	-	-	471,820
5.0 Outreach	-	-	-	-	-	-	-	-	-	-
6.0 District Management and Administration	-	-	-	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>1,215,611</b>	<b>204,451</b>	<b>2,521,887</b>	<b>1,433,958</b>	<b>587,625</b>	<b>627,500</b>	<b>11,804,183</b>	<b>658,136</b>	<b>-</b>	<b>19,053,351</b>

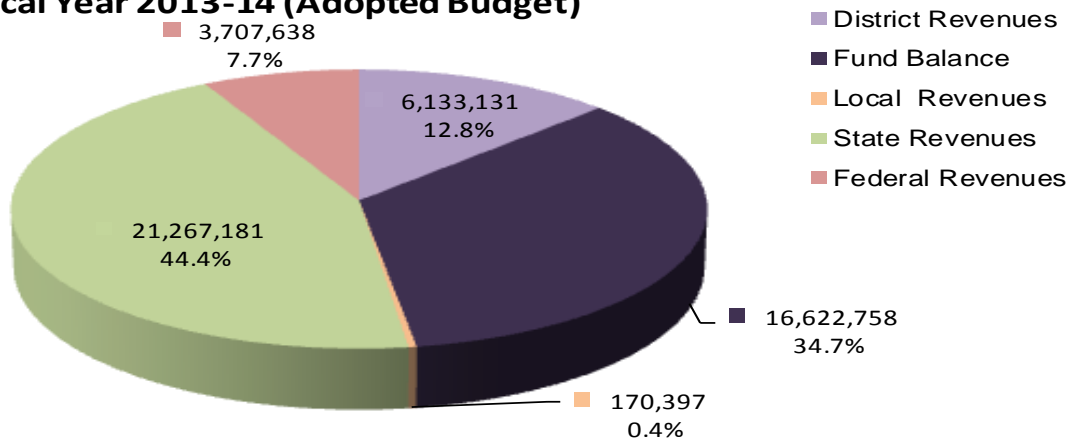
## 2. Source of Funds Three-Year Comparison

### NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT PRELIMINARY BUDGET - Fiscal Year 2014-2015 REVENUES BY SOURCE

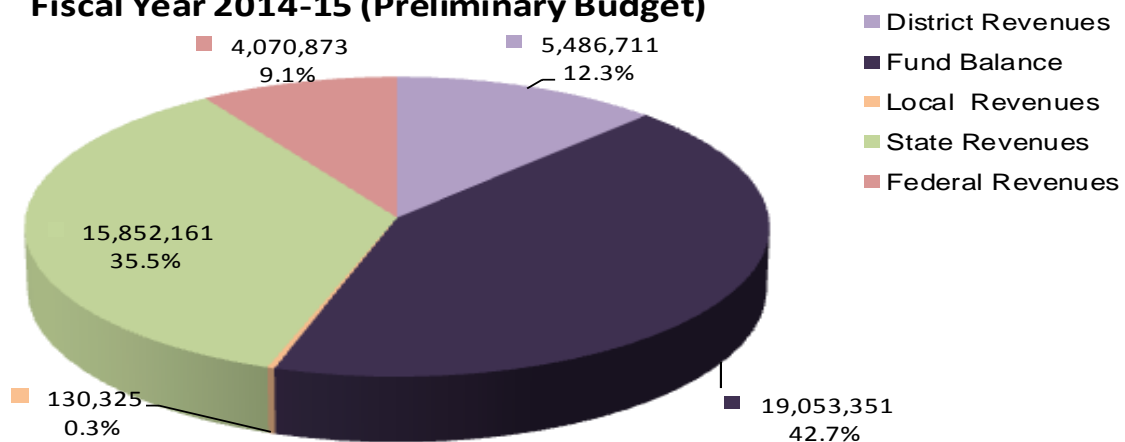
#### Fiscal Year 2012-13 (Actual-Non-Final)



#### Fiscal Year 2013-14 (Adopted Budget)



#### Fiscal Year 2014-15 (Preliminary Budget)



## Budget Highlights

Table 4. Sources of Funds Comparison for Three FYs

### SOURCE OF FUNDS COMPARISON FOR THREE FISCAL YEARS

Fiscal Years 2012-13 (Actual - Non-Final) 2013-14 (Adopted) 2014-15 (Preliminary)

PRELIMINARY BUDGET - Fiscal Year 2014-2015

SOURCE OF FUNDS	Fiscal Year 2012-13 (Actual - Non-Final)	Fiscal Year 2013-14 (Adopted Budget)	Fiscal Year 2014-15 (Preliminary Budget)	Difference in \$ (Adopted -- Preliminary)	Difference in % (Adopted -- Preliminary)
District Revenues	5,658,498	6,133,131	5,486,711	(646,420)	-11%
Fund Balance	1,971,921	16,622,758	19,053,351	2,430,593	15%
Debt - Certificate of Participation (COPS)	-	-	-	-	
Local Revenues	181,650	170,397	130,325	(40,072)	-24%
State General Revenues	-	1,129,287	225,600	(903,687)	-80%
Ecosystem Management Trust Fund	504,373	5,633,778	3,060,098	(2,573,680)	-46%
FDEP/EPC Gardinier Trust Fund	-	-	-	-	
P2000 Revenue	-	-	-	-	
FDOT/Mitigation	858,365	2,556,371	2,210,804	(345,567)	-14%
Water Management Lands Trust Fund	1,680,118	5,490,545	4,453,033	(1,037,512)	-19%
Water Quality Assurance (SWIM) Trust Fund	-	-	-	-	
Florida Forever	396,500	951,000	424,199	(526,801)	-55%
Save Our Everglades Trust Fund	-	-	-	-	
Alligator Alley Tolls	-	-	-	-	
Other State Revenue	46,578	5,506,200	5,478,427	(27,773)	-1%
Federal Revenues	1,368,305	3,433,113	3,850,901	417,788	12%
Federal through State (FDEP)	303,598	274,525	219,972	(54,553)	-20%
<b>SOURCE OF FUND TOTAL</b>	<b>12,969,906</b>	<b>47,901,105</b>	<b>44,593,421</b>	<b>(3,307,684)</b>	<b>-7%</b>

District Revenues include

Ad Valorem	3,139,750	3,329,001	3,329,001	-	0%
Timber Sales	1,822,661	2,000,000	1,500,000	(500,000)	-25%
Permit & License Fees	301,800	350,250	360,250	10,000	3%
Miscellaneous Revenues	394,287	453,880	297,460	(156,420)	-34%



## Budget Highlights

### 3. Major Sources of Funds Variances

The District's annual budget is funded by District, local, state and federal revenue sources. District sources include ad valorem revenues (estimated at \$3,329,001), interest earnings, land management revenues, and regulatory permit fees and fines. The table above compares FY 2012-2013 estimated actual, FY 2013-2014 and FY 2014-2015 budgeted revenue by source. The following is a summary of major revenue sources variances.

#### Ecosystem Management Trust Fund (45.7 percent decrease)

The District's budget for utilizing remaining Ecosystem Management Trust Fund revenue is \$3,060,098 for FY 2014-2015, which represents a decrease of \$2,573,680 from the FY 2013-2014 budget. The District is using carryover funds from prior years for these activities. No new legislative funds have been appropriated since 2008.

#### Water Management Land Trust Fund (WMLTF) (18.9 percent decrease)

The Regulation budget anticipates the same level of funding, \$2,211,231, to be provided in the FY 2014-2015 State General Appropriations Act (GAA) for the ERP and wetlands protection programs. The FY 2013-2014 GAA provided a non-recurring appropriation of \$3,000,000 for Apalachicola Bay water quality improvement projects, \$2,250,000 is anticipated to be under contract but not completely disbursed until FY 2014-2015.

#### Miscellaneous (26.7 percent decrease)

Estimated miscellaneous revenue decreases include the reduction of timber sales from \$2,000,000 to \$1,500,000 and the sale of surplus property (vehicles and equipment).

#### FEMA (14.1 percent increase)

Increased federal funding has been provided to support consultant services for additional flood studies for the FEMA Risk MAP initiative, representing a total increase of \$473,198.

#### Fund Balance

The District has a number of dedicated reserve accounts that are available for necessary and unanticipated large expenditures. For FY 2014-2015, the District will use \$6,028,521 to fund necessary recurring expenditures and \$13,024,830 for non-recurring expenditures including providing grants to help local governments and non-profit utilities achieve water supply development priorities. The total use of reserves for FY 2014-2015 is estimated to be \$19,053,351.

## Budget Highlights

### 4. Source of Funds by Program

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT  
**SOURCE OF FUNDS BY PROGRAM**  
 Fiscal Year 2012-13 (Actual - Non-Final)  
 PRELIMINARY BUDGET - Fiscal Year 2014-2015

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 2012-13 (Actual - Non-Final)
District Revenues	1,043,022	507,521	1,923,951	2,127,893	-	56,111	5,658,498
Fund Balance	215,000	-	-	-	-	1,756,921	1,971,921
Debt - Certificate of Participation (COPS)	-	-	-	-	-	-	-
Local Revenues	181,650	-	-	-	-	-	181,650
State General Revenues	-	-	-	-	-	-	-
Ecosystem Management Trust Fund	-	504,373	-	-	-	-	504,373
FDEP/EPC Gardinier Trust Fund	-	-	-	-	-	-	-
P2000 Revenue	-	-	-	-	-	-	-
FDOT/Mitigation	-	858,365	-	-	-	-	858,365
Water Management Lands Trust Fund	130,000	-	442,822	1,107,296	-	-	1,680,118
Water Quality Assurance (SWIM) Trust Fund	-	-	-	-	-	-	-
Florida Forever	-	396,500	-	-	-	-	396,500
Save Our Everglades Trust Fund	-	-	-	-	-	-	-
Alligator Alley Tolls	-	-	-	-	-	-	-
Other State Revenue	-	22,937	23,641	-	-	-	46,578
Federal Revenues	914,858	453,447	-	-	-	-	1,368,305
Federal through State (FDEP)	303,598	-	-	-	-	-	303,598
<b>SOURCE OF FUND TOTAL</b>	<b>2,788,128</b>	<b>2,743,143</b>	<b>2,390,414</b>	<b>3,235,189</b>	<b>-</b>	<b>1,813,032</b>	<b>12,969,906</b>

District Revenues include

Ad Valorem	3,139,750
Timber Sales	1,822,661
Permit & License Fees	301,800
Miscellaneous Revenues	394,287

## Budget Highlights

### NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT

#### SOURCE OF FUNDS BY PROGRAM

Fiscal Year 2013-14 (Adopted Budget)

PRELIMINARY BUDGET - Fiscal Year 2014-2015

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 2013-14 (Adopted Budget)
District Revenues	437,137	326,179	2,293,199	2,147,094	3,575	925,947	6,133,131
Fund Balance	2,301,304	12,577,008	1,283,060	461,386	-	-	16,622,758
Debt - Certificate of Participation (COPS)	-	-	-	-	-	-	-
Local Revenues	170,397	-	-	-	-	-	170,397
State General Revenues	-	1,129,287	-	-	-	-	1,129,287
Ecosystem Management Trust Fund	-	5,633,778	-	-	-	-	5,633,778
FDEP/EPC Gardinier Trust Fund	-	-	-	-	-	-	-
P2000 Revenue	-	-	-	-	-	-	-
FDOT/Mitigation	-	2,556,371	-	-	-	-	2,556,371
Water Management Lands Trust Fund	-	3,000,000	-	2,490,545	-	-	5,490,545
Water Quality Assurance (SWIM) Trust Fund	-	-	-	-	-	-	-
Florida Forever	-	951,000	-	-	-	-	951,000
Save Our Everglades Trust Fund	-	-	-	-	-	-	-
Alligator Alley Tolls	-	-	-	-	-	-	-
Other State Revenue	-	5,506,200	-	-	-	-	5,506,200
Federal Revenues	3,385,613	47,500	-	-	-	-	3,433,113
Federal through State (FDEP)	274,525	-	-	-	-	-	274,525
<b>SOURCE OF FUND TOTAL</b>	<b>6,568,976</b>	<b>31,727,323</b>	<b>3,576,259</b>	<b>5,099,025</b>	<b>3,575</b>	<b>925,947</b>	<b>47,901,105</b>

District Revenues include

Ad Valorem	3,329,001
Timber Sales	2,000,000
Permit & License Fees	350,250
Miscellaneous Revenues	453,880

## Budget Highlights

### 5. Proposed Millage Rate

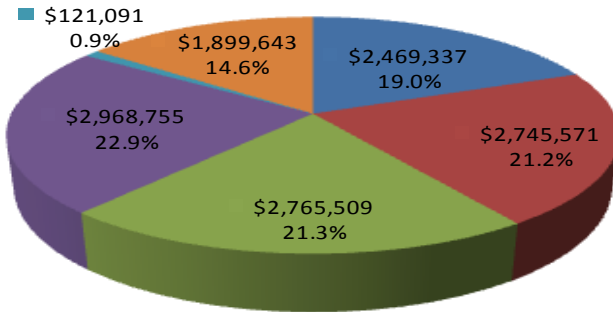
<b>DISTRICTWIDE – Ad Valorem Taxes</b>			
	Fiscal Year 2012-13 Actual	Fiscal Year 2013-14 Amended	Fiscal Year 2014-15 Proposed
<b>Millage Rate</b>	0.0400	0.0400	0.0400
<b>Roll-back Rate</b>	0.0414	0.0400	0.0400
<b>Roll-back Rate Change (%)</b>	-3.38%	0.00%	0.00%
<b>Gross Taxable Value for Operating Purposes</b>	\$ 82,185,750,825	\$ 83,225,021,372	\$ 83,225,021,372
<b>Net New Taxable Value</b>	\$ 682,639,510	\$ 801,350,156	\$ 801,350,156
<b>Adjusted Taxable Value</b>	\$ 81,503,111,315	\$ 82,423,671,216	\$ 82,423,671,216

# Budget Highlights

## 6. Three-Year Use of Funds by Program

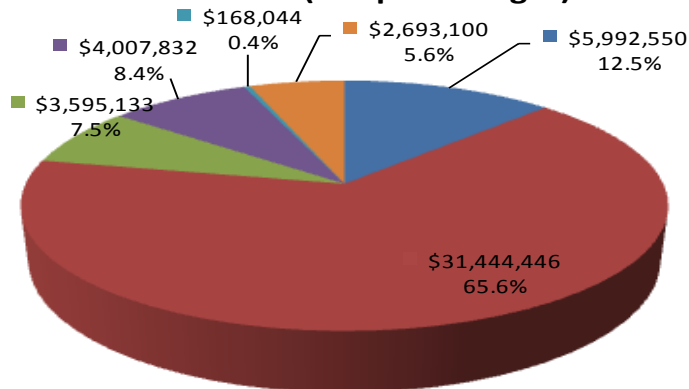
### NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT PRELIMINARY BUDGET - Fiscal Year 2014-2015 EXPENDITURES BY PROGRAM

#### Fiscal Year 2012-13 (Actual - Non-Final)



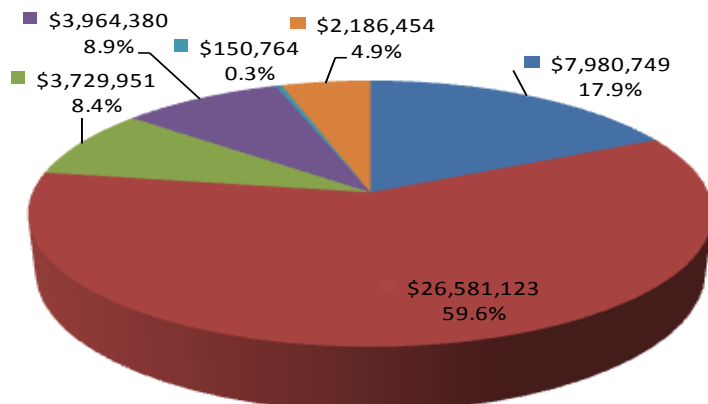
- 1.0 Water Resources Planning and Monitoring
- 2.0 Acquisition, Restoration and Public Works
- 3.0 Operation and Maintenance of Lands and Works
- 4.0 Regulation
- 5.0 Outreach
- 6.0 District Management and Administration

#### Fiscal Year 2013-14 (Adopted Budget)



- 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

#### Fiscal Year 2014-15 (Preliminary Budget)



- 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

# Budget Highlights

## NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT THREE-YEAR EXPENDITURE SUMMARY BY PROGRAM

Fiscal Years 2012-13 (Actual - Non-Final) 2013-14 (Adopted) 2014-15 (Preliminary)

### PRELIMINARY BUDGET - Fiscal Year 2014-2015

PROGRAMS, ACTIVITIES AND SUB-ACTIVITIES	Fiscal Year 2012-13 (Actual - Non-Final)	Fiscal Year 2013-14 (Adopted Budget)	Fiscal Year 2014-15 (Preliminary Budget)	Difference in \$ (Adopted -- Preliminary)	% of Change (Adopted -- Preliminary)
<b>1.0 Water Resources Planning and Monitoring</b>	<b>\$2,469,337</b>	<b>\$5,992,550</b>	<b>\$7,980,749</b>	<b>\$1,988,199</b>	<b>33.2%</b>
1.1 - District Water Management Planning	563,828	1,198,616	2,924,790	1,726,174	144.0%
1.1.1 Water Supply Planning	142,005	182,592	109,306	-73,286	-40.1%
1.1.2 Minimum Flows and Levels	251,882	723,938	2,370,401	1,646,463	227.4%
1.1.3 Other Water Resources Planning	169,941	292,086	445,083	152,997	52.4%
1.2 - Research, Data Collection, Analysis and Monitoring	587,624	777,148	696,315	-80,833	-10.4%
1.3 - Technical Assistance	1,315,720	3,925,224	3,985,537	60,313	1.5%
1.4 - Other Water Resources Planning and Monitoring Activities	0	0	0	0	
1.5 - Technology and Information Services	2,165	91,562	374,107	282,545	308.6%
<b>2.0 Acquisition, Restoration and Public Works</b>	<b>\$2,745,571</b>	<b>\$31,444,446</b>	<b>\$26,581,123</b>	<b>-\$4,863,323</b>	<b>-15.5%</b>
2.1 - Land Acquisition	43,808	45,725	45,061	-664	-1.5%
2.2 - Water Source Development	545,590	15,735,097	17,611,144	1,876,047	11.9%
2.2.1 Water Resource Development Projects	184,531	240,772	361,291	120,519	50.1%
2.2.2 Water Supply Development Assistance	361,059	15,494,325	17,249,853	1,755,528	11.3%
2.2.3 Other Water Source Development Activities	0	0	0	0	
2.3 - Surface Water Projects	2,152,968	13,072,990	8,023,010	-5,049,980	-38.6%
2.4 - Other Cooperative Projects	0	0	0	0	
2.5 - Facilities Construction and Major Renovations	0	400,000	300,000	-100,000	-25.0%
2.6 - Other Acquisition and Restoration Activities	1,513	2,100,000	352,500	-1,747,500	-83.2%
2.7 - Technology and Information Services	1,692	90,634	249,408	158,774	175.2%
<b>3.0 Operation and Maintenance of Lands and Works</b>	<b>\$2,765,509</b>	<b>\$3,595,133</b>	<b>\$3,729,951</b>	<b>\$134,818</b>	<b>3.8%</b>
3.1 - Land Management	2,382,979	2,851,088	2,827,813	-23,275	-0.8%
3.2 - Works	6,392	8,723	9,981	1,258	14.4%
3.3 - Facilities	312,060	373,635	376,645	3,010	0.8%
3.4 - Invasive Plant Control	0	0	0	0	
3.5 - Other Operation and Maintenance Activities	0	0	0	0	
3.6 - Fleet Services	30,250	45,111	39,911	-5,200	-11.5%
3.7 - Technology and Information Services	33,828	316,576	475,601	159,025	50.2%
<b>4.0 Regulation</b>	<b>\$2,968,755</b>	<b>\$4,007,832</b>	<b>\$3,964,380</b>	<b>-\$43,452</b>	<b>-1.1%</b>
4.1 - Consumptive Use Permitting	574,950	664,248	642,370	-21,878	-3.3%
4.2 - Water Well Construction Permitting and Contractor Licensing	701,786	677,761	693,201	15,440	2.3%
4.3 - Environmental Resource and Surface Water Permitting	1,665,714	1,480,975	1,484,240	3,265	0.2%
4.4 - Other Regulatory and Enforcement Activities	16,272	434,548	343,768	-90,780	-20.9%
4.5 - Technology and Information Services	10,033	750,300	800,801	50,501	6.7%
<b>5.0 Outreach</b>	<b>\$121,091</b>	<b>\$168,044</b>	<b>\$150,764</b>	<b>-\$17,280</b>	<b>-10.3%</b>
5.1 - Water Resource Education	0	0	0	0	
5.2 - Public Information	117,966	164,469	146,489	-17,980	-10.9%
5.3 - Public Relations	0	0	0	0	
5.4 - Lobbying / Legislative Affairs / Cabinet Affairs	3,125	3,575	4,275	700	19.6%
5.5 - Other Outreach Activities	0	0	0	0	
5.6 - Technology and Information Services	0	0	0	0	
<i>SUBTOTAL - Major Programs (excluding Management and Administration)</i>	<i>\$11,070,263</i>	<i>\$45,208,005</i>	<i>\$42,406,967</i>	<i>-\$2,801,038</i>	<i>-6.2%</i>
<b>6.0 District Management and Administration</b>	<b>\$1,899,643</b>	<b>\$2,693,100</b>	<b>\$2,186,454</b>	<b>-\$506,646</b>	<b>-18.8%</b>
6.1 - Administrative and Operations Support	1,849,204	2,633,100	2,126,454	-506,646	-19.2%
6.1.1 - Executive Direction	524,350	608,008	615,322	7,314	1.2%
6.1.2 - General Counsel / Legal	0	0	0	0	
6.1.3 - Inspector General	0	0	0	0	
6.1.4 - Administrative Support	691,290	859,776	851,356	-8,420	-1.0%
6.1.5 - Fleet Services	0	0	0	0	
6.1.6 - Procurement / Contract Administration	0	0	0	0	
6.1.7 - Human Resources	88,283	115,020	111,801	-3,219	-2.8%
6.1.8 - Communications	0	0	0	0	
6.1.9 - Technology and Information Services	545,281	1,050,296	547,975	-502,321	-47.8%
6.2 - Computer/Computer Support	0	0	0	0	
6.3 - Reserves	0	0	0	0	
6.4 - Other - (Tax Collector / Property Appraiser Fees)	50,439	60,000	60,000	0	0.0%
<b>TOTAL</b>	<b>\$12,969,906</b>	<b>\$47,901,105</b>	<b>\$44,593,421</b>	<b>-\$3,307,684</b>	<b>-6.9%</b>

## Budget Highlights

### 7. Major Use of Funds Variances

#### **1.0 Water Resources Planning and Monitoring**

The preliminary FY 2014-2015 budget for this program is \$7,980,749, an increase of approximately 33 percent over the FY 2013-2014 adopted budget. This increase reflects enhanced levels of effort across a number of priority areas. Among these is the MFL program, where additional consultant services and staff support have been allocated to support the development of MFLs for priority waterbodies. Additional surface and groundwater monitoring stations and acquisition of hydrologic software and Operating Expenses have also been budgeted in support of the MFL program.

For water supply planning, funding for consultant services has been budgeted to develop refined per capita water use data with supporting analysis of seasonal populations. Increased federal funding has been provided to support consultant services for additional flood studies for the FEMA Risk MAP initiative. Additional staff resources have also been allocated in support of ACF basin evaluation, planning and negotiations, as well as to meet recurring emergency management and intergovernmental coordination and technical assistance needs throughout the region.

#### **2.0 Acquisition, Restoration and Public Works**

The preliminary FY 2014-2015 budget for this program is \$26,581,123, a 15.5 percent decrease from the adopted FY 2013-2014 budget. The decrease primarily reflects declining Interagency Expenditures, which had been funded substantially from General Fund reserves and carryover funding from the Ecosystem Management and Restoration Trust Fund. The budget for Contracted Services also decreases significantly.

Budgeted expenditures include \$2,250,000 in carryover funding provided by the FY 2013-2014 General Appropriations Act for Apalachicola Bay and \$3,032,093 from previously appropriated funds from the Ecosystem Management and Restoration Trust Fund for Apalachicola River and Bay and St. Andrew Bay. These funds continue to support local government water quality improvement projects; BMPs in priority spring contributory areas; and additional watershed protection and restoration activities. It is expected that stormwater retrofit projects will continue to be a District priority, with the objective of improving water quality and flood protection. Limited Florida Forever funding is also carried forward to complete stormwater retrofit and wetland restoration projects.

The FY 2014-2015 budget includes \$352,500 in FCO for the completion of restoration and protection construction at Williford Spring. Williford Spring restoration and protection activities will provide enhanced public access and recreation while significantly protecting this second-magnitude spring. This project also enhances protection of the region's potable water supply.

The District's Headquarters office complex, located near Midway, consists of four buildings. The main office and adjacent small office building are in need of safety updates, maintenance and renovations. The budget proposes \$300,000 for operating

## Budget Highlights

expenditures and FCO to continue repairs and various upgrades and safety improvements.

### **3.0 Operation and Maintenance of Lands and Works**

The program's FY 2014-2015 budget is \$3,729,951, a 3.8 percent increase over the FY 2013-2014 adopted budget of \$3,595,133. This small increase is primarily due to increased needs for Contracted Services for habitat restoration and aerial ignition prescribed fire activities; OCO needs for replacement vehicles and prescribed fire equipment that has reached its replacement thresholds; and increased FCO for spring-related restoration activities, i.e., continuing streambank restoration and protection activities (materials only), slated to begin in FY 2014-2015 at Devil's Hole Spring, as well as at various sites along Econfina and Holmes creeks within the Econfina Creek and Holmes Creek WMAs, subject to engineering design and receipt of regulatory permits.

#### **Allocation of Information Technology**

A significant IT project is the continuation (Phase II) of a lands management database (\$125,000) for the Choctawhatchee River/Holmes Creek WMA and the Eastern Land Management Region (Apalachicola and Chipola River WMAs and Phipps Park) which will provide for the effective and efficient management of District lands, specifically to maximize the long-term growth and yield of pine timber resources for revenue generation purposes which will help fund the District's land management program (see Activity 3.7).

### **4.0 Regulation**

The program's FY 2014-2015 proposed budget of \$3,964,380 is 1.1 percent less than the FY 2013-2014 amended budget of \$4,007,832. The decrease is primarily due to a reduction in Operating Expenses primarily from the elimination of non-recurring software and reduced IT supplies and on-line data costs.

#### **District-wide Information Technology**

The budget proposes a significant investment for various IT enhancements and improvements. The IT budget is captured in activities aligned with each Program. The total FY 2014-2015 proposed budget is \$2,447,892, an increase of \$148,524 over the FY 2013-2014 adopted budget. The request includes \$1,032,202 in non-recurring funds. The most significant request is to support Program 4 (Regulation), which includes approximately \$800,000 for upgrades and modifications to e-permitting programs, as well as design of a new consumptive use permitting database and the continued upkeep and maintenance of the systems. Recent rule changes and accurate tracking of performance metrics have created the need for modifications (see Activity 4.5).

Increased functionality will be delivered for document management, contract management, project management and automation of several manual processes. In addition, some outsourced web-based technology will now be performed by staff, which will provide improved control by the District, along with a reduction in cost. Several



## Budget Highlights

technologies will be upgraded with newer versions of existing software in order to be compliant with best practices, security and warranty/support agreements.

## Program and Activity Allocations

### D. Program Definitions, Descriptions and Budget

The following section provides definitions and descriptions by program as previously defined by the EOG. Each program has five segments, including Program Definitions; District Definitions; Changes and Trends; Major Budget Items; and Budget Variances. It should be noted that the budget variances segment compares the FY 2013-2014 Adopted Budget with the FY 2014-2015 proposed Preliminary Budget.

Programs with a minor variance are generally considered to be within an allowable margin and do not include a detailed explanation. A more detailed description is provided for programs with a significant budget variance. There are numerous variances resulting from the reallocation of staff resources and expenditures across program areas to more accurately align costs and provide resources for priority activities. Personnel information for all six program areas is also summarized on the following pages.

Due to the low ad valorem millage rate and subsequently small amount of revenue collected, 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 that are 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.

<b><u>Expenditure Category</u></b>	<b><u>Budget</u></b>	<b><u>Funds</u></b>	<b><u>Difference</u></b>
Salaries and Benefits	8,070,867	6,905,014	(1,165,853)
Other Personal Services	380,701	365,201	(15,500)
Contracted Services	9,158,454	8,862,694	(295,760)
Operating Expenses	2,801,084	2,246,748	(554,336)
Operating Capital Outlay	754,777	746,777	(8,000)
Fixed Capital Outlay	627,500	627,500	0
Interagency Expenditures (Cooperative Funding)	22,800,038	22,800,038	0
Debt	0	0	0
Intra-agency Transfers	0	2,039,449	2,039,449
Reserves - Emergency Response	0	0	0
<b>Total</b>	<b><u>44,593,421</u></b>	<b><u>44,593,421</u></b>	<b><u>0</u></b>

# Program and Activity Allocations

## NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT

### PROGRAM BY EXPENDITURE CATEGORY

Fiscal Years 2010-11, 2011-12, 2012-13, 2013-14, and 2014-15

PRELIMINARY BUDGET - Fiscal Year 2014-2015

#### ALL PROGRAMS

	Fiscal Year 2010-11 (Actual-Audited)	Fiscal Year 2011-12 (Actual-Audited)	Fiscal Year 2012-13 (Actual - Non-Final)	Fiscal Year 2013-14 (Adopted Budget)	Fiscal Year 2014-15 (Preliminary Budget)	Difference in \$ (Adopted -- Preliminary)	% of Change (Adopted -- Preliminary)
1.0 Water Resources Planning and Monitoring	\$ 3,487,264	\$ 3,210,260	\$ 2,469,337	\$ 5,992,550	\$ 7,980,749	\$ 1,988,199	33.2%
2.0 Acquisition, Restoration and Public Works	\$ 8,544,668	\$ 8,745,340	\$ 2,745,571	\$ 31,444,446	\$ 26,581,123	\$ (4,863,323)	-15.5%
3.0 Operation and Maintenance of Lands and Works	\$ 4,677,233	\$ 2,831,156	\$ 2,765,509	\$ 3,595,133	\$ 3,729,951	\$ 134,818	3.8%
4.0 Regulation	\$ 4,396,516	\$ 3,350,996	\$ 2,968,755	\$ 4,007,832	\$ 3,964,380	\$ (43,452)	-1.1%
5.0 Outreach	\$ 92,538	\$ 99,661	\$ 121,091	\$ 168,044	\$ 150,764	\$ (17,280)	-10.3%
6.0 District Management and Administration	\$ 5,508,469	\$ 3,652,656	\$ 1,899,643	\$ 2,693,100	\$ 2,186,454	\$ (506,646)	-18.8%
<b>TOTAL</b>	<b>\$ 26,706,688</b>	<b>\$ 21,890,069</b>	<b>\$ 12,969,906</b>	<b>\$ 47,901,105</b>	<b>\$ 44,593,421</b>	<b>\$ (3,307,684)</b>	<b>-6.9%</b>

	Fiscal Year 2010-11 (Actual-Audited)	Fiscal Year 2011-12 (Actual-Audited)	Fiscal Year 2012-13 (Actual - Non-Final)	Fiscal Year 2013-14 (Adopted Budget)	Fiscal Year 2014-15 (Preliminary Budget)	Difference in \$ (Adopted -- Preliminary)	% of Change (Adopted -- Preliminary)
Salaries and Benefits	\$ 8,999,478	\$ 7,980,504	\$ 7,026,076	\$ 8,101,845	\$ 8,070,867	\$ (30,978)	-0.4%
Other Personal Services	\$ 150,238	\$ 125,890	\$ 155,602	\$ 371,003	\$ 380,701	\$ 9,698	2.6%
Contracted Services	\$ 6,886,395	\$ 4,202,871	\$ 2,683,297	\$ 8,041,595	\$ 9,158,454	\$ 1,116,859	13.9%
Operating Expenses	\$ 3,075,909	\$ 4,526,367	\$ 2,035,892	\$ 3,640,964	\$ 2,801,084	\$ (839,880)	-23.1%
Operating Capital Outlay	\$ 278,548	\$ 268,035	\$ 228,632	\$ 462,013	\$ 754,777	\$ 292,764	63.4%
Fixed Capital Outlay	\$ 6,250,145	\$ 56,315	\$ 47,587	\$ 2,419,625	\$ 627,500	\$ (1,792,125)	-74.1%
Interagency Expenditures (Cooperative Funding)	\$ 1,065,975	\$ 4,730,087	\$ 792,820	\$ 24,864,060	\$ 22,800,038	\$ (2,064,022)	-8.3%
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
<b>TOTAL</b>	<b>\$ 26,706,688</b>	<b>\$ 21,890,069</b>	<b>\$ 12,969,906</b>	<b>\$ 47,901,105</b>	<b>\$ 44,593,421</b>	<b>\$ (3,307,684)</b>	<b>-6.9%</b>

#### SOURCE OF FUNDS

Fiscal Year 2014-15

	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Salaries and Benefits	\$ 3,601,571	\$ 1,215,611	\$ -	\$ 68,054	\$ 1,620,997	\$ 398,781	\$ 6,905,014
Other Personal Services	\$ 76,936	\$ 204,451	\$ -	\$ 1,889	\$ 77,430	\$ 4,495	\$ 365,201
Contracted Services	\$ 1,013,006	\$ 2,521,887	\$ -	\$ -	\$ 1,878,019	\$ 3,449,782	\$ 8,862,694
Operating Expenses	\$ 143,686	\$ 1,433,958	\$ -	\$ 18,389	\$ 563,055	\$ 87,660	\$ 2,246,748
Operating Capital Outlay	\$ -	\$ 587,625	\$ -	\$ 20,800	\$ 131,952	\$ 6,400	\$ 746,777
Fixed Capital Outlay	\$ -	\$ 627,500	\$ -	\$ -	\$ -	\$ -	\$ 627,500
Interagency Expenditures (Cooperative Funding)	\$ -	\$ 11,804,183	\$ -	\$ -	\$ 10,995,855	\$ -	\$ 22,800,038
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intra-agency Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,039,449
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 4,835,199</b>	<b>\$ 18,395,215</b>	<b>\$ -</b>	<b>\$ 109,132</b>	<b>\$ 15,267,308</b>	<b>\$ 3,947,118</b>	<b>\$ 44,593,421</b>

#### RATE, OPERATING AND NON-OPERATING

Fiscal Year 2014-15

	Workforce	Rate (Salary without benefits)	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	101.0	\$ 5,885,195	\$ 8,070,867	\$ -	\$ 8,070,867
Other Personal Services	10.5	\$ 283,586	\$ 380,701	\$ -	\$ 380,701
Contracted Services			\$ 5,287,472	\$ 3,870,982	\$ 9,158,454
Operating Expenses			\$ 2,570,384	\$ 230,700	\$ 2,801,084
Operating Capital Outlay			\$ 275,275	\$ 479,502	\$ 754,777
Fixed Capital Outlay			\$ -	\$ 627,500	\$ 627,500
Interagency Expenditures (Cooperative Funding)			\$ -	\$ 22,800,038	\$ 22,800,038
Debt			\$ -	\$ -	\$ -
Reserves - Emergency Response			\$ -	\$ -	\$ -
<b>TOTAL</b>			<b>\$ 16,584,699</b>	<b>\$ 28,008,722</b>	<b>\$ 44,593,421</b>

#### WORKFORCE

Fiscal Years 2010-11, 2011-12, 2012-13, 2013-14, and 2014-15

WORKFORCE CATEGORY	Fiscal Year					(Adopted -- Preliminary) 2013-2014 to 2014-2015	
	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	Difference	% Change
Authorized Positions	118.0	115.0	105.0	101.0	101.0	0.0	0.0%
Contingent Worker	0.0	0.0	0.0	0.0	0.0	0.0	0.0%
Other Personal Services	15.0	17.0	15.0	10.5	10.5	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%
<b>TOTAL WORKFORCE</b>	<b>133.0</b>	<b>132.0</b>	<b>120.0</b>	<b>111.5</b>	<b>111.5</b>	<b>0.0</b>	<b>0.00%</b>

# Program and Activity Allocations

Northwest Florida Water Management District  
NEW ISSUES - REDUCTION SUMMARY  
Fiscal Year 2014-15  
Preliminary Budget - January 15, 2014

	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	0	0	1,232	0	17,980	223,214	242,426
Other Personal Services	9,882	19,843	0	0	0	0	29,725
Contracted Services	100,520	1,128,596	35,000	83,300	0	0	1,347,416
Operating Expenses	118,312	21,885	251,664	419,602	0	230,182	1,041,645
Operating Capital Outlay	8,213	4,725	1,500	0	0	129,500	143,938
Fixed Capital Outlay	0	1,857,125	0	0	0	0	1,857,125
Interagency Expenditures (Cooperative Funding)	0	24,806,060	8,000	0	0	0	24,814,060
Reserves - Emergency Response	0	0	0	0	0	0	0
	236,927	27,838,234	297,396	502,902	17,980	582,896	

New Issues							
Salaries and Benefits	51,392	22,355	116,180	21,521	0	0	211,448
Other Personal Services	0	0	5,437	33,986	0	0	39,423
Contracted Services	2,025,455	125,000	106,591	130,479	500	76,250	2,464,275
Operating Expenses	57,741	15,792	11,782	116,250	200	0	201,765
Operating Capital Outlay	90,538	61,726	127,224	157,214	0	0	436,702
Fixed Capital Outlay	0	0	65,000	0	0	0	65,000
Interagency Expenditures (Cooperative Funding)	0	22,750,038	0	0	0	0	22,750,038
Reserves - Emergency Response	0	0	0	0	0	0	0
	2,225,126	22,974,911	432,214	459,450	700	76,250	

	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	51,392	22,355	114,948	21,521	(17,980)	(223,214)	(30,978)
Other Personal Services	(9,882)	(19,843)	5,437	33,986	0	0	9,698
Contracted Services	1,924,935	(1,003,596)	71,591	47,179	500	76,250	1,116,859
Operating Expenses	(60,571)	(6,093)	(239,882)	(303,352)	200	(230,182)	(839,880)
Operating Capital Outlay	82,325	57,001	125,724	157,214	0	(129,500)	292,764
Fixed Capital Outlay	0	(1,857,125)	65,000	0	0	0	(1,792,125)
Interagency Expenditures (Cooperative Funding)	0	(2,056,022)	(8,000)	0	0	0	(2,064,022)
Debt	0	0	0	0	0	0	0
Reserves - Emergency Response	0	0	0	0	0	0	0
	1,988,199	(4,863,323)	134,818	(43,452)	(17,280)	(506,646)	(3,307,684)

# Program and Activity Allocations

## Water Resources Planning and Monitoring (Program 1.0)

This program area includes all water management planning, including water supply planning; other water resources planning; development of MFLs; research, data collection, analysis and monitoring; and technical assistance including local and regional plan and program review.

### NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT

#### PROGRAM BY EXPENDITURE CATEGORY

Fiscal Years 2010-11, 2011-12, 2012-13, 2013-14, and 2014-15

PRELIMINARY BUDGET - Fiscal Year 2014-2015

#### 1.0 Water Resources Planning and Monitoring

	Fiscal Year 2010-11 (Actual-Audited)	Fiscal Year 2011-12 (Actual-Audited)	Fiscal Year 2012-13 (Actual - Non-Final)	Fiscal Year 2013-14 (Adopted Budget)	Fiscal Year 2014-15 (Preliminary Budget)	Difference in \$ (Adopted -- Preliminary)	% of Change (Adopted -- Preliminary)
Salaries and Benefits	\$ 992,548	\$ 1,062,619	\$ 1,360,739	\$ 1,723,850	\$ 1,775,242	\$ 51,392	3.0%
Other Personal Services	\$ 47,822	\$ 27,779	\$ 19,281	\$ 40,944	\$ 31,062	\$ (9,882)	-24.1%
Contracted Services	\$ 2,062,336	\$ 1,776,454	\$ 826,050	\$ 3,596,102	\$ 5,521,037	\$ 1,924,935	53.5%
Operating Expenses	\$ 81,676	\$ 104,594	\$ 179,668	\$ 400,866	\$ 340,295	\$ (60,571)	-15.1%
Operating Capital Outlay	\$ 113,552	\$ 188,814	\$ 83,599	\$ 180,788	\$ 263,113	\$ 82,325	45.5%
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ 189,330	\$ 50,000	\$ -	\$ 50,000	\$ 50,000	\$ -	0.0%
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
<b>TOTAL</b>	<b>\$ 3,487,264</b>	<b>\$ 3,210,260</b>	<b>\$ 2,469,337</b>	<b>\$ 5,992,550</b>	<b>\$ 7,980,749</b>	<b>\$ 1,988,199</b>	<b>33.2%</b>

#### SOURCE OF FUNDS

Fiscal Year 2014-15

	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Salaries and Benefits	\$ 321,019	\$ 987,388	\$ -	\$ 68,054	\$ -	\$ 398,781	\$ 1,775,242
Other Personal Services	\$ 5,667	\$ 19,011	\$ -	\$ 1,889	\$ -	\$ 4,495	\$ 31,062
Contracted Services	\$ 1,200	\$ 2,070,055	\$ -	\$ -	\$ -	\$ 3,449,782	\$ 5,521,037
Operating Expenses	\$ 1,900	\$ 232,346	\$ -	\$ 18,389	\$ -	\$ 87,660	\$ 340,295
Operating Capital Outlay	\$ -	\$ 235,913	\$ -	\$ 20,800	\$ -	\$ 6,400	\$ 263,113
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ 50,000
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 383,127</b>	<b>\$ 3,915,432</b>	<b>\$ -</b>	<b>\$ 130,325</b>	<b>\$ -</b>	<b>\$ 4,070,873</b>	<b>\$ 8,499,757</b>

#### RATE, OPERATING AND NON-OPERATING

Fiscal Year 2014-15

	Workforce	Rate (Salary without benefits)	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	20.0	\$ 1,392,472	\$ 1,775,242	\$ -	\$ 1,775,242
Other Personal Services	1.5	\$ 28,116	\$ 31,062	\$ -	\$ 31,062
Contracted Services	-	\$ -	\$ 2,624,630	\$ 2,896,407	\$ 5,521,037
Operating Expenses			\$ 326,495	\$ 13,800	\$ 340,295
Operating Capital Outlay			\$ 170,525	\$ 92,588	\$ 263,113
Fixed Capital Outlay			\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)			\$ -	\$ 50,000	\$ 50,000
Debt			\$ -	\$ -	\$ -
Reserves - Emergency Response			\$ -	\$ -	\$ -
<b>TOTAL</b>			<b>\$ 4,927,954</b>	<b>\$ 3,052,795</b>	<b>\$ 7,980,749</b>

#### WORKFORCE

Fiscal Years 2010-11, 2011-12, 2012-13, 2013-14, and 2014-15

WORKFORCE CATEGORY	Fiscal Year					(Adopted -- Preliminary) 2013-2014 to 2014-2015	
	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	Difference	% Change
Authorized Positions	17.0	19.0	19.0	20.0	20.0	0.0	0.0%
Contingent Worker	0.0	0.0	0.0	0.0	0.0	0.0	-
Other Personal Services	4.0	4.0	4.0	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	-
<b>TOTAL WORKFORCE</b>	<b>30.0</b>	<b>21.0</b>	<b>23.0</b>	<b>21.5</b>	<b>21.5</b>	<b>0.0</b>	<b>0.00%</b>

## Program and Activity Allocations

### **Changes and Trends**

The major change for FY 2014-2015 is the implementation of a focused effort to develop MFLs for Northwest Florida. Intensive monitoring and technical assessments will be implemented for the District's updated priority list. This requires a significant increase in Contracted Services, as well as a shift of staff resources toward this activity.

The District will continue to provide technical assistance for interstate management of the Apalachicola-Chattahoochee-Flint (ACF) basin. This is reflected within Salaries and Benefits and Operating Expenses. Water supply planning will also see a continued significant level of effort, with the priority being completion of an updated Water Supply Assessment (WSA) for Northwest Florida. Additional watershed planning activity will continue to provide support for the state's efforts to identify and implement priority watershed restoration projects pursuant to the federal RESTORE Act.

The increase in Contracted Services provides for the continued implementation of the federally funded FEMA map modernization and Risk MAP programs.

### **Budget Variances**

This program reflects an overall increase of \$1,988,199 or 33.2 percent due to increased efforts in MFL development, ACF technical assistance, watershed planning, and the FEMA programs, as described above. The budget increase is primarily for Contracted Services expenditures and non-recurring OCO for IT upgrades.

Program and Activity Allocations

**REDUCTIONS - NEW ISSUES**

**1.0 Water Resources Planning and Monitoring**

**Fiscal Year 2014-15**

**Preliminary Budget - January 15, 2014**

FY 2013-14 Budget (Adopted)				21.50	\$	5,992,550
Reductions						
Issue	Description	Issue Amount	Workforce	Category	Subtotal	
Salaries and Benefits					-	
		-				
Other Personal Services					9,882	
1	Reallocation of OPS staff hours.	9,882				
		-				
Contracted Services					100,520	
2	Non-recurring budget for Regional Water Supply Planning	100,520				
		-				
Operating Expenses					118,312	
3	Reduction in software and IT costs.	80,299				
4	Reduce excess budget for fuel, vehicle maintenance and other miscellaneous costs	38,013				
Operating Capital Outlay					8,213	
5	Non-recurring monitoring equipment.	8,213				
		-				
Fixed Capital Outlay					-	
		-				
Interagency Expenditures (Cooperative Funding)					-	
		-				
		-				
Reserves					-	
		-				
		-				
TOTAL REDUCTIONS			0.00		236,927	

Program and Activity Allocations  
Northwest Florida Water Management District  
**REDUCTIONS - NEW ISSUES**  
1.0 Water Resources Planning and Monitoring  
Fiscal Year 2014-15  
Preliminary Budget - January 15, 2014

New Issues				
Issue	Description	Issue Amount	Workforce	Category Subtotal
Salaries and Benefits				51,392
1	Represents the net effect of Division of Resource Management salaries being allocated to priority projects across programs, increase in benefits due to FRS contribution rate increase and health insurance and the improved allocation of the IT budget.	51,392		
		-		
Other Personal Services				-
		-		
		-		
Contracted Services				2,025,455
2	Continue development of a Minimum Flows and Levels (MFL) Program.	1,505,025		
3	New FEMA grant for flood studies and other funding adjustments	443,255		
4	Improved allocation of Information Technology budget.	77,175		
Operating Expenses				57,741
5	Increase in travel costs for MFL program, data collection at distant sites and public workshops required by FEMA and training.	33,340		
6	Improved allocation of Information Technology budget.	24,401		
Operating Capital Outlay				90,538
7	Improved allocation of Information Technology budget and new IT initiatives.	90,538		
		-		
Fixed Capital Outlay				-
		-		
		-		
Interagency Expenditures (Cooperative Funding)				-
		-		
		-		
Reserves				-
		-		
		-		
<b>TOTAL NEW ISSUES</b>			0.00	2,225,126
<b>1.0 Water Resources Planning and Monitoring</b>				
<b>Total Workforce and Preliminary Budget for FY 2014-15</b>			21.50	\$ 7,980,749



## Program and Activity Allocations

### **Major Budget Items**

A significant increase in Contracted Services expenditures is planned to continue efforts to develop MFLs for priority waterbodies, along with associated hydrologic, water quality and ecological monitoring expenditures. It will also provide for the continued implementation of the federally funded FEMA map modernization and Risk MAP programs.

## Program and Activity Allocations

### District Water Management Planning (Activity 1.1)

The District's Strategic Water Management Plan (which can be found at <http://www.nwfwmd.state.fl.us/pubs/swmp/swmp.html>) is the Districtwide planning document developed pursuant to section 373.036, F.S., which encompasses all other levels of water management planning.

The strategic plan document covers all areas of responsibility (AORs) of the District, incorporating other levels of water management planning and programs. These include, but are not limited to, water supply planning, resource regulation, land acquisition and other water resource management activities of the District.

## NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT

### ACTIVITY BY EXPENDITURE CATEGORY

Fiscal Years 2010-11, 2011-12, 2012-13, 2013-14, and 2014-15

PRELIMINARY BUDGET - Fiscal Year 2014-2015

#### 1.1 District Water Management Planning

	Fiscal Year 2010-11 (Actual-Audited)	Fiscal Year 2011-12 (Actual-Audited)	Fiscal Year 2012-13 (Actual - Non-Final)	Fiscal Year 2013-14 (Adopted Budget)	Fiscal Year 2014-15 (Preliminary Budget)	Difference in \$ (Adopted -- Preliminary)	% of Change (Adopted -- Preliminary)
Salaries and Benefits	\$ 423,458	\$ 213,942	\$ 434,816	\$ 612,866	\$ 905,123	\$ 292,257	47.7%
Other Personal Services	\$ 27,395	\$ 10,026	\$ 8,965	\$ 23,504	\$ 19,388	\$ (4,116)	-17.5%
Contracted Services	\$ 23,918	\$ 44,647	\$ 77,679	\$ 415,400	\$ 1,820,425	\$ 1,405,025	338.2%
Operating Expenses	\$ 8,305	\$ 8,606	\$ 15,002	\$ 32,646	\$ 70,399	\$ 37,753	115.6%
Operating Capital Outlay	\$ 27,070	\$ 12,503	\$ 27,366	\$ 64,200	\$ 59,455	\$ (4,745)	-7.4%
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ 59,330	\$ -	\$ -	\$ 50,000	\$ 50,000	\$ -	0.0%
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL</b>	<b>\$ 569,476</b>	<b>\$ 289,723</b>	<b>\$ 563,828</b>	<b>\$ 1,198,616</b>	<b>\$ 2,924,790</b>	<b>\$ 1,726,174</b>	<b>144.0%</b>

<b>SOURCE OF FUNDS</b>	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2014-15	\$ 292,126	\$ 2,904,792	\$ -	\$ -	\$ -	\$ -	\$ 3,196,918

### OPERATING AND NON-OPERATING

Fiscal Year 2014-15

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 905,123	\$ -	\$ 905,123
Other Personal Services	\$ 19,388	\$ -	\$ 19,388
Contracted Services	\$ 1,820,425	\$ -	\$ 1,820,425
Operating Expenses	\$ 70,399	\$ -	\$ 70,399
Operating Capital Outlay	\$ 59,455	\$ -	\$ 59,455
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ 50,000	\$ 50,000
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 2,874,790</b>	<b>\$ 50,000</b>	<b>\$ 2,924,790</b>

## Program and Activity Allocations

### **Changes and Trends**

The changes and trends for water management planning reflect those described above for Program 1.0: further enhancement and implementation of a focused effort to develop MFLs for Northwest Florida; technical assistance for the state's efforts with respect to the ACF interstate basin; and watershed planning in support of the state's RESTORE Act effort.

### **Budget Variances**

The primary increase, as reflected in the table above, is for Contracted Services (338.2 percent). These funds will provide for consulting services to assist with planning, data collection, technical assessment, and implementation of MFLs for the District's priority waterbodies. Additional consultant support is also budgeted for a Districtwide water use study, with deliverables to include refined per capita use data, based on improved methodology and analysis of seasonal populations.

### **Major Budget Items**

The Contracted Services, Salaries and Benefits and OCO (\$2,785,003) expenditures budgeted will support the MFL, Water Supply Planning and Watershed Planning priorities described above. The Interagency Expenditure expense reflected (\$50,000) will support an ongoing cooperative monitoring and watershed management initiative for the Choctawhatchee Bay watershed.

## Program and Activity Allocations

### Water Supply Planning (Subactivity 1.1.1)

The purpose of this program is to address 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, F.S., and RWSP developed pursuant to section 373.709, F.S.

This activity provides for development of RWSPs, Districtwide water supply assessments and ongoing planning-level work associated with implementation of the RWSPs.

### NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT

#### SUBACTIVITY BY EXPENDITURE CATEGORY

Fiscal Years 2010-11, 2011-12, 2012-13, 2013-14, and 2014-15

PRELIMINARY BUDGET - Fiscal Year 2014-2015

#### 1.1.1 Water Supply Planning

	Fiscal Year 2010-11 (Actual-Audited)	Fiscal Year 2011-12 (Actual-Audited)	Fiscal Year 2012-13 (Actual - Non-Final)	Fiscal Year 2013-14 (Adopted Budget)	Fiscal Year 2014-15 (Preliminary Budget)	Difference in \$ (Adopted -- Preliminary)	% of Change (Adopted -- Preliminary)
Salaries and Benefits	\$ 60,212	\$ 78,449	\$ 134,036	\$ 72,465	\$ 100,539	\$ 28,074	38.7%
Other Personal Services	\$ 5,855	\$ 6,584	\$ 6,406	\$ 6,227	\$ 5,667	\$ (560)	-9.0%
Contracted Services	\$ 9,743	\$ 44	\$ 403	\$ 101,200	\$ 1,200	\$ (100,000)	-98.8%
Operating Expenses	\$ 2,879	\$ 1,588	\$ 1,160	\$ 2,700	\$ 1,900	\$ (800)	-29.6%
Operating Capital Outlay	\$ 21,207	\$ -	\$ -	\$ -	\$ -	\$ -	
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ 59,330	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL</b>	<b>\$ 159,226</b>	<b>\$ 86,665</b>	<b>\$ 142,005</b>	<b>\$ 182,592</b>	<b>\$ 109,306</b>	<b>\$ (73,286)</b>	<b>-40.1%</b>

<b>SOURCE OF FUNDS</b>	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2014-15	\$ 141,486	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 141,486

### OPERATING AND NON-OPERATING

Fiscal Year 2014-15

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 100,539	\$ -	\$ 100,539
Other Personal Services	\$ 5,667	\$ -	\$ 5,667
Contracted Services	\$ 1,200	\$ -	\$ 1,200
Operating Expenses	\$ 1,900	\$ -	\$ 1,900
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 109,306</b>	<b>\$ -</b>	<b>\$ 109,306</b>

## Program and Activity Allocations

### **Changes and Trends**

Expenditures planned for water supply planning are generally lower than FY 2013-2014. This reflects completion of the WSA update, the Region III RWSP update and a Districtwide water use study. Expenditures for this activity are generally variable and cyclical expenses that support periodic updates to WSAs and RWSPs.

### **Budget Variances**

Increased expenditures for Salaries and Benefits (38.7 percent) reflect enhanced data collection and analysis in support of improved long-term water supply planning. The decrease in Contracted Services expenditures (98.8 percent) reflects completion of a Districtwide water use study described above.

### **Major Budget Items**

The Salaries and Benefits and Contracted Services (\$101,739) budgeted will support continuation of water use data collection and analysis to continually improve long-term water supply planning efforts.

## Program and Activity Allocations

### **Minimum Flows and Levels (Subactivity 1.1.2)**

The foundation of the development of minimum surface and groundwater levels and surface water flows is established in section 373.042, F.S., to protect water resources from significant harm. Work to be completed in FY 2013-2014 includes an initial evaluation of hydrologic data needed to support MFL development for the coastal Floridan aquifer system in Planning Region II (Walton, Okaloosa and Santa Rosa counties); the development of detailed work plans for the development of MFLs for Jackson Blue Spring; and for the system comprising the St. Marks River Rise, Wakulla Springs and Sally Ward Spring.

Monitor wells will be constructed and instrumented to collect groundwater data for the St. Marks River Rise and Wakulla Springs systems. Work planned for FY 2014-2015 involves monitor well construction and associated data collection to support MFL development for the coastal Floridan aquifer in Franklin County and in Planning Region II, as well as the collection of ground and surface water data for the St. Marks River Rise and Wakulla Springs system.

**Program and Activity Allocations**  
**NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT**  
**SUBACTIVITY BY EXPENDITURE CATEGORY**

Fiscal Years 2010-11, 2011-12, 2012-13, 2013-14, and 2014-15

PRELIMINARY BUDGET - Fiscal Year 2014-2015

**1.1.2 Minimum Flows and Levels**

	Fiscal Year 2010-11 (Actual-Audited)	Fiscal Year 2011-12 (Actual-Audited)	Fiscal Year 2012-13 (Actual - Non-Final)	Fiscal Year 2013-14 (Adopted Budget)	Fiscal Year 2014-15 (Preliminary Budget)	Difference in \$ (Adopted -- Preliminary)	% of Change (Adopted -- Preliminary)
Salaries and Benefits	\$ 68,505	\$ 54,062	\$ 138,307	\$ 317,874	\$ 441,228	\$ 123,354	38.8%
Other Personal Services	\$ 8,246	\$ 1,871	\$ 2,245	\$ 5,018	\$ 1,194	\$ (3,824)	-76.2%
Contracted Services	\$ 14,000	\$ 44,603	\$ 77,258	\$ 314,200	\$ 1,819,225	\$ 1,505,025	479.0%
Operating Expenses	\$ 1,309	\$ 1,278	\$ 6,706	\$ 22,646	\$ 49,299	\$ 26,653	117.7%
Operating Capital Outlay	\$ 5,863	\$ 12,503	\$ 27,366	\$ 64,200	\$ 59,455	\$ (4,745)	-7.4%
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL</b>	<b>\$ 97,923</b>	<b>\$ 114,316</b>	<b>\$ 251,882</b>	<b>\$ 723,938</b>	<b>\$ 2,370,401</b>	<b>\$ 1,646,463</b>	<b>227.4%</b>

<b>SOURCE OF FUNDS</b>	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2014-15	\$ 140,035	\$ 2,364,507	\$ -	\$ -	\$ -	\$ -	\$ 2,504,542

**OPERATING AND NON-OPERATING**

Fiscal Year 2014-15

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 441,228	\$ -	\$ 441,228
Other Personal Services	\$ 1,194	\$ -	\$ 1,194
Contracted Services	\$ 1,819,225	\$ -	\$ 1,819,225
Operating Expenses	\$ 49,299	\$ -	\$ 49,299
Operating Capital Outlay	\$ 59,455	\$ -	\$ 59,455
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 2,370,401</b>	<b>\$ -</b>	<b>\$ 2,370,401</b>

**Changes and Trends**

Expenditures for all categories are increasing significantly, reflecting the District's focus on its new MFL program.

**Budget Variances**

The most significant increases in expenditures are in the Contracted Services (479.0 percent), Salaries and Benefits (38.8 percent) and Operating Expenses (117.7 percent), all supporting the District's expanded and ambitious MFL development effort, described in detail above.

**Major Budget Items**

The major budget items for FY 2014-2015 include a total \$2,319,908 in Contracted Services, Salaries and Benefits and OCO as required to implement the MFL development program.

## Program and Activity Allocations

### **Other Water Resource Planning (Subactivity 1.1.3)**

This subactivity includes water management planning efforts not otherwise captured above, such as watershed planning and assessment, local government technical assistance and restoration feasibility studies.

These plans provide the foundation needed to guide specific projects and to provide for efficient project implementation and program tracking. Most of these plans are prerequisites for receipt of associated programmatic funding. In addition to the overall program planning role, a number of planning activities take place to develop and manage actual projects through completion of grant applications and coordination with other agencies and local governments. Included are participation in priority watershed resource protection and restoration efforts, watershed planning components of the annual update of the Strategic Water Management Plan and annual progress report, as well as related statewide coordination with other water management districts, DEP and the EOG.

The activity also includes planning efforts associated with the District's SWIM priority list, including Apalachicola River and Bay, Lake Jackson, Pensacola Bay System, Choctawhatchee River and Bay, the St. Marks River Basin, Ochlockonee River and Bay, the St. Andrew Bay watershed and Perdido River and Bay.

Also included are development and annual updates of the Consolidated Annual Report, which includes the Florida Forever Work Plan and SWIM program update.



# Program and Activity Allocations

## NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT

### SUBACTIVITY BY EXPENDITURE CATEGORY

Fiscal Years 2010-11, 2011-12, 2012-13, 2013-14, and 2014-15

PRELIMINARY BUDGET - Fiscal Year 2014-2015

#### 1.1.3 Other Resource Planning

	Fiscal Year 2010-11 (Actual-Audited)	Fiscal Year 2011-12 (Actual-Audited)	Fiscal Year 2012-13 (Actual - Non-Final)	Fiscal Year 2013-14 (Adopted Budget)	Fiscal Year 2014-15 (Preliminary Budget)	Difference in \$ (Adopted -- Preliminary)	% of Change (Adopted -- Preliminary)
Salaries and Benefits	\$ 294,741	\$ 81,431	\$ 162,473	\$ 222,527	\$ 363,356	\$ 140,829	63.3%
Other Personal Services	\$ 13,294	\$ 1,571	\$ 314	\$ 12,259	\$ 12,527	\$ 268	2.2%
Contracted Services	\$ 175	\$ -	\$ 18	\$ -	\$ -	\$ -	
Operating Expenses	\$ 4,117	\$ 5,740	\$ 7,136	\$ 7,300	\$ 19,200	\$ 11,900	163.0%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ 50,000	\$ 50,000	\$ -	0.0%
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL</b>	<b>\$ 312,327</b>	<b>\$ 88,742</b>	<b>\$ 169,941</b>	<b>\$ 292,086</b>	<b>\$ 445,083</b>	<b>\$ 152,997</b>	<b>52.4%</b>

<b>SOURCE OF FUNDS</b>	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2014-15	\$ 10,605	\$ 540,285	\$ -	\$ -	\$ -	\$ -	\$ 550,890

#### OPERATING AND NON-OPERATING

Fiscal Year 2014-15

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 363,356	\$ -	\$ 363,356
Other Personal Services	\$ 12,527	\$ -	\$ 12,527
Contracted Services	\$ -	\$ -	\$ -
Operating Expenses	\$ 19,200	\$ -	\$ 19,200
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ 50,000	\$ 50,000
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 395,083</b>	<b>\$ 50,000</b>	<b>\$ 445,083</b>

### Changes and Trends

Planned expenditures reflect an increase for Salaries and Benefits and Operating Expenditures from the FY 2013-2014 budget. These expenditures provide technical support for the state's efforts with respect to the ACF basin, as well as efforts to identify and implement priority watershed restoration projects pursuant to the federal RESTORE Act. Additionally, staff resources are also employed to support the State's effort to improve protection of major spring systems and identify potential spring restoration projects.

### Budget Variances

The primary variance reflected is further increased Salaries and Benefits (63.3 percent), to support ACF, RESTORE Act, and spring protection and restoration initiatives.

### Major Budget Items

The major budget items for FY 2014-2015 include a total of \$382,556 in Salaries and Benefits and Operating Expenses to support accomplishment of the priorities described above. Interagency Expenditures in the amount of \$50,000 will support an ongoing cooperative monitoring and watershed management initiative for the Choctawhatchee Bay watershed.

## Program and Activity Allocations

### Research, Data Collection, Analysis and Monitoring (Activity 1.2)

These activities support water management planning, restoration and preservation efforts including water quality monitoring; data collection; and evaluation and research.

This activity includes operation of the District's ground and surface water monitoring networks; hydrologic data collection for water resources development; special projects performed in cooperation with state and federal agencies, local governments and utilities; and data collection, analysis and monitoring associated with the SWIM program as well as regional water supply planning activities.

### NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT

#### ACTIVITY BY EXPENDITURE CATEGORY

Fiscal Years 2010-11, 2011-12, 2012-13, 2013-14, and 2014-15

PRELIMINARY BUDGET - Fiscal Year 2014-2015

#### 1.2 Research, Data Collection, Analysis and Monitoring

	Fiscal Year 2010-11 (Actual-Audited)	Fiscal Year 2011-12 (Actual-Audited)	Fiscal Year 2012-13 (Actual - Non-Final)	Fiscal Year 2013-14 (Adopted Budget)	Fiscal Year 2014-15 (Preliminary Budget)	Difference in \$ (Adopted -- Preliminary)	% of Change (Adopted -- Preliminary)
Salaries and Benefits	\$ 339,370	\$ 383,296	\$ 321,692	\$ 305,583	\$ 375,320	\$ 69,737	22.8%
Other Personal Services	\$ 15,454	\$ 10,989	\$ 9,128	\$ 10,588	\$ 8,690	\$ (1,898)	-17.9%
Contracted Services	\$ 126,573	\$ 34,930	\$ 53,435	\$ 97,300	\$ 96,780	\$ (520)	-0.5%
Operating Expenses	\$ 64,188	\$ 71,827	\$ 147,136	\$ 254,589	\$ 115,705	\$ (138,884)	-54.6%
Operating Capital Outlay	\$ 86,482	\$ 176,311	\$ 56,233	\$ 109,088	\$ 99,820	\$ (9,268)	-8.5%
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ 80,000	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL</b>	<b>\$ 712,067</b>	<b>\$ 677,354</b>	<b>\$ 587,624</b>	<b>\$ 777,148</b>	<b>\$ 696,315</b>	<b>\$ (80,833)</b>	<b>-10.4%</b>

<b>SOURCE OF FUNDS</b>	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2014-15	\$ -	\$ 462,372	\$ -	\$ 130,325	\$ -	\$ 219,972	\$ 812,669

#### OPERATING AND NON-OPERATING

Fiscal Year 2014-15

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 375,320	\$ -	\$ 375,320
Other Personal Services	\$ 8,690	\$ -	\$ 8,690
Contracted Services	\$ 96,780	\$ -	\$ 96,780
Operating Expenses	\$ 115,705	\$ -	\$ 115,705
Operating Capital Outlay	\$ 99,820	\$ -	\$ 99,820
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 696,315</b>	<b>\$ -</b>	<b>\$ 696,315</b>

## Program and Activity Allocations

### **Changes and Trends**

Operating Expenses decreased significantly from FY 2013-2014, reflecting more accurate budget estimates for fuel and vehicle maintenance costs; a one-time purchase of hydrologic data management software purchased in FY 2013-2014; and software expenses moved to IT. Salaries and Benefits increased due to higher staff allocation on hydrologic monitoring activities. OCO decreased slightly due to expenses associated with completion of real-time emergency monitoring stations in FY 2013-2014. Other Personal Services decreased slightly due to reduction of one position that was utilized in several program areas.

### **Budget Variances**

The primary variances reflected between FYs 2013-2014 and 2014-2015 include an increase in Salaries and Benefits (22.8 percent), reflecting increased monitoring of groundwater resources and additional MFL monitoring. The reduction in Other Personal Services (17.9 percent) reflects the reduction of one part-time position. The reduction in Operating Expenses (54.6 percent) reflects more accurate budget estimates for fuel and vehicle maintenance costs that were realigned from administrative overhead to projects in FY 2013-2014 and budgeted at higher levels than needed. The reduction also reflects more accurate budget estimates from actual costs in FY 2013-2014; a one-time purchase of hydrologic data management software purchased in FY 2013-2014; and software expenses moved to IT.

### **Major Budget Items**

The major budget items under this activity are Salaries and Benefits, Contracted Services, Operating Expenses and OCO (\$687,625). These provide for continuation of Districtwide surface water and groundwater monitoring, including maintenance, operation and continued expansion of hydrologic monitoring Districtwide to support MFL development, resources assessment, regulatory programs and emergency management activities.

## Program and Activity Allocations

### Technical Assistance (Activity 1.3)

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; and coastal zone management technical assistance.

This activity also includes technical assistance to government agencies, utilities and citizens on water supply planning, water quality, natural system protection and flood protection, as well as interagency review and comment on various types of permit applications.

### NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT

#### ACTIVITY BY EXPENDITURE CATEGORY

Fiscal Years 2010-11, 2011-12, 2012-13, 2013-14, and 2014-15

PRELIMINARY BUDGET - Fiscal Year 2014-2015

#### 1.3 Technical Assistance

	Fiscal Year 2010-11 (Actual-Audited)	Fiscal Year 2011-12 (Actual-Audited)	Fiscal Year 2012-13 (Actual - Non-Final)	Fiscal Year 2013-14 (Adopted Budget)	Fiscal Year 2014-15 (Preliminary Budget)	Difference in \$ (Adopted -- Preliminary)	% of Change (Adopted -- Preliminary)
Salaries and Benefits	\$ 229,720	\$ 454,162	\$ 603,758	\$ 804,162	\$ 426,750	\$ (377,412)	-46.9%
Other Personal Services	\$ 4,973	\$ 6,745	\$ 1,188	\$ 6,852	\$ 2,984	\$ (3,868)	-56.5%
Contracted Services	\$ 1,911,845	\$ 1,696,877	\$ 694,936	\$ 3,066,527	\$ 3,509,782	\$ 443,255	14.5%
Operating Expenses	\$ 9,183	\$ 24,162	\$ 15,838	\$ 47,683	\$ 46,021	\$ (1,662)	-3.5%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ 50,000	\$ 50,000	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL</b>	<b>\$ 2,205,721</b>	<b>\$ 2,231,945</b>	<b>\$ 1,315,720</b>	<b>\$ 3,925,224</b>	<b>\$ 3,985,537</b>	<b>\$ 60,313</b>	<b>1.5%</b>

<b>SOURCE OF FUNDS</b>	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2014-15	\$ 91,001	\$ 174,161	\$ -	\$ -	\$ -	\$ 3,850,901	\$ 4,116,063

#### OPERATING AND NON-OPERATING

Fiscal Year 2014-15

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 426,750	\$ -	\$ 426,750
Other Personal Services	\$ 2,984	\$ -	\$ 2,984
Contracted Services	\$ 700,000	\$ 2,809,782	\$ 3,509,782
Operating Expenses	\$ 46,021	\$ -	\$ 46,021
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 1,175,755</b>	<b>\$ 2,809,782</b>	<b>\$ 3,985,537</b>

## Program and Activity Allocations

### **Changes and Trends**

Salaries and Benefits decreased from FY 2013-2014 to FY 2014-2015. Primarily, these reflect completion of the Map Modernization Program, converting paper format flood maps to digital web-based flood maps and a transition to Risk MAP programs. The 14.5 percent increase in Contracted Services is reflective of ongoing coastal flood mapping work that is a multi-year effort to update flood maps in coastal areas across the District and completion of a larger number of contractual tasks and studies during FY 2014–2015 than the previous year.

### **Budget Variances**

The decrease in Salaries and Benefits (46.9 percent) reflects reduction in District staff resources required for the new Risk Map program following completion of the Map Modernization effort that converted paper format flood maps to digital web based maps District-wide. The reduction in Other Personal Services (56.5 percent) reflects a reduced need for OPS staff time in this activity. The increase in Contracted Services (14.5 percent) is reflective of ongoing coastal flood mapping work that is a multi-year effort to update flood maps in coastal areas across the District.

### **Major Budget Items**

The major budget items include Salaries and Benefits and Contracted Services (\$3,936,532). These primarily support continued implementation of the District's flood hazard mapping, assessment and planning initiatives through Risk MAP and the updating coastal flood maps. Both the Flood Information Portal and public LiDAR data websites will be maintained over the coming year to provide flood maps and topographic information to the public. Other ongoing efforts provided for under Activity 1.3 include technical assistance for FDOT under the Efficient Transportation Decision-Making program and recurring emergency management and intergovernmental coordination and technical assistance activities.

# Program and Activity Allocations

## Technology and Information Services (Activity 1.5)

### NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT

#### ACTIVITY BY EXPENDITURE CATEGORY

Fiscal Years 2010-11, 2011-12, 2012-13, 2013-14, and 2014-15

PRELIMINARY BUDGET - Fiscal Year 2014-2015

#### 1.5 Technology and Information Services

	Fiscal Year 2010-11 (Actual-Audited)	Fiscal Year 2011-12 (Actual-Audited)	Fiscal Year 2012-13 (Actual - Non-Final)	Fiscal Year 2013-14 (Adopted Budget)	Fiscal Year 2014-15 (Preliminary Budget)	Difference in \$ (Adopted -- Preliminary)	% of Change (Adopted -- Preliminary)
Salaries and Benefits	\$ -	\$ 11,219	\$ 473	\$ 1,239	\$ 68,049	\$ 66,810	5392.3%
Other Personal Services	\$ -	\$ 19	\$ -	\$ -	\$ -	\$ -	
Contracted Services	\$ -	\$ -	\$ -	\$ 16,875	\$ 94,050	\$ 77,175	457.3%
Operating Expenses	\$ -	\$ -	\$ 1,692	\$ 65,948	\$ 108,170	\$ 42,222	64.0%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ 7,500	\$ 103,838	\$ 96,338	1284.5%
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL</b>	\$ -	\$ 11,239	\$ 2,165	\$ 91,562	\$ 374,107	\$ 282,545	308.6%

<b>SOURCE OF FUNDS</b>	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2014-15	\$ -	\$ 374,107	\$ -	\$ -	\$ -	\$ -	\$ 374,107

#### OPERATING AND NON-OPERATING

Fiscal Year 2014-15

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 68,049	\$ -	\$ 68,049
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 7,425	\$ 86,625	\$ 94,050
Operating Expenses	\$ 94,370	\$ 13,800	\$ 108,170
Operating Capital Outlay	\$ 11,250	\$ 92,588	\$ 103,838
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
<b>TOTAL</b>	\$ 181,094	\$ 193,013	\$ 374,107

### Changes and Trends

Over the past three years, the EOG, Legislature and DEP have coordinated with the five water management districts to improve consistencies in numerous functional areas, including replacement equipment cycles and financial and budget reporting. To provide more accurate program costs versus administrative costs, the districts agreed to certain allocations or direct charging of costs previously paid from the administrative activities. The proposed budget reflects the allocation of IT staff time, purchase of supplies and equipment and allocated costs for technology enhancements.

The District initiated spending funds from the newly created Technology activities in FY 2012-2013 to begin capturing the costs associated with each program.

## Program and Activity Allocations

The FY 2014-2015 budget further allocates a share of the recurring licensing, software maintenance and IT staff time associated with developing and maintaining information technology software and hardware for the program areas.

### **Budget Variances**

The FY 2014-2015 increases reflect the improved allocation of both recurring and non-recurring IT costs related to the program areas and the need to implement several new technologies, which requires both software and hardware to improve services and infrastructure to support District business needs. Of the \$374,107 proposed budget \$193,013 is non-recurring.

### **Major Budget Items**

Purchase of hardware, software and contracted services (\$215,735) for proposed information technology upgrades, improvements and enhancements.

# Program and Activity Allocations

## Acquisition, Restoration and Public Works (Program 2.0)

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; support and administrative facilities construction; cooperative projects; land acquisition; and the restoration of lands and waterbodies.

### NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT

#### PROGRAM BY EXPENDITURE CATEGORY

Fiscal Years 2010-11, 2011-12, 2012-13, 2013-14, and 2014-15

PRELIMINARY BUDGET - Fiscal Year 2014-2015

#### 2.0 Acquisition, Restoration and Public Works

	Fiscal Year 2010-11 (Actual-Audited)	Fiscal Year 2011-12 (Actual-Audited)	Fiscal Year 2012-13 (Actual - Non-Final)	Fiscal Year 2013-14 (Adopted Budget)	Fiscal Year 2014-15 (Preliminary Budget)	Difference in \$ (Adopted -- Preliminary)	% of Change (Adopted -- Preliminary)
Salaries and Benefits	\$ 737,541	\$ 779,770	\$ 756,459	\$ 690,952	\$ 713,307	\$ 22,355	3.2%
Other Personal Services	\$ 15,762	\$ 20,564	\$ 24,462	\$ 31,975	\$ 12,132	\$ (19,843)	-62.1%
Contracted Services	\$ 1,308,330	\$ 878,346	\$ 764,133	\$ 3,078,156	\$ 2,074,560	\$ (1,003,596)	-32.6%
Operating Expenses	\$ 221,051	\$ 2,399,890	\$ 332,599	\$ 459,453	\$ 453,360	\$ (6,093)	-1.3%
Operating Capital Outlay	\$ -	\$ 9,319	\$ 70,822	\$ 18,225	\$ 75,226	\$ 57,001	312.8%
Fixed Capital Outlay	\$ 5,449,349	\$ -	\$ 15,000	\$ 2,359,625	\$ 502,500	\$ (1,857,125)	-78.7%
Interagency Expenditures (Cooperative Funding)	\$ 812,635	\$ 4,657,450	\$ 782,096	\$ 24,806,060	\$ 22,750,038	\$ (2,056,022)	-8.3%
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
<b>TOTAL</b>	<b>\$ 8,544,668</b>	<b>\$ 8,745,340</b>	<b>\$ 2,745,571</b>	<b>\$ 31,444,446</b>	<b>\$ 26,581,123</b>	<b>\$ (4,863,323)</b>	<b>-15.5%</b>

#### SOURCE OF FUNDS

Fiscal Year 2014-15

	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Salaries and Benefits	\$ 173,569	\$ 112,001	\$ -	\$ -	\$ 427,737	\$ -	\$ 713,307
Other Personal Services	\$ 4,972	\$ 995	\$ -	\$ -	\$ 6,165	\$ -	\$ 12,132
Contracted Services	\$ 225,000	\$ 67,300	\$ -	\$ -	\$ 1,782,260	\$ -	\$ 2,074,560
Operating Expenses	\$ 1,050	\$ 190,408	\$ -	\$ -	\$ 261,902	\$ -	\$ 453,360
Operating Capital Outlay	\$ -	\$ 34,613	\$ -	\$ -	\$ 40,613	\$ -	\$ 75,226
Fixed Capital Outlay	\$ -	\$ 502,500	\$ -	\$ -	\$ -	\$ -	\$ 502,500
Interagency Expenditures (Cooperative Funding)	\$ -	\$ 11,754,183	\$ -	\$ -	\$ 10,995,855	\$ -	\$ 22,750,038
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 444,744</b>	<b>\$ 12,688,631</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 13,649,128</b>	<b>\$ -</b>	<b>\$ 26,782,503</b>

#### RATE, OPERATING AND NON-OPERATING

Fiscal Year 2014-15

	Workforce	Rate (Salary without benefits)	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	8.0	\$ 557,617	\$ 713,307	\$ -	\$ 713,307
Other Personal Services	1.5	\$ 10,980	\$ 12,132	\$ -	\$ 12,132
Contracted Services			\$ 1,490,610	\$ 583,950	\$ 2,074,560
Operating Expenses			\$ 294,160	\$ 159,200	\$ 453,360
Operating Capital Outlay			\$ 13,500	\$ 61,726	\$ 75,226
Fixed Capital Outlay			\$ -	\$ 502,500	\$ 502,500
Interagency Expenditures (Cooperative Funding)			\$ -	\$ 22,750,038	\$ 22,750,038
Debt			\$ -	\$ -	\$ -
Reserves - Emergency Response			\$ -	\$ -	\$ -
<b>TOTAL</b>			<b>\$ 2,523,709</b>	<b>\$ 24,057,414</b>	<b>\$ 26,581,123</b>

#### WORKFORCE

Fiscal Years 2010-11, 2011-12, 2012-13, 2013-14, and 2014-15

WORKFORCE CATEGORY	Fiscal Year					(Adopted -- Preliminary) 2013-2014 to 2014-2015	
	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	Difference	% Change
Authorized Positions	14.0	12.0	12.0	8.0	8.0	0.0	0.0%
Contingent Worker	0.0	0.0	0.0	0.0	0.0	0.0	0.0%
Other Personal Services	4.0	4.0	4.0	1.5	1.5	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%
<b>TOTAL WORKFORCE</b>	<b>18.0</b>	<b>16.0</b>	<b>16.0</b>	<b>9.5</b>	<b>9.5</b>	<b>0.0</b>	<b>0.0%</b>



## Program and Activity Allocations

### Changes and Trends

Contractual budgets under this program are expected to decline during FY 2014-2015 due to a reduction in planned FDOT mitigation tasks and reduced contractual expenditures for water resource development. The District does not anticipate having to make additional land purchases for mitigation activities in FY 2014-2015.

Increased contractual and cooperative funding expenditures are planned to accomplish stormwater retrofit and restoration priorities in the Apalachicola and St. Andrew Bay watersheds, given previously appropriated Ecosystem Management and Restoration funding. Additional Interagency Expenditures are planned for Apalachicola Bay, as described earlier, and to implement the water supply development assistance grant program.

The FCO budget under Activity 2.6, Other Acquisition and Restoration Activities, will decline significantly by 83.2 percent with the proposed completion of the Williford Springs Restoration and Protection project, as well as the completion of streambank restoration and protection projects on Holmes Creek in cooperation with Washington County.

### Budget Variances

This program reflects an overall decrease of \$4,863,323. This includes decreases of \$1,003,596 (32.6 percent), \$1,857,125 (78.7 percent) and \$2,056,022 (8.3 percent), respectively, for Contracted Services, FCO and Interagency Expenditures. The reductions reflect the substantial accomplishment of water quality improvement projects in the Apalachicola and St. Andrew Bay watersheds, as well as progress towards implementation of water supply development grant projects.

### Major Budget Items

Continued expenditures for grant funding (\$22,750,038) will help local governments and non-profit utilities achieve water supply development priorities and implement major stormwater retrofit projects, as well as allowing for the completion of projects which are not finalized during the current fiscal year.

Interagency Expenditures include \$12,470,000 for water resource and supply development grants (funded with carryover funding from the Water Protection and Sustainability Trust Fund and General Fund Reserves) and \$4,754,183 from General Fund Reserves for additional grants. The funding from the General Fund Reserves will be used to continue the District's new water supply development assistance grant funding initiative for local governments and utilities across Northwest Florida.

Interagency expenditures also include \$2,000,000, a partial carryover of a legislative appropriation, to support cooperative water quality improvement projects for Apalachicola Bay; \$2,876,056 from the Ecosystem Management and Restoration Trust Fund to continue stormwater retrofit assistance for local governments and for additional watershed protection and restoration activities; and \$225,600 carryover of state funds for the Jackson Blue Spring basin water conservation and quality improvement project.

Program and Activity Allocations  
Northwest Florida Water Management District  
**REDUCTIONS - NEW ISSUES**  
2.0 Acquisition, Restoration and Public Works  
Fiscal Year 2014-15  
Preliminary Budget - January 15, 2014

FY 2013-14 Budget (Adopted)			9.50	\$	31,444,446
Reductions					
Issue	Description	Issue Amount	Workforce	Category	Subtotal
Salaries and Benefits					-
		-			
		-			
Other Personal Services					19,843
1	Reallocation of OPS staff to other Programs	19,843			
		-			
Contracted Services					1,128,596
2	Non-recurring budget for St. Andrews Bay and Apalachicola River from Ecosystem funds	628,487			
3	Non-recurring budget for Apalachicola Bay	215,000			
4	Non-recurring Florida Forever funds	61,000			
5	Miscellaneous small increases and decreases	17,450			
6	Reduction of Mitigation activities	206,659			
Operating Expenses					21,885
7	Miscellaneous reduction in Mitigation projects	14,614			
8	Reductions in staff travel and continuing education	7,271			
		-			
Operating Capital Outlay					4,725
9	Non-recurring equipment for Mitigations	4,725			
		-			
Fixed Capital Outlay					1,857,125
10	Anticipated completion of non-recurring Springs Protection & Improvement projects	1,747,500			
11	Non-recurring renovation & repair of Midway office.	109,625			
Interagency Expenditures (Cooperative Funding)					24,806,060
12	Non-recurring grants - funds have not been disbursed	24,806,060			
		-			
Debt					-
		-			
		-			
Reserves					-
		-			
		-			
TOTAL REDUCTIONS			0.00		27,838,234

Program and Activity Allocations  
Northwest Florida Water Management District  
**REDUCTIONS - NEW ISSUES**  
2.0 Acquisition, Restoration and Public Works  
Fiscal Year 2014-15  
Preliminary Budget - January 15, 2014

New Issues				
Issue	Description	Issue Amount	Workforce	Category Subtotal
Salaries and Benefits				22,355
1	Represents the net effect of increase in benefits due to FRS contribution rate increase and health insurance and the improved allocation of the IT budget.	22,355		
		-		
Other Personal Services				-
		-		
		-		
		-		
Contracted Services				125,000
2	Development of Eastern District Regional Groundwater Model	125,000		
		-		
Operating Expenses				15,792
3	Repair and Maintenance Midway office	9,625		
4	IT	6,167		
		-		
Operating Capital Outlay				61,726
5	IT	61,726		
		-		
Fixed Capital Outlay				-
		-		
		-		
Interagency Expenditures (Cooperative Funding)				22,750,038
6	Reappropriation of funds to continue grant programs and fund contractual obligations	22,750,038		
		-		
		-		
		-		
		-		
Debt				-
		-		
		-		
Reserves				-
		-		
		-		
<b>TOTAL NEW ISSUES</b>			0.00	22,974,911
<b>2.0 Acquisition, Restoration and Public Works</b>				
<b>Total Workforce and Preliminary Budget for FY 2014-15</b>			9.50	\$ 26,581,123

## Program and Activity Allocations

### Land Acquisition (Activity 2.1)

This activity is for 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. However, it does include land acquisition programs implemented through Florida Forever for the permanent protection and preservation of the water resources of Northwest Florida. Typical purchases have included acquisition of the floodplain of the major rivers in Northwest Florida, as well as the acquisition of aquifer recharge areas that protect potable water supplies. Acquisitions are characterized as fee (District owns outright) or other less-than-fee (seller retains ownership) interests in lands needed for water management, water supply, or the conservation or protection of water resources.

### NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT

#### ACTIVITY BY EXPENDITURE CATEGORY

Fiscal Years 2010-11, 2011-12, 2012-13, 2013-14, and 2014-15

PRELIMINARY BUDGET - Fiscal Year 2014-2015

#### 2.1 - Land Acquisition

	Fiscal Year 2010-11 (Actual-Audited)	Fiscal Year 2011-12 (Actual-Audited)	Fiscal Year 2012-13 (Actual - Non-Final)	Fiscal Year 2013-14 (Adopted Budget)	Fiscal Year 2014-15 (Preliminary Budget)	Difference in \$ (Adopted -- Preliminary)	% of Change (Adopted -- Preliminary)
Salaries and Benefits	\$ 43,614	\$ 16,357	\$ 10,660	\$ 7,375	\$ 6,711	\$ (664)	-9.0%
Other Personal Services	\$ 982	\$ -	\$ -	\$ -	\$ -	\$ -	
Contracted Services	\$ 125,285	\$ 3,069	\$ 17,781	\$ 34,750	\$ 34,750	\$ -	0.0%
Operating Expenses	\$ 476	\$ -	\$ 367	\$ 3,600	\$ 3,600	\$ -	0.0%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Fixed Capital Outlay	\$ 5,324,745	\$ -	\$ 15,000	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL</b>	<b>\$ 5,495,102</b>	<b>\$ 19,426</b>	<b>\$ 43,808</b>	<b>\$ 45,725</b>	<b>\$ 45,061</b>	<b>\$ (664)</b>	<b>-1.5%</b>

<b>SOURCE OF FUNDS</b>	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2014-15	\$ 500	\$ 46,594	\$ -	\$ -	\$ -	\$ -	\$ 47,094

#### OPERATING AND NON-OPERATING

Fiscal Year 2014-15

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 6,711	\$ -	\$ 6,711
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 34,750	\$ -	\$ 34,750
Operating Expenses	\$ 3,600	\$ -	\$ 3,600
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 45,061</b>	<b>\$ -</b>	<b>\$ 45,061</b>

## Program and Activity Allocations

### **Changes and Trends**

The proposed FY 2014-2015 land acquisition budget essentially remained the same as the current FY 2013-2014 adopted budget.

### **Budget Variances**

There are no notable budget variances proposed for FY 2014-2015.

### **Major Budget Items**

There are no major budget items for this activity.

## Program and Activity Allocations

### Water Source Development (Activity 2.2)

This activity includes water resource development projects and regional or local water supply development assistance projects designed to increase the availability of water supplies for consumptive use.

#### NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT

##### ACTIVITY BY EXPENDITURE CATEGORY

Fiscal Years 2010-11, 2011-12, 2012-13, 2013-14, and 2014-15

PRELIMINARY BUDGET - Fiscal Year 2014-2015

#### 2.2 - Water Source Development

	Fiscal Year 2010-11 (Actual-Audited)	Fiscal Year 2011-12 (Actual-Audited)	Fiscal Year 2012-13 (Actual - Non-Final)	Fiscal Year 2013-14 (Adopted Budget)	Fiscal Year 2014-15 (Preliminary Budget)	Difference in \$ (Adopted -- Preliminary)	% of Change (Adopted -- Preliminary)
Salaries and Benefits	\$ 263,969	\$ 168,405	\$ 166,207	\$ 137,986	\$ 152,994	\$ 15,008	10.9%
Other Personal Services	\$ 8,322	\$ 7,209	\$ 14,397	\$ 14,011	\$ 5,967	\$ (8,044)	-57.4%
Contracted Services	\$ 289,006	\$ 116,555	\$ 14,044	\$ 102,500	\$ 226,200	\$ 123,700	120.7%
Operating Expenses	\$ 15,674	\$ 8,179	\$ 7,071	\$ 10,600	\$ 1,800	\$ (8,800)	-83.0%
Operating Capital Outlay	\$ -	\$ 1,320	\$ 2,086	\$ -	\$ -	\$ -	-
Fixed Capital Outlay	\$ 17,152	\$ -	\$ -	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ 167,468	\$ 4,627,450	\$ 341,785	\$ 15,470,000	\$ 17,224,183	\$ 1,754,183	11.3%
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL	\$ 761,591	\$ 4,929,118	\$ 545,590	\$ 15,735,097	\$ 17,611,144	\$ 1,876,047	11.9%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2014-15	\$ 401,444	\$ 11,787,040	\$ -	\$ -	\$ 5,470,000	\$ -	\$ 17,658,484

#### OPERATING AND NON-OPERATING

Fiscal Year 2014-15

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 152,994	\$ -	\$ 152,994
Other Personal Services	\$ 5,967	\$ -	\$ 5,967
Contracted Services	\$ 1,200	\$ 225,000	\$ 226,200
Operating Expenses	\$ 1,800	\$ -	\$ 1,800
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ 17,224,183	\$ 17,224,183
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 161,961	\$ 17,449,183	\$ 17,611,144

### Changes and Trends

Budgeted expenditures for this activity reflect an increase over the FY 2013-2014 budget due to the continuation of the District's water supply grant program and other cooperative water supply projects.

### Budget Variances

The primary change reflected from FY 2013-2014 is the increase in Interagency Expenditures (11.3 percent), with additional variances including increased expenditures for Contracted Services (120.7 percent), reallocations of staff and reductions in

## Program and Activity Allocations

Operating Expenditures and Other Personal Services. Details are provided in the discussions of Subactivities 2.2.1 and 2.2.2 below.

### **Major Budget Items**

The major budget items are a combined \$17,603,377 in Interagency Expenditures, Salaries and Benefits and Contracted Services, which support the cooperative funding program.

## Program and Activity Allocations

### **Water Resource Development Projects (Subactivity 2.2.1)**

This subactivity includes 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(26), F.S. Such projects may include the construction, operation and maintenance of major public works facilities that provide for the augmentation of available surface and groundwater supply or that create alternative sources of supply. Water resource development projects are to be identified in water management district RWSPs or district water management plans, as applicable and the water resource development work program.

Projects implemented under this activity area include the provision of funding and technical work to assist in the development of water resources and water supply for coastal utilities in Santa Rosa, Okaloosa, Walton and Bay counties. This includes data collection, modeling, monitoring and water resource assessments; engineering and geographic analysis of various water supply alternatives; conservation and reuse programs; and funding assistance for development of economically and environmentally feasible and sustainable water supplies by local governments and utilities.



# Program and Activity Allocations

## NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT

### SUBACTIVITY BY EXPENDITURE CATEGORY

Fiscal Years 2010-11, 2011-12, 2012-13, 2013-14, and 2014-15

PRELIMINARY BUDGET - Fiscal Year 2014-2015

#### 2.2.1 Water Resource Development Projects

	Fiscal Year 2010-11 (Actual-Audited)	Fiscal Year 2011-12 (Actual-Audited)	Fiscal Year 2012-13 (Actual - Non-Final)	Fiscal Year 2013-14 (Adopted Budget)	Fiscal Year 2014-15 (Preliminary Budget)	Difference in \$ (Adopted -- Preliminary)	% of Change (Adopted -- Preliminary)
Salaries and Benefits	\$ 258,310	\$ 163,645	\$ 159,342	\$ 119,307	\$ 130,269	\$ 10,962	9.2%
Other Personal Services	\$ 8,322	\$ 6,992	\$ 14,348	\$ 12,065	\$ 4,972	\$ (7,093)	-58.8%
Contracted Services	\$ 51,059	\$ 21,907	\$ 1,950	\$ 100,000	\$ 225,000	\$ 125,000	125.0%
Operating Expenses	\$ 15,312	\$ 7,946	\$ 6,805	\$ 9,400	\$ 1,050	\$ (8,350)	-88.8%
Operating Capital Outlay	\$ -	\$ 1,320	\$ 2,086	\$ -	\$ -	\$ -	
Fixed Capital Outlay	\$ 17,152	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL</b>	<b>\$ 350,155</b>	<b>\$ 201,811</b>	<b>\$ 184,531</b>	<b>\$ 240,772</b>	<b>\$ 361,291</b>	<b>\$ 120,519</b>	<b>50.1%</b>

<b>SOURCE OF FUNDS</b>	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2014-15	\$ 401,444	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 401,444

#### OPERATING AND NON-OPERATING

Fiscal Year 2014-15

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 130,269	\$ -	\$ 130,269
Other Personal Services	\$ 4,972	\$ -	\$ 4,972
Contracted Services	\$ -	\$ 225,000	\$ 225,000
Operating Expenses	\$ 1,050	\$ -	\$ 1,050
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 136,291</b>	<b>\$ 225,000</b>	<b>\$ 361,291</b>

#### Changes and Trends

Increase of expenditures for this activity is primarily reflected in Contracted Services, as needed to develop an eastern district regional groundwater model. The model will support the MFL, RWSP and Resource Regulation programs. This is a two-year recurring expense and will be non-recurring thereafter. The budgeted expenditures also reflect reductions in Operating Expenses and Other Personal Services due to shifting project-related priorities.

#### Budget Variances

The primary changes over the current year budget are the increases in Salaries and Benefits (9.2 percent) and Contracted Services (125 percent) as described above.

## Program and Activity Allocations

Reduced expenses for fuel and field and technical supplies and for Capital Outlay reflect a reallocation of expenditures to more accurately report them under Activity 1.2.

### **Major Budget Items**

The major budget items include a total of \$355,269 in Salaries and Benefits and Contracted Services. These support the District's Water Resource Development program, including groundwater model development and interpretation and potential project development in support of RWSPs.

## Program and Activity Allocations

### Water Supply Development Assistance (Subactivity 2.2.2)

This subactivity provides financial assistance for regional and local water supply development projects. Such projects may include the construction of facilities identified as “water supply development” pursuant to section 373.019(26), F.S.

This activity includes assistance provided to local governments and water utilities in their efforts to develop traditional and alternative water supply sources to meet demands or to address shortcomings in traditional sources. This can include assistance with reuse projects, regional system interconnection, alternative surface water sources, and other traditional or alternative activities that increase the long-term reliability of water resources.

### NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT

#### SUBACTIVITY BY EXPENDITURE CATEGORY

Fiscal Years 2010-11, 2011-12, 2012-13, 2013-14, and 2014-15

PRELIMINARY BUDGET - Fiscal Year 2014-2015

#### 2.2.2 Water Supply Development Assistance

	Fiscal Year 2010-11 (Actual-Audited)	Fiscal Year 2011-12 (Actual-Audited)	Fiscal Year 2012-13 (Actual - Non-Final)	Fiscal Year 2013-14 (Adopted Budget)	Fiscal Year 2014-15 (Preliminary Budget)	Difference in \$ (Adopted -- Preliminary)	% of Change (Adopted -- Preliminary)
Salaries and Benefits	\$ 5,659	\$ 4,760	\$ 6,865	\$ 18,679	\$ 22,725	\$ 4,046	21.7%
Other Personal Services	\$ -	\$ 217	\$ 49	\$ 1,946	\$ 995	\$ (951)	-48.9%
Contracted Services	\$ 237,947	\$ 94,648	\$ 12,094	\$ 2,500	\$ 1,200	\$ (1,300)	-52.0%
Operating Expenses	\$ 362	\$ 232	\$ 266	\$ 1,200	\$ 750	\$ (450)	-37.5%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ 167,468	\$ 4,627,450	\$ 341,785	\$ 15,470,000	\$ 17,224,183	\$ 1,754,183	11.3%
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
<b>TOTAL</b>	<b>\$ 411,436</b>	<b>\$ 4,727,308</b>	<b>\$ 361,059</b>	<b>\$ 15,494,325</b>	<b>\$ 17,249,853</b>	<b>\$ 1,755,528</b>	<b>11.3%</b>

<b>SOURCE OF FUNDS</b>	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2014-15	\$ -	\$ 11,787,040	\$ -	\$ -	\$ 5,470,000	\$ -	\$ 17,257,040

#### OPERATING AND NON-OPERATING

Fiscal Year 2014-15

	(Recurring - all revenues)	(Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 22,725	\$ -	\$ 22,725
Other Personal Services	\$ 995	\$ -	\$ 995
Contracted Services	\$ 1,200	\$ -	\$ 1,200
Operating Expenses	\$ 750	\$ -	\$ 750
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ 17,224,183	\$ 17,224,183
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 25,670</b>	<b>\$ 17,224,183</b>	<b>\$ 17,249,853</b>

## Program and Activity Allocations

### **Changes and Trends**

The budget for this activity reflects continuing expenditures for cooperative funding expenses (Interagency Expenditures). This represents a continuation of the effort to use excess reserves to fund beneficial water supply projects throughout the region, especially in disadvantaged communities.

### **Budget Variances**

The variances indicated reflect minor budget amounts, consistent with a continuing program to assist local governments and utilities in meeting water supply challenges across the region and the increase in the Interagency Expenditures category (11 percent).

### **Major Budget Items**

Overall expenditures for Water Supply Development Assistance grants during FY 2014-2015 are anticipated to be \$17,249,853, including \$12,470,000 anticipated to be carried over from the current year budget and \$4,754,183 in additional budget authority.

## Program and Activity Allocations

### Surface Water Projects (Activity 2.3)

This activity includes projects that restore or protect surface water quality, associated aquatic and wetland habitats and related resources. It may also include projects that provide flood protection, as well as resource protection, through the acquisition and improvement of land, construction of public works and other activities.

The activity includes surface water restoration and stormwater retrofit construction projects, engineering design of surface water restoration projects, design and construction of mitigation projects, purchase of mitigation credits from private banks, and the acquisition of mitigation lands to compensate for wetland impacts incurred by the FDOT. Land acquisition activities conducted with FDOT Wetland Mitigation funding are limited to those necessary to meet wetland mitigation requirements of section 373.4137, F.S.

### NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT

#### ACTIVITY BY EXPENDITURE CATEGORY

Fiscal Years 2010-11, 2011-12, 2012-13, 2013-14, and 2014-15

PRELIMINARY BUDGET - Fiscal Year 2014-2015

#### 2.3 - Surface Water Projects

	Fiscal Year 2010-11 (Actual-Audited)	Fiscal Year 2011-12 (Actual-Audited)	Fiscal Year 2012-13 (Actual - Non-Final)	Fiscal Year 2013-14 (Adopted Budget)	Fiscal Year 2014-15 (Preliminary Budget)	Difference in \$ (Adopted -- Preliminary)	% of Change (Adopted -- Preliminary)
Salaries and Benefits	\$ 429,958	\$ 595,008	\$ 579,592	\$ 545,281	\$ 508,236	\$ (37,045)	-6.8%
Other Personal Services	\$ 6,458	\$ 13,355	\$ 10,065	\$ 17,964	\$ 6,165	\$ (11,799)	-65.7%
Contracted Services	\$ 894,039	\$ 758,722	\$ 730,795	\$ 2,924,031	\$ 1,750,910	\$ (1,173,121)	-40.1%
Operating Expenses	\$ 204,241	\$ 2,391,712	\$ 323,469	\$ 238,929	\$ 225,844	\$ (13,085)	-5.5%
Operating Capital Outlay	\$ -	\$ 7,999	\$ 68,736	\$ 10,725	\$ 6,000	\$ (4,725)	-44.1%
Fixed Capital Outlay	\$ 39,950	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ 645,167	\$ 30,000	\$ 440,311	\$ 9,336,060	\$ 5,525,855	\$ (3,810,205)	-40.8%
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL</b>	<b>\$ 2,219,813</b>	<b>\$ 3,796,795</b>	<b>\$ 2,152,968</b>	<b>\$ 13,072,990</b>	<b>\$ 8,023,010</b>	<b>\$ (5,049,980)</b>	<b>-38.6%</b>

<b>SOURCE OF FUNDS</b>	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2014-15	\$ 42,800	\$ 77,793	\$ -	\$ -	\$ 8,054,424	\$ -	\$ 8,175,017

#### OPERATING AND NON-OPERATING

Fiscal Year 2014-15

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 508,236	\$ -	\$ 508,236
Other Personal Services	\$ 6,165	\$ -	\$ 6,165
Contracted Services	\$ 1,449,710	\$ 301,200	\$ 1,750,910
Operating Expenses	\$ 225,844	\$ -	\$ 225,844
Operating Capital Outlay	\$ 6,000	\$ -	\$ 6,000
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ 5,525,855	\$ 5,525,855
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 2,195,955</b>	<b>\$ 5,827,055</b>	<b>\$ 8,023,010</b>

## Program and Activity Allocations

### **Changes and Trends**

Budgeted expenditures for this activity decreased from the prior year, due to a substantial reduction in Interagency Expenditures (40.8 percent), as well as a smaller reduction in Contracted Services (40.1 percent). The reductions reflect substantial implementation to date of planned water quality improvement projects in the St. Andrew Bay and Apalachicola River and Bay watersheds.

### **Budget Variances**

The major budget variances are a 40.8 percent decrease in Interagency Expenditures, as discussed above, and in Contracted Services (40.1 percent), related to the completion of planned projects and a reduction in mitigation projects. Expenses for Other Personal Services were reduced as well, due to a decrease in budgeted OPS staff hours.

### **Major Budget Items**

The major budget items include a combined \$8,010,845 in Salaries and Benefits, Contracted Services, Operating Expenses and Interagency Expenditures. The largest is Interagency Expenditures, which will support cooperative watershed protection and restoration projects, as described above. FDOT mitigation expenses, including Salaries and Benefits, Contracted Services and Operating Expenses are directed toward providing compensatory mitigation for FDOT transportation improvements, including meeting existing permit driven restoration and monitoring needs and development of mitigation for three new projects that are outside of any private mitigation bank service area and not close to any existing District project.

## Program and Activity Allocations

### Facilities Construction and Major Renovations (Activity 2.5)

This program is responsible for the design, construction and significant renovation of all District support and administrative facilities.

#### NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT

##### ACTIVITY BY EXPENDITURE CATEGORY

Fiscal Years 2010-11, 2011-12, 2012-13, 2013-14, and 2014-15

PRELIMINARY BUDGET - Fiscal Year 2014-2015

#### 2.5 - Facilities Construction and Major Renovations

	Fiscal Year 2010-11 (Actual-Audited)	Fiscal Year 2011-12 (Actual-Audited)	Fiscal Year 2012-13 (Actual - Non-Final)	Fiscal Year 2013-14 (Adopted Budget)	Fiscal Year 2014-15 (Preliminary Budget)	Difference in \$ (Adopted -- Preliminary)	% of Change (Adopted -- Preliminary)
Salaries and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Contracted Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Operating Expenses	\$ 660	\$ -	\$ -	\$ 140,375	\$ 150,000	\$ 9,625	6.9%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Fixed Capital Outlay	\$ 67,502	\$ -	\$ -	\$ 259,625	\$ 150,000	\$ (109,625)	-42.2%
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL</b>	<b>\$ 68,162</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 400,000</b>	<b>\$ 300,000</b>	<b>\$ (100,000)</b>	<b>-25.0%</b>

<b>SOURCE OF FUNDS</b>	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2014-15	\$ -	\$ 400,000	\$ -	\$ -	\$ -	\$ -	\$ 400,000

#### OPERATING AND NON-OPERATING

Fiscal Year 2014-15

		Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits		\$ -	\$ -	\$ -
Other Personal Services		\$ -	\$ -	\$ -
Contracted Services		\$ -	\$ -	\$ -
Operating Expenses		\$ -	\$ 150,000	\$ 150,000
Operating Capital Outlay		\$ -	\$ -	\$ -
Fixed Capital Outlay		\$ -	\$ 150,000	\$ 150,000
Interagency Expenditures (Cooperative Funding)		\$ -	\$ -	\$ -
Debt		\$ -	\$ -	\$ -
Reserves - Emergency Response		\$ -	\$ -	\$ -
<b>TOTAL</b>		<b>\$ -</b>	<b>\$ 300,000</b>	<b>\$ 300,000</b>

### Changes and Trends

The District's Headquarters office complex, located near Midway, consists of four buildings. The main office and adjacent small office building require safety updates, maintenance and renovations. The buildings are about 40 years old and have significant structural, electrical and other deficiencies that require attention. Also, the renovations will improve safety for the District's employees, customers and Governing Board members, as well as ensuring the maximum effective use of existing space.

## Program and Activity Allocations

### **Budget Variances**

The budget proposes a decrease in Fixed Capital Outlay due to completion of upgrades, renovations and maintenance items in the current year.

### **Major Budget Items**

A non-recurring request of \$300,000 for building maintenance and renovations.



# Program and Activity Allocations

## Other Acquisition and Restoration Activities (Activity 2.6)

### NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT

#### ACTIVITY BY EXPENDITURE CATEGORY

Fiscal Years 2010-11, 2011-12, 2012-13, 2013-14, and 2014-15

PRELIMINARY BUDGET - Fiscal Year 2014-2015

#### 2.6 - Other Acquisition and Restoration Activities

Fiscal Year 2014-15

	Fiscal Year 2010-11 (Actual-Audited)	Fiscal Year 2011-12 (Actual-Audited)	Fiscal Year 2012-13 (Actual - Non-Final)	Fiscal Year 2013-14 (Adopted Budget)	Fiscal Year 2014-15 (Preliminary Budget)	Difference in \$ (Adopted -- Preliminary)	% of Change (Adopted -- Preliminary)
Salaries and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Contracted Services	\$ -	\$ -	\$ 1,513	\$ -	\$ -	\$ -	
Operating Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ 2,100,000	\$ 352,500	\$ (1,747,500)	-83.2%
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL</b>	\$ -	\$ -	\$ 1,513	\$ 2,100,000	\$ 352,500	\$ (1,747,500)	-83.2%

<b>SOURCE OF FUNDS</b>	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2014-15	\$ -	\$ 352,500	\$ -	\$ -	\$ -	\$ -	\$ 352,500

#### OPERATING AND NON-OPERATING

Fiscal Year 2014-15

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ -	\$ -	\$ -
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ -	\$ -	\$ -
Operating Expenses	\$ -	\$ -	\$ -
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ 352,500	\$ 352,500
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
<b>TOTAL</b>	\$ -	\$ 352,500	\$ 352,500

### Changes and Trends

The FY 2014-2015 budget proposes a significantly reduced budget for the proposed completion of restoration and protection construction activities at Williford Spring. The Williford Spring restoration and protection project and the streambank restoration and protection project along Holmes Creek were budgeted in FY 2013-2014. Construction for the majority of the Williford Spring project is slated for completion in late FY 2013-2014, subject to receipt of bids and regulatory permits. Funds proposed for FY 2014-2015 will be used to complete any outstanding engineering, construction and landscape activities; fund the construction of a connector and loop trail system; and construct and install resource protection, public safety, public recreation and interpretive signage.

### Budget Variances

Because the project will be largely complete by then, the funding included in FY 2014-2015 represents a significant FCO budget reduction of 83.2 percent from the adopted FY 2013-2014 budget of \$2,100,000.

## Program and Activity Allocations

Construction of the Holmes Creek project is also slated for completion in late FY 2013-2014, subject to receipt of regulatory permits and water levels.

### **Major Budget Items**

As described above, all combined Other Acquisition and Restoration Activities proposed for FY 2014-2015 are estimated to cost \$352,500.

# Program and Activity Allocations

## Technology and Information Services (Activity 2.7)

### NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT

#### ACTIVITY BY EXPENDITURE CATEGORY

Fiscal Years 2010-11, 2011-12, 2012-13, 2013-14, and 2014-15

PRELIMINARY BUDGET - Fiscal Year 2014-2015

#### 2.7 - Technology and Information Services

Fiscal Year 2014-15

	Fiscal Year 2010-11 (Actual-Audited)	Fiscal Year 2011-12 (Actual-Audited)	Fiscal Year 2012-13 (Actual - Non-Final)	Fiscal Year 2013-14 (Adopted Budget)	Fiscal Year 2014-15 (Preliminary Budget)	Difference in \$ (Adopted -- Preliminary)	% of Change (Adopted -- Preliminary)
Salaries and Benefits	\$ -	\$ -	\$ -	\$ 310	\$ 45,366	\$ 45,056	14534.2%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Contracted Services	\$ -	\$ -	\$ -	\$ 16,875	\$ 62,700	\$ 45,825	271.6%
Operating Expenses	\$ -	\$ -	\$ 1,692	\$ 65,949	\$ 72,116	\$ 6,167	9.4%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ 7,500	\$ 69,226	\$ 61,726	823.0%
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL</b>	\$ -	\$ -	\$ 1,692	\$ 90,634	\$ 249,408	\$ 158,774	175.2%

<b>SOURCE OF FUNDS</b>	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2014-15	\$ -	\$ 124,704	\$ -	\$ -	\$ 124,704	\$ -	\$ 249,408

#### OPERATING AND NON-OPERATING

Fiscal Year 2014-15

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 45,366	\$ -	\$ 45,366
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 4,950	\$ 57,750	\$ 62,700
Operating Expenses	\$ 62,916	\$ 9,200	\$ 72,116
Operating Capital Outlay	\$ 7,500	\$ 61,726	\$ 69,226
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
<b>TOTAL</b>	\$ 120,732	\$ 128,676	\$ 249,408

### Changes and Trends

Over the past three years, the EOG, Legislature and DEP have coordinated with the five water management districts to gain consistencies in numerous functional areas, including replacement equipment cycles and financial and budget reporting. To provide more accurate program costs versus administrative costs, the districts agreed to certain allocations or direct charging of costs previously paid from the administrative activities. The proposed budget reflects the allocation of IT staff time, purchase of supplies and equipment and allocated costs for technology enhancements.

The District initiated spending funds from the newly created Technology activities in FY 2012-2013 to begin capturing the costs associated with each program.

## Program and Activity Allocations

The FY 2014-2015 budget further allocates a share of the recurring licensing, software maintenance and IT staff time associated with developing and maintaining information technology software and hardware for the program areas.

### **Budget Variances**

The FY 2014-2015 increases reflect the improved allocation of both recurring and non-recurring IT costs related to the program areas and the need for implementing several new technologies, software and hardware to improve services, and infrastructure to support the District's business needs. Of the proposed budget of \$249,408, \$128,676 is non-recurring.

### **Major Budget Items**

Purchase of hardware and contracted services for proposed IT upgrades, improvements and enhancements.

# Program and Activity Allocations

## Operations and Maintenance of Lands and Works (Program 3.0)

This program includes all operation and maintenance of facilities; flood control and water supply structures; lands; and other works authorized by Chapter 373, F.S.

### NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT

#### PROGRAM BY EXPENDITURE CATEGORY

Fiscal Years 2010-11, 2011-12, 2012-13, 2013-14, and 2014-15

PRELIMINARY BUDGET - Fiscal Year 2014-2015

#### 3.0 Operation and Maintenance of Lands and Works

	Fiscal Year 2010-11 (Actual-Audited)	Fiscal Year 2011-12 (Actual-Audited)	Fiscal Year 2012-13 (Actual - Non-Final)	Fiscal Year 2013-14 (Adopted Budget)	Fiscal Year 2014-15 (Preliminary Budget)	Difference in \$ (Adopted -- Preliminary)	% of Change (Adopted -- Preliminary)
Salaries and Benefits	\$ 841,681	\$ 875,809	\$ 1,101,750	\$ 1,126,742	\$ 1,241,690	\$ 114,948	10.2%
Other Personal Services	\$ 43,718	\$ 37,879	\$ 33,931	\$ 36,979	\$ 42,416	\$ 5,437	14.7%
Contracted Services	\$ 1,732,358	\$ 1,154,637	\$ 824,200	\$ 892,915	\$ 964,506	\$ 71,591	8.0%
Operating Expenses	\$ 1,111,422	\$ 674,606	\$ 700,719	\$ 1,391,497	\$ 1,151,615	\$ (239,882)	-17.2%
Operating Capital Outlay	\$ 83,248	\$ 9,273	\$ 68,736	\$ 79,000	\$ 204,724	\$ 125,724	159.1%
Fixed Capital Outlay	\$ 800,796	\$ 56,315	\$ 25,449	\$ 60,000	\$ 125,000	\$ 65,000	108.3%
Interagency Expenditures (Cooperative Funding)	\$ 64,010	\$ 22,637	\$ 10,724	\$ 8,000	\$ -	\$ (8,000)	-100.0%
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
<b>TOTAL</b>	<b>\$ 4,677,233</b>	<b>\$ 2,831,156</b>	<b>\$ 2,765,509</b>	<b>\$ 3,595,133</b>	<b>\$ 3,729,951</b>	<b>\$ 134,818</b>	<b>3.8%</b>

#### SOURCE OF FUNDS

Fiscal Year 2014-15

	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Salaries and Benefits	\$ 1,011,583	\$ 116,222	\$ -	\$ -	\$ -	\$ -	\$ 1,127,805
Other Personal Services	\$ 42,416	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 42,416
Contracted Services	\$ 591,714	\$ 349,532	\$ -	\$ -	\$ -	\$ -	\$ 941,246
Operating Expenses	\$ 1,000	\$ 874,204	\$ -	\$ -	\$ -	\$ -	\$ 875,204
Operating Capital Outlay	\$ -	\$ 201,724	\$ -	\$ -	\$ -	\$ -	\$ 201,724
Fixed Capital Outlay	\$ -	\$ 125,000	\$ -	\$ -	\$ -	\$ -	\$ 125,000
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 1,647,556</b>	<b>\$ 1,977,468</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,625,024</b>

#### RATE, OPERATING AND NON-OPERATING

Fiscal Year 2014-15

	Workforce	Rate (Salary without benefits)	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	16.0	\$ 858,041	\$ 1,241,690	\$ -	\$ 1,241,690
Other Personal Services	1.5	\$ 35,316	\$ 42,416	\$ -	\$ 42,416
Contracted Services			\$ 917,579	\$ 46,927	\$ 964,506
Operating Expenses			\$ 1,140,490	\$ 11,125	\$ 1,151,615
Operating Capital Outlay			\$ 68,854	\$ 135,870	\$ 204,724
Fixed Capital Outlay			\$ -	\$ 125,000	\$ 125,000
Interagency Expenditures (Cooperative Funding)			\$ -	\$ -	\$ -
Debt			\$ -	\$ -	\$ -
Reserves - Emergency Response			\$ -	\$ -	\$ -
<b>TOTAL</b>			<b>\$ 3,411,029</b>	<b>\$ 318,922</b>	<b>\$ 3,729,951</b>

#### WORKFORCE

Fiscal Years 2010-11, 2011-12, 2012-13, 2013-14, and 2014-15

WORKFORCE CATEGORY	Fiscal Year					(Adopted -- Preliminary) 2013-2014 to 2014-2015	
	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	Difference	% Change
Authorized Positions	13.0	14.0	14.0	16.0	16.0	0.0	0.0%
Contingent Worker	0.0	0.0	0.0	0.0	0.0	0.0	
Other Personal Services	3.0	4.0	4.0	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	
<b>TOTAL WORKFORCE</b>	<b>16.0</b>	<b>18.0</b>	<b>18.0</b>	<b>17.5</b>	<b>17.5</b>	<b>0.0</b>	<b>0.00%</b>

## Program and Activity Allocations

### **Changes and Trends**

Under Florida's land acquisition programs, the District has purchased more than 212,370 acres to conserve and protect natural and water resources throughout the Panhandle, including river floodplains; headwater wetlands; coastal marshes and springs; and pristine bottomland hardwood and associated upland forests. Every acre of District-owned land is available to the general public for a wide variety of resource-based recreational purposes, while also achieving the District's primary acquisition purpose—protecting water resources.

The District continues to focus on the protection and restoration of Florida's springs by moving forward with the completion of Phase II of the Williford Spring project, part of the larger Econfina Springs Complex Restoration and Protection project. The FCO budget is requested in Activity 2.6, while Salaries and Benefits for planning and oversight are included in the Lands Management budget.

The District will also be investing in tools to maximize timber revenue to pay for the program.

### **Budget Variances**

The program reflects a modest overall increase of \$134,818 or 3.8 percent from the current year adopted budget. Increases occurred in Salaries and Benefits (10.2 percent), Other Personal Services (14.7 percent) and Contracted Services (8 percent). Most of this increase is due to allocating less staff time for restoration activities on DOT mitigation properties and increases in habitat restoration activities.

In addition, increases occurred in OCO (159.1 percent) and FCO (108.3 percent). These increases are attributed to the replacement of vehicles, special purpose vehicles and prescribed fire equipment that has reached its threshold and IT hardware needs under OCO and continued streambank restoration and protection activities (purchase of geotechnical materials) under the FCO budget.

A decrease of 100 percent occurred in Interagency Expenditures, due to the reclassification of a Grants & Aids expenditure to an Operating Expense.

Program and Activity Allocations  
Northwest Florida Water Management District  
**REDUCTIONS - NEW ISSUES**  
3.0 Operation and Maintenance of Lands and Works  
Fiscal Year 2014-15  
Preliminary Budget - January 15, 2014

FY 2013-14 Budget (Adopted)			20.00	\$	3,595,133
Reductions					
Issue	Description	Issue Amount	Workforce	Category	Subtotal
Salaries and Benefits					1,232
1	Adjust salary and benefits to actual Facilities staff	1,232			
		-			
Other Personal Services					-
		-			
		-			
Contracted Services					35,000
2	Timber Inventories	35,000			
		-			
Operating Expenses					251,664
3	Adjustment to IT allocation	4,514			
4	Continuing Education	2,000			
5	Tubelings & Seedlings	29,050			
6	Lands Management reduction in fuel and other vehicle supplies	25,250			
7	Lands Management reduction in equipment rentals and repairs	29,400			
8	Lands Management reduction in chemicals & herbicides	10,000			
9	Lands Management reduction in other operating and field supplies	55,000			
10	Reduction in road and bridge repair and maintenance supplies	90,000			
11	Reduction in auto insurance and vehicle repairs (Fleet Mgmt)	5,200			
12	Utilities	1,250			
Operating Capital Outlay					1,500
13	Surveying, Measuring, and Miscellaneous Small Equipment	1,500			
Fixed Capital Outlay					-
		-			
		-			
Interagency Expenditures (Cooperative Funding)					8,000
14	Realign budget for memberships	8,000			
		-			
Debt					-
		-			
		-			
Reserves					-
		-			
		-			
<b>TOTAL REDUCTIONS</b>			0.00		297,396

Program and Activity Allocations  
Northwest Florida Water Management District  
**REDUCTIONS - NEW ISSUES**  
3.0 Operation and Maintenance of Lands and Works  
Fiscal Year 2014-15  
Preliminary Budget - January 15, 2014

New Issues				
Issue	Description	Issue Amount	Workforce	Category Subtotal
Salaries and Benefits				116,180
1	Increased allocation of IT staff salaries	116,180		
		-		
Other Personal Services				5,437
2	Realignment of staff resources from Mitigation projects to Land Management projects	5,437		
		-		
Contracted Services				106,591
3	Land improvements and other contractual services	65,820		
4	Improved allocation of Information Technology budget and new IT initiatives	40,271		
5	Increased Janitorial costs	500		
Operating Expenses				11,782
6	Computer Supplies, Office Supplies, and Computer Equipment	782		
7	Realign budget for memberships	8,000		
8	Realign furniture budget from Administration	3,000		
Operating Capital Outlay				127,224
9	Fire Suppression Equipment	15,000		
10	Replacement truck	35,000		
11	Replacement Special Purpose Vehicle	13,000		
12	Realign furniture budget from Administration	3,000		
13	Improved allocation of Information Technology budget and new IT initiatives.	61,224		
Fixed Capital Outlay				65,000
14	Streambank Restoration at Cotton Landing	25,000		
15	Streambank Restoration at Devils Hole Spring	25,000		
16	City of Milton Boardwalk	15,000		
Interagency Expenditures (Cooperative Funding)				-
		-		
		-		
		-		
Debt				-
		-		
		-		
		-		
Reserves				-
		-		
		-		
		-		
TOTAL NEW ISSUES			0.00	432,214
3.0 Operation and Maintenance of Lands and Works			20.00	\$ 3,729,951
Total Workforce and Preliminary Budget for FY 2014-15				



## Program and Activity Allocations

### **Major Budget Items**

The program budget reflects moderate increases in Salaries and Benefits (\$114,948) and Other Personal Services (\$5,437), due to the reallocation of Lands staff from DOT mitigation properties to other District lands and allocation of IT staff. Contracted Services also increased by 8 percent, due to increased habitat restoration and aerial ignition prescribed burning activities. OCO and FCO expenditures increased by \$125,724 and \$65,000, respectively. These increases are primarily the result of proposed replacement purchases of a public works inmate truck, a special purpose vehicle and prescribed fire equipment (two slip-on units) that have reached their replacement thresholds. A decrease of \$8,000 also occurred in Interagency Expenditures (Cooperative Funding) when this former Grants & Aids expenditure was moved under Operating Expenses.

## Program and Activity Allocations

### Land Management (Activity 3.1)

Activities related to the Florida Forever program and DOT mitigation include maintenance, public use improvements and restoration efforts for lands acquired through Save Our Rivers, Preservation 2000, Florida Forever or other land acquisition programs.

Under Florida's land acquisition programs, the District has purchased more than 200,000 acres to conserve and protect natural and water resources throughout the Panhandle, including river floodplains, headwater wetlands, coastal marshes, springs, pristine bottomland hardwood and associated upland forests. Every acre of District-owned land is available to the general public for a wide variety of resource-based recreational purposes, while also achieving the District's primary acquisition purpose—protecting water resources.

### NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT

#### ACTIVITY BY EXPENDITURE CATEGORY

Fiscal Years 2010-11, 2011-12, 2012-13, 2013-14, and 2014-15

PRELIMINARY BUDGET - Fiscal Year 2014-2015

#### 3.1 - Land Management

	Fiscal Year 2010-11 (Actual-Audited)	Fiscal Year 2011-12 (Actual-Audited)	Fiscal Year 2012-13 (Actual - Non-Final)	Fiscal Year 2013-14 (Adopted Budget)	Fiscal Year 2014-15 (Preliminary Budget)	Difference in \$ (Adopted -- Preliminary)	% of Change (Adopted -- Preliminary)
Salaries and Benefits	\$ 763,299	\$ 786,768	\$ 977,909	\$ 958,634	\$ 1,008,802	\$ 50,168	5.2%
Other Personal Services	\$ 32,851	\$ 31,706	\$ 33,931	\$ 36,979	\$ 42,416	\$ 5,437	14.7%
Contracted Services	\$ 1,685,624	\$ 1,124,460	\$ 779,589	\$ 723,955	\$ 757,275	\$ 33,320	4.6%
Operating Expenses	\$ 1,079,687	\$ 485,891	\$ 486,641	\$ 1,005,020	\$ 774,320	\$ (230,700)	-23.0%
Operating Capital Outlay	\$ 83,248	\$ 9,273	\$ 68,736	\$ 58,500	\$ 120,000	\$ 61,500	105.1%
Fixed Capital Outlay	\$ 800,796	\$ 49,215	\$ 25,449	\$ 60,000	\$ 125,000	\$ 65,000	108.3%
Interagency Expenditures (Cooperative Funding)	\$ 64,010	\$ 22,637	\$ 10,724	\$ 8,000	\$ -	\$ (8,000)	-100.0%
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL</b>	<b>\$ 4,509,515</b>	<b>\$ 2,509,950</b>	<b>\$ 2,382,979</b>	<b>\$ 2,851,088</b>	<b>\$ 2,827,813</b>	<b>\$ (23,275)</b>	<b>-0.8%</b>

<b>SOURCE OF FUNDS</b>	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2014-15	\$ 1,636,732	\$ 1,501,867	\$ -	\$ -	\$ -	\$ -	\$ 3,138,599

#### OPERATING AND NON-OPERATING

Fiscal Year 2014-15

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 1,008,802	\$ -	\$ 1,008,802
Other Personal Services	\$ 42,416	\$ -	\$ 42,416
Contracted Services	\$ 757,275	\$ -	\$ 757,275
Operating Expenses	\$ 774,320	\$ -	\$ 774,320
Operating Capital Outlay	\$ 57,000	\$ 63,000	\$ 120,000
Fixed Capital Outlay	\$ -	\$ 125,000	\$ 125,000
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 2,639,813</b>	<b>\$ 188,000</b>	<b>\$ 2,827,813</b>

## Program and Activity Allocations

### Changes and Trends

Salaries and Benefits, Other Personal Services, Contracted Services, OCO and FCO have increased slightly due to increased habitat restoration; the purchase of replacement field trucks and fire suppression equipment; and the purchase of geotechnical materials for continued shoreline restoration and protection activities. Operating Expenses and Interagency Expenditures (Cooperative Funding) decreased as the District continues to reduce its operating expenses for land management activities, especially for field and technical supplies, other operating supplies and road and bridge repair and improvement materials.

### Budget Variances

The proposed FY 2014-2015 land management activity budget decreased by 0.8 percent from the FY 2013-2014 adopted budget. Decreases in Operating Expenses (23.0 percent) are related to fuel and other vehicle supplies; equipment rental; field supplies; road and bridge repair; maintenance supplies; and chemicals and herbicides. For the upcoming budget year, land management activities that will be increased in scope include habitat restoration; prescribed burning; replacement purchases for a field truck; special purpose vehicle and prescribed fire suppression equipment; and the purchase of geotechnical materials for continuing shoreline restoration and protection activities on the Econfina and Holmes Creek WMAs.

### Major Budget Items

The major budget items for land management activities and operations include Salaries and Benefits, Other Personal Services, Contracted Services, Operating Expenses, OCO and FCO. The Salaries and Benefits and Other Personal Services budget is allocated annually from the Lands to the Resource Management Division budget based on the level of restoration and management activities required for DOT mitigation projects. In FY 2014-2015, these budgets increased by \$50,168 (5.2 percent) and \$5,437 (14.7 percent), respectively, over the FY 2013-2014 adopted budget.

Contracted Services are utilized for a number of land management activities and operations, including law enforcement and security services for resource protection and providing for a safe public recreation experience; recreation site cleanup and maintenance services in high-use areas where a public works inmate or local government crew is not available; vegetation management, herbicide, and sand pine and hardwood eradication services for habitat restoration and maintenance purposes; tree planting services; timber inventory and marking services; cooperative land management services with other agencies, such as FWC; and miscellaneous services, such as heavy duty gate installation and hazardous tree removal services.

Except for increased hardwood eradication and vegetation management services, all other Contracted Services expenditures remained unchanged or decreased slightly from the previous fiscal year budget. Overall, the Contracted Services budget increased by \$33,320 or 4.6 percent over the FY 2013-2014 adopted budget, due to increased habitat restoration and maintenance activities planned for FY 2014-2015.

Major budget items for Operating Expenses consist of a number of land management activities and operations including, utilities for field offices; rental and leases of field equipment, especially for restoration and prescribed burning purposes; repairs and

## Program and Activity Allocations

maintenance of vehicles and equipment; recreation repairs and maintenance for dumpsters and portable toilets at field office and recreation sites; payments in lieu of taxes; and miscellaneous other services.

In FY 2014-2015, Operating Expenses decreased by \$230,700 or 23 percent from the FY 2013-2014 adopted budget. Most of this decrease occurred across all expenditure categories with significant reductions in rentals and leases; fuels and lubricants; other field and technical supplies; chemical and herbicides; other operating supplies; and road and bridge repair materials.

Major budget items for OCO consist of, but are not limited to, vehicles and special purpose vehicles; surveying and heavy equipment; miscellaneous shop and safety equipment; recreation equipment; and facilities and materials for conducting shoreline restoration and protection activities. OCO expenditures increased by \$61,500 or 105.1 percent over the FY 2013-2014 adopted budget. The increase reflects the need to replace field vehicles, a special purpose vehicle and the replacement of prescribed fire suppression equipment that has reached its replacement threshold.

Major budget items for FCO consist of, but are not limited to, the purchase of materials for conducting shoreline restoration and protection activities and building recreation facilities. FCO expenditures increased by \$65,000 or 108.3 percent over the FY 2013-2014 adopted budget. This increase is primarily for the purchase of geotechnical materials for the continuation of shoreline restoration and protection activities on the Econfina and Holmes Creek WMAs.

Interagency Expenditures (Cooperative Funding) decreased by \$8,000 or by 100 percent from the FY 2013-2014 adopted budget. This decrease is due to the transfer of expenditures from Grants and Aids to Operating Expenses.

## Program and Activity Allocations

### Works (Activity 3.2)

This program is responsible for the maintenance of flood control and water supply system infrastructure, such as canals, levees, pump stations and water control structures. This includes electronic telemetry communication and control activities. This activity is limited to providing for operation and maintenance of the Lake Jackson Regional Stormwater Treatment Facility, the only public work owned by the District.

### NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT

#### ACTIVITY BY EXPENDITURE CATEGORY

Fiscal Years 2010-11, 2011-12, 2012-13, 2013-14, and 2014-15

PRELIMINARY BUDGET - Fiscal Year 2014-2015

#### 3.2 - Works

	Fiscal Year 2010-11 (Actual-Audited)	Fiscal Year 2011-12 (Actual-Audited)	Fiscal Year 2012-13 (Actual - Non-Final)	Fiscal Year 2013-14 (Adopted Budget)	Fiscal Year 2014-15 (Preliminary Budget)	Difference in \$ (Adopted -- Preliminary)	% of Change (Adopted -- Preliminary)
Salaries and Benefits	\$ 2,617	\$ 549	\$ 3,149	\$ 1,523	\$ 2,781	\$ 1,258	82.6%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Contracted Services	\$ -	\$ -	\$ 2,850	\$ 6,200	\$ 6,200	\$ -	0.0%
Operating Expenses	\$ 361	\$ 406	\$ 393	\$ 1,000	\$ 1,000	\$ -	0.0%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL</b>	<b>\$ 2,978</b>	<b>\$ 955</b>	<b>\$ 6,392</b>	<b>\$ 8,723</b>	<b>\$ 9,981</b>	<b>\$ 1,258</b>	<b>14.4%</b>

<b>SOURCE OF FUNDS</b>	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2014-15	\$ 10,824	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,824

#### OPERATING AND NON-OPERATING

Fiscal Year 2014-15

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 2,781	\$ -	\$ 2,781
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 6,200	\$ -	\$ 6,200
Operating Expenses	\$ 1,000	\$ -	\$ 1,000
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 9,981</b>	<b>\$ -</b>	<b>\$ 9,981</b>

### Changes and Trends

None

### Budget Variances

The budget reflects a minor increase due to increased staff hours to manage repairs and maintenance of the District's stormwater management facility.

### Major Budget Items

No major budget items.

## Program and Activity Allocations

### Facilities (Activity 3.3)

This activity involves the operation and maintenance of District support and administrative buildings and grounds.

### NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT

#### ACTIVITY BY EXPENDITURE CATEGORY

Fiscal Years 2010-11, 2011-12, 2012-13, 2013-14, and 2014-15

PRELIMINARY BUDGET - Fiscal Year 2014-2015

#### 3.3 - Facilities

	Fiscal Year 2010-11 (Actual-Audited)	Fiscal Year 2011-12 (Actual-Audited)	Fiscal Year 2012-13 (Actual - Non-Final)	Fiscal Year 2013-14 (Adopted Budget)	Fiscal Year 2014-15 (Preliminary Budget)	Difference in \$ (Adopted -- Preliminary)	% of Change (Adopted -- Preliminary)
Salaries and Benefits	\$ 75,765	\$ 88,492	\$ 108,557	\$ 116,375	\$ 113,885	\$ (2,490)	-2.1%
Other Personal Services	\$ 10,867	\$ 6,173	\$ -	\$ -	\$ -	\$ -	
Contracted Services	\$ 46,734	\$ 30,177	\$ 21,767	\$ 22,760	\$ 23,260	\$ 500	2.2%
Operating Expenses	\$ 31,374	\$ 110,280	\$ 181,736	\$ 234,500	\$ 236,500	\$ 2,000	0.9%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ 3,000	\$ 3,000	
Fixed Capital Outlay	\$ -	\$ 7,100	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL</b>	<b>\$ 164,740</b>	<b>\$ 242,222</b>	<b>\$ 312,060</b>	<b>\$ 373,635</b>	<b>\$ 376,645</b>	<b>\$ 3,010</b>	<b>0.8%</b>

<b>SOURCE OF FUNDS</b>	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2014-15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

#### OPERATING AND NON-OPERATING

Fiscal Year 2014-15

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 113,885	\$ -	\$ 113,885
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 23,260	\$ -	\$ 23,260
Operating Expenses	\$ 236,500	\$ -	\$ 236,500
Operating Capital Outlay	\$ 3,000	\$ -	\$ 3,000
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 376,645</b>	<b>\$ -</b>	<b>\$ 376,645</b>

### Changes and Trends

Budget for routine maintenance, including staff salaries; outsourced contracts for janitorial, security, major electrical and plumbing repairs, etc.; and supplies and materials for routine facilities maintenance. The increase in Operating Expenses is due to the realignment of costs from Administration, including employee benefits, building insurance, utilities and telephone system costs.

## Program and Activity Allocations

### **Budget Variances**

The decrease in Salaries and Benefits (2.1 percent) is due to benefit adjustments to reflect the actual costs for the current staff. Operating Expenditures and OCO reflect a transfer from the Division of Administration budget for the purchase of office furniture.

### **Major Budget Items**

None

## Program and Activity Allocations

### Fleet Services (Activity 3.6)

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

### NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT

#### ACTIVITY BY EXPENDITURE CATEGORY

Fiscal Years 2010-11, 2011-12, 2012-13, 2013-14, and 2014-15

PRELIMINARY BUDGET - Fiscal Year 2014-2015

#### 3.6 - Fleet Services

	Fiscal Year 2010-11 (Actual-Audited)	Fiscal Year 2011-12 (Actual-Audited)	Fiscal Year 2012-13 (Actual - Non-Final)	Fiscal Year 2013-14 (Adopted Budget)	Fiscal Year 2014-15 (Preliminary Budget)	Difference in \$ (Adopted -- Preliminary)	% of Change (Adopted -- Preliminary)
Salaries and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Contracted Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Operating Expenses	\$ -	\$ 78,029	\$ 30,250	\$ 45,111	\$ 39,911	\$ (5,200)	-11.5%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL</b>	\$ -	\$ 78,029	\$ 30,250	\$ 45,111	\$ 39,911	\$ (5,200)	-11.5%

<b>SOURCE OF FUNDS</b>	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2014-15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

#### OPERATING AND NON-OPERATING

Fiscal Year 2014-15

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ -	\$ -	\$ -
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ -	\$ -	\$ -
Operating Expenses	\$ 39,911	\$ -	\$ 39,911
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
<b>TOTAL</b>	\$ 39,911	\$ -	\$ 39,911

### Changes and Trends

Since FY 2012-2013, expenditures associated with program areas were reallocated to individual programs to better replicate the budget allocations of state agencies and provide a comparable overhead rate based on an agreement between the water management districts, DEP and EOG. As a result, direct costs for vehicles including fuel, repair and maintenance have been assigned to specific programs allowing for costs to be accounted for more accurately. This activity provides the upkeep, maintenance and fuel for the general motor pool vehicles.



## Program and Activity Allocations

### **Budget Variances**

The budget for Fiscal Year 2014-2015 reflects a decrease in the vehicle insurance premiums due to fleet reductions and the age of the vehicles.

### **Major Budget Items**

None

# Program and Activity Allocations

## Technology and Information Services (Activity 3.7)

### NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT ACTIVITY BY EXPENDITURE CATEGORY

Fiscal Years 2010-11, 2011-12, 2012-13, 2013-14, and 2014-15

PRELIMINARY BUDGET - Fiscal Year 2014-2015

#### 3.7 - Technology and Information Services

	Fiscal Year 2010-11 (Actual-Audited)	Fiscal Year 2011-12 (Actual-Audited)	Fiscal Year 2012-13 (Actual - Non-Final)	Fiscal Year 2013-14 (Adopted Budget)	Fiscal Year 2014-15 (Preliminary Budget)	Difference in \$ (Adopted -- Preliminary)	% of Change (Adopted -- Preliminary)
Salaries and Benefits	\$ -	\$ -	\$ 12,135	\$ 50,210	\$ 116,222	\$ 66,012	131.5%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Contracted Services	\$ -	\$ -	\$ 19,994	\$ 140,000	\$ 177,771	\$ 37,771	27.0%
Operating Expenses	\$ -	\$ -	\$ 1,699	\$ 105,866	\$ 99,884	\$ (5,982)	-5.7%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ 20,500	\$ 81,724	\$ 61,224	298.7%
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ -	\$ -	\$ 33,828	\$ 316,576	\$ 475,601	\$ 159,025	50.2%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2014-15	\$ -	\$ 475,601	\$ -	\$ -	\$ -	\$ -	\$ 475,601

#### OPERATING AND NON-OPERATING

Fiscal Year 2014-15

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 116,222	\$ -	\$ 116,222
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 130,844	\$ 46,927	\$ 177,771
Operating Expenses	\$ 88,759	\$ 11,125	\$ 99,884
Operating Capital Outlay	\$ 8,854	\$ 72,870	\$ 81,724
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 344,679	\$ 130,922	\$ 475,601

### Changes and Trends

Over the past three years, the EOG, Legislature and DEP have coordinated with the five water management districts to gain consistencies in numerous functional areas, including replacement equipment cycles and financial and budget reporting. To provide more accurate program costs versus administrative costs, the districts agreed to certain allocations or direct charging of costs previously paid from the administrative activities. The proposed budget reflects the allocation of IT staff time, purchase of supplies and equipment, and allocated costs for technology enhancements.

The District initiated spending funds from the newly created Technology activities in FY 2013-2014 to begin capturing the costs associated with each program.

## Program and Activity Allocations

The FY 2014-2015 budget further allocates a share of the recurring licensing, software maintenance and IT staff time associated with developing and maintaining information technology software and hardware for the program areas.

The FY 2013-2014 budget represents the beginning of a multi-year project to develop a land management database to provide effective and efficient management of District lands. The development of this database is vital to the management of District lands, especially to help determine the long-term growth and yield of pine timber resources, which provide revenue generation that helps fund the District's land management program. During FY 2012-2013, the District initiated a "pilot" land management database program for the Econfina Creek WMA. Beginning in FY 2013-2014, the District will conduct a forest inventory of the pine timber resources of this area to begin populating the database. Once the inventory and field audit is complete, the District will have access to pine timber growth and yield projections and will begin development of other databases to improve prescribed burning and other management activities for the Econfina Creek WMA.

IT expenditures in FY 2014-2015 include Contracted Services for continued development of the land management database, other IT-related Contracted Services and computer hardware, software and data recorder purchases to support the development of the database and other land management activities. The FY 2014-2015 IT budget represents Phase II of this multi-year project to develop a land management database for the Choctawhatchee River and Holmes Creek WMA and, subject to remaining funds, the Eastern Land Management Region.

### **Budget Variances**

The FY 2014-2015 budget increased by \$159,025 or by 50.2 percent over the FY 2013-2014 adopted budget. This increase is primarily attributed to increased Salaries and Benefits associated with increased IT activities, i.e., land management database development; increased Contracted Services expenditures for IT support functions; and an increase in OCO for computer hardware, software and, data recorder purchases.

### **Major Budget Items**

The proposed FY 2014-2015 budget for continuing development of the land management database and other IT-related support functions includes Salaries and Benefits, Contracted Services, Operating Expenses and OCO expenditures. Salaries and Benefits increased by \$66,012 over the adopted FY 2013-2014 budget as more staff time is allocated to development of the land management database. Contracted Services increased by \$37,771 over the adopted FY 2013-2014 budget. All of this increase occurred in IT-related support functions. Operating Expenses decreased slightly by \$5,982 from the adopted FY 2013-2014 budget. OCO increased by \$61,224 over the adopted FY 2013-2014 budget. Most of this increase is for the purchase of new and replacement computer hardware, software and data recorders.

# Program and Activity Allocations

## Regulation (Program 4.0)

This program includes water use permitting; water well permitting; water well contractor licensing; environmental resource and surface water management permitting; permit administration, compliance and enforcement; and any delegated regulatory program.

### NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT

#### PROGRAM BY EXPENDITURE CATEGORY

Fiscal Years 2010-11, 2011-12, 2012-13, 2013-14, and 2014-15

PRELIMINARY BUDGET - Fiscal Year 2014-2015

#### 4.0 Regulation

	Fiscal Year 2010-11 (Actual-Audited)	Fiscal Year 2011-12 (Actual-Audited)	Fiscal Year 2012-13 (Actual - Non-Final)	Fiscal Year 2013-14 (Adopted Budget)	Fiscal Year 2014-15 (Preliminary Budget)	Difference in \$ (Adopted -- Preliminary)	% of Change (Adopted -- Preliminary)
Salaries and Benefits	\$ 2,521,340	\$ 2,352,643	\$ 2,273,321	\$ 2,596,569	\$ 2,618,090	\$ 21,521	0.8%
Other Personal Services	\$ 43,083	\$ 39,664	\$ 77,691	\$ 245,605	\$ 279,591	\$ 33,986	13.8%
Contracted Services	\$ 1,489,330	\$ 222,002	\$ 159,240	\$ 262,172	\$ 309,351	\$ 47,179	18.0%
Operating Expenses	\$ 322,948	\$ 736,686	\$ 451,365	\$ 853,986	\$ 550,634	\$ (303,352)	-35.5%
Operating Capital Outlay	\$ 19,815	\$ -	\$ -	\$ 49,500	\$ 206,714	\$ 157,214	317.6%
Fixed Capital Outlay	\$ -	\$ -	\$ 7,138	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
<b>TOTAL</b>	<b>\$ 4,396,516</b>	<b>\$ 3,350,996</b>	<b>\$ 2,968,755</b>	<b>\$ 4,007,832</b>	<b>\$ 3,964,380</b>	<b>\$ (43,452)</b>	<b>-1.1%</b>

#### SOURCE OF FUNDS

Fiscal Year 2014-15

	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Salaries and Benefits	\$ 1,424,830	\$ -	\$ -	\$ -	\$ 1,193,260	\$ -	\$ 2,618,090
Other Personal Services	\$ 23,881	\$ 184,445	\$ -	\$ -	\$ 71,265	\$ -	\$ 279,591
Contracted Services	\$ 178,592	\$ 35,000	\$ -	\$ -	\$ 95,759	\$ -	\$ 309,351
Operating Expenses	\$ 112,481	\$ 137,000	\$ -	\$ -	\$ 301,153	\$ -	\$ 550,634
Operating Capital Outlay	\$ -	\$ 115,375	\$ -	\$ -	\$ 91,339	\$ -	\$ 206,714
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 2,122,479</b>	<b>\$ 471,820</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,203,033</b>	<b>\$ -</b>	<b>\$ 4,797,332</b>

#### RATE, OPERATING AND NON-OPERATING

Fiscal Year 2014-15

	Workforce	Rate (Salary without benefits)	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	33.0	\$ 1,819,886	\$ 2,618,090	\$ -	\$ 2,618,090
Other Personal Services	5.5	\$ 194,874	\$ 279,591	\$ -	\$ 279,591
Contracted Services			\$ 125,653	\$ 183,698	\$ 309,351
Operating Expenses			\$ 505,559	\$ 45,075	\$ 550,634
Operating Capital Outlay			\$ 22,396	\$ 184,318	\$ 206,714
Fixed Capital Outlay			\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)			\$ -	\$ -	\$ -
Debt			\$ -	\$ -	\$ -
Reserves - Emergency Response			\$ -	\$ -	\$ -
<b>TOTAL</b>			<b>\$ 3,551,289</b>	<b>\$ 413,091</b>	<b>\$ 3,964,380</b>

#### WORKFORCE

Fiscal Years 2010-11, 2011-12, 2012-13, 2013-14, and 2014-15

WORKFORCE CATEGORY	Fiscal Year					(Adopted -- Preliminary) 2013-2014 to 2014-2015	
	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	Difference	% Change
Authorized Positions	48.0	46.0	36.0	33.0	33.0	0.0	0.0%
Contingent Worker	0.0	0.0	0.0	0.0	0.0	0.0	
Other Personal Services	4.0	4.0	3.0	5.5	5.5	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	
<b>TOTAL WORKFORCE</b>	<b>52.0</b>	<b>50.0</b>	<b>50.0</b>	<b>38.5</b>	<b>38.5</b>	<b>0.0</b>	<b>0.00%</b>

## Program and Activity Allocations

### **Budget Variances**

The program's FY 2014-2015 budget is \$3,964,380, a 1.1 percent decrease from the current year funding level. The 13.8 percent increase in Other Personal Services is due to the added healthcare benefits for OPS staff working more than 30 hours. The 18 percent increase in Contracted Services is due to an increase in IT projects to improve efficiency and ensure consistency with the other four districts' regulatory programs. The Contracted Services budget also reflects decreases in legal fees and contract well services.

The 35.5 percent decrease Operating Expenses is primarily due to changing needs in the IT budget reducing the software needs. It also includes closing the regulatory functions and staff in the Marianna field offices, and less travel, training and supplies. The 317.6 percent increase in OCO reflects the need for IT hardware that will better support the systems being developed and recurring equipment needs.

### **Changes and Trends**

The permitting processes for Consumptive Use Permits (CUP) and Environmental Resource Permits (ERP) continue to gain consistency with the other districts and DEP as rulemaking for both programs is implemented. Both programs have also greatly reduced permitting times. The District also continues to improve IT functions and programs to improve customer service and efficiency. With only 8 percent of the District's well permits located in Jackson County, the decision was made to close the regulatory permitting services in the Marianna field office, reducing the Division's budget.

Program and Activity Allocations  
Northwest Florida Water Management District  
**REDUCTIONS - NEW ISSUES**  
4.0 Regulation  
Fiscal Year 2014-15  
Preliminary Budget - January 15, 2014

FY 2013-14 Budget (Adopted)			40.00	\$	4,007,832
Reductions					
Issue	Description	Issue Amount	Workforce	Category Subtotal	
Salaries and Benefits					-
		-			
		-			
Other Personal Services					-
		-			
		-			
Contracted Services					83,300
1	Reduced legal counsel needs	-	64,000.00		
2	Reduction in contract well services		18,000.00		
3	Reduction in janitorial service needs	-	1,300.00		
Operating Expenses					419,602
4	Reduced field office costs, supplies and vehicle costs.	38,896			
5	Non-recurring computer software budget and reduced IT supply and on-line data costs	380,706			
Operating Capital Outlay					-
		-			
		-			
Fixed Capital Outlay					-
		-			
		-			
Interagency Expenditures (Cooperative Funding)					-
		-			
		-			
Debt					-
		-			
		-			
Reserves					-
		-			
		-			
TOTAL REDUCTIONS			0.00		502,902

Program and Activity Allocations  
Northwest Florida Water Management District  
**REDUCTIONS - NEW ISSUES**  
4.0 Regulation  
Fiscal Year 2014-15  
Preliminary Budget - January 15, 2014

New Issues				
Issue	Description	Issue Amount	Workforce	Category Subtotal
Salaries and Benefits				21,521
1	Represents the net effect of increase in benefits due to FRS contribution rate increase and health insurance and the improved allocation of the IT budget.	21,521		
		-		
Other Personal Services				33,986
2	Benefit changes for OPS that works over 30 hours	33,986		
		-		
Contracted Services				130,479
3	Improved allocation of Information Technology budget and new IT initiatives.	130,479		
		-		
Operating Expenses				116,250
4	Improved allocation of Information Technology budget for equipment and software.	116,250		
		-		
Operating Capital Outlay				157,214
5	Software development for regulatory permit writing	157,214		
		-		
Fixed Capital Outlay				-
		-		
		-		
Interagency Expenditures (Cooperative Funding)				-
		-		
		-		
Debt				-
		-		
		-		
Reserves				-
		-		
		-		
TOTAL NEW ISSUES			0.00	459,450
4.0 Regulation				
Total Workforce and Preliminary Budget for FY 2014-15			40.00	\$ 3,964,380

## Program and Activity Allocations

### **Major Budget Items**

The Regulatory Programs major budget category is Salaries and Benefits (\$2,618,090). The largest increase is in Activity 4.5, Technology and Information Services, which reflects IT upgrades and modifications to the e-permitting programs as well as design and implementation of a new CUP database and the continued upkeep and maintenance of the systems. Overall the programs budget reflects a continuation level of service with some shifting of budget needs across categories.



## Program and Activity Allocations

### Consumptive Use Permitting (Activity 4.1)

Activity 4.1, Consumptive Use Permitting (CUP), includes the review, issuance, renewal and enforcement of water use permits.

Chapter 40A-2, Florida Administrative Code (F.A.C.), addresses the District's legislative mandate to provide for the management of ground and surface water withdrawals. The purpose of the program is to ensure that all reasonable beneficial uses of water are provided for while protecting users, the environment and the long-term viability of the resource.

### NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT

#### ACTIVITY BY EXPENDITURE CATEGORY

Fiscal Years 2010-11, 2011-12, 2012-13, 2013-14, and 2014-15

PRELIMINARY BUDGET - Fiscal Year 2014-2015

#### 4.1 - Consumptive Use Permitting

	Fiscal Year 2010-11 (Actual-Audited)	Fiscal Year 2011-12 (Actual-Audited)	Fiscal Year 2012-13 (Actual - Non-Final)	Fiscal Year 2013-14 (Adopted Budget)	Fiscal Year 2014-15 (Preliminary Budget)	Difference in \$ (Adopted -- Preliminary)	% of Change (Adopted -- Preliminary)
Salaries and Benefits	\$ 459,282	\$ 389,364	\$ 470,119	\$ 574,224	\$ 622,504	\$ 48,280	8.4%
Other Personal Services	\$ 19,435	\$ 18,294	\$ 26,541	\$ 48,199	\$ 6,566	\$ (41,633)	-86.4%
Contracted Services	\$ 1,312,223	\$ 44,291	\$ 58,251	\$ 9,000	\$ 2,000	\$ (7,000)	-77.8%
Operating Expenses	\$ 270,303	\$ 314,163	\$ 20,039	\$ 32,825	\$ 11,300	\$ (21,525)	-65.6%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL</b>	<b>\$ 2,061,243</b>	<b>\$ 766,111</b>	<b>\$ 574,950</b>	<b>\$ 664,248</b>	<b>\$ 642,370</b>	<b>\$ (21,878)</b>	<b>-3.3%</b>

<b>SOURCE OF FUNDS</b>	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2014-15	\$ 832,978	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 832,978

#### OPERATING AND NON-OPERATING

Fiscal Year 2014-15

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 622,504	\$ -	\$ 622,504
Other Personal Services	\$ 6,566	\$ -	\$ 6,566
Contracted Services	\$ 2,000	\$ -	\$ 2,000
Operating Expenses	\$ 11,300	\$ -	\$ 11,300
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 642,370</b>	<b>\$ -</b>	<b>\$ 642,370</b>

### Changes and Trends

The District continues to work with DEP to increase regulatory consistency in the CUP program as the rulemaking is complete.

## Program and Activity Allocations

### **Budget Variances**

For FY 2014-2015, the preliminary budget reflects a decrease of 3.3 percent from FY 2013-2014. The 8.4 percent increase in Salaries and Benefits is due to the transfer of one full-time position from Well Construction to CUP and the reallocation of staff time. Contracted Services decreased by 77.8 percent, due to less need for outside services. The decrease in Operating Expenses (65.6 percent) is due to less travel and training and for office and field supplies.

### **Major Budget Items**

The major budget items of the CUP program are associated with Salaries and Benefits (\$622,504) to review applications, issue recommendations and enforce permit conditions.

## Program and Activity Allocations

### Water Well Construction Permitting and Contractor Licensing (Activity 4.2)

The Water Well Program includes the review, issuance and enforcement of water well permits and the regulation of contractor licensing.

#### NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT

##### ACTIVITY BY EXPENDITURE CATEGORY

Fiscal Years 2010-11, 2011-12, 2012-13, 2013-14, and 2014-15

PRELIMINARY BUDGET - Fiscal Year 2014-2015

#### 4.2 - Water Well Construction Permitting and Contractor Licensing

	Fiscal Year 2010-11 (Actual-Audited)	Fiscal Year 2011-12 (Actual-Audited)	Fiscal Year 2012-13 (Actual - Non-Final)	Fiscal Year 2013-14 (Adopted Budget)	Fiscal Year 2014-15 (Preliminary Budget)	Difference in \$ (Adopted -- Preliminary)	% of Change (Adopted -- Preliminary)
Salaries and Benefits	\$ 378,353	\$ 439,365	\$ 576,046	\$ 594,088	\$ 622,857	\$ 28,769	4.8%
Other Personal Services	\$ 23,648	\$ 19,511	\$ 11,798	\$ 19,073	\$ 25,844	\$ 6,771	35.5%
Contracted Services	\$ 43,784	\$ 35,380	\$ 15,486	\$ 47,800	\$ 29,800	\$ (18,000)	-37.7%
Operating Expenses	\$ 7,513	\$ 40,220	\$ 96,721	\$ 16,800	\$ 14,700	\$ (2,100)	-12.5%
Operating Capital Outlay	\$ 4,001	\$ -	\$ -	\$ -	\$ -	\$ -	
Fixed Capital Outlay	\$ -	\$ -	\$ 1,735	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL</b>	<b>\$ 457,299</b>	<b>\$ 534,476</b>	<b>\$ 701,786</b>	<b>\$ 677,761</b>	<b>\$ 693,201</b>	<b>\$ 15,440</b>	<b>2.3%</b>

<b>SOURCE OF FUNDS</b>	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2014-15	\$ 837,956	\$ -	\$ -	\$ -	\$ 51,802	\$ -	\$ 889,758

#### OPERATING AND NON-OPERATING

Fiscal Year 2014-15

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 622,857	\$ -	\$ 622,857
Other Personal Services	\$ 25,844	\$ -	\$ 25,844
Contracted Services	\$ 29,800	\$ -	\$ 29,800
Operating Expenses	\$ 14,700	\$ -	\$ 14,700
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 693,201</b>	<b>\$ -</b>	<b>\$ 693,201</b>

### Changes and Trends

The District's Water Well Program continues its effort to improve customer service by increasing the amount of contractors taking advantage of the Online Well Permitting Management Account (OWPMA). With the rulemaking of Chapter 40A-3, F.A.C. the District is working to increase regulatory consistency.

## Program and Activity Allocations

### **Budget Variances**

For FY 2014-2015, the preliminary program budget increased 2.3 percent over the FY 2013-2014 adopted budget. An increase of 35.5 percent in Other Personal Services reflects the transfer of one OPS position from CUP to Wells. The decrease of 37.7 percent in Contracted Services is due to the reduced need of contract well drillers. The 12.5 percent decreases in Operating Expenses is due to less staff travel and training, as well as redirecting of Other Rentals and Leases to Activity 4.4.

### **Major Budget Items**

The major budget items of the Water Well Program are associated with Salaries and Benefits (\$622,857).

## Program and Activity Allocations

### Environmental Resource and Surface Water Permitting (Activity 4.3)

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

#### NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT

##### ACTIVITY BY EXPENDITURE CATEGORY

Fiscal Years 2010-11, 2011-12, 2012-13, 2013-14, and 2014-15

PRELIMINARY BUDGET - Fiscal Year 2014-2015

#### 4.3 - Environmental Resource and Surface Water Permitting

	Fiscal Year 2010-11 (Actual-Audited)	Fiscal Year 2011-12 (Actual-Audited)	Fiscal Year 2012-13 (Actual - Non-Final)	Fiscal Year 2013-14 (Adopted Budget)	Fiscal Year 2014-15 (Preliminary Budget)	Difference in \$ (Adopted -- Preliminary)	% of Change (Adopted -- Preliminary)
Salaries and Benefits	\$ 1,683,435	\$ 1,488,454	\$ 1,206,522	\$ 1,214,968	\$ 1,179,559	\$ (35,409)	-2.9%
Other Personal Services	\$ -	\$ 1,859	\$ 39,019	\$ 178,333	\$ 247,181	\$ 68,848	38.6%
Contracted Services	\$ 133,323	\$ 129,492	\$ 85,503	\$ 53,500	\$ 35,000	\$ (18,500)	-34.6%
Operating Expenses	\$ 45,132	\$ 378,713	\$ 329,267	\$ 34,174	\$ 22,500	\$ (11,674)	-34.2%
Operating Capital Outlay	\$ 15,814	\$ -	\$ -	\$ -	\$ -	\$ -	
Fixed Capital Outlay	\$ -	\$ -	\$ 5,403	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL</b>	<b>\$ 1,877,704</b>	<b>\$ 1,998,519</b>	<b>\$ 1,665,714</b>	<b>\$ 1,480,975</b>	<b>\$ 1,484,240</b>	<b>\$ 3,265</b>	<b>0.2%</b>

<b>SOURCE OF FUNDS</b>	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2014-15	\$ 104,301	\$ 33,189	\$ -	\$ -	\$ 1,888,704	\$ -	\$ 2,026,194

#### OPERATING AND NON-OPERATING

Fiscal Year 2014-15

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 1,179,559	\$ -	\$ 1,179,559
Other Personal Services	\$ 247,181	\$ -	\$ 247,181
Contracted Services	\$ 35,000	\$ -	\$ 35,000
Operating Expenses	\$ 22,500	\$ -	\$ 22,500
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 1,484,240</b>	<b>\$ -</b>	<b>\$ 1,484,240</b>

### Changes and Trends

The District's Environmental Resource Permitting (ERP) program completed the rulemaking process as part of a statewide initiative to improve consistency among the five Districts and DEP. All ERP programs now regulate under the same rules. Permitting times continue to decrease.

## Program and Activity Allocations

### **Budget Variances**

For FY 2014-2015, the preliminary program budget increased 0.2 percent from the FY 2013-2014 budget. Other Personal Services increased 38.6 percent, due to the added healthcare benefits for OPS staff working more than 30 hours. The 34.6 percent decrease in Contracted Services was a result of less legal and other consulting services needed. Operating Expenses decreased 34.2 percent due to less staff travel and training, as well as a decreased need for office and field supplies.

### **Major Budget Items**

The major budget items for these programs are related to Salaries and Benefits (\$1,179,559).

## Program and Activity Allocations

### Other Regulatory and Enforcement Activities (Activity 4.4)

This activity includes other resource regulation activities not associated with a specific permit and support for the regulatory activities. Costs include legal counsel; administrative hearings; facility 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 2010-11, 2011-12, 2012-13, 2013-14, and 2014-15

PRELIMINARY BUDGET - Fiscal Year 2014-2015

### 4.4 - Other Regulatory and Enforcement Activities

	Fiscal Year 2010-11 (Actual-Audited)	Fiscal Year 2011-12 (Actual-Audited)	Fiscal Year 2012-13 (Actual - Non-Final)	Fiscal Year 2013-14 (Adopted Budget)	Fiscal Year 2014-15 (Preliminary Budget)	Difference in \$ (Adopted -- Preliminary)	% of Change (Adopted -- Preliminary)
Salaries and Benefits	\$ 270	\$ 21,981	\$ 15,924	\$ 53,643	\$ 44,500	\$ (9,143)	-17.0%
Other Personal Services	\$ -	\$ -	\$ 333	\$ -	\$ -	\$ -	
Contracted Services	\$ -	\$ -	\$ -	\$ 109,372	\$ 44,072	\$ (65,300)	-59.7%
Operating Expenses	\$ -	\$ 3,590	\$ 15	\$ 271,533	\$ 255,196	\$ (16,337)	-6.0%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL</b>	<b>\$ 270</b>	<b>\$ 25,571</b>	<b>\$ 16,272</b>	<b>\$ 434,548</b>	<b>\$ 343,768</b>	<b>\$ (90,780)</b>	<b>-20.9%</b>

<b>SOURCE OF FUNDS</b>	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2014-15	\$ 134,661	\$ -	\$ -	\$ -	\$ 222,592	\$ -	\$ 357,253

### OPERATING AND NON-OPERATING

Fiscal Year 2014-15

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 44,500	\$ -	\$ 44,500
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 44,072	\$ -	\$ 44,072
Operating Expenses	\$ 255,196	\$ -	\$ 255,196
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 343,768</b>	<b>\$ -</b>	<b>\$ 343,768</b>

## Program and Activity Allocations

### **Changes and Trends**

Decrease in Contracted Services (59.7 percent) due to completion of rulemaking requiring less legal and other contractual services.

### **Budget Variances**

For FY 2014-2015, the preliminary activity budget decreased 20.9 percent from the FY 2013-2014 budget as a result of less need for legal fees due to the completion of CUP and ERP rulemaking. The closure of regulatory services in the Marianna field office also reduced expenses.

### **Major Budget Items**

The major budget items for this activity are related to Operating Expenses (\$255,196).



## Program and Activity Allocations

### Technology and Information Services (Activity 4.5)

This activity includes regulatory activities associated with technology and information services. Costs include communications; software; computer supplies; computer equipment and other information processing equipment; and Salaries and Benefits associated with database modifications and upgrades.

#### NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT

##### ACTIVITY BY EXPENDITURE CATEGORY

Fiscal Years 2010-11, 2011-12, 2012-13, 2013-14, and 2014-15

PRELIMINARY BUDGET - Fiscal Year 2014-2015

#### 4.5 - Technology and Information Services

	Fiscal Year 2010-11 (Actual-Audited)	Fiscal Year 2011-12 (Actual-Audited)	Fiscal Year 2012-13 (Actual - Non-Final)	Fiscal Year 2013-14 (Adopted Budget)	Fiscal Year 2014-15 (Preliminary Budget)	Difference in \$ (Adopted -- Preliminary)	% of Change (Adopted -- Preliminary)
Salaries and Benefits	\$ -	\$ 13,480	\$ 4,710	\$ 159,646	\$ 148,670	\$ (10,976)	-6.9%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Contracted Services	\$ -	\$ 12,839	\$ -	\$ 42,500	\$ 198,479	\$ 155,979	367.0%
Operating Expenses	\$ -	\$ -	\$ 5,323	\$ 498,654	\$ 246,938	\$ (251,716)	-50.5%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ 49,500	\$ 206,714	\$ 157,214	317.6%
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL</b>	\$ -	\$ 26,319	\$ 10,033	\$ 750,300	\$ 800,801	\$ 50,501	6.7%

<b>SOURCE OF FUNDS</b>	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2014-15	\$ 211,884	\$ 229,875	\$ -	\$ -	\$ 359,042	\$ -	\$ 800,801

#### OPERATING AND NON-OPERATING

Fiscal Year 2014-15

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 148,670	\$ -	\$ 148,670
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 14,781	\$ 183,698	\$ 198,479
Operating Expenses	\$ 201,863	\$ 45,075	\$ 246,938
Operating Capital Outlay	\$ 22,396	\$ 184,318	\$ 206,714
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
<b>TOTAL</b>	\$ 387,710	\$ 413,091	\$ 800,801

### Changes and Trends

Over the past three years, the EOG, Legislature and DEP have coordinated with the five water management districts to gain consistencies in numerous functional areas, including replacement equipment cycles and financial and budget reporting. To provide more accurate program costs versus administrative costs, the districts agreed to certain

## Program and Activity Allocations

allocations or direct charging of costs previously paid from the administrative activities. The proposed budget reflects the allocation of IT staff time, purchase of supplies and equipment and allocated costs for technology enhancements.

The District initiated spending funds from the newly created Technology activities in FY 2012-2013 to begin capturing the costs associated with each program.

The FY 2014-2015 budget further allocates a share of the recurring licensing, software maintenance and IT staff time associated with developing and maintaining information technology software and hardware for the program areas.

### **Budget Variances**

For FY 2014-2015, the preliminary budget increased 6.7 percent from the FY 2013-2014 budget as a result of proposed IT projects. The increase is primarily due to the need to implement upgrades to the e-permitting database applications to add functionality, improve efficiency and make revisions due to changes in statutory requirements and administrative rules. Contracted Services increased 367 percent due to database improvements.

The 50.5 percent decrease in Operating Expenses is primarily due to changing needs in the IT budget, resulting from a reduction in software needs and IT supplies. The 317.6 percent increase in OCO reflects the need for IT hardware to support systems being developed and recurring equipment needs.

### **Major Budget Items**

The major budget items for this activity are related to manpower and new and improved IT initiatives.

# Program and Activity Allocations

## Outreach (Program 5.0)

This program includes environmental education activities such as water conservation campaigns and water resource education; public information activities; lobbying activities relating to local, regional, state and federal governmental affairs; and all public relations activities, including related public service announcements and media events.

### NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT

#### PROGRAM BY EXPENDITURE CATEGORY

Fiscal Years 2010-11, 2011-12, 2012-13, 2013-14, and 2014-15

PRELIMINARY BUDGET - Fiscal Year 2014-2015

#### 5.0 Outreach

	Fiscal Year 2010-11 (Actual-Audited)	Fiscal Year 2011-12 (Actual-Audited)	Fiscal Year 2012-13 (Actual - Non-Final)	Fiscal Year 2013-14 (Adopted Budget)	Fiscal Year 2014-15 (Preliminary Budget)	Difference in \$ (Adopted -- Preliminary)	% of Change (Adopted -- Preliminary)
Salaries and Benefits	\$ 80,882	\$ 88,081	\$ 116,199	\$ 146,000	\$ 128,020	\$ (17,980)	-12.3%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contracted Services	\$ 2,000	\$ 2,250	\$ 2,880	\$ 3,500	\$ 4,000	\$ 500	14.3%
Operating Expenses	\$ 9,656	\$ 9,330	\$ 2,012	\$ 18,544	\$ 18,744	\$ 200	1.1%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
<b>TOTAL</b>	<b>\$ 92,538</b>	<b>\$ 99,661</b>	<b>\$ 121,091</b>	<b>\$ 168,044</b>	<b>\$ 150,764</b>	<b>\$ (17,280)</b>	<b>-10.3%</b>

#### SOURCE OF FUNDS

Fiscal Year 2014-15

	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Salaries and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contracted Services	\$ 4,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,500
Operating Expenses	\$ 275	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 75
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 4,275</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,575</b>

#### RATE, OPERATING AND NON-OPERATING

Fiscal Year 2014-15

	Workforce	Rate (Salary without benefits)	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	2.0	\$ 98,520	\$ 128,020	\$ -	\$ 128,020
Other Personal Services	0.0	\$ -	\$ -	\$ -	\$ -
Contracted Services			\$ 4,000	\$ -	\$ 4,000
Operating Expenses			\$ 18,744	\$ -	\$ 18,744
Operating Capital Outlay			\$ -	\$ -	\$ -
Fixed Capital Outlay			\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)			\$ -	\$ -	\$ -
Debt			\$ -	\$ -	\$ -
Reserves - Emergency Response			\$ -	\$ -	\$ -
<b>TOTAL</b>			<b>\$ 150,764</b>	<b>\$ -</b>	<b>\$ 150,764</b>

#### WORKFORCE

Fiscal Years 2010-11, 2011-12, 2012-13, 2013-14, and 2014-15

WORKFORCE CATEGORY	Fiscal Year					(Adopted -- Preliminary) 2013-2014 to 2014-2015	
	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	Difference	% Change
Authorized Positions	2.0	2.0	2.0	2.0	2.0	-	0.0%
Contingent Worker	0.0	0.0	0.0	0.0	0.0	-	-
Other Personal Services	0.0	0.0	0.0	0.0	0.0	-	-
Intern	0.0	0.0	0.0	0.0	0.0	-	-
Volunteer	0.0	0.0	0.0	0.0	0.0	-	-
<b>TOTAL WORKFORCE</b>	<b>2.0</b>	<b>2.0</b>	<b>2.0</b>	<b>2.0</b>	<b>2.0</b>	<b>-</b>	<b>0.00%</b>

## Program and Activity Allocations

### **Changes and Trends**

Prior to FY 2012-2013, staff in the Public Information Office charged their time to the program office budgets when assisting those areas. To reflect the true cost of the Office, all staff time is now charged to the Public Information budget.

### **Budget Variances**

The Outreach program budget is slightly reduced due to adjusting to the Salaries and Benefits budget by 12.3 percent to reflect current staff.

Program and Activity Allocations  
Northwest Florida Water Management District  
**REDUCTIONS - NEW ISSUES**  
5.0 Outreach  
Fiscal Year 2014-15  
Preliminary Budget - January 15, 2014

FY 2013-14 Budget (Adopted)			2.00	\$	168,044
Reductions					
Issue	Description	Issue Amount	Workforce	Category	Subtotal
Salaries and Benefits					17,980
1	Adjust salary and benefit to actual for current staff	17,980			
		-			
Other Personal Services					-
		-			
		-			
Contracted Services					-
		-			
		-			
Operating Expenses					-
		-			
		-			
Operating Capital Outlay					-
		-			
		-			
Fixed Capital Outlay					-
		-			
		-			
Interagency Expenditures (Cooperative Funding)					-
		-			
		-			
Debt					-
		-			
		-			
Reserves					-
		-			
		-			
<b>TOTAL REDUCTIONS</b>			0.00		17,980

Program and Activity Allocations  
Northwest Florida Water Management District  
**REDUCTIONS - NEW ISSUES**  
5.0 Outreach  
Fiscal Year 2014-15  
Preliminary Budget - January 15, 2014

New Issues				
Issue	Description	Issue Amount	Workforce	Category Subtotal
Salaries and Benefits				-
		-		
		-		
Other Personal Services				-
		-		
		-		
Contracted Services				500
1	Increase appropriation for Washington office.	500		
		-		
Operating Expenses				200
2	Increase appropriation for registration fees.	200		
		-		
Operating Capital Outlay				-
		-		
		-		
Fixed Capital Outlay				-
		-		
		-		
Interagency Expenditures (Cooperative Funding)				-
		-		
		-		
Debt				-
		-		
		-		
Reserves				-
		-		
		-		
<b>TOTAL NEW ISSUES</b>			<b>0.00</b>	<b>700</b>
<b>5.0 Outreach</b>				
<b>Total Workforce and Preliminary Budget for FY 2014-15</b>			<b>2.00</b>	<b>\$ 150,764</b>

## Program and Activity Allocations

### **Major Budget Items**

There are no major budget items in this program budget.

## Program and Activity Allocations

### Public Information (Activity 5.2)

The District's public information programs are designed to assist and inform local governments, other agencies and the general public about regional water issues. The primary goal is to enhance public awareness, understanding and participation in comprehensive water resource management. This program includes a wide range of activities, including a general public awareness program for the SWIM program; preparation, printing and distribution of brochures, booklets and materials on the District's water conservation and protection programs; and public noticing of water management district decision-making, Governing Board meetings and budgetary information.

### NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT

#### ACTIVITY BY EXPENDITURE CATEGORY

Fiscal Years 2010-11, 2011-12, 2012-13, 2013-14, and 2014-15

PRELIMINARY BUDGET - Fiscal Year 2014-2015

#### 5.2 - Public Information

	Fiscal Year 2010-11 (Actual-Audited)	Fiscal Year 2011-12 (Actual-Audited)	Fiscal Year 2012-13 (Actual - Non-Final)	Fiscal Year 2013-14 (Adopted Budget)	Fiscal Year 2014-15 (Preliminary Budget)	Difference in \$ (Adopted -- Preliminary)	% of Change (Adopted -- Preliminary)
Salaries and Benefits	\$ 46,447	\$ 55,008	\$ 116,199	\$ 146,000	\$ 128,020	\$ (17,980)	-12.3%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Contracted Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Operating Expenses	\$ 7,154	\$ 9,112	\$ 1,767	\$ 18,469	\$ 18,469	\$ -	0.0%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL</b>	<b>\$ 53,601</b>	<b>\$ 64,120</b>	<b>\$ 117,966</b>	<b>\$ 164,469</b>	<b>\$ 146,489</b>	<b>\$ (17,980)</b>	<b>-10.9%</b>

<b>SOURCE OF FUNDS</b>	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2014-15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

### OPERATING AND NON-OPERATING

Fiscal Year 2014-15

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 128,020	\$ -	\$ 128,020
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ -	\$ -	\$ -
Operating Expenses	\$ 18,469	\$ -	\$ 18,469
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 146,489</b>	<b>\$ -</b>	<b>\$ 146,489</b>



## Program and Activity Allocations

### **Changes and Trends**

Prior to FY 2012-2013 staff in the Public Information Office charged their time to the Program office budgets when assisting those areas. To reflect the true cost of the Office all staff time is now charged to the Public Information budget.

### **Budget Variances**

The requested budget provides for a decrease in Salaries and Benefits (12.3 percent) to reflect actual budget needs for the current staff.

### **Major Budget Items**

The major budget items for this program are related to Salaries and Benefits (\$128,020).

## Program and Activity Allocations

### Lobbying/Legislative Affairs/Cabinet Affairs (Activity 5.4)

This activity responds to requests for information from state legislators and legislative staff, attends committee meetings and, as requested, provides information to members of the Congressional delegation.

#### NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT

##### ACTIVITY BY EXPENDITURE CATEGORY

Fiscal Years 2010-11, 2011-12, 2012-13, 2013-14, and 2014-15

PRELIMINARY BUDGET - Fiscal Year 2014-2015

#### 5.4 - Lobbying / Legislative Affairs / Cabinet Affairs

	Fiscal Year 2010-11 (Actual-Audited)	Fiscal Year 2011-12 (Actual-Audited)	Fiscal Year 2012-13 (Actual - Non-Final)	Fiscal Year 2013-14 (Adopted Budget)	Fiscal Year 2014-15 (Preliminary Budget)	Difference in \$ (Adopted -- Preliminary)	% of Change (Adopted -- Preliminary)
Salaries and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Contracted Services	\$ 2,000	\$ 2,250	\$ 2,880	\$ 3,500	\$ 4,000	\$ 500	14.3%
Operating Expenses	\$ 50	\$ 200	\$ 245	\$ 75	\$ 275	\$ 200	266.7%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL</b>	<b>\$ 2,050</b>	<b>\$ 2,450</b>	<b>\$ 3,125</b>	<b>\$ 3,575</b>	<b>\$ 4,275</b>	<b>\$ 700</b>	<b>19.6%</b>

<b>SOURCE OF FUNDS</b>	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2014-15	\$ 4,275	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,275

#### OPERATING AND NON-OPERATING

Fiscal Year 2014-15

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ -	\$ -	\$ -
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 4,000	\$ -	\$ 4,000
Operating Expenses	\$ 275	\$ -	\$ 275
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 4,275</b>	<b>\$ -</b>	<b>\$ 4,275</b>

### Changes and Trends

None

### Budget Variances

The increase of \$700 provides adequate funds for the allocated share of the Governor's Washington, D.C. office and registration fees for the designated lobbyist positions.

### Major Budget Items

None

# Program and Activity Allocations

## District Management and Administration (Program 6.0)

This program includes all Governing Board support; executive support and management; information systems; general counsel; ombudsman; human resources; finance, audit and budget; risk management; and administrative services.

### NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT

#### PROGRAM BY EXPENDITURE CATEGORY

Fiscal Years 2010-11, 2011-12, 2012-13, 2013-14, and 2014-15

PRELIMINARY BUDGET - Fiscal Year 2014-2015

#### 6.0 District Management and Administration

	Fiscal Year 2010-11 (Actual-Audited)	Fiscal Year 2011-12 (Actual-Audited)	Fiscal Year 2012-13 (Actual - Non-Final)	Fiscal Year 2013-14 (Adopted Budget)	Fiscal Year 2014-15 (Preliminary Budget)	Difference in \$ (Adopted -- Preliminary)	% of Change (Adopted -- Preliminary)
Salaries and Benefits	\$ 3,825,486	\$ 2,821,582	\$ 1,417,608	\$ 1,817,732	\$ 1,594,518	\$ (223,214)	-12.3%
Other Personal Services	\$ (147)	\$ 3	\$ 237	\$ 15,500	\$ 15,500	\$ -	0.0%
Contracted Services	\$ 292,041	\$ 169,182	\$ 106,794	\$ 208,750	\$ 285,000	\$ 76,250	36.5%
Operating Expenses	\$ 1,329,156	\$ 601,261	\$ 369,529	\$ 516,618	\$ 286,436	\$ (230,182)	-44.6%
Operating Capital Outlay	\$ 61,933	\$ 60,629	\$ 5,475	\$ 134,500	\$ 5,000	\$ (129,500)	-96.3%
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
<b>TOTAL</b>	<b>\$ 5,508,469</b>	<b>\$ 3,652,656</b>	<b>\$ 1,899,643</b>	<b>\$ 2,693,100</b>	<b>\$ 2,186,454</b>	<b>\$ (506,646)</b>	<b>-18.8%</b>

#### SOURCE OF FUNDS

Fiscal Year 2014-15

	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Salaries and Benefits	\$ 670,570	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 670,570
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contracted Services	\$ 12,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,500
Operating Expenses	\$ 26,980	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 26,980
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 884,530</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 884,530</b>

#### RATE, OPERATING AND NON-OPERATING

Fiscal Year 2014-15

	Workforce	Rate (Salary without benefits)	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	22.0	\$ 1,158,659	\$ 1,594,518	\$ -	\$ 1,594,518
Other Personal Services	0.5	\$ 14,300	\$ 15,500	\$ -	\$ 15,500
Contracted Services			\$ 125,000	\$ 160,000	\$ 285,000
Operating Expenses			\$ 284,936	\$ 1,500	\$ 286,436
Operating Capital Outlay			\$ -	\$ 5,000	\$ 5,000
Fixed Capital Outlay			\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)			\$ -	\$ -	\$ -
Debt			\$ -	\$ -	\$ -
Reserves - Emergency Response			\$ -	\$ -	\$ -
<b>TOTAL</b>			<b>\$ 2,019,954</b>	<b>\$ 166,500</b>	<b>\$ 2,186,454</b>

#### WORKFORCE

Fiscal Years 2010-11, 2011-12, 2012-13, 2013-14, and 2014-15

WORKFORCE CATEGORY	Fiscal Year					(Adopted -- Preliminary) 2013-2014 to 2014-2015	
	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	Difference	% Change
Authorized Positions	24.0	22.0	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	0.0	1.0	0.0	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	
<b>TOTAL WORKFORCE</b>	<b>24.0</b>	<b>23.0</b>	<b>22.0</b>	<b>22.5</b>	<b>22.5</b>	<b>0.0</b>	<b>0.00%</b>

## Program and Activity Allocations

### **Changes and Trends**

Over the past three years, the EOG, Legislature and DEP have coordinated with the five water management districts to gain consistencies in numerous functional areas, including replacement equipment cycles, employee benefits and financial and budget reporting. Costs previously paid from this program have been reallocated across all programs to better reflect the full cost of providing services and to align costs with the appropriate revenue sources.

The District initiated spending funds from the newly created Technology activities, created in each Program area, in FY 2012-2013 to begin capturing the costs associated with each program.

The FY 2014-2015 budget further allocates a share of the recurring licensing, software maintenance and IT staff time associated with developing and maintaining information technology software and hardware for the program areas.

The combined budgets for Program 5 (Outreach) and Program 6 (District Management and Administration) represent 5.2 percent of the total expenditure budget proposed for FY 2014-2015.

### **Budget Variances**

The major budget variances for this program are related to the improved allocation of the IT budget. A thorough assessment was performed to evaluate the current system usage of each Program area and additional needs for the development of a budget, which proportionately allocates both recurring and non-recurring costs.

Program and Activity Allocations  
Northwest Florida Water Management District  
**REDUCTIONS - NEW ISSUES**  
6.0 District Management and Administration  
Fiscal Year 2014-15  
Preliminary Budget - January 15, 2014

FY 2013-14 Budget (Adopted)			22.50	\$	2,693,100
Reductions					
Issue	Description	Issue Amount	Workforce	Category Subtotal	
Salaries and Benefits			0.00	223,214	
1	Improved allocation of Information Technology budget.	221,729			
2	Adjust salary and benefits to actual needs.	1,485	0.00		
Other Personal Services			0.00	-	
		-	0.00		
		-	0.00		
Contracted Services			0.00	-	
		-	0.00		
		-	0.00		
Operating Expenses				230,182	
3	Improved allocation of Information Technology budget.	230,182			
		-			
Operating Capital Outlay				129,500	
4	Improved allocation of Information Technology budget and transfer of budget for the purchase of furniture to Facilities (\$4,000).	129,500			
		-			
Fixed Capital Outlay				-	
		-			
		-			
Interagency Expenditures (Cooperative Funding)				-	
		-			
		-			
Debt				-	
		-			
		-			
Reserves				-	
		-			
		-			
<b>TOTAL REDUCTIONS</b>			<b>0.00</b>	<b>582,896</b>	

Program and Activity Allocations  
Northwest Florida Water Management District  
**REDUCTIONS - NEW ISSUES**  
6.0 District Management and Administration  
Fiscal Year 2014-15  
Preliminary Budget - January 15, 2014

New Issues				
Issue	Description	Issue Amount	Workforce	Category Subtotal
Salaries and Benefits			0.00	-
		-	0.00	
		-	0.00	
Other Personal Services			0.00	-
		-	0.00	
		-	0.00	
Contracted Services			0.00	76,250
1	Information technology	76,250	0.00	
		-	0.00	
Operating Expenses				-
		-		
		-		
Operating Capital Outlay				-
		-		
		-		
Fixed Capital Outlay				-
		-		
		-		
Interagency Expenditures (Cooperative Funding)				-
		-		
		-		
Debt				-
		-		
		-		
Reserves				-
		-		
		-		
TOTAL NEW ISSUES			0.00	76,250
6.0 District Management and Administration				
Total Workforce and Preliminary Budget for FY 2014-15			22.50	\$ 2,186,454

## Program and Activity Allocations

### **Major Budget Items**

The FY 2014-2015 budget reflects the District's continued commitment to improvement by making a significant investment, across all programs, in IT enhancements and improvements. This will allow the District to address the deficiencies noted in a 2012 Auditor General audit; gain efficiencies; and provide greater levels of service to the District's local governments, regulated community and general public. The decreases reflect the improved IT evaluation and allocation to the program areas. The remainder of this program will operate at a continuation level of service.

## Program and Activity Allocations

### Administrative and Operations Support (Activity 6.1)

This activity includes executive management, executive support, Governing Board support, ombudsman, general counsel, inspector general, administrative support (general), procurement and contract administration 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 Systems (GIS) staff and systems support.

### NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT

#### ACTIVITY BY EXPENDITURE CATEGORY

Fiscal Years 2010-11, 2011-12, 2012-13, 2013-14, and 2014-15

PRELIMINARY BUDGET - Fiscal Year 2014-2015

#### 6.1 - Administrative and Operations Support

	Fiscal Year 2010-11 (Actual-Audited)	Fiscal Year 2011-12 (Actual-Audited)	Fiscal Year 2012-13 (Actual - Non-Final)	Fiscal Year 2013-14 (Adopted Budget)	Fiscal Year 2014-15 (Preliminary Budget)	Difference in \$ (Adopted -- Preliminary)	% of Change (Adopted -- Preliminary)
Salaries and Benefits	\$ 3,825,486	\$ 2,821,582	\$ 1,417,608	\$ 1,817,732	\$ 1,594,518	\$ (223,214)	-12.3%
Other Personal Services	\$ (147)	\$ 3	\$ 237	\$ 15,500	\$ 15,500	\$ -	0.0%
Contracted Services	\$ 292,041	\$ 169,182	\$ 106,794	\$ 208,750	\$ 285,000	\$ 76,250	36.5%
Operating Expenses	\$ 1,269,361	\$ 545,144	\$ 319,090	\$ 456,618	\$ 226,436	\$ (230,182)	-50.4%
Operating Capital Outlay	\$ 61,933	\$ 60,629	\$ 5,475	\$ 134,500	\$ 5,000	\$ (129,500)	-96.3%
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL</b>	<b>\$ 5,448,674</b>	<b>\$ 3,596,540</b>	<b>\$ 1,849,204</b>	<b>\$ 2,633,100</b>	<b>\$ 2,126,454</b>	<b>\$ (506,646)</b>	<b>-19.2%</b>

<b>SOURCE OF FUNDS</b>	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2014-15	\$ 884,530	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 884,530

#### OPERATING AND NON-OPERATING

Fiscal Year 2014-15

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 1,594,518	\$ -	\$ 1,594,518
Other Personal Services	\$ 15,500	\$ -	\$ 15,500
Contracted Services	\$ 125,000	\$ 160,000	\$ 285,000
Operating Expenses	\$ 224,936	\$ 1,500	\$ 226,436
Operating Capital Outlay	\$ -	\$ 5,000	\$ 5,000
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 1,959,954</b>	<b>\$ 166,500</b>	<b>\$ 2,126,454</b>

### Changes and Trends

Over the past three years, the EOG, Legislature and DEP have coordinated with the five water management districts to gain consistencies in numerous functional areas, including replacement equipment cycles and financial and budget reporting. To provide more accurate program costs versus administrative costs, the districts agreed to certain allocations or direct charging of costs previously paid from the administrative activities. Prior to FY 2011-2012, the Division of Administration budget included all employee



## Program and Activity Allocations

benefits, including the payment of compensated absences for the District; fleet and property insurance; utilities and janitorial costs for Headquarters and field offices; telephone costs; and furniture and equipment purchase and rental. In FY 2011-2012, the employee benefits were distributed to the program areas. Other costs directly related to the program areas have also been transitioned to those budgets.

### **Budget Variances**

The District Management and Administrative budget reflects a small decrease of 0.26 percent, excluding the IT budget. The decreases in the IT budget are due to the allocation of both recurring and non-recurring budget to the program areas. Districtwide, there is a \$148,524 or 6.5 percent increase in the combined IT activities.

The IT budget in Program 6 reflects reductions in Salaries and Benefits (42.8 percent), Operating Expenses (72.7 percent), OCO (96.0 percent) and other expenditures due to the direct charging of staff time to the Program areas and a decrease in software maintenance. Increases include Contracted Services (91.0 percent) and computer software and hardware, of which \$166,500 is non-recurring.

### **Major Budget Items**

The major budget categories in this program are Salaries and Benefits at \$1,594,518 and Contracted Services of \$285,000, which includes \$125,000 for recurring budget needs and \$160,000 technology enhancements and improvements.

## Program and Activity Allocations

### Other – (Tax Collector/Property Appraiser Fees) (Activity 6.4)

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 and collection and remittance of ad valorem tax revenues on the behalf of and to the District.

## NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT

### ACTIVITY BY EXPENDITURE CATEGORY

Fiscal Years 2010-11, 2011-12, 2012-13, 2013-14, and 2014-15

PRELIMINARY BUDGET - Fiscal Year 2014-2015

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

	Fiscal Year 2010-11 (Actual-Audited)	Fiscal Year 2011-12 (Actual-Audited)	Fiscal Year 2012-13 (Actual - Non-Final)	Fiscal Year 2013-14 (Adopted Budget)	Fiscal Year 2014-15 (Preliminary Budget)	Difference in \$ (Adopted -- Preliminary)	% of Change (Adopted -- Preliminary)
Salaries and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Contracted Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Operating Expenses	\$ 59,795	\$ 56,116	\$ 50,439	\$ 60,000	\$ 60,000	\$ -	0.0%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL</b>	<b>\$ 59,795</b>	<b>\$ 56,116</b>	<b>\$ 50,439</b>	<b>\$ 60,000</b>	<b>\$ 60,000</b>	<b>\$ -</b>	<b>0.0%</b>

<b>SOURCE OF FUNDS</b>	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2014-15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

### OPERATING AND NON-OPERATING

Fiscal Year 2014-15

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ -	\$ -	\$ -
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ -	\$ -	\$ -
Operating Expenses	\$ 60,000	\$ -	\$ 60,000
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 60,000</b>	<b>\$ -</b>	<b>\$ 60,000</b>

### Changes and Trends

Fees paid to the property appraisers are based on a percent of their approved budget and the District's share of the ad valorem taxes levied. Tax collectors are paid based on the amount of taxes collected.

### Budget Variances

None

## Program and Activity Allocations

### Major Budget Items

None

## Program and Activity Allocations

### **E. District Specific Programs**

None

## Program and Activity Allocations

### **F. Program by Area of Responsibility**

Subparagraph 373.536(5)(d)5, F.S., requires the District to report the total estimated amount in its budget for each area of responsibility (AOR). All programs and activities at the water management districts are categorized by four AORs, including water supply, water quality, flood protection and natural systems.

Expenditures in the four AORs are provided only at the program level. These AOR expenditures are estimates only, and do not reflect the overlap between the areas of responsibility. For instance, a land acquisition project can serve more than one purpose (e.g., flood protection/floodplain management and natural systems). Therefore, the AOR expenditures should be viewed only as one indication of whether the District is adequately addressing each area of responsibility.

# Program and Activity Allocations

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

Fiscal Year 2012-13 (Actual - Non-Final)

### PRELIMINARY BUDGET - Fiscal Year 2014-2015

PROGRAMS, ACTIVITIES AND SUB-ACTIVITIES	Fiscal Year 2012-13 (Actual - Non-Final)	Water Supply	Water Quality	Flood Protection	Natural Systems
<b>1.0 Water Resources Planning and Monitoring</b>	<b>\$2,469,337</b>	<b>\$296,320</b>	<b>\$222,240</b>	<b>\$222,240</b>	<b>\$1,728,536</b>
1.1 - District Water Management Planning	563,828	X	X	X	X
1.1.1 Water Supply Planning	142,005	X	X		X
1.1.2 Minimum Flows and Levels	251,882	X	X		X
1.1.3 Other Water Resources Planning	169,941	X	X	X	X
1.2 - Research, Data Collection, Analysis and Monitoring	587,624	X	X	X	X
1.3 - Technical Assistance	1,315,720	X	X	X	X
1.4 - Other Water Resources Planning and Monitoring Activities	0				
1.5 - Technology & Information Services	2,165	X	X	X	X
<b>2.0 Acquisition, Restoration and Public Works</b>	<b>\$2,745,571</b>	<b>\$1,619,887</b>	<b>\$439,291</b>	<b>\$576,570</b>	<b>\$109,823</b>
2.1 - Land Acquisition	43,808	X	X	X	X
2.2 - Water Source Development	545,590	X	X	X	X
2.2.1 Water Resource Development Projects	184,531	X	X		X
2.2.2 Water Supply Development Assistance	361,059	X			
2.2.3 Other Water Source Development Activities	0				
2.3 - Surface Water Projects	2,152,968	X	X	X	X
2.4 - Other Cooperative Projects	0				
2.5 - Facilities Construction and Major Renovations	0				
2.6 - Other Acquisition and Restoration Activities	1,513				
2.7 - Technology & Information Service	1,692	X	X	X	X
<b>3.0 Operation and Maintenance of Lands and Works</b>	<b>\$2,765,509</b>	<b>\$331,861</b>	<b>\$940,273</b>	<b>\$940,273</b>	<b>\$553,102</b>
3.1 - Land Management	2,382,979	X	X	X	X
3.2 - Works	6,392		X		X
3.3 - Facilities	312,060	X	X	X	X
3.4 - Invasive Plant Control	0				
3.5 - Other Operation and Maintenance Activities	0				
3.6 - Fleet Services <sup>(2)</sup>	30,250	X	X	X	X
3.7 - Technology & Information Services <sup>(1)</sup>	33,828	X	X	X	X
<b>4.0 Regulation</b>	<b>\$2,968,755</b>	<b>\$1,454,690</b>	<b>\$593,751</b>	<b>\$593,751</b>	<b>\$326,563</b>
4.1 - Consumptive Use Permitting	574,950	X	X		X
4.2 - Water Well Construction Permitting and Contractor Licensing	701,786	X	X		
4.3 - Environmental Resource and Surface Water Permitting	1,665,714	X	X	X	X
4.4 - Other Regulatory and Enforcement Activities	16,272	X	X	X	X
4.4 - Technology & Information Service	10,033	X	X	X	X
<b>5.0 Outreach</b>	<b>\$121,091</b>	<b>\$30,273</b>	<b>\$30,273</b>	<b>\$30,273</b>	<b>\$30,273</b>
5.1 - Water Resource Education	0	X	X	X	X
5.2 - Public Information	117,966	X	X	X	X
5.3 - Public Relations	0				
5.4 - Lobbying / Legislative Affairs / Cabinet Affairs	3,125	X	X	X	X
5.5 - Other Outreach Activities	0				
5.5 - Technology & Information Service	0				
<i>SUBTOTAL - Major Programs (excluding Management and Administration)</i>	<i>\$11,070,263</i>				
<b>6.0 District Management and Administration</b>	<b>\$1,899,643</b>				
6.1 - Administrative and Operations Support	1,899,643				
6.1.1 - Executive Direction	524,350				
6.1.2 - General Counsel / Legal	0				
6.1.3 - Inspector General	0				
6.1.4 - Administrative Support	741,729				
6.1.5 - Fleet Services	0				
6.1.6 - Procurement / Contract Administration	0				
6.1.7 - Human Resources	88,283				
6.1.8 - Communications	0				
6.1.9 - Technology & Information Services	545,281				
6.2 - Computer/Computer Support	0				
6.3 - Reserves	0				
6.4 - Other - (Tax Collector / Property Appraiser Fees)	0				
<b>TOTAL</b>	<b>\$12,969,906</b>				

# Program and Activity Allocations

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

Fiscal Year 2013-14 (Adopted Budget)

### PRELIMINARY BUDGET - Fiscal Year 2014-2015

PROGRAMS, ACTIVITIES AND SUB-ACTIVITIES	Fiscal Year 2013-14 (Adopted Budget)	Water Supply	Water Quality	Flood Protection	Natural Systems
<b>1.0 Water Resources Planning and Monitoring</b>	<b>\$5,992,550</b>	<b>\$715,950</b>	<b>\$542,359</b>	<b>\$548,406</b>	<b>\$4,185,835</b>
1.1 - District Water Management Planning	1,198,616	X	X	X	X
1.1.1 Water Supply Planning	182,592	X	X		X
1.1.2 Minimum Flows and Levels	723,938	X	X		X
1.1.3 Other Water Resources Planning	292,086	X	X	X	X
1.2 - Research, Data Collection, Analysis and Monitoring	777,148	X	X	X	X
1.3 - Technical Assistance	3,925,224	X	X	X	X
1.4 - Other Water Resources Planning and Monitoring Activities	0				
1.5 - Technology & Information Services	91,562	X	X	X	X
<b>2.0 Acquisition, Restoration and Public Works</b>	<b>\$31,444,446</b>	<b>\$18,664,418</b>	<b>\$4,893,102</b>	<b>\$6,515,403</b>	<b>\$1,371,523</b>
2.1 - Land Acquisition	45,725	X	X	X	X
2.2 - Water Source Development	15,735,097	X	X	X	X
2.2.1 Water Resource Development Projects	240,772	X	X		X
2.2.2 Water Supply Development Assistance	15,494,325	X			
2.2.3 Other Water Source Development Activities	0				
2.3 - Surface Water Projects	13,072,990	X	X	X	X
2.4 - Other Cooperative Projects	0				
2.5 - Facilities Construction and Major Renovations	400,000				
2.6 - Other Acquisition and Restoration Activities	2,100,000				
2.7 - Technology & Information Service	90,634	X	X	X	X
<b>3.0 Operation and Maintenance of Lands and Works</b>	<b>\$3,595,133</b>	<b>\$423,410</b>	<b>\$1,215,699</b>	<b>\$1,215,699</b>	<b>\$740,325</b>
3.1 - Land Management	2,851,088	X	X	X	X
3.2 - Works	8,723		X		X
3.3 - Facilities	373,635	X	X	X	X
3.4 - Invasive Plant Control	0				
3.5 - Other Operation and Maintenance Activities	0				
3.6 - Fleet Services <sup>(2)</sup>	45,111	X	X	X	X
3.7 - Technology & Information Services <sup>(1)</sup>	316,576	X	X	X	X
<b>4.0 Regulation</b>	<b>\$4,007,832</b>	<b>\$1,951,095</b>	<b>\$798,281</b>	<b>\$798,281</b>	<b>\$460,175</b>
4.1 - Consumptive Use Permitting	664,248	X	X		X
4.2 - Water Well Construction Permitting and Contractor Licensing	677,761	X	X		
4.3 - Environmental Resource and Surface Water Permitting	1,480,975	X	X	X	X
4.4 - Other Regulatory and Enforcement Activities	434,548	X	X	X	X
4.4 - Technology & Information Service	750,300	X	X	X	X
<b>5.0 Outreach</b>	<b>\$168,044</b>	<b>\$42,011</b>	<b>\$42,011</b>	<b>\$42,011</b>	<b>\$42,011</b>
5.1 - Water Resource Education	0	X	X	X	X
5.2 - Public Information	164,469	X	X	X	X
5.3 - Public Relations	0				
5.4 - Lobbying / Legislative Affairs / Cabinet Affairs	3,575	X	X	X	X
5.5 - Other Outreach Activities	0				
5.5 - Technology & Information Service	0				
<i>SUBTOTAL - Major Programs (excluding Management and Administration)</i>	<i>\$45,208,005</i>				
<b>6.0 District Management and Administration</b>	<b>\$2,693,100</b>				
6.1 - Administrative and Operations Support	2,633,100				
6.1.1 - Executive Direction	608,008				
6.1.2 - General Counsel / Legal	0				
6.1.3 - Inspector General	0				
6.1.4 - Administrative Support	859,776				
6.1.5 - Fleet Services	0				
6.1.6 - Procurement / Contract Administration	0				
6.1.7 - Human Resources	115,020				
6.1.8 - Communications	0				
6.1.9 - Technology & Information Services	1,050,296				
6.2 - Computer/Computer Support	0				
6.3 - Reserves	0				
6.4 - Other - (Tax Collector / Property Appraiser Fees)	60,000				
<b>TOTAL</b>	<b>\$47,901,105</b>				

# Program and Activity Allocations

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

Fiscal Year 2014-15 (Preliminary Budget)

### PRELIMINARY BUDGET - Fiscal Year 2014-2015

PROGRAMS, ACTIVITIES AND SUB-ACTIVITIES	Fiscal Year 2014-15 (Preliminary Budget)	Water Supply	Water Quality	Flood Protection	Natural Systems
<b>1.0 Water Resources Planning and Monitoring</b>	<b>\$7,980,749</b>	<b>\$1,404,612</b>	<b>\$1,165,189</b>	<b>\$1,189,132</b>	<b>\$4,221,816</b>
1.1 - District Water Management Planning	2,924,790	X	X	X	X
1.1.1 Water Supply Planning	109,306	X	X		X
1.1.2 Minimum Flows and Levels	2,370,401	X	X		X
1.1.3 Other Water Resources Planning	445,083	X	X	X	X
1.2 - Research, Data Collection, Analysis and Monitoring	696,315	X	X	X	X
1.3 - Technical Assistance	3,985,537	X	X	X	X
1.4 - Other Water Resources Planning and Monitoring Activities	0				
1.5 - Technology & Information Services	374,107	X	X	X	X
<b>2.0 Acquisition, Restoration and Public Works</b>	<b>\$26,581,123</b>	<b>\$15,204,402</b>	<b>\$4,651,697</b>	<b>\$5,475,711</b>	<b>\$1,249,313</b>
2.1 - Land Acquisition	45,061	X	X	X	X
2.2 - Water Source Development	17,611,144	X	X	X	X
2.2.1 Water Resource Development Projects	361,291	X	X		X
2.2.2 Water Supply Development Assistance	17,249,853	X			
2.2.3 Other Water Source Development Activities	0				
2.3 - Surface Water Projects	8,023,010	X	X	X	X
2.4 - Other Cooperative Projects	0				
2.5 - Facilities Construction and Major Renovations	300,000				
2.6 - Other Acquisition and Restoration Activities	352,500				
2.7 - Technology & Information Service	249,408	X	X	X	X
<b>3.0 Operation and Maintenance of Lands and Works</b>	<b>\$3,729,951</b>	<b>\$522,193</b>	<b>\$1,245,804</b>	<b>\$1,245,804</b>	<b>\$716,151</b>
3.1 - Land Management	2,827,813	X	X	X	X
3.2 - Works	9,981		X		X
3.3 - Facilities	376,645	X	X	X	X
3.4 - Invasive Plant Control	0				
3.5 - Other Operation and Maintenance Activities	0				
3.6 - Fleet Services <sup>(2)</sup>	39,911	X	X	X	X
3.7 - Technology & Information Services <sup>(1)</sup>	475,601	X	X	X	X
<b>4.0 Regulation</b>	<b>\$3,964,380</b>	<b>\$1,740,363</b>	<b>\$844,413</b>	<b>\$844,413</b>	<b>\$535,191</b>
4.1 - Consumptive Use Permitting	642,370	X	X		X
4.2 - Water Well Construction Permitting and Contractor Licensing	693,201	X	X		
4.3 - Environmental Resource and Surface Water Permitting	1,484,240	X	X	X	X
4.4 - Other Regulatory and Enforcement Activities	343,768	X	X	X	X
4.4 - Technology & Information Service	800,801	X	X	X	X
<b>5.0 Outreach</b>	<b>\$150,764</b>	<b>\$37,691</b>	<b>\$37,691</b>	<b>\$37,691</b>	<b>\$37,691</b>
5.1 - Water Resource Education	0	X	X	X	X
5.2 - Public Information	146,489	X	X	X	X
5.3 - Public Relations	0				
5.4 - Lobbying / Legislative Affairs / Cabinet Affairs	4,275	X	X	X	X
5.5 - Other Outreach Activities	0				
5.5 - Technology & Information Service	0				
<i>SUBTOTAL - Major Programs (excluding Management and Administration)</i>	<i>\$42,406,967</i>				
<b>6.0 District Management and Administration</b>	<b>\$2,186,454</b>				
6.1 - Administrative and Operations Support	2,126,454				
6.1.1 - Executive Direction	615,322				
6.1.2 - General Counsel / Legal	0				
6.1.3 - Inspector General	0				
6.1.4 - Administrative Support	851,356				
6.1.5 - Fleet Services	0				
6.1.6 - Procurement / Contract Administration	0				
6.1.7 - Human Resources	111,801				
6.1.8 - Communications	0				
6.1.9 - Technology & Information Services	547,975				
6.2 - Computer/Computer Support	0				
6.3 - Reserves	0				
6.4 - Other - (Tax Collector / Property Appraiser Fees)	60,000				
<b>TOTAL</b>	<b>\$44,593,421</b>				



# Summary of Staffing Levels

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT

## SUMMARY OF WORKFORCE

Fiscal Years 2010-11, 2011-12, 2012-13, 2013-14, and 2014-15  
PRELIMINARY BUDGET - Fiscal Year 2014-2015

PROGRAM	WORKFORCE CATEGORY	2010-2011 to 2013-2014		Fiscal Year					Adopted to Preliminary 2013-2014 to 2014-2015	
		Difference	% Change	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	Difference	% Change
All Programs	Authorized Positions	(17.0)	-14.17%	118.0	115.0	105.0	101.0	101.0	-	0.00%
	Contingent Worker	-		-	-	-	-	-	-	
	Other Personal Services	(4.5)	-28.13%	15.0	17.0	15.0	10.5	10.5	-	0.00%
	Intern	-		-	-	-	-	-	-	
	Volunteer	-		-	-	-	-	-	-	
	TOTAL WORKFORCE	(21.5)	-15.81%	133.0	132.0	120.0	111.5	111.5	-	0.00%
Water Resource Planning and Monitoring	Authorized Positions	3.0	11.54%	17.0	19.0	19.0	20.0	20.0	-	0.00%
	Contingent Worker	-		-	-	-	-	-	-	
	Other Personal Services	(2.5)	-62.50%	4.0	4.0	4.0	1.5	1.5	-	0.00%
	Intern	-		-	-	-	-	-	-	
	Volunteer	-		-	-	-	-	-	-	
	TOTAL WORKFORCE	0.5	1.67%	21.0	23.0	23.0	21.5	21.5	-	0.00%
Acquisition, Restoration and Public Works	Authorized Positions	(6.0)	-60.00%	14.0	12.0	12.0	8.0	8.0	-	0.00%
	Contingent Worker	-		-	-	-	-	-	-	
	Other Personal Services	(2.5)	-62.50%	4.0	4.0	4.0	1.5	1.5	-	0.00%
	Intern	-		-	-	-	-	-	-	
	Volunteer	-		-	-	-	-	-	-	
	TOTAL WORKFORCE	(8.5)	-60.71%	18.0	16.0	16.0	9.5	9.5	-	0.00%
Operations and Maintenance of Lands and Works	Authorized Positions	3.0	27.27%	13.0	14.0	14.0	16.0	16.0	-	0.00%
	Contingent Worker	-		-	-	-	-	-	-	
	Other Personal Services	(1.5)	-50.00%	3.0	4.0	4.0	1.5	1.5	-	0.00%
	Intern	-		-	-	-	-	-	-	
	Volunteer	-		-	-	-	-	-	-	
	TOTAL WORKFORCE	1.5	10.71%	16.0	18.0	18.0	17.5	17.5	-	0.00%
Regulation	Authorized Positions	(15.0)	-31.25%	48.0	46.0	36.0	33.0	33.0	-	0.00%
	Contingent Worker	-		-	-	-	-	-	-	
	Other Personal Services	1.5	37.50%	4.0	4.0	3.0	5.5	5.5	-	0.00%
	Intern	-		-	-	-	-	-	-	
	Volunteer	-		-	-	-	-	-	-	
	TOTAL WORKFORCE	(13.5)	-25.96%	52.0	50.0	39.0	38.5	38.5	-	0.00%
Outreach	Authorized Positions	-	0.00%	2.0	2.0	2.0	2.0	2.0	-	0.00%
	Contingent Worker	-		-	-	-	-	-	-	
	Other Personal Services	-		-	-	-	-	-	-	
	Intern	-		-	-	-	-	-	-	
	Volunteer	-		-	-	-	-	-	-	
	TOTAL WORKFORCE	-	0.00%	2.0	2.0	2.0	2.0	2.0	-	0.00%
Management and Administration	Authorized Positions	(2.0)	-9.09%	24.0	22.0	22.0	22.0	22.0	-	0.00%
	Contingent Worker	-		-	-	-	-	-	-	
	Other Personal Services	0.5	50.00%	-	1.0	-	0.5	0.5	-	
	Intern	-		-	-	-	-	-	-	
	Volunteer	-		-	-	-	-	-	-	
	TOTAL WORKFORCE	(1.5)	-6.52%	24.0	23.0	22.0	22.5	22.5	-	0.00%

The District has historically only hired students for the temporary part-time positions and each position, though part-time, was counted as a position. For consistency purposes, the OPS positions are being counted based on a 40 hour week full time equivalent.

## Performance Measures

The five water management districts maintain a consistent set of performance metrics used to monitor and compare the performance of the districts. The Northwest Florida Water Management District's budget presents core mission performance measures to report the effectiveness and efficiency of its programs and activities.

Northwest Florida Water Management District  
**PERFORMANCE MEASURES - NATURAL SYSTEMS**  
 Fiscal Year 2014-15  
 Preliminary Budget - January 15, 2014

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

NS Objective 1: Maintain the integrity and functions of water resources and related natural systems		
Annual Measures	Fiscal Year 12-13	
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	0	0
Wetland	0	0
Number and percentage of water bodies meeting their adopted MFLs	Annual	Percent
Number of water bodies meeting MFLs	0	#DIV/0!
Number of water bodies with adopted MFLs	0	

NS Objective 2: Restore or improve degraded water resources and related natural systems to a naturally functioning condition.		
Annual Measures	Fiscal Year 12-13	
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	#DIV/0!
Number of water bodies supposed to have an adopted recovery or prevention strategy	0	

NS Objective 3: To evaluate district owned lands to ensure that lands owned are necessary for the protection and restoration of water resources										
Quarterly Measures	Quarter 1		Quarter 2		Quarter 3		Quarter 4		Annualized Cost per Acre	
Number of acres and percentage of District lands evaluated for surplus.	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Fiscal Year 12-13
Number of acres evaluated for surplus	0.00	0.00%	262.39	0.12%	0.00	0.00%	0.00	0.00%	262.39	0.12%
Total acres of District lands held at the beginning of the fiscal year	212,371.00		212,371.00		212,371.00		212,371.00		212,371.00	
Number of acres and % of surplus lands sold, exchanged, or leased.	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Annualized Average
Number of acres of surplus lands sold, exchanged, or leased	0.00	#DIV/0!	0.00	0.00%	0.00	#DIV/0!	0.00	#DIV/0!	\$0.00	0.00%
Total acres of land approved for sale, trade or lease by the Governing Board during the quarter	0.00		262.39		0.00		0.00		262.39	

Northwest Florida Water Management District  
**PERFORMANCE MEASURES - NATURAL SYSTEMS**  
 Fiscal Year 2014-15  
 Preliminary Budget - January 15, 2014

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

NS Objective 4: To identify the efficiency and relative cost of restoration and land management activities										
Quarterly Measures	Quarter 1		Quarter 2		Quarter 3		Quarter 4		Annualized Cost per Acre	
Cost/acre for lands managed by the District (not total).	Number	Cost/Acre	Number	Cost/Acre	Number	Cost/Acre	Number	Cost/Acre	Number	Fiscal Year 12-13
Dollars expended in land management where the District serves as the lead manager	\$539,177.70	\$2.54	\$589,604.10	\$2.78	\$814,882.49	\$3.84	\$743,465.85	\$3.50	\$2,687,130.14	\$12.65
Number of acres where the District serves as the lead manager	212,371.00		212,371.00		212,371.00		212,371.00		212,371.00	
Cost/acre prescribed fire.	Number	Cost/Acre	Number	Cost/Acre	Number	Cost/Acre	Number	Cost/Acre	Number	Annualized Average
Dollars expended for prescribed burning	\$7,608.02	\$33.22	\$139,095.93	\$25.56	\$57,180.50	\$23.94	\$43,161.34	\$25.99	\$247,045.79	\$25.41
Number of acres burned	229.00		5,443.00		2,388.00		1,661.00		9,721.00	
Cost/acre for invasive plant control.	Number	Cost/Acre	Number	Cost/Acre	Number	Cost/Acre	Number	Cost/Acre	Number	Annualized Average
Dollars expended controlling invasive plants	\$2,028.09	\$1.64	\$0.00	#DIV/0!	\$509.80	\$0.53	\$3,916.71	\$0.56	\$6,454.60	\$0.70
Number of acres treated	1,234.00		0.00		954.00		7,050.00		9,238.00	

Northwest Florida Water Management District  
**PERFORMANCE MEASURES - WATER QUALITY**  
 Fiscal Year 2014-15  
 Preliminary Budget - January 15, 2014

**Water Quality Primary Goal: To achieve and maintain surface water quality standards**

WQ Objective 1: Identify the efficiency of permit review, issuance and relative cost of permit processing.										
Quarterly Measures	Quarter 1		Quarter 2		Quarter 3		Quarter 4		Annualized Performance	
<b>For closed applications, the median time to process ERP by permit type and total.</b>	<b>Median</b>		<b>Median</b>		<b>Median</b>		<b>Median</b>		<b>Median</b>	
Exemptions and noticed general permits	2.00		2.00		2.00		2.00		2.00	
Individually processed permits	4.00		22.00		15.00		14.00		20.00	
Letter modifications and extensions	26.50		5.50		5.00		1.00		4.00	
All authorizations combined	3.50		7.00		3.00		4.00		4.00	
<b>For ERPs, cost to issue permit for all permit types</b>	<b>Number</b>	<b>Cost/Permit</b>	<b>Number</b>	<b>Cost/Permit</b>	<b>Number</b>	<b>Cost/Permit</b>	<b>Number</b>	<b>Cost</b>	<b>Number</b>	<b>Cost/Permit</b>
Total cost	\$84,727.13	\$661.93	\$65,191.27	\$449.59	\$65,855.17	\$577.68	\$60,959.93	\$662.61	\$276,733.50	\$577.73
Number of permits	128		145		114		92		479	
<b>For ERP, In-House Application to Staff Ratio for All Permit Types</b>	<b>Number</b>	<b>Ratio</b>	<b>Number</b>	<b>Ratio</b>	<b>Number</b>	<b>Ratio</b>	<b>Number</b>	<b>Ratio</b>	<b>Number</b>	<b>Ratio</b>
Total number of open applications	128	26.95	145	39.62	114	32.48	92	26.36	479	31.08
Number of staff for the permit area	4.75		3.66		3.51		3.49		15.41	

Northwest Florida Water Management District  
**PERFORMANCE MEASURES - WATER SUPPLY**  
 Fiscal Year 2014-15  
 Preliminary Budget - January 15, 2014

**Water Supply Primary Goal: To ensure a safe and adequate source of water for all users**

WS Objective 1: Increase available water supplies and maximize overall water use efficiency to meet identified existing and future needs.		
Annual Measure	Fiscal Year 12-13	
District-wide, the estimated amount of water (mgd) made available through projects that the District has constructed or contributed funding to, excluding conservation projects.	MGD	
	8.60	
Uniform residential per capita water use (Public Supply) by District	GPCD	
	80.00	
Percentage of domestic wastewater reused	MGD	
Quantity (mgd) of domestic reused wastewater	53.80	66.62%
Quantity (mgd) domestic wastewater produced	80.76	

WS Objective 2: To identify the efficiency of permit review and issuance and relative cost of permit processing.										
Quarterly Measures	Quarter 1		Quarter 2		Quarter 3		Quarter 4		Annualized Performance	
For closed applications, the median time to process CUP by permit type and total.	Median		Median		Median		Median		Median	
Individually processed permits < 0.1mgd	31.00		32.00		27.00		35.00		30.00	
Individually processed permits ≥ 0.1mgd	53.50		35.00		39.50		37.50		39.00	
Letter modifications	0.00		0.00		0.00		0.00		0.00	
All authorizations combined	49.00		33.50		31.50		35.00		33.50	
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	\$23,173.70	\$926.95	\$17,522.47	\$796.48	\$22,225.36	\$653.69	\$33,440.80	\$1,045.03	\$96,362.33	\$852.76
Number of permits	25		22		34		32		113	
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	25	14.62	22	16.54	34	25.00	32	15.76	113	17.57
Number of staff for the permit area	1.71		1.33		1.36		2.03		6.43	

WS Objective 3: To identify the efficiency of developing water resources and water supply.		
Annual Measures	Fiscal Year 12-13	
Water Supply planning cost per capita.	Number	Cost
Water Supply Planning Cost	142,086.00	\$0.10
FY2012 District Population	1,380,056.00	
Cost per million gallons a day for Water Resource Development.	Number	Cost
Water Resource Development Cost	407,244.00	\$17,493.30
Quantity (mgd) produced	23.28	
Cost per million gallons a day for Water Supply Development	Number	Cost
Water Supply Development Cost	11,474,012.00	\$1,112,901.26
Quantity (mgd) produced	10.31	

Northwest Florida Water Management District  
**PERFORMANCE MEASURES - MISSION SUPPORT**  
 Fiscal Year 2014-15  
 Preliminary Budget - January 15, 2014

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

MS Objective 1: To assess the ongoing costs of administrative and support operations in order to achieve optimal efficiency to minimize costs.									
Quarterly Measures	Quarter 1		Quarter 2		Quarter 3		Quarter 4		Annualized Performance
Administrative Costs as a Percentage of Total Expenditures (report cumulative totals for each quarter during a fiscal year)	Number	Percent	Number	Percent	Number	Percent	Number	Percent	(Quarters are cumulative)
Administrative costs	547,256.00	19.85%	958,221.45	18.17%	1,452,007.45	16.81%	1,970,295.00	15.19%	
Total expenditures	2,756,597.22		5,274,281.10		8,639,690.05		12,969,906.00		

## Basin Budgets

Not Applicable



## Appendices

### A. Terms

**Ad Valorem Tax:** a tax imposed on the value of real and personal property as certified by the property appraiser in each county.

**Alternative Water Supplies (AWS):** includes, but is not limited to, conservation, reuse, aquifer storage and recovery, surface water storage, desalination, and other sources designated within an applicable regional water supply plan (also known as non-traditional sources).

**Areas of Responsibility (AOR):** the four areas of responsibility which must be addressed by each water management district's District Water Management Plan or Strategic Plan: water supply, water quality, flood protection and natural systems.

**Best Management Practices (BMPs):** a practice or combination of practices determined, through research, field testing and expert review, to be the most effective and practicable (including economic and technological considerations) on-site means of improving water quality in discharges.

**Budget Performance Measures (BPMs):** accountability measures aimed at efficiency or producing desired results with minimum expense of energy, time, money and materials.

**Carryover:** unexpended funds carried forward from the previous FY(s).

**Current Year Net New Taxable Value:** increases to the ad valorem tax base from new construction, plus additions of property to the tax roll minus deletions of property from the tax roll.

**District Water Management Plan (DWMP):** the long-range comprehensive water resource management plan prepared by a water management district pursuant to section 373.036, F.S.

**Ecosystem Management and Restoration Trust Fund:** the state trust fund established by section 403.1651, F.S., administered by the Department of Environmental Protection, which supports the detailed planning and implementation of programs for the management and restoration of ecosystems, including development and implementation of surface water improvement and management (SWIM) plans.

**Fixed Capital Outlay (FCO):** payment for lands and land improvements, land easements, water control structures, bridges, buildings and improvements and leasehold improvements. Items have an estimated service life of at least one year.

**Florida Forever (FF):** The Florida Forever Act, section 259.105, F.S., enacted by the 1999 Legislature and signed into law by Governor Bush, provides \$3 billion over 10 years to acquire land or less than fee interests in land to protect environmentally significant lands for conservation, recreation, water resource protection,

## Appendices

wildlife habitat protection and to provide for capital land improvement and public access to those lands.

**Florida Water Plan (FWP):** a statewide plan for the management of Florida's water resources, developed by the Department of Environmental Protection and the water management districts pursuant to section 373.036, F.S.

**Full Time Equivalent (FTE):** a measurement of employee work hours, both allocated and utilized. One FTE is equivalent to 2,080 work hours per year (40 hours per week for 52 weeks).

**Geographic Information System (GIS):** a specialized data management system designed for the entry, analysis and display of data commonly found on maps.

**Hydrologic Basin:** equivalent to a watershed; the area where all the water drains.

**Interagency Agreements/Expenditures:** funds used to assist other local agencies, regional agencies, the State of Florida, the federal government, public and private universities and not-for-profit organizations in projects that have a public purpose.

**Millage Rate:** the tax rate on real property, based on \$1 per \$1,000 of assessed property value.

**Operating Capital Outlay (OCO):** payments for automotive equipment, boats, computer hardware, furniture and equipment. Items have a value of at least \$1,000 and an estimated service life of at least one year.

**Operating Expenses:** all costs for items to be used as part of something else or disposed of within a year of purchase, including parts and supplies, small tools or equipment and construction and maintenance products; and all costs associated with rental or lease of equipment, buildings, offices, insurance programs, permits and fees paid to other agencies, taxes and relocation.

**Other Personal Services (OPS):** services rendered by a person who is not a regular or full-time employee filling an established position. OPS includes, but is not limited to, services of temporary employees, student or graduate assistants, persons on fellowships, part-time academic employees, board members and consultants, and other services specifically budgeted by an agency.

**Preservation 2000 (P2000):** the land acquisition program established by section 259.101, Florida Statutes, that provided \$300 million annually in bonds for land acquisition for environmental protection, recreation, open space, water management and other purposes. Last bond issue was in April 2000.

**Reserves:** unbudgeted funds to be used for contingencies, managerial reserves and capital expenditure needs requiring Governing Board approval to be spent.

## Appendices

**Rolled-Back Rate:** the rate that would generate prior year tax revenues less allowances for new construction, plus additions to the tax roll minus deletions to the tax roll. The rolled-back rate controls for changes in the market value of property and, if levied, represents “no tax increase” from the prior year.

**Strategic Water Management Plan:** five year strategic plan describing the District’s responsibilities, strategic priorities and applicable funding resources pursuant to section 373.036, F.S.

**Truth in Millage (TRIM):** requirement in section 200.065, F.S., that establishes a specific timetable and procedure for local governments and water management districts to consider and adopt their annual budgets.

**Water Management Area (WMA):** a district conservation land management area, typically comprised of multiple tracts that are grouped together to be managed as a single unit.

**Water Management District (WMD):** a regional water management district created pursuant to section 373.069, F.S.

**Water Management Lands Trust Fund (WMLTF):** the trust fund established by section 373.59, F.S., for water management district land acquisition, management, maintenance, capital improvements, payments in lieu of taxes and administration in accordance with the provisions of Chapter 373, F.S.

**Water Protection and Sustainability Trust Fund (WPSTF):** the trust fund established by section 403.890, F.S., for implementing priority alternative water supply development, water resource development projects, springs protection and surface water projects.

**Water Supply Development:** the planning, design, construction, operation and maintenance of public or private facilities for water collection, production, treatment, transmission, or distribution for sale, resale, or end use (section 373.019(24), F.S.).

## Appendices

### B. Acronyms

<b>ACSC</b>	Area of Critical State Concern
<b>ACF</b>	Apalachicola-Chattahoochee-Flint
<b>AOR</b>	Area of Responsibility
<b>AWS</b>	Alternative Water Supply
<b>BMP</b>	Best Management Practices
<b>BPM</b>	Budget Performance Measure
<b>COE</b>	U.S. Army Corps of Engineers
<b>CUP</b>	Consumptive Use Permit
<b>DACS</b>	Florida Department of Agriculture and Consumer Services
<b>DEP</b>	Florida Department of Environmental Protection
<b>DFIRMS</b>	Digital Flood Insurance Rate Maps
<b>DOQQ</b>	Digital Orthophoto Quarter Quadrangle
<b>DWMP</b>	District Water Management Plan
<b>DRI</b>	Developments of Regional Impact
<b>EOG</b>	Executive Office of the Governor
<b>EPA</b>	U.S. Environmental Protection Agency
<b>ERP</b>	Environmental Resource Permit
<b>ETDM</b>	Efficient Transportation Decision Making
<b>FCO</b>	Fixed Capital Outlay
<b>FDOT</b>	Florida Department of Transportation
<b>FEMA</b>	Federal Emergency Management Agency
<b>FTE</b>	Full Time Equivalent Position
<b>FWC</b>	Florida Fish and Wildlife Conservation Commission
<b>FWP</b>	Florida Water Plan
<b>GIS</b>	Geographic Information System
<b>IT</b>	Information Technology
<b>LiDAR</b>	Light Detection and Ranging
<b>LBC</b>	Legislative Budget Commission
<b>MIL</b>	Mobile Irrigation Lab
<b>MFL</b>	Minimum Flows and Levels
<b>MGD</b>	Million Gallons per Day
<b>NWFWMD</b>	Northwest Florida Water Management District
<b>NRCS</b>	Natural Resources Conservation Service (USDA)
<b>OCO</b>	Operating Capital Outlay
<b>OFFAR</b>	Office of Financial and Regulatory Reform
<b>OPB</b>	Office of Policy and Budget, Governor's Office
<b>OPS</b>	Other Personal Services
<b>OWPMA</b>	Online Well Permitting Management Account
<b>P2000</b>	Preservation 2000

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<b>RAI</b>	Request for Additional Information
<b>RFQ</b>	Request for Qualifications
<b>RSTF</b>	Regional Stormwater Treatment Facility
<b>RWSP</b>	Regional Water Supply Plan
<b>SWIM</b>	Surface Water Improvement and Management (Program)
<b>SWMP</b>	Strategic Water Management Plan
<b>TRIM</b>	Truth in Millage
<b>WCA</b>	Water Conservation Area
<b>WMA</b>	Water Management Area
<b>WMD(s)</b>	Water Management District(s)
<b>WMLTF</b>	Water Management Lands Trust Fund
<b>WPSTF</b>	Water Protection and Sustainability Trust Fund
<b>WRCA</b>	Water Resource Caution Area
<b>WRD</b>	Water Resource Development
<b>WSA</b>	Water Supply Assessment
<b>WSD</b>	Water Supply Development
<b>WUCA</b>	Water Use Caution Area

## C. Project Worksheets

### Northwest Florida Water Management District Project Schedule – Preliminary Budget January 15, 2014

Program	Project															Expenditure Category										Projected Budget Request					AREA OF RESPONSIBILITY								
	No.	Title	Begin Date	End Date	Priority Ranking	Contract/ MOU Status	Project Status	Project Cooperator(s)	Total Estimated Project Amount	WMD Project Amount	WMD Funding Source	Funded from Fund Balance Yes/No	Total Project Expenditures to Date	Estimated Project Expenditures for Remainder of FY2013-14	Projected Carryover- Encumbrances to be Re-Appr. for FY2014-15	Budget Request for FY2014-15	Salaries and Benefits	Expense	Other Personal Services	Contractual Services	Operating Capital Outlay	Fixed Capital Outlay	Interagency Grants	FY2015-16	FY2016-17	FY2017-18	FY2018-19	FY2019-20	Phase	Water Supply	Water Quality	Flood Protect	Natural Systems	Mgmt Services	Project Status Update - Additional Information				
1.0 Water Resources Planning and Monitoring																																							
	1	FEMA Map Mod. & Risk MAP Program	12/25/2002	Unscheduled	1	Multiple contracts	In progress	FEMA; local governments	\$ 26,566,026	\$ 26,566,026	Federal; GF	NO YES	14,752,355	3,422,549	-	3,891,122	261,223	40,650		3,509,782	-	-	-	900,000	900,000	900,000	900,000	900,000		0%	0%	100%	0%	0%					
	2	Minimum Flows and Levels	10/28/1997	Unscheduled	1	N/A	In progress		\$ 16,430,698	\$ 16,430,698	Federal; GF	NO YES	1,547,983	801,686	-	2,518,284	441,228	51,066	1,194	1,831,200	59,455		-	2,118,149	2,082,149	2,466,149	2,616,149	2,280,149		33%	33%	0%	34%	0%					
PROGRAM SUBTOTAL									42,996,724	42,996,724			16,300,338	4,224,235	-	6,409,406	702,451	91,716	1,194	5,340,982	59,455	-	-	3,018,149	2,982,149	3,366,149	3,516,149	3,180,149	PROGRAM SUBTOTAL										
2.0 Acquisition, Restoration and Public Works																																							
	3	Willford Spring Restoration and Protection Project	10/1/2014	5/1/2015	1		Trail construction & signage	DEP & FWC	\$ 1,508,000	\$ 1,508,000	Reserves	YES	235,952	472,848	352,500	352,500	24,197	-	-	-	-	1,508,000	446,700	-	-	-	-	-		0%	0%	0%	100%	0%					
	4	Streambank Restoration at Devils Hole Spring	10/1/2014	9/30/2015	1		Coop Agreement executed	Design & Permitting	FWC	\$ 25,000	\$ 25,000	Reserves	YES	-	-															0%	0%	0%	100%	0%					
	5	Streambank Restoration at Cotton Landing	10/1/2014	9/30/2015	1		Coop Agreement executed	Design & Permitting	FWC & Local Govt.	\$ 25,000	\$ 25,000	Reserves	YES	-	-															0%	0%	0%	100%	0%					
	6	Boardwalk Construction to Heritage Trail	10/1/2014	9/30/2015	1		TBD	Design & Permitting	Local Govt.	\$ 15,000	\$ 15,000	Reserves	YES	-	-																0%	0%	0%	100%	0%				
	7	Tates Hill Swamp Hydrologic Restoration	10/1/1999	9/30/2014	1		Multiple contracts	In progress	FL Forest Service	\$ 1,565,281	\$ 1,565,281	FL Forever, Federal	NO	1,549,641	15,640	-	-	-	-	-	-	-	-	-	-	-	-	-		0%	50%	0%	50%	0%	Currently planned projects expected to be complete.				
	8	Bay County Alternative Water Source Development	11/1/2013	9/30/2015	1		Planning & Engineering	Planning & Engineering	Bay County	TBD	\$ 5,470,000	WPSTF	NO	-	5,470,000	5,470,000	5,470,000	-	-	-	-	-	5,470,000	-	-	-	-	-		100%	0%	0%	0%	0%	Planning and engineering in progress.				
	9	Water Supply Development Assistance	7/2/2001	Unscheduled	1		Multiple contracts	In progress	Multiple local govts & utilities	\$ 54,034,576	\$ 21,732,427	GF	YES	6,921,963	3,023,424	7,000,000	11,787,040	22,725	750	995	1,200	-	-	11,754,183	-	-	-	-	-		100%	0%	0%	0%	0%	Projects in outreach, planning, & implementation stages			
	10	Florida Forever Capital Improvement Program	6/1/2003	9/30/2014	1		Multiple contracts	In progress	Local governments	79,642,365	26,290,457	FL Forever	NO	25,639,958	273,800	424,199	424,199	-	-	-	-	-	424,199	-	-	-	-	-		0%	60%	0%	40%	0%	Project includes stormwater retrofit assistance, water quality and habitat restoration, and restoration components of Willford Spring project.				
	11	St. Andrew Bay SWIM	9/28/2000	Unscheduled	1		Planning	In progress	Local governments; stakeholders	\$ 8,735,099	\$ 8,735,099	EMRTF	NO	3,762,700	2,711,694	2,260,705	2,260,705	24,885	2,080		1,200	-	-	2,225,000	-	-	-	-	-		0%	45%	10%	45%	0%	Active restoration projects (Dutex, Lafayette, Shuler, WCVI, YRR, SHLMB) - Restoration Activities, Staff, Contractual			
	12	DOT Mitigation; long-term maintenance	6/16/1996	Unscheduled	1		Multiple contracts	In progress	FDOT	\$ 4,546,383	\$ 4,546,383	FDOT	NO	1,374,555	397,712	-	450,267	121,008	33,960	5,966	250,860	-	-	-	453,267	470,048	472,048	468,219	460,267		10%	30%	10%	50%	0%	Project includes stormwater retrofit grants, water quality & habitat restoration, hydrologic monitoring; also includes Jackson Blue Spring ag BMP implementation initiative.			
	13	DOT Mitigation	6/16/1996	Unscheduled	1		Multiple contracts	In progress	FDOT	\$ 43,456,730	\$ 43,456,730	FDOT	NO	29,439,637	2,082,515	-	1,794,537	248,037	222,528	-	1,230,200	34,613		-	1,993,437	2,161,137	2,043,137	1,896,937	2,045,393		10%	30%	10%	50%	0%				
	14	Apalachicola River and Bay SWIM	1989	Unscheduled	1		Multiple contracts	In progress	Local governments; stakeholders	\$ 8,766,128	\$ 8,766,128	EMRTF	NO	5,385,038	2,355,626	1,668,588	1,025,464	67,339	4,805	199	50,000	6,000	-	876,656	-	-	-	-	-		0%	45%	10%	45%	0%				
	PROGRAM SUBTOTAL									202,319,592	122,135,506			74,309,445	16,803,259	17,175,992	23,564,712	508,191	264,123	7,160	1,533,460	40,613	1,508,000	21,196,738	2,446,704	2,631,185	2,515,185	2,365,156	2,505,660	PROGRAM SUBTOTAL									
	GRAND TOTAL									\$ 245,316,286	\$ 165,132,229			\$ 90,609,782	\$ 21,027,494	\$ 17,175,992	\$ 29,974,118	\$ 1,210,642	\$ 355,839	\$ 8,354	\$ 6,874,442	\$ 100,068	\$ 1,508,000	\$ 21,196,738	\$ 5,464,853	\$ 5,613,334	\$ 5,881,334	\$ 5,881,305	\$ 5,685,809	GRAND TOTAL									

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### D. Related Reports

The following table includes a list of reports provided to the state that are linked to the Standard Format Tentative Budget Submission. It includes the due date and the District employee responsible, as well as his/her email address.

PLAN / REPORT / ACTIVITY	DUE DATE	CONTACT	E-MAIL
5-year Capital Improvement Plan	Annually March 1	Bill Cleckley	<a href="mailto:bill.cleckley@nwfwmf.state.fl.us">bill.cleckley@nwfwmf.state.fl.us</a>
5-year Water Resource Development Work Plan	≤ 30 days budget	Guy Gowens	<a href="mailto:guy.gowens@nwfwmf.state.fl.us">guy.gowens@nwfwmf.state.fl.us</a>
Strategic Water Management Plan	5 year update	Guy Gowens	<a href="mailto:guy.gowens@nwfwmf.state.fl.us">guy.gowens@nwfwmf.state.fl.us</a>
Strategic Water Management Plan Annual Work Plan Report	Annually March 1	Guy Gowens	<a href="mailto:guy.gowens@nwfwmf.state.fl.us">guy.gowens@nwfwmf.state.fl.us</a>
Minimum Flows and Levels Priority List	Annually Nov 15	Guy Gowens	<a href="mailto:guy.gowens@nwfwmf.state.fl.us">guy.gowens@nwfwmf.state.fl.us</a>
Regional Water Supply Plan Update	5 year update or as needed	Guy Gowens	<a href="mailto:guy.gowens@nwfwmf.state.fl.us">guy.gowens@nwfwmf.state.fl.us</a>
SWIM Plans (all)	As needed	Guy Gowens	<a href="mailto:guy.gowens@nwfwmf.state.fl.us">guy.gowens@nwfwmf.state.fl.us</a>
SWIM Priority List	5 year update or as needed	Guy Gowens	<a href="mailto:guy.gowens@nwfwmf.state.fl.us">guy.gowens@nwfwmf.state.fl.us</a>
Florida Forever 5-year Work Plan update	Annually March 1	Bill Cleckley	<a href="mailto:bill.cleckley@nwfwmf.state.fl.us">bill.cleckley@nwfwmf.state.fl.us</a>
Northwest Florida Umbrella, Watershed-based, Regional Mitigation Plan Update F.S. 373.4137	Annually March 1	Guy Gowens	<a href="mailto:guy.gowens@nwfwmf.state.fl.us">guy.gowens@nwfwmf.state.fl.us</a>



**E. Outstanding Debt**

Not applicable.

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### **F. Alternative Water Supply Funding – Water Protection and Sustainability Programs**

Not applicable.

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### G. Consistency Issues

Vehicle Maintenance Standards: Report on the development of baseline vehicle maintenance data and the use of this data to determine a cost effective vehicle replacement standard.

The Florida Department of Management Services has developed 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 miles per hours or 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.

#### Water Management Districts Minimum Replacement Criteria

	State	Northwest	St. Johns River	South Florida	Southwest Florida	Suwannee River
<b>DROPDEAD AGE</b>						
Gas	12	12	12	12	12	12
Diesel	---	---	---	15	---	---
<b>DROPDEAD MILES</b>						
Gas	120,000	150,000	120,000	180,000	120,000	120,000
Diesel	---	---	150,000	250,000	150,000	---
$\frac{3}{4}$ Ton & 1 Ton Truck	150,000					

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The District has adopted the DMS minimum standards for vehicle replacement at 120,000 and 150,000 miles; however most automobiles and trucks are replaced at 170,000 to 180,000 miles depending on condition, type of usage and repair history. The DMS standards were also adopted for other classes of larger vehicles and equipment but the replacement is based on condition and cost of repair. NFWFMD has not replaced any on-road vehicles in the last year. As replacement is considered the repair and maintenance cost data gathered and reported in the metrics will be used.

### Structure and Staff Nomenclature: Report of the progress of the development of a standardized classification for non-managerial positions.

Prior to 2011, no state standard existed for the structure and staff nomenclature for the water management districts. In 2011, the water management districts began developing consistent standards for the classification and nomenclature of staff positions. In FY 2011-2012, the water management districts focused on management level positions.

The districts agreed to a five level classification for management, as stated below:

- Level 1 – Executive Director
- Level 2 – Assistant Executive Director
- Level 3 – Division Director or Office Director
- Level 4 – Bureau Chief or Office Chief
- Level 5 – Section Administrator or Manager

In FY 2012-2013, the districts expanded their work in the development of standardized classification to non-managerial positions. It was determined that a tiered approach would best enable the districts to achieve consistency while maintaining the appropriate staff necessary to support the core missions of the districts. The districts were grouped into the following tiers based on size, scope and programs of each district:

- Tier 1 - South Florida
- Tier 2 - Southwest Florida and St. Johns
- Tier 3 - Northwest and Suwannee

The Tier 1 district continues to evaluate its pay grades, job titles and pay rates in comparison to other water management districts to determine where it can establish commonalities.

The Tier 2 and Tier 3 districts have all adopted common pay grades, which facilitates the development of a standard classification system for all positions. The Tier 2 districts have evaluated their job classifications to determine which positions could be classified in a common pay grade. To date, the Tier 2 districts have achieved pay grade consistency for approximately 50 existing jobs, particularly jobs in information technology, engineering and science.

The executive directors of the Tier 3 districts were appointed just prior to the beginning of the current fiscal year. As such, both districts have been involved in extensive organizational review and restructuring of the workforce when necessary to align district resources with core missions and programmatic needs. During this process, the Tier 3 districts are working towards alignment with the Tier 2 districts.

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The districts will continue to review job classifications and adopt consistent classifications where possible.

All Districts have agreed to structure and staff nomenclature for the top five levels of management. NFWMD is working with SJRWMD and SRWMD and will attempt to align the lower level positions as closely as possible with their position titles and pay grades.

Staff Levels/Reorganization: Develop a method of regularly evaluating staffing levels to ensure that staffing is consistent with programmatic needs.

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

The NFWMD continues to review positions to assess and align each position to core missions and ensure that salary costs are appropriately budgeted and expended. As positions become vacant, they are evaluated to substantiate the need for the position. In addition, the position is assessed to see if it could be better filled as an OPS position or contracted rather than authorized FTE, which would generate a savings to the District. The elimination of one authorized position and two OPS positions will be noted in the 2013-2014 fiscal year budget, as well as the conversion of three authorized positions to OPS.

Salary Range: Evaluate the common pay plan set for finalization in October 2012 between the NFWMD, SJRWMD, SRWMD and SWFWMD, and then compare it to that of the SFWMD to determine whether a common plan is a feasible option for all Districts.

SJRWMD, SWFWMD, NFWMD and SRWMD implemented a common pay plan. SFWMD determined that implementing a common pay plan would result in significant adverse impact to 38 percent of the SFWMD workforce unless pay loads are widened. Additionally, there are a number of positions that are unique to the services provided by SFWMD, such as flood control and Everglades restoration. SFWMD continues to evaluate pay grades, titles and rates to determine where it can establish commonalities.

Health Insurance: Report of the feasibility study of strategies to realize cost savings, while maintaining benefit levels.

In recent years, the Governor has directed water management districts to evaluate their health insurance plans with the goal of identifying potential for savings. In August 2011, when the Governor approved the Districts' FY 2011-2012 budget, the Governor provided specific direction in this regard. The Governor's letter approving the Districts' budget included a memorandum with items all water management districts were to address in the coming year. The memo specifically provided that water management districts were to analyze health insurance, including an "[e]valuation of [a]ggregated [b]enefit [p]lan [s]avings."

In response, representatives from all water management districts participated in a series of meetings in which the districts' health insurance plans were discussed. Each water

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management district had its own health insurance plans with distinct features. Four of the five districts had plans that were fully insured through Florida Blue. One district self-insured its plans, which were administered through Cigna. The Districts' plans had different plan years, contribution strategies and levels of benefits. Each difference contributed to the complexity of the assignment.

Ultimately, South Florida Water Management District (SFWMD) and Southwest Florida Water Management District (SWFWMD) each commissioned an outside consultant to study the issue and provide a report. SFWMD commissioned Healthcare Analytics, a division of Gallagher Benefit Services, Inc. to prepare their report ("Gallagher report"). SWFWMD commissioned Siver Insurance Consultants to prepare their report ("Siver report").

The Gallagher report, dated May 21, 2012, analyzed the consolidation of the health insurance plans for all five water management districts in Florida. In its analysis, the Gallagher report made the following assumptions: (1) the districts would utilize a self-funded approach; (2) only four of the plans currently offered by the districts would continue to be used after the consolidation; and (3) participants would generally select a health plan that is closest to their current plan; and (4) the districts would utilize a stop loss deductible of \$250,000. Using these assumptions, the Gallagher report found that the districts would be able to achieve a consolidated savings of \$1.6 million to \$2.7 million during the first year.

The primary drivers for these savings were the reduction of administration and profit charges in the plans that are currently fully insured (all except SFWMD) and the reduction in benefit value that SFWMD would experience due to plan design changes. Although the report concluded that the districts would achieve significant savings in total, some water management districts were expected to have increased costs. Comparing the conservative to the aggressive approach, the report estimated SJRWMD would have increased costs in the range of \$129,000 to a decrease of \$59,000; SRWMD would have increased costs in the range of \$206,000 to \$185,000; NFWMD would have increased costs in the range of \$21,000 to a decrease of \$11,000; SWFWMD would have a decrease in costs in the range of \$813,000 to \$1,016,000. SFWMD, currently self-insured, would have a decrease in costs in the range of \$1,178,000 to \$1,757,000. Excluding SFWMD from the Gallagher assumptions/estimates, the consolidated annual savings would be in the range of \$457,000 to \$901,000.

The report noted that the smaller districts may have other challenges with the consolidation. Specifically, the report questioned whether the smaller districts could afford to be at risk for such a high stop loss deductible.

The Siver report looked at the savings that could be achieved by creating a self-insured pool for all of the water management districts, except for SFWMD. The Siver report concluded that the four districts could achieve a consolidated annual savings of almost \$1,000,000 in the first year. However, the report also concluded that the cost savings for some districts would be more substantial than for others, and that if claims are more than projected, short term costs could be higher.

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The Siver report also summarized some of the issues that must be addressed if the water management districts were to create a combined self-insurance pool. First, the districts would need to agree on a legal structure, participation eligibility and commitments, management of the organization, procurement methodology and plan design. The districts would also need to agree upon rate structure, allocation of costs and financing methodology.

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.

The District offers two health plans (PPO through FloridaBlue; HMO through Capital Health Plan) that are the same providers used by the State in the northwest region and are comparable to the plans currently being offered by the State in regards to costs and benefits. Due to the lack of network providers in the northwest region, employees have been insured through FloridaBlue and Capital Health Plan since 1992. The District remains willing to participate in a combined effort if cost savings can be assured. There are concerns in participating in the SFWMD's self-insured plan due to the projected increased cost and the District's inability to afford the \$250,000 stop loss deductible.

<sup>[1]</sup>Correspondence dated August 24, 2011, from Governor Scott to Mr. W. Leonard Wood, Chair, Governing Board of the St. Johns River Water Management District, available at: <http://www.dep.state.fl.us/secretary/watman/files/082411/wood.pdf>

<sup>[2]</sup>Initially, there was a concern regarding whether the water management districts had legal authority to join their plans together. However, SB1986, passed by the legislature and approved by the Governor on April 20, 2012, specifically authorizes water management districts to pool their resources for the provision of group insurance for their employees.

Historically, SFWMD, SWFWMD, NFWFMD and SJRWMD provided health insurance subsidies to retirees. Each of these districts developed a phase out plan. SRWMD did not provide this benefit.

The District discontinued contributing towards retirees health insurance premiums effective October 1, 2011. Effective April 1, 2013, retirees had the option of having their health insurance premiums deducted from their retirement check from the Florida Department of Management Services.

### Metrics

DEP has begun tracking water management district performance on mission critical topics, both quarterly and annually. This information is used to assess the effectiveness

of the districts' work processes, such as consumptive use and environmental resource permitting, and to gauge progress toward district goals, such as meeting future water supply needs and protecting natural systems. The metrics have not been implemented for a full year and are being evaluated to determine which of the metrics will prove most useful for performance evaluation of the districts. This information will be included in the next Tentative Budget review.

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### Contract and Lease Renewals: Report on progress of price concessions from vendors

Governor Scott has asked each state agency falling under his purview to examine their existing contracts and seek price concessions from their vendors. Each water management district is encouraged, regarding contracts or lease agreements, to seek these same price 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.

In compliance with Florida Statutes, the policy of NFWFMD is pursuing price concessions from vendors for those purchases that require concession efforts. Additionally, the District has taken this concept a step further and engages in price concession efforts on those purchases that are not subject to the requirement. Pursuing price concessions on both required and non-required purchases is of benefit to the District and to the citizens it serves.