

South Florida Water Management District

FY2015 Preliminary Budget Submission

Pursuant to Section 373.535, Florida Statutes

January 15, 2014



South Florida Water Management District

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SOUTH FLORIDA WATER MANAGEMENT DISTRICT

January 15, 2014

President of the Senate
Speaker of the House
Legislative Committee Chairs
The Capitol
Tallahassee, Florida 32399-0001

**Subject: South Florida Water Management District
Preliminary Budget Submission for Fiscal Year 2014-2015**

Dear Senate President Gaetz, House Speaker Weatherford and Legislative Committee Chairs:

The South Florida Water Management District (District) respectfully submits the Preliminary Budget Submission for the Fiscal Year 2014-2015.

The enclosed preliminary Fiscal Year 2015 budget of \$642.0 million allows the District to direct its fiscal resources, including accumulated reserves, toward its core mission of flood control, water supply, water quality and natural systems. Without raising taxes, this budget supports the agency's mission-critical functions and statutory obligations, including:

- Providing flood control and hurricane response (including sufficient emergency and capital reserves);
- Improving water quality and restoring the Everglades;
- Meeting ongoing water supply and water resource development needs;
- Streamlined regulatory programs; and
- Meeting ongoing debt service payments, with no new additional debt proposed.

The District's Governing Board continues the commitment to maintain lower taxes for a fourth year to help reduce the tax burden for South Florida property owners by proposing "rolled-back" millage rates. Estimated rolled-back millage rates are designed to generate the same level of ad valorem tax revenues as the prior year, exclusive of new construction revenue that will be committed to the Governor's Restoration Strategies effort to improve water quality in the Everglades. Other revenues include state appropriations, balances, fees, agricultural privilege taxes, and other sources.

Continued Streamlining and Operating Efficiencies

By limiting operating costs, administrative overhead and non-mission related projects, the District is again able to ensure that every taxpayer dollar goes directly to support mission-critical functions.

With the goal of balancing recurring expenses to recurring revenues and directing accumulated reserves to water resource priorities, the District continues to evaluate other areas for potential operational efficiencies.

Highlights of the FY15 Budget

The District's preliminary budget continues to meet South Florida's vital flood protection, water supply and environmental restoration needs. Including \$72 million in anticipated Save Our Everglades funding from the Florida Legislature, the preliminary budget dedicates 77% of agency revenues to enhance flood control operations and further restoration. Key expenditures for FY15 include:

- \$65.8 million for continued construction of the C-44 Reservoir/STA project.
- \$50 million for continued refurbishment of the Central and South Florida (C&SF) flood control system;
- Implementing the next phases of the Governor's \$880 million plan to improve the quality of water flowing into America's Everglades:
 - \$25.4 million to increase capacity at Stormwater Treatment Area 1-West;
 - \$21.5 million to continue construction on the A-1 Flow Equalization Basin;
 - \$11.1 million to continue implementation of the Science Plan, which will evaluate factors influencing phosphorus treatment performance and help to improve treatment performance of existing projects;
 - \$7.2 million to construct additional conveyance features;
 - \$6.2 million to initiate construction of the MECCA Flow Equalization Basin (FEB);
 - \$4.3 million for Restoration Strategies Source Control activities;
- \$8.9 million toward the District's Dispersed Water Management program;
- \$10.4 million to implement water quality treatment and storage projects in the Caloosahatchee watershed.

Utilizing Reserves to Fund Water Resource Priorities

In accordance with the five-year spend-down plan established by the District's Governing Board last year, the FY15 preliminary budget includes \$199.7 million from accumulated reserves primarily to further improve water storage and water quality in the northern and southern Everglades, Lake Okeechobee and the St. Lucie and Caloosahatchee watersheds. Sufficient reserves will continue to be maintained to address hurricane or unanticipated flood control infrastructure emergencies.

The District's preliminary FY15 budget and fiscal direction were presented at its December Governing Board meeting. Additional presentations are planned for June and July upon

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completion of the 2014 Legislative Session and receipt of Taxable Values from each of the county property appraisers. Statutory public hearings are scheduled for 5:15 p.m. on September 11, 2014 (to adopt tentative millage rates and budget) and September 23, 2014 (to adopt final millage rates and budget). The citizens of South Florida are invited and encouraged to attend these public forums. The preliminary budget is also available on the District's website at www.sfwmd.gov.

The District remains committed to fiscal efficiency and will continue to work closely with the Governor's Office, the Florida Legislature and the Florida Department of Environmental Protection to ensure that citizen tax dollars are prudently budgeted and invested to meet the water resource needs of South Florida.

Sincerely,



Blake C. Guillory, P.E.
Executive Director
South Florida Water Management District

Enclosure

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I. 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 ss. 373.503, 373.535 and 373.536, 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, flood protection, and natural resource protection.

The content and format of this report were developed collaboratively by the staffs of the Governor's Office, Senate, House of Representatives, Department of Environmental Protection and all five water management districts. It utilizes the statutory programs to standardize the accounting between districts.

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 Executive Office of the Governor.

Each district is required to respond to the comments in writing on or before March 15 of each year to the President of the Senate, the Speaker of the House of Representatives, and the Executive Office of the Governor.

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

II. INTRODUCTION TO THE DISTRICT

A. History of Water Management Districts in Florida

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. However, 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. There is also oversight at the State level by the Department of Environmental Protection.

Florida water law embodied largely in Chapter 373 of the 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 the 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. This took the form of requiring the establishment of minimum flows and levels for lakes, streams, aquifers, and other water bodies; and restrictions on long-distance water transfers.

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 government to ensure 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 Web sites and contact officials at each district for further details.

B. Overview of the District

History

South Florida's subtropical extremes of hurricane, flood, and drought, combined with efforts to populate this "*new frontier*," led the U.S. Congress to adopt legislation creating the Central and Southern Florida Flood Control Project (C&SF) in 1948, the largest civil works project in the country at the time.

The C&SF project's primary goal was to serve the needs of the region's growing agricultural and urban populations and to protect and manage water resources. The United States Army Corps of Engineers (USACE) would, over the following decades, design and build a vast network of

II. INTRODUCTION TO THE DISTRICT

levees, canals and other improved waterways, and water control structures designed to help manage the often unpredictable weather extremes of the region. Construction began the next year in 1949 and continued for more than 20 years.

In 1949, the Florida Legislature created the Central and Southern Florida Flood Control District (FCD) to act as the local sponsor for this federal project by operating and maintaining the water control network system.

Throughout its history, the agency evolved to meet Governor and Legislative direction. As mentioned previously, the Florida Water Resources Act of 1972 greatly expanded the responsibilities of the existing FCD. This included a greater emphasis on water quality and environmental protection initiatives. The FCD was renamed the South Florida Water Management District in 1976, and new boundaries were drawn to encompass the region's primary watersheds.

Today, the District is a multi-faceted agency responsible for core water resource related issues: from providing flood protection and water supply to improve water quality and managing natural systems.

Boundaries

The SFWMD covers a total area of 17,930 square miles, spanning from Orlando to Key West. Approximately 7.9 million people live within the District's boundaries, which encompass all or part* of the 16 counties listed below:

Broward	Charlotte*	Collier	Glades
Hendry	Highlands*	Lee	Martin
Miami-Dade	Monroe	Orange*	Osceola*
Okeechobee*	Palm Beach	Polk*	St. Lucie

There are two primary basins contained within the District's boundaries, the **Okeechobee Basin** and the **Big Cypress Basin**. The Okeechobee Basin is based on the sprawling Kissimmee-Okeechobee-Everglades ecosystem, which stretches from Central Florida's Chain of Lakes to Lake Okeechobee and south to the Florida Keys. It includes the 700,000 acres within the Everglades Agricultural Area, the heavily developed southeast coast and Everglades National Park.

The Big Cypress Basin includes all of Collier and part of Monroe counties, including the Big Cypress National Preserve and the 10,000 Islands. The Big Cypress Basin primarily provides flood control and stormwater management to the citizens of Collier County and works in cooperation with Collier County and other local governments on water resource, water resource development, and alternative water supply issues.

General Responsibilities

The District is a multi-faceted agency tasked with providing flood control at the core of its mission; however, its responsibilities have increased greatly since being created by the State legislature in 1949. The District operates and maintains the Central and Southern Florida Flood Control Project, develops and implements water supply plans, conducts ecosystem research

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and monitoring, regulates water use, manages land acquisition, and implements water quality improvement and ecosystem restoration plans.

To meet these core mission responsibilities, the District's proposed staffing for the FY15 preliminary budget is 1,578.5 regular Full-time Equivalent positions and 11 Other Personal Services. This number reflects a reduction of 9 funded positions from the current year workforce. The District staff is located at facilities across the District's 16-county jurisdiction to offer the public more direct and responsive access to permitting and other agency functions. These facilities include eight field stations located in Kissimmee, Okeechobee, Clewiston, West Palm Beach, Fort Lauderdale, Miami, Homestead, and Naples and four service centers located in Fort Myers, Okeechobee, Orlando, and Naples (BCB). The District's central headquarters are located in West Palm Beach.

The following is a discussion of the District's major responsibilities:

Operations & Maintenance

The District's Operations and Maintenance consists of activities to effectively and efficiently manage the primary canals and associated structures in south Florida. Operation and Maintenance Program activities include the C&SF Project, as well as the Big Cypress Basin, as authorized by Chapter 373 F.S. and the USACE. Activities include the operation and maintenance system which currently includes 667 water control structures and 722 smaller project culverts, management of 67 pump stations which send water south and through waterways eastward and westward to both coasts, and oversight of approximately 4,769 miles of canals and levees.

Regulatory Responsibilities

The District has a number of regulatory programs designed to manage and protect the region's water resources, including wetlands, rivers, lakes, estuaries, and groundwater supplies. Under the State's 1993 environmental streamlining legislation, land alteration activities or works affecting water resources are regulated under one type of permit - the Environmental Resource Permit (ERP).

Pursuant to statutory direction, the Water Management Districts and the Florida Department of Environmental Protection (FDEP) have developed uniform wetland delineation, mitigation banking, and environmental resource permitting criteria.

The FDEP is leading a statewide effort (referred to as SWERP) to improve consistency in the procedural and administrative aspects of the ERP rules throughout the five Water Management Districts and FDEP. The goals of the SWERP effort include making the ERP rules more consistent, particularly for those applicants that work in more than one Water Management District; treating applicants equitably statewide; streamlining the process and making the regulatory process less burdensome on applicants. The SWERP became effective October 2013.

The Consumptive Use Consistency (CUPcon) effort was established by the Florida Department of Environmental Protection (FDEP). While CUP rules in each Water Management District are based on the same statute, they have developed differently over time. This resulted in confusion for some applicants and became problematic at the borders between the Water Management Districts. FDEP assembled representatives from each of the five Water

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Management Districts to address this situation. The goals of CUPcon include making the program less confusing for applicants, particularly those who work in more than one district, treating applicants equitably statewide, providing for consistent protection of the environment, streamlining the process and incentivizing behavior that protects water resources, including conservation. All five Water Management Districts are currently in the rulemaking process to modify their rules and forms to help achieve these goals. The rule is scheduled to be effective in February 2014.

The District regulates residential and commercial developments, while the FDEP oversees other projects. With regard to the water quality component of watershed protection and restoration efforts, the District is mandated to implement regulatory nutrient source control programs. The District also is responsible for regulating consumptive uses of water.

Types of activities regulated by the District include:

- ✓ *Projects with impacts on wetlands or other surface waters (dredge and fill);*
- ✓ *Surface Water Improvement and Management (SWIM) "Works of the District";*
- ✓ *Use of District lands, canals or levee rights-of-way;*
- ✓ *Taking water from lakes, canals, rivers, streams or aquifers;*
- ✓ *Drainage system construction or operation;*
- ✓ *Discharge of nutrients in stormwater runoff; and*
- ✓ *Well construction*

Water Resource System

The **Kissimmee Basin** encompasses more than two dozen lakes in the **Kissimmee Chain of Lakes**, their tributary streams and associated marshes, and the **Kissimmee River** and floodplain. The basin, which defines the northern-most region of the District, forms the headwaters of Lake Okeechobee and the Everglades. Major initiatives in the Kissimmee Basin are: the **Kissimmee River Restoration Project** which includes **Construction Projects**, the **Kissimmee River Restoration Evaluation Program**, the **Kissimmee Basin Modeling and Operations Study**, and the **Kissimmee Chain of Lakes and Kissimmee Upper Basin Monitoring and Assessment Project**. Other programs and activities are associated with these projects, including ecosystem restoration, evaluation of restoration efforts, aquatic plant management, land management, water quality improvement, and water supply planning. The 56-mile channelized (C-38) Kissimmee River connects Lake Kissimmee and Lake Okeechobee.

Lake Okeechobee spans 730 square miles and is the largest lake in the southeastern United States. Lake Okeechobee and its wetlands are at the center of the Greater Everglades Watershed, which stretches from the Headwaters of the Kissimmee River, through the Everglades and into Florida Bay. Lake Okeechobee restoration efforts are under way pursuant to the Lake Okeechobee Protection Act; the subsequent Lake Okeechobee Protection Program to restore the lake and its watershed; and the Northern Everglades and Estuaries Protection Program, under which the Lake Okeechobee Protection Act was expanded to restore and preserve the entire Lake Okeechobee watershed, including the Caloosahatchee and St. Lucie estuaries.

The **Caloosahatchee River and Estuary** extends 70 miles, from Lake Okeechobee west to San Carlos Bay on Florida's southwest coast. Programs to improve the estuarine habitat, water

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quality and water supply include the Caloosahatchee River Watershed Management Plan, minimum flows and levels, the Northern Everglades and Estuaries Protection Program, and implementation of the Comprehensive Everglades Restoration Plan, as well as local Best Management Practices and stormwater retrofit projects.

The **Lower Charlotte Harbor** covers more than 2,230 square miles in the lower west coast region of Florida, including the Cape Coral and Fort Myers metropolitan areas. Goals for restoring, protecting and managing the surface water resources of the watershed are outlined in the Lower Charlotte Harbor Watershed Surface Water Improvement and Management (SWIM) Plan.

The **Estero Bay Watershed** includes central and southern Lee County, and parts of northern Collier and western Hendry counties. The Estero Bay Watershed Assessment contains proposed management practices to improve water quality and to improve the timing and volume of freshwater inputs.

The **Indian River Lagoon** is a series of three distinct, but inter-connected, estuarine systems, which extend 156 miles from Ponce Inlet to Jupiter Inlet on Florida's east coast. The District and the St. Johns River Water Management District share responsibility for restoring and protecting this lagoon. Components of the Indian River Lagoon – South restoration project will benefit the quantity, quality, and timing and flows of water for the Indian River Lagoon and the St. Lucie River and Estuary.

The **St. Lucie River and Estuary** includes the North Fork and South Fork of the St. Lucie River. The South Fork of the St. Lucie River connects with the 152-mile Okeechobee Waterway. Programs and initiatives to improve the timing, distribution, quality, and volume of freshwater entering the estuary include the Indian River Lagoon – South restoration project and the Northern Everglades and Estuaries Protection Program, as well as local BMPs and stormwater retrofit projects.

The 240-square mile **Loxahatchee River Watershed** covers parts of Palm Beach and Martin Counties and includes the communities of Hobe Sound, Tequesta, Jupiter, Jupiter Island, Jupiter Inlet Colony, Jupiter Farms, Juno Beach, and Palm Beach Gardens. To improve and protect the Loxahatchee River and Estuary, the District is implementing plans and initiatives in partnership with other agencies and organizations, including the FDEP, the Loxahatchee River Management Coordinating Council, and Loxahatchee River District. These include the Loxahatchee River Initiative, the Loxahatchee River National Wild and Scenic River Management Plan, the 2002 Technical Documentation to Support Development of Minimum Flows and Levels for the Northwest Fork of the Loxahatchee River, the 2010 Loxahatchee River Science Plan, and the 2006 Restoration Plan for the Northwest Fork of the Loxahatchee River and its 2011 addendum.

The **Lake Worth Lagoon** watershed covers more than 450 square miles that contribute flows to Lake Worth and South Lake Worth in Palm Beach County. Goals for restoring and managing the watershed are found in the Lake Worth Lagoon SWIM Plan and the Lake Worth Lagoon Initiative.

Within the historical **Everglades**, three **Water Conservation Areas** (WCAs) and the Everglades National Park preserve about half of the original Everglades, which covered nearly 11,000 square miles of south Florida. The WCAs are located in the western portions of Palm Beach, Broward and Miami-Dade Counties and encompass 1,337 square miles. Everglades

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restoration programs and projects include: Research projects; implementation of the Comprehensive Everglades Restoration Plan (CERP); the C-51 Reservoir Study; RECOVER (Restoration Coordination and Verification); the Long-Term Plan for Achieving Water Quality Goals, Northern Everglades and Estuaries Protection Program; water quality improvements in the Stormwater Treatment Areas; and water supply planning.

Biscayne Bay is a subtropical estuary that includes 428 square miles of marine ecosystem and 938 square miles of watershed along the coast of Miami-Dade and northeastern Monroe counties. Programs to restore and preserve Biscayne Bay include the Biscayne Bay Coastal Wetlands Project and implementation of the Comprehensive Everglades Restoration Plan.

Florida Bay and Estuary comprise a shallow inner-shelf lagoon between the southern tip of the Florida mainland and the Florida Keys where fresh water from the Everglades mixes with the salty waters from the Gulf of Mexico to form an estuary. There are nearly 1,000 square miles of inter-connected basins and 200 mangrove islands in the bay and estuary. Through implementation of the Comprehensive Everglades Restoration Plan, the District is focused on changing freshwater flow and improving the water quality and ecology of Florida Bay.

The **Big Cypress Basin** includes the natural lands of the Corkscrew Swamp and Sanctuary, the Big Cypress National Preserve, the Florida Panther National Wildlife Refuge, the Fakahatchee Strand, the Corkscrew Regional Ecosystem Watershed, and the 10,000 Islands. Programs include the Big Cypress Basin Watershed Management Plan, stormwater projects, and other capital improvements projects to store additional water, recharge groundwater, and improve water quality in Naples Bay.

Comprehensive Everglades Restoration Plan (CERP)

The Comprehensive Everglades Restoration Plan provides a framework and guide to restore, protect, and preserve the water resources of central and southern Florida, including the Everglades. It covers 16 counties over an 18,000 square mile area and centers on an update of the C&SF Project. The goal of CERP is to capture fresh water that now flows unused to the ocean and the gulf and redirect it to areas that need it most. Most of the water will be devoted to environmental restoration; the remaining water will benefit cities and farmers by enhancing water supplies for the south Florida economy.

For fifty years, the C&SF Project has performed its designed function well, but it has had unintended adverse effects on the unique and diverse South Florida ecosystem. Improvements through structural and operational modifications to the C&SF Project will improve the quality, quantity, timing and distribution of water deliveries for the environment; improve protection of the aquifer; improve the integrity, capability, and conservation of urban and agricultural water supplies; and improve other water-related purposes.

The Water Resources Development Acts in 1992 and 1996 provided the USACE with the authority to re-evaluate the performance and impacts of the C&SF Project and to recommend improvements and/or modifications to the project in order to restore the south Florida ecosystem and to provide for other water resource needs. The resulting plan was designed to capture, store and redistribute fresh water previously lost to tide and to regulate the quality, quantity, timing, and distribution of water flows.

The CERP was approved by Congress as a framework for Everglades restoration under Title VI, Section 601 of the Water Resources Development Act of 2000. The CERP includes more than

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60 major components, and will vastly increase storage and water supply for the environment, as well as for urban and agricultural needs, while maintaining the current levels of service for flood control provided by the C&SF Project. In WRDA-2007, Congress authorized three CERP Projects for construction – Indian River Lagoon South – Phase 1, Site 1 Impoundment (Fran Reich Preserve), and Picayune Strand Restoration.

Section 373.1501, F.S., provides a legislative finding that the CERP is important for restoring the Everglades ecosystem and for sustaining the environment, economy, and social well-being of south Florida. Furthermore, this section ensures that all project components are consistent with the balanced policies and purposes of Chapter 373, F.S., and specifically Section 373.026, F.S. In Section 373.026 (8)(b), F.S., the FDEP is directed to collaborate with the District and to approve each project component with or without amendments within a specified time frame. CERP components will be implemented through the implementation execution of multiple projects. It will take more than 35 years to construct and will be cost-shared equally among the federal government and local sponsors, of which the District is the major local sponsor.

Northern Everglades Initiative

In 2007, the Florida Legislature substantially expanded the Lake Okeechobee Protection Act to the Northern Everglades and Estuaries Protection Program (NEEPP) (Section 373.4595, F.S., 2007). Consequently, the Lake Okeechobee and Estuary Recovery (LOER) Plan, announced in October 2005, was migrated into this program. The NEEPP requires the coordinating agencies, the District, FDEP, and Florida Department of Agriculture and Consumer Services (FDACS), to develop Watershed Protection Plans for the Lake Okeechobee, St. Lucie, and Caloosahatchee watersheds. The purpose of the Protection Plans is to identify and implement programs and projects necessary to achieve water quality and quantity objectives for the watersheds. Water quality objectives are based on Total Maximum Daily Loads (TMDLs) established by the FDEP, while storage targets are aimed at achieving appropriate water levels in Lake Okeechobee and salinities within the estuaries. The legislation also requires updates to the Protection Plans every three years. The coordinating agencies last updated the Lake Okeechobee Protection Plan in 2011 and are currently developing the 2014 Update, while both the St. Lucie and the Caloosahatchee River Watershed Protection Plans were updated in 2012.

The NEEPP also modifies provisions related to the Save Our Everglades Trust Fund (SOETF), allowing use of SOETF funds for projects identified in the Protection Plans. The District is required to match funds appropriated by the State for the SOETF and distributed to the District through FY20.

District Everglades

The Everglades Construction Project was the first major step in Everglades Restoration and a requirement of the Everglades Forever Act (EFA), passed by the Florida Legislature in 1994. The Everglades Construction Project is one of the largest environmental restoration public works projects in the nation. The cost associated with implementing the 1994 Everglades Construction Project is shared among the District, state and federal governments. The major funding sources identified in the Everglades Forever Act were Ad Valorem property taxes (up to 1/10 mill), agricultural privilege taxes, state land funds, federal funds, Alligator Alley toll revenues, and other environmental mitigation funds.

The Everglades Forever Act directed the District to implement a regulatory source control program requiring land owners to reduce phosphorus in their stormwater runoff prior to

II. INTRODUCTION TO THE DISTRICT

discharge into downstream regional treatment projects. The District was also required to acquire land, then design, permit, and construct a series of Stormwater Treatment Areas (STAs) to reduce phosphorus levels from stormwater runoff and other sources before it enters the Everglades Protection Area (EPA). The STAs, which originally consisted of six large constructed wetlands totaling over 40,000 acres, are the cornerstone of the Everglades Construction Project. The Everglades Construction Project STAs were expanded by approximately 5,000 acres in FY07 and construction of an additional 11,500 acres of treatment area was completed in 2012. The latest expansion brought the STAs to a total of approximately 57,000 acres of effective treatment area.

Despite the success of the STAs and source control measures in removing phosphorus from stormwater, the existing STAs in combination with Best Management Practices have not achieved compliance with the Everglades numeric criterion. To address this issue, the District, the Florida Department of Environmental Protection, and the United States Environmental Protection Agency engaged in technical discussions starting in 2010. The primary objectives were to establish a Water Quality Based Effluent Limit (WQBEL) that would achieve compliance with the State of Florida's numeric phosphorus criterion in the EPA and to identify a suite of additional water quality projects to work in conjunction with the existing STAs to meet the WQBEL.

In 2012, a suite of projects were identified that would achieve the WQBEL. The projects have been divided into three flow paths - Eastern, Central, and Western. The identified projects primarily consist of Flow Equalization Basins (FEBs), STA expansions, and associated infrastructure and conveyance improvements. The primary purpose of FEBs is to attenuate peak stormwater flows prior to delivery to STAs and provide dry season benefits, while the primary purpose of STAs is to expand the biological processes that reduce phosphorus concentrations in order to achieve the WQBEL. The components listed below are the project features, several of which are in the design phase or under construction, required in each flow path as prescribed by the EFA and National Pollutant Discharge Elimination System (NPDES) consent orders to meet the water quality standards for the Everglades Protection Area:

- The Eastern Flow Path contains STA-1E and STA-1W. The additional water quality projects for this flow path include the L-8 FEB with approximately 45,000 acre-feet (ac-ft) of storage and an STA expansion of approximately 6,500 acres (5,900 acres of effective treatment area) that will operate in conjunction with STA-1W.
- The Central Flow Path contains STA-2 (including Compartment B) and STA-3/4. The additional project is the A-1 FEB with approximately 60,000 ac-ft of storage that will attenuate peak flows to STA-3/4, and STA-2.
- The Western Flow Path contains STA-5 (including Compartment C) and STA-6. There are two projects planned, the C-139 FEB which will have approximately 11,000 ac-ft of storage and the internal earthwork within STA-5 to scrape down approximately 800 acres which will expand the effective treatment area (via internal earthwork) within STA-5/6.

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Other District Programs

The District's responsibilities extend far beyond regulatory programs, Everglades restoration, water supply plan implementation, and flood control operations.

Partnership and coordination with other levels of government and other agencies help to support water resource development projects, development of alternative water supplies, water conservation, reuse, and stormwater management goals.

Research, data collection, and analysis help ensure District projects and programs are effective and efficient. Emergency operations and management is a cornerstone of District operations, especially during the hurricane season or in times of drought. The District is also a leader in melaleuca, aquatic weed, and other exotic pest plant control.

Governing Board

The District's Governing Board sets policy and direction for the entire agency. The Governing Board is composed of nine members appointed from specific geographic areas within the District. The members are appointed by the Governor and confirmed by the Florida Senate. Appointments are made on a staggered basis as vacancies occur. Board members serve without salary for a typical term of four years. The Governing Board elects its own officers, including a chairman and vice-chairman.

The 1972 legislation creating Water Management Districts established two basin boards within the boundaries of the District. The Big Cypress Basin Board oversees water resource issues within Collier County and a small portion of Monroe County. The Big Cypress Basin Board is chaired by the District's Governing Board member from that area along with five Basin residents appointed by the Governor and confirmed by the Florida Senate. Big Cypress Basin Board members serve terms of three years, and receive no compensation. The Okeechobee Basin Board (the District's nine member Governing Board) oversees water resource issues within the remaining counties.

Executive Office

The Governing Board appoints the agency's Executive Director and the Inspector General. The Florida Senate also confirms the Executive Director. The Executive Director serves as the Secretary to the Governing Board and is responsible for administering the directives of the Board and managing day-to-day District activities. The Inspector General is responsible for reviewing and evaluating the internal controls to ensure the fiscal accountability of the agency, and for conducting financial, compliance, electronic data processing, and performance audits of the agency and preparing audit reports of the findings.

C. Mission and Guiding Principles of the District

The District's mission is to manage and protect water resources of the region by balancing and improving water supply, flood control, water quality, and natural systems. The mission is the guiding principle in developing the FY15 Preliminary budget.

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D. Development of the District Budget

The approach used to develop this preliminary budget is outlined below. The results of this preliminary budget review will continue to be refined between March and September as better revenue and expenditure information becomes available.

November – January

The District developed a preliminary budget using the following steps:

- Used FY14 final budget for baseline
- FY14 Budget carried into FY15 preliminary with the following exceptions:
 - Deleted FY14 non-reserve and non-Property Appraiser/Tax Collector fees items funded with fund balance
 - Deleted FY14 project budgets
- Updated debt service amounts for FY15
- Updated personnel budget reflected final FY14 budget with adjustments to health insurance and salaries/vacancies
- Added operating costs of new facilities coming on line in FY15
- Added FY15 project budgets, including new projects in the \$50 million Operations and Maintenance Capital Program
- Baseline ad valorem revenue estimated at reduced levels based on prior year value losses from the last 2 years
- Growth in ad valorem from new construction estimated at \$3.2 million
- Preliminary FY15 estimated recurring ad valorem expenses are \$6.6M above estimated recurring revenues

March – July

- Review of vacancies and other changes to balance recurring revenues to recurring expenditures
- Adjustments for on-going projects or project components that moved forward in FY14 will be reduced from the FY15 preliminary budget and those not moving forward in FY14 will be added to the FY15 budget.
- The updated tentative budget will be presented to the District Governing Board in June and July.
- The proposed rolled-back millage rates will be presented to the Governing Board in July for approval.

August – September

- Tentative budget submission to FDEP, the Governor and the Legislature.
- Make any necessary changes or adjustments to tentative budget.
- Hold two statutorily required public budget hearings in September for Governing Board approval of tentative and final millages and budget.

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E. Budget Guidelines

The district continues to develop its budget under the guidelines established by Governor Scott and Secretary Vinyard which include:

- Continue to improve your organizations, improve efficiency and effectiveness, and maximize the amount of funds spent on protecting and improving the State of Florida's water resources
- Continue to focus on maintaining the most valuable conservation lands, coordinating with the Department of Environmental Protection to pursue acquisition of only valuable conservation lands that benefit Florida's environment, and managing lands in a cost effective manner
- Create more budget opportunity to invest in conservation and restoration by maintaining lean personnel and administrative structures, reducing unnecessary levels of administration, and maintaining employee benefits closely in line with those of state employees
- Continue the utilization of fund balance to preserve and protect our precious water resources

The district specific guidelines developed by the Governing Board and management include:

- Maintaining tax revenues at current levels, except for new construction, and add new requirements (i.e., FRS rate changes, New Works) by reducing elsewhere.
- Proposing no new FTE's; staffing needs to be met only by redirecting existing positions.
- Continuing to evaluate programs for efficiency improvements and measure performance.
- Issuing no additional debt.
- Implementing the approved Strategic Plan Priorities:
 - Focus on core mission activities such as refurbishment of the Central and South Florida flood control system.
 - Continued implementation of the multi-year Spend Down Plan.
 - Implementation of the Governor's Restoration Strategies initiative to improve water quality in the Everglades.

Statutory authority 373.536(5)(c) states that the Legislative Budget Commission may reject any of the following district budget proposals:

- A single purchase of land in excess of \$10 million, except for land exchanges.
- Any cumulative purchase of land during a single fiscal year in excess of \$50 million.
- Any issuance of debt on or after July 1, 2012.
- Any program expenditures as described in sub-subparagraphs (e)4.e. and f. (Outreach, Management, and Administration) in excess of 15 percent of a district's total budget.
- Any individual variances in a district's tentative budget in excess of 25 percent from a district's preliminary budget.

This preliminary FY15 budget does not exceed any of these thresholds.

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F. Budget Development Calendar and Milestones

October 2013	FY14 Begins (1 st)
November 2013	Budget Planning and Budget Development
December 2013	Governing Board briefing on Preliminary Budget submission
January 2014	Preliminary Budget submitted to Florida Legislature (15 th)
March 2014	Legislative Preliminary Budget comments due (1 st); District's response to Legislative comments on Preliminary Budget due (15 th).
April – May 2014	Continue evaluation and refinement of FY15 preliminary budget, including changes to balance recurring budget
June 2014	Property Appraisers provide preliminary estimates of taxable values (1 st) Present preliminary FY15 budget to Governing Board (12 th)
July 2014	TRIM - County Property Appraisers certify taxable values; If no action taken by the Legislature on the Preliminary Budget, the District may proceed with development of tentative Budget (1 st) TRIM - Updated FY15 budget presented to Governing Board; approval of proposed millage rates (10 th)
August 2014	Submittal of tentative Budget (1 st) TRIM – DR-420 forms sent to County Property Appraisers (4 th)
September 2014	Legislative tentative Budget comments due (5 th) TRIM - Public Hearing to adopt FY15 tentative millage rates and budget at first budget hearing following public comment. Certify agricultural privilege tax rolls. (11 th) Non Ad Valorem assessments due to Property Appraisers (15 th) Governor and Legislative Budget Commission approval/disapproval of tentative Budget due (5 days prior to final budget adoption) (16 th) TRIM - Public Hearing to adopt FY15 final millage rates and budget (23 rd) TRIM - submit resolutions to property appraiser/tax collector/county commissioners (must be received by all no later than 3 days after final adoption) (26 th) FY14 Ends (30 th)
October 2014	FY15 Begins (1 st) Submit adopted budget within 10 days after adoption to Governor and Legislature (3 rd) TRIM – submit TRIM certification package to Department of Revenue no later than 30 days after final budget adoption (23 rd)

III. BUDGET HIGHLIGHTS

A. Major Budget Objectives and Priorities

The District's objective in developing its budget is to maximize the return on taxpayer dollars to protect the region's water resources and meet the needs of the citizens we serve. To that end, the District's available resources in the FY15 tentative budget were allocated to ensure support of key activities within its core mission: flood control, water supply, water quality, and natural systems management.

Flood Control

Managing water is the District's primary function. A well-maintained water management infrastructure assures the public that District facilities are operating at peak efficiency. The District budgets \$50 million of ad valorem funds each year to implement the 50-year Plan for repairing, refurbishing and upgrading canals, water control structures, levees, and water storage areas. Our strategic priority is to refurbish, replace, improve, and manage the regional water management system by:

- Implementing flood control system refurbishment projects as part of the 50-year plan.
- Incorporating new works into water management system operations.
- Operating the water management system to meet flood control and water supply needs.
- Optimizing infrastructure maintenance by adhering to, or exceeding, industry standards and best practices.
- Coordinating with the U.S. Army Corps of Engineers on levee inspections and improvements.

Water Supply

Over time, land use changes, a growing population and agricultural development have resulted in higher demands for water supply. Planning for a growing population must also be balanced with ensuring water is available for natural systems. Four planning areas, which together encompass the entire District, address the unique resources and needs of each region. Regional water supply plans have been prepared and approved by the Governing Board for these areas. The water supply plans forecast water demands over a 20-year planning horizon, and identify recommended sources and projects to satisfy those demands. Implementation of recommendations is essential to ensuring that sufficient quantities of water will be available. The plans identify a series of water source options for each of the areas of concern in the regions.

The District is implementing regional water supply plans which are updated every 5 years to maintain a 20-year planning horizon. The Upper East Coast Plan and the Lower West Coast Plan updates were approved by the Governing Board in FY11 and in FY13, respectively. The Lower East Coast Plan Update was approved in September 2013. The District's Kissimmee Basin has been subdivided into the Lower Kissimmee Basin and Upper Kissimmee Basin as a result of the Central Florida Water Initiative (CFWI). The CFWI is a collaborative effort between three Water Management Districts with other agencies and stakeholders to address current and long-term water supply needs in a five-county area of central Florida where the three district's boundaries meet. The Upper Kissimmee Basin is included in the CFWI planning area. The CFWI and Lower Kissimmee Basin plans will be completed in FY14.

III. BUDGET HIGHLIGHTS

With regards to water supply, the District's strategic priority is to meet the current and future demands of water users and the environment by:

- Developing and implementing regional water supply plans in coordination with local governments and other stakeholders.
- Supporting implementation of alternative water supply development and water conservation measures.
- Utilizing regulatory permitting and compliance authority.
- Using water reservation and minimum flow & level authorities to protect water for natural systems.

Water Quality & Natural Systems

Improved water storage, habitat restoration, and water quality treatment in both the northern and southern reaches of the greater Everglades ecosystem are keys to a healthy environment and strong economy. The natural environment will experience significant benefits as restoration projects become operational and deliver their desired results.

Our water quality strategic priority is to restore the Northern and Southern Everglades by:

- Completing and implementing key ongoing and new restoration projects.
- Expanding and improving water storage.
- Implementing cost-effective solutions to improve water quality treatment, reduce nutrient loads and achieve water quality standards.
- Utilizing regulatory permitting and compliance authority.
- Managing invasive exotic and nuisance vegetation on District lands.

III. BUDGET HIGHLIGHTS

B. Adequacy of Fiscal Resources

The District has continued to implement efficiencies and cost savings needed to offset reductions in recurring ad valorem tax revenue. Despite these efforts, the FY15 preliminary budget does not balance recurring expenditures with recurring revenues. In addition to \$6.6M in fund balance needed to balance the ad valorem recurring budget, we are utilizing one-time fund balances, primarily for capital restoration projects, in the FY15 budget outlined in this document.

Ad Valorem Tax Revenue

The District's principal operating revenue is ad valorem taxes. For budget planning purposes, the FY15 budget assumes levying rolled-back millage rates, which is statutorily defined as the millage rate which generates the same revenue as levied in the prior year, plus revenue from new construction.

However, due to reductions in final prior year taxable value largely associated with Value Adjustment Board (VAB) proceedings, the FY13 baseline tax revenue was \$4.7 million less than projected and the FY14 baseline tax revenue \$3.5 million less than projected. In addition, new construction revenue in the past two fiscal years fell short of estimates. The variance between planned and budgeted ad valorem tax revenue for the past two fiscal years is summarized in the table below.

Revenue Category	Planned	Budgeted	Variance
FY13 Baseline	\$270.7	\$266.0	(\$4.7)
FY13 New Construction	\$2.1	\$2.1	(\$0.0)
Total FY13	\$272.8	\$268.1	(\$4.7)
FY14 Baseline	\$268.1	\$264.6	(\$3.5)
FY14 New Construction	\$3.0	\$2.0	(\$1.0)
Total FY14	\$271.1	\$266.6	(\$4.5)

Given that baseline revenue has decreased during the past two fiscal years, District staff believes it is prudent for budget planning purposes to project a further reduction in baseline tax revenue in FY15. Therefore, a \$2.5M reduction in baseline revenue was incorporated into FY15 ad valorem revenue projections. Baseline revenue was set at \$264.1 million, plus a \$3.2 million estimated increase from new construction property value added to the tax rolls, based on Office of Economic and Demographic Research (EDR) projections for the state of Florida. Total FY15 ad valorem revenue amounts to \$267.3 million. Actual rolled-back tax revenue will not be known until the certified property values are provided by the respective Property Appraisers on July 1, 2014.

Use of Fund Balance to Support Operations

The district has been required to use fund balance to cover recurring expenditures for the past several years. The primary causes of this condition have been the declining ad valorem base and increased project maintenance costs. The SFWMD FY15 preliminary budget includes \$6.6M of ad valorem fund balance to support operations, primarily in terms of projected group health insurance costs. The SFWMD management team is challenged to execute the annual

III. BUDGET HIGHLIGHTS

work plan with a focus on delivering core mission services while reducing costs. The goal is to balance the FY15 recurring revenues and recurring expenses, prior to submitting the FY15 Tentative Budget to the Governor and Legislature on August 1, 2014.

Management is reviewing the District organizational structure and processes to maximize efficiencies in service delivery. Each vacant position is being reviewed for necessity, prior to initiating the hiring process. Currently there are approximately 55 vacant positions in the District. In addition, a comprehensive overview of the District's health insurance program is being undertaken with recommendations to be implemented in the FY15 budget.

The District will need to identify recurring revenue to fund increased operations and maintenance costs of completed capital restoration projects/facilities. The increased O&M cost is currently estimated at \$7.1 million for FY16 and \$1.3 million for FY17. These estimates do not include cost of any additional staffing that may ultimately be needed, and assumes those needs will be met through redirection of position and reprioritization of programs.

Water Quality/Natural Systems

The District's commitment to preserving water quality and natural systems is implemented primarily through the effective design and construction of numerous restoration works. Experienced operation and adequate maintenance of those works helps to ensure that they perform as designed and meet regulatory targets.

Section 373.1501, F.S., provides a legislative finding that the Comprehensive Everglades Restoration Plan (CERP) is important for restoring the Everglades ecosystem and for sustaining the environment, economy, and social well-being of south Florida. Furthermore, this section ensures that all project components are consistent with the balanced policies and purposes of Chapter 373, F.S., and specifically Section 373.026, F.S. In Section 373.026 (8) (b), F.S., the Florida Department of Environmental Protection is directed to collaborate with the District and to approve each project component with or without amendments within a specified time frame. CERP major components are designed to be implemented through the execution of multiple projects. These projects will take more than 30 years to construct and will be cost-shared equally among the federal government and local sponsors, of which the District is the primary local sponsor.

The Northern Everglades and Estuaries Protection Program (NEEPP) (Section 373.4595, F.S., 2007) requires the Coordinating Agencies, the District, FDEP, and FDACS, to develop Watershed Protection Plans for the Lake Okeechobee, St. Lucie, and Caloosahatchee watersheds. The purpose of the Protection Plans is to identify and implement programs and projects necessary to achieve water quality and quantity objectives for the watersheds. The Everglades Forever Act directed the District to implement a regulatory source control program requiring landowners to reduce phosphorus in their stormwater runoff prior to discharge into downstream regional treatment projects. The District was also required to design and construct a series of Stormwater Treatment Areas (STAs) to reduce phosphorus levels from stormwater runoff and other sources before it enters the Everglades Protection Area (EPA).

The District, the FDEP, and the USEPA engaged in technical discussions starting in 2010 to address water quality issues. The primary objectives were to establish a Water Quality Based Effluent Limit (WQBEL) that would achieve compliance with the State of Florida's numeric phosphorus criterion and to identify a suite of additional water quality projects to work in conjunction with the existing STAs to meet this WQBEL. In 2012, a suite of projects were

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identified that would meet the WQBEL limits; and in 2013 the Legislature incorporated the plan, known as Restoration Strategies, into law. This plan includes a schedule for project implementation that balances current economics with engineering, permitting, science and construction limitations. The approved plan, estimated to cost approximately \$880 million, will utilize a combination of state and district revenues to complete the projects.

The District has dedicated significant revenues toward continued implementation of these restoration efforts. The following amounts are included in the FY15 preliminary budget: \$77.8 million for implementation of the Governor's Restoration Strategies water quality improvement projects, of which \$32.0 million is from state funding; \$123.2 million for implementation of Comprehensive Everglades Restoration projects; \$25.9 million for implementation of Lake Okeechobee and estuary projects; and \$51.1 million for Everglades Forever Act projects, including \$23.6 million for STA operations and maintenance activities.

The FY15 preliminary budget contains the resources needed to perform the District's water quality and natural systems mission.

Water Supply

Water Supply needs are evaluated and programs are in place to help ensure sustainable water resources pursuant to the Florida Water Resources Act (Chapter 373, Florida Statutes). Plans are updated in collaboration with stakeholders every five years. Based on a 20-year outlook, these plans include water demand estimates and projections; and evaluation of existing regional water resources; identification of water supply-related issues and options; water resource and water supply components, including funding strategies; and recommendations for meeting projected demands. It is important that the District funds water supply initiatives at a level that meets the current and future demands of water users and the environment. These plans are documented annually in the Five-Year Water Resource Development Work program.

Five-Year Water Resource Development Work Program

Each year FDEP reviews the 5-year water resource development work program to determine the adequacy of proposed expenditures. This determination is constrained by several factors including, but not limited to:

- 1) The fiscal information provided in the 5-year water resource development work program only covers five fiscal periods and does not encompass the entire planning period of the regional water supply plan, which includes a 20-year horizon.
- 2) Any future proposed expenditure is influenced by a statutory budget development and review process that includes: legislative review, public comment, Governor's approval, and a future governing board's adoption of a final budget.
- 3) Water supply projects, including alternative water supply projects, are developed over a number of years, which may extend beyond the time horizon of the work program.
- 4) The business decision to develop any water supply project or alternative water supply project is determined by a local water supplier that is independent of the District.

We believe that the District's proposed expenditures in the 5-year water resource development work program and the FY15 budget provide the means to meet future water supply needs. On December 5, 2013 the District received a letter from FDEP which states "the Department has determined that the proposed expenditures described in the District's 2013 Five-Year Water

III. BUDGET HIGHLIGHTS

resource Development Work program reasonably contribute to meeting future water supply needs.”

SFWMD provides significant water supply benefits through the operation of the Central and Southern Florida Flood Control Project (C&SF). The District is responsible for managing and protecting the water resources of South Florida by balancing and improving water quality, flood control, natural systems, and water supply. Currently, region-wide water management is accomplished by the District's operation and maintenance system which currently includes 667 water control structures and 722 smaller project culverts; management of 67 pump stations which send water south and through waterways eastward and westward to both coasts, and oversight of approximately 4,769 miles of canals and levees.

As an essential part of the agency's core mission, providing water supply for agriculture, urban uses, and natural resources needs and preventing saltwater intrusion are a routine part of C&SF system operations. For example, routine water supply operations, such as delivering water from Lake Okeechobee for supplemental irrigation requirements to over 614,000 acres of agriculture in the Everglades Agricultural Area and Caloosahatchee and St. Lucie watersheds, are water supply-related activities.

When water levels in Lake Okeechobee are low, temporary portable pumps can be installed at the southern end of the lake to provide supplemental water supply deliveries to urban and agriculture areas; Water Conservation Areas are operated and maintained to provide recharge to the Biscayne and surficial aquifers in the Lower East Coast (Palm Beach, Broward, and Miami-Dade counties); major coastal salinity control structures are operated and maintained to prevent saltwater intrusion into drinking water aquifers; water from the regional system is delivered through a network of canals to maintain water levels in the coastal canal network to prevent salt water intrusion and recharge public potable water wellfield; regional water is delivered through the South Dade canal system to be used for supplemental water supply for South Dade agriculture, recharging public drinking water wellfield, preventing saltwater intrusion, and reducing seepage out of Everglades National Park. Importantly, dedicated funds for such projects are critical to assist the SFWMD to satisfy the authorized water supply purpose of the C&SF Project while meeting water supply needs of the natural system, as a preference to more costly alternative water supply sources.

The FY15 preliminary budget contains the resources needed to perform the District's water supply mission. The District will continue to evaluate future funding options in support of alternative water supply projects.

Flood Control

The Operations and Maintenance Program created a comprehensive long term plan for Central & Southern Florida (C&SF) system-wide water control structure improvements. This 50-year plan involves refurbishing aging infrastructure to ensure the C&SF system operates as designed to provide adequate flood control throughout south Florida. An annual budget of \$50 million has been designated for O&M capital refurbishment projects from the recurring ad valorem budget. This level of funding has been maintained in the FY15 budget as one of the Governing Board's highest priorities.

Included in the Operations and Maintenance and Public Works programs is a \$0.6 million increase in operating costs for FY15. This increase will fund costs associated with new restoration works such as fuel, electricity, parts and vegetation management. The specific

III. BUDGET HIGHLIGHTS

projects to benefit include the Merritt and Faka Union Pump Stations project in Collier County; the C-111 Spreader Canal, and the 8½ Square Mile Area restoration projects in Miami-Dade County; the Site 1 Impoundment and A-1 FEB in Palm Beach County, and the C-44 Reservoir tower and intake canal in Martin County.

The FY15 preliminary budget specifies the funding level required to perform the District's flood control mission, including emergency activities. An active tropical storm season for peninsular Florida may require additional funding from one-time emergency reserves that are included in the tentative budget.

Overall, the District's core operating activities are being largely accomplished within its recurring revenue level, with some fund balance used to supplement funding for operations as outlined above. Prior year fund balances are also being used to fund projects within the FY15 preliminary budget and are allocated to continue work on projects during the next five years, as shown in the Projected Utilization of Fund Balance worksheet on page 23.

III. BUDGET HIGHLIGHTS

C. Budget Summary

1. Overview

The District encompasses all or part of sixteen counties, covering a total area of 17,930 square miles (30% of the State's land area), and spans from Orlando to Key West. About 43% of the State's population, over 7.9 million people, live within the South Florida Water Management District's boundaries.

There are two primary basins contained within the South Florida Water Management District's boundaries, the Okeechobee Basin and the Big Cypress Basin. The Okeechobee Basin is based on the sprawling Kissimmee-Okeechobee-Everglades ecosystem, which stretches from Central Florida's Chain of Lakes to Lake Okeechobee and south to the Florida Keys. The Big Cypress Basin includes all of Collier and part of Monroe counties, the Big Cypress National Preserve, and the 10,000 Islands.

The FY15 preliminary budget is \$642.0 million which is \$19.8 million (3.2%) higher than the current adopted FY14 budget of \$622.2 million. This increase is due to changing project cash flow requirements and re-budgeting some projects that will carry over to next year. The District's largest individual revenue sources are ad valorem taxes, state funding and prior year cash balances.

The projection of ad valorem revenue included in the FY15 preliminary budget is based on rolled-back millage rates which represent no tax increase to property owners residing within District boundaries. Baseline tax revenue is calculated to generate \$2.5 million less than in FY14, due to the expected impact of value adjustment board hearings on prior year values, offset by an estimated \$3.2 million generated from new construction added to the tax rolls. Projected ad valorem revenues in the preliminary budget are \$267.3 million (41.6%) of total projected revenues, compared to \$266.6 million (42.8%) in FY14.

Total anticipated state funds in the FY15 preliminary budget is \$122.4 million (19.1% of total budget) and the total estimated federal funding is \$3.4 million (0.5% of total budget). In the adopted FY14 budget, the total state funding is \$98.6 million (15.4% of total budget) and the total federal funding is \$2.6 million (0.4% of total budget).

The revenue sources that make up the remaining portion of the preliminary FY15 and adopted FY14 budgets are agricultural privilege taxes, permit fees, fund balances, and miscellaneous revenues (38.8% for FY15 and 41.4% for FY14 total budget).

SOUTH 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)	New Issues (Increases)	Reductions	Fiscal Year 2014-15 (Preliminary Budget)
SOURCE OF FUNDS				
Beginning Fund Balance @ 9/30/2013	487,309,774	118,916,319	(203,860,932)	402,365,161
District Revenues	317,192,063	-	(665,287)	316,526,776
Debt	-	-	-	-
Local Revenues	-	-	-	-
Unearned Revenue @ 9/13/2013	-	-	-	-
State Revenues	98,587,100	23,793,545	-	122,380,645
Federal Revenues	2,575,078	798,086	-	3,373,164
SOURCE OF FUND TOTAL	\$905,664,015	\$143,507,950	(\$204,526,219)	\$844,645,746

	Fiscal Year 2013-14 (Adopted)	New Issues (Increases)	Reductions	Fiscal Year 2014-15 (Preliminary Budget)
USE OF FUNDS				
Salaries and Benefits	145,148,678	797,690	(1,397,204)	144,549,164
Other Personal Services	2,457,047	-	(1,710,032)	747,015
Contracted Services	39,298,474	30,677,252	(10,080,736)	59,894,990
Operating Expenses	125,137,297	11,473,627	(14,546,461)	122,064,463
Operating Capital Outlay	22,782,523	24,738,930	(8,219,232)	39,302,221
Fixed Capital Outlay	169,311,195	76,046,673	(82,515,105)	162,842,763
Interagency Expenditures (Cooperative Funding)	15,989,782	3,931,698	(9,384,343)	10,537,137
Debt	42,074,439	829,999	(847,991)	42,056,447
Reserves - Emergency Response	60,015,738	-	-	60,015,738
USE OF FUNDS TOTAL	\$622,215,173	\$148,495,869	(\$128,701,104)	642,009,938

	Fiscal Year 2013-14 (Adopted)	New Issues (Increases)	Reductions	Fiscal Year 2014-15 (Preliminary Budget)
Unearned Revenue @ 9/30/2014				
TOTAL UNEARNED REVENUE	\$0			

	Fiscal Year 2013-14 (Adopted)	New Issues (Increases)	Reductions	Fiscal Year 2014-15 (Preliminary Budget)
FUND BALANCE (ESTIMATED @ 9/30/2014)				
Nonspendable	25,909,526	-	-	25,909,526
Restricted	307,032,689	-	(150,176,798)	156,855,891
Committed	17,819,241	-	-	17,819,241
Assigned	49,552,555	-	(49,552,555)	-
Unassigned	2,051,150	-	-	2,051,150
TOTAL FUND BALANCE	\$402,365,161	\$0	(\$199,729,353)	\$202,635,808

	Fiscal Year 2013-14 (Adopted)	New Issues (Increases)	Reductions	Fiscal Year 2014-15 (Preliminary Budget)
WORKFORCE				
Authorized Position (Full-Time Equivalents/FTE)	1,588.00	-	(9.00)	1,579.00
Contingent Worker (Independent Contractors)	-	-	-	-
Other Personal Services (OPS)	20.00	-	(9.00)	11.00
Intern	-	-	-	-
Volunteer	-	-	-	-
TOTAL WORKFORCE	1,608.00	-	(18.00)	1,590.00

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

Notes:

Beginning Fund Balance reflects preliminary results of FY13 year-end activities less carryforward encumbrances from non-reimbursement funds.
 Sources of Funds (New Issues - Increases) includes \$117,437,688 in funds that will be re-budgeted in FY15 (see below), plus \$1,478,631 in pending FY14 reimbursements.

Rebudget Items	Amount
Contingency Reserves	\$50,015,738
OMC Capital Reserve	\$10,000,000
Restoration Strategies	\$11,971,936
Liability Claims Payable	\$10,000,000
C-111 South (Contract #8)	\$9,000,000
C-44 Reservoir/STA Project	\$7,320,505
Caloosahatchee Basin Storage/Lake Hicpochee	\$4,200,000
Rolling Meadows Wetland Restoration	\$3,300,000
Fuel (Emergency Pumping)	\$2,500,000
Tax Collector and Property Appraiser Fees	\$2,716,308
L-31 East Flow Way Project	\$1,800,000
Big Cypress Basin Projects/Agreements	\$1,925,000
Restoration Projects	\$880,288
Lemkin Creek	\$739,137
Loxahatchee River Watershed Restoration	\$500,000
Central Florida Water Initiative (CFWI) Modeling	\$225,000
Source Control	\$110,000
8.5 Square Mile Mitigation Project	\$100,000
Lake Okeechobee Watershed Pre-Drainage Characterization Study	\$65,000
Lab Equipment	\$61,500
Florida Bay Project	\$7,276
Total	\$117,437,688
FY14 Reimbursements	\$1,478,631
Grand Total	\$118,916,319

**SOUTH 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								
n/a	Inventory Reserve - General Fund	201,145	0	0	0	0		201,145
n/a	Inventory Reserve - Okeechobee Basin	5,851,266	0	0	0	0		5,851,266
n/a	Inventory Reserve - Big Cypress Basin	187,710	0	0	0	0		187,710
n/a	Worker's Compensation	5,552,827	0	0	0	0		5,552,827
n/a	Wetlands Mitigation Permanent Fund (principal portion)	14,116,578	0	0	0	0		14,116,578
NONSPENDABLE SUBTOTAL		25,909,526	0	0	0	0	0	25,909,526
RESTRICTED								
FP, WS, WQ, NS	Net Assets - Internal Service Funds	9,743,002		2,435,751	2,435,751	2,435,750	2,435,750	0
FP, WS, WQ, NS	Economic Stabilization Reserve	43,512,602	43,512,602					0
FP, WS, WQ, NS	Economic Stabilization Reserve (Big Cypress Basin)	760,401	760,401					0
WS, WQ, NS	Expenditure Reimbursements	4,716	4,716					0
FP, WQ	Dispersed Water Management (Ad Valorem)	16,027,996	7,414,107	4,595,846	4,018,043			0
FP, WS, WQ, NS	Tax Collector Fees	1,400,000	1,400,000					0
FP, WS, WQ, NS	Property Appraiser Fees	72,728	72,728					0
FP, WS, WQ, NS	External Risk Management	15,933,301	7,500,000	8,433,301				0
FP, WS, WQ, NS	Float Helicopter Maintenance	122,058	122,058					0
WS, WQ, NS	Miami-Dade Seasonal Operations Study	200,000	200,000					0
FP, WS, WQ, NS	Insurance Plan Adjustment (202)	1,857,300	1,857,300					0
FP, WS, WQ, NS	Insurance Plan Adjustment (217)	853,000	853,000					0
FP, WS, WQ, NS	Grant Parcel Wetland Restoration (RONT0)	142,262	142,262					0
FP, WS, WQ, NS	Lake Okeechobee Watershed Source Control	225,000	150,000	75,000				0
FP, WS, WQ, NS	BBCW (L-31N)	1,800,000	1,800,000					0
FP, WS, WQ, NS	Southern Everglades Source Control	290,686	215,686	50,000	25,000			0
WS, FP	Tree Removal in District Right of Way	323,023	323,023					0
WS, NS	CFWI Modeling	150,000	150,000					0
WQ, NS	Caloosahatchee Basin Storage/Treatment (Lake Hicpochee)	3,900,000	0	3,900,000				0
WS, WQ, NS	L-8 Divide	1,842,000	660,000	862,000	320,000			0
WS, WQ, NS	G-716 Structure Expansion	430,400	430,400					0
WS, WQ, NS	G-716 Structure Expansion	3,868,600	0	3,868,600				0

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
WS, WQ, NS	S 5AS Divide	2,022,000	1,128,000	894,000				0
WS, WQ, NS	EAA A-1 Flow Equalization Basin (Ad Valorem funding)	3,920,055	0	3,920,055				0
WS, WQ, NS	EAA A-1 Flow Equalization Basin (COPs funding)	14,123,852	14,123,852					0
WS, WQ, NS	Restoration Strategies C-139 Annex	2,223,713	2,223,713					0
WS, WQ, NS	Restoration Strategies Science Plan	20,536,091	3,903,260	16,271,953	360,878			0
WS, WQ, NS	Restoration Strategies Source Control	4,264,020	4,264,020					0
WS, WQ, NS	Restoration Strategies STA1W #1 Expansion	54,355,458	8,660,552	43,732,157	1,962,749			0
WS, WQ, NS	Restoration Strategies STA1W #2 Expansion	3,036,952	0		3,036,952			0
NS	C-111 South (Contract #8)	1,000,000	1,000,000					0
WS, WQ, NS	C-44 Reservoir/STA	4,000,000	4,000,000					0
FP, WS, WQ, NS	Fuel	2,500,000	2,500,000					0
FP, WQ, NS	Lake Kissimmee Restoration	270,000	270,000					0
FP, WQ, NS	Lemkin Creek (Lake O Trust)	759,995	739,137	20,858				0
FP, WS, WQ, NS	FY15 = Indian River Lagoon; FY16-FY18 = Future Projects (State Approp. (205000))	268,637	180,315	88,322				0
FP, WS, WQ, NS	FY15 Wetland Mitigation Projects (Funds 211/409) = (Rolling Meadows, 8.5 SMA, Land Management Expenses; FY 16-FY19 = 211/409 Future Projects)	25,129,297	5,355,294	4,943,501	4,943,501	4,943,501	4,943,500	0
FP, WS, WQ, NS	Indian River Lagoon Estuarine Projects (IRL Tag 212)	161,066	30,000	32,767	32,767	32,766	32,766	0
FP, WS, WQ, NS	Lake Belt Mitigation Initiatives (Fund 219/419)	22,822,922	22,066,015	189,227	189,227	189,227	189,226	0
WS, WQ, NS	FY15-FY18 = Future Projects (Everglades License Tag 220)	371,049	0	92,763	92,762	92,762	92,762	0
FP, WS, WQ, NS	Land Management Expenses (Fund 222000 lease revenue)	2,648,171	992,509	413,916	413,916	413,915	413,915	0
FP	FEMA Fund (227/407) Future Projects	123,467	0	123,467				0
NS	South Dade C-111 Federal Project (Florida Bay 228/408)	3,063,852	2,290,920	193,233	193,233	193,233	193,233	0
FP, WS, WQ, NS	BCB Projects/Intergovernmental Agreements (203/403)	14,122,504	6,735,478	1,846,757	1,846,757	1,846,756	1,846,756	0
WS, WQ, NS	ECP Future Projects (217/406)	3,974,429	0	993,608	993,607	993,607	993,607	0
FP, WS, WQ, NS	Okeechobee Basin Future Projects (202/402)	7,449,158	0	1,862,290	1,862,290	1,862,289	1,862,289	0
WS, WQ, NS	FY15 = Land Mgmt. Expenses; FY16 - FY19 = Future Projects (213000)	1,816,336	617,000	299,834	299,834	299,834	299,834	0
FP, WS, WQ, NS	Future Projects (404)	2,224,762	0	556,191	556,191	556,190	556,190	0
WS, WQ, NS	Federal Land Acquisition Fund Future Projects (411000)	3,932,714	0	983,179	983,179	983,178	983,178	0
FP, WS, WQ, NS	To close out existing obligations for retiree health program; reduce WC surplus	2,453,114	1,528,450	793,666	43,666	43,666	43,666	0
RESTRICTED SUBTOTAL		307,032,689	150,176,798	102,472,242	24,610,303	14,886,674	14,886,672	0
COMMITTED								
FP, WS, WQ, NS	Caloosahatchee River Estuary Nutrient Cycling	1,325,635		1,325,635				0
FP, WS, WQ, NS	External Risk Management	7,179,550		7,179,550				0
FP, WS, WQ, NS	Caloosahatchee River Watershed Source Control	125,000		50,000	75,000			0
FP, WS, WQ, NS	Facility Lease	201,458		201,458				0
FP, WS, WQ, NS	St. Lucie River Watershed Source Control	200,000		50,000	150,000			0
WS, WQ, NS	Water Quality Enhancement Projects (STA 1W #2)	8,787,598			8,787,598			0
COMMITTED SUBTOTAL		17,819,241	0	8,806,643	9,012,598	0	0	0

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
ASSIGNED								
FP, WS, WQ, NS	Health Plan	3,377,250	3,377,250					0
FP, WS, WQ, NS	Facility Lease	174,464	174,464					0
FP, WS, WQ, NS	Economic Stabilization Reserve	15,742,735	15,742,735					0
FP, WS, WQ, NS	Tax Collector Fees	1,000,000	1,000,000					0
FP, WS, WQ, NS	Property Appraiser Fees	243,580	243,580					0
FP, WS, WQ, NS	External Risk Management	2,500,000	2,500,000					0
NS	C-111 South (Contract #8)	6,500,000	6,500,000					0
FP, WS, WQ, NS	Information Technology Capital Replacement Plan	900,000	900,000					0
FP, WS, WQ, NS	Facilities Management Capital Replacement Plan	358,800	358,800					0
FP, WS, WQ, NS	Northern Everglades, St. Lucie Estuary Watershed Nutrient Budget	125,000	125,000					0
WS, NS	Caloosahatchee MFL Update	55,000	55,000					0
FP, WS, WQ, NS	Caloosahatchee River Watershed Source Control	75,000	75,000					0
FP, WS, WQ, NS	St. Lucie River Watershed Source Control	75,000	75,000					0
WQ, NS	Replacement Lab Equipment	61,500	61,500					0
FP, WS, WQ, NS	Helicopter Overhauls	241,000	241,000					0
FP, WS	Caloosahatchee River Estuary Nutrient Cycling	60,000	60,000					0
WS, WQ, NS	L-8 Pump Station	1,000,000	1,000,000					0
WS, WQ, NS	Loxahatchee Watershed	500,000	500,000					0
WS, WQ, NS	Restoration Strategies Science Plan	14,802	14,802					0
WS, NS	CFWI Modeling	75,000	75,000					0
WS, WQ, NS	C-44 Reservoir	5,133,064	5,133,064					0
WS, WQ, NS	Picayune Strand Commissioning	340,360	340,360					0
WQ, NS	Caloosahatchee Basin Storage/Treatment (Lake Hicpochee)	8,000,000	8,000,000					0
FP, WS	Big Cypress Basin Field Station	3,000,000	3,000,000					0
ASSIGNED SUBTOTAL		49,552,555	49,552,555	0	0	0	0	0
UNASSIGNED								
WS/WQ/FP/NS	Economic Stabilization Fund	2,051,150	0	0	0	0	0	2,051,150
WS/WQ/FP/NS	Available for Future Year Utilization	0	0	0	0	0	0	0
UNASSIGNED SUBTOTAL		2,051,150	0	0	0	0	0	2,051,150
Total		402,365,161	199,729,353	111,278,885	33,622,901	14,886,674	14,886,672	27,960,676
Remaining Fund Balance at Fiscal Year End			202,635,808	91,356,923	57,734,022	42,847,348	27,960,676	
COMMENTS/NOTES								
WS = Water Supply: WQ = Water Quality: FP = Flood Protection: NS = Natural Systems								

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

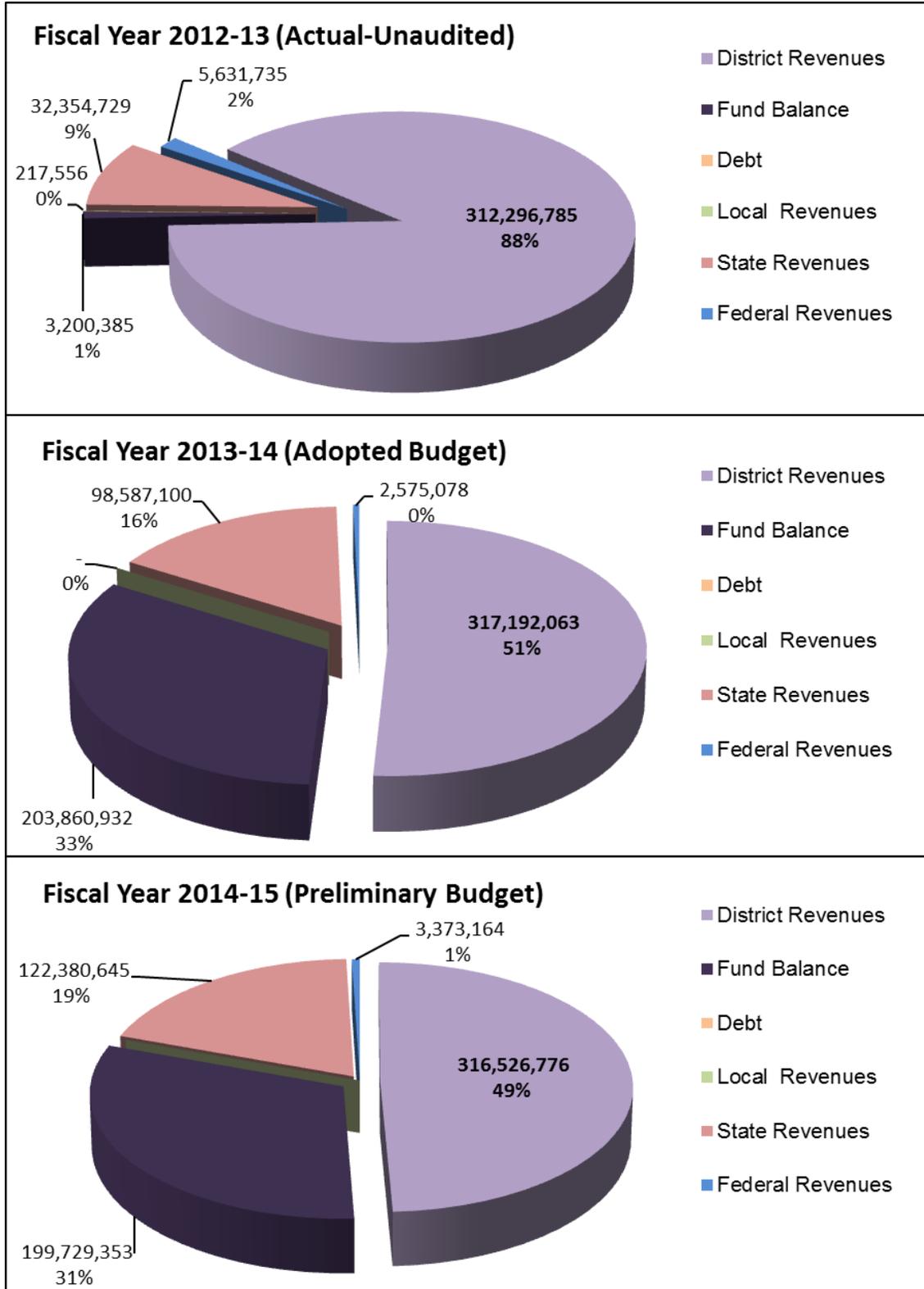
	PRELIMINARY BUDGET - Fiscal Year 2014-2015	SOURCES OF FUND						
		District Revenues	Fund Balance	Debt	Local	State	Federal	TOTAL
1.0 Water Resources Planning and Monitoring	\$46,361,081	\$3,970,736	-	-	-	\$784,335	-	\$4,755,071
2.0 Acquisition, Restoration and Public Works	253,868,361	86,759,460	-	-	-	2,456,037	-	89,215,497
3.0 Operation and Maintenance of Lands and Works	278,968,006	98,855,019	-	-	-	-	-	98,855,019
4.0 Regulation	26,206,176	1,774,186	-	-	-	-	-	1,774,186
5.0 Outreach	2,556,365	-	-	-	-	-	-	0
6.0 District Management and Administration	34,049,949	2,886,000	-	-	-	-	-	5,129,580
TOTAL	\$642,009,938	\$196,488,981	-	-	-	\$3,240,372	-	\$199,729,353

	USES OF FUND									
	Salaries and Benefits	Other Personal Services	Contracted Services	Operating Expenses	Operating Capital Outlay	Fixed Capital Outlay	Interagency Expenditures (Cooperative Funding)	Debt	Reserves	TOTAL
1.0 Water Resources Planning and Monitoring	\$740,950	-	\$565,314	\$669,786	\$61,500	-	\$2,717,521	-	-	\$4,755,071
2.0 Acquisition, Restoration and Public Works	1,413,252	-	25,164,184	1,887,454	15,844,265	42,587,316	2,319,026	-	-	89,215,497
3.0 Operation and Maintenance of Lands and Works	2,695,241	-	18,126,300	7,165,996	3,382,966	7,468,778	-	-	60,015,738	98,855,019
4.0 Regulation	942,500	-	494,416	337,270	-	-	-	-	-	1,774,186
5.0 Outreach	-	-	-	-	-	-	-	-	-	0
6.0 District Management and Administration	1,011,000	-	-	3,218,580	900,000	-	-	-	-	5,129,580
TOTAL	\$6,802,943	-	\$44,350,214	\$13,279,086	\$20,188,731	\$50,056,094	\$5,036,547	-	\$60,015,738	\$199,729,353

III. BUDGET HIGHLIGHTS

2. Source of Funds Three-Year Comparison

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



SOUTH FLORIDA WATER MANAGEMENT DISTRICT
SOURCE OF FUNDS COMPARISON FOR THREE FISCAL YEARS
 Fiscal Years 2012-13 (Actual) 2013-14 (Adopted) 2014-15 (Preliminary)
 PRELIMINARY BUDGET - Fiscal Year 2014-2015

SOURCE OF FUNDS	Fiscal Year 2012-13 (Actual-Unaudited)	Fiscal Year 2013-14 (Adopted Budget)	Fiscal Year 2014-15 (Preliminary Budget)	Difference in \$ (Adopted -- Preliminary)	Difference in % (Adopted -- Preliminary)
District Revenues	312,296,785	317,192,063	316,526,776	(665,287)	0%
Fund Balance	3,200,385	203,860,932	199,729,353	(4,131,579)	-2%
Debt - Certificate of Participation (COPS)	-	-	-	-	
Local Revenues	217,556	-	-	-	
State General Revenues	-	-	-	-	
Ecosystem Management Trust Fund	-	-	-	-	
FDEP/EPC Gardinier Trust Fund	-	-	-	-	
P2000 Revenue	-	-	-	-	
FDOT/Mitigation	-	-	-	-	
Water Management Lands Trust Fund	7,029,870	13,658,123	10,859,200	(2,798,923)	-20%
Water Quality Assurance (SWIM) Trust Fund	-	-	-	-	
Florida Forever	-	-	-	-	
Save Our Everglades Trust Fund	15,476,469	74,845,610	103,846,024	29,000,414	39%
Alligator Alley Tolls	4,400,000	4,400,000	2,000,000	(2,400,000)	-55%
Other State Revenue	5,448,390	5,683,367	5,675,421	(7,946)	0%
Federal Revenues	5,631,735	2,575,078	2,845,457	270,379	10%
Federal through State (FDEP)	-	-	527,707	527,707	
SOURCE OF FUND TOTAL	353,701,190	622,215,173	642,009,938	19,794,765	3%

District Revenues include

Ad Valorem	267,507,572	266,557,178	267,293,125
Ag Privilege Tax	11,593,566	11,300,000	10,950,000
Permit & License Fees	23,132,592	4,121,816	2,320,699
Miscellaneous Revenues	10,063,055	35,213,069	35,962,952

III. BUDGET HIGHLIGHTS

3. Major Source of Funds Variances

District Revenues

- Budgeted ad valorem revenues increased by a net of \$735,947 primarily due to adjustments in prior year taxable values and new construction revenue.
- Ag Privilege Tax in the FY15 tentative budget is \$350,000 lower than the prior year as a result of rate reduction per legislative statute change.
- Permit, License and Fees category decreased by \$1.8 million resulting from removal of Lake Belt Mitigation funds for the C-139 Annex Restoration.
- Miscellaneous revenues reflect a decrease of \$740,032 in projected lease revenues and \$470,000 in investment income netted against \$1,959,915 increase in the internal service fund insurance premiums for a net increase of \$749,883.

Fund Balance

Designated Fund balance decreased by \$4.1 million.

Debt

The budget includes no new debt. Prior year debt proceeds (COPs) of \$14.1 million are included in the fund balance amount.

State Revenues

- Save Our Everglades Trust Fund shows an increase of \$29 million in the FY15 tentative budget over the current budget because of anticipated increase in new appropriation and re-budget of prior year appropriations to continue with work in progress.
- Water Management Lands Trust Fund reflects a decrease of \$2.8 million for removal of the FY14 special appropriation for Moving Water South project.
- The budget for Alligator Alley Tolls is at the recurring level of \$2 million and does not yet include any other amounts due to SFWMD. The decrease of \$2.4 million reflects removal of prior year amounts included in the FY14 adopted budget.
- Other state revenues remain consistent with the FY14 budget level.

Federal

Federal funds show an increase of \$0.8 million in projected funds to be reimbursed from the USACOE for pumping operations. This increase aligns the budget with the amounts actually anticipated to be received in FY15 based on trend data from recent years.

SOUTH FLORIDA WATER MANAGEMENT DISTRICT
SOURCE OF FUNDS BY PROGRAM
 Fiscal Year 2012-13 (Actual-Unaudited)
 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-Unaudited)
District Revenues	34,454,811	68,025,581	154,516,533	22,404,013	2,557,378	30,338,469	312,296,785
Fund Balance	-	3,200,385	-	-	-	-	3,200,385
Debt - Certificate of Participation (COPS)	-	-	-	-	-	-	-
Local Revenues	200,286	-	17,270	-	-	-	217,556
State General Revenues	-	-	-	-	-	-	-
Ecosystem Management Trust Fund	-	-	-	-	-	-	-
FDEP/EPC Gardiner Trust Fund	-	-	-	-	-	-	-
P2000 Revenue	-	-	-	-	-	-	-
FDOT/Mitigation	-	-	-	-	-	-	-
Water Management Lands Trust Fund	-	-	7,029,870	-	-	-	7,029,870
Water Quality Assurance (SWIM) Trust Fund	-	-	-	-	-	-	-
Florida Forever	-	-	-	-	-	-	-
Save Our Everglades Trust Fund	1,260,103	14,216,366	-	-	-	-	15,476,469
Alligator Alley Tolls	1,000,000	3,400,000	-	-	-	-	4,400,000
Other State Revenue	353,677	1,272,348	3,820,393	1,972	-	-	5,448,390
Federal Revenues	1,750	537,882	5,072,565	19,538	-	-	5,631,735
Federal through State (FDEP)	-	-	-	-	-	-	-
SOURCE OF FUND TOTAL	37,270,627	90,652,562	170,456,631	22,425,523	2,557,378	30,338,469	353,701,190

District Revenues include
 Ad Valorem 267,507,572
 Ag Privilege Tax 11,593,566
 Permit & License Fees 23,132,592
 Miscellaneous Revenues 10,063,055

SOUTH 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	42,297,860	56,210,638	163,008,342	24,480,551	2,536,586	28,658,086	317,192,063
Fund Balance	2,646,208	115,835,188	77,248,415	1,643,517	102,870	6,384,734	203,860,932
Debt - Certificate of Participation (COPS)	-	-	-	-	-	-	-
Local Revenues	-	-	-	-	-	-	-
State General Revenues	-	-	-	-	-	-	-
Ecosystem Management Trust Fund	-	-	-	-	-	-	-
FDEP/EPC Gardinier Trust Fund	-	-	-	-	-	-	-
P2000 Revenue	-	-	-	-	-	-	-
FDOT/Mitigation	-	-	-	-	-	-	-
Water Management Lands Trust Fund	-	335,125	13,322,998	-	-	-	13,658,123
Water Quality Assurance (SWIM) Trust Fund	-	-	-	-	-	-	-
Florida Forever	-	-	-	-	-	-	-
Save Our Everglades Trust Fund	310,000	74,535,610	-	-	-	-	74,845,610
Alligator Alley Tolls	1,016,022	3,383,978	-	-	-	-	4,400,000
Other State Revenue	240,000	75,000	5,368,367	-	-	-	5,683,367
Federal Revenues	-	537,530	2,037,548	-	-	-	2,575,078
Federal through State (FDEP)	-	-	-	-	-	-	-
SOURCE OF FUND TOTAL	46,510,090	250,913,069	260,985,670	26,124,068	2,639,456	35,042,820	622,215,173

District Revenues include
 Ad Valorem 266,557,178
 Ag Privilege Tax 11,300,000
 Permit & License Fees 4,121,816
 Miscellaneous Revenues 35,213,069

SOUTH FLORIDA WATER MANAGEMENT DISTRICT
SOURCE OF FUNDS BY PROGRAM
 Fiscal Year 2014-15 (Preliminary 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 2014-15 (Preliminary Budget)
District Revenues	40,843,276	58,696,189	161,078,587	24,431,990	2,556,365	28,920,369	316,526,776
Fund Balance	4,755,071	89,215,497	98,855,019	1,774,186	-	5,129,580	199,729,353
Debt - Certificate of Participation (COPS)	-	-	-	-	-	-	-
Local Revenues	-	-	-	-	-	-	-
State General Revenues	-	-	-	-	-	-	-
Ecosystem Management Trust Fund	-	-	-	-	-	-	-
FDEP/EPC Gardiner Trust Fund	-	-	-	-	-	-	-
P2000 Revenue	-	-	-	-	-	-	-
FDOT/Mitigation	-	-	-	-	-	-	-
Water Management Lands Trust Fund	-	-	10,859,200	-	-	-	10,859,200
Water Quality Assurance (SWIM) Trust Fund	-	-	-	-	-	-	-
Florida Forever	-	-	-	-	-	-	-
Save Our Everglades Trust Fund	-	103,846,024	-	-	-	-	103,846,024
Alligator Alley Tolls	467,734	1,532,266	-	-	-	-	2,000,000
Other State Revenue	295,000	-	5,380,421	-	-	-	5,675,421
Federal Revenues	-	50,678	2,794,779	-	-	-	2,845,457
Federal through State (FDEP)	-	527,707	-	-	-	-	527,707
SOURCE OF FUND TOTAL	46,361,081	253,868,361	278,968,006	26,206,176	2,556,365	34,049,949	642,009,938

District Revenues include
 Ad Valorem 267,293,125
 Ag Privilege Tax 10,950,000
 Permit & License Fees 2,320,699
 Miscellaneous Revenues 35,962,952

III. BUDGET HIGHLIGHTS

5. Preliminary Millage Rates

The Governing Board policy direction is to levy rolled-back millage rates. In accordance with Florida Statute 200.065(1) the rolled-back millage rate is calculated in the following manner:

Excerpt from 200.065(1) F.S.

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

When certified property values are received from the property appraisers in July, they will be compiled and calculated to determine the rolled-back millage rates for District-wide, Okeechobee Basin, Everglades Construction Project and the Big Cypress Basin. The annual property tax cycle known as TRIM and as defined by Florida Statute begins with the certification of values every July 1st so taxing authorities can calculate the millage rates which will levy ad valorem taxes.

	FY14 Adopted	FY15 Rolled-Back	FY15 Proposed Rates	% Change from Rolled-Back
District	0.1685	TBD	TBD	0.00%
Okeechobee Basin	0.1838	TBD	TBD	0.00%
Everglades Construction	0.0587	TBD	TBD	0.00%
Big Cypress Basin	0.1593	TBD	TBD	0.00%
Combined:				
District/Okee/Everglades	0.4110	TBD	TBD	0.00%
District/Big Cypress	0.3278	TBD	TBD	0.00%

Tax levies are set for each of the two basins within the District, the Okeechobee Basin, and the Big Cypress Basin. The adopted rates are combined with an overall "District-at-large" millage rate which determines the total millage to be assessed upon property owners within each basin. The most recent adopted Okeechobee Basin tax rate is 0.4110, and the Big Cypress Basin (BCB) tax rate is 0.3278 mills.

SOUTH FLORIDA WATER MANAGEMENT DISTRICT
THREE-YEAR AD VALOREM TAX COMPARISON
 Fiscal Years 2012-13, 2013-14 and 2014-15
 Preliminary Budget - January 15, 2014

DISTRICTWIDE			
Ad valorem Tax Comparison	FY 2012-13 (Actual)	FY 2013-14 (Adopted)	FY 2014-15 (Preliminary)
Millage rate	0.1757	0.1685	TBD
Rolled-back Rate	0.1757	0.1685	TBD
Percent of Change of Rolled-back Rate	0.0%	0.0%	TBD
Gross Taxable Value for Operating Purposes	\$670,206,515,922	\$694,878,731,534	TBD
Net New Taxable Value	\$5,297,312,798	\$5,185,010,749	TBD
Adjusted Taxable Value	\$664,909,203,124	\$689,693,720,785	TBD

OKEECHOBEE BASIN			
Ad valorem Tax Comparison	FY 2012-13 (Actual)	FY 2013-14 (Adopted)	FY 2014-15 (Preliminary)
Millage rate	0.1919	0.1838	TBD
Rolled-back Rate	0.1919	0.1838	TBD
Percent of Change of Rolled-back Rate	0.0%	0.0%	TBD
Gross Taxable Value for Operating Purposes	\$611,521,503,856	\$634,065,724,415	TBD
Net New Taxable Value	\$4,705,127,771	\$4,434,753,995	TBD
Adjusted Taxable Value	\$606,816,376,085	\$629,630,970,420	TBD

EVERGLADES CONSTRUCTION PROJECT (OKEECHOBEE BASIN)			
Ad valorem Tax Comparison	FY 2012-13 (Actual)	FY 2013-14 (Adopted)	FY 2014-15 (Preliminary)
Millage rate	0.0613	0.0587	TBD
Rolled-back Rate	0.0613	0.0587	TBD
Percent of Change of Rolled-back Rate	0.0%	0.0%	TBD
Gross Taxable Value for Operating Purposes	\$611,521,503,856	\$634,065,724,415	TBD
Net New Taxable Value	\$4,705,127,771	\$4,434,753,995	TBD
Adjusted Taxable Value	\$606,816,376,085	\$629,630,970,420	TBD

BIG CYPRESS BASIN			
Ad valorem Tax Comparison	FY 2012-13 (Actual)	FY 2013-14 (Adopted)	FY 2014-15 (Preliminary)
Millage rate	0.1633	0.1593	TBD
Rolled-back Rate	0.1638	0.1593	TBD
Percent of Change of Rolled-back Rate	-0.3%	0.0%	TBD
Gross Taxable Value for Operating Purposes	\$58,685,012,066	\$60,813,007,119	TBD
Net New Taxable Value	\$592,185,027	\$750,256,754	TBD
Adjusted Taxable Value	\$58,092,827,039	\$60,062,750,365	TBD

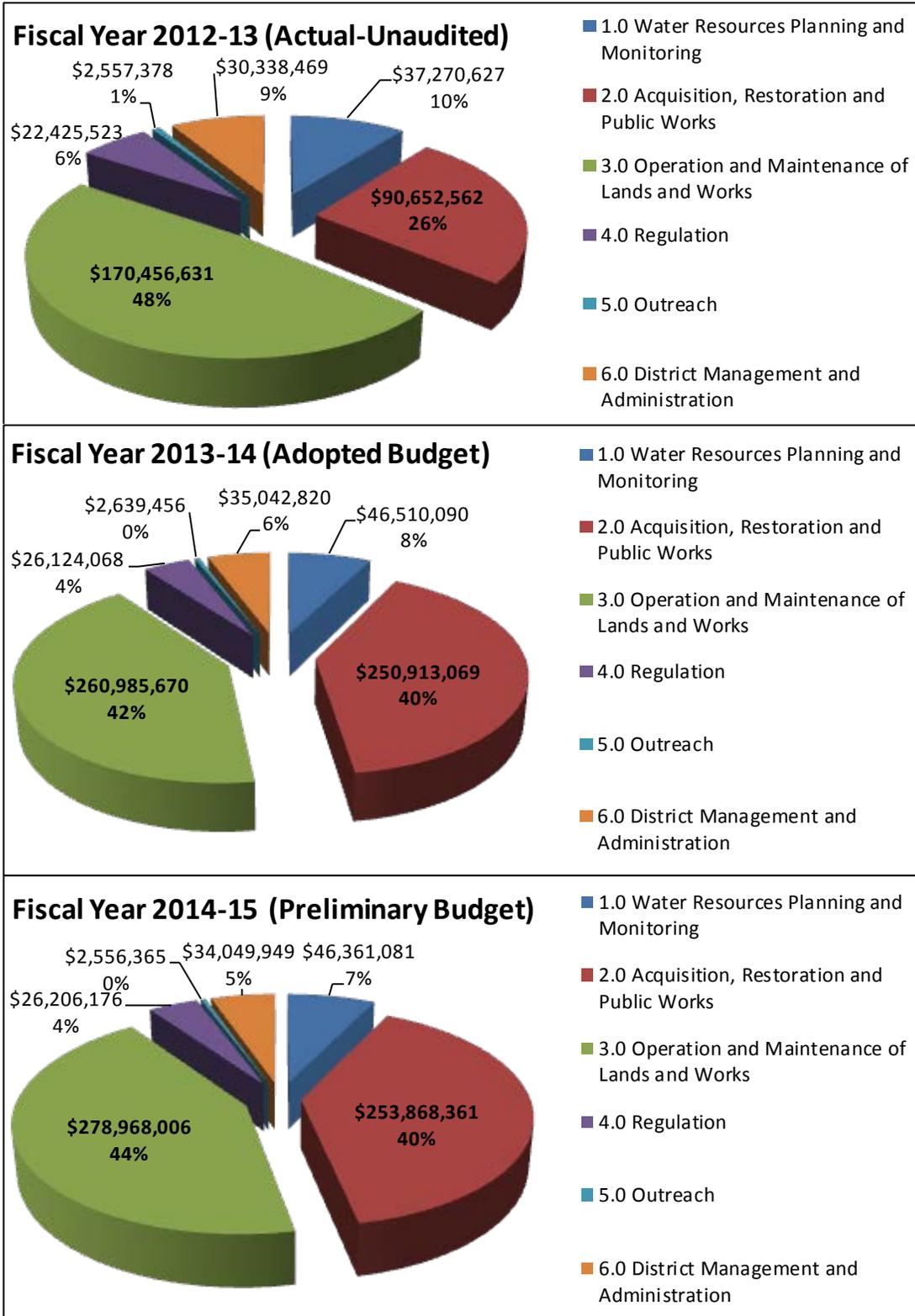
COMBINED OKEECHOBEE BASIN (District Wide + Basins)			
Ad valorem Tax Comparison	FY 2012-13 (Actual)	FY 2013-14 (Adopted)	FY 2014-15 (Preliminary)
Millage rate	0.4289	0.4110	TBD
Rolled-back Rate	0.4289	0.4110	TBD
Percent of Change of Rolled-back Rate	0.0%	0.0%	TBD
Gross Taxable Value for Operating Purposes	\$611,521,503,856	\$634,065,724,415	TBD
Net New Taxable Value	\$4,705,127,771	\$4,434,753,995	TBD
Adjusted Taxable Value	\$606,816,376,085	\$629,630,970,420	TBD

COMBINED BIG CYPRESS BASIN (District Wide + Basin)			
Ad valorem Tax Comparison	FY 2012-13 (Actual)	FY 2013-14 (Adopted)	FY 2014-15 (Preliminary)
Millage rate	0.3390	0.3278	TBD
Rolled-back Rate	0.3395	0.3278	TBD
Percent of Change of Rolled-back Rate	-0.1%	0.0%	TBD
Gross Taxable Value for Operating Purposes	\$58,685,012,066	\$60,813,007,119	TBD
Net New Taxable Value	\$592,185,027	\$750,256,754	TBD
Adjusted Taxable Value	\$58,092,827,039	\$60,062,750,365	TBD

III. BUDGET HIGHLIGHTS

6. Three-Year Use of Funds by Program

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



**SOUTH FLORIDA WATER MANAGEMENT DISTRICT
THREE-YEAR EXPENDITURE SUMMARY BY PROGRAM**

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

PRELIMINARY BUDGET - Fiscal Year 2014-2015

PROGRAMS, ACTIVITIES AND SUB-ACTIVITIES	Fiscal Year 2012-13 (Actual-Unaudited)	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	\$37,270,627	\$46,510,090	\$46,361,081	-\$149,009	-0.3%
1.1 - District Water Management Planning	13,316,469	21,612,948	22,084,177	471,229	2.2%
1.1.1 Water Supply Planning	5,177,141	14,046,367	14,545,991	499,624	3.6%
1.1.2 Minimum Flows and Levels	762,165	585,466	520,630	-64,836	-11.1%
1.1.3 Other Water Resources Planning	7,377,163	6,981,115	7,017,556	36,441	0.5%
1.2 - Research, Data Collection, Analysis and Monitoring	21,434,290	22,156,567	21,468,055	-688,512	-3.1%
1.3 - Technical Assistance	336,698	321,031	315,807	-5,224	-1.6%
1.4 - Other Water Resources Planning and Monitoring Activities	0	0	0	0	
1.5 - Technology and Information Services	2,183,170	2,419,544	2,493,042	73,498	3.0%
2.0 Acquisition, Restoration and Public Works	\$90,652,562	\$250,913,069	\$253,868,361	\$2,955,292	1.2%
2.1 - Land Acquisition	0	0	0	0	
2.2 - Water Source Development	1,992,865	3,080,939	401,732	-2,679,207	-87.0%
2.2.1 Water Resource Development Projects	253,991	350,097	317,292	-32,805	-9.4%
2.2.2 Water Supply Development Assistance	1,738,874	2,730,842	84,440	-2,646,402	-96.9%
2.2.3 Other Water Source Development Activities	0	0	0	0	
2.3 - Surface Water Projects	86,413,099	244,660,991	251,738,953	7,077,962	2.9%
2.4 - Other Cooperative Projects	687,720	633,119	366,170	-266,949	-42.2%
2.5 - Facilities Construction and Major Renovations	76,149	1,163,922	57,185	-1,106,737	-95.1%
2.6 - Other Acquisition and Restoration Activities	0	0	0	0	
2.7 - Technology and Information Services	1,482,729	1,374,098	1,304,321	-69,777	-5.1%
3.0 Operation and Maintenance of Lands and Works	\$170,456,631	\$260,985,670	\$278,968,006	\$17,982,336	6.9%
3.1 - Land Management	13,390,033	19,136,407	35,362,610	16,226,203	84.8%
3.2 - Works	120,269,686	199,577,909	202,608,121	3,030,212	1.5%
3.3 - Facilities	4,255,605	4,529,243	4,330,430	-198,813	-4.4%
3.4 - Invasive Plant Control	17,203,677	20,406,017	20,805,806	399,789	2.0%
3.5 - Other Operation and Maintenance Activities	4,947,621	5,140,763	4,902,645	-238,118	-4.6%
3.6 - Fleet Services	1,483,587	1,852,976	1,752,458	-100,518	-5.4%
3.7 - Technology and Information Services	8,906,422	10,342,355	9,205,936	-1,136,419	-11.0%
4.0 Regulation	\$22,425,523	\$26,124,068	\$26,206,176	\$82,108	0.3%
4.1 - Consumptive Use Permitting	5,191,583	5,940,988	5,724,744	-216,244	-3.6%
4.2 - Water Well Construction Permitting and Contractor Licensing	0	0	0	0	
4.3 - Environmental Resource and Surface Water Permitting	9,855,074	9,514,544	9,738,350	223,806	2.4%
4.4 - Other Regulatory and Enforcement Activities	4,799,134	7,857,954	8,282,185	424,231	5.4%
4.5 - Technology and Information Services	2,579,732	2,810,582	2,460,897	-349,685	-12.4%
5.0 Outreach	\$2,557,378	\$2,639,456	\$2,556,365	-\$83,091	-3.1%
5.1 - Water Resource Education	0	0	0	0	
5.2 - Public Information	2,332,230	2,301,907	2,221,213	-80,694	-3.5%
5.3 - Public Relations	0	0	0	0	
5.4 - Lobbying / Legislative Affairs / Cabinet Affairs	225,148	337,549	335,152	-2,397	-0.7%
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>\$323,362,721</i>	<i>\$587,172,353</i>	<i>\$607,959,989</i>	<i>\$20,787,636</i>	<i>3.5%</i>
6.0 District Management and Administration	\$30,338,469	\$35,042,820	\$34,049,949	-\$992,871	-2.8%
6.1 - Administrative and Operations Support	25,080,860	28,314,324	27,321,453	-992,871	-3.5%
6.1.1 - Executive Direction	827,464	813,115	815,510	2,395	0.3%
6.1.2 - General Counsel / Legal	2,942,914	2,693,786	2,626,632	-67,154	-2.5%
6.1.3 - Inspector General	741,093	755,481	763,757	8,276	1.1%
6.1.4 - Administrative Support	8,339,895	11,974,799	12,207,123	232,324	1.9%
6.1.5 - Fleet Services	0	0	0	0	
6.1.6 - Procurement / Contract Administration	1,973,723	2,015,071	2,032,192	17,121	0.8%
6.1.7 - Human Resources	1,652,877	1,748,048	1,727,674	-20,374	-1.2%
6.1.8 - Communications	485,657	431,802	340,280	-91,522	-21.2%
6.1.9 - Technology and Information Services	8,117,237	7,882,222	6,808,285	-1,073,937	-13.6%
6.2 - Computer/Computer Support	66,569	0	0	0	
6.3 - Reserves	919	0	0	0	
6.4 - Other - (Tax Collector / Property Appraiser Fees)	5,190,121	6,728,496	6,728,496	0	0.0%
TOTAL	\$353,701,190	\$622,215,173	\$642,009,938	\$19,794,765	3.2%

III. BUDGET HIGHLIGHTS

7. Major Use of Funds Variances

1.0 Water Resources Planning and Monitoring

The FY15 preliminary budget is \$46.4 million, a decrease of \$149,009 or 0.3% from the FY14 adopted budget of \$46.5 million. The overall decrease is primarily due to a reduction in Contracted Services for regional modeling and resource evaluation.

2.0 Acquisition, Restoration and Public Works

The FY15 preliminary budget is \$253.9 million, which is a \$3.0 million or 1.2% increase from the FY14 adopted budget of \$250.9 million. The overall increase is due to capital construction primarily associated with the C-44 Reservoir/STA and the Caloosahatchee Basin Storage/Treatment (Lake Hicpochee) projects.

3.0 Operation and Maintenance of Lands and Works

The FY15 preliminary budget is \$279.0 million, which is an \$18.0 million or 6.9% increase from the FY14 adopted budget of \$261.0 million. The largest increase falls within the land management state program activity primarily due to Lake Belt Mitigation projects: C-139 Annex Restoration and pass through funding to the Miami-Dade Limestone Products Association for future Dade-Broward levee repair and an additional 3 miles of the L-31N. Increases are also related to multi-year requirements for the construction of Big Cypress Basin field station facility and the Henderson Creek Diversion. Additional increases were related to new works in Operating Expenses for treatment of exotics at 8.5 Square Mile Area and C-111 Spreader Canal.

4.0 Regulation

The FY15 preliminary budget is \$26.2 million, which is \$82,108 or a 0.3% increase from the FY14 adopted budget of \$26.1 million. The overall increase is attributable to Nutrient Source Control Contracts, as well as FAA mandated helicopter engine overhauls.

5.0 Outreach

The FY15 preliminary budget is \$2.6 million, which is \$83,091 or a 3.1% decrease from the FY14 adopted budget. This decrease is due to a reduction in medical insurance in Salaries and Benefits and the elimination of Operating Expenses for educational outreach.

6.0 District Management and Administration

The FY15 preliminary budget is \$34.0 million, which is a \$992,871 or 2.8% decrease from the FY14 adopted budget of \$35.0 million. This is attributable to the transition from Other Personal Services to outsourcing for IT contractor services on an as-needed basis. There are also reductions in: Contracted Services for software licenses, Operating Expenses for software maintenance, Operating Capital Outlay for computer equipment, and Salaries and Benefits due to the elimination of a DROP position in FY15.

IV. PROGRAM AND ACTIVITY ALLOCATIONS

A. Program and Activity Definitions, Descriptions, and Budget

This section presents the South Florida Water Management District's budget by programs and activities defined by the Governor's Office. Each activity includes expenditure and budget summary, general description, changes and trends, major budget items and budget variances. The budget variance compares the FY14 adopted budget with the FY15 preliminary budget.

SOUTH 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 Unaudited)	Fiscal Year 2013-14 (Adopted Budget)	Fiscal Year 2014-15 (Preliminary Budget)	Difference in \$ (Preliminary - Adopted)	% of Change (Preliminary - Adopted)
1.0 Water Resources Planning and Monitoring	\$ 76,366,054	\$ 47,257,651	\$ 37,270,627	\$ 46,510,090	\$ 46,361,081	\$ (149,009)	-0.3%
2.0 Acquisition, Restoration and Public Works	\$ 434,468,175	\$ 97,364,562	\$ 90,652,562	\$ 250,913,069	\$ 253,868,361	\$ 2,955,292	1.2%
3.0 Operation and Maintenance of Lands and Works	\$ 176,556,282	\$ 184,301,234	\$ 170,456,631	\$ 260,985,670	\$ 278,968,006	\$ 17,982,336	6.9%
4.0 Regulation	\$ 23,041,048	\$ 20,764,464	\$ 22,425,523	\$ 26,124,068	\$ 26,206,176	\$ 82,108	0.3%
5.0 Outreach	\$ 6,358,217	\$ 2,673,317	\$ 2,557,378	\$ 2,639,456	\$ 2,556,365	\$ (83,091)	-3.1%
6.0 District Management and Administration	\$ 81,270,496	\$ 40,613,089	\$ 30,338,469	\$ 35,042,820	\$ 34,049,949	\$ (992,871)	-2.8%
TOTAL	\$ 798,060,271	\$ 392,974,317	\$ 353,701,190	\$ 622,215,173	\$ 642,009,938	\$ 19,794,765	3.2%

	Fiscal Year 2010-11 (Actual-Audited)	Fiscal Year 2011-12 (Actual-Audited)	Fiscal Year 2012-13 (Actual Unaudited)	Fiscal Year 2013-14 (Adopted Budget)	Fiscal Year 2014-15 (Preliminary Budget)	Difference in \$ (Preliminary - Adopted)	% of Change (Preliminary - Adopted)
Salaries and Benefits	\$ 180,138,703	\$ 139,472,242	\$ 137,312,419	\$ 145,148,678	\$ 144,549,164	\$ (599,514)	-0.4%
Other Personal Services	\$ 43,128,098	\$ 31,716,681	\$ 19,826,639	\$ 2,457,047	\$ 747,015	\$ (1,710,032)	-69.6%
Contracted Services	\$ -	\$ -	\$ -	\$ 39,298,474	\$ 59,894,990	\$ 20,596,516	52.4%
Operating Expenses	\$ 99,484,845	\$ 91,465,483	\$ 94,601,183	\$ 125,137,297	\$ 122,064,463	\$ (3,072,834)	-2.5%
Operating Capital Outlay	\$ 30,765,983	\$ 19,301,025	\$ 15,093,475	\$ 22,782,523	\$ 39,302,221	\$ 16,519,698	72.5%
Fixed Capital Outlay	\$ 361,857,766	\$ 47,549,373	\$ 32,261,800	\$ 169,311,195	\$ 162,842,763	\$ (6,468,432)	-3.8%
Interagency Expenditures (Cooperative Funding)	\$ 37,379,915	\$ 20,163,004	\$ 12,468,720	\$ 15,989,782	\$ 10,537,137	\$ (5,452,645)	-34.1%
Debt	\$ 45,304,961	\$ 43,306,509	\$ 42,136,954	\$ 42,074,439	\$ 42,056,447	\$ (17,992)	0.0%
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ 60,015,738	\$ 60,015,738	\$ -	0.0%
TOTAL	\$ 798,060,271	\$ 392,974,317	\$ 353,701,190	\$ 622,215,173	\$ 642,009,938	\$ 19,794,765	3.2%

SOURCE OF FUNDS

Fiscal Year 2014-15

	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Salaries and Benefits	\$ 136,598,442	\$ 6,802,943	\$ -	\$ -	\$ 1,147,779	\$ -	\$ 144,549,164
Other Personal Services	\$ 747,015	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 747,015
Contracted Services	\$ 12,914,207	\$ 44,350,214	\$ -	\$ -	\$ 2,102,862	\$ 527,707	\$ 59,894,990
Operating Expenses	\$ 94,686,909	\$ 13,279,086	\$ -	\$ -	\$ 11,253,011	\$ 2,845,457	\$ 122,064,463
Operating Capital Outlay	\$ 2,118,316	\$ 20,188,731	\$ -	\$ -	\$ 16,995,174	\$ -	\$ 39,302,221
Fixed Capital Outlay	\$ 29,291,982	\$ 50,056,094	\$ -	\$ -	\$ 83,494,687	\$ -	\$ 162,842,763
Interagency Expenditures (Cooperative Funding)	\$ 4,987,658	\$ 5,036,547	\$ -	\$ -	\$ 512,932	\$ -	\$ 10,537,137
Debt	\$ 35,182,247	\$ -	\$ -	\$ -	\$ 6,874,200	\$ -	\$ 42,056,447
Reserves - Emergency Response	\$ -	\$ 60,015,738	\$ -	\$ -	\$ -	\$ -	\$ 60,015,738
TOTAL	\$ 316,526,776	\$ 199,729,353	\$ -	\$ -	\$ 122,380,645	\$ 3,373,164	\$ 642,009,938

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	1,579	\$ 101,725,497	\$ 144,549,164	\$ -	\$ 144,549,164
Other Personal Services	11	\$ 747,015	\$ 747,015	\$ -	\$ 747,015
Contracted Services	-	\$ -	\$ 15,544,776	\$ 44,350,214	\$ 59,894,990
Operating Expenses	-	\$ -	\$ 109,171,458	\$ 12,893,005	\$ 122,064,463
Operating Capital Outlay	-	\$ -	\$ 19,113,490	\$ 20,188,731	\$ 39,302,221
Fixed Capital Outlay	-	\$ -	\$ 112,786,669	\$ 50,056,094	\$ 162,842,763
Interagency Expenditures (Cooperative Funding)	-	\$ -	\$ 5,500,590	\$ 5,036,547	\$ 10,537,137
Debt	-	\$ -	\$ 42,056,447	\$ -	\$ 42,056,447
Reserves - Emergency Response	-	\$ -	\$ -	\$ 60,015,738	\$ 60,015,738
TOTAL			\$ 449,469,609	\$ 192,540,329	\$ 642,009,938

WORKFORCE

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

WORKFORCE CATEGORY	Fiscal Year					(Preliminary - Adopted) 2013-2014 to 2014-2015	
	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	Difference	% Change
Authorized Positions	1933	1647	1620	1588	1579	(9)	-0.6%
Contingent Worker	0	0	0	0	0	-	-
Other Personal Services	129	60	29	20	11	(9)	-45.0%
Intern	0	0	0	0	0	-	-
Volunteer	0	0	0	0	0	-	-
TOTAL WORKFORCE	2062	1707	1649	1608	1590	(18)	-1.1%

See the Program and Activity information that follows for details regarding the six program areas that comprise this budget.

South 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	(160,028)	0	(732,760)	(341,187)	(68,091)	(95,138)	(1,397,204)
Other Personal Services	(181,683)	(151,403)	(922,736)	(196,825)	0	(257,385)	(1,710,032)
Contracted Services	(490,862)	(6,984,144)	(1,662,501)	(240,000)	0	(703,229)	(10,080,736)
Operating Expenses	(234,170)	(7,513,957)	(6,599,133)	(30,752)	(15,000)	(153,449)	(14,546,461)
Operating Capital Outlay	(52,300)	(4,929,972)	(2,980,560)	0	0	(256,400)	(8,219,232)
Fixed Capital Outlay	0	(73,599,017)	(8,916,088)	0	0	0	(82,515,105)
Interagency Expenditures (Cooperative Funding)	(1,971,594)	(7,240,249)	(172,500)	0	0	0	(9,384,343)
Debt	0	(553,593)	(294,398)	0	0	0	(847,991)
Reserves - Emergency Response	0	0	0	0	0	0	0
	(3,090,637)	(100,972,335)	(22,280,676)	(808,764)	(83,091)	(1,465,601)	

New Issues							
Salaries and Benefits	0	797,690	0	0	0	0	797,690
Other Personal Services	0	0	0	0	0	0	0
Contracted Services	188,712	13,577,989	16,636,934	273,617	0	0	30,677,252
Operating Expenses	583,971	3,003,799	6,954,872	458,255	0	472,730	11,473,627
Operating Capital Outlay	61,500	22,200,457	2,476,973	0	0	0	24,738,930
Fixed Capital Outlay	0	62,133,798	13,912,875	0	0	0	76,046,673
Interagency Expenditures (Cooperative Funding)	2,107,445	1,663,895	1,358	159,000	0	0	3,931,698
Debt	0	549,999	280,000	0	0	0	829,999
Reserves - Emergency Response	0	0	0	0	0	0	0
	2,941,628	103,927,627	40,263,012	890,872	0	472,730	

	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	(160,028)	797,690	(732,760)	(341,187)	(68,091)	(95,138)	(599,514)
Other Personal Services	(181,683)	(151,403)	(922,736)	(196,825)	0	(257,385)	(1,710,032)
Contracted Services	(302,150)	6,593,845	14,974,433	33,617	0	(703,229)	20,596,516
Operating Expenses	349,801	(4,510,158)	355,739	427,503	(15,000)	319,281	(3,072,834)
Operating Capital Outlay	9,200	17,270,485	(503,587)	0	0	(256,400)	16,519,698
Fixed Capital Outlay	0	(11,465,219)	4,996,787	0	0	0	(6,468,432)
Interagency Expenditures (Cooperative Funding)	135,851	(5,576,354)	(171,142)	159,000	0	0	(5,452,645)
Debt	0	(3,594)	(14,398)	0	0	0	(17,992)
Reserves - Emergency Response	0	0	0	0	0	0	0
	(149,009)	2,955,292	17,982,336	82,108	(83,091)	(992,871)	

IV. PROGRAM AND ACTIVITY ALLOCATIONS

1.0 Water Resources Planning and Monitoring

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

The personnel budget contains an anticipated increase due to medical insurance, offset by a decrease in the FTE count. Salary and benefit distributions will be adjusted for the FY15 tentative budget.

SOUTH 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 Unaudited)	Fiscal Year 2013-14 (Adopted Budget)	Fiscal Year 2014-15 (Preliminary Budget)	Difference in \$ (Preliminary - Adopted)	% of Change (Preliminary - Adopted)
Salaries and Benefits	\$ 34,716,215	\$ 23,439,887	\$ 23,016,106	\$ 24,493,569	\$ 24,333,541	\$ (160,028)	-0.7%
Other Personal Services	\$ 8,503,156	\$ 3,211,913	\$ 2,668,063	\$ 449,068	\$ 267,385	\$ (181,683)	-40.5%
Contracted Services	\$ -	\$ -	\$ -	\$ 2,001,604	\$ 1,699,454	\$ (302,150)	-15.1%
Operating Expenses	\$ 4,285,885	\$ 3,553,784	\$ 3,444,296	\$ 12,942,955	\$ 13,292,756	\$ 349,801	2.7%
Operating Capital Outlay	\$ 530,130	\$ 564,003	\$ 205,239	\$ 156,400	\$ 165,600	\$ 9,200	5.9%
Fixed Capital Outlay	\$ 7,999,002	\$ 4,023,602	\$ 236,834	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ 20,331,667	\$ 12,464,463	\$ 7,700,089	\$ 6,466,494	\$ 6,602,345	\$ 135,851	2.1%
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL	\$ 76,366,054	\$ 47,257,651	\$ 37,270,627	\$ 46,510,090	\$ 46,361,081	\$ (149,009)	-0.3%

SOURCE OF FUNDS

Fiscal Year 2014-15

	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Salaries and Benefits	\$ 23,330,775	\$ 740,950	\$ -	\$ -	\$ 261,816	\$ -	\$ 24,333,541
Other Personal Services	\$ 267,385	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 267,385
Contracted Services	\$ 997,240	\$ 565,314	\$ -	\$ -	\$ 136,900	\$ -	\$ 1,699,454
Operating Expenses	\$ 12,591,634	\$ 669,786	\$ -	\$ -	\$ 31,336	\$ -	\$ 13,292,756
Operating Capital Outlay	\$ 104,100	\$ 61,500	\$ -	\$ -	\$ -	\$ -	\$ 165,600
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ 3,552,142	\$ 2,717,521	\$ -	\$ -	\$ 332,682	\$ -	\$ 6,602,345
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 40,843,276	\$ 4,755,071	\$ -	\$ -	\$ 762,734	\$ -	\$ 46,361,081

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	258	\$ 17,868,522	\$ 24,333,541	\$ -	\$ 24,333,541
Other Personal Services	4	\$ 267,385	\$ 267,385	\$ -	\$ 267,385
Contracted Services	-	\$ -	\$ 1,134,140	\$ 565,314	\$ 1,699,454
Operating Expenses	-	\$ -	\$ 12,686,028	\$ 606,728	\$ 13,292,756
Operating Capital Outlay	-	\$ -	\$ 104,100	\$ 61,500	\$ 165,600
Fixed Capital Outlay	-	\$ -	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	-	\$ -	\$ 3,884,824	\$ 2,717,521	\$ 6,602,345
Debt	-	\$ -	\$ -	\$ -	\$ -
Reserves - Emergency Response	-	\$ -	\$ -	\$ -	\$ -
TOTAL			\$ 42,410,018	\$ 3,951,063	\$ 46,361,081

WORKFORCE

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

WORKFORCE CATEGORY	Fiscal Year					(Preliminary - Current) 2013-2014 to 2014-2015	
	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	Difference	% Change
Authorized Positions	370.49	279	264	258	258	-	0.0%
Contingent Worker	-	-	-	0	0	-	-
Other Personal Services	21	4	6	5	4	(1)	-20.0%
Intern	-	-	-	0	0	-	-
Volunteer	-	-	-	0	0	-	-
TOTAL WORKFORCE	391	283	270	263	262	(1)	-0.4%

South Florida Water Management District
REDUCTIONS - NEW ISSUES
 1.0 Water Resources Planning and Monitoring
 Fiscal Year 2014-15
 Preliminary Budget - January 15, 2014

FY 2013-14 Budget (Current-Amended)		258.60	\$	46,510,090	
Reductions					
Issue	Description	Issue Amount	Workforce	Category Subtotal	Issue Narrative
Salaries and Benefits			(1.00)	(160,028)	
1	Decrease in Salaries and Benefits	(160,028)	(1.00)		
Other Personal Services				(181,683)	
2	Decrease in Cont Serv - IT Consulting Services (OPS)	(181,683)			
Contracted Services				(490,862)	
3	Decrease in Caloosahatchee MFL Update	(85,000)			
4	Decrease in Cont Serv - External Provider	(30,462)			
5	Decrease in Cont Serv - Flow Monitoring Services	(53,000)			
6	Decrease in Cont Serv - Photographic Services	(8,500)			
7	Decrease in Cont Serv - Professional	(123,900)			
8	Decrease in Cont Serv - Stream Gauging Services	(10,000)			
9	Decrease in Cont Serv - Professional	(130,000)			
10	Decrease In Northern Everglades / St.Lucie Estuary	(50,000)			
Operating Expenses				(234,170)	
11	Decrease in Cont Serv - Mail/Courier	(1,500)			
12	Decrease in Cont Serv - Maint & Repairs - Computer	(10,800)			
13	Decrease in Cont Serv - Maint & Repairs - Vehicles	(2,500)			
14	Decrease in Cont Serv - Maintenance and Repairs	(3,923)			
15	Decrease in Cont Serv - Waste Disposal Services	(500)			
16	Decrease in Oper Expense - Conference Registrations	(2,781)			
17	Decrease in Oper Expense - District Travel	(7,714)			
18	Decrease in Oper Expense - District Uniforms	(600)			
19	Decrease in Oper Expense - Inventory Chemicals	(500)			
20	Decrease in Oper Expense - Inventory	(99)			
21	Decrease in Oper Expense - Inventory Other Fuels	(22,368)			
22	Decrease in Oper Expense - Parts and Supplies	(98,025)			
23	Decrease in Oper Expense - Parts,Supp - Laboratory	(9,860)			
24	Decrease in Oper Expense - Parts,Supp - Office	(450)			
25	Decrease in Oper Expense - Postage	(50)			
26	Decrease in Cont Serv - Government Provider	(69,500)			
27	Decrease in Cont Serv - Maintenance and Repairs	(1,500)			
28	Decrease in Oper Expense - Tools and Equipment	(1,500)			
Operating Capital Outlay				(52,300)	
29	Decrease in Capital Outlay - Equipment	(52,300)			
Fixed Capital Outlay				-	
Interagency Expenditures (Cooperative Funding)				(1,971,594)	
30	Decrease in BCB Stormwater Projects	(1,181,500)			
31	Decrease in Collier Co Groundwater Monitoring	(75,000)			
32	Decrease in Hydro Model for Naples and Rookery Bay	(75,000)			
33	Decrease in Oper Expense - Interagency Public Univ	(100,000)			
34	Decrease in Mirror Lakes/Halfway Pond Rehydration	(50,000)			
35	Decrease in MSL FY09 IRL Issues Team	(79,462)			
36	Decrease in N.Ever. Caloosahatchee watershed RWQM P.	(10,000)			
37	Decrease in Oper Expense - Interagency Public Univ	(76,242)			
38	Decrease in Palm Beach Cnty IRL Tag Projects	(4,390)			
39	Decrease In Northern Everglades / St.Lucie Estuary	(10,000)			
40	Decrease in Rio St. Lucie Water Quality Retrofit	(310,000)			
Debt				-	
Reserves				-	
TOTAL REDUCTIONS			(1.00)	(3,090,637)	

South 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 Narrative
Issue	Description	Issue Amount	Workforce	Category Subtotal	
Salaries and Benefits			0.00	-	
Other Personal Services				-	
Contracted Services				188,712	Overall decrease in this category of \$302,150
1	Increase in CFWI (Central FL Water Initiative)	75,000			Rebudget of CFWI modeling contract
2	Increase in Cont Serv - Advertising Services	50			
3	Increase in Cont Serv - IT Consulting Services (NON OPS)	113,662			Transitioning from OPS to outsourcing for services on an as-needed basis
Operating Expenses				583,971	Overall budget in this category increased by \$349,801 primarily due to health insurance claims increase
4	Increase in ISF - Medical Claims Paid	538,326			
5	Increase in Oper Expense - Self-Insurance Charges	45,103			
6	Increase in Oper Expense - Space Rental	542			
Operating Capital Outlay				61,500	Overall increase in this category of \$9,200
7	Increase in Capital Outlay - Equipment Water Measurement	61,500			Increase due to field equipment life cycle schedule
Fixed Capital Outlay				-	
Interagency Expenditures (Cooperative Funding)				2,107,445	Overall increase in this category of \$135,851 due primarily to Big Cypress Basin local agreements and rebudget of State funds for St. Lucie River Issues Team projects
8	Increase in Oper Expense - Interagency Local	7,276			
9	Increase in Martin Cnty IRL Tag Projects	1,461			
10	Increase in Oper Expense - Interagency Local	2,096,343			
11	Increase in St. Lucie Cnty IRL Tag Program	2,365			
Debt				-	
Reserves				-	
TOTAL NEW ISSUES			0.00	2,941,628	
1.0 Water Resources Planning and Monitoring					
Total Workforce and Tentative Budget for FY 2014-15			257.60	\$ 46,361,081	

IV. PROGRAM AND ACTIVITY ALLOCATIONS

1.1 District Water Management Planning

SOUTH 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 Unaudited)	Fiscal Year 2013-14 (Adopted Budget)	Fiscal Year 2014-15 (Preliminary Budget)	Difference in \$ (Preliminary - Adopted)	% of Change (Preliminary - Adopted)
Salaries and Benefits	\$ 8,762,893	\$ 6,905,714	\$ 6,762,648	\$ 7,200,649	\$ 7,142,395	\$ (58,254)	-0.8%
Other Personal Services	\$ 1,564,807	\$ 879,213	\$ 752,627	\$ -	\$ -	\$ -	-
Contracted Services	\$ -	\$ -	\$ -	\$ 918,759	\$ 805,047	\$ (113,712)	-12.4%
Operating Expenses	\$ 254,595	\$ 394,577	\$ 324,922	\$ 9,252,221	\$ 9,717,900	\$ 465,679	5.0%
Operating Capital Outlay	\$ 24,843	\$ 154,233	\$ 14,759	\$ -	\$ -	\$ -	-
Fixed Capital Outlay	\$ 424,559	\$ 1,818,737	\$ 226,501	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ 16,993,867	\$ 9,906,443	\$ 5,235,012	\$ 4,241,319	\$ 4,418,835	\$ 177,516	4.2%
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL	\$ 28,025,563	\$ 20,058,917	\$ 13,316,469	\$ 21,612,948	\$ 22,084,177	\$ 471,229	2.2%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2014-15	\$ 18,016,558	\$ 3,638,785	\$ -	\$ -	\$ 428,834	\$ -	\$ 22,084,177

OPERATING AND NON-OPERATING

Fiscal Year 2014-15

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 7,142,395	\$ -	\$ 7,142,395
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 239,733	\$ 565,314	\$ 805,047
Operating Expenses	\$ 9,642,900	\$ 75,000	\$ 9,717,900
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ 1,701,314	\$ 2,717,521	\$ 4,418,835
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 18,726,342	\$ 3,357,835	\$ 22,084,177

IV. PROGRAM AND ACTIVITY ALLOCATIONS

1.1.1 Water Supply Planning

District Description: Four planning areas, which together encompass the entire District, address the unique resources and needs of each region. Regional water supply plans have been prepared and approved by the Governing Board for these areas. The water supply plans forecast water demands over a 20-year planning horizon, and identify recommended sources and projects to satisfy those demands. Implementation of recommendations is essential to ensuring that sufficient quantities of water will be available.

The plans identify a series of water source options for each of the areas of concern in the regions. The options are as prescribed by Section 373.709, F.S., Regional Water Supply Planning, and include traditional and alternative water supply, as well as conservation and reuse projects to meet the future urban, agricultural and natural systems needs of each region. The District is implementing its updated regional water supply plans which are updated every 5 years to maintain a 20-year planning horizon. The Upper East Coast Plan and the Lower West Coast Plan updates were approved by the Governing Board in FY11 and in FY13, respectively. The Lower East Coast Plan Update was approved in September 2013. The District's Kissimmee Basin has been subdivided into the Lower Kissimmee Basin and Upper Kissimmee Basin as a result of the Central Florida Water Initiative (CFWI). The CFWI is a collaborative effort between three Water Management Districts with other agencies and stakeholders to address current and long-term water supply needs in a five-county area of central Florida where the three district's boundaries meet. The Upper Kissimmee Basin is included in the CFWI planning area.

Water supply plans are required to identify specific water resource and water supply development projects to meet future demands. Local governments are required to adopt water supply facilities work plans and incorporate them into their comprehensive plans within 18 months of the respective regional water supply plan update being approved. The water supply facilities work plans are then reviewed for their consistency with the water supply plans. All proposed comprehensive plan amendments are reviewed to ensure that there is sufficient water for the proposed amendment as well as all the local government's other demands.

IV. PROGRAM AND ACTIVITY ALLOCATIONS

SOUTH 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 Unaudited)	Fiscal Year 2013-14 (Adopted Budget)	Fiscal Year 2014-15 (Preliminary Budget)	Difference in \$ (Preliminary - Adopted)	% of Change (Preliminary - Adopted)
Salaries and Benefits	\$ 4,288,361	\$ 3,520,602	\$ 3,761,451	\$ 4,015,510	\$ 4,062,015	\$ 46,505	1.2%
Other Personal Services	\$ 589,937	\$ 418,270	\$ 551,686	\$ -	\$ -	\$ -	-
Contracted Services	\$ -	\$ -	\$ -	\$ 501,890	\$ 416,683	\$ (85,207)	-17.0%
Operating Expenses	\$ 73,993	\$ 260,438	\$ 165,960	\$ 9,090,585	\$ 9,628,911	\$ 538,326	5.9%
Operating Capital Outlay	\$ 13,920	\$ 79,205	\$ 11,238	\$ -	\$ -	\$ -	-
Fixed Capital Outlay	\$ 424,559	\$ 1,818,737	\$ 223,526	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ 406,364	\$ 592,957	\$ 463,280	\$ 438,382	\$ 438,382	\$ -	0.0%
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL	\$ 5,797,134	\$ 6,690,208	\$ 5,177,141	\$ 14,046,367	\$ 14,545,991	\$ 499,624	3.6%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2014-15	\$ 13,977,741	\$ 568,250	\$ -	\$ -	\$ -	\$ -	\$ 14,545,991

OPERATING AND NON-OPERATING

Fiscal Year 2014-15

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 4,062,015	\$ -	\$ 4,062,015
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 191,683	\$ 225,000	\$ 416,683
Operating Expenses	\$ 9,553,911	\$ 75,000	\$ 9,628,911
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ 438,382	\$ -	\$ 438,382
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 14,245,991	\$ 300,000	\$ 14,545,991

Changes and Trends: The CFWI Draft Regional Water Supply Plan (RWSP) was jointly developed by the St. Johns River, South Florida, and Southwest Florida Water Management Districts in coordination with stakeholders. The Draft RWSP was released for public review in late November 2013 and is currently scheduled for approval in spring or early summer 2014. The RWSP purpose is to identify programs and projects to ensure that adequate and sustainable water supplies are available to meet future water supply needs while protecting the environment and water resources. Work on the Lower Kissimmee Basin Water Supply Plan has been initiated and will be completed in FY14. Peer review comments of the East Coast Floridan Model are being incorporated into the model and the model will be available for use in the next updates to the Upper East Coast and Lower East Coast plans.

The District continued monitoring of groundwater levels using the United States Geological Survey groundwater monitoring network to support water management activities. Staff developed a plan to evaluate the Lower Floridan Aquifer (LFA) as an alternative water supply source in the CFWI area and installed two additional wells in FY13 in the region for a total of five wells to date. Annual water quality sampling and analysis of Floridan Aquifer System wells to evaluate potential data trends are ongoing. This information is being used to evaluate the LFA's suitability as an AWS source in the Central Florida area. Staff initiated revisions to the Lower West Coast Groundwater Model to incorporate the intermediate aquifer to support future modeling in support of the next update to the Lower West Coast Water Supply Plan Update.

Budget Variances: There was an increase of \$499,624 between the FY14 adopted budget and FY15 preliminary budget due to increased medical claims (\$538,326), with an offsetting decrease in Contractual Services primarily for the 3D Hydro Model (\$85,207).

IV. PROGRAM AND ACTIVITY ALLOCATIONS

Major Budget Items: The FY15 preliminary budget includes the medical claims and administrative fees (\$9.5 million), FTL USGS GW Core Network (\$313,002), CFWI Modeling (\$225,000), GW Model Peer Reviews (\$75,000), ORL USGS GW Core Network (\$95,380), GW well head repairs (\$50,000), and Technical Review – FPL (\$50,000).

Items funded with fund balance include health insurance adjustments and modeling contracts for CFWI.

IV. PROGRAM AND ACTIVITY ALLOCATIONS

1.1.2 Minimum Flows and Levels

District Description: Minimum Flows and Levels (MFLs) are intended to provide a tool for both planning and allocation of water by identifying the point at which further withdrawals will cause significant harm to the state's surface water and groundwater resources. MFLs are measured as levels in lakes, wetlands and aquifers, and the flows in rivers, streams, or into estuaries. For water bodies that do not currently meet the MFL criteria, each Water Management District must develop a Recovery Plan, which outlines a strategy to achieve the MFL. A Prevention Plan also must be developed if it is expected that an MFL will not be met within the next 20-year planning horizon.

In 2001, MFL rules were established for the Caloosahatchee River, Lake Okeechobee, Everglades, Biscayne Aquifer in the Lower East Coast, and several aquifers located in the Lower West Coast. In 2002, two MFL rules were established for the St. Lucie River Estuary in the Upper East Coast planning region. In 2003, MFL rules were established for the Northwest Fork of the Loxahatchee River in the Lower East Coast planning region. In 2006, two MFL rules were established for Lake Istokpoga and Florida Bay. Since that time, no new MFL rules have been established. The District has utilized Water Reservations and Restricted Allocation Area rules to provide resource protection to multiple water bodies.

SOUTH 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 Unaudited)	Fiscal Year 2013-14 (Adopted Budget)	Fiscal Year 2014-15 (Preliminary Budget)	Difference in \$ (Preliminary - Adopted)	% of Change (Preliminary - Adopted)
Salaries and Benefits	\$ 419,716	\$ 348,037	\$ 651,093	\$ 474,224	\$ 465,630	\$ (8,594)	-1.8%
Other Personal Services	\$ 19,220	\$ -	\$ 32,500	\$ -	\$ -	\$ -	-
Contracted Services	\$ -	\$ -	\$ -	\$ 85,000	\$ 55,000	\$ (30,000)	-35.3%
Operating Expenses	\$ 324	\$ -	\$ -	\$ -	\$ -	\$ -	-
Operating Capital Outlay	\$ 1,247	\$ -	\$ -	\$ -	\$ -	\$ -	-
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ 78,572	\$ 26,242	\$ -	\$ (26,242)	-100.0%
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL	\$ 440,507	\$ 348,037	\$ 762,165	\$ 585,466	\$ 520,630	\$ (64,836)	-11.1%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2014-15	\$ 465,630	\$ 55,000	\$ -	\$ -	\$ -	\$ -	\$ 520,630

OPERATING AND NON-OPERATING

Fiscal Year 2014-15

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 465,630	\$ -	\$ 465,630
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ -	\$ 55,000	\$ 55,000
Operating Expenses	\$ -	\$ -	\$ -
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 465,630	\$ 55,000	\$ 520,630

Changes and Trends: The SFWMD is in the process of updating/re-evaluating two MFL water bodies. Ecologic and hydrologic data collected over the past several years for the Florida Bay MFL has been analyzed and a summary presented in a draft technical document. This technical document outlines the District's review of the MFL rule since it was originally adopted and should be finalized in early 2014. The other MFL water body that is being reevaluated is the Caloosahatchee River; additional data collection and analysis is expected to continue for the Caloosahatchee River MFL update through 2017.

IV. PROGRAM AND ACTIVITY ALLOCATIONS

Water Reservations and Restricted Allocation Areas: In addition to MFLs, the SFWMD uses other types of rules to protect water for the natural system. Since 2007, the District has adopted Restricted Allocation Area rules and Water Reservations rules. These rules protect water for the natural system by restricting future consumptive uses.

To date, the SFWMD has adopted four Water Reservations. Water Reservation rules for the Picayune Strand and Fakahatchee Estuary were established in 2009 and the North Fork of the St Lucie River was adopted by rule in 2010. In 2012-2013, the District has been involved in the rule development process to establish Water Reservations for two Comprehensive Everglades Restoration Plan (CERP) projects: Caloosahatchee River (C-43) West Basin Storage Reservoir and Biscayne Bay Coastal Wetlands Project (Phase 1). On June 14, 2013, the SFWMD Governing Board adopted the Water Reservation rule for the Biscayne Bay Coastal Wetlands (Phase 1) Project. The Water Reservation rule for the Caloosahatchee River C-43 West Basin Storage Reservoir is expected to be adopted in 2014. A Water Reservation rule for the Kissimmee is expected to be adopted in late 2015.

Since 2007, Restricted Allocation Area rules have been adopted for the Central Florida Coordination Area (CFCA), Lake Okeechobee Service Area, and North Palm Beach/Loxahatchee River Watershed water bodies and Lower East Coast Everglades water bodies. At present, the rules for CFCA are no longer valid as they expired in December 2012. The Central Florida Water Initiative is the current planning process that has been developed to evaluate and develop sustainable groundwater resources without causing unacceptable harm within the Central Florida region.

Budget Variances: There was a decrease of \$64,836 between the FY14 adopted and the FY15 preliminary budget due to reductions in contracted services for the Caloosahatchee MFL Update (\$85,000) and interagency expenditures for Florida Bay MFL peer review (\$26,242). Budgeted Contracted Services in FY15 is for the Kissimmee Statement of Estimated Regulatory Costs (SERC) Evaluation (\$55,000).

Major Budget Items: The FY15 preliminary budget includes the Kissimmee SERC Evaluation (\$55,000), which is funded with fund balance.

IV. PROGRAM AND ACTIVITY ALLOCATIONS

1.1.3 Other Resource Planning

District Description: Other water resource planning includes a variety of efforts in the planning phase such as activities under the Northern Everglades Watershed Protection Plans, the South Miami-Dade Water Management Plan, the Naples Bay Surface Water Improvement and Management Plan, the South Lee County Watershed Plan, and the Estero Bay watershed management strategies. Planning efforts also include implementation of State Appropriation supported flood mitigation, stormwater improvement, restoration, and water quality projects.

SOUTH 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 Unaudited)	Fiscal Year 2013-14 (Adopted Budget)	Fiscal Year 2014-15 (Preliminary Budget)	Difference in \$ (Preliminary - Adopted)	% of Change (Preliminary - Adopted)
Salaries and Benefits	\$ 4,054,816	\$ 3,037,075	\$ 2,350,104	\$ 2,710,915	\$ 2,614,750	\$ (96,165)	-3.5%
Other Personal Services	\$ 955,649	\$ 460,943	\$ 168,441	\$ -	\$ -	\$ -	-
Contracted Services	\$ -	\$ -	\$ -	\$ 331,869	\$ 333,364	\$ 1,495	0.5%
Operating Expenses	\$ 180,277	\$ 134,139	\$ 158,962	\$ 161,636	\$ 88,989	\$ (72,647)	-44.9%
Operating Capital Outlay	\$ 9,676	\$ 75,028	\$ 3,521	\$ -	\$ -	\$ -	-
Fixed Capital Outlay	\$ -	\$ -	\$ 2,975	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ 16,587,503	\$ 9,313,486	\$ 4,693,160	\$ 3,776,695	\$ 3,980,453	\$ 203,758	5.4%
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL	\$ 21,787,922	\$ 13,020,671	\$ 7,377,163	\$ 6,981,115	\$ 7,017,556	\$ 36,441	0.5%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2014-15	\$ 3,573,187	\$ 3,015,535	\$ -	\$ -	\$ 428,834	\$ -	\$ 7,017,556

OPERATING AND NON-OPERATING

Fiscal Year 2014-15

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 2,614,750	\$ -	\$ 2,614,750
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 48,050	\$ 285,314	\$ 333,364
Operating Expenses	\$ 88,989	\$ -	\$ 88,989
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ 1,262,932	\$ 2,717,521	\$ 3,980,453
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 4,014,721	\$ 3,002,835	\$ 7,017,556

Changes and Trends: Continuing efforts include monitoring to determine progress toward meeting Lake Okeechobee phosphorus loading targets, the new phosphorus criterion for the Everglades, as well as levels and limits set by the Everglades Settlement Agreement.

Budget Variances: There is a net budget increase of \$36,441. Contractual Services reflects funding for the Caloosahatchee Restoration Vision Plan (\$1,495). Big Cypress Basin Interagency Expenditures reflect an increase of \$203,758. The Big Cypress Basin Board has not made final decisions allocating funding between cooperative agreements and Alternative Water Supply projects. When the BCB budget is finalized, some funding will be reallocated to Sub-activity 2.2.2 for AWS projects. Operating Expenses reflects a decrease of \$72,647 due to completing the East Collier County Water Quality Monitoring.

Major Budget Items:

- St. Lucie River and Estuary/Indian River Lagoon: Indian River License Tag projects in Martin, St. Lucie and Palm Beach Counties (\$125,000), St. Lucie and Indian River Issues Team (\$180,315), Surface Water Data Collection (\$103,470), and St. Lucie River Water Quality – Sediment Nutrients (\$60,000).

IV. PROGRAM AND ACTIVITY ALLOCATIONS

- Loxahatchee River and Estuary: FTL USGS SW Loxahatchee MFLs (\$26,780).
- Florida Bay and Florida Keys: South Florida Estuarine Submerged Aquatic Vegetation Monitoring/Modeling (\$220,000), Lake Eco Hydrology (\$150,000), Florida Bay Monitoring and Support (\$174,114), Sediment Dynamics (\$25,000), and Nutrient Cycling (\$45,000).
- Big Cypress Basin: Collier County Secondary Drainage System (\$1.0 million), Big Cypress Basin Local agreements (\$2.0 million), and real time modeling upgrade (\$136,200).
- Caloosahatchee River and Estuary: Sediment Nutrient Source (\$60,000).

Items funded with fund balance include Florida Bay's Lake Eco Hydrology, Sediment Dynamics, and Nutrient Cycling; Big Cypress Basin local agreements and real time system upgrade; and Northern Everglades contracts including St. Lucie Issue Team projects, IRL Tag projects, St. Lucie and Caloosahatchee Sediment Nutrient Source; and health insurance adjustments.

IV. PROGRAM AND ACTIVITY ALLOCATIONS

1.2 Research, Data Collection, Analysis and Monitoring

District Description: This program includes research, modeling, environmental monitoring, and assessment activities that support permit compliance and multiple District programs, including the Everglades Long-Term Plan for Achieving Water Quality Goals in the Everglades Protection Area, Everglades Stormwater Program, Comprehensive Everglades Restoration Plan (CERP), Northern Everglades and Estuaries Protection Program (NEEPP), and coastal ecosystems. Program-related activities include laboratory analysis; water quality and flow monitoring; quality assurance / quality control; data management; hydrologic modeling; water quality and ecological modeling; remote sensing; operational monitoring for C&SF and STA's; Geographic Information System development; research (field and laboratory); Best Management Practices (BMP) technologies; pollutant load reduction goals development; and data collection, analysis, reporting, and publication.

In June 2012, the State of Florida and the U.S. Environmental Protection Agency reached consensus on new restoration strategies for further improving water quality in the Everglades. Based on months of scientific and technical discussions, these strategies will expand water quality improvement projects to achieve an ultra-low total phosphorus water quality standard established for the Everglades. In August–September 2012, two new federal and state permits and associated Consent Orders were received for all Everglades Stormwater Treatment Areas (STAs) in association with the Restoration Strategies Program. The permits describe and authorize various STA and Flow Equalization Basin additions and enhancements required to meet the new Water Quality Based Effluent Limit. Pursuant to the Consent Orders, in June 2013, the SFWMD completed and published the Science Plan for the Everglades STAs to identify studies that investigate the critical factors that collectively influence ultra-low treatment performance and total phosphorus reduction in the STAs.

The NEEPP mandated the SFWMD, FDEP and FDACS to develop and implement Watershed Protection Plans for the Lake Okeechobee, Caloosahatchee and St. Lucie watersheds. The Lake Okeechobee Watershed Protection Plan was initially developed in 2004 (SFWMD et.al. 2004) and has been subsequently updated in 2007 (SFWMD et.al. 2007), 2008 (SFWMD et.al. 2008), 2011 (SFWMD et.al. 2011) and early 2014. The Caloosahatchee and St. Lucie River watershed protection plans were developed in 2009 and updated in 2012, with the next update in 2016. The plans include source controls (ex. BMPs) and several sub-regional and regional technologies, such as STAs and alternative treatment technologies, to improve the quality of water within the watersheds and of that delivered downstream to Lake Okeechobee and the estuaries. Several measures are also included in the plans to improve water levels within the Lake, the quantity and timing of discharges from Lake Okeechobee and the northern estuaries to achieve more desirable salinity ranges. These measures include reservoirs, dispersed water management projects, aquifer storage and recovery and deep well injection.

Central and South Florida monitoring and assessment is the performance of field measurements, data collection, and instrument maintenance used to monitor flow conditions in support of flood control modeling and analysis. This is performed at all C&SF mandated sites and structures within the District.

Pursuant to Chapter 2005-36, Laws of Florida, and Subsection 373.036(7), F.S., the SFWMD in cooperation with the Florida Department of Environmental Protection, published and submitted the *2013 South Florida Environmental Report* (SFER) to the Florida legislature, governor, and other key stakeholders on March 1, 2013 (www.sfwmd.gov/sfer). This unified reporting supports the restoration, management, and protection activities associated with the Kissimmee Basin,

IV. PROGRAM AND ACTIVITY ALLOCATIONS

Lake Okeechobee, the Everglades, and South Florida's coastal ecosystems. Other agency reporting requirements, including annual plans and reports required of all Water Management Districts as well as those mandated in the federal and state-issued permits, were also incorporated to enhance efficiencies of this annual consolidated reporting.

SOUTH 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 Unaudited)	Fiscal Year 2013-14 (Adopted Budget)	Fiscal Year 2014-15 (Preliminary Budget)	Difference in \$ (Preliminary - Adopted)	% of Change (Preliminary - Adopted)
Salaries and Benefits	\$ 25,297,218	\$ 16,256,774	\$ 14,910,133	\$ 15,754,054	\$ 15,505,185	\$ (248,869)	-1.6%
Other Personal Services	\$ 6,938,349	\$ 2,332,700	\$ 1,666,912	\$ 267,385	\$ 267,385	\$ -	0.0%
Contracted Services	\$ -	\$ -	\$ -	\$ 1,001,305	\$ 699,205	\$ (302,100)	-30.2%
Operating Expenses	\$ 4,031,265	\$ 3,159,206	\$ 2,191,355	\$ 2,752,248	\$ 2,647,170	\$ (105,078)	-3.8%
Operating Capital Outlay	\$ 505,287	\$ 409,770	\$ 190,480	\$ 156,400	\$ 165,600	\$ 9,200	5.9%
Fixed Capital Outlay	\$ 7,574,443	\$ 2,204,865	\$ 10,333	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ 3,337,799	\$ 2,558,020	\$ 2,465,077	\$ 2,225,175	\$ 2,183,510	\$ (41,665)	-1.9%
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL	\$ 47,684,361	\$ 26,921,334	\$ 21,434,290	\$ 22,156,567	\$ 21,468,055	\$ (688,512)	-3.1%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2014-15	\$ 20,247,869	\$ 886,286	\$ -	\$ -	\$ 333,900	\$ -	\$ 21,468,055

OPERATING AND NON-OPERATING

Fiscal Year 2014-15

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 15,505,185	\$ -	\$ 15,505,185
Other Personal Services	\$ 267,385	\$ -	\$ 267,385
Contracted Services	\$ 699,205	\$ -	\$ 699,205
Operating Expenses	\$ 2,115,442	\$ 531,728	\$ 2,647,170
Operating Capital Outlay	\$ 104,100	\$ 61,500	\$ 165,600
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ 2,183,510	\$ -	\$ 2,183,510
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 20,874,827	\$ 593,228	\$ 21,468,055

Changes and Trends: Continuing efforts include monitoring to determine progress toward meeting Lake Okeechobee phosphorus loading targets, the total phosphorus criterion for the Everglades, as well as levels and limits set by the Everglades Settlement Agreement. Other monitoring activities include in-lake ecological monitoring; assessment of downstream effects of the STAs; assessment of the hydrologic needs of the Everglades, as mandated by the Everglades Forever Act; system-wide conditions monitoring under RECOVER; as well as monitoring support for CERP projects. In 2013 the District and Palm Beach County formalized a cooperative partnership for monitoring water quality in the Lake Worth Lagoon.

Budget Variances: Overall, there is a net budget decrease of \$688,512 in this sub-activity. The following decreases are noted: Contracted Services (\$302,100), Interagency Expenditures (\$41,665), and Operating Expenses (\$105,078) for regional water quality monitoring and modeling and Everglades research and evaluation. There is an offsetting \$9,200 increase in Operating Capital Outlay for replacement laboratory equipment for water quality monitoring.

Major Budget Items: Research, Data Collection, Analysis and Monitoring:

- Stormwater Treatment Area (STA) Management and Optimization includes optimization support, aerial imagery, mesocosm study, performance analyses, applied science, and lab support (\$204,369).
- Everglades Research and Evaluation including Active Marsh Improvements and Marsh Ecology support (\$164,940).

IV. PROGRAM AND ACTIVITY ALLOCATIONS

- Property and tax collector fees (\$1.2 million).
- Program's share of health care self-insurance (\$263,924).
- On-going C&SF Project Monitoring and Assessment, including Surface and Ground Water Monitoring, Flow Ratings and Structure Configurations, and Hydrologic Data Processing (\$1.5 million).
- Lake Okeechobee Watershed Protection Plan support includes Taxonomic Support Services and Streamgauging Assistance at non-STA Sites (\$88,417).
- Regional Water Quality Monitoring, Assessment, and Modeling (\$1.3 million).
- Restoration, Coordination, and Verification (RECOVER) projects include Loxahatchee Impoundment Landscape Assessment (\$287,800), funded in part with Everglades License Tag revenue; and Adaptive Assessment and Monitoring contracts and support (West and East Coast Oyster Monitoring, C-111 Spreader Downstream Impact, and Florida Bay Fish Habitat Assessment) (\$785,110).

Items funded with fund balance include helicopter turbine overhaul, replacement of lab equipment, float helicopter repairs, tax collector and property appraiser fees, and health insurance adjustments.

IV. PROGRAM AND ACTIVITY ALLOCATIONS

1.3 Technical Assistance

District Description: The District provides technical assistance to local governments on their local comprehensive plans and related documents. This technical assistance is provided through several means:

- Provide technical support to local government planners and officials when comprehensive plans are evaluated and updated.
- Review and comment on significant water resource issues for proposed amendments to local government comprehensive plans.
- Provide expertise on District programs for local government community planning efforts, as well as coordination with the Regional Planning Councils, Florida Department of Transportation (FDOT) and FDEP.
- Provide comments on projects reviewed through the State Clearinghouse, Site Certifications and Developments of Regional Impact.
- Work with local governments to ensure consistency between local government ten-year water supply facilities work plans and the District's four regional water supply plans.
- Conduct technical assistance workshops with local governments throughout the District; and provide assistance to local governments regarding water supply facility work plans.

SOUTH 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 Unaudited)	Fiscal Year 2013-14 (Adopted Budget)	Fiscal Year 2014-15 (Preliminary Budget)	Difference in \$ (Preliminary - Adopted)	% of Change (Preliminary - Adopted)
Salaries and Benefits	\$ 656,104	\$ 277,399	\$ 336,691	\$ 321,031	\$ 315,807	\$ (5,224)	-1.6%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Contracted Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Operating Expenses	\$ 25	\$ -	\$ 7	\$ -	\$ -	\$ -	
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 656,129	\$ 277,399	\$ 336,698	\$ 321,031	\$ 315,807	\$ (5,224)	-1.6%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2014-15	\$ 315,807	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 315,807

OPERATING AND NON-OPERATING

Fiscal Year 2014-15

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 315,807	\$ -	\$ 315,807
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ -	\$ -	\$ -
Operating Expenses	\$ -	\$ -	\$ -
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 315,807	\$ -	\$ 315,807

Changes and Trends: Consistent with the Community Planning Act adopted during the 2011 session of the Florida Legislature, emphasis is being placed on providing technical assistance to local governments. Reviews of proposed amendments to local government comprehensive plans focus on addressing impacts to significant state water resources. Working proactively on

IV. PROGRAM AND ACTIVITY ALLOCATIONS

the “front end” of the planning and evaluation processes, collaboratively addressing water resource issues and building successful alliances, continues to be important. Since the adoption of the Community Planning Act, the number of requests for technical assistance has increased. In addition, local governments are in the process of evaluating and updating their comprehensive plans. This includes evaluations of existing adopted Water Supply Work Plans and identifying needed comprehensive plan amendments.

Budget Variances: The decrease of \$5,224 from the FY14 adopted budget to the FY15 preliminary budget is due to reduction in the allocation of existing staff time this year to comprehensive planning and technical support of local plans.

Major Budget Items: Preliminary FY15 budget resources consist of on-going personnel service costs for existing technical assistance staff.

There are no items in this state sub-activity funded with fund balance.

IV. PROGRAM AND ACTIVITY ALLOCATIONS

1.5 Technology and Information Services

District Description: This activity includes computer hardware and software, data lines, computer support and maintenance, IT consulting services, data centers, network operations, web support and updates, desk top support, and application development that support the Water Resources Planning and Monitoring program and related activities.

SOUTH 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 Unaudited)	Fiscal Year 2013-14 (Adopted Budget)	Fiscal Year 2014-15 (Preliminary Budget)	Difference in \$ (Preliminary - Adopted)	% of Change (Preliminary - Adopted)
Salaries and Benefits	\$ -	\$ -	\$ 1,006,634	\$ 1,217,835	\$ 1,370,154	\$ 152,319	12.5%
Other Personal Services	\$ -	\$ -	\$ 248,524	\$ 181,683	\$ -	\$ (181,683)	-100.0%
Contracted Services	\$ -	\$ -	\$ -	\$ 81,540	\$ 195,202	\$ 113,662	139.4%
Operating Expenses	\$ -	\$ -	\$ 928,012	\$ 938,486	\$ 927,686	\$ (10,800)	-1.2%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL	\$ -	\$ -	\$ 2,183,170	\$ 2,419,544	\$ 2,493,042	\$ 73,498	3.0%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2014-15	\$ 2,263,042	\$ 230,000	\$ -	\$ -	\$ -	\$ -	\$ 2,493,042

OPERATING AND NON-OPERATING

Fiscal Year 2014-15

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 1,370,154	\$ -	\$ 1,370,154
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 195,202	\$ -	\$ 195,202
Operating Expenses	\$ 927,686	\$ -	\$ 927,686
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 2,493,042	\$ -	\$ 2,493,042

Changes and Trends: Information technology items (salaries, contractors, hardware/software maintenance, personal computer lease and copier/printer lease) are distributed to the operational activities of District functions based on the percentage of employees directly working for those functions. Information technology items and staff are directly charged to operational activities of District core functions where there is a clear linkage between the operational activity and the information technology system, application or staff that is used to support the operational activities.

Budget Variances: The budget in this sub-activity reflects an increase of \$73,498 from the FY14 adopted budget to the FY15 preliminary budget. Salaries and Benefits include a projected increase for insurance plan adjustments. There is a net decrease of \$68,021 between Other Personal Services and Contracted Services attributable to the transition from OPS to outsourcing for services on an as-needed basis. There is also a \$10,800 reduction in Operating Expenses for software maintenance.

Major Budget Items: Major budget items include \$656,781 for software maintenance, \$154,582 for computer consulting services, \$90,545 for hardware maintenance, \$97,620 for personal computer and copier/printer leases, and \$123,360 for internet, cellular, local and long distance phone service.

Items funded with fund balance are for anticipated insurance plan adjustments.

IV. PROGRAM AND ACTIVITY ALLOCATIONS

2.0 Acquisition, Restoration and Public Works

This program includes the development and construction of all restoration capital projects, including water resource development projects/water supply development assistance, water control projects, and support and administrative facilities construction; cooperative projects; land acquisition (including Save Our Rivers/Preservation 2000/Florida Forever); and the restoration of lands and water bodies.

The personnel budget contains an anticipated increase due to medical insurance, offset by a decrease in the FTE count. Salary and benefit distributions will be adjusted for the FY15 tentative budget.

SOUTH 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 Unaudited)	Fiscal Year 2013-14 (Adopted Budget)	Fiscal Year 2014-15 (Preliminary Budget)	Difference in \$ (Preliminary - Adopted)	% of Change (Preliminary - Adopted)
Salaries and Benefits	\$ 17,689,058	\$ 10,822,480	\$ 12,132,895	\$ 14,881,832	\$ 15,679,522	\$ 797,690	5.4%
Other Personal Services	\$ 8,081,462	\$ 5,309,480	\$ 5,965,896	\$ 151,403	\$ -	\$ (151,403)	-100.0%
Contracted Services	\$ -	\$ -	\$ -	\$ 25,514,789	\$ 32,108,634	\$ 6,593,845	25.8%
Operating Expenses	\$ 10,509,566	\$ 6,234,980	\$ 5,568,385	\$ 13,342,634	\$ 8,832,476	\$ (4,510,158)	-33.8%
Operating Capital Outlay	\$ 17,001,012	\$ 9,581,681	\$ 8,984,652	\$ 15,644,102	\$ 32,914,587	\$ 17,270,485	110.4%
Fixed Capital Outlay	\$ 330,257,172	\$ 23,468,062	\$ 19,673,264	\$ 137,547,222	\$ 126,082,003	\$ (11,465,219)	-8.3%
Interagency Expenditures (Cooperative Funding)	\$ 15,685,727	\$ 6,724,843	\$ 3,091,302	\$ 8,645,246	\$ 3,068,892	\$ (5,576,354)	-64.5%
Debt	\$ 35,244,177	\$ 35,223,036	\$ 35,236,168	\$ 35,185,841	\$ 35,182,247	\$ (3,594)	0.0%
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL	\$ 434,468,175	\$ 97,364,562	\$ 90,652,562	\$ 250,913,069	\$ 253,868,361	\$ 2,955,292	1.2%

SOURCE OF FUNDS

Fiscal Year 2014-15

	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Salaries and Benefits	\$ 13,917,870	\$ 1,413,252	\$ -	\$ -	\$ 348,400	\$ -	\$ 15,679,522
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contracted Services	\$ 4,450,781	\$ 25,164,184	\$ -	\$ -	\$ 1,965,962	\$ 527,707	\$ 32,108,634
Operating Expenses	\$ 4,500,527	\$ 1,887,454	\$ -	\$ -	\$ 2,393,817	\$ 50,678	\$ 8,832,476
Operating Capital Outlay	\$ 75,148	\$ 15,844,265	\$ -	\$ -	\$ 16,995,174	\$ -	\$ 32,914,587
Fixed Capital Outlay	\$ -	\$ 42,587,316	\$ -	\$ -	\$ 83,494,687	\$ -	\$ 126,082,003
Interagency Expenditures (Cooperative Funding)	\$ 569,616	\$ 2,319,026	\$ -	\$ -	\$ 180,250	\$ -	\$ 3,068,892
Debt	\$ 35,182,247	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 35,182,247
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 58,696,189	\$ 89,215,497	\$ -	\$ -	\$ 105,378,290	\$ 578,385	\$ 253,868,361

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	142	\$ 10,956,181	\$ 15,679,522	\$ -	\$ 15,679,522
Other Personal Services	-	\$ -	\$ -	\$ -	\$ -
Contracted Services	-	\$ -	\$ 6,944,450	\$ 25,164,184	\$ 32,108,634
Operating Expenses	-	\$ -	\$ 6,945,022	\$ 1,887,454	\$ 8,832,476
Operating Capital Outlay	-	\$ -	\$ 17,070,322	\$ 15,844,265	\$ 32,914,587
Fixed Capital Outlay	-	\$ -	\$ 83,494,687	\$ 42,587,316	\$ 126,082,003
Interagency Expenditures (Cooperative Funding)	-	\$ -	\$ 749,866	\$ 2,319,026	\$ 3,068,892
Debt	-	\$ -	\$ 35,182,247	\$ -	\$ 35,182,247
Reserves - Emergency Response	-	\$ -	\$ -	\$ -	\$ -
TOTAL			\$ 166,066,116	\$ 87,802,245	\$ 253,868,361

WORKFORCE

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

WORKFORCE CATEGORY	Fiscal Year					(Preliminary - Current) 2013-2014 to 2014-2015	
	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	Difference	% Change
Authorized Positions	182	129	142	142	142	-	0.0%
Contingent Worker	0	0	0	0	0	-	-
Other Personal Services	13	8	3	1	0	(1)	-100.0%
Intern	0	0	0	0	0	-	-
Volunteer	0	0	0	0	0	-	-
TOTAL WORKFORCE	195	137	145	143	142	(1)	-0.7%

South 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 (Current-Amended)		142.03	\$	250,913,069	
Reductions					
Issue	Description	Issue Amount	Workforce	Category Subtotal	Issue Narrative
Salaries and Benefits					
		-		-	
1	Decrease in Salaries and Benefits	-			
Other Personal Services					(151,403)
2	Decrease in Cont Serv - IT Consulting Services (OPS)	(151,403)			
Contracted Services					(6,984,144)
3	Decrease in C-111 Spreader Canal	(249,302)			
4	Decrease in Central Everglades Planning Study	(25,000)			
5	Decrease in Dispersed Water Mgmt. (DWM) Program	(4,298,899)			
6	Decrease in FRESP (FL Ranchlands Env Services Proj)	(493,750)			
7	Decrease in KB Modeling & Operations Study	(14,523)			
8	Decrease in KCOL and KUB Monitoring and Assessment	(91,200)			
9	Decrease in KR Restoration Evaluation Program	(50,000)			
10	Decrease in LOW Pre-Drainage Characterization	(65,500)			
11	Decrease in Capital Outlay - AUC Legal Services	(100,000)			
12	Decrease in Picayune Strand Restoration Project	(1,100)			
13	Decrease in Cont Serv - External Provider	(548,163)			
14	Decrease in Rolling Meadows Wetland Restoration	(75,000)			
15	Decrease in Kissimmee Basin Hydrologic Monitoring	(39,562)			
16	Decrease in BBCW, Phase 1 Construction P0287	(700)			
17	Decrease in Cont Serv - External Provider	(9,285)			
18	Decrease in DWM Allapattah-Williamson-Turnpike WRP	(587,035)			
19	Decrease in C43 Berry Groves Interim Storage	(180,000)			
20	Decrease in DWM Temporary Storage Opportunities	(155,125)			
Operating Expenses					(7,513,957)
21	Decrease in C-111 Spreader Canal	(265,854)			
22	Decrease in Cont Serv - Maint & Repairs - District Works	(11,000)			
23	Decrease in Cont Serv - Maintenance Repairs - Equipment	(1,391)			
24	Decrease in Cont Serv - Mowing-Canals/Levees	(25,336)			
25	Decrease in Oper Expense - District Travel	(2,000)			
26	Decrease in Oper Expense - Electrical Service	(236,500)			
27	Decrease in Oper Expense - Inventory Other Fuels	(3,894)			
28	Decrease in Oper Expense - Inventory Parts and Supplies	(17,243)			
29	Decrease in Oper Expense - Parts and Supplies	(2,000)			
30	Decrease in Oper Expense - Parts,Supp - Fleet	(2,060)			
31	Decrease in Oper Expense - Parts,Supp - Laboratory	(3,755)			
32	Decrease in Oper Expense - Permits & Fees	(1,500)			
33	Decrease in Oper Expense - Tools and Equipment	(5,666)			
34	Decrease in KB Modeling & Operations Study	(2,600)			
35	Decrease in Oper Expense - District Travel	(1,484)			
36	Decrease in Oper Expense - Tools and Equipment	(1,000)			
37	Decrease in Cont Serv - Maint & Repairs - Computer Software	(9,000)			
38	Decrease in Oper Expense - Conference Registrations	(500)			
39	Decrease in Oper Expense - District Travel	(9,501)			
40	Decrease in Oper Expense - Parts,Supp - Office	(151)			
41	Decrease in Oper Expense - Printing Services Non-Outreach	(250)			
42	Decrease in Picayune Strand Restoration Project	(1,683)			
43	Decrease in Cont Serv - General Maintenance	(9,151)			
44	Decrease in Cont Serv - Maint & Repairs - District Works	(14,250)			
45	Decrease in Cont Serv - Maintenance and Repairs	(13,079)			
46	Decrease in Cont Serv - Maintenance Repairs - Environmental	(8,000)			
47	Decrease in Cont Serv - Mowing-Field/Pump Stations	(42,500)			
48	Decrease in Cont Serv - Waste Disposal Services	(2,985)			
49	Decrease in Oper Expense - Books/Subscriptions	(7,530)			
50	Decrease in Oper Expense - Construction Materials	(10,600)			
51	Decrease in Oper Expense - District Uniforms	(1,085)			
52	Decrease in Oper Expense - Electrical Service	(143,600)			
53	Decrease in Oper Expense - Freight	(1,000)			
54	Decrease in Oper Expense - Inventory Chemicals	(10,500)			
55	Decrease in Oper Expense - Inventory Oils/Lubricants/Solvents	(18,400)			
56	Decrease in Oper Expense - Inventory Other Fuels	(476,500)			
57	Decrease in Oper Expense - Inventory Parts and Supplies	(8,220)			
58	Decrease in Oper Expense - Other Fees	(1,500)			
59	Decrease in Oper Expense - Parts and Supplies	(77,620)			
60	Decrease in Oper Expense - Parts,Supp - Build & Ground Equip	(13,270)			

South Florida Water Management District
REDUCTIONS - NEW ISSUES
2.0 Acquisition, Restoration and Public Works
Fiscal Year 2014-15
Preliminary Budget - January 15, 2014

61	Decrease in Oper Expense - Parts,Supp - Electrical/Electronic	(46,200)	
62	Decrease in Oper Expense - Parts,Supp - Fleet	(9,775)	
63	Decrease in Oper Expense - Parts,Supp - Laboratory	(643)	
64	Decrease in Oper Expense - Parts,Supp - Office	(2,300)	
65	Decrease in Oper Expense - Permits & Fees	(375)	
66	Decrease in Oper Expense - Rent/Lease Equipment	(4,100)	
67	Decrease in Oper Expense - Tools and Equipment	(18,375)	
68	Decrease in Cont Serv - Government Provider	(10,500)	
69	Decrease in Rolling Meadows Wetland Restoration	(25,000)	
70	Decrease in Cont Serv - Maintenance and Repairs	(10,000)	
71	Decrease in C-44 Reservoir/STA Project P0600	(16,330)	
72	Decrease in Cont Serv - Mowing-Canals/Levees	(18,330)	
73	Decrease in Oper Expense - Parts and Supplies	(3,000)	
74	Decrease in Oper Expense - Parts,Supp - Fleet	(6,000)	
75	Decrease in RS L-8 FEB P0801	(5,011,350)	
76	Decrease in Oper Expense - Parts,Supp - Laboratory	(504)	
77	Decrease in BBCW, Phase 1 Construction P0287	(19,500)	
78	Decrease in Cont Serv - Equipment Inspections	(330)	
79	Decrease in Cont Serv - General Maintenance	(3,000)	
80	Decrease in Cont Serv - Maint & Repairs - District Works	(1,500)	
81	Decrease in Cont Serv - Maint & Repairs - Vehicles	(1,000)	
82	Decrease in Cont Serv - Security Services	(500)	
83	Decrease in Cont Serv - Terrestrial Spraying	(100,000)	
84	Decrease in Oper Expense - Construction Materials	(4,900)	
85	Decrease in Oper Expense - District Uniforms	(400)	
86	Decrease in Oper Expense - Electrical Service	(45,000)	
87	Decrease in Oper Expense - Freight	(1,500)	
88	Decrease in Oper Expense - Heating Fuel	(3,000)	
89	Decrease in Oper Expense - Inventory Chemicals	(1,028)	
90	Decrease in Oper Expense - Inventory	(350)	
91	Decrease in Oper Expense - Inventory Other Fuels	(2,600)	
92	Decrease in Oper Expense - Inventory Parts and Supplies	(3,971)	
93	Decrease in Oper Expense - Other	(250)	
94	Decrease in Oper Expense - Parts and Supplies	(250)	
95	Decrease in Oper Expense - Parts,Supp - Agricultural	(100)	
96	Decrease in Oper Expense - Parts,Supp - Build & Ground Equip	(1,150)	
97	Decrease in Oper Expense - Parts,Supp - Electrical/Electronic	(3,500)	
98	Decrease in Oper Expense - Parts,Supp - Fleet	(7,251)	
99	Decrease in Oper Expense - Permits & Fees	(1,500)	
100	Decrease in Oper Expense - Rent/Lease Equipment	(500)	
101	Decrease in Oper Expense - Tools and Equipment	(13,137)	
102	Decrease in DWM Allapattah-Williamson-Turnpike WRP	(100,000)	
103	Decrease in Oper Expense - Construction Materials	(550,000)	
104	Decrease in Oper Expense - Permits & Fees	(800)	
Operating Capital Outlay			(4,929,972)
105	Decrease in Dispersed Water Mgmt. (DWM) Program	(500,000)	
106	Decrease in EOC Chiller / Condenser	(482,637)	
107	Decrease in Capital Outlay - AUC Design/Engineering Contracts	(25,000)	
108	Decrease in Capital Outlay - Equipment	(151,500)	
109	Decrease in Rolling Meadows Wetland Restoration	(3,396,177)	
110	Decrease in RS A-1 FEB P0801	(161,158)	
111	Decrease in BBCW, Phase 1 Construction P0287	(13,500)	
112	Decrease in L-31 East Flow Way	(200,000)	
Fixed Capital Outlay			(73,599,017)
113	Decrease in Compartment B Buildout	(1,345,536)	
114	Decrease in EOC Chiller / Condenser	(600,000)	
115	Decrease in Capital Outlay - AUC Water Control Structures	(1,217,308)	
116	Decrease in Capital Outlay - LIP Land	(5,850,000)	
117	Decrease in Picavune Strand Restoration Project	(6,139,861)	
118	Decrease in Capital Outlay - LIP Land	(6,150,000)	
119	Decrease in RS A-1 FEB P0801	(21,495,687)	
120	Decrease in RS L-8 FEB P0801	(23,300,625)	
121	Decrease in S. Dade C-111 Federal Project P0405	(7,500,000)	
Interagency Expenditures (Cooperative Funding)			(7,240,249)
122	Decrease in AWS-FY12-FY17 Program	(345,700)	
123	Decrease in BCB AWS Projects	(2,200,000)	
124	Decrease in BCB Mobile Irrigation Lab project	(55,000)	
125	Decrease in C-111 Spreader Canal	(173,000)	
126	Decrease in Oper Expense - Interagency State of FL	(28,000)	
127	Decrease in CERP Water Quality Studies	(75,000)	
128	Decrease in Dispersed Water Mgmt. (DWM) Program	(400,000)	
129	Decrease in IMWID Dispersed Water Mgmt	(1,537,235)	
130	Decrease in Miami River Commission	(120,000)	
131	Decrease in North Shore Lake Okee Nav Channel Imp	(1,000,000)	
132	Decrease in Oper Expense - Interagency Federal	(329,000)	
133	Decrease in Oper Expense - Interagency Local	(467,479)	

South Florida Water Management District
REDUCTIONS - NEW ISSUES
 2.0 Acquisition, Restoration and Public Works
 Fiscal Year 2014-15

Preliminary Budget - January 15, 2014

134	Decrease in Picayune Strand Restoration Project	(7,135)		
135	Decrease in BBCW, Phase 1 Construction P0287	(29,700)		
136	Decrease in Oper Expense - Interagency State of FL	(3,000)		
137	Decrease in WC-FY10-14 Conserve Florida Water Clear	(20,000)		
138	Decrease in WC-FY13-17 Water Savings Incentive Prgm	(250,000)		
139	Decrease in C43 Berry Groves Interim Storage	(200,000)		
Debt				(553,593)
140	Decrease in Oper Expense - COPS #1 Interest - MA	(553,593)		
Reserves				-
TOTAL REDUCTIONS			-	(100,972,335)

South 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	Issue Narrative	
Salaries and Benefits			0.00	797,690	Increase due to anticipated insurance adjustments	
1	Increase in Salaries and Wages - Regular	797,690				
Other Personal Services					-	
Contracted Services					13,577,989	Overall increase in this category of \$6.6 M due to the continuation of Restoration Strategies
2	Increase in Cont Serv - Alligator Protection Services	1,364				
3	Increase in Cont Serv - External Provider	157,484				
4	Increase in Cont Serv - Professional	23,300				
5	Increase in Cont Serv - Road Grading Services	7,533				
6	Increase in Cont Serv - IT Consulting Services (NON OPS)	94,718			Transitioning from OPS to outsourcing for services on an as-needed basis	
7	Increase in RS Program - Regional Projects PARNT	6,426,891			New starts for Source Control Program and continuation of Science Plan	
8	Increase in Dispersed Water Mgmt (DWM) Program PARNT	3,455,195			Continuation of existing contracts	
9	Increase in DWM Allapat-Williamson-Turnpk WRP P0665	1,000,000			Year 2 of NRCS reimbursement project	
10	Increase in FRESP (FL Ranchland Env Svcs Proj) P0665	493,750				
11	Increase in DWM Water Farming Pilot Projects P0665	1,236,954			Project new start	
12	Increase in DWM NE-PES Solicitation #2 P0665	410,800			Second year of project	
13	Increase in C37 Dredge Mitigation	270,000			Project new start	
Operating Expenses					3,003,799	Overall decrease in this category of \$4.5M
14	Increase in Grant Parcel Wetland Restoration	10,061				
15	Increase in Cont Serv - Aquatic Spraying	135,500			Increase based on trends	
16	Increase in Cont Serv - Equipment Inspections	1,682				
17	Increase in Cont Serv - General Maintenance	14,559				
18	Increase in Cont Serv - Land Management	25,000				
19	Increase in Cont Serv - Maint & Repairs - District Works	17,195				
20	Increase in Cont Serv - Maint & Repairs - Vehicles	1,667				
21	Increase in Cont Serv - Maintenance and Repairs	20,914				
22	Increase in Cont Serv - Maintenance Repairs - Environmental	12,315				
23	Increase in Cont Serv - Mowing-Canals/Levees	2,333				
24	Increase in Cont Serv - Mowing-Field/Pump Stations	48,067				
25	Increase in Cont Serv - Terrestrial Spraying	680,960			Increase based on trends	
26	Increase in Cont Serv - Waste Disposal Services	3,341				
27	Increase in Oper Expense - Books/Subscriptions	5,209				
28	Increase in Oper Expense - Construction Materials	10,016				
29	Increase in Oper Expense - District Uniforms	774				
30	Increase in Oper Expense - Electrical Service	147,883				
31	Increase in Oper Expense - Freight	769				
32	Increase in Oper Expense - Inventory Chemicals	17,182				
33	Increase in Oper Expense - Inventory Oils/Lubricants/Solvents	31,828				
34	Increase in Oper Expense - Inventory Other Fuels	572,572			Increase based on trends	
35	Increase in Oper Expense - Other Fees	1,499				
36	Increase in Oper Expense - Parts and Supplies	86,104				
37	Increase in Oper Expense - Parts, Supp - Water Control Struct	8,208				
38	Increase in Oper Expense - Parts, Supp - Build & Ground Equip	9,950				
39	Increase in Oper Expense - Parts, Supp - Electrical/Electronic	45,685				
40	Increase in Oper Expense - Parts, Supp - Fleet	7,225				
41	Increase in Oper Expense - Parts, Supp - Laboratory	9,603				
42	Increase in Oper Expense - Permits & Fees	287				
43	Increase in Oper Expense - Rent/Lease Equipment	7,693				
44	Increase in Oper Expense - Tools and Equipment	17,718				
45	Increase in Cont Serv - Maintenance and Repairs	60,000				
46	Increase in RS S-5AS Divide P0801	990,000			Project will be going into construction	
Operating Capital Outlay					22,200,457	Overall increase in this category of \$17.3 M
47	Increase in Lake Hicpochee Hydrologic Enhancement	500,000			Continuation of design and begin construction	
48	Increase in Picayune Strand Restoration Project	12,289,861			Continuation of project	
49	Increase in RS STA1W Expansion #1 P0801	3,031,570			Continuation of design and construction	
50	Increase in Dispersed Water Mgmt (DWM) Program PARNT	150,000			Continuation of project	
51	Increase in RS Replacement MECCA FEB P0801	6,229,026			Project design will be beginning in FY15	

South Florida Water Management District
REDUCTIONS - NEW ISSUES
2.0 Acquisition, Restoration and Public Works
Fiscal Year 2014-15
Preliminary Budget - January 15, 2014

Fixed Capital Outlay			62,133,798	Overall decrease in this category of \$11.5 M
52	Increase in Lake Hicpochee Hydrologic Enhancement	2,000,000		Continuation of design and begin construction
53	Increase in Capital Outlay - AUC Central Service Indirect Cost	7,500,000		Rebudget for C-111 South Contract 8
54	Increase in Rolling Meadows Wetland Restoration	3,300,000		Project will be going into construction
55	Increase in C-44 Reservoir/STA Project P0600	36,750,662		Continuation of design and construction
56	Increase in RS L-8 Divide P0801	2,660,000		Continuation of construction
57	Increase in RS G-716 Structure Expansion P0801	1,123,400		Project will be going into construction
58	Increase in RS STA1W Expansion #1 P0801	8,799,736		Continuation of design and construction
Interagency Expenditures (Cooperative Funding)			1,663,895	Overall decrease in this category of \$5.6 M
59	Increase in Oper Expense - Interagency Public Univ	205,000		Continuation of C-111 monitoring and FL Automated Weather Network
60	Increase in Oper Expense - Interagency State of FL	59,064		
61	Increase in Dispersed Water Mgmt (DWM) Program PARNT	310,000		Continuation of existing contracts
62	Increase in IMWID Dispersed Water Mgmt P0665	889,831		Continuation of existing contracts
63	Increase in S Miami-Dade Seasonal Ops Study P0287	200,000		Continuation of project
Debt			549,999	Overall decrease in this category of \$3.594
64	Increase in Oper Expense - Principal Repayment COPS#1-MA	549,999		Allocation of debt service based on amortization schedule for FY15
Reserves			-	
TOTAL NEW ISSUES		0.00	103,927,627	
2.0 Acquisition, Restoration and Public Works				
Total Workforce and Tentative Budget for FY 2014-15		142.03	\$ 253,868,361	

IV. PROGRAM AND ACTIVITY ALLOCATIONS

2.2 Water Source Development

SOUTH 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 Unaudited)	Fiscal Year 2013-14 (Adopted Budget)	Fiscal Year 2014-15 (Preliminary Budget)	Difference in \$ (Preliminary - Adopted)	% of Change (Preliminary - Adopted)
Salaries and Benefits	\$ 762,590	\$ 384,291	\$ 321,666	\$ 402,989	\$ 396,982	\$ (6,007)	-1.5%
Other Personal Services	\$ 64,350	\$ 19,150	\$ -	\$ -	\$ -	\$ -	
Contracted Services	\$ -	\$ -	\$ -	\$ 92,000	\$ -	\$ (92,000)	-100.0%
Operating Expenses	\$ 1,264	\$ 805	\$ 1,899	\$ 5,250	\$ 4,750	\$ (500)	-9.5%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ 5,160,880	\$ 3,910,990	\$ 1,669,300	\$ 2,580,700	\$ -	\$ (2,580,700)	-100.0%
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 5,989,084	\$ 4,315,236	\$ 1,992,865	\$ 3,080,939	\$ 401,732	\$ (2,679,207)	-87.0%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2014-15	\$ 401,732	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 401,732

OPERATING AND NON-OPERATING

Fiscal Year 2014-15

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 396,982	\$ -	\$ 396,982
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ -	\$ -	\$ -
Operating Expenses	\$ 4,750	\$ -	\$ 4,750
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 401,732	\$ -	\$ 401,732

IV. PROGRAM AND ACTIVITY ALLOCATIONS

2.2.1 Water Resource Development Projects

District Description: Regional water supply plans have been prepared and approved by the Governing Board for the planning regions that collectively cover the entire District: Lower East Coast, Lower West Coast, Upper East Coast, and Kissimmee Basin. The District's Kissimmee Basin has been subdivided into the Lower Kissimmee Basin and Upper Kissimmee Basin as a result of Central Florida Water Initiative (CFWI). The CFWI is a collaborative effort between three Water Management Districts (SFWMD, SWFWMD, SJRWMD) with other agencies and stakeholders to address current and long-term water supply needs in a five-county area of central Florida where the three district's boundaries meet. The Upper Kissimmee Basin is included in the CFWI planning area. These plans project water demands over at least a 20-year planning horizon and identify strategies to meet these needs, including water resource development projects. The water supply plans are updated every five years.

SOUTH 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 Unaudited)	Fiscal Year 2013-14 (Adopted Budget)	Fiscal Year 2014-15 (Preliminary Budget)	Difference in \$ (Preliminary - Adopted)	% of Change (Preliminary - Adopted)
Salaries and Benefits	\$ 626,584	\$ 237,384	\$ 252,092	\$ 319,847	\$ 312,542	\$ (7,305)	-2.3%
Other Personal Services	\$ 64,350	\$ 19,150	\$ -	\$ -	\$ -	\$ -	-
Contracted Services	\$ -	\$ -	\$ -	\$ 25,000	\$ -	\$ (25,000)	-100.0%
Operating Expenses	\$ 1,264	\$ 805	\$ 1,899	\$ 5,250	\$ 4,750	\$ (500)	-9.5%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL	\$ 692,197	\$ 257,339	\$ 253,991	\$ 350,097	\$ 317,292	\$ (32,805)	-9.4%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2014-15	\$ 317,292	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 317,292

OPERATING AND NON-OPERATING

Fiscal Year 2014-15

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 312,542	\$ -	\$ 312,542
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ -	\$ -	\$ -
Operating Expenses	\$ 4,750	\$ -	\$ 4,750
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 317,292	\$ -	\$ 317,292

Changes and Trends: Water Resource development projects support the implementation of the water supply plans. In FY14 staff will prepare maps showing the current salt water interface and develop a new Surficial Aquifer System and Intermediate Aquifer System groundwater model for the Lower West Coast Planning Area and the application of the East Coast Floridan model for the Upper East Coast Planning area. FY15 staff time will be devoted to running simulations utilizing the two Lower West Coast models. Funding levels for Water Resource Development projects has been reduced due to the decrease in available resources.

Budget Variances: A decrease of \$32,805 from the FY14 adopted budget to the FY15 preliminary budget is due to reductions in Contracted Services for Water Reuse Foundation (\$25,000) and Operating Expenses (\$500).

Major Budget Items: The principal expense is for staff time in support of water resource development projects and supply plan implementation and Operating Expenses (\$4,750).

There are no items funded with fund balance in 2.2.1.

IV. PROGRAM AND ACTIVITY ALLOCATIONS

2.2.2 Water Supply Development Assistance

District Description: Local governments, water users, and water utilities are primarily responsible for implementing water supply development. The Water Protection and Sustainability Program, created during the 2005 Florida legislative session, strengthened the link between water supply plans and local government comprehensive plans and a cost-sharing program for alternative water supply projects when funding is budgeted by the State (State funding has not been budgeted since 2009). In addition, the legislation included requirements for the water supply development component of the regional water supply plans by making the plans more specific. The intent is to make the plans more useful to local water suppliers in developing alternative water supplies and then provide permitting and funding incentives to local water suppliers to build projects included in the plan.

SOUTH 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 Unaudited)	Fiscal Year 2013-14 (Adopted Budget)	Fiscal Year 2014-15 (Preliminary Budget)	Difference in \$ (Preliminary - Adopted)	% of Change (Preliminary - Adopted)
Salaries and Benefits	\$ 136,007	\$ 146,907	\$ 69,574	\$ 83,142	\$ 84,440	\$ 1,298	1.6%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contracted Services	\$ -	\$ -	\$ -	\$ 67,000	\$ -	\$ (67,000)	-100.0%
Operating Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ 5,160,880	\$ 3,910,990	\$ 1,669,300	\$ 2,580,700	\$ -	\$ (2,580,700)	-100.0%
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL	\$ 5,296,887	\$ 4,057,897	\$ 1,738,874	\$ 2,730,842	\$ 84,440	\$ (2,646,402)	-96.9%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2014-15	\$ 84,440	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 84,440

OPERATING AND NON-OPERATING
Fiscal Year 2014-15

	(Recurring - all revenues)	(Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 84,440	\$ -	\$ 84,440
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ -	\$ -	\$ -
Operating Expenses	\$ -	\$ -	\$ -
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 84,440	\$ -	\$ 84,440

Changes and Trends: In 1986 the District began a program to cost share water supply development projects, primarily with local governments and other entities. Since the program began, the level of funding and the types of projects funded have varied from year to year.

Budget Variances: A decrease of \$2.6 million from the FY14 adopted budget to the FY15 preliminary budget is in Alternative Water Supply (AWS) projects. Currently the Big Cypress Basin AWS funding level has not been approved. When approved, it will be redistributed to this sub-activity for the FY15 tentative budget. Currently, the funding is located in sub-activity 1.1.3.

Major Budget Items: The principal expense is for staff time in support of alternative water supply projects.

There are no items funded with fund balance in 2.2.2.

IV. PROGRAM AND ACTIVITY ALLOCATIONS

2.3 Surface Water Projects

District Description: Surface Water Projects include the Kissimmee River Restoration Project, design/implementation phases of the Northern Everglades and Estuaries Protection Program (NEEPP), Dispersed Water Management (DWM) projects under the Agricultural Water Programs, Southern Everglades/Florida Bay Restoration, the Everglades Stormwater Program, the Everglades Forever Act (EFA) projects, Critical Restoration Projects, and the Comprehensive Everglades Restoration Plan (CERP).

The EFA and CERP surface water projects are unique to the South Florida Water Management District. As such, separate narratives and programmatic spreadsheets for each of these projects are provided in the section titled "District Specific Programs and Activities" on pages 124-128.

The Kissimmee Watershed program consists of mitigation in lieu of acquisition, restoration construction, restoration evaluation, and basin water resources and monitoring projects. The river restoration efforts represent the District's responsibilities as local sponsor for the federally-authorized Kissimmee River Restoration Project. As of June 2013, 99% of all land required for Kissimmee River Restoration was acquired. This was a major milestone considering that more than 102,000 acres were acquired for this project across the Kissimmee Watershed. A total of 1,745 acres remain to be acquired including lands that will undergo condemnation, as well as lands that are in negotiations.

The Kissimmee River Restoration Evaluation Program continues to quantify the ecological response to restoration to date, providing input for adaptive management and final success evaluations after project completion. Water management operations within the basin control the waters flowing from the Kissimmee Chain of Lakes through the Kissimmee River to Lake Okeechobee. The Kissimmee Basin Modeling and Operations Study developed basin-wide operations model and evaluation tools. The study is on hold pending resolution of cost share issues with the overall Kissimmee River Restoration Project.

The SFWMD undertook initial technical work to support establishment of a water reservation for the Kissimmee Chain of Lakes and Kissimmee River in 2008. A substantial ecologic and hydrologic analysis of the region/system/area was completed and documented in the draft 2009 Technical Document to Support Water Reservations for the Kissimmee River and Chain of Lakes. Contingent upon future Governing Board approval, rulemaking will be initiated to develop a water reservation rule for 19 water bodies and 1 river system and its associated floodplain in the greater Kissimmee Basin. The reservation is expected to restrict allocation from the aforementioned reservation water bodies, as well as the major surface water contributors to these water bodies. A Water Reservation Rule is expected to be adopted in late 2015.

Activities associated with the NEEPP include continued implementation of the Lake Okeechobee, St. Lucie River and Caloosahatchee River Watershed Protection Plans. Specific activities include: implementation of Dispersed Water Management Projects to retain water and nutrients; evaluation of regulatory source control programs in support of NEEPP; continuation of partnerships with agriculture and urban communities to implement Best Management Practices; and implementation of a variety of source control, restoration, and water quality and storage projects.

IV. PROGRAM AND ACTIVITY ALLOCATIONS

SOUTH 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 Unaudited)	Fiscal Year 2013-14 (Adopted Budget)	Fiscal Year 2014-15 (Preliminary Budget)	Difference in \$ (Preliminary - Adopted)	% of Change (Preliminary - Adopted)
Salaries and Benefits	\$ 16,293,430	\$ 10,123,566	\$ 10,966,575	\$ 13,594,526	\$ 14,418,364	\$ 823,838	6.1%
Other Personal Services	\$ 8,002,150	\$ 5,290,330	\$ 5,698,415	\$ -	\$ -	\$ -	-
Contracted Services	\$ -	\$ -	\$ -	\$ 25,354,839	\$ 31,945,966	\$ 6,591,127	26.0%
Operating Expenses	\$ 10,364,419	\$ 6,079,886	\$ 4,840,889	\$ 12,702,552	\$ 8,201,894	\$ (4,500,658)	-35.4%
Operating Capital Outlay	\$ 17,001,012	\$ 9,514,563	\$ 8,952,317	\$ 15,136,465	\$ 32,914,587	\$ 17,778,122	117.5%
Fixed Capital Outlay	\$ 328,909,044	\$ 23,468,062	\$ 19,673,264	\$ 136,947,222	\$ 126,082,003	\$ (10,865,219)	-7.9%
Interagency Expenditures (Cooperative Funding)	\$ 10,105,873	\$ 2,488,018	\$ 1,045,471	\$ 5,739,546	\$ 2,993,892	\$ (2,745,654)	-47.8%
Debt	\$ 35,244,177	\$ 35,223,036	\$ 35,236,168	\$ 35,185,841	\$ 35,182,247	\$ (3,594)	0.0%
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL	\$ 425,920,105	\$ 92,187,461	\$ 86,413,099	\$ 244,660,991	\$ 251,738,953	\$ 7,077,962	2.9%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2014-15	\$ 56,566,781	\$ 89,215,497	\$ -	\$ -	\$ 105,378,290	\$ 578,385	\$ 251,738,953

OPERATING AND NON-OPERATING

Fiscal Year 2014-15

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 14,418,364	\$ -	\$ 14,418,364
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 6,781,782	\$ 25,164,184	\$ 31,945,966
Operating Expenses	\$ 6,314,440	\$ 1,887,454	\$ 8,201,894
Operating Capital Outlay	\$ 17,070,322	\$ 15,844,265	\$ 32,914,587
Fixed Capital Outlay	\$ 83,494,687	\$ 42,587,316	\$ 126,082,003
Interagency Expenditures (Cooperative Funding)	\$ 674,866	\$ 2,319,026	\$ 2,993,892
Debt	\$ 35,182,247	\$ -	\$ 35,182,247
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 163,936,708	\$ 87,802,245	\$ 251,738,953

Changes and Trends:

Kissimmee - The preliminary FY15 Kissimmee Watershed budget continues to reflect a decrease in land acquisition activities. Remaining required lands are to be certified in accordance with the USACE construction schedule needs. Additionally, monitoring efforts for evaluation of the Kissimmee River Restoration Project will decrease as studies designed to establish the baseline environmental condition in the final construction phase area (Phase II/III) are completed.

Dispersed Water Management - The DWM program continues to provide opportunities to partner with other entities on water retention/storage projects. This includes continued implementation of interim water retention projects on District lands, primarily in the Northern Everglades region. In FY14 the initial Northern Everglades – Payment for Environmental Services (NE-PES) on ranch lands contracts are entering their third year of ten and the second group of NE-PES contracts are entering their first year. Data from pilot water farming projects (retention of on-site runoff and excess regional water on fallow citrus lands) will be analyzed for potential development of a PES on fallow citrus lands. Construction of the Nicodemus Slough DWM project will provide 34,000 acre-feet of retention of water from Lake Okeechobee to help offset any necessary regulatory releases from the Lake in FY14. Agreements with USDA-NRCS for 100% reimbursement of construction costs of Wetland Reserve Projects on 13,354 acres of lands owned jointly by the District and Martin County are progressing towards completion of construction in FY15.

A detailed description of variances, changes and trends, and major budget items for District Everglades and CERP is contained in the District Specific Programs on pages 124-128.

IV. PROGRAM AND ACTIVITY ALLOCATIONS

Budget Variances: Overall there is a net increase of \$7.1 million from FY14 adopted budget to FY15 preliminary budget.

*A detailed description of variances, changes and trends, and major budget items for District Everglades and CERP is contained in the District Specific Programs on pages 124-128.

There is a net increase of \$6.6 million in Contracted Services from the FY14 adopted budget to the FY15 preliminary budget. This is largely attributable to multi-year cash flow requirements of the Science Plan and start-up costs for source control activities within Restoration Strategies (\$6.5 million), Dispersed Water Management (\$816,416) with offsetting decreases of \$694,060 in CERP projects including Picayune Strand, C-111, and Central Everglades Planning Study.

There is a net decrease of \$4.5 million in Operating Expenses from the FY14 adopted budget to the FY15 preliminary budget. This is largely attributable to decreases in Restoration Strategies (\$3.8 million), Dispersed Water Management (\$650,800), BBCW (\$216,217), C-111 Spread Canal (\$578,199) with offsetting increases for Picayune Strand (\$607,739) and Kissimmee vegetation management (\$150,000).

The net budget increase between the Operating Capital Outlay and Fixed Capital Outlay expenditure categories amounts to \$6,912,903. This is reflective of increases in the following projects: continuation of the C-44 Reservoir/STA project - \$36.8million, design of the MECAA Flow Equalization Basin – \$6.2 million, completion of design and initial construction of the STA 1W Expansion - \$11.8 million, construction of additional conveyance features (L-8 Divide and G716 Structure Expansion) - \$3.7 million, and construction of the Caloosahatchee Basin Storage/Treatment (Lake Hicpochee) - \$0.5 million.

There were offsetting reductions associated with one-time project costs budgeted in FY14. These include the following: \$23.3 million in the L-8 Flow Equalization Basin project, a \$21.7 million reduction in the A1 Flow Equalization Basin project, \$3.9 million in STA 1W land acquisition, \$1.3 million in Compartment B, \$350K in Dispersed Water Management, \$100K in Rolling Meadows Wetland Restoration, \$200K in Biscayne Bay Coastal Wetlands, \$200K in Picayune Strand Restoration Project. There was also a \$1.2 million reduction in CERP indirect costs.

There is a net decrease of \$2.7 million in Interagency Expenditures from the FY14 adopted budget to the FY15 preliminary budget. Decreases are largely attributable to the following projects; River Acres contract (\$329,000), Lake Butler and Lake Downs (\$281,000), Dispersed Water Management (\$937,404), Eagle Bay Dredging (\$1.0 million), Miami River Commission (\$120K), C-111 Spreader Canal (\$201,000), CERP Water Quality Mercury (\$75,000) with offsetting increase for Miami Dade Seasonal Operational Study (\$200,000).

Major Budget Items:

- Kissimmee River Restoration and Headwaters Revitalization: Kissimmee Hydrologic Monitoring & Network Maintenance (\$198,440), Kissimmee River Restoration Evaluation Program (\$282,393).
- Kissimmee Watershed Projects: Rolling Meadows Wetland Restoration (\$3.3 million) and exotic control (\$150,000).
- C37 Lake Kissimmee State Park Restoration (\$270,000).
- External Risk Management for potential liability claim settlements (\$6.3 million).

IV. PROGRAM AND ACTIVITY ALLOCATIONS

- Lake Okeechobee: Lemkin Creek Stormwater Improvement Project (\$739,137).
- Lake Okeechobee Watershed Protection Plan: Pre-drainage Characterization (\$65,000).
- Dispersed Water Management Program (\$8.9 million).
- Caloosahatchee River & Estuary projects: C-43 Water Quality and Testing Facility (\$881,540) and Caloosahatchee Basin Storage/Lake Hicpochee Hydrologic Enhancement (\$8.0 million).

Items funded with fund balance include health claims based on trends, Liability Claims, Dispersed Water Management projects, C-44 Reservoir, Restoration Strategies Projects including Science Plan and Source Control, Rolling Meadows Project, Caloosahatchee Basin Storage (Lake Hicpochee) projects, Biscayne Bay Coastal Wetlands (L-31 East Flow-way Project), C-111 South (contract #8) project, Loxahatchee River Watershed Restoration, WQ monitoring for FAKA Union and Merritt Pump Stations in Picayune Strand, Grant Parcel Restoration, South Miami Dade Seasonal Operational study, Lake Okeechobee Pre-drainage Characterization project, C37 Lake Kissimmee State Park Restoration, and Decomp Physical Model project.

IV. PROGRAM AND ACTIVITY ALLOCATIONS

2.4 Other Cooperative Projects

District Description: This activity includes non-water source development cooperative effort between a Water Management District and other organizations. This does not include a project resulting in a capital facility that is owned or operated by the Water Management District. The program components are organized into regulatory, voluntary and incentive-based, and education and marketing initiatives, and are designed to build on and complement successful water conservation initiatives at the local, state, and national levels. The program is dynamic and adaptable, with an on-going commitment to explore and consider additional water-saving opportunities, technologies, research, and partnerships.

In FY14, the District provided water conservation contracts to 11 projects through the District's Water Savings Incentive Program (WaterSIP). This incentive program helps water users apply technological innovations that will yield long-term conservation water savings. This program is awarded to public or private water users/providers and helps fund conservation projects related to a regional water supply plan implementation. The FY14 program also included a mobile irrigation lab in the Big Cypress Basin (Collier County) that provides water conservation information and irrigation system evaluations to increase design and operating efficiency of urban irrigation systems.

SOUTH 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

2.4 - Other Cooperative Projects

	Fiscal Year 2010-11 (Actual-Audited)	Fiscal Year 2011-12 (Actual-Audited)	Fiscal Year 2012-13 (Actual Unaudited)	Fiscal Year 2013-14 (Adopted Budget)	Fiscal Year 2014-15 (Preliminary Budget)	Difference in \$ (Preliminary - Adopted)	% of Change (Preliminary - Adopted)
Salaries and Benefits	\$ 520,537	\$ 290,161	\$ 298,744	\$ 308,119	\$ 291,170	\$ (16,949)	-5.5%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contracted Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Operating Expenses	\$ 42,839	\$ 49,597	\$ 12,445	\$ -	\$ -	\$ -	-
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ 418,975	\$ 325,835	\$ 376,531	\$ 325,000	\$ 75,000	\$ (250,000)	-76.9%
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL	\$ 982,350	\$ 665,592	\$ 687,720	\$ 633,119	\$ 366,170	\$ (266,949)	-42.2%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2014-15	\$ 366,170	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 366,170

OPERATING AND NON-OPERATING

Fiscal Year 2014-15

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 291,170	\$ -	\$ 291,170
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ -	\$ -	\$ -
Operating Expenses	\$ -	\$ -	\$ -
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ 75,000	\$ -	\$ 75,000
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 366,170	\$ -	\$ 366,170

Changes and Trends: Funding levels for water conservation activities have been significantly reduced due to the decrease in available resources.

IV. PROGRAM AND ACTIVITY ALLOCATIONS

Budget Variances: A decrease of \$266,949 in Interagency Expenditures from the FY14 adopted budget to the FY15 preliminary budget due to reductions in the Mobile Irrigation Lab (\$55,000) and water conservation activities (\$270,000) with an offsetting increase of \$75,000 for the Florida Automated Water Network.

Major Budget Items: Florida Automated Weather Network (\$75,000).

There are no items funded with fund balance in 2.4.

IV. PROGRAM AND ACTIVITY ALLOCATIONS

2.5 Facilities Construction and Major Renovations

District Description: Proposed work for facilities improvement includes project management, permitting, and conceptual, preliminary, and detailed engineering for the development and preparation of contract plans and specifications for the construction of planned replacement, improvement, or repair to the District's administrative facilities.

SOUTH 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 Unaudited)	Fiscal Year 2013-14 (Adopted Budget)	Fiscal Year 2014-15 (Preliminary Budget)	Difference in \$ (Preliminary - Adopted)	% of Change (Preliminary - Adopted)
Salaries and Benefits	\$ 112,502	\$ 24,463	\$ 38,061	\$ 56,285	\$ 57,185	\$ 900	1.6%
Other Personal Services	\$ 14,961	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contracted Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Operating Expenses	\$ 101,045	\$ 104,692	\$ 5,753	\$ -	\$ -	\$ -	-
Operating Capital Outlay	\$ -	\$ 67,118	\$ 32,335	\$ 507,637	\$ -	\$ (507,637)	-100.0%
Fixed Capital Outlay	\$ 1,348,128	\$ -	\$ -	\$ 600,000	\$ -	\$ (600,000)	-100.0%
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL	\$ 1,576,636	\$ 196,273	\$ 76,149	\$ 1,163,922	\$ 57,185	\$ (1,106,737)	-95.1%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2014-15	\$ 57,185	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 57,185

OPERATING AND NON-OPERATING

Fiscal Year 2014-15

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 57,185	\$ -	\$ 57,185
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ -	\$ -	\$ -
Operating Expenses	\$ -	\$ -	\$ -
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 57,185	\$ -	\$ 57,185

Changes and Trends: Funding for this activity has decreased due to the completion of the upgrade to the chiller system to provide redundant cooling capacity for the IT data center located within the Emergency Operation Center (EOC).

Budget Variances: The Facilities, Construction, and Major Renovation budget has decreased by \$1.1 million in the FY15 preliminary budget due to the completion of the EOC chiller project.

Major Budget Items: Salaries and benefits (\$57,185) for project management and inspection.

There are no items funded with fund balance.

IV. PROGRAM AND ACTIVITY ALLOCATIONS

2.7 Technology and Information Services

District Description: This activity includes computer hardware and software, data lines, computer support and maintenance, IT consulting services, data centers, network operations, web support and updates, desk top support, and application development that support the Acquisition, Restoration and Public Works program and related activities.

SOUTH 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 Unaudited)	Fiscal Year 2013-14 (Adopted Budget)	Fiscal Year 2014-15 (Preliminary Budget)	Difference in \$ (Preliminary - Adopted)	% of Change (Preliminary - Adopted)
Salaries and Benefits	\$ -	\$ -	\$ 507,849	\$ 519,913	\$ 515,821	\$ (4,092)	-0.8%
Other Personal Services	\$ -	\$ -	\$ 267,481	\$ 151,403	\$ -	\$ (151,403)	-100.0%
Contracted Services	\$ -	\$ -	\$ -	\$ 67,950	\$ 162,668	\$ 94,718	139.4%
Operating Expenses	\$ -	\$ -	\$ 707,399	\$ 634,832	\$ 625,832	\$ (9,000)	-1.4%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL	\$ -	\$ -	\$ 1,482,729	\$ 1,374,098	\$ 1,304,321	\$ (69,777)	-5.1%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2014-15	\$ 1,304,321	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,304,321

OPERATING AND NON-OPERATING

Fiscal Year 2014-15

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 515,821	\$ -	\$ 515,821
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 162,668	\$ -	\$ 162,668
Operating Expenses	\$ 625,832	\$ -	\$ 625,832
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 1,304,321	\$ -	\$ 1,304,321

Changes and Trends: Information technology items (salaries, contractors, hardware/software maintenance, personal computer lease and copier/printer lease) are distributed to the operational activities of District functions based on the percentage of employees directly working for those functions. Information technology items and staff are directly charged to operational activities of District core functions where there is a clear linkage between the operational activity and the information technology system, application or staff that is used to support the operational activities.

Budget Variances: The FY15 preliminary budget decreased \$69,777. This is reflective of a net decrease of \$56,685 between Other Personal Services and Contracted Services attributable to the transition from OPS to outsourcing for services on an as-needed basis. There is also a \$9,000 reduction in Operating Expenses for software maintenance.

Major Budget Items: Major budget items include \$400,076 for software maintenance, \$128,818 for computer consulting services (enterprise resource planning and IT security), \$75,456 for hardware maintenance, \$81,350 for personal computer and copier/printer leases, and \$102,800 for internet, cellular, local and long distance phone service.

There are no items funded with fund balance.

IV. PROGRAM AND ACTIVITY ALLOCATIONS

3.0 Operation and Maintenance of Lands and Works

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

The personnel budget contains an anticipated increase due to medical insurance, offset by a decrease in the FTE count. Salary and benefit distributions will be adjusted for the FY15 tentative budget.

SOUTH 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 Unaudited)	Fiscal Year 2013-14 (Adopted Budget)	Fiscal Year 2014-15 (Preliminary Budget)	Difference in \$ (Preliminary - Adopted)	% of Change (Preliminary - Adopted)
Salaries and Benefits	\$ 59,896,871	\$ 59,040,945	\$ 63,230,733	\$ 65,009,005	\$ 64,276,245	\$ (732,760)	-1.1%
Other Personal Services	\$ 11,802,820	\$ 15,700,747	\$ 7,428,562	\$ 1,290,841	\$ 368,105	\$ (922,736)	-71.5%
Contracted Services	\$ -	\$ -	\$ -	\$ 8,596,588	\$ 23,571,021	\$ 14,974,433	174.2%
Operating Expenses	\$ 63,492,054	\$ 74,173,252	\$ 74,388,674	\$ 80,717,264	\$ 81,073,003	\$ 355,739	0.4%
Operating Capital Outlay	\$ 9,652,136	\$ 7,562,588	\$ 4,478,845	\$ 5,825,621	\$ 5,322,034	\$ (503,587)	-8.6%
Fixed Capital Outlay	\$ 23,065,060	\$ 19,929,254	\$ 12,351,702	\$ 31,763,973	\$ 36,760,760	\$ 4,996,787	15.7%
Interagency Expenditures (Cooperative Funding)	\$ 1,040,271	\$ 973,698	\$ 1,677,329	\$ 878,042	\$ 706,900	\$ (171,142)	-19.5%
Debt	\$ 7,607,070	\$ 6,920,749	\$ 6,900,786	\$ 6,888,598	\$ 6,874,200	\$ (14,398)	-0.2%
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ 60,015,738	\$ 60,015,738	\$ -	0.0%
TOTAL	\$ 176,556,282	\$ 184,301,234	\$ 170,456,631	\$ 260,985,670	\$ 278,968,006	\$ 17,982,336	6.9%

SOURCE OF FUNDS

Fiscal Year 2014-15

	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Salaries and Benefits	\$ 61,043,441	\$ 2,695,241	\$ -	\$ -	\$ 537,563	\$ -	\$ 64,276,245
Other Personal Services	\$ 368,105	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 368,105
Contracted Services	\$ 5,444,721	\$ 18,126,300	\$ -	\$ -	\$ -	\$ -	\$ 23,571,021
Operating Expenses	\$ 62,284,370	\$ 7,165,996	\$ -	\$ -	\$ 8,827,858	\$ 2,794,779	\$ 81,073,003
Operating Capital Outlay	\$ 1,939,068	\$ 3,382,966	\$ -	\$ -	\$ -	\$ -	\$ 5,322,034
Fixed Capital Outlay	\$ 29,291,982	\$ 7,468,778	\$ -	\$ -	\$ -	\$ -	\$ 36,760,760
Interagency Expenditures (Cooperative Funding)	\$ 706,900	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 706,900
Debt	\$ -	\$ -	\$ -	\$ -	\$ 6,874,200	\$ -	\$ 6,874,200
Reserves - Emergency Response	\$ -	\$ 60,015,738	\$ -	\$ -	\$ -	\$ -	\$ 60,015,738
TOTAL	\$ 161,078,587	\$ 98,855,019	\$ -	\$ -	\$ 16,239,621	\$ 2,794,779	\$ 278,968,006

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	765	\$ 44,235,575	\$ 64,276,245	\$ -	\$ 64,276,245
Other Personal Services	4	\$ 368,105	\$ 368,105	\$ -	\$ 368,105
Contracted Services	-	\$ -	\$ 5,444,721	\$ 18,126,300	\$ 23,571,021
Operating Expenses			\$ 74,230,030	\$ 6,842,973	\$ 81,073,003
Operating Capital Outlay			\$ 1,939,068	\$ 3,382,966	\$ 5,322,034
Fixed Capital Outlay			\$ 29,291,982	\$ 7,468,778	\$ 36,760,760
Interagency Expenditures (Cooperative Funding)			\$ 706,900	\$ -	\$ 706,900
Debt			\$ 6,874,200	\$ -	\$ 6,874,200
Reserves - Emergency Response			\$ -	\$ 60,015,738	\$ 60,015,738
TOTAL			\$ 183,131,251	\$ 95,836,755	\$ 278,968,006

WORKFORCE

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

WORKFORCE CATEGORY	Fiscal Year					(Preliminary - Current) 2013-2014 to 2014-2015	
	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	Difference	% Change
Authorized Positions	709	735	775	768	765	(3)	-0.4%
Contingent Worker	0	0	0	0	0	-	-
Other Personal Services	30	14	11	9	4	(5)	-55.6%
Intern	0	0	0	0	0	-	-
Volunteer	0	0	0	0	0	-	-
TOTAL WORKFORCE	739	749	786	777	769	(8)	-1.0%

South 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 (Current-Amended)		767.22	\$	260,985,670	
Reductions					
Issue	Description	Issue Amount	Workforce	Category Subtotal	Issue Narrative
Salaries and Benefits			(2.00)	(732,760)	
1	Decrease in Salaries and Benefits	(732,760)	(2.00)		
Other Personal Services				(922,736)	
2	Decrease in Cont Serv - IT Consulting Services (OPS)	(726,736)			
3	Decrease in Cont Serv - External Provider (OPS)	(96,000)			
4	Decrease in SCADA System Study	(100,000)			
Contracted Services				(1,662,501)	
5	Decrease in Cont Serv - Advertising Services	(500)			
6	Decrease in Cont Serv - Alligator Protection Services	(4,433)			
7	Decrease in Cont Serv - Diving Services	(3,613)			
8	Decrease in Cont Serv - Lock Tender	(36,383)			
9	Decrease in Cont Serv - Professional	(8,500)			
10	Decrease in Cont Serv - Road Grading Services	(1,072)			
11	Decrease in FY14 Inspection Programs (STA) BB08	(550,000)			
12	Decrease in FY14 Inspection Programs(CS&F/BCB) CA24	(1,058,000)			
Operating Expenses				(6,599,133)	
13	Decrease in G94 Refurbishment	(2,741,000)			
14	Decrease in L-40 & STA 1E Ext Levee Certification	(184,000)			
15	Decrease in Cont Serv - Equipment Rentals	(600)			
16	Decrease in Cont Serv - General Maintenance	(143,799)			
17	Decrease in Cont Serv - Land Management	(68,881)			
18	Decrease in Cont Serv - Maint & Repairs - Computer Software	(43,200)			
19	Decrease in Cont Serv - Maint & Repairs - District Works	(18,219)			
20	Decrease in Cont Serv - Maint & Repairs - Vehicles	(6,125)			
21	Decrease in Cont Serv - Maintenance and Repairs	(78,818)			
22	Decrease in Oper Expense - Books/Subscriptions	(1,110)			
23	Decrease in Oper Expense - Conference Registrations	(3,973)			
24	Decrease in Oper Expense - District Travel	(3,428)			
25	Decrease in Oper Expense - District Uniforms	(29,442)			
26	Decrease in Oper Expense - Other	(819,349)			
27	Decrease in Oper Expense - Other Fees	(4,999)			
28	Decrease in Oper Expense - Parts and Supplies	(972,330)			
29	Decrease in Oper Expense - Parts Supp - Computer	(140,300)			
30	Decrease in Oper Expense - Parts Supp - Fleet	(81,360)			
31	Decrease in Oper Expense - Parts Supp - Office	(8,099)			
32	Decrease in Oper Expense - Permits & Fees	(22,382)			
33	Decrease in Oper Expense - Rent/Lease Equipment	(15,018)			
34	Decrease in Oper Expense - Tools and Equipment	(31,301)			
35	Decrease in J.W. Corbett Levee Improvement	(15,000)			
36	Decrease in FY14 PC Culvert In-Kind Replacements	(41,400)			
37	Decrease in FY14 CIFER CJ07	(1,000,000)			
38	Decrease in C41A and C18 NRCS Repairs	(125,000)			
Operating Capital Outlay				(2,980,560)	
39	Decrease in Capital Outlay - AUC Design/Engineering Contracts	(20,000)			
40	Decrease in Capital Outlay - AUC Design/Engineering Contracts	(43,800)			
41	Decrease in Capital Outlay - Computer Software	(860,771)			
42	Decrease in Capital Outlay - Equipment Computer Hardware	(466,760)			
43	Decrease in Capital Outlay - Vehicles	(1,250,000)			
44	Decrease in SCADA System Study	(39,229)			
45	Decrease in G123 PS Refurb & S34 Gate Rep/Auto	(300,000)			

South 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

Fixed Capital Outlay			(8,916,088)	
46	Decrease in G151 Structure Replacement	(2,205,754)		
47	Decrease in G94 Refurbishment	(1,130,000)		
48	Decrease in North Shore Trash Rakes, Gates, Paving	(4,525,189)		
49	Decrease in S150 Replacement & Automation	(245,946)		
50	Decrease in S-235 Automation	(298,800)		
51	Decrease in S5A Refurbishment	(85,399)		
52	Decrease in S-13 Repowering and Automation	(425,000)		
Interagency Expenditures (Cooperative Funding)			(172,500)	
53	Decrease in Oper Expense - Interagency Local	(112,500)		
54	Decrease in Oper Expense - Interagency Public Univ	(60,000)		
Debt			(294,398)	
55	Decrease in Interest Expense - 2002 Bonds	(92,163)		
56	Decrease in Interest Expense - 2003 Bonds	(202,235)		
Reserves			-	
TOTAL REDUCTIONS		(2.00)	(22,280,676)	

South 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	Issue Narrative
Salaries and Benefits			0.00	-	
Other Personal Services				-	
Contracted Services				16,636,934	The Increase in Contracted Services is primarily within the external provider at \$14.7M due to Lake Belt Mitigation funds for pass through funding to the Miami-Dade Limestone Products Association for use to potentially cover future Dade-Broward levee repair and an additional 3 miles of the L-31N. The \$445,000 increase in IT Consulting Services (NON OPS) is based on transitioning from Other Personnel Services to outsourcing for services on an as-needed basis. The remaining increases are due to the multi-year project requirements.
1	Increase in Cont Serv - External Provider	14,698,287			
2	Increase in Cont Serv - IT Consulting Services (NON OPS)	445,647			
3	Increase in Cont Serv - Non Capital Appraisal Fees	20,000			
4	Increase in Vertical Datum - NAV88	1,000			
5	Increase in FY14 Inspections&FieldSup(CS&F/BCB) CA24	872,000			
6	Increase in FY14 Inspections&FieldSupport (STA) BB08	600,000			
Operating Expenses				6,954,872	Associated increases portrayed in this category are largely a result of the multi-year requirement for projects (\$3.6 million) for Hillsboro Canal, C-139 Annex Restoration, Fall Protection Improvements, Generator Replacement Program, C-100A Canal Rehabilitation. Other increases are associated with the operations and maintenance for the new infrastructure features (new works) that has been accepted by the field staff for such expenses as spraying services and chemicals, mowing, fuel, electric, parts and supplies, general maintenance etc. Tree management services has a \$500,000 increase for hazardous/exotic tree and vegetation removal on District rights-of-ways.
7	Increase in Cont Serv - Aquatic Spraying	560,115			
8	Increase in Cont Serv - Equipment Inspections	2,367			
9	Increase in Cont Serv - Maintenance Repairs - Environmental	2,138			
10	Increase in Cont Serv - Maintenance Repairs - Equipment	1,306			
11	Increase in Cont Serv - Mowing-Canals/Levees	15,910			
12	Increase in Cont Serv - Mowing-Field/Pump Stations	14,692			
13	Increase in Cont Serv - Security Services	27,750			
14	Increase in Cont Serv - Surveying Services	50,000			
15	Increase in Cont Serv - Terrestrial Spraying	27,771			
16	Increase in Cont Serv - Tree Management Services	500,000			
17	Increase in Cont Serv - Waste Disposal Services	979			
18	Increase in ISF - Medical Claims Paid	668,830			
19	Increase in Oper Expense - Construction Materials	8,830			
20	Increase in Oper Expense - Electrical Service	441,534			
21	Increase in Oper Expense - Freight	1,751			
22	Increase in Oper Expense - Heating Fuel	500			
23	Increase in Oper Expense - Inventory Chemicals	43,898			
24	Increase in Oper Expense - Inventory Oils/Lubricants/Solvents	9,926			
25	Increase in Oper Expense - Inventory Other Fuels	497,761			
26	Increase in Oper Expense - Inventory Parts and Supplies	217,120			
27	Increase in Oper Expense - Parts, Supp - Water Control Struct	31,490			
28	Increase in Oper Expense - Parts, Supp - Agricultural	100			
29	Increase in Oper Expense - Parts, Supp - Build & Ground Equip	93,871			
30	Increase in Oper Expense - Parts, Supp - Electrical/Electronic	30,565			
31	Increase in Oper Expense - Self-Insurance Charges	128,436			
32	Increase in Oper Expense - Space Rental	7,517			
33	Increase in Oper Expense - Utilities	6,500			
34	Increase in Oper Expense - Water/Sewer Service	6,250			
35	Increase in Hillsboro Canal Bank Stabilization	1,689,815			
36	Increase in C-139 Annex Restoration Project	501,250			
37	Increase in Fall Protection Improvements	565,800			
38	Increase in Generator Replacement Program	500,000			
39	Increase in C-100A Canal Rehabilitation	300,100			
Operating Capital Outlay				2,476,973	The increase in the C-139 Annex Restoration project and the S-46 are the multi-year requirement for these projects. Increase to the Equipment is for Lower Coast Air Chiller Replacement and the increase for Design and Engineering is for the Henderson Creek Weir #2. Overall within 3.0 Operating capital outlay decreased by \$503,587.
40	Increase in Capital Outlay - AUC Design/Engineering Contracts	60,000			
41	Increase in Capital Outlay - Equipment	22,800			
42	Increase in S-46 Project Planning, Design and Constr	705,973			
43	Increase in C-139 Annex Restoration Project	1,688,200			
Fixed Capital Outlay				13,912,875	These are all capital project expenses. The majority of these projects are apart of the O&M capital refurbishment program. The increase reflects the multi-year project
44	Increase in BCB Field Station Relocation	4,500,000			
45	Increase in C-4 Canal Bank Improvements	764,608			
46	Increase in Henderson Creek Diversion	1,400,000			
47	Increase in Miller Weir #3	600,000			

South 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

48	Increase in North Shore Path - Automation	1,862,952			continuation requirement and the first year of the listed projects in this section.
49	Increase in North Shore Path - Command & Control	1,855,952			
50	Increase in Homestead FS B230 Replacement	267,660			
51	Increase in G123 PS Refurb & S34 Gate Rep/Auto	2,661,703			
Interagency Expenditures (Cooperative Funding)				1,358	
52	Increase in Oper Expense - Cash Contribution To Army Corps	1,358			
Debt				280,000	Allocated debt service based on amortization schedule for FY15. Overall debt payment is projected to decrease by 14,398 due to the interest payment decrease.
53	Increase in Principal Retirement - 2002 Bonds	80,000			
54	Increase in Principal Retirement - 2003 Bonds	200,000			
Reserves				-	
TOTAL NEW ISSUES		0.00		40,263,012	
3.0 Operation and Maintenance of Lands and Works					
Total Workforce and Tentative Budget for FY 2014-15		765.22		\$ 278,968,006	

IV. PROGRAM AND ACTIVITY ALLOCATIONS

3.1 Land Management

District Description: Maintenance, custodial, public use improvements, and restoration efforts for lands acquired through Save Our Rivers, Preservation 2000, Florida Forever, or other land acquisition programs. The District manages lands in accordance with the objectives of the State's Save Our Rivers and Florida Forever program and in accordance with Florida Statute 373.1391. There are two major land management initiatives:

- Conservation Lands
The Conservation lands management objectives require that these lands be restored to and maintained in a native state and condition and be available for resource based recreation such as hiking, camping, horseback riding, boating, hunting and fishing. The maintenance and restoration needs for these properties usually involve the control of invasive exotic vegetation, removal of ditches and levees needed to restore the natural flow of water, utilization of prescribed fire, and the control of woody vegetation through mechanical means as necessary to restore and manage native plant communities. In areas of severe degradation, habitats may be restored through the direct planting of native plant species.
- Water Resource Project Lands
Interim land management responsibilities for water resource project lands is to provide basic land management services for properties acquired by the District for future water resource projects, including CERP and other projects until the land is needed for construction. These lands will ultimately be used as stormwater treatment areas, surface water reservoirs, ground water recharge areas, and/or buffer lands between constructed projects and lands under private ownership. These lands are not specifically acquired or designated for environmental enhancement, restoration or preservation purposes, and generally have limited recreational value due to previous and sometimes on-going agricultural use.

IV. PROGRAM AND ACTIVITY ALLOCATIONS

SOUTH 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 Unaudited)	Fiscal Year 2013-14 (Adopted Budget)	Fiscal Year 2014-15 (Preliminary Budget)	Difference in \$ (Preliminary - Adopted)	% of Change (Preliminary - Adopted)
Salaries and Benefits	\$ 4,180,581	\$ 2,933,255	\$ 3,268,860	\$ 3,451,119	\$ 3,344,019	\$ (107,100)	-3.1%
Other Personal Services	\$ 1,119,498	\$ 7,616,635	\$ 805,090	\$ -	\$ -	\$ -	-
Contracted Services	\$ -	\$ -	\$ -	\$ 3,383,772	\$ 18,450,072	\$ 15,066,300	445.3%
Operating Expenses	\$ 3,038,870	\$ 1,732,752	\$ 1,931,138	\$ 3,663,502	\$ 3,442,153	\$ (221,349)	-6.0%
Operating Capital Outlay	\$ 477,872	\$ 44,778	\$ 484,159	\$ 1,689,416	\$ 3,252,166	\$ 1,562,750	92.5%
Fixed Capital Outlay	\$ 789,105	\$ 319,685	\$ -	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ -	\$ 150,000	\$ -	\$ 60,000	\$ -	\$ (60,000)	-100.0%
Debt	\$ 6,904,721	\$ 6,920,749	\$ 6,900,786	\$ 6,888,588	\$ 6,874,200	\$ (14,398)	-0.2%
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL	\$ 16,510,647	\$ 19,717,854	\$ 13,390,033	\$ 19,136,407	\$ 35,362,610	\$ 16,226,203	84.8%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2014-15	\$ 5,020,477	\$ 23,384,023	\$ -	\$ -	\$ 6,874,200	\$ 83,910	\$ 35,362,610

OPERATING AND NON-OPERATING

Fiscal Year 2014-15

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 3,344,019	\$ -	\$ 3,344,019
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 323,772	\$ 18,126,300	\$ 18,450,072
Operating Expenses	\$ 1,915,564	\$ 1,526,589	\$ 3,442,153
Operating Capital Outlay	\$ -	\$ 3,252,166	\$ 3,252,166
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ 6,874,200	\$ -	\$ 6,874,200
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 12,457,555	\$ 22,905,055	\$ 35,362,610

Changes and Trends: The District is complying with the direction set by the Governor and Legislature to streamline budgets and focus agency resources on its core mission. Land management activities continue to be funded through the use of ad-valorem, mitigation, state revenues from water management lands trust funds and lease revenues. Lease revenue generated from lands acquired through the Save Our Everglades Trust Fund and through the use of Federal grant funds is being used to support land management activities and reduce ad valorem expenditures. While management of District owned lands is mandated by statute, there is discretion regarding the level of service. Funding for certain activities such as law enforcement support, and exotic plant control on district owned lands is included in the FY15 preliminary budget at a level below what has been historically funded but at a level that is comparable to FY14 adopted budget levels.

Budget Variance: The Land Management preliminary budget for FY15 represents a net increase of \$16.2 million from the adopted FY14 budget of \$19.1 million. There is a net increase of \$14.8 million between the Operating and Contracted Services categories, which is attributable to Lake Belt Mitigation projects: C-139 Annex Restoration and pass through funding to the Miami-Dade Limestone Products Association for future Dade-Broward levee repair and an additional 3 miles of the L-31N. The net increase of \$1.6 million in Operating Capital Outlay is largely attributable to mitigation funds budgeted for the C-139 Annex project. An interagency agreement with FAU has a \$60,000 reduction that was a one-time funded item with fund balance in the FY14 budget. Debt payments virtually stayed the same, with a small \$14,398 reduction.

Major Budget Items: The FY15 preliminary budget proposes a funding plan which highlights restoration efforts and continued land management activities. Some of the major items for the preliminary budget within this state activity includes \$21.7 million funded with Lake Belt

IV. PROGRAM AND ACTIVITY ALLOCATIONS

Mitigation for C-139 Annex Restoration and pass through funding to the Miami-Dade Limestone Products Association for future Dade-Broward levee repair and an additional 3 miles of the L-31N, \$6.9 million funded through Water Management Lands Trust Fund appropriations for debt service payments, \$1.1 million for equipment and infrastructure maintenance repairs, \$807,054 for property taxes with the majority being funded with lease revenues, and \$1 million associated with the following: mechanical vegetation removal, public use and security, and the 8.5 Square Mile Area restoration monitoring project for environmental remediation. The District plans to continue partnerships with State agencies such as FWC for enhanced patrols on district and project lands in the amount of \$343,400.

Items funded with fund balance include: prior year Wetlands and Lake Belt mitigation funds and Lease revenues for Lake Belt Mitigation projects, C-139 Annex Mitigation project, 8 1/2 Square Mile remediation, as well as land management activities such as FWC law enforcement, vegetation management, equipment repair and maintenance.

IV. PROGRAM AND ACTIVITY ALLOCATIONS

3.2 Works

District Description: The works of the District are an integral part of the operations and maintenance of the federal Flood Control Project. The Project is comprised of over 4,769 miles of canals and levees, 667 water control structures, 67 pumping stations, in addition to 722 smaller project culverts. To ensure operational readiness of the flood control system, preventive maintenance must be continuously performed. Most portions of the system were constructed 30-50 years ago and are reaching the end of their design life. Consequently, major refurbishment of various components of the Flood Control Project is now required in order to sustain the viability of the system.

SOUTH 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 Unaudited)	Fiscal Year 2013-14 (Adopted Budget)	Fiscal Year 2014-15 (Preliminary Budget)	Difference in \$ (Preliminary - Adopted)	% of Change (Preliminary - Adopted)
Salaries and Benefits	\$ 46,573,196	\$ 47,158,568	\$ 46,050,252	\$ 46,942,878	\$ 46,467,508	\$ (475,370)	-1.0%
Other Personal Services	\$ 9,573,613	\$ 7,241,872	\$ 4,445,820	\$ 372,105	\$ 272,105	\$ (100,000)	-26.9%
Contracted Services	\$ -	\$ -	\$ -	\$ 4,112,779	\$ 3,728,105	\$ (384,674)	-9.4%
Operating Expenses	\$ 41,515,227	\$ 56,667,821	\$ 52,513,656	\$ 52,790,989	\$ 53,260,537	\$ 469,548	0.9%
Operating Capital Outlay	\$ 7,888,805	\$ 7,341,632	\$ 3,583,993	\$ 3,320,905	\$ 1,843,468	\$ (1,477,437)	-44.5%
Fixed Capital Outlay	\$ 22,275,955	\$ 19,609,569	\$ 12,351,702	\$ 31,763,973	\$ 36,760,760	\$ 4,996,787	15.7%
Interagency Expenditures (Cooperative Funding)	\$ 637,507	\$ 198,888	\$ 1,324,263	\$ 258,542	\$ 259,900	\$ 1,358	0.5%
Debt	\$ 702,349	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ 60,015,738	\$ 60,015,738	\$ -	0.0%
TOTAL	\$ 129,166,651	\$ 138,218,349	\$ 120,269,686	\$ 199,577,909	\$ 202,608,121	\$ 3,030,212	1.5%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	Fiscal Year 2014-15	\$ 123,813,842	\$ 72,611,352	\$ -	\$ -	\$ 4,002,163	\$ 2,180,764

OPERATING AND NON-OPERATING

Fiscal Year 2014-15

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 46,467,508	\$ -	\$ 46,467,508
Other Personal Services	\$ 272,105	\$ -	\$ 272,105
Contracted Services	\$ 3,728,105	\$ -	\$ 3,728,105
Operating Expenses	\$ 50,459,474	\$ 2,801,063	\$ 53,260,537
Operating Capital Outlay	\$ 1,843,468	\$ -	\$ 1,843,468
Fixed Capital Outlay	\$ 29,291,982	\$ 7,468,778	\$ 36,760,760
Interagency Expenditures (Cooperative Funding)	\$ 259,900	\$ -	\$ 259,900
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ 60,015,738	\$ 60,015,738
TOTAL	\$ 132,322,542	\$ 70,285,579	\$ 202,608,121

Changes and Trends: The preliminary budget continues the District's ongoing commitment to implement refurbishment plans for operational and capital projects such as critical water control structures and pump stations. There is also an increase to the required operations and maintenance as capital projects (new works) are completed, commissioned and accepted by the Operations, Maintenance and Construction field staff. This increased requirement to the operations and maintenance budget will be a recurring need to the District's future budgets as added project infrastructure continues to be completed. The operations and maintenance of federal flood control project continues to be one of the core priorities of the District.

Budget Variance: Overall the Works budget for FY15 preliminary represents an increase of \$3.0 million from the FY14 adopted budget of \$199.6 million. This is primarily due to increases of the multi-year requirements for the construction of Big Cypress Basin field station facility and the Henderson Creek Diversion.

IV. PROGRAM AND ACTIVITY ALLOCATIONS

Major Budget Items: \$50 million is budgeted for the ongoing OMC capital refurbishment program, which continues to be a Governing Board core mission priority. Major capital projects included in the FY15 preliminary budget include:

- Communications and Control Systems Projects: North Shore Path Command/Control (\$2.1 million).
- Pump Station Modification/Repairs: G-123 Refurbishment/S-34 Automation, continuation of construction on the S-5A Pump Station Refurbishment, S-13 Repower & Automation, North Shore Path Automation and the North Shore Pump Stations Trash Rakes. (\$19.5 million).
- Structure Automation Projects: G-93 Control Building, continuation of construction on the G-94 A,B,C,D Refurbishments, S150 Replacement, G-151 Structure Replacement, S-46 Project, Fall Protection, S-235 Automation, G-103 Weir Replacement, Generator Replacement Project and Miller Weir # 3 (\$9.5 million).
- O&M Facility Construction and Improvements: Homestead Field Station B-230 Building Replacement design (\$625,800).
- Canal and Levee Maintenance/Canal Conveyance: C-100A Bank Repairs & Dredging design, continuation on the Hillsboro Canal Bank Stabilization, C-4 Canal Bank Improvements, Project Culvert PC Replacement, Gate Overhaul Program (C&SF) and L-40 & STA 1E Levee Certification. (\$12.9 million).
- Structure Inspections for BCB and C&SF structures, Tower Inspections, Roof Maintenance & Inspection Program and survey services. (\$3.1 million).
- NAVD88 (Vertical Datum) upgrade, SCADA System Study for C&SF system and STA's and SCADA RTU upgrades (\$2.9 million).
- PC Culvert Replacement and Structure/Gate Overhaul programs (\$842,787).
- Critical Infrastructure Field Equipment Replacement (CIFER) BCB (\$250,000).

Other high priority projects include the JW Corbett Levee Repairs (\$4.0 million), the Big Cypress Basin Field Station Design/Build (\$6.6 million), and the Henderson Creek Diversion (\$2.4 million).

In addition to the capital projects shown above, major budget items include:

- Economic Stabilization Fund/Reserves (\$60,015,738): With our core mission of flood control and emergency response, the SFWMD is exposed to risks that could potentially limit and/or divert resources from other core missions, thereby reducing the level of service provided to its constituents. The purpose of the Economic Stabilization Reserves is to set aside reserves to address unforeseen and unexpected events and emergencies and to meet unforeseen demand in service delivery costs or unexpected expenditure increases related to flood control and emergency response. These funds are to be included in the District budget each year in the reserves category.

IV. PROGRAM AND ACTIVITY ALLOCATIONS

The utilization of the Economic Stabilization Fund is limited to the following circumstances:

- When a state of emergency is declared by the Governor of Florida or the President of the United States; or
 - Governing Board determines through a resolution that an emergency or other circumstance has arisen;
 - The emergency or unanticipated need directly impacts the citizens and/or environment within District boundaries; and
 - Structural emergencies for which remedial action cannot wait until the next fiscal year. The Economic Stabilization Fund/Reserves shall not be appropriated for recurring expenditures or other expenditures that can be addressed through the normal budgeting process.
- Major operational items include: movement of water/pumping operations for the C&SF system and STA's (\$13 million), maintenance of the C&SF system and STA structures operations (\$1.4 million), structure and pump station maintenance (\$4.5 million), maintenance of 41,153 acres of canal/levee (\$5.6 million), and telemetry and electronics maintenance (\$2.2 million).

Items funded with fund balance include: Insurance plan adjustments, health claims based on trends, fuel, right of way hazardous & exotic tree and vegetation removal, the Big Cypress Basin Field Station relocation, Henderson Creek Diversion and the economic stabilization reserves.

IV. PROGRAM AND ACTIVITY ALLOCATIONS

3.3 Facilities

District Description: This activity includes management and maintenance of both owned and leased administrative buildings for the purposes of operating and maintaining District lands and works. Included in these services is maintenance of the work environment and space management. The mission is to provide expertly managed facilities and the delivery of timely, cost effective services, supplies and solutions that enhance accountability and support the accomplishment of the agency's mission.

SOUTH 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 Unaudited)	Fiscal Year 2013-14 (Adopted Budget)	Fiscal Year 2014-15 (Preliminary Budget)	Difference in \$ (Preliminary - Adopted)	% of Change (Preliminary - Adopted)
Salaries and Benefits	\$ 749,929	\$ 719,349	\$ 749,184	\$ 734,709	\$ 719,144	\$ (15,565)	-2.1%
Other Personal Services	\$ 165,758	\$ 364,037	\$ 338,806	\$ 192,000	\$ 96,000	\$ (96,000)	-50.0%
Contracted Services	\$ -	\$ -	\$ -	\$ 67,500	\$ 60,000	\$ (7,500)	-11.1%
Operating Expenses	\$ 5,283,703	\$ 3,586,746	\$ 3,164,867	\$ 3,455,034	\$ 3,324,486	\$ (130,548)	-3.8%
Operating Capital Outlay	\$ 10,380	\$ 1,580	\$ 2,748	\$ 80,000	\$ 130,800	\$ 50,800	63.5%
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL	\$ 6,209,771	\$ 4,671,712	\$ 4,255,805	\$ 4,529,243	\$ 4,330,430	\$ (198,813)	-4.4%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2014-15	\$ 3,797,166	\$ 533,264	\$ -	\$ -	\$ -	\$ -	\$ 4,330,430

OPERATING AND NON-OPERATING

Fiscal Year 2014-15

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 719,144	\$ -	\$ 719,144
Other Personal Services	\$ 96,000	\$ -	\$ 96,000
Contracted Services	\$ 60,000	\$ -	\$ 60,000
Operating Expenses	\$ 2,922,022	\$ 402,464	\$ 3,324,486
Operating Capital Outlay	\$ -	\$ 130,800	\$ 130,800
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 3,797,166	\$ 533,264	\$ 4,330,430

Changes and Trends: There is a 4.4% decrease in the FY15 preliminary budget from FY14 levels. However, due to the aging of the B-1 Headquarters Building, initially constructed in 1989, maintenance and necessary repairs will be ongoing.

Budget Variance: Overall, there is a net reduction of \$198,813 in the Facilities budget. Decreases include: Other Personnel Services (\$96,000) due to the reduction of a building maintenance contractor, Contracted Services (\$7,500) due to a reduction in building inspection services, and Operating Expenses (\$130,548) from a reduction in maintenance and repair services. Budgeted Operating Capital Outlay reflects a net increase of \$50,800 associated with the replacement air conditioning components at the Lower West Coast Service Center.

Major Budget Items: FY15 resources largely consist of recurring facility maintenance, inspection, and utility expenses such as air conditioning maintenance, elevator maintenance and exterior grounds maintenance (\$324,892), janitorial services and waste disposal services (\$431,159), utilities (\$1.1 million), electrical and general maintenance contractual services (\$239,936), and building lease payments for the service centers and warehouse storage (\$359,424).

IV. PROGRAM AND ACTIVITY ALLOCATIONS

Operating Capital Outlay includes the repair of roof drain in a HQ building (\$10,000), and replacement of an air cooled chiller at the Lower West Coast Service Center (\$120,800).

Items funded with fund balance include insurance plan adjustments, a facility lease, roofing repairs, and replacement of air conditioning system components.

IV. PROGRAM AND ACTIVITY ALLOCATIONS

3.4 Invasive Plant Control

District Description: This activity manages invasive exotic and aquatic vegetation within Florida sovereign submerged lands (including lakes, rivers, and wetlands) and SFWMD properties including canals, lakes, and rights-of-way, of the Central and Southern Flood Control Project, Stormwater Treatment Areas (STAs) and conservation and project lands. This maintenance is accomplished through in-house and contract herbicidal, mechanical, and biological control methods. This activity works primarily to ensure conveyance capacity within canals and water bodies and provides for the continued surveillance of water bodies and lands for early detection and control of invasive plants.

SOUTH 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

3.4 - Invasive Plant Control

	Fiscal Year 2010-11 (Actual-Audited)	Fiscal Year 2011-12 (Actual-Audited)	Fiscal Year 2012-13 (Actual Unaudited)	Fiscal Year 2013-14 (Adopted Budget)	Fiscal Year 2014-15 (Preliminary Budget)	Difference in \$ (Preliminary - Adopted)	% of Change (Preliminary - Adopted)
Salaries and Benefits	\$ 4,365,687	\$ 3,945,651	\$ 4,177,446	\$ 4,435,945	\$ 4,488,685	\$ 52,740	1.2%
Other Personal Services	\$ 743,932	\$ 365,883	\$ 346,350	\$ -	\$ -	\$ -	-
Contracted Services	\$ -	\$ -	\$ -	\$ 288,600	\$ 288,600	\$ -	0.0%
Operating Expenses	\$ 12,752,190	\$ 11,653,111	\$ 12,314,137	\$ 15,173,292	\$ 15,668,521	\$ 495,229	3.3%
Operating Capital Outlay	\$ 1,165,262	\$ 160,686	\$ 66,134	\$ 35,680	\$ -	\$ (35,680)	-100.0%
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ 356,730	\$ 593,142	\$ 299,610	\$ 472,500	\$ 360,000	\$ (112,500)	-23.8%
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL	\$ 19,383,800	\$ 16,718,472	\$ 17,203,677	\$ 20,406,017	\$ 20,805,806	\$ 399,789	2.0%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2014-15	\$ 12,651,323	\$ 2,261,120	\$ -	\$ -	\$ 5,363,258	\$ 530,105	\$ 20,805,806

OPERATING AND NON-OPERATING

Fiscal Year 2014-15

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 4,488,685	\$ -	\$ 4,488,685
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 288,600	\$ -	\$ 288,600
Operating Expenses	\$ 13,602,224	\$ 2,066,297	\$ 15,668,521
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ 360,000	\$ -	\$ 360,000
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 18,739,509	\$ 2,066,297	\$ 20,805,806

Changes and Trends: Vegetation management operations have historically been outsourced for all conservation land management activities and conducted in-house by field station staff for all C&SF project works. Over time, as Everglades Construction Project (ECP) projects components have come on-line, field station staff that supported the C&SF works invasive plant control has been increasingly re-directed to assist with the operation of the ECP Stormwater Treatment Areas, resulting in more outsourcing of invasive plant control activities. As more new works come online, there will be a corresponding increase in required vegetation management operations.

Budget Variance: The FY15 preliminary budget embodies an overall increase of \$0.4 million from the FY14 adopted budget of \$20.4 million. Principal increases are related to new works in operating expenses for treatment of exotics at 8.5 Square Mile Area and C-111 Spreader Canal.

IV. PROGRAM AND ACTIVITY ALLOCATIONS

Major Budget Items: This activity's major budget items includes invasive exotic aquatic and terrestrial plants in canals and on levees of the C&SF Project, public lakes and rivers, the water conservation areas, stormwater treatment areas (STAs), interim lands (lands slated for either STAs, Everglades restoration projects or water preserve areas) and on public conservation lands.

The District has had a long relationship with the Florida Fish and Wildlife Conservation Commission (FWC) Bureau of Invasive Plant Management for cost reimbursement of aquatic plant management activities in sovereign waters and for upland exotic management on conservation lands managed by the District's Vegetation Management Division. Funds distributed from the FWC cover 100 percent of the costs for managing aquatic plant issues in the Kissimmee and Chain of Lakes and the Kissimmee River. The FWC shares the total cost of upland exotic plant management in Lake Okeechobee, the Water Conservation Areas (WCAs) and on Save Our Rivers (SOR) lands purchased for conservation purposes.

Exotic/aquatic plant control activities total \$20.8 million and are funded with \$12.6 million in District revenues (ad valorem and lease revenue), \$5.4 million in state revenues (FWC reimbursement funds), \$0.5 million in federal revenues (USACE reimbursements), and \$2.3 million in fund balance.

Items funded with fund balance include: insurance plan adjustment, prior year wetlands mitigation and lease revenues for exotics plant control, and a small portion of salaries and benefits allocated to wetlands mitigation funds.

IV. PROGRAM AND ACTIVITY ALLOCATIONS

3.5 Other Operation and Maintenance Activities

District Description: The activities include emergency management, facilities management and security, field station support, compliance with permits issued by the Federal and State regulatory agencies for District restoration projects that includes wetland mitigation monitoring, water quality monitoring and reporting, planning and administrative support of release of reservations, rights-of-way permitting and enforcement for both STA's and C&SF. Use of District lands is authorized through a leasing process or through issuance of a rights-of-way occupancy permit. This protects the District's proprietary interest on canal and levee rights-of-way.

The role of the District Right of Way function is to protect the District's ability to utilize the "Works of the District" for the purposes for which they were acquired, while providing for other appropriate compatible public and private uses. Generally, the "Works of the District" include: the canal and levee rights-of-way of the Central and Southern Flood Control Project, the canals and other works of the Big Cypress Basin, and other canals and rights-of-way in which the District has acquired a property interest such as the Everglades Construction Project, Stormwater Treatment Areas and Comprehensive Everglades Restoration Plan.

The Mission of the District's Emergency Management Program is to prevent or minimize, prepare for, respond to, and recover from emergencies or disasters that threaten life or property within the boundaries of the South Florida Water Management District. These activities ensure that the District can accomplish its mission during adverse conditions.

SOUTH 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

3.5 - Other Operation and Maintenance Activities

	Fiscal Year 2010-11 (Actual-Audited)	Fiscal Year 2011-12 (Actual-Audited)	Fiscal Year 2012-13 (Actual Unaudited)	Fiscal Year 2013-14 (Adopted Budget)	Fiscal Year 2014-15 (Preliminary Budget)	Difference in \$ (Preliminary - Adopted)	% of Change (Preliminary - Adopted)
Salaries and Benefits	\$ 4,027,478	\$ 4,284,121	\$ 4,264,701	\$ 4,241,092	\$ 4,123,962	\$ (117,130)	-2.8%
Other Personal Services	\$ 200,020	\$ 112,321	\$ 80,934	\$ -	\$ -	\$ -	
Contracted Services	\$ -	\$ -	\$ -	\$ 118,437	\$ 116,937	\$ (1,500)	-1.3%
Operating Expenses	\$ 902,063	\$ 532,823	\$ 497,457	\$ 534,954	\$ 479,146	\$ (55,808)	-10.4%
Operating Capital Outlay	\$ 109,817	\$ 13,912	\$ 51,073	\$ 159,280	\$ 95,600	\$ (63,680)	-40.0%
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ 46,034	\$ 31,668	\$ 53,456	\$ 87,000	\$ 87,000	\$ -	0.0%
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 5,285,412	\$ 4,974,845	\$ 4,947,621	\$ 5,140,763	\$ 4,902,645	\$ (238,118)	-4.6%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2014-15	\$ 4,873,165	\$ 29,480	\$ -	\$ -	\$ -	\$ -	\$ 4,902,645

OPERATING AND NON-OPERATING

Fiscal Year 2014-15

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 4,123,962	\$ -	\$ 4,123,962
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 116,937	\$ -	\$ 116,937
Operating Expenses	\$ 468,366	\$ 10,780	\$ 479,146
Operating Capital Outlay	\$ 95,600	\$ -	\$ 95,600
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ 87,000	\$ -	\$ 87,000
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 4,891,865	\$ 10,780	\$ 4,902,645

IV. PROGRAM AND ACTIVITY ALLOCATIONS

Changes and Trends: In FY15 there has been a decrease in security management, compliance and enforcement for one-time replacement items funded with fund balance.

Budget Variances: The FY15 preliminary budget represents an overall net decrease of \$238,118 from the FY14 adopted budget of \$5.1 million. The majority of the decreases are within salary and benefits, operating expenses and operating capital outlay. The salary and benefit decreases are related to medical insurance. The net decrease of \$55,088 in Operating Expenses was for one-time security management measures such as a security gate replacement and stair landings coverage. The net decrease of \$63,680 in Operating Capital Outlay was for one-time purchases (replacement vehicles and security cameras budgeted in FY14).

Major Budget Items: The FY15 preliminary budget includes Right of Way access management support, permitting, compliance, and enforcement activities for both Stormwater Treatment Areas (STA's) and the Central & South Florida (C&SF) flood control system in the amount of \$411,315. In addition, this section includes Emergency, Safety and Security and Security Management in the amount of \$367,368.

Items funded with fund balance include: Insurance plan adjustments and fuel.

IV. PROGRAM AND ACTIVITY ALLOCATIONS

3.6 Fleet Services

District Description: Management and maintenance of the District's fleet of motor vehicles and watercraft are included in this activity. The District's fleet includes automobiles, light trucks, medium and heavy trucks, construction equipment (i.e. cranes, excavators, bulldozers, etc.), marine equipment (e.g. boats, airboats, boat engines, etc.), trailers, tractors, mowers and small utility and all-terrain vehicles (ATV).

SOUTH 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 Unaudited)	Fiscal Year 2013-14 (Adopted Budget)	Fiscal Year 2014-15 (Preliminary Budget)	Difference in \$ (Preliminary - Adopted)	% of Change (Preliminary - Adopted)
Salaries and Benefits	\$ -	\$ -	\$ 429,168	\$ 582,254	\$ 572,549	\$ (9,705)	-1.7%
Other Personal Services	\$ -	\$ -	\$ 52	\$ -	\$ -	\$ -	
Contracted Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Operating Expenses	\$ -	\$ -	\$ 1,054,367	\$ 1,197,142	\$ 1,179,909	\$ (17,233)	-1.4%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ 73,580	\$ -	\$ (73,580)	-100.0%
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ -	\$ -	\$ 1,483,587	\$ 1,852,976	\$ 1,752,458	\$ (100,518)	-5.4%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2014-15	\$ 1,716,678	\$ 35,780	\$ -	\$ -	\$ -	\$ -	\$ 1,752,458

OPERATING AND NON-OPERATING

Fiscal Year 2014-15

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 572,549	\$ -	\$ 572,549
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ -	\$ -	\$ -
Operating Expenses	\$ 1,144,129	\$ 35,780	\$ 1,179,909
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 1,716,678	\$ 35,780	\$ 1,752,458

Changes and Trends: The principal budget decrease is related to one-time replacement items funded with fund balance in FY14. Currently the District is reviewing fleet vehicle utilization trends for efficiencies.

Budget Variances: The FY15 preliminary budget is a net decrease of \$100,518 from the FY14 adopted budget of \$1.9 million. The decrease is related to one-time vehicle replacements funded with fund balance.

Major Budget Items: The major budget items include \$895,108 in fuel and \$284,801 for parts and supplies, oils and lubricants and maintenance and repairs.

The item funded with fund balance is for fuel.

IV. PROGRAM AND ACTIVITY ALLOCATIONS

3.7 Technology and Information Services

District Description: This activity includes computer hardware and software, data lines, computer support and maintenance, IT consulting services, data centers, network operations, web support and updates, desk top support, and application development that support the Operations and Maintenance of Lands and Works program and related activities.

SOUTH 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 Unaudited)	Fiscal Year 2013-14 (Adopted Budget)	Fiscal Year 2014-15 (Preliminary Budget)	Difference in \$ (Preliminary - Adopted)	% of Change (Preliminary - Adopted)
Salaries and Benefits	\$ -	\$ -	\$ 4,291,122	\$ 4,621,008	\$ 4,560,378	\$ (60,630)	-1.3%
Other Personal Services	\$ -	\$ -	\$ 1,411,510	\$ 726,736	\$ -	\$ (726,736)	-100.0%
Contracted Services	\$ -	\$ -	\$ -	\$ 625,500	\$ 927,307	\$ 301,807	48.3%
Operating Expenses	\$ -	\$ -	\$ 2,913,052	\$ 3,902,351	\$ 3,718,251	\$ (184,100)	-4.7%
Operating Capital Outlay	\$ -	\$ -	\$ 290,738	\$ 466,760	\$ -	\$ (466,760)	-100.0%
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL	\$ -	\$ -	\$ 8,906,422	\$ 10,342,355	\$ 9,205,936	\$ (1,136,419)	-11.0%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2014-15	\$ 9,205,936	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,205,936

OPERATING AND NON-OPERATING

Fiscal Year 2014-15

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 4,560,378	\$ -	\$ 4,560,378
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 927,307	\$ -	\$ 927,307
Operating Expenses	\$ 3,718,251	\$ -	\$ 3,718,251
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 9,205,936	\$ -	\$ 9,205,936

Changes and Trends: Information technology items (salaries, contractors, hardware/software maintenance, personal computer lease and copier/printer lease) are distributed to the operational activities of District functions based on the percentage of employees directly working for those functions. Information technology items and staff are directly charged to operational activities of District core functions where there is a clear linkage between the operational activity and the information technology system, application or staff that is used to support the operational activities.

Budget Variances: Overall, there is a decrease of \$1.1 million in the FY15 preliminary budget. There is a net decrease of \$424,929 between Other Personal Services and Contracted Services from the FY14 adopted budget to the FY15 preliminary budget of which \$281,089 is attributable to the transition from OPS to outsourcing for services on an as-needed basis and \$143,840 due to the completion of support activities related to the microwave radio network in FY14. Further reductions attributed to the completion of support activities related to the microwave radio network are reflected in operating expenses in the amount of \$140,900 and \$466,760 in Operating Capital Outlay. There is also a \$43,200 reduction in Operating Expenses for software maintenance.

IV. PROGRAM AND ACTIVITY ALLOCATIONS

Major Budget Items: Major budget items include \$2.0 million for software maintenance, \$736,327 for computer consulting services (enterprise resource planning and IT security), \$549,856 for PC lease buy out, \$390,480 for personal computer and copier/printer leases, \$493,440 for internet, cellular, local and long distance phone service, \$362,183 for hardware maintenance.

There are no items funded with fund balance.

IV. PROGRAM AND ACTIVITY ALLOCATIONS

4.0 Regulation

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

The personnel budget contains an anticipated increase due to medical insurance, offset by a decrease in the FTE count. Salary and benefit distributions will be adjusted for the FY15 tentative budget.

SOUTH 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 Unaudited)	Fiscal Year 2013-14 (Adopted Budget)	Fiscal Year 2014-15 (Preliminary Budget)	Difference in \$ (Preliminary - Adopted)	% of Change (Preliminary - Adopted)
Salaries and Benefits	\$ 20,988,475	\$ 18,110,606	\$ 19,079,346	\$ 20,029,521	\$ 19,688,334	\$ (341,187)	-1.7%
Other Personal Services	\$ 1,584,341	\$ 1,112,756	\$ 1,355,752	\$ 308,350	\$ 111,525	\$ (196,825)	-63.8%
Contracted Services	\$ -	\$ -	\$ -	\$ 943,826	\$ 977,443	\$ 33,617	3.6%
Operating Expenses	\$ 221,732	\$ 1,254,025	\$ 1,669,768	\$ 4,842,371	\$ 5,269,874	\$ 427,503	8.8%
Operating Capital Outlay	\$ 239,250	\$ 287,077	\$ 320,657	\$ -	\$ -	\$ -	-
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ 7,250	\$ -	\$ -	\$ -	\$ 159,000	\$ 159,000	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL	\$ 23,041,048	\$ 20,764,464	\$ 22,425,523	\$ 26,124,068	\$ 26,206,176	\$ 82,108	0.3%

SOURCE OF FUNDS

Fiscal Year 2014-15

	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Salaries and Benefits	\$ 18,745,834	\$ 942,500	\$ -	\$ -	\$ -	\$ -	\$ 19,688,334
Other Personal Services	\$ 111,525	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 111,525
Contracted Services	\$ 483,027	\$ 494,416	\$ -	\$ -	\$ -	\$ -	\$ 977,443
Operating Expenses	\$ 4,932,604	\$ 337,270	\$ -	\$ -	\$ -	\$ -	\$ 5,269,874
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ 159,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 159,000
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 24,431,990	\$ 1,774,186	\$ -	\$ -	\$ -	\$ -	\$ 26,206,176

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	213	\$ 14,096,108	\$ 19,688,334	\$ -	\$ 19,688,334
Other Personal Services	3	\$ 111,525	\$ 111,525	\$ -	\$ 111,525
Contracted Services	-	\$ -	\$ 483,027	\$ 494,416	\$ 977,443
Operating Expenses			\$ 4,932,604	\$ 337,270	\$ 5,269,874
Operating Capital Outlay			\$ -	\$ -	\$ -
Fixed Capital Outlay			\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)			\$ 159,000	\$ -	\$ 159,000
Debt			\$ -	\$ -	\$ -
Reserves - Emergency Response			\$ -	\$ -	\$ -
TOTAL			\$ 25,374,490	\$ 831,686	\$ 26,206,176

WORKFORCE

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

WORKFORCE CATEGORY	Fiscal Year					(Preliminary - Current) 2013-2014 to 2014-2015	
	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	Difference	% Change
Authorized Positions	241	221	225	217	213	(4)	-1.8%
Contingent Worker	0	0	0	0	0	-	-
Other Personal Services	15	6	6	4	3	(1)	-25.0%
Intern	0	0	0	0	0	-	-
Volunteer	0	0	0	0	0	-	-
TOTAL WORKFORCE	255	227	231	221	216	(5)	-2.3%

South Florida Water Management District
REDUCTIONS - NEW ISSUES
 4.0 Regulation
 Fiscal Year 2014-15
 Preliminary Budget - January 15, 2014

FY 2013-14 Budget (Current-Amended)		217.40	\$	26,124,068	
Reductions					
Issue	Description	Issue Amount	Workforce	Category Subtotal	Issue Narrative
Salaries and Benefits			(4.00)	(341,187)	
1	Decrease in Salaries and Benefits	(341,187)	(4.00)		
Other Personal Services				(196,825)	
2	Decrease in Cont Serv - IT Consulting Services (OPS)	(196,825)			
Contracted Services				(240,000)	
3	Decrease in Cont Serv - IT Consulting Services (NON OPS)	(240,000)			
Operating Expenses				(30,752)	
4	Decrease in Cont Serv - Maint & Repairs - Computer Software	(11,700)			
5	Decrease in Oper Expense - Books/Subscriptions	(250)			
6	Decrease in Oper Expense - District Travel	(200)			
7	Decrease in Oper Expense - Inventory Other Fuels	(13,902)			
8	Decrease in Oper Expense - Parts and Supplies	(200)			
9	Decrease in Oper Expense - Parts,Supp - Office	(1,700)			
10	Decrease in Oper Expense - Parts,Supp - Photographic	(700)			
11	Decrease in Oper Expense - Postage	(1,900)			
12	Decrease in Oper Expense - Tools and Equipment	(200)			
Operating Capital Outlay				-	
Fixed Capital Outlay				-	
Interagency Expenditures (Cooperative Funding)				-	
Debt				-	
Reserves				-	
TOTAL REDUCTIONS			(4.00)	(808,764)	

South 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	Issue Narrative
	Salaries and Benefits		0.00	-	
	Other Personal Services			-	
	Contracted Services			273,617	Overall increase in this category of \$33,617
1	Increase in Cont Serv - External Provider	150,483			Increase due to Nutrient Source Control water quality monitoring platform repair and installation and BMP implementation in the Lake Okeechobee Watershed
2	Increase in Cont Serv - IT Consulting Services (NON OPS)	123,134			Increase in contracted services due to transition from OPS to outsourcing for IT services
	Operating Expenses			458,255	Overall increase in this category of \$427,503
3	Increase in Cont Serv - Maintenance and Repairs	240,500			Increase due to FAA mandated Helicopter engine overhauls
4	Increase in ISF - Medical Claims Paid	195,755			Increase due to health insurance claims increase
5	Increase in Oper Expense - Parts,Supp - Laboratory	22,000			Increase due to Nutrient Source Control water quality monitoring parts and supplies
	Operating Capital Outlay			-	
	Fixed Capital Outlay			-	
	Interagency Expenditures (Cooperative Funding)			159,000	Overall Increase in this category is \$159,000
6	Increase in Oper Expense - Interagency Local	159,000			Increase due to an increase in Nutrient Source Control water quality monitoring and BMP implementation in the Caloosahatchee River Watershed
	Debt			-	
	Reserves			-	
TOTAL NEW ISSUES			0.00	890,872	
4.0 Regulation					
Total Workforce and Tentative Budget for FY 2014-15			213.40	\$ 26,206,176	

IV. PROGRAM AND ACTIVITY ALLOCATIONS

4.1 Consumptive Use Permitting

District Description: Consumptive use permitting (CUP) is a state-mandated activity assigned exclusively to the Water Management Districts. The objective of this activity is to ensure safe, efficient, equitable, and reliable development of the State's water resources. This includes the review, issuance, renewal, and enforcement of water use permits. The major components are to review and to prepare recommendations for permit applications for all consumptive uses of water within the District boundaries; and complete post-permit compliance reviews of priority projects based on staffing resources.

This activity also includes pre-permit planning, permit issuance, dispute resolution, litigation support, criteria and rule development, Development of Regional Impact (DRI), Coastal Zone Management support, automation and administrative support, and rulemaking to update consumptive use permit rules to implement the regulatory recommendations of the District's regional water supply plans.

SOUTH 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 Unaudited)	Fiscal Year 2013-14 (Adopted Budget)	Fiscal Year 2014-15 (Preliminary Budget)	Difference in \$ (Preliminary - Adopted)	% of Change (Preliminary - Adopted)
Salaries and Benefits	\$ 5,563,998	\$ 4,865,292	\$ 5,096,051	\$ 5,847,588	\$ 5,631,344	\$ (216,244)	-3.7%
Other Personal Services	\$ 173,822	\$ 112,715	\$ 89,371	\$ 72,400	\$ 72,400	\$ -	0.0%
Contracted Services	\$ -	\$ -	\$ -	\$ 14,850	\$ 14,850	\$ -	0.0%
Operating Expenses	\$ 11,977	\$ 15,587	\$ 6,161	\$ 6,150	\$ 6,150	\$ -	0.0%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ 7,250	\$ -	\$ -	\$ -	\$ -	\$ -	-
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL	\$ 5,757,047	\$ 4,993,594	\$ 5,191,563	\$ 5,940,988	\$ 5,724,744	\$ (216,244)	-3.6%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2014-15	\$ 5,724,744	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,724,744

OPERATING AND NON-OPERATING

Fiscal Year 2014-15

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 5,631,344	\$ -	\$ 5,631,344
Other Personal Services	\$ 72,400	\$ -	\$ 72,400
Contracted Services	\$ 14,850	\$ -	\$ 14,850
Operating Expenses	\$ 6,150	\$ -	\$ 6,150
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 5,724,744	\$ -	\$ 5,724,744

Changes and Trends: The Florida Department of Environmental Protection (FDEP) is leading a statewide effort (referred to as CUP Consistency) to improve consistency in the consumptive use permitting programs implemented by the Water Management Districts. The individual Water Management District consumptive use permitting rules, while all developed under the authority of Ch. 373, F.S., are inconsistent. Some differences are based on differing physical and natural characteristics; others result from development of separate rules and procedures over time.

The goals of CUP Consistency include: making the consumptive use permitting program less confusing for applicants, particularly those who work in more than one Water Management District; treating applicants equitably statewide; providing consistent protection of the

IV. PROGRAM AND ACTIVITY ALLOCATIONS

environment; streamlining the process; and providing incentives for behavior that protects water resources, including conservation. Rule development associated with the CUP Consistency issues began in August 2012. Workshops were held in May and August 2013. The rule is scheduled to be effective in February 2014.

Staff will continue to serve on the Agricultural Water Programs Team to provide technical review of agricultural Water Use Permits. The Agricultural Water Programs Team focuses on the integration of water supply policy and regulatory efforts.

The Water Use Bureau initiated and continues to participate on the Public Water Supply (PWS) Task Force comprised of water use compliance analysts with the objective of collaborating with PWS permittees by encouraging involvement and open dialogue on PWS compliance issues.

Budget Variances: There was a decrease of \$216,244 between FY14 adopted and FY15 preliminary budget due to a decrease in salaries and benefits.

Major Budget Items: Contractor support for the water use compliance effort (\$40,000), and permit administration effort (\$32,000). The proposed funding level supports the review of 450 permit applications, as well as numerous compliance investigations per quarter.

There are no items funded with fund balance in 4.1.

IV. PROGRAM AND ACTIVITY ALLOCATIONS

4.3 Environmental Resource and Surface Water Permitting

District Description: This activity is a state-mandated activity that involves the review, issuance, compliance, and enforcement of environmental resource and surface water management permits. The objective is to ensure that land development projects and wetland dredge and fill activities do not cause adverse environmental, water quality, or water quantity impacts and to take necessary compliance action when permit requirements are not met. This activity includes technical review and evaluation of construction plans for proposed development activities, field inspection of project sites requesting permits or wetland determinations, compliance review of project sites, preparation of technical staff reports and review of Sovereign Submerged Lands authorizations associated with Environmental Resource Permits (ERPs). This activity also includes pre-permit planning, permit issuance, dispute resolution, litigation support, criteria and rule development, DRI/Citing/Coastal Zone Management support, and automation support.

SOUTH 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 Unaudited)	Fiscal Year 2013-14 (Adopted Budget)	Fiscal Year 2014-15 (Preliminary Budget)	Difference in \$ (Preliminary - Adopted)	% of Change (Preliminary - Adopted)
Salaries and Benefits	\$ 11,534,427	\$ 9,593,643	\$ 9,270,343	\$ 9,086,690	\$ 9,086,948	\$ 258	0.0%
Other Personal Services	\$ 355,614	\$ 133,142	\$ 140,157	\$ 39,125	\$ 39,125	\$ -	0.0%
Contracted Services	\$ -	\$ -	\$ -	\$ 119,650	\$ 119,650	\$ -	0.0%
Operating Expenses	\$ 134,655	\$ 298,035	\$ 444,574	\$ 269,079	\$ 492,627	\$ 223,548	83.1%
Operating Capital Outlay	\$ 198,045	\$ -	\$ -	\$ -	\$ -	\$ -	-
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL	\$ 12,222,741	\$ 10,024,820	\$ 9,855,074	\$ 9,514,544	\$ 9,738,350	\$ 223,806	2.4%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2014-15	\$ 8,679,850	\$ 1,058,500	\$ -	\$ -	\$ -	\$ -	\$ 9,738,350

OPERATING AND NON-OPERATING

Fiscal Year 2014-15

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 9,086,948	\$ -	\$ 9,086,948
Other Personal Services	\$ 39,125	\$ -	\$ 39,125
Contracted Services	\$ 119,650	\$ -	\$ 119,650
Operating Expenses	\$ 251,627	\$ 241,000	\$ 492,627
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 9,497,350	\$ 241,000	\$ 9,738,350

Changes and Trends: This on-going activity produces technical evaluation of proposed stormwater water management systems at a continued level of service to ensure water quantity, water quality, and environmental criteria are met. All permit applications must be processed within statutorily established time frames. Compliance reviews of issued permits and enforcement actions for unauthorized activities, including the activities listed above, are all on-going activities. The Agricultural Water Programs Team continued to provide technical review of agricultural ERPs and assistance with compliance issues on agricultural projects.

The FDEP is leading a statewide effort (referred to as SWERP) to improve consistency in the procedural and administrative aspects of the ERP rules throughout the five Water Management Districts and FDEP.

IV. PROGRAM AND ACTIVITY ALLOCATIONS

The goals of the SWERP effort include making the ERP rules more consistent, particularly for those applicants that work in more than one Water Management District; treating applicants equitably statewide; streamlining the process and making the regulatory process less burdensome on applicants. The SWERP rules became effective October 2013.

Budget Variances: There was an increase of \$223,806 between FY14 adopted and FY15 preliminary budget due to an increase in operating expenses for FAA mandated helicopter engine over hauls that are to be completed in FY15.

Major Budget Items: FAA mandated helicopter engine over hauls (\$241,000), aircraft fuel (\$125,118), contract support for ePermitting scanning (\$65,000), and application processing (\$39,125) to continue to support the ePermitting effort. The proposed funding level supports the review of an average of 515 permit applications and numerous compliance investigations per quarter, and staying current with construction certification.

Items funded with fund balance include helicopter engine over hauls and anticipated insurance adjustments.

IV. PROGRAM AND ACTIVITY ALLOCATIONS

4.4 Other Regulatory and Enforcement Activities

District Description: This category is intended to include other District regulatory programs and activities not otherwise described in sections 4.1 through 4.3, specifically the Southern and Northern Everglades Nutrient Source Control Programs and the overall Management and Administrative Support for all Regulation activities described under category 4.0.

Southern and Northern Everglades Nutrient Source Control Program - For the Southern Everglades, the Federal Settlement Agreement, Everglades Forever Act (EFA) under Section 373.4592, F.S., and Long-Term Plan mandate the implementation of Best Management Practice (BMP) programs in the Everglades Construction Project (ECP) and non-ECP Basins. For the Northern Everglades, the Northern Everglades and Estuaries Protection Plan (NEEPP), under Section 373.4595, F.S., and the EFA direct the District to implement a pollutant source control program through the refinement of Chapter 40E-61, Florida Administrative Code (F.A.C.). The major basin components are:

Southern Everglades - EAA Basin - Continue to implement and monitor the best management practices (BMP) program to ensure a 25% phosphorus load reduction compared to historical levels discharged from the basin; conduct research in cooperation with permittees to develop BMPs for additional water quality improvement; and quantify BMP replacement water.

Southern Everglades - C-139 Basin - Continue to implement and monitor the BMP program to ensure no net increase of annual phosphorus loads discharged from the basin compared to historical levels; and provide opportunities for research and demonstration projects for BMP optimization and additional water quality improvement measures.

Southern Everglades: Non-ECP Basins - Continue to implement source control programs through refinement of existing regulatory programs and cooperative efforts.

Northern Everglades - Lake Okeechobee Watershed - Continue to implement and monitor the Chapter 40E-61, F.A.C., BMP program through complimentary efforts with the coordinating agencies; and develop performance measures for adoption into existing rules to ensure the water quality goals of the coordinating agencies' collective source control programs under NEEPP are met.

Northern Everglades – St. Lucie and Caloosahatchee River Watersheds - Develop, implement and monitor nutrient source control programs through complimentary efforts with the coordinating agencies; and develop performance measures for rule adoption to ensure the water quality goals of the coordinating agencies' collective source control programs under NEEPP are met.

The budget for the Southern and Northern Everglades Nutrient Source Control Program consists primarily of overhead and personnel costs associated with performing core regulatory activities (e.g. permitting, inspections, monitoring, and reporting), funds to develop and support sub-regional water quality improvement projects, funds to cost share landowner BMP research and demonstration projects, and funds to develop and support performance measures to ensure the water quality goals of the source control programs are being met.

Regulation Management and Administrative Support - This category also includes overall administrative management support for all programs described under "4.0 Regulation". The budget is primarily salaries and benefits.

IV. PROGRAM AND ACTIVITY ALLOCATIONS

SOUTH 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 Unaudited)	Fiscal Year 2013-14 (Adopted Budget)	Fiscal Year 2014-15 (Preliminary Budget)	Difference in \$ (Preliminary - Adopted)	% of Change (Preliminary - Adopted)
Salaries and Benefits	\$ 3,890,049	\$ 3,651,670	\$ 3,758,171	\$ 3,890,021	\$ 3,789,114	\$ (100,907)	-2.6%
Other Personal Services	\$ 1,054,905	\$ 866,900	\$ 605,567	\$ -	\$ -	\$ -	-
Contracted Services	\$ -	\$ -	\$ -	\$ 480,991	\$ 631,474	\$ 150,483	31.3%
Operating Expenses	\$ 75,101	\$ 940,403	\$ 114,739	\$ 3,486,942	\$ 3,702,597	\$ 215,655	6.2%
Operating Capital Outlay	\$ 41,205	\$ 287,077	\$ 320,657	\$ -	\$ -	\$ -	-
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ 159,000	\$ 159,000	-
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL	\$ 5,061,259	\$ 5,746,050	\$ 4,799,134	\$ 7,857,954	\$ 8,282,185	\$ 424,231	5.4%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2014-15	\$ 7,566,499	\$ 715,686	\$ -	\$ -	\$ -	\$ -	\$ 8,282,185

OPERATING AND NON-OPERATING

Fiscal Year 2014-15

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 3,789,114	\$ -	\$ 3,789,114
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 137,058	\$ 494,416	\$ 631,474
Operating Expenses	\$ 3,606,327	\$ 96,270	\$ 3,702,597
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ 159,000	\$ -	\$ 159,000
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 7,691,499	\$ 590,686	\$ 8,282,185

Changes and Trends: The Southern and Northern Everglades Nutrient Source Control program area includes development and consideration of downstream sub-regional activities in addition to the existing ongoing BMP programs to further improve water quality. Additionally, the on-site BMP component of the source control program continues to evolve based on the latest findings of research and demonstration projects. The demonstration projects in particular are expected to provide invaluable information for use in future on-site and sub-regional water quality improvement measures. The on-going BMP implementation and verification activities continue in the Southern Everglades (EAA and C-139 Basins) under (Chapter 40E-63, F.A.C.) to ensure reductions in phosphorus loads in stormwater runoff. The Lake Okeechobee Watershed Rule (Chapter 40E-61, F.A.C.) is under review for proposed refinements to support BMP program and monitoring optimization efforts and the 2007 NEEPP amendments. The District made substantial progress in developing technical documents in support of performance measures for future use in implementing best management practices/source control programs in the Lake Okeechobee, as well as the St. Lucie and Caloosahatchee River watersheds.

Budget Variances: There was an increase of \$424,231 between the FY14 adopted and the FY15 preliminary budget. The increase in operating expenses (\$215,655) is primarily due to an increase in medical claim expenses. The increase in interagency expenditures (\$159,000) is primarily due to an increase in water quality monitoring in the Caloosahatchee River Watershed. The increase in contracted services (\$150,483) is due to an increase for monitoring platform repair and installation and BMP implementation in the Lake Okeechobee Watershed and BMP implementation in the Caloosahatchee River Watershed.

IV. PROGRAM AND ACTIVITY ALLOCATIONS

Major Budget Items: Southern and Northern Everglades Nutrient Source Control Program includes contracts for BMP improvement, expert analysis, demonstration, and implementation projects (\$415,686), and monitoring for source control performance (\$435,500). Employee medical benefits and insurance expenses and fees totaling (\$3,566,844) are also included in this activity. Items funded with fund balance include health claims based on trends, and Source Control projects.

IV. PROGRAM AND ACTIVITY ALLOCATIONS

4.5 Technology and Information Services

District Description: This activity includes computer hardware and software, data lines, computer support and maintenance, IT consulting services, data centers, network operations, web support and updates, desk top support, and application development that support the Regulation program and related activities.

SOUTH 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 Unaudited)	Fiscal Year 2013-14 (Adopted Budget)	Fiscal Year 2014-15 (Preliminary Budget)	Difference in \$ (Preliminary - Adopted)	% of Change (Preliminary - Adopted)
Salaries and Benefits	\$ -	\$ -	\$ 954,781	\$ 1,205,222	\$ 1,180,928	\$ (24,294)	-2.0%
Other Personal Services	\$ -	\$ -	\$ 520,657	\$ 196,825	\$ -	\$ (196,825)	-100.0%
Contracted Services	\$ -	\$ -	\$ -	\$ 328,335	\$ 211,469	\$ (116,866)	-35.6%
Operating Expenses	\$ -	\$ -	\$ 1,104,294	\$ 1,080,200	\$ 1,068,500	\$ (11,700)	-1.1%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL	\$ -	\$ -	\$ 2,579,732	\$ 2,810,582	\$ 2,460,897	\$ (349,685)	-12.4%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2014-15	\$ 2,460,897	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,460,897

OPERATING AND NON-OPERATING

Fiscal Year 2014-15

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 1,180,928	\$ -	\$ 1,180,928
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 211,469	\$ -	\$ 211,469
Operating Expenses	\$ 1,068,500	\$ -	\$ 1,068,500
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 2,460,897	\$ -	\$ 2,460,897

Changes and Trends: Information technology items (salaries, contractors, hardware/software maintenance, personal computer lease and copier/printer lease) are distributed to the operational activities of District functions based on the percentage of employees directly working for those functions. Information technology items and staff are directly charged to operational activities of District core functions where there is a clear linkage between the operational activity and the information technology system, application or staff that is used to support the operational activities.

Budget Variances: The FY15 preliminary budget decreased by \$349,685 primarily due to the net reductions of \$313,691 between Other Personal Services and Contracted Services. This is attributable to the transition from OPS to outsourcing for services on an as-needed basis. There is also an \$11,700 reduction in Operating Expenses for software maintenance.

Major Budget Items: Major budget items include \$730,601 for software maintenance, \$167,464 for computer consulting services, \$142,509 for hardware maintenance, \$105,755 for personal computer and copier/printer leases, and \$133,640 for internet, cellular, local and long distance phone service.

There are no items funded with fund balance.

IV. PROGRAM AND ACTIVITY ALLOCATIONS

5.0 Outreach

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

The personnel budget contains an anticipated increase due to medical insurance, offset by a decrease in the FTE count. Salary and benefit distributions will be adjusted for the FY15 tentative budget.

SOUTH 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 Unaudited)	Fiscal Year 2013-14 (Adopted Budget)	Fiscal Year 2014-15 (Preliminary Budget)	Difference in \$ (Preliminary - Adopted)	% of Change (Preliminary - Adopted)
Salaries and Benefits	\$ 5,600,013	\$ 2,502,998	\$ 2,653,893	\$ 2,511,001	\$ 2,442,910	\$ (68,091)	-2.7%
Other Personal Services	\$ 158,809	\$ 78,844	\$ 35,500	\$ -	\$ -	\$ -	-
Contracted Services	\$ -	\$ -	\$ -	\$ 47,700	\$ 47,700	\$ -	0.0%
Operating Expenses	\$ 283,409	\$ 91,475	\$ 73,215	\$ 80,755	\$ 65,755	\$ (15,000)	-18.6%
Operating Capital Outlay	\$ 987	\$ -	\$ -	\$ -	\$ -	\$ -	-
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ 315,000	\$ -	\$ -	\$ -	\$ -	\$ -	-
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL	\$ 6,358,217	\$ 2,673,317	\$ 2,762,608	\$ 2,639,456	\$ 2,556,365	\$ (83,091)	-3.1%

SOURCE OF FUNDS

Fiscal Year 2014-15

	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Salaries and Benefits	\$ 2,442,910	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,442,910
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contracted Services	\$ 47,700	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 47,700
Operating Expenses	\$ 65,755	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 65,755
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 2,556,365	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,556,365

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	23	\$ 1,848,563	\$ 2,442,910	\$ -	\$ 2,442,910
Other Personal Services	-	\$ -	\$ -	\$ -	\$ -
Contracted Services	-	\$ -	\$ 47,700	\$ -	\$ 47,700
Operating Expenses	-	\$ -	\$ 65,755	\$ -	\$ 65,755
Operating Capital Outlay	-	\$ -	\$ -	\$ -	\$ -
Fixed Capital Outlay	-	\$ -	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	-	\$ -	\$ -	\$ -	\$ -
Debt	-	\$ -	\$ -	\$ -	\$ -
Reserves - Emergency Response	-	\$ -	\$ -	\$ -	\$ -
TOTAL			\$ 2,556,365	\$ -	\$ 2,556,365

WORKFORCE

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

WORKFORCE CATEGORY	Fiscal Year					(Preliminary - Current) 2013-2014 to 2014-2015	
	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	Difference	% Change
Authorized Positions	52	26	27	23	23	-	0.0%
Contingent Worker	0	0	0	0	0	-	-
Other Personal Services	0	0	0	0	0	-	-
Intern	0	0	0	0	0	-	-
Volunteer	0	0	0	0	0	-	-
TOTAL WORKFORCE	52	26	27	23	23	-	0.0%

South Florida Water Management District
REDUCTIONS - NEW ISSUES
 5.0 Outreach
 Fiscal Year 2014-15
 Preliminary Budget - January 15, 2014

FY 2013-14 Budget (Current-Amended)		23.15	\$	2,639,456	
Reductions					
Issue	Description	Issue Amount	Workforce	Category Subtotal	Issue Narrative
Salaries and Benefits			0.00	(68,091)	
1	Decrease in Salaries and Benefits	(68,091)			
Other Personal Services				-	
Contracted Services				-	
Operating Expenses				(15,000)	
2	Decrease in Cont Serv - District Education Outreach	(15,000)			
Operating Capital Outlay				-	
Fixed Capital Outlay				-	
Interagency Expenditures (Cooperative Funding)				-	
Debt				-	
Reserves				-	
TOTAL REDUCTIONS			0.00	(83,091)	

South Florida Water Management District
REDUCTIONS - NEW ISSUES
 5.0 Outreach
 Fiscal Year 2014-15
 Preliminary Budget - January 15, 2014

New Issues					Issue Narrative
Issue	Description	Issue Amount	Workforce	Category Subtotal	
Salaries and Benefits			0.00	-	
Other Personal Services			0.00	-	
Contracted Services			0.00	-	
Operating Expenses				-	
Operating Capital Outlay				-	
Fixed Capital Outlay				-	
Interagency Expenditures (Cooperative Funding)				-	
Debt				-	
Reserves				-	
TOTAL NEW ISSUES			0.00	-	
5.0 Outreach					
Total Workforce and Tentative Budget for FY 2014-15			23.15	\$ 2,556,365	

IV. PROGRAM AND ACTIVITY ALLOCATIONS

5.2 Public Information

District Description: This outreach component is designed to reach broad audiences in an effort to provide increased awareness of flood control and water management resource issues and the roles/responsibilities of the District among the 7.7 million residents in South Florida. This includes the development and distribution of publications, public service programming, public meetings, presentations, water resource education, media relations, social media, and content management of the agency website to provide clear, concise, and consistent information regarding District mission, structure, functions, programs, projects and other operational aspects.

SOUTH 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 Unaudited)	Fiscal Year 2013-14 (Adopted Budget)	Fiscal Year 2014-15 (Preliminary Budget)	Difference in \$ (Preliminary - Adopted)	% of Change (Preliminary - Adopted)
Salaries and Benefits	\$ 5,154,858	\$ 2,231,987	\$ 2,508,126	\$ 2,208,927	\$ 2,143,233	\$ (65,694)	-3.0%
Other Personal Services	\$ 94,817	\$ 78,844	\$ 35,500	\$ -	\$ -	\$ -	-
Contracted Services	\$ -	\$ -	\$ -	\$ 24,000	\$ 24,000	\$ -	0.0%
Operating Expenses	\$ 248,240	\$ 81,103	\$ 61,580	\$ 68,980	\$ 53,980	\$ (15,000)	-21.7%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ 315,000	\$ -	\$ -	\$ -	\$ -	\$ -	-
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL	\$ 5,812,915	\$ 2,391,933	\$ 2,605,206	\$ 2,301,907	\$ 2,221,213	\$ (80,694)	-3.5%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	Fiscal Year 2014-15	\$ 2,221,213	\$ -	\$ -	\$ -	\$ -	\$ -

OPERATING AND NON-OPERATING
Fiscal Year 2014-15

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 2,143,233	\$ -	\$ 2,143,233
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 24,000	\$ -	\$ 24,000
Operating Expenses	\$ 53,980	\$ -	\$ 53,980
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 2,221,213	\$ -	\$ 2,221,213

Changes and Trends: The District works to leverage opportunities for earned (free) media and outreach, e-newsletters are created and distributed, and the District's web site contains updated information about the priority programs and water resource related issues. This activity represents a continuation level of service from FY14.

Budget Variance: The FY15 preliminary budget decreased by \$80,694 primarily due to a decrease in medical insurance in Salaries and Benefits and the elimination of \$15,000 in Operating Expenses for educational outreach, both funded in FY14 with fund balance.

Major Budget Items: Major budget items include salaries and benefits (\$2.1 million), and participation in local community outreach events to present information about water conservation, flood control, and major projects (\$71,050).

No items in this budget are funded with fund balance.

IV. PROGRAM AND ACTIVITY ALLOCATIONS

5.4 Lobbying/Legislative Affairs/Cabinet Affairs

District Description: This outreach component provides information and support to state and federal elected and appointed officials and staff regarding water management initiatives and priorities. It includes the District's federal legislative program, which works with Congressional members and staff, as well as the District's state legislative program, which works with the Florida Legislature, its committees, and off-session coordination with legislatively appointed committees and delegations.

SOUTH 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 Unaudited)	Fiscal Year 2013-14 (Adopted Budget)	Fiscal Year 2014-15 (Preliminary Budget)	Difference in \$ (Preliminary - Adopted)	% of Change (Preliminary - Adopted)
Salaries and Benefits	\$ 445,155	\$ 271,011	\$ 145,767	\$ 302,074	\$ 299,677	\$ (2,397)	-0.8%
Other Personal Services	\$ 63,992	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contracted Services	\$ -	\$ -	\$ -	\$ 23,700	\$ 23,700	\$ -	0.0%
Operating Expenses	\$ 35,168	\$ 10,372	\$ 11,635	\$ 11,775	\$ 11,775	\$ -	0.0%
Operating Capital Outlay	\$ 987	\$ -	\$ -	\$ -	\$ -	\$ -	-
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL	\$ 545,302	\$ 281,384	\$ 157,402	\$ 337,549	\$ 335,152	\$ (2,397)	-0.7%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2014-15	\$ 335,152	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 335,152

OPERATING AND NON-OPERATING

Fiscal Year 2014-15

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 299,677	\$ -	\$ 299,677
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 23,700	\$ -	\$ 23,700
Operating Expenses	\$ 11,775	\$ -	\$ 11,775
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 335,152	\$ -	\$ 335,152

Changes and Trends: With a streamlined District organization it remains important to assess the potential impact of state and federal legislative activity and keep Executive staff and the Governing Board informed. This activity represents a continuation level of service from FY14.

Budget Variance: The FY15 preliminary budget reflects a \$2,397 decrease in Salaries and Benefits.

Major Budget Items: Major budget items include salaries and benefits (\$299,677), and a contractual agreement for federal legislative services administered through the Florida Department of Environmental Protection (District's share \$23,700).

No items in this budget are funded with fund balance.

IV. PROGRAM AND ACTIVITY ALLOCATIONS

6.0 District Management and Administration

This program includes all governing and basin board support; executive support; management information systems; unrestricted reserves; and general counsel, ombudsman, human resources, finance, audit, risk management, and administrative services.

The personnel budget contains an anticipated increase due to medical insurance, offset by a decrease in the FTE count. Salary and benefit distributions will be adjusted for the FY15 tentative budget.

SOUTH 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 Unaudited)	Fiscal Year 2013-14 (Adopted Budget)	Fiscal Year 2014-15 (Preliminary Budget)	Difference in \$ (Preliminary - Adopted)	% of Change (Preliminary - Adopted)
Salaries and Benefits	\$ 41,248,071	\$ 25,555,326	\$ 17,442,041	\$ 18,223,750	\$ 18,128,612	\$ (95,138)	-0.5%
Other Personal Services	\$ 12,997,511	\$ 6,302,940	\$ 2,341,560	\$ 257,385	\$ -	\$ (257,385)	-100.0%
Contracted Services	\$ -	\$ -	\$ -	\$ 2,193,967	\$ 1,490,738	\$ (703,229)	-32.1%
Operating Expenses	\$ 20,692,200	\$ 6,157,967	\$ 9,453,014	\$ 13,211,318	\$ 13,530,599	\$ 319,281	2.4%
Operating Capital Outlay	\$ 3,342,468	\$ 1,305,677	\$ 1,101,854	\$ 1,156,400	\$ 900,000	\$ (256,400)	-22.2%
Fixed Capital Outlay	\$ 536,532	\$ 128,455	\$ -	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Debt	\$ 2,453,714	\$ 1,162,724	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL	\$ 81,270,496	\$ 40,613,089	\$ 30,338,469	\$ 35,042,820	\$ 34,049,949	\$ (992,871)	-2.8%

SOURCE OF FUNDS

Fiscal Year 2014-15

	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Salaries and Benefits	\$ 17,117,612	\$ 1,011,000	\$ -	\$ -	\$ -	\$ -	\$ 18,128,612
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contracted Services	\$ 1,490,738	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,490,738
Operating Expenses	\$ 10,312,019	\$ 3,218,580	\$ -	\$ -	\$ -	\$ -	\$ 13,530,599
Operating Capital Outlay	\$ -	\$ 900,000	\$ -	\$ -	\$ -	\$ -	\$ 900,000
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 28,920,369	\$ 5,129,580	\$ -	\$ -	\$ -	\$ -	\$ 34,049,949

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	178	\$ 12,720,548	\$ 18,128,612	\$ -	\$ 18,128,612
Other Personal Services	-	\$ -	\$ -	\$ -	\$ -
Contracted Services	-	\$ -	\$ 1,490,738	\$ -	\$ 1,490,738
Operating Expenses	-	\$ -	\$ 10,312,019	\$ 3,218,580	\$ 13,530,599
Operating Capital Outlay	-	\$ -	\$ -	\$ 900,000	\$ 900,000
Fixed Capital Outlay	-	\$ -	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	-	\$ -	\$ -	\$ -	\$ -
Debt	-	\$ -	\$ -	\$ -	\$ -
Reserves - Emergency Response	-	\$ -	\$ -	\$ -	\$ -
TOTAL			\$ 29,931,369	\$ 4,118,580	\$ 34,049,949

WORKFORCE

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

WORKFORCE CATEGORY	Fiscal Year					(Preliminary - Current) 2013-2014 to 2014-2015	
	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	Difference	% Change
Authorized Positions	378	257	187	180	178	(2)	-1.1%
Contingent Worker	0	0	0	0	0	-	-
Other Personal Services	51	28	3	1	0	(1)	-100.0%
Intern	0	0	0	0	0	-	-
Volunteer	0	0	0	0	0	-	-
TOTAL WORKFORCE	429	285	190	181	178	(3)	-1.7%

South 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 (Current-Amended)		179.60	\$	35,042,820	
Reductions					
Issue	Description	Issue Amount	Workforce	Category Subtotal	Issue Narrative
Salaries and Benefits			(2.00)	(95,138)	
1	Decrease in Salaries and Benefits	(95,138)	(2.00)		
Other Personal Services				(257,385)	
2	Decrease in Cont Serv - IT Consulting Services (OPS)	(257,385)			
Contracted Services				(703,229)	
3	Decrease in Cont Serv - Computer Software Licenses	(319,250)			
4	Decrease in Cont Serv - External Provider	(60,000)			
5	Decrease in Cont Serv - Legal Services	(100,000)			
6	Decrease in Cont Serv - IT Consulting Services (NON OPS)	(223,979)			
Operating Expenses				(153,449)	
7	Decrease in Cont Serv - Maint & Repairs - Computer Hardware	(4,811)			
8	Decrease in Cont Serv - Maint & Repairs - Computer Software	(16,596)			
9	Decrease in Oper Expense - Books/Subscriptions	(1,650)			
10	Decrease in Oper Expense - Conference Registrations	(802)			
11	Decrease in Oper Expense - Freight	(1,000)			
12	Decrease in Oper Expense - Insurance Claims General Liability	(15,000)			
13	Decrease in Oper Expense - Memberships, Dues and/or Fees	(110)			
14	Decrease in Oper Expense - Other	(7,500)			
15	Decrease in Oper Expense - Parts and Supplies	(1,000)			
16	Decrease in Oper Expense - Parts, Supp - Fleet	(30,000)			
17	Decrease in Oper Expense - Parts, Supp - Office	(2,700)			
18	Decrease in Oper Expense - Postage	(25,000)			
19	Decrease in Oper Expense - Printing Services Non-Outreach	(30,000)			
20	Decrease in Oper Expense - Rent/Lease Equipment	(16,780)			
21	Decrease in Oper Expense - Tools and Equipment	(500)			
Operating Capital Outlay				(256,400)	
22	Decrease in Capital Outlay - Equipment Computer Hardware	(256,400)			
Fixed Capital Outlay				-	
Interagency Expenditures (Cooperative Funding)				-	
Debt				-	
Reserves				-	
TOTAL REDUCTIONS			(2.00)	(1,465,601)	

South 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 Narrative
Issue	Description	Issue Amount	Workforce	Category Subtotal	
Salaries and Benefits			0.00	-	
Other Personal Services				-	
Contracted Services				-	
Operating Expenses				472,730	
1	Increase in ISF - Medical Claims Paid	228,381			Increase based on trend.
2	Increase in Oper Expense - Self-Insurance Charges	155,084			Increase based on trend.
3	Increase in Oper Expense - Space Rental	1,265			Increase based on trend.
4	Increase in Oper Expense - Worker's Comp Employee	88,000			Increase based on trend.
Operating Capital Outlay				-	
Fixed Capital Outlay				-	
Interagency Expenditures (Cooperative Funding)				-	
Debt				-	
Reserves				-	
TOTAL NEW ISSUES			0.00	472,730	
6.0 District Management and Administration					
Total Workforce and Tentative Budget for FY 2014-15			177.60	\$ 34,049,949	

IV. PROGRAM AND ACTIVITY ALLOCATIONS

6.1 Administrative and Operations Support

District Description: This activity supports the District's line organizations and plays a key role in accomplishing District goals and objectives by providing executive direction, financial and human resources expertise, legal advice, counsel and representation, procurement, risk management, and general support functions. The mission of the administrative bureaus is to provide the highest quality and cost effective human, business, and technical services, with a commitment to maximize transparency and demonstrate accountability to the public. These activities are vital for effective management, informed decision-making and mandatory/statutory compliance and to help ensure the organization can accomplish its mission in a timely, planned, cost effective and organized fashion.

SOUTH 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 Unaudited)	Fiscal Year 2013-14 (Adopted Budget)	Fiscal Year 2014-15 (Preliminary Budget)	Difference in \$ (Preliminary - Adopted)	% of Change (Preliminary - Adopted)
Salaries and Benefits	\$ 28,824,047	\$ 15,961,505	\$ 17,421,515	\$ 18,223,750	\$ 18,128,612	\$ (95,138)	-0.5%
Other Personal Services	\$ 7,271,148	\$ 1,056,313	\$ 2,299,270	\$ 257,385	\$ -	\$ (257,385)	-100.0%
Contracted Services	\$ -	\$ -	\$ -	\$ 2,193,967	\$ 1,490,738	\$ (703,229)	-32.1%
Operating Expenses	\$ 7,185,292	\$ 93,414	\$ 4,258,221	\$ 6,482,822	\$ 6,802,103	\$ 319,281	4.9%
Operating Capital Outlay	\$ 1,106,015	\$ 1,839	\$ 1,101,854	\$ 1,156,400	\$ 900,000	\$ (256,400)	-22.2%
Fixed Capital Outlay	\$ 61,880	\$ 1,196	\$ -	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Debt	\$ 2,453,714	\$ 1,162,724	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL	\$ 46,902,096	\$ 18,276,992	\$ 25,080,860	\$ 28,314,324	\$ 27,321,453	\$ (992,871)	-3.5%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2014-15	\$ 24,435,453	\$ 2,886,000	\$ -	\$ -	\$ -	\$ -	\$ 27,321,453

OPERATING AND NON-OPERATING

Fiscal Year 2014-15

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 18,128,612	\$ -	\$ 18,128,612
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 1,490,738	\$ -	\$ 1,490,738
Operating Expenses	\$ 5,827,103	\$ 975,000	\$ 6,802,103
Operating Capital Outlay	\$ -	\$ 900,000	\$ 900,000
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 25,446,453	\$ 1,875,000	\$ 27,321,453

IV. PROGRAM AND ACTIVITY ALLOCATIONS

6.1.1 Executive Direction

District Description: The Executive Direction program includes the Executive Office and the Office of the Chief of Staff, providing agency-wide direction in a manner consistent with the policy direction of the Governing Board, the Florida Department of Environmental Protection, the Florida Legislature, and the Executive Office of the Governor.

SOUTH 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

6.1.1 - Executive Direction

	Fiscal Year 2010-11 (Actual-Audited)	Fiscal Year 2011-12 (Actual-Audited)	Fiscal Year 2012-13 (Actual Unaudited)	Fiscal Year 2013-14 (Adopted Budget)	Fiscal Year 2014-15 (Preliminary Budget)	Difference in \$ (Preliminary - Adopted)	% of Change (Preliminary - Adopted)
Salaries and Benefits	\$ 1,501,229	\$ 536,379	\$ 782,567	\$ 780,850	\$ 782,755	\$ 1,905	0.2%
Other Personal Services	\$ 12,300	\$ 1,275	\$ 24,011	\$ -	\$ -	\$ -	
Contracted Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Operating Expenses	\$ 48,393	\$ 21,480	\$ 19,581	\$ 32,265	\$ 32,755	\$ 490	1.5%
Operating Capital Outlay	\$ -	\$ -	\$ 1,305	\$ -	\$ -	\$ -	
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 1,561,922	\$ 559,134	\$ 827,464	\$ 813,115	\$ 815,510	\$ 2,395	0.3%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2014-15	\$ 815,510	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 815,510

OPERATING AND NON-OPERATING

Fiscal Year 2014-15

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 782,755	\$ -	\$ 782,755
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ -	\$ -	\$ -
Operating Expenses	\$ 32,755	\$ -	\$ 32,755
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 815,510	\$ -	\$ 815,510

Changes and Trends: No significant changes.

Budget Variances: The FY15 preliminary budget represents a \$2,395 increase from the FY14 adopted budget due to an increase in Salaries and Benefits (\$1,905) and an increase in Operating Expenses (\$490) for membership dues.

Major Budget Items: Salaries and benefits (\$782,755).

IV. PROGRAM AND ACTIVITY ALLOCATIONS

6.1.2 General Counsel/Legal

District Description: The General Counsel program represents the District in all legal matters including, environmental, regulatory, water supply and land. Legal services are delivered by providing advice to the Governing Board and District staff and by representing the District before the Florida Division of Administrative Hearings and in both state and federal courts.

SOUTH 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

6.1.2 - General Counsel / Legal

	Fiscal Year 2010-11 (Actual-Audited)	Fiscal Year 2011-12 (Actual-Audited)	Fiscal Year 2012-13 (Actual Unaudited)	Fiscal Year 2013-14 (Adopted Budget)	Fiscal Year 2014-15 (Preliminary Budget)	Difference in \$ (Preliminary - Adopted)	% of Change (Preliminary - Adopted)
Salaries and Benefits	\$ 6,225,049	\$ 4,142,118	\$ 2,249,324	\$ 2,148,522	\$ 2,181,368	\$ 32,846	1.5%
Other Personal Services	\$ 1,518,557	\$ 396,963	\$ 617,963	\$ -	\$ -	\$ -	-
Contracted Services	\$ -	\$ -	\$ -	\$ 467,004	\$ 367,004	\$ (100,000)	-21.4%
Operating Expenses	\$ 226,252	\$ 71,657	\$ 75,627	\$ 78,260	\$ 78,260	\$ -	0.0%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL	\$ 7,969,858	\$ 4,610,738	\$ 2,942,914	\$ 2,693,786	\$ 2,626,632	\$ (67,154)	-2.5%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2014-15	\$ 2,626,632	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,626,632

OPERATING AND NON-OPERATING

Fiscal Year 2014-15

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 2,181,368	\$ -	\$ 2,181,368
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 367,004	\$ -	\$ 367,004
Operating Expenses	\$ 78,260	\$ -	\$ 78,260
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 2,626,632	\$ -	\$ 2,626,632

Changes and Trends: The budget has decreased due to a reduction in legal fees.

Budget Variances: Overall the FY15 preliminary budget represents a decrease of \$67,154 from the FY14 adopted budget of \$2.7 million due to a decrease in Contracted Services for legal fees (\$100,000) partially offset by an increase in Salaries and Benefits (\$32,846).

Major Budget Items: Major budget items include salaries and benefits (\$2,181,368), and legal and technical support services (\$225,000).

IV. PROGRAM AND ACTIVITY ALLOCATIONS

6.1.3 Inspector General

District Description: The Inspector General program provides citizens living within the boundaries of the South Florida Water Management District, including their Governing Board, elected representatives, and District management, with an independent view of operations through objective and professional audits, investigations, reviews, and evaluations of the economy, efficiency and effectiveness of taxpayer-financed programs.

SOUTH 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

6.1.3 - Inspector General

	Fiscal Year 2010-11 (Actual-Audited)	Fiscal Year 2011-12 (Actual-Audited)	Fiscal Year 2012-13 (Actual Unaudited)	Fiscal Year 2013-14 (Adopted Budget)	Fiscal Year 2014-15 (Preliminary Budget)	Difference in \$ (Preliminary - Adopted)	% of Change (Preliminary - Adopted)
Salaries and Benefits	\$ 914,649	\$ 603,578	\$ 574,149	\$ 557,287	\$ 566,063	\$ 8,776	1.6%
Other Personal Services	\$ 3,159	\$ 151,179	\$ 155,715	\$ -	\$ -	\$ -	-
Contracted Services	\$ -	\$ -	\$ -	\$ 176,934	\$ 176,934	\$ -	0.0%
Operating Expenses	\$ 23,047	\$ 9,553	\$ 11,229	\$ 21,260	\$ 20,760	\$ (500)	-2.4%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL	\$ 940,855	\$ 764,310	\$ 741,093	\$ 755,481	\$ 763,757	\$ 8,276	1.1%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2014-15	\$ 763,757	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 763,757

OPERATING AND NON-OPERATING

Fiscal Year 2014-15

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 566,063	\$ -	\$ 566,063
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 176,934	\$ -	\$ 176,934
Operating Expenses	\$ 20,760	\$ -	\$ 20,760
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 763,757	\$ -	\$ 763,757

Changes and Trends: No significant changes.

Budget Variances: Overall the FY15 preliminary budget represents an increase of \$8,276 due to an \$8,776 increase in Salaries and Benefits partially offset by a \$500 decrease in Operating Expenses for office equipment.

Major Budget Items: Major budget items include salaries and benefits (\$566,063) and auditing services (\$162,000).

IV. PROGRAM AND ACTIVITY ALLOCATIONS

6.1.4 Administrative Support

District Description: The administrative support program includes all governing and basin board support; budget, finance, risk management, business operations support, intergovernmental programs, administrative services and fleet services, which include flight operations support and administrative vehicle support costs.

SOUTH 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

6.1.4 - Administrative Support

	Fiscal Year 2010-11 (Actual-Audited)	Fiscal Year 2011-12 (Actual-Audited)	Fiscal Year 2012-13 (Actual Unaudited)	Fiscal Year 2013-14 (Adopted Budget)	Fiscal Year 2014-15 (Preliminary Budget)	Difference in \$ (Preliminary - Adopted)	% of Change (Preliminary - Adopted)
Salaries and Benefits	\$ 13,854,907	\$ 7,529,746	\$ 6,598,942	\$ 7,692,545	\$ 7,604,728	\$ (87,817)	-1.1%
Other Personal Services	\$ 5,496,467	\$ 378,360	\$ 144,345	\$ -	\$ -	\$ -	-
Contracted Services	\$ -	\$ -	\$ -	\$ 176,362	\$ 156,362	\$ (20,000)	-11.3%
Operating Expenses	\$ 4,454,568	\$ (1,470,919)	\$ 1,592,929	\$ 4,105,892	\$ 4,446,033	\$ 340,141	8.3%
Operating Capital Outlay	\$ 1,106,015	\$ -	\$ 3,679	\$ -	\$ -	\$ -	-
Fixed Capital Outlay	\$ 61,880	\$ 1,196	\$ -	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Debt	\$ 2,453,714	\$ 1,162,724	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL	\$ 27,427,551	\$ 7,601,107	\$ 8,339,895	\$ 11,974,799	\$ 12,207,123	\$ 232,324	1.9%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2014-15	\$ 10,221,123	\$ 1,986,000	\$ -	\$ -	\$ -	\$ -	\$ 12,207,123

OPERATING AND NON-OPERATING

Fiscal Year 2014-15

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 7,604,728	\$ -	\$ 7,604,728
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 156,362	\$ -	\$ 156,362
Operating Expenses	\$ 3,471,033	\$ 975,000	\$ 4,446,033
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 11,232,123	\$ 975,000	\$ 12,207,123

Changes and Trends: The budget has increased due to expected insurance adjustments and actuarially determined worker's compensation liability.

Budget Variances: Overall the FY15 preliminary budget represents an increase of \$232,324 from the FY14 adopted budget of \$12.0 million due primarily to an increase in Operating Expenses (\$340,141) from expected insurance adjustments and actuarially determined worker's compensation liability partially offset by a decrease in Salaries and Benefits (\$87,817) and a decrease in Contracted Services (\$20,000) from a reduction in micrographic and imaging services.

Major Budget Items: Include salaries and benefits (\$7.6 million); property, automobile, general liability and workers compensation insurance (\$1.6 million), and the program's share of health care self-insurance.

Items funded with fund balance include increased health claims based on trends, and property and director's insurance.

IV. PROGRAM AND ACTIVITY ALLOCATIONS

6.1.6 Procurement/Contract Administration

District Description: The Procurement program purchases goods and services from vendors throughout the state and nation-wide. These purchase orders and agreements are governed by the agency's commitment to quality, cost effectiveness, efficiency and fairness in a competitive arena as well as adherence to applicable statutes, rules and regulations.

SOUTH 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

6.1.6 - Procurement / Contract Administration

	Fiscal Year 2010-11 (Actual-Audited)	Fiscal Year 2011-12 (Actual-Audited)	Fiscal Year 2012-13 (Actual Unaudited)	Fiscal Year 2013-14 (Adopted Budget)	Fiscal Year 2014-15 (Preliminary Budget)	Difference in \$ (Preliminary - Adopted)	% of Change (Preliminary - Adopted)
Salaries and Benefits	\$ 3,547,793	\$ 2,073,314	\$ 1,918,061	\$ 1,939,775	\$ 1,958,896	\$ 19,121	1.0%
Other Personal Services	\$ 73,829	\$ 4,331	\$ 6,799	\$ -	\$ -	\$ -	
Contracted Services	\$ -	\$ -	\$ -	\$ 5,250	\$ 5,250	\$ -	0.0%
Operating Expenses	\$ 84,742	\$ 38,317	\$ 48,863	\$ 70,046	\$ 68,046	\$ (2,000)	-2.9%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 3,706,364	\$ 2,115,963	\$ 1,973,723	\$ 2,015,071	\$ 2,032,192	\$ 17,121	0.8%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2014-15	\$ 2,032,192	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,032,192

OPERATING AND NON-OPERATING

Fiscal Year 2014-15

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 1,958,896	\$ -	\$ 1,958,896
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 5,250	\$ -	\$ 5,250
Operating Expenses	\$ 68,046	\$ -	\$ 68,046
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 2,032,192	\$ -	\$ 2,032,192

Changes and Trends: No significant changes.

Budget Variance: Overall the FY15 preliminary budget of \$2.0 million in this sub-activity is an increase of \$17,121 from the FY14 adopted budget. This is reflective of an increase in Salaries and Benefits (\$19,121) partially offset by a decrease in Operating Expenses (\$2,000) for office supplies.

Major Budget Items: Include salaries and benefits (\$2.0 million), advertising (\$45,500) and procurement card compliance audit (\$5,250).

IV. PROGRAM AND ACTIVITY ALLOCATIONS

6.1.7 Human Resources

District Description: The Human Resource program helps the District achieve its goals and objectives by attracting and retaining a high quality, diverse workforce; and by providing guidance, service and development that enables employee success.

SOUTH 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

6.1.7 - Human Resources

	Fiscal Year 2010-11 (Actual-Audited)	Fiscal Year 2011-12 (Actual-Audited)	Fiscal Year 2012-13 (Actual Unaudited)	Fiscal Year 2013-14 (Adopted Budget)	Fiscal Year 2014-15 (Preliminary Budget)	Difference in \$ (Preliminary - Adopted)	% of Change (Preliminary - Adopted)
Salaries and Benefits	\$ 1,869,582	\$ 980,478	\$ 1,339,350	\$ 1,471,444	\$ 1,451,070	\$ (20,374)	-1.4%
Other Personal Services	\$ 166,836	\$ 86,706	\$ 26,891	\$ -	\$ -	\$ -	
Contracted Services	\$ -	\$ -	\$ -	\$ 133,541	\$ 133,541	\$ -	0.0%
Operating Expenses	\$ 413,203	\$ 568,446	\$ 286,636	\$ 143,063	\$ 143,063	\$ -	0.0%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 2,449,621	\$ 1,635,629	\$ 1,652,877	\$ 1,748,048	\$ 1,727,674	\$ (20,374)	-1.2%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2014-15	\$ 1,727,674	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,727,674

OPERATING AND NON-OPERATING

Fiscal Year 2014-15

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 1,451,070	\$ -	\$ 1,451,070
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 133,541	\$ -	\$ 133,541
Operating Expenses	\$ 143,063	\$ -	\$ 143,063
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 1,727,674	\$ -	\$ 1,727,674

Changes and Trends: No significant changes.

Budget Variance: Overall the FY15 preliminary budget reflects a decrease of \$20,374 from the FY14 adopted budget which is attributable to a decrease in Salary and Benefits.

Major Budget Items: Include salaries and benefits (\$1.5 million), computer software maintenance fees (\$138,921) and advertising (\$50,000).

IV. PROGRAM AND ACTIVITY ALLOCATIONS

6.1.8 Communications

District Description: The telecommunications sub-activity provides District staff with telephone equipment, cellular telephones, service, and data lines.

SOUTH 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

6.1.8 - Communications

	Fiscal Year 2010-11 (Actual-Audited)	Fiscal Year 2011-12 (Actual-Audited)	Fiscal Year 2012-13 (Actual Unaudited)	Fiscal Year 2013-14 (Adopted Budget)	Fiscal Year 2014-15 (Preliminary Budget)	Difference in \$ (Preliminary - Adopted)	% of Change (Preliminary - Adopted)
Salaries and Benefits	\$ 75,344	\$ 38,846	\$ 96,454	\$ 101,842	\$ 10,320	\$ (91,522)	-89.9%
Other Personal Services	\$ -	\$ 37,500	\$ 16,375	\$ -	\$ -	\$ -	-
Contracted Services	\$ -	\$ -	\$ -	\$ 39,300	\$ 39,300	\$ -	0.0%
Operating Expenses	\$ 1,253,390	\$ 445,108	\$ 372,828	\$ 290,660	\$ 290,660	\$ -	0.0%
Operating Capital Outlay	\$ -	\$ 1,839	\$ -	\$ -	\$ -	\$ -	-
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL	\$ 1,328,734	\$ 523,293	\$ 485,657	\$ 431,802	\$ 340,280	\$ (91,522)	-21.2%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2014-15	\$ 340,280	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 340,280

OPERATING AND NON-OPERATING

Fiscal Year 2014-15

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 10,320	\$ -	\$ 10,320
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 39,300	\$ -	\$ 39,300
Operating Expenses	\$ 290,660	\$ -	\$ 290,660
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 340,280	\$ -	\$ 340,280

Changes and Trends: Information technology items, including phones, local, and long distance services, are distributed to the operational activities of District functions based on the percentage of employees directly working for those functions.

Budget Variances: The FY15 preliminary budget reflects a \$91,522 decrease in Salaries and Benefits due to the anticipated elimination of a DROP position in FY15.

Major Budget Items: \$329,960 is budgeted for phones, data lines, local and long distance services.

There are no items funded with fund balance.

IV. PROGRAM AND ACTIVITY ALLOCATIONS

6.1.9 Technology and Information Services

District Description: This sub-activity includes oversight and direction of computer services (Office of the Chief Information Officer), computer hardware and software, data lines, computer support and maintenance, IT consulting services, data centers, network operations, web support and updates, desk top support, and application development. It also includes data lines and other IT costs previously reported under 6.1.8 – Communications.

A large portion of this activity's budget is related to maintenance and support of the District's hardware and software; systems engineering; as well as managing, maintaining, and enhancing the District's computer infrastructure. This infrastructure includes a substantial microwave network that ties together all remote sites throughout the District's 16-county jurisdiction.

SOUTH 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

6.1.9 - Technology and Information Services

	Fiscal Year 2010-11 (Actual-Audited)	Fiscal Year 2011-12 (Actual-Audited)	Fiscal Year 2012-13 (Actual Unaudited)	Fiscal Year 2013-14 (Adopted Budget)	Fiscal Year 2014-15 (Preliminary Budget)	Difference in \$ (Preliminary - Adopted)	% of Change (Preliminary - Adopted)
Salaries and Benefits	\$ -	\$ -	\$ 3,862,668	\$ 3,531,485	\$ 3,573,412	\$ 41,927	1.2%
Other Personal Services	\$ -	\$ -	\$ 1,307,171	\$ 257,385	\$ -	\$ (257,385)	-100.0%
Contracted Services	\$ -	\$ -	\$ -	\$ 1,195,576	\$ 612,347	\$ (583,229)	-48.8%
Operating Expenses	\$ -	\$ -	\$ 1,850,528	\$ 1,741,376	\$ 1,722,526	\$ (18,850)	-1.1%
Operating Capital Outlay	\$ -	\$ -	\$ 1,096,870	\$ 1,156,400	\$ 900,000	\$ (256,400)	-22.2%
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL	\$ -	\$ -	\$ 8,117,237	\$ 7,882,222	\$ 6,808,285	\$ (1,073,937)	-13.6%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2014-15	\$ 5,908,285	\$ 900,000	\$ -	\$ -	\$ -	\$ -	\$ 6,808,285

OPERATING AND NON-OPERATING

Fiscal Year 2014-15

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 3,573,412	\$ -	\$ 3,573,412
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 612,347	\$ -	\$ 612,347
Operating Expenses	\$ 1,722,526	\$ -	\$ 1,722,526
Operating Capital Outlay	\$ -	\$ 900,000	\$ 900,000
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 5,908,285	\$ 900,000	\$ 6,808,285

Changes and Trends: This budget reflects the alignment of project and specific IT support costs that directly support other District programs. The reductions in this activity reflect in part the District's emphasis on streamlining the budget to focus on core functions, with fewer projects and less contractual support.

Budget Variance: Overall, there is a decrease of \$1.1 million in the FY15 preliminary budget. There is a net decrease of \$840,614 between Other Personal Services and Contracted Services from the FY14 adopted budget to the FY15 preliminary budget. This is attributable to the transition from OPS to outsourcing for services on an as-needed basis. Additional decreases in Contracted Services are due to reductions in software licenses (\$319,250) and for the alternate data center disaster recovery site (\$40,000). There is also an \$18,850 reduction in Operating Expenses, primarily for software maintenance (\$15,300), and reductions in Operating Capital Outlay for computer equipment (\$256,400).

IV. PROGRAM AND ACTIVITY ALLOCATIONS

Major Budget Items: Major budget items include \$255,171 for computer consulting services (enterprise resource planning, IT security, and network), \$997,681 for software maintenance, \$476,371 for hardware maintenance, \$156,593 for the personal computer and copier/printer/scanner leases, \$203,018 for the alternate data center disaster recovery site, \$900,000 for infrastructure end of life equipment replacement and storage growth, and \$24,000 for software and software upgrades.

Items funded with fund balance include infrastructure end of life equipment replacement and storage growth.

IV. PROGRAM AND ACTIVITY ALLOCATIONS

6.4 Other - Tax Collector/Property Appraiser Fees

District Description: This program element is comprised of county tax collector and property appraiser fees. Tax Collector fees are calculated as a percent of taxes collected by the tax collector on behalf of the District. Property Appraisers' fees are based on the District's share of responsibility for the respective Property Appraisers' operating budgets.

SOUTH 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 Unaudited)	Fiscal Year 2013-14 (Adopted Budget)	Fiscal Year 2014-15 (Preliminary Budget)	Difference in \$ (Preliminary - Adopted)	% of Change (Preliminary - Adopted)
Salaries and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Contracted Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Operating Expenses	\$ 5,797,158	\$ 2,090,740	\$ 5,190,121	\$ 6,728,496	\$ 6,728,496	\$ -	0.0%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 5,797,158	\$ 2,090,740	\$ 5,190,121	\$ 6,728,496	\$ 6,728,496	\$ -	0.0%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2014-15	\$ 4,484,916	\$ 2,243,580	\$ -	\$ -	\$ -	\$ -	\$ 6,728,496

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	\$ 4,484,916	\$ 2,243,580	\$ 6,728,496
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 4,484,916	\$ 2,243,580	\$ 6,728,496

Changes and Trends: This activity represents a continuation level from FY14.

Budget Variance: Tax Collector and Property Appraiser fees are budgeted on an annual basis using the methods described above. The FY15 preliminary budget of \$6.7 million represents no change from the FY14 adopted budget

Major Budget Items: Commissions and property appraiser fees of \$6.7 million associated with collection of District-wide ad valorem taxes are shown in this section. Expenses for the Everglades Forever Act remain in Activity 1.2 (Research, Data Collection, Analysis and Monitoring) to properly tie the cost of collecting the tax to the associated fund and activities.

Items funded with fund balance include \$2,243,580 in Property Appraiser and Tax Collector fees.

IV. PROGRAM AND ACTIVITY ALLOCATIONS

B. District Specific Programs

District Everglades Program

District Description: The District Everglades Program is focused on the District's responsibilities outlined in the Everglades Forever Act as well as the Settlement Agreement. The Everglades Forever Act directed the District to acquire land and to design, permit, construct and operate Stormwater Treatment Areas (STAs) to reduce phosphorus levels in stormwater run-off and other sources before it enters the Everglades Protection Area. The goal of the District Everglades Program is to contribute to Everglades restoration by restoring water quality, hydrology and ecology.

SOUTH 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
District Everglades Program

	FY2010-2011 (Actual-Audited)	FY2011-2012 (Actual-Audited)	FY2012-2013 (Actual- Unaudited)	FY2013-2014 (Adopted Budget)	FY2014-2015 (Preliminary Budget)	Difference in \$ (Adopted -- Preliminary)	% of Change (Adopted -- Preliminary)
Salaries and Benefits	\$ 17,459,088	\$ 16,731,458	\$ 16,781,354	\$ 18,244,172	\$ 18,331,329	\$ 87,157	0.5%
Other Personal Services	\$ 5,568,452	\$ 2,318,876	\$ 1,949,422	\$ 179,375	\$ 114,275	\$ (65,100)	-36.3%
Contracted Services	\$ -	\$ -	\$ -	\$ 7,768,537	\$ 14,688,065	\$ 6,919,528	89.1%
Operating Expenses	\$ 9,439,151	\$ 11,429,039	\$ 12,103,348	\$ 13,345,804	\$ 14,678,544	\$ 1,332,740	10.0%
Operating Capital Outlay	\$ 9,637,937	\$ 5,312,486	\$ 4,689,003	\$ 7,179,864	\$ 8,789,247	\$ 1,609,383	22.4%
Fixed Capital Outlay	\$ 94,400,637	\$ 18,481,173	\$ 1,382,314	\$ 56,317,026	\$ 42,208,939	\$ (14,108,087)	-25.1%
Interagency Expenditures (Cooperative Funding)	\$ 926,412	\$ 602,900	\$ 731,601	\$ 158,842	\$ 164,450	\$ 5,608	3.5%
Debt	\$ 19,491,087	\$ 19,479,396	\$ 19,486,658	\$ 19,458,825	\$ 19,456,838	\$ (1,987)	0.0%
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ 3,000,000	\$ 3,000,000	\$ -	0.0%
TOTAL	\$ 156,922,763	\$ 74,355,328	\$ 57,123,699	\$ 125,652,445	\$ 121,431,687	\$ (4,220,758)	-3.4%

Changes and Trends: The District continues to implement the Everglades Forever Act through the Long-Term Plan and the Restoration Strategies Regional Water Quality Plan. The Long-Term Plan includes specific projects and processes, the Everglades Regulatory Program and the Everglades Stormwater Program (now called the Non-ECP Basins Program). The District also continues to conduct and publish applied research on Everglades' ecology and the recovery of impacted areas. Construction of the final build-outs of Compartments B & C were completed in FY12 consisting of approximately 11,500 acres of additional stormwater treatment area.

In 2012, the District, FDEP and the EPA, finalized plans for a new suite of projects which will build upon the existing Long-Term Plan projects and further improve the quality of stormwater entering the Everglades. On September 10, 2012 EFA and NPDES consent orders were issued which outlined the new suite of projects and set milestone dates in which to have the projects completed. The ultimate goal of the new water treatment features is to achieve compliance with the Everglades' Water Quality Based Effluent Limit (WQBEL). The new stormwater improvement projects have been divided into three flow paths (Eastern, Central and Western), which are delineated by the source basins that are tributary to the existing Everglades STAs.

IV. PROGRAM AND ACTIVITY ALLOCATIONS

The identified projects primarily consist of Flow Equalization Basins (FEBs), STA expansions, and associated infrastructure and conveyance improvements. These projects will be designed and constructed over the next 13 years at a cost of approximately \$880 million.

Budget Variances: An overall budget decrease of \$4.2 million from FY14 to FY15 is primarily due to a \$2.2 million decrease in Restoration Strategies project cash flow requirements, elimination of \$1.3 million in one-time funding for Compartment B Cell 8 repairs budgeted in FY14, and reductions of \$636,543 for Long Term Plan stormwater treatment area operations and maintenance.

Major Budget Items:

- Restoration Strategies (\$70.3 million; excludes \$7.5 million in CERP funds)
 - Design and construction funding for A-1 Flow Equalization Basin to improve water storage capabilities, operations and treatment effectiveness of STA-2 and STA-3/4 (\$21.5 million).
 - Design of STA 1W Expansion #1 (\$25.4 million).
 - Science Plan, source controls, and field experiments to identify biogeochemical processes controlling the achievement of ultra-low phosphorus concentrations in treatment wetlands (\$15.4 million).
 - L-8 Divide - Design and construction funding for a fully automated reinforced concrete water control structure within the L-8 Borrow Canal to allow water movement north from the STA-1 Inflow Basin into the new L-8 FEB and vice versa (\$3.4 million).
 - S-5AS Divide – Construction of upgrades to S-5AS structure to ensure efficient operations and increased use of the structure and higher stages and flow rates resulting from S-5A Basin and C-51 West Basin runoff redirected north through S-5AS to the L-8 FEB (\$2.2 million).
 - G-716 Structure Expansion – Design of a new structure to allow conveyance of full design flows from the S-319 pump station through use of both the existing S-375 and the new structure (\$1.6 million).
- Operations and Maintenance - Continue STA operations and maintenance, including vegetation management, structure inspection program, site management and STA permit-required monitoring (\$23 million).
- Upgrade/replacement of a Supervisory Control and Data Acquisition (SCADA) stilling well/platform (\$900,000).
- STA science and evaluation, including optimization and performance, source controls and BMP studies, and monitoring and recovery of impacted areas in the EPA (\$5.5 million).
- Debt service payments (\$19.5 million).

IV. PROGRAM AND ACTIVITY ALLOCATIONS

Comprehensive Everglades Restoration Plan

District Description: The CERP contains more than 60 major components that involve the creation of approximately 217,000 acres of reservoirs and wetland-based water treatment areas. These components will vastly improve the quantity, quality, timing, and distribution of water for the South Florida environment. Benefits will be widespread and include improvements in:

- Lake Okeechobee
- The Caloosahatchee River and Estuary
- The St. Lucie River and Estuary
- The Indian River Lagoon
- Loxahatchee Watershed, River and Estuary
- Lake Worth Lagoon
- Biscayne Bay
- Florida Bay
- The Picayune Strand
- The Everglades Protection Area, including:
 - The Loxahatchee National Wildlife Refuge
 - Water Conservations Areas 2 and 3
 - Everglades National Park
 - Big Cypress National Preserve

In addition, implementation of the CERP will improve or sustain water supplies for urban and agricultural needs, while maintaining current Central and Southern Florida (C&SF) Flood Control Project purposes.

The CERP includes pilot projects to test technologies, such as Aquifer Storage and Recovery (ASR) and seepage management methods, which are essential to the implementation of the CERP. The CERP also includes seven Critical Restoration Projects, for which Project Cooperative Agreements were executed by the USACE and the District in FY00.

The CERP program encompasses:

- Planning and Evaluation
- Pre-Construction Engineering and Design
- Real Estate Acquisition
- Permitting
- Capital Construction
- Operations and Maintenance of Newly Constructed Facilities
- Environmental Remediation and Mitigation

IV. PROGRAM AND ACTIVITY ALLOCATIONS

- A Science-Based Monitoring and Assessment Effort, and
- Program Management Activities

SOUTH 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

Comprehensive Everglades Restoration Plan Program

	FY2010-2011 (Actual-Audited)	FY2011-2012 (Actual-Audited)	FY2012-2013 (Actual- Unaudited)	FY2013-2014 (Adopted Budget)	FY2014-2015 (Preliminary Budget)	Difference in \$ (Adopted -- Preliminary)	% of Change (Adopted -- Preliminary)
Salaries and Benefits	\$ 9,911,949	\$ 5,555,310	\$ 5,633,291	\$ 6,286,355	\$ 6,361,391	\$ 75,036	1.2%
Other Personal Services	\$ 4,916,728	\$ 2,471,338	\$ 2,102,848	\$ -	\$ -	\$ -	
Contracted Services	\$ -	\$ -	\$ -	\$ 5,519,550	\$ 4,823,390	\$ (696,160)	-12.6%
Operating Expenses	\$ 10,510,551	\$ 4,602,159	\$ 4,263,511	\$ 10,801,833	\$ 5,626,203	\$ (5,175,630)	-47.9%
Operating Capital Outlay	\$ 5,970,541	\$ 3,304,722	\$ 3,924,804	\$ 2,950,148	\$ 21,104,035	\$ 18,153,887	615.4%
Fixed Capital Outlay	\$ 225,809,317	\$ 2,900,129	\$ 17,528,614	\$ 75,630,186	\$ 75,573,064	\$ (57,122)	-0.1%
Interagency Expenditures (Cooperative Funding)	\$ 6,426,040	\$ 1,189,043	\$ 1,034,232	\$ 1,390,745	\$ 1,537,724	\$ 146,979	10.6%
Debt	\$ 15,753,090	\$ 15,743,641	\$ 15,749,510	\$ 15,727,016	\$ 15,725,409	\$ (1,607)	0.0%
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 279,298,215	\$ 35,766,342	\$ 50,236,809	\$ 118,305,833	\$ 130,751,216	\$ 12,445,383	10.5%

Changes and Trends: Implementation of the CERP began with the execution of the Design Agreement between the USACE and the District in May 2000. The Design Agreement covers the terms and conditions for 50-50 cost-share on the costs for planning, design, development of construction plans and specifications, engineering during construction, adaptive assessment and monitoring and several CERP programmatic activities. In August of 2009, the District and USACE executed the “Master Agreement for Cooperation in Constructing and Operating, Maintaining, Repairing, Replacing and Rehabilitating Projects Authorized to be Undertaken Pursuant to the Comprehensive Everglades Restoration Plan” (CERP Master Agreement). The CERP Master Agreement covers the terms and conditions for 50-50 cost-share on the costs for real estate acquisition and construction of CERP projects, as well as costs for long-term operation, maintenance, repair, replacement and rehabilitation (OMRR&R) of those projects.

From 2000 through 2012, the District and the USACE maintained the 50-50 cost-share balance under the Design Agreement with no requirement for cash payments to the USACE. The balance was maintained by development and management of annual work plans that allocated the necessary planning and design work and expenditures between the District and the USACE. In 2004, the District initiated design and construction of several CERP projects. However, reduced availability of Ad Valorem and state appropriated funding due to current economic conditions resulted in the District concentrating available resources on five major construction projects – C-111 Spreader Canal, C-44 Reservoir and Stormwater Treatment Area, Biscayne Bay Coastal Wetlands, Picayune Strand Restoration, and Loxahatchee River Watershed Restoration. The District and USACE continue to work closely in managing the Design Agreement and CERP Master Agreement work and expenditures in an effort to maintain the 50-50 cost-share balance without the District being required to make cash contributions to the USACE.

IV. PROGRAM AND ACTIVITY ALLOCATIONS

Budget Variances: Overall, the CERP Program reflects an increase of \$12.4 million from FY14 levels, primarily due to an increase in SFWMD contributions to construction of C-44 Reservoir and Stormwater Treatment Area (\$37 million) that was partially offset by a decrease in the planned expenditures for the Loxahatchee River Watershed Restoration Project (\$22 million) and the Picayune Strand project (\$1.7 million), and operational costs of the C-111 Spreader Canal project (\$1 million) that have shifted to the Operations and Maintenance program.

Major Budget Items: Major budget items to implement the CERP in FY15 include continued design, construction, and other activities for projects.

- Loxahatchee River Watershed Restoration Project (\$8.1 million) – includes design and construction funding for L-8 pump station and embankment (\$1.3 million) and design and engineering for the Mecca flow equalization basin (\$6.2 million), both Restoration Strategies projects, and funding for a cost share agreement with the City of West Palm Beach for construction of the Control 2 pump station (\$500,000).
- C-111 South Dade Project (\$9 million) – for cost sharing construction of the north detention area with the USACE.
- Indian River Lagoon, South – C-44 Reservoir and Stormwater Treatment Area (\$65.8 million, including \$40 million from the FY15 SOETF Appropriation and \$16.5 million from prior year SOETF Appropriation) – to continue the construction of the reservoir and STA in conjunction with the USACE. The District is the lead on STA construction.
- Biscayne Bay Coastal Wetlands Project (\$2.3 million) – for monitoring, vegetation management and laboratory analyses and an incremental restoration project (\$1.8 million).
- Picayune Strand Restoration (\$15.5 million, including \$14.2 million from prior year SOETF Appropriation) – for construction of the Manatee Mitigation feature needed for operation of the Merritt Pump Station (\$6.1 million); for the acquisition and clean-up of remaining project lands (\$6.9 million). New Works (\$1.6 million) includes fuel, oil and maintenance activities during the Operational Testing and Monitoring Period for the newly constructed Merritt and Faka Union Pump Stations; and for vegetation management of the exotic plants within the Picayune Strand footprint.
- RECOVER and Adaptive Assessment and Monitoring (\$1.8 million).
- C-111 Spreader Canal Project (\$693,459) for post-construction monitoring, and laboratory analyses. The cost is primarily New Works (\$438,290).
- WCA3 Decomp & Sheetflow Enhancement Part 1 Project (\$556,022) – for sampling and laboratory analysis in support of the Decomp Physical Model testing.
- Southern Corkscrew Regional Ecosystem Watershed (CREW)/Imperial River Flow-way Project (\$191,899) - for permit-required vegetation monitoring and parcel restoration.
- Data Management and Interagency Modeling (\$955,020) – for computer hardware and software dedicated to CERP and CERP regional modeling.
- Program Management and Support (\$20.4 million) – for debt service associated with the 2006 series COPS financing.
- Potential liability claim payments (\$3.8 million).
- Indirect costs (\$3.3 million).

IV. PROGRAM AND ACTIVITY ALLOCATIONS

C. Program by Area of Responsibility

This section provides a spreadsheet of District expenditures by program, activity, and area of responsibility for Fiscal Years 2012-2013, 2013-2014 and 2014-2015. These breakdowns are based on the statutory requirements of section 373.536, F.S., and on an identification of key District activities within the statutory program areas.

Expenditures in the four areas of responsibility (AOR) are provided only at the program level. These AOR (water supply, water quality, flood protection, and natural systems) allocations 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 (i.e., 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. The overlap between the AORs is indicated where there is an "x" placed under more than one area of responsibility for an activity in the statements following the narrative.

SOUTH FLORIDA WATER MANAGEMENT DISTRICT
PROGRAMS, ACTIVITIES AND SUBACTIVITIES BY AREA OF RESPONSIBILITY
 Fiscal Year 2012-13 (Actual-Unaudited)
PRELIMINARY BUDGET - Fiscal Year 2014-2015

PROGRAMS, ACTIVITIES AND SUB-ACTIVITIES	Fiscal Year 2012-13 (Actual-Unaudited)	Water Supply	Water Quality	Flood Protection	Natural Systems
1.0 Water Resources Planning and Monitoring	\$37,270,627	\$13,268,343	\$14,386,462	\$1,528,096	\$8,087,726
1.1 - District Water Management Planning	13,316,469	X	X	X	X
1.1.1 Water Supply Planning	5,177,141	X			X
1.1.2 Minimum Flows and Levels	762,165	X			X
1.1.3 Other Water Resources Planning	7,377,163	X	X	X	X
1.2 - Research, Data Collection, Analysis and Monitoring	21,434,290	X	X	X	X
1.3 - Technical Assistance	336,698	X			X
1.4 - Other Water Resources Planning and Monitoring Activities	0				
1.5 - Technology & Information Services	2,183,170		X		X
2.0 Acquisition, Restoration and Public Works	\$90,652,562	\$15,229,630	\$21,937,920	\$1,450,441	\$52,034,571
2.1 - Land Acquisition	0				
2.2 - Water Source Development	1,992,865	X			
2.2.1 Water Resource Development Projects	253,991	X			
2.2.2 Water Supply Development Assistance	1,738,874	X			
2.2.3 Other Water Source Development Activities	0				
2.3 - Surface Water Projects	86,413,099	X	X	X	X
2.4 - Other Cooperative Projects	687,720	X			
2.5 - Facilities Construction and Major Renovations	76,149	X	X	X	X
2.6 - Other Acquisition and Restoration Activities	0				
2.7 - Technology & Information Service	1,482,729		X	X	X
3.0 Operation and Maintenance of Lands and Works	\$170,456,631	\$44,318,724	\$20,625,252	\$87,444,252	\$18,068,403
3.1 - Land Management	13,390,033	X	X	X	X
3.2 - Works	120,269,686	X	X	X	X
3.3 - Facilities	4,255,605	X	X	X	X
3.4 - Invasive Plant Control	17,203,677	X	X	X	X
3.5 - Other Operation and Maintenance Activities	4,947,621	X	X	X	X
3.6 - Fleet Services ⁽²⁾	1,483,587	X	X	X	X
3.7 - Technology & Information Services ⁽¹⁾	8,906,422	X	X	X	X
4.0 Regulation	\$22,425,523	\$7,064,040	\$5,471,828	\$4,731,785	\$5,157,870
4.1 - Consumptive Use Permitting	5,191,583	X			
4.2 - Water Well Construction Permitting and Contractor Licensing	0				
4.3 - Environmental Resource and Surface Water Permitting	9,855,074	X	X	X	X
4.4 - Other Regulatory and Enforcement Activities	4,799,134	X	X	X	X
4.4 - Technology & Information Service	2,579,732	X	X	X	X
5.0 Outreach	\$2,557,378	\$654,688	\$634,230	\$634,230	\$634,230
5.1 - Water Resource Education	0				
5.2 - Public Information	2,332,230	X	X	X	X
5.3 - Public Relations	0				
5.4 - Lobbying / Legislative Affairs / Cabinet Affairs	225,148	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>\$323,362,721</i>				
6.0 District Management and Administration	\$30,338,469				
6.1 - Administrative and Operations Support	25,080,860				
6.1.1 - Executive Direction	827,464				
6.1.2 - General Counsel / Legal	2,942,914				
6.1.3 - Inspector General	741,093				
6.1.4 - Administrative Support	8,339,895				
6.1.5 - Fleet Services	0				
6.1.6 - Procurement / Contract Administration	1,973,723				
6.1.7 - Human Resources	1,652,877				
6.1.8 - Communications	485,657				
6.1.9 - Technology & Information Services	8,117,237				
6.2 - Computer/Computer Support	66,569				
6.3 - Reserves	919				
6.4 - Other - (Tax Collector / Property Appraiser Fees)	5,190,121				
TOTAL	\$353,701,190				

**SOUTH 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
1.0 Water Resources Planning and Monitoring	\$46,510,090	\$16,557,592	\$17,952,895	\$1,906,913	\$10,092,690
1.1 - District Water Management Planning	21,612,948	X	X	X	X
1.1.1 Water Supply Planning	14,046,367	X			X
1.1.2 Minimum Flows and Levels	585,466	X			X
1.1.3 Other Water Resources Planning	6,981,115	X	X	X	X
1.2 - Research, Data Collection, Analysis and Monitoring	22,156,567	X	X	X	X
1.3 - Technical Assistance	321,031	X			X
1.4 - Other Water Resources Planning and Monitoring Activities	0				
1.5 - Technology & Information Services	2,419,544		X		X
2.0 Acquisition, Restoration and Public Works	\$250,913,069	\$42,153,396	\$60,720,963	\$4,014,609	\$144,024,101
2.1 - Land Acquisition	0				
2.2 - Water Source Development	3,080,939	X			
2.2.1 Water Resource Development Projects	350,097	X			
2.2.2 Water Supply Development Assistance	2,730,842	X			
2.2.3 Other Water Source Development Activities	0				
2.3 - Surface Water Projects	244,660,991	X	X	X	X
2.4 - Other Cooperative Projects	633,119	X			
2.5 - Facilities Construction and Major Renovations	1,163,922	X	X	X	X
2.6 - Other Acquisition and Restoration Activities	0				
2.7 - Technology & Information Service	1,374,098		X	X	X
3.0 Operation and Maintenance of Lands and Works	\$260,985,670	\$67,856,274	\$31,579,266	\$133,885,649	\$27,664,481
3.1 - Land Management	19,136,407	X	X	X	X
3.2 - Works	199,577,909	X	X	X	X
3.3 - Facilities	4,529,243	X	X	X	X
3.4 - Invasive Plant Control	20,406,017	X	X	X	X
3.5 - Other Operation and Maintenance Activities	5,140,763	X	X	X	X
3.6 - Fleet Services ⁽²⁾	1,852,976	X	X	X	X
3.7 - Technology & Information Services ⁽¹⁾	10,342,355	X	X	X	X
4.0 Regulation	\$26,124,068	\$8,229,081	\$6,374,273	\$5,512,178	\$6,008,536
4.1 - Consumptive Use Permitting	5,940,988	X			
4.2 - Water Well Construction Permitting and Contractor Licensing	0				
4.3 - Environmental Resource and Surface Water Permitting	9,514,544	X	X	X	X
4.4 - Other Regulatory and Enforcement Activities	7,857,954	X	X	X	X
4.4 - Technology & Information Service	2,810,582	X	X	X	X
5.0 Outreach	\$2,639,456	\$675,701	\$654,585	\$654,585	\$654,585
5.1 - Water Resource Education	0				
5.2 - Public Information	2,301,907	X	X	X	X
5.3 - Public Relations	0				
5.4 - Lobbying / Legislative Affairs / Cabinet Affairs	337,549	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>\$587,172,353</i>				
6.0 District Management and Administration	\$35,042,820				
6.1 - Administrative and Operations Support	28,314,324				
6.1.1 - Executive Direction	813,115				
6.1.2 - General Counsel / Legal	2,693,786				
6.1.3 - Inspector General	755,481				
6.1.4 - Administrative Support	11,974,799				
6.1.5 - Fleet Services	0				
6.1.6 - Procurement / Contract Administration	2,015,071				
6.1.7 - Human Resources	1,748,048				
6.1.8 - Communications	431,802				
6.1.9 - Technology & Information Services	7,882,222				
6.2 - Computer/Computer Support	0				
6.3 - Reserves	0				
6.4 - Other - (Tax Collector / Property Appraiser Fees)	6,728,496				
TOTAL	\$622,215,173				

**SOUTH 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
1.0 Water Resources Planning and Monitoring	\$46,361,081	\$16,484,321	\$17,900,486	\$1,910,203	\$10,066,071
1.1 - District Water Management Planning	22,084,177	X	X	X	X
1.1.1 Water Supply Planning	14,545,991	X			X
1.1.2 Minimum Flows and Levels	520,630	X			X
1.1.3 Other Water Resources Planning	7,017,556	X	X	X	X
1.2 - Research, Data Collection, Analysis and Monitoring	21,468,055	X	X	X	X
1.3 - Technical Assistance	315,807	X			X
1.4 - Other Water Resources Planning and Monitoring Activities	0				
1.5 - Technology & Information Services	2,493,042		X		X
2.0 Acquisition, Restoration and Public Works	\$253,868,361	\$42,776,217	\$61,541,666	\$3,705,044	\$145,845,434
2.1 - Land Acquisition	0				
2.2 - Water Source Development	401,732	X			
2.2.1 Water Resource Development Projects	317,292	X			
2.2.2 Water Supply Development Assistance	84,440	X			
2.2.3 Other Water Source Development Activities	0				
2.3 - Surface Water Projects	251,738,953	X	X	X	X
2.4 - Other Cooperative Projects	366,170	X			
2.5 - Facilities Construction and Major Renovations	57,185	X	X	X	X
2.6 - Other Acquisition and Restoration Activities	0				
2.7 - Technology & Information Service	1,304,321		X	X	X
3.0 Operation and Maintenance of Lands and Works	\$278,968,006	\$72,597,676	\$33,714,541	\$143,523,040	\$29,532,749
3.1 - Land Management	35,362,610	X	X	X	X
3.2 - Works	202,608,121	X	X	X	X
3.3 - Facilities	4,330,430	X	X	X	X
3.4 - Invasive Plant Control	20,805,806	X	X	X	X
3.5 - Other Operation and Maintenance Activities	4,902,645	X	X	X	X
3.6 - Fleet Services ⁽²⁾	1,752,458	X	X	X	X
3.7 - Technology & Information Services ⁽¹⁾	9,205,936	X	X	X	X
4.0 Regulation	\$26,206,176	\$8,257,005	\$6,382,759	\$5,550,839	\$6,015,573
4.1 - Consumptive Use Permitting	5,724,744	X			
4.2 - Water Well Construction Permitting and Contractor Licensing	0				
4.3 - Environmental Resource and Surface Water Permitting	9,738,350	X	X	X	X
4.4 - Other Regulatory and Enforcement Activities	8,282,185	X	X	X	X
4.4 - Technology & Information Service	2,460,897	X	X	X	X
5.0 Outreach	\$2,556,365	\$654,425	\$633,980	\$633,980	\$633,980
5.1 - Water Resource Education	0				
5.2 - Public Information	2,221,213	X	X	X	X
5.3 - Public Relations	0				
5.4 - Lobbying / Legislative Affairs / Cabinet Affairs	335,152	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>\$607,959,989</i>				
6.0 District Management and Administration	\$34,049,949				
6.1 - Administrative and Operations Support	27,321,453				
6.1.1 - Executive Direction	815,510				
6.1.2 - General Counsel / Legal	2,626,632				
6.1.3 - Inspector General	763,757				
6.1.4 - Administrative Support	12,207,123				
6.1.5 - Fleet Services	0				
6.1.6 - Procurement / Contract Administration	2,032,192				
6.1.7 - Human Resources	1,727,674				
6.1.8 - Communications	340,280				
6.1.9 - Technology & Information Services	6,808,285				
6.2 - Computer/Computer Support	0				
6.3 - Reserves	0				
6.4 - Other - (Tax Collector / Property Appraiser Fees)	6,728,496				
TOTAL	\$642,009,938				

V. SUMMARY OF STAFFING LEVELS

SOUTH 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 2014-2015		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	(354)	-18.30%	1,933	1,647	1,620	1,588	1,579	(9)	-0.57%
	Contingent Worker	-		-	-	-	-	-	-	-
	Other Personal Services	(118)	-91.47%	129	60	29	20	11	(9)	-45.00%
	Intern	-		-	-	-	-	-	-	-
	Volunteer	-		-	-	-	-	-	-	-
	TOTAL WORKFORCE	(472)	-22.88%	2,062	1,707	1,649	1,608	1,590	(18)	-1.12%
Water Resource Planning and Monitoring	Authorized Positions	(112)	-30.36%	370	279	264	258	258	-	0.00%
	Contingent Worker	-		0	0	0	0	-	-	-
	Other Personal Services	(17)	-80.49%	21	4	6	5	4	(1)	-20.00%
	Intern	-		0	0	0	0	-	-	-
	Volunteer	-		0	0	0	0	-	-	-
	TOTAL WORKFORCE	(129)	-32.99%	391	283	270	263	262	(1)	-0.38%
Acquisition, Restoration and Public Works	Authorized Positions	(40)	-22.06%	182	129	142	142	142	-	0.00%
	Contingent Worker	-		0	0	0	0	-	-	-
	Other Personal Services	(13)	-100.00%	13	8	3	1	-	(1)	-100.00%
	Intern	-		0	0	0	0	-	-	-
	Volunteer	-		0	0	0	0	-	-	-
	TOTAL WORKFORCE	(53)	-27.25%	195	137	145	143	142	(1)	-0.70%
Operations and Maintenance of Lands and Works	Authorized Positions	56	7.88%	709	735	775	768	765	(3)	-0.39%
	Contingent Worker	-		0	0	0	0	-	-	-
	Other Personal Services	(26)	-86.67%	30	14	11	9	4	(5)	-55.56%
	Intern	-		0	0	0	0	-	-	-
	Volunteer	-		0	0	0	0	-	-	-
	TOTAL WORKFORCE	30	4.04%	739	749	786	777	769	(8)	-1.03%
Regulation	Authorized Positions	(28)	-11.58%	241	221	225	217	213	(4)	-1.84%
	Contingent Worker	-		0	0	0	0	-	-	-
	Other Personal Services	(12)	-79.31%	15	6	6	4	3	(1)	-25.00%
	Intern	-		0	0	0	0	-	-	-
	Volunteer	-		0	0	0	0	-	-	-
	TOTAL WORKFORCE	(39)	-15.43%	255	227	231	221	216	(5)	-2.26%
Outreach	Authorized Positions	(29)	-55.77%	52	26	27	23	23	-	0.00%
	Contingent Worker	-		0	0	0	0	-	-	-
	Other Personal Services	-		0	0	0	0	-	-	-
	Intern	-		0	0	0	0	-	-	-
	Volunteer	-		0	0	0	0	-	-	-
	TOTAL WORKFORCE	(29)	-55.77%	52	26	27	23	23	-	0.00%
Management and Administration	Authorized Positions	(200)	-52.91%	378	257	187	180	178	(2)	-1.11%
	Contingent Worker	-		0	0	0	0	-	-	-
	Other Personal Services	(51)	-100.00%	51	28	3	1	-	(1)	-100.00%
	Intern	-		0	0	0	0	-	-	-
	Volunteer	-		0	0	0	0	-	-	-
	TOTAL WORKFORCE	(251)	-58.51%	429	285	190	181	178	(3)	-1.66%

VI. PERFORMANCE MEASURES

This section presents a selection of process performance measurements that were developed through a joint effort with the Department of Environmental Protection and all five Water Management Districts. These measures reflect the core mission elements of the district – flood control, water quality/natural systems, and water supply – as well as mission support activities. The information is reported as of the end of FY13 and is in a standard format developed for this report.

Additional standard metrics for all WMDs as well as SFWMD-specific developed metrics for this report are available to the reader if desired.

South 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		14
Estuary	1	5
Lake		2
River		2
Spring		0
Wetland		21
Number and percentage of water bodies meeting their adopted MFLs	Annual*	Percent
Number of water bodies meeting MFLs	17	42.50%
Number of water bodies with adopted MFLs	40	

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	23	100.00%
Number of water bodies supposed to have an adopted recovery or prevention strategy	23	

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 Surplus Land	
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	8,328.24	0.56%	0.00	0.00%	162,259.66	10.92%	569,737.97	38.34%	\$740,325.87	49.82%
Total acres of District lands held at the beginning of the fiscal year	1,486,090.72		1,486,090.72		1,486,090.72		1,486,090.72		1,486,090.72	
Number of acres and % of surplus lands sold, exchanged, or leased.	Number		Number		Number		Number		Number	
Number of acres of surplus lands sold, exchanged, or leased	2,989.88		1.72		0.00		0.00		2,991.60	
Total acres of land approved for sale, trade or lease by the Governing Board during the quarter	600.36		2.01		0.00		0.00		602.37	

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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	Fiscal Year 12-13	
Dollars expended in land management where the District serves as the lead manager	\$742,290.00	\$1.79	\$852,510.00	\$2.05	\$624,886.00	\$1.50	\$2,316,874.00	\$5.58	\$4,536,580.00	\$10.92
Number of acres where the District serves as the lead manager	415,551.00		415,551.00		415,551.00		415,551.00		415,551.00	
Cost/acre prescribed fire.	Number	Cost/Acre	Number	Cost/Acre	Number	Cost/Acre	Number	Cost/Acre	Annualized Average	
Dollars expended for prescribed burning	\$62,048.00	\$13.61	\$55,717.00	\$10.57	\$51,524.00	\$25.13	\$33,844.00	\$37.19	\$203,133.00	\$15.88
Number of acres burned	4,560.00		5,272.00		2,050.00		910.00		12,792.00	
Cost/acre for invasive plant control.	Number	Cost/Acre	Number	Cost/Acre	Number	Cost/Acre	Number	Cost/Acre	Annualized Average	
Dollars expended controlling invasive plants	\$2,699,288.69	\$24.47	\$3,584,908.00	\$32.10	\$3,965,861.72	\$75.87	\$2,943,456.94	\$72.68	\$13,193,515.35	\$41.91
Number of acres treated	110,318.62		111,696.00		52,270.29		40,497.56		314,782.47	

South Florida Water Management District
PERFORMANCE MEASURES - FLOOD CONTROL
 Fiscal Year 2014-15
 Preliminary Budget - January 15, 2014

Flood Control Primary Goal: Prevent or minimize loss of life and property from flood events

FC Objective 1: Minimize damage from flooding		
Annual Measure	Annualized Average	
Percentage of Maintenance Activities Completed on Schedule	Number	Percent
Number of maintenance activities completed	6,773.00	95.26%
Number of maintenance activities planned	7,110.00	

South 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	
For closed applications, the median time to process ERP by permit type and total.	Median		Median		Median		Median		Median	
Exemptions and noticed general permits	26.00		25.00		22.00		23.00		19.00	
Individually processed permits	38.00		39.00		56.00		58.00		61.00	
All authorizations combined	36.00		37.00		41.00		37.00		36.00	
For ERPs, cost to issue permit for all permit types	Number	Cost/Permit	Number	Cost/Permit	Number	Cost/Permit	Number	Cost	Number	Cost/Permit
Total cost	\$594,172.00	\$710.73	\$594,171.99	\$703.16	\$606,669.06	\$654.44	\$597,169.06	\$682.48	\$2,392,182.11	\$686.82
Number of permits	836		845		927		875		3,483	
For ERP, In-House Application to Staff Ratio for All Permit Types	Number	Ratio	Number	Ratio	Number	Ratio	Number	Ratio	Number	Ratio
Total number of open applications	836	30.14	845	30.46	927	33.71	875	31.82	3,483	31.53
Number of staff for the permit area	27.74		27.74		27.50		27.50		110.48	

South 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	
	177.25	
Uniform residential per capita water use (Public Supply) by District	GPCD	
	83.62	
Percentage of domestic wastewater reused	MGD	
Quantity (mgd) of domestic reused wastewater	266.00	34.73%
Quantity (mgd) domestic wastewater produced	766.00	

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 < 0.1 mgd	26.00		34.00		22.00		26.00		27.00	
individually processed permits ≥ 0.1 mgd	37.00		36.00		29.00		30.00		32.00	
letter modifications	28.00		27.00		24.00		23.00		25.00	
all authorizations combined	33.00		33.00		28.00		29.00		29.00	
For CUPs, cost to issue permit for all permit types (BPM and Metric - Report Quarterly Measures)	Number	Cost	Number	Cost	Number	Cost	Number	Cost	Number	Cost
Total cost	\$466,307.00	\$496.60	\$466,307.00	\$539.71	\$466,307.00	\$524.53	\$466,307.00	\$561.14	\$1,865,228.00	\$529.44
Number of permits	939		864		889		831		3,523	
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	939	40.83	864	37.57	889	38.65	831	36.13	3,523	38.29
Number of staff for the permit area	23.00		23.00		23.00		23.00		87.00	

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	10,624,389.00	\$1.35
FY2012 District Population	7,848,825.00	
Cost per million gallons a day for Water Resource Development.	Number	Cost
Water Resource Development Cost	6,006,722.00	\$810,623.75
Quantity (mgd) produced	7.41	
Cost per million gallons a day for Water Supply Development	Number	Cost
Water Supply Development Cost	1,078,000.00	\$62,492.75
Quantity (mgd) produced	17.25	

South Florida Water Management District
PERFORMANCE MEASURES - MISSION SUPPORT
 Fiscal Year 2013-14
 Preliminary Budget - January 15, 2013

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	8,777,945.97	8.91%	16,269,175.24	9.11%	26,230,578.86	8.95%	36,609,460.00	9.56%	
Total expenditures	98,571,519.41		178,654,315.28		293,000,288.23		382,940,086.00		

VII. BASIN BUDGET

Big Cypress Basin Budget – FY13 through FY15

Basin Background

The Florida State Legislature enacted the Water Resources Act in 1972 which divided the State into five regional districts defined along natural river basin boundaries. This Act (Chapter 373) also greatly expanded the responsibilities of the Districts. Further definition of water management roles were established as a result of a legislative amendment resulting in the establishment of two basin boards within the South Florida Water Management District. The basins were named the Okeechobee Basin and the Big Cypress Basin.

The Big Cypress Basin includes all of Collier and mainland Monroe counties, the Big Cypress National Preserve and the 10,000 Islands. In FY14, property owners within the Big Cypress Basin were assessed the millage rate of 0.1593 mills and the District-at-large tax rate of 0.1685 mills – for a combined tax assessment of 0.3278 mills.

The millage rates to support the FY15 budget assume levying the rolled-back millage rates, with actual rates to be calculated upon receipt of certified taxable values in July 2014. Final millage rates and budget for the proposed FY15 Big Cypress Basin budget will be presented for discussion and approval by the Basin Board in August and will be presented for discussion and adoption by the District Board in September 2014.

SOUTH FLORIDA WATER MANAGEMENT DISTRICT
SOURCES, USES, AND WORKFORCE COMPARISON FOR THREE FISCAL YEARS
 Fiscal Years 2012-2013 (Actual Unaudited), 2013-2014 (Adopted) and 2014-2015 (Preliminary)
 Preliminary Budget - Fiscal Year 2014-2015
Big Cypress Basin

AD VALOREM TAX COMPARISON BIG CYPRESS BASIN	FISCAL YEAR 2012-2013	FISCAL YEAR 2013-2014	FISCAL YEAR 2014-2015	Difference in \$ from FY13/14 to 14/15	% of Change from FY13/14 to 14/15
Ad Valorem Taxes	\$ 9,117,382	\$ 9,251,574	\$ 9,251,574		
New Construction Estimate			TBD		
Millage Rate	0.1633	0.1593	TBD		
Rolled-Back Rate	0.1638	0.1593	TBD		
Percent Change from Rolled-Back Rate	-0.31%	0.00%	TBD		
Current Year Gross Taxable Value for Operating Purposes	\$58,685,012,066	\$60,813,007,119	TBD	N/A	N/A
Current Year Net New Taxable Value	\$ 592,185,027	\$750,256,754	TBD	N/A	N/A
Current Year Adjusted Taxable Value	\$58,092,827,039	\$60,062,750,365	TBD	N/A	N/A
SOURCE OF FUNDS					
	FY 2012/2013 (Actual Unaudited)	FY 2013/2014 (Adopted)	FY 2014/2015 (Preliminary)	Difference in \$ (FY13/14 -- FY14/15)	% of Change (FY13/14 -- FY14/15)
<i>Non-dedicated Source of Funds</i>					
Fund Balance	-	-	-	-	-
Ad Valorem Taxes	-	-	-	-	-
Permit & License Fees	-	-	-	-	-
Local Revenues	-	-	-	-	-
State General Revenue	-	-	-	-	-
Miscellaneous Revenues	-	-	-	-	-
<i>Non-dedicated Source of Funds Subtotal</i>	-	-	-	-	-
<i>Dedicated Source of Funds</i>					
Fund Balance	-	3,052,772	7,495,879	4,443,107	145.5%
Ad Valorem Taxes	9,117,382	9,251,574	9,365,712	114,138	1.2%
Permit & License Fees	900	8,000	8,000	-	0.0%
Local Revenues	-	-	-	-	-
Ag Privilege Tax	-	-	-	-	-
Ecosystem Management Trust Fund	-	-	-	-	-
FDEP/EPC Gardiner Trust Fund	-	-	-	-	-
FDOT/Mitigation	-	-	-	-	-
Water Management Lands Trust Fund	-	-	-	-	-
Water Quality Assurance Trust Fund	-	-	-	-	-
Florida Forever	-	-	-	-	-
State General Revenue	-	-	-	-	-
Other State Revenue	-	-	-	-	-
Alligator Alley Tolls	-	-	-	-	-
Federal Revenues	-	-	257,548	257,548	-
Miscellaneous Revenues	40,494	121,500	101,500	(20,000)	-16.5%
<i>Dedicated Source of Funds Subtotal</i>	9,158,776	12,433,846	17,228,639	4,794,793	38.6%
SOURCE OF FUNDS TOTAL	9,158,776	12,433,846	17,228,639	4,794,793	38.6%
USE OF FUNDS					
Salaries and Benefits	2,268,165	2,804,887	2,951,646	146,759	5.2%
Contracts	266,999	358,582	322,656	(35,926)	-10.0%
Operating Expenses	1,895,602	1,571,976	2,573,880	1,001,904	63.7%
Operating Capital Outlay	486,219	201,500	110,000	(91,500)	-45.4%
Fixed Capital Outlay	-	2,000,000	7,500,000	5,500,000	100.0%
Interagency Expenditures	2,204,200	4,736,500	3,010,056	(1,726,444)	-36.4%
Debt	-	-	-	-	-
Reserves	-	760,401	760,401	-	0.0%
USE OF FUNDS TOTAL	7,121,185	12,433,846	17,228,639	4,794,793	38.6%
WORKFORCE					
Authorized Positions	36	34	34	-	0.0%
Contingent Worker	-	-	-	-	-
Other Personal Services	-	-	-	-	-
TOTAL WORKFORCE	36	34	34	-	0.0%

THREE YEAR USES OF FUNDS BY PROGRAM

Fiscal Years 2012-2013 (UNAUDITED), 2013-2014 (ADOPTED), 2014-2015 (PRELIMINARY)
BIG CYPRESS BASIN

PROGRAMS AND ACTIVITIES	Fiscal Year 2012-2013 (Unaudited)	Fiscal Year 2013-2014 (Adopted)	Fiscal Year 2014-2015 (Preliminary)	Change in \$ from FY13/14 to 14/15	% of change from FY 13/14 to 14/15
1.0 Water Resources Planning and Monitoring	2,154,870	3,072,318	3,667,617	595,299	19.4%
1.1 - District Water Management Planning	2,154,870	3,071,982	3,667,281	595,299	19.4%
1.1.1 Water Supply Planning	-	-	-	-	-
1.1.2 Minimum Flows and Levels	-	-	-	-	-
1.1.3 Other Water Resources Planning	2,154,870	3,071,982	3,667,281	595,299	19.4%
1.2 - Research, Data Collection, Analysis and Monitoring	-	336	336	-	0.0%
1.3 - Technical Assistance	-	-	-	-	-
1.4 - Other Water Resources Planning and Monitoring Activities	-	-	-	-	-
2.0 Acquisition, Restoration and Public Works	1,538,537	3,146,848	796,739	(2,350,109)	-74.7%
2.1 - Land Acquisition	-	-	-	-	-
2.2 - Water Source Development	412,043	2,212,958	13,168	(2,199,790)	-99.4%
2.2.1 Water Resource Development Projects	-	-	-	-	-
2.2.2 Water Supply Development Assistance	412,043	2,212,958	13,168	(2,199,790)	-99.4%
2.2.3 Other Water Source Development Activities	-	-	-	-	-
2.3 - Surface Water Projects	1,053,494	878,890	783,571	(95,319)	-10.8%
2.4 - Other Cooperative Projects	73,000	55,000	-	(55,000)	-100.0%
2.5 - Facilities Construction and Major Renovations	-	-	-	-	-
2.6 - Other Acquisition and Restoration Activities	-	-	-	-	-
3.0 Operation and Maintenance of Lands and Works	3,136,687	5,900,395	12,449,998	6,549,603	111.0%
3.1 - Land Management	62,231	62,172	62,172	-	0.0%
3.2 - Works	2,203,146	4,892,488	11,219,240	6,326,752	129.3%
3.3 - Facilities	38,103	43,420	44,670	1,250	2.9%
3.4 - Invasive Plant Control	732,161	788,570	1,008,714	220,144	27.9%
3.5 - Other Operation and Maintenance Activities	92,941	91,556	92,891	1,335	1.5%
3.6 Fleet Services	8,105	22,189	22,311	122	0.5%
4.0 Regulation	10,943	-	-	-	-
4.1 - Consumptive Use Permitting	-	-	-	-	-
4.2 - Water Well Construction Permitting and Contractor Licensing	-	-	-	-	-
4.3 - Environmental Resource and Surface Water Permitting	-	-	-	-	-
4.4 - Other Regulatory and Enforcement Activities	10,943	-	-	-	-
5.0 Outreach	5,000	5,000	5,000	-	0.0%
5.1 - Water Resource Education	-	-	-	-	-
5.2 - Public Information	5,000	5,000	5,000	-	0.0%
5.3 - Public Relations	-	-	-	-	-
5.4 - Lobbying / Legislative Affairs / Cabinet Affairs	-	-	-	-	-
5.5 - Other Outreach Activities	-	-	-	-	-
<i>SUBTOTAL - Major Programs (excluding Management and Administration)</i>	<i>6,846,037</i>	<i>12,124,561</i>	<i>16,919,354</i>	<i>4,794,793</i>	<i>39.5%</i>
6.0 District Management and Administration	275,148	309,285	309,285	-	0.0%
6.1 - Administrative and Operations Support	-	-	-	-	-
6.1.1 - Executive Direction	-	-	-	-	-
6.1.2 - General Counsel / Legal	-	-	-	-	-
6.1.3 - Inspector General	-	-	-	-	-
6.1.4 - Administrative Support	-	-	-	-	-
6.1.6 - Procurement / Contract Administration	-	-	-	-	-
6.1.7 - Human Resources	-	-	-	-	-
6.1.8 - Communications	-	-	-	-	-
6.1.9 - Other	-	-	-	-	-
6.2 - Computers / Computer Support	-	-	-	-	-
6.2.1 - Executive Direction	-	-	-	-	-
6.2.2 - Administrative Services	-	-	-	-	-
6.2.3 - Application Development	-	-	-	-	-
6.2.4 - Computer Operations	-	-	-	-	-
6.2.5 - Network Support	-	-	-	-	-
6.2.6 - Desk Top Support	-	-	-	-	-
6.2.7 - Asset Acquisition	-	-	-	-	-
6.2.8 - Other	-	-	-	-	-
6.4 - Other (Tax Collector / Property Appraiser Fees)	275,148	309,285	309,285	-	0.0%
TOTAL	7,121,185	12,433,846	17,228,639	4,794,793	38.6%

VIII. APPENDICES

A. Terms

Adopted Budget: The financial plan of revenues and expenditures for a fiscal year as approved by the Governing Board of a Water Management District. The adopted budget is approved by the Governing Board at the Final Public Hearing.

Ad Valorem Tax: A tax imposed on the value of real and tangible personal property as certified by the property appraiser in each county. This is commonly referred to as “property tax.”

Agricultural Privilege Tax: A non-Ad Valorem tax imposed, pursuant to section 373.4592(6), for the privilege of conducting an agricultural trade or business on real property that is located within the Everglades Agricultural Area.

Alternative Water Sources: Includes, but is not limited to, conservation, reuse, aquifer storage and recovery, surface water storage, and desalination (also known as non-traditional sources).

Alternate Water Supply (AWS): The Alternative Water Supply project searches for new methods to meet the demands for water. These include aquifer storage and recovery, and wastewater reuse techniques.

Amendment: A change to the adopted or amended budget. It can increase or decrease a fund total.

Appraisal: An estimate of value, as for sale, assessment, or taxation; valuation.

Appropriation: A legislative act authorizing the expenditure of a designated amount of public funds for a specific purpose. An appropriation is usually limited in amount and as to the time when it may be expended.

Aquifer: An underground bed or layer of earth, gravel or porous stone that yields water.

Aquifer Storage and Recovery (ASR): The practice of storing water in aquifers in times of abundant rainfall and withdrawing it to meet emergency or long-term water demands.

Areas of Responsibility (AOR): The four areas of responsibility which must be addressed by each Water Management District’s District Water Management Plan: water supply, water quality, flood protection, and natural systems.

Assessed Property Values/Assessed Valuation: A value established by the property appraiser in each county for real and personal property. It is used as a basis for levying Ad Valorem property taxes.

Assets: Items of ownership convertible into cash; total resources of a person or business, as cash, notes and accounts receivable, securities, inventories, goodwill, fixtures, machinery, or real estate.

Audit: An official examination and verification of financial accounts and records.

Baseline Data: Data for each measure, used as the starting point for comparison.

VIII. APPENDICES

Basin Board: A Governing Board which has jurisdiction over an individual hydrologic sub district under the authority of a Water Management District's Governing Board. Members of basin boards are appointed by the Governor and confirmed by the Senate.

Berm: A shelf or flat strip of land adjacent to a canal.

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.

Bond: A security, usually long-term, representing money borrowed from the investing public.

Budget: A financial plan for the operation of a program or organization for a specified period of time (fiscal year) that matches anticipated revenues with proposed expenditures.

Budget Amendment: A change to an adopted or previously amended budget that has been approved by the Governing Board of a Water Management District which may increase or decrease the fund total.

Budget Hearing: The public hearing conducted by the Governing Board of a Water Management District to consider, solicit public input, and adopt the millage rates and annual budget.

Canal: A human-made waterway that is used for draining or irrigating land or for navigation by boat.

Capital Expenditures: Funds spent for the acquisition of a long-term asset.

Capital Improvement Plan: A five-year plan for fixed capital outlay that identifies and controls District facilities improvements and land acquisitions, pursuant to the agency's goals.

Capital Outlay: Purchase of a fixed asset that has a value of \$1,000 or more, and a useful life of more than one year.

Capital Project: An individual facility and/or land-acquisition fixed-capital project identified in the five-year Capital Improvements Plan.

Central & Southern Florida Project Comprehensive Review Study (C&SF RESTUDY): A five-year study effort that looked at modifying the current C&SF Project to restore the greater Everglades and South Florida ecosystem, while providing for the other water-related needs of the region. The study concluded with the Comprehensive Plan being presented to the Congress on July 1, 1999. The recommendations made within the Restudy, that is, structural and operational modifications to the C&SF Project, are being further refined and will be implemented in the Comprehensive Everglades Restoration Plan (CERP).

Central & Southern Florida Flood Control Project (C&SF Project): A complete system of canals, storage areas and water control structures spanning the area from Lake Okeechobee to both the east and west coasts and from Orlando south to the Everglades. It was designed and constructed during the 1950s by the U.S. Army Corps of Engineers (USACE) to provide flood control and improve navigation and recreation.

VIII. APPENDICES

Central Florida Coordination Area - all of Polk, Osceola, Orange, and Seminole Counties, and southern Lake County, as designated by the Southwest Florida Water Management District, the South Florida Water Management District, and the St. Johns River Water Management District; as defined in Section 373.0363, F.S - Southern Water Use Caution Area Recovery Strategy.

Central Florida Water Initiative - a collaborative effort between three Water Management Districts with other agencies and stakeholders to address current and long-term water supply needs in a five-county area of central Florida, which include southern Lake, Orange, Osceola, Seminole and Polk Counties, where the three district's boundaries meet.

Coastal Zone Management: Coastal Zone Management examines the causes of climate and related changes and their affects.

Comprehensive Everglades Restoration Plan (CERP): The framework and guide for the restoration, protection and preservation of the south Florida ecosystem. The CERP also provides for water-related needs of the region, such as water supply and flood protection.

Comprehensive Watershed Management: An initiative established to improve the management of water and related natural resources within the District, which employs a watershed-based approach to resource management.

Consumptive Use Permitting (CUP): Consumptive Use Permitting regulates groundwater and surface water withdrawals by major users, such as water utilities, agricultural concerns, nurseries, golf courses, mining and other industrial users.

Contingency Reserves: Contingency reserves are monies set aside, consistent with the District's policy, which can subsequently be appropriated to meet unexpected needs.

Culvert: A drain crossing under a road or railroad.

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.

Debt Per Capita: The amount of net tax-supported debt divided by the population, resulting in a dollar amount of debt per person.

Debt Service: Principal and interest payments on short- and long-term borrowings.

Discretionary Funds: Revenues available for expenditures that are not statutorily or otherwise committed to a specific project. These funds are primarily Ad Valorem revenue.

Documentary Tax Stamp: An excise tax levied on mortgages recorded in Florida, real property interests, original issues of stock, bonds and debt issuances in Florida, and promissory notes or other written obligations to pay money.

Dredging: To clear out with a dredge; remove sand, silt, mud, etc., from the bottom of.

E-Permitting: An on-line alternative to permit application submission, queries and reporting. The District's functionality provided includes online Electronic Submittals, Application/Permit Search, Noticing Search, Subscriptions, Agency Comments and Additional Information.

VIII. APPENDICES

Ecosystem: Biological communities together with their environment, functioning as a unit.

Encumbrance: A legal commitment of appropriated funds to purchase an item or service. To encumber funds means to set aside or commit funds for a specified future expenditure.

Encumbered Carryover: The amount of an appropriation that is still legally committed to purchase an item or services at the end of a fiscal year. These funds are added to the next fiscal year's budget, resulting in the Revised Budget.

Environmental Resource Permit (ERP): A permit issued by the District under authority of Chapter 40E-4, Florida Administrative Code (F.A.C.), to ensure that land development projects do not cause adverse environmental, water quality and water quantity impacts.

EOG Program Area: One of six budget-reporting program categories prescribed by statute and contained in the Executive Office of the Governor's standard budget reporting format for Water Management Districts.

Estuary: The part of the wide lower course of a river where it's current is met by ocean tides or arms of the sea at the lower end of a river where freshwater and saltwater meet.

Everglades Long-Term Plan: The 2003 legislative session amended the 1994 EFA [s.373.4592, F.S.] to implement the March 2003 Everglades Protection Area Tributary Basins Conceptual Plan for achieving Long-Term Water Quality Goals Final Report document, now known as the Everglades "Long-Term Plan." (Committee substitute for Senate Bill 626/Chapter 2003-12, Laws of Florida)

Exempt, Exemption, Non-Exempt: Amounts determined by State law to be deducted from the assessed value of property for tax purposes. Tax rates are applied to the balance, which is called the non-exempt or taxable value portion of the assessment. If Florida Statutes sets the exemptions for homesteads at \$50,000, an eligible homeowner with property assessed at \$150,000 would have to pay taxes only on \$100,000 of the assessment. Eligible homeowners must apply for the exemption by March 1 of each year. Other exemptions apply to agricultural land and property owned by widows, the blind and permanently disabled people who meet certain income criteria.

Expenditure: The payment of cash or the transfer of property or services for the purpose of acquiring an asset, service or settling a loss for governmental funds.

Expense: Charges incurred for operating, maintenance, interest or other charges for non-governmental funds.

Fees: A charge by government associated with providing a service, permitting an activity, or imposing a fine or penalty. Major types of fees charged by the District include Consumptive Use Permits, Environmental Resource Permits, etc.

Final Millage: The tax rate adopted in the final public hearing of a taxing authority.

Fiscal Policy: The District's policies with respect to taxes, spending, and debt management as these relate to government services, programs, and capital investment. Fiscal policy provides an agreed-upon set of principles for the planning and programming of government budgets and their funding.

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Fiscal Year (FY): A 12-month period to which the annual operating budget applies and at the end of which a government determines its financial position and the results of its operations. The fiscal year for the Water Management District is October 1 through September 30.

Fixed Assets: Assets of a long-term character that is intended to continue to be held or used, such as land, buildings, improvements other than buildings, machinery, and equipment.

Fixed Capital Outlay: Payment for such items as 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.

Floodplain: Land next to a stream or river that is flooded during high-water flow.

Florida Administrative Code (F.A.C.): The official compilation of the administrative rules and regulations of state agencies.

Florida Department of Environmental Protection (FDEP): The District operates under the general supervisory authority of the FDEP, which includes budgetary oversight.

Florida Forever: The Florida Forever Act, section 259.105, F.S. , enacted by the 1999 Legislature and signed into law by Governor Bush as the successor program to the Preservation 2000 land acquisition program, provides \$3 billion over ten years to acquire land or less than fee interests in land to protect environmentally significant lands for conservation, recreation, water resource protection, wildlife habitat protection and to provide for the proper management of and public access to those lands.

Florida Statute (F.S.): A permanent collection of state laws organized by subject area into a code made up of titles, chapters, parts and sections. The Florida Statutes are updated annually by laws that create, amend, or repeal statutory material.

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).

Fund: A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

Fund Balance: The excess of fund assets over liabilities in governmental funds. The unreserved and undesignated balance is available for appropriation in the following year's budget.

General Fund: The governmental accounting fund supported by Ad Valorem (property) taxes, licenses and permits, service charges, and other general revenues to provide District-wide operating services.

Geographic Information System: A specialized data management system designed for the entry, analysis, and display of data commonly found on maps.

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Governing Board: The Water Management District is governed by a nine-member board appointed by the Governor to serve staggered four-year terms. Board members, who are selected by the Governor and serve without salary, must be confirmed by the Florida Senate.

Grant: A contribution of assets (usually cash) by one governmental unit or other organization to another made for a specific purpose.

Homestead Exemption: In Florida, up to a \$50,000 exemption can be applied to the assessed value of property. Every property owner who has legal title to a residential property and lives in Florida permanently as of January 1 of the application year qualifies to apply for a homestead exemption.

Hydrology: The scientific study of the properties, distribution and effects of water on the earth's surface, in the soil and underlying rocks, and in the atmosphere.

Inspector General: The Inspector General provides an independent view of district operations through objective and professional audits, investigations, reviews and evaluations of the economy and efficiency of taxpayer-financed programs. This information is then made available to the District Governing Board and management, elected representatives, and citizens within the District's boundaries.

Irrigation: The application of water to crops and other plants by artificial means.

Interagency 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.

Intergovernmental Revenue: Revenue received from another government unit for a specific purpose.

Lagoon: A body of water separated from the ocean by barrier islands, with limited exchange with the ocean through inlets.

Levee: An embankment used to prevent or confine flooding.

Levy/Levied: To impose taxes, special assessments, or service charges for the support of governmental activities.

Liquidity: The ability or ease with which assets can be converted into cash.

Loading: The amount of material carried by water into a specified area, expressed as mass per unit of time. One example is phosphorus loading into a Water Conservation Area, measured in metric tons per year.

Lock: A navigational enclosure used to raise or lower boats from one level to another.

Managerial Reserves: Funds earmarked in the current budget for specific future use, which could occur in the same fiscal year, and requires approval by the Governing Board to be expended.

Marsh: An area of low-lying wetlands.

VIII. APPENDICES

Mandate: Any responsibility, action, or procedure that is imposed by one branch of government on another through constitutional, legislative, administrative, executive, or judicial action as a direct order, or that is required as a condition of aid.

Measure: Indicator used to assess performance in achieving objectives or program goals.

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

Minimum Flows and Levels (MFLs): The district has been legislatively mandated (Section 373.042, F.S.) to establish minimum flows or water levels for the State's surface water courses, surface water bodies, and aquifers such that they represent the limit beyond which further withdrawals would be significantly harmful to the water resources (or ecology) of the area.

Mitigation: To make less severe; to alleviate, diminish or lessen; one or all of the following may comprise mitigation: (1) avoiding an impact altogether by not taking a certain action or parts of an action; (2) minimizing impacts by limiting the degree or magnitude of an action and its implementation; (3) rectifying an impact by repairing, rehabilitating, or restoring the affected environment; (4) reducing or eliminating an impact over time by preservation and maintenance operations during the life of an action; and (5) compensating for an impact by replacing or providing substitute resources or environments.

Mobile Irrigation Lab: A vehicle furnished with irrigation evaluation equipment, which is used to carry out on-site evaluations of irrigation systems and to provide recommendations on improving irrigation efficiency.

Model: A way of looking at reality, usually for the purpose of abstracting and simplifying it to make it understandable in a particular context; this may be a plan to describe how a project will be completed, or a tool to mathematically represent a process which could be based upon empirical or mathematical functions.

Modified Accrual Basis of Accounting: A basis of accounting for governmental funds in which revenues are recognized when they become measurable and available as net current assets, and expenditures are recognized when the related fund liability is incurred.

Monitoring: The capture, analysis, and reporting of project performance, usually as compared to plan.

Non-Operating Expenditures: Expenditures of a type that do not represent direct operating costs to the fund; include transfers out, transfers to Constitutional Officers, and reserves for contingency.

Non-Operating Revenues: Financial support for funds that are classified separately from revenues; include transfers in and internal service fund receipts.

Object Code: An account to which an expense or expenditure is recorded in order to accumulate and categorize the various types of payments that are made by governments. Object codes are defined in the State of Florida Uniform Accounting System.

Ombudsman: A government official who hears and investigates complaints by private citizens against other officials or government agencies.

VIII. APPENDICES

Operating Budget: A comprehensive plan, expressed in financial terms, by which an operating program is funded for a single fiscal year. It includes estimates of a.) The services, activities and sub activities comprising the District's operation; b.) The resultant expenditure requirements; and c.) The resources available for the support.

Operating Capital Outlay: Payments for automotive equipment, boats, computer hardware, furniture and equipment. Items have a value of at least \$750 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: Services rendered by a person who is not a regular or full-time employee filling an established position. These services include, but are 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.

Performance Measures: Specific quantitative measures of work performed, outputs and outcomes.

Permit Fees: Application processing fees charged to applicants for permits, including Environmental Resource, Surface Water Management, Water Use, and Well Construction Permits.

Phosphorus: An element or nutrient required for energy production in living organisms; distributed into the environment mostly as phosphates by agricultural runoff and life cycles; and frequently the limiting factor for growth of microbes and plants.

Pollutant Load Reduction Goal: Establishes the desired levels of nutrient and sediment loads for healthy seagrass growth and distribution.

Preservation 2000: The land acquisition program established by section 259.101, F.S., that provides \$300M annually in bonds for land acquisition for environmental protection, recreation, open space, water management, and other purposes. Last bond was issued in April 2000. Program completed and succeeded by Florida Forever.

Procurement: The purchasing of something usually for a company, government or other organization.

Program: An integrated series of related projects or activities.

Program Component: Key element of a program.

Program Goal: The desired outcome of a program.

Project: A temporary endeavor undertaken to produce a specific product, service or outcome.

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Property Appraiser: The elected county official responsible for setting property valuations for tax purposes and for preparing the annual tax roll.

Tentative Budget: The recommended district budget submitted by the budget director to the Governing Board for review and consideration. The tentative budget is normally developed in the months of March through June and is presented to the Governing Board at a Budget Workshop in June.

Proposed Millage: The tax rate certified to a property appraiser by each taxing authority within a county. The proposed millage is to be sent to the County Property Appraiser within thirty-five days after a county's tax roll is certified by the State Department of Revenue and listed on notices sent to property owners. No taxing authority may approve a tax rate that is larger than the one it originally proposed.

Public Water Supply: Water that is withdrawn, treated, transmitted, and distributed as potable or reclaimed water.

Pump Stations: Man-made structures that use pumps to transfer water from one location to another.

Real Property: Land and buildings and/or other structures attached to it that are taxable under state law.

Regional Water Supply Plan: Detailed water supply plan developed by the District under Section 373.0361, F.S., providing an evaluation of available water supply and projected demands, at the regional scale. The planning process projects future demand for 20 years and recommends projects to meet identified needs.

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

Reserve for Contingencies: An amount set aside, consistent with statutory authority that can subsequently be appropriated to meet unexpected needs.

Reservoir: A man-made or natural water body used for water storage.

Restricted Funds: Revenues committed to a project or program, or that are restricted in purpose by law. Examples of restricted funds include state appropriations for stormwater projects and federal capital project funds.

Restoration: The recovery of a natural system's vitality and biological and hydrological integrity to the extent that the health and ecological functions are self-sustaining over time.

Restoration, Coordination, and Verification (RECOVER): Designed as an interagency, interdisciplinary team for the purpose of organizing and applying the best available scientific and technical information in support of the goals of the Comprehensive Everglades Restoration Plan (CERP).

Revenue: Funds that a government receives as income. These receipts may include tax payments, interest earnings, service charges, grants, and intergovernmental payments.

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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.

Rookery: A breeding place or colony of gregarious birds or animals.

Save Our Everglades Trust Fund: was created by the Florida legislature in 2000 for the purpose of funding the State’s share of the Comprehensive Everglades Restoration Plan. The legislation called for the trust fund to receive \$100M annually in state funding through the program’s first 10-year period, which was increased to \$200M for the next 10 years.

Save Our Rivers Program: The land acquisition program based on section 373.59, F.S., designed to identify, prioritize, and acquire interests in lands necessary for water management, water supply and conservation, and protection of water resources. The program is funded by the Water Management Lands Trust Fund and the prior Preservation 2000 Trust Fund.

Seepage: Water that escapes control through levees, canals, or other hold or conveyance systems.

Sheet Flow: A channel in which water moves sluggishly, or a place of deep muck, mud or mire. Sloughs are wetland habitats that serve as channels for water draining off surrounding uplands and/or wetlands.

Special Obligation Land Acquisition Bonds: Securities issued by the District to provide funds for acquisition of environmentally sensitive lands. Principle and interest on these bonds are secured by a lien on documentary-stamp excise taxes collected by the State of Florida.

Special Revenue Fund: A governmental accounting fund used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes.

Spillway: A passage for surplus water to run over or around an obstruction, such as a dam.

Stakeholder: Any party that has an interest in an organization. Stakeholders of a company include stockholders, bondholders, customers, suppliers, employees, and so forth.

Statement of Estimated Regulatory Costs - as defined in Section 120.541, F.S. a statutorily required publication of estimated regulatory costs associated with a proposed rule that allows public comment for consideration by the Governing Board, or state legislature if applicable.

Statute: A law enacted by a legislature.

Storm Water: Water that does not infiltrate, but accumulates on land as a result of storm or irrigation runoff or drainage from such areas as roads and roofs.

Stormwater Treatment Area (STA): A system of constructed water quality treatment wetlands that use natural biological processes to reduce levels of nutrients and pollutants from surface water runoff.

Submerged Aquatic Vegetation (SAV): Wetland plants that exist completely below the water surface.

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Surface Water: Water above the soil or substrate surface, whether contained in bounds created naturally or artificially or diffused. Water from natural springs is classified as surface water when it exits from the spring onto the earth's surface.

Supervisory Control & Data Acquisition System (SCADA): The SCADA system gathers data from remote locations to control equipment and conditions. The SCADA system includes hardware and software components. The hardware gathers and feeds data into a computer that has SCADA software installed. The computer then processes this data, records, and logs all events, and warns when conditions become hazardous.

Surface Water Improvement and Management (SWIM): A program to restore and protect priority water bodies identified by the Water Management Districts as a result of the Legislature's SWIM Act of 1987.

Surface Water Improvement and Management (SWIM) Plan: A plan prepared pursuant to Chapter 373, F.S.

Tax Base: The total property valuations on which each taxing authority levies its tax rates.

Tax Roll: The certification of assessed and taxable values prepared by the Property Appraiser and presented to the taxing authority by July 1 (or later if an extension is granted by the State of Florida) each year.

Tax Year: The calendar year in which Ad Valorem property taxes are levied to finance the ensuing fiscal year budget. For example, the tax roll for the 2007 calendar year would be used to compute the Ad Valorem taxes levied for the FY07-08 budget.

Telemetry: Automatic transmission and measurement of data from remote sources by wire or radio or other means.

Tentative Budget: In July, the Governing Board sets a tentative millage rate and adopts a tentative budget based on the taxable value of property within the District, as certified by the Property Appraiser, for the new fiscal year beginning October 1 and ending September 30. At the second public hearing in September, the Governing Board adopts the millage rate and a final budget.

Tentative Millage: The tax rate adopted in the first budget hearing of a taxing agency. Under state law, the agency may reduce, but not increase, the tentative millage during the final budget hearing.

Total Maximum Daily Load (TMDL): The maximum allowed level of pollutant loading for a water body, while still protecting its uses and maintaining compliance with water quality standards, as defined in the Clean Water Act.

Transfer: Internal movement of budgeted funds within a fund, department, program, object, or project that increases one budget account and decreases another.

Treatment Facility: Any plant or other works used for the purpose of treating, stabilizing, or holding wastewater.

Tributary: A stream feeding into a larger stream, canal, or water body.

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Truth in Millage (TRIM): Requirement in section 200.065, F.S. that establishes a specific timetable and procedure for all taxing authorities, local governments, and Water Management Districts to consider and adopt their annual budgets.

Water Conservation: Reducing the demand for water through activities that alter water use practices, e.g., improving efficiency in water use, and reducing losses of water, waste of water and water use.

Water Conservation Areas (WCA): Part of the original Everglades ecosystem that is now diked and hydrologically controlled for flood control and water supply purposes. These are located in the western portions of Miami-Dade, Broward and Palm Beach Counties, and preserve a total of 1,337 square miles, or about 50% of the original Everglades.

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 Preserve Areas: Multipurpose water-holding areas located along the western border of southeast Florida's urbanized corridor.

Water Protection and Sustainability Trust Fund (WPSTF): The trust fund established by Section 373.196, F.S., for alternative water supply development and surface water improvements and management. This fund was created in 2005 under the Growth Management Initiative (SB 444).

Water Reservations: State law on water reservations, in Section 373.223(4), F.S., defines water reservations as follows: the Governing Board or the department, by regulation, may reserve from use by permit applicants, water in such locations and quantities, and for such reasons of the year, as in its judgment may be required for the protection of fish and wildlife or the public health and safety. Such reservations shall be subject to periodic review and revision in the light of changed conditions.

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(21), F.S.).

Watershed: A region or area bounded peripherally by a water parting and draining ultimately to a particular watercourse or body of water.

Weir: A barrier placed in a stream to control the flow and cause it to fall over a crest. Weirs with known hydraulic characteristics are used to measure flow in open channels.

Wetland: An area that is inundated or saturated by surface water or groundwater with vegetation adapted for life under those soil conditions (e.g., swamps, bogs and marshes).

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B. Acronyms

AOR	Area of Responsibility
ASR	Aquifer Storage & Recovery
AWS	Alternative Water Supply
BCB	Big Cypress Basin
BMP	Best Management Practices
C&SF	Central & Southern Florida Project for Flood Control & Other Purposes
CERP	Comprehensive Everglades Restoration Plan
CFCA	Central Florida Coordination Area
CFWI	Central Florida Water Initiative
CIFER	Critical Infrastructure Field Equipment Replacement
COPs	Certificates of Participation
CREW	Corkscrew Regional Ecosystem Watershed
CUP	Consumptive Use Permit
DEP	<i>interchangeable with FDEP</i>
DRI	Development of Regional Impacts
EAA	Everglades Agricultural Area
ECP	Everglades Construction Project
EFA	Everglades Forever Act
EOG	Executive Office of the Governor
EPA	Everglades Protection Area
EPA	<i>interchangeable with USEPA</i>
ERP	Environmental Resource Permit
FCD	Central & Southern Florida Flood Control District
FDACS	Florida Department of Agriculture & Consumer Services
FDEP	Florida Department of Environmental Protection
FDOT	Florida Department of Transportation
FEB	Flow Equalization Basin
F.S.	Florida Statute
FTE	Full-Time Equivalent
FWC	Florida Fish and Wildlife Conservation Commission
FY	Fiscal Year
GASB	Governmental Accounting Standards Board
MFLs	Minimum Flows & Levels
NEEPP	Northern Everglades & Estuaries Protection Program
NPDES	National Pollutant Discharge Elimination System
NRCS	Natural Resources Conservation Service
O&M	Operation & Maintenance
OPS	Other Personal Services
PWS	Public Water Supply
RECOVER	Restoration Coordination & Verification
SCADA	Supervisory Control & Data Acquisition
SERC	Statement of Estimated Regulatory Costs Evaluation
SFER	South Florida Environmental Report
SFWMD	South Florida Water Management District
SJRWMD	St. Johns River Water Management District
SOETF	Save Our Everglades Trust Fund
SOP	Standard Operating Procedures
SOR	Save Our Rivers

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STA	Stormwater Treatment Area
SWERP	Statewide ERP Rule
SWFWMD	Southwest Florida Water Management District
SWIM	Surface Water Improvement & Management
TMDL	Total Maximum Daily Load
TRIM	Truth in Millage
USACE	United States Army Corps of Engineers
USDA	United States Department of Agriculture
USEPA	United States Environmental Protection Agency
USFWS	United States Fish & Wildlife Service
USGS	United States Geological Survey
WaterSIP	Water Savings Incentive Program
WCA	Water Conservation Area
WMD(s)	Water Management District(s)
WQBEL	Water Quality Based Effluent Limit
WRA	Water Resources Act
WRDA	Water Resources Development Act

C. PROJECT SCHEDULE WORKSHEET

South Florida Water Management District
 PROJECT SCHEDULE
 Fiscal Year 2014-15
 Preliminary Budget - January 15, 2014

Program	Activity-Subactivity	Project	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 FY2014-15	Projected Carryover - Encumbrances to be expensed during FY2014-15	Projected Carryover - Encumbrances anticipated to be expensed during FY2014-15	Budget Request for FY2014-15	Expenditure Category					Projected Budget Request					AREA OF RESPONSIBILITY											
																		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	1.1.1	Water Supply Planning	10/1/2007	10/1/2014	165	Executing	60%	SFWMD, St. Cloud, Lake Toke, Orange County, Ready Creek, Polk County	\$ 3,192,001	\$ 3,192,001	District Ad Valorem Tax Revenue	YES/NO	1,986,184	538,670	112,701	112,701	558,446	331,446	-	-	225,000	-	-	-	-	-	-	-	-	Planning	75.00%	0.00%	0.00%	25.00%	0.00%	SPI 0.79 CPI 0.79			
1	1.1.3	Northern Everglades and Estuaries Projects	10/3/2011	6/8/2015	115	Executing	22%	SFWMD/FDEP	\$ 1,399,048	\$ 1,399,048	Okeechobee Ad Valorem Tax Revenue, District Ad Valorem Tax Revenue, SOETF	YES/NO	\$ 437,396	\$ 445,296	\$ 213,856	\$ 213,856	\$ 302,500	\$ 182,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 120,000	\$ -	\$ -	\$ -	\$ -	\$ -	Ongoing Planning	18.50%	52.50%	0.50%	28.50%	0.00%	SPI 1 CPI 1.00
1	1.1.3	Big Cypress Basin Cooperative Projects	12/19/2008	9/30/2023	210	Executing	33%	SFWMD AND COLLIER COUNT	\$ 20,000,000	\$ 20,000,000	Ad Valorem (Big Cypress Basin)	NO	\$ 10,000,000	\$ 1,000,000	\$ -	\$ -	\$ 1,010,313	\$ 10,313	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000,000	\$ 1,000,000	\$ -	\$ 2,000,000	\$ 1,000,000	\$ 1,000,000	Ongoing	1%	34%	22%	43%	0%	SPI 1 CPI 1.00 \$3,000,000 remaining @ \$1,000,000 per year to 2023
1	1.1.3	Estuary Projects	12/8/2008	9/30/2017	150	Executing	72%	SFWMD/MARTIN/SLUCIE/PALM BEACH COUNTIES	\$ 13,093,716	\$ 13,093,716	Okeechobee Ad Valorem Tax Revenue, Indian River Lagoon Tag Fund Revenue, Florida Bay, SOETF	YES/NO	\$ 8,911,821	\$ 2,030,897	\$ -	\$ -	\$ 1,072,404	\$ 306,095	\$ -	\$ -	\$ 174,114	\$ -	\$ -	\$ -	\$ 592,195	\$ 479,672	\$ 487,122	\$ 112,000	\$ -	\$ -	\$ -	Monitoring/Ongoing	29.60%	53.80%	0.80%	15.80%	0.00%	SPI 1.98 CPI 1.12	
1	1.2.1	Everglades Monitoring & Assessment	10/1/2010	9/30/2020	133	Executing	29%	SFWMD/USACE	\$ 14,483,267	\$ 14,483,267	District Ad Valorem Tax Revenue	NO	\$ 6,661,938	\$ 1,679,577	\$ 231,935	\$ 231,935	\$ 1,506,887	\$ 567,877	\$ 63,300	\$ -	\$ 18,300	\$ -	\$ -	\$ -	\$ 857,415	\$ 1,198,733	\$ 1,199,656	\$ 668,180	\$ 668,180	\$ 668,180	Ongoing Research	20%	20%	0%	60%	0%	SPI 0.99 CPI 1.09		
PROGRAM SUBTOTAL									\$2,168,032	\$2,168,032			\$27,997,339	\$5,692,240	\$58,492	\$58,492	\$4,448,550	\$1,398,231	\$63,300	\$-	\$417,414	\$-	\$-	\$2,549,605	\$2,678,405	\$1,686,778	\$2,780,180	\$1,668,180	\$1,668,180	PROGRAM SUBTOTAL									
2.0 Acquisition, Restoration and Public Works																																							
2	2.3.1	Restoration Strategies	12/1/2010	12/31/2025	165	Executing	20%	SFWMD/FDEP/USACE	\$ 890,072,879	\$ 890,072,879	STA Operations & Maintenance Ad Valorem, Everglades Construction Project Ad Valorem Tax Revenue, Save Our Everglades Trust Fund Revenue, Certificates of Participation	YES/NO	\$ 43,192,988	\$ 116,118,186	\$ 10,920,838	\$ 10,920,838	\$ 76,734,739	\$ 3,544,202	\$ 2,128,000	\$ -	\$ 12,964,020	\$ 14,889,578	\$ 43,208,039	\$ -	\$ -	\$ 62,016,660	\$ 64,486,817	\$ 63,467,241	\$ 24,235,803	\$ 65,870,987	Planning/Design/Construction	20.00%	20.00%	0.00%	60.00%	0.00%	SPI 0.93 CPI 1.03 Outer Years projected estimates are as follows: \$393,028,029 FY2021 = \$105,703,548 FY2022 = \$66,477,296 FY2023 = \$77,797,733 FY2024 = \$74,202,697 FY2025 = \$38,847,384		
2	2.3.1	Kissimmee River Restoration Project	10/1/2010	9/30/2020	142	Executing	17%	SFWMD/USACE	\$ 16,591,662	\$ 16,591,662	District Ad Valorem & Okeechobee Basin Ad Valorem Tax Revenue & CERP Save Our Everglades Trust Fund Proceeds	YES/NO	8,297,698	1,392,826	131,433	131,433	1,567,097	808,264	33,297	-	455,776	-	-	281,760	1,449,658	1,417,920	1,539,510	1,338,022	1,467,499	Planning/Design/Monitoring	6.67%	20.00%	26.67%	46.67%	0.00%	SPI 0.74 CPI 1.11			
2	2.3.1	Northern Everglades and Estuaries Projects	12/1/2009	11/20/2018	113	Executing	20%	SFWMD/FDEP	\$ 22,162,189	\$ 22,162,189	District Ad Valorem & Okeechobee Basin Ad Valorem Tax Revenue & CERP Save Our Everglades Trust Fund Proceeds	YES/NO	1,801,123	3,637,964	370,741	370,741	9,880,813	194,836	-	-	949,540	3,000,000	5,000,000	739,137	6,328,778	142,971	-	-	Planning/Design/Construction	5.00%	48.75%	2.50%	43.75%	0.00%	SPI 0.95 CPI 1.26				
2	2.3.1	Restoration	11/13/2007	9/30/2021	163	Planning/Executing	45%	SFWMD/USACE	\$ 389,606,882	\$ 389,606,882	Certificates of Participation/Ad Valorem Tax Revenue (EFA, District, Okeechobee, Big Cypress Basin)/SOETF	YES/NO	\$ 140,810,175	\$ 41,787,924	\$ 1,001,869	\$ 1,001,869	\$ 95,791,233	\$ 1,900,660	\$ 210,128	\$ -	\$ 540,000	\$ 14,849,861	\$ 77,873,064	\$ 417,500	\$ 60,949,329	\$ 36,252,542	\$ 9,905,871	\$ 2,067,520	\$ 1,040,018	Planning/Design/Construction	14%	18%	0%	68%	0%	SPI 0.85 CPI 1.26			
2	2.3.1	Dispersed Water Management	4/10/2007	1/19/2020	177	Planning/Executing	25%	SFWMD/USACE/FDEP	\$ 79,788,144	\$ 79,788,144	Okeechobee Basin Ad Valorem Tax Revenue, Lake Okeechobee Trust Fund Proceeds	YES/NO	\$ 17,872,488	\$ 19,468,028	\$ 8,962,021	\$ 8,962,021	\$ 8,640,162	\$ 693,632	\$ -	\$ -	\$ 6,586,699	\$ 150,000	\$ -	\$ 1,199,831	\$ 5,513,693	\$ 4,695,104	\$ 4,695,238	\$ 4,916,964	\$ 4,994,446	Planning/Design/Construction	3.33%	85.83%	0.83%	10.00%	0.00%	SPI 1.00 CPI 1.01			
PROGRAM SUBTOTAL									\$1,398,221,756	\$1,398,221,756			\$208,974,469	\$62,404,929	\$21,416,900	\$21,416,900	\$92,603,844	\$7,138,714	\$2,371,425	\$-	\$21,503,035	\$2,889,439	\$26,092,003	\$2,618,228	\$36,256,117	\$106,995,354	\$9,607,860	\$2,558,708	\$3,372,850	PROGRAM SUBTOTAL									
3.0 Operation and Maintenance of Lands and Works																																							
3	3.1.1	Mitigation Projects	1/27/2009	9/30/2018	138	Executing	7%	SFWMD/Lake Belt Mitigation Committee/Seminole Tribe of Florida/McCosquee Tribe of Indians of Florida/USACE	\$ 13,232,534	\$ 13,232,534	Wetlands & Lake Belt Mitigation Funds and District/Okeechobee Basin Ad Valorem Tax Revenue	YES	1,934,982	1,285,112	-	-	4,142,440	389,024	501,250	-	-	3,252,168	-	-	3,200,000	-	-	2,670,000	-	Planning/Design/Construction	20.00%	10.00%	20.00%	50.00%	0.00%	SPI .49 CPI 1.03			
3	3.2.1	OMM Capital Replenishment Projects	on-going	on-going	129	Planning/Executing	18%	SFWMD	\$ 365,702,817	\$ 365,702,817	District Ad Valorem & Okeechobee Basin Ad Valorem Tax Revenue, EFA/Water Management Lands Trust Funds	NO	\$ 89,548,203	\$ 53,041,704	\$ 2,276,459	\$ 2,276,459	\$ 62,651,575	\$ 4,423,915	\$ 17,616,324	\$ -	\$ 1,991,403	\$ 1,795,973	\$ 36,760,760	\$ 73,200	\$ 81,826,605	\$ 38,675,764	\$ 31,453,730	\$ 24,990,100	\$ 2,240,675	Design/Construction	31%	0%	67%	2%	0%	SPI 0.95 CPI 1.22			
PROGRAM SUBTOTAL									\$78,935,351	\$78,935,351			\$90,481,185	\$4,326,816	\$2,276,459	\$2,276,459	\$66,794,015	\$4,812,829	\$18,117,574	\$-	\$1,991,403	\$5,036,139	\$6,760,760	\$73,200	\$81,826,605	\$38,675,764	\$34,123,730	\$24,990,100	\$2,240,675	PROGRAM SUBTOTAL									
4.0 Regulation																																							
4	4.4.1	LTP Everglades Regulatory Source Control	3/1/2010	9/30/2018	225	Executing	90%	SFWMD	\$ 3,196,366	\$ 3,196,366	STA Operations & Maintenance Ad Valorem Tax Revenue	YES/NO	2,920,626	164,695	-	-	111,045	11,045	-	-	100,000	-	-	-	-	-	-	-	Planning/Execution	0.00%	100.00%	0.00%	0.00%	0.00%	SPI 1.01 CPI 1.09				
PROGRAM SUBTOTAL									\$3,196,366	\$3,196,366			\$2,920,626	\$164,695	\$-	\$-	\$111,045	\$11,045	\$-	\$100,000	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	PROGRAM SUBTOTAL								
5.0 Outreach																																							
PROGRAM SUBTOTAL									\$-	\$-			\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	PROGRAM SUBTOTAL								
6.0 District Management and Administration																																							
PROGRAM SUBTOTAL									\$-	\$-			\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	PROGRAM SUBTOTAL								
GRAND TOTAL									\$1,832,521,505	\$1,832,521,505			\$331,373,620	\$242,588,680	\$24,251,851	\$24,251,851	\$263,957,494	\$13,361,929	\$20,552,299	\$-	\$24,011,852	\$37,927,578	\$162,842,783	\$5,261,033	\$203,963,127	\$147,357,896	\$116,511,770	\$9,216,868	\$77,281,805	GRAND TOTAL									

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D. Related Reports

The South Florida Environmental Report (SFER) is a major consolidation effort authorized by the Florida Legislature in 2005-36, Laws of Florida, and Subsection 373.036(7), Florida Statutes. The SFER for current and historical years are posted on the District's website.

The following table includes a list of some reports consolidated into the SFER (due annually on March 1) that are provided to the State and linked to the Standard Format Tentative Budget Submission.

PLAN/REPORT/ACTIVITY ¹	CONTACT	E-MAIL ADDRESS
South Florida Hydrology and Water Management - Volume I, Chapter 2. A Water Year review of the South Florida regional water management system along with the impacts from hydrologic variation.	Wossenu Abteu	wabtew@sfwmd.gov
Nutrient Source Controls Programs - Volume I, Chapter 4. A Water Year review of nutrient source control program status and related activities in major watersheds of South Florida.	William Baker	wbaker@sfwmd.gov
Everglades Research and Evaluation - Volume I, Chapter 6. A summary of Everglades research and evaluation key findings during the Water Year, presented within five main fields: (1) hydrology, (2) wildlife ecology, (3) plant ecology, (4) ecosystem ecology, and (5) landscape.	Fred Sklar	fsklar@sfwmd.gov
Status of Nonindigenous Species - Volume I, Chapter 7. A Water Year status report on nonindigenous species programs that provides updates on priority invasive species, programmatic overviews of regional invasive species initiatives, and key issues linked to managing and preventing biological invasions in South Florida ecosystems.	LeRoy Rodgers	lrodgers@sfwmd.gov
Lake Okeechobee Protection Program - Volume I, Chapter 8. In accordance with Section 373.4595, F.S., a Water Year status report on major issues affecting Lake Okeechobee's water quality and ecology, and ongoing projects to address those issues under the Northern Everglades and Estuaries Protection Program (NEEPP).	Joyce Zhang	jzhang@sfwmd.gov
Kissimmee River Restoration and Basin Initiatives - Volume I, Chapter 9. A Water Year status report on activities within the Kissimmee River Basin that include ecosystem restoration, ecological data collection and evaluation, hydrologic modeling, and adaptive management of water and land resources.	Brad Jones	bjones@sfwmd.gov
Coastal Priorities - Volume I, Chapter 10. A Water Year status report on activities within estuarine systems that include monitoring, applied research, and modeling efforts; and restoration projects.	Chris Buzzelli	cbuzzell@sfwmd.gov
Fiscal Year Fiscal and Performance Accountability Report - Volume II, Chapter 2. Implementation status report for the Strategic Plan and resulting Annual Work Plan, including activity summaries and success indicators for the District's programs and projects during the Fiscal Year.	Rich Sands	rsands@sfwmd.gov

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PLAN/REPORT/ACTIVITY ¹	CONTACT	E-MAIL ADDRESS
Priority Water Bodies List and Schedule - Volume II, Chapter 3. Annual status report describing the District's priorities and schedule for developing Minimum Flows and Levels, Water Reservations, and Restricted Allocation Area Rules per Subsection 373.042(2), F.S.	Donald Medellin	dmedelli@sfwmd.gov
Five-Year Capital Improvements Plan - Volume II, Chapter 4. Annual report of the District's capital projects, covering all the agency's programs; includes project-level detail and shows projected expenditures and corresponding funding sources for the five-year reporting period.	Candida Heater	cheater@sfwmd.gov
Five-Year Water Resource Development Work Program- Volume II, Chapter 5A. In accordance with Subparagraph 373.536(6)(a)4, F.S., the projected five-year period financial costs and water supply benefits for implementing the District's regional water supply plans, as well as a status report of the water resource development efforts in the Fiscal Year.	Patrick Martin	pmartin@sfwmd.gov
Alternative Water Supply Annual Report - Volume II, Chapter 5B. Pursuant to Section 373.707, F.S., annual report summarizing the Alternative Water Supply projects funded by the SFWMD, including the quantity of water made available, agency funding, and total cost.	Patrick Martin	pmartin@sfwmd.gov
Florida Forever Work Plan, Annual Update - Volume II, Chapter 6A. Current projects eligible for funding under the Florida Forever Act, (Chapter 259.105, F.S.) as well as projects eligible for state acquisition monies from the appropriate account or trust fund under Section 373.139(3)(c), F.S. for land acquisition, water resource development, stormwater management, water body restoration, recreational facility construction, public access improvements, and invasive plant control.	Wanda Simpson	wsimpso@sfwmd.gov

¹ Based on 2013 SFER chapter titles and content

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E. Outstanding Debt

At the end of FY13 (September 30, 2013), the District's combined outstanding debt from bonds and COPs was \$508,835,000.

This amount consists of:

\$7,155,000	-	Special Obligation Land Acquisition Refunding Bonds, Series 2002
\$12,070,000	-	Special Obligation Land Acquisition Refunding Bonds, Series 2003
\$489,610,000	-	Certificates of Participation (COPs)

The District financed the acquisition of environmentally sensitive lands with funding from the Special Obligation Land Acquisition Bonds. In FY02 and FY03 the District refunded outstanding series 1996 and 1993 Special Obligation Land Acquisition Bonds. The outstanding principal on these bonds totaled \$19,225,000 at the end of FY13.

In November 2006, the District issued \$546.1 million in Certificates of Participation to fund the construction of Everglades Restoration projects. The outstanding balance at the end of FY13 was \$489,610,000.

Impact on Current Operating Budget							
	Original Issue Amount	Outstanding @ 9/30/2013	Maturity	Principal due FY2014	Interest due FY 2014	Total Requirement	
COPs	\$ 546,120,000	\$ 489,610,000	2037	\$ 11,060,000	\$ 24,125,840	\$ 35,185,840	
2002 Refunding	\$ 23,810,000	\$ 7,155,000	2016	\$ 2,300,000	\$ 238,763	\$ 2,538,763	
2003 Refunding	34,550,000	12,070,000	2016	3,820,000	529,835	4,349,835	
	58,360,000	19,225,000		6,120,000	768,598	6,888,598	
Total:	\$ 604,480,000	\$ 508,835,000		\$ 17,180,000	\$ 24,894,438	\$ 42,074,438	
Future Debt Service Requirements on Existing Debt:							
	Fiscal Year	Principal	Interest	Total Requirements			
Bonds:	2015	6,400,000	474,200	6,874,200			
	2016	6,705,000	160,538	6,865,538			
		13,105,000	634,738	13,739,738			
COPs:	2015	11,610,000	23,572,247	35,182,247			
	2016	12,165,000	23,000,372	35,165,372			
	2017-2021	70,440,000	105,105,775	175,545,775			
	2022-2026	89,785,000	85,283,325	175,068,325			
	2027-2031	114,565,000	59,874,875	174,439,875			
	2032-2036	146,215,000	27,432,125	173,647,125			
	2037	33,770,000	844,250	34,614,250			
		478,550,000	325,112,969	803,662,969			
Grand Total:		\$ 491,655,000	\$ 325,747,707	\$ 817,402,707			

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

On September 12, 2013, the SFWMD Governing Board approved \$2,200,000 for three Big Cypress Basin (BCB) projects and on October 10, 2013, approved an additional \$345,000 for three projects. Three projects will distribute 2.88 MGD to neighborhoods which did not previously have reclaimed water available. The other three are multi-year projects that created 3.5 MGD of AWS capacity which was previously accounted for in prior fiscal years. The deadline for completing the new projects is September 30, 2014.

Status of FY13-FY14 Funded Projects

- Four of the remaining FY13 projects, City of Naples, City of Boca Raton, Town of Davie, and City of Marco Island are scheduled to be completed on or before June 30, 2014.
- All six FY14 projects are on schedule for completion on or before September 30, 2014.

The proposed FY15 tentative budget is still under development. Currently the BCB funds are in sub-activity 1.1.3 until the level is determined.

FY15 Funding

District	
BCB – AWS Projects	TBD
District – AWS Projects	TBD
<i>District Total</i>	<i>TBD</i>
State Funds	
	\$0
<i>State Total</i>	<i>\$0</i>
Total Water Supply Funding	TBD

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G. Consistency Issues Fiscal Year 2012-2013

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
DROPDEAD AGE						
Gas	12	12	12	12	12	12
Diesel	---	---	---	15	---	--
DROPDEAD MILES						
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					

The South Florida Water Management District (SFWMD) instituted the minimum replacement standards set forth by the Department of Management Services (DMS).

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 FY12, 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

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In FY13, 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 districts will continue to review job classifications and adopt consistent classifications where possible.

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.

SFWMD implemented a resource management pilot and identified four immediate steps necessary to put a system in place that measures and documents that resources are aligned to adequately support core missions.

1. Automation of Workload Demand for Planned Projects and Processes.

SFWMD currently relies on historical demand in its annual assignment of personnel to staff projects and processes. The SFWMD's project portfolio and process mapping efforts represents the demand side of resource management. This identifies the skills required to execute the core mission up to three years into the future. SFWMD currently lacks the tracking tool needed to schedule skill sets to project and process portfolios, but have developed the logic needed to support tools development. This will allow SFWMD to implement and match up the labor supply and demand in an efficient manner.

2. Upgrade of the SFWMD's Earned Value Project Management measurement tool.

We have implemented a baseline plan/schedule capability in our project management system. This enhancement allows project and process monitoring in terms of integrated cost, schedule and performance. The enhancement of the existing earned value system allows for better strategic planning and provides more meaningful forecasting of demands and more quickly identifies the reasons why project work is delayed.

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3. Development of a consistent, enterprise level resource management system that provides ongoing utilization reporting.
4. Development of tools for quantifying and confirming the staff's primary and secondary skill sets more efficiently facilitates assignment of skills to a prioritized listing of projects in SFWMD Project Portfolio. Managers will benefit by more evenly distributed throughout the work staff to remove the overloading of individuals. The use of ad hoc methods to make staffing decisions can be based on inaccurate and untimely information. Without having ongoing documentation of staff work load, assignment versus requirement decisions are not being made in an optimized manner. The pilot we conducted noted that costly and time-consuming adjustments to work assignments occur to the point where some projects will have four and five project managers across their life cycles. It is being documented from the project lessons learned that project managers are missing deadlines due to personnel short-falls and key staff members are being overloaded with work assignments.

For FY15, SFWMD management is also reviewing the District organizational structure and processes to maximize efficiencies in service delivery. Each vacant position is being reviewed for necessity, prior to initiating the hiring process. Currently there are approximately 55 vacant positions in the District.

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' FY12 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 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.

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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.

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.

SFWMD is currently the only Water Management District that is self-insured. Although there are a number of complexities in consolidating all five districts under one self-insured program, it is possible. Considerations would include, but not be limited to: the requirements of the healthcare

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reform act (PPACA), stop-loss policy limits, rates and rate structure, employee/employer cost share and carrier selection.

For FY15, the SFWMD is also undertaking a comprehensive overview of the District's health insurance program with recommendations to be implemented in the FY15 budget.

Retiree Health Subsidies: District will report on the progress of their phase out plans and conversions to a standard retiree health subsidy identical with the State's.

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

SFWMD has implemented a plan to phase out the program by:

- Closing the program to new enrollees
- Ending healthcare subsidy when retirees are Medicare eligible

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.

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.