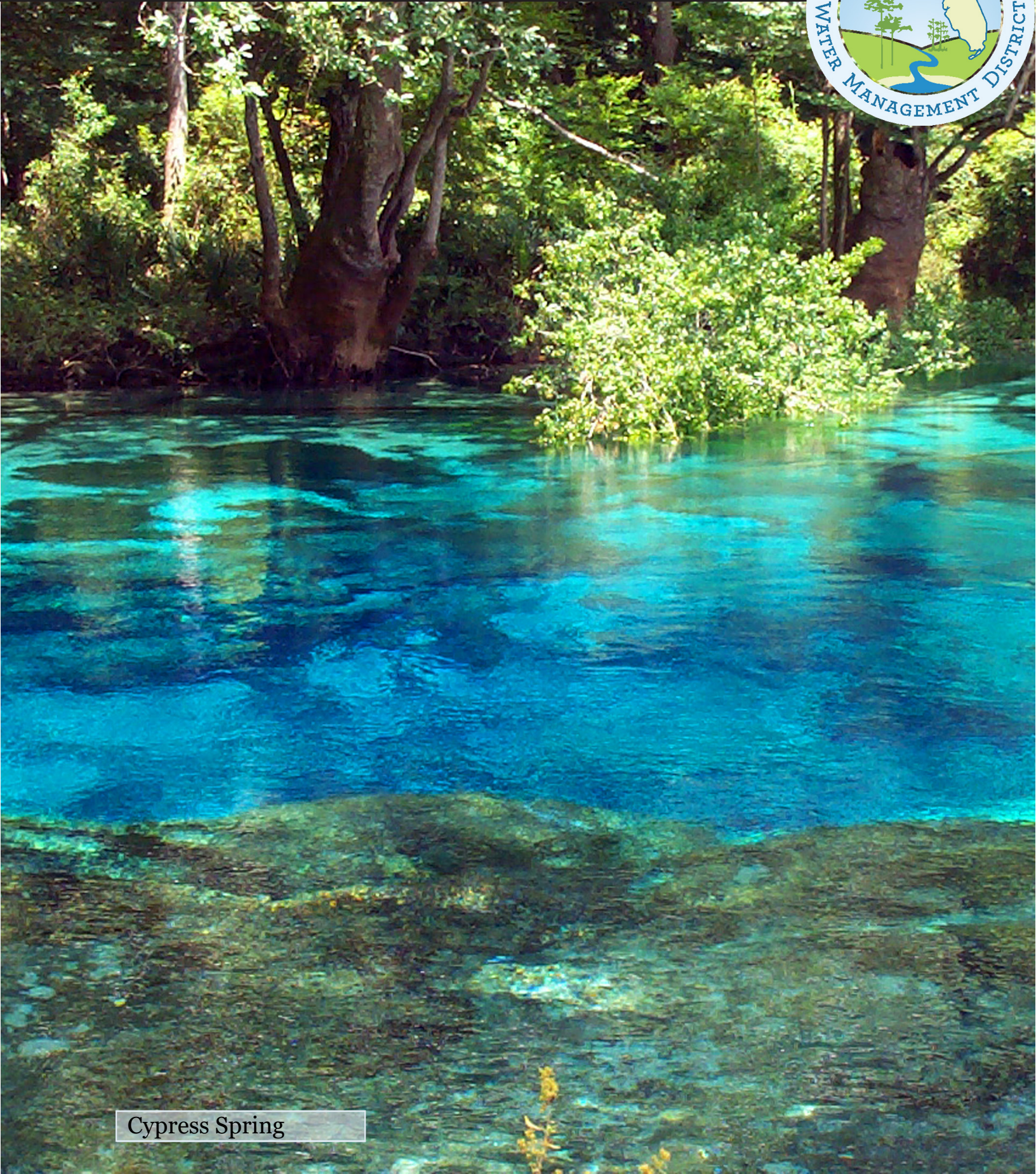


Northwest Florida Water Management District

Tentative Budget

Fiscal Year 2019-2020



Cypress Spring



Northwest Florida Water Management District

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

Brett J. Cyphers
Executive Director

Phone: (850) 539-5999 • Fax: (850) 539-2777

August 1, 2019

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

Subject: Northwest Florida Water Management District
Tentative Budget Report Submission for Fiscal Year 2019-20

Dear Governor DeSantis:

The Northwest Florida Water Management District respectfully submits the District's Tentative Budget for Fiscal Year (FY) 2019-20 in accordance with section 373.536, Florida Statutes. Through the enclosed Tentative Budget of \$77.6 million, the District continues to demonstrate its focus on projects and activities that directly benefit the water resources and communities of northwest Florida.

This budget also reflects the District's commitment to protecting northwest Florida's water resources without adding to the financial burden of our taxpayers. The FY 2019-20 Tentative Budget proposes levying the rolled-back millage rate of 0.0327, which is projected to provide \$3,529,580 in ad valorem revenue. This proposed rate is 34.6 percent below the District's constitutional and statutory cap of 0.0500, and less than the 0.0338 assessed in FY 2018-19.

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

- \$50.3 million for Springs Projects. This funding will enable the District to implement restoration and protection projects for Wakulla Spring, Jackson Blue Spring, and springs associated with the St. Marks River, Chipola River, Econfina Creek, and Holmes Creek.
- \$6.1 million for Watershed Restoration. This funding will facilitate continued efforts to protect and restore water quality and estuarine habitats in the Apalachicola River and Bay system through the implementation of cooperative water quality improvement projects and best management practices. This funding will also support stormwater treatment and management benefitting St. Joseph Bay and the St. Marks River watershed, as well as continued data collection, analysis, and project planning to benefit watersheds across northwest Florida.

GEORGE ROBERTS
Chair
Panama City

JERRY PATE
Vice Chair
Pensacola

JOHN W. ALTER
Secretary-Treasurer
Malone

GUS ANDREWS
DeFuniak Springs

JON COSTELLO
Tallahassee

TED EVERETT
Chipley

NICK PATRONIS
Panama City Beach

BO SPRING
Port St. Joe

- \$2.2 million for monitoring and technical assessments to develop MFLs for Wakulla Spring; Sally Ward Spring; Jackson Blue Spring; the Floridan aquifer in coastal Okaloosa, Santa Rosa, and Walton counties; the Shoal River system; the Gainer Spring Group; Sylvan Spring Group; Williford Spring Group; and Econfinia Blue Spring Group.
- \$1.5 million for Water Supply Development Assistance and Water Resource Development to continue engaging local communities in cooperative grant projects across northwest Florida, including the North Bay Wastewater Reuse Project in Bay County.

Thank you for your consideration of our FY 2019-20 Tentative Budget. We look forward to continuing to work closely with your office, the Florida Legislature, and the Florida Department of Environmental Protection to finalize our budget and protect and restore the water resources of our region for the benefit of its taxpayers and citizens.

Please contact me if you have any questions or if additional information is required.

Sincerely,



Brett J. Cyphers
Executive Director

Enclosures

cc:

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

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Introduction

I. Foreword

This Tentative Budget report has been prepared to satisfy the requirements of section 373.536, Florida Statutes (F.S.), which authorizes the Executive Office of the Governor (EOG) to approve or disapprove water management district (WMD) budgets, in whole or in part, and ensures the fiscal accountability of the water management districts. Section 373.536, F.S., also directs the WMDs to submit the Tentative Budget and a description of any significant changes from the Preliminary Budget by August 1 in a standard format prescribed by the EOG.

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

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

In compliance with statutory requirements, on June 27, 2019, the Budget Officer of the District submitted to the Governing Board for consideration this Tentative Budget covering the District's proposed operations and funding requirements for the ensuing fiscal year. The District now submits this August 1 Tentative Budget and a description of any significant changes from the Preliminary Budget for review by the Governor, the President of the Senate, the Speaker of the House of Representatives, the Legislative Budget Commission, the chairs of all legislative committees and subcommittees 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, as applicable, the Secretary of DEP, and the governing body of each county in which the District has jurisdiction or derives any funds for the operations of the District.

The FY 2019-20 Tentative Budget is scheduled for two public hearings before final adoption. The first hearing will take place on September 12, 2019, and the final hearing will take place on September 26, 2019. Because this August 1 submission is a Tentative Budget, readers are advised to obtain a copy of the District's final budget when it becomes available after September 26, 2019, on the District's website: <https://www.nwfwater.com/Business-Finance/District-Budget>.

Standardized definitions and acronyms that may help the reader in reviewing this document have been provided on the Department of Environmental Protection's website at <https://floridadep.gov/water-policy/water-policy/documents/wmd-budget-definitions-and-acronyms>.

Introduction

II. Introduction

A. History of Water Management Districts

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

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

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

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

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

Introduction

B. Overview of the District

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

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

Figure 1. District Map



Within the District's 11,305-square mile area lie several major hydrologic (or drainage) basins: Perdido River and Bay System, Pensacola Bay System (Escambia, Blackwater, and Yellow rivers), Choctawhatchee River and Bay System, St. Andrew Bay System, Apalachicola River and Bay System, Ochlockonee River and Bay System, and St. Marks River watershed (St. Marks and Wakulla rivers and Apalachee Bay). Also included are three Outstanding Florida Springs: Wakulla Spring in Wakulla County; Jackson Blue Spring in Jackson County; and Gainer Spring Group in northern Bay County. With approximately 1.47 million residents, the northwest region represents approximately seven percent of the state's population.

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

Introduction

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

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

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

HEADQUARTERS

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

SERVICE OFFICE

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

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

Introduction

C. Mission and Guiding Principles of the District

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

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

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

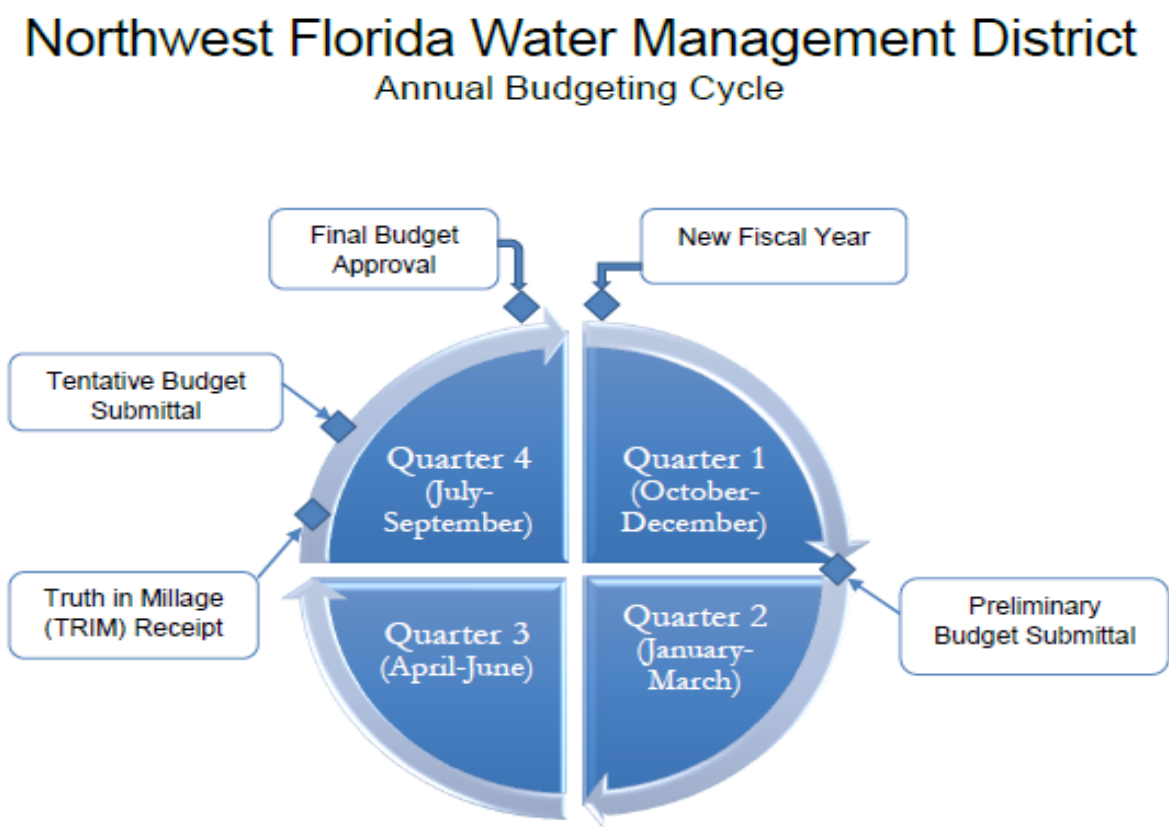
- Water Supply – Promote the availability of sufficient water for all existing and future reasonable-beneficial uses and natural systems.
- Water Quality – Protect and improve the quality of the District's water resources.
- Flood Protection and Floodplain Management – Maintain natural floodplain functions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

Introduction

D. Development of the District Budget

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

Figure 2. Budget Process



Prior to adoption of the final budget and in compliance with section 200.065, F.S., the District will advise all county property appraisers within its jurisdiction, as required by the Truth in Millage (TRIM) process, of the proposed millage rate for fiscal year (FY) 2019-20, as well as the rolled-back rate and the date, time, and location of the public hearing on the matter.

The District will hold two TRIM public hearings in September. The first public hearing is tentatively scheduled to take place at 5:05 p.m. CDT on Thursday, September 12, 2019, at Gulf Coast State College in Panama City. The second and final public hearing will take

Introduction

place at 5:05 p.m. EDT on Thursday, September 26, 2019, at District Headquarters. Written disapprovals of any provision in the Tentative Budget by the EOG or Legislative Budget Commission must be received at least five business days prior to the final budget adoption hearing.

The District's Tentative FY 2019-20 Budget is designed to maintain focus on regional water resource priorities with tangible benefits to the communities it serves. The District continues to operate on a pay-as-you-go basis without debt. The Tentative Budget maintains an operating profile consistent with FY 2018-19 and in-line with revenue levels to ensure sustainability.

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

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

Introduction

E. Budget Guidelines

The District developed its budget under the guidelines previously established by the EOG and DEP, which include:

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

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

Maintain core mission responsibilities:

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

Maintain commitment to programmatic responsibilities:

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

Maintain commitment to cooperative funding projects:

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

Introduction

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

Maintain commitment to other District projects:

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

Statutory authority in section 373.536(5)(c), Florida Statutes, states that the Legislative Budget Commission (LBC) may reject district Tentative Budget proposals based on the statutory thresholds described below.

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

Program	Fiscal Year 2019-20 Tentative Budget	% of Total Budget
5.0 Outreach	\$132,619	0.17%
6.0 District Management & Administration	\$2,025,816	2.61%
Grand Total (programs 1.0 through 6.0)	\$77,609,565	100.00%
5.0 & 6.0 Total	\$2,158,435	2.78%

Introduction

F. Budget Development Calendar and Milestones

Date	Activity
October 1	New fiscal year begins
October	Preliminary Budget development begins
December 13	Present draft Preliminary Budget to Governing Board
December 18	Preliminary Budget due to DEP for review
January 1	Truth in Millage (TRIM) certification of compliance or noncompliance with section 200.065, F.S., due to the Department of Financial Services (section 373.053(6), F.S.)
January 15	Preliminary Budget due to Legislature (section 373.535(1)(a), F.S.)
March 1	Legislative Preliminary Budget comments due to the Districts (section 373.535(2)(b), F.S.)
March 15	Districts must provide written response to any legislative comments (section 373.535(2)(b), F.S.)
April - May	Districts continue evaluation and refinement of the budget
May 23	Draft Tentative Budget summary presented to the Governing Board Committee of the Whole for discussion
June 1	Estimates of taxable values from the county property appraisers
June 27	District Governing Board adopted the proposed millage rate and approves the August 1 st submittal of the Tentative Budget (section 373.536(2), F.S.)
July 1	If no action taken by the Legislature, development of the Tentative Budget proceeds (section 373.535(2)(c), F.S.)
July 1	Property Appraisers provide certificates of taxable values to Districts – TRIM (section 193.023(1) and section 200.065(1), F.S.)
July	Tentative Budget due to DEP for review
August 1	Tentative Budget due to Legislature (section 373.536(5)(d), F.S.)
August 15	TRIM – DR-420 forms submitted to county property appraisers (section 200.065(2)(b), F.S.)
August	Tentative Budget presented to legislative staff
September 5	Comments on the Tentative Budget due from legislative committees and subcommittees (section 373.536(5)(f), F.S.)
September 10	Tentative Budget posted on District's official website (section 373.536(5)(d), F.S.)
September 12	Public hearing to adopt the Tentative Budget and millage rate in Panama City (section 373.536(3), F.S.)
September 26	Public hearing to adopt the Tentative Budget and final millage rate at District Headquarters (section 373.536(3), F.S.)
September 29	Send copies of the resolution adopting the millage rate and budget to counties served by the District (section 200.065(4), F.S.)
September 30	District fiscal year ends
October 1	New fiscal year begins
October 4	District submits Adopted Budget for current fiscal year to the Legislature (section 373.536(6)(a)1., F.S.)
October 25	Adopted Budget posted on District website
October 25	District submits TRIM certification package to Department of Revenue (section 200.068, F.S.)

Budget Highlights

III. Budget Highlights

A. Current Year Accomplishments and Efficiencies

Below are highlights of accomplishments this fiscal year to date and what is planned to occur during the remainder of FY 2018-19.

Springs Restoration and Protection

The District is committed to protecting and restoring northwest Florida's springs. Projects have been developed to restore and protect spring habitats; to enhance public access; and to assess, protect, and improve water quality within the groundwater contribution areas of major spring systems. These efforts are complemented by the District's dedicated focus to establish Minimum Flows and Minimum Water Levels (MFLs) for the St. Marks River Rise, Wakulla Spring and Sally Ward Spring, Jackson Blue Spring, Gainer Spring Group, Sylvan Spring Group, Williford Spring Group, Econfinia Blue Spring Group, and Devils Hole Spring. In June 2019, the District adopted Chapter 40A-8, Florida Administrative Code (F.A.C.), Minimum Flows and Minimum Water Levels. This new rule chapter includes establishment of a minimum flow for the St. Marks River Rise, a first-magnitude spring in Leon County.

Projects are underway that improve water quality, reduce erosion, enhance public access, and provide long-term protection and restoration to springs in several communities. Note that progress on several springs projects in the first quarter of FY 2018-19 was severely affected by Hurricane Michael. Funding awards for the FY 2018-19 springs projects are scheduled to be contracted after the start of the state's fiscal year, July 1, 2019.

Jackson Blue Spring

The District's Agricultural BMP Cost-Share Program began its sixth year in FY 2018-19. The program provides grant funding to producers to improve irrigation and nutrient application efficiencies in the Jackson Blue Spring groundwater contribution area. This cost-share grant program is a cooperative effort between the District, DEP, the Florida Department of Agriculture and Consumer Services (FDACS), and the Jackson Soil and Water Conservation District. Staff continues to work with producers to facilitate the repair of irrigation systems and equipment impacted by Hurricane Michael. The District plans to begin the FY 2018-19 cycle of cost-share applications in late summer 2019, pending execution of contracts with DEP.

Jackson County continues to implement a septic-to-sewer project serving the Indian Springs neighborhood adjacent to Jackson Blue Spring and Merritts Mill Pond. Phase I of the project is in construction but has experienced delays in the first quarter FY 2018-19 due to Hurricane Michael. As of June 2019, the main sewer line has been constructed and work to connect to individual homes is underway. Design work for Phase 2A of this project is 60 percent complete. A second major septic-to-sewer project along Blue Spring Road in Jackson County, which ends at the recreation area and primary vent of Jackson Blue Spring, is also at 60 percent design completion. Both projects include substantial community outreach campaigns to inform residents of connection options.

Budget Highlights

The Town of Malone has substantially completed a project to connect the local high school with the town wastewater treatment facility. However, the new facility sustained damage from Hurricane Michael and final repairs are scheduled to be completed by July 2019.

Jackson County continues work to make stormwater treatment and shoreline restoration improvements at the Blue Spring Recreation Area. Project design is being finalized with permitting agencies, and construction bidding will occur during summer 2019. Construction is scheduled to begin once the park closes for the season and to be complete by February 2020.

Wakulla Spring

The District and cooperating local governments continue implementation of projects benefitting Wakulla Spring. Construction continues for Phases I and II of Wakulla County's Magnolia and Wakulla Gardens septic-to-sewer connection projects. As of June 2019, 288 individual homes have been connected and 237 septic tanks have been abandoned. Construction on these phases is scheduled to be completed by the end of FY 2018-19. Phase III of the Magnolia Gardens septic-to-sewer project will connect an additional 116 homes to central sewer and is scheduled to begin in late summer 2019.

Work continues on a project with the City of Tallahassee that will connect up to 130 properties on septic systems to central sewer. Through June 2019, 25 homes have been connected and septic tanks abandoned, with 30 in progress. Additional funding to further extend this project by up to an additional 60 homes is also planned, subject to execution of contracts with DEP.

Streambank Restoration and Protection

The District has several restoration projects underway. Shoreline restoration and public access improvements at Econfina Blue Spring Camp continue. Design was completed, the project was sent to bid, and a construction contract was issued. Construction is scheduled to be complete in December 2019.

The District continues to work with DEP on the Horn Spring Restoration project in Leon County. Through the third quarter of FY 2018-19, a land survey is underway, including an archaeological survey in coordination with the Florida Department of State, Division of Historical Resources.

Land Acquisition

During the second quarter of FY 2018-19, the District completed an acquisition of a 303.65-acre conservation easement on Cypress Spring in Washington County. The District also purchased a 58.96-acre conservation easement in Bay County to protect water quality within the Econfina Springs contribution area. Negotiations continue on several additional land acquisition projects benefitting Gainer Spring Group and the Chipola River Springs.

Budget Highlights

Land Surplus, Exchange, or Donation

The District conducted an exchange of 22.4 acres in Bay County for a property that offers greater water resource protection and will establish a public access point for kayakers and canoeists on Econfina Creek in partnership with Bay County. The exchange closed in the second quarter of FY 2018-19. Three surplus parcels totaling approximately 161 acres continue to be offered for sale.

Mobile Irrigation Laboratory

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

Grass-Based Crop Rotation Program

The District partners with the University of Florida's Institute of Food and Agricultural Sciences (IFAS) on research and public outreach for the Grass-Based Crop Rotation Program. This project provides for evaluation of non-traditional crops for effectiveness in reducing water and nutrient use. In addition, the District continues work on a federal 319(h) grant project to provide cost-share grants to agricultural producers for implementation of grass-based crop rotation practices. Of the nine participants, eight have initiated grass establishment and project tasks overall are 44% complete. This program complements the District's Agriculture BMP and MIL programs that protect the quality and quantity of water within the Jackson Blue Spring groundwater contribution area.

Spring Water Quality and Flow Monitoring

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

Minimum Flows and Minimum Water Levels

To ensure a sustainable supply of water for its citizens and environment, the District has been implementing an ambitious districtwide MFL program. During FY 2018-19, the District completed the technical assessment, peer review, and rule development process for the St. Marks River Rise, a first magnitude spring in Leon County. In June 2019, the

Budget Highlights

minimum flow for the St. Marks River Rise was adopted as part of the new Chapter 40A-8, F.A.C., Minimum Flows and Minimum Water Levels.

During FY 2018-19, the District also allocated resources toward establishing MFLs for ten additional waterbodies. They include: Wakulla Spring; Sally Ward Spring; Jackson Blue Spring; the Floridan aquifer in Okaloosa, Santa Rosa, and Walton counties; Shoal River; the Gainer Spring Group; and four second magnitude springs located on Econfinia Creek -- Sylvan Spring Group, Williford Spring Group, Econfinia Blue Spring Group, and Devils Hole Spring.

In October 2018, Hurricane Michael made landfall and impacted Econfinia Creek, the Chipola River, and the Jackson Blue Spring run, resulting in significant treefall in the stream channels and floodplains. As a result, data collection to support MFL development for six springs including two Outstanding Florida Springs, Jackson Blue Spring and the Gainer Spring Group, was deferred until monitoring sites could be accessed and river stages stabilized. As of June 2019, much of the Econfinia Creek channel has been cleared, together with the Jackson Blue Spring run and sections of the Chipola River. Near Gainer Spring, river stages are approaching normal levels and MFL data collection is being resumed. Data for the Jackson Blue Spring MFL evaluation may need to be recollected because the hurricane altered the ecology, structure, and hydrology of the spring run. Devils Hole Spring run remains inaccessible. The scheduled completion dates for the Devils Hole Spring and the Jackson Blue Spring MFLs will be revised when the MFL priority list is updated in November 2019. Despite Hurricane Michael impacts, the District remains on schedule to adopt MFLs for the Outstanding Florida Springs before the statutory deadline of July 1, 2026.

To support MFL development for Wakulla Spring, channel elevations along the spring run will be re-surveyed in the fourth quarter of FY 2018-19 due to storm surge and potential scouring effects from Hurricane Michael. The Wakulla River hydrologic model will be updated in the fourth quarter of FY 2018-19 to incorporate the revised elevations. Initial calibration of a regional groundwater flow model encompassing the Wakulla Spring and Sally Ward Spring groundwater contribution areas was completed in the second quarter of FY 2018-19.

To support MFL development for the Floridan aquifer in Coastal Planning Region II (Walton, Okaloosa, and Santa Rosa counties), aquifer levels and groundwater quality were monitored in FY 2018-19. Geophysical logging and discrete interval groundwater quality sampling was performed in ten wells for saltwater interface mapping. Dataset development continued for regional groundwater flow and transport models encompassing the western portion of the District. To support MFL development for the Shoal River, new monitoring well locations were identified, long-term site access was requested, and a new surface water station was installed.

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

Budget Highlights

Water Supply

Funding Assistance to Local Governments

Through the third quarter of FY 2018-19, the District continues to implement previously awarded water supply development grant projects that address important local and regional needs throughout the District. Seven projects are still active, of which two are in final close-out stages, four are under construction, and one is in the design stage.

Regional Water Supply Plan Implementation

In December 2018, the District's Governing Board approved the 2018 Water Supply Assessment Update and determined, based on data and analysis within, that the Regional Water Supply Plan (RWSP) should continue for Region II (Santa Rosa, Okaloosa, and Walton counties), the RWSP for Region III (Bay County) should be discontinued, and no other planning regions require RWSPs as it is no longer necessary. An update to the Region II RWSP was initiated in October 2018 and will continue through the remainder of this fiscal year.

Staff also manage and help implement cooperative projects to meet regional water supply and alternative water supply goals of the RWSP, as well as to support local efforts to implement water reuse projects and water conservation in all areas of the District. Efforts are underway for the design of the Bay County North Bay Wastewater Reuse project, although progress in the first quarter of FY 2018-19 was limited due to impacts from Hurricane Michael.

Apalachicola-Chattahoochee-Flint River Basin

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

Technical Assistance

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

Intergovernmental Cooperation

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

Budget Highlights

Watershed Resource Protection and Restoration

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

Gulf of Mexico Restoration

The District provides technical assistance to support Florida's efforts to identify opportunities and implement projects to restore and protect coastal waterbodies pursuant to the federal RESTORE Act, NRDA, the National Fish and Wildlife Foundation's Gulf Environmental Benefit Fund (GEBF), and Triumph Gulf Coast, Inc. During FY 2018-19, staff continued coordination efforts on two NRDA projects to improve water quality in St. Joseph Bay and Apalachicola Bay. Grant funding agreements with DEP are under development, and agreements for pass-through funding for the City of Port St. Joe and City of Carrabelle will be developed subsequent to the agreements with DEP. District staff also continue planning for implementation of a NRDA-funded project in cooperation with The Nature Conservancy to improve recreational use and access to District lands on the Perdido River.

Watershed Restoration and Protection

The District has been working with the cities of Apalachicola and Carrabelle on two projects to improve water quality in Apalachicola Bay and St. George Sound. Engineering design has continued for both projects through June 2019. Construction on the City of Apalachicola's stormwater retrofit project is planned to begin in late summer to early fall 2019. The City of Carrabelle is working to secure additional drinking water funding to complement the Lighthouse Estates septic to sewer project. Both projects were delayed due to impacts from Hurricane Michael. As described above, the District is also working with DEP and the City of Port St. Joe to support a NRDA-funded stormwater retrofit project to improve water quality in St. Joseph Bay and to improve flood protection for the contributing basin.

Monitoring and Data Collection

Among the District's priorities for water resource development and water supply planning is the expansion and improvement of its water resource monitoring network. Enhancements initiated include installation of additional water level, water quality, and rainfall stations. These improved capabilities are vital to supporting resource evaluations and cumulative impact assessments that allow the District to protect water resources, further define alternative water supply potential, and support establishment of MFLs. Data collection is ongoing at 224 District operated hydrologic data stations, with plans to add three to six stations within Region II.

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

Budget Highlights

During FY 2018-19, the District continues to contribute to the FGS production of biannual statewide Floridan aquifer potentiometric maps. The maps show regional-scale features such as depression cones resulting from cumulative groundwater withdrawals and areas of potential groundwater discharge. The District's involvement with these mapping efforts include the quarterly collection and review of approximately 193 water level measurements and the review of contour lines proposed by FGS.

Floodplain Management

Digital Flood Insurance Rate Maps

The District is working to complete county-wide flood map updates for Escambia, Santa Rosa, Okaloosa, Walton, Bay, and Gulf counties and watershed flood map updates for the Lower Ochlockonee River, Apalachicola River, and New River watersheds. Preliminary and/or Revised Preliminary digital flood insurance rate maps (DFIRMs) will be completed by the end of FY 2018-19 for the Lower Ochlockonee River, Apalachicola River, and New River watersheds.

Flood Information Portal

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

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

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

Hydrologic Analysis of the Effects of Hurricane Michael

During FY 2018-19, the District conducted hydrologic modeling of Econfina Creek and the Chipola River, reflecting impaired conditions caused by widespread deposition of trees and vegetative debris by Hurricane Michael. Changes to floodplain area and flood levels were calculated, and alternative management approaches were evaluated. The data and analysis were provided as technical assistance to DEP, the Florida Division of

Budget Highlights

Emergency Management, and FEMA to support recovery and future emergency management planning.

FDOT Mitigation

Since 1997, pursuant to section 373.4137, F.S., the District has developed 31 mitigation sites on approximately 10,150 acres enabling the Florida Department of Transportation (FDOT) to move forward with 71 transportation improvement projects across northwest Florida. The associated mitigation includes approximately 2,911 acres of wetland restoration and enhancement, 3,791 acres of wetland preservation, and 3,446 acres of upland buffer enhancements.

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

The following have been accomplished during the first three quarters of FY 2018-19:

- Monitoring at 15 mitigation project sites;
- Monitoring at the Sand Hill Lakes Mitigation Bank (SHLMB);
- Collecting toothache grass seed at Ward Creek West;
- Planting 25 acres of wiregrass in sandhill habitat at the Plum Creek mitigation site;
- Planting toothache grass over 60 acres of hydric pine savannah at Lafayette Creek; and
- Conducting prescribed burns of 200, 60, and 1,213 acres respectively at the Sand Hill Lakes Mitigation Bank, the Plum Creek mitigation site, and the Lafayette Creek mitigation site.

Activities planned for the remainder of FY 2018-19 include vegetation management and restoration for approximately 660 acres of hardwoods and shrubs at the Dutex, Lafayette Creek, Plum Creek, Perdido Phase II, Yellow River Ranch, and Ward Creek West properties; prescribed contract burning on 600 acres across several sites; and planning and design of a major salt marsh restoration project on Choctawhatchee Bay.

Land Management

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

Budget Highlights

Restoration

The District works to restore natural systems and protect water quality through reforestation and traditional forestry and land management practices. In FY 2018-19, the Bureau of Land Management Operations completed the site preparation and planting of 1,424,412 longleaf pine tree seedlings on 1,962 acres. Related activities conducted include:

- Over 1,300 acres of site preparation burns;
- Chemical site preparation services on 1,256 acres of clear-cut timberland to prepare for longleaf pine restoration and the planting of longleaf pine seedlings in FY 2019-20;
- Contracting for the purchase of 1,424,412 longleaf pine seedlings and for hand planting of the seedlings in January 2019;
- Applied for, secured, and administered a grant of \$154,119 from the Arbor Day Foundation for longleaf pine seedlings planted on the Econfina Creek Water Management Area; and
- Received \$10,040 through a National Fish and Wildlife Foundation grant that is administered locally by The Nature Conservancy to purchase 69,000 of the longleaf pine seedlings mentioned above.

Maintenance

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

- Applied and received funding in the amount of \$130,000 from the Florida Forest Service to enhance prescribed burning efforts in FY 2018-19. These funds were used for aerial ignition prescribed burn helicopter services, purchase of a heavy truck bed for transport of a tractor plow, and clearing and restoration of firelines in areas impacted by Hurricane Michael;
- Completed contracted prescribed burning services on 494 acres through a cost-share program with FWC to improve habitat; and
- Improved erosion control and public access through improving road sites (2 miles).

Revenue Generation from District Lands

- Plans to complete timber sales in FY 2018-19 that would have produced revenue of approximately \$2 million were curtailed when Hurricane Michael severely impacted timber resources and timber industry in the area of the District's largest timber resource holdings. Timber sales already completed, underway, and contracted in FY 2018-19 have an estimated value of \$1.4 million; however, it is now unlikely that more than 10 percent of this revenue will be received during FY 2018-19; and
- Leases for 17 apiary sites on District Lands, which generate \$925 in revenue and provide valuable benefits to the natural system.

Budget Highlights

Public Access and Recreation

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

- Improving and managing recreation sites to provide public access to many popular springs, while minimizing resource impacts from recreational activities. Three additional improved campsites at Cotton Landing were completed and opened in January 2019 and two additional sites are underway for Econfina Blue Springs;
- Hosting a special hunt for wounded veterans at Econfina Creek Wildlife Management Area (WMA) with support from FDACS' Operation Outdoor Freedom program;
- Managing more than 80 public recreation sites and more than 75 miles of public access roads;
- Managing a reservation system for 90 designated campsites on District lands throughout northwest Florida. In the first three quarters of FY 2018-19, more than 1,400 reservations were made through the District's campsite reservation system for reservation-only campsites and one special resource area permit was issued for events on District lands; and
- Restoring recreation areas impacted by Hurricane Michael. Most of the District's recreation sites in the Econfina Creek, Chipola River, and Apalachicola River WMAs were severely impacted by the hurricane. Substantial recovery and rebuilding work are underway and will continue into FY 2019-20.

Budget Highlights

Regulatory Services

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

A well construction online e-Permitting and e-Regulatory automated database has been developed and is operational along with Water Use Permitting and Environmental Resource and Surface Water Permitting. This system is shared with St. Johns River Water Management District (SJRWMD) and Suwannee River Water Management District (SRWMD).

The Regulatory Services service office has relocated to DeFuniak Springs which is a convenient location for many of the Regulatory constituents.

Information Technology Improvements

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

- Replacing servers reaching end-of-support under the VMWare licensing;
- Converting of network circuits to the MFN2 network;
- Increasing network bandwidth (at the same cost);
- Migrating District equipment to new reserved IP ranges;
- Implementing additional email security measures DKIM, DMARC;
- Enhancing the ability to support equipment at remote field offices;
- Developing and implementing secure web services for field data collection;
- Creating and enhancing web interfaces for sharing data with the public and other government entities; and
- Developing a Hurricane Michael section of the District website to provide hurricane specific information and allow public photo submissions.

Current Year and/or Ongoing Cost Savings Efficiencies

- Development of Hurricane Michael web application in house, saving \$100,000 in contracted services. This interactive application provides critical information to the public while tracking damage and remediation progress needed to facilitate recovery;
- Continuation of a replacement plan for the 13 central air conditioning units at Headquarters to mitigate the utility bill, service calls, and emergency replacement costs;

Budget Highlights

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

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

- Federal grant funding of \$244,732, with \$98,706 budgeted in FY 2019-20, from the U.S. Environmental Protection Agency (via DEP) for a four-year grass-based crop rotation project with producers in the Jackson Blue Spring groundwater contribution area to offset the implementation costs of the District and/or state;
- Funding assistance of \$115,000 from the Florida Forest Service, a division of FDACS, to increase enhance prescribed burning efforts on District lands;
- Allocation of \$3,092,223 in funding from NRDA to leverage existing District grant funds for Phase II of the City of Carrabelle's Lighthouse Estates septic-to-sewer project. This will provide additional water quality improvement and protection for St. George Sound and Apalachicola Bay;
- Allocation of \$384,414 from NRDA for development of new and improved public access facilities within the Perdido River WMA as part of the Perdido River Paddling Trail;
- An additional \$902,649 from NRDA to support construction of stormwater retrofit facilities and stormwater master planning within the City of Port St. Joe, furthering efforts to protect and restore water quality in St. Joseph Bay;
- Agreement with Florida Department of Corrections (Washington County Reception Center) for Public Works Inmate Crew to assist with repairs and improvements on District lands;
- Cooperative agreement with U.S. Forest Service for a Prescribed Fire Training Team to assist with prescribed burns on District lands;
- Cooperative agreement with Apalachicola Regional Stewardship Alliance for a burn team to assist with prescribed burns on District lands; and
- Cooperative agreement with Gulf Coastal Plain Ecosystem Partnership for a burn team to assist with prescribed burns on District lands.

Budget Highlights

B. Goals, Objectives, and Priorities

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

The District annually develops a strategic plan, which is adopted in the fall each year. The District Governing Board approved the FY 2018-19 Strategic Plan on September 13, 2018, which is available online at <http://www.nwfwater.com/Data-Publications/Reports-Plans/Water-Management-Plans>. The upcoming FY 2019-20 Strategic Plan will be presented to the Board for approval in September 2019. The Strategic Plan reflects the District's commitment to meeting the following four core mission areas outlined.

Area of Responsibility (AOR)	Strategic Plan Goal	Fiscal Year 2019-20 Tentative Budget
Water Supply	Promote the availability of sufficient water for all existing and future reasonable-beneficial uses and natural systems.	\$8,716,066
Water Quality	Improve and protect the quality of the District's water resources.	\$31,819,648
Flood Protection and Floodplain Management	Maintain natural floodplain functions and minimize harm from flooding.	\$12,940,500
Natural Systems	Enhance and protect natural systems.	\$22,107,535

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

Budget Highlights

Water Supply

Water Supply Development Assistance

The majority of cooperative grant projects funded through the grant program will be complete by the end of FY 2018-19. The FY 2019-20 budgeted amount of \$550,689 includes \$540,763 in grant funding to complete remaining projects and \$9,926 for staff time to administer the program. Staff will continue to work with local governments and utilities to facilitate project funding for water supply needs across northwest Florida.

Water Resource Development

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

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

Water resource development under subactivity 2.2.1 is budgeted at \$860,788 for FY 2019-20. Included in this amount is carryover funding of \$500,000 for a multi-year grant to Bay County for a major collaborative wastewater reuse pipeline project with Gulf Power Company; \$50,000 in grant funding available to assist local governments and utilities with water resource development projects; and \$111,125 in cooperative funding to support continuation and expansion of the northwest Florida MIL.

Water Supply Planning

This subactivity supports planning to ensure water supply sources are sufficient to meet short-term and long-term water supply needs while also sustaining natural systems. Included are Water Supply Assessments (WSAs) developed pursuant to section 373.036, F.S., and RWSPs developed pursuant to section 373.709, F.S. Districtwide water supply planning expenditures are budgeted at \$176,428 for FY 2019-20, with \$50,000 in cooperative funding to provide asset management technical assistance for water utilities serving small communities. Areas of focus include updating the Region II RWSP and continued coordination with DEP, FDACS, and the Office of Economic and Demographic Research (EDR) on statewide water use estimates and projections. The District will continue water use data collection and analysis to support reporting on statewide water use metrics and identifying emerging challenges and opportunities.

Budget Highlights

Water Quality

Springs Restoration and Protection

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

SPRING PROJECT LOCATIONS



Jackson Blue Spring Agricultural BMP Cost-Share Program

The Agricultural BMP Cost-Share Program will continue through FY 2019-20. The program provides grant funding to producers to retrofit existing irrigation systems and purchase equipment that will conserve water and reduce the amount of fertilizer applied on crops. This cost-share grant program provides 75 percent of the equipment costs with producers providing the remaining 25 percent. Beginning in FY 2019-20, this program will expand to include grass-based crop rotation activities, based on lessons learned from the pilot project (described below) and offer a full range of BMP options to producers. The FY 2019-20 Tentative Budget includes carryforward grant funding from prior years of \$3,285,797 plus an additional \$2,606,500 in FY 2018-19 funding will become available in July 2019. From FY 2013-14 through FY 2018-19, the District has committed \$7,346,000 for this program, leveraging \$2,843,443, in producer contributions.

Participation in the BMP Cost-Share Program requires producers with pivot irrigation systems to have MIL evaluations to estimate water use and provide recommended irrigation retrofits that conserve water. Producers are also required to enroll in the FDACS BMP program and implement agricultural BMPs. This initiative will reduce agricultural water use and improve water quality by reducing the amount of nitrogen leaching into the Floridan aquifer within the Jackson Blue Spring groundwater contribution area.

Budget Highlights

Grass-Based Crop Rotation Program

The District renewed a grant with the University of Florida's IFAS for research and public outreach on the Grass-Based Crop Rotation Program in FY 2019-20. Additionally, the District will continue implementing a project for up to nine producers in the Jackson Blue Spring basin. The project will evaluate the effectiveness of grass-based crop rotation at reducing irrigation rates and nutrient and pesticide applications while increasing crop yields under commercial farm conditions. The FY 2019-20 Tentative Budget includes \$162,706 for this effort, consisting of \$98,706 in federal EPA 319 funds (via DEP) and \$64,000 in ad valorem as District match.

Mobile Irrigation Laboratory

The District will continue to provide funding support for the MIL. This is a cooperative effort with the Jackson Soil and Water Conservation District, FDACS, and the USDA-NRCS to provide this service to producers in the Panhandle. The District funding of \$111,125 is matched by a similar amount from FDACS and an in-kind match from the USDA-NRCS. This level of funding is an increase of \$40,000 in FY 2019-20 to provide additional staffing and support to expand efforts to include additional irrigation users. As of June 2019, water savings of approximately 11.4 MGD have been attributed to this program in northwest Florida since it was initiated in 2004.

Septic-to-Sewer Retrofit Projects

Implementation of four major septic-to-sewer retrofit projects to protect and help reduce nutrient loading to Jackson Blue Spring and Wakulla Spring will continue in Jackson, Leon, and Wakulla counties. The FY 2019-20 Tentative Budget includes \$13,243,897 in previously awarded state funding for planning, designing, permitting, and construction, including the following projects:

- Magnolia Gardens and Wakulla Gardens Sewer System Expansion projects – grants to Wakulla County for sewer expansion and connection of homes on septic systems to the county's Advanced Wastewater Treatment (AWT) plant (two projects budgeted for this effort total \$5,200,930);
- Indian Springs Sewer Extension Phases I and 2A – grant to Jackson County to implement the first two phases of a project to extend central sewer to the Indian Springs subdivision adjacent to Merritts Mill Pond, which receives flow from Jackson Blue Spring and other submerged springs (\$3,419,898);
- Septic Connection to Existing Sewer in the Wakulla BMAP – grant to the City of Tallahassee for the connection of properties on septic tanks to existing central sewer within the Wakulla Basin Management Action Plan (BMAP) Priority Focus Area 1 (the highest priority area in the basin) (\$1,056,320); and
- Blue Springs Road Sewer Project – grant to Jackson County for design and construction to extend central sewer service to the Jackson Blue Springs Recreation Area and residences along Jackson Blue Spring and Merritts Mill Pond in Jackson County (\$3,566,749).

Budget Highlights

Streambank Restoration and Protection

The District has budgeted \$1,546,872 for design and construction of restoration to Cypress Spring in Washington County. The District purchased a conservation easement on this second magnitude spring in November 2018. Planned activities include shoreline stabilization and public access improvements.

The District continues spring and water quality improvements at Econfina Blue Spring campsite on Econfina Creek, an MFL priority spring. The project at this second magnitude spring is funded at \$837,042 for FY 2019-20 and will include spring shoreline restoration and protection, stormwater facilities, and public-access improvements.

The District has budgeted \$500,000 for restoration activities at Horn Spring in Leon County, in partnership with DEP. Additionally, construction of the Jackson Blue Spring Recreation Area Stormwater Improvements project is scheduled for FY 2019-20. Through this project, budgeted at \$729,200, the headwall at Jackson Blue Spring will be stabilized and a stormwater system will be installed to better treat stormwater runoff.

A \$71,975 springs restoration project at Devil's Hole Spring in Washington County is also budgeted for FY 2019-20. This project was delayed in FY 2018-19 due to impacts from Hurricane Michael.

Potential FY 2019-20 General Appropriations Act (GAA) Funding

The District's FY 2019-20 Tentative Budget includes \$15,000,000 in springs funding, subject to the state's FY 2019-20 GAA. This amount is based on annual grant funds received for springs restoration and protection since FY 2014-15. A grant funding cycle opened in December 2018 and the District's Governing Board approved funding requests in April 2019. The Board-approved list was submitted to DEP and is awaiting final award determination.

Land Acquisition

Land acquisition funding of \$12,295,610 is included in the FY 2019-20 Tentative Budget for land acquisition projects (fee simple and/or conservation easements) that aid in the long-term protection of northwest Florida springs:

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

Budget Highlights

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

Land acquisition funds also include \$109,084 for District staff to address the potential sale or acquisition of inholdings and additions.

Apalachicola-Chattahoochee-Flint (ACF) River Basin

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

Flood Protection and Floodplain Management

The District continues to address flood hazard mapping, assessment, and planning evaluations as part of FEMA's Risk MAP program. Preliminary digital flood insurance rate maps (DFIRMs) are scheduled to be issued for Bay County in 2019. Final effective DFIRMs are scheduled to be issued for Walton, Okaloosa, Gulf, Santa Rosa, Bay, and Escambia counties in calendar years 2019 to 2020.

Risk MAP evaluations are ongoing for the Lower Ochlockonee River, Apalachicola River, New River, Chipola River, Pensacola Bay, Perdido River, Perdido Bay, Apalachee Bay–St. Marks River, Pea River, and the Lower Choctawhatchee watersheds. Risk MAP evaluations are in the planning stage for the St. Andrew–St. Joseph bays, Choctawhatchee Bay, and Escambia watersheds. These studies will provide additional information to communities to mitigate and reduce flood risk. The Flood Information Portal, which provides internet access to digital flood maps for the Panhandle will be maintained in FY 2019-20. In addition, the District will continue to make available high-resolution elevation data (LiDAR) to the public in FY 2019-20. FEMA revenue budgeted for the District's floodplain management program is \$2,577,639 during FY 2019-20. More information about the District's Risk MAP program may be found at <http://portal.nwfwmdfloodmaps.com/>.

Budget Highlights

Natural Systems

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

The FY 2019-20 Tentative Budget of \$2,183,083 for MFL development will allow the District to accomplish the ambitious schedule set in its priority list. This includes the adoption of minimum flows for Wakulla Spring and Sally Ward Spring and the completion of the MFL technical assessment for the coastal Floridan aquifer in Walton, Santa Rosa, and Okaloosa counties. Data collection and hydrologic model development will be performed to support MFL development for six additional waterbodies including two Outstanding Florida Springs: Jackson Blue Spring and Gainer Spring Group. As required by section 373.042, F.S., the priority list and schedule identify the specific waterbodies and timeframes for MFL development. The priority list and schedule are submitted annually to DEP for review and approval. Work planned for FY 2019-20 includes:

- Refinement of the eastern district regional groundwater flow model developed to support MFL, water supply planning, and water use evaluations;
- Completion of MFL technical assessments, peer review, rule development, and the adoption of minimum flows for Wakulla Spring, an Outstanding Florida Spring, and Sally Ward Spring;
- Completion of the MFL technical assessment to evaluate long-term saltwater intrusion in the Floridan aquifer in coastal Walton, Okaloosa, and Santa Rosa counties (Coastal Floridan Aquifer) and the need for minimum aquifer levels;
- Peer review, rule development, and adoption of minimum aquifer levels, if needed, for the Coastal Floridan Aquifer;
- Hydrologic data collection for Jackson Blue Spring, an Outstanding Florida Spring;
- Continued data collection and development of hydrologic models to support the determination of minimum flows for the Shoal River;
- Construction of additional monitor wells in the upper Econfina Creek watershed to support MFL evaluations; and
- Collection of discharge measurements to support MFL development for the Gainer Spring Group, an Outstanding Florida Spring, Sylvan Spring Group, Williford Spring Group, and Econfina Blue Spring Group.

Budget Highlights

Below is a map showing the locations of the priority MFL waterbodies with the estimated technical assessment completion dates indicated for each.

MFL WATERBODIES



Completion Dates of MFL technical assessments are shown in parentheses.

Monitoring Network and Data Collection

In FY 2019-20, hydrologic monitoring activities will continue with a budget of \$1,002,331. The information and data collected through its monitoring programs are an essential component used to assess the status of districtwide water resources and identify threats or vulnerabilities related to the resource. Monitoring programs are implemented in an integrated manner so that one monitoring activity may serve multiple programs and areas of responsibility.

The major objectives and priorities for FY 2019-20 include expansion of the hydrologic monitoring network in support of the MFL program and continued network improvements to efficiency and expansion of real time access to hydrologic data on the District's website. Enhancement of the District's groundwater, surface water, and rainfall-monitoring network is a priority in MFL development and resource evaluation.

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

Watershed Resource Restoration and Protection

Watershed resource restoration and protection priorities in FY 2019-20 will include activities planned and implemented under the District's SWIM program. These include projects described above to benefit important spring systems, projects designed to protect

Budget Highlights

and restore the Apalachicola River and Bay watershed, and efforts to assist the state and regional stakeholders in Gulf of Mexico restoration, benefitting northwest Florida's coastal and estuarine watersheds.

Apalachicola River and Bay

Activities noted earlier include ACF River Basin management and spring protection and restoration. Activities for ACF River Basin management include technical assistance to DEP and the Governor's Office. In addition, work continues to develop and implement water quality improvement projects in the ACF basin with the cities of Apalachicola and Carrabelle. These projects include the retrofit of stormwater facilities and connection of new and existing customers to central sewer systems, with abandonment of septic tanks, directly improving the quality of waters discharging to Apalachicola Bay. A total of \$1,198,253 is in the FY 2019-20 Tentative Budget for continued progress on these projects.

Additionally, in cooperation with the City of Carrabelle and the Florida Department of Environmental Protection, initiation of Phase II of Carrabelle's Lighthouse Estates Septic-to-Sewer project is planned for FY 2019-20. Funding in the amount of \$3,096,324 will be provided for this project, of which \$3,092,223 is from NRDA.

St. Joseph Bay

A project with the City of Port St. Joe to retrofit stormwater management facilities to treat a 280-acre sub-basin is planned in FY 2019-20. Funding in the amount of \$906,750 will be provided for this project, of which \$902,649 is from NRDA. This project will improve the quality of waters discharging to Patton Bayou and St. Joseph Bay and improve flood protection for the contributing basin. The project will also support development of a stormwater master plan for the City, further enhancing water quality and flood protection for the community. Additionally, the District will undertake data collection and analysis to evaluate freshwater inflows from the Intracoastal Waterway and Gulf County Canal. These efforts will contribute to a larger, interagency initiative to evaluate conditions and processes affecting St. Joseph Bay and to develop management recommendations.

Watersheds Districtwide

In addition to the projects described above, the District will continue working with stakeholders and state and federal resource agencies to identify and facilitate implementation of restoration projects benefitting watershed resources across the District. During FY 2019-20, the District plans to provide \$100,000 in funding to help the City of Tallahassee improve flood protection and water quality in the Weems Pond subbasin of the St. Marks River watershed.

FDOT Mitigation

Six new projects have been added to the FDOT environmental impact inventory that may require compensatory wetland mitigation during FY 2019-20 per section 373.4137, F.S. These project impacts occur in areas not served by any private mitigation bank. The District will only provide mitigation in cases where private mitigation options are unavailable. The District's mitigation sites that could potentially provide compensatory mitigation to meet the needs of FDOT include the SHLMB and mitigation projects included

Budget Highlights

in the federally approved In-Lieu Fee Mitigation Instrument: Dutex, Yellow River Ranch, Lafayette Creek, Live Oak Point, Shuler, Tate's Hell, and Ward Creek West. On occasions, if required to support FDOT, the District also develops individual mitigation projects in areas not served by mitigation banks or approved in-lieu fee projects. Such projects are typically minor hydrologic or habitat improvements that, in addition to meeting FDOT mitigation needs, help to further the resource objectives for District lands or state lands. Please refer to the following map for general project locations.

MITIGATION SITES



Ongoing activities in support of FDOT mitigation include wetland restoration and enhancement outlined in approved restoration plans and permits, and the development and release of mitigation credits associated with the federal In-Lieu Fee Instrument and SHLMB. The FY 2019-20 Tentative Budget for these activities, and for long-term maintenance and monitoring for all mitigation sites, is \$979,214. A detailed description of the District's wetland programs and mitigation projects, as well as information on private mitigation bank options, may be found at <https://www.nfwwater.com/Water-Resources/Regional-Wetland-Mitigation-Program>.

Perdido WMA

Funding from Natural Resource Damage Assessment (NRDA) Trustees in the amount of \$391,683 is budgeted for the Perdido River Paddling Trail project. Improvements will be constructed at five recreation sites within the Perdido River WMA to increase compatible public access to the Perdido River and District lands. Planned improvements consist of camping shelters; access road improvements; bank protection; and installation of ramps, composting toilets, signs, and campsite amenities. This work will complement comparable projects to be completed on other lands along the Perdido River owned by Escambia County and The Nature Conservancy.

Budget Highlights

C. Budget Summary

1. Overview

a. Standard Overview

The FY 2019-20 Tentative Budget demonstrates the District's commitment to restoring and protecting Florida's water resources. The District proposes to continue to focus on mission critical areas, improving water quality, protecting Florida springs, and completing District projects including Alternative Water Supply (AWS) projects, and funding capital improvements in the region. The Tentative Budget is \$77,609,565, compared to the Amended Budget of \$71,593,467 for FY 2018-19. This is an increase of \$6,016,098 or 8.4 percent, the majority of which represents an increase in Interagency Expenditures (grant and springs restoration and protection funding). The District continues to address adverse effects resulting from Hurricane Michael that came through northwest Florida in October 2018, impacting communities, water resources, and District-managed public lands and facilities. Modifications to the budget may be requested through amendments during the 2019-20 fiscal year.

Operating expenditures, which include categories of Salaries and Benefits; Other Personal Services (OPS); Contracted Services; Operating Expenses; and Operating Capital Outlay (OCO) total \$20,806,574, a decrease of \$148,559 or 0.7 percent. The decrease is attributable to less budget set aside for Operating Expenses and Operating Capital Outlay. The districtwide reduction in Operating Expenses of \$590,981 is mainly due to the removal of non-recurring FY 2018-19 budget for Hurricane Michael as well as fluctuating needs of mitigation and reforestation efforts. For the latter, fewer tubelings and seedlings purchases are needed in both areas for FY 2019-20 as well as a reduction in road and bridge repair supplies for mitigation. The decrease in Operating Capital Outlay of \$275,690 is due to fewer planned building renovations and purchases of vehicles, heavy equipment, and specialized computer hardware. Of the proposed operating budget, \$18,588,458 is recurring and \$2,218,116 is non-recurring.

The District's staffing levels in FY 2018-19 are 100.0 authorized permanent and 9.4 OPS full-time equivalent positions (FTE). The FY 2019-20 Tentative Budget proposes no change in FTE.

Non-Operating expenditures, considered Fixed Capital Outlay (FCO) and Interagency Expenditures (e.g., grants to public entities), total \$56,802,991, an increase of \$6,164,657 or 12.2 percent. Fixed Capital Outlay decreases by \$1,160,033 and is primarily due to the completion of conservation easement acquisitions in FY 2018-19. The increase in Grants of \$7,324,690 is a combination of new funding for alternative water supply and springs restoration from FY 2019-20 state appropriations and new funds from the NRDA process for Gulf of Mexico restoration projects offset by reductions from progress made on water supply development assistance grants and other springs projects as well as a transfer of a Leon County-based project to DEP for grant management. Of the proposed non-operating budget, \$296,125 is recurring and \$56,506,866 is non-recurring.

Budget Highlights

The total projected revenue of \$72,664,593 is comprised of \$30,908,667 (42.5 percent) in new revenue and \$41,755,926 (57.5 percent) of funds provided to the District in prior years (tracked via internal revenue budget coding). In addition, \$4,944,972 of fund balances will be used to support the Tentative Budget.

New revenue includes: (1) \$18,421,000 from the Land Acquisition Trust Fund for MFLs (\$1,811,000), land management activities (\$1,610,000), and potential new springs funding (\$15,000,000); (2) \$5,211,231 from the General Revenue Fund for environmental resource permitting (\$1,851,231) and other District operations (\$3,360,000); (2) \$3,529,580 in ad valorem using the rolled-back rate; (3) \$2,690,113 in Federal funds; (4) \$355,642 from permitting; (5) \$305,140 from miscellaneous receipts, including interest on fund balances; (6) \$160,961 in local project funding; (7) \$115,000 from FDACS in support of prescribed burns; (8) \$100,000 from the Water Protection and Sustainability Program Trust Fund for alternative water supply efforts; and (9) \$20,000 in a donation from Nestle Waters North America, Inc., for maintenance of Cypress Spring.

Prior appropriations carried forward consist of: (1) state funds of \$33,969,688 for springs-related land acquisition, restoration, protection, and monitoring; (2) \$4,379,286 in NRDA funding for water quality improvement and public access projects; (3) \$1,136,908 for Apalachicola Bay water quality improvements (the remaining balance in the Water Management Lands Trust Fund); (4) \$979,214 for mitigation efforts (District mitigation fund which includes overhead budget); (5) \$813,798 from a 2018 Nestle Waters North America, Inc., donation in support of Cypress Spring restoration; (6) \$372,230 in Florida Forever funds for a Blue Spring Campsite restoration project; and (7) \$104,802 in Ecosystem Management and Restoration Trust Fund earmarked for the completion of the Devil's Hole Spring restoration project (\$71,975) and for cooperative restoration projects related to water resources planning (\$32,827).

In accordance with section 373.536(5), F.S., the District is submitting this FY 2019-20 Tentative Budget for legislative review on August 1, 2019. The table on the following page provides a programmatic summary of the source and use of funds, fund balance, and workforce and includes a comparison of the FY 2018-19 Amended Budget to the FY 2019-20 Tentative Budget.

Budget Highlights

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT
SOURCE AND USE OF FUNDS, FUND BALANCE AND WORKFORCE
 Fiscal Years 2018-19 and 2019-20
 TENTATIVE BUDGET - Fiscal Year 2019-20

	Fiscal Year 2018-19 (Amended)	New Issues (Increases)	Reductions	Fiscal Year 2019-20 (Tentative)
SOURCE OF FUNDS				
Beginning Fund Balance	28,021,745			25,504,703
District Revenues	9,317,120	86,326	-	9,403,446
Local Revenues	163,519	-	2,558	160,961
Debt	-	-	-	-
Unearned Revenue	14,090,806	40	1,071,647	13,019,199
State Revenues	52,791,471	7,618,602	-	60,410,073
Federal Revenues	3,257,932	-	567,819	2,690,113
SOURCE OF FUND TOTAL	107,642,593	7,704,968	1,642,024	111,188,495

USE OF FUNDS				
Salaries and Benefits	8,644,018	395,443	336,436	8,703,025
Other Personal Services	346,348	49,790	29,360	366,778
Contracted Services	7,870,040	2,121,961	1,483,286	8,508,715
Operating Expenses	3,244,823	292,766	883,747	2,653,842
Operating Capital Outlay	849,904	40,500	316,190	574,214
Fixed Capital Outlay	16,207,084	391,544	1,551,577	15,047,051
Interagency Expenditures (Cooperative Funding)	34,431,250	16,194,647	8,869,957	41,755,940
Debt	-	-	-	-
Reserves - Emergency Response	-	-	-	-
USE OF FUNDS TOTAL	71,593,467	19,486,651	13,470,553	77,609,565

Unearned Revenue (ESTIMATED)				
DOT Mitigation Funds	13,911,012	-	1,055,697	12,855,315
State Ecosystems Trust Fund	104,762	40	0	104,802
Phipps Park Endowment & Advanced Timber Sales	75,032	-	15,950	59,082
TOTAL UNEARNED REVENUE	14,090,806	40	1,071,647	13,019,199

FUND BALANCE (ESTIMATED)				
Nonspendable	-	-	-	-
Restricted	12,534,674	-	3,560,664	8,974,010
Committed	4,676,806	-	1,202,108	3,474,698
Assigned	8,293,223	-	182,200	8,111,023
Unassigned	-	-	-	-
TOTAL FUND BALANCE	25,504,703	-	4,944,972	20,559,731

WORKFORCE				
Authorized Position (Full-Time Equivalents/FTE)	100.00	-	-	100.00
Contingent Worker (Independent Contractors)	-	-	-	-
Other Personal Services (OPS)	9.40	-	-	9.40
Intern	-	-	-	-
Volunteer	-	-	-	-
TOTAL WORKFORCE	109.40	-	-	109.40

Reserves:

Nonspendable - amounts required to be maintained intact as principal or an endowment

Restricted - amounts that can be spent only for specific purposes like grants or through enabling legislation

Committed - amounts that can be used only for specific purposes determined and set by the District Governing Board

Assigned - amounts intended to be used for specific contracts or purchase orders

Unassigned - available balances that may be used for a yet to be determined purpose in the general fund only

Budget Highlights

b. Preliminary to Tentative Comparison

According to section 373.536(5), F.S., the Executive Office of the Governor may approve or disapprove, in whole or in part, the District's budget. Additionally, any individual variances in a District's Tentative Budget more than 25 percent from the District's Preliminary Budget may be rejected by the Legislative Budget Commission. Written disapproval of any provision in the Tentative Budget must be provided to the District at least five business days before the District's final budget adoption hearing scheduled in September and must be excluded from the final budget.

The District has no program variances that exceed the 25 percent threshold.

Below is a table of variances by program area.

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT PRELIMINARY AND TENTATIVE BUDGET COMPARISON TENTATIVE BUDGET - Fiscal Year 2019-20

	Fiscal Year 2019-20 Preliminary Budget	Fiscal Year 2019-20 Tentative Budget	Difference in \$ (Tentative - Preliminary)	% of Change (Tentative - Preliminary)
1.0 Water Resources Planning and Monitoring	\$ 7,027,611	\$ 7,126,011	\$ 98,400	1.4%
2.0 Land Acquisition, Restoration and Public Works	\$ 56,759,695	\$ 60,140,456	\$ 3,380,761	6.0%
3.0 Operation and Maintenance of Works and Lands	\$ 4,205,723	\$ 4,331,326	\$ 125,603	3.0%
4.0 Regulation	\$ 3,856,958	\$ 3,853,337	\$ (3,621)	-0.1%
5.0 Outreach	\$ 135,854	\$ 132,619	\$ (3,235)	-2.4%
6.0 District Management and Administration	\$ 2,040,275	\$ 2,025,816	\$ (14,459)	-0.7%
TOTAL	\$ 74,026,116	\$ 77,609,565	\$ 3,583,449	4.8%

Budget Highlights

2. Adequacy of Fiscal Resources

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

Since FY 2007-08, the District has assessed a millage rate less than the 0.0500 set by Florida Statute and the state constitution. The rate assessed in FY 2018-19 was 0.0338. The rate for the FY 2019-20 Tentative Budget is 0.0327 or 34.6 percent below the maximum authorized. The millage rate of 0.0327 reflects the 2019 rolled-back rate, which is the millage rate that would produce the same tax revenue as the previous year, excluding some adjustments such as new construction. Based on taxable values provided by the 16 counties in the District, tax collections using the rolled-back rate are estimated to be \$3,688,171 for FY 2019-20. The FY 2019-20 Tentative Budget uses the rolled-back millage rate of 0.0327, but budgets slightly lower ad valorem revenues of \$3,529,580 to align closer to prior years' actual collections. With a recurring budget of \$18,884,583, the District must rely on state and other revenue sources to conduct many of its programs.

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

The District has several Reserve accounts that are available for necessary and unanticipated expenditures. These include reserves for regulatory services; mitigation; MFLs; water supply development; land management; General Fund deficiency and cash flow needs; and an economic budget stabilization reserve to be used in the event revenues become insufficient to fund District obligations or to mitigate emergency situations. In the FY 2019-20 Tentative Budget, a significant portion of Reserves has been budgeted to fund essential and recurring programmatic expenditures. Reserve funds will continue to be used in future years for recurring needs until fully expended or a recurring fund source becomes available.

Details on the District's uses of fund balance over the next five years are shown in the tables and graph following these paragraphs. District fund balances are grouped into three types of uses: (1) restricted uses specified by law or rule; (2) committed uses specified via Governing Board resolutions for specific purposes; and (3) assigned uses determined by the Governing Board. The following describes each of the fund balance uses through FY 2023-24.

- Regulatory Services – ERP: \$2,781,933 is carryforward funding previously appropriated to support the statutorily required ERP program and cannot be used for any other purpose. The District retains this balance to cover program costs that exceed revenues available through state appropriations, ERP permit fee revenue,

Budget Highlights

and fund balance interest. The FY 2019-20 Tentative Budget includes \$215,321 in Reserves to cover such costs and estimates a recurring need of \$215,300 in Reserves for the next several years.

- Mitigation: \$2,227,809 is to meet statutory and associated permit requirements for FDOT mitigation projects conducted by the District and cannot be used for any other purpose. Any change in the amount of fund balance over the next five years will be the result of ongoing maintenance requirements.
- Minimum Flows and Minimum Water Levels: \$3,243,556 is for statutorily required resource management activities related to the Minimum Flows and Minimum Water Levels (MFL) program. Since FY 2015-16, state appropriations have provided \$1,500,000 annually for MFLs, increasing to \$1,811,000 in FY 2017-18. A portion of this fund balance, \$497,577, is in the FY 2019-20 Tentative Budget to offset the MFL recurring budget needs that exceeds the \$1,811,000 annual appropriation. Of this amount, \$462,577 is budgeted in Subactivity 1.1.2 MFLs for project work and \$35,000 is budgeted in Activity 1.5 Technology and Information Services to support MFL hydrologic modeling. The remaining balance will continue to be used to offset fluctuations between MFL expenditures and appropriations.
- Capital Improvement Projects: \$288,987 is to be used for pre-acquisition, acquisition of land, or restoration projects on District land. The District will continue use of these non-recurring dollars until they are spent. No remaining balance is expected unless there is available cash from a different District funding source to transfer to this fund or from new legislative appropriations. In FY 2019-20, the Tentative Budget includes two transfers received from the Land Management Fund: a recurring transfer of \$62,291 for contractual services related to potential land acquisitions and a non-recurring transfer of \$175,000 for fixed capital expenses related to the Seven Runs streambank restoration project.
- Operation and Maintenance of Lands and Works and Reforestation: \$3,992,389 is in the Land Management Fund consisting of revenues restricted for land management purposes. The main funding source has been timber sales from District lands. Prior to Hurricane Michael's impact in October 2018 and starting in FY 2021-22, annual timber revenues were projected to decline from \$2,000,000 to \$750,000 due to the makeup and nature of the District's timber inventory. After Hurricane Michael, timber harvesting has nearly halted and the FY 2018-19 budget was revised to replace timber sales revenue with available Land Management fund balance. No new timber sales revenue is expected until FY 2022-23. From the \$3,992,389 in available Land Management Fund Reserves, a total of \$2,847,766 is budgeted in FY 2019-20. This amount consists of \$2,006,092 for land management operations, \$604,383 for reforestation efforts across District water management areas, and \$237,291 in transfers to the Capital Improvement Projects Fund (see previous bullet). Of the \$2,006,092 budgeted for land management operations, \$1,732,933 is for recurring purposes. The remainder is for non-recurring allocations of \$192,600 for Operating and Fixed Capital Outlay purchases (trucks, ATV, utility trailer, and recreational site pavilions), \$45,000 for repair of Williford Spring steps, \$17,316 for retirement leave payouts, \$14,500 for a ramp and signs at Perdido River WMA, \$2,743 for contracted debris removal and disposal services (plus \$377,257 of ad valorem provides \$380,000 budgeted for

Budget Highlights

this purpose), and \$1,000 for field data collection devices related to the forestry/timber database. Funds of \$604,383 for reforestation are cyclical but considered recurring.

- *Economic Stabilization Fund*: \$3,474,698 is an amount equal to two months of the operating budget proposed in FY 2019-20. Through a resolution, the Governing Board established a policy for this funding to provide sufficient financial liquidity for operations only under unforeseen or unexpected extreme events or for major emergencies.
- *Program 2.0 Grants*: \$1,202,108 in Reserves are budgeted in FY 2019-20 for the Bay County wastewater reuse grant in the North Bay area, remaining water supply development assistance grant funding (initiated in FY 2014-15), City of Apalachicola stormwater grant for water quality improvements in Apalachicola Bay, and City of Tallahassee flood control grant for the Weems Road Pass Phase 2 project.
- *General Fund Deficiencies*: \$4,000,000 is set aside to cover cost overruns and unanticipated expenditures, if actual revenue collections from taxes and fees are lower than budgeted. These funds are also to address cash flow constraints when invoices received exceed cash-on-hand.
- *Resource Management Programs and Grants*: \$2,111,023 is set aside for future water resource planning and monitoring, water source development, surface water projects, and restorative activities, as well as grants to organizations within the District's 16-county service area that contribute to the District's mission. Funds will be spent for these purposes, or if needed, for other Program 1.0 or 2.0 unanticipated events or needs.
- *Hurricane Recovery*: \$1,000,000 is set aside for hurricane recovery efforts.
- *District Short-Term Projects*: \$1,000,000 is set aside for future short-term projects. Once expended, this allocation will be contingent on state appropriation support.
- *St. Joseph Bay Assessment*: \$182,200 in Reserves is budgeted in FY 2019-20 for the non-recurring expenses associated with an assessment of St. Joseph Bay. The assessment will include data collection and analysis of freshwater inflows from the Gulf County Canal, together with an evaluation of conditions and processes affecting the bay and development of management recommendations. Another \$98,840 is funded with ad valorem revenue for annual monitoring services.

Budget Highlights

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT PROJECTED UTILIZATION OF FUND BALANCE TENTATIVE BUDGET - Fiscal Year 2019-20

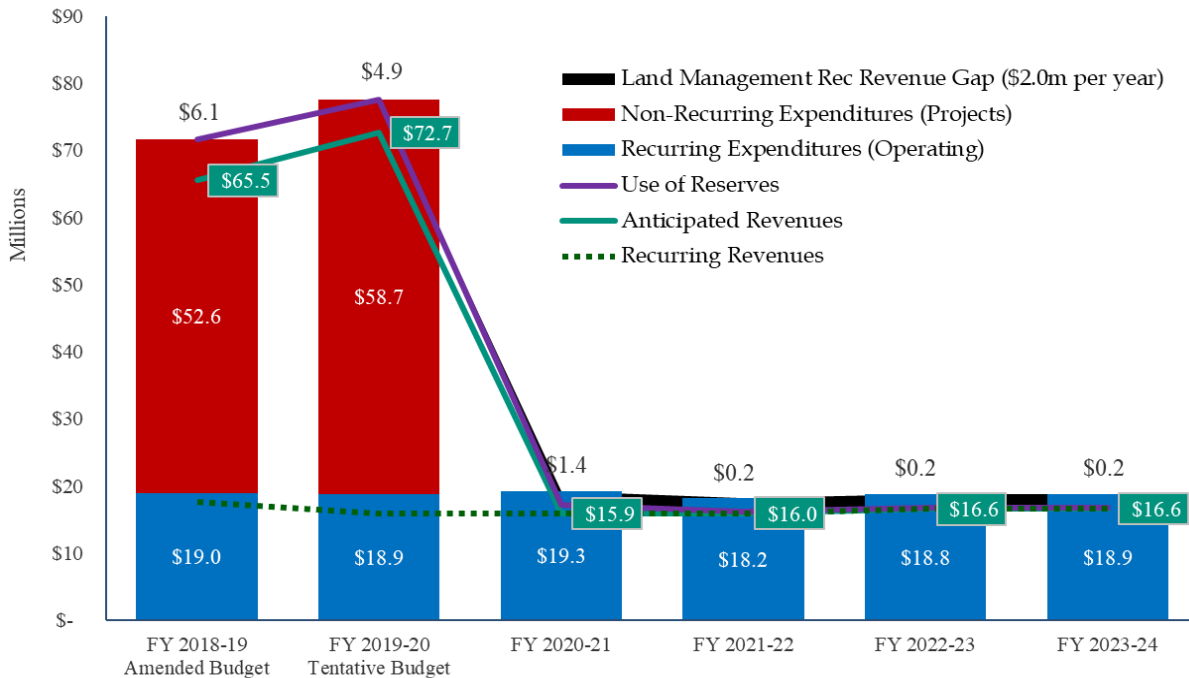
			Five Year Utilization Schedule					
Core Mission	Designations	Total Projected Designated Amounts at 9/30/19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	Remaining Balance
NONSPENDABLE								
		0	0	0	0	0	0	0
	NONSPENDABLE SUBTOTAL	0	0	0	0	0	0	0
RESTRICTED								
WS/WQ/FP/NS	Regulatory Services - Renovations (Regulation Fund)	2,781,933	215,321	215,300	215,300	215,300	215,300	1,705,412
WS/WQ/FP/NS	Mitigation - Interest, Other Misc Rev (Mitigation Fund)	2,227,809	0	0	0	0	0	2,227,809
WS/WQ/FP/NS	Min. Flows & Levels Ongoing Projects (Special Projects Fund)	3,243,556	497,577	(45,750)	(48,900)	(596,800)	(589,600)	4,027,029
WS/WQ/FP/NS	Capital Improvement Projects (Cap Improv & Land Acq TF)	288,987	0	0	0	0	0	288,987
WS/WQ/FP/NS	Operation & Maint. of Lands & Works (Land Management Fund)	3,150,715	2,006,092	1,144,623	0	0	0	0
WS/WQ/FP/NS	Reforestation (Land Mgt Fund)	604,383	604,383	0	0	0	0	0
WQ/NS	Seven Runs Streambank Restoration (Land Mgt Fund)	175,000	175,000	0	0	0	0	0
WS/WQ/FP/NS	District Land Staff Acquisition Costs (Land Mgt Fund)	62,291	62,291	0	0	0	0	0
	RESTRICTED SUBTOTAL	12,534,674	3,560,664	1,314,173	166,400	(381,500)	(374,300)	8,249,237
COMMITTED								
WS/WQ/FP/NS	Economic Stabilization Fund (General Fund)	3,474,698	0	0	0	0	0	3,474,698
WS/WQ	Pgm 2.0: Water Supply Dev. Assist. Grants (General Fund)	540,763	540,763	0	0	0	0	0
WS/WQ/NS	Pgm 2.0: Bay County Water Reuse Grant (General Fund)	500,000	500,000	0	0	0	0	0
WQ/FP	Pgm 2.0: Weems Road Pass Grant (General Fund)	100,000	100,000	0	0	0	0	0
WQ	Pgm 2.0: Apalachicola Bay Grant (General Fund)	61,345	61,345	0	0	0	0	0
	COMMITTED SUBTOTAL	4,676,806	1,202,108	0	0	0	0	3,474,698
ASSIGNED								
WS/WQ/FP/NS	General Fund Deficiencies/Cash Flow (General Fund)	4,000,000	0	0	0	0	0	4,000,000
WS/WQ/FP/NS	Resource Management Programs and Grants (General Fund)	2,111,023	0	0	0	0	0	2,111,023
WS/WQ/FP/NS	Hurricane Recovery	1,000,000	0	0	0	0	0	1,000,000
WS/WQ/FP/NS	District Short-Term Projects (General Fund)	1,000,000	0	0	0	0	0	1,000,000
WQ/NS	Pgm 2.0: St. Joe Bay Assessment (General Fund)	182,200	182,200	0	0	0	0	0
	ASSIGNED SUBTOTAL	8,293,223	182,200	0	0	0	0	8,111,023
UNASSIGNED								
		0	0	0	0	0	0	0
	UNASSIGNED SUBTOTAL	0	0	0	0	0	0	0
Total		25,504,703	4,944,972	1,314,173	166,400	(381,500)	(374,300)	19,834,958
Remaining Fund Balance at Fiscal Year End			20,559,731	19,245,558	19,079,158	19,460,658	19,834,958	19,834,958

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

Budget Highlights

Below is a graph that displays the FY 2019-20 Tentative Budget and proposed expense and revenue growth through FY 2023-24. The bars represent expenses and the lines represent the projected revenues with the use of Reserves filling in for the revenue gap. Beginning in FY 2020-21, Reserves for recurring land management operations will be insufficient, resulting in a shortfall of approximately \$2.0 million. The information in the graph below shows the rates at which Reserves are being spent down with a \$19.8 million fund balance retained due to restricted, committed, or assigned uses, as described in the previous paragraphs. To maintain this Reserve balance the District will have to restrict growth or reduce expenses to operate without a deficit, unless additional revenues are identified. Additionally, future new projects are dependent on funding source availability.

**Northwest Florida Water Management District
Long-term Funding Plan**



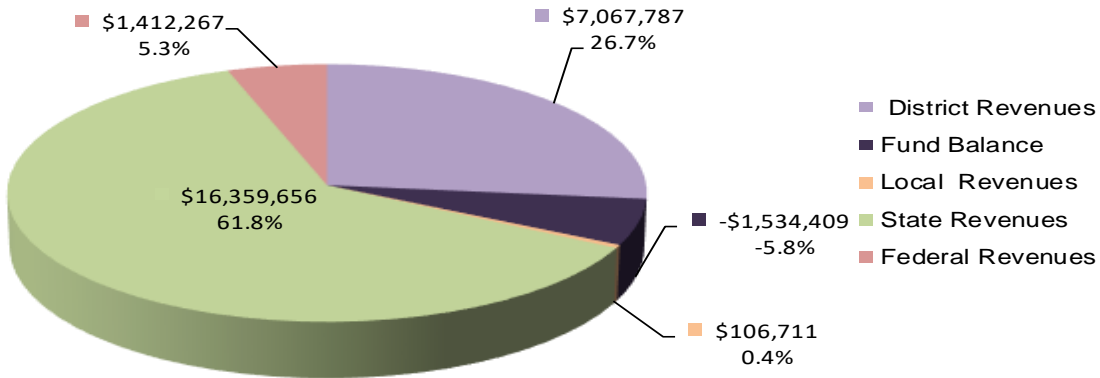
The total budget includes the use of reserves and the anticipated total revenues as well as the sum of recurring and non-recurring expenditures. The use of reserves line illustrates the gap between the anticipated revenues and the total budget. The recurring revenue dotted line is provided in comparison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

Budget Highlights

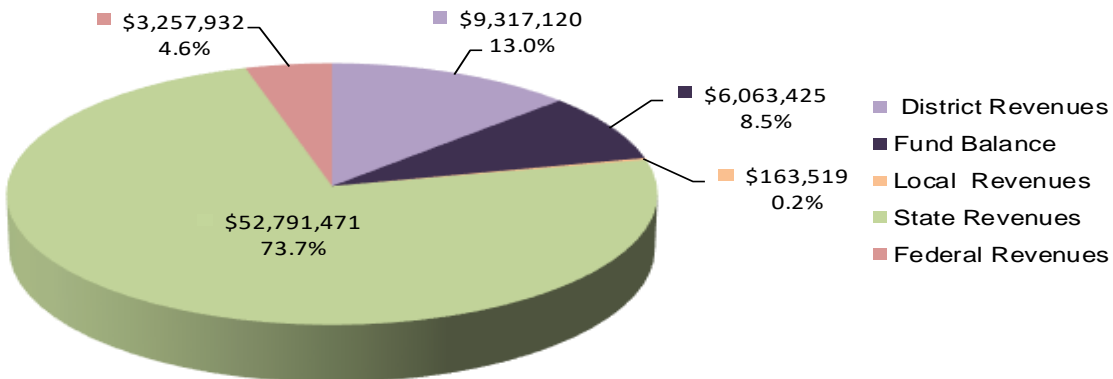
3. Source of Funds Three-Year Comparison

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT TENTATIVE BUDGET - Fiscal Year 2019-20 REVENUES BY SOURCE

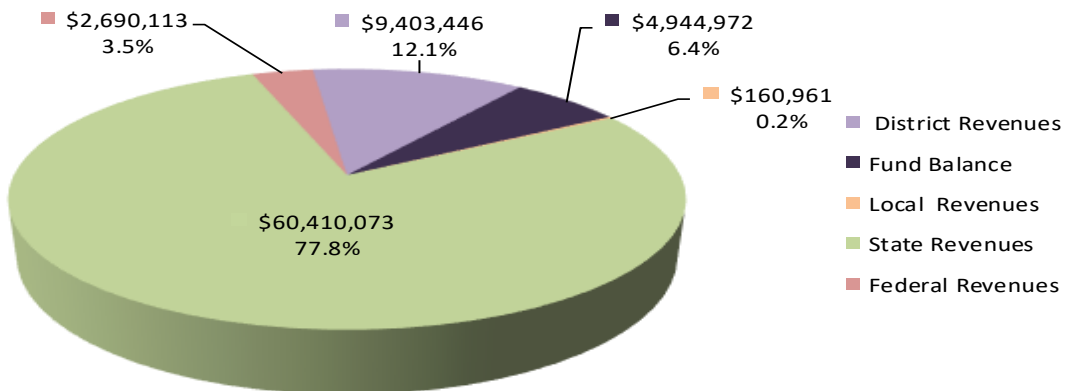
Fiscal Year 2017-18 (Actual-Audited)



Fiscal Year 2018-19 (Amended)



Fiscal Year 2019-20 (Tentative)



Budget Highlights

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

Fiscal Years 2017-18 (Actual), 2018-19 (Amended), and 2019-20 (Tentative)

TENTATIVE BUDGET - Fiscal Year 2019-20

SOURCE OF FUNDS	Fiscal Year 2017-18 (Actual - Audited)	Fiscal Year 2018-19 (Amended)	Fiscal Year 2019-20 (Tentative)	Difference in \$ (Amended -- Tentative)	% of Change (Amended -- Tentative)
District Revenues	\$7,067,787	\$9,317,120	\$9,403,446	\$86,326	0.9%
Fund Balance	-\$1,534,409	\$6,063,425	\$4,944,972	-\$1,118,453	-18.4%
Local Revenues	\$106,711	\$163,519	\$160,961	-\$2,558	-1.6%
State General Revenues	\$7,286,756	\$6,030,571	\$5,563,969	-\$466,602	-7.7%
Ecosystem Management Trust Fund	\$5,400	\$104,802	\$104,802	\$0	0.0%
Water Protection and Sustainability Trust Fund	\$0	\$0	\$100,000	\$100,000	
FDOT/Mitigation	\$705,311	\$1,055,697	\$979,214	-\$76,483	-7.2%
Water Management Lands Trust Fund	\$32,122	\$1,189,576	\$1,136,908	-\$52,668	-4.4%
Land Acquisition Trust Fund	\$8,243,183	\$43,886,755	\$52,037,950	\$8,151,195	18.6%
Florida Forever	\$250	\$372,480	\$372,230	-\$250	-0.1%
Other State Revenue	\$86,634	\$151,590	\$115,000	-\$36,590	-24.1%
Federal Revenues	\$1,388,063	\$2,777,900	\$2,591,407	-\$186,493	-6.7%
Federal through State (FDEP)	\$24,205	\$480,032	\$98,706	-\$381,326	-79.4%
SOURCE OF FUND TOTAL	\$23,412,012	\$71,593,467	\$77,609,565	\$6,016,098	8.4%

District Revenues include:

Ad Valorem	\$3,366,092	\$3,433,483	\$3,529,580	\$96,097	3%
Timber Sales	\$2,387,303	\$0	\$0	\$0	
Permit & License Fees	\$465,470	\$396,438	\$355,642	-\$40,796	-10%
Miscellaneous Revenues	\$848,922	\$5,487,199	\$5,518,224	\$31,025	1%

REVENUES BY SOURCE	Fiscal Year 2017-18 (Actual - Audited)	Fiscal Year 2018-19 (Amended)	Fiscal Year 2019-20 (Tentative)	Difference in \$ (Amended -- Tentative)	% of Change (Amended -- Tentative)
District Revenues	\$7,067,787	\$9,317,120	\$9,403,446	\$86,326	0.9%
Fund Balance	-\$1,534,409	\$6,063,425	\$4,944,972	-\$1,118,453	-18.4%
Local Revenues	\$106,711	\$163,519	\$160,961	-\$2,558	-1.6%
State Revenues	\$16,359,656	\$52,791,471	\$60,410,073	\$7,618,602	14.4%
Federal Revenues	\$1,412,267	\$3,257,932	\$2,690,113	-\$567,819	-17.4%
TOTAL	\$23,412,012	\$71,593,467	\$77,609,565	\$6,016,098	8.4%

Budget Highlights

4. Major Sources of Funds Variances

This narrative describes major revenue variances between the Amended Budget for FY 2018-19 and the Tentative Budget for FY 2019-20 by revenue source.

District Revenues – Total of \$9,403,446, an \$86,326 or 0.9 percent increase.

District sources include estimates for ad valorem revenues (\$3,529,580), permit fees (\$355,642), and miscellaneous revenues (\$5,518,224). Miscellaneous revenues mainly include \$4,379,286 from the NRDA process for Gulf of Mexico restoration projects, \$833,798 in donations for Cypress Spring restoration and maintenance, \$265,000 in interest earnings from Land Management, Regulatory, and Mitigation Fund balances, and \$30,950 from the Phipps Land Management Fund. The increase in District revenues is mainly attributable to \$234,242 from additional NRDA funding offset by removal of \$112,400 in budget from an ERP penalty received in FY 2018-19.

Fund Balance – Total of \$4,944,972, a \$1,118,452 or 18.4 percent decrease.

The District has several Reserve accounts that are earmarked for specific purposes and are detailed in III.C.2 Adequacy of Fiscal Resources. In FY 2019-20, the main uses of Reserves are: \$2,847,766 for land management, restoration, reforestation, and land acquisition activities; and \$1,384,308 in Program 2.0 for previously approved grants regarding water supply development, wastewater reuse, flood protection, and watershed improvement priorities, as well as contractual services for data collection in support of an assessment of freshwater inflow to St. Joseph Bay from the Intracoastal Waterway and Gulf County Canal, together with a broader evaluation of conditions and processes affecting the bay. Other uses are to cover revenue shortfalls in MFL and ERP operations of \$497,577 and \$215,321, respectively. The lower use of fund balance in FY 2019-20 is mainly due to a non-recurring budget amendment in FY 2018-19 for \$1.0 million to aid in emergency debris removal and disposal related to Hurricane Michael.

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

Local Revenues – Total of \$160,961, a \$2,558 or 1.6 percent decrease.

Local sources include \$116,108 for a City of Tallahassee/Leon County hydrologic monitoring project, \$33,404 for the Bay County Deer Point Lake watershed project, \$11,181 for the Bay County stormwater monitoring project, and \$268 from the Washington County School Board toward law enforcement and security services on 96.2 acres. The decrease in local revenues is due to changes in scopes of work and aligning budget closer to historical payments for the first three projects listed.

State Revenues – Total of \$60,410,073, a \$7,618,602 or 14.4 percent increase.

State revenue sources consist of state appropriations from the Land Acquisition Trust Fund, General Revenue Fund, Water Management Land Trust Fund, Mitigation Fund, Florida Forever Fund, Ecosystem Management and Restoration Trust Fund, and Water Protection and Sustainability Program Trust Fund, as well as other smaller state revenue amounts. The following paragraphs address each of these sources and reasons for variances between the FY 2018-19 Amended Budget and the FY 2019-20 Tentative Budget.

Budget Highlights

Land Acquisition Trust Fund (LATF) – Total of \$52,037,950, a \$8,151,195 or 18.6 percent increase.

LATF is comprised of \$15,000,000 in potential new springs funding, \$1,811,000 for MFLs, \$1,610,000 for land management operations, and \$33,616,950 for other springs acquisition and restoration projects. This is a net increase that is a combination of new springs funding, carryforward/spending down of prior year springs funding, and a transfer of a Leon County springs project to DEP for grant management.

State General Revenue – Total of \$5,563,969, a \$466,602 or 7.7 percent decrease.

State General Revenue is comprised of \$3,360,000 for general operations, \$1,851,231 for the Environmental Resource Permitting Program, \$226,535 in carryforward funding from prior year springs acquisition and restoration projects, and \$126,203 from DEP for assistance with the Integrated Water Resource Monitoring program. The decrease is mainly due to the substantial completion of tasks for the Magnolia and Wakulla Gardens Sewer System Expansion projects.

Water Management Lands Trust Fund (WMLTF) – Total of \$1,136,908, a \$52,668 or 4.4 percent decrease.

This funding is the remainder from a FY 2013-14 non-recurring state appropriation of \$3,000,000 for Apalachicola Bay water quality improvement projects. The balance of \$1,136,908 is to complete septic-to-sewer and stormwater retrofit projects to improve water quality in Apalachicola Bay.

FDOT/Mitigation – Total of \$979,214, a \$76,483 or 7.2 percent decrease.

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

Florida Forever – Total of \$372,230, a \$250 or 0.1 percent decrease.

Florida Forever funding has been used to acquire land and to protect environmentally significant lands for conservation, recreation, water resource protection, wildlife habitat protection, and for capital land improvement and public access to those lands. The balance of \$372,230 is to be spent in FY 2019-20 on the Econfina Blue Spring campsite restoration project.

Ecosystem Management and Restoration Trust Fund – Total of \$104,802, which represents no change from the Amended Budget for FY 2018-19.

This trust fund was terminated during the 2015 Special Session A. Funds have remained in the budget in prior fiscal years to complete St. Andrew Bay and Apalachicola River and Bay watershed restoration and protection projects. Remaining dollars in this trust fund are for streambank restoration efforts at Devils Hole Spring (\$71,975) and for cooperative restoration projects related to water resources planning (\$32,827).

Budget Highlights

Water Protection and Sustainability Program Trust Fund (WPSPTF) – Total of \$100,000, a \$100,000 increase.

This trust fund is for the development of water resource and water supply projects to help communities plan for and implement conservation, reuse and other water supply and water resource development projects. Funds are in the FY 2019-20 Tentative Budget in support of alternative water supply efforts.

Federal Revenues – Total of \$2,690,113, a \$567,819 or 17.4 percent decrease.

Federal revenue sources are shown as being funded through either DEP or other entities, including Florida Department of Transportation (DOT) and the Federal Emergency Management Agency (FEMA). The following paragraphs address each of these sources and reasons for variances between the FY 2018-19 Amended Budget and the FY 2019-20 Tentative Budget.

Federal Revenue through DEP – Total of \$98,706, a \$381,326 or 79.4 percent decrease. Federal funding is estimated as follows:

- Grass-based crop rotation project – A reduction of \$381,326 represents progress made toward reimbursements to producers for equipment purchases made with the goal of reducing irrigation water usage and nitrogen usage. Total funding in FY 2019-20 consists of \$98,706 in federal funds and \$64,000 as District match funding from ad valorem revenue.

Federal Revenue (Other) – Total of \$2,591,407, a \$186,493 or 6.7 percent decrease. Federal funding is estimated as follows:

- FEMA - A reduction of \$164,774 accounts for less contracted work planned for FEMA Risk MAP initiatives involving flood studies and removal of a FY 2018-19 FEMA reimbursement related to Hurricane Michael for a total budget of \$2,577,639.
- DOT Efficient Transportation Decision Making project – A downward adjustment of \$720 is recommended for a total budget of \$13,772 to remain for potential DOT requests to assist with reviews and environmental screenings of DOT transportation projects.
- USDA Forest Service – Reduction of \$10,000 reflects a non-recurring FY 2018-19 budget amendment related to a cost share agreement between NFWFMD and the USDA Forest Service to provide maintenance, replacement, and repair of infrastructure of the Florida National Scenic Trail on District lands. This funding was a reimbursement for equipment and storage utilized by FNST volunteers.
- National Fish and Wildlife Foundation – Reduction of \$10,999 reflects a non-recurring FY 2018-19 budget amendment for funds from the Foundation to purchase an All-Terrain-Vehicle (ATV) for prescribed burning on District lands in the West Region of the District.

Budget Highlights

5. Source of Funds by Program

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT

SOURCE OF FUNDS BY PROGRAM

Fiscal Year 2017-18 (Actual - Audited)

TENTATIVE BUDGET - Fiscal Year 2019-20

SOURCE OF FUNDS	Water Resources Planning and Monitoring	Land Acquisition, Restoration and Public Works	Operation and Maintenance of Lands and Works	Regulation	Outreach	District Management and Administration	Fiscal Year 2017-18 (Actual - Audited)
District Revenues	50,330	481,036	2,534,900	1,277,394	148,843	2,575,284	7,067,787
Fund Balance	(674,431)	2,458,850	(1,088,833)	(422,413)	-	(1,807,583)	(1,534,409)
Local Revenues	106,371	-	340	-	-	-	106,711
State General Revenues	2,072,370	2,402,881	367	2,811,137	-	-	7,286,756
Ecosystem Management Trust Fund	-	5,400	-	-	-	-	5,400
FDOT/Mitigation	-	705,311	-	-	-	-	705,311
Water Management Lands Trust Fund	-	32,122	-	-	-	-	32,122
Land Acquisition Trust Fund	1,811,000	4,876,242	1,555,941	-	-	-	8,243,183
Florida Forever	-	250	-	-	-	-	250
Other State Revenue	-	2,762	79,972	3,900	-	-	86,634
Federal Revenues	1,388,063	-	-	-	-	-	1,388,063
Federal through State (FDEP)	-	24,205	-	-	-	-	24,205
SOURCE OF FUND TOTAL	4,753,703	10,989,059	3,082,687	3,670,019	148,843	767,701	23,412,012

District Revenues include

Ad Valorem 3,366,092

Timber Sales 2,387,303

Permit & License Fees 465,470

Miscellaneous Revenues 848,922

REVENUES BY SOURCE	Water Resources Planning and Monitoring	Land Acquisition, Restoration and Public Works	Operation and Maintenance of Lands and Works	Regulation	Outreach	District Management and Administration	Fiscal Year 2017-18 (Actual - Audited)
District Revenues	50,330	481,036	2,534,900	1,277,394	148,843	2,575,284	7,067,787
Fund Balance	(674,431)	2,458,850	(1,088,833)	(422,413)	-	(1,807,583)	(1,534,409)
Local Revenues	106,371	-	340	-	-	-	106,711
State Revenues	3,883,370	8,024,969	1,636,280	2,815,038	-	-	16,359,656
Federal Revenues	1,388,063	24,205	-	-	-	-	1,412,267
TOTAL	4,753,703	10,989,059	3,082,687	3,670,019	148,843	767,701	23,412,012

Budget Highlights

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT

SOURCE OF FUNDS BY PROGRAM

Fiscal Year 2018-19 (Amended)

TENTATIVE BUDGET - Fiscal Year 2019-20

SOURCE OF FUNDS	Water Resources Planning and Monitoring	Land Acquisition, Restoration and Public Works	Operation and Maintenance of Lands and Works	Regulation	Outreach	District Management and Administration	Fiscal Year 2018-19 (Amended)
District Revenues	250	5,965,431	149,912	2,205,911	162,959	832,657	9,317,120
Fund Balance	93,327	2,950,880	3,004,218	15,000	-	-	6,063,425
Local Revenues	163,179	-	340	-	-	-	163,519
State General Revenues	2,459,258	1,309,400	-	2,261,913	-	-	6,030,571
Ecosystem Management Trust Fund	32,827	71,975	-	-	-	-	104,802
FDOT/Mitigation	-	1,055,697	-	-	-	-	1,055,697
Water Management Lands Trust Fund	-	1,189,576	-	-	-	-	1,189,576
Land Acquisition Trust Fund	1,811,000	40,608,207	1,467,548	-	-	-	43,886,755
Florida Forever	-	372,480	-	-	-	-	372,480
Other State Revenue	1,590	-	150,000	-	-	-	151,590
Federal Revenues	2,625,437	-	137,971	14,492	-	-	2,777,900
Federal through State (FDEP)	-	480,032	-	-	-	-	480,032
SOURCE OF FUND TOTAL	7,186,868	54,003,678	4,909,989	4,497,316	162,959	832,657	71,593,467

District Revenues include

Ad Valorem ✓ 3,433,483

Timber Sales -

Permit & License Fees 396,438

Miscellaneous Revenues ✓ 5,487,199

REVENUES BY SOURCE	Water Resources Planning and Monitoring	Land Acquisition, Restoration and Public Works	Operation and Maintenance of Lands and Works	Regulation	Outreach	District Management and Administration	Fiscal Year 2018-19 (Amended)
District Revenues	250	5,965,431	149,912	2,205,911	162,959	832,657	9,317,120
Fund Balance	93,327	2,950,880	3,004,218	15,000	-	-	6,063,425
Local Revenues	163,179	-	340	-	-	-	163,519
State Revenues	4,304,675	44,607,335	1,617,548	2,261,913	-	-	52,791,471
Federal Revenues	2,625,437	480,032	137,971	14,492	-	-	3,257,932
TOTAL	7,186,868	54,003,678	4,909,989	4,497,316	162,959	832,657	71,593,467

Budget Highlights

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT

SOURCE OF FUNDS BY PROGRAM

Fiscal Year 2019-20 (Tentative)

TENTATIVE BUDGET - Fiscal Year 2019-20

SOURCE OF FUNDS	Water Resources Planning and Monitoring	Land Acquisition, Restoration and Public Works	Operation and Maintenance of Lands and Works	Regulation	Outreach	District Management and Administration	Fiscal Year 2019-20 (Tentative)
District Revenues	105,000	5,792,049	548,717	1,973,411	157,432	826,837	9,403,446
Fund Balance	497,577	2,225,982	2,006,092	215,321	-	-	4,944,972
Local Revenues	160,693	-	268	-	-	-	160,961
State General Revenues	2,393,389	862,620	-	2,307,960	-	-	5,563,969
Ecosystem Management Trust Fund	32,827	71,975	-	-	-	-	104,802
Water Protection and Sustainability Trust Fund	-	100,000	-	-	-	-	100,000
FDOT/Mitigation	-	979,214	-	-	-	-	979,214
Water Management Lands Trust Fund	-	1,136,908	-	-	-	-	1,136,908
Land Acquisition Trust Fund	1,811,000	48,673,834	1,553,116	-	-	-	52,037,950
Florida Forever	-	372,230	-	-	-	-	372,230
Other State Revenue	-	-	115,000	-	-	-	115,000
Federal Revenues	2,577,635	-	-	13,772	-	-	2,591,407
Federal through State (FDEP)	-	98,706	-	-	-	-	98,706
SOURCE OF FUND TOTAL	7,578,121	60,313,518	4,223,193	4,510,464	157,432	826,837	77,609,565

District Revenues include

Ad Valorem	3,529,580
Timber Sales	-
Permit & License Fees	355,642
Miscellaneous Revenues	5,518,224

REVENUES BY SOURCE	Water Resources Planning and Monitoring	Land Acquisition, Restoration and Public Works	Operation and Maintenance of Lands and Works	Regulation	Outreach	District Management and Administration	Fiscal Year 2019-20 (Tentative)
District Revenues	105,000	5,792,049	548,717	1,973,411	157,432	826,837	9,403,446
Fund Balance	497,577	2,225,982	2,006,092	215,321	-	-	4,944,972
Local Revenues	160,693	-	268	-	-	-	160,961
State Revenues	4,237,216	52,196,781	1,668,116	2,307,960	-	-	60,410,073
Federal Revenues	2,577,635	98,706	-	13,772	-	-	2,690,113
TOTAL	7,578,121	60,313,518	4,223,193	4,510,464	157,432	826,837	77,609,565

Budget Highlights

6. Proposed Millage Rate

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

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

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

The FY 2019-20 Tentative Budget ad valorem tax revenue is based on a proposed rolled-back millage rate of 0.0327. TRIM's estimated ad valorem revenue for FY 2019-20 using the rolled-back rate is \$3,688,171, which is \$67,582 or 1.9 percent higher than TRIM's adjusted prior year ad valorem proceeds of \$3,620,589. The increase is predominately due to additional tax revenues from new construction and other sources as directed by statute.

The estimated ad valorem tax revenue has historically been higher than tax revenue collected. Therefore, the FY 2019-20 Tentative Budget includes \$3,529,580 for ad valorem revenue, which is 95.7 percent of the \$3,688,171 in estimated proceeds.

Budget Highlights

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT
THREE-YEAR AD VALOREM TAX COMPARISON
 Fiscal Years 2017-18, 2018-19 and 2019-20
 Tentative Budget - Fiscal Year 2019-20

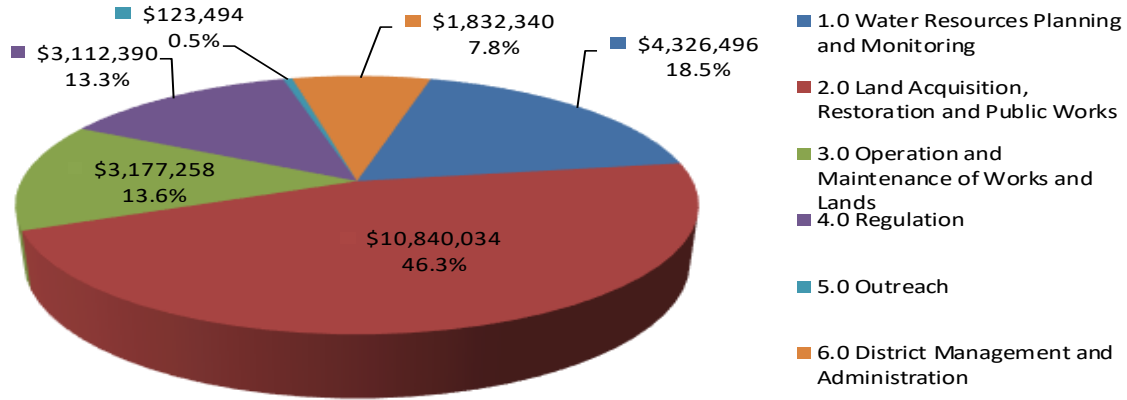
DISTRICTWIDE			
Ad Valorem Tax Comparison	FY 2017-18 (Actual-Audited)	FY 2018-19 (Amended)	FY 2019-20 (Tentative)
Ad Valorem Taxes	3,366,092	3,433,483	3,529,580
Millage Rate	0.0353	0.0338	0.0327
Rolled-back Rate	0.0353	0.0338	0.0327
Rolled-back Rate Change (%)	0.00%	0.00%	0.00%
Gross Taxable Value for Operating Purposes	\$100,251,598,348	\$106,899,136,510	\$112,788,108,192
Net New Taxable Value	\$1,666,835,634	\$2,131,976,641	\$2,213,297,500
Adjusted Taxable Value	\$98,584,762,714	\$104,767,159,869	\$110,574,810,692

Budget Highlights

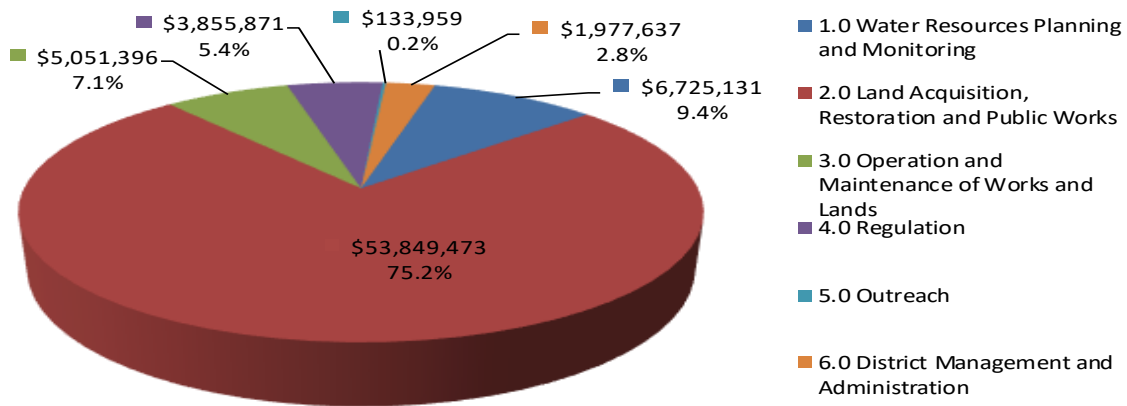
7. Use of Funds by Program Three-Year Comparison

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT
TENTATIVE BUDGET - Fiscal Year 2019-20
EXPENDITURES BY PROGRAM

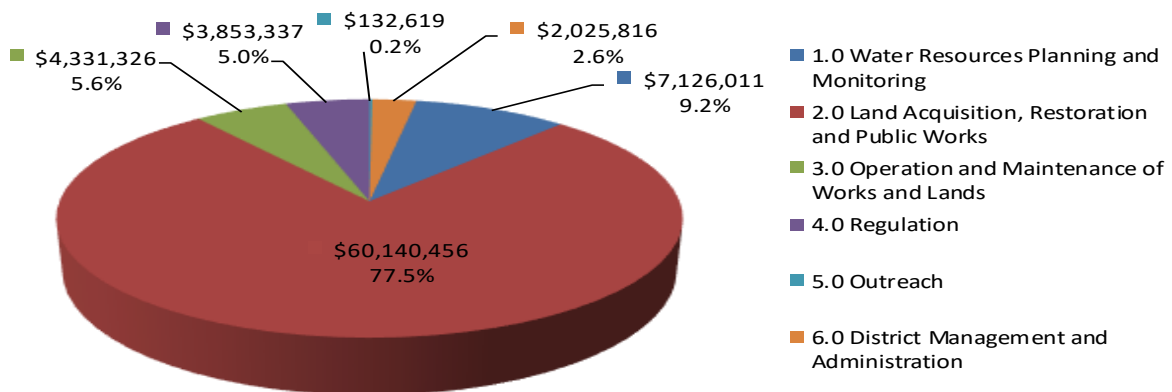
Fiscal Year 2017-18 (Actual-Audited)



Fiscal Year 2018-19 (Amended)



Fiscal Year 2019-20 (Tentative)



Budget Highlights

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT THREE-YEAR EXPENDITURE SUMMARY BY PROGRAM Fiscal Years 2017-18 (Actual), 2018-19 (Amended), and 2019-20 (Tentative) TENTATIVE BUDGET - Fiscal Year 2019-20

PROGRAMS, ACTIVITIES AND SUB-ACTIVITIES	Fiscal Year 2017-18 (Actual - Audited)	Fiscal Year 2018-19 (Amended)	Fiscal Year 2019-20 (Tentative)	Difference in \$ (Amended -- Tentative)	% of Change (Amended -- Tentative)
1.0 Water Resources Planning and Monitoring	\$4,326,496	\$6,725,131	\$7,126,011	\$400,880	6.0%
1.1 - District Water Management Planning	1,745,707	2,391,762	2,875,380	483,618	20.2%
1.1.1 Water Supply Planning	136,525	184,575	176,428	-8,147	-4.4%
1.1.2 Minimum Flows and Minimum Water Levels	1,074,802	1,648,263	2,148,083	499,820	30.3%
1.1.3 Other Water Resources Planning	534,380	558,924	550,869	-8,055	-1.4%
1.2 - Research, Data Collection, Analysis and Monitoring	731,391	948,767	1,002,331	53,564	5.6%
1.3 - Technical Assistance	1,440,685	2,720,043	2,688,305	-31,738	-1.2%
1.4 - Other Water Resources Planning and Monitoring Activities	0	0	0	0	
1.5 - Technology and Information Services	408,713	664,559	559,995	-104,564	-15.7%
2.0 Land Acquisition, Restoration and Public Works	\$10,840,034	\$53,849,473	\$60,140,456	\$6,290,983	11.7%
2.1 - Land Acquisition	738,566	13,659,135	12,404,694	-1,254,441	-9.2%
2.2 - Water Source Development	3,048,232	2,625,523	1,511,477	-1,114,046	-42.4%
2.2.1 Water Resource Development Projects	179,907	903,512	860,788	-42,724	-4.7%
2.2.2 Water Supply Development Assistance	2,868,325	1,722,011	650,689	-1,071,322	-62.2%
2.2.3 Other Water Source Development Activities	0	0	0	0	
2.3 - Surface Water Projects	6,854,079	33,989,459	42,447,320	8,457,861	24.9%
2.4 - Other Cooperative Projects	0	0	0	0	
2.5 - Facilities Construction and Major Renovations	5,022	233,664	75,000	-158,664	-67.9%
2.6 - Other Acquisition and Restoration Activities	140,964	3,269,015	3,626,955	357,940	10.9%
2.7 - Technology and Information Services	53,171	72,677	75,010	2,333	3.2%
3.0 Operation and Maintenance of Works and Lands	\$3,177,258	\$5,051,396	\$4,331,326	-\$720,070	-14.3%
3.1 - Land Management	2,411,931	4,042,184	3,373,970	-668,214	-16.5%
3.2 - Works	1,470	18,784	9,320	-9,464	-50.4%
3.3 - Facilities	343,854	399,358	394,056	-5,302	-1.3%
3.4 - Invasive Plant Control	0	0	0	0	
3.5 - Other Operation and Maintenance Activities	0	0	0	0	
3.6 - Fleet Services	23,762	64,159	64,159	0	0.0%
3.7 - Technology and Information Services	396,240	526,911	489,821	-37,090	-7.0%
4.0 Regulation	\$3,112,390	\$3,855,871	\$3,853,337	-\$2,534	-0.1%
4.1 - Consumptive Use Permitting	539,336	581,118	558,853	-22,265	-3.8%
4.2 - Water Well Construction Permitting and Contractor Licensing	698,091	833,371	821,287	-12,084	-1.5%
4.3 - Environmental Resource and Surface Water Permitting	1,102,660	1,447,172	1,481,718	34,546	2.4%
4.4 - Other Regulatory and Enforcement Activities	239,338	315,051	283,502	-31,549	-10.0%
4.5 - Technology and Information Services	532,965	679,159	707,977	28,818	4.2%
5.0 Outreach	\$123,494	\$133,959	\$132,619	-\$1,340	-1.0%
5.1 - Water Resource Education	0	0	0	0	
5.2 - Public Information	118,119	123,684	122,419	-1,265	-1.0%
5.3 - Public Relations	0	0	0	0	
5.4 - Lobbying / Legislative Affairs / Cabinet Affairs	5,375	10,275	10,200	-75	-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>\$21,579,672</i>	<i>\$69,615,830</i>	<i>\$75,583,749</i>	<i>\$5,967,919</i>	<i>8.6%</i>
6.0 District Management and Administration	\$1,832,340	\$1,977,637	\$2,025,816	\$48,179	2.4%
6.1 - Administrative and Operations Support	1,776,829	1,917,637	1,969,066	51,429	2.7%
6.1.1 - Executive Direction	600,848	634,764	636,559	1,795	0.3%
6.1.2 - General Counsel / Legal	0	0	0	0	
6.1.3 - Inspector General	0	0	0	0	
6.1.4 - Administrative Support	787,453	849,275	887,607	38,332	4.5%
6.1.5 - Fleet Services	0	0	0	0	
6.1.6 - Procurement / Contract Administration	0	0	0	0	
6.1.7 - Human Resources	110,584	120,907	121,399	492	0.4%
6.1.8 - Communications	0	0	0	0	
6.1.9 - Technology and Information Services	277,943	312,691	323,501	10,810	3.5%
6.2 - Computer/Computer Support	0	0	0	0	
6.3 - Reserves	0	0	0	0	
6.4 - Other - (Tax Collector / Property Appraiser Fees)	55,511	60,000	56,750	-3,250	-5.4%
TOTAL	\$23,412,012	\$71,593,467	\$77,609,565	\$6,016,098	8.4%

Budget Highlights

8. Major Use of Funds Variances

Expenditures by Program	Fiscal Year 2017-18 (Actual - Audited)	Fiscal Year 2018-19 (Amended)	Fiscal Year 2019-20 (Tentative)	Difference in \$ (Amended – Tentative)	% of Change (Amended – Tentative)
1.0 Water Resources Planning and Monitoring	\$4,326,496	\$6,725,131	\$7,126,011	\$400,880	6.0%
2.0 Land Acquisition, Restoration and Public Works	\$10,840,034	\$53,849,473	\$60,140,456	\$6,290,983	11.7%
3.0 Operation and Maintenance of Works and Lands	\$3,177,258	\$5,051,396	\$4,331,326	-\$720,070	-14.3%
4.0 Regulation	\$3,112,390	\$3,855,871	\$3,853,337	-\$2,534	-0.1%
5.0 Outreach	\$123,494	\$133,959	\$132,619	-\$1,340	-1.0%
6.0 District Management and Administration	\$1,832,340	\$1,977,637	\$2,025,816	\$48,179	2.4%

This narrative describes major variances between the Amended Budget for FY 2018-19 and the Tentative Budget for FY 2019-20 highlighting significant variances at the program level.

Program 1.0 – Water Resources Planning and Monitoring

The program's FY 2019-20 Tentative Budget is \$7,126,011, which is \$400,880 or a 6.0 percent increase from the Amended Budget for FY 2018-19 of \$6,725,131. This is primarily due to increases in Contracted Services of \$528,927 and Interagency Expenditures of \$82,827 offset by decreases in Operating Capital Outlay of \$148,080 and Salaries and Benefits of \$59,836. The increase in Contracted Services reflects monitor well construction to support MFL development for the Gainer Spring Group that was deferred from FY 2018-19 due to Hurricane Michael, expanded data collection and hydrologic modeling activities for the Shoal River MFLs, and costs for groundwater flow model refinements to support MFL development for Wakulla Spring and Sally Ward Spring. The increase in Interagency Expenditures is to provide asset management planning assistance for water utilities that serve small communities and for local grants that protect and improve water quality within the Apalachicola watershed. The decrease in Operating Capital Outlay is mainly from a one-time purchase of a hydrologic modeling system in FY 2018-19, while the Salaries and Benefits category is lower due to transferring more staff time to Program 2.0 for project assistance and management.

Program 2.0 – Land Acquisition, Restoration and Public Works

The program's FY 2019-20 Tentative Budget is \$60,140,456, which is \$6,290,983 or an 11.7 percent increase from the Amended Budget for FY 2018-19 of \$53,849,473. Increases are in Interagency Expenditures (Grants) of \$7,266,863, Contracted Services of \$214,008, and Salaries and Benefits of \$56,362. The increase in Grants is a combination of the following:

- \$15,000,000 in potential new state springs funding;
- \$174,218 in new NRDA funding;

Budget Highlights

- \$100,000 in new WPSPTF funding;
- \$837,602 in additional revenue from a prior year for Jackson Blue Spring Agricultural BMP Producer Cost Share Grant Program; and
- \$8,844,957 less, reflecting progress toward completion of water supply development, springs and watershed projects, and a transfer of one Leon County springs project to DEP for grant management purposes.

The \$15,000,000 in potential new springs funding is subject to FY 2019-20 state appropriations and project selection for spring restoration and protection dollars. This amount is estimated based upon the District's annual funding amounts received for spring projects since FY 2014-15.

The increase in Contracted Services primarily reflects new data collection through a joint funding agreement with USGS to support an assessment of St. Joseph Bay and a major new salt marsh restoration project in Choctawhatchee Bay through the FDOT mitigation program.

The increase in Salaries and Benefits is due to additional staff hours being budgeted to support springs acquisition and restoration projects, as well as restoration projects implemented in support of FDOT mitigation.

Reductions include \$5,952 in Other Personal Services, \$167,737 in Operating Expenses, \$57,528 in Operating Capital Outlay, and \$1,015,033 in Fixed Capital Outlay. OPS is reduced due to a transfer of remaining budget for an OPS position that moved midyear from Division of Resource Management to the IT Bureau for GIS support in FY 2018-19. The reduction in Operating Expenses reflects the cyclical nature of expenditures required for implementation and maintenance of FDOT mitigation projects and includes less need for road and bridge repair supplies and tubelings and seedlings. Operating Capital Outlay decreases are attributable to completing purchases related to the field office move from Crestview to DeFuniak Springs and the purchase of a truck in FY 2018-19. The Fixed Capital Outlay decrease is primarily due to the removal of budget from two completed conservation easement acquisitions for the protection of Cypress Spring and the Econfinia Creek Springs groundwater contribution area.

Program 3.0 – Operation and Maintenance of Lands and Works

The program's FY 2019-20 Tentative Budget is \$4,331,326, which is \$720,070 or a 14.3 percent decrease from the Amended Budget for FY 2018-19 of \$5,051,396. The variance is primarily due to the reduction of non-recurring FY 2018-19 budget for recovery efforts and repair and replacement of damaged assets on District WMAs resulting from Hurricane Michael. This reduction is reflected across the non-labor budget categories with decreases in Operating Expenses of \$430,386, Contracted Services of \$76,161, Fixed Capital Outlay of \$135,000, and Operating Capital Outlay of \$61,079. Other changes contributing to the \$430,386 reduction in Operating Expenses include less budget for repair and maintenance to field and other equipment, replacement tires for vehicles, and a transfer of budget to Operating Capital Outlay to support the purchase of a facilities

Budget Highlights

replacement vehicle. The reduction above in Contracted Services takes into account less contracted prescribed burning on District lands, planned completion of land management plans for the East Region, fewer strata level timber plots planned for Econfinia Creek WMA, and less contracted services for running a timber model on District lands. Less Operating Capital Outlay is also attributed to deferring the purchase of heavy equipment attachments and purchases in FY 2018-19 for an SUV for the District fleet, a truck for facilities staff, and an attachment for the lawnmower at District Headquarters. The reduction in Fixed Capital Outlay is mainly from removal of budget related to Hurricane Michael efforts in FY 2018-19 with some budget remaining to construct an access walkway to the control structure at Phipps Park. Grant funding of \$25,000 is removed due to planned completion to replace a fishing pier on Simpson River in the Escambia River WMA.

Personnel categories reflect small increases in this program. The Salaries and Benefits category increases by \$5,375 mainly due to annualization of prior year pay and retention adjustments, benefits changes, retirement leave payout and realignment of staff between projects. Other Personal Services also increases by \$2,181 due to a new OPS position in the IT Bureau transferred from the Division of Resource Management midyear in 2019.

Program 4.0 – Regulation

The program's FY 2019-20 Tentative Budget is \$3,853,337, which is \$2,534 or a 0.1 percent decrease from the Amended Budget for FY 2018-19 of \$3,855,871. This is a decrease consisting of \$31,352 less budgeted in Regulatory activities (Activities 4.1 through 4.4) offset by \$28,818 more budgeted in the IT Bureau (Activity 4.5). The increase in IT is primarily attributable to an increase in Salaries and Benefits of \$18,137 due to planned equity and retention adjustments, a retirement leave payout, and benefit selection changes, as well as in Operating Expenses of \$15,373 for server maintenance and support (refer to Activity 4.5 for these differences). The main reduction in the Regulatory activities comes from a \$28,400 reduction in legal expenses due to the closure of a legal case and realignment of legal counsel needs based on prior years' expenses.

Program 5.0 – Outreach

The program's FY 2019-20 Tentative Budget is \$132,619, which is \$1,340 or a 1.0 percent decrease from the Amended Budget for FY 2018-19 of \$133,959. This variance reflects reductions in Operating Expenses for purchases including printing/copying, organization memberships, office and photographic supplies, books, and staff travel.

Program 6.0 – District Management and Administration

The program's FY 2019-20 Tentative Budget is \$2,025,816, which is \$48,179 or a 2.4 percent increase from the Amended Budget for FY 2018-19 of \$1,977,637. This change is due to the Salaries and Benefits category increase of \$58,585 that includes employee selection changes to higher health insurance coverages, retention/equity pay adjustments in the IT Bureau, and annualized pay adjustments from the prior year in the Division of Administration. Contracted Services also increases by \$2,801 mainly to allow

Budget Highlights

for additional internal audit review costs. The Operating Expenses category decreases by \$11,176 from distributing budget for District-provided clothing across divisions, reduced web page and Oracle maintenance costs, alignment of county property appraiser fee budget with lower prior years' expenditures, and less budget for staff travel and general office expenses. Operating Capital Outlay also has a reduction of \$2,031, primarily from a reduction in districtwide infrastructure computer replacement needs.

Districtwide Information Technology

Funds for IT are included in the above explanations for Major Uses of Funds Variances by program. The IT budget is allocated across activities and allocated by either direct usage of specific technologies or for shared technology resources by percentage based on the number of computers each division uses. The allocation in FY 2019-20 for selected IT resources is set at 16.0 percent for Regulatory Services specific to ERP operations, 17.7 percent for other Regulatory Services operations, 25.2 percent for Water Resources Planning and Monitoring, 2.5 percent for mitigation-related assistance, 16.8 percent for Operations and Maintenance of Lands and Works, and 21.8 percent for District Management and Administration.

Districtwide, Information Technology's FY 2019-20 Tentative Budget is \$2,156,304 which is \$99,693, or a 4.4 percent decrease from the Amended Budget for FY 2018-19 of \$2,255,997. The variance is due to decreases in Operating Capital Outlay of \$125,738 and Contracted Services of \$60,000 offset by increases in Salaries and Benefits of \$52,219 and Operating Expenses of \$26,832. The decline in Operating Capital Outlay is mainly from a one-time purchase of a hydrologic modeling system in FY 2018-19 and in Contracted Services for the scheduled completion of a periodic timber growth and yield modeling project in FY 2018-19. The increase in Salaries and Benefits is attributable to staffing changes, benefit selections, and retention/equity pay adjustments, while the increase in Operating Expenses is a result of increased hardware and software maintenance and support costs. The District's IT efforts will continue to focus on maintenance and support to provide solutions that meet the business needs of the organization.

Program Allocations

IV. Program Allocations

A. Program and Activity Definitions, Descriptions and Budget

This section provides the FY 2019-20 Tentative Budget organized by program, activity, and subactivity. The water management districts are responsible for six program areas pursuant to subsection 373.536(5)(e)4, Florida Statutes: Water Resources Planning and Monitoring; Land Acquisition, Restoration, and Public Works; Operation and Maintenance of Lands and Works; Regulation; Outreach; and District Management and Administration.

The following information is provided for all programs:

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

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

The following information is provided for each activity and subactivity:

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

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

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

Program Allocations

<u>Expenditure Category</u>	<u>Budget</u>	<u>Funds</u>	<u>Difference</u>
Salaries and Benefits	8,703,025	7,566,607	(1,136,418)
Other Personal Services	366,778	366,778	0
Contracted Services	8,508,715	8,353,634	(155,081)
Operating Expenses	2,653,842	2,234,446	(419,396)
Operating Capital Outlay	574,214	574,214	0
Fixed Capital Outlay	15,047,051	15,047,051	0
Interagency Expenditures (Cooperative Funding)	41,755,940	41,755,940	0
Interagency Transfers	0	1,710,895	1,710,895
Total	<u>77,609,565</u>	<u>77,609,565</u>	<u>0</u>

Program Allocations

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT

PROGRAM BY EXPENDITURE CATEGORY

Fiscal Years 2015-16, 2016-17, 2017-18, 2018-19, and 2019-20

TENTATIVE BUDGET - Fiscal Year 2019-20

ALL PROGRAMS

	Fiscal Year 2015-16 (Actual-Audited)	Fiscal Year 2016-17 (Actual-Audited)	Fiscal Year 2017-18 (Actual - Audited)	Fiscal Year 2018-19 (Amended)	Fiscal Year 2019-20 (Tentative)	Difference in \$ (Amended -- Tentative)	% of Change (Amended -- Tentative)
1.0 Water Resources Planning and Monitoring	\$ 4,599,880	\$ 4,789,983	\$ 4,326,496	\$ 6,725,131	\$ 7,126,011	\$ 400,880	6.0%
2.0 Acquisition, Restoration and Public Works	\$ 10,671,587	\$ 10,952,872	\$ 10,840,034	\$ 53,849,473	\$ 60,140,456	\$ 6,290,983	11.7%
3.0 Operation and Maintenance of Works and Lands	\$ 3,107,125	\$ 3,285,039	\$ 3,177,258	\$ 5,051,396	\$ 4,331,326	\$ (720,070)	-14.3%
4.0 Regulation	\$ 3,278,593	\$ 3,338,165	\$ 3,112,390	\$ 3,855,871	\$ 3,853,337	\$ (2,534)	-0.1%
5.0 Outreach	\$ 162,555	\$ 155,401	\$ 123,494	\$ 133,959	\$ 132,619	\$ (1,340)	-1.0%
6.0 District Management and Administration	\$ 1,862,065	\$ 1,730,014	\$ 1,832,340	\$ 1,977,637	\$ 2,025,816	\$ 48,179	2.4%
TOTAL	\$ 23,681,805	\$ 24,251,475	\$ 23,412,012	\$ 71,593,467	\$ 77,609,565	\$ 6,016,098	8.4%

	Fiscal Year 2015-16 (Actual-Audited)	Fiscal Year 2016-17 (Actual-Audited)	Fiscal Year 2017-18 (Actual - Audited)	Fiscal Year 2018-19 (Amended)	Fiscal Year 2019-20 (Tentative)	Difference in \$ (Amended -- Tentative)	% of Change (Amended -- Tentative)
Salaries and Benefits	\$ 7,705,242	\$ 7,627,959	\$ 7,765,066	\$ 8,644,018	\$ 8,703,025	\$ 59,007	0.7%
Other Personal Services	\$ 238,650	\$ 241,574	\$ 218,718	\$ 346,348	\$ 366,778	\$ 20,430	5.9%
Contracted Services	\$ 4,076,026	\$ 4,435,043	\$ 3,655,819	\$ 7,870,040	\$ 8,508,715	\$ 638,675	8.1%
Operating Expenses	\$ 1,877,912	\$ 1,985,977	\$ 1,887,859	\$ 3,244,823	\$ 2,653,842	\$ (590,981)	-18.2%
Operating Capital Outlay	\$ 414,624	\$ 315,809	\$ 400,829	\$ 849,904	\$ 574,214	\$ (275,690)	-32.4%
Fixed Capital Outlay	\$ 379,053	\$ 468,812	\$ 719,767	\$ 16,207,084	\$ 15,047,051	\$ (1,160,033)	-7.2%
Interagency Expenditures (Cooperative Funding)	\$ 8,990,297	\$ 9,176,301	\$ 8,763,954	\$ 34,431,250	\$ 41,755,940	\$ 7,324,690	21.3%
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL	\$ 23,681,805	\$ 24,251,475	\$ 23,412,012	\$ 71,593,467	\$ 77,609,565	\$ 6,016,098	8.4%

SOURCE OF FUNDS

Fiscal Year 2019-20 Tentative

	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Salaries and Benefits	\$ 1,939,353	\$ 84,067	\$ -	\$ 91,015	\$ 5,314,053	\$ 138,119	\$ 7,566,607
Other Personal Services	\$ 31,776	\$ -	\$ -	\$ 1,904	\$ 333,098	\$ -	\$ 366,778
Contracted Services	\$ 800,839	\$ 1,940,531	\$ -	\$ 1,068	\$ 3,201,196	\$ 2,410,000	\$ 8,353,634
Operating Expenses	\$ 212,385	\$ 1,224,336	\$ -	\$ 26,135	\$ 758,090	\$ 13,500	\$ 2,234,446
Operating Capital Outlay	\$ 183,447	\$ 209,606	\$ -	\$ 20,800	\$ 160,361	\$ -	\$ 574,214
Fixed Capital Outlay	\$ 1,248,212	\$ 231,100	\$ -	\$ -	\$ 13,567,739	\$ -	\$ 15,047,051
Interagency Expenditures (Cooperative Funding)	\$ 4,319,997	\$ 1,202,108	\$ -	\$ -	\$ 36,135,129	\$ 98,706	\$ 41,755,940
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intra-agency Transfers	\$ 667,437	\$ 53,224	\$ -	\$ 20,039	\$ 940,407	\$ 29,788	\$ 1,710,895
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 9,403,446	\$ 4,944,972	\$ -	\$ 160,961	\$ 60,410,073	\$ 2,690,113	\$ 77,609,565

RATE, OPERATING AND NON-OPERATING

Fiscal Year 2019-20 Tentative

	Workforce	Rate (Salary without benefits)	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	100.0	\$ 5,882,356	\$ 8,648,366	\$ 54,659	\$ 8,703,025
Other Personal Services	9.4	\$ 284,063	\$ 366,778	\$ -	\$ 366,778
Contracted Services	-	\$ -	\$ 6,529,458	\$ 1,979,257	\$ 8,508,715
Operating Expenses			\$ 2,632,142	\$ 21,700	\$ 2,653,842
Operating Capital Outlay			\$ 411,714	\$ 162,500	\$ 574,214
Fixed Capital Outlay			\$ 35,000	\$ 15,012,051	\$ 15,047,051
Interagency Expenditures (Cooperative Funding)			\$ 261,125	\$ 41,494,815	\$ 41,755,940
Debt			\$ -	\$ -	\$ -
Reserves - Emergency Response			\$ -	\$ -	\$ -
TOTAL			\$ 18,884,583	\$ 58,724,982	\$ 77,609,565

WORKFORCE

Fiscal Years 2015-16, 2016-17, 2017-18, 2018-19, and 2019-20

WORKFORCE CATEGORY	Fiscal Year					(Amended -- Tentative) 2018-2019 to 2019-2020	
	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	Difference	% Change
Authorized Positions	101.0	101.0	101.0	100.0	100.0	0.0	0.0%
Contingent Worker	0.0	0.0	0.0	0.0	0.0	0.0	
Other Personal Services	9.4	9.4	9.4	9.4	9.4	0.0	0.0%
Intern	0.0	0.0	0.0	0.0	0.0	0.0	
Volunteer	0.0	0.0	0.0	0.0	0.0	0.0	
TOTAL WORKFORCE	110.4	110.4	110.4	109.4	109.4	0.0	0.00%

Program Allocations

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

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

Program Allocations

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

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

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

Program Allocations

Northwest Florida Water Management District
NEW ISSUES - REDUCTION SUMMARY
Fiscal Year 2019-20
Tentative Budget - August 1, 2019

	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	229,485	51,295	27,982	27,674	0	0	336,436
Other Personal Services	2,935	7,127	162	19,136	0	0	29,360
Contracted Services	919,727	225,733	304,726	30,900	0	2,200	1,483,286
Operating Expenses	39,756	189,479	606,083	16,118	3,075	29,236	883,747
Operating Capital Outlay	148,080	65,623	90,984	6,972	0	4,531	316,190
Fixed Capital Outlay	10,000	1,391,577	150,000	0	0	0	1,551,577
Interagency Expenditures (Cooperative Funding)	0	8,844,957	25,000	0	0	0	8,869,957
Reserves - Emergency Response	0	0	0	0	0	0	0
	1,349,983	10,775,791	1,204,937	100,800	3,075	35,967	13,470,553

New Issues							
Salaries and Benefits	169,649	107,657	33,357	24,710	1,485	58,585	395,443
Other Personal Services	5,521	1,175	2,343	40,751	0	0	49,790
Contracted Services	1,448,654	439,741	228,565	0	0	5,001	2,121,961
Operating Expenses	44,212	21,742	175,697	32,805	250	18,060	292,766
Operating Capital Outlay	0	8,095	29,905	0	0	2,500	40,500
Fixed Capital Outlay	0	376,544	15,000	0	0	0	391,544
Interagency Expenditures (Cooperative Funding)	82,827	16,111,820	0	0	0	0	16,194,647
Reserves - Emergency Response	0	0	0	0	0	0	0
	1,750,863	17,066,774	484,867	98,266	1,735	84,146	19,486,651

	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	(59,836)	56,362	5,375	(2,964)	1,485	58,585	59,007
Other Personal Services	2,586	(5,952)	2,181	21,615	0	0	20,430
Contracted Services	528,927	214,008	(76,161)	(30,900)	0	2,801	638,675
Operating Expenses	4,456	(167,737)	(430,386)	16,687	(2,825)	(11,176)	(590,981)
Operating Capital Outlay	(148,080)	(57,528)	(61,079)	(6,972)	0	(2,031)	(275,690)
Fixed Capital Outlay	(10,000)	(1,015,033)	(135,000)	0	0	0	(1,160,033)
Interagency Expenditures (Cooperative Funding)	82,827	7,266,863	(25,000)	0	0	0	7,324,690
Reserves - Emergency Response	0	0	0	0	0	0	0
	400,880	6,290,983	(720,070)	(2,534)	(1,340)	48,179	6,016,098

Program Allocations

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

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

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT PROGRAM BY EXPENDITURE CATEGORY

Fiscal Years 2015-16, 2016-17, 2017-18, 2018-19, and 2019-20

TENTATIVE BUDGET - Fiscal Year 2019-20

1.0 Water Resources Planning and Monitoring

	Fiscal Year 2015-16 (Actual-Audited)	Fiscal Year 2016-17 (Actual-Audited)	Fiscal Year 2017-18 (Actual - Audited)	Fiscal Year 2018-19 (Amended)	Fiscal Year 2019-20 (Tentative)	Difference in \$ (Amended -- Tentative)	% of Change (Amended -- Tentative)
Salaries and Benefits	\$ 1,887,875	\$ 1,861,419	\$ 1,894,772	\$ 2,123,777	\$ 2,063,941	\$ (59,836)	-2.8%
Other Personal Services	\$ 16,166	\$ 17,955	\$ 18,504	\$ 29,883	\$ 32,469	\$ 2,586	8.7%
Contracted Services	\$ 2,317,536	\$ 2,473,794	\$ 1,981,851	\$ 3,777,579	\$ 4,306,506	\$ 528,927	14.0%
Operating Expenses	\$ 215,823	\$ 254,532	\$ 275,865	\$ 410,430	\$ 414,886	\$ 4,456	1.1%
Operating Capital Outlay	\$ 121,328	\$ 132,283	\$ 105,504	\$ 323,462	\$ 175,382	\$ (148,080)	-45.8%
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ 10,000	\$ -	\$ (10,000)	-100.0%
Interagency Expenditures (Cooperative Funding)	\$ 41,153	\$ 50,000	\$ 50,000	\$ 50,000	\$ 132,827	\$ 82,827	165.7%
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL	\$ 4,599,880	\$ 4,789,983	\$ 4,326,496	\$ 6,725,131	\$ 7,126,011	\$ 400,880	6.0%

SOURCE OF FUNDS

Fiscal Year 2019-20 Tentative

	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Salaries and Benefits	\$ -	\$ 84,067	\$ -	\$ 91,015	\$ 1,762,069	\$ 126,790	\$ 2,063,941
Other Personal Services	\$ -	\$ -	\$ -	\$ 1,904	\$ 30,565	\$ -	\$ 32,469
Contracted Services	\$ 5,000	\$ 380,000	\$ -	\$ 800	\$ 1,510,706	\$ 2,410,000	\$ 4,306,506
Operating Expenses	\$ -	\$ 5,000	\$ -	\$ 26,135	\$ 370,251	\$ 13,500	\$ 414,886
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ 20,800	\$ 154,582	\$ -	\$ 175,382
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ 100,000	\$ -	\$ -	\$ -	\$ 32,827	\$ -	\$ 132,827
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 105,000	\$ 497,577	\$ -	\$ 160,693	\$ 4,237,216	\$ 2,577,635	\$ 7,578,121

RATE, OPERATING AND NON-OPERATING

Fiscal Year 2019-20 Tentative

	Workforce	Rate (Salary without benefits)	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	24.0	\$ 1,447,496	\$ 2,043,978	\$ 19,963	\$ 2,063,941
Other Personal Services	1.5	\$ 30,078	\$ 32,469	\$ -	\$ 32,469
Contracted Services	-	\$ -	\$ 3,899,006	\$ 407,500	\$ 4,306,506
Operating Expenses			\$ 413,686	\$ 1,200	\$ 414,886
Operating Capital Outlay			\$ 175,382	\$ -	\$ 175,382
Fixed Capital Outlay			\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)			\$ 100,000	\$ 32,827	\$ 132,827
Debt			\$ -	\$ -	\$ -
Reserves - Emergency Response			\$ -	\$ -	\$ -
TOTAL			\$ 6,664,521	\$ 461,490	\$ 7,126,011

WORKFORCE

Fiscal Years 2015-16, 2016-17, 2017-18, 2018-19, and 2019-20

WORKFORCE CATEGORY	Fiscal Year					(Amended -- Tentative) 2018-2019 to 2019-2020	
	2015-2016	2016-2017	2017-2018	2018-19	2019-20	Difference	% Change
Authorized Positions	21.0	22.0	22.0	24.0	24.0	0.0	0.0%
Contingent Worker	0.0	0.0	0.0	0.0	0.0	0.0	
Other Personal Services	1.0	1.5	1.5	1.5	1.5	0.0	0.0%
Intern	0.0	0.0	0.0	0.0	0.0	0.0	
Volunteer	0.0	0.0	0.0	0.0	0.0	0.0	
TOTAL WORKFORCE	22.0	23.5	23.5	25.5	25.5	0.0	0.00%

Program Allocations

Northwest Florida Water Management District
REDUCTIONS - NEW ISSUES
1.0 Water Resources Planning and Monitoring
Fiscal Year 2019-20
Tentative Budget - August 1, 2019

FY 2018-19 Budget (Amended)		25.50	\$ 6,725,131		
Reductions					
Issue	Description	Issue Amount	Workforce	Category Subtotal	Issue Narrative
Salaries and Benefits				229,485	
1	Salaries and benefits - MFLs	100,791			Adjusted for changes in planned workload and completion of St. Marks River Rise project
2	Salaries and benefits - FEMA	55,166			Completion of FEMA activities
3	Salaries and benefits - Monitoring/Data Collection	41,373			Realignment of staff based on 3 year average
4	Salaries and benefits - Other Water Resources Planning	30,616			Reduction reflects movement of specific surface water/spring project development and management to Program 2
5	Salaries and benefits - Intergovernmental/Technical Assistance	1,539			Realignment of staff based on 3 year average
Other Personal Services				2,935	
6	OPS Salaries and benefits - Other Water Resources Planning	1,748			Realignment of hours to WS Planning and WS Development to reflect planned workload
7	OPS Salaries and benefits - Monitoring/Data Collection	1,032			Realignment of hours from individual projects to general Research and Data Collection to reflect planned workload
8	OPS Salaries and benefits - Technical Assistance	155			Slight reduction in OPS hours needed for Technical Assistance
Contracted Services				919,727	
9	Management consultants - FEMA	651,350			Completion of FEMA activities
10	Management consultants - MFLs	105,000			Adjusted to reflect MFL activities that vary by year and by project
11	Legal counsel, management consultants - Water Supply Planning	76,400			Reduction in legal services based on actual expenditures and realignment and reduction of contracted services to grants
12	Management consultants - Other Water Resources Planning	32,827			Moved from this category to grants for cooperative restoration projects within same project
13	Contractual services - IT Bureau	30,000			Removed budget for web enhancements related to Springs
14	Legal counsel - MFLs	22,000			Adjusted to reflect MFL activities that vary by year and by project
15	Contractual services - Monitoring/Data Collection	1,150			Reduced number of planned well refurbishment and plumbing installations
16	Lab services - MFLs	1,000			Reduction based on projected project needs
Operating Expenses				39,756	
17	R&M software	7,312			Reduction in cost for web page and Oracle maintenance
18	Staff travel - MFLs	6,300			Reduction to align with prior year expenditures
19	Office furniture, equipment, supplies - Lab	4,000			Completion of laboratory updates at headquarters
20	R&L/R&M field equipment and R&M vehicles - Monitoring/Data collection	3,325			Reduction based on projected project needs
21	R&L field equipment, R&M vehicles and watercraft - MFLs	3,150			Reduction of operating expenses for MFL activities to align with expenditures
22	Moving expenses - Other Water Resources Planning	3,000			Transferred to continuing education due to help cover employee tuition reimbursement
23	Staff travel - Other Water Resources Planning	2,000			Reduction to align with prior year expenditures
24	Jetpacks/Aircards	1,943			Adjustment based on plans and usage
25	Parts and supplies, watercraft supplies, on-line data services, and vehicle insurance - Monitoring/Data Collection	1,869			Reduction of operating expenses for monitoring/data collection program based on actual usage
26	Office supplies, including postage - Other Water Resources Planning	1,505			Reduction of operating expenses for other WR planning program based upon actual usage
27	Computer software, equipment purchases	1,450			Reduction in staff needs and IT Steering Committee requests
28	Postage, safety supplies - MFLs	1,250			Reduction to align with prior year expenditures
29	On-line data services	1,152			Decrease due to reduction in GIS cloud data storage
30	Staff travel - FEMA	1,000			Reduction to align with prior year expenditures
31	Staff travel, legal ads - Water Supply Planning	500			Reduction to align with prior year expenditures
Operating Capital Outlay				148,080	
32	Computer hardware - MFL IT	100,000			Accelerated this project and purchased hardware in FY 18-19
33	Pumps, sampling/metering/gaging equipment - Monitoring/Data Collection	21,500			Reduced to reflect refined MFL water quality needs and recategorization based on equipment costs
34	Workstations - Lab	21,352			Completion of laboratory updates at headquarters
35	Computer hardware	5,228			Reduction in infrastructure replacement needs
Fixed Capital Outlay				10,000	
36	Building improvements - Lab	10,000			Completion of laboratory updates at headquarters
Interagency Expenditures (Cooperative Funding)				-	
Reserves				-	
TOTAL REDUCTIONS		0.00	\$ 1,349,983		

Program Allocations

Northwest Florida Water Management District
REDUCTIONS - NEW ISSUES
1.0 Water Resources Planning and Monitoring
Fiscal Year 2019-20
Tentative Budget - August 1, 2019

FY 2018-19 Budget (Amended)			25.50	\$ 6,725,131
New Issues				
Issue	Description	Issue Amount	Workforce	Category Subtotal
Salaries and Benefits				169,649
1	Salaries and benefits - MFLs	52,911		Adjusted in planned activities including completion of St. Marks River Rise project, and increased activity on Wakulla Spring and Coastal Floridan aquifer projects
2	Salaries and benefits - FEMA	44,365		Realignment of salaries and benefits between projects to better reflect workload
3	Salaries and benefits - Other Water Resources Planning	19,793		Planned leave payout & realignment of salaries & benefits to better reflect workload
4	Salaries and benefits - Monitoring/Data Collection	18,843		Realignment of salaries and benefits between projects to better reflect workload
5	Salaries and benefits - Water Supply Planning	17,004		Anticipated leave payout & realignment of salaries & benefits to better reflect workload
6	Salaries and benefits - IT Bureau	13,626		Increase due to leave payout for staff; equity/retention pay adjustments; benefits
7	Salaries and benefits - Intergovernmental/Technical Assistance	3,107		Realignment of staff based on 3 year average
Other Personal Services				5,521
8	Monitoring/Data Collection -- Salaries and benefits	1,981		Realignment of hours from regional regional monitoring projects and bonus
9	OPS salaries and benefits - IT Bureau	1,791		Annualization of OPS position that moved from RMD to IT Bureau for GIS support in FY 18-19 and includes \$1/hour rate increase
10	OPS Salaries and benefits - Water Supply Planning	1,749		Realignment of hours from Other WR Planning to reflect planned workload
Contracted Services				1,448,654
11	Management consultants - MFLs	685,000		Adjusted to reflect MFL activities that vary by year and by project
12	Management consultants - FEMA	630,000		New FEMA projects initiated
13	Contractual services - Monitoring/Data Collection	123,654		Increase in USGS charges, evapotranspiration monitoring, and additional coastal water quality data collection to support project planning
14	Contractual Services - MFL IT	10,000		Technical support for computing system to develop hydrologic MFL models
Operating Expenses				44,212
15	R&M servers	14,622		Provision of server maintenance support
16	Field/lab/technical/vehicle supplies, fuel and lubricants - Monitoring/Data Collection	8,387		Workload resulting in equipment and supply demands
17	Continuing education - Other Water Resources Planning	7,900		Required training provided online and tuition reimbursement
18	Staff travel - Monitoring/Data Collection	3,500		Workload resulting in additional travel to monitoring stations
19	Continuing education - Monitoring/Data Collection	2,800		Required training provided online and ongoing professional development
20	Clothing/uniforms - Other Water Resources Planning	2,000		Provision of budget for District provided clothing
21	Continuing education - IT Bureau	1,457		Provision of financial software training and vendor review of system
22	Legal ads, continuing education - MFLs	1,400		Increased to reflect legal ad costs for MFL rules
23	Printer - Other Water Resources Planning	1,121		Cost allocation for this service
24	Computer supplies	1,025		Increase due to plotter paper reallocation from other divisions
Operating Capital Outlay				-
Fixed Capital Outlay				-
Interagency Expenditures (Cooperative Funding)				82,827
25	Grants - Water Supply Planning	50,000		Realignment of funds to grants to assist local govmts with water supply asset management
26	Grants - Other Water Resources Planning	32,827		Moved to this category from contracted services for cooperative restoration projects within same project
Reserves				-
TOTAL NEW ISSUES			0.00	\$ 1,750,863
1.0 Water Resources Planning and Monitoring				
Total Workforce and Tentative Budget for FY 2019-20			25.50	\$ 7,126,011

Program Allocations

Changes and Trends

The total budget for this program remains generally consistent over five-year period, with an increase in FY 2018-19 that continues into FY 2019-20. The development of MFLs for northwest Florida and technical support for floodplain management and mapping are the primary activities, accounting for two-thirds of the program's budget. Decreases in Contracted Services in actual expenditures between FY 2015-16 and FY 2017-18 were due to completion of a DEP springs monitoring grant in FY 2015-16 and shifts in FEMA work activities to accommodate new LiDAR projects. MFL development and FEMA technical assistance projects will continue to comprise the largest portions of this program, with Contracted Services budgets that vary from year-to-year based on work planned and accomplished and the cyclical nature of the work products.

Budget Variances

This program's FY 2019-20 Tentative Budget is \$400,880 (6.0 percent) higher than the FY 2018-19 Amended Budget. This variance is mainly from the increase in Contracted Services of \$528,927 (14.0 percent) for MFL activities including the deferral of monitor well construction near Econfina Creek to FY 2019-20 due to Hurricane Michael impacts, expanded data collection and modeling to support Shoal River MFL development, and additional refinements to a groundwater flow model needed for Wakulla Spring MFL evaluations. The Interagency Expenditures category increases by \$82,827 (165.7 percent) to assist water utilities serving small communities with asset management planning and for local grants that protect and improve water quality within the Apalachicola watershed. Decreases are mainly in Operating Capital Outlay of \$148,080 (45.8 percent) and Salaries and Benefits of \$59,836 (2.8 percent). The decline in Operating Capital Outlay is mainly from a one-time purchase of a hydrologic modeling system in FY 2018-19, while the Salaries and Benefits category is lower due to transferring more staff time to Program 2.0 for project assistance and management. Budget of \$10,000 for Fixed Capital Outlay is removed in FY 2019-20 due to the completion of laboratory updates at Headquarters.

Major Budget Items

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

- Salaries and Benefits, \$2,063,941 (25.5 FTE)
- Contracted Services, \$4,306,506:
 - Subactivity 1.1.2 MFLs, \$1,515,500
 - Activity 1.2 Research, Data Collection, Analysis and Monitoring, \$292,697
 - Activity 1.3 Technical Assistance, \$2,415,000

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

Program Allocations

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

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

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT

ACTIVITY BY EXPENDITURE CATEGORY

Fiscal Years 2015-16, 2016-17, 2017-18, 2018-19, and 2019-20

TENTATIVE BUDGET - Fiscal Year 2019-20

1.1 District Water Management Planning

	Fiscal Year 2015-16 (Actual-Audited)	Fiscal Year 2016-17 (Actual-Audited)	Fiscal Year 2017-18 (Actual - Audited)	Fiscal Year 2018-19 (Amended)	Fiscal Year 2019-20 (Tentative)	Difference in \$ (Amended -- Tentative)	% of Change (Amended -- Tentative)
Salaries and Benefits	\$ 988,597	\$ 991,942	\$ 1,032,191	\$ 1,171,691	\$ 1,129,992	\$ (41,699)	-3.6%
Other Personal Services	\$ 7,580	\$ 9,439	\$ 12,689	\$ 18,031	\$ 18,032	\$ 1	0.0%
Contracted Services	\$ 509,478	\$ 1,190,424	\$ 581,642	\$ 1,071,027	\$ 1,518,800	\$ 447,773	41.8%
Operating Expenses	\$ 12,103	\$ 23,100	\$ 38,647	\$ 60,763	\$ 55,479	\$ (5,284)	-8.7%
Operating Capital Outlay	\$ -	\$ 14,670	\$ 30,538	\$ 20,250	\$ 20,250	\$ -	0.0%
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ 41,153	\$ 50,000	\$ 50,000	\$ 50,000	\$ 132,827	\$ 82,827	165.7%
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 1,558,912	\$ 2,279,574	\$ 1,745,707	\$ 2,391,762	\$ 2,875,380	\$ 483,618	20.2%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2019-20 Tentative	\$ 100,000	\$ 462,577	\$ -	\$ -	\$ 2,560,385	\$ -	\$ 3,122,962

OPERATING AND NON-OPERATING

Fiscal Year 2019-20 Tentative

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 1,120,348	\$ 9,644	\$ 1,129,992
Other Personal Services	\$ 18,032	\$ -	\$ 18,032
Contracted Services	\$ 1,518,800	\$ -	\$ 1,518,800
Operating Expenses	\$ 55,479	\$ -	\$ 55,479
Operating Capital Outlay	\$ 20,250	\$ -	\$ 20,250
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ 100,000	\$ 32,827	\$ 132,827
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 2,832,909	\$ 42,471	\$ 2,875,380

Program Allocations

Changes and Trends

The changes and trends for this activity reflect those described earlier in Program 1.0 and include continuing efforts to develop MFLs for northwest Florida; cyclical updates to the WSA and Region II RWSP; watershed planning in support of the state's Gulf of Mexico restoration effort; and project planning in support of other restoration efforts. Increases in Salaries and Benefits and Other Personal Services between FY 2015-16 and FY 2017-18 reflect prioritization of staff resources in Water Supply Planning and MFLs, offset by decreases in Other Water Resource Planning, based on the programmatic realignments and cyclical work noted previously. Increases in Contracted Services, Operating Expenses, and Operating Capital Outlay between FY 2015-16 and FY 2017-18 reflect additional work efforts for development of MFLs in FY 2017-18.

Budget Variances

This activity's FY 2019-20 Tentative Budget is \$483,618 (20.2 percent) higher than the FY 2018-19 Amended Budget. The increase is primarily in Contracted Services by \$447,773 (41.8 percent) and largely reflects MFL activities including the deferral of monitor well construction near Econfina Creek to FY 2019-20 due to Hurricane Michael impacts, expanded data collection and modeling to support Shoal River MFL development, and additional refinements to a groundwater flow model needed for Wakulla Spring MFL evaluations. The category of Interagency Expenditures increases by \$82,827 (165.7 percent) to provide technical assistance to small water systems with asset management planning and for local grants that protect and improve water quality within the Apalachicola watershed. Decreases in Operating Expenses of \$5,284 (8.7 percent) are made to more closely match actual expenditures, while the Salaries and Benefits category is lower due to transferring more staff time to Program 2.0 for project assistance and management.

Major Budget Items

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

Program Allocations

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

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

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT

SUBACTIVITY BY EXPENDITURE CATEGORY

Fiscal Years 2015-16, 2016-17, 2017-18, 2018-19, and 2019-20

TENTATIVE BUDGET - Fiscal Year 2019-20

1.1.1 Water Supply Planning

	Fiscal Year 2015-16 (Actual-Audited)	Fiscal Year 2016-17 (Actual-Audited)	Fiscal Year 2017-18 (Actual - Audited)	Fiscal Year 2018-19 (Amended)	Fiscal Year 2019-20 (Tentative)	Difference in \$ (Amended -- Tentative)	% of Change (Amended -- Tentative)
Salaries and Benefits	\$ 73,884	\$ 83,119	\$ 128,116	\$ 100,222	\$ 117,226	\$ 17,004	17.0%
Other Personal Services	\$ 884	\$ 3,228	\$ 4,463	\$ 5,053	\$ 6,802	\$ 1,749	34.6%
Contracted Services	\$ 665	\$ 22,900	\$ 2,340	\$ 77,400	\$ 1,000	\$ (76,400)	-98.7%
Operating Expenses	\$ 360	\$ 1,732	\$ 1,607	\$ 1,900	\$ 1,400	\$ (500)	-26.3%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ 50,000	\$ 50,000	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 75,793	\$ 110,979	\$ 136,525	\$ 184,575	\$ 176,428	\$ (8,147)	-4.4%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2019-20 Tentative	\$ 50,000	\$ -	\$ -	\$ -	\$ 153,176	\$ -	\$ 203,176

OPERATING AND NON-OPERATING

Fiscal Year 2019-20 Tentative

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 113,379	\$ 3,847	\$ 117,226
Other Personal Services	\$ 6,802	\$ -	\$ 6,802
Contracted Services	\$ 1,000	\$ -	\$ 1,000
Operating Expenses	\$ 1,400	\$ -	\$ 1,400
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ 50,000	\$ -	\$ 50,000
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 172,581	\$ 3,847	\$ 176,428

Program Allocations

Changes and Trends

Expenditures for water supply planning vary over a five-year period to reflect the statutory and rule requirement changes for updating assessments and plans. Increases in expenditures for Salaries and Benefits, Other Personal Services, Contracted Services, and Operating Expenses between FY 2015-16 and FY 2017-18 reflect implementation of updates for both the districtwide WSA and Region II RWSP. These increases include recurring Contracted Services support for water supply planning through FY 2018-19. Additional Operating Expenses during this time also provided for more staff training resources and covered legal advertising costs of the WSA. Beginning in FY 2019-20, Contracted Services costs decrease with \$50,000 of the funding shifting to Interagency Expenditures to assist water utilities with asset management planning.

Budget Variances

This subactivity's FY 2019-20 Tentative Budget is \$8,147 (4.4 percent) lower than the FY 2018-19 Amended Budget. The variance is a combination of less budget for Contracted Services and more budget for Interagency Expenditures and Salaries and Benefits. The decline in Contracted Services of \$76,400 (98.7 percent) is due to less need for management consultant services due to substantial completion of cyclical water supply planning efforts. A reduction in these efforts is also the reason for a \$500 (26.3 percent) decrease in Operating Expenses where less staff travel and legal ads for consulting services is necessary. The introduction of Interagency Expenditures budget of \$50,000 is for grants to assist water utilities with asset management planning. The increase in Salaries and Benefits of \$17,004 (17.0 percent) and Other Personal Services of \$1,749 (34.6 percent) represent realignment of hours to match actual expenditures and reflects changes in staff benefits.

Major Budget Items

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

- Salaries and Benefits, \$117,226

Program Allocations

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

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

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT

SUBACTIVITY BY EXPENDITURE CATEGORY

Fiscal Years 2015-16, 2016-17, 2017-18, 2018-19, and 2019-20

TENTATIVE BUDGET - Fiscal Year 2019-20

1.1.2 Minimum Flows and Minimum Water Levels

	Fiscal Year 2015-16 (Actual-Audited)	Fiscal Year 2016-17 (Actual-Audited)	Fiscal Year 2017-18 (Actual - Audited)	Fiscal Year 2018-19 (Amended)	Fiscal Year 2019-20 (Tentative)	Difference in \$ (Amended -- Tentative)	% of Change (Amended -- Tentative)
Salaries and Benefits	\$ 338,736	\$ 357,910	\$ 444,218	\$ 629,011	\$ 581,131	\$ (47,880)	-7.6%
Other Personal Services	\$ -	\$ 1,408	\$ 498	\$ 777	\$ 777	\$ -	0.0%
Contracted Services	\$ 505,059	\$ 1,166,159	\$ 577,712	\$ 958,500	\$ 1,515,500	\$ 557,000	58.1%
Operating Expenses	\$ 5,601	\$ 6,592	\$ 21,836	\$ 39,725	\$ 30,425	\$ (9,300)	-23.4%
Operating Capital Outlay	\$ -	\$ 14,670	\$ 30,538	\$ 20,250	\$ 20,250	\$ -	0.0%
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 849,396	\$ 1,546,739	\$ 1,074,802	\$ 1,648,263	\$ 2,148,083	\$ 499,820	30.3%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2019-20 Tentative	\$ -	\$ 462,577	\$ -	\$ -	\$ 1,811,000	\$ -	\$ 2,273,577

OPERATING AND NON-OPERATING

Fiscal Year 2019-20 Tentative

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 581,131	\$ -	\$ 581,131
Other Personal Services	\$ 777	\$ -	\$ 777
Contracted Services	\$ 1,515,500	\$ -	\$ 1,515,500
Operating Expenses	\$ 30,425	\$ -	\$ 30,425
Operating Capital Outlay	\$ 20,250	\$ -	\$ 20,250
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 2,148,083	\$ -	\$ 2,148,083

Program Allocations

Changes and Trends

The District budget for MFL development generally has increased since FY 2015-16, concurrent with the expansion of the program to include additional priority waterbodies. Increases in Salaries and Benefits and Contracted Services reflect staff and contracted services needed for the ongoing development of MFLs for nine waterbodies including three outstanding Florida Springs: Wakulla Spring, Jackson Blue Spring, and the Gainer Spring Group. There is an accompanying increase in Operating Expenses for expanded data collection efforts by District staff. Operating Capital Outlay reflects year-to-year variations in equipment needs and the realignment of funds between Activity 1.2 and subactivity 1.1.2 as this program has developed.

Budget Variances

This subactivity's FY 2019-20 Tentative Budget is \$499,820 (30.3 percent) higher than the FY 2018-19 Amended Budget. The variance is because of the increase in Contracted Services of \$557,000 (58.1 percent) and is largely due to monitor well construction near Econfina Creek that has been deferred to FY 2019-20 due to Hurricane Michael, expanded data collection and modeling to support MFL development for the Shoal River, and additional groundwater flow model refinements to facilitate Wakulla Spring MFL evaluations. Decreases in Operating Expenses of \$9,300 (23.4 percent) reflect realignment to better match actual expenditures for data collection activities, including reductions in staff travel, field equipment, and repair and maintenance to vehicles and watercraft. Salaries and Benefits also has a decrease of \$47,880 (7.6 percent) reflecting a realignment to better match actual expenditures. A total of \$462,577 of this activity's budget is funded with Reserves to support MFL development.

Major Budget Items

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

- Salaries and Benefits, \$581,131
- Contracted Services, \$1,515,500
 - Shoal River System MFL, \$510,000
 - Coastal Region II MFL, \$450,000
 - Wakulla Spring MFL, \$350,000
 - Econfina Creek and Springs MFL, \$200,000
 - General MFL, \$5,500

Program Allocations

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

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

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT SUBACTIVITY BY EXPENDITURE CATEGORY

Fiscal Years 2015-16, 2016-17, 2017-18, 2018-19, and 2019-20

TENTATIVE BUDGET - Fiscal Year 2019-20

1.1.3 Other Water Resources Planning

	Fiscal Year 2015-16 (Actual-Audited)	Fiscal Year 2016-17 (Actual-Audited)	Fiscal Year 2017-18 (Actual - Audited)	Fiscal Year 2018-19 (Amended)	Fiscal Year 2019-20 (Tentative)	Difference in \$ (Amended -- Tentative)	% of Change (Amended -- Tentative)
Salaries and Benefits	\$ 575,977	\$ 550,913	\$ 459,857	\$ 442,458	\$ 431,635	\$ (10,823)	-2.4%
Other Personal Services	\$ 6,696	\$ 4,803	\$ 7,728	\$ 12,201	\$ 10,453	\$ (1,748)	-14.3%
Contracted Services	\$ 3,754	\$ 1,365	\$ 1,590	\$ 35,127	\$ 2,300	\$ (32,827)	-93.5%
Operating Expenses	\$ 6,142	\$ 14,775	\$ 15,205	\$ 19,138	\$ 23,654	\$ 4,516	23.6%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ 41,153	\$ 50,000	\$ 50,000	\$ 50,000	\$ 82,827	\$ 32,827	65.7%
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 633,722	\$ 621,856	\$ 534,380	\$ 558,924	\$ 550,869	\$ (8,055)	-1.4%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2019-20 Tentative	\$ 50,000	\$ -	\$ -	\$ -	\$ 596,209	\$ -	\$ 646,209

OPERATING AND NON-OPERATING

Fiscal Year 2019-20 Tentative

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 425,838	\$ 5,797	\$ 431,635
Other Personal Services	\$ 10,453	\$ -	\$ 10,453
Contracted Services	\$ 2,300	\$ -	\$ 2,300
Operating Expenses	\$ 23,654	\$ -	\$ 23,654
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ 50,000	\$ 32,827	\$ 82,827
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 512,245	\$ 38,624	\$ 550,869

Program Allocations

Changes and Trends

Decreases in expenditures between FY 2015-16 and FY 2017-18 reflect the reallocation of staff time for major spring and watershed restoration projects from Program 1.0 to Program 2.0 (Salaries and Benefits and Other Personal Services) as well as associated legal costs for contracts (Contracted Services). Increases in Operating Expenses vary year-to-year in this program; however, increases between FY 2015-16 and FY 2017-18 are due to increased staff travel and training costs, as well as allocation of shared districtwide operational expenses. The increase in Interagency Expenditures reflects a transfer of budget from Contracted Services for cooperative restoration projects.

Budget Variances

This subactivity's FY 2019-20 Tentative Budget is \$8,055 (1.4 percent) lower than the FY 2018-19 Amended Budget. The decline is from less personnel budget of \$10,823 (2.4 percent) in Salaries and Benefits and \$1,748 (14.3 percent) in Other Personal Services in part to redirecting staff hours to support surface water and springs project development and management in Program 2.0. The increase in Operating Expenses of \$4,516 (23.6 percent) will provide additional staff training resources and cover District uniform costs. The \$32,827 (93.5 percent) decrease in Contracted Services reflects moving remaining Ecosystem Management and Restoration Trust Fund resources for the Apalachicola River and Bay SWIM program to Interagency Expenditures for a comparable \$32,827 or 65.7 percent increase. These funds will be made available for local grants that protect and improve water quality within the Apalachicola watershed.

Major Budget Items

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

- Salaries and Benefits, \$431,635

Program Allocations

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

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

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT

ACTIVITY BY EXPENDITURE CATEGORY

Fiscal Years 2015-16, 2016-17, 2017-18, 2018-19, and 2019-20

TENTATIVE BUDGET - Fiscal Year 2019-20

1.2 Research, Data Collection, Analysis and Monitoring

	Fiscal Year 2015-16 (Actual-Audited)	Fiscal Year 2016-17 (Actual-Audited)	Fiscal Year 2017-18 (Actual - Audited)	Fiscal Year 2018-19 (Amended)	Fiscal Year 2019-20 (Tentative)	Difference in \$ (Amended -- Tentative)	% of Change (Amended -- Tentative)
Salaries and Benefits	\$ 497,596	\$ 487,735	\$ 472,693	\$ 499,840	\$ 477,310	\$ (22,530)	-4.5%
Other Personal Services	\$ 8,585	\$ 8,516	\$ 5,816	\$ 9,851	\$ 10,800	\$ 949	9.6%
Contracted Services	\$ 296,653	\$ 398,978	\$ 139,478	\$ 170,193	\$ 292,697	\$ 122,504	72.0%
Operating Expenses	\$ 77,091	\$ 93,811	\$ 68,490	\$ 113,231	\$ 118,724	\$ 5,493	4.9%
Operating Capital Outlay	\$ 48,142	\$ 111,775	\$ 44,916	\$ 145,652	\$ 102,800	\$ (42,852)	-29.4%
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ 10,000	\$ -	\$ (10,000)	-100.0%
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 928,067	\$ 1,100,815	\$ 731,391	\$ 948,767	\$ 1,002,331	\$ 53,564	5.6%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2019-20 Tentative	\$ -	\$ -	\$ -	\$ 160,693	\$ 946,902	\$ -	\$ 1,107,595

OPERATING AND NON-OPERATING

Fiscal Year 2019-20 Tentative

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 477,310	\$ -	\$ 477,310
Other Personal Services	\$ 10,800	\$ -	\$ 10,800
Contracted Services	\$ 292,697	\$ -	\$ 292,697
Operating Expenses	\$ 118,724	\$ -	\$ 118,724
Operating Capital Outlay	\$ 102,800	\$ -	\$ 102,800
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 1,002,331	\$ -	\$ 1,002,331

Program Allocations

Changes and Trends

Generally, staff time and expenses for the hydrologic monitoring program sees little fluctuation from year-to-year. Changes to expenditures in Salaries and Benefits between FY 2015-16 and FY 2017-18 reflect reallocation of time to monitoring efforts for MFLs. The decrease in Contracted Services in FY 2017-18 is due to the completion of a DEP grant for enhanced hydrologic and water quality monitoring of Wakulla Spring and Jackson Blue Spring ahead of schedule. Operating Expenses vary over the five-year period, reflecting reduced fuel costs coupled with increases to accommodate more staff travel and repair and maintenance costs for vehicles and equipment associated with expanded monitoring networks.

Budget Variances

This activity's FY 2019-20 Tentative Budget is \$53,564 (5.6 percent) higher than the FY 2018-19 Amended Budget. Three of the six budget categories with changes have an increase in budget. The \$122,504 (72.0 percent) increase in Contracted Services reflects increased costs for USGS contracts, moving evapotranspiration monitoring from Activity 2.2.1, and additional water quality and flow data collection to support project planning, including for St. Joseph Bay and other coastal waters. The increase in Operating Expenses of \$5,493 (4.9 percent) and decrease in Operating Capital Outlay of \$42,852 (29.4 percent) and Fixed Capital Outlay \$10,000 are mainly impacted by a planned slowing in the growth of the monitoring network and an expected continuation of replacement equipment prices remaining below the Operating Capital Outlay threshold of \$1,000.

Major Budget Items

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

- Salaries and Benefits, \$477,310
- Contracted Services, \$292,697
 - Data collection and monitoring; including funding for USGS monitoring, \$245,600
- Operating Expenses, \$118,724
 - Field and technical supplies, \$30,128
 - Repair and maintenance for field equipment, vehicles, watercraft, \$20,900
 - Staff travel, \$20,060
 - Fuel and lubricants, \$16,790
- Operating Capital Outlay, \$102,800
 - Metering/gauging and testing equipment, \$54,300
 - Field vehicle, \$40,000

Program Allocations

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

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

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT

ACTIVITY BY EXPENDITURE CATEGORY

Fiscal Years 2015-16, 2016-17, 2017-18, 2018-19, and 2019-20

TENTATIVE BUDGET - Fiscal Year 2019-20

1.3 Technical Assistance

	Fiscal Year 2015-16 (Actual-Audited)	Fiscal Year 2016-17 (Actual-Audited)	Fiscal Year 2017-18 (Actual - Audited)	Fiscal Year 2018-19 (Amended)	Fiscal Year 2019-20 (Tentative)	Difference in \$ (Amended -- Tentative)	% of Change (Amended -- Tentative)
Salaries and Benefits	\$ 220,919	\$ 211,897	\$ 213,011	\$ 268,538	\$ 259,305	\$ (9,233)	-3.4%
Other Personal Services	\$ -	\$ -	\$ -	\$ 155	\$ -	\$ (155)	-100.0%
Contracted Services	\$ 1,476,824	\$ 837,925	\$ 1,224,242	\$ 2,436,350	\$ 2,415,000	\$ (21,350)	-0.9%
Operating Expenses	\$ 2,828	\$ 3,054	\$ 3,432	\$ 15,000	\$ 14,000	\$ (1,000)	-6.7%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 1,700,571	\$ 1,052,877	\$ 1,440,685	\$ 2,720,043	\$ 2,688,305	\$ (31,738)	-1.2%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2019-20 Tentative	\$ 5,000	\$ -	\$ -	\$ -	\$ 161,593	\$ 2,577,635	\$ 2,744,228

OPERATING AND NON-OPERATING

Fiscal Year 2019-20 Tentative

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 252,547	\$ 6,758	\$ 259,305
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 2,007,500	\$ 407,500	\$ 2,415,000
Operating Expenses	\$ 12,800	\$ 1,200	\$ 14,000
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 2,272,847	\$ 415,458	\$ 2,688,305

Program Allocations

Changes and Trends

Expenditures for this activity have varied over the last five years due to changes in FEMA projects, regional priorities, and related work plans. The funding reflects carryforward of previously awarded FEMA funds for multi-year projects as well as new tasks for Risk MAP efforts. Budget category variations across fiscal years reflect cyclical work and completion of work plan activities. Decreases in Contracted Services expenditures between FY 2015-16 and FY 2017-18 reflect shifts in FEMA work activities to accommodate new LiDAR projects.

Budget Variances

This activity's FY 2019-20 Tentative Budget is \$31,738 (1.2 percent) lower than the FY 2018-19 Amended Budget. This is largely attributable to decreases in Salaries and Benefits of \$9,233 (3.4 percent), Contracted Services of \$21,350 (0.9 percent), and Operating Expenses of \$1,000 (6.7 percent) to realign costs with actual expenditures over the last three years. Staff resources were reallocated to Activity 2.3 to support spring restoration and other water quality improvement projects.

Major Budget Items

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

- Salaries and Benefits, \$259,305
- Contracted Services, \$2,415,000
 - Apalachee Bay/St. Marks Watershed, \$350,000
 - Base level engineering, \$300,000
 - Escambia Watershed, \$250,000
 - St. Andrew-St. Joseph bays, \$250,000
 - Lower Choctawhatchee Watershed, \$200,000
 - FY09 Panhandle Upgrade, \$150,000
 - New FEMA funding for FY 2019-20, \$100,000
 - Pea Watershed, \$100,000

Program Allocations

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

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

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT

ACTIVITY BY EXPENDITURE CATEGORY

Fiscal Years 2015-16, 2016-17, 2017-18, 2018-19, and 2019-20

TENTATIVE BUDGET - Fiscal Year 2019-20

1.5 Technology and Information Services

	Fiscal Year 2015-16 (Actual-Audited)	Fiscal Year 2016-17 (Actual-Audited)	Fiscal Year 2017-18 (Actual - Audited)	Fiscal Year 2018-19 (Amended)	Fiscal Year 2019-20 (Tentative)	Difference in \$ (Amended -- Tentative)	% of Change (Amended -- Tentative)
Salaries and Benefits	\$ 180,762	\$ 169,846	\$ 176,877	\$ 183,708	\$ 197,334	\$ 13,626	7.4%
Other Personal Services	\$ -	\$ -	\$ -	\$ 1,846	\$ 3,637	\$ 1,791	97.0%
Contracted Services	\$ 34,580	\$ 46,467	\$ 36,490	\$ 100,009	\$ 80,009	\$ (20,000)	-20.0%
Operating Expenses	\$ 123,802	\$ 134,567	\$ 165,296	\$ 221,436	\$ 226,683	\$ 5,247	2.4%
Operating Capital Outlay	\$ 73,186	\$ 5,838	\$ 30,051	\$ 157,560	\$ 52,332	\$ (105,228)	-66.8%
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 412,331	\$ 356,717	\$ 408,713	\$ 664,559	\$ 559,995	\$ (104,564)	-15.7%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2019-20 Tentative	\$ -	\$ 35,000	\$ -	\$ -	\$ 568,336	\$ -	\$ 603,336

OPERATING AND NON-OPERATING

Fiscal Year 2019-20 Tentative

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 193,773	\$ 3,561	\$ 197,334
Other Personal Services	\$ 3,637	\$ -	\$ 3,637
Contracted Services	\$ 80,009	\$ -	\$ 80,009
Operating Expenses	\$ 226,683	\$ -	\$ 226,683
Operating Capital Outlay	\$ 52,332	\$ -	\$ 52,332
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 556,434	\$ 3,561	\$ 559,995

Program Allocations

Changes and Trends

The IT budget has been distributed across program areas to share in the cost of recurring IT-related expenses, e.g., licensing, software maintenance, and IT staff time. IT has been in a support mode, maintaining technology that provides solutions to meet the business needs of the organization and replacing legacy systems with industry standard technology. Hardware and software are maintained or replaced as needed to ensure capacity, performance, and adherence to support requirements. IT costs are shared among all divisions by either direct usage of specific technologies or, for shared technology resources, by percentage based on the number of computers each division uses. Over the five-year period, the increases in Operating Expenses primarily reflects an increase in software maintenance costs, while the fluctuating changes in Operating Capital Outlay are due primarily to large non-recurring purchases, including infrastructure updates in FY 2015-16, servers, employee computers, and Toughbooks in FY 2016-17, and a hydrologic modeling system in FY 2018-19.

Budget Variances

This activity's FY 2019-20 Tentative Budget is \$104,564 (15.7 percent) lower than the FY 2018-19 Amended Budget. The decrease is mainly due to Operating Capital Outlay decreasing \$105,228 (66.8 percent) from a one-time purchase for a hydrologic modeling system for the Division of Resource Management in FY 2018-19 and Contracted Services decreasing by \$20,000 (20.0 percent) from removing budget previously set aside for web enhancements. Personnel budget increases in Salaries and Benefits by \$13,626 (7.4 percent) and in Other Personal Services by \$1,791 (97.0 percent). Personnel increases are mainly due to employee selection changes to higher health insurance coverages, retention/equity pay adjustments in the IT Bureau, and receipt of a transfer of remaining budget for an OPS position that moved midyear from Division of Resource Management to the IT Bureau for GIS support in FY 2018-19. A total of \$35,000 of this activity's budget is funded with Reserves.

Major Budget Items

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

- Salaries and Benefits, \$197,334
- Operating Expenses, \$226,683
 - Software maintenance services, \$146,533
 - Server maintenance services, \$18,404
 - Computer equipment, \$15,004

Program Allocations

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

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

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT PROGRAM BY EXPENDITURE CATEGORY

Fiscal Years 2015-16, 2016-17, 2017-18, 2018-19, and 2019-20

TENTATIVE BUDGET - Fiscal Year 2019-20

2.0 Land Acquisition, Restoration and Public Works

	Fiscal Year 2015-16 (Actual-Audited)	Fiscal Year 2016-17 (Actual-Audited)	Fiscal Year 2017-18 (Actual - Audited)	Fiscal Year 2018-19 (Amended)	Fiscal Year 2019-20 (Tentative)	Difference in \$ (Amended -- Tentative)	% of Change (Amended -- Tentative)
Salaries and Benefits	\$ 593,835	\$ 520,566	\$ 653,513	\$ 729,166	\$ 785,528	\$ 56,362	7.7%
Other Personal Services	\$ 16,522	\$ 16,996	\$ 6,910	\$ 22,910	\$ 16,958	\$ (5,952)	-26.0%
Contracted Services	\$ 697,985	\$ 787,983	\$ 658,973	\$ 2,265,870	\$ 2,479,878	\$ 214,008	9.4%
Operating Expenses	\$ 38,994	\$ 98,389	\$ 26,401	\$ 412,374	\$ 244,637	\$ (167,737)	-40.7%
Operating Capital Outlay	\$ 6,976	\$ 239	\$ 60,517	\$ 71,919	\$ 14,391	\$ (57,528)	-80.0%
Fixed Capital Outlay	\$ 376,131	\$ 410,398	\$ 719,767	\$ 15,990,984	\$ 14,975,951	\$ (1,015,033)	-6.3%
Interagency Expenditures (Cooperative Funding)	\$ 8,941,144	\$ 9,118,301	\$ 8,713,954	\$ 34,356,250	\$ 41,623,113	\$ 7,266,863	21.2%
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL	\$ 10,671,587	\$ 10,952,872	\$ 10,840,034	\$ 53,849,473	\$ 60,140,456	\$ 6,290,983	11.7%

SOURCE OF FUNDS

Fiscal Year 2019-20 Tentative

	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Salaries and Benefits	\$ -	\$ -	\$ -	\$ -	\$ 785,528	\$ -	\$ 785,528
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ 16,958	\$ -	\$ 16,958
Contracted Services	\$ 298,840	\$ 694,345	\$ -	\$ -	\$ 1,486,693	\$ -	\$ 2,479,878
Operating Expenses	\$ 30,000	\$ 154,529	\$ -	\$ -	\$ 60,108	\$ -	\$ 244,637
Operating Capital Outlay	\$ 10,000	\$ -	\$ -	\$ -	\$ 4,391	\$ -	\$ 14,391
Fixed Capital Outlay	\$ 1,233,212	\$ 175,000	\$ -	\$ -	\$ 13,567,739	\$ -	\$ 14,975,951
Interagency Expenditures (Cooperative Funding)	\$ 4,219,997	\$ 1,202,108	\$ -	\$ -	\$ 36,102,302	\$ 98,706	\$ 41,623,113
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 5,792,049	\$ 2,225,982	\$ -	\$ -	\$ 52,196,781	\$ 98,706	\$ 60,313,518

RATE, OPERATING AND NON-OPERATING

Fiscal Year 2019-20 Tentative

	Workforce	Rate (Salary without benefits)	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	6.0	\$ 541,865	\$ 785,172	\$ 356	\$ 785,528
Other Personal Services	0.5	\$ 15,674	\$ 16,958	\$ -	\$ 16,958
Contracted Services	-	\$ -	\$ 1,443,121	\$ 1,036,757	\$ 2,479,878
Operating Expenses			\$ 244,637	\$ -	\$ 244,637
Operating Capital Outlay			\$ 14,391	\$ -	\$ 14,391
Fixed Capital Outlay			\$ 35,000	\$ 14,940,951	\$ 14,975,951
Interagency Expenditures (Cooperative Funding)			\$ 161,125	\$ 41,461,988	\$ 41,623,113
Debt			\$ -	\$ -	\$ -
Reserves - Emergency Response			\$ -	\$ -	\$ -
TOTAL			\$ 2,700,404	\$ 57,440,052	\$ 60,140,456

WORKFORCE

Fiscal Years 2015-16, 2016-17, 2017-18, 2018-19, and 2019-20

WORKFORCE CATEGORY	Fiscal Year					(Amended -- Tentative) 2018-2019 to 2019-2020	
	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	Difference	% Change
Authorized Positions	7.0	6.0	6.0	6.0	6.0	0.0	0.0%
Contingent Worker	0.0	0.0	0.0	0.0	0.0	0.0	
Other Personal Services	1.0	0.5	1.0	0.5	0.5	0.0	0.0%
Intern	0.0	0.0	0.0	0.0	0.0	0.0	
Volunteer	0.0	0.0	0.0	0.0	0.0	0.0	
TOTAL WORKFORCE	8.0	6.5	7.0	6.5	6.5	0.0	0.0%

Program Allocations

Northwest Florida Water Management District
REDUCTIONS - NEW ISSUES
2.0 Acquisition, Restoration and Public Works
Fiscal Year 2019-20
Tentative Budget - August 1, 2019

FY 2018-19 Budget (Amended)			6.50	\$ 53,849,473
Reductions				
Issue	Description	Issue Amount	Workforce	Category Subtotal
Salaries and Benefits				51,295
1	Salaries and benefits - Water Resource Development	19,228		Adjusted based on historical expenditures and reallocation of staff hours to MFL program Adjusted for partial completion of projects Shifting of hours between DOT mitigation projects due to cyclical implementation requirements that vary by year and by project Adjusted for completion of water supply development assistance grants
2	Salaries and benefits - Other Acquisition and Restoration Activities	15,221		
3	Salaries and benefits - DOT Mitigation	9,567		
4	Salaries and benefits - Water Supply Development	7,279		
Other Personal Services				7,127
5	OPS salaries and benefits - Surface water project management	4,945		Reflects transfer of remaining budget for OPS position that moved from RMD to IT Bureau for GIS support in FY 18-19 Shifting of hours between DOT mitigation projects due to cyclical implementation requirements that vary by year and by project
6	OPS salaries and benefits - Water Resource Development	1,901		
7	OPS salaries and benefits - DOT Mitigation	281		
Contracted Services				225,733
8	Contractual services for DOT Mitigation -- Dutex Escambia, Lafayette Creek, and Ward Creek West	162,045		Reflects planned needs; mitigation costs are cyclical, based on sequence of restoration activities; reduction in planned contractual expenditures for monitoring, less herbicide, shrub, seed harvesting, and permit needs Progress made in hydrologic modeling for Hurricane Michael Progress toward springs land acquisition projects, less costs for appraisals, surveys, titles, audits, and other professional services Reduction to reflect completion of monitoring tasks
9	Legal counsel and management consultants - Surface Water projects	53,700		
10	Contractual services associated with springs land acquisition projects	7,153		
11	Lab services - Apalachicola Bay	2,835		
Operating Expenses				189,479
12	DOT Mitigation across mitigation sites	84,168		Less for road/bridge repair supplies, maps/photos, permits, and tubelings and seedlings Reduction in number of tubelings needed to accomplish reforestation on district lands based on acreage Removal of budget for property damage repairs at Headquarters completed in FY 18-19 Defuniak Springs office relocation completed in FY 18-19 Budget utilized in prior years Reduction in cost for web page and Oracle maintenance Reduction to reflect actual expenditures Decrease due to reduction in GIS cloud data storage Reduction to reflect actual expenditures Reduction in staff needs and IT Steering Committee requests
13	Tubelings & seedlings	60,795		
14	R&M Administration - Hurricane Michael Renovations	20,000		
15	Office furniture, equipment, supplies - Regulatory Services	20,000		
16	Other services - land acquisition-related	2,500		
17	R&M software	696		
18	Staff travel - Water Resource Development evaluations	500		
19	On-line data services	374		
20	Fuel and lubricants - Apalachicola Bay	300		
21	Computer software, equipment purchases	146		
Operating Capital Outlay				65,623
22	Office equipment - Regulatory Services	38,800		Defuniak Springs office relocation completed in FY 18-19
23	Truck - Resource Management Division	25,100		Removal of budget for truck purchased in FY 18-19
24	Computer hardware - Regulatory Services	1,200		Defuniak Springs office relocation completed in FY 18-19
25	Computer hardware	523		Reduction in infrastructure replacement needs
Fixed Capital Outlay				1,391,577
26	Land acquisition - related to springs	1,247,288		Completion of springs land acquisition projects and realignment of funding for contractual services associated with acquisition of land
27	Improvements - Facilities Construction and Major Renovations	105,000		Removal of budget for property damage repairs at Headquarters completed in FY 18-19
28	Improvements - Econfina Blue Spring Camp	39,289		Partial completion of project activities
Interagency Expenditures (Cooperative Funding)				8,844,957
29	Spring projects -- grants	6,571,654		Partial completion of projects
30	Water Supply Development Assistance grants	1,164,237		Completion of project and discontinuation of water supply grant program
31	Capital Cascades Stormwater Pond grant	500,000		DEP to administer project directly
32	Grass-Based Crop Rotation Project grants	381,326		Partial completion of project
33	Apalachicola Bay Water Quality grants	102,017		Partial completion of project
34	Santa Rosa County stormwater grant	75,000		Completion of water quality improvement grant in Indian Bayou
35	Water Resource Development grants	50,723		Realignment of funding to other executive priorities
Debt				-
Reserves				-
TOTAL REDUCTIONS			0.00	\$ 10,775,791

Program Allocations

Northwest Florida Water Management District
REDUCTIONS - NEW ISSUES
2.0 Acquisition, Restoration and Public Works
Fiscal Year 2019-20
Tentative Budget - August 1, 2019

FY 2018-19 Budget (Amended)		6.50	\$ 53,849,473	
New Issues				
Issue	Description	Issue Amount	Workforce	Category Subtotal
Salaries and Benefits				107,657
1	Salaries and benefits - Surface water project management	39,020		Realigned for additional projects and additional staff
2	Salaries and benefits - DOT Mitigation	24,266		Increased level of effort reflects cyclical restoration efforts for DOT mitigation
3	Salaries and benefits - Other Acquisition and Restoration Activities	18,823		Planned increase in staff hours for Perdido Paddling Trail NRDA project and Cypress Spring restoration
4	Salaries and benefits - Water Resource Development	13,355		Realigned to match historical expenditures
5	Salaries and benefits - NRDA funded	8,202		Realigned for additional projects and additional staff
6	Salaries and benefits - Land Management	2,500		Recognition of staff hours dedicated to springs land acquisition projects and benefits adjustment
7	Salaries and benefits - IT Bureau	1,491		Increase due to leave payout for staff; equity/retention pay adjustments; benefits
Other Personal Services				1,175
8	OPS salaries and benefits - IT Bureau	580		Annualization of OPS position that moved from RMD to IT Bureau for GIS support in FY 18-19 and includes \$1/hour rate increase
9	OPS salaries and benefits - DOT Mitigation	401		Increased level of effort reflects cyclical restoration efforts for DOT mitigation
10	OPS salaries and benefits - Water Supply Development	194		Realignment of hours from Other Water Resource Planning
Contracted Services				439,741
11	Contractual services for DOT Mitigation -- Live Oak Point, Yellow River Ranch, mitigation project development	246,750		Reflects planned needs; mitigation costs are cyclical, based on sequence of restoration activities; more for shoreline restoration, monitoring, and seed harvesting
12	Contractual services - Gulf County watershed project	98,840		Data collection and monitoring of freshwater inflow into St. Joseph Bay from Gulf County Canal
13	Contractual services associated with reforestation of District lands	77,878		Plans for services that include herbicide application, prescribed burning, tree planting, and elimination of sand pine in a longleaf pine stand
14	Contractual services - Water Resource Development evaluation project work	16,273		Reduction based on project needs
Operating Expenses				21,742
15	R&M Administration - Facilities Construction and Major Renovations	18,241		Replacement of budget transferred to fixed capital outlay in FY 18-19 for repairs to headquarters due to damage from Hurricane Michael
16	DOT Mitigation -- Live Oak Point	1,500		Permit fees for this location
17	R&M servers	1,462		Provision of server maintenance support
18	Computer supplies	332		Increase due to plotter paper reallocation from other divisions
19	Continuing education - IT Bureau	145		Provision of financial software training and vendor review of system
20	Jetpacks/aircards	62		Adjustment based on plans and usage
Operating Capital Outlay				8,095
21	Office equipment - Renovations (Act 250)	8,095		Restore budget to FY 18-19 amount (reduced from prior year budget amendment)
Fixed Capital Outlay				376,544
22	Improvements - Cypress Spring	241,520		Restorative work after FY 18-19 acquisition
23	Improvements - Seven Runs Creek	75,000		Additional costs for restorative work on streambank
24	Improvements - Perdido River Paddling Trail	60,024		NRDA funds for recreational facilities on trail
Interagency Expenditures (Cooperative Funding)				16,111,820
25	New grants for FY 2019-20	15,000,000		Placeholder for potential new springs restoration projects from the 2020 Regular Session
26	Grants - Jackson Blue Spring Agricultural BMP program	837,602		Continuation of agricultural BMP cost-share program
27	Grants - Carrabelle Lighthouse and Port St. Joe Stormwater projects	174,218		Additional NRDA funds for two grants based on restoration plans
28	Alternative water supply grant funding	100,000		New funding for alternative water supply purposes from DEP
Debt				
Reserves				-
TOTAL NEW ISSUES		0.00	\$ 17,066,774	
2.0 Acquisition, Restoration and Public Works				
Total Workforce and Tentative Budget for FY 2019-20		6.50	\$ 60,140,456	

Program Allocations

Changes and Trends

In FY 2014-15, the Legislature provided annual appropriations for springs restoration and protection. The result is the substantial budget provided to the District in Interagency Expenditures. The first three years of the five-year period reflect actual expenditures, while FYs 2018-19 and 2019-20 reflect the budget from new appropriations as well as cumulative carryforward budget (unspent) from prior years. The decrease in Other Personal Services expenditures between FY 2015-16 and FY 2017-18 reflects a reallocation of OPS staff to support Program 1.0 activities. Increases in Operating Capital Outlay during this same time reflect procurement of equipment for FDOT mitigation activities. Fixed Capital Outlay costs increased from new or completed land acquisition projects for spring protection, as well as restoration and capital projects completed on District lands. Changes in Interagency Expenditures are due to progress being made by grantees as well as the completion of water supply development grants. Increases and decreases in other budget categories are often proportional to these major initiatives representing associated costs to implement the projects. For example, expenditures in Contracted Services fluctuate based on the cyclical nature of routine FDOT mitigation activities and FDOT's potential mitigation needs.

Budget Variances

This program's FY 2019-20 Tentative Budget is \$6,290,983 (11.7 percent) higher than the FY 2018-19 Amended Budget. This primarily reflects a \$7,266,863 (21.2 percent) increase in Interagency Expenditures (grants), coupled with completion of projects, including the following:

- \$15,000,000 in potential new state springs funding;
- \$174,218 in additional NRDA funding;
- \$100,000 in new WPSPTF funding;
- \$837,602 in carried forward funding from a prior year for the Jackson Blue Spring Agricultural BMP Producer Cost Share Grant Program due to delays associated with Hurricane Michael; and
- \$8,844,957 less, reflecting completion of water supply development, springs restoration and watershed projects, and a transfer of one Leon County springs project to DEP for grant management purposes.

The Salaries and Benefits category increases by \$56,362 (7.7 percent) to support implementation and management of springs land acquisition and restoration projects, increased water resource development activities, and regional wetland mitigation activities. Contracted Services also increases by \$214,008 (9.4 percent) to reflect the addition of annual monitoring costs for the St. Joseph Bay assessment project as well as a potential new FDOT mitigation project at Live Oak Point.

Reductions include \$5,952 in Other Personal Services, \$167,737 in Operating Expenses, \$57,528 in Operating Capital Outlay, and \$1,015,033 in Fixed Capital Outlay. OPS is reduced due to a transfer of remaining budget for an OPS position that moved midyear from Division of Resource Management to the IT Bureau for GIS support in FY 2018-19. The reduction in Operating Expenses reflects the cyclical nature of expenditures required

Program Allocations

for implementation and maintenance of FDOT mitigation projects and includes less need for road and bridge repair supplies and tubelings and seedlings. Operating Capital Outlay decreases are attributable to completing purchases related to the field office move from Crestview to DeFuniak Springs and the purchase of a truck in FY 2018-19. The Fixed Capital Outlay decrease is the result of removing the budget from two completed conservation easement acquisitions for the protection of Cypress Spring and the Econfina Creek Springs groundwater contribution area, and from the planned completion of building repairs at Headquarters due to damages incurred by Hurricane Michael.

Major Budget Items

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

- Salaries and Benefits, \$785,528 (6.5 FTE)
- Contracted Services, \$2,479,878:
 - Activity 2.1 Land Acquisition, \$415,748 (\$354,557 is specific to Appendix C projects)
 - Subactivity 2.2.1 Water Resource Development Projects, \$100,250
 - Activity 2.3 Surface Water Projects, \$1,499,890
 - Activity 2.6 Other Acquisition and Restoration Activities, \$450,954
- Fixed Capital Outlay, \$14,975,951:
 - Activity 2.1 Land Acquisition, \$11,941,053
 - Activity 2.6 Other Acquisition and Restoration Activities, \$2,999,898
- Interagency Expenditures (Grants), \$41,623,113:
 - Subactivity 2.2.1 Water Resource Development Projects, \$661,125
 - Subactivity 2.2.2 Water Supply Development Assistance, \$640,763
 - Activity 2.3 Surface Water Projects, \$40,321,225

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

Program Allocations

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

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

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT ACTIVITY BY EXPENDITURE CATEGORY

Fiscal Years 2015-16, 2016-17, 2017-18, 2018-19, and 2019-20

TENTATIVE BUDGET - Fiscal Year 2019-20

2.1 - Land Acquisition

	Fiscal Year 2015-16 (Actual-Audited)	Fiscal Year 2016-17 (Actual-Audited)	Fiscal Year 2017-18 (Actual - Audited)	Fiscal Year 2018-19 (Amended)	Fiscal Year 2019-20 (Tentative)	Difference in \$ (Amended -- Tentative)	% of Change (Amended -- Tentative)
Salaries and Benefits	\$ 21,554	\$ 11,491	\$ 35,737	\$ 44,293	\$ 46,793	\$ 2,500	5.6%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Contracted Services	\$ 20,280	\$ 4,250	\$ 128,971	\$ 422,901	\$ 415,748	\$ (7,153)	-1.7%
Operating Expenses	\$ 206	\$ -	\$ 77	\$ 3,600	\$ 1,100	\$ (2,500)	-69.4%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Fixed Capital Outlay	\$ 48,648	\$ -	\$ 573,781	\$ 13,188,341	\$ 11,941,053	\$ (1,247,288)	-9.5%
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 90,687	\$ 15,741	\$ 738,566	\$ 13,659,135	\$ 12,404,694	\$ (1,254,441)	-9.2%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2019-20 Tentative	\$ -	\$ 62,291	\$ -	\$ -	\$ 12,352,494	\$ -	\$ 12,414,785

OPERATING AND NON-OPERATING

Fiscal Year 2019-20 Tentative

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 46,793	\$ -	\$ 46,793
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 61,191	\$ 354,557	\$ 415,748
Operating Expenses	\$ 1,100	\$ -	\$ 1,100
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ 11,941,053	\$ 11,941,053
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 109,084	\$ 12,295,610	\$ 12,404,694

Changes and Trends

This activity is dependent on state funding for land acquisition. Beginning in FY 2015-16, state appropriations were provided for land purchases related to springs protection. The District continues to pursue land acquisitions in FY 2019-20 with these funds. Salaries and Benefits, Contracted Services, and Fixed Capital Outlay all increased from FY 2015-16 to FY 2017-18 for this same reason. Operating Expenses however, declined between

Program Allocations

FY 2015-16 and FY 2017-18. In FY 2015-16, Operating Expenses were for recording fees for the James Tract acquisition project and in FY 2017-18 for legal advertising fees. Both the recording and legal advertising fees are only incurred when the District successfully negotiates the purchase of a conservation easement or a fee simple acquisition. A conservation easement purchase for protection of Cypress Spring and planned purchases along Econfina Creek and Jackson Blue Spring account for the increase in Fixed Capital Outlay in FY 2018-19.

Budget Variances

This activity's FY 2019-20 Tentative Budget is \$1,254,441 (9.2 percent) lower than the FY 2018-19 Amended Budget. The decrease of \$1,247,288 (9.5 percent) in Fixed Capital Outlay is the primary reason for this variance due to the completion of two land acquisition projects (conservation easements) for protection of Cypress Spring and the Econfina Creek Springs Groundwater Contribution Area in FY 2018-19. Operating Expenses were utilized in prior years with less budget necessary in FY 2019-20 in the amount of \$2,500 (69.4 percent). A total of \$62,291 of this activity's budget is funded with Reserves.

Major Budget Items

Any major budget items for this activity not allocated to projects listed on Appendix C including the following:

- Contracted Services, \$61,191:
 - Title search/insurance, \$18,000
 - Baseline documentation, \$10,000
 - Surveys, \$7,000
 - Appraisals, \$7,000
 - Environmental audits, \$7,000

The following table represents the projects having water quality or water supply benefit within this activity and includes budget from the following expenditure categories: Contracted Services (\$354,557) and Fixed Capital Outlay (\$11,941,053).

Project Name	District Tentative Budgeted Funding
	\$12,295,610
Gainer Springs Land Acquisition	\$5,944,404
Wakulla Springs Land Acquisition	\$2,400,000
Jackson Blue Spring Land Acquisition	\$2,072,000
Chipola River Land Acquisition	\$898,709
Jackson County Land Acquisition	\$676,078
Econfina Creek Land Acquisition	\$304,419

Program Allocations

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

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

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT

ACTIVITY BY EXPENDITURE CATEGORY

Fiscal Years 2015-16, 2016-17, 2017-18, 2018-19, and 2019-20

TENTATIVE BUDGET - Fiscal Year 2019-20

2.2 - Water Source Development

	Fiscal Year 2015-16 (Actual-Audited)	Fiscal Year 2016-17 (Actual-Audited)	Fiscal Year 2017-18 (Actual - Audited)	Fiscal Year 2018-19 (Amended)	Fiscal Year 2019-20 (Tentative)	Difference in \$ (Amended -- Tentative)	% of Change (Amended -- Tentative)
Salaries and Benefits	\$ 196,444	\$ 146,525	\$ 152,127	\$ 108,747	\$ 95,595	\$ (13,152)	-12.1%
Other Personal Services	\$ 8,841	\$ 6,434	\$ 5,368	\$ 13,951	\$ 12,244	\$ (1,707)	-12.2%
Contracted Services	\$ 179,608	\$ 88,317	\$ 9,764	\$ 83,977	\$ 100,250	\$ 16,273	19.4%
Operating Expenses	\$ 251	\$ 1,919	\$ -	\$ 2,000	\$ 1,500	\$ (500)	-25.0%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ 5,525,036	\$ 5,298,612	\$ 2,880,973	\$ 2,416,848	\$ 1,301,888	\$ (1,114,960)	-46.1%
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 5,910,181	\$ 5,541,807	\$ 3,048,232	\$ 2,625,523	\$ 1,511,477	\$ (1,114,046)	-42.4%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2019-20 Tentative	\$ 161,125	\$ 1,040,763	\$ -	\$ -	\$ 332,846	\$ -	\$ 1,534,734

OPERATING AND NON-OPERATING

Fiscal Year 2019-20 Tentative

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 95,595	\$ -	\$ 95,595
Other Personal Services	\$ 12,244	\$ -	\$ 12,244
Contracted Services	\$ 100,250	\$ -	\$ 100,250
Operating Expenses	\$ 1,500	\$ -	\$ 1,500
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ 161,125	\$ 1,140,763	\$ 1,301,888
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 370,714	\$ 1,140,763	\$ 1,511,477

Program Allocations

Changes and Trends

The most significant trend for this activity is in Interagency Expenditures reflecting funds for the District's water supply development grant program and their subsequent completion. The reduction in Interagency Expenditures between FY 2015-16 and FY 2017-18 reflects substantial completion of a major regional grant program to help local governments and utilities address priority water supply development needs across northwest Florida. Contracted Services has been decreasing due to a reduction in modeling work needed in this activity; however, its budget is retained for planned model refinements. Decreased costs for Operating Expenses are due to reduced travel requirements for the District's agricultural programs in Activity 2.2.1. Changes to staffing are largely related to the management of grants and consultant contracts to implement these projects.

Budget Variances

This activity's FY 2019-20 Tentative Budget is \$1,214,046 (46.2 percent) lower than the FY 2018-19 Amended Budget. The changes reflect decreases in Interagency Expenditures of \$1,114,960 (46.1 percent), Salaries and Benefits for \$13,152 (12.1 percent), and Other Personal Services for \$1,707 (12.2 percent); with a slight decrease in Operating Expenses of \$500 (25.0 percent). These decreases were partially offset by increases in Contracted Services for \$16,273 (19.4 percent). Details for these variances are provided in the following discussions of Subactivities 2.2.1 and 2.2.2.

Major Budget Items

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

Program Allocations

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

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

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT

SUBACTIVITY BY EXPENDITURE CATEGORY

Fiscal Years 2015-16, 2016-17, 2017-18, 2018-19, and 2019-20

TENTATIVE BUDGET - Fiscal Year 2019-20

2.2.1 Water Resource Development Projects

	Fiscal Year 2015-16 (Actual-Audited)	Fiscal Year 2016-17 (Actual-Audited)	Fiscal Year 2017-18 (Actual - Audited)	Fiscal Year 2018-19 (Amended)	Fiscal Year 2019-20 (Tentative)	Difference in \$ (Amended -- Tentative)	% of Change (Amended -- Tentative)
Salaries and Benefits	\$ 117,139	\$ 77,842	\$ 112,025	\$ 91,736	\$ 85,863	\$ (5,873)	-6.4%
Other Personal Services	\$ 8,803	\$ 6,434	\$ 4,775	\$ 13,951	\$ 12,050	\$ (1,901)	-13.6%
Contracted Services	\$ 179,008	\$ 88,037	\$ 9,764	\$ 83,977	\$ 100,250	\$ 16,273	19.4%
Operating Expenses	\$ 233	\$ 1,919	\$ -	\$ 2,000	\$ 1,500	\$ (500)	-25.0%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ -	\$ 71,125	\$ 53,344	\$ 711,848	\$ 661,125	\$ (50,723)	-7.1%
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 305,183	\$ 245,357	\$ 179,907	\$ 903,512	\$ 860,788	\$ (42,724)	-4.7%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2019-20 Tentative	\$ 161,125	\$ 500,000	\$ -	\$ -	\$ 220,779	\$ -	\$ 881,904

OPERATING AND NON-OPERATING

Fiscal Year 2019-20 Tentative

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 85,863	\$ -	\$ 85,863
Other Personal Services	\$ 12,050	\$ -	\$ 12,050
Contracted Services	\$ 100,250	\$ -	\$ 100,250
Operating Expenses	\$ 1,500	\$ -	\$ 1,500
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ 161,125	\$ 500,000	\$ 661,125
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 360,788	\$ 500,000	\$ 860,788

Changes and Trends

Budget categories in this subactivity fluctuate across years due to the timing of different initiatives, including water resource investigations and technical assistance. Salaries and Benefits and Other Personal Services decreased between FY 2015-16 and FY 2017-18,

Program Allocations

reflecting progress on water resource development activities that support implementation of the Region II RWSP and the WSA update. Decreases in Contracted Services and Operating Expenses from FY 2015-16 to FY 2017-18 are the result of work completed related to monitor well construction and repair and reassignment of a portion of Contracted Services for groundwater flow model development from Activity 2.2.1 to Activity 1.1.2. Increases in subsequent years are for groundwater modeling tools to support regulatory applications. The increase in Interagency Expenditures starting in FY 2016-17, represents payments for the Mobile Irrigation Laboratory, which was reallocated to this activity following the spending down of the Ecosystem Management funding source.

Budget Variances

This subactivity's FY 2019-20 Tentative Budget is \$42,724 (4.7 percent) lower than the FY 2018-19 Amended Budget. This variance is mainly due to the reduction in Interagency Expenditures of \$50,723 (7.1 percent) reflecting a reallocation of unencumbered grant funding to other projects. Slight decreases in Salaries and Benefits of \$5,873 (6.4 percent), Other Personal Services of \$1,901 (13.6 percent), and Operating Expenses of \$500 (25.0 percent) reflect realignment of staff hours as well as staff travel based on actual expenditures. These decreases are partially offset by an increase in Contracted Services of \$16,273 (19.4 percent) to provide \$100,000 in management consulting services and \$250 for legal counsel for districtwide Water Resource Development projects on a recurring basis. A total of \$500,000 of this activity's budget is funded with Reserves to support the Bay County North Bay Reuse Project.

Major Budget Items

Any major budget items for this activity not allocated to projects listed on Appendix C including the following:

- Contracted Services, \$100,250:
 - Consulting services, \$100,000
- Interagency Expenditures, \$161,125
 - UF IFAS Mobile Irrigation Laboratory assistance to agricultural producers across northwest Florida, \$111,125
 - Grants to support water resource development projects with local governments, \$50,000

The following table represents the projects having water quality or water supply benefit within this activity and includes budget from the following expenditure categories: Interagency Expenditures (\$500,000).

Project Name	District Tentative Budgeted Funding
	\$500,000
North Bay Wastewater Reuse	\$500,000

Program Allocations

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

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

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT

SUBACTIVITY BY EXPENDITURE CATEGORY

Fiscal Years 2015-16, 2016-17, 2017-18, 2018-19, and 2019-20

TENTATIVE BUDGET - Fiscal Year 2019-20

2.2.2 Water Supply Development Assistance

	Fiscal Year 2015-16 (Actual-Audited)	Fiscal Year 2016-17 (Actual-Audited)	Fiscal Year 2017-18 (Actual - Audited)	Fiscal Year 2018-19 (Amended)	Fiscal Year 2019-20 (Tentative)	Difference in \$ (Amended -- Tentative)	% of Change (Amended -- Tentative)
Salaries and Benefits	\$ 79,306	\$ 68,683	\$ 40,102	\$ 17,011	\$ 9,732	\$ (7,279)	-42.8%
Other Personal Services	\$ 39	\$ -	\$ 593	\$ -	\$ 194	\$ 194	
Contracted Services	\$ 600	\$ 280	\$ -	\$ -	\$ -	\$ -	
Operating Expenses	\$ 18	\$ -	\$ -	\$ -	\$ -	\$ -	
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ 5,525,036	\$ 5,227,487	\$ 2,827,629	\$ 1,705,000	\$ 640,763	\$ (1,064,237)	-62.4%
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 5,604,998	\$ 5,296,450	\$ 2,868,325	\$ 1,722,011	\$ 650,689	\$ (1,071,322)	-62.2%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2019-20 Tentative	\$ -	\$ 540,763	\$ -	\$ -	\$ 112,067	\$ -	\$ 652,830

OPERATING AND NON-OPERATING

Fiscal Year 2019-20 Tentative

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 9,732	\$ -	\$ 9,732
Other Personal Services	\$ 194	\$ -	\$ 194
Contracted Services	\$ -	\$ -	\$ -
Operating Expenses	\$ -	\$ -	\$ -
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ 640,763	\$ 640,763
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 9,926	\$ 640,763	\$ 650,689

Program Allocations

Changes and Trends

The District has made a significant investment in water supply development as shown in Interagency Expenditures. The substantial decrease in actual costs for Salaries and Benefits, Contracted Services, Operating Expenses, and Interagency Expenditures between FY 2015-16 and FY 2017-18 reflects scheduled completion of projects and associated reductions in staff time and contract management activities. The increase in Other Personal Services represents a temporary realignment of part-time staff to assist with management of water supply development projects.

Budget Variances

This subactivity's FY 2019-20 Tentative Budget is \$1,071,322 (62.2 percent) lower than the FY 2018-19 Amended Budget. The primary change is a decrease in Interagency Expenditures of \$1,064,237 (62.4 percent), reflecting completion of District-funded water supply grants. Funds remaining in this category consist of \$540,763 for existing water supply grant purposes funded with Reserves and \$100,000 for alternative water supply efforts with new WPSPTF funding. The decrease in Salaries and Benefits of \$7,279 (42.8 percent) is associated with the reduction in project management activities.

Major Budget Items

Any major budget items for this activity not allocated to projects listed on Appendix C including the following:

- Interagency Expenditures, \$100,000 for alternative water supply efforts

The following table represents the projects having water quality or water supply benefit within this activity and includes budget from the following expenditure categories: Interagency Expenditures (\$540,763).

Project Name	District Tentative Budgeted Funding
	\$540,763
Pensacola Beach Reclaimed Water System Expansion - Phase 2	\$165,965
Water Production Wells	\$151,020
Skyline Road Waterline Loop	\$131,178
Reclaimed Wash-Water System	\$92,600

Program Allocations

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

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

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT

ACTIVITY BY EXPENDITURE CATEGORY

Fiscal Years 2015-16, 2016-17, 2017-18, 2018-19, and 2019-20

TENTATIVE BUDGET - Fiscal Year 2019-20

2.3 - Surface Water Projects

	Fiscal Year 2015-16 (Actual-Audited)	Fiscal Year 2016-17 (Actual-Audited)	Fiscal Year 2017-18 (Actual - Audited)	Fiscal Year 2018-19 (Amended)	Fiscal Year 2019-20 (Tentative)	Difference in \$ (Amended -- Tentative)	% of Change (Amended -- Tentative)
Salaries and Benefits	\$ 342,902	\$ 332,101	\$ 439,258	\$ 526,409	\$ 588,330	\$ 61,921	11.8%
Other Personal Services	\$ 7,680	\$ 10,562	\$ 1,542	\$ 8,360	\$ 3,535	\$ (4,825)	-57.7%
Contracted Services	\$ 493,683	\$ 688,021	\$ 512,411	\$ 1,372,880	\$ 1,499,890	\$ 127,010	9.3%
Operating Expenses	\$ 20,168	\$ 64,616	\$ 9,694	\$ 117,308	\$ 34,340	\$ (82,968)	-70.7%
Operating Capital Outlay	\$ -	\$ -	\$ 58,194	\$ 25,100	\$ -	\$ (25,100)	-100.0%
Fixed Capital Outlay	\$ 6,541	\$ 1,879	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ 3,416,108	\$ 3,819,690	\$ 5,832,981	\$ 31,939,402	\$ 40,321,225	\$ 8,381,823	26.2%
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 4,287,083	\$ 4,916,868	\$ 6,854,079	\$ 33,989,459	\$ 42,447,320	\$ 8,457,861	24.9%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2019-20 Tentative	\$ 4,357,712	\$ 343,545	\$ -	\$ -	\$ 37,774,996	\$ 98,706	\$ 42,574,959

OPERATING AND NON-OPERATING

Fiscal Year 2019-20 Tentative

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 588,330	\$ -	\$ 588,330
Other Personal Services	\$ 3,535	\$ -	\$ 3,535
Contracted Services	\$ 817,690	\$ 682,200	\$ 1,499,890
Operating Expenses	\$ 34,340	\$ -	\$ 34,340
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ 40,321,225	\$ 40,321,225
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 1,443,895	\$ 41,003,425	\$ 42,447,320

Program Allocations

Changes and Trends

Budgeted expenditures for this activity vary greatly between categories and across years, particularly actual costs compared to budget. With additional Legislative appropriations starting in FY 2014-15 for springs restoration and protection, substantial grant funding has been spent in the Interagency Expenditures category between FY 2015-16 and FY 2017-18 representing completion or progress across numerous springs restoration and other watershed restoration projects. The first two years of grant expenditures reflect start-up costs for planning, design, bidding and awarding work followed by significant outlay for construction. The significant increases in this category beginning in FY 2018-19 represent budget carried forward for ongoing grant-funded projects and estimated new funding allocations for FY 2019-20. The FY 2018-19 increase in Operating Capital Outlay reflects procurement of heavy equipment for FDOT mitigation activities. Decreases in costs for Operating Expenses and Fixed Capital Outlay have been driven by cyclical needs for restoration and management of regional mitigation sites. Decreases in Other Personal Services were due to reallocation of staff time on springs projects to other program needs in subactivity 2.2.2 and Program 1.0.

Budget Variances

This activity's FY 2019-20 Tentative Budget is \$8,457,861 (24.9 percent) higher than the FY 2018-19 Amended Budget. This primarily reflects an \$8,381,823 (26.2 percent) increase in Interagency Expenditures (grants), coupled with completion of projects, including the following:

- \$15,000,000 in potential new state springs funding;
- \$174,218 in additional NRDA grant funds for the Lighthouse Estates Septic Tank Abatement Phase II and Port St. Joe Stormwater Improvements projects;
- \$837,602 in carried forward funding from a prior year for the Jackson Blue Spring Agricultural BMP Producer Cost Share Grant Program due to delays associated with Hurricane Michael; and
- \$7,629,997 less, reflecting completion or progress of grants for Wakulla Gardens and Magnolia Sewer Phases I and II, Indian Springs Sewer Extension Phase I and 2A, Sod-Based Crop Rotation Pilot Project, Malone High School Sanitary Sewer Connection, Apalachicola Bay Water Quality Improvement, and Santa Rosa County Indian Bayou Water Quality Improvement, as well as a transfer of one Leon County springs project, Capital Cascades Stormwater Pond to DEP for grant management purposes.

Increases in Salaries and Benefits of \$61,921 (11.8 percent) reflect the reallocation of staff time to manage and implement springs projects as well as the two NRDA projects noted previously. The increase in Contracted Services of \$127,010 (9.3 percent) is primarily for a new mitigation shoreline restoration project at Live Oak Point and the St. Joseph Bay Assessment project.

Decreases of \$82,968 (70.7 percent) in Operating Expenses reflect completion of cyclical wetland mitigation activities and redistribution of expenses among other projects. Operating Capital Outlay decreases of \$25,000 (100 percent) reflect the purchase of a

Program Allocations

truck to implement the agricultural BMP cost-share program in FY 2018-19. Additionally, Other Personal Service decreases by \$4,825 (57.7 percent) due to a transfer of remaining budget for an OPS position that moved midyear from Division of Resource Management to the IT Bureau for GIS support in FY 2018-19. A total of \$343,545 of this activity's budget is funded with Reserves to support Apalachicola Bay Stormwater Retrofit Facilities, St. Joseph Bay Assessment, and Weems Road Pass Phase 2 project.

Major Budget Items

Any major budget items for this activity not allocated to projects listed on Appendix C including the following:

- Salaries and Benefits, \$580,128
- Contracted Services, \$999,890
 - St. Joe Bay Assessment, \$281,040
 - Live Oak Point mitigation, \$195,850
 - Mitigation Maintenance and Monitoring, \$178,100
 - Sand Hill Lakes Mitigation Bank, \$105,150
 - Dutex Escambia mitigation, \$100,500

The following table represents the projects having water quality or water supply benefit within this activity and includes budget from the following expenditure categories: Salaries and Benefits (\$8,202), Contracted Services (\$500,000), and Interagency Expenditures (\$40,321,225).

Project Name	District Tentative Budgeted Funding
	\$40,829,427
FY 2019-2020 Springs Restoration Projects (Placeholder)	\$15,000,000
Jackson Blue Spring Agricultural BMP Producer Cost Share Grant Program	\$5,892,297
Blue Springs Road Sewer Project	\$3,566,749
Indian Springs Sewer Extension Phase I & 2A	\$3,419,898
Magnolia Gardens Sewer Phase III	\$3,191,811
Lighthouse Estates Septic Tank Abatement Phase II	\$3,096,324
Wakulla Gardens Sewer Phases I-II	\$1,284,993
Septic Connection to Existing Sewer in the Wakulla BMAP	\$1,056,320
Port St. Joe Stormwater Improvements	\$906,750
Lighthouse Estates Septic to Sewer Phase I	\$829,201
Jackson Blue Spring Recreation Area Stormwater Improvement Project	\$729,200
Magnolia Gardens Sewer Phases I-II	\$724,126
Horn Spring Restoration	\$500,000
Apalachicola Stormwater Retrofit Facilities	\$369,052
Sod-Based Crop Rotation Pilot Project	\$162,706
Weems Road Pass Phase 2	\$100,000

Program Allocations

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

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

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT

ACTIVITY BY EXPENDITURE CATEGORY

Fiscal Years 2015-16, 2016-17, 2017-18, 2018-19, and 2019-20

TENTATIVE BUDGET - Fiscal Year 2019-20

2.5 - Facilities Construction and Major Renovations

	Fiscal Year 2015-16 (Actual-Audited)	Fiscal Year 2016-17 (Actual-Audited)	Fiscal Year 2017-18 (Actual - Audited)	Fiscal Year 2018-19 (Amended)	Fiscal Year 2019-20 (Tentative)	Difference in \$ (Amended -- Tentative)	% of Change (Amended -- Tentative)
Salaries and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Contracted Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Operating Expenses	\$ 27	\$ 1,313	\$ -	\$ 51,759	\$ 30,000	\$ (21,759)	-42.0%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ 41,905	\$ 10,000	\$ (31,905)	-76.1%
Fixed Capital Outlay	\$ 98,874	\$ 62,523	\$ 5,022	\$ 140,000	\$ 35,000	\$ (105,000)	-75.0%
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 98,901	\$ 63,836	\$ 5,022	\$ 233,664	\$ 75,000	\$ (158,664)	-67.9%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2019-20 Tentative	\$ 75,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 75,000

OPERATING AND NON-OPERATING

Fiscal Year 2019-20 Tentative

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ -	\$ -	\$ -
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ -	\$ -	\$ -
Operating Expenses	\$ 30,000	\$ -	\$ 30,000
Operating Capital Outlay	\$ 10,000	\$ -	\$ 10,000
Fixed Capital Outlay	\$ 35,000	\$ -	\$ 35,000
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 75,000	\$ -	\$ 75,000

Program Allocations

Changes and Trends

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

Regarding variances in costs over the last several years, in FY 2015-16, the main expenditure was for installation of a second Internet connection to Headquarters to improve continuous service of key District operations. The main renovation expense in FY 2016-17 was for the renovation of the maintenance building at Headquarters to provide offices for Regulatory Services staff that moved from space formerly leased in Tallahassee. These renovations included the installation of three new air conditioning systems, installation of sheetrock, painting of the walls, installation of tile on the floors, lighting, and electrical and computer wiring. In FY 2017-18, the roof of the IT building was replaced along with smaller necessary repairs at Headquarters, including repairing a damaged wall in the Headquarters building and some minor fixes to the maintenance shop. The decreases in Operating Expenses and Fixed Capital Outlay between FY 2015-16 and FY 2017-18 are attributed to these non-recurring costs of adding a second Internet connection for Headquarters in FY 2015-16 and the costs associated with renovations to the maintenance building at Headquarters to provide offices for Regulatory Services staff in FY 2016-17.

Budget Variances

This activity's FY 2019-20 Tentative Budget is \$158,664 (67.9 percent) lower than the FY 2018-19 Amended Budget. Decreases are mainly attributable to the planned completion of building repairs at District Headquarters from damages sustained during Hurricane Michael as well as having finished upgrades to the new Governing Board room at the DeFuniak Springs Service Office. The reductions in Operating Expenses of \$21,759 (42.0 percent), Operating Capital Outlay of \$31,905 (76.1 percent), and Fixed Capital Outlay of \$105,000 (75.0 percent) are due to non-recurring costs expended for office furniture and equipment, various other supplies, projectors, TV screens and computer hardware for the Governing Board room at the DeFuniak Springs ERP office, staff relocation to DeFuniak Springs, and roof replacement for the main building and annex at District Headquarters.

Major Budget Items

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

- Operating Expenses, \$30,000
- Operating Capital Outlay, \$10,000
- Fixed Capital Outlay, \$35,000

Program Allocations

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

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

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT

ACTIVITY BY EXPENDITURE CATEGORY

Fiscal Years 2015-16, 2016-17, 2017-18, 2018-19, and 2019-20

TENTATIVE BUDGET - Fiscal Year 2019-20

2.6 - Other Acquisition and Restoration Activities

	Fiscal Year 2015-16 (Actual-Audited)	Fiscal Year 2016-17 (Actual-Audited)	Fiscal Year 2017-18 (Actual - Audited)	Fiscal Year 2018-19 (Amended)	Fiscal Year 2019-20 (Tentative)	Difference in \$ (Amended -- Tentative)	% of Change (Amended -- Tentative)
Salaries and Benefits	\$ -	\$ -	\$ -	\$ 19,072	\$ 22,674	\$ 3,602	18.9%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Contracted Services	\$ -	\$ -	\$ -	\$ 373,076	\$ 450,954	\$ 77,878	20.9%
Operating Expenses	\$ -	\$ -	\$ -	\$ 214,224	\$ 153,429	\$ (60,795)	-28.4%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Fixed Capital Outlay	\$ 222,068	\$ 345,995	\$ 140,964	\$ 2,662,643	\$ 2,999,898	\$ 337,255	12.7%
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 222,068	\$ 345,995	\$ 140,964	\$ 3,269,015	\$ 3,626,955	\$ 357,940	10.9%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2019-20 Tentative	\$ 1,198,212	\$ 779,383	\$ -	\$ -	\$ 1,654,250	\$ -	\$ 3,631,845

OPERATING AND NON-OPERATING

Fiscal Year 2019-20 Tentative

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 22,674	\$ -	\$ 22,674
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 450,954	\$ -	\$ 450,954
Operating Expenses	\$ 153,429	\$ -	\$ 153,429
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ 2,999,898	\$ 2,999,898
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 627,057	\$ 2,999,898	\$ 3,626,955

Program Allocations

Changes and Trends

Expenditures for this activity over the last five years has varied based on the receipt of Legislative springs funding for springs water quality, restoration and protection, and public access improvements on District lands. Changes in Fixed Capital Outlay between FY 2015-16 and FY 2017-18 represent expenditures related to completion of spring restoration projects at Williford Spring, Cotton Landing, and Devil's Hole Spring as well as partial completion of tasks for work at Econfina Blue Spring Camp. Increases in FY 2018-19 and FY 2019-20 represent additional and carryforward funding for restoration projects ready to start or that have been delayed due to the impacts from Hurricane Michael.

Budget Variances

This activity's FY 2019-20 Tentative Budget is \$357,940 (10.9 percent) higher than the FY 2018-19 Amended Budget. This variance is mainly due to the increase in Fixed Capital Outlay of \$337,255 (12.7 percent) to provide additional funding for Cypress Springs, Seven Runs Creek, and Perdido River Paddling Trail restoration activities. The increase of \$77,878 (20.9 percent) in Contracted Services and the decrease of \$60,795 (28.4 percent) in Operating Expenses are for longleaf pine reforestation activities of District lands, which includes contractual increases for chemical site prep, site prep burns, and eradication offset by fewer and better costs for tubelings and seedlings purchases. A \$3,602 (18.9 percent) increase in Salaries and Benefits support work on the Perdido River Paddling Trail and Cypress Springs Restoration. A total of \$779,383 of this activity's budget is funded with Reserves to support reforestation (\$604,383) and Seven Runs streambank restoration (\$175,000) efforts.

Major Budget Items

Any major budget items for this activity not allocated to projects listed on Appendix C including the following:

- Contracted Services, \$450,954
 - Restoration of longleaf pine forest, \$450,954
- Operating Expenses, \$153,429
 - Tubelings and seedlings, \$153,429

The following table represents the projects having water quality or water supply benefit within this activity and includes budget from the following expenditure categories: Salaries and Benefits (\$22,674) and Fixed Capital Outlay (\$2,999,898).

Project Name	District Tentative Budgeted Funding
	\$3,022,572
Cypress Spring Restoration	\$1,546,872
Econfina Blue Spring Camp Improvements	\$837,042
Perdido River Paddling Trail	\$391,683
Seven Runs Creek Streambank Restoration	\$175,000
Devil's Hole Spring Streambank Restoration	\$71,975

Program Allocations

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

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

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT

ACTIVITY BY EXPENDITURE CATEGORY

Fiscal Years 2015-16, 2016-17, 2017-18, 2018-19, and 2019-20

TENTATIVE BUDGET - Fiscal Year 2019-20

2.7 - Technology and Information Services

	Fiscal Year 2015-16 (Actual-Audited)	Fiscal Year 2016-17 (Actual-Audited)	Fiscal Year 2017-18 (Actual - Audited)	Fiscal Year 2018-19 (Amended)	Fiscal Year 2019-20 (Tentative)	Difference in \$ (Amended - Tentative)	% of Change (Amended - Tentative)
Salaries and Benefits	\$ 32,935	\$ 30,449	\$ 26,391	\$ 30,645	\$ 32,136	\$ 1,491	4.9%
Other Personal Services	\$ -	\$ -	\$ -	\$ 599	\$ 1,179	\$ 580	96.8%
Contracted Services	\$ 4,413	\$ 7,396	\$ 7,827	\$ 13,036	\$ 13,036	\$ -	0.0%
Operating Expenses	\$ 18,342	\$ 30,541	\$ 16,631	\$ 23,483	\$ 24,268	\$ 785	3.3%
Operating Capital Outlay	\$ 6,976	\$ 239	\$ 2,323	\$ 4,914	\$ 4,391	\$ (523)	-10.6%
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 62,666	\$ 68,625	\$ 53,171	\$ 72,677	\$ 75,010	\$ 2,333	3.2%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2019-20 Tentative	\$ -	\$ -	\$ -	\$ -	\$ 82,195	\$ -	\$ 82,195

OPERATING AND NON-OPERATING

Fiscal Year 2019-20 Tentative

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 31,780	\$ 356	\$ 32,136
Other Personal Services	\$ 1,179	\$ -	\$ 1,179
Contracted Services	\$ 13,036	\$ -	\$ 13,036
Operating Expenses	\$ 24,268	\$ -	\$ 24,268
Operating Capital Outlay	\$ 4,391	\$ -	\$ 4,391
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 74,654	\$ 356	\$ 75,010

Program Allocations

Changes and Trends

The IT budget has been distributed across program areas to share in the cost of recurring IT-related expenses, e.g., licensing, software maintenance, and IT staff time. IT has been in a support mode, maintaining technology that provides solutions to meet the business needs of the organization and replacing legacy systems with industry standard technology. Hardware and software are maintained or replaced as needed to ensure capacity, performance, and adherence to support requirements. IT costs are shared among all divisions by either direct usage of specific technologies or for shared technology resources by percentage based on the number of computers each division uses. The changes in Contracted Services are primarily a result of using staff augmentation services for GIS and Database development. The reduction in Operating Capital Outlay is due primarily to large non-recurring purchases to update infrastructure in FY 2015-16.

Budget Variances

This activity's FY 2019-20 Tentative Budget is \$2,333 (3.2 percent) higher than the FY 2018-19 Amended Budget. The variance is mainly due to personnel budget increases in Salaries and Benefits of \$1,491 (4.9 percent) and in Other Personal Services of \$580 (96.8 percent). Personnel increases are due to employee selection changes to higher health insurance coverages, retention/equity pay adjustments, and receipt of a transfer of remaining budget for an OPS position that moved midyear from Division of Resource Management to the IT Bureau for GIS support in FY 2018-19. Operating Capital Outlay has a decrease of 523 (10.6 percent) to reflect a reduction in infrastructure replacement needs in FY 2019-20.

Major Budget Items

Major budget items for this activity include the following:

- Salaries and Benefits, \$32,136
- Operating Expenses, \$24,268
 - Software maintenance services, \$14,159
 - Computer equipment, \$3,050

Program Allocations

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

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

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT PROGRAM BY EXPENDITURE CATEGORY

Fiscal Years 2015-16, 2016-17, 2017-18, 2018-19, and 2019-20

TENTATIVE BUDGET - Fiscal Year 2019-20

3.0 Operation and Maintenance of Works and Lands

	Fiscal Year 2015-16 (Actual-Audited)	Fiscal Year 2016-17 (Actual-Audited)	Fiscal Year 2017-18 (Actual - Audited)	Fiscal Year 2018-19 (Amended)	Fiscal Year 2019-20 (Tentative)	Difference in \$ (Amended -- Tentative)	% of Change (Amended -- Tentative)
Salaries and Benefits	\$ 1,343,071	\$ 1,371,302	\$ 1,337,790	\$ 1,387,651	\$ 1,393,026	\$ 5,375	0.4%
Other Personal Services	\$ 30,031	\$ 25,190	\$ 12,436	\$ 43,416	\$ 45,597	\$ 2,181	5.0%
Contracted Services	\$ 776,306	\$ 785,999	\$ 790,644	\$ 1,507,100	\$ 1,430,939	\$ (76,161)	-5.1%
Operating Expenses	\$ 819,924	\$ 883,281	\$ 884,690	\$ 1,569,274	\$ 1,138,888	\$ (430,386)	-27.4%
Operating Capital Outlay	\$ 126,871	\$ 152,853	\$ 151,697	\$ 312,855	\$ 251,776	\$ (61,079)	-19.5%
Fixed Capital Outlay	\$ 2,922	\$ 58,414	\$ -	\$ 206,100	\$ 71,100	\$ (135,000)	-65.5%
Interagency Expenditures (Cooperative Funding)	\$ 8,000	\$ 8,000	\$ -	\$ 25,000	\$ -	\$ (25,000)	-100.0%
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL	\$ 3,107,125	\$ 3,285,039	\$ 3,177,258	\$ 5,051,396	\$ 4,331,326	\$ (720,070)	-14.3%

SOURCE OF FUNDS

Fiscal Year 2019-20 Tentative

	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Salaries and Benefits	\$ 2,320	\$ -	\$ -	\$ -	\$ 1,243,860	\$ -	\$ 1,246,180
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ 45,597	\$ -	\$ 45,597
Contracted Services	\$ 434,524	\$ 848,147	\$ -	\$ 268	\$ 110,000	\$ -	\$ 1,392,939
Operating Expenses	\$ 10,450	\$ 921,569	\$ -	\$ -	\$ 5,000	\$ -	\$ 937,019
Operating Capital Outlay	\$ 71,500	\$ 180,276	\$ -	\$ -	\$ -	\$ -	\$ 251,776
Fixed Capital Outlay	\$ 15,000	\$ 56,100	\$ -	\$ -	\$ -	\$ -	\$ 71,100
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 548,717	\$ 2,006,092	\$ -	\$ 268	\$ 1,668,116	\$ -	\$ 4,223,193

RATE, OPERATING AND NON-OPERATING

Fiscal Year 2019-20 Tentative

	Workforce	Rate (Salary without benefits)	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	16.0	\$ 922,778	\$ 1,369,392	\$ 23,634	\$ 1,393,026
Other Personal Services	1.9	\$ 41,096	\$ 45,597	\$ -	\$ 45,597
Contracted Services	-	\$ -	\$ 895,939	\$ 535,000	\$ 1,430,939
Operating Expenses			\$ 1,118,388	\$ 20,500	\$ 1,138,888
Operating Capital Outlay			\$ 115,276	\$ 136,500	\$ 251,776
Fixed Capital Outlay			\$ -	\$ 71,100	\$ 71,100
Interagency Expenditures (Cooperative Funding)			\$ -	\$ -	\$ -
Debt			\$ -	\$ -	\$ -
Reserves - Emergency Response			\$ -	\$ -	\$ -
TOTAL			\$ 3,544,592	\$ 786,734	\$ 4,331,326

WORKFORCE

Fiscal Years 2015-16, 2016-17, 2017-18, 2018-19, and 2019-20

WORKFORCE CATEGORY	Fiscal Year					(Amended -- Tentative) 2018-2019 to 2019-2020	
	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	Difference	% Change
Authorized Positions	16.0	16.0	16.0	16.0	16.0	0.0	0.0%
Contingent Worker	0.0	0.0	0.0	0.0	0.0	0.0	
Other Personal Services	1.9	1.9	1.9	1.9	1.9	0.0	0.0%
Intern	0.0	0.0	0.0	0.0	0.0	0.0	
Volunteer	0.0	0.0	0.0	0.0	0.0	0.0	
TOTAL WORKFORCE	17.9	17.9	17.9	17.9	17.9	0.0	0.0

Program Allocations

Northwest Florida Water Management District
REDUCTIONS - NEW ISSUES
3.0 Operation and Maintenance of Lands and Works
Fiscal Year 2019-20
Tentative Budget - August 1, 2019

FY 2018-19 Budget (Amended)			17.90	\$ 5,051,396
Reductions				
Issue	Description	Issue Amount	Workforce	Category Subtotal
Issue Narrative				
Salaries and Benefits				27,982
1	Salaries & benefits - Land Management	27,982		Removal of prior year leave pay out related to retirements and realignment of staff between land management projects
Other Personal Services				162
2	OPS Salaries & benefits - Land Management	162		Realignment of OPS staff time between land management and Mitigation projects
Contracted Services				304,726
3	Other contract services - Hurricane Michael	84,034		Removal of non-recurring budget related to Hurricane Michael recovery and restoration
4	Other contract services	52,500		Glover Conservation Easement - gully repair project completed and modeling efforts on District pine timber resources completed
5	Prescribed burning	42,083		Budget reduced to pay for contractual service related to preparation of land management plan for West Region
6	Debris removal & disposal	32,500		Debris removal and disposal partially completed in FY 18-19
7	Managements consultants	32,404		East Region land management plan should be completed in FY 18-19 and cost for West Region land management plan (2nd plan) is reduced
8	Other management & planning services	15,533		Budget reduced to help supplement land management plans and aerial burning in Choctawhatchee River WMA
9	Timber inventories	15,000		Reduction in strata level plots planned for Econfina Creek WMA
10	Other contractual services	10,000		Reduction based on prior year actuals in Escambia River WMA
11	Other contract services-Works	9,200		Spillway repair at Lake Jackson facility to be completed in FY 18-19
12	Security services	5,612		Budget moved to offset additional security services for the Cypress spring project
13	Appraisals and title search/insurance	4,500		Reduction based on actuals from prior years
14	Other contractual, e.g., janitorial	1,360		Reduction based on actuals from prior years
Operating Expenses				606,083
15	R&L field equipment, R&M recreation	445,438		Removal of non-recurring budget related to Hurricane Michael recovery and restoration
16	Road & bridge repair supplies	63,122		Reduction to supplement price increase for portable toilets in the Chipola River, Escambia River and Perdido River WMAs, addition of portable toilets and security services at Cypress Spring Recreation Area, a dock/ramp at Otti Hill in Perdido River WMA, and R&M to vehicles and associated supplies and fuel and lubricants
17	R&M Administrative buildings and grounds	24,000		Moved budget to Operating Capital Outlay to support purchase of facilities replacement vehicle
18	R&M equipment, R&M other field equipment	11,150		Reduction based on actuals from prior years
19	Other operating supplies	9,965		Reduction based on actuals from prior years
20	R&M software	7,973		Reduction in cost for web page and Oracle maintenance
21	Tires & tubes	5,500		Mack truck tire replacement completed in previous year
22	Cellular telephones, R&M telephone, and other equipment	5,100		Reduction based on actuals from prior years
23	Utilities and other services - Headquarters	4,720		Reduction based on actuals from prior years
24	Fuel, lubricants, shop supplies, and other vehicle supplies	4,650		Reduction based on actuals from prior years
25	R&L office equipment, office furniture & equipment, other office supplies, R&M other equipment	3,912		Reduction based on actuals from prior years
26	R&M to recreational areas	3,400		Reduction based on actuals from prior years
27	Clothing & uniforms - Asset Management Division	3,000		Reduction based on actuals from prior years
28	Insurance for building, general liability, automotive, and equipment	2,665		Districtwide allocation reductions
29	Legal ads - Land Management	2,110		Reduced need for this expense
30	Computer software, equipment purchases	2,453		Reduction in staff needs and IT Steering Committee requests
31	On-line data services	1,508		Decrease due to reduction in GIS cloud data storage
32	R&L office equipment (printers/copiers)	1,191		Districtwide allocation reductions
33	R&M buildings & grounds	1,000		Reduced based on prior year actuals
34	Plotter paper	1,000		Budget transferred to Lands IT project
35	R&M other equipment	800		Circuit breaker repair in prior year at Lake Jackson facility
36	Printing & binding, photographic supplies	550		Reduction based on actuals from prior years
37	Chemicals & herbicides and other operating supplies in Facilities	300		Reduction based on actuals from prior years
38	Trees & shrubs - Land Management	250		Reduced based on prior year actuals
39	Jetpacks/Aircards	176		Adjustment based on plans and usage
40	General postage & freight	150		Districtwide allocation reductions
Operating Capital Outlay				90,984
41	Heavy Equipment	25,000		Removal of non-recurring budget related to Hurricane Michael recovery and restoration
42	Heavy equipment	25,000		Deferred purchase of heavy equipment to design and repair steps at Williford Spring in Econfina WMA
43	Special purpose vehicle	24,000		Reduction in number of ATVs replaced
44	Computer hardware	5,000		Reduction based on actuals from prior years
45	Other field tools & equipment	5,000		Purchase of lawnmower already made in FY 18-19
46	Computer hardware	3,484		Reduction in infrastructure replacement needs
47	Misc. small tools	2,000		Reduction based on actuals from prior years
48	Desks, chairs & tables	1,500		Reduction based on actuals from prior years
Fixed Capital Outlay				150,000
49	Building & improvement administration	150,000		Removal of non-recurring budget related to Hurricane Michael recovery and restoration
Interagency Expenditures (Cooperative Funding)				25,000
50	Grants & aids	25,000		Simpson River Fishing Pier project to be completed in FY 18-19
TOTAL REDUCTIONS			0.00	\$ 1,204,937

Program Allocations

Northwest Florida Water Management District
REDUCTIONS - NEW ISSUES
3.0 Operation and Maintenance of Lands and Works
Fiscal Year 2019-20
Tentative Budget - August 1, 2019

FY 2018-19 Budget (Amended)		17.90	\$ 5,051,396
New Issues			
Issue	Description	Issue Amount	Category Subtotal
Salaries and Benefits			33,357
1	Salaries & benefits - Land Management	16,220	
2	Salaries and benefits - IT Bureau	9,456	
3	Salaries and benefits - Facilities and Works management	7,681	
Other Personal Services			2,343
4	OPS salaries and benefits - IT Bureau	2,343	
Contracted Services			228,565
5	Other contract services	110,000	
6	Lands improvements	35,200	
7	Security services	28,433	
8	Management consultants	25,932	
9	Management consultants	16,500	
10	Other contract services	12,500	
Operating Expenses			175,697
11	Road & bridge repair supplies	89,000	
12	R&M recreation	31,381	
13	Signs and other operating supplies	12,000	
14	R&M servers	9,744	
15	Bldgs, grounds, shop, janitorial	6,037	
16	Other field & technical supplies	10,000	
17	Fuel & lubricants	3,000	
18	Other vehicle supplies	2,500	
19	R&M vehicle	2,250	
20	R&M vehicle	1,859	
21	Building & ground supplies	1,050	
22	Continuing education - IT Bureau	970	
23	Computer supplies	945	
24	Other services	900	
25	R&L other rentals & leases	900	
26	Licenses & certificates, continuing education and WEX telematics	880	
27	Legal ads for procurement	700	
28	Office furniture & equipment	500	
29	R&L field equipment	400	
30	Clothing, uniforms	400	
31	Cellular telephones	181	
32	Utilities -Works	100	
Operating Capital Outlay			29,905
33	Trucks & automobiles	28,000	
34	Trucks & automobiles	1,905	
Fixed Capital Outlay			15,000
35	Resource protection & improvements-non capital	15,000	
Interagency Expenditures (Cooperative Funding)			-
Reserves			-
TOTAL NEW ISSUES		0.00	\$ 484,867
3.0 Operation and Maintenance of Lands and Works			
Total Workforce and Tentative Budget for FY 2019-20		17.90	\$ 4,331,326

Program Allocations

Changes and Trends

Program funding has been consistent over the past several years with changes generally driven by project specific funding and equipment needs. Management of District-owned lands represents a large percentage of this program's budget. Overall, Salaries and Benefits, Operating Expenses, and Contracted Services continue to be significant expenses as demonstrated across the past several years in comparison to Fixed Capital Outlay and Operating Capital Outlay which can vary substantially from year to year. The decline in Other Personal Services (OPS) from FY 2015-16 to FY 2017-18 is due to turnover in staff and vacancies for three OPS positions within the Bureau of Land Management Operations. Fixed Capital Outlay decreased after FY 2015-16 due to completion of the construction of the control structure at Lake Victoria and less demand for heavy duty gates on District lands. Interagency Expenditures decreased due to completion of an agreement with the University of Florida for Conserved Forest Ecosystems Outreach and Research (CFEOR).

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

Budget Variances

This program's FY 2019-20 Tentative Budget is \$720,070 (14.3 percent) lower than the FY 2018-19 Amended Budget. The variance is primarily due to the reduction of non-recurring FY 2018-19 budget for recovery efforts and repair and replacement of damaged assets on District WMAs resulting from Hurricane Michael. This reduction is reflected across the non-labor budget categories with overall decreases in Operating Expenses of \$430,386 (27.4 percent), Contracted Services of \$76,161 (5.1 percent), Fixed Capital Outlay of \$135,000 (65.5 percent), and Operating Capital Outlay of \$61,079 (19.5 percent).

Changes contributing to the \$430,386 reduction in Operating Expenses include budget for repair and maintenance to field and other equipment to more closely reflect historical costs. The reduction above in Contracted Services also takes into account less contracted prescribed burning on District lands, planned completion of land management plans for the East Region, fewer strata level timber plots planned for Econfina Creek WMA, and less contracted services for implementing a timber model on District lands. The reduced Operating Capital Outlay budget is also attributed to removal of hurricane response budget, deferring the purchase of heavy equipment attachments, removal of budget for the purchase of three ATV's for land management and a lawnmower for District Headquarters. The reduction in Fixed Capital Outlay is mainly from removal of budget related to Hurricane Michael efforts in FY 2018-19 with some budget remaining to construct an access walkway to the control structure at Phipps Park. Grant funding of \$25,000 is removed due to planned completion to replace a fishing pier on Simpson River in the Escambia River WMA.

Program Allocations

Major Budget Items

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

- Salaries and Benefits, \$1,393,026 (17.9 FTE)
- Contracted Services, \$1,430,939
 - Activity 3.1 Land Management, \$1,300,597
- Operating Expenses, \$1,138,888
 - Activity 3.1 Land Management, \$744,009
 - Activity 3.3 Facilities, \$172,710
 - Activity 3.7 Technology and Information Services, \$192,010

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

Program Allocations

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

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

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT

ACTIVITY BY EXPENDITURE CATEGORY

Fiscal Years 2015-16, 2016-17, 2017-18, 2018-19, and 2019-20

TENTATIVE BUDGET - Fiscal Year 2019-20

3.1 - Land Management

	Fiscal Year 2015-16 (Actual-Audited)	Fiscal Year 2016-17 (Actual-Audited)	Fiscal Year 2017-18 (Actual - Audited)	Fiscal Year 2018-19 (Amended)	Fiscal Year 2019-20 (Tentative)	Difference in \$ (Amended -- Tentative)	% of Change (Amended -- Tentative)
Salaries and Benefits	\$ 1,073,035	\$ 1,119,823	\$ 1,057,774	\$ 1,083,735	\$ 1,071,926	\$ (11,809)	-1.1%
Other Personal Services	\$ 30,031	\$ 25,190	\$ 12,436	\$ 41,000	\$ 40,838	\$ (162)	-0.4%
Contracted Services	\$ 594,309	\$ 694,968	\$ 665,978	\$ 1,326,197	\$ 1,300,597	\$ (25,600)	-1.9%
Operating Expenses	\$ 528,576	\$ 581,987	\$ 540,679	\$ 1,138,652	\$ 744,009	\$ (394,643)	-34.7%
Operating Capital Outlay	\$ 80,362	\$ 147,859	\$ 135,063	\$ 221,500	\$ 145,500	\$ (76,000)	-34.3%
Fixed Capital Outlay	\$ 2,922	\$ 58,414	\$ -	\$ 206,100	\$ 71,100	\$ (135,000)	-65.5%
Interagency Expenditures (Cooperative Funding)	\$ 8,000	\$ 8,000	\$ -	\$ 25,000	\$ -	\$ (25,000)	-100.0%
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 2,317,235	\$ 2,636,241	\$ 2,411,931	\$ 4,042,184	\$ 3,373,970	\$ (668,214)	-16.5%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2019-20 Tentative	\$ 467,397	\$ 1,692,964	\$ -	\$ 268	\$ 1,453,318	\$ -	\$ 3,613,947

OPERATING AND NON-OPERATING

Fiscal Year 2019-20 Tentative

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 1,054,610	\$ 17,316	\$ 1,071,926
Other Personal Services	\$ 40,838	\$ -	\$ 40,838
Contracted Services	\$ 765,597	\$ 535,000	\$ 1,300,597
Operating Expenses	\$ 724,509	\$ 19,500	\$ 744,009
Operating Capital Outlay	\$ 9,000	\$ 136,500	\$ 145,500
Fixed Capital Outlay	\$ -	\$ 71,100	\$ 71,100
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 2,594,554	\$ 779,416	\$ 3,373,970

Program Allocations

Changes and Trends

This activity's budget and expenditures change each year, based on management of District lands and mitigation site work. The decline in Other Personal Services (OPS) from FY 2015-16 to FY 2017-18 is due to turn over in staff and vacancies for three OPS positions within the Bureau of Land Management Operations. Contracted Services varied during this same time frame, mainly due to the cyclical nature of contracting for aerial herbicide applications, prescribed burns, and hand planting. Operating Capital Outlay costs have increased due to the non-recurring purchase of trucks, heavy equipment, and special purpose vehicles. After FY 2015-16, Fixed Capital Outlay decreased mainly due to completing construction of the control structure at Lake Victoria. Interagency Expenditures decreased in FY 2017-18 due to non-renewal of an agreement with the University of Florida for Conserved Forest Ecosystems Outreach and Research (CFEOR). Interagency Expenditures fluctuate depending on the need and types of projects available throughout the budget year.

Budget Variances

This activity's FY 2019-20 Tentative Budget is \$668,214 (16.5 percent) lower than the FY 2018-19 Amended Budget. This downward adjustment is mainly due to the reduction of non-recurring FY 2018-19 budget for recovery efforts and repair and replacement of damaged assets on District WMAs resulting from Hurricane Michael. This reduction is reflected across the non-labor budget categories with decreases in Operating Expenses of \$394,643 (34.7 percent), Contracted Services of \$25,600 (1.9 percent), Fixed Capital Outlay of \$135,000 (65.5 percent), and Operating Capital Outlay of \$76,000 (34.3 percent). Also included in the reduction to Operating Expenses is less budget for repair and maintenance to field and other equipment, replacement tires for vehicles, and other operating and road and bridge supplies. Contracted Services decreases are driven by less funding for activities related to Hurricane Michael and other contractual activities in the land management program. The decrease in Operating Capital Outlay is partly due to removal of hurricane-related budget, but also due to deferring the purchase of heavy equipment attachments and planned purchases of three ATV's during FY 2018-19. The Fixed Capital Outlay decrease of \$135,000 is due to the removal of hurricane-related budget offset by the addition of \$15,000 for an access walkway to the control structure at Phipps Park. Grant funding of \$25,000 for Santa Rosa County is removed due to planned completion to replace a fishing pier on Simpson River in the Escambia River WMA. A total of \$1,692,964 of this activity's budget is funded with Reserves.

Major Budget Items

Any major budget items for this activity not allocated to projects listed on Appendix C including the following:

- Salaries and Benefits, \$1,071,926
- Contracted Services, \$1,300,597
 - Debris removal and disposal, \$380,000
 - Management consultants, \$289,800
 - Security services, \$280,289
 - Contracted prescribed burning, \$96,513

Program Allocations

- Operating Expenses, \$734,009
 - Road and bridge repair supplies, \$211,378
 - Repair and maintenance – recreation sites, \$167,600
 - Payment in lieu of taxes for District lands, \$86,100
 - Operating supplies – signs, fence material, gates and recreational site supplies, \$55,500
 - Fuel and lubricants, \$40,600
- Operating Capital Outlay, \$145,500
 - Trucks, \$115,000 (replacement of three trucks)
 - Special purpose vehicle, \$12,500

The following table represents the projects having water quality or water supply benefit within this activity and includes budget from the following expenditure categories: Operating Expenses (\$10,000).

Project Name	District Tentative Budgeted Funding
	\$10,000
Perdido River WMA Otto Hill Improvements	\$10,000

Program Allocations

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

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

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT

ACTIVITY BY EXPENDITURE CATEGORY

Fiscal Years 2015-16, 2016-17, 2017-18, 2018-19, and 2019-20

TENTATIVE BUDGET - Fiscal Year 2019-20

3.2 - Works

	Fiscal Year 2015-16 (Actual-Audited)	Fiscal Year 2016-17 (Actual-Audited)	Fiscal Year 2017-18 (Actual - Audited)	Fiscal Year 2018-19 (Amended)	Fiscal Year 2019-20 (Tentative)	Difference in \$ (Amended -- Tentative)	% of Change (Amended -- Tentative)
Salaries and Benefits	\$ 1,320	\$ 45	\$ 65	\$ 2,284	\$ 2,320	\$ 36	1.6%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Contracted Services	\$ 1,487	\$ -	\$ -	\$ 15,200	\$ 6,000	\$ (9,200)	-60.5%
Operating Expenses	\$ 1,732	\$ 632	\$ 1,405	\$ 1,300	\$ 1,000	\$ (300)	-23.1%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 4,538	\$ 677	\$ 1,470	\$ 18,784	\$ 9,320	\$ (9,464)	-50.4%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2019-20 Tentative	\$ 9,820	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,820

OPERATING AND NON-OPERATING

Fiscal Year 2019-20 Tentative

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 2,320	\$ -	\$ 2,320
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 6,000	\$ -	\$ 6,000
Operating Expenses	\$ 1,000	\$ -	\$ 1,000
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 9,320	\$ -	\$ 9,320

Program Allocations

Changes and Trends

Salaries and Benefits, Contracted Services, and Operating Expenses fluctuate from year-to-year based on maintenance needs of the Lake Jackson Regional Stormwater Treatment Facility. District staff time includes monitoring, designing/engineering, and facilitating maintenance. Salaries and Benefits declined from FY 2015-16 to FY 2017-18 due to less need for repairs and maintenance therefore less staff time; however, a spillway repair was budgeted for during FY 2018-19 which accounts for the higher budget in Contracted Services. In FY 2015-16, Operating Expenses incurred a higher cost due to fence repairs. In the next two fiscal years, lower Operating Expenses were due to fewer and less expensive repairs, however, utilities continue to be a consistent operating expense.

Budget Variances

This activity's FY 2019-20 Tentative Budget is \$9,464 (50.4 percent) lower than the FY 2018-19 Amended Budget. The decrease is due to \$9,200 (60.5 percent) less in Contracted Services due to the planned completion of the spillway repair in FY 2018-19. This includes replacement of culverts draining into the artificial marsh at the facility; however, Operating Expenses decrease by \$300 (23.1 percent) due to less need of repairs and maintenance for equipment to operate the facility.

Major Budget Items

The major budget item for this activity is:

- Contracted Services (\$6,000)

Program Allocations

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

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

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT

ACTIVITY BY EXPENDITURE CATEGORY

Fiscal Years 2015-16, 2016-17, 2017-18, 2018-19, and 2019-20

TENTATIVE BUDGET - Fiscal Year 2019-20

3.3 - Facilities

	Fiscal Year 2015-16 (Actual-Audited)	Fiscal Year 2016-17 (Actual-Audited)	Fiscal Year 2017-18 (Actual - Audited)	Fiscal Year 2018-19 (Amended)	Fiscal Year 2019-20 (Tentative)	Difference in \$ (Amended -- Tentative)	% of Change (Amended -- Tentative)
Salaries and Benefits	\$ 110,127	\$ 96,074	\$ 133,001	\$ 139,201	\$ 146,846	\$ 7,645	5.5%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Contracted Services	\$ 30,527	\$ 30,916	\$ 29,915	\$ 39,360	\$ 38,000	\$ (1,360)	-3.5%
Operating Expenses	\$ 156,123	\$ 134,813	\$ 180,938	\$ 205,797	\$ 172,710	\$ (33,087)	-16.1%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ 15,000	\$ 36,500	\$ 21,500	143.3%
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 296,777	\$ 261,803	\$ 343,854	\$ 399,358	\$ 394,056	\$ (5,302)	-1.3%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2019-20 Tentative	\$ 36,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 36,500

OPERATING AND NON-OPERATING

Fiscal Year 2019-20 Tentative

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 142,901	\$ 3,945	\$ 146,846
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 38,000	\$ -	\$ 38,000
Operating Expenses	\$ 172,710	\$ -	\$ 172,710
Operating Capital Outlay	\$ 36,500	\$ -	\$ 36,500
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 390,111	\$ 3,945	\$ 394,056

Program Allocations

Changes and Trends

The budget is for routine maintenance, including staff salaries; outsourced contracts for janitorial, security, major electrical, and plumbing repairs, etc.; and supplies and materials for routine facilities and grounds maintenance. Increases are due to non-recurring needs, such as major repairs for septic tanks, air conditioning, and plumbing. The higher costs expended in Operating Expenses during FY 2017-18 was for the phasing in of a replacement plan for the District Headquarters' 13 central air conditioning/heating units and a new roof for the IT building. Salaries and Benefits also increased in FY 2017-18 due to incorporating a portion of the Asset Management Director's personnel costs into the Facilities budget for oversight and management of District facilities.

Budget Variances

This activity's FY 2019-20 Tentative Budget is \$5,302 (1.3 percent) lower than the FY 2018-19 Amended Budget. This variance is mainly due to the decrease in Operating Expenses of \$33,087 (16.1 percent), which consists of a transfer of \$24,000 to Operating Capital Outlay to replace the facilities truck as well as budget reductions taken in utilities, insurance for facilities, and repair and maintenance for telephone and other equipment. Overall, Operating Capital Outlay increases by \$21,500 (143.3 percent) for a total of \$36,500 to provide for the new truck (\$28,000), replacement budget for furniture (\$1,500), and field tools and equipment purchases (\$7,000).

Major Budget Items

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

- Salaries and Benefits, \$146,846
- Operating Expenses, \$172,710
 - Repair and maintenance of buildings and grounds, \$48,378
 - Utilities, \$52,000
 - Building/contents/general liability insurance, \$27,500
 - Headquarter phone services, \$18,500

Program Allocations

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

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

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT

ACTIVITY BY EXPENDITURE CATEGORY

Fiscal Years 2015-16, 2016-17, 2017-18, 2018-19, and 2019-20

TENTATIVE BUDGET - Fiscal Year 2019-20

3.6 - Fleet Services

	Fiscal Year 2015-16 (Actual-Audited)	Fiscal Year 2016-17 (Actual-Audited)	Fiscal Year 2017-18 (Actual - Audited)	Fiscal Year 2018-19 (Amended)	Fiscal Year 2019-20 (Tentative)	Difference in \$ (Amended -- Tentative)	% of Change (Amended -- Tentative)
Salaries and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Contracted Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Operating Expenses	\$ 33,394	\$ 20,421	\$ 23,762	\$ 31,064	\$ 29,159	\$ (1,905)	-6.1%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ 33,095	\$ 35,000	\$ 1,905	5.8%
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 33,394	\$ 20,421	\$ 23,762	\$ 64,159	\$ 64,159	\$ -	0.0%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2019-20 Tentative	\$ 35,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 35,000

OPERATING AND NON-OPERATING

Fiscal Year 2019-20 Tentative

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ -	\$ -	\$ -
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ -	\$ -	\$ -
Operating Expenses	\$ 29,159	\$ -	\$ 29,159
Operating Capital Outlay	\$ 35,000	\$ -	\$ 35,000
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 64,159	\$ -	\$ 64,159

Program Allocations

Changes and Trends

Fleet expenses have been consistently steady for the last several years; however, the reduction in Operating Expenses between FY 2015-16 to FY 2017-18 is due to transferring the cost of auto insurance directly to the program areas. Budget increases are shown in Operating Capital Outlay to replace a vehicle in FY 2018-19 and another in FY 2019-20. This will help level fleet replacement over time.

Budget Variances

A cost neutral change between two budget categories is being proposed in the FY 2019-20 Tentative Budget from the FY 2018-19 Amended Budget. This variance between categories, transferring \$1,905 from Operating Expenses to Operating Capital Outlay, is made to provide additional budget for a planned vehicle purchase in FY 2019-20.

Major Budget Items

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

- Operating Expenses, \$29,159
 - Fuel and lubricants, \$11,000
 - Repair and maintenance, \$8,859
 - Insurance, \$3,028
- Operating Capital Outlay, \$35,000
 - Vehicle, \$35,000

Program Allocations

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

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

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT

ACTIVITY BY EXPENDITURE CATEGORY

Fiscal Years 2015-16, 2016-17, 2017-18, 2018-19, and 2019-20

TENTATIVE BUDGET - Fiscal Year 2019-20

3.7 - Technology and Information Services

	Fiscal Year 2015-16 (Actual-Audited)	Fiscal Year 2016-17 (Actual-Audited)	Fiscal Year 2017-18 (Actual - Audited)	Fiscal Year 2018-19 (Amended)	Fiscal Year 2019-20 (Tentative)	Difference in \$ (Amended -- Tentative)	% of Change (Amended -- Tentative)
Salaries and Benefits	\$ 158,590	\$ 155,360	\$ 146,950	\$ 162,431	\$ 171,934	\$ 9,503	5.9%
Other Personal Services	\$ -	\$ -	\$ -	\$ 2,416	\$ 4,759	\$ 2,343	97.0%
Contracted Services	\$ 149,983	\$ 60,115	\$ 94,751	\$ 126,343	\$ 86,342	\$ (40,001)	-31.7%
Operating Expenses	\$ 100,098	\$ 145,429	\$ 137,905	\$ 192,461	\$ 192,010	\$ (451)	-0.2%
Operating Capital Outlay	\$ 46,509	\$ 4,994	\$ 16,634	\$ 43,260	\$ 34,776	\$ (8,484)	-19.6%
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 455,180	\$ 365,897	\$ 396,240	\$ 526,911	\$ 489,821	\$ (37,090)	-7.0%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2019-20 Tentative	\$ -	\$ 313,128	\$ -	\$ -	\$ 214,798	\$ -	\$ 527,926

OPERATING AND NON-OPERATING

Fiscal Year 2019-20 Tentative

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 169,561	\$ 2,373	\$ 171,934
Other Personal Services	\$ 4,759	\$ -	\$ 4,759
Contracted Services	\$ 86,342	\$ -	\$ 86,342
Operating Expenses	\$ 191,010	\$ 1,000	\$ 192,010
Operating Capital Outlay	\$ 34,776	\$ -	\$ 34,776
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 486,448	\$ 3,373	\$ 489,821

Program Allocations

Changes and Trends

The IT budget has been distributed across program areas to share in the cost of recurring IT-related expenses, e.g., licensing, software maintenance, and IT staff time. IT has been in a support mode, maintaining technology that provides solutions to meet the business needs of the organization and replacing legacy systems with industry standard technology. Hardware and software are maintained or replaced as needed to ensure capacity, performance, and adherence to support requirements. IT costs are shared among all divisions by either direct usage of specific technologies or for shared technology resources by percentage based on the number of computers each division uses.

Beginning in FY 2015-16, the District continues to upgrade its timber management records to a Forest Information Dashboard system and conduct strategic forest planning. The development of this database has been vital to the efficient and effective management of District lands, especially to determine the long-term growth and yield of pine and accessible mixed bottomland hardwood timber resources for revenue generation that helps fund the District's land management operations. Under the new system, timber management database information is uploaded daily with the system providing enhanced web-based reporting, analytics, and mapping capabilities. In FY 2017-18, the District completed the timber management database forest information dashboard, a strategic forest planning initiative and project that integrated the West Region timber resources into the system. Additional growth and yield modeling are part of the ongoing effort to maximize revenue generation through pine timber harvesting optimized on District lands. Salaries and Benefits costs in the Bureau of Land Management Operations declined following the completion of development and start-up activities associated with the forest management database, while personnel budget is higher to account for estimated benefits. The reduction in Contracted Services reflects a one-time expenditure to redesign the District website in FY 2015-16 and fluctuation in contracted work associated with development, improvement and implementation of the forest management database. The increase in Operating Expenses primarily reflects an increase in software maintenance costs. The reduction in Operating Capital Outlay costs is due to purchases to update IT infrastructure in FY 2015-16.

Budget Variances

This activity's FY 2019-20 Tentative Budget is \$37,090 (7.0 percent) lower than the FY 2018-19 Amended Budget. The decrease is due in part to Contracted Services of \$40,001 (31.7 percent) for the scheduled completion of a periodic timber growth and yield modeling project in FY 2018-19. Operating Capital Outlay decreases by \$8,484 (19.6 percent) due to the planned purchase of mobile tablets to inventory physical resources on District lands in FY 2018-19. The Salaries and Benefits category has an increase of \$9,503 (5.9 percent) from employee selection changes to higher health insurance coverage and retention/equity pay adjustments in the IT Bureau. Other Personal Services increases by \$2,343 (97 percent) due to annualization of salary associated with an OPS position that moved midyear from Division of Resource Management to the IT Bureau for GIS support in FY 2018-19 and includes a \$1 per hour rate increase. A total of \$313,128 of this activity's budget is funded with Reserves.

Program Allocations

Major Budget Items

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

- Salaries and Benefits, \$171,934
- Operating Expenses, \$192,010
 - Software maintenance services, \$92,033
 - Ethernet charges, \$45,728
 - Computer equipment, \$11,335

Program Allocations

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

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

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT PROGRAM BY EXPENDITURE CATEGORY

Fiscal Years 2015-16, 2016-17, 2017-18, 2018-19, and 2019-20

TENTATIVE BUDGET - Fiscal Year 2019-20

4.0 Regulation

	Fiscal Year 2015-16 (Actual-Audited)	Fiscal Year 2016-17 (Actual-Audited)	Fiscal Year 2017-18 (Actual - Audited)	Fiscal Year 2018-19 (Amended)	Fiscal Year 2019-20 (Tentative)	Difference in \$ (Amended -- Tentative)	% of Change (Amended -- Tentative)
Salaries and Benefits	\$ 2,343,491	\$ 2,364,060	\$ 2,313,500	\$ 2,778,313	\$ 2,775,349	\$ (2,964)	-0.1%
Other Personal Services	\$ 175,931	\$ 181,433	\$ 180,867	\$ 250,139	\$ 271,754	\$ 21,615	8.6%
Contracted Services	\$ 119,374	\$ 246,899	\$ 103,559	\$ 178,436	\$ 147,536	\$ (30,900)	-17.3%
Operating Expenses	\$ 543,192	\$ 517,416	\$ 453,791	\$ 552,923	\$ 569,610	\$ 16,687	3.0%
Operating Capital Outlay	\$ 96,605	\$ 28,357	\$ 60,673	\$ 96,060	\$ 89,088	\$ (6,972)	-7.3%
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL	\$ 3,278,593	\$ 3,338,165	\$ 3,112,390	\$ 3,855,871	\$ 3,853,337	\$ (2,534)	-0.1%

SOURCE OF FUNDS

Fiscal Year 2019-20 Tentative

	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Salaries and Benefits	\$ 1,241,424	\$ -	\$ -	\$ -	\$ 1,522,596	\$ 11,329	\$ 2,775,349
Other Personal Services	\$ 31,776	\$ -	\$ -	\$ -	\$ 239,978	\$ -	\$ 271,754
Contracted Services	\$ 35,700	\$ 18,039	\$ -	\$ -	\$ 93,797	\$ -	\$ 147,536
Operating Expenses	\$ 103,641	\$ 143,238	\$ -	\$ -	\$ 322,731	\$ -	\$ 569,610
Operating Capital Outlay	\$ 58,370	\$ 29,330	\$ -	\$ -	\$ 1,388	\$ -	\$ 89,088
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 1,973,411	\$ 215,321	\$ -	\$ -	\$ 2,307,960	\$ 13,772	\$ 4,510,464

RATE, OPERATING AND NON-OPERATING

Fiscal Year 2019-20 Tentative

	Workforce	Rate (Salary without benefits)	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	31.0	\$ 1,836,524	\$ 2,767,728	\$ 7,621	\$ 2,775,349
Other Personal Services	5.0	\$ 197,215	\$ 271,754	\$ -	\$ 271,754
Contracted Services	-	\$ -	\$ 147,536	\$ -	\$ 147,536
Operating Expenses			\$ 569,610	\$ -	\$ 569,610
Operating Capital Outlay			\$ 63,088	\$ 26,000	\$ 89,088
Fixed Capital Outlay			\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)			\$ -	\$ -	\$ -
Debt			\$ -	\$ -	\$ -
Reserves - Emergency Response			\$ -	\$ -	\$ -
TOTAL			\$ 3,819,716	\$ 33,621	\$ 3,853,337

WORKFORCE

Fiscal Years 2015-16, 2016-17, 2017-18, 2018-19, and 2019-20

WORKFORCE CATEGORY	Fiscal Year					(Amended -- Tentative) 2018-2019 to 2019-2020	
	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	Difference	% Change
Authorized Positions	32.0	32.0	32.0	31.0	31.0	0.0	0.0%
Contingent Worker	0.0	0.0	0.0	0.0	0.0	0.0	
Other Personal Services	5.0	5.0	5.0	5.0	5.0	0.0	0.0%
Intern	0.0	0.0	0.0	0.0	0.0	0.0	
Volunteer	0.0	0.0	0.0	0.0	0.0	0.0	
TOTAL WORKFORCE	37.0	37.0	37.0	36.0	36.0	0.0	0.00%

Program Allocations

Northwest Florida Water Management District
REDUCTIONS - NEW ISSUES
4.0 Regulation
Fiscal Year 2019-20
Tentative Budget - August 1, 2019

FY 2018-19 Budget (Amended)		36.00	\$3,855,871	
Reductions				
Issue	Description	Issue Amount	Workforce	Category Subtotal
Salaries and Benefits				27,674
1	Salary and benefits - Regulatory Services	27,674		Lower new-hire rates and changes in benefit selections
Other Personal Services				19,136
2	OPS salary and benefits - Regulatory Services	19,136		Allocation of staff time across activities and between projects
Contracted Services				30,900
3	Legal counsel	28,400		Completion of legal case
4	Appraisals	1,500		Realignment with actual expenditures
5	Online permitting application services	1,000		Realignment with actual expenditures
Operating Expenses				16,118
6	R&M software	5,251		Reduction in cost for web page and Oracle maintenance
7	R&L office equipment, communications	4,128		Reduction of one leased copy machine
8	On-line data services	1,466		Decrease due to reduction in GIS cloud data storage
9	Legal ads, postage	1,292		Realignment with actual expenditures
10	Computer software purchases	1,261		Reduction in software requests for IT steering committee
11	Office furniture, other field supplies, books	1,100		Realignment with actual expenditures
12	Fuel, parts and other vehicle supplies, and auto insurance	899		Realignment with actual expenditures
13	Jetpacks/Aircards	721		Adjustment based on plans and usage
Operating Capital Outlay				6,972
14	Computer hardware	6,972		Reduction in infrastructure replacement needs
Fixed Capital Outlay				-
Interagency Expenditures (Cooperative Funding)				-
Reserves				-
TOTAL REDUCTIONS		0.00	\$ 100,800	
New Issues				
Issue	Description	Issue Amount	Workforce	Category Subtotal
Salaries and Benefits				24,710
1	Salaries and benefits - IT Bureau	18,137		Increase due to leave payout for staff; equity/retention pay adjustments; benefits
2	Salaries and benefits - Regulatory Services	6,573		Allocation of staff time between projects and benefit selections
Other Personal Services				40,751
3	OPS salaries and benefits - Regulatory health insurance	19,335		Health insurance rate and benefit selection change increase
4	OPS salaries and benefits - Regulatory workload	19,136		Allocation of staff time across activities and between projects
5	OPS salaries and benefits - IT Bureau	2,280		Annualization of OPS position that moved from RMD to IT Bureau for GIS support in FY 18-19 and includes \$1/hour rate increase
Contracted Services				-
Operating Expenses				32,805
6	R&M servers	19,499		Provision of server maintenance support
7	Travel for training, staff travel, continuing education, board/legal travel	4,980		Adjustments to include anticipated training and travel and required annual training fees previously provided at no charge
8	Continuing education - IT Bureau	1,942		Provision of financial software training and vendor review of system
9	Computer supplies, R&M copiers	1,790		Projected expenses based on prior year usage
10	Computer equipment	1,327		Increase for purchasing tablets for field inspectors
11	Plotter paper	1,304		Centralized costs under IT Bureau
12	Clothing/uniforms	1,200		Adjustments to include district provided uniforms
13	Process server fees and epermitting transaction fees	600		Increase to align budget with projected expenses
14	Building & ground supplies, R&M administrative	163		Increase to align budget with projected expenses
Operating Capital Outlay				-
Fixed Capital Outlay				-
Interagency Expenditures (Cooperative Funding)				-
Reserves				-
TOTAL NEW ISSUES		0.00	\$ 98,266	
4.0 Regulation				
Total Workforce and Tentative Budget for FY 2019-20		36.00	\$ 3,853,337	

Program Allocations

Changes and Trends

The Regulatory Services Division is committed to increasing productivity and efficiency at the lowest cost per activity ensuring that protection of our natural resources is achieved while providing the public with fair, consistent, and timely customer service. The District provides an online e-Permitting and e-Regulatory automated database for Water Use, Well Construction, Environmental Resource, and Surface Water Permitting. This enables the District's customers to apply for new permits, check the status of permit applications, and access information about existing permits online. Staff can evaluate applications and manage the permitting process in a shared database environment which has greatly increased efficiency. Expenditures for these services remain steady across fiscal years with a decrease in Operating Expenses for FY2017-18 due to the closure of the Tallahassee field office.

Budget Variances

This program's FY 2019-20 Tentative Budget is \$2,534 (0.1 percent) lower than the FY 2018-19 Amended Budget. This is a net decrease due to a \$31,352 decrease in Regulatory activities (Activities 4.1 through 4.4) offset by a \$28,818 increase in the Program's IT activity (Activity 4.5). Salaries and Benefits decreases by \$2,964 (0.1 percent) due to lower cost benefit selection and lower new hire rates in the Regulatory Division along with retention/equity pay adjustments in the IT Bureau. The increase in Other Personal Services of \$21,615 (8.6 percent) is due to a higher benefit selection and receipt of a transfer of remaining budget for an OPS position that moved midyear from Division of Resource Management to the IT Bureau for GIS support in FY 2018-19. The \$30,900 (17.3 percent) reduction in Contracted Services is largely the result of a \$28,400 decrease in legal expenses due to the conclusion of a legal case and estimated reduction in other legal expenses based on prior years' costs in the Regulatory Division. Operating Expenses has an increase of \$16,687 (3.0 percent) due to realignment of budget to better reflect actual expenses for continuing education, staff travel, uniforms, computer supplies, building supplies, vehicle insurance, postage, and repair and maintenance of software.

Major Budget Items

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

- Salaries and Benefits, \$2,775,349 (36.0 FTE)
- Operating Expenses, \$569,610
 - Activity 4.4 Other Regulatory and Enforcement Activities, \$198,502
 - Activity 4.5 Technology and Information Services, \$315,888

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

Program Allocations

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

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

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT

ACTIVITY BY EXPENDITURE CATEGORY

Fiscal Years 2015-16, 2016-17, 2017-18, 2018-19, and 2019-20

TENTATIVE BUDGET - Fiscal Year 2019-20

4.1 - Consumptive Use Permitting

	Fiscal Year 2015-16 (Actual-Audited)	Fiscal Year 2016-17 (Actual-Audited)	Fiscal Year 2017-18 (Actual - Audited)	Fiscal Year 2018-19 (Amended)	Fiscal Year 2019-20 (Tentative)	Difference in \$ (Amended -- Tentative)	% of Change (Amended -- Tentative)
Salaries and Benefits	\$ 477,025	\$ 488,872	\$ 525,987	\$ 536,366	\$ 523,971	\$ (12,395)	-2.3%
Other Personal Services	\$ 106	\$ -	\$ -	\$ 26,082	\$ 16,514	\$ (9,568)	-36.7%
Contracted Services	\$ 1,760	\$ 1,626	\$ 948	\$ 2,000	\$ 2,000	\$ -	0.0%
Operating Expenses	\$ 10,381	\$ 10,595	\$ 12,400	\$ 16,670	\$ 16,368	\$ (302)	-1.8%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 489,272	\$ 501,093	\$ 539,336	\$ 581,118	\$ 558,853	\$ (22,265)	-3.8%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2019-20 Tentative	\$ 675,413	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 675,413

OPERATING AND NON-OPERATING

Fiscal Year 2019-20 Tentative

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 523,971	\$ -	\$ 523,971
Other Personal Services	\$ 16,514	\$ -	\$ 16,514
Contracted Services	\$ 2,000	\$ -	\$ 2,000
Operating Expenses	\$ 16,368	\$ -	\$ 16,368
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 558,853	\$ -	\$ 558,853

Program Allocations

Changes and Trends

The District continues to work with DEP to increase regulatory consistency in the Water Use Permitting (WUP) program. The WUP program has acquired an e-Permitting capability which has improved response time and overall staff productivity. The main changes over the years are reflected in personnel. The budget for Salaries and Benefits has increased due to benefit selection changes in FY 2016-17, salary adjustments as well as the overlapping of personnel for training a retiree's replacement in FY 2017-18. The hire of a summer intern resulted in the \$106 Other Personal Services (OPS) charges in FY 2015-16. There has been one OPS position budgeted, but not filled until FY 2018-19 with charges allocated across Regulatory projects.

Budget Variances

This activity's FY 2019-20 Tentative Budget is \$22,265 (3.8 percent) lower than the FY 2019-20 Amended Budget, mainly due to decreases in personnel costs. Salaries and Benefits decreases by \$12,395 (2.3 percent) due to employee changes in benefit selections, lower leave payout estimates, and new hires at a lower salary. Other Personal Services decreases by \$9,568 (36.7 percent) due to the reallocation of staff time to projects in Activity 4.3.

Major Budget Items

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

- Salaries and Benefits, \$523,971

Program Allocations

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

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

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT

ACTIVITY BY EXPENDITURE CATEGORY

Fiscal Years 2015-16, 2016-17, 2017-18, 2018-19, and 2019-20

TENTATIVE BUDGET - Fiscal Year 2019-20

4.2 - Water Well Construction Permitting and Contractor Licensing

	Fiscal Year 2015-16 (Actual-Audited)	Fiscal Year 2016-17 (Actual-Audited)	Fiscal Year 2017-18 (Actual - Audited)	Fiscal Year 2018-19 (Amended)	Fiscal Year 2019-20 (Tentative)	Difference in \$ (Amended -- Tentative)	% of Change (Amended -- Tentative)
Salaries and Benefits	\$ 675,754	\$ 674,786	\$ 687,473	\$ 778,554	\$ 777,378	\$ (1,176)	-0.2%
Other Personal Services	\$ 238	\$ -	\$ -	\$ 24,830	\$ 15,262	\$ (9,568)	-38.5%
Contracted Services	\$ 8,447	\$ 6,408	\$ 1,265	\$ 15,500	\$ 15,000	\$ (500)	-3.2%
Operating Expenses	\$ 5,943	\$ 7,781	\$ 9,354	\$ 14,487	\$ 13,647	\$ (840)	-5.8%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 690,381	\$ 688,975	\$ 698,091	\$ 833,371	\$ 821,287	\$ (12,084)	-1.5%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2019-20 Tentative	\$ 932,302	\$ -	\$ -	\$ -	\$ 59,925	\$ -	\$ 992,227

OPERATING AND NON-OPERATING

Fiscal Year 2019-20 Tentative

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 774,504	\$ 2,874	\$ 777,378
Other Personal Services	\$ 15,262	\$ -	\$ 15,262
Contracted Services	\$ 15,000	\$ -	\$ 15,000
Operating Expenses	\$ 13,647	\$ -	\$ 13,647
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 818,413	\$ 2,874	\$ 821,287

Program Allocations

Changes and Trends

The Water Well Construction program continues its effort to improve customer service by implementing an e-Permitting well construction system with the SJRWMD and SRWMD. A summer intern resulted in the \$238 Other Personal Services (OPS) charges in FY 2015-16. There has been one OPS position budgeted, but not filled until FY 2018-19 with charges allocated across Regulatory projects. Contracted Services provides budget for online e-Permitting services and well abandonment activities which are performed on an as needed basis, reflected in the fluctuation of actual expenditures over the past three years. Operating Expenses have increased due to alignment in staff travel, continuing education, office supplies, District clothing and the National Groundwater Association membership.

Budget Variances

This activity's FY 2019-20 Tentative Budget is \$12,084 (1.5 percent) lower than the FY 2018-19 Amended Budget. The decrease is mainly due to personnel costs. Salaries and Benefits decreases by \$1,176 (0.2 percent) due to employee changes in benefit selections, lower leave payout estimates, and new hires at a lower salary. The decrease of \$9,568 (38.5 percent) in Other Personal Services is due to the reallocation of staff time to projects in Activity 4.3.

Major Budget Items

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

- Salaries and Benefits, \$777,378

Program Allocations

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

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

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT

ACTIVITY BY EXPENDITURE CATEGORY

Fiscal Years 2015-16, 2016-17, 2017-18, 2018-19, and 2019-20

TENTATIVE BUDGET - Fiscal Year 2019-20

4.3 - Environmental Resource and Surface Water Permitting

	Fiscal Year 2015-16 (Actual-Audited)	Fiscal Year 2016-17 (Actual-Audited)	Fiscal Year 2017-18 (Actual - Audited)	Fiscal Year 2018-19 (Amended)	Fiscal Year 2019-20 (Tentative)	Difference in \$ (Amended -- Tentative)	% of Change (Amended -- Tentative)
Salaries and Benefits	\$ 971,911	\$ 994,959	\$ 881,265	\$ 1,221,696	\$ 1,214,166	\$ (7,530)	-0.6%
Other Personal Services	\$ 175,588	\$ 181,433	\$ 180,867	\$ 196,876	\$ 235,347	\$ 38,471	19.5%
Contracted Services	\$ 1,760	\$ 11,893	\$ 18,178	\$ 9,000	\$ 7,000	\$ (2,000)	-22.2%
Operating Expenses	\$ 18,240	\$ 13,577	\$ 22,350	\$ 19,600	\$ 25,205	\$ 5,605	28.6%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 1,167,499	\$ 1,201,861	\$ 1,102,660	\$ 1,447,172	\$ 1,481,718	\$ 34,546	2.4%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2019-20 Tentative	\$ 215,000	\$ -	\$ -	\$ -	\$ 1,565,539	\$ 13,772	\$ 1,794,311

OPERATING AND NON-OPERATING

Fiscal Year 2019-20 Tentative

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 1,214,166	\$ -	\$ 1,214,166
Other Personal Services	\$ 235,347	\$ -	\$ 235,347
Contracted Services	\$ 7,000	\$ -	\$ 7,000
Operating Expenses	\$ 25,205	\$ -	\$ 25,205
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 1,481,718	\$ -	\$ 1,481,718

Program Allocations

Changes and Trends

The Environmental Resource Permitting (ERP) program continues to decrease permitting time for applicants while maintaining the same resource protection standards. The implementation of the new e-Regulatory database system has enabled process improvement and streamlining. Salaries and Benefits decreased in FY 2017-18 due to the reallocation of staff time and multiple vacant positions. The increase in Contracted Services for FY 2016-17 was for costs associated with appraisals for conservation easements. Legal costs for litigation services resulted in the increase in FY 2017-18.

Budget Variances

This activity's FY 2019-20 Tentative Budget is \$34,546 (2.4 percent) higher than the FY 2018-19 Amended Budget. This is primarily due to an increase in Other Personal Services of \$38,471 (19.5 percent) resulting from an employee selecting higher health insurance coverage and reallocation of staff time from Activities 4.1 and 4.2. The increase in Operating Expenses of \$5,605 (28.6 percent) is for anticipated staff travel and training, District-provided uniforms, and process server fees/e-Regulatory transaction fees. This increase is offset by decreases in Contracted Services of \$2,000 (22.2 percent) mostly from less budget for appraisals based on past year actuals.

Major Budget Items

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

- Salaries and Benefits, \$1,214,166
- Other Personal Services, \$235,347

Program Allocations

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

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

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT

ACTIVITY BY EXPENDITURE CATEGORY

Fiscal Years 2015-16, 2016-17, 2017-18, 2018-19, and 2019-20

TENTATIVE BUDGET - Fiscal Year 2019-20

4.4 - Other Regulatory and Enforcement Activities

	Fiscal Year 2015-16 (Actual-Audited)	Fiscal Year 2016-17 (Actual-Audited)	Fiscal Year 2017-18 (Actual - Audited)	Fiscal Year 2018-19 (Amended)	Fiscal Year 2019-20 (Tentative)	Difference in \$ (Amended -- Tentative)	% of Change (Amended -- Tentative)
Salaries and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Contracted Services	\$ 48,603	\$ 156,187	\$ 42,868	\$ 87,400	\$ 59,000	\$ (28,400)	-32.5%
Operating Expenses	\$ 234,432	\$ 255,634	\$ 171,382	\$ 201,651	\$ 198,502	\$ (3,149)	-1.6%
Operating Capital Outlay	\$ -	\$ 25,163	\$ 25,088	\$ 26,000	\$ 26,000	\$ -	0.0%
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 283,034	\$ 436,985	\$ 239,338	\$ 315,051	\$ 283,502	\$ (31,549)	-10.0%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2019-20 Tentative	\$ 118,326	\$ -	\$ -	\$ -	\$ 165,176	\$ -	\$ 283,502

OPERATING AND NON-OPERATING

Fiscal Year 2019-20 Tentative

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ -	\$ -	\$ -
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 59,000	\$ -	\$ 59,000
Operating Expenses	\$ 198,502	\$ -	\$ 198,502
Operating Capital Outlay	\$ -	\$ 26,000	\$ 26,000
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 257,502	\$ 26,000	\$ 283,502

Program Allocations

Changes and Trends

Operating Expenses increased in FY 2016-17 due to litigation costs. The legal case concluded the following year, resulting in a decrease in Operating Expenses in FY 2017-18. Operating Capital Outlay changes reflect truck and vehicle replacements for Regulatory staff.

Budget Variances

This activity's FY 2019-20 Tentative Budget is \$31,549 (10.0 percent) lower than the FY 2018-19 Amended Budget. The reduction in Contracted Services of \$28,400 (32.5 percent) is due to the conclusion of a legal case in FY 2018-19 and the anticipated reduction in other legal expenses based on past year costs.

Major Budget Items

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

- Operating Expenses, \$198,502
 - Building lease, \$97,500
 - Fuel and lubricants, \$30,000
 - Field office phone services, \$21,850
 - Printer/copier leases, \$12,067

Program Allocations

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

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

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT

ACTIVITY BY EXPENDITURE CATEGORY

Fiscal Years 2015-16, 2016-17, 2017-18, 2018-19, and 2019-20

TENTATIVE BUDGET - Fiscal Year 2019-20

4.5 - Technology and Information Services

	Fiscal Year 2015-16 (Actual-Audited)	Fiscal Year 2016-17 (Actual-Audited)	Fiscal Year 2017-18 (Actual - Audited)	Fiscal Year 2018-19 (Amended)	Fiscal Year 2019-20 (Tentative)	Difference in \$ (Amended -- Tentative)	% of Change (Amended -- Tentative)
Salaries and Benefits	\$ 218,801	\$ 205,443	\$ 218,775	\$ 241,697	\$ 259,834	\$ 18,137	7.5%
Other Personal Services	\$ -	\$ -	\$ -	\$ 2,351	\$ 4,631	\$ 2,280	97.0%
Contracted Services	\$ 58,804	\$ 70,785	\$ 40,300	\$ 64,536	\$ 64,536	\$ -	0.0%
Operating Expenses	\$ 274,197	\$ 229,828	\$ 238,305	\$ 300,515	\$ 315,888	\$ 15,373	5.1%
Operating Capital Outlay	\$ 96,605	\$ 3,194	\$ 35,585	\$ 70,060	\$ 63,088	\$ (6,972)	-10.0%
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 648,407	\$ 509,250	\$ 532,965	\$ 679,159	\$ 707,977	\$ 28,818	4.2%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2019-20 Tentative	\$ 32,370	\$ 215,321	\$ -	\$ -	\$ 517,320	\$ -	\$ 765,011

OPERATING AND NON-OPERATING

Fiscal Year 2019-20 Tentative

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 255,087	\$ 4,747	\$ 259,834
Other Personal Services	\$ 4,631	\$ -	\$ 4,631
Contracted Services	\$ 64,536	\$ -	\$ 64,536
Operating Expenses	\$ 315,888	\$ -	\$ 315,888
Operating Capital Outlay	\$ 63,088	\$ -	\$ 63,088
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 703,230	\$ 4,747	\$ 707,977

Program Allocations

Changes and Trends

The IT budget has been distributed across program areas to share in the cost of recurring IT-related expenses, e.g., licensing, software maintenance, and IT staff time. IT has been in a support mode, maintaining technology that provides solutions to meet the business needs of the organization and replacing legacy systems with industry standard technology. Hardware and software are maintained or replaced as needed to ensure capacity, performance, and adherence to support requirements. IT costs are shared among all divisions by either direct usage of specific technologies or for shared technology resources by percentage based on the number of computers each division uses. The changes in Contracted Services are primarily a result of a reallocation for application/database conversion costs. Operating Expenses decreased for this activity due to changes in ethernet charges and software support and maintenance. The overall decrease in Operating Capital Outlay results from purchases to update IT infrastructure in FY 2015-16 with smaller purchases in the intervening years for replacement of infrastructure components.

Budget Variances

This activity's FY 2019-20 Tentative Budget is \$28,818 (4.2 percent) higher than the FY 2018-19 Amended Budget. The variance is due to increases in Salaries and Benefits of \$18,137 (7.5 percent) for retention/equity pay adjustments in the IT Bureau, Operating Expenses of \$15,373 (5.1 percent) for server maintenance and support, and Other Personal Services of \$2,280 (97 percent) for receipt of a transfer of remaining budget for an OPS position that moved midyear from Division of Resource Management to the IT Bureau for GIS support in FY 2018-19. Operating Capital Outlay has a decrease of \$6,972 (100 percent) attributable to less budget for computer hardware based on replacement needs. A total of \$215,321 of this activity's budget is funded with Reserves.

Major Budget Items

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

- Salaries and Benefits, \$259,834
- Operating Expenses, \$315,888
 - Software maintenance services, \$178,768
 - Ethernet charges, \$63,465
 - Server maintenance services, \$24,543
 - Computer equipment, \$16,672

Program Allocations

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

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

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT PROGRAM BY EXPENSE CATEGORY

Fiscal Years 2015-16, 2016-17, 2017-18, 2018-19, and 2019-20

TENTATIVE BUDGET - Fiscal Year 2019-20

5.0 Outreach

	Fiscal Year 2015-16 (Actual-Audited)	Fiscal Year 2016-17 (Actual-Audited)	Fiscal Year 2017-18 (Actual - Audited)	Fiscal Year 2018-19 (Amended)	Fiscal Year 2019-20 (Tentative)	Difference in \$ (Amended -- Tentative)	% of Change (Amended -- Tentative)
Salaries and Benefits	\$ 148,884	\$ 142,238	\$ 112,815	\$ 113,572	\$ 115,057	\$ 1,485	1.3%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contracted Services	\$ 9,725	\$ 4,500	\$ -	\$ 4,775	\$ 4,775	\$ -	0.0%
Operating Expenses	\$ 3,947	\$ 8,663	\$ 10,679	\$ 15,612	\$ 12,787	\$ (2,825)	-18.1%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL	\$ 162,555	\$ 155,401	\$ 123,494	\$ 133,959	\$ 132,619	\$ (1,340)	-1.0%

SOURCE OF FUNDS

Fiscal Year 2019-20 Tentative

	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Salaries and Benefits	\$ 115,057	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 115,057
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contracted Services	\$ 4,775	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,775
Operating Expenses	\$ 12,787	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,787
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 157,432	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 157,432

RATE, OPERATING AND NON-OPERATING

Fiscal Year 2019-20 Tentative

	Workforce	Rate (Salary without benefits)	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	1.0	\$ 74,929	\$ 115,057	\$ -	\$ 115,057
Other Personal Services	0.0	\$ -	\$ -	\$ -	\$ -
Contracted Services	-	\$ -	\$ 4,775	\$ -	\$ 4,775
Operating Expenses			\$ 12,787	\$ -	\$ 12,787
Operating Capital Outlay			\$ -	\$ -	\$ -
Fixed Capital Outlay			\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)			\$ -	\$ -	\$ -
Debt			\$ -	\$ -	\$ -
Reserves - Emergency Response			\$ -	\$ -	\$ -
TOTAL			\$ 132,619	\$ -	\$ 132,619

WORKFORCE

Fiscal Years 2015-16, 2016-17, 2017-18, 2018-19, and 2019-20

WORKFORCE CATEGORY	Fiscal Year					(Amended -- Tentative) 2018-2019 to 2019-2020	
	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	Difference	% Change
Authorized Positions	2.0	2.0	2.0	1.0	1.0	0.0	0.0%
Contingent Worker	0.0	0.0	0.0	0.0	0.0	0.0	-
Other Personal Services	0.0	0.0	0.0	0.0	0.0	0.0	-
Intern	0.0	0.0	0.0	0.0	0.0	0.0	-
Volunteer	0.0	0.0	0.0	0.0	0.0	0.0	-
TOTAL WORKFORCE	2.0	2.0	2.0	1.0	1.0	0.0	0.0%

Program Allocations

Northwest Florida Water Management District

REDUCTIONS - NEW ISSUES

5.0 Outreach

Fiscal Year 2019-20

Tentative Budget - August 1, 2019

FY 2018-19 Budget (Amended)				1.00	\$ 133,959
Reductions					
Issue Description		Issue Amount	Workforce	Category Subtotal	Issue Narrative
Salaries and Benefits				-	
Other Personal Services				-	
Contracted Services				-	
Operating Expenses				3,075	
1	Printing and copying	1,500			Alignment with prior year expenditures
2	Memberships and licenses	575			Removed excess budget for memberships and lobbyist registrations
3	Office supplies and books	550			Removed budget for hardcopies of Statutes - utilizing online resources going forward at no cost
4	Staff travel	300			Reflects less overnight travel
5	Photographic supplies	150			Reduction to offset provision of budget for District clothing
Operating Capital Outlay				-	
Fixed Capital Outlay				-	
Interagency Expenditures (Cooperative Funding)				-	
Reserves				-	
TOTAL REDUCTIONS			0.00	\$ 3,075	
New Issues					
Issue Description		Issue Amount	Workforce	Category Subtotal	Issue Narrative
Salaries and Benefits				1,485	
1	Salaries and benefits	1,485			Health insurance and FRS rate increase estimate
Other Personal Services				-	
Contracted Services				-	
Operating Expenses				250	
2	Clothing/uniforms	250			District-provided clothing
Operating Capital Outlay				-	
Fixed Capital Outlay				-	
Interagency Expenditures (Cooperative Funding)				-	
Reserves				-	
TOTAL NEW ISSUES			0.00	\$ 1,735	
5.0 Outreach					
Total Workforce and Tentative Budget for FY 2019-20			1.00	\$ 132,619	

Program Allocations

Changes and Trends

Outreach, Program 5.0, has the smallest budget across the six programs. Actual expenses in Salaries and Benefits have decreased over the years due to turnover in FY 2016-17 followed by a reduction from two to one full-time position. The Contracted Services category shows decreases in FY 2016-17 from moving \$5,225 to Operating Expenses to budget costs of a governmental research and legislative monitoring website and in FY 2017-18 when the District was not charged by DEP to pay for shared Washington, D.C. legislative services. Budget remains in Contracted Services to cover these services in FY 2018-19 and FY 2019-20. Beginning in FY 2017-18, Program 5.0 began to pay for its share of printer/copier lease and computer equipment costs, also reflected in Operating Expenses. Budget for Operating Expenses has been higher than actual costs because of setting aside budget for professional printing and copying services. However, due to having a sufficient inventory of posters and brochures, Operating Expenses budget has been reduced in FY 2019-20.

Budget Variances

This program's FY 2019-20 Tentative Budget is \$1,340 (1.0 percent) lower than the FY 2018-19 Amended Budget. This variance reflects a reduction in Operating Expenses of \$2,825 (18.1 percent) in areas of printing/copying, organization memberships, office and photographic supplies, books, and staff travel, which is offset by higher Salaries and Benefits budget of \$1,485 (1.3 percent) to account for estimated health and Florida Retirement Service (FRS) rate adjustments.

Major Budget Items

Major budget items for this program include the following:

- Salaries and Benefits, \$115,057 (1 FTE)
- Operating Expenses, \$12,787

Program Allocations

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

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

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT

ACTIVITY BY EXPENDITURE CATEGORY

Fiscal Years 2015-16, 2016-17, 2017-18, 2018-19, and 2019-20

TENTATIVE BUDGET - Fiscal Year 2019-20

5.2 - Public Information

	Fiscal Year 2015-16 (Actual-Audited)	Fiscal Year 2016-17 (Actual-Audited)	Fiscal Year 2017-18 (Actual - Audited)	Fiscal Year 2018-19 (Amended)	Fiscal Year 2019-20 (Tentative)	Difference in \$ (Amended -- Tentative)	% of Change (Amended -- Tentative)
Salaries and Benefits	\$ 148,884	\$ 142,238	\$ 112,815	\$ 113,572	\$ 115,057	\$ 1,485	1.3%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Contracted Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Operating Expenses	\$ 3,752	\$ 3,288	\$ 5,304	\$ 10,112	\$ 7,362	\$ (2,750)	-27.2%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 152,635	\$ 145,526	\$ 118,119	\$ 123,684	\$ 122,419	\$ (1,265)	-1.0%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2019-20 Tentative	\$ 147,232	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 147,232

OPERATING AND NON-OPERATING

Fiscal Year 2019-20 Tentative

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 115,057	\$ -	\$ 115,057
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ -	\$ -	\$ -
Operating Expenses	\$ 7,362	\$ -	\$ 7,362
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 122,419	\$ -	\$ 122,419

Program Allocations

Changes and Trends

This activity consists of two budget categories: Salaries and Benefits and Operating Expenses. Actual expenses in Salaries and Benefits have decreased due to turnover in FY 2016-17 followed by a reduction from two to one full-time position. Beginning in FY 2017-18, Program 5.0 began to pay for its share of printer/copier lease and computer equipment costs, which is reflected in actual costs under Operating Expenses. Budget for Operating Expenses has been much higher due to setting aside funds for professional printing and copying of media-related documents for public education and information events. However, due to having a sufficient inventory of posters and brochures, Operating Expenses budget has been reduced in FY 2019-20.

Budget Variances

This activity's FY 2019-20 Tentative Budget is \$1,265 (1.0 percent) lower than the FY 2018-19 Amended Budget. This variance reflects a reduction in Operating Expenses of \$2,750 (27.2 percent) areas of printing/copying, organization memberships, office and photographic supplies, books, and staff travel, which is offset by higher Salaries and Benefits budget of \$1,485 (1.3 percent) to account for estimated health and Florida Retirement Service (FRS) rate adjustments.

Major Budget Items

Major budget items for this activity include the following:

- Salaries and Benefits, \$115,057
- Operating Expenses, \$7,362
 - Media/tracking subscription, \$2,750
 - Rental and lease office equipment allocation, \$1,012
 - Computer software, \$1,000

Program Allocations

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

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

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT

ACTIVITY BY EXPENDITURE CATEGORY

Fiscal Years 2015-16, 2016-17, 2017-18, 2018-19, and 2019-20

TENTATIVE BUDGET - Fiscal Year 2019-20

5.4 - Lobbying / Legislative Affairs / Cabinet Affairs

	Fiscal Year 2015-16 (Actual-Audited)	Fiscal Year 2016-17 (Actual-Audited)	Fiscal Year 2017-18 (Actual - Audited)	Fiscal Year 2018-19 (Amended)	Fiscal Year 2019-20 (Tentative)	Difference in \$ (Amended -- Tentative)	% of Change (Amended -- Tentative)
Salaries and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Contracted Services	\$ 9,725	\$ 4,500	\$ -	\$ 4,775	\$ 4,775	\$ -	0.0%
Operating Expenses	\$ 195	\$ 5,375	\$ 5,375	\$ 5,500	\$ 5,425	\$ (75)	-1.4%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 9,920	\$ 9,875	\$ 5,375	\$ 10,275	\$ 10,200	\$ (75)	-0.7%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2019-20 Tentative	\$ 10,200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,200

OPERATING AND NON-OPERATING

Fiscal Year 2019-20 Tentative

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

Program Allocations

Changes and Trends

This activity consists of two budget categories: Contracted Services and Operating Expenses. The Contracted Services category shows decreases in FY 2016-17 from moving \$5,225 to Operating Expenses to budget costs of a governmental research and legislative monitoring website and in FY 2017-18 when the District was not charged by DEP to pay for shared Washington, D.C. legislative services. Budget remains in Contracted Services to cover these services in FY 2018-19 and FY 2019-20.

Budget Variances

This activity's FY 2019-20 Tentative Budget is \$75 (0.7 percent) lower than the FY 2018-19 Amended Budget. This amount was reduced from the Operating Expenses category to align with prior expenditures for memberships to organizations and lobbyist registrations.

Major Budget Items

Major budget items for this activity include the following:

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

Program Allocations

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

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

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT PROGRAM BY EXPENDITURE CATEGORY

Fiscal Years 2015-16, 2016-17, 2017-18, 2018-19, and 2019-20

TENTATIVE BUDGET - Fiscal Year 2019-20

6.0 District Management and Administration

	Fiscal Year 2015-16 (Actual-Audited)	Fiscal Year 2016-17 (Actual-Audited)	Fiscal Year 2017-18 (Actual - Audited)	Fiscal Year 2018-19 (Amended)	Fiscal Year 2019-20 (Tentative)	Difference in \$ (Amended -- Tentative)	% of Change (Amended -- Tentative)
Salaries and Benefits	\$ 1,388,086	\$ 1,368,374	\$ 1,452,677	\$ 1,511,539	\$ 1,570,124	\$ 58,585	3.9%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contracted Services	\$ 155,101	\$ 135,868	\$ 120,792	\$ 136,280	\$ 139,081	\$ 2,801	2.1%
Operating Expenses	\$ 256,033	\$ 223,697	\$ 236,433	\$ 284,210	\$ 273,034	\$ (11,176)	-3.9%
Operating Capital Outlay	\$ 62,844	\$ 2,076	\$ 22,438	\$ 45,608	\$ 43,577	\$ (2,031)	-4.5%
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL	\$ 1,862,065	\$ 1,730,014	\$ 1,832,340	\$ 1,977,637	\$ 2,025,816	\$ 48,179	2.4%

SOURCE OF FUNDS

Fiscal Year 2019-20 Tentative

	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Salaries and Benefits	\$ 580,552	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 580,552
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contracted Services	\$ 22,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 22,000
Operating Expenses	\$ 55,507	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 55,507
Operating Capital Outlay	\$ 43,577	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 43,577
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 826,837	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 826,837

RATE, OPERATING AND NON-OPERATING

Fiscal Year 2019-20 Tentative

	Workforce	Rate (Salary without benefits)	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	22.0	\$ 1,058,764	\$ 1,567,039	\$ 3,085	\$ 1,570,124
Other Personal Services	0.5	\$ -	\$ -	\$ -	\$ -
Contracted Services	-	\$ -	\$ 139,081	\$ -	\$ 139,081
Operating Expenses			\$ 273,034	\$ -	\$ 273,034
Operating Capital Outlay			\$ 43,577	\$ -	\$ 43,577
Fixed Capital Outlay			\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)			\$ -	\$ -	\$ -
Debt			\$ -	\$ -	\$ -
Reserves - Emergency Response			\$ -	\$ -	\$ -
TOTAL			\$ 2,022,731	\$ 3,085	\$ 2,025,816

WORKFORCE

Fiscal Years 2015-16, 2016-17, 2017-18, 2018-19, and 2019-20

WORKFORCE CATEGORY	Fiscal Year					(Amended -- Tentative) 2018-2019 to 2019-2020	
	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	Difference	% Change
Authorized Positions	23.0	23.0	23.0	22.0	22.0	0.0	0.0%
Contingent Worker	0.0	0.0	0.0	0.0	0.0	0.0	-
Other Personal Services	0.5	0.5	0.0	0.5	0.5	0.0	0.0%
Intern	0.0	0.0	0.0	0.0	0.0	0.0	-
Volunteer	0.0	0.0	0.0	0.0	0.0	0.0	-
TOTAL WORKFORCE	23.5	23.5	23.0	22.5	22.5	0.0	0.00%

Program Allocations

Northwest Florida Water Management District
REDUCTIONS - NEW ISSUES
6.0 District Management and Administration
Fiscal Year 2019-20
Tentative Budget - August 1, 2019

FY 2018-19 Budget (Amended)				22.50	\$ 1,977,637
Reductions					
Issue	Description	Issue Amount	Workforce	Category Subtotal	Issue Narrative
Salaries and Benefits				-	
Other Personal Services				-	
Contracted Services				2,200	
1	Financial audits	1,500			Recognized savings from lower audit costs
2	Other contractual services	500			Reduction in use of temp service for vacant position
3	Cobra carrier fee	200			Alignment with prior year expenditures
Operating Expenses				29,236	
4	Clothing/uniforms - Admin	7,750			Decentralized responsibility by moving from Administration Division to other Divisions
5	R&M software	6,467			Reduction in cost for web page and Oracle maintenance
6	Staff travel - Exec Office	3,357			Less travel expected for ACF litigation
7	County property appraiser fees	3,250			Alignment with prior year expenditures
8	Office supplies - Admin, Exec Office	2,268			Reduced to offset increase in computer hardware and cont. ed.
9	Staff travel - Admin, HR	1,500			Alignment with prior year expenditures
10	Computer software, equipment purchases	1,257			Reduction in staff needs and IT Steering Committee requests
11	Postage and freight - Admin, Exec Office	765			Adjustment based on prior year usage
12	Printer lease equipment - Admin	641			Adjustment based on prior year usage
13	Legal ads - HR/Admin/Exec Office	538			Alignment with prior year expenditures
14	Continuing education - HR	500			Alignment with prior year expenditures
15	Furniture and equipment - Exec Office	360			Reduced to offset increase in computer hardware
16	Jetpacks/Aircards	333			Adjustment based on plans and usage
17	Periodicals and subscriptions - Admin	250			Alignment with prior year expenditures
Operating Capital Outlay				4,531	
18	Computer hardware	4,531			Reduction in infrastructure replacement needs
Fixed Capital Outlay				-	
Interagency Expenditures (Cooperative Funding)				-	
Reserves				-	
TOTAL REDUCTIONS			0.00	35,967	
New Issues					
Issue	Description	Issue Amount	Workforce	Category Subtotal	Issue Narrative
Salaries and Benefits				58,585	
1	Benefits - Administration	36,455			Annual benefit rate increase estimates and higher coverages selected by two employees
2	Salaries and benefits - IT Bureau	9,462			Retirement leave payout; equity/retention pay adjustments; and benefit rate and selection changes
3	Salaries - Administration	8,418			Annualized pay adjustments from prior year
4	Salaries and benefits - Executive Office	2,558			Annual salary and benefit estimates
5	Salaries and benefits - Human Resources	1,692			Annual salary and benefit estimates
Other Personal Services				-	
Contracted Services				5,001	
6	Internal auditor	4,000			Increased to allow for more reviews by internal auditor
7	Legal counsel	1,001			Rule-making assistance for Administration Division
Operating Expenses				18,060	
8	R&M servers	12,673			Provision of server maintenance support
9	Continuing education - Admin, Exec Office	1,700			Increased for online training licenses and conference fees
10	Continuing education - IT Bureau	1,262			Provision of financial software training and vendor review of system
11	Clothing/uniforms	1,100			District-provided clothing for Board and employees
12	Legal ads for rule making - Admin	1,000			Rule making ads for breach of contract rule
13	Licenses - Admin, HR	300			Notary certification for Agency Clerk and HR Administrator
14	Memberships/prof. organizations - Admin	25			Cover costs for additional membership to FGFOA
Operating Capital Outlay				2,500	
15	Computer hardware	2,500			Computer replacement for two Executive Office staff - no longer covered by overhead
Fixed Capital Outlay				-	
Interagency Expenditures (Cooperative Funding)				-	
Reserves				-	
TOTAL NEW ISSUES			0.00	\$ 84,146	
6.0 District Management and Administration					
Total Workforce and Tentative Budget for FY 2019-20			22.50	\$ 2,025,816	

Program Allocations

Changes and Trends

The Salaries and Benefits budget category makes up just over three-quarters (77.5 percent) of Program 6.0's budget, funding four full-time positions in the Office of Executive Director, nine full-time positions in the Division of Administration, and a portion of the nine full-time staff and one part-time position in the IT Bureau. Personnel costs have changed across the years with turnover and benefit changes in FY 2015-16 and FY 2016-17 and a districtwide pay increase in line with salary increases for all State of Florida employees in FY 2017-18. The FY 2018-19 and FY 2019-20 budgets for Salaries and Benefits includes health and FRS rate increases, health selection changes, equity and pay adjustments, and a leave payout for potential retirements. Contracted Services and Operating Expenses have fluctuated based on administrative needs across IT, Human Resources, Accounting, Governing Board, and the Office of Executive Director. Budget is commonly higher than prior years' actual expenditures for reasons such as plans for purchases or services are revised or delayed. Changes in Operating Capital Outlay are due to changes in computer hardware purchases related to disk/data backup replacement schedule and computers for employees. Major purchases in FY 2016-17 were delayed and spread across the next several years.

The combined budgets for Program 5.0, Outreach (\$132,619) and Program 6.0, District Management and Administration (\$2,025,816) represent 2.8 percent of the total budget proposed for FY 2019-20.

Budget Variances

This program's FY 2019-20 Tentative Budget is \$48,179 (2.4 percent) higher than the FY 2018-19 Amended Budget. This change is due to the Salaries and Benefits category increase of \$58,585 (3.9 percent) that includes employee selection changes to higher health insurance coverages, estimated health and FRS rate increases, retention/equity/pay adjustments in the IT Bureau, and annualized pay adjustments from the prior year. Contracted Services also increases by \$2,801 (2.1 percent) mainly to allow for additional internal audit review costs. The Operating Expenses category decreases by \$11,176 (3.9 percent) from distributing budget for District-provided clothing to all divisions, reduced web page and Oracle maintenance costs, alignment of county property appraiser fee budget with lower prior years' expenditures, and less budget for staff travel and general office expenses. Operating Capital Outlay also has a reduction of \$2,031 (4.5 percent), primarily from a reduction in districtwide infrastructure computer replacement needs.

Major Budget Items

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

- Salaries and Benefits, \$1,570,124 (22.5 FTE)
- Contracted Services, \$139,081
- Operating Expenses, \$273,034
 - Subactivity 6.1.4 Administrative Support, \$57,791
 - Subactivity 6.1.9 Technology and Information Services, \$113,494
 - Activity 6.4 Other - Tax Collector/Property Appraiser Fees, \$56,750

Program Allocations

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

Program Allocations

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

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

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT

ACTIVITY BY EXPENDITURE CATEGORY

Fiscal Years 2015-16, 2016-17, 2017-18, 2018-19, and 2019-20

TENTATIVE BUDGET - Fiscal Year 2019-20

6.1 - Administrative and Operations Support

	Fiscal Year 2015-16 (Actual-Audited)	Fiscal Year 2016-17 (Actual-Audited)	Fiscal Year 2017-18 (Actual - Audited)	Fiscal Year 2018-19 (Amended)	Fiscal Year 2019-20 (Tentative)	Difference in \$ (Amended -- Tentative)	% of Change (Amended -- Tentative)
Salaries and Benefits	\$ 1,388,086	\$ 1,368,374	\$ 1,452,677	\$ 1,511,539	\$ 1,570,124	\$ 58,585	3.9%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Contracted Services	\$ 155,101	\$ 135,868	\$ 120,792	\$ 136,280	\$ 139,081	\$ 2,801	2.1%
Operating Expenses	\$ 202,213	\$ 170,939	\$ 180,922	\$ 224,210	\$ 216,284	\$ (7,926)	-3.5%
Operating Capital Outlay	\$ 62,844	\$ 2,076	\$ 22,438	\$ 45,608	\$ 43,577	\$ (2,031)	-4.5%
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 1,808,245	\$ 1,677,256	\$ 1,776,829	\$ 1,917,637	\$ 1,969,066	\$ 51,429	2.7%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2019-20 Tentative	\$ 826,837	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 826,837

OPERATING AND NON-OPERATING

Fiscal Year 2019-20 Tentative

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 1,567,039	\$ 3,085	\$ 1,570,124
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 139,081	\$ -	\$ 139,081
Operating Expenses	\$ 216,284	\$ -	\$ 216,284
Operating Capital Outlay	\$ 43,577	\$ -	\$ 43,577
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 1,965,981	\$ 3,085	\$ 1,969,066

Program Allocations

Changes and Trends

Activity 6.1 differs from Program 6.0 only by the \$56,750 budgeted annually in 6.4 Other (Tax Collector/Property Appraiser Fees). Therefore, the Changes and Trends for Activity 6.1 align with those mentioned above for Program 6.0. Personnel costs have changed across the years with turnover and benefit changes in FY 2015-16 and FY 2016-17 and a districtwide pay increase in line with salary increases for all State of Florida employees in FY 2017-18. The FY 2018-19 and FY 2019-20 budgets for Salaries and Benefits includes health and FRS rate increases, health selection changes, equity and pay adjustments, and a leave payout for potential retirements. Contracted Services and Operating Expenses have fluctuated based on administrative needs across IT, Human Resources, Accounting, Governing Board, and the Office of Executive Director. Budget is commonly higher than prior years' actual expenditures for reasons such as plans for purchases or services are revised or delayed. Changes in Operating Capital Outlay are due to changes in computer hardware purchases related to disk/data backup replacement schedule and computers for employees. Major purchases in FY 2016-17 were delayed and spread across the next several years.

Budget Variances

This activity's FY 2019-20 Tentative Budget is \$51,429 (2.7 percent) higher than the FY 2018-19 Amended Budget. This change is due to the Salaries and Benefits category increase of \$58,585 (3.9 percent) that includes employee selection changes to higher health insurance coverages, estimated health and FRS rate increases, retention/equity/pay adjustments in the IT Bureau, and annualized pay adjustments from the prior year. Contracted Services also increases by \$2,801 (2.1 percent) mainly to allow for additional internal audit review costs. The Operating Expenses category decreases by \$7,926 (3.5 percent) from distributing budget for District-provided clothing to all divisions, reduced web page and Oracle maintenance costs, and less budget for staff travel and general office expenses. Operating Capital Outlay also has a reduction of \$2,031 (4.5 percent), primarily from a reduction in districtwide infrastructure computer replacement needs.

Major Budget Items

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

- Salaries and Benefits, \$1,570,124
- Contracted Services, \$139,081
 - Internal Auditor/Inspector General, \$44,000
 - District independent auditor, \$42,000
 - Legal Counsel, \$30,093
 - IT contracted services, \$11,188
- Operating Expenses, \$216,284
 - Software maintenance services, \$68,467
 - Districtwide professional liability insurance, \$24,000
 - Server maintenance services, \$15,951

Program Allocations

- Continuing Education, \$12,603
- Office of Executive Director staff travel, \$10,983
- Ethernet charges, \$10,051
- Governing Board and legal counsel travel, \$10,000
- Required legal ads for budget proposals, \$8,350
- Computer equipment, \$7,937

Program Allocations

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

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

Changes and Trends

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT SUBACTIVITY BY EXPENDITURE CATEGORY

Fiscal Years 2015-16, 2016-17, 2017-18, 2018-19, and 2019-20

TENTATIVE BUDGET - Fiscal Year 2019-20

6.1.1 - Executive Direction

	Fiscal Year 2015-16 (Actual-Audited)	Fiscal Year 2016-17 (Actual-Audited)	Fiscal Year 2017-18 (Actual - Audited)	Fiscal Year 2018-19 (Amended)	Fiscal Year 2019-20 (Tentative)	Difference in \$ (Amended -- Tentative)	% of Change (Amended -- Tentative)
Salaries and Benefits	\$ 559,546	\$ 533,718	\$ 555,184	\$ 577,994	\$ 580,552	\$ 2,558	0.4%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Contracted Services	\$ 25,771	\$ 20,775	\$ 19,195	\$ 22,000	\$ 22,000	\$ -	0.0%
Operating Expenses	\$ 20,180	\$ 17,910	\$ 26,470	\$ 34,770	\$ 31,507	\$ (3,263)	-9.4%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ 2,500	\$ 2,500	
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 605,497	\$ 572,403	\$ 600,848	\$ 634,764	\$ 636,559	\$ 1,795	0.3%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2019-20 Tentative	\$ 761,760	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 761,760

OPERATING AND NON-OPERATING

Fiscal Year 2019-20 Tentative

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 580,552	\$ -	\$ 580,552
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 22,000	\$ -	\$ 22,000
Operating Expenses	\$ 31,507	\$ -	\$ 31,507
Operating Capital Outlay	\$ 2,500	\$ -	\$ 2,500
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 636,559	\$ -	\$ 636,559

Program Allocations

Changes and Trends

Budget in this activity is for the Office of Executive Director (OED) and Governing Board. Salaries and Benefits for the four positions in OED changes across the years due to a retirement leave payout in FY 2015-16, turnover and benefit changes in FY 2015-16 through FY 2017-18, as well as a districtwide pay increase in line with salary increases for all State of Florida employees and one merit pay adjustment in FY 2017-18 and FY 2018-19. Variations in actual costs for Contracted Services across the years have been the result of legal counsel needs, while those in Operating Expenses have been driven by Board and executive management travel obligations. Budget across the categories is slightly higher than actual costs to ensure sufficient funds are available.

Budget Variances

This subactivity's FY 2019-20 Tentative Budget is \$1,795 (0.3 percent) higher than the FY 2018-19 Amended Budget. This variance includes increases in Salaries and Benefits of \$2,558 for estimated health and Florida Retirement Service (FRS) rate adjustments and in Operating Capital Outlay of \$2,500 for the scheduled purchase of two computers. Reductions of \$3,263 are taken in Operating Expenses, specifically in the area of staff travel and general office supplies and equipment.

Major Budget Items

Major budget items for this subactivity include the following:

- Salaries and Benefits, \$580,552
- Operating Expenses, \$31,507
 - Office of Executive Director staff travel, \$10,983
 - Governing Board and legal consultant travel, \$10,000

Program Allocations

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

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

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT

SUBACTIVITY BY EXPENDITURE CATEGORY

Fiscal Years 2015-16, 2016-17, 2017-18, 2018-19, and 2019-20

TENTATIVE BUDGET - Fiscal Year 2019-20

6.1.4 - Administrative Support

	Fiscal Year 2015-16 (Actual-Audited)	Fiscal Year 2016-17 (Actual-Audited)	Fiscal Year 2017-18 (Actual - Audited)	Fiscal Year 2018-19 (Amended)	Fiscal Year 2019-20 (Tentative)	Difference in \$ (Amended -- Tentative)	% of Change (Amended -- Tentative)
Salaries and Benefits	\$ 613,168	\$ 633,357	\$ 654,642	\$ 685,943	\$ 730,816	\$ 44,873	6.5%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Contracted Services	\$ 90,240	\$ 84,830	\$ 88,150	\$ 96,000	\$ 99,000	\$ 3,000	3.1%
Operating Expenses	\$ 58,590	\$ 41,518	\$ 44,662	\$ 67,332	\$ 57,791	\$ (9,541)	-14.2%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 761,998	\$ 759,705	\$ 787,453	\$ 849,275	\$ 887,607	\$ 38,332	4.5%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2019-20 Tentative	\$ 24,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 24,000

OPERATING AND NON-OPERATING

Fiscal Year 2019-20 Tentative

		Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits		\$ 730,816	\$ -	\$ 730,816
Other Personal Services		\$ -	\$ -	\$ -
Contracted Services		\$ 99,000	\$ -	\$ 99,000
Operating Expenses		\$ 57,791	\$ -	\$ 57,791
Operating Capital Outlay		\$ -	\$ -	\$ -
Fixed Capital Outlay		\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)		\$ -	\$ -	\$ -
Debt		\$ -	\$ -	\$ -
Reserves - Emergency Response		\$ -	\$ -	\$ -
TOTAL		\$ 887,607	\$ -	\$ 887,607

Program Allocations

Changes and Trends

Budget in this subactivity is for the Division of Administration, which is supported by eight full-time employees. Salaries and Benefits changes across the years are mainly due to employee selections of higher health insurance coverages (e.g., individual to family) between FY 2015-16 and FY 2017-18. During this timeframe, health insurance has ranged 15 percent to 18 percent of the personnel category's total actual costs, but accounts for over 50 percent of its annual growth. Decreases in non-labor costs were recognized in FY 2016-17 from lower professional liability costs and allocation of postage costs to other divisions (Operating Expenses) as well as less work required of the Inspector General and removal of budget used for a prior year actuarial study (Contracted Services). However, expenses in these categories increased in FY 2017-18 for legal ads (Operating Expenses) and legal counsel services (Contracted Services) relating to two Requests for Proposals – Inspector General and independent audit services.

Budget Variances

This subactivity's FY 2019-20 Tentative Budget is \$38,332 (4.5 percent) higher than the FY 2018-19 Amended Budget. This change is mainly due to the Salaries and Benefits category increase of \$44,873 (6.5 percent) that includes two changes to higher health insurance coverages, estimated health and FRS rate increases, and annualized pay adjustments from the prior year for four staff. Contracted Services also increases by \$3,000 (3.1 percent) mainly to allow for additional internal audit review costs. The Operating Expenses category decreases by \$9,541 (14.2 percent) from distributing budget for District-provided clothing to all divisions and less budget for staff travel and general office expenses.

Major Budget Items

Major budget items for this subactivity include the following:

- Salaries and Benefits, \$730,816
- Contracted Services, \$99,000
 - Internal Auditor/Inspector General, \$44,000
 - District independent auditor, \$42,000
 - Other postemployment benefits actuarial study, \$4,500

Program Allocations

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

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

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT SUBACTIVITY BY EXPENDITURE CATEGORY

Fiscal Years 2015-16, 2016-17, 2017-18, 2018-19, and 2019-20

TENTATIVE BUDGET - Fiscal Year 2019-20

6.1.7 - Human Resources

	Fiscal Year 2015-16 (Actual-Audited)	Fiscal Year 2016-17 (Actual-Audited)	Fiscal Year 2017-18 (Actual - Audited)	Fiscal Year 2018-19 (Amended)	Fiscal Year 2019-20 (Tentative)	Difference in \$ (Amended -- Tentative)	% of Change (Amended -- Tentative)
Salaries and Benefits	\$ 91,708	\$ 94,449	\$ 97,009	\$ 100,415	\$ 102,107	\$ 1,692	1.7%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Contracted Services	\$ 4,450	\$ 4,290	\$ 3,548	\$ 6,000	\$ 5,800	\$ (200)	-3.3%
Operating Expenses	\$ 7,500	\$ 9,356	\$ 10,027	\$ 14,492	\$ 13,492	\$ (1,000)	-6.9%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 103,658	\$ 108,095	\$ 110,584	\$ 120,907	\$ 121,399	\$ 492	0.4%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2019-20 Tentative	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

OPERATING AND NON-OPERATING

Fiscal Year 2019-20 Tentative

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 102,107	\$ -	\$ 102,107
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 5,800	\$ -	\$ 5,800
Operating Expenses	\$ 13,492	\$ -	\$ 13,492
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 121,399	\$ -	\$ 121,399

Program Allocations

Changes and Trends

The Salaries and Benefits category represents one full-time Human Resources Administrator with actual costs reflecting adjustments in the position's retirement rate and insurance premium. Contracted Services experienced less costs for legal counsel and professional recruitment across the last few years, while Operating Expenses incurred higher costs due to moving from an owned copier/printer to one on a lease and the purchase of employee service recognition awards.

Budget Variances

This subactivity's FY 2019-20 Tentative Budget is \$492 (0.4 percent) higher than the FY 2018-19 Amended Budget. This change is due to an increase in the Salaries and Benefits category of \$1,692 (1.7 percent) that provides for estimated health and FRS rate increases offset by reductions in Contracted Services of \$200 (3.3 percent) and Operating Expenses of \$1,000 (6.9 percent) to align closer with prior year costs.

Major Budget Items

Major budget items for this subactivity include the following:

- Salaries and Benefits, \$102,107
- Operating Expenses, \$13,492
 - Continuing Education, \$3,500
 - Background screening, drug testing, \$3,000
 - Job advertisements, \$2,092
 - Leased copier/printer, \$1,900

Program Allocations

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

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

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT

PROGRAM BY EXPENDITURE CATEGORY

Fiscal Years 2015-16, 2016-17, 2017-18, 2018-19, and 2019-20

TENTATIVE BUDGET - Fiscal Year 2019-20

6.1.9 - Technology and Information Services

	Fiscal Year 2015-16 (Actual-Audited)	Fiscal Year 2016-17 (Actual-Audited)	Fiscal Year 2017-18 (Actual - Audited)	Fiscal Year 2018-19 (Amended)	Fiscal Year 2019-20 (Tentative)	Difference in \$ (Amended -- Tentative)	% of Change (Amended -- Tentative)
Salaries and Benefits	\$ 123,664	\$ 106,849	\$ 145,843	\$ 147,187	\$ 156,649	\$ 9,462	6.4%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Contracted Services	\$ 34,641	\$ 25,972	\$ 9,899	\$ 12,280	\$ 12,281	\$ 1	0.0%
Operating Expenses	\$ 115,943	\$ 102,155	\$ 99,763	\$ 107,616	\$ 113,494	\$ 5,878	5.5%
Operating Capital Outlay	\$ 62,844	\$ 2,076	\$ 22,438	\$ 45,608	\$ 41,077	\$ (4,531)	-9.9%
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 337,091	\$ 237,053	\$ 277,943	\$ 312,691	\$ 323,501	\$ 10,810	3.5%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2019-20 Tentative	\$ 41,077	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 41,077

OPERATING AND NON-OPERATING

Fiscal Year 2019-20 Tentative

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 153,564	\$ 3,085	\$ 156,649
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 12,281	\$ -	\$ 12,281
Operating Expenses	\$ 113,494	\$ -	\$ 113,494
Operating Capital Outlay	\$ 41,077	\$ -	\$ 41,077
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 320,416	\$ 3,085	\$ 323,501

Program Allocations

Changes and Trends

The IT budget has been distributed across program areas to share in the cost of recurring IT-related expenses, e.g., licensing, software maintenance, and IT staff time. IT has been in a support mode, maintaining technology that provides solutions to meet the business needs of the organization and replacing legacy systems with industry standard technology. Hardware and software are maintained or replaced as needed to ensure capacity, performance, and adherence to support requirements. IT costs are shared among all divisions by either direct usage of specific technologies or for shared technology resources by percentage based on the number of computers each division uses.

The increase in Salaries and Benefits are primarily as a result of equity and retention adjustments in the IT Bureau. Reductions in Contracted Services are a result of a large one-time expenditure in 2015-16 for website and database redesign and reallocation to match anticipated expenditures in FY 2019-20. The reduction in Operating Expenditures are a result of a reduced cost for web site hosting, maintenance and support under a new contract. Reductions in Contracted Services are a result of a large one-time expenditure in 2015-16 for infrastructure replacement and reductions to match anticipated expenditures in FY 2019-20.

Budget Variances

This subactivity's FY 2019-20 Tentative Budget is \$10,810 (3.5 percent) higher than the FY 2018-19 Amended Budget.

Major Budget Items

Major budget items for this activity include the following:

- Salaries and Benefits, \$156,649
- Operating Expenses, \$113,494
 - Software maintenance services, \$68,467
 - Server maintenance services, \$15,951
 - Ethernet charges, \$10,051
 - Computer equipment, \$7,937

Program Allocations

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

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

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT

ACTIVITY BY EXPENDITURE CATEGORY

Fiscal Years 2015-16, 2016-17, 2017-18, 2018-19, and 2019-20

TENTATIVE BUDGET - Fiscal Year 2019-20

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

	Fiscal Year 2015-16 (Actual-Audited)	Fiscal Year 2016-17 (Actual-Audited)	Fiscal Year 2017-18 (Actual - Audited)	Fiscal Year 2018-19 (Amended)	Fiscal Year 2019-20 (Tentative)	Difference in \$ (Amended -- Tentative)	% of Change (Amended -- Tentative)
Salaries and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Contracted Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Operating Expenses	\$ 53,820	\$ 52,758	\$ 55,511	\$ 60,000	\$ 56,750	\$ (3,250)	-5.4%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 53,820	\$ 52,758	\$ 55,511	\$ 60,000	\$ 56,750	\$ (3,250)	-5.4%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2019-20 Tentative	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

OPERATING AND NON-OPERATING

Fiscal Year 2019-20 Tentative

		Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits		\$ -	\$ -	\$ -
Other Personal Services		\$ -	\$ -	\$ -
Contracted Services		\$ -	\$ -	\$ -
Operating Expenses		\$ 56,750	\$ -	\$ 56,750
Operating Capital Outlay		\$ -	\$ -	\$ -
Fixed Capital Outlay		\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)		\$ -	\$ -	\$ -
Debt		\$ -	\$ -	\$ -
Reserves - Emergency Response		\$ -	\$ -	\$ -
TOTAL		\$ 56,750	\$ -	\$ 56,750

Program Allocations

Changes and Trends

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

Budget Variances

This subactivity's FY 2019-20 Tentative Budget is \$3,250 (5.4 percent) lower than the FY 2018-19 Amended Budget. A small reduction is made in this activity to align closer to prior year expenses.

Major Budget Items

Major budget items for this activity include the following:

- Operating Expenses, \$56,750

Program Allocations

B. District Specific Programs

The FY 2019-20 Tentative Budget includes \$15.0 million for Springs programs based on prior years' appropriations from the Legislature.

1. District Springs Program

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

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT PROGRAM BY EXPENDITURE CATEGORY

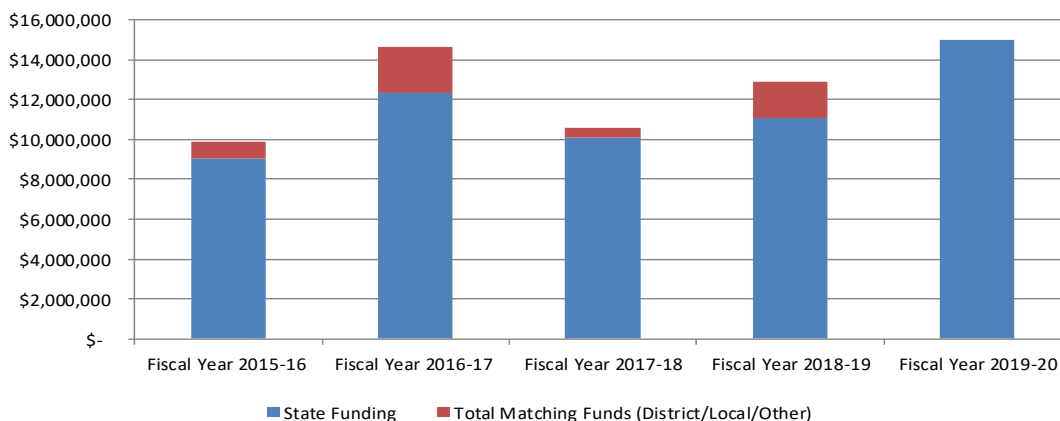
Fiscal Years 2015-16, 2016-17, 2017-18, 2018-19, and 2019-20

TENTATIVE BUDGET - Fiscal Year 2019-20

Springs Program

	Fiscal Year 2015-16	Fiscal Year 2016-17	Fiscal Year 2017-18	Fiscal Year 2018-19	Fiscal Year 2019-20	Total
State Funding	\$ 9,021,221	\$ 12,338,200	\$ 10,093,106	\$ 11,061,329	\$ 15,000,000	\$ 57,513,856
Total Matching Funds (District/Local/Other)	\$ 833,333	\$ 2,283,333	\$ 522,000	\$ 1,855,833	\$ -	\$ 5,494,499
TOTAL	\$ 9,854,554	\$ 14,621,533	\$ 10,615,106	\$ 12,917,162	\$ 15,000,000	\$ 63,008,355

Springs Funding From FY 2015-16 through FY 2019-20



Note: The FY 2019-20 Tentative Budget amount is based on prior year's funding levels and 2017 Legislative appropriations. This amount may be amended when actual projects are finalized.

Program Allocations

C. Program Allocations by Area of Responsibility

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

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

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

The following tables provide the AOR expenditures for fiscal years 2017-18 Actual-Audited, 2018-19 Amended, and 2019-20 Tentative Budget.

Program Allocations

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

Fiscal Year 2017-18 (Actual - Audited)
TENTATIVE BUDGET - Fiscal Year 2019-20

PROGRAMS, ACTIVITIES AND SUB-ACTIVITIES	Fiscal Year 2017-18 (Actual - Audited)	Water Supply	Water Quality	Flood Protection	Natural Systems
1.0 Water Resources Planning and Monitoring	\$4,326,496	\$887,960	\$1,407,170	\$2,235,706	\$2,194,295
1.1 - District Water Management Planning	1,745,707	X	X	X	X
1.1.1 Water Supply Planning	136,525	X	X		
1.1.2 Minimum Flows and Levels	1,074,802	X	X		X
1.1.3 Other Water Resources Planning	534,380	X	X	X	X
1.2 - Research, Data Collection, Analysis and Monitoring	731,391	X	X	X	X
1.3 - Technical Assistance	1,440,685	X	X	X	X
1.4 - Other Water Resources Planning and Monitoring Activities	0				
1.5 - Technology & Information Services	408,713	X	X	X	X
2.0 Land Acquisition, Restoration and Public Works	\$10,840,034	\$4,681,633	\$25,452,666	\$8,367,586	\$15,255,829
2.1 - Land Acquisition	738,566	X	X	X	X
2.2 - Water Source Development	3,048,232	X	X		X
2.2.1 Water Resource Development Projects	179,907	X	X		X
2.2.2 Water Supply Development Assistance	2,868,325	X			
2.2.3 Other Water Source Development Activities	0				
2.3 - Surface Water Projects	6,854,079		X	X	X
2.4 - Other Cooperative Projects	0				
2.5 - Facilities Construction and Major Renovations	5,022	X	X	X	X
2.6 - Other Acquisition and Restoration Activities	140,964	X	X	X	X
2.7 - Technology & Information Service	53,171	X	X	X	X
3.0 Operation and Maintenance of Works and Lands	\$3,177,258	\$640,128	\$1,443,955	\$1,425,171	\$1,425,171
3.1 - Land Management	2,411,931	X	X	X	X
3.2 - Works	1,470		X		
3.3 - Facilities	343,854	X	X	X	X
3.4 - Invasive Plant Control	0				
3.5 - Other Operation and Maintenance Activities	0				
3.6 - Fleet Services ⁽²⁾	23,762	X	X	X	X
3.7 - Technology & Information Services ⁽¹⁾	396,240	X	X	X	X
4.0 Regulation	\$3,112,390	\$1,574,571	\$1,089,305	\$488,276	\$703,718
4.1 - Consumptive Use Permitting	539,336	X	X		X
4.2 - Water Well Construction Permitting and Contractor Licensing	698,091	X	X		X
4.3 - Environmental Resource and Surface Water Permitting	1,102,660	X	X	X	X
4.4 - Other Regulatory and Enforcement Activities	239,338	X	X	X	X
4.5 - Technology & Information Service	532,965	X	X	X	X
5.0 Outreach	\$123,494	\$33,490	\$33,490	\$33,490	\$33,490
5.1 - Water Resource Education	0	X	X	X	X
5.2 - Public Information	118,119	X	X	X	X
5.3 - Public Relations	0				
5.4 - Lobbying / Legislative Affairs / Cabinet Affairs	5,375	X	X	X	X
5.5 - Other Outreach Activities	0				
5.6 - Technology & Information Service	0				
<i>SUBTOTAL - Major Programs (excluding Management and Administration)</i>	<i>\$21,579,672</i>				
6.0 District Management and Administration	\$1,832,340				
6.1 - Administrative and Operations Support	1,776,829				
6.1.1 - Executive Direction	600,848				
6.1.2 - General Counsel / Legal	0				
6.1.3 - Inspector General	0				
6.1.4 - Administrative Support	787,453				
6.1.5 - Fleet Services	0				
6.1.6 - Procurement / Contract Administration	0				
6.1.7 - Human Resources	110,584				
6.1.8 - Communications	0				
6.1.9 - Technology & Information Services	277,943				
6.2 - Computer/Computer Support	0				
6.3 - Reserves	0				
6.4 - Other - (Tax Collector / Property Appraiser Fees)	55,511				
TOTAL	\$23,412,012				

Program Allocations

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

Fiscal Year 2018-19 (Amended)

TENTATIVE BUDGET - Fiscal Year 2019-20

PROGRAMS, ACTIVITIES AND SUB-ACTIVITIES	Fiscal Year 2018-19 (Amended)	Water Supply	Water Quality	Flood Protection	Natural Systems
1.0 Water Resources Planning and Monitoring	6,725,131	887,960	1,295,385	2,291,598	2,250,187
1.1 - District Water Management Planning	2,391,762	X	X	X	X
1.1.1 Water Supply Planning	184,575	X	X		
1.1.2 Minimum Flows and Levels	1,648,263	X	X		X
1.1.3 Other Water Resources Planning	558,924	X	X	X	X
1.2 - Research, Data Collection, Analysis and Monitoring	948,767	X	X	X	X
1.3 - Technical Assistance	2,720,043	X	X	X	X
1.4 - Other Water Resources Planning and Monitoring Activities	0				
1.5 - Technology & Information Services	664,559	X	X	X	X
2.0 Land Acquisition, Restoration and Public Works	53,849,473	6,404,046	23,776,133	8,390,525	15,278,768
2.1 - Land Acquisition	13,659,135	X	X	X	X
2.2 - Water Source Development	2,625,523	X	X		X
2.2.1 Water Resource Development Projects	903,512	X	X		X
2.2.2 Water Supply Development Assistance	1,722,011	X			
2.2.3 Other Water Source Development Activities	0				
2.3 - Surface Water Projects	33,989,459		X	X	X
2.4 - Other Cooperative Projects	0				
2.5 - Facilities Construction and Major Renovations	233,664	X	X	X	X
2.6 - Other Acquisition and Restoration Activities	3,269,015	X	X	X	X
2.7 - Technology & Information Service	72,677	X	X	X	X
3.0 Operation and Maintenance of Works and Lands	5,051,396	651,825	1,479,046	1,460,262	1,460,262
3.1 - Land Management	4,042,184	X	X	X	X
3.2 - Works	18,784		X		
3.3 - Facilities	399,358	X	X	X	X
3.4 - Invasive Plant Control	0				
3.5 - Other Operation and Maintenance Activities	0				
3.6 - Fleet Services ⁽²⁾	64,159	X	X	X	X
3.7 - Technology & Information Services ⁽¹⁾	526,911	X	X	X	X
4.0 Regulation	3,855,871	1,574,571	1,089,305	488,276	703,718
4.1 - Consumptive Use Permitting	581,118	X	X		X
4.2 - Water Well Construction Permitting and Contractor Licensing	833,371	X	X		X
4.3 - Environmental Resource and Surface Water Permitting	1,447,172	X	X	X	X
4.4 - Other Regulatory and Enforcement Activities	315,051	X	X	X	X
4.5 - Technology & Information Service	679,159	X	X	X	X
5.0 Outreach	133,959	33,490	33,490	33,490	33,490
5.1 - Water Resource Education	0	X	X	X	X
5.2 - Public Information	123,684	X	X	X	X
5.3 - Public Relations	0				
5.4 - Lobbying / Legislative Affairs / Cabinet Affairs	10,275	X	X	X	X
5.5 - Other Outreach Activities	0				
5.6 - Technology & Information Service	0				
<i>SUBTOTAL - Major Programs (excluding Management and Administration)</i>	<i>69,615,830</i>				
6.0 District Management and Administration	1,977,637				
6.1 - Administrative and Operations Support	1,917,637				
6.1.1 - Executive Direction	634,764				
6.1.2 - General Counsel / Legal	0				
6.1.3 - Inspector General	0				
6.1.4 - Administrative Support	849,275				
6.1.5 - Fleet Services	0				
6.1.6 - Procurement / Contract Administration	0				
6.1.7 - Human Resources	120,907				
6.1.8 - Communications	0				
6.1.9 - Technology & Information Services	312,691				
6.2 - Computer/Computer Support	0				
6.3 - Reserves	0				
6.4 - Other - (Tax Collector / Property Appraiser Fees)	60,000				
TOTAL	71,593,467				

Program Allocations

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

Fiscal Year 2019-20 (Tentative)

TENTATIVE BUDGET - Fiscal Year 2019-20

PROGRAMS, ACTIVITIES AND SUB-ACTIVITIES	Fiscal Year 2019-20 (Tentative)	Water Supply	Water Quality	Flood Protection	Natural Systems
1.0 Water Resources Planning and Monitoring	7,126,011	912,382	1,333,067	2,253,124	2,627,438
1.1 - District Water Management Planning	2,875,380	X	X	X	X
1.1.1 Water Supply Planning	176,428	X	X		
1.1.2 Minimum Flows and Levels	2,148,083	X	X		X
1.1.3 Other Water Resources Planning	550,869	X	X	X	X
1.2 - Research, Data Collection, Analysis and Monitoring	1,002,331	X	X	X	X
1.3 - Technical Assistance	2,688,305	X	X	X	X
1.4 - Other Water Resources Planning and Monitoring Activities	0				
1.5 - Technology & Information Services	559,995	X	X	X	X
2.0 Land Acquisition, Restoration and Public Works	60,140,456	5,646,396	28,097,754	8,910,381	17,485,924
2.1 - Land Acquisition	12,404,694	X	X	X	X
2.2 - Water Source Development	1,511,477	X	X		X
2.2.1 Water Resource Development Projects	860,788	X	X		X
2.2.2 Water Supply Development Assistance	650,689	X			
2.2.3 Other Water Source Development Activities	0				
2.3 - Surface Water Projects	42,447,320		X	X	X
2.4 - Other Cooperative Projects	0				
2.5 - Facilities Construction and Major Renovations	75,000	X	X	X	X
2.6 - Other Acquisition and Restoration Activities	3,626,955	X	X	X	X
2.7 - Technology & Information Service	75,010	X	X	X	X
3.0 Operation and Maintenance of Works and Lands	4,331,326	574,406	1,258,520	1,249,200	1,249,200
3.1 - Land Management	3,373,970	X	X	X	X
3.2 - Works	9,320		X		
3.3 - Facilities	394,056	X	X	X	X
3.4 - Invasive Plant Control	0				
3.5 - Other Operation and Maintenance Activities	0				
3.6 - Fleet Services ⁽²⁾	64,159	X	X	X	X
3.7 - Technology & Information Services ⁽¹⁾	489,821	X	X	X	X
4.0 Regulation	3,853,337	1,549,728	1,097,152	494,639	711,818
4.1 - Consumptive Use Permitting	558,853	X	X		X
4.2 - Water Well Construction Permitting and Contractor Licensing	821,287	X	X		X
4.3 - Environmental Resource and Surface Water Permitting	1,481,718	X	X	X	X
4.4 - Other Regulatory and Enforcement Activities	283,502	X	X	X	X
4.5 - Technology & Information Service	707,977	X	X	X	X
5.0 Outreach	132,619	33,155	33,155	33,155	33,155
5.1 - Water Resource Education	0	X	X	X	X
5.2 - Public Information	122,419	X	X	X	X
5.3 - Public Relations	0				
5.4 - Lobbying / Legislative Affairs / Cabinet Affairs	10,200	X	X	X	X
5.5 - Other Outreach Activities	0				
5.6 - Technology & Information Service	0				
<i>SUBTOTAL - Major Programs (excluding Management and Administration)</i>	<i>75,583,749</i>				
6.0 District Management and Administration	2,025,816				
6.1 - Administrative and Operations Support	1,969,066				
6.1.1 - Executive Direction	636,559				
6.1.2 - General Counsel / Legal	0				
6.1.3 - Inspector General	0				
6.1.4 - Administrative Support	887,607				
6.1.5 - Fleet Services	0				
6.1.6 - Procurement / Contract Administration	0				
6.1.7 - Human Resources	121,399				
6.1.8 - Communications	0				
6.1.9 - Technology & Information Services	323,501				
6.2 - Computer/Computer Support	0				
6.3 - Reserves	0				
6.4 - Other - (Tax Collector / Property Appraiser Fees)	56,750				
TOTAL	77,609,565				

Summary of Staffing Levels

V. Summary of Staffing Levels

This section summarizes workforce levels at the District from FY 2015-16 to FY 2019-20.

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT

SUMMARY OF WORKFORCE

Fiscal Years 2015-16, 2016-17, 2017-18, 2018-19, and 2019-20

TENTATIVE BUDGET - Fiscal Year 2019-20

PROGRAM	WORKFORCE CATEGORY	2015-16 to 2019-20							Amended to Tentative 2018-19 to 2019-20	
		Difference	% Change	2015-16	2016-17	2017-18	2018-19	2019-20	Difference	% Change
All Programs	Authorized Positions	(1.0)	-0.99%	101.0	101.0	101.0	100.0	100.0	-	0.00%
	Contingent Worker	-		-	-	-	-	-	-	
	Other Personal Services	-	0.00%	9.4	9.4	9.4	9.4	9.4	-	0.00%
	Intern	-		-	-	-	-	-	-	
	Volunteer	-		-	-	-	-	-	-	
	TOTAL WORKFORCE	(1.0)	-0.91%	110.4	110.4	110.4	109.4	109.4	-	0.00%
Water Resource Planning and Monitoring	Authorized Positions	3.0	14.29%	21.0	22.0	22.0	24.0	24.0	-	0.00%
	Contingent Worker	-		-	-	-	-	-	-	
	Other Personal Services	0.5	50.00%	1.0	1.5	1.5	1.5	1.5	-	0.00%
	Intern	-		-	-	-	-	-	-	
	Volunteer	-		-	-	-	-	-	-	
	TOTAL WORKFORCE	(1.0)	-4.55%	22.0	23.5	23.5	25.5	25.5	-	0.00%
Land Acquisition, Restoration and Public Works	Authorized Positions	(1.0)	-14.29%	7.0	6.0	6.0	6.0	6.0	-	0.00%
	Contingent Worker	-		-	-	-	-	-	-	
	Other Personal Services	(0.5)	-50.00%	1.0	0.5	1.0	0.5	0.5	-	0.00%
	Intern	-		-	-	-	-	-	-	
	Volunteer	-		-	-	-	-	-	-	
	TOTAL WORKFORCE	(1.0)	-12.50%	8.0	6.5	7.0	6.5	6.5	-	0.00%
Operations and Maintenance of Works and Lands	Authorized Positions	-	0.00%	16.0	16.0	16.0	16.0	16.0	-	0.00%
	Contingent Worker	-		-	-	-	-	-	-	
	Other Personal Services	-	0.00%	1.9	1.9	1.9	1.9	1.9	-	0.00%
	Intern	-		-	-	-	-	-	-	
	Volunteer	-		-	-	-	-	-	-	
	TOTAL WORKFORCE	(1.0)	-5.59%	17.9	17.9	17.9	17.9	17.9	-	0.00%
Regulation	Authorized Positions	(1.0)	-3.13%	32.0	32.0	32.0	31.0	31.0	-	0.00%
	Contingent Worker	-		-	-	-	-	-	-	
	Other Personal Services	-	0.00%	5.0	5.0	5.0	5.0	5.0	-	0.00%
	Intern	-		-	-	-	-	-	-	
	Volunteer	-		-	-	-	-	-	-	
	TOTAL WORKFORCE	(1.0)	-2.70%	37.0	37.0	37.0	36.0	36.0	-	0.00%
Outreach	Authorized Positions	(1.0)	-50.00%	2.0	2.0	2.0	1.0	1.0	-	0.00%
	Contingent Worker	-		-	-	-	-	-	-	
	Other Personal Services	-		-	-	-	-	-	-	
	Intern	-		-	-	-	-	-	-	
	Volunteer	-		-	-	-	-	-	-	
	TOTAL WORKFORCE	(1.0)	-50.00%	2.0	2.0	2.0	1.0	1.0	-	0.00%
Management and Administration	Authorized Positions	(1.0)	-4.35%	23.0	23.0	23.0	22.0	22.0	-	0.00%
	Contingent Worker	-		-	-	-	-	-	-	
	Other Personal Services	-	0.00%	0.5	0.5	-	0.5	0.5	-	0.00%
	Intern	-		-	-	-	-	-	-	
	Volunteer	-		-	-	-	-	-	-	
	TOTAL WORKFORCE	(1.0)	-4.26%	23.5	23.5	23.0	22.5	22.5	-	0.00%

Performance Measures

VI. Performance Measures

This section presents a selection of process performance measurements that were developed through a joint effort with the Department of Environmental Protection and all five water management districts. These measures reflect three of the core mission areas of the District – natural systems, water quality, and water supply – as well as mission support activities. The information is reported as of the end of FY 2017-18 and is in a standard format developed for this report.

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

A. Natural Systems

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

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

Annual Measures	Fiscal Year 17-18	
Number of MFLs and Reservations, by water body type, established annually (fiscal year) and cumulatively	Annual	Cumulative
Aquifer	0	0
Estuary	0	0
Lake	0	0
River	0	2
Spring	0	0
Wetland	0	0
Number and percentage of water bodies meeting their adopted MFLs	Annual	Percent
Number of water bodies meeting MFLs	0	0.00%
Number of water bodies with adopted MFLs	0	

Performance Measures

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

Annual Measures	Fiscal Year 17-18	
For water bodies not meeting their adopted MFLs, the number and percentage of those water bodies with an adopted recovery or prevention strategy.	Annual	Percent
Number of water bodies with an adopted recovery or prevention strategy	0	0.00%
Number of water bodies supposed to have an adopted recovery or prevention strategy	0	

Performance Measures

B. Water Quality

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

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

Quarterly Measures	Quarter 1		Quarter 2		Quarter 3		Quarter 4		FY 17-18 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	2.84		4.00		11.00		3.00		4.00	
Individually processed permits	14.50		14.50		19.00		15.00		16.00	
All authorizations combined	8.00		8.00		16.00		9.00		11.00	
For ERPs, cost to process permit for all permit types	Number	Cost/Permit	Number	Cost/Permit	Number	Cost/Permit	Number	Cost/Permit	Number	Cost/Permit
Total cost	\$29,070.88	\$240.26	\$29,297.24	\$268.78	\$32,436.56	\$277.24	\$29,182.63	\$235.34	\$119,987.31	\$254.75
Number of permits	121		109		117		124		471	
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	121	75.63	109	65.27	117	67.63	124	77.50	471	71.36
Number of staff for the permit area	1.60		1.67		1.73		1.60		6.60	

Performance Measures

C. Water Supply

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

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

Annual Measure	Fiscal Year 17-18
District-wide, the quantity (mgd) of the 2010-2030 Public Supply increase in demand that has been met, excluding water conservation projects	MGD
	24.69
Uniform residential per capita water use (Public Supply) by District	GPCD
	78.36

Performance Measures

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

Quarterly Measures	Quarter 1		Quarter 2		Quarter 3		Quarter 4		FY17-18 Annualized Performance	
For closed applications, the median time to process CUP by permit type and total.	Median		Median		Median		Median		Median	
Individually processed permits (all sizes)	4.00		3.00		4.00		3.00		3.50	
All authorizations combined	4.00		3.00		4.00		3.00		3.00	
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	\$8,152.84	\$301.96	\$8,564.97	\$244.71	\$10,287.69	\$270.73	\$8,004.36	\$216.33	\$35,009.86	\$255.55
Number of permits	27		35		38		37		137	
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	27	54.00	35	63.64	38	62.30	37	74.00	137	63.43
Number of staff for the permit area	0.50		0.55		0.61		0.50		2.16	

Performance Measures

D. Mission Support

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

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

Annual Measure		Fiscal Year 17-18	
Administrative Costs as a Percentage of Total Expenditures		Number	Percentage
Administrative Costs		\$1,185,844	5.27%
Total expenditures		\$22,493,021	

Basin Budgets

VII. Basin Budgets

Not applicable to Northwest Florida Water Management District.

Appendices

VIII. Appendices

A. Related Reports

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

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

Appendices

B. Water Resource Development and Alternative Water Supply Funding

Pursuant to Section 373.707(6)(a), F.S., the District has reviewed its funding for water resource development and alternative water supply (AWS) projects. To implement water resource development projects, as prioritized in its regional water supply plans, the District's Tentative Budget includes a total of \$1,587,905 for FY 2019-20. A summary of the alternative water supply projects by funding type is included below.

In Fiscal Year 2019-20, the Governor and Legislature allocated \$40 million to the Department of Environmental Protection for the development of water resource and water supply projects to help communities plan for and implement conservation, reuse and other water supply and water resource development projects. Priority funding for those state funds will be given to regional projects in the areas of greatest need and for projects that provide the greatest benefit. Of that \$40 million appropriation, \$1 million was appropriated from the Water Protection and Sustainability Program Trust Fund (WPSPTF). Based upon the statutory distribution formula for funds appropriated from the WPSPTF, \$100,000 is included in the table below.

AWS Funding in FY 2019-20 Tentative Budget

Funding Source	Amount of Funding	Percent of Total
District Funding for AWS	\$758,565	88%
State Funding for AWS	\$100,000	12%
Total Funding for AWS	\$858,565	100%

Appendices

C. Project Worksheets

The projects listed in Appendix C include projects that provide a direct benefit to the water quality or quantity of Northwest Florida or that increase recreational opportunities on public lands. These include land acquisition, shoreline and habitat restoration, public access improvements, stormwater retrofits, water supply development, septic-to-sewer conversions, and other water quality or water supply projects. For FY 2019-20, the District has included 33 projects in Appendix C totaling more than \$57.1 million to restore and protect water resources within the District.

Activity/ Sub-Activity/ Budget Reference	Project Name	Project Type	Project Description	Project Status	Anticipated or Actual Contract Completion Date	Waterbody Benefited	RWSP Region Supported	BMAP/RAP Supported	Quantity of Water Made Available upon Completion (MGD) for Reuse and Non-Reuse	TN Reduction (lbs./yr.)	TP Reduction (lbs./yr.)	Size of Drainage Basin Treated	Sewer Made Available	Septic Systems Eliminated	Septic Systems Upgraded or Enhanced	District Tentative Budgeted Funding (FY 2019-20)	Future District Funding Commitments
2.1.0	Gainer Springs Land Acquisition	Water Quality	Acquisition of fee simple or less-than-fee simple (conservation easement) interest in property within Bay County	Underway	Dec-21	Gainer Spring Group										\$ 5,944,404	
2.1.0	Jackson County Land Acquisition	Water Quality	Acquisition of fee simple or less-than-fee simple (conservation easement) interest in properties within the Chipola River Springs Groundwater Contribution Area	Underway	Jun-20	Chipola River springs		Jackson Blue BMAP								\$ 676,078	
2.1.0	Wakulla Springs Land Acquisition	Water Quality	Acquisition of fee simple or less-than-fee simple (conservation easement) interest in properties within Priority Focus Area I or Priority Focus Area II	Underway	May-21	Wakulla Spring		Wakulla BMAP								\$ 2,400,000	
2.1.0	Econfina Creek Land Acquisition	Water Quality	Acquisition of fee simple or less-than-fee simple (conservation easement) interest on properties within the Econfina Creek Springs Groundwater Contribution Area	Underway	May-21	Econfina Creek springs										\$ 304,419	
2.1.0	Jackson Blue Spring Land Acquisition	Water Quality	Acquisition of fee simple or less-than-fee simple (conservation easement) interest in properties within the Jackson Blue Spring Basin Management Action Plan	Planned	Dec-22	Jackson Blue Spring		Jackson Blue BMAP		99,200						\$ 2,072,000	
2.1.0	Chipola River Land Acquisition	Water Quality	Acquisition of fee simple or less-than-fee simple (conservation easement) interest in properties within the Chipola River Springs Groundwater Contribution Area	Planned	Dec-22	Chipola River springs		Jackson Blue BMAP								\$ 898,709	
2.2.2	Water Production Wells	Water Quantity	Construction of two Floridan aquifer production wells due to contamination in the sand-and-gravel aquifer.	Underway	Sep-19	Sand and Gravel Aquifer	NWF Region II									\$ 151,020	
2.2.2	Skyline Road Waterline Loop	Water Quantity	New water main. Project may conserve water with replacement infrastructure but mgd savings not quantified.	Underway	Mar-21	Floridan Aquifer	NWF Region II									\$ 131,178	
2.2.1	North Bay Wastewater Reuse	Water Quantity	Design, permit, and construct approximately six miles of reuse line from the North Bay WWTF to Gulf Power's regional power plant to offset demands needed for the cooling process.	Underway	Dec-20	St. Andrew Bay, Deer Point Lake Reservoir	NWF Region III		1.50							\$ 500,000	
2.2.2	Pensacola Beach Reclaimed Water System Expansion - Phase 2	Water Quantity	Design and construction of a 2.5 mgd ground storage tank and associated piping (1.25 miles) to expand the Pensacola Beach reclaimed water system.	Underway	Sep-21	Santa Rosa Sound	NWF Region I		0.23							\$ 165,965	
2.2.2	Reclaimed Wash-Water System	Water Quantity	Construct reuse water pumping station, holding tank, yard piping to service WWTP.	Underway	Apr-20	Floridan Aquifer	NWF Region VI		0.01							\$ 92,600	
2.3.0	Lighthouse Estates Septic to Sewer Phase I	Water Quality	Design and construction to connect approximately 53 septic systems to central sewer approximate to St. George Sound.	Underway	Sep-22	St George Sound, Apalachicola Bay				463			53	53		\$ 829,201	
2.3.0	Apalachicola Stormwater Retrofit Facilities	Water Quality	Construction of stormwater retrofit and development of citywide stormwater maintenance plan.	Underway	Sep-22	Apalachicola River and Bay						20				\$ 369,052	

Appendices

Activity/ Sub-Activity/ Budget Reference	Project Name	Project Type	Project Description	Project Status	Anticipated or Actual Contract Completion Date	Waterbody Benefited	RWSP Region Supported	BMAP/RAP Supported	Quantity of Water Made Available upon Completion (MGD) for Reuse and Non-Reuse	TN Reduction (lbs./yr.)	TP Reduction (lbs./yr.)	Size of Drainage Basin Treated	Sewer Made Available	Septic Systems Eliminated	Septic Systems Upgraded or Enhanced	District Tentative Budgeted Funding (FY 2019-20)	Future District Funding Commitments
2.3.0	Weems Road Pass Phase 2	Water Quality	Design and construction of stormwater retrofit at Upper Lake Lafayette Nutrient Reduction Facility.	Underway	Feb-21	Upper Lake Lafayette						10,000				\$ 100,000	
2.3.0	Port St. Joe Stormwater Improvements	Water Quality	Construction of stormwater retrofit for Forest Park area and development of citywide stormwater matsster plan.	Planned	TBD	St. Joeseeph Bay						280				\$ 906,750	
2.3.0	Lighthouse Estates Septic Tank Abatement Phase II	Water Quality	Design and construction to connect approximately 110 septic systems to central sewer approximate to St. George Sound.	Planned	TBD	St George Sound, Apalachicola Bay				961			110	110		\$ 3,096,324	
2.3.0	Jackson Blue Spring Agricultural BMP Producer Cost Share Grant Program	Water Quality	Agricultural cost-share program to assist producers with retrofits and precision agricultural equipment to improve water quality and quantity to protect Jackson Blue Spring.	Underway	Mar-20	Jackson Blue Spring		Jackson Blue BMAP		181,300						\$ 5,892,297	
2.3.0	Sod-Based Crop Rotation Pilot Project	Water Quality	Cost-share program designed to help agricultural producers improve water quality and reduce water use demands in and around Jackson Blue Spring by rotating crop types while maintaining yields.	Underway	Dec-22	Jackson Blue Spring		Jackson Blue BMAP								\$ 162,706	
2.3.0	Wakulla Gardens Sewer Phases I-II	Water Quality	Design and construction to connect approximately 416 septic systems to central sewer within the Wakulla Springs Priority Focus Area 2.	Underway	Mar-20	Wakulla Spring		Wakulla BMAP		3,386			416	416		\$ 1,284,993	
2.3.0	Magnolia Gardens Sewer Phases I-II	Water Quality	Design and construction to connect approximately 300 septic systems to central sewer within the Wakulla Springs Priority Focus Area 2.	Underway	Mar-20	Wakulla Spring		Wakulla BMAP		2,442			300	300		\$ 724,126	
2.3.0	Indian Springs Sewer Extension Phase I & 2A	Water Quality	Design and construction to extend central sewer for up to 177 homes in upper Indian Springs subdivision reducing nitrate levels in Merritt's Mill Pond and Jackson Blue Springs.	Underway	Jun-21	Jackson Blue Spring		Jackson Blue BMAP		1,671			177	177		\$ 3,419,898	
2.3.0	Blue Springs Road Sewer Project	Water Quality	Design and construction to extend central sewer for up to 74 homes amd spring recreation area reducing nitrate levels in Merritt's Mill Pond and Jackson Blue Springs.	Underway	Jul-20	Jackson Blue Spring		Jackson Blue BMAP		1,108			74	74		\$ 3,566,749	
2.3.0	Septic Connection to Existing Sewer in the Wakulla BMAP	Water Quality	Connect up to 190 properties currently on OSTDS to existing central sewer in the Wakulla BMAP Priority Focus Area 1.	Underway	Jun-20	Wakulla Spring		Wakulla BMAP		2,641			190	190		\$ 1,056,320	
2.3.0	Jackson Blue Spring Recreation Area Stormwater Improvement Project	Water Quality	Design and construction of a stormwater management system that captures and treats stormwater at Jackson Blue Spring.	Underway	Jun-21	Jackson Blue Spring		Jackson Blue BMAP				1.0 acres restored				\$ 729,200	
2.3.0	Horn Spring Restoration	Water Quality	Shoreline restoration and public access improvements at second magnitude spring on state-owned lands along the St. Marks River.	Underway	Jun-21	Horn Spring						0.2 acres restored				\$ 500,000	
2.3.0	Magnolia Gardens Sewer Phase III	Water Quality	Design and construction to connect approximately 116 septic systems to central sewer within the Wakulla Springs Priority Focus Area 2.	Planned	TBD	Wakulla Spring		Wakulla BMAP		1,888			116	116		\$ 3,191,811	
2.6.0	Cypress Spring Restoration	Water Quality	Shoreline restoration and public access improvements at second magnitude spring along Holmes Creek.	Underway	TBD	Cypress Spring										\$ 1,546,872	
2.3.0	FY 2019-2020 Springs Restoration Projects (Placeholder)	Water Quality	Budget placeholder for potential FY 2019-2020 awarded springs projects.	Planned	TBD											\$ 15,000,000	
2.6.0	Devils Hole Spring Streambank Restoration	Water Quality	Shoreline stabilization and restoration at Devil's Hole Spring.	Planned	TBD	Devil's Hole Spring										\$ 71,975	
2.6.0	Seven Runs Creek Streambank Restoration	Water Quality	Shoreline stabilization and restoration at Seven runs Creek.	Underway	Sep-20	Holmes Creek										\$ 175,000	
2.6.0	Econfina Blue Spring Camp Improvements	Water Quality	Design and construction of shoreline stabilization and public access improvements at spring.	Underway	Dec-19	Econfna Blue Spring						0.75 acres restored				\$ 837,042	
2.6.0	Perdido River Paddling Trail	Natural Systems (includes recreational)	Construct elevated shelters at seven locations along the Perdido River to increase recreational opportunities.	Planned	Sep-22	Perdido River										\$ 391,683	
3.1.0	Perdido River WMA Otto Hill Improvements	Natural Systems (includes recreational)	Construct boat ramp/dock at Otto Hill site on the Perido River.	Planned	Sep-20	Perdido River										\$ 10,000	

Appendices

D. Outstanding Debt

Not applicable to Northwest Florida Water Management District.

Appendices

E. Consistency Issues for Fiscal Year 2018-19

1. Prior Fiscal Years' Summary

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

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

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

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

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

2. Current Fiscal Years' Summary

a. Staff Levels/Reorganization

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

Staffing in FY 2018-19 is 109.4 FTE with no proposed change in FY 2019-20.

b. Health Insurance

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

Appendices

c. Contract and Lease Renewals

District report on progress of price of concessions from vendors.

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

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

Contact

IX. Contact



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