



## **NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT**

*August 1, 2014*

***TENTATIVE BUDGET SUBMISSION***

**(Pursuant to section 373.536, Florida Statutes)**



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## Foreword

To ensure the fiscal accountability of the water management districts, section 373.536, Florida Statutes (F.S.), authorizes the Executive Office of the Governor (EOG) to approve or disapprove water management district (WMD) budgets, in whole or in part. Section 373.536, F.S., also directs the water management districts to submit a tentative 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 Governor's Office, Senate, House of Representatives, Department of Environmental Protection (DEP) and all five water management districts. It utilizes the statutory programs to standardize the accounting between districts. This report has been prepared to satisfy the requirements of section 373.536, F.S.

In compliance with statutory requirements, the District submitted a tentative budget for consideration by the District's Governing Board on July 10, 2014. The District now submits this August 1, 2014, tentative budget for review by the Governor, the President of the Senate, the Speaker of the House of Representatives, the Legislative Budget Commission, the Secretary of the Department of Environmental Protection, and the governing body of each county in which the District has jurisdiction or derives any funds for the operations of the District.

The Fiscal Year (FY) 2014-2015 tentative budget is scheduled for two public hearings before final adoption. The first hearing will take place on September 11, 2014, and the final budget adoption hearing will take place on September 25, 2014. 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 25, 2014, via the District's website: <http://www.nwfwater.com>.

# Introduction

## **A. History of Water Management Districts**

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

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

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

Florida water law, embodied largely in Chapter 373, F.S., combines aspects of Western (prior appropriation) and Eastern (riparian) water laws. In Florida, water is a resource of the state, owned by no one individual, with the use of water overseen by water management districts acting in the public interest. The original law recognized the importance of balancing human needs for water with those of Florida's natural systems.

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

## Introduction

### **B. Overview of the District**

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

Within the District's 11,305-square mile area lie several major hydrologic (or drainage) basins: Perdido River and Bay System, Pensacola Bay System (Escambia, Blackwater and Yellow rivers), Choctawhatchee River and Bay Systems, St. Andrew Bay System, Apalachicola River and Bay System, Ochlockonee River and Bay System and St. Marks River Basin (Wakulla River). With approximately 1.39 million residents, the northwest region represents approximately 7.2 percent of the state's population and 21 percent of its land area.

A nine-member Governing Board guides the District's budget and activities. Board members are appointed by the Governor and confirmed by the Florida Senate to serve four-year terms without compensation. Members may be re-appointed. An Executive Director oversees a staff of 101 authorized positions and 9 Other Personal Services (OPS) positions that include hydrologists, geologists, biologists, engineers, planners, foresters, land managers and various administrative personnel.

The Northwest Florida Water Management District has three public office facilities strategically located to provide convenient access to citizens within its 16 county area. The locations of these offices are:

#### HEADQUARTERS

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

#### FIELD OFFICES

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

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

### **C. Mission and Guiding Principles of the District**

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

## Introduction

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

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

The District continues to conduct a taxpayer-friendly budget process that is policy-based, priority-driven and fully accountable to taxpayers. To ensure optimal performance from all programs that receive tax dollars, the District will continue to re-examine each program's effectiveness and value to water resources and the citizens of Northwest Florida. District staff works closely with the EOG, DEP and Legislature during each budget cycle and throughout the year to further realize this standard.

The proposed Tentative Budget of the Northwest Florida Water Management District for FY 2014-2015 is created, presented and adopted in compliance with the provisions of sections 200.065, 373.507, 373.535 and 373.536, F.S. The EOG, DEP, the District's Governing Board, Executive Director and key staff, and the general public all play major roles in the budget process. As of August 1, 2014, the proposed Tentative Budget is submitted to the Governor and Legislature for review and comment.

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

## Introduction

### E. Budget Guidelines

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

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

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

#### Maintain core mission responsibilities:

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

#### Maintain commitment to programmatic responsibilities:

- Springs restoration and protection;
- Surface Water Improvement and Management (SWIM) projects to benefit Apalachicola and St. Andrew bays;
- Minimum Flows and Levels;
- Environmental Resource Permitting and Consumptive Use Permitting; and
- Land management, including long-term maintenance of mitigation lands funded through the Florida Department of Transportation (FDOT).

#### Maintain commitment to cooperative funding projects:

- Water resource and supply development assistance for local governments and non-profit utilities;
- Agriculturally-focused Mobile Irrigation Laboratory, Sod-Based Crop Rotation, and other best management practice (BMP) cost share programs;
- Assistance for the coastal interconnect project; and
- Cooperative technical and financial support for local governments seeking to join the District in improving water quality.

#### Maintain commitment to other District projects:

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



## Introduction

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

#### October – November 2013

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

#### December 2013

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

#### January 2014

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

#### March 2014

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

#### May - June 2014

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

#### July 2014

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

#### August 2014

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

#### September 2014

- Legislative Tentative Budget comments due. (9/5)
- Public hearing on the Tentative Budget. (9/11)
- Governor and Legislative Budget Commission disapproval of Tentative Budget due. (9/18)
- Governing Board adopts FY 2014-2015 millage rate and Budget after final public hearing. (9/25)
- FY 2013-2014 ends. (9/30)

#### October 2014

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

# Budget Highlights

## A. Current Year Accomplishments

### Springs Restoration and Protection

The District is committed to restoration and protection of the quality and quantity of water that flows from springs in Northwest Florida. A suite of projects have been developed to restore areas surrounding spring vents as well as assess, protect and improve the water quality within the springs' groundwater contribution area. These efforts are also complemented by the dedicated focus to establish MFLs for the St. Marks River, Wakulla Springs and Sally Ward system as well as Jackson Blue Spring.

#### Newly Appropriated Springs Restoration Projects

In addition to the important projects discussed below, the District will begin a wide range of restoration and protection projects throughout the region with funds recommended by the Governor and appropriated by the Legislature during the 2014 Legislative Session. From this appropriation to the Department of Environmental Protection and upon approval of the Legislative Budget Commission, the District will use \$6.8 million to fund projects that will help improve conditions in Wakulla Springs, Jackson Blue Spring, as well as springs associated with the Holmes Creek and Econfinia Creek systems.

#### Williford Spring

Extensive shoreline and habitat restoration work for Williford Springs, a second-magnitude spring on Econfinia Creek, was initiated in June 2014. The major components of the project are expected to be completed during FY 2013-2014, with additional facilities and site improvements to be completed in FY 2014-2015.

#### Jackson Blue Spring

A new spring protection initiative well underway for FY 2013-2014 is the District's Agricultural Equipment Cost Share Program. The program provides grant funding to producers to improve irrigation and nutrient application efficiencies in the Jackson Blue Spring groundwater contribution area. To date, over 50 applications have been processed and \$400,000 obligated to assist the farmers. This cost share grant program is a cooperative effort between the District, DEP, the Florida Department of Agriculture and Consumer Affairs (DACS) and the Jackson Soil and Water Conservation District.

#### Streambank Restoration and Protection for Hightower Springs, Spurling and Live Oak Landings

The District has entered into a cooperative agreement with Washington County to conduct streambank restoration and protection measures along the extensive Holmes Creek spring run (57 springs have been identified along this stretch of the creek). The measures developed for implementation include constructing stormwater facilities at Hightower Springs, Spurling and Live Oak Landings within the Holmes Creek Water

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Management Area (WMA). In addition, public access and recreation enhancements have been scheduled for each of these sites within the Holmes Creek spring run.

### Mobile Irrigation Laboratory

The District accomplished continued support for the Mobile Irrigation Lab (MIL), which is a cooperative effort with the West Florida Resource Conservation & Development Council, DACS and the U.S. Natural Resources Conservation Service (NRCS). The MIL provides a free service to agricultural producers that helps identify inefficiencies in their irrigation systems and implement appropriate agricultural best management practices (BMPs) to enhance water use efficiency and reduce nutrient loading. In this fiscal year, team members have completed 27 initial evaluations and 37 follow-up evaluations, covering an irrigated area of 5,146 acres. The total water savings from this work, estimated by the Lab, is approximately 0.58 million gallons of water per day. These efforts protect groundwater and springs and support long-term efforts to protect and improve watershed conditions.

### Sod-Based Crop Rotation Program

The District renewed a grant with the University of Florida's Institute of Food and Agricultural Sciences (IFAS) for continued research and public outreach on the Sod-Based Rotation Program. The funding supported the evaluation of alternative (non-traditional) crops for effectiveness in reducing water and nutrient use. This project complements the District's Agriculture BMP and Mobile Irrigation Laboratory programs that help protect the quality and quantity of water within the Jackson Blue Spring groundwater contribution area.

### Spring Water Quality and Flow Monitoring

In FY 2013-2014, the District continued collecting quarterly water quality samples at Wakulla, Jackson Blue, Pitt, Econfinia Blue and Williford springs. The District also measures continuous spring flow at Jackson Blue and Wakulla springs. Partnering with the City of Tallahassee and DEP, the District re-established continuous flow measurements on the Spring Creek Springs Group in coastal Wakulla County in FY 2013-2014. These monitoring activities support the ongoing MFL technical assessment for the St. Marks, Wakulla Springs and Sally Ward Springs complex (including Spring Creek). The District has also worked closely with DEP on establishing continuous real-time water quality monitoring at Wakulla and Jackson Blue springs.

### **Minimum Flows and Levels**

To ensure a sustainable supply of water both for our citizens and environment, the District is committed to developing a meaningful Minimum Flows and Levels (MFL) program. Over the past fiscal year, the District has allocated \$1.1 million and significant staff resources toward establishing protective MFLs for Northwest Florida's water resources.

The District has commenced work on MFL development for six waterbodies in Northwest Florida: St. Marks River Rise, Wakulla Springs, Sally Ward Spring, Jackson

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Blue Spring, the Floridan aquifer in coastal Franklin County, and the Floridan aquifer in coastal Planning Region II (Okaloosa, Santa Rosa, and Walton counties). The technical assessment of the first MFL, St. Marks River Rise, will be completed in 2018.

During FY 2013-2014, a detailed work plan was developed that describes the process, technical assessments and schedule for establishing MFLs for the St. Marks River Rise, Wakulla Springs and Sally Ward Spring system. To fill data gaps, the District initiated an expanded monitoring program for this system including the construction of new monitor wells and enhanced monitoring of surface water discharge, Spring Creek flow, and aquifer levels. Additional work plans are anticipated to be complete by the end of the fiscal year for Jackson Blue Spring and the coastal Floridan aquifer in Planning Region II. To provide a foundation for the completion of MFL technical assessments of the Floridan aquifer in coastal Franklin County, saltwater intrusion management strategies and MFLs implemented elsewhere in Florida and the Southeastern U.S. were reviewed. Future activities for coastal Franklin County will focus on data collection and groundwater model development.

### **Water Supply**

#### Funding Assistance to Local Governments

In February 2014, the Governing Board awarded \$9,910,000 in new grant funding for 24 water supply development projects that address important local and regional needs throughout the District. Funded projects will help communities replace aging water distribution systems, increase both potable and reclaimed water storage, develop system interconnections, and extend and improve potable and reclaimed water systems. Nineteen of the projects funded serve financially disadvantaged communities. It is anticipated that the District grant funding will leverage over \$5 million in additional funding from both local and federal sources. These funds also complement state legislative appropriations in making significant new investments in public water supply infrastructure in Northwest Florida.

In March 2014, the District awarded \$5,470,000 from the Water Protection and Sustainability Program Trust Fund to Bay County to supplement over \$15 million in local funding for construction of a surface water intake near the mouth of Econfinia Creek and transmission pipeline, which will provide protection from coastal storm surge events. The project is a priority of the Region III RWSP.

#### Water Supply Assessment

During FY 2013-2014, the District completed an update to the District-wide Water Supply Assessment (WSA). The WSA provides a current evaluation of the sufficiency of existing and anticipated water sources across Northwest Florida for meeting future water demands while also sustaining water resources and associated natural systems. The 2013 WSA update includes water use estimates for the 2010 base year, demand projections for a 20-year planning period (2015-2035), and water resource assessments for each of the District's seven water supply planning regions. Based on the completed WSA update, staff provided recommendations to the Governing Board concerning regional water supply planning needs. Staff recommendations included continuing

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regional water supply planning for Region II (Santa Rosa, Okaloosa and Walton counties) and Region III (Bay County). Staff further recommended discontinuation of regional water supply planning in Region V (Gulf and Franklin counties), because the major project identified in the plan has been completed and because currently available water resources are considered sufficient to meet projected demands over the planning horizon. The Governing Board approved staff recommendations in February 2014.

### Regional Water Supply Plan Implementation

Regional Water Supply Plan (RWSP) implementation continued for water supply planning regions II and III. In Region II, recently completed projects have fulfilled a major objective of the RWSP by increasing the capacity of utilities to deliver inland groundwater to meet coastal water use demands. New water transmission pipelines have particularly expanded capacities to deliver water from inland wells in Walton County to meet the needs of populations served by Regional Utilities, South Walton Utility Company and Destin Water Users. In the past three years, the District contributed over \$3 million for construction of these facilities, matched by over \$18 million in local funding. During FY 2013-2014, District staff continued reuse planning efforts, focused on identifying opportunities to expand the reuse of reclaimed water throughout the District.

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

Management of water resources in the Apalachicola-Chattahoochee-Flint (ACF) basin continues to be a challenge for the State and the District, particularly in light of the fact that nearly 90 percent of the watershed lies outside the State of Florida. Extreme low-flow conditions in the Apalachicola River, created in large part by upstream consumptive use and reservoir operations, have resulted in significant impacts to fisheries in Apalachicola Bay, creating economic and ecological harm. The District continues its efforts to protect and restore these valuable water resources, the economy and the irreplaceable way of life through the activities described below.

### Technical Assistance

The District has continued to provide technical assistance to the Governor's Office and DEP on a variety of issues related to freshwater allocation. These include development of an updated three-dimensional (3D) hydrodynamic model of Apalachicola Bay; evaluation of alternative operating procedures for the U.S. Army Corps of Engineers' (COE) reservoir system through revisions to the Water Control Manual; exploration of options for dealing with the upstream states on water management activities; and participation in interstate stakeholder coordination efforts.

### Intergovernmental Cooperation

Staff continued to work with the Governor's office, other state agencies, including DACS, DEP and the Florida Fish and Wildlife Conservation Commission (FWC), as well as local governments to understand and counter the effects of the recent collapse of the bay fisheries. These efforts include planning for construction of a series of local water

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quality improvement projects, development of a bay management plan, and additional studies targeting freshwater needs of the system.

### Hydrodynamic Modeling

The District is developing a new 3D hydrodynamic model to simulate circulation and salinity within Apalachicola Bay to examine a variety of freshwater inflow questions. The new model will include a graphical user interface and statistical summaries, and will allow for coupling with various water quality and ecological models. The hydrodynamic model will be applicable to the above-mentioned technical assistance and intergovernmental coordination efforts and will assist in answering management-related questions concerning the distribution of freshwater in the bay and its effects on salinity and circulation, both of which have far-reaching influence on bay flora and fauna.

### Funding Assistance to Local Governments

The District worked with local governments to retrofit existing stormwater management systems to improve water quality in the bay by reducing nonpoint source pollution (activities described further below).

## **Watershed Resource Protection and Restoration**

The District continues to focus on efforts to protect and restore water quality and estuarine habitats within both Apalachicola and St. Andrew bays under the auspices of the Surface Water Improvement and Management (SWIM) program.

### Apalachicola Bay SWIM

Following earlier basin screening and project planning efforts, the District entered into agreements with the cities of Apalachicola and Carrabelle to fund engineering and construction for five stormwater retrofit projects to improve water quality in the bay while also providing flood relief for the communities. These funding agreements have allocated previously appropriated funds from the Ecosystem Management and Restoration Trust Fund, together with legislative funding appropriated in 2013. The District has also continued support for the Mobile Irrigation Lab and the Sod Based Crop Rotation program, which are cooperative programs with DACS, the U.S. Natural Resources Conservation Service (NRCS), and the University of Florida to identify and implement agricultural best management practices (BMPs) within the Jackson Blue Spring basin. These efforts enhance water use efficiency, reduce nutrient loading, and support long-term efforts to protect and improve watershed conditions. The funding also complements state springs restoration funding to further the implementation of agricultural BMPs in the Jackson Blue Spring basin.

### St. Andrew Bay SWIM

Within the St. Andrew Bay watershed, priority projects have been identified in cooperation with several local governments. Four priority urban stormwater retrofit projects and one sediment abatement/erosion control project have been implemented and are expected to be completed in FY 2014-2015. Restoration work on Williford

## Budget Highlights

Springs, a second-magnitude spring on Econfina Creek, began in June 2014. The major shoreline and habitat restoration work is expected to be completed during FY 2013-2014, with the recreational facilities and site improvements anticipated to be completed in FY 2014-2015.

### RESTORE Act

Throughout FY 2013-2014, District staff provided technical and organizational assistance to support Florida's efforts to identify watershed challenges and opportunities and develop a project plan to achieve significant restoration and protection of coastal waterbodies pursuant to the federal Resources and Ecosystems Sustainability, Tourism Opportunities and Revived Economies (RESTORE) Act. In addition to ensuring an optimal response to impacts caused by the Deepwater Horizon incident, the District and other state and federal agencies are working in collaboration with a broad base of public and private stakeholders to achieve a transformational enhancement of regional watershed management—protecting and restoring coastal ecosystems and associated economic resources and public uses.

### MOEX

As a part of the Deepwater Horizon oil spill settlement with MOEX Offshore, LLC, DEP identified several stormwater quality projects for implementation. These projects are intended to improve surface water quality in coastal Gulf of Mexico waters. DEP has retained the District to provide engineering design, permit preparation and limited construction administration services for three of these projects: the Lisenby Avenue stormwater management facility (St. Andrew Bay) and the Overbrook and Tanglewood stormwater facilities (Choctawhatchee Bay).

Construction is expected to begin on the Lisenby Avenue project as soon as a permit from the U.S. Army Corps of Engineers (USACE) is received, and is anticipated to be completed in FY 2014-2015. Construction plans and permits are completed for the Overbrook and Tanglewood projects; construction is expected to be completed in FY 2014-2015.

### Tate's Hell State Forest Restoration

The District has continued to spearhead hydrologic restoration efforts within Tate's Hell State Forest. Since initiating the original purchase for the forest in 1994, the District has worked closely with the Florida Forest Service (FFS) to develop and implement a plan to restore many of the historical wetlands and flow pathways severely altered by past forestry practices (i.e., construction of a network of roads and ditches for access and drainage). The District continues to collaborate with the FFS on hydrologic restoration by participating as a member of the Tate's Hell State Forest Liaison Advisory Committee, a public forum for stakeholder input to the FFS on planned activities in the forest.

The District completed the Pine Log Creek basin project (14,807 acres) in the spring of 2012, the Juniper Creek basin (6,840 acres) and Doyle Creek basin (7,256 acres) projects in spring 2013, and the Whiskey George Creek basin project (19,861 acres) in

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spring 2014. The four hydrologic restoration projects included three miles of road removals and installation of 27 low-water crossings, 36 culvert improvements, and 69 ditch blocks. These efforts will enhance flows and improve water quality in East Bay, one of the primary nursery areas of Apalachicola Bay.

### Monitoring and Data Collection

During FY 2013-2014, a major priority for both water resource development and water supply planning has been expanding and enhancing the District's water resource monitoring network. Enhancements initiated include installation of additional water level, water quality and rainfall stations, and substantially increased monitoring frequency. These improved capabilities are vital to supporting resource evaluations and cumulative impact assessments that will allow the District to protect water resources, further define alternative water supply potential, and support establishment of MFLs.

Staff coordinated with other governmental agencies on water resource monitoring and related issues through participation on several working groups and committees. These include DEP's Florida Water Resources Monitoring Council and its various subgroups; the Florida Geological Survey STATEMAP advisory committee; the Inter-district Potentiometric Mapping working group; and participation in the Florida Water Management Districts' Sea Level Rise Working Group.

Participation included the exchange and review of hydrologic data, technical input and comments on group discussions, and completion of tasks necessary to support the development of mutually beneficial group work products.

Water level data collected in September 2013 and May 2014 was used to draft statewide potentiometric surface maps of the Floridan Aquifer. The District's contribution to the mapping efforts included the collection and review of 238 water level measurements and the review of the contour lines using ArcGIS. The maps are interpretations of the potentiometric surface of the Floridan Aquifer and show regional scale features such as depression cones, which are the result of cumulative groundwater withdrawals.

### Floodplain Management

#### Digital Flood Insurance Rate Maps

During FY 2013-2014, the District continued to develop and update modern digital flood insurance rate maps (DFIRMs) for counties across Northwest Florida. Updated DFIRMs became effective in February 2014 for Franklin and Jefferson counties. Preliminary DFIRMs have been released for Wakulla County and will become effective in September of this year. Detailed coastal remapping studies continue for Escambia, Santa Rosa, Okaloosa, Walton, Bay and Gulf counties. Preliminary DFIRMs are projected to be issued in the summer of 2015.



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### Flood Information Portal

The Flood Information Portal is available online for all of Northwest Florida at [portal.nwfwmdfloodmaps.com](http://portal.nwfwmdfloodmaps.com). The portal makes extensive data sources available to the public through an intuitive online interface and makes detailed flood information available down to the individual parcel level. A public website providing detailed LiDAR-based (Light Detection and Ranging) elevation and surface feature data for properties across Northwest Florida is also available. The data provided is 10 times more detailed than most previous topographic maps. 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. The website is available at [www.nwfwmdlidar.com](http://www.nwfwmdlidar.com).

### Risk Mapping, Assessment and Planning Program

The focus of the District's current effort includes flood hazard mapping, assessment and planning evaluations at the watershed level as part of FEMA's Risk Mapping, Assessment and Planning (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, and Apalachee Bay-St. Marks River watersheds have been initiated.

### **FDOT Mitigation**

Since 1997, under section 373.4137, F.S., the District has implemented 25 mitigation sites on approximately 11,800 acres (3,900 acres wetland restoration and enhancement; 3,000 acres wetland preservation; and 4,900 acres upland buffer enhancements) and enabled the Florida Department of Transportation's (FDOT) District Three to move forward with nearly 60 transportation improvement projects. When the District's mitigation program was first 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. Today, approximately 36 percent (or about 4,120 square miles) of the District's jurisdiction is encompassed within private mitigation bank service areas. As the mitigator of last resort, the District does not compete with private mitigation banks and purchases mitigation credits from private banks when available, contingent upon approval of state and federal permitting authorities.

Highlights for FY 2013-2014 include successful prescriptive burning on 2,005 acres, invasive and exotic plant control on 605 acres, hardwood forest re-establishment through planting on 60 acres, and beaver and feral hog control activities on four mitigation sites. Also during FY 2013-2014, mitigation was completed for two FDOT projects outside of any private mitigation bank service area and remote from any existing District mitigation site. Monitoring in accordance with state and federal regulations was conducted on all sites with ongoing restoration and long-term maintenance.

## Budget Highlights

### Land Management

A number of restoration and maintenance activities have been undertaken to protect and enhance natural areas. As the District makes all of its lands available to the public, staff also works to provide for resource-based recreational activities that are still protective of the natural and water resources.

#### Restoration

The District moved forward with numerous projects to restore and protect natural systems, water quality and habitat, including:

- Initiated spring restoration and protection construction efforts at Williford Spring in late April 2014. Restoration and protection efforts include, spring sediment removal, springbank restoration and protection, stormwater facilities, public access boardwalks and sidewalks, a canoe dock and mono-pile boardwalk, two small and one large picnic pavilion, composting toilet unit, parking lot and connector and interpretative trails. The District also secured \$377,000 from DEP and \$70,000 from the FWC to assist with this \$1.54 million project.
- Worked with Washington County to identify streambank restoration and protection activities at three boat launch sites along the Holmes Creek WMA. The project is anticipated to begin in late FY 2013-2014 and continue into FY 2014-2015, subject to receipt of regulatory permits.
- Initiated bank restoration and protection (stabilization) measures for Devil's Hole Swallet in the Econfina Creek WMA utilizing a public works inmate crew and in-house District staff. Approximately 75 percent of the project is complete. Outstanding work includes the construction of a public access boardwalk and some erosion dams, as well as landscaping with native species. The project is anticipated to be completed in mid-FY 2014-2015.

#### Maintenance

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

- Evaluated 262.39 acres of District-owned land for surplus and made preparations for surplus land sales;
- Performed monitoring activities for 25 less-than-fee conservation easements;
- Completed three timber sales with a total combined revenue of \$1,100,000; and commenced three pine timber sales with an estimated revenue of \$2,500,000;
- Completed prescribed burns on 8,649 acres at an average cost of \$16.61 per acre, using both contract prescribed burners and in-house crews;
- Contracted for chemical site preparation services on 783 acres of clearcut timberland at a cost of \$67 per acre to prepare for longleaf pine planting in 2013-2014;
- Completed nuisance sand pine and hardwood tree eradication on 755 acres at an average cost of \$63.87 per acre;
- Planted 989,500 longleaf pine tree seedlings on 1,393 acres;

## Budget Highlights

- Planted 108,900 wiregrass plugs on 90 acres for wetland mitigation purposes; and
- Direct-seeded upland wiregrass on 18 acres within the Econfina Creek WMA for groundcover habitat restoration purposes utilizing in-house staff and 0.50 acres at the Yellow River Ranch for wetland mitigation purposes.

### Public Access and Recreation

As part of its statutory responsibility to provide access to public lands, the District provides the opportunity for a range of resource-based recreational activities, such as boating, hiking, camping, hunting and fishing, while also striving to protect the resource. The District works to encourage recreation on District-managed lands through activities including:

- Hosted a special hunt for wounded veterans at Econfina Creek WMA with support from DACS' Operation Outdoor Freedom program;
- Issued 230 permits for reservation-only campsites and six special resource area permits for events on District lands.;
- Continued to manage over 80 public recreation sites and many miles of public access roads;
- Developed pages for new website that shows all District-owned public recreation sites;
- Developed and implemented a new online system for reserving campsites at 16 District recreation sites;
- Ordered and installed 116 signs associated with the new campsite reservation system; and
- Began construction of a new public access and recreation site at Burnt Sock Landing on Holmes Creek.

### **Land Acquisition**

#### Land Surplus, Exchange or Donation

During FY 2013-2014, the District's Division of Land Management and Acquisition:

- Surplused 0.4 acres in the Blackwater River WMA, 1.5 acres in the Yellow River WMA and 38 acres in the Choctawhatchee River WMA;
- Exchanged 61.1 acres for 50 acres in the Yellow River WMA;
- Donated the following:
  - 1,176.6 acres in the Yellow River WMA to the International Improvement Trust Fund of the State of Florida (Governor and Cabinet); and
  - 1.4 acres in the Econfina Creek WMA to Bay County for an alternative water supply project

### **Regulatory Services**

The Division of Regulatory Services continues to improve customer service, permit evaluation and processing times, inspections, compliance and enforcement of

## Budget Highlights

applicable state laws and District rules. The division's performance metrics continue to trend in positive directions across all bureaus, showing increased productivity and efficiency at a lower cost per activity. Staffing levels remain flat, due to shifts in location and job classification.

### Office Space Savings

Fixed costs for office space relative costs are at or below historical expenditure levels, primarily due to canceling Regulatory Services activities at the Marianna Field Office, saving over \$7,700 annually. The relocations of the Crestview Field Office to a more size-appropriate location and co-locating the Tallahassee Field Office with DEP at the state-owned Carr Building have a recurring savings of approximately \$190,000.

### Rule Revisions and Process Improvements

Rule revisions for the Consumptive Use Permitting (CUP) and Environmental Resource Permitting (ERP) programs require modification of existing data systems. The District is working with St. Johns River Water Management District (SJRWMD) IT staff to acquire, modify and implement an enterprise-wide e-permitting database solution developed and in use by SJRWMD.

This system was developed over many years at a cost of several million dollars. It automates permitting for ERP, groundwater and well construction, allowing customers to access the system online. Customers can create a unique account, apply for a permit, check on the status of an application, search for existing permits, or submit required compliance data online. The e-permitting system integrates existing District database and GIS systems and allows both customers and Regulatory Services staff to share information by email, reducing the need for time consuming travel. This streamlines the permit application and evaluation process for our customers and staff.

The District will continue to invest in modifications to its data systems to accommodate rule and process changes to increase consistency with the other Districts and FDEP and reduce burdens for our customers while maintaining quality of service and protection of water resources.

### **Information Technology Improvements**

The Information Technology Bureau has implemented several new technologies including the District's new external website, [www.nwfwater.com](http://www.nwfwater.com), an online reservation system for district lands, an asset tracking system, Aquarius Hydrologic Software and Fleet Management Software. Several custom built legacy applications have been retired and replaced with industry standard applications. Other legacy applications were modified to support rule changes for Surface Water ERP Permitting. In addition, upgrades have been made to the District's financial application, Geographic Information Systems, physical hardware, server operating systems and a rewiring of the network to provide faster connectivity.

## Budget Highlights

### B. Major Budget Objectives and Priorities

#### Springs Restoration and Protection

##### Newly Appropriated Springs Restoration Projects

In addition to the important projects discussed below, the District will begin a wide range of restoration and protection projects throughout the region with funds recommended by the Governor and appropriated by the Legislature during the 2014 Legislative Session. From this appropriation to the Department of Environmental Protection and upon approval of the Legislative Budget Commission, the District will use \$6.8 million to fund projects that will help improve conditions in Wakulla Springs, Jackson Blue Spring, as well as springs associated with the Holmes Creek and Econfina Creek systems.

##### Williford Spring

Phase II of the Econfina Springs Complex includes the restoration, protection and recreational enhancement of Williford Spring in Washington County. A \$1.54 million construction bid was approved by the Governing Board in April 2014 and construction was initiated in late April 2014. Construction is slated to be completed in late November or early December, but the contractor has until late April 2015 or up to 365 days to complete. Remaining construction costs, including engineering and other related costs, are budgeted at \$825,000 for FY 2014-2015.

##### Jackson Blue Spring

The District is partnering with the Florida Department of Agriculture and Consumer Affairs (DACS) and the Jackson Soil and Water Conservation District to manage an Agricultural Equipment Cost Share Program that will provide grant funding to producers to retrofit existing irrigation systems and purchase equipment that will conserve water and reduce the amount of fertilizer applied on crops. This cost share grant program will provide 75 percent of the equipment costs with producers providing a 25 percent cost share. The program is funded with \$680,875 and will leverage \$ 907,833 in equipment purchases. Equipment eligible through this grant program include light-bar GPS guidance systems to prevent unnecessary fertilizer overlap; flow meters and timer-operated shut off devices for center pivot/fertigation systems; variable rate and section control spreaders to adjust the fertilizer application rate controls for in-field variability; and other management tools that comply with DACS BMPs.

To be eligible to participate in the BMP equipment cost share program, producers with pivot irrigation systems will be required to have a Mobile Irrigation Lab (MIL) evaluation to estimate water use and provide recommended irrigation retrofits that will conserve water. Producers will also be required to enroll in the DACS 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 in the Jackson Blue Spring groundwater contribution area.

## Budget Highlights

### Streambank Restoration and Protection

The District has entered into a \$200,000 cooperative agreement with Washington County to conduct streambank restoration and protection measures, including constructing stormwater facilities at Hightower Springs, Spurling and Live Oak Landings along the Holmes Creek WMA. In addition, public access and recreation enhancements will also take place at each site. In addition, the District will purchase and provide geotechnical materials and recreational amenities to Washington County for an additional \$55,000. Under the cooperative project, the District will provide the following funds for each site: \$95,000 for Hightower Springs Landing; \$32,500 for Spurling Landing; and \$127,500 for Live Oak Landing.

### Mobile Irrigation Laboratory

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

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

### Sod-Based Crop Rotation Program

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

The District has provided annual funding in the amount of \$40,000 for this program since 2005. This level of funding will continue through FY 2014-2015. The goal of this grant is to encourage adoption of these practices by farmers and further demonstrate the ecological, environmental and economic benefits of integrating beef cattle/perennial grass into a multi-crop production system using conservation technology and other BMPs. These practices have been shown to reduce water irrigation demands and reduce nutrient and pesticide application rates while increasing crop yields.

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

## Budget Highlights

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

### Spring Water Quality and Flow Monitoring

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

### Other Restoration Projects

Spring restoration and protection activities are also slated to begin in FY 2014-2015 at Devil's Hole Spring, as well as sites along Econfinia and Holmes creeks within the Econfinia Creek and Holmes Creek water management areas (WMAs), subject to engineering design and receipt of regulatory permits. A total of \$50,000 (\$25,000 for each WMA) has been included in the FY 2014-2015 budget for geotechnical materials and contract installation supervision. Additional spring protection funding, upon approval of the Legislative Budget Commission and as referenced above, will support additional efforts to protect and restore spring run systems in Holmes Creek and Econfinia Creek.

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

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

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

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

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Beginning in FY 2014-2015, recurring program costs are estimated at \$2.4 million annually. This will allow the District to accomplish the ambitious schedule set in its current priority list, in which six waterbodies will be in various stages of technical assessment simultaneously by 2016. Work planned for FY 2014-2015 includes intensive hydrologic, ecologic and water quality data collection to support technical assessments for St. Marks River Rise, Wakulla Springs, and Sally Ward Spring. Technical assessment work in FY 2014-2015 will also include the development of conceptual groundwater flow models, including models to simulate conduit flow. Additional well construction, aquifer testing, and groundwater monitoring are planned to support MFL development for the coastal Floridan aquifer MFL in Franklin County and the coastal Floridan aquifer in Planning Region II (Santa Rosa, Okaloosa and Walton counties). Expanded hydrologic and water quality data collection are also planned to support MFL development for Jackson Blue Spring.

Work planned for the following year includes continued data collection for six priority waterbodies; technical assessments and development of groundwater, surface water, and estuarine models for the St. Marks River Rise, Wakulla Springs, and Sally Ward systems; development of groundwater flow and saltwater intrusion models for coastal Franklin County; and refinement of existing groundwater flow and saltwater intrusion models for coastal Planning Region II.

### Monitoring Network and Data Collection

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

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

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



## Budget Highlights

### **Water Supply**

#### Water Supply Planning

This activity supports planning to ensure water supply sources are sufficient to meet current and long-term water supply needs while also sustaining natural systems. Included are water supply assessments developed pursuant to section 373.036, F.S., and RWSPs developed pursuant to section 373.709, F.S. District-wide water supply planning expenditures are expected to be \$96,789 during FY 2014-2015. The focus will include updating water use data and analysis developed through the most recent WSA, as well as preliminary planning in preparation for the next update to the Region II RWSP. The District will continue water use data collection and analysis support reporting on important statewide water use metrics, as well as identification of emerging challenges and opportunities.

#### Water Resource Development

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

District-wide water resource development expenditures are expected to be \$388,494 during FY 2014-2015. Priorities include continuing efforts to implement planned water resource development projects in Santa Rosa, Okaloosa, Walton, and Bay counties, pursuant to approved RWSPs and as outlined in the current Water Resource Development Work Program. Consulting services will be engaged to support the development and refinement of groundwater flow models, which will support the RWSP and Resource Regulation programs.

Water resource development activities will also include planning for expanded reuse of reclaimed water in Northwest Florida, including project identification. These efforts will also complement an ongoing statewide initiative to further develop reclaimed water as an alternative water supply source. Supporting tasks include data collection, modeling, monitoring, and water resource assessments; engineering and geographic analysis of water supply alternatives; and water conservation and reuse.

#### Water Supply Development Assistance

The District provides financial assistance for water supply development projects that meet local needs and support regional water resource priorities. During FY 2014-2015, the District will continue support for cooperative, grant-funded projects across Northwest Florida funded through the FY 2013-2014 water supply development grant cycle. Additionally, it is anticipated that a new grant cycle will result in \$8 million in new water supply development assistance grants being funded in FY 2014-2015. It is expected that the majority of the projects funded thus far will be complete by the end of FY 2015-2016.

## Budget Highlights

In addition to expenditures from the District's General Fund Reserves for the local grant program, implementation of the Bay County upstream surface water intake project will continue. This project was funded in part with a 2014 District grant from the Water Protection and Sustainability Program Trust Fund. It is currently anticipated that facility construction will be complete by the summer of 2015.

Overall expenditures for Water Supply Development Assistance during FY 2014-2015 are anticipated to be \$15,033,202, all funded from General Fund Reserves.

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

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

#### Apalachicola River and Bay

In addition to those activities noted above for ACF basin management (technical assistance to DEP and the Governor's Office; application of an updated three-dimensional hydrodynamic model of Apalachicola Bay) and spring protection and restoration, the District is funding a series of stormwater retrofit projects in cooperation with the cities of Apalachicola and Carrabelle to improve water quality in Apalachicola Bay and to provide needed flood relief for residents. The five projects funded will treat stormwater management from approximately 282 acres of drainage area. It is anticipated that \$3,835,355 will be expended during FY 2014-2015 for the Apalachicola River and Bay watershed.

#### St. Andrew Bay Watershed

During FY 2013-2014, cooperative grant-funded projects are to be completed by the City of Panama City to provide water quality treatment for approximately 67 acres that drain into Watson Bayou, an embayment of St. Andrew Bay. A cooperative project with Bay County to stabilize Ed Lee Road to reduce erosion and sedimentation into Deer Point Lake is projected to be completed in 2014. Additionally, four priority stormwater retrofit projects have been identified in cooperation with several local governments in Panama City, Callaway, Parker and Mexico Beach. These projects will treat runoff generated from over 500 acres of drainage area and are expected to be completed in FY 2014-2015.

Restoration work started in June 2014 on Williford Springs, a second-magnitude spring on Econfinia Creek. Associated shoreline and habitat restoration activities are scheduled for completion in FY 2013-2014, and recreational facilities and site improvements are scheduled for completion in FY 2014-2015. Direct expenditures for the St. Andrew Bay watershed are expected to be \$3,569,565 in FY 2014-2015.

## Budget Highlights

### RESTORE Act

Throughout FY 2014-2015, the District will continue to work in cooperation with DEP, FWC, local governments, and other public and private stakeholders to achieve significant restoration and protection of coastal waters pursuant to the federal RESTORE Act and associated initiatives. It is anticipated that these activities will include prioritization and planning of priority projects, as well as technical assistance for project development and implementation.

### **Floodplain Management**

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

Preliminary DFIRMs for these counties are projected to be completed in 2015. In addition, the Risk MAP evaluations are ongoing for the lower Ochlockonee River, Apalachicola River, New River, Chipola River, Pensacola Bay and Perdido River and Bay watersheds. These studies will provide additional information to communities to mitigate and reduce flood risk. The Flood Information Portal, which provides internet access to digital flood maps for the panhandle, and the public light detection and ranging (LiDAR) website, which provides high resolution elevation data, will be maintained over the coming year. Expenditures for the District's floodplain management programs are anticipated to be \$3,850,863 during FY 2014-2015. More information about the District's flood map modernization and Risk MAP programs may be found at <http://www.nwfwmdfloodmaps.com/index.htm>.

### **FDOT Mitigation**

There are currently 26 projects on the FDOT environmental impact inventory that may require compensatory mitigation during FY 2014-2015, per section 373.4137, F.S. Fifteen of these impacts are within the service area of one or more private mitigation banks. Eleven are not within the service area of any private mitigation bank. Potential NFWFMD mitigation sites that could provide compensatory mitigation for the projects listed include the Shuler Tract, Yellow River Ranch, Tates Hell, and Dutex. Two of these projects outside of private mitigation bank service areas may require establishing new mitigation sites due to a lack of proximity of FDOT impacts to existing District mitigation sites. The total proposed budget for FY 2014-2015 is \$1,956,114. A detailed description of the District's wetland programs may be found at <http://www.nwfwmdwetlands.com/>.

### **Information Technology Initiatives**

The District is proposing an investment in information technology (IT) enhancements and improvements for FY 2014-2015 slightly higher than the current year. The total

## Budget Highlights

combined IT budgets are \$2,580,479 of which \$1,751,688 is recurring and \$828,791 non-recurring. The District is in the process of implementing several new technologies, both software and hardware to improve infrastructure and services for the public.

Increased functionality will be delivered for document management, contract management, project management, geographic information systems, extended web functionality on the District's website, and automation for several manual processes. In addition, some outsourced web based technology will be integrated into the District's external website, thereby reducing costs for hosting and supporting these technologies. Several technologies will be upgraded with newer versions of existing software in order to be compliant with best practices, as well as security and warranty/support agreements. Another major initiative is completing the implementation of e-permitting application that has been developed by the St. Johns River Water Management District. This system will replace several District legacy applications reducing the overhead cost of support and providing a significant increase in functionality to District staff and permit applicants.

Investment in hardware and software will also support disaster recovery and business continuity of District systems. Improvements in document management will be made for process improvement by automating manual processes, as well as offer increased functionality and usability to the districts internal Intranet site.

## Budget Highlights

### **C. Adequacy of Fiscal Resources**

The Northwest Florida Water Management District's millage rate has been 0.04 of a mill since FY 2011-2012, 20 percent below the constitutional and statutory cap of 0.05. The District's FY 2014-2015 budget proposes a 0.039 millage rate, which is 22 percent below the authorized maximum of 0.05. Based on taxable values provided by the 16 counties in the District, tax collections are estimated to be \$3,381,733 for FY 2014-2015. With a recurring operating budget of \$16,103,937, the Northwest Florida Water Management District must rely on state and other revenue sources to conduct many of its programs.

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

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

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

Reserves will also be utilized in FY 2014-2015 and subsequent years to fund other recurring activities, including MFLs and regional water supply planning. The level of fund balance necessary to fund these activities, however, was greatly decreased for FY 2014-2015 due to additional operational dollars recommended by the Governor and appropriated by the Legislature. Given the non-recurring nature of the funding source used for these recurring responsibilities, the District will continue to apply stringent controls over the use of these dollars in order to obtain the maximum benefit.

## Budget Highlights

### D. Budget Summary

#### 1. Overview

The FY 2014-2015 Tentative Budget is \$52,484,465, an increase of \$4,155,378 or 8.6 percent above the FY 2013-2014 Amended Budget. Operating expenditures, which include categories such as Salaries and Benefits; Contracted Services; Operating Expenses; and Operating Capital Outlay (OCO) total \$22,061,750, an increase of \$1,016,348 or 4.8 percent. Of the operating budget request, \$16,103,937 is recurring and \$5,957,813 is non-recurring.

Non-operating expenditures, which include Fixed Capital Outlay (FCO) and Interagency Expenditures (e.g., grants to public entities) total \$30,422,715, an increase of \$3,139,030 or 11.5 percent. This amount is a net increase comprised of a \$674,625 decrease in FCO and a \$3,813,655 increase in Interagency Expenditures.

The proposed ad valorem tax millage rate is reduced from 0.04 in FY 2013-2014 to 0.039 in FY 2014-2015. Based on estimated property values provided by the 16 counties in the District, tax revenue is estimated to be \$3,381,733, which accounts for 13 percent of total projected revenues.

The total projected revenue of \$32,111,196 is comprised of \$21,977,208 (68.4 percent) in new revenue and \$10,133,988 (31.6 percent) of state funds appropriated to the District in prior years. In addition, \$20,373,269 of fund balances will be used to support the Tentative Budget. The revenue projections include FY 2014-2015 General Appropriations Act funding from the Water Management Lands Trust Fund of \$3,000,000 for operations, \$1,851,231 for environmental resource permitting and \$360,000 to continue the wetlands protection and the potable well groundwater contamination programs. An additional \$6,827,500 from FY 2014-2015 DEP appropriations, if approved by the LBC, will fund projects for springs restoration and protection.

# Budget Highlights

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

**NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT**  
**SOURCE AND USE OF FUNDS, FUND BALANCE AND WORKFORCE**  
 Fiscal Years 2013-14 and 2014-15  
 TENTATIVE BUDGET - Fiscal Year 2014-2015

	Fiscal Year 2013-14 (Current-Amended)	New Issues (Increases)	Reductions	Fiscal Year 2014-15 (Tentative Budget)
<b>SOURCE OF FUNDS</b>				
Beginning Fund Balance	44,814,099			39,026,376
District Revenues	6,133,131	-	432,516	5,700,615
Local Revenues	170,397		8,238	162,159
Debt	-	-	-	-
Unearned Revenue	27,686,483	-	6,561,097	21,125,386
State Revenues	21,120,875	1,061,774	-	22,182,649
Federal Revenues	3,707,638	358,135	-	4,065,773
<b>SOURCE OF FUND TOTAL</b>	<b>\$103,632,623</b>	<b>\$1,419,909</b>	<b>\$7,001,851</b>	<b>\$92,262,958</b>

<b>USE OF FUNDS</b>				
Salaries and Benefits	8,101,845	489,222	467,092	8,123,975
Other Personal Services	371,003	29,461	35,140	365,324
Contracted Services	8,499,226	2,320,385	1,378,931	9,440,680
Operating Expenses	3,466,403	326,821	466,529	3,326,695
Operating Capital Outlay	606,925	384,272	186,121	805,076
Fixed Capital Outlay	2,419,625	555,000	1,229,625	1,745,000
Interagency Expenditures (Cooperative Funding)	24,864,060	9,333,317	5,519,662	28,677,715
Debt	-	-	-	-
Reserves - Emergency Response	-	-	-	-
<b>USE OF FUNDS TOTAL</b>	<b>48,329,087</b>	<b>\$13,438,478</b>	<b>\$9,283,100</b>	<b>52,484,465</b>

<b>Unearned Revenue (ESTIMATED)</b>				
DOT Mitigation Funds	15,889,353		2,556,371	13,332,982
State Ecosystems Trust Fund	5,054,284		1,510,312	3,543,972
Water Protection & Sustainability TF	-		-	-
Phipps Park Endowment	181,749		100,512	81,237
<b>TOTAL UNEARNED REVENUE</b>	<b>21,125,386</b>	<b>-</b>	<b>4,167,195</b>	<b>16,958,191</b>

<b>FUND BALANCE (ESTIMATED)</b>				
Nonspendable	-	-	-	-
Restricted	9,488,054	-	7,064,105	2,423,949
Committed	22,672,451	-	11,182,889	11,489,562
Assigned	6,865,871	-	2,126,275	4,739,596
Unassigned	-	-	-	-
<b>TOTAL FUND BALANCE</b>	<b>39,026,376</b>	<b>-</b>	<b>20,373,269</b>	<b>18,653,107</b>

<b>WORKFORCE</b>				
Authorized Position (Full-Time Equivalents/FTE)	101.00	-	-	101.00
Contingent Worker (Independent Contractors)	-	-	-	-
Other Personal Services (OPS)	10.00	-	1.00	9.00
Intern	-	-	-	-
Volunteer	-	-	-	-
<b>TOTAL WORKFORCE</b>	<b>111.00</b>	<b>-</b>	<b>1.00</b>	<b>110.00</b>

**Reserves:**

Nonspendable - amounts required to be maintained intact as principal or an endowment  
 Restricted - amounts that can be spent only for specific purposes like grants or through enabling legislation  
 Committed - amounts that can be used only for specific purposes determined and set by the District Governing Board  
 Assigned - amounts intended to be used for specific contracts or purchase orders  
 Unassigned - available balances that may be used for a yet to be determined purpose in the general fund only

## Budget Highlights

Table 2. Projected Utilization of Fund Balance

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

			Five Year Utilization Schedule					
Core Mission	Designations (Description of Restrictions)	Total Projected Designated Amounts at September 30, 2014	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19	Remaining Balance
<b>NONSPENDABLE</b>								
		0	0	0	0	0	0	0
	NONSPENDABLE SUBTOTAL	0	0	0	0	0	0	0
<b>RESTRICTED</b>								
	Mitigation - Interest and Other Misc Revenue	1,409,870	0	0	0	0	0	1,409,870
WS/WQ/FP/NS	Regulation - WMLTF ERP	1,078,184	64,105	0	0	0	0	1,014,079
	Water Supply Development Assistance Grants Under Contract	7,000,000	7,000,000	0	0	0	0	0
	RESTRICTED SUBTOTAL	9,488,054	7,064,105	0	0	0	0	2,423,949
<b>COMMITTED</b>								
WS/WQ/FP/NS	Lands Management Fund	10,119,923	2,881,179	1,707,837	1,707,837	1,707,837	1,707,837	407,396
WS/WQ/FP/NS	Capital Improvement Projects (Cap Improv & Land Acq TF)	624,415	301,710	322,705	0	0	0	0
WS	Water Resource & Supply Projects (General Fund)	8,000,000	8,000,000	0	0	0	0	0
WS/WQ/FP/NS	Economic Stabilization Fund (General Fund)	3,928,113	0	0	0	0	0	3,928,113
	COMMITTED SUBTOTAL	22,672,451	11,182,889	2,030,542	1,707,837	1,707,837	1,707,837	4,335,509
<b>ASSIGNED</b>								
WS/WQ/FP/NS	MFLs, Planning & Other Resource Management Activities	4,827,081	1,609,027	1,609,027	1,609,027	0	0	0
WS/WQ/FP/NS	General Fund Deficiencies	1,521,542	0	0	0	0	0	1,521,542
WS/WQ/FP/NS	Non-Recurring IT and Building Repairs & Maintenance	517,248	517,248	0	0	0	0	0
	ASSIGNED SUBTOTAL	6,865,871	2,126,275	1,609,027	1,609,027	0	0	1,521,542
<b>UNASSIGNED</b>								
WS/WQ/FP/NS	Economic Stabilization Fund	0	0	0	0	0	0	0
	UNASSIGNED SUBTOTAL	0	0	0	0	0	0	0
<b>Total</b>		<b>39,026,376</b>	<b>20,373,269</b>	<b>3,639,569</b>	<b>3,316,864</b>	<b>1,707,837</b>	<b>1,707,837</b>	<b>8,281,000</b>
<b>Remaining Fund Balance at Fiscal Year End</b>			<b>18,653,107</b>	<b>15,013,538</b>	<b>11,696,674</b>	<b>9,988,837</b>	<b>8,281,000</b>	<b>8,281,000</b>

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



## Budget Highlights

Table 3. Use of Fund Balance

Fiscal Year 2014-15  
TENTATIVE BUDGET - Fiscal Year 2014-2015

	Fiscal Year 2014-15 (Tentative Budget)	SOURCES OF FUND						
		District Revenues	Fund Balance	Debt	Local	State	Federal	TOTAL
1.0 Water Resources Planning and Monitoring	8,247,330	-	1,354,186	-	-	-	-	1,354,186
2.0 Acquisition, Restoration and Public Works	33,925,015	-	16,887,843	-	-	-	-	16,887,843
3.0 Operation and Maintenance of Lands and Works	3,865,522	-	1,976,179	-	-	-	-	1,976,179
4.0 Regulation	4,162,288	-	155,061	-	-	-	-	155,061
5.0 Outreach	164,284	-	-	-	-	-	-	-
6.0 District Management and Administration	2,120,026	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>52,484,465</b>	-	<b>20,373,269</b>	-	-	-	-	<b>20,373,269</b>

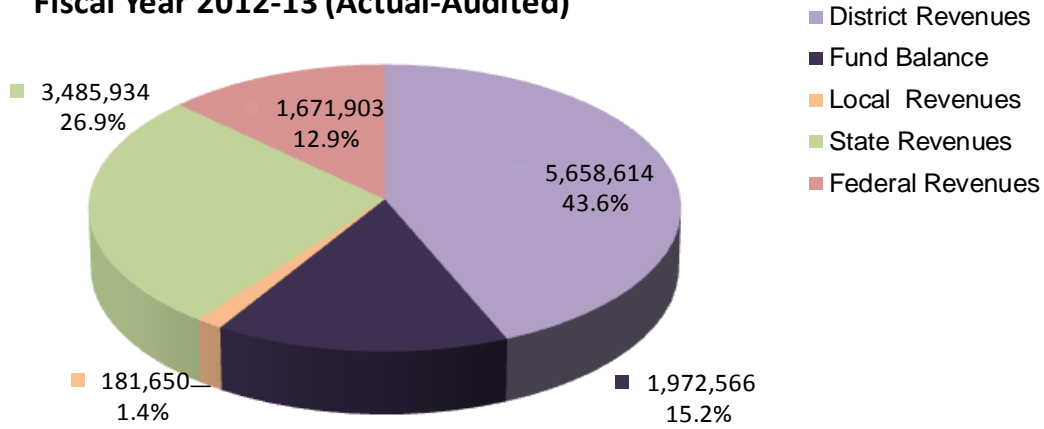
	USES OF FUND									
	Salaries and Benefits	Other Personal Services	Contracted Services	Operating Expenses	Operating Capital Outlay	Fixed Capital Outlay	Interagency Expenditures (Cooperative Funding)	Administrative Overhead Transfer	Reserves	TOTAL
1.0 Water Resources Planning and Monitoring	491,647	6,959	168,869	254,349	181,403	-	50,000	200,959	-	1,354,186
2.0 Acquisition, Restoration and Public Works	104,067	398	258,045	182,544	13,847	1,310,000	15,000,000	18,942	-	16,887,843
3.0 Operation and Maintenance of Lands and Works	150,896	-	189,120	1,001,486	186,810	135,000	8,000	304,867	-	1,976,179
4.0 Regulation	-	-	69,952	24,398	41,106	-	-	19,605	-	155,061
5.0 Outreach	-	-	-	-	-	-	-	-	-	-
6.0 District Management and Administration	-	-	-	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>746,610</b>	<b>7,357</b>	<b>685,986</b>	<b>1,462,777</b>	<b>423,166</b>	<b>1,445,000</b>	<b>15,058,000</b>	<b>544,373</b>	-	<b>20,373,269</b>

# Budget Highlights

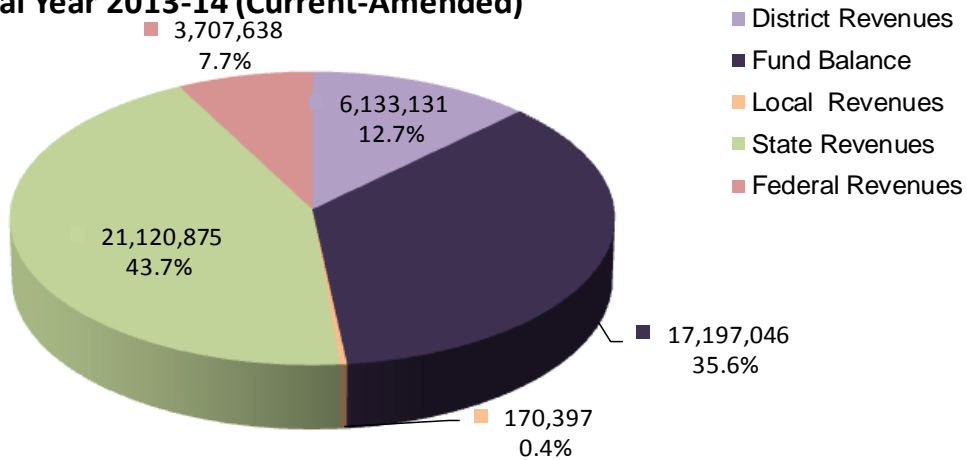
## 2. Source of Funds Three-Year Comparison

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

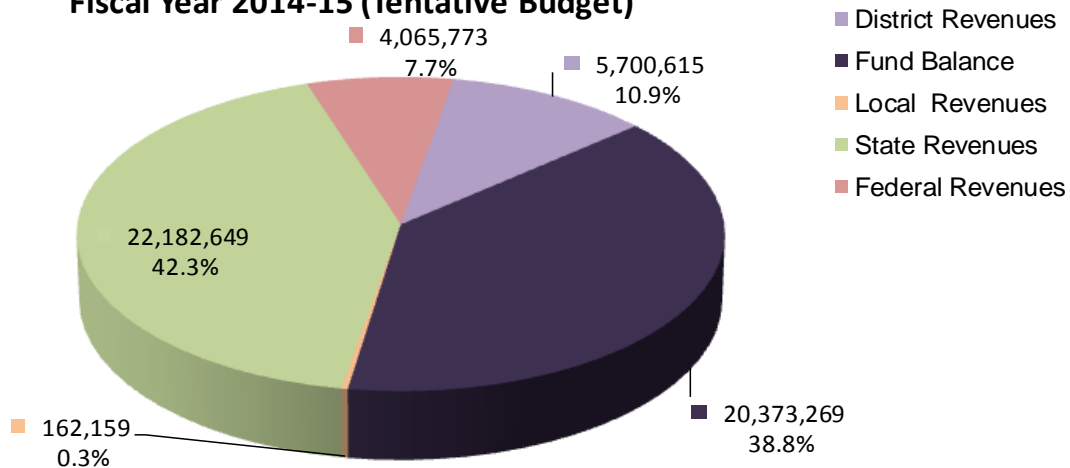
#### Fiscal Year 2012-13 (Actual-Audited)



#### Fiscal Year 2013-14 (Current-Amended)



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



## Budget Highlights

Table 4. Sources of Funds Comparison for Three FYs

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

Fiscal Years 2012-13 (Actual) 2013-14 (Current) 2014-15 (Tentative)

TENTATIVE BUDGET - Fiscal Year 2014-2015

<b>SOURCE OF FUNDS</b>	<b>Fiscal Year 2012-13 (Actual-Audited)</b>	<b>Fiscal Year 2013-14 (Current-Amended)</b>	<b>Fiscal Year 2014-15 (Tentative Budget)</b>	<b>Difference in \$ (Current -- Tentative)</b>	<b>Difference in % (Current -- Tentative)</b>
District Revenues	5,658,614	6,133,131	5,700,615	(432,516)	-7.1%
Fund Balance	1,972,566	17,197,046	20,373,269	3,176,223	18.5%
Debt - Certificate of Participation (COPS)	-	-	-	-	
Local Revenues	181,650	170,397	162,159	(8,238)	-4.8%
State General Revenues	-	1,129,287	7,167,500	6,038,213	534.7%
Ecosystem Management Trust Fund	504,373	5,633,778	4,443,313	(1,190,465)	-21.1%
FDEP/EPC Gardinier Trust Fund	-	-	-	-	
P2000 Revenue	-	-	-	-	
FDOT/Mitigation	858,365	2,369,765	2,173,029	(196,736)	-8.3%
Water Management Lands Trust Fund	1,680,118	5,490,545	7,764,677	2,274,132	41.4%
Water Quality Assurance (SWIM) Trust Fund	-	-	-	-	
Florida Forever	396,500	951,000	624,200	(326,800)	-34.4%
Save Our Everglades Trust Fund	-	-	-	-	
Alligator Alley Tolls	-	-	-	-	
Other State Revenue	46,578	5,546,500	9,930	(5,536,570)	-99.8%
Federal Revenues	1,368,305	3,433,113	3,840,708	407,595	11.9%
Federal through State (FDEP)	303,598	274,525	225,065	(49,460)	-18.0%
<b>SOURCE OF FUND TOTAL</b>	<b>12,970,667</b>	<b>48,329,087</b>	<b>52,484,465</b>	<b>4,155,378</b>	<b>8.6%</b>

District Revenues include

Ad Valorem	3,139,750	3,329,001	3,381,733	52,732	2%
Timber Sales	1,822,661	2,000,000	1,500,000	(500,000)	-25%
Permit & License Fees	301,800	350,250	360,250	10,000	3%
Miscellaneous Revenues	394,403	453,880	458,632	4,752	1%

## Budget Highlights

### 3. Major Sources of Funds Variances

The District's annual budget is funded by District, local, state and federal revenue sources. District sources include ad valorem revenues (estimated at \$3,381,733), interest earnings, land management revenues, and regulatory permit fees and fines. The table above compares FY 2012-2013 actual audited, FY 2013-2014 and FY 2014-2015 budgeted revenue by source. The following is a summary of major revenue sources variances.

#### Ecosystem Management Trust Fund (21.1 percent decrease)

The District's budget for utilizing remaining Ecosystem Management Trust Fund revenue is \$4,443,313 for FY 2014-2015, which represents a decrease of \$1,190,465 from the FY 2013-2014 amended budget. The District is using carryover funds from prior years for these activities. No new legislative funds have been appropriated since 2008.

#### Water Management Land Trust Fund (WMLTF) (41.4 percent increase)

The Regulatory budget includes \$2,211,231 from the FY 2014-2015 General Appropriations Act (GAA) for environmental resource permitting and wetlands protection programs. Also provided in the FY 2014-2015 GAA was a recurring appropriation of \$3,000,000 for operations. The FY 2013-2014 GAA provided a non-recurring appropriation of \$3,000,000 for Apalachicola Bay water quality improvement projects. Most of this is carried forward with \$2,303,446 to be under contract but not completely disbursed until FY 2014-2015 and \$250,000 for associated assessments.

#### State General Revenues (534.7 percent increase)

FY 2014-2015 GAA funding to the Department of Environmental Protection includes \$6,827,500, upon approval of the Legislative Budget Commission (LBC), for the District to fund projects that will help improve conditions in Wakulla Springs, Jackson Blue Spring, and springs associated with the Holmes Creek and Econfinia Creek systems. An additional \$340,000 in carryover state funding from FY 2013-2014 is for the Jackson Blue Spring basin water conservation and quality improvement project.

#### Miscellaneous (20.2 percent decrease)

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

#### FEMA (13.4 percent increase)

Increased federal funding has been provided to support consultant services for additional flood studies for the FEMA Risk MAP initiative, representing a total increase of \$448,939.

#### Fund Balance

The District has a number of dedicated reserve accounts that are available for necessary and unanticipated large expenditures. For FY 2014-2015, the District will use \$3,316,864 to fund necessary recurring expenditures and \$17,056,405 for non-recurring expenditures including providing grants to help local governments and non-profit utilities achieve water supply development priorities. The total use of reserves for FY 2014-2015 is estimated to be \$20,373,269.

## Budget Highlights

### 4. Source of Funds by Program

#### NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT

#### SOURCE OF FUNDS BY PROGRAM

Fiscal Year 2013-14 (Current-Amended)  
TENTATIVE BUDGET - Fiscal Year 2014-2015

SOURCE OF FUNDS	Water Resources Planning and Monitoring	Acquisition, Restoration and Public Works	Operation and Maintenance of Lands and Works	Regulation	Outreach	District Management and Administration	Fiscal Year 2013-14 (Current-Amended)
District Revenues	437,137	326,179	2,293,199	2,147,094	3,575	925,947	6,133,131
Fund Balance	2,564,895	12,716,603	1,424,416	491,132	-	-	17,197,046
Debt - Certificate of Participation (COPS)	-	-	-	-	-	-	-
Local Revenues	170,397	-	-	-	-	-	170,397
State General Revenues	-	1,129,287	-	-	-	-	1,129,287
Ecosystem Management Trust Fund	-	5,633,778	-	-	-	-	5,633,778
FDEP/EPC Gardiner Trust Fund	-	-	-	-	-	-	-
P2000 Revenue	-	-	-	-	-	-	-
FDOT/Mitigation	-	2,369,765	-	-	-	-	2,369,765
Water Management Lands Trust Fund	-	3,000,000	-	2,490,545	-	-	5,490,545
Water Quality Assurance (SWIM) Trust Fund	-	-	-	-	-	-	-
Florida Forever	-	951,000	-	-	-	-	951,000
Save Our Everglades Trust Fund	-	-	-	-	-	-	-
Alligator Alley Tolls	-	-	-	-	-	-	-
Other State Revenue	-	5,546,500	-	-	-	-	5,546,500
Federal Revenues	3,385,613	47,500	-	-	-	-	3,433,113
Federal through State (FDEP)	274,525	-	-	-	-	-	274,525
<b>SOURCE OF FUND TOTAL</b>	<b>6,832,567</b>	<b>31,720,612</b>	<b>3,717,615</b>	<b>5,128,771</b>	<b>3,575</b>	<b>925,947</b>	<b>48,329,087</b>

District Revenues include

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

# Budget Highlights

## NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT

### SOURCE OF FUNDS BY PROGRAM

Fiscal Year 2014-15 (Tentative Budget)

TENTATIVE BUDGET - Fiscal Year 2014-2015

SOURCE OF FUNDS	Water Resources Planning and Monitoring	Acquisition, Restoration and Public Works	Operation and Maintenance of Lands and Works	Regulation	Outreach	District Management and Administration	Fiscal Year 2014-15 (Tentative Budget)
District Revenues	221,162	268,920	1,835,555	2,495,699	10,750	868,529	5,700,615
Fund Balance	1,354,186	16,887,843	1,976,179	155,061	-	-	20,373,269
Debt - Certificate of Participation (COPS)	-	-	-	-	-	-	-
Local Revenues	162,159	-	-	-	-	-	162,159
State General Revenues	-	7,167,500	-	-	-	-	7,167,500
Ecosystem Management Trust Fund	-	4,443,313	-	-	-	-	4,443,313
FDEP/EPC Gardinier Trust Fund	-	-	-	-	-	-	-
P2000 Revenue	-	-	-	-	-	-	-
FDOT/Mitigation	-	2,173,029	-	-	-	-	2,173,029
Water Management Lands Trust Fund	3,000,000	2,553,446	-	2,211,231	-	-	7,764,677
Water Quality Assurance (SWIM) Trust Fund	-	-	-	-	-	-	-
Florida Forever	-	624,200	-	-	-	-	624,200
Save Our Everglades Trust Fund	-	-	-	-	-	-	-
Alligator Alley Tolls	-	-	-	-	-	-	-
Other State Revenue	-	9,930	-	-	-	-	9,930
Federal Revenues	3,802,863	-	-	37,845	-	-	3,840,708
Federal through State (FDEP)	225,065	-	-	-	-	-	225,065
<b>SOURCE OF FUND TOTAL</b>	<b>8,765,435</b>	<b>34,128,181</b>	<b>3,811,734</b>	<b>4,899,836</b>	<b>10,750</b>	<b>868,529</b>	<b>52,484,465</b>

District Revenues include

Ad Valorem 3,381,733

Timber Sales 1,500,000

Permit & License Fees 360,250

Miscellaneous Revenues 458,632

## Budget Highlights

### 5. Proposed Millage Rate

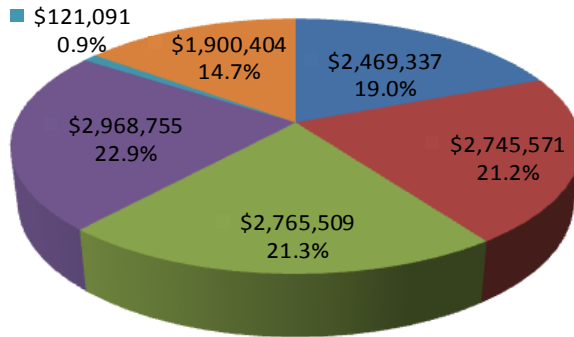
<b>DISTRICT-WIDE – Ad Valorem Taxes</b>			
	Fiscal Year 2012-13 Actual	Fiscal Year 2013-14 Amended	Fiscal Year 2014-15 Proposed
<b>Millage Rate</b>	0.0400	0.0400	0.0390
<b>Roll-back Rate</b>	0.0414	0.0400	0.0390
<b>Roll-back Rate Change (%)</b>	-3.38%	0.00%	0.00%
<b>Gross Taxable Value for Operating Purposes</b>	\$82,185,750,825	\$83,225,021,372	\$86,711,098,855
<b>Net New Taxable Value</b>	\$ 682,639,510	\$ 801,350,156	\$ 1,147,221,046
<b>Adjusted Taxable Value</b>	\$81,503,111,315	\$82,423,671,216	\$85,563,877,809

# Budget Highlights

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

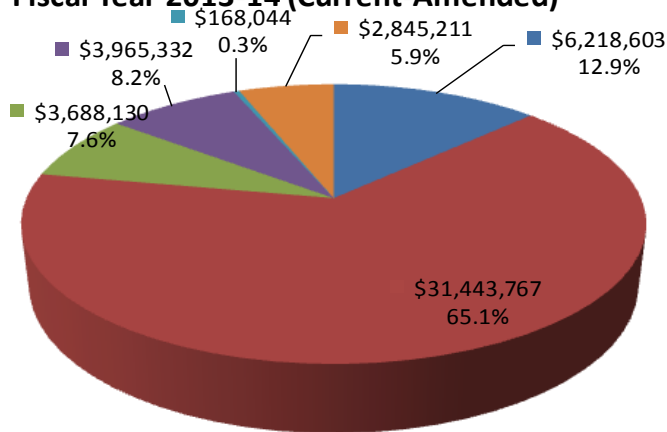
### NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT TENTATIVE BUDGET - Fiscal Year 2014-2015 EXPENDITURES BY PROGRAM

**Fiscal Year 2012-13  
(Actual - Audited)**



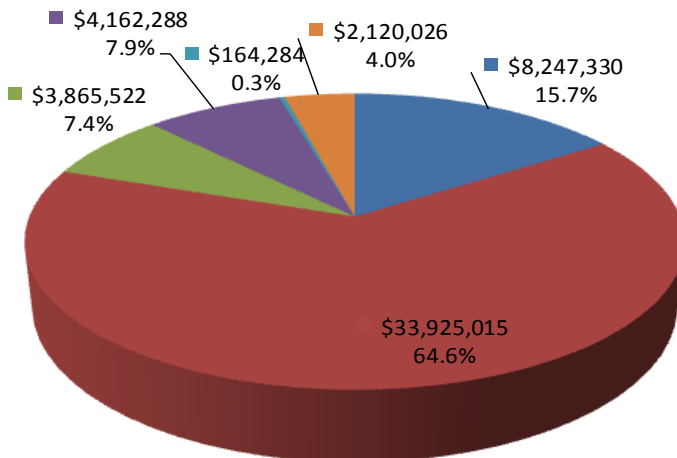
- 1.0 Water Resources Planning and Monitoring
- 2.0 Acquisition, Restoration and Public Works
- 3.0 Operation and Maintenance of Lands and Works
- 4.0 Regulation
- 5.0 Outreach
- 6.0 District Management and Administration

**Fiscal Year 2013-14 (Current-Amended)**



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

**Fiscal Year 2014-15 (Tentative Budget)**



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



# Budget Highlights

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

Fiscal Years 2012-13 (Actual) 2013-14 (Current) 2014-15 (Tentative)

### TENTATIVE BUDGET - Fiscal Year 2014-2015

PROGRAMS, ACTIVITIES AND SUB-ACTIVITIES	Fiscal Year 2012-13 (Actual-Audited)	Fiscal Year 2013-14 (Current-Amended)	Fiscal Year 2014-15 (Tentative Budget)	Difference in \$ (Current -- Tentative)	% of Change (Current -- Tentative)
<b>1.0 Water Resources Planning and Monitoring</b>	<b>\$2,469,337</b>	<b>\$6,218,603</b>	<b>\$8,247,330</b>	<b>\$2,028,727</b>	<b>32.6%</b>
1.1 - District Water Management Planning	563,828	1,920,631	2,972,483	1,051,852	54.8%
1.1.1 Water Supply Planning	142,005	193,248	96,789	-96,459	-49.9%
1.1.2 Minimum Flows and Levels	251,882	980,122	2,378,210	1,398,088	142.6%
1.1.3 Other Water Resources Planning	169,941	747,261	497,484	-249,777	-33.4%
1.2 - Research, Data Collection, Analysis and Monitoring	587,624	777,148	838,048	60,900	7.8%
1.3 - Technical Assistance	1,315,720	3,477,683	3,897,009	419,326	12.1%
1.4 - Other Water Resources Planning and Monitoring Activities	0	0	0	0	
1.5 - Technology and Information Services	2,165	43,141	539,790	496,649	1151.2%
<b>2.0 Acquisition, Restoration and Public Works</b>	<b>\$2,745,571</b>	<b>\$31,443,767</b>	<b>\$33,925,015</b>	<b>\$2,481,248</b>	<b>7.9%</b>
2.1 - Land Acquisition	43,808	56,634	45,165	-11,469	-20.3%
2.2 - Water Source Development	545,590	15,760,219	15,421,696	-338,523	-2.1%
2.2.1 Water Resource Development Projects	184,531	230,116	388,494	158,378	68.8%
2.2.2 Water Supply Development Assistance	361,059	15,530,103	15,033,202	-496,901	-3.2%
2.2.3 Other Water Source Development Activities	0	0	0	0	
2.3 - Surface Water Projects	2,152,968	13,086,170	16,466,815	3,380,645	25.8%
2.4 - Other Cooperative Projects	0	0	0	0	
2.5 - Facilities Construction and Major Renovations	0	400,000	380,000	-20,000	-5.0%
2.6 - Other Acquisition and Restoration Activities	1,513	2,100,000	1,380,000	-720,000	-34.3%
2.7 - Technology and Information Services	1,692	40,744	231,339	190,595	467.8%
<b>3.0 Operation and Maintenance of Lands and Works</b>	<b>\$2,765,509</b>	<b>\$3,688,130</b>	<b>\$3,865,522</b>	<b>\$177,392</b>	<b>4.8%</b>
3.1 - Land Management	2,382,979	2,920,473	2,931,287	10,814	0.4%
3.2 - Works	6,392	8,723	11,218	2,495	28.6%
3.3 - Facilities	312,060	377,335	313,949	-63,386	-16.8%
3.4 - Invasive Plant Control	0	0	0	0	
3.5 - Other Operation and Maintenance Activities	0	0	0	0	
3.6 - Fleet Services	30,250	80,023	45,911	-34,112	-42.6%
3.7 - Technology and Information Services	33,828	301,576	563,157	261,581	86.7%
<b>4.0 Regulation</b>	<b>\$2,968,755</b>	<b>\$3,965,332</b>	<b>\$4,162,288</b>	<b>\$196,956</b>	<b>5.0%</b>
4.1 - Consumptive Use Permitting	574,950	664,248	659,885	-4,363	-0.7%
4.2 - Water Well Construction Permitting and Contractor Licensin	701,786	677,761	720,292	42,531	6.3%
4.3 - Environmental Resource and Surface Water Permitting	1,665,714	1,480,975	1,489,084	8,109	0.5%
4.4 - Other Regulatory and Enforcement Activities	16,272	434,548	344,774	-89,774	-20.7%
4.5 - Technology and Information Services	10,033	707,800	948,253	240,453	34.0%
<b>5.0 Outreach</b>	<b>\$121,091</b>	<b>\$168,044</b>	<b>\$164,284</b>	<b>-\$3,760</b>	<b>-2.2%</b>
5.1 - Water Resource Education	0	0	0	0	
5.2 - Public Information	117,966	164,469	153,534	-10,935	-6.6%
5.3 - Public Relations	0	0	0	0	
5.4 - Lobbying / Legislative Affairs / Cabinet Affairs	3,125	3,575	10,750	7,175	200.7%
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>\$11,070,263</i>	<i>\$45,483,876</i>	<i>\$50,364,439</i>	<i>\$4,880,563</i>	<i>10.7%</i>
<b>6.0 District Management and Administration</b>	<b>\$1,900,404</b>	<b>\$2,845,211</b>	<b>\$2,120,026</b>	<b>-\$725,185</b>	<b>-25.5%</b>
6.1 - Administrative and Operations Support	1,849,965	2,785,211	2,060,026	-725,185	-26.0%
6.1.1 - Executive Direction	525,111	608,008	623,511	15,503	2.5%
6.1.2 - General Counsel / Legal	0	0	0	0	
6.1.3 - Inspector General	0	0	0	0	
6.1.4 - Administrative Support	691,290	856,076	859,231	3,155	0.4%
6.1.5 - Fleet Services	0	0	0	0	
6.1.6 - Procurement / Contract Administration	0	0	0	0	
6.1.7 - Human Resources	88,283	115,020	112,601	-2,419	-2.1%
6.1.8 - Communications	0	0	0	0	
6.1.9 - Technology and Information Services	545,281	1,206,107	464,683	-741,424	-61.5%
6.2 - Computer/Computer Support	0	0	0	0	
6.3 - Reserves	0	0	0	0	
6.4 - Other - (Tax Collector / Property Appraiser Fees)	50,439	60,000	60,000	0	0.0%
<b>TOTAL</b>	<b>\$12,970,667</b>	<b>\$48,329,087</b>	<b>\$52,484,465</b>	<b>\$4,155,378</b>	<b>8.6%</b>

## Budget Highlights

### 7. Major Use of Funds Variances

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

Funding for this program in FY 2014-2015 is \$8,247,330, an increase of approximately 33 percent over FY 2013-2014. This increase reflects enhanced levels of effort across a number of priority areas. Among these is the MFL program, where additional consultant services and staff support have been allocated to support the development of MFLs for priority waterbodies. Additional surface and groundwater monitoring stations have also been budgeted in support of the MFL program. Additional funds for operating expenses are also budgeted for IT support across all planning and monitoring programs.

Increased federal funding has been provided to support consultant services for additional flood studies for the FEMA Risk MAP initiative. Additional funding for staff resources have also been allocated in support of hydrologic monitoring and MFLs, as well as to meet recurring emergency management and intergovernmental coordination and technical assistance needs throughout the region.

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

FY 2014-2015 funding for this program is \$33,925,015, a 7.9 percent increase from FY 2013-2014. The overall increase of \$2,481,248 is mostly due to changes in Interagency Expenditures. While significant expenditures have been completed over the past year for a number of water supply and watershed restoration projects, the District is now anticipating new DEP funding for springs restoration and protection projects throughout the region.

Budgeted expenditures include \$2,553,446 in carryover funding provided by the FY 2013-2014 General Appropriations Act and \$4,443,313 from previously appropriated funds from the Ecosystem Management and Restoration Trust Fund for Apalachicola River and Bay and St. Andrew Bay. These funds continue to support local government water quality improvement projects and additional watershed protection and restoration activities. It is expected that stormwater retrofit projects will continue to be a District priority, with the objective of improving water quality and flood protection. Florida Forever funding is also carried forward to complete stormwater retrofit projects.

The FY 2014-2015 budget includes a total investment in spring restoration and protection projects of \$8,247,500. A large portion of this funding is for newly appropriated springs restoration projects throughout the region due to funds recommended by the Governor and appropriated by the Legislature during the 2014 Legislative Session. From this appropriation to the Department of Environmental Protection, and upon approval of the Legislative Budget Commission, the District will use \$6,827,500 to fund projects that will help improve conditions in Wakulla Springs, Jackson Blue Spring, as well as springs associated with the Holmes Creek and Econfinia Creek systems.

The budget also includes \$825,000 in FCO for the completion of restoration and protection construction at Williford Spring. Williford Spring restoration and protection

## Budget Highlights

activities will provide enhanced public access and recreation while significantly protecting this second-magnitude spring. This project also enhances protection of the region's potable water supply. In addition, the FY 2014-2015 budget includes \$255,000 for a cooperative project with Washington County for streambank restoration and protection, including public access and recreational enhancements at Hightower Springs, Spurling and Live Oak landings along the Holmes Creek WMA. Implementation of this project was delayed in FY 2013-2014 due to spring floods and permitting issues. The project is anticipated to start in late FY 2013-2014, but will not be completed until late FY 2014-2015, subject to water levels. In addition, the budget includes \$340,000 in previously appropriated funds from DEP for spring protection and restoration for BMPs near priority springs ecosystems.

The District's Headquarters office complex, located near Midway, consists of four buildings. The main office and adjacent small office building are in need of safety updates, maintenance and renovations. The budget proposes \$300,000 for operating expenditures and FCO to continue repairs and various upgrades and safety improvements at Headquarters. Another \$80,000 is proposed for renovations at the Lands Division forestry operations facility in Youngtown, Florida. This facility is a modular design that is over 20 years old and was recently covered by a barn kit structure for protection from continued deterioration. Bids will be obtained to determine the best approach for renovations that may result in the relocation of Lands staff located in the Marianna field office to the Youngstown field office location, due to the elimination of the Marianna office. This consolidation will lead to a long-term cost savings.

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

This program's FY 2014-2015 budget is \$3,865,522, a 4.8 percent increase over the FY 2013-2014 amended budget of \$3,688,130. This small increase is primarily due to increased needs for Contracted Services for habitat restoration and aerial ignition prescribed fire activities; OCO needs for replacement vehicles and prescribed fire equipment that has reached its replacement thresholds; and increased FCO for spring-related restoration activities, i.e., continuing streambank restoration and protection activities (materials only), slated to begin in FY 2014-2015 at Devil's Hole Spring, as well as at various sites along Econfina and Holmes creeks within the Econfina Creek and Holmes Creek WMAs, subject to engineering design and receipt of regulatory permits.

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

The budget includes the continuation (Phase II) of a lands management database (\$166,743) for the Choctawhatchee River/Holmes Creek WMA and the Eastern Land Management Region (Apalachicola and Chipola River WMAs and Phipps Park) which will provide for the effective and efficient management of District lands, specifically to maximize the long-term growth and yield of pine timber resources for revenue generation purposes which will help fund the District's land management program (see Activity 3.7). At the completion of Phase II, approximately 98 percent of the District's pine timber resources should be entered into the database.

## Budget Highlights

### **4.0 Regulation**

This program's FY 2014-2015 budget of \$4,162,288 is 5.0 percent more than in FY 2013-2014. The increase is due primarily to an increase in IT labor, contractual services for automation of the permitting process, and replacement of outdated computer hardware and printers. Labor costs for health insurance benefits for OPS staff working over 30-hours also contributed to this expansion of costs.

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

The District is proposing an investment in information technology (IT) enhancements and improvements for FY 2014-2015 slightly higher than the current year. The total combined IT budget is \$2,580,479, of which \$1,751,688 is recurring and \$828,791 non-recurring. The District is in the process of implementing several new technologies, both software and hardware, to improve infrastructure and services for the public.

Increased functionality will be delivered for document management, contract management, project management, geographic information systems, extended web functionality on District's website, and automation for several manual processes. In addition, some outsourced web based technology will be integrated into the District's external website reducing cost for hosting and supporting these technologies. Several technologies will be upgraded with newer versions of existing software in order to be compliant with best practices, security and warranty/support agreements. Another major initiative is completing the implementation of an e-permitting application developed by the St. Johns River Water Management District, which will replace several District legacy applications, thereby reducing the overhead cost of support and providing a significant increase in functionality to District staff and permit applicants.

Investments in hardware and software will be made to support disaster recovery and business continuity of District systems. Improvements in document management will be made for process improvement by automating manual processes, as well as offer increased functionality and usability to the District's internal Intranet site.

## Program and Activity Allocations

### E. Program Definitions, Descriptions and Budget

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

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

Due to a relatively low ad valorem millage rate and subsequently small amount of revenue collected in proportion 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 that are transferring funds out will have higher revenue receipts than the expenditure budget and programs receiving the transfer will show lower revenue than the expenditure budget. No revenue will appear in the following charts for activities funded totally by transfers.

<b><u>Expenditure Category</u></b>	<b><u>Budget</u></b>	<b><u>Funds</u></b>	<b><u>Difference</u></b>
Salaries and Benefits	8,123,975	7,123,118	(1,000,857)
Other Personal Services	365,324	349,824	(15,500)
Contracted Services	9,440,680	9,210,114	(230,566)
Operating Expenses	3,326,695	2,731,300	(595,395)
Operating Capital Outlay	805,076	706,985	(98,091)
Fixed Capital Outlay	1,745,000	1,745,000	0
Interagency Expenditures (Cooperative Funding)	28,677,715	28,677,715	0
Debt	0	0	0
Interagency Transfers	0	1,940,409	1,940,409
Reserves - Emergency Response	0	0	0
<b>Total</b>	<b><u>52,484,465</u></b>	<b><u>52,484,465</u></b>	<b><u>0</u></b>

# Program and Activity Allocations

## NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT

### PROGRAM BY EXPENDITURE CATEGORY

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

TENTATIVE BUDGET - Fiscal Year 2014-2015

#### ALL PROGRAMS

	Fiscal Year 2010-11 (Actual-Audited)	Fiscal Year 2011-12 (Actual-Audited)	Fiscal Year 2012-13 (Actual - Audited)	Fiscal Year 2013-14 (Current-Amended)	Fiscal Year 2014-15 (Tentative Budget)	Difference in \$ (Current -- Tentative)	% of Change (Current -- Tentative)
1.0 Water Resources Planning and Monitoring	\$ 3,487,264	\$ 3,210,260	\$ 2,469,337	\$ 6,218,603	\$ 8,247,330	\$ 2,028,727	32.6%
2.0 Acquisition, Restoration and Public Works	\$ 8,544,668	\$ 8,745,340	\$ 2,745,571	\$ 31,443,767	\$ 33,925,015	\$ 2,481,248	7.9%
3.0 Operation and Maintenance of Lands and Works	\$ 4,677,233	\$ 2,831,156	\$ 2,765,509	\$ 3,688,130	\$ 3,865,522	\$ 177,392	4.8%
4.0 Regulation	\$ 4,396,516	\$ 3,350,996	\$ 2,968,755	\$ 3,965,332	\$ 4,162,288	\$ 196,956	5.0%
5.0 Outreach	\$ 92,538	\$ 99,661	\$ 121,091	\$ 168,044	\$ 164,284	\$ (3,760)	-2.2%
6.0 District Management and Administration	\$ 5,508,469	\$ 3,652,656	\$ 1,900,404	\$ 2,845,211	\$ 2,120,026	\$ (725,185)	-25.5%
<b>TOTAL</b>	<b>\$ 26,706,688</b>	<b>\$ 21,890,069</b>	<b>\$ 12,970,667</b>	<b>\$ 48,329,087</b>	<b>\$ 52,484,465</b>	<b>\$ 4,155,378</b>	<b>8.6%</b>

	Fiscal Year 2010-11 (Actual-Audited)	Fiscal Year 2011-12 (Actual-Audited)	Fiscal Year 2012-13 (Actual - Audited)	Fiscal Year 2013-14 (Current-Amended)	Fiscal Year 2014-15 (Tentative Budget)	Difference in \$ (Current -- Tentative)	% of Change (Current -- Tentative)
Salaries and Benefits	\$ 8,999,478	\$ 7,980,504	\$ 7,026,076	\$ 8,101,845	\$ 8,123,975	\$ 22,130	0.3%
Other Personal Services	\$ 150,238	\$ 125,890	\$ 155,602	\$ 371,003	\$ 365,324	\$ (5,679)	-1.5%
Contracted Services	\$ 6,886,395	\$ 4,202,871	\$ 2,683,297	\$ 8,499,226	\$ 9,440,680	\$ 941,454	11.1%
Operating Expenses	\$ 3,075,909	\$ 4,526,367	\$ 2,036,653	\$ 3,466,403	\$ 3,326,695	\$ (139,708)	-4.0%
Operating Capital Outlay	\$ 278,548	\$ 268,035	\$ 228,632	\$ 606,925	\$ 805,076	\$ 198,151	32.6%
Fixed Capital Outlay	\$ 6,250,145	\$ 56,315	\$ 47,587	\$ 2,419,625	\$ 1,745,000	\$ (674,625)	-27.9%
Interagency Expenditures (Cooperative Funding)	\$ 1,065,975	\$ 4,730,087	\$ 792,820	\$ 24,864,060	\$ 28,677,715	\$ 3,813,655	15.3%
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
<b>TOTAL</b>	<b>\$ 26,706,688</b>	<b>\$ 21,890,069</b>	<b>\$ 12,970,667</b>	<b>\$ 48,329,087</b>	<b>\$ 52,484,465</b>	<b>\$ 4,155,378</b>	<b>8.6%</b>

#### SOURCE OF FUNDS

Fiscal Year 2014-15

	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Salaries and Benefits	\$ 3,374,615	\$ 746,610	\$ -	\$ 67,318	\$ 2,533,380	\$ 401,195	\$ 7,123,118
Other Personal Services	\$ 113,723	\$ 7,357	\$ -	\$ 1,889	\$ 223,554	\$ 3,301	\$ 349,824
Contracted Services	\$ 944,843	\$ 685,986	\$ -	\$ -	\$ 4,129,503	\$ 3,449,782	\$ 9,210,114
Operating Expenses	\$ 455,919	\$ 1,462,777	\$ -	\$ 51,389	\$ 677,470	\$ 83,745	\$ 2,731,300
Operating Capital Outlay	\$ 46,311	\$ 423,166	\$ -	\$ 20,800	\$ 210,308	\$ 6,400	\$ 706,985
Fixed Capital Outlay	\$ -	\$ 1,445,000	\$ -	\$ -	\$ 300,000	\$ -	\$ 1,745,000
Interagency Expenditures (Cooperative Funding)	\$ -	\$ 15,058,000	\$ -	\$ -	\$ 13,619,715	\$ -	\$ 28,677,715
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intra-agency Transfers	\$ 765,204	\$ 544,373	\$ -	\$ 20,763	\$ 488,719	\$ 121,350	\$ 1,940,409
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 5,700,615</b>	<b>\$ 20,373,269</b>	<b>\$ -</b>	<b>\$ 162,159</b>	<b>\$ 22,182,649</b>	<b>\$ 4,065,773</b>	<b>\$ 52,484,465</b>

#### RATE, OPERATING AND NON-OPERATING

Fiscal Year 2014-15

	Workforce	Rate (Salary without benefits)	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	101.0	\$ 5,670,542	\$ 8,058,500	\$ 65,475	\$ 8,123,975
Other Personal Services	9.0	\$ 277,029	\$ 365,324	\$ -	\$ 365,324
Contracted Services			\$ 4,328,063	\$ 5,112,617	\$ 9,440,680
Operating Expenses			\$ 2,908,097	\$ 418,598	\$ 3,326,695
Operating Capital Outlay			\$ 443,953	\$ 361,123	\$ 805,076
Fixed Capital Outlay			\$ 10,000	\$ 1,735,000	\$ 1,745,000
Interagency Expenditures (Cooperative Funding)			\$ 8,000	\$ 28,669,715	\$ 28,677,715
Debt			\$ -	\$ -	\$ -
Reserves - Emergency Response			\$ -	\$ -	\$ -
<b>TOTAL</b>			<b>\$ 16,121,937</b>	<b>\$ 36,362,528</b>	<b>\$ 52,484,465</b>

#### WORKFORCE

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

WORKFORCE CATEGORY	Fiscal Year					(Current -- Tentative) 2013-2014 to 2014-2015	
	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	Difference	% Change
Authorized Positions	118.0	115.0	105.0	101.0	101.0	0.0	0.0%
Contingent Worker	0.0	0.0	0.0	0.0	0.0	0.0	0.0%
Other Personal Services	15.0	17.0	15.0	10.0	9.0	(1.0)	-10.0%
Intern	0.0	0.0	0.0	0.0	0.0	0.0	0.0%
Volunteer	0.0	0.0	0.0	0.0	0.0	0.0	0.0%
<b>TOTAL WORKFORCE</b>	<b>133.0</b>	<b>132.0</b>	<b>120.0</b>	<b>111.0</b>	<b>110.0</b>	<b>(1.0)</b>	<b>-0.90%</b>

# Program and Activity Allocations

Northwest Florida Water Management District  
NEW ISSUES - REDUCTION SUMMARY  
Fiscal Year 2014-15  
Tentative Budget - August 1, 2014

	1.0 Water Resources Planning and Monitoring	2.0 Acquisition, Restoration and Public Works	3.0 Operation and Maintenance of Lands and Works	4.0 Regulation	5.0 Outreach	6.0 District Management and Administration	TOTAL
Reductions							
Salaries and Benefits	20,000	11,469	6,490	0	10,935	418,198	467,092
Other Personal Services	20,105	15,035	0	0	0	0	35,140
Contracted Services	0	1,195,446	38,730	0	0	144,755	1,378,931
Operating Expenses	0	0	245,716	143,072	0	77,741	466,529
Operating Capital Outlay	0	300	36,412	0	0	149,409	186,121
Fixed Capital Outlay	0	1,204,625	25,000	0	0	0	1,229,625
Interagency Expenditures (Cooperative Funding)	0	5,519,662	0	0	0	0	5,519,662
Reserves - Emergency Response	0	0	0	0	0	0	0
	40,105	7,946,537	352,348	143,072	10,935	790,103	

New Issues							
Salaries and Benefits	161,718	109,032	54,800	152,738	0	10,934	489,222
Other Personal Services	0	0	3,194	26,267	0	0	29,461
Contracted Services	1,663,674	440,000	156,421	53,790	6,500	0	2,320,385
Operating Expenses	102,326	66,821	103,015	0	675	53,984	326,821
Operating Capital Outlay	141,114	23,615	112,310	107,233	0	0	384,272
Fixed Capital Outlay	0	455,000	100,000	0	0	0	555,000
Interagency Expenditures (Cooperative Funding)	0	9,333,317	0	0	0	0	9,333,317
Reserves - Emergency Response	0	0	0	0	0	0	0
	2,068,832	10,427,785	529,740	340,028	7,175	64,918	

	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	141,718	97,563	48,310	152,738	(10,935)	(407,264)	22,130
Other Personal Services	(20,105)	(15,035)	3,194	26,267	0	0	(5,679)
Contracted Services	1,663,674	(755,446)	117,691	53,790	6,500	(144,755)	941,454
Operating Expenses	102,326	66,821	(142,701)	(143,072)	675	(23,757)	(139,708)
Operating Capital Outlay	141,114	23,315	75,898	107,233	0	(149,409)	198,151
Fixed Capital Outlay	0	(749,625)	75,000	0	0	0	(674,625)
Interagency Expenditures (Cooperative Funding)	0	3,813,655	0	0	0	0	3,813,655
Debt	0	0	0	0	0	0	0
Reserves - Emergency Response	0	0	0	0	0	0	0
	2,028,727	2,481,248	177,392	196,956	(3,760)	(725,185)	4,155,378

# Program and Activity Allocations

## Water Resources Planning and Monitoring (Program 1.0)

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

### NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT

#### PROGRAM BY EXPENDITURE CATEGORY

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

TENTATIVE BUDGET - Fiscal Year 2014-2015

#### 1.0 Water Resources Planning and Monitoring

	Fiscal Year 2010-11 (Actual-Audited)	Fiscal Year 2011-12 (Actual-Audited)	Fiscal Year 2012-13 (Actual - Audited)	Fiscal Year 2013-14 (Current-Amended)	Fiscal Year 2014-15 (Tentative Budget)	Difference in \$ (Current -- Tentative)	% of Change (Current -- Tentative)
Salaries and Benefits	\$ 992,548	\$ 1,062,619	\$ 1,360,739	\$ 1,697,224	\$ 1,838,942	\$ 141,718	8.3%
Other Personal Services	\$ 47,822	\$ 27,779	\$ 19,281	\$ 40,944	\$ 20,839	\$ (20,105)	-49.1%
Contracted Services	\$ 2,062,336	\$ 1,776,454	\$ 826,050	\$ 3,880,327	\$ 5,544,001	\$ 1,663,674	42.9%
Operating Expenses	\$ 81,676	\$ 104,594	\$ 179,668	\$ 369,320	\$ 471,646	\$ 102,326	27.7%
Operating Capital Outlay	\$ 113,552	\$ 188,814	\$ 83,599	\$ 180,788	\$ 321,902	\$ 141,114	78.1%
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ 189,330	\$ 50,000	\$ -	\$ 50,000	\$ 50,000	\$ -	0.0%
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
<b>TOTAL</b>	<b>\$ 3,487,264</b>	<b>\$ 3,210,260</b>	<b>\$ 2,469,337</b>	<b>\$ 6,218,603</b>	<b>\$ 8,247,330</b>	<b>\$ 2,028,727</b>	<b>32.6%</b>

#### SOURCE OF FUNDS

Fiscal Year 2014-15

	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Salaries and Benefits	\$ 178,071	\$ 491,647	\$ -	\$ 67,318	\$ 729,823	\$ 372,083	\$ 1,838,942
Other Personal Services	\$ 2,585	\$ 6,959	\$ -	\$ 1,889	\$ 6,105	\$ 3,301	\$ 20,839
Contracted Services	\$ 1,200	\$ 168,869	\$ -	\$ -	\$ 1,924,150	\$ 3,449,782	\$ 5,544,001
Operating Expenses	\$ 2,800	\$ 254,349	\$ -	\$ 51,389	\$ 79,363	\$ 83,745	\$ 471,646
Operating Capital Outlay	\$ -	\$ 181,403	\$ -	\$ 20,800	\$ 113,299	\$ 6,400	\$ 321,902
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ 50,000
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 221,162</b>	<b>\$ 1,354,186</b>	<b>\$ -</b>	<b>\$ 162,159</b>	<b>\$ 3,000,000</b>	<b>\$ 4,027,928</b>	<b>\$ 8,765,435</b>

#### RATE, OPERATING AND NON-OPERATING

Fiscal Year 2014-15

	Workforce	Rate (Salary without benefits)	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	20.0	\$ 1,318,929	\$ 1,838,942	\$ -	\$ 1,838,942
Other Personal Services	1.0	\$ 18,869	\$ 20,839	\$ -	\$ 20,839
Contracted Services	-	\$ -	\$ 1,956,829	\$ 3,587,172	\$ 5,544,001
Operating Expenses			\$ 449,246	\$ 22,400	\$ 471,646
Operating Capital Outlay			\$ 255,547	\$ 66,355	\$ 321,902
Fixed Capital Outlay			\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)			\$ -	\$ 50,000	\$ 50,000
Debt			\$ -	\$ -	\$ -
Reserves - Emergency Response			\$ -	\$ -	\$ -
<b>TOTAL</b>			<b>\$ 4,521,403</b>	<b>\$ 3,725,927</b>	<b>\$ 8,247,330</b>

#### WORKFORCE

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

WORKFORCE CATEGORY	Fiscal Year					(Adopted -- TENTATIVE) 2013-2014 to 2014-2015	
	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	Difference	% Change
Authorized Positions	17.0	19.0	19.0	20.0	20.0	0.0	0.0%
Contingent Worker	0.0	0.0	0.0	0.0	0.0	0.0	
Other Personal Services	4.0	4.0	4.0	1.5	1.0	(0.5)	-33.3%
Intern	0.0	0.0	0.0	0.0	0.0	0.0	
Volunteer	0.0	0.0	0.0	0.0	0.0	0.0	
<b>TOTAL WORKFORCE</b>	<b>21.0</b>	<b>23.0</b>	<b>23.0</b>	<b>21.5</b>	<b>21.0</b>	<b>(0.5)</b>	<b>-2.33%</b>



## Program and Activity Allocations

### **Changes and Trends**

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

The District will continue to provide technical assistance for interstate management of the ACF basin. This is reflected within Salaries and Benefits and Operating Expenses. Water supply planning will also see a continued level of effort. Additional watershed planning activity will continue to provide support for the state's efforts to identify and implement priority watershed restoration projects pursuant to the federal RESTORE Act.

The increase in Contracted Services reflects the continued work toward development of MFLs, as well as continuing implementation of the federally funded FEMA map modernization and Risk MAP programs.

### **Budget Variances**

This program reflects an overall increase of \$2,028,727 or 32.6 percent due to increased efforts in MFL development and the FEMA programs, as described above. The budget increase is primarily for Contracted Services expenditures.

### **Major Budget Items**

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

Program and Activity Allocations  
Northwest Florida Water Management District  
**REDUCTIONS - NEW ISSUES**  
1.0 Water Resources Planning and Monitoring  
Fiscal Year 2014-15  
Tentative Budget - August 1, 2014

FY 2013-14 Budget (Current-Amended)			21.50	\$	6,218,603
Reductions					
Issue	Description	Issue Amount	Workforce	Category Subtotal	
Salaries and Benefits					20,000
1	Transfer labor cost to Surface Water Projects for DEP Springs project	20,000			
		-			
Other Personal Services					20,105
2	Division of Resource Management deleted a part-time OPS position and reduced (2) OPS positions from 1,300 hrs to 1,040 hrs each.	20,105	0.50		
		-			
Contracted Services					-
		-			
		-			
		-			
Operating Expenses					-
		-			
		-			
		-			
Operating Capital Outlay					-
		-			
		-			
		-			
Fixed Capital Outlay					-
		-			
		-			
		-			
Interagency Expenditures (Cooperative Funding)					-
		-			
		-			
		-			
Reserves					-
		-			
		-			
		-			
TOTAL REDUCTIONS			0.50		40,105

Program and Activity Allocations  
Northwest Florida Water Management District  
**REDUCTIONS - NEW ISSUES**  
1.0 Water Resources Planning and Monitoring  
Fiscal Year 2014-15  
Tentative Budget - August 1, 2014

New Issues				
Issue	Description	Issue Amount	Workforce	Category Subtotal
Salaries and Benefits				161,718
1	Revisions due to changes in insurance and retirement rates, and creation of additional compensated absences and overhead projects.	161,718		
		-		
Other Personal Services				-
		-		
		-		
Contracted Services				1,663,674
2	Increase contractual costs to reflect MFL work plan needs.	1,205,900		
3	Increase primarily reflects FEMA flood map updates and flood risk evaluations.	431,255		
4	Increase to support water resource investigations and data collection.	26,519		
Operating Expenses				102,326
5	General expenditure increases reflects increased share of IT expenses.	102,326		
		-		
Operating Capital Outlay				141,114
6	General expenditure increases reflects increased share of IT expenses.	51,687		
7	increased share of IT expenses for computer hardware.	89,427		
		-		
Fixed Capital Outlay				-
		-		
		-		
Interagency Expenditures (Cooperative Funding)				-
		-		
		-		
Reserves				-
		-		
		-		
<b>TOTAL NEW ISSUES</b>			0.00	2,068,832
<b>1.0 Water Resources Planning and Monitoring</b>				
<b>Total Workforce and Tentative Budget for FY 2014-15</b>			21.00	\$ 8,267,330

## Program and Activity Allocations

### District Water Management Planning (Activity 1.1)

The District's Strategic Water Management Plan is the District-wide planning document developed pursuant to section 373.036, F.S. The document encompasses all other levels of water management planning that include, but are not limited to, local and regional water management and water supply planning, MFLs, and other long-term water resource planning efforts. The plan is currently being updated.

### NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT

#### ACTIVITY BY EXPENDITURE CATEGORY

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

TENTATIVE BUDGET - Fiscal Year 2014-2015

#### 1.1 District Water Management Planning

	Fiscal Year 2010-11 (Actual-Audited)	Fiscal Year 2011-12 (Actual-Audited)	Fiscal Year 2012-13 (Actual - Audited)	Fiscal Year 2013-14 (Current-Amended)	Fiscal Year 2014-15 (Tentative Budget)	Difference in \$ (Current -- Tentative)	% of Change (Current -- Tentative)
Salaries and Benefits	\$ 423,458	\$ 213,942	\$ 434,816	\$ 1,032,729	\$ 922,448	\$ (110,281)	-10.7%
Other Personal Services	\$ 27,395	\$ 10,026	\$ 8,965	\$ 24,556	\$ 10,678	\$ (13,878)	-56.5%
Contracted Services	\$ 23,918	\$ 44,647	\$ 77,679	\$ 716,500	\$ 1,823,900	\$ 1,107,400	154.6%
Operating Expenses	\$ 8,305	\$ 8,606	\$ 15,002	\$ 32,646	\$ 72,657	\$ 40,011	122.6%
Operating Capital Outlay	\$ 27,070	\$ 12,503	\$ 27,366	\$ 64,200	\$ 92,800	\$ 28,600	44.5%
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ 59,330	\$ -	\$ -	\$ 50,000	\$ 50,000	\$ -	0.0%
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL</b>	<b>\$ 569,476</b>	<b>\$ 289,723</b>	<b>\$ 563,828</b>	<b>\$ 1,920,631</b>	<b>\$ 2,972,483</b>	<b>\$ 1,051,852</b>	<b>54.8%</b>

<b>SOURCE OF FUNDS</b>	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2014-15	\$ 183,595	\$ 343,323	\$ -	\$ -	\$ 2,731,503	\$ -	\$ 3,258,421

#### OPERATING AND NON-OPERATING

Fiscal Year 2014-15

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 922,448	\$ -	\$ 922,448
Other Personal Services	\$ 10,678	\$ -	\$ 10,678
Contracted Services	\$ 1,822,400	\$ 1,500	\$ 1,823,900
Operating Expenses	\$ 50,257	\$ 22,400	\$ 72,657
Operating Capital Outlay	\$ 91,600	\$ 1,200	\$ 92,800
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ 50,000	\$ 50,000
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 2,897,383</b>	<b>\$ 75,100</b>	<b>\$ 2,972,483</b>

### Changes and Trends

The changes and trends for water management planning reflect those described above for Program 1.0: further enhancement and implementation of a focused effort to

## Program and Activity Allocations

develop MFLs for Northwest Florida; technical assistance for the state's efforts with respect to the ACF interstate basin; and watershed planning in support of the state's RESTORE Act effort as well as project planning in support of other restoration efforts.

### **Budget Variances**

The primary increase, as reflected in the table above, is for Contracted Services (154.6 percent). These funds will provide for consulting services to assist with planning, data collection, technical assessment, and implementation of MFLs for the District's priority waterbodies, as described in detail above. Operating Expenses and OCO also increased to further support the District's expanded and ambitious MFL development effort.

### **Major Budget Items**

All expense categories, except for Interagency Expenditures (\$2,922,483) support the MFL priorities described above. The Interagency Expenditure amount of \$50,000 will support ongoing cooperative monitoring and watershed management initiative for SWIM priority waterbodies.

## Program and Activity Allocations

### Water Supply Planning (Subactivity 1.1.1)

The purpose of this activity is to address long-term planning to assess and quantify existing and reasonably anticipated water supply needs and sources, and to maximize the beneficial use of those sources for humans and natural systems. This includes water supply assessments developed pursuant to section 373.036, F.S., and RWSPs developed pursuant to section 373.709, F.S.

## NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT

### SUBACTIVITY BY EXPENDITURE CATEGORY

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

TENTATIVE BUDGET - Fiscal Year 2014-2015

#### 1.1.1 Water Supply Planning

	Fiscal Year 2010-11 (Actual-Audited)	Fiscal Year 2011-12 (Actual-Audited)	Fiscal Year 2012-13 (Actual - Audited)	Fiscal Year 2013-14 (Current-Amended)	Fiscal Year 2014-15 (Tentative Budget)	Difference in \$ (Current -- Tentative)	% of Change (Current -- Tentative)
Salaries and Benefits	\$ 60,212	\$ 78,449	\$ 134,036	\$ 83,121	\$ 90,204	\$ 7,083	8.5%
Other Personal Services	\$ 5,855	\$ 6,584	\$ 6,406	\$ 6,227	\$ 2,585	\$ (3,642)	-58.5%
Contracted Services	\$ 9,743	\$ 44	\$ 403	\$ 101,200	\$ 1,200	\$ (100,000)	-98.8%
Operating Expenses	\$ 2,879	\$ 1,588	\$ 1,160	\$ 2,700	\$ 2,800	\$ 100	3.7%
Operating Capital Outlay	\$ 21,207	\$ -	\$ -	\$ -	\$ -	\$ -	
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ 59,330	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL</b>	<b>\$ 159,226</b>	<b>\$ 86,665</b>	<b>\$ 142,005</b>	<b>\$ 193,248</b>	<b>\$ 96,789</b>	<b>\$ (96,459)</b>	<b>-49.9%</b>

<b>SOURCE OF FUNDS</b>	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2014-15	\$ 124,626	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 124,626

### OPERATING AND NON-OPERATING

Fiscal Year 2014-15

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 90,204	\$ -	\$ 90,204
Other Personal Services	\$ 2,585	\$ -	\$ 2,585
Contracted Services	\$ 1,200	\$ -	\$ 1,200
Operating Expenses	\$ 2,800	\$ -	\$ 2,800
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 96,789</b>	<b>\$ -</b>	<b>\$ 96,789</b>

### Changes and Trends

Expenditures planned for water supply planning are generally lower than FY 2013-2014. This reflects completion of the WSA update, the Region III RWSP update and a District-

## Program and Activity Allocations

wide water use study. Expenditures for this activity are generally variable and cyclical expenses that support periodic updates to WSAs and RWSPs.

### **Budget Variances**

Increased expenditures for Salaries and Benefits (8.5 percent) reflect enhanced data collection, analysis in support of improved long-term water supply planning and the salaries and benefits associated with those activities. The decrease in Contracted Services expenditures (98.8 percent) reflects completion of a District-wide water use study described above.

### **Major Budget Items**

Salaries and Benefits remain the key resource to supporting the continuation of water use data collection and analysis so we may continually improve long-term water supply planning efforts.

## Program and Activity Allocations

### Minimum Flows and Levels (Subactivity 1.1.2)

The foundation of the development of minimum surface and groundwater levels and surface water flows is established in section 373.042, F.S., to protect water resources from significant harm.

### NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT

#### SUBACTIVITY BY EXPENDITURE CATEGORY

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

TENTATIVE BUDGET - Fiscal Year 2014-2015

#### 1.1.2 Minimum Flows and Levels

	Fiscal Year 2010-11 (Actual-Audited)	Fiscal Year 2011-12 (Actual-Audited)	Fiscal Year 2012-13 (Actual - Audited)	Fiscal Year 2013-14 (Current-Amended)	Fiscal Year 2014-15 (Tentative Budget)	Difference in \$ (Current -- Tentative)	% of Change (Current -- Tentative)
Salaries and Benefits	\$ 68,505	\$ 54,062	\$ 138,307	\$ 272,958	\$ 417,524	\$ 144,566	53.0%
Other Personal Services	\$ 8,246	\$ 1,871	\$ 2,245	\$ 5,018	\$ 3,579	\$ (1,439)	-28.7%
Contracted Services	\$ 14,000	\$ 44,603	\$ 77,258	\$ 615,300	\$ 1,821,200	\$ 1,205,900	196.0%
Operating Expenses	\$ 1,309	\$ 1,278	\$ 6,706	\$ 22,646	\$ 44,307	\$ 21,661	95.7%
Operating Capital Outlay	\$ 5,863	\$ 12,503	\$ 27,366	\$ 64,200	\$ 91,600	\$ 27,400	42.7%
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL</b>	<b>\$ 97,923</b>	<b>\$ 114,316</b>	<b>\$ 251,882</b>	<b>\$ 980,122</b>	<b>\$ 2,378,210</b>	<b>\$ 1,398,088</b>	<b>142.6%</b>

<b>SOURCE OF FUNDS</b>	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2014-15	\$ 48,364	\$ -	\$ -	\$ -	\$ 2,456,177	\$ -	\$ 2,504,541

#### OPERATING AND NON-OPERATING

Fiscal Year 2014-15

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 417,524	\$ -	\$ 417,524
Other Personal Services	\$ 3,579	\$ -	\$ 3,579
Contracted Services	\$ 1,821,200	\$ -	\$ 1,821,200
Operating Expenses	\$ 21,907	\$ 22,400	\$ 44,307
Operating Capital Outlay	\$ 91,600	\$ -	\$ 91,600
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 2,355,810</b>	<b>\$ 22,400</b>	<b>\$ 2,378,210</b>

### Changes and Trends

Work to be conducted in FY 2014-2015 includes the collection of ground and surface water data for the St. Marks River Rise, Wakulla Springs, Sally Ward Spring system and the development of conceptual groundwater flow models, including models to simulate conduit flow. New monitor wells will be constructed and instrumented to collect groundwater data for the coastal Floridan aquifer in Franklin County and the coastal



## Program and Activity Allocations

Floridan aquifer in Planning Region II. The initiation of an expanded hydrologic data collection program for Jackson Blue Spring is also planned for FY 2014-2015.

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

### **Budget Variances**

The most significant increases in expenditures are in Contracted Services (196.0 percent), Salaries and Benefits (53 percent), Operating Expenses (95.7 percent), and OCO (42.7 percent); all of which support the District's expanded and ambitious MFL development effort, described in detail above.

### **Major Budget Items**

The major budget items for FY 2014-2015 include a total \$2,330,324 in Salaries and Benefits, Contracted Services, Operating Expenses and OCO as required to implement the MFL development program.

## Program and Activity Allocations

### Other Water Resources Planning (Subactivity 1.1.3)

This subactivity includes water management planning efforts not otherwise captured above, such as comprehensive planning, watershed assessment and plans, SWIM/Basin planning, and feasibility studies.

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

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

TENTATIVE BUDGET - Fiscal Year 2014-2015

#### 1.1.3 Other Resource Planning

	Fiscal Year 2010-11 (Actual-Audited)	Fiscal Year 2011-12 (Actual-Audited)	Fiscal Year 2012-13 (Actual - Audited)	Fiscal Year 2013-14 (Current-Amended)	Fiscal Year 2014-15 (Tentative Budget)	Difference in \$ (Current -- Tentative)	% of Change (Current -- Tentative)
Salaries and Benefits	\$ 294,741	\$ 81,431	\$ 162,473	\$ 676,650	\$ 414,720	\$ (261,930)	-38.7%
Other Personal Services	\$ 13,294	\$ 1,571	\$ 314	\$ 13,311	\$ 4,514	\$ (8,797)	-66.1%
Contracted Services	\$ 175	\$ -	\$ 18	\$ -	\$ 1,500	\$ 1,500	
Operating Expenses	\$ 4,117	\$ 5,740	\$ 7,136	\$ 7,300	\$ 25,550	\$ 18,250	250.0%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ 1,200	\$ 1,200	
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ 50,000	\$ 50,000	\$ -	0.0%
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL</b>	<b>\$ 312,327</b>	<b>\$ 88,742</b>	<b>\$ 169,941</b>	<b>\$ 747,261</b>	<b>\$ 497,484</b>	<b>\$ (249,777)</b>	<b>-33.4%</b>

<b>SOURCE OF FUNDS</b>	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2014-15	\$ 10,605	\$ 343,323	\$ -	\$ -	\$ 275,326	\$ -	\$ 629,254

### OPERATING AND NON-OPERATING

Fiscal Year 2014-15

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 414,720	\$ -	\$ 414,720
Other Personal Services	\$ 4,514	\$ -	\$ 4,514
Contracted Services	\$ -	\$ 1,500	\$ 1,500
Operating Expenses	\$ 25,550	\$ -	\$ 25,550
Operating Capital Outlay	\$ -	\$ 1,200	\$ 1,200
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ 50,000	\$ 50,000
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 444,784</b>	<b>\$ 52,700</b>	<b>\$ 497,484</b>

### Changes and Trends

Planned expenditures reflect a decrease in Salaries and Benefits and an increase in Operating Expenses from the FY 2013-2014 budget. These expenditures provide technical support for the state's efforts with respect to the ACF basin, as well as efforts

## Program and Activity Allocations

to identify and implement priority watershed restoration projects for SWIM priority waterbodies and pursuant to the federal RESTORE Act. Additionally, staff resources are employed to support the State's effort to improve protection of major spring systems and to identify and implement spring restoration projects.

### **Budget Variances**

The primary variance reflected is a decrease in Salaries and Benefits (38.7 percent), attributable to a technical adjustment to compensated absences now being reflected across multiple program areas.

### **Major Budget Items**

The major budget items for FY 2014-2015 include \$414,720 in Salaries and Benefits, \$25,550 in Operating Expenses, and \$50,000 in Interagency Expenditures to support accomplishment of previously described priorities, including ACF basin coordination, project planning and development for watershed and springs protection, and interagency RESTORE Act related coordination. Additional related activities include development of annual updates to the Consolidated Annual Report, Florida Forever Work Plan, and Annual Strategic Plan. The Interagency Expenditures amount of \$50,000 will support a cooperative monitoring and watershed management initiative for SWIM priority waterbodies.

## Program and Activity Allocations

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

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

### NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT

#### ACTIVITY BY EXPENDITURE CATEGORY

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

TENTATIVE BUDGET - Fiscal Year 2014-2015

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

	Fiscal Year 2010-11 (Actual-Audited)	Fiscal Year 2011-12 (Actual-Audited)	Fiscal Year 2012-13 (Actual - Audited)	Fiscal Year 2013-14 (Current-Amended)	Fiscal Year 2014-15 (Tentative Budget)	Difference in \$ (Current -- Tentative)	% of Change (Current -- Tentative)
Salaries and Benefits	\$ 339,370	\$ 383,296	\$ 321,692	\$ 305,583	\$ 408,108	\$ 102,525	33.6%
Other Personal Services	\$ 15,454	\$ 10,989	\$ 9,128	\$ 10,588	\$ 9,366	\$ (1,222)	-11.5%
Contracted Services	\$ 126,573	\$ 34,930	\$ 53,435	\$ 97,300	\$ 126,780	\$ 29,480	30.3%
Operating Expenses	\$ 64,188	\$ 71,827	\$ 147,136	\$ 254,589	\$ 161,619	\$ (92,970)	-36.5%
Operating Capital Outlay	\$ 86,482	\$ 176,311	\$ 56,233	\$ 109,088	\$ 132,175	\$ 23,087	21.2%
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ 80,000	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL</b>	<b>\$ 712,067</b>	<b>\$ 677,354</b>	<b>\$ 587,624</b>	<b>\$ 777,148</b>	<b>\$ 838,048</b>	<b>\$ 60,900</b>	<b>7.8%</b>

<b>SOURCE OF FUNDS</b>	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2014-15	\$ -	\$ 307,570	\$ -	\$ 162,159	\$ 268,497	\$ 225,065	\$ 963,291

#### OPERATING AND NON-OPERATING

Fiscal Year 2014-15

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 408,108	\$ -	\$ 408,108
Other Personal Services	\$ 9,366	\$ -	\$ 9,366
Contracted Services	\$ 63,900	\$ 62,880	\$ 126,780
Operating Expenses	\$ 161,619	\$ -	\$ 161,619
Operating Capital Outlay	\$ 67,020	\$ 65,155	\$ 132,175
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 710,013</b>	<b>\$ 128,035</b>	<b>\$ 838,048</b>

### Changes and Trends

The Operating Expenses category decreased significantly from FY 2013-2014, reflecting more accurate budget estimates for fuel and vehicle maintenance costs; a one-time purchase of hydrologic data management software purchased in FY 2013-

## Program and Activity Allocations

2014; and software expenses moved to IT. Salaries and Benefits increased due to higher staff allocation on hydrologic monitoring activities. OCO increased slightly due to expenses associated with completion of real-time emergency monitoring stations in FY 2013-2014. Other Personal Services decreased slightly due to reduction of one position that was utilized in several program areas.

### **Budget Variances**

The primary variances between FY 2013-2014 and FY 2014-2015 include an increase in Salaries and Benefits (33.6 percent), reflecting increased monitoring of groundwater resources to support groundwater model development and water resource development. Contracted Services increased 30.3 percent for associated additional hydrologic monitoring. The reduction in Other Personal Services (11.5 percent) reflects the reduction of one part-time position. The reduction in Operating Expenses (36.5 percent) reflects more accurate budget estimates for fuel and vehicle maintenance costs that were realigned from administrative overhead to projects in FY 2013-2014 and budgeted at higher levels than needed. The reduction also reflects more accurate budget estimates from actual costs in FY 2013-2014; a one-time purchase of hydrologic data management software purchased in FY 2013-2014.

### **Major Budget Items**

The major budget items under this activity are Salaries and Benefits, OPS, Contracted Services, Operating Expenses and OCO (\$838,048). These provide for continuation of District-wide surface water and groundwater monitoring, including maintenance, operation and continued expansion of hydrologic monitoring District-wide to support resources assessment, regulatory programs and emergency management activities.

## Program and Activity Allocations

### Technical Assistance (Activity 1.3)

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

## NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT

### ACTIVITY BY EXPENDITURE CATEGORY

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

TENTATIVE BUDGET - Fiscal Year 2014-2015

### 1.3 Technical Assistance

	Fiscal Year 2010-11 (Actual-Audited)	Fiscal Year 2011-12 (Actual-Audited)	Fiscal Year 2012-13 (Actual - Audited)	Fiscal Year 2013-14 (Current-Amended)	Fiscal Year 2014-15 (Tentative Budget)	Difference in \$ (Current -- Tentative)	% of Change (Current -- Tentative)
Salaries and Benefits	\$ 229,720	\$ 454,162	\$ 603,758	\$ 357,673	\$ 355,611	\$ (2,062)	-0.6%
Other Personal Services	\$ 4,973	\$ 6,745	\$ 1,188	\$ 5,800	\$ 795	\$ (5,005)	-86.3%
Contracted Services	\$ 1,911,845	\$ 1,696,877	\$ 694,936	\$ 3,066,527	\$ 3,497,782	\$ 431,255	14.1%
Operating Expenses	\$ 9,183	\$ 24,162	\$ 15,838	\$ 47,683	\$ 42,821	\$ (4,862)	-10.2%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ 50,000	\$ 50,000	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL</b>	<b>\$ 2,205,721</b>	<b>\$ 2,231,945</b>	<b>\$ 1,315,720</b>	<b>\$ 3,477,683</b>	<b>\$ 3,897,009</b>	<b>\$ 419,326</b>	<b>12.1%</b>

<b>SOURCE OF FUNDS</b>	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2014-15	\$ 37,567	\$ 163,503	\$ -	\$ -	\$ -	\$ 3,802,863	\$ 4,003,933

### OPERATING AND NON-OPERATING

Fiscal Year 2014-15

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 355,611	\$ -	\$ 355,611
Other Personal Services	\$ 795	\$ -	\$ 795
Contracted Services	\$ 48,000	\$ 3,449,782	\$ 3,497,782
Operating Expenses	\$ 42,821	\$ -	\$ 42,821
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 447,227</b>	<b>\$ 3,449,782</b>	<b>\$ 3,897,009</b>

## Program and Activity Allocations

### **Changes and Trends**

Contracted Services increased to reflect ongoing coastal flood mapping work that is part of a multi-year effort to update flood maps in coastal areas across the District and the completion of a larger number of contractual tasks and studies during FY 2014-2015 than the previous year.

### **Budget Variances**

The reduction in Other Personal Services (86.3 percent) reflects a reduced need for OPS staff time in this activity. Operating Expenses decreased (10.2 percent) due to a lesser need for staff travel and other program expenses. The increase in Contracted Services (14.1 percent) is reflective of ongoing coastal flood mapping work that is part of a multi-year effort to update flood maps in coastal areas across the District.

### **Major Budget Items**

The major budget items include Salaries and Benefits, OPS, Operating Expenses and Contracted Services (\$3,897,009). These primarily support continued implementation of the District's flood hazard mapping, assessment and planning initiatives through Risk MAP and the updating of coastal flood maps. Both the Flood Information Portal and public LiDAR data websites will be maintained over the coming year to provide flood maps and topographic information to the public. Other ongoing efforts provided for under Activity 1.3 include recurring emergency management and intergovernmental coordination and technical assistance activities.

# Program and Activity Allocations

## Technology and Information Services (Activity 1.5)

### NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT

#### ACTIVITY BY EXPENDITURE CATEGORY

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

TENTATIVE BUDGET - Fiscal Year 2014-2015

#### 1.5 Technology and Information Services

	Fiscal Year 2010-11 (Actual-Audited)	Fiscal Year 2011-12 (Actual-Audited)	Fiscal Year 2012-13 (Actual - Audited)	Fiscal Year 2013-14 (Current-Amended)	Fiscal Year 2014-15 (Tentative Budget)	Difference in \$ (Current -- Tentative)	% of Change (Current -- Tentative)
Salaries and Benefits	\$ -	\$ 11,219	\$ 473	\$ 1,239	\$ 152,775	\$ 151,536	12230.5%
Other Personal Services	\$ -	\$ 19	\$ -	\$ -	\$ -	\$ -	
Contracted Services	\$ -	\$ -	\$ -	\$ -	\$ 95,539	\$ 95,539	
Operating Expenses	\$ -	\$ -	\$ 1,692	\$ 34,402	\$ 194,549	\$ 160,147	465.5%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ 7,500	\$ 96,927	\$ 89,427	1192.4%
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL</b>	\$ -	\$ 11,239	\$ 2,165	\$ 43,141	\$ 539,790	\$ 496,649	1151.2%

<b>SOURCE OF FUNDS</b>	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2014-15	\$ -	\$ 539,790	\$ -	\$ -	\$ -	\$ -	\$ 539,790

#### OPERATING AND NON-OPERATING

Fiscal Year 2014-15

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 152,775	\$ -	\$ 152,775
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 22,529	\$ 73,010	\$ 95,539
Operating Expenses	\$ 194,549	\$ -	\$ 194,549
Operating Capital Outlay	\$ 96,927	\$ -	\$ 96,927
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
<b>TOTAL</b>	\$ 466,780	\$ 73,010	\$ 539,790

### Changes and Trends

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



## Program and Activity Allocations

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

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

### **Budget Variances**

The FY 2014-2015 increases reflect the improved allocation of both recurring and non-recurring IT costs related to the program areas and the need to implement several new technologies, which requires both software and hardware to improve services and infrastructure to support District business needs. Of the \$539,790 proposed budget, \$73,010 is non-recurring.

### **Major Budget Items**

Contracted Services, Operating Services and OCO make up \$387,015 of the activity's \$539,790 FY 2014-2015 budget. Purchase of hardware, software and contracted services are included in these categories for proposed information technology upgrades, improvements and enhancements.

# Program and Activity Allocations

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

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

### NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT

#### PROGRAM BY EXPENDITURE CATEGORY

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

TENTATIVE BUDGET - Fiscal Year 2014-2015

#### 2.0 Acquisition, Restoration and Public Works

	Fiscal Year 2010-11 (Actual-Audited)	Fiscal Year 2011-12 (Actual-Audited)	Fiscal Year 2012-13 (Actual - Audited)	Fiscal Year 2013-14 (Current-Amended)	Fiscal Year 2014-15 (Tentative Budget)	Difference in \$ (Current -- Tentative)	% of Change (Current -- Tentative)
Salaries and Benefits	\$ 737,541	\$ 779,770	\$ 756,459	\$ 650,616	\$ 748,179	\$ 97,563	15.0%
Other Personal Services	\$ 15,762	\$ 20,564	\$ 24,462	\$ 29,552	\$ 14,517	\$ (15,035)	-50.9%
Contracted Services	\$ 1,308,330	\$ 878,346	\$ 764,133	\$ 3,153,251	\$ 2,397,805	\$ (755,446)	-24.0%
Operating Expenses	\$ 221,051	\$ 2,399,890	\$ 332,599	\$ 426,438	\$ 493,259	\$ 66,821	15.7%
Operating Capital Outlay	\$ -	\$ 9,319	\$ 70,822	\$ 18,225	\$ 41,540	\$ 23,315	127.9%
Fixed Capital Outlay	\$ 5,449,349	\$ -	\$ 15,000	\$ 2,359,625	\$ 1,610,000	\$ (749,625)	-31.8%
Interagency Expenditures (Cooperative Funding)	\$ 812,635	\$ 4,657,450	\$ 782,096	\$ 24,806,060	\$ 28,619,715	\$ 3,813,655	15.4%
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
<b>TOTAL</b>	<b>\$ 8,544,668</b>	<b>\$ 8,745,340</b>	<b>\$ 2,745,571</b>	<b>\$ 31,443,767</b>	<b>\$ 33,925,015</b>	<b>\$ 2,481,248</b>	<b>7.9%</b>

#### SOURCE OF FUNDS

Fiscal Year 2014-15

	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Salaries and Benefits	\$ 147,824	\$ 104,067	\$ -	\$ -	\$ 496,288	\$ -	\$ 748,179
Other Personal Services	\$ 13,920	\$ 398	\$ -	\$ -	\$ 199	\$ -	\$ 14,517
Contracted Services	\$ 16,553	\$ 258,045	\$ -	\$ -	\$ 2,123,207	\$ -	\$ 2,397,805
Operating Expenses	\$ 42,250	\$ 182,544	\$ -	\$ -	\$ 268,465	\$ -	\$ 493,259
Operating Capital Outlay	\$ -	\$ 13,847	\$ -	\$ -	\$ 27,693	\$ -	\$ 41,540
Fixed Capital Outlay	\$ -	\$ 1,310,000	\$ -	\$ -	\$ 300,000	\$ -	\$ 1,610,000
Interagency Expenditures (Cooperative Funding)	\$ -	\$ 15,000,000	\$ -	\$ -	\$ 13,619,715	\$ -	\$ 28,619,715
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 268,920</b>	<b>\$ 16,887,843</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 16,971,418</b>	<b>\$ -</b>	<b>\$ 34,128,181</b>

#### RATE, OPERATING AND NON-OPERATING

Fiscal Year 2014-15

	Workforce	Rate (Salary without benefits)	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	8.0	\$ 520,069	\$ 682,704	\$ 65,475	\$ 748,179
Other Personal Services	1.0	\$ 13,144	\$ 14,517	\$ -	\$ 14,517
Contracted Services			\$ 1,267,410	\$ 1,130,395	\$ 2,397,805
Operating Expenses			\$ 255,800	\$ 237,459	\$ 493,259
Operating Capital Outlay			\$ -	\$ 41,540	\$ 41,540
Fixed Capital Outlay			\$ -	\$ 1,610,000	\$ 1,610,000
Interagency Expenditures (Cooperative Funding)			\$ -	\$ 28,619,715	\$ 28,619,715
Debt			\$ -	\$ -	\$ -
Reserves - Emergency Response			\$ -	\$ -	\$ -
<b>TOTAL</b>			<b>\$ 2,220,431</b>	<b>\$ 31,704,584</b>	<b>\$ 33,925,015</b>

#### WORKFORCE

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

WORKFORCE CATEGORY	Fiscal Year					(Adopted -- TENTATIVE) 2013-2014 to 2014-2015	
	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	Difference	% Change
Authorized Positions	14.0	12.0	12.0	8.0	8.0	0.0	0.0%
Contingent Worker	0.0	0.0	0.0	0.0	0.0	0.0	
Other Personal Services	4.0	4.0	4.0	1.5	1.0	(0.5)	-33.3%
Intern	0.0	0.0	0.0	0.0	0.0	0.0	
Volunteer	0.0	0.0	0.0	0.0	0.0	0.0	
<b>TOTAL WORKFORCE</b>	<b>18.0</b>	<b>16.0</b>	<b>16.0</b>	<b>9.5</b>	<b>9.0</b>	<b>(0.5)</b>	<b>-5.26%</b>

## Program and Activity Allocations

### Changes and Trends

Contracted Services under this program are expected to decline during FY 2014-2015 due to a reduction in planned FDOT mitigation tasks. The District does not anticipate having to make additional land purchases for mitigation activities in FY 2014-2015.

Cooperative funding expenditures will increase. While major expenditures have been completed for alternative water supply development projects funded from the Water Protection and Sustainability Program, anticipated newly appropriated funding is budgeted to accomplish District and State priorities for protection and restoration of major spring systems. Continuing expenditures are also planned to accomplish stormwater retrofit and restoration priorities in the Apalachicola and St. Andrew Bay watersheds and to implement a continuing water supply development assistance grant program.

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

### Budget Variances

This program reflects an overall increase of \$2,481,248. This includes decreases of \$755,446 (24.0 percent) and \$749,625 (31.8 percent) for Contracted Services and FCO, respectively, and an increase of \$3,813,655 (15.4 percent) for Interagency Expenditures. The tentative budget reflects completed expenditures for alternative water supply development and spring restoration, as well as continued implementation of water quality improvement projects in the Apalachicola and St. Andrew Bay watersheds. The increase reflects anticipated new funding to improve conditions in Wakulla Springs, Jackson Blue Spring, and springs associated with the Holmes Creek and Econfinia Creek systems.

### Major Budget Items

Continued expenditures for grant funding of \$28,619,715 will help local governments and non-profit utilities achieve water supply development priorities and implement major stormwater retrofit projects, as well as supporting additional spring restoration and protection priorities as funded by the Legislature.

Interagency Expenditures include \$15,000,000 for water supply development grants (funded with carryover funding from General Fund Reserves). The funding from the General Fund Reserves will be used to continue the District's new water supply development assistance grant funding initiative for local governments and utilities across Northwest Florida.

Interagency expenditures also include \$2,303,446, a partial carryover of a legislative appropriation, to support cooperative water quality improvement projects for Apalachicola Bay; \$4,604,569 from the Ecosystem Management and Restoration Trust Fund to continue stormwater retrofit assistance for local governments; and \$340,000 carryover of state funds for the Jackson Blue Spring basin water conservation and quality improvement project.

Program and Activity Allocations  
Northwest Florida Water Management District  
**REDUCTIONS - NEW ISSUES**  
2.0 Acquisition, Restoration and Public Works  
Fiscal Year 2014-15  
Tentative Budget - August 1, 2014

FY 2013-14 Budget (Current-Amended)			9.50	\$	31,443,767
Reductions					
Issue	Description	Issue Amount	Workforce	Category	Subtotal
Salaries and Benefits					11,469
1	Salaries-FT & Benefits - fewer acquisition projects	11,469			
		-			
Other Personal Services					15,035
2	Division of Resource Management deleted a part-time OPS position and reduced (2) OPS positions from 1,300 hrs to 1,040 hrs each.	15,035			
		-			
Contracted Services					1,195,446
3	Reduction in DOT Mitigation Activities for FY 14-15	306,134			
4	Completion of updated Apalachicola Bay hydrodynamic model.	291,670			
5	Completion of Williford Spring restoration activities.	377,287			
6	Reduction in other restoration and water resource	220,355			
		-			
Operating Expenses					-
		-			
		-			
		-			
Operating Capital Outlay					300
7	Reallocated to operating expenses.	300			
		-			
Fixed Capital Outlay					1,204,625
8	Partial completion of Non-Recurring Spring Restoration & Protection Project	1,095,000			
9	Midway Headquarters office complex improvements	109,625			
Interagency Expenditures (Cooperative Funding)					5,519,662
10	Reflects expenditures for major water supply development and restoration projects.	5,519,662			
		-			
Debt					-
		-			
		-			
Reserves					-
		-			
		-			
		-			
TOTAL REDUCTIONS			0.50		7,946,537

Program and Activity Allocations  
Northwest Florida Water Management District  
**REDUCTIONS - NEW ISSUES**  
2.0 Acquisition, Restoration and Public Works  
Fiscal Year 2014-15  
Tentative Budget - August 1, 2014

New Issues				
Issue	Description	Issue Amount	Workforce	Category Subtotal
Salaries and Benefits				109,032
1	Division of Resource Management revisions due to changes in insurance and retirement rates, and creation of additional compensated absences and overhead	89,032		
2	Transfer labor cost from Other Water Resources Planning	20,000		
Other Personal Services				-
		-		
		-		
Contracted Services				440,000
3	Contracted Services budget for DEP Springs project	440,000		
		-		
Operating Expenses				66,821
4	Division of Resource Management primarily reflects increased share of IT expenses.	56,896		
5	Reallocated from operating capital outlay	300		
6	Midway Headquarters office complex improvements	9,625		
Operating Capital Outlay				23,615
7	Division of Resource Management's general expenditures increased due to an increase in its share of IT expenses for computer hardware.	23,615		
		-		
Fixed Capital Outlay				455,000
8	Signage for Williford Spring Restoration & Protection	75,000		
9	Econfinia Office Construction Activities	80,000		
10	Construction needs for DEP Springs project	300,000		
Interagency Expenditures (Cooperative Funding)				9,333,317
11	Grants for water resource development	3,245,817		
12	Grants for DEP Springs projects	6,087,500		
		-		
		-		
		-		
Debt				-
		-		
		-		
Reserves				-
		-		
		-		
TOTAL NEW ISSUES			0.00	10,427,785
2.0 Acquisition, Restoration and Public Works			9.00	\$ 33,925,015
Total Workforce and Tentative Budget for FY 2014-15			9.00	\$ 33,925,015

# Program and Activity Allocations

## Land Acquisition (Activity 2.1)

This activity is for the acquisition of land and facilities for the protection and management of water resources. This activity category does not include land acquisition components of water resource development projects, surface water projects, or other cooperative projects. However, it does include land acquisition programs implemented through Florida Forever for the permanent protection and preservation of the water resources of Northwest Florida. Typical purchases have included acquisition of the floodplain of the major rivers in Northwest Florida, as well as the acquisition of aquifer recharge areas that protect potable water supplies. Acquisitions are characterized as fee (District owns outright) or other less-than-fee (seller retains ownership) interests in lands needed for water management, water supply, or the conservation or protection of water resources.

## NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT

### ACTIVITY BY EXPENDITURE CATEGORY

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

TENTATIVE BUDGET - Fiscal Year 2014-2015

### 2.1 - Land Acquisition

	Fiscal Year 2010-11 (Actual-Audited)	Fiscal Year 2011-12 (Actual-Audited)	Fiscal Year 2012-13 (Actual - Audited)	Fiscal Year 2013-14 (Current-Amended)	Fiscal Year 2014-15 (Tentative Budget)	Difference in \$ (Current -- Tentative)	% of Change (Current -- Tentative)
Salaries and Benefits	\$ 43,614	\$ 16,357	\$ 10,660	\$ 18,284	\$ 6,815	\$ (11,469)	-62.7%
Other Personal Services	\$ 982	\$ -	\$ -	\$ -	\$ -	\$ -	
Contracted Services	\$ 125,285	\$ 3,069	\$ 17,781	\$ 34,750	\$ 34,750	\$ -	0.0%
Operating Expenses	\$ 476	\$ -	\$ 367	\$ 3,600	\$ 3,600	\$ -	0.0%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Fixed Capital Outlay	\$ 5,324,745	\$ -	\$ 15,000	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL</b>	<b>\$ 5,495,102</b>	<b>\$ 19,426</b>	<b>\$ 43,808</b>	<b>\$ 56,634</b>	<b>\$ 45,165</b>	<b>\$ (11,469)</b>	<b>-20.3%</b>

<b>SOURCE OF FUNDS</b>	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2014-15	\$ 500	\$ 46,710	\$ -	\$ -	\$ -	\$ -	\$ 47,210

### OPERATING AND NON-OPERATING

Fiscal Year 2014-15

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 6,815	\$ -	\$ 6,815
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 34,750	\$ -	\$ 34,750
Operating Expenses	\$ 3,600	\$ -	\$ 3,600
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 45,165</b>	<b>\$ -</b>	<b>\$ 45,165</b>

## Program and Activity Allocations

### **Changes and Trends**

Except for a reduction in Salaries and Benefits due to decreased land acquisition efforts, the proposed FY 2014-2015 land acquisition budget essentially remained the same as the current FY 2013-2014 amended budget.

### **Budget Variances**

Except for a 62.7 percent reduction in Salaries and Benefits, there are no notable budget variances proposed for FY 2014-2015.

### **Major Budget Items**

There are no major budget items for this activity.

## Program and Activity Allocations

### Water Source Development (Activity 2.2)

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

#### NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT

##### ACTIVITY BY EXPENDITURE CATEGORY

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

TENTATIVE BUDGET - Fiscal Year 2014-2015

#### 2.2 - Water Source Development

	Fiscal Year 2010-11 (Actual-Audited)	Fiscal Year 2011-12 (Actual-Audited)	Fiscal Year 2012-13 (Actual - Audited)	Fiscal Year 2013-14 (Current-Amended)	Fiscal Year 2014-15 (Tentative Budget)	Difference in \$ (Current -- Tentative)	% of Change (Current -- Tentative)
Salaries and Benefits	\$ 263,969	\$ 168,405	\$ 166,207	\$ 163,108	\$ 177,778	\$ 14,670	9.0%
Other Personal Services	\$ 8,322	\$ 7,209	\$ 14,397	\$ 14,011	\$ 14,318	\$ 307	2.2%
Contracted Services	\$ 289,006	\$ 116,555	\$ 14,044	\$ 102,500	\$ 226,200	\$ 123,700	120.7%
Operating Expenses	\$ 15,674	\$ 8,179	\$ 7,071	\$ 10,600	\$ 3,400	\$ (7,200)	-67.9%
Operating Capital Outlay	\$ -	\$ 1,320	\$ 2,086	\$ -	\$ -	\$ -	
Fixed Capital Outlay	\$ 17,152	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ 167,468	\$ 4,627,450	\$ 341,785	\$ 15,470,000	\$ 15,000,000	\$ (470,000)	-3.0%
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL</b>	<b>\$ 761,591</b>	<b>\$ 4,929,118</b>	<b>\$ 545,590</b>	<b>\$ 15,760,219</b>	<b>\$ 15,421,696</b>	<b>\$ (338,523)</b>	<b>-2.1%</b>

<b>SOURCE OF FUNDS</b>	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2014-15	\$ 228,420	\$ 15,250,904	\$ -	\$ -	\$ -	\$ -	\$ 15,479,324

#### OPERATING AND NON-OPERATING

Fiscal Year 2014-15

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 177,778	\$ -	\$ 177,778
Other Personal Services	\$ 14,318	\$ -	\$ 14,318
Contracted Services	\$ 1,200	\$ 225,000	\$ 226,200
Operating Expenses	\$ 3,400	\$ -	\$ 3,400
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ 15,000,000	\$ 15,000,000
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 196,696</b>	<b>\$ 15,225,000</b>	<b>\$ 15,421,696</b>

### Changes and Trends

Budgeted expenditures for this activity reflect a decrease from the FY 2013-2014 budget, as a result of completing expenditures for a major alternative water supply development project.

### Budget Variances

The primary changes reflected from FY 2013-2014 are the increase in Contracted Services (120.7 percent) and decrease in Operating Expenses (67.9 percent). Additional variances include increased expenditures for reallocations of staff and Other



## Program and Activity Allocations

Personal Services. Details are provided in the following discussions of subactivities 2.2.1 and 2.2.2.

### **Major Budget Items**

The major budget items are Interagency Expenditures (\$15.0 million), Contracted Services (\$226,200) and Salaries and Benefits (\$177,778), which support the cooperative funding program and water resource development as described below.

## Program and Activity Allocations

### Water Resource Development Projects (Subactivity 2.2.1)

This subactivity includes projects designed to create, from traditional or alternative sources, an identifiable, quantifiable supply of water for existing and/or future reasonable-beneficial uses. These projects do not include the construction of facilities for water supply development, as defined in section 373.019(26), F.S. Such projects may include the construction, operation and maintenance of major public works facilities that provide for the augmentation of available surface and groundwater supply or that create alternative sources of supply. Water resource development projects are to be identified in water management district RWSPs or district water management plans, as applicable and the water resource development work program.

### NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT

#### SUBACTIVITY BY EXPENDITURE CATEGORY

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

TENTATIVE BUDGET - Fiscal Year 2014-2015

#### 2.2.1 Water Resource Development Projects

	Fiscal Year 2010-11 (Actual-Audited)	Fiscal Year 2011-12 (Actual-Audited)	Fiscal Year 2012-13 (Actual - Audited)	Fiscal Year 2013-14 (Current-Amended)	Fiscal Year 2014-15 (Tentative Budget)	Difference in \$ (Current -- Tentative)	% of Change (Current -- Tentative)
Salaries and Benefits	\$ 258,310	\$ 163,645	\$ 159,342	\$ 108,651	\$ 147,324	\$ 38,673	35.6%
Other Personal Services	\$ 8,322	\$ 6,992	\$ 14,348	\$ 12,065	\$ 13,920	\$ 1,855	15.4%
Contracted Services	\$ 51,059	\$ 21,907	\$ 1,950	\$ 100,000	\$ 225,000	\$ 125,000	125.0%
Operating Expenses	\$ 15,312	\$ 7,946	\$ 6,805	\$ 9,400	\$ 2,250	\$ (7,150)	-76.1%
Operating Capital Outlay	\$ -	\$ 1,320	\$ 2,086	\$ -	\$ -	\$ -	
Fixed Capital Outlay	\$ 17,152	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL</b>	<b>\$ 350,155</b>	<b>\$ 201,811</b>	<b>\$ 184,531</b>	<b>\$ 230,116</b>	<b>\$ 388,494</b>	<b>\$ 158,378</b>	<b>68.8%</b>

<b>SOURCE OF FUNDS</b>	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2014-15	\$ 228,420	\$ 208,447	\$ -	\$ -	\$ -	\$ -	\$ 436,867

#### OPERATING AND NON-OPERATING

Fiscal Year 2014-15

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 147,324	\$ -	\$ 147,324
Other Personal Services	\$ 13,920	\$ -	\$ 13,920
Contracted Services	\$ -	\$ 225,000	\$ 225,000
Operating Expenses	\$ 2,250	\$ -	\$ 2,250
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 163,494</b>	<b>\$ 225,000</b>	<b>\$ 388,494</b>

### Changes and Trends

The increase of expenditures for this activity is primarily reflected in Salaries and Benefits and Contracted Services to develop and refine groundwater flow models. The

## Program and Activity Allocations

models will support the RWSP and Resource Regulation programs. This is anticipated to be a recurring expense. The budgeted expenditures also reflect a reduction in Operating Expenses due to shifting project-related priorities.

### **Budget Variances**

The primary changes over the current year budget are the increases in Salaries and Benefits (35.6 percent) and Contracted Services (125.0 percent) as described above. Reduced expenses for fuel and field and technical supplies and for Capital Outlay reflect a reallocation of expenditures to more accurately report them under Activity 1.2.

### **Major Budget Items**

The major budget items are Salaries and Benefits operating expenses and Contracted Services. These support the District's Water Resource Development program, including groundwater model development and interpretation and potential project development in support of RWSPs.

## Program and Activity Allocations

### Water Supply Development Assistance (Subactivity 2.2.2)

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

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

### NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT

#### SUBACTIVITY BY EXPENDITURE CATEGORY

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

TENTATIVE BUDGET - Fiscal Year 2014-2015

#### 2.2.2 Water Supply Development Assistance

	Fiscal Year 2010-11 (Actual-Audited)	Fiscal Year 2011-12 (Actual-Audited)	Fiscal Year 2012-13 (Actual - Audited)	Fiscal Year 2013-14 (Current-Amended)	Fiscal Year 2014-15 (Tentative Budget)	Difference in \$ (Current -- Tentative)	% of Change (Current -- Tentative)
Salaries and Benefits	\$ 5,659	\$ 4,760	\$ 6,865	\$ 54,457	\$ 30,454	\$ (24,003)	-44.1%
Other Personal Services	\$ -	\$ 217	\$ 49	\$ 1,946	\$ 398	\$ (1,548)	-79.5%
Contracted Services	\$ 237,947	\$ 94,648	\$ 12,094	\$ 2,500	\$ 1,200	\$ (1,300)	-52.0%
Operating Expenses	\$ 362	\$ 232	\$ 266	\$ 1,200	\$ 1,150	\$ (50)	-4.2%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ 167,468	\$ 4,627,450	\$ 341,785	\$ 15,470,000	\$ 15,000,000	\$ (470,000)	-3.0%
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL</b>	<b>\$ 411,436</b>	<b>\$ 4,727,308</b>	<b>\$ 361,059</b>	<b>\$ 15,530,103</b>	<b>\$ 15,033,202</b>	<b>\$ (496,901)</b>	<b>-3.2%</b>

<b>SOURCE OF FUNDS</b>	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2014-15	\$ -	\$ 15,042,457	\$ -	\$ -	\$ -	\$ -	\$ 15,042,457

#### OPERATING AND NON-OPERATING

Fiscal Year 2014-15

	(Recurring - all revenues)	(Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 30,454	\$ -	\$ 30,454
Other Personal Services	\$ 398	\$ -	\$ 398
Contracted Services	\$ 1,200	\$ -	\$ 1,200
Operating Expenses	\$ 1,150	\$ -	\$ 1,150
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ 15,000,000	\$ 15,000,000
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 33,202</b>	<b>\$ 15,000,000</b>	<b>\$ 15,033,202</b>

## Program and Activity Allocations

### **Changes and Trends**

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

### **Budget Variances**

The variances indicated reflect minor budget amounts, consistent with a continuing program to assist local governments and utilities in meeting water supply challenges across the region. Interagency Expenditures has a net decrease of \$470,000, due to a Water Supply Development Assistance grant of \$5.47 million provided in FY 2013-2014 and \$5.0 million added for additional grants planned in FY 2014-2015.

### **Major Budget Items**

The major budget item for this activity is Interagency Expenditures comprised of funds for Water Supply Development Assistance grants.

## Program and Activity Allocations

### Surface Water Projects (Activity 2.3)

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

### NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT

#### ACTIVITY BY EXPENDITURE CATEGORY

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

TENTATIVE BUDGET - Fiscal Year 2014-2015

#### 2.3 - Surface Water Projects

	Fiscal Year 2010-11 (Actual-Audited)	Fiscal Year 2011-12 (Actual-Audited)	Fiscal Year 2012-13 (Actual - Audited)	Fiscal Year 2013-14 (Current-Amended)	Fiscal Year 2014-15 (Tentative Budget)	Difference in \$ (Current -- Tentative)	% of Change (Current -- Tentative)
Salaries and Benefits	\$ 429,958	\$ 595,008	\$ 579,592	\$ 468,914	\$ 498,111	\$ 29,197	6.2%
Other Personal Services	\$ 6,458	\$ 13,355	\$ 10,065	\$ 15,541	\$ 199	\$ (15,342)	-98.7%
Contracted Services	\$ 894,039	\$ 758,722	\$ 730,795	\$ 3,016,001	\$ 2,095,910	\$ (920,091)	-30.5%
Operating Expenses	\$ 204,241	\$ 2,391,712	\$ 323,469	\$ 238,929	\$ 252,880	\$ 13,951	5.8%
Operating Capital Outlay	\$ -	\$ 7,999	\$ 68,736	\$ 10,725	\$ -	\$ (10,725)	-100.0%
Fixed Capital Outlay	\$ 39,950	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ 645,167	\$ 30,000	\$ 440,311	\$ 9,336,060	\$ 13,619,715	\$ 4,283,655	45.9%
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL</b>	<b>\$ 2,219,813</b>	<b>\$ 3,796,795</b>	<b>\$ 2,152,968</b>	<b>\$ 13,086,170</b>	<b>\$ 16,466,815</b>	<b>\$ 3,380,645</b>	<b>25.8%</b>

<b>SOURCE OF FUNDS</b>	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2014-15	\$ 40,000	\$ 53,115	\$ -	\$ -	\$ 16,517,193	\$ -	\$ 16,610,308

### OPERATING AND NON-OPERATING

Fiscal Year 2014-15

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 498,111	\$ -	\$ 498,111
Other Personal Services	\$ 199	\$ -	\$ 199
Contracted Services	\$ 1,231,460	\$ 864,450	\$ 2,095,910
Operating Expenses	\$ 248,800	\$ 4,080	\$ 252,880
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ 13,619,715	\$ 13,619,715
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 1,978,570</b>	<b>\$ 14,488,245</b>	<b>\$ 16,466,815</b>

### Changes and Trends

Budgeted expenditures for this activity increased from the prior year, primarily in Interagency Expenditures (45.9 percent). The reduction in Contracted Services (30.5 percent) reflects substantial implementation to date of previously approved spring

## Program and Activity Allocations

restoration activities and Apalachicola River and Bay hydrodynamic model development, as well as a reduction in planned expenditures for DOT Mitigation.

### **Budget Variances**

The major budget decreases in Contracted Services (30.5 percent) relate to the completion of planned projects and a reduction in mitigation projects. These operational changes also reduced Other Personal Services and OCO. The increase in Interagency Expenditures (45.9 percent) supports anticipated new funding for priority spring protection and restoration projects.

### **Major Budget Items**

The largest budget item is Interagency Expenditures of \$13,619,715, which will support spring restoration and cooperative watershed protection and restoration projects, as described above. FDOT mitigation expenses, including Salaries and Benefits, Contracted Services and Operating Expenses are directed toward providing compensatory mitigation for FDOT transportation improvements, including meeting existing permit driven restoration and monitoring needs and potential development of mitigation for two new projects that are outside of any private mitigation bank service area and not close to any existing District project.

## Program and Activity Allocations

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

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

#### NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT

##### ACTIVITY BY EXPENDITURE CATEGORY

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

TENTATIVE BUDGET - Fiscal Year 2014-2015

#### 2.5 - Facilities Construction and Major Renovations

	Fiscal Year 2010-11 (Actual-Audited)	Fiscal Year 2011-12 (Actual-Audited)	Fiscal Year 2012-13 (Actual - Audited)	Fiscal Year 2013-14 (Current-Amended)	Fiscal Year 2014-15 (Tentative Budget)	Difference in \$ (Current -- Tentative)	% of Change (Current -- Tentative)
Salaries and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Contracted Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Operating Expenses	\$ 660	\$ -	\$ -	\$ 140,375	\$ 150,000	\$ 9,625	6.9%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Fixed Capital Outlay	\$ 67,502	\$ -	\$ -	\$ 259,625	\$ 230,000	\$ (29,625)	-11.4%
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL</b>	<b>\$ 68,162</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 400,000</b>	<b>\$ 380,000</b>	<b>\$ (20,000)</b>	<b>-5.0%</b>

<b>SOURCE OF FUNDS</b>	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2014-15	\$ -	\$ 380,000	\$ -	\$ -	\$ -	\$ -	\$ 380,000

#### OPERATING AND NON-OPERATING

Fiscal Year 2014-15

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ -	\$ -	\$ -
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ -	\$ -	\$ -
Operating Expenses	\$ -	\$ 150,000	\$ 150,000
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ 230,000	\$ 230,000
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ 380,000</b>	<b>\$ 380,000</b>

### Changes and Trends

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

In addition, the District's Lands Division has three land management field offices located in Marianna, Youngstown and Milton. The Youngstown location has two buildings. One



## Program and Activity Allocations

building houses land management operations staff and the other houses forestry operations staff and a Resource Management Division field employee. The forestry operations facility is a modular design that is over 20 years old and was recently covered by a barn kit structure for protection from continued deterioration. During late FY 2013-2014, staff will be developing sketches, preliminary designs and obtaining bids to determine the cost to remove or demolish the old facility and renovate the barn kit structure into a larger and more modern office facility. Bids will be obtained to determine the best approach for renovations in order to relocate Lands staff located in the Marianna field office to the Youngstown field office location. This consolidation will lead to a long-term cost savings.

### **Budget Variances**

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

### **Major Budget Items**

The budget proposes a non-recurring request of \$300,000 for building maintenance and renovations, plus \$80,000 for proposed renovations at the District's field office in Youngstown.

# Program and Activity Allocations

## Other Acquisition and Restoration Activities (Activity 2.6)

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

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

TENTATIVE BUDGET - Fiscal Year 2014-2015

#### 2.6 - Other Acquisition and Restoration Activities

Fiscal Year 2014-15

	Fiscal Year 2010-11 (Actual-Audited)	Fiscal Year 2011-12 (Actual-Audited)	Fiscal Year 2012-13 (Actual - Audited)	Fiscal Year 2013-14 (Current-Amended)	Fiscal Year 2014-15 (Tentative Budget)	Difference in \$ (Current -- Tentative)	% of Change (Current -- Tentative)
Salaries and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Contracted Services	\$ -	\$ -	1,513	\$ -	\$ -	\$ -	
Operating Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Fixed Capital Outlay	\$ -	\$ -	\$ -	2,100,000	1,380,000	(720,000)	-34.3%
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL</b>	\$ -	\$ -	1,513	2,100,000	1,380,000	(720,000)	-34.3%

<b>SOURCE OF FUNDS</b>	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2014-15	\$ -	1,080,000	\$ -	\$ -	300,000	\$ -	1,380,000

#### OPERATING AND NON-OPERATING

Fiscal Year 2014-15

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ -	\$ -	\$ -
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ -	\$ -	\$ -
Operating Expenses	\$ -	\$ -	\$ -
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	1,380,000	1,380,000
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
<b>TOTAL</b>	\$ -	1,380,000	1,380,000

### Changes and Trends

The FY 2014-2015 budget proposes a significantly reduced budget due to the expected completion of restoration and protection construction activities at Williford Spring. The Williford Spring restoration and protection project and the streambank restoration and protection project along Holmes Creek were budgeted in FY 2013-2014. Construction for the majority of the Williford Spring project is slated for completion in mid-FY 2014-2015. Funds proposed for FY 2014-2015 will be used to complete any outstanding engineering, construction and landscape activities and develop, construct and install resource protection, public safety, public recreation and interpretive signage.

Due to flooding and regulatory permit issues in the spring of 2014, the cooperative project with Washington County for the restoration and protection of Holmes Creek streambanks and enhanced public access and recreation facilities at Hightower Springs, Spurling and Live Oak boat landings has been delayed. Work is expected to begin in

## Program and Activity Allocations

late FY 2013-2014 and be completed by the end of FY 2014-2015, subject to water levels.

### **Budget Variances**

Because the Williford Spring project will be approximately 50 to 75 percent complete by the end of FY 2013-2014, the funding included in FY 2014-2015 represents a significant FCO budget reduction of 34.3 percent from the FY 2013-2014 amended budget of \$2,100,000.

Since construction of the Holmes Creek projects in cooperation with Washington County have been delayed, funds totaling \$255,000 have been included in the FY 2014-2015 budget for these projects.

### **Major Budget Items**

As described above, all combined Other Acquisition and Restoration Activities proposed for FY 2014-2015 are estimated to cost \$1,380,000. These funds will support spring restoration activities benefitting the Holmes Creek and Econfina Creek systems.

# Program and Activity Allocations

## Technology and Information Services (Activity 2.7)

### NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT

#### ACTIVITY BY EXPENDITURE CATEGORY

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

TENTATIVE BUDGET - Fiscal Year 2014-2015

#### 2.7 - Technology and Information Services

Fiscal Year 2014-15

	Fiscal Year 2010-11 (Actual-Audited)	Fiscal Year 2011-12 (Actual-Audited)	Fiscal Year 2012-13 (Actual - Audited)	Fiscal Year 2013-14 (Current-Amended)	Fiscal Year 2014-15 (Tentative Budget)	Difference in \$ (Current -- Tentative)	% of Change (Current -- Tentative)
Salaries and Benefits	\$ -	\$ -	\$ -	\$ 310	\$ 65,475	\$ 65,165	21021.0%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Contracted Services	\$ -	\$ -	\$ -	\$ -	\$ 40,945	\$ 40,945	
Operating Expenses	\$ -	\$ -	\$ 1,692	\$ 32,934	\$ 83,379	\$ 50,445	153.2%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ 7,500	\$ 41,540	\$ 34,040	453.9%
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL</b>	\$ -	\$ -	\$ 1,692	\$ 40,744	\$ 231,339	\$ 190,595	467.8%

<b>SOURCE OF FUNDS</b>	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2014-15	\$ -	\$ 77,114	\$ -	\$ -	\$ 154,225	\$ -	\$ 231,339

#### OPERATING AND NON-OPERATING

Fiscal Year 2014-15

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ -	\$ 65,475	\$ 65,475
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ -	\$ 40,945	\$ 40,945
Operating Expenses	\$ -	\$ 83,379	\$ 83,379
Operating Capital Outlay	\$ -	\$ 41,540	\$ 41,540
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
<b>TOTAL</b>	\$ -	\$ 231,339	\$ 231,339

### Changes and Trends

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

The FY 2014-2015 budget further allocates a share based on utilization of computers by division, as well as software maintenance and IT staff time associated with developing and maintaining information technology software and hardware for the program areas.

## Program and Activity Allocations

### **Budget Variances**

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

### **Major Budget Items**

Contracted Services, Operating Expenses and OCO make up \$165,864, mostly for the purchase of hardware and contracted services for proposed IT upgrades, improvements and enhancements. The activity's budget of \$231,339 is for nonrecurring needs.

# Program and Activity Allocations

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

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

### NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT

#### PROGRAM BY EXPENDITURE CATEGORY

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

TENTATIVE BUDGET - Fiscal Year 2014-2015

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

	Fiscal Year 2010-11 (Actual-Audited)	Fiscal Year 2011-12 (Actual-Audited)	Fiscal Year 2012-13 (Actual - Audited)	Fiscal Year 2013-14 (Current-Amended)	Fiscal Year 2014-15 (Tentative Budget)	Difference in \$ (Current -- Tentative)	% of Change (Current -- Tentative)
Salaries and Benefits	\$ 841,681	\$ 875,809	\$ 1,101,750	\$ 1,193,704	\$ 1,242,014	\$ 48,310	4.0%
Other Personal Services	\$ 43,718	\$ 37,879	\$ 33,931	\$ 39,402	\$ 42,596	\$ 3,194	8.1%
Contracted Services	\$ 1,732,358	\$ 1,154,637	\$ 824,200	\$ 877,915	\$ 995,606	\$ 117,691	13.4%
Operating Expenses	\$ 1,111,422	\$ 674,606	\$ 700,719	\$ 1,391,497	\$ 1,248,796	\$ (142,701)	-10.3%
Operating Capital Outlay	\$ 83,248	\$ 9,273	\$ 68,736	\$ 117,612	\$ 193,510	\$ 75,898	64.5%
Fixed Capital Outlay	\$ 800,796	\$ 56,315	\$ 25,449	\$ 60,000	\$ 135,000	\$ 75,000	125.0%
Interagency Expenditures (Cooperative Funding)	\$ 64,010	\$ 22,637	\$ 10,724	\$ 8,000	\$ 8,000	\$ -	0.0%
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
<b>TOTAL</b>	<b>\$ 4,677,233</b>	<b>\$ 2,831,156</b>	<b>\$ 2,765,509</b>	<b>\$ 3,688,130</b>	<b>\$ 3,865,522</b>	<b>\$ 177,392</b>	<b>4.8%</b>

#### SOURCE OF FUNDS

Fiscal Year 2014-15

	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Salaries and Benefits	\$ 981,233	\$ 150,896	\$ -	\$ -	\$ -	\$ -	\$ 1,132,129
Other Personal Services	\$ 42,596	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 42,596
Contracted Services	\$ 783,226	\$ 189,120	\$ -	\$ -	\$ -	\$ -	\$ 972,346
Operating Expenses	\$ 27,295	\$ 1,001,486	\$ -	\$ -	\$ -	\$ -	\$ 1,028,781
Operating Capital Outlay	\$ -	\$ 186,810	\$ -	\$ -	\$ -	\$ -	\$ 186,810
Fixed Capital Outlay	\$ -	\$ 135,000	\$ -	\$ -	\$ -	\$ -	\$ 135,000
Interagency Expenditures (Cooperative Funding)	\$ -	\$ 8,000	\$ -	\$ -	\$ -	\$ -	\$ 8,000
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 1,835,555</b>	<b>\$ 1,976,179</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,811,734</b>

#### RATE, OPERATING AND NON-OPERATING

Fiscal Year 2014-15

	Workforce	Rate (Salary without benefits)	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	16.0	\$ 845,267	\$ 1,242,014	\$ -	\$ 1,242,014
Other Personal Services	1.5	\$ 35,496	\$ 42,596	\$ -	\$ 42,596
Contracted Services			\$ 797,256	\$ 198,350	\$ 995,606
Operating Expenses			\$ 1,204,908	\$ 43,888	\$ 1,248,796
Operating Capital Outlay			\$ 60,550	\$ 132,960	\$ 193,510
Fixed Capital Outlay			\$ 10,000	\$ 125,000	\$ 135,000
Interagency Expenditures (Cooperative Funding)			\$ 8,000	\$ -	\$ 8,000
Debt			\$ -	\$ -	\$ -
Reserves - Emergency Response			\$ -	\$ -	\$ -
<b>TOTAL</b>			<b>\$ 3,365,324</b>	<b>\$ 500,198</b>	<b>\$ 3,865,522</b>

#### WORKFORCE

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

WORKFORCE CATEGORY	Fiscal Year					(Adopted -- TENTATIVE) 2013-2014 to 2014-2015	
	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	Difference	% Change
Authorized Positions	13.0	14.0	14.0	16.0	16.0	0.0	0.0%
Contingent Worker	0.0	0.0	0.0	0.0	0.0	0.0	
Other Personal Services	3.0	4.0	4.0	1.5	1.5	0.0	0.0%
Intern	0.0	0.0	0.0	0.0	0.0	0.0	
Volunteer	0.0	0.0	0.0	0.0	0.0	0.0	
<b>TOTAL WORKFORCE</b>	<b>16.0</b>	<b>18.0</b>	<b>18.0</b>	<b>17.5</b>	<b>17.5</b>	<b>0.0</b>	<b>0.00%</b>

## Program and Activity Allocations

### Changes and Trends

Under Florida's land acquisition programs, the District has purchased more than 211,152 acres to conserve and protect natural and water resources throughout the Panhandle, including river floodplains; headwater wetlands; coastal marshes and springs; and bottomland hardwood and associated upland forests. Every acre of District-owned land is available to the general public for a wide variety of resource-based recreational purposes, while also achieving the District's primary acquisition purpose of protecting water resources.

The District continues to focus on the protection and restoration of Florida's springs and spring-related waterbodies by moving forward with the completion of the Econfina Springs Complex – Spring Restoration and Protection Project, including Phase II of the Williford Spring project and the restoration and protection of Holmes Creek streambanks under a cooperative project with Washington County. The FCO budget for these two significant spring and spring-related restoration projects are requested in Activity 2.6, while Salaries and Benefits for planning and oversight are included in the Lands Management budget.

The District will continue its investment in IT to complete Phase II land management database development of its pine timber resources on the Choctawhatchee River and Holmes Creek WMAs and on the Apalachicola and Chipola River WMAs to determine expected pine timber revenues on an annual growth and yield basis to estimate timber revenue for land management operations.

### Budget Variances

The program reflects a modest overall increase of \$177,392 or 4.8 percent from the current year amended budget. Increases occurred in Salaries and Benefits (4.0 percent) and Other Personal Services (8.1 percent) due to the reallocation of Lands staff from DOT mitigation properties to other District lands for habitat restoration activities, as well as the allocation of IT staff. Contracted Services also increased by 13.4 percent due to increased habitat restoration and aerial ignition prescribed burning activities.

Operating Expenses decreased by \$142,701, due to reductions in a number of budget categories, especially cellular phone and IT-line charges; repairs and maintenance for buildings and vehicles; reductions in vehicle fuel and lubricates; and field supplies. In addition, increases occurred in OCO (64.5 percent) and FCO (125 percent). The OCO increases are attributed to the replacement of vehicles, special purpose vehicles and prescribed fire equipment that has reached its threshold and IT hardware needs.

FCO increases are the result of continuing spring and spring-related restoration and protection measures at Devil's Hole Spring and Walsingham Bridge Park utilizing geotechnical materials and the purchase of a small equipment and materials storage barn kit for the Youngstown field office.

### Major Budget Items

Salaries and Benefits continue to be an instrumental component in supporting the Operations and Maintenance of Land and Works. Another key component is Operating Expenses, which include day-to-day expenditures for land management operation,

## Program and Activity Allocations

maintenance and repairs. Contractual Services continue to be essential to the restoration, enhancement and maintenance of District lands.



Program and Activity Allocations  
Northwest Florida Water Management District  
**REDUCTIONS - NEW ISSUES**  
3.0 Operation and Maintenance of Lands and Works  
Fiscal Year 2014-15  
Tentative Budget - August 1, 2014

FY 2013-14 Budget (Current-Amended)		17.50	\$	3,688,130
Reductions				
Issue	Description	Issue Amount	Workforce	Category Subtotal
Salaries and Benefits				6,490
	Salaries and Benefits Adjustment	6,490		
		-		
Other Personal Services				-
		-		
		-		
Contracted Services				38,730
	Management Consultants	3,730		
	Timber Inventories	35,000		
Operating Expenses				245,716
	Reduction in Cellular Telephones & On-Line Data	31,866		
	Land Management reduction in R&L Field Equipment and R&L Other Rentals and Leases	20,150		
	R&M Buildings and Grounds, R&M Other Equipment and R&M Copiers	59,800		
	Reduction in Payments in Lieu of Taxes	500		
	Reduction in Fuel, Lubricants, Vehicle Insurance, and Other Services	39,500		
	Parts & Supplies, Other Vehicle Supplies, Shop Supplies, Safety Supplies and Other Field & Technical Supplies	34,000		
	Land Management reduction in Chemicals & Herbicides	9,900		
	Land Management Reduction in Other Operating Supplies	33,250		
	Land Management reduction in Road/Bridge Repair Supplies	15,500		
	Utilities Reduction	1,250		
Operating Capital Outlay				36,412
	Surveys & Measuring Equipment and Misc. Small Tools	1,500		
	Purchase of Pool Vehicle	34,912		
Fixed Capital Outlay				25,000
	Resource Protection & Improvements	25,000		
		-		
		-		
Interagency Expenditures (Cooperative Funding)				-
		-		
		-		
Debt				-
		-		
		-		
Reserves				-
		-		
		-		
<b>TOTAL REDUCTIONS</b>		0.00		352,348

# Program and Activity Allocations

## Northwest Florida Water Management District

### REDUCTIONS - NEW ISSUES

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

Fiscal Year 2014-15

Tentative Budget - August 1, 2014

FY 2013-14 Budget (Current-Amended)				17.50	\$	3,688,130
New Issues						
Issue	Description	Issue Amount	Workforce	Category	Subtotal	
Salaries and Benefits					54,800	
1	Salaries-FT and Benefits FT - more staff hours needed in land management instead of mitigation	52,305				
2	Increase due to additional maintenance activities for stormwater management facility.	2,495				
Other Personal Services					3,194	
3	Salaries and Benefits - more staff hours needed in land management instead of mitigation	3,194				
		-				
Contracted Services					156,421	
4	Laboratory Services - Water testing for swimming places in Econfina Creek WMA	3,000				
5	Land Improvements	31,170				
6	Econfina Field Offices Janitorial Services and Other Janitorial and Security Services	1,470				
7	Other Contractual Services	120,781				
Operating Expenses					103,015	
8	Staff Travel & Travel for Training	7,190				
9	R&L Office Equipment for new xerox machines and R&M Administrative, Recreation, Printers & Feeders & Other Processing Equipment	3,480				
10	R&M Servers and Software - IT Improvements	41,572				
11	Printing & Copying, Legal Ad-Other Advertising-timber sale	700				
12	Continuing Education & Seminar	1,780				
13	WEX-Telemetry Fees	12,750				
14	General Office Supplies, Computer Supplies, Computer Equipment & Software	15,008				
15	General Repairs and Maintenance, Safety Supplies, and General Facilities Operating Expenses	18,635				
16	Building Insurance Increase	1,200				
17	Tubelings & Seedlings - for reforestation	700				
Operating Capital Outlay					112,310	
18	Trucks & Special Purpose Vehicle	48,000				
19	Computer Hardware - IT improvements and Printers & Related Hardware	41,310				
20	Heavy Equipment - disc for installing fire lines and box blade	5,000				
21	Fire Suppression Equipment	15,000				
22	Desks and Chairs	3,000				
Fixed Capital Outlay					100,000	
23	Resource Protection & Improvement-Non Capitalized	90,000				
24	Building & Improvement-Other - for pole barn at Econfina Field	10,000				
		-				
Interagency Expenditures (Cooperative Funding)					-	
		-				
		-				
		-				
Debt					-	
		-				
		-				
		-				
Reserves					-	
		-				
		-				
		-				
TOTAL NEW ISSUES			0.00		529,740	
3.0 Operation and Maintenance of Lands and Works						
Total Workforce and Tentative Budget for FY 2014-15			17.50	\$	3,865,522	

## Program and Activity Allocations

### Land Management (Activity 3.1)

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

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

### NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT

#### ACTIVITY BY EXPENDITURE CATEGORY

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

TENTATIVE BUDGET - Fiscal Year 2014-2015

#### 3.1 - Land Management

	Fiscal Year 2010-11 (Actual-Audited)	Fiscal Year 2011-12 (Actual-Audited)	Fiscal Year 2012-13 (Actual - Audited)	Fiscal Year 2013-14 (Current-Amended)	Fiscal Year 2014-15 (Tentative Budget)	Difference in \$ (Current -- Tentative)	% of Change (Current -- Tentative)
Salaries and Benefits	\$ 763,299	\$ 786,768	\$ 977,909	\$ 1,025,596	\$ 977,215	\$ (48,381)	-4.7%
Other Personal Services	\$ 32,851	\$ 31,706	\$ 33,931	\$ 39,402	\$ 42,596	\$ 3,194	8.1%
Contracted Services	\$ 1,685,624	\$ 1,124,460	\$ 779,589	\$ 723,955	\$ 777,026	\$ 53,071	7.3%
Operating Expenses	\$ 1,079,687	\$ 485,891	\$ 486,641	\$ 1,005,020	\$ 866,450	\$ (138,570)	-13.8%
Operating Capital Outlay	\$ 83,248	\$ 9,273	\$ 68,736	\$ 58,500	\$ 125,000	\$ 66,500	113.7%
Fixed Capital Outlay	\$ 800,796	\$ 49,215	\$ 25,449	\$ 60,000	\$ 135,000	\$ 75,000	125.0%
Interagency Expenditures (Cooperative Funding)	\$ 64,010	\$ 22,637	\$ 10,724	\$ 8,000	\$ 8,000	\$ -	0.0%
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL</b>	<b>\$ 4,509,515</b>	<b>\$ 2,509,950</b>	<b>\$ 2,382,979</b>	<b>\$ 2,920,473</b>	<b>\$ 2,931,287</b>	<b>\$ 10,814</b>	<b>0.4%</b>

<b>SOURCE OF FUNDS</b>	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2014-15	\$ 1,823,132	\$ 1,413,022	\$ -	\$ -	\$ -	\$ -	\$ 3,236,154

#### OPERATING AND NON-OPERATING

Fiscal Year 2014-15

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 977,215	\$ -	\$ 977,215
Other Personal Services	\$ 42,596	\$ -	\$ 42,596
Contracted Services	\$ 752,676	\$ 24,350	\$ 777,026
Operating Expenses	\$ 866,450	\$ -	\$ 866,450
Operating Capital Outlay	\$ 22,000	\$ 103,000	\$ 125,000
Fixed Capital Outlay	\$ 10,000	\$ 125,000	\$ 135,000
Interagency Expenditures (Cooperative Funding)	\$ 8,000	\$ -	\$ 8,000
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 2,678,937</b>	<b>\$ 252,350</b>	<b>\$ 2,931,287</b>

## Program and Activity Allocations

### Changes and Trends

Salaries and Benefits and Operating Expenses decreased slightly as the District continues to reduce its operating expenses to meet historic expenditures. Other Personal Services and Contracted Services increased slightly due to increased habitat restoration costs. Operating Capital Outlay and Fixed Capital Outlay increased due to the purchase of replacement field trucks and fire suppression equipment; and the purchase of geotechnical materials for continued shoreline restoration and protection activities.

### Budget Variances

The proposed FY 2014-2015 land management activity budget increased slightly by 0.4 percent from the FY 2013-2014 amended budget. Decreases in Salaries and Benefits and especially Operating Expenses, 4.7 and 13.8 percent respectively, are offset by modest increases in Other Personnel Services (8.1 percent), Contracted Services (7.3 percent), Operating Capital Outlay (113.7 percent) and Fixed Capital Outlay (125 percent).

Due to increased wetland mitigation restoration activities in FY 2014-2015, the Salary and Benefits budget decreased by \$48,381 (4.7 percent), while Other Personal Services increased by \$3,194 (8.1 percent) over the FY 2013-2014 amended budget. The Contracted Services budget increased by \$53,071 or 7.3 percent over the FY 2013-2014 amended budget, due to increased habitat restoration and maintenance activities planned for FY 2014-2015. These activities include habitat restoration; prescribed burning; replacement purchases for a field truck; special purpose vehicle and prescribed fire suppression equipment; and the purchase of geotechnical materials for continuing shoreline restoration and protection activities on the Econfina and Holmes Creek WMAs.

In FY 2014-2015, Operating Expenses decreased by \$138,570 or 13.8 percent from the FY 2013-2014 amended budget in order to more closely resemble historic expenditures of items such as rentals and leases; repairs and maintenance to buildings, equipment and copiers; fuels and lubricants; parts and supplies; other field and technical supplies; chemical and herbicides; other operating supplies; and road and bridge repair materials.

OCO expenditures increased by \$66,500 or 113.7 percent over the FY 2013-2014 amended budget. The increase reflects the need to replace field vehicles, a special purpose vehicle and the replacement of prescribed fire suppression equipment that has reached and exceeded its replacement threshold.

FCO expenditures increased by \$75,000 or 125 percent over the FY 2013-2014 amended budget. This increase is primarily for the purchase of geotechnical materials for the continuation of shoreline restoration and protection activities on the Econfina and Holmes Creek WMAs.

### Major Budget Items

Salaries and Benefits continue to be an instrumental component in supporting the District's land management operations. Another key component is Operating Expenses, which include day-to-day expenditures for land management operations.

## Program and Activity Allocations

Contracted Services continue to be essential to the restoration, enhancement and maintenance of District lands, and are utilized for a number of land management activities and operations, including law enforcement and security services for resource protection and providing for a safe public recreation experience; recreation site cleanup and maintenance services; vegetation management services for habitat restoration and maintenance purposes; tree planting services; timber inventory and marking services; cooperative land management services with other agencies, such as FWC; and other miscellaneous services.

## Program and Activity Allocations

### Works (Activity 3.2)

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

### NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT

#### ACTIVITY BY EXPENDITURE CATEGORY

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

TENTATIVE BUDGET - Fiscal Year 2014-2015

#### 3.2 - Works

	Fiscal Year 2010-11 (Actual-Audited)	Fiscal Year 2011-12 (Actual-Audited)	Fiscal Year 2012-13 (Actual - Audited)	Fiscal Year 2013-14 (Current-Amended)	Fiscal Year 2014-15 (Tentative Budget)	Difference in \$ (Current -- Tentative)	% of Change (Current -- Tentative)
Salaries and Benefits	\$ 2,617	\$ 549	\$ 3,149	\$ 1,523	\$ 4,018	\$ 2,495	163.8%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Contracted Services	\$ -	\$ -	\$ 2,850	\$ 6,200	\$ 6,200	\$ -	0.0%
Operating Expenses	\$ 361	\$ 406	\$ 393	\$ 1,000	\$ 1,000	\$ -	0.0%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL</b>	<b>\$ 2,978</b>	<b>\$ 955</b>	<b>\$ 6,392</b>	<b>\$ 8,723</b>	<b>\$ 11,218</b>	<b>\$ 2,495</b>	<b>28.6%</b>

<b>SOURCE OF FUNDS</b>	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2014-15	\$ 12,423	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,423

#### OPERATING AND NON-OPERATING

Fiscal Year 2014-15

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 4,018	\$ -	\$ 4,018
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 6,200	\$ -	\$ 6,200
Operating Expenses	\$ 1,000	\$ -	\$ 1,000
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 11,218</b>	<b>\$ -</b>	<b>\$ 11,218</b>

### Changes and Trends

None

### Budget Variances

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

### Major Budget Items

No major budget items.

## Program and Activity Allocations

### Facilities (Activity 3.3)

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

### NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT

#### ACTIVITY BY EXPENDITURE CATEGORY

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

TENTATIVE BUDGET - Fiscal Year 2014-2015

#### 3.3 - Facilities

	Fiscal Year 2010-11 (Actual-Audited)	Fiscal Year 2011-12 (Actual-Audited)	Fiscal Year 2012-13 (Actual - Audited)	Fiscal Year 2013-14 (Current-Amended)	Fiscal Year 2014-15 (Tentative Budget)	Difference in \$ (Current -- Tentative)	% of Change (Current -- Tentative)
Salaries and Benefits	\$ 75,765	\$ 88,492	\$ 108,557	\$ 116,375	\$ 109,885	\$ (6,490)	-5.6%
Other Personal Services	\$ 10,867	\$ 6,173	\$ -	\$ -	\$ -	\$ -	
Contracted Services	\$ 46,734	\$ 30,177	\$ 21,767	\$ 22,760	\$ 23,260	\$ 500	2.2%
Operating Expenses	\$ 31,374	\$ 110,280	\$ 181,736	\$ 234,500	\$ 174,104	\$ (60,396)	-25.8%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ 3,700	\$ 6,700	\$ 3,000	81.1%
Fixed Capital Outlay	\$ -	\$ 7,100	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL</b>	<b>\$ 164,740</b>	<b>\$ 242,222</b>	<b>\$ 312,060</b>	<b>\$ 377,335</b>	<b>\$ 313,949</b>	<b>\$ (63,386)</b>	<b>-16.8%</b>

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

#### OPERATING AND NON-OPERATING

Fiscal Year 2014-15

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 109,885	\$ -	\$ 109,885
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 23,260	\$ -	\$ 23,260
Operating Expenses	\$ 174,104	\$ -	\$ 174,104
Operating Capital Outlay	\$ 6,700	\$ -	\$ 6,700
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 313,949</b>	<b>\$ -</b>	<b>\$ 313,949</b>

### Changes and Trends

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 maintenance.

## Program and Activity Allocations

### **Budget Variances**

The \$6,490 decrease in Salaries and Benefits is due to benefit adjustments to reflect the actual costs for the current staff. A small increase of \$500 in Contracted Services is for security of the IT building at District Headquarters. Carpet replacement in FY 2013-2014 and a redistribution of IT costs lowered Operating Expenses in FY 2014-2015 by \$60,396.

### **Major Budget Items**

Operating Expenses make up \$174,104 of the \$313,949 budgeted for this activity. Maintenance, electric, solid waste, water, liability insurance, and the phone system are the main charges in this category.



## Program and Activity Allocations

### Fleet Services (Activity 3.6)

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

### NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT

#### ACTIVITY BY EXPENDITURE CATEGORY

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

TENTATIVE BUDGET - Fiscal Year 2014-2015

#### 3.6 - Fleet Services

	Fiscal Year 2010-11 (Actual-Audited)	Fiscal Year 2011-12 (Actual-Audited)	Fiscal Year 2012-13 (Actual - Audited)	Fiscal Year 2013-14 (Current-Amended)	Fiscal Year 2014-15 (Tentative Budget)	Difference in \$ (Current -- Tentative)	% of Change (Current -- Tentative)
Salaries and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Contracted Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Operating Expenses	\$ -	\$ 78,029	\$ 30,250	\$ 45,111	\$ 45,911	\$ 800	1.8%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ 34,912	\$ -	\$ (34,912)	-100.0%
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL</b>	\$ -	\$ 78,029	\$ 30,250	\$ 80,023	\$ 45,911	\$ (34,112)	-42.6%

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

#### OPERATING AND NON-OPERATING

Fiscal Year 2014-15

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ -	\$ -	\$ -
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ -	\$ -	\$ -
Operating Expenses	\$ 45,911	\$ -	\$ 45,911
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
<b>TOTAL</b>	\$ 45,911	\$ -	\$ 45,911

### Changes and Trends

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

## Program and Activity Allocations

### **Budget Variances**

The budget for Fiscal Year 2014-2015 reflects a net increase of \$800 in Operating Expenses due to the addition of GPS monitoring of District vehicles and a reduction in vehicle insurance premiums. The decrease in OCO represents the budget amendment for \$34,912 approved earlier in FY 2013-2014 for the purchase of a pool vehicle.

### **Major Budget Items**

None

# Program and Activity Allocations

## Technology and Information Services (Activity 3.7)

### NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT

#### ACTIVITY BY EXPENDITURE CATEGORY

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

TENTATIVE BUDGET - Fiscal Year 2014-2015

#### 3.7 - Technology and Information Services

	Fiscal Year 2010-11 (Actual-Audited)	Fiscal Year 2011-12 (Actual-Audited)	Fiscal Year 2012-13 (Actual - Audited)	Fiscal Year 2013-14 (Current-Amended)	Fiscal Year 2014-15 (Tentative Budget)	Difference in \$ (Current -- Tentative)	% of Change (Current -- Tentative)
Salaries and Benefits	\$ -	\$ -	\$ 12,135	\$ 50,210	\$ 150,896	\$ 100,686	200.5%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Contracted Services	\$ -	\$ -	\$ 19,994	\$ 125,000	\$ 189,120	\$ 64,120	51.3%
Operating Expenses	\$ -	\$ -	\$ 1,699	\$ 105,866	\$ 161,331	\$ 55,465	52.4%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ 20,500	\$ 61,810	\$ 41,310	201.5%
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL</b>	\$ -	\$ -	\$ 33,828	\$ 301,576	\$ 563,157	\$ 261,581	86.7%

<b>SOURCE OF FUNDS</b>	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2014-15	\$ -	\$ 563,157	\$ -	\$ -	\$ -	\$ -	\$ 563,157

#### OPERATING AND NON-OPERATING

Fiscal Year 2014-15

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 150,896	\$ -	\$ 150,896
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 15,120	\$ 174,000	\$ 189,120
Operating Expenses	\$ 117,443	\$ 43,888	\$ 161,331
Operating Capital Outlay	\$ 31,850	\$ 29,960	\$ 61,810
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
<b>TOTAL</b>	\$ 315,309	\$ 247,848	\$ 563,157

### Changes and Trends

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

The FY 2014-2015 budget further allocates a share based on utilization of computers by division of the recurring licensing, software maintenance and IT staff time associated

## Program and Activity Allocations

with developing and maintaining information technology software and hardware for the program areas.

The FY 2014-2015 budget represents a multi-year project to develop and support a land management database to provide effective and efficient management of District lands. The development of this database is vital to the management of District lands, especially to help determine the long-term growth and yield of pine timber resources, which provide revenue generation that helps fund the District's land management program. Beginning in FY 2014-2015, the District will initiate the second phase of this project and conduct a forest inventory of the pine timber resources of the Choctawhatchee River and Holmes Creek WMA, as well as on the Apalachicola and Chipola River WMAs. Once the Phase II inventory and field audit is complete, the District will have inventoried approximately 98 percent of its pine timber resources, so District-wide growth and yield projections can be developed, as well as other databases to improve prescribed burning and other management activities for the Central and Eastern Land Management Regions.

### **Budget Variances**

The FY 2014-2015 budget increased by \$261,581 or 86.7 percent over the FY 2013-2014 amended budget. This increase is primarily attributed to increased Salaries and Benefits associated with increased IT activities, i.e., land management database development; increased Contracted Services expenditures for IT support functions; and an increase in OCO for computer hardware, software and, data recorder purchases.

### **Major Budget Items**

The proposed FY 2014-2015 budget for continuing development of the land management database and other IT-related support functions includes Salaries and Benefits, Contracted Services, Operating Expenses and OCO expenditures. Salaries and Benefits increased as more staff time is allocated to development of the land management database.

# Program and Activity Allocations

## Regulation (Program 4.0)

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

### NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT

#### PROGRAM BY EXPENDITURE CATEGORY

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

TENTATIVE BUDGET - Fiscal Year 2014-2015

#### 4.0 Regulation

	Fiscal Year 2010-11 (Actual-Audited)	Fiscal Year 2011-12 (Actual-Audited)	Fiscal Year 2012-13 (Actual - Audited)	Fiscal Year 2013-14 (Current-Amended)	Fiscal Year 2014-15 (Tentative Budget)	Difference in \$ (Current -- Tentative)	% of Change (Current -- Tentative)
Salaries and Benefits	\$ 2,521,340	\$ 2,352,643	\$ 2,273,321	\$ 2,596,569	\$ 2,749,307	\$ 152,738	5.9%
Other Personal Services	\$ 43,083	\$ 39,664	\$ 77,691	\$ 245,605	\$ 271,872	\$ 26,267	10.7%
Contracted Services	\$ 1,489,330	\$ 222,002	\$ 159,240	\$ 219,672	\$ 273,462	\$ 53,790	24.5%
Operating Expenses	\$ 322,948	\$ 736,686	\$ 451,365	\$ 853,986	\$ 710,914	\$ (143,072)	-16.8%
Operating Capital Outlay	\$ 19,815	\$ -	\$ -	\$ 49,500	\$ 156,733	\$ 107,233	216.6%
Fixed Capital Outlay	\$ -	\$ -	\$ 7,138	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
<b>TOTAL</b>	<b>\$ 4,396,516</b>	<b>\$ 3,350,996</b>	<b>\$ 2,968,755</b>	<b>\$ 3,965,332</b>	<b>\$ 4,162,288</b>	<b>\$ 196,956</b>	<b>5.0%</b>

#### SOURCE OF FUNDS

Fiscal Year 2014-15

	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Salaries and Benefits	\$ 1,412,926	\$ -	\$ -	\$ -	\$ 1,307,269	\$ 29,112	\$ 2,749,307
Other Personal Services	\$ 54,622	\$ -	\$ -	\$ -	\$ 217,250	\$ -	\$ 271,872
Contracted Services	\$ 121,364	\$ 69,952	\$ -	\$ -	\$ 82,146	\$ -	\$ 273,462
Operating Expenses	\$ 356,874	\$ 24,398	\$ -	\$ -	\$ 329,642	\$ -	\$ 710,914
Operating Capital Outlay	\$ 46,311	\$ 41,106	\$ -	\$ -	\$ 69,316	\$ -	\$ 156,733
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 2,495,699</b>	<b>\$ 155,061</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,211,231</b>	<b>\$ 37,845</b>	<b>\$ 4,899,836</b>

#### RATE, OPERATING AND NON-OPERATING

Fiscal Year 2014-15

	Workforce	Rate (Salary without benefits)	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	33.0	\$ 1,870,685	\$ 2,749,307	\$ -	\$ 2,749,307
Other Personal Services	5.0	\$ 195,220	\$ 271,872	\$ -	\$ 271,872
Contracted Services			\$ 149,212	\$ 124,250	\$ 273,462
Operating Expenses			\$ 630,010	\$ 80,904	\$ 710,914
Operating Capital Outlay			\$ 80,763	\$ 75,970	\$ 156,733
Fixed Capital Outlay			\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)			\$ -	\$ -	\$ -
Debt			\$ -	\$ -	\$ -
Reserves - Emergency Response			\$ -	\$ -	\$ -
<b>TOTAL</b>			<b>\$ 3,881,164</b>	<b>\$ 281,124</b>	<b>\$ 4,162,288</b>

#### WORKFORCE

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

WORKFORCE CATEGORY	Fiscal Year					(Adopted -- TENTATIVE) 2013-2014 to 2014-2015	
	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	Difference	% Change
Authorized Positions	48.0	46.0	36.0	33.0	33.0	0.0	0.0%
Contingent Worker	0.0	0.0	0.0	0.0	0.0	0.0	
Other Personal Services	4.0	4.0	3.0	5.0	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	
<b>TOTAL WORKFORCE</b>	<b>52.0</b>	<b>50.0</b>	<b>39.0</b>	<b>38.0</b>	<b>38.0</b>	<b>0.0</b>	<b>0.00%</b>

## Program and Activity Allocations

### Changes and Trends

The permitting processes for Consumptive Use Permits (CUP) and Environmental Resource Permits (ERP) continue to gain consistency with the other districts and DEP as rulemaking for both programs is implemented. Both programs have also greatly reduced permitting costs times. The District continues to improve IT functions and programs to improve customer service and efficiency. With only 8 percent of the District's well permits located in Jackson County, the decision was made to close the regulatory permitting services in the Marianna field office, reducing the Division's budget with no apparent decrease in permitting time for applicants in that area.

### Budget Variances

The program's FY 2014-2015 budget is \$4,162,288, a 5.0 percent increase from the current year funding level. Salaries and benefits increased 5.9 percent due to increased benefits costs for FTE and additional IT labor and benefits for database development. The 10.7 percent increase in Other Personal Services is due to the added healthcare benefits for OPS staff working more than 30 hours required under federal law. The 24.5 percent increase in Contracted Services is due to an increase in non-recurring IT project costs to streamline permitting processes, improve staff efficiency and ensure consistency with the other districts' regulatory programs. The Contracted Services budget also reflects decreases in legal fees and contract well services.

The 16.8 percent decrease in Operating Expenses includes closing the regulatory functions and staff in the Marianna field offices during FY 2013-2014, resulting in less travel, training and supplies for FY 2014-2015. It is also due to changing needs in the IT budget, such as reducing outside vendor software needs, although a significant investment is being made in an automated permitting database solution developed by the SJRWMD and due to be shared between them, NFWMD and SRWMD. The 216.6 percent increase in OCO reflects the need for IT hardware that will better support the systems being developed and scheduled replacement equipment needs.

### Major Budget Items

The Regulatory Programs major budget category is Salaries and Benefits (\$2,749,307) to answer questions from the public, review applications, issue recommendations and enforce permit conditions. The largest increase is in Activity 4.5, Technology and Information Services, which reflects IT upgrades and modifications to the existing e-permitting programs, design and implementation of a new e-permitting database for all programs, and the continued upkeep and maintenance of the systems. Overall, the program's budget reflects a continued level of service with some shifting of budget needs across categories.

Program and Activity Allocations  
Northwest Florida Water Management District  
**REDUCTIONS - NEW ISSUES**  
4.0 Regulation  
Fiscal Year 2014-15  
Tentative Budget - August 1, 2014

FY 2013-14 Budget (Current-Amended)				38.00	\$	3,965,332
Reductions						
Issue	Description	Issue Amount	Workforce	Category	Subtotal	
Salaries and Benefits					-	
		-				
		-				
Other Personal Services					-	
		-				
		-				
Contracted Services					-	
		-	0.00			
			0.00			
		-	0.00			
Operating Expenses					143,072	
1	Reduced training and travel, reduced field office costs due to cutback in regulatory staff in Marianna field office	143,072				
		-				
Operating Capital Outlay					-	
		-				
		-				
Fixed Capital Outlay					-	
		-				
		-				
Interagency Expenditures (Cooperative Funding)					-	
		-				
		-				
Debt					-	
		-				
		-				
Reserves					-	
		-				
		-				
TOTAL REDUCTIONS			0.00		143,072	

Program and Activity Allocations  
Northwest Florida Water Management District  
**REDUCTIONS - NEW ISSUES**  
4.0 Regulation  
Fiscal Year 2014-15  
Tentative Budget - August 1, 2014

New Issues				
Issue	Description	Issue Amount	Workforce	Category Subtotal
Salaries and Benefits				152,738
1	Benefit increases to FTE, increased IT labor and benefits charged to Regulatory Services for database development and automation of permitting process	152,738		
		-		
Other Personal Services				26,267
2	Benefit increases for OPS that work over 30 hours	26,267		
		-		
Contracted Services				53,790
3	IT contractual services increase for automation of permitting process	53,790		
		-		
Operating Expenses				-
		-		
		-		
Operating Capital Outlay				107,233
4	Computer hardware and printers replacement and upgrade	107,233		
		-		
Fixed Capital Outlay				-
		-		
		-		
Interagency Expenditures (Cooperative Funding)				-
		-		
		-		
Debt				-
		-		
		-		
Reserves				-
		-		
		-		
<b>TOTAL NEW ISSUES</b>			0.00	340,028
<b>4.0 Regulation</b>				
<b>Total Workforce and Tentative Budget for FY 2014-15</b>			38.00	\$ 4,162,288



## Program and Activity Allocations

### Consumptive Use Permitting (Activity 4.1)

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

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

## NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT

### ACTIVITY BY EXPENDITURE CATEGORY

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

TENTATIVE BUDGET - Fiscal Year 2014-2015

#### 4.1 - Consumptive Use Permitting

	Fiscal Year 2010-11 (Actual-Audited)	Fiscal Year 2011-12 (Actual-Audited)	Fiscal Year 2012-13 (Actual - Audited)	Fiscal Year 2013-14 (Current-Amended)	Fiscal Year 2014-15 (Tentative Budget)	Difference in \$ (Current -- Tentative)	% of Change (Current -- Tentative)
Salaries and Benefits	\$ 459,282	\$ 389,364	\$ 470,119	\$ 574,224	\$ 635,718	\$ 61,494	10.7%
Other Personal Services	\$ 19,435	\$ 18,294	\$ 26,541	\$ 48,199	\$ 5,767	\$ (42,432)	-88.0%
Contracted Services	\$ 1,312,223	\$ 44,291	\$ 58,251	\$ 9,000	\$ 2,000	\$ (7,000)	-77.8%
Operating Expenses	\$ 270,303	\$ 314,163	\$ 20,039	\$ 32,825	\$ 16,400	\$ (16,425)	-50.0%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL</b>	<b>\$ 2,061,243</b>	<b>\$ 766,111</b>	<b>\$ 574,950</b>	<b>\$ 664,248</b>	<b>\$ 659,885</b>	<b>\$ (4,363)</b>	<b>-0.7%</b>

<b>SOURCE OF FUNDS</b>	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2014-15	\$ 852,331	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 852,331

### OPERATING AND NON-OPERATING

Fiscal Year 2014-15

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 635,718	\$ -	\$ 635,718
Other Personal Services	\$ 5,767	\$ -	\$ 5,767
Contracted Services	\$ 2,000	\$ -	\$ 2,000
Operating Expenses	\$ 12,900	\$ 3,500	\$ 16,400
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 656,385</b>	<b>\$ 3,500</b>	<b>\$ 659,885</b>

### Changes and Trends

The District continues to work with DEP to increase regulatory consistency in the CUP program as a statewide rulemaking was completed and enacted at the end of May 2014.

## Program and Activity Allocations

### **Budget Variances**

For FY 2014-2015, the tentative budget reflects a decrease of 0.7 percent from FY 2013-2014. The 10.7 percent increase in Salaries and Benefits is due to the transfer of one full-time position from Well Construction to CUP and the reallocation of staff time. Contracted Services decreased by 77.8 percent, due to less need for outside legal services during rulemaking. The decrease in Operating Expenses (50.0 percent) is due to less travel, training, and office and field supplies.

### **Major Budget Items**

The major budget items of the CUP program are associated with Salaries and Benefits (\$635,718) to answer questions from the public, review applications, issue recommendations and enforce permit conditions.

## Program and Activity Allocations

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

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

#### NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT

##### ACTIVITY BY EXPENDITURE CATEGORY

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

TENTATIVE BUDGET - Fiscal Year 2014-2015

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

	Fiscal Year 2010-11 (Actual-Audited)	Fiscal Year 2011-12 (Actual-Audited)	Fiscal Year 2012-13 (Actual - Audited)	Fiscal Year 2013-14 (Current-Amended)	Fiscal Year 2014-15 (Tentative Budget)	Difference in \$ (Current -- Tentative)	% of Change (Current -- Tentative)
Salaries and Benefits	\$ 378,353	\$ 439,365	\$ 576,046	\$ 594,088	\$ 628,837	\$ 34,749	5.8%
Other Personal Services	\$ 23,648	\$ 19,511	\$ 11,798	\$ 19,073	\$ 48,855	\$ 29,782	156.1%
Contracted Services	\$ 43,784	\$ 35,380	\$ 15,486	\$ 47,800	\$ 29,800	\$ (18,000)	-37.7%
Operating Expenses	\$ 7,513	\$ 40,220	\$ 96,721	\$ 16,800	\$ 12,800	\$ (4,000)	-23.8%
Operating Capital Outlay	\$ 4,001	\$ -	\$ -	\$ -	\$ -	\$ -	
Fixed Capital Outlay	\$ -	\$ -	\$ 1,735	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL</b>	<b>\$ 457,299</b>	<b>\$ 534,476</b>	<b>\$ 701,786</b>	<b>\$ 677,761</b>	<b>\$ 720,292</b>	<b>\$ 42,531</b>	<b>6.3%</b>

<b>SOURCE OF FUNDS</b>	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2014-15	\$ 863,600	\$ -	\$ -	\$ -	\$ 60,000	\$ -	\$ 923,600

#### OPERATING AND NON-OPERATING

Fiscal Year 2014-15

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 628,837	\$ -	\$ 628,837
Other Personal Services	\$ 48,855	\$ -	\$ 48,855
Contracted Services	\$ 29,800	\$ -	\$ 29,800
Operating Expenses	\$ 10,800	\$ 2,000	\$ 12,800
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 718,292</b>	<b>\$ 2,000</b>	<b>\$ 720,292</b>

### Changes and Trends

The District's Water Well Program continues its effort to improve customer service by increasing the amount of contractors taking advantage of the Online Well Permitting Management Account (OWPMA). Beginning in the fall of 2014, an update to the well construction rules, Chapter 40A-3, F.A.C., will allow the District to increase regulatory consistency with current FDEP rules.

## Program and Activity Allocations

### **Budget Variances**

For FY 2014-2015, the tentative budget increased 6.3 percent over the FY 2013-2014 amended budget. An increase of 156.1 percent in Other Personal Services reflects the conversion of one part-time OPS position into one full-time OPS position with healthcare benefits. The decrease of 37.7 percent in Contracted Services is due to the reduced need for contract well drillers. The 23.8 percent decrease in Operating Expenses is due to less staff travel and training, as well as redirecting other rentals and leases to Activity 4.4.

### **Major Budget Items**

The major budget items of the Water Well Program are associated with Salaries and Benefits (\$628,837) to answer questions from the public, review applications, issue recommendations and enforce permit conditions.

## Program and Activity Allocations

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

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

#### NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT

##### ACTIVITY BY EXPENDITURE CATEGORY

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

TENTATIVE BUDGET - Fiscal Year 2014-2015

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

	Fiscal Year 2010-11 (Actual-Audited)	Fiscal Year 2011-12 (Actual-Audited)	Fiscal Year 2012-13 (Actual - Audited)	Fiscal Year 2013-14 (Current-Amended)	Fiscal Year 2014-15 (Tentative Budget)	Difference in \$ (Current -- Tentative)	% of Change (Current -- Tentative)
Salaries and Benefits	\$ 1,683,435	\$ 1,488,454	\$ 1,206,522	\$ 1,214,968	\$ 1,210,334	\$ (4,634)	-0.4%
Other Personal Services	\$ -	\$ 1,859	\$ 39,019	\$ 178,333	\$ 217,250	\$ 38,917	21.8%
Contracted Services	\$ 133,323	\$ 129,492	\$ 85,503	\$ 53,500	\$ 35,000	\$ (18,500)	-34.6%
Operating Expenses	\$ 45,132	\$ 378,713	\$ 329,267	\$ 34,174	\$ 26,500	\$ (7,674)	-22.5%
Operating Capital Outlay	\$ 15,814	\$ -	\$ -	\$ -	\$ -	\$ -	
Fixed Capital Outlay	\$ -	\$ -	\$ 5,403	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL</b>	<b>\$ 1,877,704</b>	<b>\$ 1,998,519</b>	<b>\$ 1,665,714</b>	<b>\$ 1,480,975</b>	<b>\$ 1,489,084</b>	<b>\$ 8,109</b>	<b>0.5%</b>

<b>SOURCE OF FUNDS</b>	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2014-15	\$ 127,198	\$ 64,105	\$ -	\$ -	\$ 1,588,380	\$ 37,845	\$ 1,817,528

#### OPERATING AND NON-OPERATING

Fiscal Year 2014-15

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 1,210,334	\$ -	\$ 1,210,334
Other Personal Services	\$ 217,250	\$ -	\$ 217,250
Contracted Services	\$ 35,000	\$ -	\$ 35,000
Operating Expenses	\$ 23,500	\$ 3,000	\$ 26,500
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 1,486,084</b>	<b>\$ 3,000</b>	<b>\$ 1,489,084</b>

### Changes and Trends

The District's Environmental Resource Permitting (ERP) program completed the rulemaking process as part of a statewide initiative to improve consistency among the five Districts and DEP in late 2013, and the new rules are being implemented. All WMD and DEP ERP programs now regulate under the same set of rules, with individually tailored Applicant's Handbooks for each agency. Permitting costs and times continue to

## Program and Activity Allocations

decrease; the implementation of a new database system should enable that process improvement and streamlining to continue.

### **Budget Variances**

For FY 2014-2015, the tentative program budget increased 0.5 percent from the FY 2013-2014 amended budget. Other Personal Services increased 21.8 percent, due to the added healthcare benefits for OPS staff working more than 30 hours. The 34.6 percent decrease in Contracted Services was a result of less legal and other consulting services needed. Operating Expenses decreased 22.5 percent due to less staff travel and training, as well as a decreased need for office and field supplies.

### **Major Budget Items**

The major budget items for these programs are related to Salaries and Benefits (\$1,210,334) to answer questions from the public, review applications, issue recommendations and enforce permit conditions.

## Program and Activity Allocations

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

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

### NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT

#### ACTIVITY BY EXPENDITURE CATEGORY

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

TENTATIVE BUDGET - Fiscal Year 2014-2015

#### 4.4 - Other Regulatory and Enforcement Activities

	Fiscal Year 2010-11 (Actual-Audited)	Fiscal Year 2011-12 (Actual-Audited)	Fiscal Year 2012-13 (Actual - Audited)	Fiscal Year 2013-14 (Current-Amended)	Fiscal Year 2014-15 (Tentative Budget)	Difference in \$ (Current -- Tentative)	% of Change (Current -- Tentative)
Salaries and Benefits	\$ 270	\$ 21,981	\$ 15,924	\$ 53,643	\$ 44,500	\$ (9,143)	-17.0%
Other Personal Services	\$ -	\$ -	\$ 333	\$ -	\$ -	\$ -	
Contracted Services	\$ -	\$ -	\$ -	\$ 109,372	\$ 44,072	\$ (65,300)	-59.7%
Operating Expenses	\$ -	\$ 3,590	\$ 15	\$ 271,533	\$ 256,202	\$ (15,331)	-5.6%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL</b>	<b>\$ 270</b>	<b>\$ 25,571</b>	<b>\$ 16,272</b>	<b>\$ 434,548</b>	<b>\$ 344,774</b>	<b>\$ (89,774)</b>	<b>-20.7%</b>

<b>SOURCE OF FUNDS</b>	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2014-15	\$ 190,273	\$ -	\$ -	\$ -	\$ 167,851	\$ -	\$ 358,124

#### OPERATING AND NON-OPERATING

Fiscal Year 2014-15

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 44,500	\$ -	\$ 44,500
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 44,072	\$ -	\$ 44,072
Operating Expenses	\$ 256,202	\$ -	\$ 256,202
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 344,774</b>	<b>\$ -</b>	<b>\$ 344,774</b>

### Changes and Trends

Contracted Services decreased by 59.7 percent due to completion of rulemaking requiring less legal and other contractual services.

## Program and Activity Allocations

### **Budget Variances**

For FY 2014-2015, the tentative activity budget decreased 20.7 percent from the FY 2013-2014 amended budget as a result of less need for legal fees due to the completion of CUP and ERP rulemaking. The closure of regulatory services in the Marianna field office also reduced expenses.

### **Major Budget Items**

The major budget items for this activity are related to Operating Expenses (\$256,202).



## Program and Activity Allocations

### Technology and Information Services (Activity 4.5)

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

## NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT

### ACTIVITY BY EXPENDITURE CATEGORY

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

TENTATIVE BUDGET - Fiscal Year 2014-2015

### 4.5 - Technology and Information Services

	Fiscal Year 2010-11 (Actual-Audited)	Fiscal Year 2011-12 (Actual-Audited)	Fiscal Year 2012-13 (Actual - Audited)	Fiscal Year 2013-14 (Current-Amended)	Fiscal Year 2014-15 (Tentative Budget)	Difference in \$ (Current -- Tentative)	% of Change (Current -- Tentative)
Salaries and Benefits	\$ -	\$ 13,480	\$ 4,710	\$ 159,646	\$ 229,918	\$ 70,272	44.0%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Contracted Services	\$ -	\$ 12,839	\$ -	\$ -	\$ 162,590	\$ 162,590	
Operating Expenses	\$ -	\$ -	\$ 5,323	\$ 498,654	\$ 399,012	\$ (99,642)	-20.0%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ 49,500	\$ 156,733	\$ 107,233	216.6%
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL</b>	\$ -	\$ 26,319	\$ 10,033	\$ 707,800	\$ 948,253	\$ 240,453	34.0%

<b>SOURCE OF FUNDS</b>	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2014-15	\$ 462,297	\$ 90,956	\$ -	\$ -	\$ 395,000	\$ -	\$ 948,253

### OPERATING AND NON-OPERATING

Fiscal Year 2014-15

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 229,918	\$ -	\$ 229,918
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 38,340	\$ 124,250	\$ 162,590
Operating Expenses	\$ 326,608	\$ 72,404	\$ 399,012
Operating Capital Outlay	\$ 80,763	\$ 75,970	\$ 156,733
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
<b>TOTAL</b>	\$ 675,629	\$ 272,624	\$ 948,253

### Changes and Trends

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

## Program and Activity Allocations

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

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

### **Budget Variances**

For FY 2014-2015, the tentative budget increased 34.0 percent from the FY 2013-2014 budget as a result of proposed IT projects. The increase is primarily due to the need to implement upgrades to the e-permitting database applications to add functionality and streamline the permitting process for applicants, as well as to improve efficiency and make revisions due to changes in statutory requirements and administrative rules. Contracted Services increased due to database improvements.

The 20.0 percent decrease in Operating Expenses is primarily due to changing needs in the IT budget, resulting from a reduction in software needs and IT supplies. The 216.6 percent increase in OCO reflects the need for IT hardware to support systems being developed and recurring equipment replacement needs.

### **Major Budget Items**

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

# Program and Activity Allocations

## Outreach (Program 5.0)

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

### NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT

#### PROGRAM BY EXPENDITURE CATEGORY

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

TENTATIVE BUDGET - Fiscal Year 2014-2015

#### 5.0 Outreach

	Fiscal Year 2010-11 (Actual-Audited)	Fiscal Year 2011-12 (Actual-Audited)	Fiscal Year 2012-13 (Actual - Audited)	Fiscal Year 2013-14 (Current-Amended)	Fiscal Year 2014-15 (Tentative Budget)	Difference in \$ (Current -- Tentative)	% of Change (Current -- Tentative)
Salaries and Benefits	\$ 80,882	\$ 88,081	\$ 116,199	\$ 146,000	\$ 135,065	\$ (10,935)	-7.5%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contracted Services	\$ 2,000	\$ 2,250	\$ 2,880	\$ 3,500	\$ 10,000	\$ 6,500	185.7%
Operating Expenses	\$ 9,656	\$ 9,330	\$ 2,012	\$ 18,544	\$ 19,219	\$ 675	3.6%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
<b>TOTAL</b>	<b>\$ 92,538</b>	<b>\$ 99,661</b>	<b>\$ 121,091</b>	<b>\$ 168,044</b>	<b>\$ 164,284</b>	<b>\$ (3,760)</b>	<b>-2.2%</b>

#### SOURCE OF FUNDS

Fiscal Year 2014-15

	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Salaries and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contracted Services	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000
Operating Expenses	\$ 750	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 750
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 10,750</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 10,750</b>

#### RATE, OPERATING AND NON-OPERATING

Fiscal Year 2014-15

	Workforce	Rate (Salary without benefits)	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	2.0	\$ 98,520	\$ 135,065	\$ -	\$ 135,065
Other Personal Services	0.0	\$ -	\$ -	\$ -	\$ -
Contracted Services			\$ 10,000	\$ -	\$ 10,000
Operating Expenses			\$ 18,744	\$ 475	\$ 19,219
Operating Capital Outlay			\$ -	\$ -	\$ -
Fixed Capital Outlay			\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)			\$ -	\$ -	\$ -
Debt			\$ -	\$ -	\$ -
Reserves - Emergency Response			\$ -	\$ -	\$ -
<b>TOTAL</b>			<b>\$ 163,809</b>	<b>\$ 475</b>	<b>\$ 164,284</b>

#### WORKFORCE

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

WORKFORCE CATEGORY	Fiscal Year					(Adopted -- TENTATIVE) 2013-2014 to 2014-2015	
	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	Difference	% Change
Authorized Positions	2.0	2.0	2.0	2.0	2.0	0.0	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	
<b>TOTAL WORKFORCE</b>	<b>2.0</b>	<b>2.0</b>	<b>2.0</b>	<b>2.0</b>	<b>2.0</b>	<b>0.0</b>	<b>0.00%</b>

## Program and Activity Allocations

### **Changes and Trends**

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

### **Budget Variances**

The Outreach program budget includes a decrease to Salaries and Benefits to reflect current staff costs; an increase in Contracted Services to purchase access to a governmental research and legislative monitoring website and cover shared costs of the Washington, D.C. office; and an increase in Operating Expenses to cover conference/lobbying registration fees.

### **Major Budget Items**

There are no major budget items in this activity's budget.

Program and Activity Allocations  
Northwest Florida Water Management District  
**REDUCTIONS - NEW ISSUES**  
5.0 Outreach  
Fiscal Year 2014-15  
Tentative Budget - August 1, 2014

FY 2013-14 Budget (Current-Amended)			2.00	\$	168,044
Reductions					
Issue	Description	Issue Amount	Workforce	Category Subtotal	
Salaries and Benefits				10,935	
1	Salaries and Benefits Adjustment	10,935			
		-			
Other Personal Services				-	
		-			
		-			
Contracted Services				-	
		-			
		-			
Operating Expenses				-	
		-			
		-			
Operating Capital Outlay				-	
		-			
		-			
Fixed Capital Outlay				-	
		-			
		-			
Interagency Expenditures (Cooperative Funding)				-	
		-			
		-			
Debt				-	
		-			
		-			
Reserves				-	
		-			
		-			
<b>TOTAL REDUCTIONS</b>			0.00	10,935	

Program and Activity Allocations  
Northwest Florida Water Management District  
**REDUCTIONS - NEW ISSUES**  
5.0 Outreach  
Fiscal Year 2014-15  
Tentative Budget - August 1, 2014

New Issues				
Issue	Description	Issue Amount	Workforce	Category Subtotal
Salaries and Benefits				-
		-		
		-		
Other Personal Services				-
		-		
		-		
Contracted Services				6,500
1	Other Contractual Services - Lobby Tools	6,500		
		-		
Operating Expenses				675
2	Registration Fees	675		
		-		
Operating Capital Outlay				-
		-		
		-		
Fixed Capital Outlay				-
		-		
		-		
Interagency Expenditures (Cooperative Funding)				-
		-		
		-		
Debt				-
		-		
		-		
Reserves				-
		-		
		-		
<b>TOTAL NEW ISSUES</b>			0.00	7,175
<b>5.0 Outreach</b>				
<b>Total Workforce and Tentative Budget for FY 2014-15</b>			2.00	\$ 164,284

## Program and Activity Allocations

### Public Information (Activity 5.2)

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

### NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT

#### ACTIVITY BY EXPENDITURE CATEGORY

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

TENTATIVE BUDGET - Fiscal Year 2014-2015

#### 5.2 - Public Information

	Fiscal Year 2010-11 (Actual-Audited)	Fiscal Year 2011-12 (Actual-Audited)	Fiscal Year 2012-13 (Actual - Audited)	Fiscal Year 2013-14 (Current-Amended)	Fiscal Year 2014-15 (Tentative Budget)	Difference in \$ (Current -- Tentative)	% of Change (Current -- Tentative)
Salaries and Benefits	\$ 46,447	\$ 55,008	\$ 116,199	\$ 146,000	\$ 135,065	\$ (10,935)	-7.5%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Contracted Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Operating Expenses	\$ 7,154	\$ 9,112	\$ 1,767	\$ 18,469	\$ 18,469	\$ -	0.0%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL</b>	<b>\$ 53,601</b>	<b>\$ 64,120</b>	<b>\$ 117,966</b>	<b>\$ 164,469</b>	<b>\$ 153,534</b>	<b>\$ (10,935)</b>	<b>-6.6%</b>

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

#### OPERATING AND NON-OPERATING

Fiscal Year 2014-15

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 135,065	\$ -	\$ 135,065
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ -	\$ -	\$ -
Operating Expenses	\$ 18,469	\$ -	\$ 18,469
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 153,534</b>	<b>\$ -</b>	<b>\$ 153,534</b>

## Program and Activity Allocations

### **Changes and Trends**

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

### **Budget Variances**

The requested budget provides for a decrease in Salaries and Benefits (7.5 percent) to reflect actual budget needs for the current staff.

### **Major Budget Items**

The major budget items for this program are related to Salaries and Benefits (\$135,065).



## Program and Activity Allocations

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

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

## NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT

### ACTIVITY BY EXPENDITURE CATEGORY

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

TENTATIVE BUDGET - Fiscal Year 2014-2015

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

	Fiscal Year 2010-11 (Actual-Audited)	Fiscal Year 2011-12 (Actual-Audited)	Fiscal Year 2012-13 (Actual - Audited)	Fiscal Year 2013-14 (Current-Amended)	Fiscal Year 2014-15 (Tentative Budget)	Difference in \$ (Current -- Tentative)	% of Change (Current -- Tentative)
Salaries and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Contracted Services	\$ 2,000	\$ 2,250	\$ 2,880	\$ 3,500	\$ 10,000	\$ 6,500	185.7%
Operating Expenses	\$ 50	\$ 200	\$ 245	\$ 75	\$ 750	\$ 675	900.0%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL</b>	<b>\$ 2,050</b>	<b>\$ 2,450</b>	<b>\$ 3,125</b>	<b>\$ 3,575</b>	<b>\$ 10,750</b>	<b>\$ 7,175</b>	<b>200.7%</b>

<b>SOURCE OF FUNDS</b>	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2014-15	\$ 10,750	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,750

### OPERATING AND NON-OPERATING

Fiscal Year 2014-15

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ -	\$ -	\$ -
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 10,000	\$ -	\$ 10,000
Operating Expenses	\$ 275	\$ 475	\$ 750
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 10,275</b>	<b>\$ 475</b>	<b>\$ 10,750</b>

## Program and Activity Allocations

### **Changes and Trends**

The District continues to work in cooperation with the Florida Legislature, Governor's Office and other state agencies to serve Floridians and protect the area's water and natural resources.

### **Budget Variances**

Funding for FY 2014-2015 includes an increase in Contracted Services of \$6,500 to purchase access to a governmental research and legislative monitoring website and cover shared costs of the Washington, D.C. office, as well as an increase in Operating Expenses to cover conference/lobbying registration fees.

### **Major Budget Items**

None

# Program and Activity Allocations

## District Management and Administration (Program 6.0)

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

### NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT

#### PROGRAM BY EXPENDITURE CATEGORY

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

TENTATIVE BUDGET - Fiscal Year 2014-2015

#### 6.0 District Management and Administration

	Fiscal Year 2010-11 (Actual-Audited)	Fiscal Year 2011-12 (Actual-Audited)	Fiscal Year 2012-13 (Actual - Audited)	Fiscal Year 2013-14 (Current-Amended)	Fiscal Year 2014-15 (Tentative Budget)	Difference in \$ (Current -- Tentative)	% of Change (Current -- Tentative)
Salaries and Benefits	\$ 3,825,486	\$ 2,821,582	\$ 1,417,608	\$ 1,817,732	\$ 1,410,468	\$ (407,264)	-22.4%
Other Personal Services	\$ (147)	\$ 3	\$ 237	\$ 15,500	\$ 15,500	\$ -	0.0%
Contracted Services	\$ 292,041	\$ 169,182	\$ 106,794	\$ 364,561	\$ 219,806	\$ (144,755)	-39.7%
Operating Expenses	\$ 1,329,156	\$ 601,261	\$ 370,290	\$ 406,618	\$ 382,861	\$ (23,757)	-5.8%
Operating Capital Outlay	\$ 61,933	\$ 60,629	\$ 5,475	\$ 240,800	\$ 91,391	\$ (149,409)	-62.0%
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
<b>TOTAL</b>	<b>\$ 5,508,469</b>	<b>\$ 3,652,656</b>	<b>\$ 1,900,404</b>	<b>\$ 2,845,211</b>	<b>\$ 2,120,026</b>	<b>\$ (725,185)</b>	<b>-25.5%</b>

#### SOURCE OF FUNDS

Fiscal Year 2014-15

	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Salaries and Benefits	\$ 654,561	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 654,561
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contracted Services	\$ 12,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,500
Operating Expenses	\$ 25,950	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,950
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 868,529</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 868,529</b>

#### RATE, OPERATING AND NON-OPERATING

Fiscal Year 2014-15

	Workforce	Rate (Salary without benefits)	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	22.0	\$ 1,017,072	\$ 1,410,468	\$ -	\$ 1,410,468
Other Personal Services	0.5	\$ 14,300	\$ 15,500	\$ -	\$ 15,500
Contracted Services			\$ 147,356	\$ 72,450	\$ 219,806
Operating Expenses			\$ 349,389	\$ 33,472	\$ 382,861
Operating Capital Outlay			\$ 47,093	\$ 44,298	\$ 91,391
Fixed Capital Outlay			\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)			\$ -	\$ -	\$ -
Debt			\$ -	\$ -	\$ -
Reserves - Emergency Response			\$ -	\$ -	\$ -
<b>TOTAL</b>			<b>\$ 1,969,806</b>	<b>\$ 150,220</b>	<b>\$ 2,120,026</b>

#### WORKFORCE

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

WORKFORCE CATEGORY	Fiscal Year					(Adopted -- TENTATIVE) 2013-2014 to 2014-2015	
	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	Difference	% Change
Authorized Positions	24.0	22.0	22.0	22.0	22.0	0.0	0.0%
Contingent Worker	0.0	0.0	0.0	0.0	0.0	0.0	
Other Personal Services	0.0	1.0	0.0	0.5	0.5	0.0	0.0%
Intern	0.0	0.0	0.0	0.0	0.0	0.0	
Volunteer	0.0	0.0	0.0	0.0	0.0	0.0	
<b>TOTAL WORKFORCE</b>	<b>24.0</b>	<b>23.0</b>	<b>22.0</b>	<b>22.5</b>	<b>22.5</b>	<b>0.0</b>	<b>0.00%</b>

## Program and Activity Allocations

### Changes and Trends

Over the past three years, the EOG, Legislature and DEP have coordinated with the five water management districts to gain consistencies in numerous functional areas, including equipment replacement cycles, employee benefits, and financial and budget reporting. Costs previously paid from this program have been reallocated across all programs to better reflect the full cost of providing services and to align costs with the appropriate revenue sources. The District initiated spending funds from the newly created Technology activities in each Program area in FY 2012-2013, to begin capturing the costs associated with each program.

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

The combined budgets for Program 5 Outreach (\$164,284) and Program 6 District Management and Administration (\$2,120,026) represent 4.4 percent of the \$52.5 million budget proposed for FY 2014-2015.

### Budget Variances

The total program's budget decrease of \$725,185 (25.5 percent) reflects a net decrease of \$741,424 in the IT budget and a small increase of \$16,239 for the remaining administrative functions. A thorough assessment was performed to evaluate the current system usage of each Program area and additional needs for the development of a budget, which proportionately allocates both recurring and non-recurring costs.

### Major Budget Items

Salaries and Benefits make up two-thirds of this program's budget, which includes executive, financial, personnel, IT and other administrative support for the District. The program's FY 2014-2015 budget of \$2,120,026 also includes \$219,806 for Contracted Services (e.g., legal counsel, audit services) and \$382,861 for Operating Expenses (e.g., liability insurances, tax collector fees).

The FY 2014-2015 budget reflects the District's continued commitment to improve information technology to serve all programs. The District is in the process of implementing several new technologies, both software and hardware, to improve infrastructure and services for the public and District staff. Increased functionality will be delivered for document management, contract management, project management, geographic information systems, extended web functionality on the District's website and automation for several manual processes. In addition, some outsourced web based technology will be integrated into the District's external website, reducing costs for hosting and supporting these technologies. Several technologies will be upgraded with newer versions of existing software in order to be compliant with best practices, security and warranty/support agreements.

Investment in hardware and software will be made to support disaster recovery and business continuity of District systems. Improvements in document management will be made for process improvement by automating manual processes, as well as offer increased functionality and usability to the District's internal Intranet site.

# Program and Activity Allocations

## Northwest Florida Water Management District

### REDUCTIONS - NEW ISSUES

#### 6.0 District Management and Administration

Fiscal Year 2014-15

Tentative Budget - August 1, 2014

FY 2013-14 Budget (Current-Amended)		22.50	\$	2,845,211
Reductions				
Issue	Description	Issue Amount	Workforce	Category Subtotal
Salaries and Benefits			0.00	418,198
1	Improved IT allocation to Divisions	418,198		
		-	0.00	
Other Personal Services			0.00	-
			0.00	
		-	0.00	
Contracted Services			0.00	144,755
2	Improved IT allocation to Divisions	144,755	0.00	
		-	0.00	
Operating Expenses				77,741
3	Improved IT allocation to Divisions	72,346		
4	Reduction in general administrative operating expenses	5,395		
		-		
Operating Capital Outlay				149,409
5	Improved IT allocation to Divisions	149,109		
6	Reclassification of OCO to operating expense	300		
		-		
Fixed Capital Outlay				-
		-		
		-		
Interagency Expenditures (Cooperative Funding)				-
		-		
		-		
Debt				-
		-		
		-		
Reserves				-
		-		
		-		
TOTAL REDUCTIONS			0.00	790,103

# Program and Activity Allocations

**Northwest Florida Water Management District**  
**REDUCTIONS - NEW ISSUES**  
**6.0 District Management and Administration**  
**Fiscal Year 2014-15**  
**Tentative Budget - August 1, 2014**

New Issues				
Issue	Description	Issue Amount	Workforce	Category Subtotal
Salaries and Benefits			0.00	10,934
	Salaries and Benefits Rate Adjustments	10,934	0.00	
		-	0.00	
Other Personal Services			0.00	-
		-	0.00	
		-	0.00	
Contracted Services			0.00	-
		-	0.00	
		-	0.00	
Operating Expenses				53,984
1	Increase in Online data service for SSRC Services and transfer of budget from Facilities	28,791		
2	Staff Travel for vendor conferences and other travel	6,952		
3	Staff Clothing/Uniforms	9,000		
4	Software for web conference, Vmware, Citrix	5,972		
5	Computer equipment, support, office supplies	3,269		
Operating Capital Outlay				-
		-		
		-		
Fixed Capital Outlay				-
		-		
		-		
Interagency Expenditures (Cooperative Funding)				-
		-		
		-		
Debt				-
		-		
		-		
Reserves				-
		-		
		-		
<b>TOTAL NEW ISSUES</b>			<b>0.00</b>	<b>64,918</b>
<b>Total Workforce and Tentative Budget for FY 2014-15</b>			<b>22.50</b>	<b>\$ 2,120,026</b>

## Program and Activity Allocations

### Administrative and Operations Support (Activity 6.1)

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

### NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT

#### ACTIVITY BY EXPENDITURE CATEGORY

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

TENTATIVE BUDGET - Fiscal Year 2014-2015

#### 6.1 - Administrative and Operations Support

	Fiscal Year 2010-11 (Actual-Audited)	Fiscal Year 2011-12 (Actual-Audited)	Fiscal Year 2012-13 (Actual - Audited)	Fiscal Year 2013-14 (Current-Amended)	Fiscal Year 2014-15 (Tentative Budget)	Difference in \$ (Current -- Tentative)	% of Change (Current -- Tentative)
Salaries and Benefits	\$ 3,825,486	\$ 2,821,582	\$ 1,417,608	\$ 1,817,732	\$ 1,410,468	\$ (407,264)	-22.4%
Other Personal Services	\$ (147)	\$ 3	\$ 237	\$ 15,500	\$ 15,500	\$ -	0.0%
Contracted Services	\$ 292,041	\$ 169,182	\$ 106,794	\$ 364,561	\$ 219,806	\$ (144,755)	-39.7%
Operating Expenses	\$ 1,269,361	\$ 545,144	\$ 319,851	\$ 346,618	\$ 322,861	\$ (23,757)	-6.9%
Operating Capital Outlay	\$ 61,933	\$ 60,629	\$ 5,475	\$ 240,800	\$ 91,391	\$ (149,409)	-62.0%
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL</b>	<b>\$ 5,448,674</b>	<b>\$ 3,596,540</b>	<b>\$ 1,849,965</b>	<b>\$ 2,785,211</b>	<b>\$ 2,060,026</b>	<b>\$ (725,185)</b>	<b>-26.0%</b>

<b>SOURCE OF FUNDS</b>	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2014-15	\$ 868,529	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 868,529

#### OPERATING AND NON-OPERATING

Fiscal Year 2014-15

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 1,410,468	\$ -	\$ 1,410,468
Other Personal Services	\$ 15,500	\$ -	\$ 15,500
Contracted Services	\$ 147,356	\$ 72,450	\$ 219,806
Operating Expenses	\$ 289,389	\$ 33,472	\$ 322,861
Operating Capital Outlay	\$ 47,093	\$ 44,298	\$ 91,391
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 1,909,806</b>	<b>\$ 150,220</b>	<b>\$ 2,060,026</b>

### Changes and Trends

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

## Program and Activity Allocations

allocations or direct charging of costs previously paid from the administrative activities. Prior to FY 2011-2012, the Division of Administration budget included all employee benefits, including the payment of compensated absences for the District; fleet and property insurance; utilities and janitorial costs for Headquarters and field offices; telephone costs; and furniture and equipment purchase and rental. In FY 2011-2012, the employee benefits were distributed to the program areas. Other costs directly related to the program areas have also been transitioned to those budgets.

### **Budget Variances**

Excluding the IT portion budgeted in this activity, the Administrative and Operations Support budget reflects a small increase of \$16,239 or 1.0 percent across Salaries and Benefits and Operating Expenses. The IT budget alone decreased by \$741,424 or 61.5 percent is due to the allocation of both recurring and non-recurring budget to the program areas. This IT reduction crosses Salaries and Benefits, Contracted Services, Operating Expenses, and OCO.

### **Major Budget Items**

The major budget categories in this activity are Salaries and Benefits at \$1,410,468 followed by Operating Expenses of \$322,861.



## Program and Activity Allocations

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

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

#### NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT

##### ACTIVITY BY EXPENDITURE CATEGORY

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

TENTATIVE BUDGET - Fiscal Year 2014-2015

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

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

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

#### OPERATING AND NON-OPERATING

Fiscal Year 2014-15

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

### Changes and Trends

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

### Budget Variances

None

### Major Budget Items

None

## Program and Activity Allocations

### **F. District Specific Programs**

None

## Program and Activity Allocations

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

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

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

# Program and Activity Allocations

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

Fiscal Year 2012-13 (Actual-Audited)

### TENTATIVE BUDGET - Fiscal Year 2014-2015

PROGRAMS, ACTIVITIES AND SUB-ACTIVITIES	Fiscal Year 2012-13 (Actual-Audited)	Water Supply	Water Quality	Flood Protection	Natural Systems
<b>1.0 Water Resources Planning and Monitoring</b>	<b>\$2,469,337</b>	<b>\$296,320</b>	<b>\$222,240</b>	<b>\$222,240</b>	<b>\$1,728,536</b>
1.1 - District Water Management Planning	563,828	X	X	X	X
1.1.1 Water Supply Planning	142,005	X	X		X
1.1.2 Minimum Flows and Levels	251,882	X	X		X
1.1.3 Other Water Resources Planning	169,941	X	X	X	X
1.2 - Research, Data Collection, Analysis and Monitoring	587,624	X	X	X	X
1.3 - Technical Assistance	1,315,720	X	X	X	X
1.4 - Other Water Resources Planning and Monitoring Activities	0				
1.5 - Technology & Information Services	2,165	X	X	X	X
<b>2.0 Acquisition, Restoration and Public Works</b>	<b>\$2,745,571</b>	<b>\$1,619,887</b>	<b>\$439,291</b>	<b>\$576,570</b>	<b>\$109,823</b>
2.1 - Land Acquisition	43,808	X	X	X	X
2.2 - Water Source Development	545,590	X	X	X	X
2.2.1 Water Resource Development Projects	184,531	X	X		X
2.2.2 Water Supply Development Assistance	361,059	X			
2.2.3 Other Water Source Development Activities	0				
2.3 - Surface Water Projects	2,152,968	X	X	X	X
2.4 - Other Cooperative Projects	0				
2.5 - Facilities Construction and Major Renovations	0				
2.6 - Other Acquisition and Restoration Activities	1,513				
2.7 - Technology & Information Service	1,692	X	X	X	X
<b>3.0 Operation and Maintenance of Lands and Works</b>	<b>\$2,765,509</b>	<b>\$331,861</b>	<b>\$940,273</b>	<b>\$940,273</b>	<b>\$553,102</b>
3.1 - Land Management	2,382,979	X	X	X	X
3.2 - Works	6,392		X		X
3.3 - Facilities	312,060	X	X	X	X
3.4 - Invasive Plant Control	0				
3.5 - Other Operation and Maintenance Activities	0				
3.6 - Fleet Services <sup>(2)</sup>	30,250	X	X	X	X
3.7 - Technology & Information Services <sup>(1)</sup>	33,828	X	X	X	X
<b>4.0 Regulation</b>	<b>\$2,968,755</b>	<b>\$1,454,690</b>	<b>\$593,751</b>	<b>\$593,751</b>	<b>\$326,563</b>
4.1 - Consumptive Use Permitting	574,950	X	X		X
4.2 - Water Well Construction Permitting and Contractor Licensing	701,786	X	X		
4.3 - Environmental Resource and Surface Water Permitting	1,665,714	X	X	X	X
4.4 - Other Regulatory and Enforcement Activities	16,272	X	X	X	X
4.4 - Technology & Information Service	10,033	X	X	X	X
<b>5.0 Outreach</b>	<b>\$121,091</b>	<b>\$30,273</b>	<b>\$30,273</b>	<b>\$30,273</b>	<b>\$30,273</b>
5.1 - Water Resource Education	0	X	X	X	X
5.2 - Public Information	117,966	X	X	X	X
5.3 - Public Relations	0				
5.4 - Lobbying / Legislative Affairs / Cabinet Affairs	3,125	X	X	X	X
5.5 - Other Outreach Activities	0				
5.5 - Technology & Information Service	0				
SUBTOTAL - Major Programs (excluding Management and Administration)	\$11,070,263				
<b>6.0 District Management and Administration</b>	<b>\$1,900,404</b>				
6.1 - Administrative and Operations Support	1,849,965				
6.1.1 - Executive Direction	525,111				
6.1.2 - General Counsel / Legal	0				
6.1.3 - Inspector General	0				
6.1.4 - Administrative Support	691,290				
6.1.5 - Fleet Services	0				
6.1.6 - Procurement / Contract Administration	0				
6.1.7 - Human Resources	88,283				
6.1.8 - Communications	0				
6.1.9 - Technology & Information Services	545,281				
6.2 - Computer/Computer Support	0				
6.3 - Reserves	0				
6.4 - Other - (Tax Collector / Property Appraiser Fees)	50,439				
<b>TOTAL</b>	<b>\$12,970,667</b>				

# Program and Activity Allocations

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

Fiscal Year 2013-14 (Current-Amended)

### TENTATIVE BUDGET - Fiscal Year 2014-2015

PROGRAMS, ACTIVITIES AND SUB-ACTIVITIES	Fiscal Year 2013-14 (Current-Amended)	Water Supply	Water Quality	Flood Protection	Natural Systems
<b>1.0 Water Resources Planning and Monitoring</b>	<b>\$6,218,603</b>	<b>\$1,094,474</b>	<b>\$907,916</b>	<b>\$926,572</b>	<b>\$3,289,641</b>
1.1 - District Water Management Planning	1,920,631	X	X	X	X
1.1.1 Water Supply Planning	193,248	X	X		X
1.1.2 Minimum Flows and Levels	980,122	X	X		X
1.1.3 Other Water Resources Planning	747,261	X	X	X	X
1.2 - Research, Data Collection, Analysis and Monitoring	777,148	X	X	X	X
1.3 - Technical Assistance	3,477,683	X	X	X	X
1.4 - Other Water Resources Planning and Monitoring Activities	0				
1.5 - Technology & Information Services	43,141	X	X	X	X
<b>2.0 Acquisition, Restoration and Public Works</b>	<b>\$31,443,767</b>	<b>\$17,985,835</b>	<b>\$5,502,659</b>	<b>\$6,477,416</b>	<b>\$1,477,857</b>
2.1 - Land Acquisition	56,634	X	X	X	X
2.2 - Water Source Development	15,760,219	X	X	X	X
2.2.1 Water Resource Development Projects	230,116	X	X		X
2.2.2 Water Supply Development Assistance	15,530,103	X			
2.2.3 Other Water Source Development Activities	0				
2.3 - Surface Water Projects	13,086,170	X	X	X	X
2.4 - Other Cooperative Projects	0				
2.5 - Facilities Construction and Major Renovations	400,000				
2.6 - Other Acquisition and Restoration Activities	2,100,000				
2.7 - Technology & Information Service	40,744	X	X	X	X
<b>3.0 Operation and Maintenance of Lands and Works</b>	<b>\$3,688,130</b>	<b>\$516,338</b>	<b>\$1,231,835</b>	<b>\$1,231,835</b>	<b>\$708,121</b>
3.1 - Land Management	2,920,473	X	X	X	X
3.2 - Works	8,723		X		X
3.3 - Facilities	377,335	X	X	X	X
3.4 - Invasive Plant Control	0				
3.5 - Other Operation and Maintenance Activities	0				
3.6 - Fleet Services <sup>(2)</sup>	80,023	X	X	X	X
3.7 - Technology & Information Services <sup>(1)</sup>	301,576	X	X	X	X
<b>4.0 Regulation</b>	<b>\$3,965,332</b>	<b>\$1,740,781</b>	<b>\$844,616</b>	<b>\$844,616</b>	<b>\$535,320</b>
4.1 - Consumptive Use Permitting	664,248	X	X		X
4.2 - Water Well Construction Permitting and Contractor Licensing	677,761	X	X		
4.3 - Environmental Resource and Surface Water Permitting	1,480,975	X	X	X	X
4.4 - Other Regulatory and Enforcement Activities	434,548	X	X	X	X
4.4 - Technology & Information Service	707,800	X	X	X	X
<b>5.0 Outreach</b>	<b>\$168,044</b>	<b>\$42,011</b>	<b>\$42,011</b>	<b>\$42,011</b>	<b>\$42,011</b>
5.1 - Water Resource Education	0	X	X	X	X
5.2 - Public Information	164,469	X	X	X	X
5.3 - Public Relations	0				
5.4 - Lobbying / Legislative Affairs / Cabinet Affairs	3,575	X	X	X	X
5.5 - Other Outreach Activities	0				
5.5 - Technology & Information Service	0				
<i>SUBTOTAL - Major Programs (excluding Management and Administration)</i>	<i>\$45,483,876</i>				
<b>6.0 District Management and Administration</b>	<b>\$2,845,211</b>				
6.1 - Administrative and Operations Support	2,785,211				
6.1.1 - Executive Direction	608,008				
6.1.2 - General Counsel / Legal	0				
6.1.3 - Inspector General	0				
6.1.4 - Administrative Support	916,076				
6.1.5 - Fleet Services	0				
6.1.6 - Procurement / Contract Administration	0				
6.1.7 - Human Resources	55,020				
6.1.8 - Communications	0				
6.1.9 - Technology & Information Services	1,206,107				
6.2 - Computer/Computer Support	0				
6.3 - Reserves	0				
6.4 - Other - (Tax Collector / Property Appraiser Fees)	60,000				
<b>TOTAL</b>	<b>\$48,329,087</b>				

# Program and Activity Allocations

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

Fiscal Year 2014-15 (Tentative Budget)

### TENTATIVE BUDGET - Fiscal Year 2014-2015

PROGRAMS, ACTIVITIES AND SUB-ACTIVITIES	Fiscal Year 2014-15 (Tentative Budget)	Water Supply	Water Quality	Flood Protection	Natural Systems
<b>1.0 Water Resources Planning and Monitoring</b>	<b>\$8,247,330</b>	<b>\$1,451,530</b>	<b>\$1,204,110</b>	<b>\$1,228,852</b>	<b>\$4,362,838</b>
1.1 - District Water Management Planning	2,972,483	X	X	X	X
1.1.1 Water Supply Planning	96,789	X	X		X
1.1.2 Minimum Flows and Levels	2,378,210	X	X		X
1.1.3 Other Water Resources Planning	497,484	X	X	X	X
1.2 - Research, Data Collection, Analysis and Monitoring	838,048	X	X	X	X
1.3 - Technical Assistance	3,897,009	X	X	X	X
1.4 - Other Water Resources Planning and Monitoring Activities	0				
1.5 - Technology & Information Services	539,790	X	X	X	X
<b>2.0 Acquisition, Restoration and Public Works</b>	<b>\$33,925,015</b>	<b>\$19,405,109</b>	<b>\$5,936,878</b>	<b>\$6,988,553</b>	<b>\$1,594,476</b>
2.1 - Land Acquisition	45,165	X	X	X	X
2.2 - Water Source Development	15,421,696	X	X	X	X
2.2.1 Water Resource Development Projects	388,494	X	X		X
2.2.2 Water Supply Development Assistance	15,033,202	X			
2.2.3 Other Water Source Development Activities	0				
2.3 - Surface Water Projects	16,466,815	X	X	X	X
2.4 - Other Cooperative Projects	0				
2.5 - Facilities Construction and Major Renovations	380,000				
2.6 - Other Acquisition and Restoration Activities	1,380,000				
2.7 - Technology & Information Service	231,339	X	X	X	X
<b>3.0 Operation and Maintenance of Lands and Works</b>	<b>\$3,865,522</b>	<b>\$541,173</b>	<b>\$1,291,084</b>	<b>\$1,291,084</b>	<b>\$742,180</b>
3.1 - Land Management	2,931,287	X	X	X	X
3.2 - Works	11,218		X		X
3.3 - Facilities	313,949	X	X	X	X
3.4 - Invasive Plant Control	0				
3.5 - Other Operation and Maintenance Activities	0				
3.6 - Fleet Services <sup>(2)</sup>	45,911	X	X	X	X
3.7 - Technology & Information Services <sup>(1)</sup>	563,157	X	X	X	X
<b>4.0 Regulation</b>	<b>\$4,162,288</b>	<b>\$1,827,244</b>	<b>\$886,567</b>	<b>\$886,567</b>	<b>\$561,909</b>
4.1 - Consumptive Use Permitting	659,885	X	X		X
4.2 - Water Well Construction Permitting and Contractor Licensing	720,292	X	X		
4.3 - Environmental Resource and Surface Water Permitting	1,489,084	X	X	X	X
4.4 - Other Regulatory and Enforcement Activities	344,774	X	X	X	X
4.4 - Technology & Information Service	948,253	X	X	X	X
<b>5.0 Outreach</b>	<b>\$164,284</b>	<b>\$41,071</b>	<b>\$41,071</b>	<b>\$41,071</b>	<b>\$41,071</b>
5.1 - Water Resource Education	0	X	X	X	X
5.2 - Public Information	153,534	X	X	X	X
5.3 - Public Relations	0				
5.4 - Lobbying / Legislative Affairs / Cabinet Affairs	10,750	X	X	X	X
5.5 - Other Outreach Activities	0				
5.5 - Technology & Information Service	0				
<i>SUBTOTAL - Major Programs (excluding Management and Administration)</i>	<i>\$50,364,439</i>				
<b>6.0 District Management and Administration</b>	<b>\$2,120,026</b>				
6.1 - Administrative and Operations Support	2,060,026				
6.1.1 - Executive Direction	623,511				
6.1.2 - General Counsel / Legal	0				
6.1.3 - Inspector General	0				
6.1.4 - Administrative Support	859,231				
6.1.5 - Fleet Services	0				
6.1.6 - Procurement / Contract Administration	0				
6.1.7 - Human Resources	112,601				
6.1.8 - Communications	0				
6.1.9 - Technology & Information Services	464,683				
6.2 - Computer/Computer Support	0				
6.3 - Reserves	0				
6.4 - Other - (Tax Collector / Property Appraiser Fees)	60,000				
<b>TOTAL</b>	<b>\$52,484,465</b>				

# Summary of Staffing Levels

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT

## SUMMARY OF WORKFORCE

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

PROGRAM	WORKFORCE CATEGORY	2010-2011 to 2014-2015		Fiscal Year					Current Amended to Tentative 2013-2014 to 2014-2015	
		Difference	% Change	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	Difference	% Change
All Programs	Authorized Positions	(17.0)	-14.41%	118.0	115.0	105.0	101.0	101.0	-	0.00%
	Contingent Worker	-		-	-	-	-	-	-	
	Other Personal Services	(6.0)	-40.00%	15.0	17.0	15.0	10.0	9.0	(1.0)	-10.00%
	Intern	-		-	-	-	-	-	-	
	Volunteer	-		-	-	-	-	-	-	
	TOTAL WORKFORCE	(23.0)	-17.29%	133.0	132.0	120.0	111.0	110.0	(1.0)	-0.90%
Water Resource Planning and Monitoring	Authorized Positions	3.0	17.65%	17.0	19.0	19.0	20.0	20.0	-	0.00%
	Contingent Worker	-		-	-	-	-	-	-	
	Other Personal Services	(3.0)	-75.00%	4.0	4.0	4.0	1.5	1.0	(0.5)	-33.33%
	Intern	-		-	-	-	-	-	-	
	Volunteer	-		-	-	-	-	-	-	
	TOTAL WORKFORCE	-	0.00%	21.0	23.0	23.0	21.5	21.0	(0.5)	-2.33%
Acquisition, Restoration and Public Works	Authorized Positions	(6.0)	-42.86%	14.0	12.0	12.0	8.0	8.0	-	0.00%
	Contingent Worker	-		-	-	-	-	-	-	
	Other Personal Services	(3.0)	-75.00%	4.0	4.0	4.0	1.5	1.0	(0.5)	-33.33%
	Intern	-		-	-	-	-	-	-	
	Volunteer	-		-	-	-	-	-	-	
	TOTAL WORKFORCE	(9.0)	-50.00%	18.0	16.0	16.0	9.5	9.0	(0.5)	-5.26%
Operations and Maintenance of Lands and Works	Authorized Positions	3.0	23.08%	13.0	14.0	14.0	16.0	16.0	-	0.00%
	Contingent Worker	-		-	-	-	-	-	-	
	Other Personal Services	(1.5)	-50.00%	3.0	4.0	4.0	1.5	1.5	-	0.00%
	Intern	-		-	-	-	-	-	-	
	Volunteer	-		-	-	-	-	-	-	
	TOTAL WORKFORCE	1.5	9.38%	16.0	18.0	18.0	17.5	17.5	-	0.00%
Regulation	Authorized Positions	(15.0)	-31.25%	48.0	46.0	36.0	33.0	33.0	-	0.00%
	Contingent Worker	-		-	-	-	-	-	-	
	Other Personal Services	1.0	25.00%	4.0	4.0	3.0	5.0	5.0	-	0.00%
	Intern	-		-	-	-	-	-	-	
	Volunteer	-		-	-	-	-	-	-	
	TOTAL WORKFORCE	(14.0)	-26.92%	52.0	50.0	39.0	38.0	38.0	-	0.00%
Outreach	Authorized Positions	-	0.00%	2.0	2.0	2.0	2.0	2.0	-	0.00%
	Contingent Worker	-		-	-	-	-	-	-	
	Other Personal Services	-		-	-	-	-	-	-	
	Intern	-		-	-	-	-	-	-	
	Volunteer	-		-	-	-	-	-	-	
	TOTAL WORKFORCE	-	0.00%	2.0	2.0	2.0	2.0	2.0	-	0.00%
Management and Administration	Authorized Positions	(2.0)	-8.33%	24.0	22.0	22.0	22.0	22.0	-	0.00%
	Contingent Worker	-		-	-	-	-	-	-	
	Other Personal Services	0.5		1.0	-	-	0.5	0.5	-	0.00%
	Intern	-		-	-	-	-	-	-	
	Volunteer	-		-	-	-	-	-	-	
	TOTAL WORKFORCE	(1.5)	-6.25%	24.0	23.0	22.0	22.5	22.5	-	0.00%

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

## Performance Measures

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



Northwest Florida Water Management District  
**PERFORMANCE MEASURES - NATURAL SYSTEMS**  
 Fiscal Year 2014-15  
 Tentative Budget - August 1, 2014

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

NS Objective 1: Maintain the integrity and functions of water resources and related natural systems		
Annual Measures	Fiscal Year 12-13	
Number of MFLs and Reservations, by water body type, established annually (fiscal year) and cumulatively	Annual	Cumulative
Aquifer	0	0
Estuary	0	0
Lake	0	0
River	0	2
Spring	0	0
Wetland	0	0
Number and percentage of water bodies meeting their adopted MFLs	Annual	Percent
Number of water bodies meeting MFLs	0	#DIV/0!
Number of water bodies with adopted MFLs	0	

NS Objective 2: Restore or improve degraded water resources and related natural systems to a naturally functioning condition.		
Annual Measures	Fiscal Year 12-13	
For water bodies not meeting their adopted MFLs, the number and percentage of those water bodies with an adopted recovery or prevention strategy.	Annual	Percent
Number of water bodies with an adopted recovery or prevention strategy	0	#DIV/0!
Number of water bodies supposed to have an adopted recovery or prevention strategy	0	

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

Northwest Florida Water Management District  
**PERFORMANCE MEASURES - NATURAL SYSTEMS**  
 Fiscal Year 2014-15  
 Tentative Budget - August 1, 2014

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

Northwest Florida Water Management District  
**PERFORMANCE MEASURES - WATER QUALITY**  
 Fiscal Year 2014-15  
 Tentative Budget - August 1, 2014

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

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

Northwest Florida Water Management District  
**PERFORMANCE MEASURES - WATER SUPPLY**  
 Fiscal Year 2014-15  
 Tentative Budget - August 1, 2014

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

WS Objective 1: Increase available water supplies and maximize overall water use efficiency to meet identified existing and future needs.		
Annual Measure	Fiscal Year 12-13	
District-wide, the estimated amount of water (mgd) made available through projects that the District has constructed or contributed funding to, excluding conservation projects.	MGD	
	8.60	
Uniform residential per capita water use (Public Supply) by District	GPCD	
	80.00	
Percentage of domestic wastewater reused	MGD	
Quantity (mgd) of domestic reused wastewater	61.47	63.46%
Quantity (mgd) domestic wastewater produced	96.87	

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

WS Objective 3: To identify the efficiency of developing water resources and water supply.		
Annual Measures	Fiscal Year 12-13	
Water Supply planning cost per capita.	Number	Cost
Water Supply Planning Cost	124,626.00	\$0.09
FY2012 District Population	1,380,056.00	
Cost per million gallons a day for Water Resource Development.	Number	Cost
Water Resource Development Cost	436,867.00	\$18,765.76
Quantity (mgd) produced	23.28	
Cost per million gallons a day for Water Supply Development	Number	Cost
Water Supply Development Cost	11,796,640.00	\$1,366,933.95
Quantity (mgd) produced	8.63	

Northwest Florida Water Management District  
**PERFORMANCE MEASURES - MISSION SUPPORT**  
 Fiscal Year 2014-15  
 Tentative Budget - August 1, 2014

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

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

## Basin Budgets

Not Applicable

## Appendices

### A. Terms

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

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

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

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

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

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

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

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

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

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

**Florida Forever (FF):** the Florida Forever Act, section 259.105, F.S., enacted by the 1999 Legislature and signed into law by Governor Bush, provided \$3 billion over 10 years to acquire land or less than fee interests in land to protect environmentally

## Appendices

significant lands for conservation, recreation, water resource protection, wildlife habitat protection and to provide for capital land improvement and public access to those lands.

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

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

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

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

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

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

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

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

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

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



## Appendices

**Potentiometric surface:** the level to which water will rise in a tightly cased well open to a confined aquifer. In an unconfined aquifer the potentiometric surface is the water table level.

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

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

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

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

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

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

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

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

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

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

## Appendices

### B. Acronyms

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

## Appendices

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

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Program	Project										Expenditure Category										Projected Budget Request					AREA OF RESPONSIBILITY										
	No.	Title	Begin Date	End Date	Priority Ranking	Contract/ MOU Status	Project Status	Project Cooperator(s)	Total Estimated Project Amount	WMD Project Amount	WMD Funding Source	Funded from Fund Balance Year/No	Total Project Expenditures to Date	Estimated Project Expenditures for Remainder of FY2013-14	Projected Carryover-Encumbrances to be Re-Appr. for FY2014-15	Budget Request for FY2014-15	Salaries and Benefits	Expense	Other Personal Services	Contractual Services	Operating Capital Outlay	Fixed Capital Outlay	Interagency Grants	FY2015-16	FY2016-17	FY2017-18	FY2018-19	FY2019-20	Phase	Water Supply	Water Quality	Flood Protect	Natural Systems	Mgmt Services	Project Status Update - Additional Information	
1.0 Water Resources Planning and Monitoring																																				
1		FEMA Map Mod. & Risk MAP Program	12/25/2002	Unscheduled	1	Multiple contracts	In progress	FEMA; local governments	25,590,020	25,590,020	Federal/ GF	NO	14,447,293	2,754,303	-	3,888,424	272,458	36,450	-	3,497,782	-	-	-	-	900,000	900,000	900,000	900,000	900,000		0%	0%	100%	0%	0%	Ongoing floodplain mapping and management in cooperation with FEMA and local governments
2		Minimum Flows and Levels	10/28/1997	Unscheduled	1	N/A	In progress		16,639,783	16,639,783	Federal/ GF	YES	1,565,178	812,919	-	2,504,541	417,862	44,307	3,241	1,821,200	91,600	-	-	2,312,549	2,082,149	2,466,149	2,616,149	2,280,149		33%	33%	0%	34%	0%	Ongoing implementation of detritus/debris MFL program	
PROGRAM SUBTOTAL									42,229,803	42,229,803			16,012,471	3,567,222	-	6,392,965	690,318	80,757	3,241	5,318,982	91,600	-	-	3,172,549	2,982,149	3,366,149	3,516,149	3,180,149	PROGRAM SUBTOTAL							
2.0 Acquisition, Restoration and Public Works																																				
3		Millard Springs Restoration and Protection Project	4/29/2014	5/1/2015	1	Contract Executed	Construction underway	DEP & FWC	1,547,133	1,100,133	Reserves	YES	376,391	698,242	472,500	472,500	24,539	-	-	-	-	1,547,133	447,000	-	-	-	-	-		0%	0%	0%	100%	0%		
4		Streambank Restoration at Devils Hole Spring	3/1/2014	9/30/2015	1	FWC AHRE Section Funding	Design & Permitting	DEP & FWC	25,000	25,000	Reserves	YES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		0%	0%	0%	100%	0%		
		Streambank Restoration at Cotton Landing	10/1/2014	9/30/2015	1	FWC AHRE Section Funding	Design & Permitting	DEP & FWC	25,000	25,000	Reserves	YES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		0%	0%	0%	100%	0%		
5		Live Oak Streambank Restoration	10/1/2014	9/30/2015	1	Coop Agreement executed	Will begin 10/1/2014	Local Govt.	127,500	127,500	Reserves	YES	-	-	127,500	127,500	3,589	-	-	-	-	-	127,500	-	-	-	-	-	-		0%	0%	0%	100%	0%	
6		Hightower Streambank Restoration	10/1/2014	9/30/2015	1	Coop Agreement executed	Will begin 10/1/2014	Local Govt.	95,000	95,000	Reserves	YES	-	-	95,000	95,000	3,589	-	-	-	-	-	95,000	-	-	-	-	-	-		0%	0%	0%	100%	0%	
7		Spurling Streambank Restoration	10/1/2014	9/30/2015	1	Coop Agreement executed	Will begin 10/1/2014	Local Govt.	32,500	32,500	Reserves	YES	-	-	32,500	32,500	2,907	-	-	-	-	-	32,500	-	-	-	-	-	-		0%	0%	0%	100%	0%	
8		Boardwalk Construction for Heritage Trail	10/1/2014	9/30/2015	1	TBD	Design & Permitting	Local Govt.	15,000	15,000	Reserves	YES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		0%	0%	0%	100%	0%		
9		Texas Hill Swamp Hydrologic Restoration	10/1/1999	9/30/2014	1	Complete	FL Forest Service	FL Forester, Federal	1,527,808	1,527,808	Federal	NO	1,527,808	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		0%	50%	0%	50%	0%	Currently planned projects complete	
11		Bay County Alternative Water Source Development	11/1/2013	9/30/2015	1	Executed	Planning & Engineering	Bay County	23,425,000	5,470,000	WFS/TF	NO	5,470,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		100%	0%	0%	0%	0%	Expenditure to be complete; planning and engineering in progress. Construction ongoing during FY 14/15.	
12		Water Supply Development Assistance	7/2/2001	Unscheduled	1	Multiple contracts	In progress	Multiple local govts & utilities	84,041,589	21,474,838	GF	YES	11,502,261	761,298	9,211,279	11,796,640	30,454	1,150	398	1,200	-	-	11,754,183	-	-	-	-	-		100%	0%	0%	0%	0%		

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### D. Related Reports

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

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

**E. Outstanding Debt**

Not Applicable



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

#### **Status of Projects funded in FY 2013-2014**

In March 2014, the District awarded \$5,470,000 from the Water Protection and Sustainability Program Trust Fund to Bay County to supplement over \$15 million in local funding for construction of a surface water intake near the mouth of Econfina Creek and transmission pipeline. This will provide a sustainable water supply for Bay County while protecting its source of drinking water from coastal storm surge events. It is currently anticipated that facility construction will be complete by the summer of 2015. The project is a priority of the Region III Regional Water Supply Plan.

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### G. Consistency Issues

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

The Florida Department of Management Services has developed Minimum Equipment Replacement Criteria. For cars and pickup trucks, a Replacement Eligibility Factor (REF) is determined by considering the age of the vehicle, mileage, condition, lifetime maintenance costs, downtime, most recent annual maintenance cost and cost per mile. For trucks, tractors, mowers, trailers and other equipment, a miles per hours or age threshold is established. If an asset exceeds the REF or replacement threshold, it is eligible for replacement.

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

#### Water Management Districts Minimum Replacement Criteria

	State	Northwest	St. Johns River	South Florida	Southwest Florida	Suwannee River
<b>DROPDEAD AGE</b>						
Gas	12	12	12	12	10	12
Diesel	---	6	---	15	10	---
<b>DROPDEAD MILES</b>						
Gas	120,000	150,000	120,000	180,000	150,000	120,000
Diesel	---	250,000	150,000	250,000	150,000	---
<sup>3</sup> / <sub>4</sub> Ton & 1 Ton Truck	150,000	175,000				

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

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

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

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

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

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

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

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

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

Tier 3 districts have extensively reviewed the organizational structures of the districts. The Tier 3 districts have aligned district resources with core missions and programmatic needs and aligned their job classifications with Tier 2 districts.

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

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

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

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

The NFWMD continues to review positions to assess and align each position to core missions and ensure that salary costs are appropriately budgeted and expended. As positions become vacant, they are evaluated to substantiate the need for the position. In addition, the position is assessed to see if it could be better filled as an OPS position or contracted rather than authorized FTE, which would generate a savings to the District.

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

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

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

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

In response, representatives from all water management districts participated in a series of meetings in which the districts' health insurance plans were discussed. Each water management district had its own health insurance plans with distinct features. Four of the five districts had plans that were fully insured through Florida Blue. One district self-insured its plans, which were administered through Cigna. The Districts' plans had

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different plan years, contribution strategies and levels of benefits. Each difference contributed to the complexity of the assignment.

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

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

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

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

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

The Siver report also summarized some of the issues that must be addressed if the water management districts were to create a combined self-insurance pool. First, the districts would need to agree on a legal structure, participation eligibility and

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commitments, management of the organization, procurement methodology and plan design. The districts would also need to agree upon rate structure, allocation of costs and financing methodology.

The water management districts continue to explore options individually, as well as collectively, to standardize benefits and control health insurance costs for both the employee and employer.

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

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

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

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

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

### Metrics

The reporting of water management district metrics began in Fiscal Year 2011-2012. This information is used to assess the effectiveness of the districts' work processes, such as consumptive use and environmental resource permitting, and to gauge progress toward district goals, such as meeting future water supply needs and protecting natural systems. Since Fiscal Year 11-12, the number of individual metrics has been reduced from 83 to 44, to focus on those metrics most useful for performance evaluation. Currently, 17 metrics are reported quarterly, and the remaining 27 are reported annually at the end of each fiscal year.

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

Governor Scott has asked each state agency falling under his purview to examine their existing contracts and seek price concessions from their vendors. Each water management district is encouraged, regarding contracts or lease agreements, to seek these same price concessions from their vendors for existing contracts. When considering lease agreements, office space should be utilized in the most efficient manner possible with a focus on saving taxpayer dollars.

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