

# **South Florida Water Management District**

**Fiscal Year 2014-15 Tentative Budget Submission**

**Pursuant to Section 373.536, Florida Statutes**

**August 1, 2014**



## **South Florida Water Management District**

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# SOUTH FLORIDA WATER MANAGEMENT DISTRICT

August 1, 2014

The Honorable Rick Scott  
The Capitol  
Tallahassee, Florida 32399-0001

**Subject: South Florida Water Management District  
Tentative Budget Submission for Fiscal Year 2014-15**

Dear Governor Scott:

The South Florida Water Management District (District) respectfully submits the Tentative Budget Submission for the Fiscal Year 2014-15.

The enclosed Tentative Fiscal Year 2014-15 Budget of \$724.3 million allows the District to direct its fiscal resources, including accumulated reserves, toward its core mission of flood control, water supply, water quality and natural systems. Without raising taxes, this budget supports the agency's mission-critical functions and statutory obligations, including:

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

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

### **Continued Streamlining and Operating Efficiencies**

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

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We have worked hard to evaluate and reduce existing costs in order to balance recurring expenses to recurring revenues. Going forward, the District is continuing to evaluate the budget for additional operational efficiencies.

### **Highlights of the Fiscal Year 2014-15 Tentative Budget**

The District's tentative budget continues to meet South Florida's vital flood protection, water supply and environmental restoration needs. Including \$139.2 million in new appropriations from the Florida Legislature, the tentative budget dedicates 79% of agency revenues to support flood control operations and further restoration efforts. Key expenditures for Fiscal Year 2014-15 include:

- Implementing the next phases of the Governor's \$880 million plan to improve the quality of water flowing into America's Everglades:
  - \$13.4 million to increase treatment capacity at Stormwater Treatment Area 1 West;
  - \$21.4 million to complete construction on the A-1 Flow Equalization Basin;
  - \$1.4 million to complete construction on L-8 Flow Equalization Basin;
  - \$11.4 million to continue implementation of the Science Plan, which will help to improve treatment performance within the Stormwater Treatment Areas;
  - \$13.0 million to construct additional conveyance features;
  - \$10.3 million for conceptual planning and site prep of the Mecca Shallow Impoundment and design and construction of the Lainhart and Masten Conveyance Improvements; and
  - \$0.5 million for Restoration Strategies Source Control activities.
- \$69.9 million for continued construction of the C-44 Reservoir/Stormwater Treatment Area project.
- \$20.6 million for C-111 South Dade Project for cost sharing construction of the north detention area with the United States Army Corps of Engineers.
- \$16.0 million for Picayune Strand Restoration manatee mitigation construction, acquisition, and operational testing and monitoring of the Merritt and Faka Union pump stations.
- \$17.7 million for Kissimmee River Restoration and Headwaters revitalization.
- \$50 million for continued refurbishment of the Central and South Florida (C&SF) flood control system.

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- \$21.1 million toward the District's Dispersed Water Management program.
- \$12.0 million to implement water quality treatment and storage projects in the Caloosahatchee watershed.

### **Utilizing Reserves to Fund Water Resource Priorities**

In accordance with the current five-year spenddown plan established by the District's Governing Board, the Fiscal Year 2014-15 tentative budget includes \$193.2 million from accumulated reserves primarily to further improve water storage and water quality in the Northern and Southern Everglades, Lake Okeechobee and the St. Lucie and Caloosahatchee Watersheds. Sufficient reserves will continue to be maintained to address hurricane or unanticipated flood control infrastructure emergencies.

The District's tentative Fiscal Year 2014-15 budget update was presented at the June and July Governing Board meetings, incorporating funding decisions from the 2014 Legislative Session and receipt of taxable values from each of the county property appraisers. Statutory public hearings are scheduled for 5:15 p.m. on September 11, 2014 (to adopt tentative millage rates and budget) and September 23, 2014 (to adopt final millage rates and budget). The citizens of South Florida are invited and encouraged to attend these public forums. The tentative budget is also available on the District's website at [www.sfwmd.gov](http://www.sfwmd.gov).

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

Sincerely,



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

Enclosure

Pursuant to Section 373.536(6)(a) F.S., the South Florida Water Management District's Fiscal Year 2014-15 tentative budget has been emailed to the following individuals.

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## I. FOREWORD

To ensure the fiscal accountability of the Water Management Districts, Section 373.536, Florida Statutes, authorizes the Executive Office of the Governor (EOG) to approve or disapprove Water Management District budgets, in whole or in part. Section 373.536 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 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, Florida Statutes.

In compliance with statutory requirements, the South Florida Water Management District submitted, by July 15, a tentative budget for Governing Board consideration. The District now submits this August 1 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 2014-15 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 23, 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 23, 2014 via the District's website [www.sfwmd.gov](http://www.sfwmd.gov).

## II. INTRODUCTION TO THE DISTRICT

### A. History of Water Management Districts in Florida

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

Florida's institutional arrangement for water management is unique in the United States and beyond. The 1972 Water Resources Act (WRA) granted Florida's five Water Management Districts broad authority and responsibility. Two of the five Districts existed prior to the passage of the WRA (South Florida and Southwest Florida) primarily as flood control agencies. However, today the responsibilities of all five Districts encompass four broad categories:

1. Water Supply (including water allocation and conservation)
2. Water Quality
3. Flood Protection
4. Natural Systems Management

Regional Water Management Districts, established by the legislature and recognized in the State Constitution, are set up largely on hydrologic boundaries. Water management districts are funded by ad valorem taxes normally reserved for local governments using taxing authority which emanates from a constitutional amendment passed by Floridians in 1976. The Water Management Districts are governed regionally by boards appointed by the Governor and confirmed by the Senate. There is also oversight at the state level by the Department of Environmental Protection.

Florida water law embodied largely in Chapter 373 of the F.S., combines aspects of western (prior appropriation) and eastern (riparian) water laws. In Florida, water is a resource of the state, owned by no one individual, with the use of water overseen by the Water Management Districts acting in the public interest. The original law recognized the importance of balancing human needs for water with those of Florida's natural systems. This took the form of requiring the establishment of minimum flows and levels for lakes, streams, aquifers, and other water bodies; and restrictions on long-distance water transfers.

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

### B. Overview of the South Florida Water Management District

#### *History*

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

## II. INTRODUCTION TO THE DISTRICT

The C&SF Project's primary goal was to serve the needs of the region's growing agricultural and urban populations and to protect and manage water resources. The United States Army Corps of Engineers (USACE) would, over the following decades, design and build a vast network of levees, canals and other improved waterways, and water control structures designed to help manage the often unpredictable weather extremes of the region. Construction began the next year in 1949 and continued for more than 20 years.

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

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

Today, the District is a multi-faceted agency responsible for core water resource related issues that include providing flood protection and water supply, improving water quality and managing natural systems.

### **Boundaries**

The South Florida Water Management District covers a total area of 18,000 square-miles, spanning from Orlando to Key West. 8.1 million people live within the District's boundaries, which encompass all or part\* of the 16 counties listed below:

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

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

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

## II. INTRODUCTION TO THE DISTRICT

### ***General Responsibilities***

The District is a multi-faceted agency tasked with providing flood control at the core of its mission; however, its responsibilities have increased greatly since being created by the state legislature in 1949. The District operates and maintains the C&SF Project, develops and implements water supply plans, conducts ecosystem research and monitoring, regulates water use, manages land acquisition, and implements water quality improvement and ecosystem restoration plans.

To meet these core mission responsibilities, the District's proposed staffing for the Fiscal Year 2014-15 tentative budget is 1,530 regular full-time equivalent (FTE) positions and eight other personal services. This number reflects a reduction of 58 funded positions from the current year workforce. District staff is located at facilities across the District's 16-county jurisdiction to offer the public more direct and responsive access to permitting and other agency functions. These facilities include eight field stations located in St. Cloud, Okeechobee, Clewiston, West Palm Beach, Fort Lauderdale, Miami, Homestead, and Naples and four service centers located in Fort Myers, Okeechobee, Orlando, and Naples (BCB). The District's central headquarters are located in West Palm Beach.

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

### ***Operations and Maintenance***

The District's operations and maintenance consists of activities to effectively and efficiently manage the primary canals and associated structures in South Florida. Operation and maintenance program activities include the C&SF Project, as well as the Big Cypress Basin, as authorized by Chapter 373 F.S. and the USACE. Activities include the operation and maintenance of a multi-purpose water management system comprising 4,101 miles of canals and levees, 678 water control structures and weirs, 70 pumping stations and 627 smaller project culverts, which send water south and through waterways eastward and westward to both coasts.

### ***Regulatory Responsibilities***

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

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

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

## II. INTRODUCTION TO THE DISTRICT

The Consumptive Use Permitting (CUP) consistency effort is also directed by FDEP. While CUP rules in each Water Management District are based on the same statute, they have developed differently over time. This resulted in confusion for some applicants and became problematic at the borders between the Water Management Districts. FDEP assembled representatives from each of the five Water Management Districts to address this situation. The goals of CUPcon include making the program less confusing for applicants, particularly those who work in more than one district, treating applicants equitably statewide, providing for consistent protection of the environment, streamlining the process and incentivizing behavior that protects water resources, including conservation. All five Water Management Districts are currently in the rulemaking process to modify their rules and forms to help achieve these goals. The rule was effective July 10, 2014.

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

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

### **Water Resource System**

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

**Lake Okeechobee** spans 730 square-miles and is the largest lake in the southeastern United States. Lake Okeechobee and its wetlands are at the center of the Greater Everglades Watershed, which stretches from the headwaters of the Kissimmee River, through the Everglades and into Florida Bay. Lake Okeechobee restoration efforts are underway pursuant to the Lake Okeechobee Protection Act; the subsequent Lake Okeechobee Protection Program to restore the lake and its watershed; and the Northern Everglades and Estuaries Protection Program, under which the Lake Okeechobee Protection Act was expanded to restore and

## II. INTRODUCTION TO THE DISTRICT

preserve the entire Lake Okeechobee watershed, including the Caloosahatchee and St. Lucie estuaries.

The **Caloosahatchee River and Estuary** extends 70 miles, from Lake Okeechobee west to San Carlos Bay on Florida's southwest coast. Programs to improve the estuarine habitat, water quality and water supply include the Caloosahatchee River Watershed Management Plan, minimum flows and levels, the Northern Everglades and Estuaries Protection Program, and implementation of the Comprehensive Everglades Restoration Plan, as well as local Best Management Practices (BMPs) and stormwater retrofit projects.

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

The **Estero Bay Watershed** includes Central and Southern Lee County, and parts of Northern Collier and Western Hendry counties. The Estero Bay watershed assessment contains proposed management practices to improve water quality and to improve the timing and volume of freshwater inputs.

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

The **St. Lucie River and Estuary** includes the north fork and south fork of the St. Lucie River. The south fork of the St. Lucie River connects with the 152-mile Okeechobee waterway. Programs and initiatives to improve the timing, distribution, quality, and volume of freshwater entering the estuary include the Indian River Lagoon - South Restoration Project and the Northern Everglades and Estuaries Protection Program, as well as local BMPs and stormwater retrofit projects.

The 240 square-mile **Loxahatchee River Watershed** covers parts of Palm Beach and Martin Counties and includes the communities of Hobe Sound, Tequesta, Jupiter, Jupiter Island, Jupiter Inlet Colony, Jupiter Farms, Juno Beach, and Palm Beach Gardens. To improve and protect the Loxahatchee River and Estuary, the District is implementing plans and initiatives in partnership with other agencies and organizations, including the FDEP, the Loxahatchee River Management Coordinating Council, and Loxahatchee River District. These include the Loxahatchee River Initiative, the Loxahatchee River National Wild and Scenic River Management Plan, the 2002 technical documentation to support development of minimum flows and levels for the northwest fork of the Loxahatchee River, the 2010 Loxahatchee River Science Plan, and the 2006 Restoration Plan for the northwest fork of the Loxahatchee River and its 2011 addendum.

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

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Within the historical **Everglades**, three **Water Conservation Areas (WCAs)** and the Everglades National Park preserve about half of the original Everglades, which covered nearly 11,000 square-miles of South Florida. The WCAs are located in the western portions of Palm Beach, Broward and Miami-Dade Counties and encompass 1,337 square-miles. Everglades Restoration programs and projects include: research projects; implementation of the Comprehensive Everglades Restoration Plan (CERP); the C-51 Reservoir Study; RECOVER (Restoration Coordination and Verification); the long-term plan for achieving water quality goals, Northern Everglades and Estuaries Protection Program; Restoration Strategies for further water quality improvements in the stormwater treatment areas; and water supply planning.

**Biscayne Bay** is a subtropical estuary that includes 428 square-miles of marine ecosystem and 938 square-miles of watershed along the coast of Miami-Dade and northeastern Monroe counties. Projects to restore and preserve Biscayne Bay are included in the implementation of the Comprehensive Everglades Restoration Plan.

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

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

### ***Comprehensive Everglades Restoration Plan (CERP)***

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

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

The Water Resources Development Acts in 1992 and 1996 provided the USACE with the authority to re-evaluate the performance and impacts of the C&SF Project and to recommend improvements and/or modifications to the project in order to restore the South Florida ecosystem and to provide for other water resource needs. The resulting plan was designed to

## II. INTRODUCTION TO THE DISTRICT

capture, store and redistribute fresh water previously lost to tide and to regulate the quality, quantity, timing, and distribution of water flows.

The CERP was approved by congress as a framework for Everglades Restoration under Title VI, Section 601 of the Water Resources Development Act of 2000. The CERP includes more than 60 major components, and will vastly increase storage and water supply for the environment, as well as for urban and agricultural needs, while maintaining the current levels of service for flood control provided by the C&SF Project. In the Water Resources Development Act of 2007 (WRDA 2007), congress authorized three CERP Projects for construction – Indian River Lagoon South – Phase 1, Site 1 Impoundment (Fran Reich Preserve), and Picayune Strand Restoration. In WRDA of 2014, congress authorized another four CERP Projects for construction - Caloosahatchee River (C-43) West Reservoir, Biscayne Bay Coastal Wetlands, Broward County Water Preserve Area, and C-111 Spreader Canal Western Project.

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

### ***Northern Everglades Initiative***

In 2007, the Florida legislature substantially expanded the Lake Okeechobee Protection Act to the Northern Everglades and Estuaries Protection Program (NEEPP) (Section 373.4595, F.S., 2007). Consequently, the Lake Okeechobee and Estuary Recovery (LOER) Plan, announced in October 2005, was migrated into this program. The NEEPP requires the coordinating agencies, the District, FDEP, and Florida Department of Agriculture and Consumer Services (FDACS), to develop Watershed Protection Plans for the Lake Okeechobee, St. Lucie, and Caloosahatchee watersheds. The purpose of the Protection Plans is to identify and implement programs and projects necessary to achieve water quality and quantity objectives for the watersheds. Water quality objectives are based on Total Maximum Daily Loads (TMDLs) established by the FDEP, while storage targets are aimed at achieving appropriate water levels in Lake Okeechobee and salinities within the estuaries. The legislation also requires updates to the Protection Plans every three years. The coordinating agencies last updated the Lake Okeechobee Protection Plan in 2014. The St. Lucie and the Caloosahatchee River Watershed Protection Plans were updated in 2012 and the 2015 Updates are currently under development. The NEEPP also modifies provisions related to the Save Our Everglades Trust Fund (SOETF), allowing use of SOETF funds for projects identified in the Protection Plans.

### ***District Everglades***

The Everglades Construction Project was the first major step in Everglades Restoration and a requirement of the Everglades Forever Act (EFA), passed by the Florida Legislature in 1994. It is also one of the largest environmental restoration public works projects in the nation. The cost associated with implementing the 1994 Everglades Construction Project is shared among the District, state and federal governments. The major funding sources identified in the Everglades

## II. INTRODUCTION TO THE DISTRICT

Forever Act were ad valorem property taxes (up to 1/10 mill), agricultural privilege taxes, state land funds, federal funds, Alligator Alley toll revenues, and other environmental mitigation funds.

The Everglades Forever Act directed the District to implement a regulatory source control program requiring land owners to reduce phosphorus in their stormwater runoff prior to discharge into downstream regional treatment projects. The District was also required to acquire land, then design, permit, and construct a series of Stormwater Treatment Areas (STAs) to reduce phosphorus levels from stormwater runoff and other sources before it enters the Everglades Protection Area (EPA). The STAs, which originally consisted of six large constructed wetlands totaling over 40,000 acres, are the cornerstone of the Everglades Construction Project. The Everglades Construction Project STAs were expanded by approximately 5,000 acres in Fiscal Year 2006-07 and construction of an additional 11,500 acres of treatment area was completed in 2012. The latest expansion brought the STAs to a total of approximately 57,000 acres of effective treatment area.

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

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

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

## II. INTRODUCTION TO THE DISTRICT

### ***Other District Programs***

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

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

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

### ***Governing Board***

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

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

### ***Executive Office***

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

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

The District's mission is to manage and protect water resources of the region by balancing and improving water quality, flood control, natural systems and water supply. To guide the agency in meeting its mission-critical responsibilities, strategic priorities include:

- Refurbishing, replacing, improving and managing the regional water management system

## II. INTRODUCTION TO THE DISTRICT

- Restoring the Northern and Southern Everglades
- Meeting current and future demands of water users and the environment
- Ensuring South Florida's taxpayers receive efficient and effective customer service

### D. Development of the District Budget

The approach used to develop this tentative budget is outlined below. The results of this tentative budget review will continue to be refined before adoption in September as better revenue and expenditure information becomes available.

#### November 2013 – January 2014

The District developed a preliminary budget that was submitted for review January 15, 2014:

- Fiscal Year 2013-14 budget rolled into Fiscal Year 2014-15 for preliminary development with the following exceptions to remove non-recurring items:
  - Deleted Fiscal Year 2013-14 non-reserve and non-Property Appraiser/Tax Collector fees items funded with fund balance
  - Deleted Fiscal Year 2013-14 project budgets
- Updated debt service amounts for Fiscal Year 2014-15
- Refreshed personnel service records to capture staffing updates including separations, new hires and transfers since the Fiscal Year 2013-14 budget dataset
- Added operating costs of new facilities coming on line in Fiscal Year 2014-15
- Added Fiscal Year 2014-15 restoration, O&M, and spend down project budgets
- Baseline ad valorem revenue estimated to decrease by \$2.5 million based on prior year value losses from the last two years
- Growth in ad valorem from new construction estimated at \$3.2 million
- Preliminary Fiscal Year 2014-15 estimated recurring ad valorem expenses were \$6.6 million above estimated recurring revenues

#### March 2014 – July 2014

- Review of FTE vacancies and other changes to balance recurring revenues to recurring expenditures
- Adjustments for ongoing projects or project components that moved forward in Fiscal Year 2013-14 reduced from the Fiscal Year 2014-15 budget and those not moving forward in Fiscal Year 2013-14 added to the Fiscal Year 2014-15 tentative budget
- Updates to the Fiscal Year 2014-15 tentative budget were presented to the District Governing Board in June and July
- Certified taxable values received from the sixteen property appraisers resulted in revised baseline ad valorem estimates of \$263.1 million (\$1 million below preliminary budget and \$3.5 million below Fiscal Year 2013-14) and new construction of \$2.8 million (\$0.4 million below preliminary budget). Reductions were made in order to balance the budget

## II. INTRODUCTION TO THE DISTRICT

- Proposed rolled-back millage rates presented and approved by the Governing Board in July

### August 2014 – September 2014

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

### ***E. Budget Guidelines***

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

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

The guidelines developed by the Governing Board and management include:

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

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

## II. INTRODUCTION TO THE DISTRICT

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

This tentative Fiscal Year 2014-15 budget includes an estimated land acquisition of \$20 million for Indian River Lagoon – South CERP Projects and exceeds one 25 percent threshold. Program 2 - Land Acquisition, Restoration and Public Works has a 28 percent increase from the Fiscal Year 2014-15 preliminary budget. The increase is primarily attributed to legislative funding levels appropriated to the District during the 2014 session including Save Our Everglades Trust Fund, Florida Forever Trust Fund, State General Appropriations and Alligator Alley Toll Revenues.

## II. INTRODUCTION TO THE DISTRICT

### F. Budget Development Calendar and Milestones

<b>October 2013</b>	Fiscal Year 2013-14 begins (1 <sup>st</sup> )
<b>November 2013</b>	Fiscal Year 2014-15 budget planning and budget development begins
<b>December 2013</b>	Governing Board briefing on Fiscal Year 2014-15 preliminary budget submission
<b>January 2014</b>	Fiscal Year 2014-15 preliminary budget submitted to Florida Legislature (15 <sup>th</sup> )
<b>March 2014</b>	Legislative preliminary budget comments due (1 <sup>st</sup> ); District's response to legislative comments on preliminary budget due (15 <sup>th</sup> ).
<b>April – May 2014</b>	Continue evaluation and refinement of Fiscal Year 2014-15 budget, including changes to balance recurring budget
<b>June 2014</b>	Property Appraisers provide 2014 preliminary estimates of taxable values (1 <sup>st</sup> )
	Present updates to the Fiscal Year 2014-15 budget to Governing Board (12 <sup>th</sup> )
<b>July 2014</b>	TRIM - County Property Appraisers certify taxable values; If no action taken by the legislature on the preliminary budget, the District may proceed with development of tentative budget (1 <sup>st</sup> )
	TRIM – Approval of proposed millage rates for DR-420 form; Update of Fiscal Year 2014-15 tentative budget presented to Governing Board; (10 <sup>th</sup> )
<b>August 2014</b>	Fiscal Year 2014-15 tentative budget submission (1 <sup>st</sup> )
	TRIM – DR-420 forms submitted to 16 county Property Appraisers (4 <sup>th</sup> )
<b>September 2014</b>	Comments and objections to the Fiscal Year 2014-15 tentative budget from legislative committees and subcommittees due (5 <sup>th</sup> )
	TRIM – Public hearing to adopt Fiscal Year 2014-15 tentative millage rates and budget at first budget hearing following public comment. Certify non ad valorem / agricultural privilege tax rolls (11 <sup>th</sup> )
	Non ad valorem assessment rolls due to Property Appraisers (15 <sup>th</sup> )
	Governor and Legislative Budget Commission approval/disapproval of tentative budget due (5 days prior to final budget adoption) (16 <sup>th</sup> )
	TRIM – Public hearing to adopt Fiscal Year 2014-15 final millage rates and budget (23 <sup>rd</sup> )
	TRIM – Submit executed resolutions to property appraiser/tax collector (must be received by all no later than 3 days after final adoption) (26 <sup>th</sup> )
	Fiscal Year 2013-14 ends (30 <sup>th</sup> )
<b>October 2014</b>	Fiscal Year 2014-15 begins (1 <sup>st</sup> )
	Submit adopted budget within 10 days after adoption to Governor and legislature (3 <sup>rd</sup> )
	TRIM – submit TRIM certification package to Department of Revenue no later than 30 days after final budget adoption (23 <sup>rd</sup> )

### III. BUDGET HIGHLIGHTS

#### A. Current Year Accomplishments

##### 1.0 Water Resources Planning and Monitoring

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

- Completed thirteen local government projects with benefits to coastal watersheds, including water quality improvements, habitat restoration, hydrological restoration, and stormwater drainage improvements that benefit the St. Lucie River, Indian River Lagoon, Loxahatchee River, and Collier County water bodies.
- The SFWMD Governing Board approved water reservation rules for Biscayne Bay and for the C-43 West Basin Storage Reservoir Project, allowing these CERP projects to qualify for cost-sharing with the U.S. Army Corps of Engineers.
- Minimum Flows and Levels (MFLs) - Evaluated the Florida Bay MFL. Published a technical document updating the science supporting the MFL and demonstrated that the existing MFL criteria are sufficiently protective of the resource. The document was reviewed by stakeholders, including staff from Everglades National Park, and submitted to the Florida Department of Environmental Protection.
- Existing Stormwater Treatment Areas (STAs) - The STAs treated approximately 1.3 million acre-feet of water and recorded another excellent annual performance, retaining 81 percent of phosphorus from water flowing through the treatment cells and treating water to a flow-weighted mean concentration of 21 parts per billion of phosphorus. Combined STA performance since start-up indicates approximately 1,874 metric tons of phosphorus that otherwise would have gone to the Everglades have been removed by the STAs. During this year, the STAs removed 147 metric tons of phosphorus.
- Florida Nutrient Criteria – the District and Florida Department of Environmental Protection started the process of defining nutrient criteria for all Florida coastal systems five years ago. Fiscal Year 2013-14 was a major milestone because the Florida nutrient criteria was completed for inland, coastal, and estuarine waters that were accepted by the U.S. Environmental Protection Agency.
- Conducted field monitoring, laboratory analyses, and comprehensive reporting to support regulatory-driven mandates/agreements (e.g., Phosphorus Rule, Everglades Settlement Agreement, Seminole Agreement) and comply with federal/state-issued permits - Clean Water Act, Comprehensive Everglades Restoration Plan Regulation Act, Everglades Forever Act, Northern Everglades and Estuaries Protection Program, and Environmental Resource Permitting and Emergency Orders.
- In May, the Governor and cabinet certified the process for Florida Power & Light's Turkey Point Power Plant Expansion Project. The District, along with Florida Department of Environmental Protection, Miami-Dade Limestone Products Association, and National Parks Conservation Association, reached agreement that will allow transmission facilities to be located completely outside Everglades National Park without compromising SFWMD's water management responsibilities.

### III. BUDGET HIGHLIGHTS

- The Everglades Technical Oversight Committee representatives from the settling parties to the Everglades Settlement Agreement & Consent Decree established a technical sub team of state and federal representatives to evaluate and propose an updated phosphorus limit compliance methodology (known as Appendix A to the Consent Decree) for Shark River Slough inflows. An alternative compliance methodology is being developed to address hydroperiod changes occurring because of ongoing, phased implementation of the Modified Water Deliveries Project and future conditions anticipated under the Central Everglades Planning Project.
- The SFWMD environmental laboratory expanded its capabilities for soil and biological testing, resulting in a significant cost savings by conducting in-house analysis rather than contracting for laboratory services. Notably, data reporting turnaround times have been reduced and data consistency has improved.
- Water Supply Plan Updates –
  - Lower Kissimmee Basin: Anticipate Governing Board approval of Lower Kissimmee Basin Water Supply Plan in September 2014.
  - Lower East Coast: Notified local governments and utilities of the Lower East Coast Water Supply Plan's approval (in September 2013) within statutory timeframes in order for them to prepare reports and Facility Work plans on time.
  - Upper East Coast: Initiated work on the 2016 Upper East Coast Water Supply Plan update by coordinating updates of the current and 2040 service area maps for the public water supply utilities and developing draft water demand projections.
  - Lower West Coast: Began work on the 2017 Lower West Coast Water Supply Plan update by participating on the surficial aquifer system and Intermediate aquifer system groundwater model team to develop hydrostratigraphy to be used.
  - Central Florida Water Initiative. Delivery of final draft Regional Water Supply Plan was acknowledged by Governing Boards in May.
- East Coast Floridan Model – Completed calibration and documentation of the transient, density-dependent, numerical model of the Floridan aquifer system in the Upper and Lower East Coast regions per peer review comments. The final model is being used to estimate potential effects of future groundwater withdrawals from the Floridan aquifer system.

### III. BUDGET HIGHLIGHTS

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

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

- Restoration Strategies – Continued efforts to comply with consent order issued in September 2012. Eight consent order milestones will be met in Fiscal Year 2013-14.
  - Initiated construction on the Everglades Agricultural Area-1 Flow Equalization Basin (FEB); anticipate completion by July 2016.
  - Submitted state and federal permits, as well as construction status report on the L-8 FEB. Construction is underway for the outflow pump station, inflow works and levee revetment with completion anticipated by December 2016.
  - Completed design on the L-8 Divide Structure (G-541) and S-5AS Divide Structure Rehabilitation; construction on both to start in October 2014.
  - Completed land acquisition and submitted state and federal permits for STA-1W Expansion #1; project is in preliminary design.
  - Initiated design on S-375 (G-716) Structure Expansion.
  - Completed land acquisition for the Mecca Shallow Impoundment.
  - Currently implementing eight STA research projects, as part of the Science Plan, focused on optimizing STA phosphorus treatment performance to ensure state water quality standards are met.
  - Completed design of the STA-1W Test Cell Refurbishment.
- The sub-regional source control project with East Beach Water Control District was completed and is in the monitoring phase to evaluate the effectiveness of the demonstration project.
- Comprehensive Everglades Protection Plan –
  - Caloosahatchee River (C-43) West Basin Storage Reservoir Project - Pre-Partnership Credit Agreement (PPCA) execution planned by September 2014. The PPCA will allow the State to proceed with construction of portions of the project in advance of CERP, to achieve interim benefits while preserving cost crediting.
  - Central Everglades Planning Project – Obtained FDEP final order approving the CERP – Central Everglades Planning Project. Obtained Civil Works Review Board approval to release the proposed Chief's Report and Final Integrated Project Implementation Report and Environmental Impact Statement for State and Agency review upon completion of report revisions, edits, and clarifications and upon coordination and concurrence with the District; release expected prior to the end of Fiscal Year 2013-14.

### III. BUDGET HIGHLIGHTS

- Southern CREW – Completed project design and permitting.
- Supported other restoration projects with USACE as lead –
  - Picayune Strand Restoration Project - Completed construction and initiated commissioning of Merritt Pump Station, continued construction of the Faka Union Pump Station, completed removal of approximately 92 miles of road in the Faka Union Phase, initiated construction of the Miller Pump Station and Tie-back Levee, completed all field work and design of the Manatee Mitigation Feature.
  - Indian River Lagoon South - C-44 Reservoir and Stormwater Treatment Areas Project – Initiated design on the Troup Indiantown Water Control District Permanent Pump Station Relocation. Realized a \$500,000 cost-savings by devising an alternative mitigation strategy in lieu of the C-132/133 Wetland Mitigation Project.
  - Melaleuca Mass Rearing Annex - Completed successful transfer into the O&M phase in December 2013. This is the first CERP project to be fully completed and transferred into O&M.
  - Decompartmentalization Physical Model - This is the largest adaptive management study in USACE history. The S-152 culvert structure and canal backfilling and levee gap features were completed in October 2013, and the first high flow event occurred from November to December 2013. Sheetflow velocities were increased and matched those of historic velocities (> 3 cm/s) in areas downstream of the S-152, meeting a key project objective. Sediment movement, flow direction, soil and floc characteristics, canal sediment deposition, fish distributions, and periphyton types were monitored during and after the high flow event. Preliminary data analyses and comparisons with baseline (low-flow) data (2010-2012) were conducted and indicated positive effects of sheetflow on sediment movement in marsh and canal habitats.
  - ASR Regional Study – Completed groundwater modeling, geotechnical, and geophysical studies of the effects of large-scale implementation of Aquifer Storage and Recovery (ASR) technology throughout South Florida and prepared technical memoranda for each of the evaluations. Environmental and ecological studies are currently underway, the results of which will be included in a CERP Regional ASR Feasibility Report that will be completed during Fiscal Year 2013-14.
- Dispersed Water Management – Current storage total since 2005 for the Dispersed Water Management (DWM) Program is approximately 86,257 acre-feet with 47,806 acre-feet added in Fiscal Year 2013-14.
  - Completed construction of the Nicodemus Slough DWM Project, adding 34,000 acre-feet of storage capacity.
  - Completed Northern Everglades - Payment for environmental services second solicitation and executed agreements with Blue Head Ranch and Mudge Ranch. The latter is fully constructed, certified, and operational. Received 2014 legislative funding to continue this effort and obtained Governing Board approval to proceed with negotiations for additional contracts with ranked firms from the second solicitation.

### III. BUDGET HIGHLIGHTS

- Completed solicitation for water farming pilot projects and executed three agreements:
  - Caulkins Citrus Co. – construction completed and site operational February 2014.
  - Spur Land & Cattle – construction planned for completion September 2014.
  - Evans Properties – construction planned for completion December 2014.
- Completed project design and permitting, and initiated construction of North Six-Mile Cypress Hydrologic Restoration.
- Improved temporary storage capabilities at BOMA and C-43 Berry Groves properties.
- Completed construction on the STA-2 north discharge modifications at Compartment B Buildout.
- Completed land acquisition for Lake Hicpochee Restoration Project.
- Completed the Lake Okeechobee Watershed Protection Plan 2014 Update, and the River Watershed Protection Plan 2015 Updates are under development.
- Completed four Big Cypress Basin alternative water supply projects that will create 6.93 million gallons per day of additional water supply capacity.
- Water Conservation Expo and Vendor Fair at District Headquarters. Co-hosted with the Florida Section - American Water Works Association, the Expo themed “Improving Water Use Strategies for Public Water Supply Utilities” brought together more than 190 water use and conservation professionals throughout our 16 counties – and beyond. The event featured numerous presentations and 22 vendors of conservation products and services of interest to participants.
- Basinger Grove engineering solution issues have been resolved so that acquisition of additional land interests are no longer required, paving a path forward for the next phase of backfilling of the Kissimmee (C-38) Canal.
- A water and nutrient budget was developed for the Lake Tohopekaliga and East Lake Tohopekaliga basins to estimate tributary phosphorus and nitrogen loads into these lakes.

### III. BUDGET HIGHLIGHTS

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

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

- Field Operations
  - Field station maintenance and repairs included: 15 major gate overhauls and two other District's major gate overhauls, 151 pump station main engine overhauls & PM's, 19 pump station main pump overhauls, 44 pump station main pump repairs. Crews removed 13 and replaced 9 project culverts. 173,748 cubic-yards of shoal material were removed from canal systems, and 47,502 cubic-yards of material have been hauled. The District's two dive teams completed 185 dives. One Manatee Protection System replaced. 19,955 feet of side-bank stabilization completed. 5,135 acres of terrestrial vegetation treated. 6,188 acres of floating and emerged vegetation treated. 6,780 acres of submerged vegetation treated. 1,040 miles of road repairs/grading. There was 4,562 tons of mechanical vegetation removed.
  - All District pump stations pumped 1,308,070 acre-feet of water in the first three quarters of Fiscal Year 2013-14.
  - S-235 structure gate at the south end of Lake Okeechobee was automated with solar powered rubicon gates.
  - Right of Way
    - Permitting – Processed approximately 352 permit applications (234 Right of Way occupancy permits and 118 transfers and other permitting transactions) in accordance with Chapter 120, F.S.
    - Compliance & Enforcement – Inspected over 2,000 miles of canals and levees on a monthly basis, conducted approximately 3,400 site-specific inspections, and responded to 700 field station support / outreach requests.
- Engineering & Construction
  - Initiated construction on the Hillsboro Canal Bank Stabilization Project Package 1 and Package 2 (Palm Beach and Broward counties), G-94 Refurbishment Project (Palm Beach), S-150 Culvert Replacement (Broward), C-4 Canal Bank Improvements – Belen Phase 2 (Miami-Dade), S-13 repowering and automation (Broward), and the S-6 communications tower (Palm Beach).
  - Completed the design of the JW Corbett Levee Improvement Project.
  - Certified the East Coast Protective Levee in Broward County to FEMA.
  - Completed the development of a progressive design-build solicitation package and contract documents for the BCB Field Station Relocation Project.

### III. BUDGET HIGHLIGHTS

- Land Resources
  - Prescribed Burning – 21,423 acres of fire-dependent plant communities were prescribed burned, exceeding our annual prescribed burning goal by 34 percent. With favorable burning weather, additional prescribed burns will be conducted prior to the end of our fourth quarter.
  - Exotic Plant Control – 26,388 acres of upland exotic vegetation were treated on District conservation lands.
  - Feral Hog Control – 2,935 feral hogs were removed from conservation and project lands at no cost to the District with licensed hog control agents.
  - Added an additional 8,000+ acres of cattle grazing leases, eliminating the District's land maintenance responsibilities, and increased revenue by \$700,000 to the District.
  - Stocked 25,000 weed eating grass carp in District canals (Miami-Dade/Broward).
  - STA maintenance - Treated 19,490 acres of invasive aquatic plants.
  - There were 11,000 acres of undesirable vegetation treated, 462 acres of emergent vegetation planted and 1886 cubic-yards of submerged aquatic vegetation inoculated in the STAs.
- Infrastructure Management
  - Developed comprehensive SFWMD infrastructure condition map and scorecard based on data derived from the Structure Inspection Program.
  - Prepared mapping exhibits for the Office of Counsel in support of successful litigation efforts and completed over 20 topographic and boundary surveys in support of Restoration Strategies and the Capital Program.
  - Upgraded and certified 23 control and pump station sites as part of the Communications Upgrade Project including the removal of all remaining Remote Access Control Units in the District.
  - Successfully implemented multiple pilot projects (e.g., solar-powered water control gates, enhanced microwave network communications) that will lead to increased efficiencies and modernization of the SFWMD SCADA system.
  - Processed over 2,090 station years of hydrologic data, performed 220 flow measurements, and actively participated (hosted or as invited speaker) in multiple international conferences related to hydraulics and hydrology.
- Facilities
  - Contracted with Collier County to lease approximately half of the BCB Service Center starting June, 1, 2014 with estimated revenue of \$64,000 for the first year.

### III. BUDGET HIGHLIGHTS

- Contracted with FDEP to lease vacant office space at the District's Headquarters B-2 Building starting in Fiscal Year 2014-15 with estimated revenue of \$340,000 for the first year.
- In addition to regular maintenance activities, completed several major facility projects including:
  - Emergency Operations Center improvements
  - Dupuis Visitor Center septic system refurbishment
  - Lower West Coast Service Center building weather sealing
  - Orlando Service Center flood emergency restoration
- Security staff initiated and led joint inspections of 13 critical water control structures with Homeland Security (HLS) and various District staff last fall. HLS findings indicated the District was providing due diligence in security protection, maintenance and emergency planning for the structure sites.

### III. BUDGET HIGHLIGHTS

#### 4.0 Regulation

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

- Regulatory Streamlining and Consistency
  - Rule development discussions were held with the Florida Department of Environmental Protection (FDEP) and other Water Management Districts to address Phase II SWERP rule glitch corrections and rule updates.
  - Actively participated in rule development discussions with FDEP and the other Water Management District and stakeholders to revise the Uniform Mitigation Assessment Method.
  - July 2014 - Implemented new rules, including conversion of the Basis of Review to the Applicant's Handbook, and revised application and compliance forms consistent with the Consumptive Use Permitting streamlining and consistency efforts with FDEP and other Water Management Districts.
- Application Reviews – The District provided timely evaluation and review of an estimated 2,031 Environmental Resource and 1,936 Water Use Permit applications and 12 Works of the District applications (including transfers).
- Public Involvement – Continued to host monthly public meetings to provide opportunities for the public to comment on pending Water Use and Environmental Resource Permit applications.
- ePermitting – Increased electronic submittals from 45 percent to 60 percent annualized of all application submittals. Outreach efforts continued to promote the use of ePermitting utilizing mail, email, phone, webinar and face to face meetings. The Regulation Division continued to provide training for the regulated community and internal staff to increase skill level and familiarity with ePermitting with increasing use of live training via the web. Completed and implemented major enhancements for the new rules for statewide consistency in Consumptive Use Permitting (CUPCon) (July 2014) and for Environmental Resource Permitting (SWERP) as well as a new module for Well Permitting along with a number of additional enhancements to improve usability of the ePermitting system.
- Compliance Inspections – Continued to provide compliance inspections/investigations for both Environmental Resource and Water Use Permits and take enforcement actions when necessary. Water Use compliance staff established a Public Water Supply Task Force where client relationships managers have been assigned to utilities in various geographic areas. These employees are building relationships by working very closely with the utility to get them fully in compliance in a positive and collaborative manner.
- Southern Everglades Source Control Program performance measures achieved – For the 19th consecutive year, discharges from the Everglades Agricultural Area (EAA) surpassed the phosphorus reduction performance measures established by law. Implementation of Best Management Practices under District permits produced a 63 percent phosphorus reduction in comparison to historic levels. Just west of the EAA, the C-139 Basin continues

### III. BUDGET HIGHLIGHTS

to comply with its mandated water quality goals through implementation of BMPs under the District's regulatory program.

- Northern Everglades Source Control Program optimization underway – The District continued to coordinate with the Florida Department of Agriculture and Consumer Services (FDACS) and the FDEP to develop synergistic strategies for controlling nutrients in runoff within the Northern Everglades watersheds to ensure multiple objectives are met, i.e., protect the District's stormwater management system and assist in achieving downstream water quality standards. The focus this period was to define the agency roles with regard to implementing best management practices (mandated and voluntary), verification of implementation, water quality monitoring, and tracking progress via water quality trends.
- Rulemaking – The SFWMD Governing Board adopted the Impaired Water Bodies Rule establishing criteria for Environmental Resource Permit discharges into “impaired waters” and to “Outstanding Florida Waters.”

### III. BUDGET HIGHLIGHTS

#### 5.0 Outreach

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

- Maintained a timely and responsive Media Relations program with 420 media interviews and inquiries, 76 news releases and advisories; 32 media tours and press conferences.
- The District's external website attracted more than 1.5 million page views by external audiences, of which 40 percent were new visitors.
- Expanded social media engagement with 1,342 social media (Twitter) messages; gained 1,500 new followers, for a total of 10,000 followers; launched a second Twitter account for Emergency Management and Response.
- Conducted 250 outreach events and speaking engagements; participated in 160 stakeholder meetings and 410 local government meetings.
- Supported citizen outreach and education with 27 new/updated fact sheets; 12 monthly e-newsletters with Chairman's message; responses to 464 public emails; online water resource training for 66 teachers, reaching 1,650 students; and distribution of 78,000+ public information materials.
- Coordinated 62 briefings and informational tours for civic and community organizations, international dignitaries, scientists and school groups.
- Implemented water conservation initiatives, including:
  - Continued public information partnerships with the six major airports in the District. Visitors and residents traveling to and from these airports are reminded to save water through innovative electronic posters.
  - Continued The Great Water Odyssey online teacher training reaching more than 5,300 students. The lessons meet Sunshine State Standards and help teachers achieve their classroom goals for the Florida Comprehensive Assessment Test.

### III. BUDGET HIGHLIGHTS

#### **6.0 District Management and Administration**

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

- Received an unqualified opinion on the District's Fiscal Year 2012-13 Comprehensive Annual Financial Report (CAFR); there were no material weaknesses or significant deficiencies noted by the auditors.
- Received an unqualified opinion on the District's Fiscal Year 2012-13 schedule of expenditure of federal awards and state financial assistance; there were no material weaknesses or significant deficiencies noted by the auditors.
- Cost savings:
  - Reduced recurring administrative support cost by \$3 million.
  - Implemented a paperless accounts payable process estimated to save the District approximately \$30,000 annually.
  - Implemented an email FPL billing process that will eliminate the need to receive and store over 5,000 paper bills annually.
  - Annual cash rebate of \$41,144.60 for the District procurement card and \$52,278.16 for the e-Payables program.
  - Procurement negotiated savings and cost avoidance of \$7,252,758.
- Achieved 14.5 percent Small Business Enterprise utilization in the first quarter of Fiscal Year 2013-14 and 12.4 percent in the second quarter.
- Complied with 2014 Senate Bill 846 and implemented a lobbyist registration process.
- Developed management dashboards to present District-wide performance metrics across the core missions – flood control, water supply, water quality, and natural systems.
- Information Technology created a virtual computer infrastructure that significantly increased model performance and dramatically decreased the setup time before each model run. A cloud connection is providing additional capacity within the modeling environment allowing SFWMD to handle high peak loads and reduce overall model run times.
- Implemented GovQA Hosting Service for public records (Comprehensive Open Records Tracking and Freedom of Information Act System). Provides prompt interaction with the public and fast results without creating, copying, or mailing CDs.
- Deployed significant applications enhancements:
  - Well construction and consumptive use modules of ePermitting.
  - Surplus lands database.

### III. BUDGET HIGHLIGHTS

- Data service to access 24-hr time series rainfall.
- Implemented an online benefit enrollment application.
- Received, processed and closed approximately 335 public records requests; 97 percent closed within 14 days.
- Processed more than 1,800 constituent inquiries and requests for assistance, closing out 95 percent of them within two days and exceeding the performance metric.
- The Florida Division of Administrative Hearings upheld the District's renewal of Everglades Works of the District permits, confirming the District's legal analysis and interpretation of the Everglades Forever Act.
- Safety and Emergency Management:
  - 2014 Hurricane Freddy Exercise: Emergency Management conducted the District's annual Hurricane Freddy Exercise on May 22, 2014. The exercise focused on assessing the District's ability to respond to numerous impacts, demands on the flood control system as well as the prioritization of competing resource needs. Partner agencies such as Florida Power & Light, United States Army Corps of Engineers, Department of Environmental Protection, Department of Homeland Security, and Southwest Florida Water Management District participated in the Exercise.
  - Conducted over 93 site safety inspections and hazard assessments at 37 District facilities.
  - Safety Training: Safety provided 29 separate safety courses to over 4,646 participants, to date, in Fiscal Year 2013-14.

### **III. BUDGET HIGHLIGHTS**

#### **B. Major Budget Objectives and Priorities**

The District's objective in developing its budget is to maximize the return on taxpayer dollars to protect the region's water resources and meet the needs of the citizens we serve. To that end, the District's available resources in the Fiscal Year 2014-15 tentative budget were allocated to ensure support of key activities within its core mission: flood control, water supply, water quality, and natural systems management.

##### ***Flood Control***

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

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

##### ***Water Supply***

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

The District is implementing its current regional water supply plans, which are updated every five years to maintain a 20-year planning horizon. The Upper East Coast Plan update was approved by the Governing Board in Fiscal Year 2010-11, and the Lower West Coast Plan and the Lower East Coast Plan updates were approved in Fiscal Year 2012-13. The District's Kissimmee Basin has been sub-divided into the Lower Kissimmee Basin and Upper Kissimmee Basin as a result of the CFWI. The CFWI is a collaborative effort between three Water Management Districts working with other agencies and stakeholders to address current and long-term water supply needs in a five-county area of Central Florida where the three district's boundaries meet. The Upper Kissimmee Basin is included in the CFWI planning area. The CFWI Plan will be completed in Fiscal Year 2014-15. The Lower Kissimmee Basin Plan will be completed in Fiscal Year 2013-14.

### III. BUDGET HIGHLIGHTS

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

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

#### ***Water Quality / Natural Systems***

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

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

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

### III. BUDGET HIGHLIGHTS

#### C. Adequacy of Fiscal Resources

The District has achieved a balanced recurring ad valorem budget, continuing efforts from the preliminary budget submission to implement efficiencies and cost savings to offset reductions in recurring ad valorem tax revenue. We are utilizing one-time fund balances, primarily for capital restoration projects, in the Fiscal Year 2014-15 budget outlined in this document.

##### ***Ad Valorem Tax Revenue***

The District's principal operating revenue is ad valorem taxes. For budget planning purposes, the Fiscal Year 2014-15 budget assumes levying rolled-back millage rates, which is statutorily defined as the millage rate which generates the same revenue as levied in the prior year, plus revenue from new construction.

However, due to reductions in final prior year taxable value largely associated with Value Adjustment Board (VAB) proceedings, the Fiscal Year 2012-13 baseline tax revenue was \$4.7 million less than projected and the Fiscal Year 2013-14 baseline tax revenue \$3.5 million less than projected. In addition, new construction revenue in the past two fiscal years fell short of estimates. That trend continues into Fiscal Year 2014-15 where tax revenue fell short of planned revenues by \$1.4 million after already planning for a \$2.5 million drop in baseline revenues. The variance trend between planned and budgeted ad valorem tax revenue is summarized in the table below.

<b>Revenue Category</b>	<b>Planned</b>	<b>Budgeted</b>	<b>Variance</b>
FY13 Baseline	\$270.7	\$266.0	(\$4.7)
FY13 New Construction	\$2.1	\$2.1	(\$0.0)
<b>Total FY13</b>	<b>\$272.8</b>	<b>\$268.1</b>	<b>(\$4.7)</b>
FY14 Baseline	\$268.1	\$264.6	(\$3.5)
FY14 New Construction	\$3.0	\$2.0	(\$1.0)
<b>Total FY14</b>	<b>\$271.1</b>	<b>\$266.6</b>	<b>(\$4.5)</b>
FY15 Baseline	\$264.1	\$263.1	(\$1.0)
FY15 New Construction	\$3.2	\$2.8	(\$0.4)
<b>Total FY15</b>	<b>\$267.3</b>	<b>\$265.9</b>	<b>(\$1.4)</b>

Given that baseline revenue has decreased during the past two fiscal years, District staff believes it is prudent for budget planning purposes to project a further reduction in baseline tax revenue in Fiscal Year 2014-15. Therefore, a \$2.5 million reduction in baseline revenue was incorporated into Fiscal Year 2014-15 ad valorem revenue projections for the preliminary budget. Baseline revenue was updated with certified property value calculations and resulted in a further reduction of \$1.4 million ad valorem revenue. Initially estimated at \$264.1 million, with an estimated \$3.2 million of new construction, the updated baseline revenue is \$263.1 million, with \$2.8 million of new construction. Total Fiscal Year 2014-15 ad valorem revenue amounts to \$265.9 million.

As a consequence of the continued reduction in rolled-back tax revenue, the District identified additional efficiencies to balance recurring revenues with recurring costs of operations. A review of existing vacant positions was completed. As a result, Fiscal Year 2014-15 tentative

### **III. BUDGET HIGHLIGHTS**

budget includes the elimination of 58 positions. Fund balance will be used for seven (7) DROP positions, and dedicated funding sources will be used for two (2) positions. In addition, a comprehensive overview of the District's health insurance program is being undertaken with recommendations to be implemented in the Fiscal Year 2015-16 budget.

#### ***Additional Sources***

The District's tentative budget continues to meet South Florida's vital flood protection, water supply and environmental restoration needs, including \$139.2 million in new appropriations from the Florida Legislature.

#### ***Use of Fund Balance to Support Operations***

The District has been required to use fund balance to cover recurring expenditures for the past several years. The primary causes of this condition have been the declining ad valorem base and increased project maintenance costs. The SFWMD Fiscal Year 2014-15 preliminary budget included \$6.6 million of ad valorem fund balance to support operations. The SFWMD management team met the challenge and goal to balance recurring revenues and recurring expenses to execute the annual work plan with a focus on delivering core mission services while reducing costs from the preliminary to the tentative budget with the exception of \$300,000. As indicated above the resulting baseline revenue was updated with certified property value calculations and resulted in a further reduction of \$1.4 million ad valorem revenue. The SFWMD management team further reduced the ad valorem baseline budget by converting contractor's to FTE, further reducing Information Technology's budget and converting a portion of the proposed merit program to a one-time bonus. The District's Fiscal Year 2014-15 insurance plans projected \$2 million increase, based on claims trends, is being funded with fund balance. Insurance plan designs and premiums will be addressed annually starting in Fiscal Year 2015-16 to fund recurring claims costs and avoid the future Cadillac Plan tax.

The SFWMD will need to continue to identify recurring revenue to fund increased operations and maintenance costs of completed capital restoration projects / facilities. The increased O&M cost is currently estimated at \$6.7 million for Fiscal Year 2015-16 and \$1.1 million for Fiscal Year 2016-17. These estimates are for operational costs such as fuel, and some additional maintenance, but do not include cost of any additional staffing.

#### ***Water Quality / Natural Systems***

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

Section 373.1501, F.S., provides a legislative finding that the CERP is important for restoring the Everglades ecosystem and for sustaining the environment, economy, and social well-being of South Florida. Furthermore, this section ensures that all project components are consistent with the balanced policies and purposes of Chapter 373, F.S., and specifically Section 373.026, F.S. In Section 373.026 (8) (b), F.S., the Florida Department of Environmental Protection is directed to collaborate with the District and to approve each project component with or without amendments within a specified time frame.

### III. BUDGET HIGHLIGHTS

CERP major components are designed to be implemented through the execution of multiple projects. These projects will take more than 30 years to construct and will be cost-shared equally among the federal government and local sponsors, of which the District is the primary local sponsor.

The Northern Everglades and Estuaries Protection Program (Section 373.4595, F.S., 2007) requires the Coordinating Agencies, the District, FDEP, and FDACS, to develop watershed protection plans for Lake Okeechobee, St. Lucie, and Caloosahatchee watersheds. The purpose of the protection plans is to identify and implement programs and projects necessary to achieve water quality and quantity objectives for the watersheds.

The Everglades Forever Act directed the District to implement a regulatory source control program requiring landowners to reduce phosphorus in their stormwater runoff prior to discharge into downstream regional treatment projects. The District was also required to design and construct a series of Stormwater Treatment Areas (STAs) to reduce phosphorus levels from stormwater runoff and other sources before it enters the Everglades Protection Area (EPA).

The District, FDEP, and the USEPA engaged in technical discussions starting in 2010 to address water quality issues. The primary objectives were to establish a WQBEL that would achieve compliance with the State of Florida's numeric phosphorus criterion and to identify a suite of additional water quality projects to work in conjunction with the existing STAs to meet this WQBEL. In 2012, a suite of projects were identified that would meet the WQBEL limits; and in 2013 legislature incorporated the plan, known as Restoration Strategies, into law. This plan includes a schedule for project implementation that balances current economics with engineering, permitting, science and construction limitations. The approved plan, estimated to cost approximately \$880 million, will utilize a combination of state and District revenues to complete the projects.

The District has dedicated significant revenues toward continued implementation of these restoration efforts. The following amounts are included in the Fiscal Year 2014-15 preliminary budget: \$71.3 million for implementation of the Governor's Restoration Strategies Water Quality Improvement projects, of which \$32 million is from state funding; \$179 million for implementation of CERP's; \$41.5 million for implementation of Lake Okeechobee and estuary projects; and \$50 million for Everglades Forever Act activities, including \$23 million for STA operations and maintenance.

The Fiscal Year 2014-15 tentative budget contains the resources needed to perform the District's water quality and natural systems mission.

#### ***Water Supply***

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

### III. BUDGET HIGHLIGHTS

#### ***Five-Year Water Resource Development Work Program***

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

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

We believe that the District's proposed expenditures in the Five-Year Water Resource Development Work Program and the Fiscal Year 2014-15 budget provide the means to meet future water supply needs. On December 5, 2013 the District received a letter from FDEP which states "the Department has determined that the proposed expenditures described in the District's 2014 five-year water resource development work program reasonably contribute to meeting future water supply needs."

South Florida Water Management District provides significant water supply benefits through the operation of the C&SF Project. The District is responsible for managing and protecting the water resources of South Florida by balancing and improving water quality, flood control, natural systems, and water supply. Currently, region-wide water management is accomplished by the District's multi-purpose system, which currently includes 678 water control structures and weirs; 627 smaller project culverts; management of 70 pump stations, which send water south and through waterways eastward and westward to both coasts; and oversight of approximately 4,101 miles of canals and levees.

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

When water levels in Lake Okeechobee are low, temporary portable pumps can be installed at the southern end of the lake to provide supplemental water supply deliveries to urban and agriculture areas. Water conservation areas are operated and maintained to provide recharge to the Biscayne and surficial aquifers in the Lower East Coast (Palm Beach, Broward, and Miami-Dade counties). Major coastal salinity control structures are operated and maintained to prevent saltwater intrusion into drinking water aquifers. Water from the regional system is delivered through a network of canals to maintain water levels in the coastal canal network to prevent salt water intrusion and recharge public potable water wellfield. Regional water is delivered through the South Dade canal system to be used for supplemental water supply for South Dade agriculture, recharging public drinking water wellfield, preventing saltwater

### III. BUDGET HIGHLIGHTS

intrusion, and reducing seepage out of Everglades National Park. Importantly, dedicated funds for such projects are critical to assist the District in satisfying the authorized water supply purpose of the C&SF Project while meeting water supply needs of the natural system, as a preference to more costly alternative water supply sources.

The Fiscal Year 2014-15 budget contains the resources needed to perform the District's water supply mission. The District will continue to evaluate future funding options in support of alternative water supply projects.

#### ***Flood Control***

The Operations and Maintenance Program created a comprehensive long term plan for Central & Southern Florida system-wide water control structure improvements. This 50-year plan involves refurbishing aging infrastructure to ensure the C&SF system operates as designed to provide adequate flood control throughout South Florida. An annual budget of \$50 million has been designated for O&M capital refurbishment projects from the recurring ad valorem budget. This level of funding has been maintained in the Fiscal Year 2014-15 budget as one of the Governing Board's highest priorities.

Included in the Operations and Maintenance and Public Works programs is a \$0.6 million increase in operating costs for Fiscal Year 2014-15. This increase will fund costs associated with new restoration works such as fuel, electricity, parts and vegetation management. The specific projects to benefit include the C-111 Spreader Canal, A-1 FEB in Palm Beach County, Biscayne Bay Coastal Wetlands Deering Estate pump station and the C-44 reservoir tower and intake canal in Martin County.

The Fiscal Year 2014-15 tentative budget specifies the funding level required to perform the District's flood control mission, including emergency activities. An active tropical storm season for peninsular Florida may require additional funding from one-time emergency reserves that are included in the tentative budget.

Overall, the District's core operating activities are being accomplished within its recurring revenue level, with some fund balance used to supplement funding as outlined above. Prior year fund balances are also being used to fund projects within the Fiscal Year 2014-15 tentative budget and are allocated to continue work on projects during the next five years, as shown in the projected utilization of fund balance worksheets on pages 38-39.

### III. BUDGET HIGHLIGHTS

#### D. Budget Summary

##### 1. Overview

The District encompasses all or part of sixteen counties, covering a total area of 18,000 square-miles (30% of the state's land area), and spans from Orlando to Key West. About 41 percent of the State's populations (8.1 million people) live within the South Florida Water Management District boundaries.

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

The Fiscal Year 2014-15 tentative budget is \$724.3 million which is \$101.1 million (16.2%) higher than the current amended Fiscal Year 2013-14 budget of \$623.2 million. This increase is primarily due to increases in state appropriations during the 2014 legislative session. The District's largest individual revenue sources are ad valorem taxes, state funding and prior year cash balances.

The projection of ad valorem revenue included in the Fiscal Year 2014-15 tentative budget is based on rolled-back millage rates which represent no tax increase to property owners residing within District boundaries. Baseline tax revenue is calculated to generate \$3.5 million less than in Fiscal Year 2013-14, due to the impact of VAB hearings on prior year values, offset by an estimated \$2.8 million generated from new construction added to the tax rolls that is dedicated to Restoration Strategies projects. Projected ad valorem revenues in the tentative budget are \$265.9 million (36.7%) of total projected revenues, compared to \$266.6 million (42.8%) in Fiscal Year 2013-14.

Total anticipated state funds in the Fiscal Year 2014-15 tentative budget is \$203.8 million (28.1% of total budget) and the total estimated federal funding is \$3.4 million (4.7% of total budget). In the current amended Fiscal Year 2013-14 budget, the total state funding is \$99.6 million (16% of total budget) and the total federal funding is \$2.6 million (0.4% of total budget).

The revenue sources that make up the remaining portion of the Fiscal Year 2014-15 tentative and Fiscal Year 2013-14 current amended budgets are agricultural privilege taxes, permit fees, fund balances, and miscellaneous revenues (30.5% for Fiscal Year 2014-15 budget and 40.8% for Fiscal Year 2013-14 total budget).

### III. BUDGET HIGHLIGHTS

**SOUTH 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 Budget)	New Issues (Increases)	Reductions	Fiscal Year 2014-15 (Tentative Budget)
<b>SOURCE OF FUNDS</b>				
Beginning Fund Balance @ 9/30/2013	\$ 489,950,009	\$ -	\$ (88,254,934)	\$ 401,695,076
District Revenues	317,192,063	5,948,065	-	323,140,128
Debt	-	-	-	-
Local Revenues	-	812,398	-	812,398
Unearned Revenue	-	-	-	-
State Revenues	99,587,100	104,218,964	-	203,806,064
Federal Revenues	2,575,078	805,622	-	3,380,700
<b>SOURCE OF FUND TOTAL</b>	<b>\$ 909,304,250</b>	<b>\$ 111,785,049</b>	<b>\$ (88,254,934)</b>	<b>\$ 932,834,366</b>

<b>USE OF FUNDS</b>				
Salaries and Benefits	\$ 145,148,678	\$ 4,489,046	\$ (3,111,460)	\$ 146,526,264
Other Personal Services	2,457,047	-	(2,042,137)	414,910
Contracted Services	39,298,474	50,977,722	(14,216,339)	76,059,857
Operating Expenses	126,137,297	25,863,599	(17,133,334)	134,867,562
Operating Capital Outlay	22,782,523	17,489,660	(10,567,965)	29,704,218
Fixed Capital Outlay	169,311,195	120,230,878	(71,149,939)	218,392,134
Interagency Expenditures (Cooperative Funding)	15,989,782	8,576,074	(8,235,880)	16,329,976
Debt	42,074,439	829,999	(847,991)	42,056,447
Reserves - Emergency Response	60,015,738	-	-	60,015,738
<b>USE OF FUNDS TOTAL</b>	<b>\$ 623,215,173</b>	<b>\$ 228,456,978</b>	<b>\$ (127,305,045)</b>	<b>\$ 724,367,106</b>

<b>Unearned Revenue @ 9/30/2014</b>				
<b>TOTAL UNEARNED REVENUE</b>	<b>-</b>			

<b>FUND BALANCE (ESTIMATED @ 9/30/2014)</b>				
Nonspendable	\$ 20,369,035	\$ -	\$ -	\$ 20,369,035
Restricted	309,707,357	-	(138,017,737)	171,689,620
Committed	14,919,347	-	-	14,919,347
Assigned	55,210,079	-	(55,210,079)	-
Unassigned	1,489,258	-	-	1,489,258
<b>TOTAL FUND BALANCE</b>	<b>\$ 401,695,076</b>	<b>\$ -</b>	<b>\$ (193,227,816)</b>	<b>\$ 208,467,260</b>

<b>WORKFORCE</b>				
Authorized Position (Full-Time Equivalents/FTE)	1,588	-	(58)	1,530
Contingent Worker (Independent Contractors)	-	-	-	-
Other Personal Services (OPS)	20	-	(12)	8
Intern	-	-	-	-
Volunteer	-	-	-	-
<b>TOTAL WORKFORCE</b>	<b>1,608</b>	<b>-</b>	<b>(70)</b>	<b>1,538</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

**Notes:**

1) Beginning fund balance is derived from the most recent published Comprehensive Annual Financial Report (CAFR) as noted below.

Ending Fund Balance FY2013 CAFR - Total Governmental Funds	<b>\$ 522,972,287</b>
Plus Total Net Position FY2013 CAFR - Internal Service Funds	14,012,230
Subtotal Total Beginning Fund Balance/Net Assets FY2014	536,984,517
Less Carryforward Encumbrances from Non-Reimbursement Funds	(47,034,508)
<b>Beginning Fund Balance Available for Allocation FY2014</b>	<b>\$ 489,950,009</b>

### III. BUDGET HIGHLIGHTS

**Notes:**

2) Uses of Funds (New Issues - Increases) includes \$114,649,615 in funds that will be re-budgeted in FY15 (see below), plus \$1,513,131 in pending FY14 reimbursements.

Rebudget Items	Amount
District Contingency Reserves	\$46,255,337
Liability Claims Payable	\$10,000,000
O&M Capital Contingency	\$10,000,000
C-44 Reservoir/STA Project RB	\$8,038,385
RB C-111 South Contract #8	\$7,500,000
RS STA 1WX#1	\$6,152,116
Caloos Basin Storage/Lake Hicpochee	\$4,567,759
Rolling Meadows	\$3,371,180
STA Contingency Reserves	\$3,000,000
Pumping Operations	\$2,199,632
BBCW Incremental Project(L-31N)	\$1,980,355
RB C-111 South Contract #8	\$1,500,000
RS Science Plan - Parent Project	\$1,442,125
BCB Field Station Relocation	\$1,058,465
Tax Collector Fees - OKEE	\$1,000,000
Tax Collector Fees -DIST	\$1,000,000
Henderson Creek Diversion R/B	\$900,000
Big Cypress Basin Contingency Reserves	\$760,401
RB FY05SA Nicodemus Slough	\$739,137
RS S-5AS Divide	\$624,949
RS L-8 FEB Pump Station	\$600,000
Tax Collector Fees - EVER	\$400,000
PA Fees -DIST	\$316,308
RB C-37 Lake Kissimmee State Park Restor	\$216,816
RB CFWI Modeling	\$150,000
Levee Maintenance	\$118,537
R/B Henderson Creek Diversion	\$100,000
RB Grant Parcel Restoration (RONTO)	\$97,506
RB CFWI Modeling	\$75,000
RB LO Watershed Pre-drainage Characteriz	\$65,000
RB Replacement Lab Equipment	\$61,500
Telemetry Maintenance	\$56,000
RB LTP-S Everglades Reg Source Ctrl	\$50,000
Automotive - Depts Outside O&M	\$35,780
RB St. Lucie River Reg Source Control	\$35,000
Lake Trafford Watershed Monitoring	\$25,000
RB SC-CRW Synoptic WQM	\$25,000
RB SC-SLRW Synoptic WQM	\$25,000
Equip & Infrastructure Maintenance	\$21,480
Aquatic Plant Control	\$16,897
Structure Maintenance	\$14,342
Pump Station Maintenance	\$12,552
RS STA 1WX#1 Permit	\$10,000
Terrestrial Plant Control	\$9,500
Compliance / Enforcement	\$9,000
RB SFL Estuarine SAV	\$7,276
Field Station Maintenance	\$4,500
Permitting	\$1,780
<b>Subtotal</b>	<b>\$114,649,615</b>
<b>FY14 Reimbursements</b>	<b>\$1,513,131</b>
<b>Grand Total</b>	<b>\$116,162,746</b>

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

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>								
n/a	Inventory Reserve - General Fund	201,145	0	0	0	0		201,145
n/a	Inventory Reserve - Okeechobee Basin	5,863,602	0	0	0	0		5,863,602
n/a	Inventory Reserve - Big Cypress Basin	187,710	0	0	0	0		187,710
n/a	Wetlands Mitigation Permanent Fund (principal portion)	14,116,578	0	0	0	0		14,116,578
<b>NONSPENDABLE SUBTOTAL</b>		<b>20,369,035</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>20,369,035</b>
<b>RESTRICTED</b>								
FP, WS, WQ, NS	Net Assets - Internal Service Funds	12,196,115	3,392,931	2,200,796	2,200,796	2,200,796	2,200,796	0
FP, WS	Big Cypress Basin Field Station project Total	4,000,000	3,500,000	125,000	125,000	125,000	125,000	0
FP, WS, WQ, NS	Big Cypress Basin projects Total	10,222,504	1,440,953	2,195,388	2,195,388	2,195,388	2,195,388	0
FP, WS, WQ, NS	Caloosahatchee Basin projects Total	1,170,988	0	1,170,988	0	0	0	0
WS, WQ, NS	Critical Restoration Projects Total	1,128,462	1,128,462	0	0	0	0	0
FP, WQ	Dispersed storage projects Total	19,986,638	8,551,399	4,727,013	4,103,777	2,604,449	0	0
FP, WS, WQ, NS	Economic Stabilization Reserve Total	44,273,003	44,273,003	0	0	0	0	0
WS, WQ, NS	Everglades Conservation and Natural Resource Protection Total	371,049	0	92,763	92,762	92,762	92,762	0
FP, WS, WQ, NS	External Risk Management Total	15,933,301	7,500,000	8,433,301	0	0	0	0
FP	FEMA Fund Future Projects Total	123,467	0	30,867	30,867	30,867	30,866	0
FP, WS, WQ, NS	Flight Operations Total	59,000	59,000	0	0	0	0	0
WS, WQ, NS	Florida Bay restoration Total	1,363,852	577,930	785,922	0	0	0	0
FP, WS, WQ, NS	Fuel Total	1,750,000	1,750,000	0	0	0	0	0
FP, WS, WQ, NS	FY15 Merit Bonus Total	450,000	450,000	0	0	0	0	0
FP, WS, WQ, NS	Health Insurance Increases Total	900,000	900,000	0	0	0	0	0
FP, WS, WQ, NS	IRL, St. Lucie, and Loxahatchee surface water environmental enhancement Total	464,305	214,378	62,482	62,482	62,481	62,481	0
FP, WS, WQ, NS	Kissimmee River Restoration Total	649,382	481,200	168,182	0	0	0	0
FP, WS, WQ, NS	Lake Okeechobee Restoration Total	7,828,273	45,098	7,783,175	0	0	0	0
WS, WQ, NS	Land Management activities Total	8,692,870	1,746,230	1,736,661	1,736,661	1,736,659	1,736,659	0
FP	O&M Capital Projects Total	600,000	600,000	0	0	0	0	0
WS, WQ, NS	Research, Data Collection, Analysis & Monitoring Total	107,000	107,000	0	0	0	0	0
WS, WQ, NS	Restoration Strategies Projects Total	107,870,540	24,939,316	73,028,358	9,902,866	0	0	0
FP, WS, WQ, NS	Retiree Health Care Total	1,450,000	1,450,000	0	0	0	0	0
WS, WQ, NS	Source Control Total	515,686	365,686	125,000	25,000	0	0	0
FP, WS, WQ, NS	Tax Collector & Property Appraiser Fees Total	1,472,728	1,472,728	0	0	0	0	0
WS, WQ, NS	Water protection, ecosystem management & restoration projects Total	13,118,716	9,080,355	4,038,361	0	0	0	0
FP, WS, WQ, NS	Wetland creation, restoration, and management Total	50,232,710	23,547,711	6,671,250	6,671,250	6,671,250	6,671,251	0
FP, WS, WQ, NS	Workforce Reduction Plan Total	552,006	444,357	107,649	0	0	0	0
FP, WS, WQ, NS	Other Capital Projects Total	2,224,762	0	556,191	556,191	556,190	556,190	0
<b>RESTRICTED SUBTOTAL</b>		<b>309,707,357</b>	<b>138,017,737</b>	<b>114,039,346</b>	<b>27,703,040</b>	<b>16,275,842</b>	<b>13,671,393</b>	<b>0</b>

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>COMMITTED</b>								
WQ, NS	Caloosahatchee Basin projects Total	2,422,406	0	2,422,406	0	0	0	0
FP, WS, WQ, NS	External Risk Management Total	7,179,550	0	7,179,550	0	0	0	0
FP, WS, WQ, NS	Facility Lease Total	201,458	0	201,458	0	0	0	0
WS, WQ, NS	Research, Data Collection, Analysis & Monitoring Total	40,000	0	20,000	20,000	0	0	0
WS, WQ, NS	Restoration Strategies Projects Total	4,691,008	0	0	4,691,008	0	0	0
FP, WS, WQ, NS	Source Control Total	325,000	0	100,000	225,000	0	0	0
FP, WS, WQ, NS	Workforce Reduction Plan Total	59,925	0	59,925	0	0	0	0
<b>COMMITTED SUBTOTAL</b>		<b>14,919,347</b>	<b>0</b>	<b>9,983,339</b>	<b>4,936,008</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>ASSIGNED</b>								
FP, WS	Big Cypress Basin Field Station Total	3,058,465	3,058,465	0	0	0	0	0
WS, WQ, NS	Caloosahatchee Basin projects Total	7,330,988	7,330,988	0	0	0	0	0
WS, WQ, NS	Cooperative projects Total	2,500,000	2,500,000	0	0	0	0	0
FP, WS, WQ, NS	Economic Stabilization Reserve Total	15,742,735	15,742,735	0	0	0	0	0
FP, WS, WQ, NS	External Risk Management Total	2,500,000	2,500,000	0	0	0	0	0
FP, WS, WQ, NS	Facilities Management Capital Replacement Plan Total	458,800	458,800	0	0	0	0	0
FP, WS, WQ, NS	Facility Lease Total	174,464	174,464	0	0	0	0	0
FP, WS, WQ, NS	Flight Operations Total	241,000	241,000	0	0	0	0	0
FP, WS, WQ, NS	Fuel Total	750,000	750,000	0	0	0	0	0
FP, WS, WQ, NS	FY15 Health Claims Trend Total	1,100,000	1,100,000	0	0	0	0	0
FP, WS, WQ, NS	FY15 Merit Bonus Total	550,000	550,000	0	0	0	0	0
FP, WS, WQ, NS	Information Technology Capital Replacement Plan Total	1,035,000	1,035,000	0	0	0	0	0
WS, WQ, NS	Interagency Agreements Total	15,000	15,000	0	0	0	0	0
FP, WS, WQ, NS	IRL, St. Lucie, and Loxahatchee surface water environmental enhancement Total	60,000	60,000	0	0	0	0	0
FP, WS, WQ, NS	Kissimmee River Restoration Total	130,000	130,000	0	0	0	0	0
FP, WS, WQ, NS	Lake Okeechobee Restoration Total	65,000	65,000	0	0	0	0	0
WQ, NS	Replacement Lab Equipment Total	61,500	61,500	0	0	0	0	0
FP	Research, Data Collection, Analysis & Monitoring Total	51,661	51,661	0	0	0	0	0
WS, WQ, NS	Restoration Strategies Projects Total	4,404,240	4,404,240	0	0	0	0	0
FP, WS, WQ, NS	Retiree Health Care Total	550,000	550,000	0	0	0	0	0
FP, WS, WQ, NS	Source Control Total	150,000	150,000	0	0	0	0	0
FP, WS, WQ, NS	Tax Collector & Property Appraiser Fees Total	1,243,580	1,243,580	0	0	0	0	0
WS, WQ, NS	Water protection, ecosystem management & restoration projects Total	12,840,321	12,840,321	0	0	0	0	0
FP, WS, WQ, NS	Workforce Reduction Plan Total	197,325	197,325	0	0	0	0	0
<b>ASSIGNED SUBTOTAL</b>		<b>55,210,079</b>	<b>55,210,079</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>UNASSIGNED</b>								
WS/WQ/FP/NS	Economic Stabilization Fund	1,489,258	0	0	0	0	0	1,489,258
<b>UNASSIGNED SUBTOTAL</b>		<b>1,489,258</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,489,258</b>
<b>TOTAL</b>		<b>401,695,076</b>	<b>193,227,816</b>	<b>124,022,685</b>	<b>32,639,048</b>	<b>16,275,842</b>	<b>13,671,393</b>	<b>21,858,293</b>
<b>Remaining Fund Balance at Fiscal Year End</b>			<b>208,467,260</b>	<b>84,444,575</b>	<b>51,805,527</b>	<b>35,529,686</b>	<b>21,858,293</b>	
<b>COMMENTS/NOTES</b>								
WS = Water Supply: WQ = Water Quality: FP = Flood Protection: NS = Natural Systems								

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

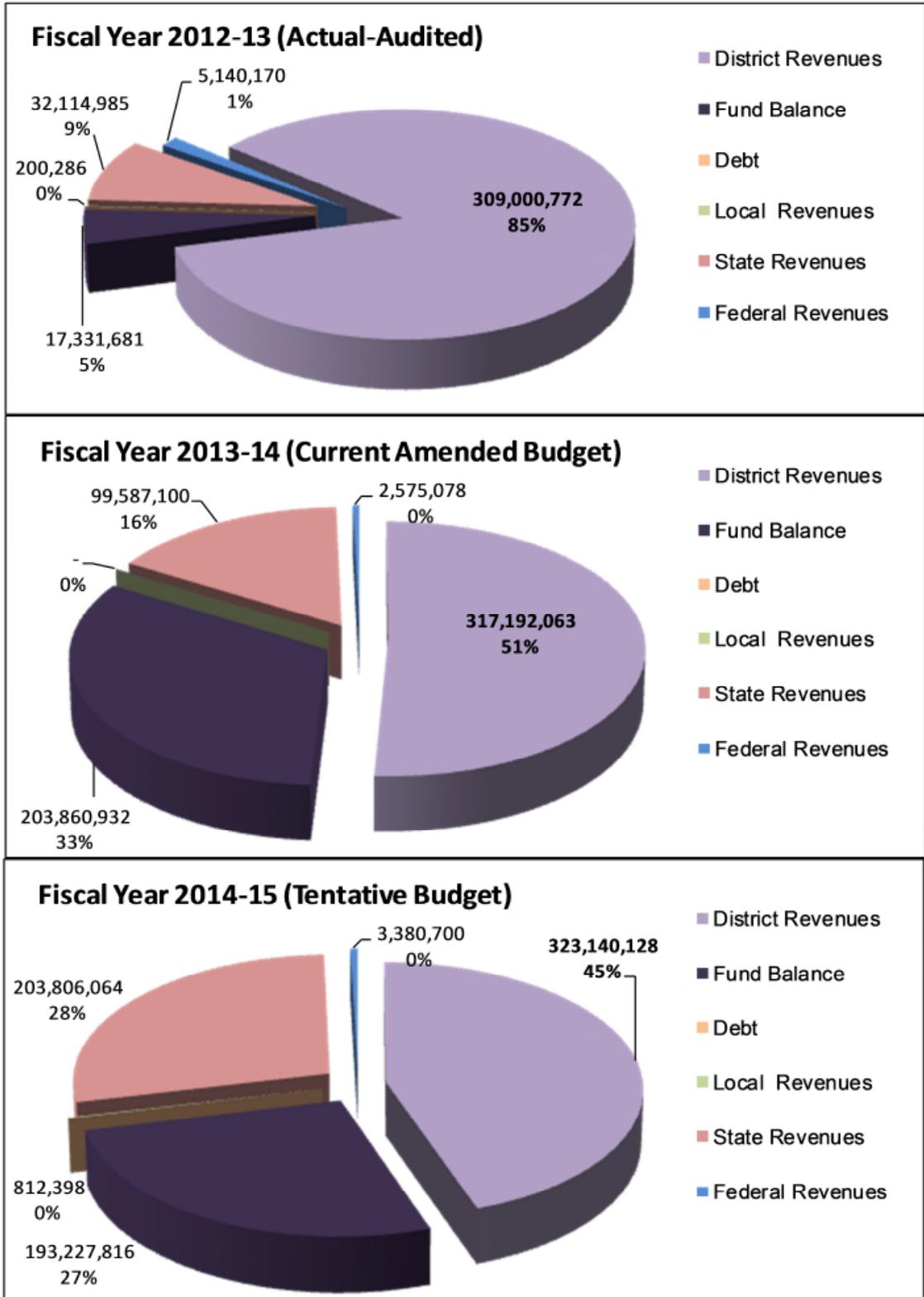
	TENTATIVE BUDGET - Fiscal Year 2014-2015	SOURCES OF FUND						
		District Revenues	Fund Balance	Debt	Local	State	Federal	TOTAL
<b>1.0 Water Resources Planning and Monitoring</b>	51,333,484	3,254,505	-	-	-	792,308	-	4,046,813
<b>2.0 Acquisition, Restoration and Public Works</b>	324,372,892	68,398,640	-	14,123,852	-	2,847,674	-	85,370,166
<b>3.0 Operation and Maintenance of Lands and Works</b>	285,994,290	96,345,980	-	-	-	-	-	96,345,980
<b>4.0 Regulation</b>	26,483,539	1,973,318	-	-	-	-	-	1,973,318
<b>5.0 Outreach</b>	2,273,260	15,000	-	-	-	-	-	15,000
<b>6.0 District Management and Administration</b>	33,909,641	3,232,959	-	-	-	-	-	5,476,539
<b>TOTAL</b>	<b>724,367,106</b>	<b>175,463,982</b>	<b>-</b>	<b>14,123,852</b>	<b>-</b>	<b>3,639,982</b>	<b>-</b>	<b>193,227,816</b>

	USES OF FUND									
	Salaries and Benefits	Other Personal Services	Contracted Services	Operating Expenses	Operating Capital Outlay	Fixed Capital Outlay	Interagency Expenditures (Cooperative Funding)	Debt	Reserves	TOTAL
<b>1.0 Water Resources Planning and Monitoring</b>	817,163	-	652,775	1,436,728	61,500	-	1,078,647	-	-	4,046,813
<b>2.0 Acquisition, Restoration and Public Works</b>	536,607	-	22,558,554	2,440,568	13,119,631	42,604,214	4,110,592	-	-	85,370,166
<b>3.0 Operation and Maintenance of Lands and Works</b>	1,911,080	-	18,469,777	8,260,120	130,800	7,558,465	-	-	60,015,738	96,345,980
<b>4.0 Regulation</b>	801,632	-	494,416	677,270	-	-	-	-	-	1,973,318
<b>5.0 Outreach</b>	-	-	-	-	-	-	15,000	-	-	15,000
<b>6.0 District Management and Administration</b>	750,028	-	636,300	3,691,511	398,700	-	-	-	-	5,476,539
<b>TOTAL</b>	<b>4,816,510</b>	<b>-</b>	<b>42,811,822</b>	<b>16,506,197</b>	<b>13,710,631</b>	<b>50,162,679</b>	<b>5,204,239</b>	<b>-</b>	<b>60,015,738</b>	<b>193,227,816</b>

### III. BUDGET HIGHLIGHTS

#### 2. Source of Funds Three-Year Comparison

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



SOUTH FLORIDA WATER MANAGEMENT DISTRICT  
**SOURCE OF FUNDS COMPARISON FOR THREE FISCAL YEARS**  
 Fiscal Years 2012-2013 (Actual - Audited), 2013-2014 (Current Amended) and 2014-2015 (Tentative)  
 TENTATIVE BUDGET - Fiscal Year 2014-2015

SOURCE OF FUNDS	Fiscal Year 2012-13 (Actual-Audited)	Fiscal Year 2013-14 (Current Amended Budget)	Fiscal Year 2014-15 (Tentative Budget)	Difference in \$ (Tentative -- Current)	Difference in % (Tentative -- Current)
District Revenues	309,000,772	317,192,063	323,140,128	5,948,065	2%
Fund Balance	17,331,681	203,860,932	193,227,816	(10,633,116)	-5%
Debt - Certificate of Participation (COPS)	-	-	-	-	
Local Revenues	200,286	-	812,398	812,398	
State General Revenues	-	-	20,163,277	20,163,277	
Ecosystem Management Trust Fund	-	-	-	-	
FDEP/EPC Gardinier Trust Fund	-	-	-	-	
P2000 Revenue	-	-	-	-	
FDOT/Mitigation	-	-	-	-	
Water Management Lands Trust Fund	7,029,870	13,658,123	10,296,305	(3,361,818)	-25%
Water Quality Assurance (SWIM) Trust Fund	-	-	-	-	
Florida Forever	-	-	20,000,000	20,000,000	
Save Our Everglades Trust Fund	15,476,469	74,845,610	135,153,351	60,307,741	81%
Alligator Alley Tolls	4,400,000	4,400,000	8,600,000	4,200,000	95%
Other State Revenue	5,208,646	6,683,367	9,593,131	2,909,764	44%
Federal Revenues	5,140,170	2,575,078	2,336,829	(238,249)	-9%
Federal through State (FDEP)	-	-	1,043,871	1,043,871	
<b>SOURCE OF FUND TOTAL</b>	<b>363,787,894</b>	<b>623,215,173</b>	<b>724,367,106</b>	<b>101,151,933</b>	<b>16%</b>

District Revenues include

Ad Valorem	268,486,810	266,557,178	265,935,610
Ag Privilege Tax	11,593,566	11,300,000	10,950,000
Permit & License Fees	23,167,967	4,121,816	9,280,752
Miscellaneous Revenues	5,752,429	35,213,069	36,973,766

### III. BUDGET HIGHLIGHTS

#### 3. Major Source of Funds Variances

##### District Revenues

- Budgeted ad valorem revenues decreased by \$621,568 primarily due to adjustments in prior year taxable values and new construction revenue.
- Ag privilege tax in the Fiscal Year 2014-15 tentative budget is \$350,000 lower than the prior year as a result of rate reduction per legislative statute.
- Permit, license and fees category increased by \$5.2 million mainly due to expected Lake Belt Mitigation funds for the C-139 Annex Restoration.
- Miscellaneous revenues reflect a decrease of \$653,783 in projected lease revenues netted against increases of \$380,000 in investment income and \$2,034,480 in the internal service fund insurance premiums for a net increase of \$1,760,697.

##### Fund Balance

Designated fund balance decreased by \$10.6 million.

##### Local Revenues

Funds expected from cooperative agreements with Broward County and other Water Management Districts for work being done by the South Florida Water Management District.

##### Debt

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

##### State Revenues

- Save Our Everglades Trust Fund shows an increase of \$60.3 million in the Fiscal Year 2014-15 tentative budget over the current budget because of increases in new appropriation and re-budget of prior year appropriations to continue with work in progress.
- State general revenues reflects new appropriations of \$20.2 million in the Fiscal Year 2014-15 tentative budget primarily for water quality projects including dispersed water management and St. Lucie and Indian Rivers Issue Team Initiatives and natural systems projects including Loxahatchee River Initiatives and C-43 West Storage Reservoir.
- Florida Forever Trust Fund reflects new appropriations of \$20 million in the Fiscal Year 2014-15 tentative budget for land acquisition supporting Indian River Lagoon – South CERP Projects.

### III. BUDGET HIGHLIGHTS

- Water Management Lands Trust Fund reflects a decrease of \$3.4 million for removal of the Fiscal Year 2013-14 special appropriation for Moving Water South Project and Corbett Levee funds budgeted in Fiscal Year 2013-14.
- The budget for Alligator Alley tolls increased by \$4.2 million and includes appropriations from prior years not processed during low collection periods.
- Other state revenues increased by \$2.9 million over the Fiscal Year 2013-14 budget level because of exotic vegetation management work expected to be done during Fiscal Year 2014-15 as approved by FDEP.

#### Federal

Federal funds show an increase of \$0.8 million in projected funds to be reimbursed from the USACE for pumping operations. This increase aligns the budget with the amounts actually anticipated to be received in Fiscal Year 2014-15 based on trend data from recent years.

SOUTH FLORIDA WATER MANAGEMENT DISTRICT  
**SOURCE OF FUNDS BY PROGRAM**  
 Fiscal Year 2012-13 (Actual-Audited)  
 TENTATIVE BUDGET - Fiscal Year 2014-2015

<b>SOURCE OF FUNDS</b>	Water Resources Planning and Monitoring	Acquisition, Restoration and Public Works	Operation and Maintenance of Lands and Works	Regulation	Outreach	District Management and Administration	Fiscal Year 2012-13 (Actual-Audited)
District Revenues	35,307,972	69,032,986	153,223,485	21,573,930	2,421,554	27,440,845	309,000,772
Fund Balance	1,980,404	3,872,022	8,594,220	1,210,069	135,824	1,539,142	17,331,681
Debt - Certificate of Participation (COPS)	-	-	-	-	-	-	-
Local Revenues	25,000	-	175,286	-	-	-	200,286
State General Revenues	-	-	-	-	-	-	-
Ecosystem Management Trust Fund	-	-	-	-	-	-	-
FDEP/EPC Gardinier Trust Fund	-	-	-	-	-	-	-
P2000 Revenue	-	-	-	-	-	-	-
FDOT/Mitigation	-	-	-	-	-	-	-
Water Management Lands Trust Fund	-	-	7,029,870	-	-	-	7,029,870
Water Quality Assurance (SWIM) Trust Fund	-	-	-	-	-	-	-
Florida Forever	-	-	-	-	-	-	-
Save Our Everglades Trust Fund	55,000	15,421,469	-	-	-	-	15,476,469
Alligator Alley Tolls	782,931	3,617,069	-	-	-	-	4,400,000
Other State Revenue	353,677	1,272,348	3,580,649	1,972	-	-	5,208,646
Federal Revenues	1,750	132,030	4,986,852	19,538	-	-	5,140,170
Federal through State (FDEP)	-	-	-	-	-	-	-
<b>SOURCE OF FUND TOTAL</b>	<b>38,506,734</b>	<b>93,347,924</b>	<b>177,590,362</b>	<b>22,805,509</b>	<b>2,557,378</b>	<b>28,979,987</b>	<b>363,787,894</b>

District Revenues include  
 Ad Valorem 268,486,810  
 Ag Privilege Tax 11,593,566  
 Permit & License Fees 23,167,967  
 Miscellaneous Revenues 5,752,429

SOUTH FLORIDA WATER MANAGEMENT DISTRICT  
**SOURCE OF FUNDS BY PROGRAM**  
 Fiscal Year 2013-14 (Current Amended 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 2013-14 (Current Amended Budget)
District Revenues	42,297,860	56,210,638	163,008,342	24,480,551	2,536,586	28,658,086	317,192,063
Fund Balance	2,646,208	115,835,188	77,248,415	1,643,517	102,870	6,384,734	203,860,932
Debt - Certificate of Participation (COPS)	-	-	-	-	-	-	-
Local Revenues	-	-	-	-	-	-	-
State General Revenues	-	-	-	-	-	-	-
Ecosystem Management Trust Fund	-	-	-	-	-	-	-
FDEP/EPC Gardiner Trust Fund	-	-	-	-	-	-	-
P2000 Revenue	-	-	-	-	-	-	-
FDOT/Mitigation	-	-	-	-	-	-	-
Water Management Lands Trust Fund	-	335,125	13,322,998	-	-	-	13,658,123
Water Quality Assurance (SWIM) Trust Fund	-	-	-	-	-	-	-
Florida Forever	-	-	-	-	-	-	-
Save Our Everglades Trust Fund	310,000	74,535,610	-	-	-	-	74,845,610
Alligator Alley Tolls	1,016,022	3,383,978	-	-	-	-	4,400,000
Other State Revenue	240,000	75,000	6,368,367	-	-	-	6,683,367
Federal Revenues	-	537,530	2,037,548	-	-	-	2,575,078
Federal through State (FDEP)	-	-	-	-	-	-	-
<b>SOURCE OF FUND TOTAL</b>	<b>46,510,090</b>	<b>250,913,069</b>	<b>261,985,670</b>	<b>26,124,068</b>	<b>2,639,456</b>	<b>35,042,820</b>	<b>623,215,173</b>

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

SOUTH FLORIDA WATER MANAGEMENT DISTRICT  
**SOURCE OF FUNDS BY PROGRAM**  
 Fiscal Year 2014-15 (Tentative Budget)  
 TENTATIVE BUDGET - Fiscal Year 2014-2015

<b>SOURCE OF FUNDS</b>	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	42,309,704	61,869,672	163,759,169	24,510,221	2,258,260	28,433,102	323,140,128
Fund Balance	4,046,813	85,370,166	96,345,980	1,973,318	15,000	5,476,539	193,227,816
Debt - Certificate of Participation (COPS)	-	-	-	-	-	-	-
Local Revenues	-	-	812,398	-	-	-	812,398
State General Revenues	4,153,436	13,575,441	2,434,400	-	-	-	20,163,277
Ecosystem Management Trust Fund	-	-	-	-	-	-	-
FDEP/EPC Gardinier Trust Fund	-	-	-	-	-	-	-
P2000 Revenue	-	-	-	-	-	-	-
FDOT/Mitigation	-	-	-	-	-	-	-
Water Management Lands Trust Fund	-	-	10,296,305	-	-	-	10,296,305
Water Quality Assurance (SWIM) Trust Fund	-	-	-	-	-	-	-
Florida Forever	-	20,000,000	-	-	-	-	20,000,000
Save Our Everglades Trust Fund	-	135,153,351	-	-	-	-	135,153,351
Alligator Alley Tolls	473,531	7,126,469	1,000,000	-	-	-	8,600,000
Other State Revenue	350,000	199,117	9,044,014	-	-	-	9,593,131
Federal Revenues	-	34,805	2,302,024	-	-	-	2,336,829
Federal through State (FDEP)	-	1,043,871	-	-	-	-	1,043,871
<b>SOURCE OF FUND TOTAL</b>	<b>51,333,484</b>	<b>324,372,892</b>	<b>285,994,290</b>	<b>26,483,539</b>	<b>2,273,260</b>	<b>33,909,641</b>	<b>724,367,106</b>

District Revenues include  
 Ad Valorem 265,935,610  
 Ag Privilege Tax 10,950,000  
 Permit & License Fees 9,280,752  
 Miscellaneous Revenues 36,973,766

### III. BUDGET HIGHLIGHTS

#### 5. Proposed Millage Rates

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

***Excerpt from 200.065(1) F.S.***

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

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

Millage Rate	FY14 Adopted	FY15 Rolled-Back	FY15 Proposed Rates	% Change from Rolled-Back
District	0.1685	0.1577	0.1577	0.00%
Okeechobee Basin	0.1838	0.1717	0.1717	0.00%
Everglades Construction	0.0587	0.0548	0.0548	0.00%
<b>Total Okeechobee Basin</b>	<b>0.4110</b>	<b>0.3842</b>	<b>0.3842</b>	<b>N/A</b>
District	0.1685	0.1577	0.1577	0.00%
Big Cypress Basin	0.1593	0.1520	0.1520	0.00%
<b>Total Big Cypress Basin</b>	<b>0.3278</b>	<b>0.3097</b>	<b>0.3097</b>	<b>N/A</b>

Tax levies are set for each of the two basins within the District, the Okeechobee Basin and the Big Cypress Basin. This rate is then combined with an overall "District-at-large" millage rate which determines the total millage to be assessed upon property owners within each basin. The proposed Okeechobee Basin tax rate is 0.3842 mills, which is a decrease of \$2.68 per \$100,000 of taxable value. The proposed Big Cypress Basin tax rate is 0.3097 mills, which is a decrease of \$1.81 per \$100,000 of taxable value.

SOUTH FLORIDA WATER MANAGEMENT DISTRICT  
**THREE-YEAR AD VALOREM TAX COMPARISON**  
 Fiscal Years 2012-13, 2013-14 and 2014-15  
 Tentative Budget - August 1, 2014

<b>DISTRICTWIDE</b>			
Ad valorem Tax Comparison	FY 2012-13 (Actual)	FY 2013-14 (Adopted)	FY 2014-15 (Proposed)
Millage rate	0.1757	0.1685	0.1577
Rolled-back Rate	0.1757	0.1685	0.1577
Percent of Change of Rolled-back Rate	0.0%	0.0%	0.0%
Gross Taxable Value for Operating Purposes	\$670,206,515,922	\$694,878,731,534	\$741,023,600,280
Net New Taxable Value	\$5,297,312,798	\$5,185,010,749	\$7,925,968,636
Adjusted Taxable Value	\$664,909,203,124	\$689,693,720,785	\$733,097,631,644

<b>OKEECHOBEE BASIN</b>			
Ad valorem Tax Comparison	FY 2012-13 (Actual)	FY 2013-14 (Adopted)	FY 2014-15 (Proposed)
Millage rate	0.1919	0.1838	0.1717
Rolled-back Rate	0.1919	0.1838	0.1717
Percent of Change of Rolled-back Rate	0.0%	0.0%	0.0%
Gross Taxable Value for Operating Purposes	\$611,521,503,856	\$634,065,724,415	\$676,314,684,004
Net New Taxable Value	\$4,705,127,771	\$4,434,753,995	\$6,857,919,845
Adjusted Taxable Value	\$606,816,376,085	\$629,630,970,420	\$669,456,764,159

<b>EVERGLADES CONSTRUCTION PROJECT (OKEECHOBEE BASIN)</b>			
Ad valorem Tax Comparison	FY 2012-13 (Actual)	FY 2013-14 (Adopted)	FY 2014-15 (Proposed)
Millage rate	0.0613	0.0587	0.0548
Rolled-back Rate	0.0613	0.0587	0.0548
Percent of Change of Rolled-back Rate	0.0%	0.0%	0.0%
Gross Taxable Value for Operating Purposes	\$611,521,503,856	\$634,065,724,415	\$676,314,684,004
Net New Taxable Value	\$4,705,127,771	\$4,434,753,995	\$6,857,919,845
Adjusted Taxable Value	\$606,816,376,085	\$629,630,970,420	\$669,456,764,159

<b>BIG CYPRESS BASIN</b>			
Ad valorem Tax Comparison	FY 2012-13 (Actual)	FY 2013-14 (Adopted)	FY 2014-15 (Proposed)
Millage rate	0.1633	0.1593	0.1520
Rolled-back Rate	0.1638	0.1593	0.1520
Percent of Change of Rolled-back Rate	-0.3%	0.0%	0.0%
Gross Taxable Value for Operating Purposes	\$58,685,012,066	\$60,813,007,119	\$64,708,916,276
Net New Taxable Value	\$592,185,027	\$750,256,754	\$1,068,048,791
Adjusted Taxable Value	\$58,092,827,039	\$60,062,750,365	\$63,640,867,485

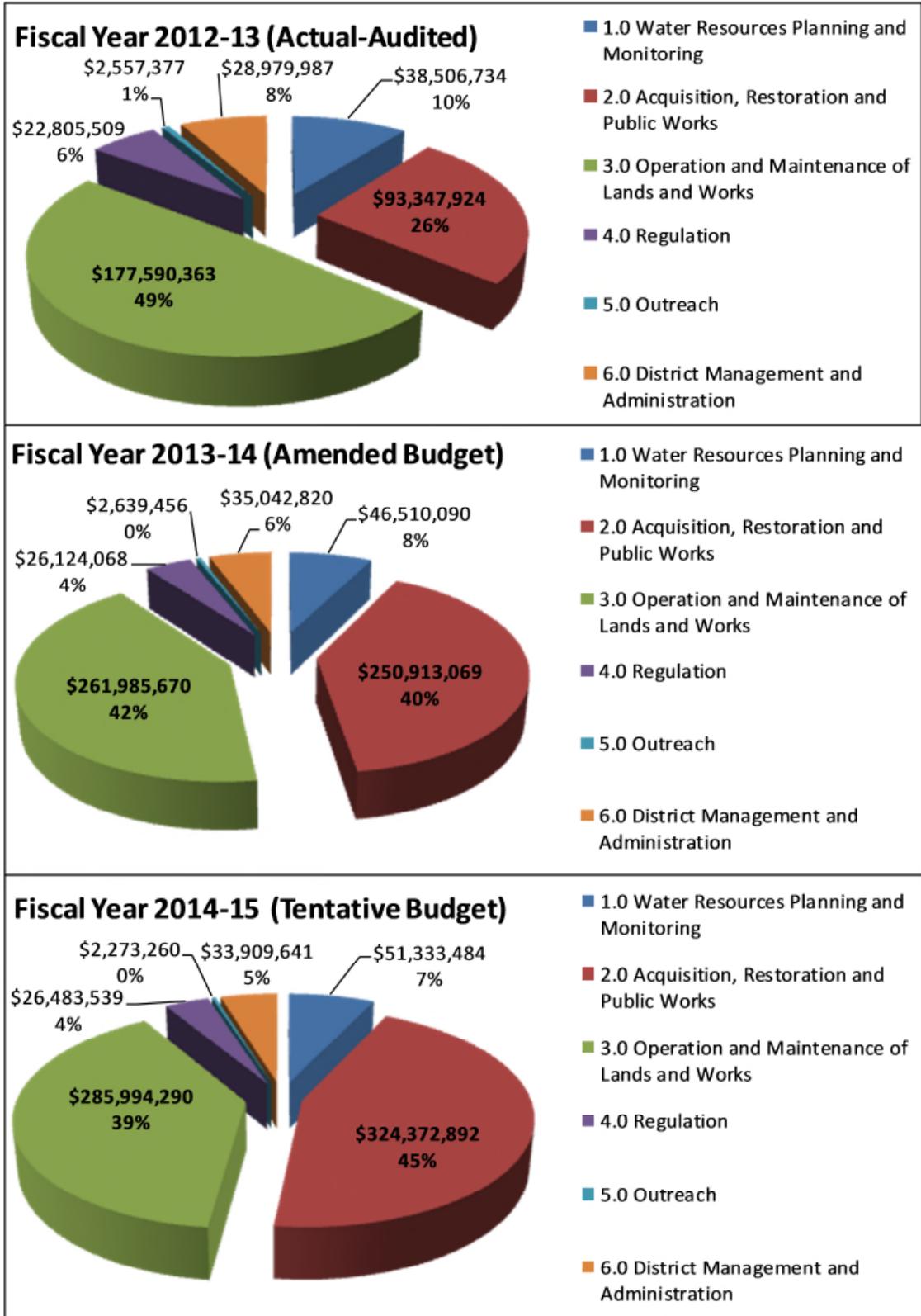
<b>TOTAL OKEECHOBEE BASIN (District-Wide + Basins)</b>			
Ad valorem Tax Comparison	FY 2012-13 (Actual)	FY 2013-14 (Adopted)	FY 2014-15 (Proposed)
Millage rate	0.4289	0.4110	0.3842
Rolled-back Rate	0.4289	0.4110	0.3842
Percent of Change of Rolled-back Rate	0.0%	0.0%	0.0%
Gross Taxable Value for Operating Purposes	\$611,521,503,856	\$634,065,724,415	\$676,314,684,004
Net New Taxable Value	\$4,705,127,771	\$4,434,753,995	\$6,857,919,845
Adjusted Taxable Value	\$606,816,376,085	\$629,630,970,420	\$669,456,764,159

<b>TOTAL BIG CYPRESS BASIN (District-Wide + Basin)</b>			
Ad valorem Tax Comparison	FY 2012-13 (Actual)	FY 2013-14 (Adopted)	FY 2014-15 (Proposed)
Millage rate	0.3390	0.3278	0.3097
Rolled-back Rate	0.3395	0.3278	0.3097
Percent of Change of Rolled-back Rate	-0.1%	0.0%	0.0%
Gross Taxable Value for Operating Purposes	\$58,685,012,066	\$60,813,007,119	\$64,708,916,276
Net New Taxable Value	\$592,185,027	\$750,256,754	\$1,068,048,791
Adjusted Taxable Value	\$58,092,827,039	\$60,062,750,365	\$63,640,867,485

### III. BUDGET HIGHLIGHTS

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

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



**SOUTH FLORIDA WATER MANAGEMENT DISTRICT**  
**THREE-YEAR EXPENDITURE SUMMARY BY PROGRAM**  
 Fiscal Years 2012-13 (Actual - Audited) 2013-14 (Current Amended) 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>\$38,506,734</b>	<b>\$46,510,090</b>	<b>\$51,333,484</b>	<b>\$4,823,394</b>	<b>10.4%</b>
1.1 - District Water Management Planning	14,424,010	21,612,948	27,343,832	5,730,884	26.5%
1.1.1 Water Supply Planning	6,034,682	14,046,367	15,422,571	1,376,204	9.8%
1.1.2 Minimum Flows and Levels	762,165	585,466	758,420	172,954	29.5%
1.1.3 Other Water Resources Planning	7,627,163	6,981,115	11,162,841	4,181,726	59.9%
1.2 - Research, Data Collection, Analysis and Monitoring	21,536,697	22,156,567	20,855,260	-1,301,307	-5.9%
1.3 - Technical Assistance	336,698	321,031	316,759	-4,272	-1.3%
1.4 - Other Water Resources Planning and Monitoring Activities	0	0	0	0	
1.5 - Technology and Information Services	2,209,329	2,419,544	2,817,633	398,089	16.5%
<b>2.0 Acquisition, Restoration and Public Works</b>	<b>\$93,347,924</b>	<b>\$250,913,069</b>	<b>\$324,372,892</b>	<b>\$73,459,823</b>	<b>29.3%</b>
2.1 - Land Acquisition	0	0	0	0	
2.2 - Water Source Development	1,992,864	3,080,939	2,977,609	-103,330	-3.4%
2.2.1 Water Resource Development Projects	253,990	350,097	400,550	50,453	14.4%
2.2.2 Water Supply Development Assistance	1,738,874	2,730,842	2,577,059	-153,783	-5.6%
2.2.3 Other Water Source Development Activities	0	0	0	0	
2.3 - Surface Water Projects	89,073,777	244,660,991	319,683,319	75,022,328	30.7%
2.4 - Other Cooperative Projects	687,720	633,119	397,731	-235,388	-37.2%
2.5 - Facilities Construction and Major Renovations	76,149	1,163,922	0	-1,163,922	-100.0%
2.6 - Other Acquisition and Restoration Activities	0	0	0	0	
2.7 - Technology and Information Services	1,517,414	1,374,098	1,314,233	-59,865	-4.4%
<b>3.0 Operation and Maintenance of Lands and Works</b>	<b>\$177,590,363</b>	<b>\$261,985,670</b>	<b>\$285,994,290</b>	<b>\$24,008,620</b>	<b>9.2%</b>
3.1 - Land Management	13,363,067	19,136,407	37,570,487	18,434,080	96.3%
3.2 - Works	127,263,058	199,577,909	204,523,426	4,945,517	2.5%
3.3 - Facilities	4,320,702	4,529,243	4,364,620	-164,623	-3.6%
3.4 - Invasive Plant Control	17,204,144	21,406,017	24,254,176	2,848,159	13.3%
3.5 - Other Operation and Maintenance Activities	4,947,622	5,140,763	4,561,081	-579,682	-11.3%
3.6 - Fleet Services	1,483,587	1,852,976	1,743,048	-109,928	-5.9%
3.7 - Technology and Information Services	9,008,183	10,342,355	8,977,452	-1,364,903	-13.2%
<b>4.0 Regulation</b>	<b>\$22,805,509</b>	<b>\$26,124,068</b>	<b>\$26,483,539</b>	<b>\$359,471</b>	<b>1.4%</b>
4.1 - Consumptive Use Permitting	5,191,583	5,940,988	5,440,709	-500,279	-8.4%
4.2 - Water Well Construction Permitting and Contractor Licensing	0	0	0	0	
4.3 - Environmental Resource and Surface Water Permitting	9,856,720	9,514,544	10,078,063	563,519	5.9%
4.4 - Other Regulatory and Enforcement Activities	5,149,134	7,857,954	8,715,589	857,635	10.9%
4.5 - Technology and Information Services	2,608,072	2,810,582	2,249,178	-561,404	-20.0%
<b>5.0 Outreach</b>	<b>\$2,557,377</b>	<b>\$2,639,456</b>	<b>\$2,273,260</b>	<b>-\$366,196</b>	<b>-13.9%</b>
5.1 - Water Resource Education	0	0	0	0	
5.2 - Public Information	2,332,229	2,301,907	2,075,584	-226,323	-9.8%
5.3 - Public Relations	0	0	0	0	
5.4 - Lobbying / Legislative Affairs / Cabinet Affairs	225,148	337,549	197,676	-139,873	-41.4%
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>\$334,807,907</i>	<i>\$588,172,353</i>	<i>\$690,457,465</i>	<i>\$102,285,112</i>	<i>17.4%</i>
<b>6.0 District Management and Administration</b>	<b>\$28,979,987</b>	<b>\$35,042,820</b>	<b>\$33,909,641</b>	<b>-\$1,133,179</b>	<b>-3.2%</b>
6.1 - Administrative and Operations Support	24,617,638	28,314,324	27,181,145	-1,133,179	-4.0%
6.1.1 - Executive Direction	827,464	813,115	627,643	-185,472	-22.8%
6.1.2 - General Counsel / Legal	2,942,914	2,693,786	2,616,863	-76,923	-2.9%
6.1.3 - Inspector General	741,093	755,481	749,608	-5,873	-0.8%
6.1.4 - Administrative Support	7,868,466	11,974,799	13,086,356	1,111,557	9.3%
6.1.5 - Fleet Services	0	0	0	0	
6.1.6 - Procurement / Contract Administration	1,973,723	2,015,071	1,957,226	-57,845	-2.9%
6.1.7 - Human Resources	1,652,877	1,748,048	1,336,978	-411,070	-23.5%
6.1.8 - Communications	485,657	431,802	323,280	-108,522	-25.1%
6.1.9 - Technology and Information Services	8,125,444	7,882,222	6,483,191	-1,399,031	-17.7%
6.2 - Computer/Computer Support	66,569	0	0	0	
6.3 - Reserves	919	0	0	0	
6.4 - Other - (Tax Collector / Property Appraiser Fees)	4,294,861	6,728,496	6,728,496	0	0.0%
<b>TOTAL</b>	<b>\$363,787,894</b>	<b>\$623,215,173</b>	<b>\$724,367,106</b>	<b>\$101,151,933</b>	<b>16.2%</b>

### III. BUDGET HIGHLIGHTS

#### 7. Major Use of Funds Variances

##### 1.0 Water Resources Planning and Monitoring

The Fiscal Year 2014-15 tentative budget is \$51.3 million, an increase of \$4.8 million or 10.4 percent from the Fiscal Year 2013-14 amended budget of \$46.5 million. The overall increase is primarily due to an increase in state funding within interagency expenditures (cooperative funding) for the St. Lucie River Issues Team projects and Loxahatchee River Initiatives.

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

The Fiscal Year 2014-15 tentative budget is \$324.4 million, which is a \$73.5 million or 29.3 percent increase from the Fiscal Year 2013-14 amended budget of \$250.9 million. The significant increase is within the surface water projects state program activity due to the increased funding provided from the state. The related increases are mainly due to land and capital outlay expenditures for Indian River Lagoon - South, including the C-44 Reservoir and Stormwater Treatment Area, construction for the A-1 Flow Equalization Basin, land acquisition for Kissimmee River Restoration, dispersed water management and other construction projects in the CERP / District Everglades programs along with their associated capital operating costs.

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

The Fiscal Year 2014-15 tentative budget is \$285.9 million, which is an increase of \$24 million or 9.2 percent from the Fiscal Year 2013-14 amended budget of \$261.9 million. The largest increase falls within the land management state program activity primarily due to Lake Belt mitigation projects: C-139 Annex Restoration and pass through funding to the Miami-Dade Limestone Products Association for future Dade-Broward levee repair and an additional three miles of the L-31N. Increases are also related to the works state program activity for multi-year requirements for the construction of Big Cypress Basin Field Station facility and cost share funds for Hillsboro Canal with Broward County. Additional increases are related to the invasive plant control state program activity due to an increase in state funds from Florida Fish and Wildlife Conservation Commission for aquatic and upland plant control.

##### 4.0 Regulation

The Fiscal Year 2014-15 tentative budget is \$26.5 million, which is \$359,471 or a 1.4 percent increase from the Fiscal Year 2013-14 amended budget of \$26.1 million. The overall increase is attributable to Nutrient Source Control contracts, FAA mandated helicopter engine overhauls and an increase in health insurance benefit costs.

##### 5.0 Outreach

The Fiscal Year 2014-15 tentative budget is \$2.3 million, which is a \$366,196 or a 14 percent decrease from the Fiscal Year 2013-14 amended budget of \$2.6

### **III. BUDGET HIGHLIGHTS**

million. This decrease is due to the elimination of two positions and reductions in contracted services and operating expenses.

#### 6.0 District Management and Administration

The Fiscal Year 2014-15 tentative budget is \$33.9 million, which is a \$1.1 million or 3.2 percent decrease from the Fiscal Year 2013-14 amended budget of \$35 million. This is attributable to the transition from other personal services to outsourcing for IT contractor services on an as-needed basis. There are also reductions in: contracted services for software licenses, operating expenses for software maintenance, operating capital outlay for computer equipment, and salaries and benefits due to FTE workforce reductions.

## IV. PROGRAM AND ACTIVITY ALLOCATIONS

### A. Program and Activity Definitions, Descriptions, and Budget

This section presents the South Florida Water Management District's budget by programs and activities defined by the Governor's Office. Each activity includes expenditure and budget summary, general description, changes and trends, major budget items and budget variances. The budget variance compares the Fiscal Year 2013-14 adopted budget with the Fiscal Year 2014-15 tentative budget.

#### SOUTH 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	\$ 76,366,054	\$ 47,257,651	\$ 38,506,734	\$ 46,510,090	\$ 51,333,484	\$ 4,823,394	10.4%
2.0 Acquisition, Restoration and Public Works	\$ 434,468,175	\$ 97,364,562	\$ 93,347,924	\$ 250,913,069	\$ 324,372,892	\$ 73,459,823	29.3%
3.0 Operation and Maintenance of Lands and Works	\$ 176,556,282	\$ 184,301,234	\$ 177,590,363	\$ 261,985,670	\$ 285,994,290	\$ 24,008,620	9.2%
4.0 Regulation	\$ 23,041,048	\$ 20,764,464	\$ 22,805,509	\$ 26,124,068	\$ 26,483,539	\$ 359,471	1.4%
5.0 Outreach	\$ 6,358,217	\$ 2,673,317	\$ 2,557,377	\$ 2,639,456	\$ 2,273,260	\$ (366,196)	-13.9%
6.0 District Management and Administration	\$ 81,270,496	\$ 40,613,089	\$ 28,979,987	\$ 35,042,820	\$ 33,909,641	\$ (1,133,179)	-3.2%
<b>TOTAL</b>	<b>\$ 798,060,271</b>	<b>\$ 392,974,317</b>	<b>\$ 363,787,894</b>	<b>\$ 623,215,173</b>	<b>\$ 724,367,106</b>	<b>\$ 101,151,933</b>	<b>16.2%</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	\$ 180,138,703	\$ 139,472,242	\$ 137,312,420	\$ 145,148,678	\$ 146,526,264	\$ 1,377,586	0.9%
Other Personal Services	\$ 43,128,098	\$ 31,716,681	\$ 19,616,755	\$ 2,457,047	\$ 414,910	\$ (2,042,137)	-83.1%
Contracted Services	\$ -	\$ -	\$ -	\$ 39,298,474	\$ 76,059,857	\$ 36,761,383	93.5%
Operating Expenses	\$ 99,484,845	\$ 91,465,483	\$ 100,583,169	\$ 126,137,297	\$ 134,867,562	\$ 8,730,265	6.9%
Operating Capital Outlay	\$ 30,765,983	\$ 19,301,025	\$ 15,631,525	\$ 22,782,523	\$ 29,704,218	\$ 6,921,695	30.4%
Fixed Capital Outlay	\$ 361,857,766	\$ 47,549,373	\$ 32,743,331	\$ 169,311,195	\$ 218,392,134	\$ 49,080,939	29.0%
Interagency Expenditures (Cooperative Funding)	\$ 37,379,915	\$ 20,163,004	\$ 15,763,740	\$ 15,989,782	\$ 16,329,976	\$ 340,194	2.1%
Debt	\$ 45,304,961	\$ 43,306,509	\$ 42,136,954	\$ 42,074,439	\$ 42,056,447	\$ (17,992)	0.0%
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ 60,015,738	\$ 60,015,738	\$ -	0.0%
<b>TOTAL</b>	<b>\$ 798,060,271</b>	<b>\$ 392,974,317</b>	<b>\$ 363,787,894</b>	<b>\$ 623,215,173</b>	<b>\$ 724,367,106</b>	<b>\$ 101,151,933</b>	<b>16.2%</b>

##### SOURCE OF FUNDS

Fiscal Year 2014-15

	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Salaries and Benefits	\$ 139,449,242	\$ 4,816,510	\$ -	\$ 100,800	\$ 1,427,395	\$ 732,317	\$ 146,526,264
Other Personal Services	\$ 414,910	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 414,910
Contracted Services	\$ 13,613,327	\$ 42,811,822	\$ -	\$ -	\$ 18,550,162	\$ 1,084,546	\$ 76,059,857
Operating Expenses	\$ 92,627,187	\$ 16,521,197	\$ -	\$ 711,598	\$ 23,447,037	\$ 1,560,543	\$ 134,867,562
Operating Capital Outlay	\$ 9,483,245	\$ 13,710,631	\$ -	\$ -	\$ 6,510,342	\$ -	\$ 29,704,218
Fixed Capital Outlay	\$ 25,916,963	\$ 50,162,679	\$ -	\$ -	\$ 142,312,492	\$ -	\$ 218,392,134
Interagency Expenditures (Cooperative Funding)	\$ 6,453,007	\$ 5,189,239	\$ -	\$ -	\$ 4,684,436	\$ 3,294	\$ 16,329,976
Debt	\$ 35,182,247	\$ -	\$ -	\$ -	\$ 6,874,200	\$ -	\$ 42,056,447
Reserves - Emergency Response	\$ -	\$ 60,015,738	\$ -	\$ -	\$ -	\$ -	\$ 60,015,738
<b>TOTAL</b>	<b>\$ 323,140,128</b>	<b>\$ 193,227,816</b>	<b>\$ -</b>	<b>\$ 812,398</b>	<b>\$ 203,806,064</b>	<b>\$ 3,380,700</b>	<b>\$ 724,367,106</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	1,530	\$ 101,606,839	\$ 141,709,754	\$ 4,816,510	\$ 146,526,264
Other Personal Services	8	\$ 414,910	\$ 414,910	\$ -	\$ 414,910
Contracted Services	-	\$ -	\$ 18,873,117	\$ 57,186,740	\$ 76,059,857
Operating Expenses			\$ 115,410,567	\$ 19,456,995	\$ 134,867,562
Operating Capital Outlay			\$ 14,321,375	\$ 15,382,843	\$ 29,704,218
Fixed Capital Outlay			\$ 46,003,782	\$ 172,388,352	\$ 218,392,134
Interagency Expenditures (Cooperative Funding)			\$ 6,912,301	\$ 9,417,675	\$ 16,329,976
Debt			\$ 42,056,447	\$ -	\$ 42,056,447
Reserves - Emergency Response			\$ -	\$ 60,015,738	\$ 60,015,738
<b>TOTAL</b>			<b>\$ 385,702,253</b>	<b>\$ 338,664,853</b>	<b>\$ 724,367,106</b>

##### WORKFORCE

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

WORKFORCE CATEGORY	Fiscal Year					(Tentative - Current) 2013-2014 to 2014-2015	
	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	Difference	% Change
Authorized Positions	1933	1647	1620	1588	1530	(58)	-3.7%
Contingent Worker	0	0	0	0	0	-	-
Other Personal Services	129	60	29	20	8	(12)	-60.0%
Intern	0	0	0	0	0	-	-
Volunteer	0	0	0	0	0	-	-
<b>TOTAL WORKFORCE</b>	<b>2062</b>	<b>1707</b>	<b>1649</b>	<b>1608</b>	<b>1538</b>	<b>(70)</b>	<b>-4.4%</b>

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

**South Florida Water Management District  
NEW ISSUES - REDUCTION SUMMARY  
Fiscal Year 2014-15  
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
<b>Reductions</b>							
Salaries and Benefits	(386,522)	0	(735,544)	(441,063)	(353,591)	(1,194,740)	(3,111,460)
Other Personal Services	(241,683)	(151,403)	(1,194,841)	(196,825)	0	(257,385)	(2,042,137)
Contracted Services	(519,320)	(10,269,752)	(2,026,161)	(306,380)	(6,000)	(1,088,726)	(14,216,339)
Operating Expenses	(347,843)	(6,967,121)	(9,245,962)	(200,244)	(9,155)	(363,009)	(17,133,334)
Operating Capital Outlay	(52,300)	(6,177,405)	(3,580,560)	0	0	(757,700)	(10,567,965)
Fixed Capital Outlay	0	(56,447,634)	(14,702,305)	0	0	0	(71,149,939)
Interagency Expenditures (Cooperative Funding)	(773,808)	(7,231,072)	(231,000)	0	0	0	(8,235,880)
Debt	0	(553,593)	(294,398)	0	0	0	(847,991)
Reserves - Emergency Response	0	0	0	0	0	0	0
	<b>(2,321,476)</b>	<b>(87,797,980)</b>	<b>(32,010,771)</b>	<b>(1,144,512)</b>	<b>(368,746)</b>	<b>(3,661,560)</b>	

	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
<b>New Issues</b>							
Salaries and Benefits	327,016	2,889,637	350,312	359,141	0	562,940	4,489,046
Other Personal Services	0	0	0	0	0	0	0
Contracted Services	371,170	31,426,289	17,950,045	317,447	1,300	911,471	50,977,722
Operating Expenses	1,498,048	8,820,756	13,677,180	812,395	1,250	1,053,970	25,863,599
Operating Capital Outlay	61,500	10,238,424	7,189,736	0	0	0	17,489,660
Fixed Capital Outlay	0	103,817,118	16,413,760	0	0	0	120,230,878
Interagency Expenditures (Cooperative Funding)	4,887,136	3,515,580	158,358	15,000	0	0	8,576,074
Debt	0	549,999	280,000	0	0	0	829,999
Reserves - Emergency Response	0	0	0	0	0	0	0
	<b>7,144,870</b>	<b>161,257,803</b>	<b>56,019,391</b>	<b>1,503,983</b>	<b>2,550</b>	<b>2,528,381</b>	

	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
<b>NET CHANGE</b>							
Salaries and Benefits	(59,506)	2,889,637	(385,232)	(81,922)	(353,591)	(631,800)	1,377,586
Other Personal Services	(241,683)	(151,403)	(1,194,841)	(196,825)	0	(257,385)	(2,042,137)
Contracted Services	(148,150)	21,156,537	15,923,884	11,067	(4,700)	(177,255)	36,761,383
Operating Expenses	1,150,205	1,853,635	4,431,218	612,151	(7,905)	690,961	8,730,265
Operating Capital Outlay	9,200	4,061,019	3,609,176	0	0	(757,700)	6,921,695
Fixed Capital Outlay	0	47,369,484	1,711,455	0	0	0	49,080,939
Interagency Expenditures (Cooperative Funding)	4,113,328	(3,715,492)	(72,642)	15,000	0	0	340,194
Debt	0	(3,594)	(14,398)	0	0	0	(17,992)
Reserves - Emergency Response	0	0	0	0	0	0	0
	<b>4,823,394</b>	<b>73,459,823</b>	<b>24,008,620</b>	<b>359,471</b>	<b>(366,196)</b>	<b>(1,133,179)</b>	

## IV. PROGRAM AND ACTIVITY ALLOCATIONS

### 1.0 Water Resources Planning and Monitoring

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

The salaries and benefits budget contains increases for health insurance, merit and bonus, offset by FTE reductions, as illustrated in the workforce chart below.

#### SOUTH 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	\$ 34,716,215	\$ 23,439,887	\$ 23,016,106	\$ 24,493,569	\$ 24,434,063	\$ (59,506)	-0.2%
Other Personal Services	\$ 8,503,156	\$ 3,211,913	\$ 2,825,606	\$ 449,068	\$ 207,385	\$ (241,683)	-53.8%
Contracted Services	\$ -	\$ -	\$ -	\$ 2,001,604	\$ 1,853,454	\$ (148,150)	-7.4%
Operating Expenses	\$ 4,285,885	\$ 3,553,784	\$ 4,272,860	\$ 12,942,955	\$ 14,093,160	\$ 1,150,205	8.9%
Operating Capital Outlay	\$ 530,130	\$ 564,003	\$ 205,239	\$ 156,400	\$ 165,600	\$ 9,200	5.9%
Fixed Capital Outlay	\$ 7,999,002	\$ 4,023,602	\$ 236,834	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ 20,331,667	\$ 12,464,463	\$ 7,950,089	\$ 6,466,494	\$ 10,579,822	\$ 4,113,328	63.6%
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
<b>TOTAL</b>	<b>\$ 76,366,054</b>	<b>\$ 47,257,651</b>	<b>\$ 38,506,734</b>	<b>\$ 46,510,090</b>	<b>\$ 51,333,484</b>	<b>\$ 4,823,394</b>	<b>10.4%</b>

#### SOURCE OF FUNDS

Fiscal Year 2014-15

	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Salaries and Benefits	\$ 23,332,138	\$ 817,163	\$ -	\$ -	\$ 284,762	\$ -	\$ 24,434,063
Other Personal Services	\$ 207,385	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 207,385
Contracted Services	\$ 1,008,240	\$ 652,775	\$ -	\$ -	\$ 192,439	\$ -	\$ 1,853,454
Operating Expenses	\$ 12,621,102	\$ 1,436,728	\$ -	\$ -	\$ 35,330	\$ -	\$ 14,093,160
Operating Capital Outlay	\$ 104,100	\$ 61,500	\$ -	\$ -	\$ -	\$ -	\$ 165,600
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ 5,036,739	\$ 1,078,647	\$ -	\$ -	\$ 4,464,436	\$ -	\$ 10,579,822
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 42,309,704</b>	<b>\$ 4,046,813</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,976,967</b>	<b>\$ -</b>	<b>\$ 51,333,484</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	246	\$ 17,524,750	\$ 23,616,900	\$ 817,163	\$ 24,434,063
Other Personal Services	4	\$ 207,385	\$ 207,385	\$ -	\$ 207,385
Contracted Services	-	\$ -	\$ 1,145,679	\$ 707,775	\$ 1,853,454
Operating Expenses	-	\$ -	\$ 12,656,432	\$ 1,436,728	\$ 14,093,160
Operating Capital Outlay	-	\$ -	\$ 104,100	\$ 61,500	\$ 165,600
Fixed Capital Outlay	-	\$ -	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	-	\$ -	\$ 5,347,739	\$ 5,232,083	\$ 10,579,822
Debt	-	\$ -	\$ -	\$ -	\$ -
Reserves - Emergency Response	-	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>			<b>\$ 43,078,235</b>	<b>\$ 8,255,249</b>	<b>\$ 51,333,484</b>

#### WORKFORCE

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

WORKFORCE CATEGORY	Fiscal Year					(Tentative - Current) 2013-2014 to 2014-2015	
	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	Difference	% Change
Authorized Positions	370.49	279	264	258	246	(12)	-4.7%
Contingent Worker	-	-	-	0	0	-	-
Other Personal Services	21	4	6	5	4	(1)	-20.0%
Intern	-	-	-	0	0	-	-
Volunteer	-	-	-	0	0	-	-
<b>TOTAL WORKFORCE</b>	<b>391</b>	<b>283</b>	<b>270</b>	<b>263</b>	<b>250</b>	<b>(13)</b>	<b>-4.9%</b>

**South 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)		258.11	\$	46,510,090	
<b>Reductions</b>					
Issue	Description	Issue Amount	Workforce	Category Subtotal	Issue Narrative
Salaries and Benefits			(12.31)	(386,522)	
1	Decrease in Salaries and Wages	(386,522)	(12.31)		
Other Personal Services			-	(241,683)	
2	Decrease in Cont Serv - IT Consulting Services (OPS)	(241,683)			
Contracted Services				(519,320)	
3	Decrease in Caloosahatchee MFL Update	(85,000)			
4	Decrease in Florida Bay and Coastal Wetlands Project	(43,100)			
5	Decrease in Cont Serv - Flow Monitoring Services	(53,000)			
6	Decrease in Cont Serv - Photographic Services	(13,500)			
7	Decrease in Cont Serv - Professional	(257,800)			
8	Decrease in Cont Serv - Stream Gauging Services	(20,000)			
9	Decrease in Cont Serv - IT Consulting Services (NON OPS)	(40,920)			
10	Decrease in LILA Lox Impound Landscape Assess P0686	(6,000)			
Operating Expenses				(347,843)	
11	Decrease in Cont Serv - District Education Outreach Public Inf	(1,000)			
12	Decrease in Cont Serv - Ext Education Outreach & Public Info	(3,000)			
13	Decrease in Cont Serv - Mail/Courier	(1,500)			
14	Decrease in Cont Serv - Maint & Repairs - Computer Software	(59,503)			
15	Decrease in Cont Serv - Maint & Repairs - Vehicles	(2,500)			
16	Decrease in Cont Serv - Maintenance and Repairs	(11,423)			
17	Decrease in Cont Serv - Maintenance Repairs - Environmental	(5,250)			
18	Decrease in Cont Serv - Waste Disposal Services	(800)			
19	Decrease in Oper Expense - Books/Subscriptions	(959)			
20	Decrease in Oper Expense - Cell Phones	(12,000)			
21	Decrease in Oper Expense - District Travel	(19,675)			
22	Decrease in Oper Expense - District Uniforms	(1,350)			
23	Decrease in Oper Expense - Freight	(1,300)			
24	Decrease in Oper Expense - Inventory Chemicals	(500)			
25	Decrease in Oper Expense - Inventory Oils/Lubricants/Solvents	(99)			
26	Decrease in Oper Expense - Inventory Other Fuels	(30,568)			
27	Decrease in Oper Expense - Maps and Blueprints	(50)			
28	Decrease in Oper Expense - Memberships, Dues and/or Fees	(39)			
29	Decrease in Oper Expense - Parts and Supplies	(104,626)			
30	Decrease in Oper Expense - Parts,Supp - Fleet	(5,890)			
31	Decrease in Oper Expense - Parts,Supp - Laboratory	(14,860)			
32	Decrease in Oper Expense - Parts,Supp - Office	(5,001)			
33	Decrease in Oper Expense - Postage	(400)			
34	Decrease in Oper Expense - Rent/Lease Equipment	(15,600)			
35	Decrease in Oper Expense - Tools and Equipment	(26,950)			
36	Decrease in Cont Serv - Maintenance and Repairs	(6,500)			
37	Decrease in Oper Expense - Tools and Equipment	(16,500)			
Operating Capital Outlay				(52,300)	
38	Decrease in Capital Outlay - Equipment	(52,300)			
Fixed Capital Outlay				-	

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

<b>Reductions</b>					Category Subtotal	Issue Narrative
Issue	Description	Issue Amount	Workforce	Category Subtotal		
Interagency Expenditures (Cooperative Funding)					(773,808)	
39	Decrease in Hydro Model for Naples and Rookery Bay	(75,000)				
40	Decrease in Oper Expense - Interagency Public Univ	(100,000)				
41	Decrease in Mirror Lakes/Halfway Pond Rehydration	(50,000)				
42	Decrease in MSL FY09 IRL Issues Team	(76,943)				
43	Decrease in N.Ever. Calooshatchee watershed RWQM P.	(10,000)				
44	Decrease in Oper Expense - Interagency Public Univ	(76,242)				
45	Decrease in Palm Beach Cnty IRL Tag Projects	(4,390)				
46	Decrease in CERP Monitoring & Assess Plan PARNT	(60,700)				
47	Decrease in NORTHERN EVERGLADES / St.Lucie Estuary	(10,000)				
48	Decrease in Rio St. Lucie Water Quality Retrofit	(310,000)				
49	Decrease in Oper Expense - Interagency Public Univ	(533)				
Debt					-	
Reserves					-	
<b>TOTAL REDUCTIONS</b>			(12.31)	(2,321,476)		

**South 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	Issue Narrative
Salaries and Benefits			0.00	327,016	The Salaries and benefits budget contains increases for health insurance, merit and bonus, offset by FTE reductions, as illustrated in the Workforce Chart. Overall decrease in this category of \$59,506.
1	Increase in Fringe Benefits	327,016			Increase due to health insurance increases
Other Personal Services				-	
Contracted Services				371,170	Overall decrease in this category of \$148,150
2	Increase in CFWI (Central FL Water Initiative)	75,000			Rebudget of CFWI modeling contract
3	Increase in Cont Serv - Advertising Services	50			
4	Increase in Cont Serv - External Provider	50,838			Kissimmee SERC Evaluation & Tape Grass Restoration Pilot Study
5	Increase in Cont Serv - IT Consulting Services (NON-OPS)	154,582			Transitioning from OPS to outsourcing for services on an as-needed basis
6	Increase in CERP Monitoring & Assess Plan PARNT	60,700			RECOVER SAV Monitoring increased to \$67,000
7	Increase in NORTHERN EVERGLADES / St.Lucie Estuary	5,000			
8	Increase in Adaptation to Sea Level Rise	25,000			Sea Level Rise Project
Operating Expenses				1,498,048	Overall budget in this category increased by \$1,150,205 primarily due to health insurance claims increase
9	Increase in Florida Bay and Coastal Wetlands Project	6,000			
10	Increase in Oper Expense - District Travel	5,000			
11	Increase in Oper Expense - Parts and Supplies	17,033			
12	Increase in Oper Expense - Parts,Supp - Laboratory	40,000			
13	Increase in Cont Serv - Conferences, Fairs, and Exhibits	14,000			
14	Increase in Cont Serv - Maint & Repairs - Computer Hardware	23,857			
15	Increase in Oper Expense - Conference Registrations	15,480			
16	Increase in Oper Expense - Permits & Fees	2,500			
17	Increase in Oper Expense - Printing Services Non-Outreach	1,850			
18	Increase in Oper Expense - Professional Licenses	573			
19	Increase in Oper Expense - Self-Insurance Charges	31,887			
20	Increase in Oper Expense - Space Rental	542			
21	Increase in Oper Expense - Tools/Equipment/PPE	35,000			
22	Increase in Oper Expense - Tools/Equipment/PPE	6,000			
23	Increase in ISF - Medical/Life Insurance - Retirees	100,000			
24	Increase in ISF - Medical Claims Paid	1,198,326			
Operating Capital Outlay				61,500	Overall increase in this category of \$9,200
25	Increase in Capital Outlay - Equipment Water Measurement	61,500			Increase due to field equipment life cycle schedule
Fixed Capital Outlay				-	
Interagency Expenditures (Cooperative Funding)				4,887,136	Overall increase in this category due to primarily the allocation of \$4.2M in state funds (FY14SA-1668A) for St. Lucie River Issues Team and Loxahatchee River Initiative projects
26	Increase in BCB Stormwater Projects	513,500			
27	Increase in Oper Expense - Interagency Local	7,276			
28	Increase in FY09 LRPI Projects	1,544			
29	Increase in Martin Cty IRL Tag Projects	1,461			
30	Increase in Oper Expense - Interagency Local	4,194,271			
31	Increase in Oper Expense - Interagency State of FL	28,711			
32	Increase in St. Lucie Cnty IRL Tag Program	2,365			
33	Increase in MSL FY08 SLE Issues Team	138,008			
Debt				-	
Reserves				-	
<b>TOTAL NEW ISSUES</b>			<b>0.00</b>	<b>7,144,870</b>	
<b>1.0 Water Resources Planning and Monitoring</b>					
<b>Total Workforce and Tentative Budget for FY 2014-15</b>			<b>245.80</b>	<b>\$ 51,333,484</b>	

## IV. PROGRAM AND ACTIVITY ALLOCATIONS

### 1.1 District Water Management Planning

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

Fiscal Years 2010-11, 2011-12, 2012-13, 2013-14, and 2014-15  
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	\$ 8,762,893	\$ 6,905,714	\$ 6,762,648	\$ 7,200,649	\$ 7,399,329	\$ 198,680	2.8%
Other Personal Services	\$ 1,564,807	\$ 879,213	\$ 910,170	\$ -	\$ -	\$ -	
Contracted Services	\$ -	\$ -	\$ -	\$ 918,759	\$ 891,147	\$ (27,612)	-3.0%
Operating Expenses	\$ 254,595	\$ 394,577	\$ 1,024,920	\$ 9,252,221	\$ 10,598,394	\$ 1,346,173	14.5%
Operating Capital Outlay	\$ 24,843	\$ 154,233	\$ 14,759	\$ -	\$ -	\$ -	
Fixed Capital Outlay	\$ 424,559	\$ 1,818,737	\$ 226,501	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ 16,993,867	\$ 9,906,443	\$ 5,485,012	\$ 4,241,319	\$ 8,454,962	\$ 4,213,643	99.3%
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL</b>	\$ 28,025,563	\$ 20,058,917	\$ 14,424,010	\$ 21,612,948	\$ 27,343,832	\$ 5,730,884	26.5%

<b>SOURCE OF FUNDS</b>	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2014-15	\$ 19,759,436	\$ 2,937,429	\$ -	\$ -	\$ 4,646,967	\$ -	\$ 27,343,832

#### OPERATING AND NON-OPERATING

Fiscal Year 2014-15

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 7,019,322	\$ 380,007	\$ 7,399,329
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 238,372	\$ 652,775	\$ 891,147
Operating Expenses	\$ 9,717,394	\$ 881,000	\$ 10,598,394
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ 3,222,879	\$ 5,232,083	\$ 8,454,962
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
<b>TOTAL</b>	\$ 20,197,967	\$ 7,145,865	\$ 27,343,832

## IV. PROGRAM AND ACTIVITY ALLOCATIONS

### 1.1.1 (Sub-Activity) Water Supply Planning

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

The plans identify a series of water source options for each of the areas of concern in the regions. The options are as prescribed by Section 373.709, F.S., Regional Water Supply Planning, and include traditional and alternative water supply projects, including water conservation, to meet the future urban, agricultural and natural systems needs of each region. The District is implementing its updated regional water supply plans which are updated every five years to maintain a 20-year planning horizon. The Upper East Coast Plan was approved by the Governing Board in Fiscal Year 2010-11, and the Lower West Coast Plan and the Lower East Coast Plan updates were approved in Fiscal Year 2012-13. The District's Kissimmee Basin has been sub-divided into the Lower Kissimmee Basin and Upper Kissimmee Basin as a result of the Central Florida Water Initiative (CFWI). The CFWI is a collaborative effort between three water management districts with other agencies and stakeholders to address current and long-term water supply needs in a five-county area of Central Florida where the three district's boundaries meet. The Upper Kissimmee Basin is included in the CFWI planning area.

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

## IV. PROGRAM AND ACTIVITY ALLOCATIONS

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

Fiscal Years 2010-11, 2011-12, 2012-13, 2013-14, and 2014-15  
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	\$ 4,288,361	\$ 3,520,602	\$ 3,761,451	\$ 4,015,510	\$ 4,152,584	\$ 137,074	3.4%
Other Personal Services	\$ 589,937	\$ 418,270	\$ 709,229	\$ -	\$ -	\$ -	-
Contracted Services	\$ -	\$ -	\$ -	\$ 501,890	\$ 416,683	\$ (85,207)	-17.0%
Operating Expenses	\$ 73,993	\$ 260,438	\$ 865,958	\$ 9,090,585	\$ 10,388,261	\$ 1,297,676	14.3%
Operating Capital Outlay	\$ 13,920	\$ 79,205	\$ 11,238	\$ -	\$ -	\$ -	-
Fixed Capital Outlay	\$ 424,559	\$ 1,818,737	\$ 223,526	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ 406,364	\$ 592,957	\$ 463,280	\$ 438,382	\$ 465,043	\$ 26,661	6.1%
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
<b>TOTAL</b>	<b>\$ 5,797,134</b>	<b>\$ 6,690,208</b>	<b>\$ 6,034,682</b>	<b>\$ 14,046,367</b>	<b>\$ 15,422,571</b>	<b>\$ 1,376,204</b>	<b>9.8%</b>

<b>SOURCE OF FUNDS</b>	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2014-15	\$ 13,955,903	\$ 1,466,668	\$ -	\$ -	\$ -	\$ -	\$ 15,422,571

#### OPERATING AND NON-OPERATING

Fiscal Year 2014-15

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 3,772,577	\$ 380,007	\$ 4,152,584
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 191,683	\$ 225,000	\$ 416,683
Operating Expenses	\$ 9,553,261	\$ 835,000	\$ 10,388,261
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ 438,382	\$ 26,661	\$ 465,043
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 13,955,903</b>	<b>\$ 1,466,668</b>	<b>\$ 15,422,571</b>

**Changes and Trends:** The CFWI draft Regional Water Supply Plan (RWSP) is being jointly developed by the St. Johns River, South Florida, and Southwest Florida Water Management Districts in coordination with stakeholders. Receipt of the draft RWSP was acknowledged by three water management district Governing Boards in May 2014 and the final plan is scheduled for completion in summer 2015. The draft Lower Kissimmee Basin Water Supply Plan has been posted for public review and is scheduled to be approved in summer 2014. Staff initiated work on the 2016 Upper East Coast Water Supply Plan Update by coordinating updates of the current and 2,040 service area maps for the public water safety utilities and developing draft water demand projections.

The East Coast Floridan Model (ECFM) calibration and documentation of the transient, density-dependent, numerical model of the Floridan aquifer system (FAS) in the Upper and Lower East Coast regions addressing peer review comments was completed. The final model is being used to estimate potential effects of future groundwater withdrawals from the FAS. Model application, including the associated public participation process, has been initiated for the Upper East Coast. Staff completed predictive simulations with the Lower Kissimmee Basin Groundwater Model in support of the Lower Kissimmee Basin Water Supply Plan. Staff continued work on revisions (completed revised re-conceptualization and documentation of hydrostratigraphic surfaces of the surficial and intermediate aquifer systems and compiled aquifer parameters) to the Lower West Coast Surficial and Intermediate Aquifer System Groundwater Model to conduct future modeling in support of the next Lower West Coast Water Supply Plan Update.

The District continued monitoring of groundwater levels including the United States Geological Survey groundwater monitoring network to support water management activities. Staff furthered implementation of the Lower Floridan Aquifer (LFA) Exploratory Wells Project with completion the final Site C hydrogeologic report documenting well drilling and aquifer testing of this LFA exploratory well site in the Central Florida area. Staff continued isotope and

#### IV. PROGRAM AND ACTIVITY ALLOCATIONS

ion water quality sampling and analysis of existing LFA wells in the Central Florida area to evaluate water quality and source of recharge of this aquifer. This information is being used to evaluate the LFA's suitability as an alternative water supply source in the Central Florida area. Annual water quality sampling and analysis of Floridan Aquifer System wells to evaluate potential data trends are ongoing. Staff has compiled and completed the draft 5-year update to the 2009 saltwater interface maps of the surficial aquifers of Broward, Palm Beach, Martin, St. Lucie, Collier and Lee counties.

**Budget Variances:** The Fiscal Year 2014-15 tentative budget represents an increase of \$1,376,204 from the Fiscal Year 2013-14 amended budget. A net decrease (\$85,207) in Contracted Services is primarily for services associated with the 3D Hydro Model (\$94,000), and a net increase (\$1,297,676) in Operating Expenses due to a medical claims increases (\$1,198,326),

**Major Budget Items:** The Fiscal Year 2014-15 tentative budget includes the program's share of medical claims and administrative fees (\$10.3 million), Water Supply Plan Development (\$1.5 million); Hydrogeologic Data Gathering (\$1.5 million), including Fort Lauderdale USGS ground water Core Network (\$313,002), Orlando USGS ground water Core Network (\$95,380), and ground water well head repairs (\$50,000); Central Florida Water Initiative (\$677,353), including CFWI Modeling (\$225,000); Sub Regional Water Supply Modeling (\$597,786) including ground water model peer reviews (\$75,000); and Technical Review – FPL (\$50,000).

Items funded with fund balance include health insurance and projected medical claim increases, CFWI Modeling contracted services, Managing Forests for Increased Water Yield, and Fiscal Year 2014-15 merit increases.

## IV. PROGRAM AND ACTIVITY ALLOCATIONS

### 1.1.2 (Sub-Activity) Minimum Flows and Levels

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

To date, nine MFL rules have been adopted within District boundaries. In 2001, MFL rules were adopted for the Caloosahatchee River, Lake Okeechobee, Everglades Water Conservation Areas 1, 2 and 3), Everglades National Park, and the Rotenberger and Holey Land Wildlife Management Areas), Biscayne Aquifer in the Lower East Coast, and the Lower West Coast Aquifers (Tamiami, Sandstone, and Mid-Hawthorn). In 2002, an MFL rule was adopted for the St. Lucie River Estuary in the Upper East Coast planning region. In 2003, an MFL rule was adopted for the Northwest Fork of the Loxahatchee River in the Lower East Coast planning region. In 2006, two MFL rules were adopted for Lake Istokpoga and Florida Bay. Since that time, no new MFL rules have been adopted. The District has utilized Water Reservations and Restricted Allocation Area rules to provide resource protection to multiple water bodies.

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

Fiscal Years 2010-11, 2011-12, 2012-13, 2013-14, and 2014-15  
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	\$ 419,716	\$ 348,037	\$ 651,093	\$ 474,224	\$ 620,420	\$ 146,196	30.8%
Other Personal Services	\$ 19,220	\$ -	\$ 32,500	\$ -	\$ -	\$ -	
Contracted Services	\$ -	\$ -	\$ -	\$ 85,000	\$ 138,000	\$ 53,000	62.4%
Operating Expenses	\$ 324	\$ -	\$ -	\$ -	\$ -	\$ -	
Operating Capital Outlay	\$ 1,247	\$ -	\$ -	\$ -	\$ -	\$ -	
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ 78,572	\$ 26,242	\$ -	\$ (26,242)	-100.0%
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL</b>	<b>\$ 440,507</b>	<b>\$ 348,037</b>	<b>\$ 762,165</b>	<b>\$ 585,466</b>	<b>\$ 758,420</b>	<b>\$ 172,954</b>	<b>29.5%</b>

<b>SOURCE OF FUNDS</b>	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2014-15	\$ 620,420	\$ 138,000	\$ -	\$ -	\$ -	\$ -	\$ 758,420

#### OPERATING AND NON-OPERATING

Fiscal Year 2014-15

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 620,420	\$ -	\$ 620,420
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ -	\$ 138,000	\$ 138,000
Operating Expenses	\$ -	\$ -	\$ -
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 620,420</b>	<b>\$ 138,000</b>	<b>\$ 758,420</b>

**Changes and Trends:** The District periodically re-evaluates adopted MFL criteria to ensure continued protection of the natural system. MFL criteria for Florida Bay were re-evaluated in 2014, including analysis of ecologic and hydrologic data collected over the past several years. A summary of the analysis was presented in a technical document that outlines the District's review of the MFL rule since it was originally adopted. The technical document was finalized

## IV. PROGRAM AND ACTIVITY ALLOCATIONS

and submitted to FDEP on June 25, 2014. The District is currently in the process of re-evaluating the MFL criteria for the Caloosahatchee River, including additional data collection and analysis. The re-evaluation is expected to be complete by 2017.

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

To date, the District has adopted four Water Reservation rules. The first two of these rules were adopted in 2009 for the Picayune Strand and Fakahatchee Estuary. In 2010, a Water Reservation rule was adopted for the North Fork of the St Lucie River. In 2013 and 2014, two Water Reservation rules were adopted in support of Comprehensive Everglades Restoration Plan (CERP) projects. On June 13, 2014, the Water Reservation rule for Nearshore Central Biscayne Bay was adopted in support of the CERP Biscayne Bay Coastal Wetlands (Phase 1) Project; and on May 15, 2014 a Water Reservation rule was adopted for the CERP Caloosahatchee River (C-43) West Basin Storage Reservoir. The District is also in the process of developing a Water Reservation rule for the Kissimmee Basin, which is anticipated to be adopted in late 2015.

Similar to Water Reservations, Restricted Allocation Area (RAA) criteria are established to protect natural systems from consumptive use impacts. RAA criteria are based on subsection 373.223(1), Florida Statutes (FS), which specifies a three-prong test used for issuing consumptive use permits. RAA criteria may be established as part of MFL recovery or prevention strategies required in subsection 373.0421(2), FS. RAA criteria were adopted by rule in 2007 for large areas of the Loxahatchee River watershed and the Everglades. In 2008, the District adopted RAA criteria by rule for the Lake Okeechobee Service Area (LOSA), including Lake Okeechobee and C-43 Canal (Caloosahatchee River) and the C-44 Canal (St. Lucie River), which are integrated conveyance systems that are hydrologically connected to the lake.

**Budget Variances:** The Fiscal Year 2014-15 tentative budget represents an increase of \$172,954 from the Fiscal Year 2013-14 amended budget. A net increase of \$53,000 in Contracted Services is due to the Kissimmee Statement of Estimated Regulatory Costs Evaluation (\$55,000) and Tape Grass Restoration Pilot Study (\$83,000), with a decrease (\$26,242) in Interagency Expenditures related to the conclusion of the Florida Bay MFL Peer Review.

**Major Budget Items:** The Fiscal Year 2014-15 tentative budget includes MFL Water Reservation Rule Status (\$617,807), including the Tape Grass Restoration Pilot Study (\$83,000); and Water Reservations – Kissimmee (\$140,613), including the Kissimmee Statement of Estimated Regulatory Costs Evaluation (\$55,000). Both contracted services items are funded with fund balance.

## IV. PROGRAM AND ACTIVITY ALLOCATIONS

### 1.1.3 (Sub-Activity) Other Resource Planning

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

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

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

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	\$ 4,054,816	\$ 3,037,075	\$ 2,350,104	\$ 2,710,915	\$ 2,626,325	\$ (84,590)	-3.1%
Other Personal Services	\$ 955,649	\$ 460,943	\$ 168,441	\$ -	\$ -	\$ -	-
Contracted Services	\$ -	\$ -	\$ -	\$ 331,869	\$ 336,464	\$ 4,595	1.4%
Operating Expenses	\$ 180,277	\$ 134,139	\$ 158,962	\$ 161,636	\$ 210,133	\$ 48,497	30.0%
Operating Capital Outlay	\$ 9,676	\$ 75,028	\$ 3,521	\$ -	\$ -	\$ -	-
Fixed Capital Outlay	\$ -	\$ -	\$ 2,975	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ 16,587,503	\$ 9,313,486	\$ 4,943,160	\$ 3,776,695	\$ 7,989,919	\$ 4,213,224	111.6%
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
<b>TOTAL</b>	<b>\$ 21,787,922</b>	<b>\$ 13,020,671</b>	<b>\$ 7,627,163</b>	<b>\$ 6,981,115</b>	<b>\$ 11,162,841</b>	<b>\$ 4,181,726</b>	<b>59.9%</b>

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2014-15	\$ 5,183,113	\$ 1,332,761	\$ -	\$ -	\$ 4,646,967	\$ -	\$ 11,162,841

#### OPERATING AND NON-OPERATING

Fiscal Year 2014-15

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 2,626,325	\$ -	\$ 2,626,325
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 46,689	\$ 289,775	\$ 336,464
Operating Expenses	\$ 164,133	\$ 46,000	\$ 210,133
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ 2,784,497	\$ 5,205,422	\$ 7,989,919
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 5,621,644</b>	<b>\$ 5,541,197</b>	<b>\$ 11,162,841</b>

**Changes and Trends:** Continuing efforts include implementing and updating the plans described above as required, monitoring nutrient loading to Lake Okeechobee and the Northern Everglades, determining progress towards meeting the new phosphorus criterion for the Everglades, as well as levels and limits set by the Everglades Settlement Agreement.

**Budget Variances:** The Fiscal Year 2014-15 tentative budget represents an increase of \$4,181,726 from the Fiscal Year 2013-14 amended budget. A net increase in Operating Expenses (\$48,497) is primarily due to Florida Bay sediment dynamics parts and supplies (\$50,000), and an increase in Interagency Expenditures (\$4,213,224) associated with the allocation of \$4.2 million in state funds for the St. Lucie River Issues Team and Loxahatchee River Initiative projects.

#### Major Budget Items:

- St. Lucie River and Estuary/Indian River Lagoon (\$3.1 million) including Indian River License Tag projects in Martin, St. Lucie and Palm Beach Counties (\$125,000), St. Lucie and Indian River Issues Team (\$2,259,552), Surface Water Data Collection (\$103,470), and St. Lucie River Water Quality – Sediment Nutrients (\$60,000), and St. Lucie Estuary Wash Model Enhancement (\$55,000).

#### IV. PROGRAM AND ACTIVITY ALLOCATIONS

- Loxahatchee River and Estuary (\$2.3 million) including Loxahatchee River Initiatives (\$2,076,718), and Ft. Lauderdale USGS SW Loxahatchee MFLs (\$26,780).
- Florida Bay and Florida Keys (\$942,647) including South Florida Estuarine Submerged Aquatic Vegetation Monitoring / Modeling (\$188,888), Lake Eco Hydrology (\$149,467), Florida Bay monitoring and support (\$169,727), Sediment Dynamics (\$75,000), and Nutrient Cycling (\$45,000).
- Big Cypress Basin (\$3.7 million) including Collier County Lely Area Stormwater Improvement projects (LASIP) (\$1.25 million), Collier County Settlement Agreement (\$1 million), City of Naples Lake Manor Restoration (\$284,253), BCB Real Time System Upgrade (\$136,200), City of Marco Island Swallow Ave (\$120,000), and Groundwater Monitoring (\$75,000).
- Caloosahatchee River and Estuary (\$670,000) including Sediment Nutrient Source (\$60,000).

Items funded with fund balance include Sediment Nutrient Source, Indian River Lagoon (IRL) and St. Lucie River Issues Team projects, IRL Tag projects, LRPI Kitching Creek Phase IV, Submerged Aquatic Vegetation, Sediment Dynamics, Nutrient Cycling, Lake Eco Hydrology, BCB Real Time System Upgrade, City of Naples Lake Manor Restoration, Lake Trafford Watershed Monitoring, and Florida Bay Monitoring/Support.

## IV. PROGRAM AND ACTIVITY ALLOCATIONS

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

**District Description:** This agency work includes research, modeling, environmental monitoring, and assessment activities that support various regulatory-driven mandates/agreements and comply with federal and state-issued permits (e.g., Everglades Settlement Agreement/Consent Decree, Clean Water Act, Comprehensive Everglades Restoration Plan, Everglades Forever Act, Environmental Resource Permitting, Northern Everglades and Estuaries Protection Program, and Restoration Strategies Program).

Program-related activities include comprehensive monitoring and laboratory analysis; quality assurance/quality control; data management; hydrologic modeling; water quality and ecological modeling; remote sensing; operational monitoring for the Central and Southern Florida Project (C&SF) and Everglades Stormwater Treatment Areas (STAs); Geographic Information Systems development; applied research (field and laboratory); Best Management Practices (BMP) technologies; pollutant load reduction goals development; and technical reporting and publication.

In 2012, the State of Florida and the U.S. Environmental Protection Agency reached consensus on new Restoration Strategies for further improving water quality in the Everglades ([www.sfwmd.gov/restorationstrategies](http://www.sfwmd.gov/restorationstrategies)). These strategies will expand water quality improvement projects to achieve the total phosphorus (TP) water quality standard established for the Everglades. Two federal and state permits and associated Consent Orders were also received for all Everglades STAs in association with the Restoration Strategies Program. The permits describe and authorize various STA and Flow Equalization Basin (FEB) additions and enhancements required to meet the new Water Quality Based Effluent Limit. Pursuant to the consent orders, the SFWMD is implementing the Science Plan for the Everglades STAs to investigate the critical factors that collectively influence treatment performance and TP reduction in the STAs.

The NEEPP mandates the SFWMD, FDEP and FDACS to develop and implement Watershed Protection Plans for Lake Okeechobee and the Caloosahatchee and St. Lucie River watersheds. The Lake Okeechobee Watershed Protection Plan was initially developed in 2004 and has been subsequently updated in 2007, 2011 and 2014; the Phase II Technical Plan for the Lake Okeechobee Watershed Construction Project was completed in 2008. The Caloosahatchee and St. Lucie River watershed protection plans were developed in 2009 and updated in 2012, with the next update in 2015. The plans include nutrient source controls (e.g., BMPs) and several sub-regional and regional technologies, such as STAs and alternative treatment technologies, to improve the quality of water within the watersheds and of that delivered downstream to Lake Okeechobee and the Northern Estuaries. Several measures are also included in the plans to improve water levels within Lake Okeechobee, and the quantity and timing of discharges from the lake and its downstream estuaries to achieve more desirable salinity ranges. These measures include reservoirs, dispersed water management projects, aquifer storage and recovery, and deep well injection.

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

Pursuant to Chapter 2005-36, Laws of Florida, and Subsection 373.036 (7), F.S., the SFWMD in cooperation with the FDEP, publishes and submits the *South Florida Environmental Report*

## IV. PROGRAM AND ACTIVITY ALLOCATIONS

(SFER) to the Florida legislature, governor, and other key stakeholders on March 1 each year ([www.sfwmd.gov/sfer](http://www.sfwmd.gov/sfer)). This unified reporting supports the restoration, management, and protection activities associated with the Kissimmee Basin, Lake Okeechobee, the Everglades, and South Florida's coastal ecosystems. Other agency reporting requirements, including annual plans and reports required of all of Florida's water management districts as well as those mandated in the federal and state-issued permits, are also incorporated to enhance reporting efficiencies.

### SOUTH 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	\$ 25,297,218	\$ 16,256,774	\$ 14,910,133	\$ 15,754,054	\$ 14,968,284	\$ (785,770)	-5.0%
Other Personal Services	\$ 6,938,349	\$ 2,332,700	\$ 1,666,912	\$ 267,385	\$ 207,385	\$ (60,000)	-22.4%
Contracted Services	\$ -	\$ -	\$ -	\$ 1,001,305	\$ 767,105	\$ (234,200)	-23.4%
Operating Expenses	\$ 4,031,265	\$ 3,159,206	\$ 2,293,762	\$ 2,752,248	\$ 2,622,026	\$ (130,222)	-4.7%
Operating Capital Outlay	\$ 505,287	\$ 409,770	\$ 190,480	\$ 156,400	\$ 165,600	\$ 9,200	5.9%
Fixed Capital Outlay	\$ 7,574,443	\$ 2,204,865	\$ 10,333	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ 3,337,799	\$ 2,558,020	\$ 2,465,077	\$ 2,225,175	\$ 2,124,860	\$ (100,315)	-4.5%
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
<b>TOTAL</b>	<b>\$ 47,684,361</b>	<b>\$ 26,921,334</b>	<b>\$ 21,536,697</b>	<b>\$ 22,156,567</b>	<b>\$ 20,855,260</b>	<b>\$ (1,301,307)</b>	<b>-5.9%</b>

<b>SOURCE OF FUNDS</b>	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2014-15	\$ 19,784,454	\$ 740,806	\$ -	\$ -	\$ 330,000	\$ -	\$ 20,855,260

#### OPERATING AND NON-OPERATING

Fiscal Year 2014-15

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 14,899,706	\$ 68,578	\$ 14,968,284
Other Personal Services	\$ 207,385	\$ -	\$ 207,385
Contracted Services	\$ 712,105	\$ 55,000	\$ 767,105
Operating Expenses	\$ 2,066,298	\$ 555,728	\$ 2,622,026
Operating Capital Outlay	\$ 104,100	\$ 61,500	\$ 165,600
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ 2,124,860	\$ -	\$ 2,124,860
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 20,114,454</b>	<b>\$ 740,806</b>	<b>\$ 20,855,260</b>

**Changes and Trends:** Continuing efforts include monitoring to determine progress toward meeting Lake Okeechobee phosphorus loading targets, the TP criterion for the Everglades, as well as levels and limits set by the Everglades Settlement Agreement. Other monitoring activities include in-lake ecological monitoring; assessment of downstream effects of the STAs; assessment of the hydrologic needs of the Everglades, as mandated by the Everglades Forever Act; system-wide conditions monitoring under RECOVER; and monitoring support for CERP projects.

Pursuant to the Consent Orders, in 2013 the SFWMD completed a Science Plan to identify studies that investigate the critical factors that collectively influence treatment performance and phosphorus reduction in the STAs. Implementation of this plan also began in 2013 and continued in 2014. This included development of Detailed Study Plans for eight of the nine identified studies in the Science Plan and implementation of some component for each of these studies. Preliminary work in support of the ninth study was also provided in 2014.

Monitoring trends of the Everglades STAs continue to show excellent annual performance. During WY2014, the STAs combined treated approximately 1.3 million acre-feet of water retaining 81 percent of TP from water flowing through the treatment cells and treating water to a

## IV. PROGRAM AND ACTIVITY ALLOCATIONS

flow-weighted mean TP concentration of 21 parts per billion. During this year, the STAs removed 147 metric tons of TP. Combined STA performance since start-up indicates approximately 1,874 metric tons of TP that otherwise would have gone to the Everglades Protection Area have been removed by the STAs to date.

Also in 2014, a new technical sub-team of state and federal representatives including the District was established to evaluate and propose an updated phosphorus limit compliance methodology (known as Appendix A to the Consent Decree) for Shark River Slough inflows. District staff is analyzing data to help propose an alternative methodology to address hydroperiod changes occurring as a result of ongoing, phased implementation of the Modified Water Deliveries Project and future conditions anticipated under the Central Everglades Planning Project.

**Budget Variances:** The Fiscal Year 2014-15 tentative budget represents a decrease of \$1,301,307 from the Fiscal Year 2013-14 amended budget. A net decrease in Contracted Services (\$234,200) is from a reduction in modeling support (\$200,000), a net decrease in Operating Expenses (\$130,222) primarily from the conclusion of scheduled float helicopter maintenance (\$175,525), and a decrease in Interagency Expenditures (\$100,315) from the conclusion of West Coast submerged aquatic monitoring (\$60,700).

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

- Stormwater Treatment Area (STA) Management and Optimization includes optimization support, aerial imagery, mesocosm study, performance analyses, applied science, and lab support (\$2.3 million).
- Everglades Research and Evaluation including Active Marsh Improvements and Marsh Ecology support (\$827,440).
- Property and tax collector fees (\$1.2 million).
- Program's share of health care self-insurance (\$251,247).
- On-going C&SF Project Monitoring and Assessment, including Surface and Ground Water Monitoring, Flow Ratings and Structure Configurations, and Hydrologic Data Processing (\$3 million), including FTL / ORL USGS interagency expenditures (\$867,574).
- Lake Okeechobee Watershed Protection Plan support includes Taxonomic Support Services and streamgauging assistance at non-STA sites (\$1 million).
- Regional Water Quality Monitoring, Assessment, and Modeling (\$9.5 million).
- Restoration, coordination, and verification (RECOVER) (\$1.7 million) includes Adaptive Assessment and Monitoring project (\$1.3 million) and Loxahatchee Impoundment Landscape Assessment Project (\$978,940).

Items funded with fund balance include helicopter turbine overhaul, replacement of lab equipment, tax collector and property appraiser fees, greater everglades ecosystem restoration sponsorship and registration fees, Lake Okeechobee aerial vegetation map, sea level rise, and Fiscal Year 2014-15 merit increases.

## IV. PROGRAM AND ACTIVITY ALLOCATIONS

### 1.3 Technical Assistance

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

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

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

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

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	\$ 656,104	\$ 277,399	\$ 336,691	\$ 321,031	\$ 316,759	\$ (4,272)	-1.3%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Contracted Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Operating Expenses	\$ 25	\$ -	\$ 7	\$ -	\$ -	\$ -	
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL</b>	<b>\$ 656,129</b>	<b>\$ 277,399</b>	<b>\$ 336,698</b>	<b>\$ 321,031</b>	<b>\$ 316,759</b>	<b>\$ (4,272)</b>	<b>-1.3%</b>

<b>SOURCE OF FUNDS</b>	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2014-15	\$ 316,759	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 316,759

#### OPERATING AND NON-OPERATING

Fiscal Year 2014-15

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 316,759	\$ -	\$ 316,759
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ -	\$ -	\$ -
Operating Expenses	\$ -	\$ -	\$ -
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 316,759</b>	<b>\$ -</b>	<b>\$ 316,759</b>

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

#### IV. PROGRAM AND ACTIVITY ALLOCATIONS

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

**Budget Variances:** The Fiscal Year 2014-15 tentative budget represents a decrease of \$4,272 from the Fiscal Year 2013-14 amended budget.

**Major Budget Items:** Salaries and benefits for staff providing technical assistance to local governments on their local comprehensive plans and related documents.

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

## IV. PROGRAM AND ACTIVITY ALLOCATIONS

### 1.5 Technology and Information Services

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

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

#### SOUTH 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	\$ -	\$ -	\$ 1,006,634	\$ 1,217,835	\$ 1,749,691	\$ 531,856	43.7%
Other Personal Services	\$ -	\$ -	\$ 248,524	\$ 181,683	\$ -	\$ (181,683)	-100.0%
Contracted Services	\$ -	\$ -	\$ -	\$ 81,540	\$ 195,202	\$ 113,662	139.4%
Operating Expenses	\$ -	\$ -	\$ 954,171	\$ 938,486	\$ 872,740	\$ (65,746)	-7.0%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL	\$ -	\$ -	\$ 2,209,329	\$ 2,419,544	\$ 2,817,633	\$ 398,089	16.5%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2014-15	\$ 2,449,055	\$ 368,578	\$ -	\$ -	\$ -	\$ -	\$ 2,817,633

#### OPERATING AND NON-OPERATING

Fiscal Year 2014-15

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 1,381,113	\$ 368,578	\$ 1,749,691
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 195,202	\$ -	\$ 195,202
Operating Expenses	\$ 872,740	\$ -	\$ 872,740
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 2,449,055	\$ 368,578	\$ 2,817,633

**Changes and Trends:** The reductions in this activity reflect in part the District's emphasis on streamlining the budget to focus on core functions, with fewer projects and less contractual support.

**Budget Variances:** The Fiscal Year 2014-15 tentative budget represents an increase of \$398,089 from the Fiscal Year 2013-14 amended budget. There is a net decrease of \$68,021 between Other Personal Services and Contracted Services attributable to the transition from OPS to outsourcing for services on an as-needed basis. There is also a net reduction of \$65,746 in Operating Expenses due to decreases for software maintenance (\$62,003), PC lease (\$15,600), and cell phones (\$12,000).

**Major Budget Items:** Major budget items include \$605,578 for software maintenance, \$154,582 for computer consulting services, \$114,402 for hardware maintenance, \$76,620 for

#### **IV. PROGRAM AND ACTIVITY ALLOCATIONS**

personal computer and copier/printer leases, and \$111,360 for internet, cellular, local and long distance phone service.

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

## IV. PROGRAM AND ACTIVITY ALLOCATIONS

### 2.0 Acquisition, Restoration and Public Works

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

The salaries and benefits budget contains increases for health insurance, merit and bonus.

#### SOUTH 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	\$ 17,689,058	\$ 10,822,480	\$ 12,160,016	\$ 14,881,832	\$ 17,771,469	\$ 2,889,637	19.4%
Other Personal Services	\$ 8,081,462	\$ 5,309,480	\$ 5,599,132	\$ 151,403	\$ -	\$ (151,403)	-100.0%
Contracted Services	\$ -	\$ -	\$ -	\$ 25,514,789	\$ 46,671,326	\$ 21,156,537	82.9%
Operating Expenses	\$ 10,509,566	\$ 6,234,980	\$ 7,936,544	\$ 13,342,634	\$ 15,196,269	\$ 1,853,635	13.9%
Operating Capital Outlay	\$ 17,001,012	\$ 9,581,681	\$ 9,520,369	\$ 15,644,102	\$ 19,705,121	\$ 4,061,019	26.0%
Fixed Capital Outlay	\$ 330,257,172	\$ 23,468,062	\$ 19,795,558	\$ 137,547,222	\$ 184,916,706	\$ 47,369,484	34.4%
Interagency Expenditures (Cooperative Funding)	\$ 15,685,727	\$ 6,724,843	\$ 3,100,137	\$ 8,645,246	\$ 4,929,754	\$ (3,715,492)	-43.0%
Debt	\$ 35,244,177	\$ 35,223,036	\$ 35,236,168	\$ 35,185,841	\$ 35,182,247	\$ (3,594)	0.0%
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
<b>TOTAL</b>	<b>\$ 434,468,175</b>	<b>\$ 97,364,562</b>	<b>\$ 93,347,924</b>	<b>\$ 250,913,069</b>	<b>\$ 324,372,892</b>	<b>\$ 73,459,823</b>	<b>29.3%</b>

#### SOURCE OF FUNDS

Fiscal Year 2014-15

	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Salaries and Benefits	\$ 16,868,281	\$ 536,607	\$ -	\$ -	\$ 343,603	\$ 22,978	\$ 17,771,469
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contracted Services	\$ 4,702,923	\$ 22,558,554	\$ -	\$ -	\$ 18,357,723	\$ 1,052,126	\$ 46,671,326
Operating Expenses	\$ 4,445,205	\$ 2,440,568	\$ -	\$ -	\$ 8,310,218	\$ 278	\$ 15,196,269
Operating Capital Outlay	\$ 75,148	\$ 13,119,631	\$ -	\$ -	\$ 6,510,342	\$ -	\$ 19,705,121
Fixed Capital Outlay	\$ -	\$ 42,604,214	\$ -	\$ -	\$ 142,312,492	\$ -	\$ 184,916,706
Interagency Expenditures (Cooperative Funding)	\$ 595,868	\$ 4,110,592	\$ -	\$ -	\$ 220,000	\$ 3,294	\$ 4,929,754
Debt	\$ 35,182,247	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 35,182,247
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 61,869,672</b>	<b>\$ 85,370,166</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 176,054,378</b>	<b>\$ 1,078,676</b>	<b>\$ 324,372,892</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	156	\$ 12,212,576	\$ 17,234,862	\$ 536,607	\$ 17,771,469
Other Personal Services	-	\$ -	\$ -	\$ -	\$ -
Contracted Services	-	\$ -	\$ 9,792,854	\$ 36,878,472	\$ 46,671,326
Operating Expenses			\$ 12,751,701	\$ 2,444,568	\$ 15,196,269
Operating Capital Outlay			\$ 4,913,278	\$ 14,791,843	\$ 19,705,121
Fixed Capital Outlay			\$ 20,086,819	\$ 164,829,887	\$ 184,916,706
Interagency Expenditures (Cooperative Funding)			\$ 744,162	\$ 4,185,592	\$ 4,929,754
Debt			\$ 35,182,247	\$ -	\$ 35,182,247
Reserves - Emergency Response			\$ -	\$ -	\$ -
<b>TOTAL</b>			<b>\$ 100,705,923</b>	<b>\$ 223,666,969</b>	<b>\$ 324,372,892</b>

#### WORKFORCE

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

WORKFORCE CATEGORY	Fiscal Year					(Tentative - Current) 2013-2014 to 2014-2015	
	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	Difference	% Change
Authorized Positions	182	129	142	142	156	14	9.9%
Contingent Worker	0	0	0	0	0	-	-
Other Personal Services	13	8	3	1	0	(1)	-100.0%
Intern	0	0	0	0	0	-	-
Volunteer	0	0	0	0	0	-	-
<b>TOTAL WORKFORCE</b>	<b>195</b>	<b>137</b>	<b>145</b>	<b>143</b>	<b>156</b>	<b>13</b>	<b>9.1%</b>

**South 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)		142.03	\$	250,913,069	
<b>Reductions</b>					
Issue	Description	Issue Amount	Workforce	Category Subtotal	Issue Narrative
Salaries and Benefits		-		-	
		-			
Other Personal Services		-		(151,403)	
1	Decrease in Cont Serv - IT Consulting Services (OPS)	(151,403)			
Contracted Services				(10,269,752)	
2	Decrease in C-111 Spreader Canal	(97,899)			
3	Decrease in C-43 Water Quality Testing Facility	(881,540)			
4	Decrease in Central Everglades Planning Study	(25,000)			
5	Decrease in Dispersed Water Mgmt. (DWM) Program	(4,298,899)			
6	Decrease in FRESP (FL Ranchlands Env Services Proj)	(493,750)			
7	Decrease in KB Modeling & Operations Study	(14,523)			
8	Decrease in KCOL and KUB Monitoring and Assessment	(91,200)			
9	Decrease in KR Restoration Evaluation Program	(45,000)			
10	Decrease in LOW Pre-Drainage Characterization	(65,500)			
11	Decrease in Loxahatchee River Watershed Restoratio	(500,000)			
12	Decrease in Cont Serv - Computer Software Licenses	(25,000)			
13	Decrease in Cont Serv - IT Consulting Services (NON OPS)	(34,100)			
14	Decrease in Capital Outlay - AUC Legal Services	(100,000)			
15	Decrease in Picayune Strand Restoration Project	(505)			
16	Decrease in Rolling Meadows Wetland Restoration	(75,000)			
17	Decrease in RS Program - Regional Projects PARNT	(2,537,129)			
18	Decrease in Kissimmee Basin Hydrologic Monitoring	(52,562)			
19	Decrease in BBCW, Phase 1 Construction P0287	(700)			
20	Decrease in Cont Serv - External Provider	(9,285)			
21	Decrease in DWM Allapattah-Williamson-Turnpike WRP	(587,035)			
22	Decrease in C43 Berry Groves Interim Storage	(180,000)			
23	Decrease in DWM Temporary Storage Opportunities	(155,125)			
Operating Expenses				(6,967,121)	
24	Decrease in C-111 Spreader Canal	(265,854)			
25	Decrease in Cont Serv - Maint & Repairs - District Works	(11,000)			
26	Decrease in Cont Serv - Maintenance Repairs - Equipment	(1,391)			
27	Decrease in Cont Serv - Mowing-Canals/Levees	(25,336)			
28	Decrease in Oper Expense - Electrical Service	(236,500)			
29	Decrease in Oper Expense - Inventory Other Fuels	(3,894)			
30	Decrease in Oper Expense - Inventory Parts and Supplies	(17,243)			
31	Decrease in Oper Expense - Parts,Supp - Fleet	(2,060)			
32	Decrease in Oper Expense - Parts,Supp - Laboratory	(3,755)			
33	Decrease in Oper Expense - Permits & Fees	(1,500)			
34	Decrease in Oper Expense - Tools and Equipment	(5,666)			
35	Decrease in Grant Parcel Wetland Restoration	(3,739)			
36	Decrease in KB Modeling & Operations Study	(2,600)			
37	Decrease in Cont Serv - Waste Disposal Services	(1,000)			
38	Decrease in Oper Expense - Parts and Supplies	(2,133)			
39	Decrease in Oper Expense - Tools and Equipment	(4,000)			
40	Decrease in Cont Serv - Maint & Repairs - Computer Hardware	(12,166)			
41	Decrease in Cont Serv - Maint & Repairs - Computer Software	(49,651)			
42	Decrease in Oper Expense - Books/Subscriptions	(450)			
43	Decrease in Oper Expense - Cell Phones	(10,000)			
44	Decrease in Oper Expense - Conference Registrations	(2,200)			
45	Decrease in Oper Expense - District Travel	(11,662)			
46	Decrease in Oper Expense - Freight	(200)			
47	Decrease in Oper Expense - Meeting Expenses	(251)			
48	Decrease in Oper Expense - Memberships, Dues and/or Fees	(446)			

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

**Tentative Budget - August 1, 2014**

<b>FY 2013-14 Budget (Current-Amended)</b>		<b>142.03</b>	<b>\$</b>	<b>250,913,069</b>	
<b>Reductions</b>					
<b>Issue</b>	<b>Description</b>	<b>Issue Amount</b>	<b>Workforce</b>	<b>Category Subtotal</b>	<b>Issue Narrative</b>
49	Decrease in Oper Expense - Parts,Supp - Computer	(25,000)			
50	Decrease in Oper Expense - Parts,Supp - Office	(1,685)			
51	Decrease in Oper Expense - Printing Services Non-Outreach	(250)			
52	Decrease in Oper Expense - Rent/Lease Equipment	(13,000)			
53	Decrease in Oper Expense - Tools and Equipment	(1,785)			
54	Decrease in Cont Serv - Maint & Repairs - District Works	(100)			
55	Decrease in Cont Serv - Maintenance and Repairs	(4,873)			
56	Decrease in Cont Serv - Maintenance Repairs - Environmental	(6,811)			
57	Decrease in Cont Serv - Waste Disposal Services	(863)			
58	Decrease in Oper Expense - Books/Subscriptions	(4,628)			
59	Decrease in Oper Expense - Construction Materials	(5,989)			
60	Decrease in Oper Expense - District Uniforms	(608)			
61	Decrease in Oper Expense - Electrical Service	(22,658)			
62	Decrease in Oper Expense - Freight	(615)			
63	Decrease in Oper Expense - Inventory Chemicals	(4,266)			
64	Decrease in Oper Expense - Inventory Oils/Lubricants/Solvents	(510)			
65	Decrease in Oper Expense - Inventory Other Fuels	(197,597)			
66	Decrease in Oper Expense - Inventory Parts and Supplies	(8,220)			
67	Decrease in Oper Expense - Parts and Supplies	(14,015)			
68	Decrease in Oper Expense - Parts,Supp - Build & Ground Equip	(4,961)			
69	Decrease in Oper Expense - Parts,Supp - Electrical/Electronic	(26,453)			
70	Decrease in Oper Expense - Parts,Supp - Fleet	(4,706)			
71	Decrease in Oper Expense - Parts,Supp - Office	(1,684)			
72	Decrease in Oper Expense - Permits & Fees	(240)			
73	Decrease in Oper Expense - Rent/Lease Equipment	(251)			
74	Decrease in Oper Expense - Tools and Equipment	(18,375)			
75	Decrease in C-44 Reservoir/STA Project P0600	(16,330)			
76	Decrease in Cont Serv - Mowing-Canals/Levees	(18,330)			
77	Decrease in Oper Expense - Parts and Supplies	(3,000)			
78	Decrease in Oper Expense - Parts,Supp - Fleet	(6,000)			
79	Decrease in RS L-8 FEB P0801	(5,011,350)			
80	Decrease in Oper Expense - Parts,Supp - Laboratory	(504)			
81	Decrease in BBCW, Phase 1 Construction P0287	(19,500)			
82	Decrease in Cont Serv - Equipment Inspections	(330)			
83	Decrease in Cont Serv - General Maintenance	(3,000)			
84	Decrease in Cont Serv - Maint & Repairs - District Works	(1,500)			
85	Decrease in Cont Serv - Maint & Repairs - Vehicles	(1,000)			
86	Decrease in Cont Serv - Security Services	(500)			
87	Decrease in Cont Serv - Terrestrial Spraying	(100,000)			
88	Decrease in Oper Expense - Construction Materials	(4,900)			
89	Decrease in Oper Expense - District Uniforms	(400)			
90	Decrease in Oper Expense - Electrical Service	(45,000)			
91	Decrease in Oper Expense - Freight	(1,500)			
92	Decrease in Oper Expense - Heating Fuel	(3,000)			
93	Decrease in Oper Expense - Inventory Chemicals	(1,028)			
94	Decrease in Oper Expense - Inventory Oils/Lubricants/Solvents	(350)			
95	Decrease in Oper Expense - Inventory Other Fuels	(2,600)			
96	Decrease in Oper Expense - Inventory Parts and Supplies	(3,971)			
97	Decrease in Oper Expense - Other	(250)			
98	Decrease in Oper Expense - Parts,Supp - Agricultural	(100)			
99	Decrease in Oper Expense - Parts,Supp - Build & Ground Equip	(1,150)			
100	Decrease in Oper Expense - Parts,Supp - Electrical/Electronic	(3,500)			
101	Decrease in Oper Expense - Parts,Supp - Fleet	(7,251)			
102	Decrease in Oper Expense - Permits & Fees	(1,500)			
103	Decrease in Oper Expense - Rent/Lease Equipment	(500)			
104	Decrease in Oper Expense - Tools and Equipment	(13,137)			
105	Decrease in DWM Allapattah-Williamson-Turnpike WRP	(100,000)			
106	Decrease in Oper Expense - Construction Materials	(550,000)			
107	Decrease in Oper Expense - Permits & Fees	(800)			

**South 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)		142.03	\$	250,913,069	
<b>Reductions</b>					
Issue	Description	Issue Amount	Workforce	Category Subtotal	Issue Narrative
<b>Operating Capital Outlay</b>				(6,177,405)	
108	Decrease in Dispersed Water Mgmt. (DWM) Program	(500,000)			
109	Decrease in EOC Chiller / Condenser	(482,637)			
110	Decrease in Lake Hicpochee Hydrologic Enhancement	(1,400,000)			
111	Decrease in Capital Outlay - AUC Design/Engineering Contracts	(25,000)			
112	Decrease in Capital Outlay - Equipment	(151,500)			
113	Decrease in Capital Outlay - AUC Land Management	(27,788)			
114	Decrease in Rolling Meadows Wetland Restoration	(3,396,177)			
115	Decrease in RS A-1 FEB P0801	(161,158)			
116	Decrease in BBCW, Phase 1 Construction P0287	(13,500)			
117	Decrease in L-31 East Flow Way	(19,645)			
<b>Fixed Capital Outlay</b>				(56,447,634)	
118	Decrease in Compartment B Buildout	(1,345,536)			
119	Decrease in EOC Chiller / Condenser	(600,000)			
120	Decrease in Capital Outlay - AUC Water Control Structures	(1,217,308)			
121	Decrease in Picayune Strand Restoration Project	(6,139,861)			
122	Decrease in Capital Outlay - LIP Land	(836,125)			
123	Decrease in RS A-1 FEB P0801	(21,636,908)			
124	Decrease in RS STA1W Expansion #1 P0801	(1,364,697)			
125	Decrease in RS L-8 FEB P0801	(23,307,199)			
<b>Interagency Expenditures (Cooperative Funding)</b>				(7,231,072)	
126	Decrease in AWS-FY12-FY17 Program	(345,700)			
127	Decrease in BCB AWS Projects	(2,200,000)			
128	Decrease in C-111 Spreader Canal	(38,000)			
129	Decrease in Oper Expense - Interagency State of FL	(28,000)			
130	Decrease in Dispersed Water Mgmt. (DWM) Program	(400,000)			
131	Decrease in IMWID Dispersed Water Mgmt	(1,537,235)			
132	Decrease in Lemkin Creek Stormwater Improvement (UNL)	(739,137)			
133	Decrease in Miami River Commission	(120,000)			
134	Decrease in North Shore Lake Okee Nav Channel Imp	(1,000,000)			
135	Decrease in Oper Expense - Interagency Federal Matching	(329,000)			
136	Decrease in Modwaters & S. Dade C-111 Project PARNT	(1,000)			
137	Decrease in Oper Expense - Interagency State of FL	(23,000)			
138	Decrease in WC-FY10-14 Conserve Florida Water Clear	(20,000)			
139	Decrease in WC-FY13-17 Water Savings Incentive Prgm	(250,000)			
140	Decrease in C43 Berry Groves Interim Storage	(200,000)			
<b>Debt</b>				(553,593)	
141	Decrease in Oper Expense - COPS #1 Interest - MA	(553,593)			
<b>Reserves</b>				-	
<b>TOTAL REDUCTIONS</b>				(87,797,980)	

**South 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 Narrative
Issue	Description	Issue Amount	Workforce	Category Subtotal	
Salaries and Benefits			14.28	2,889,637	The Salaries and benefits budget contains increases for redirected FTEs and health insurance, FRS, merit and bonus. Overall increase in this category is \$2.3 million.
1	Increase in Salaries and Wages	1,221,021	14.28		
2	Increase in Fringe Benefits	1,668,616			
Other Personal Services					-
Contracted Services					31,426,289
3	Increase in CERP Water Quality Studies	120,117			Overall increase in this category is \$21.2 million primarily due to Restoration Strategies, CERP, and Dispersed Water Management
4	Increase in Cont Serv - Advertising Services	3,500			SOETF - Multi-year funded grant from FDEP
5	Increase in Cont Serv - Alligator Protection Services	199			Increase for surplus lands review
6	Increase in Cont Serv - External Provider	365,495			
7	Increase in Cont Serv - Professional	23,300			Includes services for Dispersed Water Management
8	Increase in Cont Serv - Road Grading Services	7,533			Increase in title information service
9	Increase in Cont Serv - Non Capital Appraisal Fees	22,500			
10	Increase in Cont Serv - IT Consulting Services (NON-OPS)	128,818			Increase for surplus lands review
11	Increase in Cont Serv - External Provider	7,298,345			Transitioning from OPS to Outsourcing for services on an as-needed basis
12	Increase in Dispersed Water Mgmt (DWM) Program PART	3,391,262			Includes Liability Claims Payable
13	Increase in DWM Allapattah-Williamson-Tumpk WRP P0665	1,767,452			Continuation of existing contracts
14	Increase in FRESP (FL Ranchland Env Svcs Proj) P0665	493,750			Continuation of existing contracts
15	Increase in DWM Water Farming Pilot Projects P0665	1,824,884			Continuation of existing projects
16	Increase in DWM NE-PES Solicitation #2 P0665	10,408,700			Continuation of existing contracts
17	Increase in C37 Dredge Mitigation	270,000			New project start
18	Increase in RS SP STA Water and TP Budget P0801	112,000			New project start - Science Plan
19	Increase in RS SP Modl Assist Dev of Oper Guid P0801	433,000			New project start - Science Plan
20	Increase in RS SP Canal Conveyance P0801	50,000			New project start - Science Plan
21	Increase in RS SP P-Sources, Forms and Flux P0801	1,379,000			New project start - Science Plan
22	Increase in RS SP PSTA Tech Perfrm, Dsgn & Ops P0801	405,000			New project start - Science Plan
23	Increase in RS SP Soil Amendments P0801	143,000			New project start - Science Plan
24	Increase in RS SP Deep Water Pulse on Cattail P0801	164,000			New project start - Science Plan
25	Increase in RS SP STA-1W Test Cell Refurb P0801	705,600			New project start - Science Plan
26	Increase in DWM Temp Storage Opportunities P0665	527,294			Continuation of existing contracts
27	Increase in C-43 Bioassays and Mesocosms (Grant 319)	881,540			New project start
28	Increase in RS Replacement MECCA FEB P0801	500,000			New project start - Restoration Strategies design & construction
Operating Expenses					8,820,756
29	Increase in CERP Water Quality Studies	4,000			Overall increase in this category of \$1.9 million
30	Increase in Oper Expense - District Travel	2,649			
31	Increase in Oper Expense - Tools/Equipment/PPE	1,000			
32	Increase in Cont Serv - Aquatic Spraying	135,500			Increased based on trends
33	Increase in Cont Serv - General Maintenance	2,000			
34	Increase in Cont Serv - Maint & Repairs - Vehicles	567			
35	Increase in Cont Serv - Maintenance and Repairs	1,833			
36	Increase in Cont Serv - Mowing-Canals/Levees	2,333			
37	Increase in Cont Serv - Mowing-Field/Pump Stations	500			
38	Increase in Cont Serv - Terrestrial Spraying	100,000			Biscayne Bay Coastal Wetlands-Cutler
39	Increase in Oper Expense - Construction Materials	5,000			
40	Increase in Oper Expense - Electrical Service	2,000			
41	Increase in Oper Expense - Inventory Chemicals	3,000			
42	Increase in Oper Expense - Inventory Oils/Lubricants/Solvents	2,233			
43	Increase in Oper Expense - Inventory Other Fuels	20,000			Increased based on trends
44	Increase in Oper Expense - Parts and Supplies	11,200			Increased based on trends
45	Increase in Oper Expense - Parts,Supp - Electrical/Electronic	5,000			
46	Increase in Oper Expense - Parts,Supp - Fleet	3,333			
47	Increase in Oper Expense - Parts,Supp - Laboratory	6,124			

**South 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 Narrative
Issue	Description	Issue Amount	Workforce	Category Subtotal	
48	Increase in Oper Expense - Professional Licenses	175			
49	Increase in Oper Expense - Tools/Equipment/PPE	8,452			
50	Increase in Picayune Strand Restoration Project	315			
51	Increase in Cont Serv - General Maintenance	892			
52	Increase in Cont Serv - Mowing-Field/Pump Stations	12,610			Increased based on trends
53	Increase in Cont Serv - Terrestrial Spraying	430,960			New Works - Picayune Strand
54	Increase in Oper Expense - Other Fees	270			
55	Increase in Oper Expense - Parts, Supp - Water Control Struct	6,328			
56	Increase in Oper Expense - Parts,Supp - Laboratory	1,336			
57	Increase in Oper Expense - Tools/Equipment/PPE	8,448			
58	Increase in Cont Serv - Terrestrial Spraying	150,000			Rolling Meadows project
59	Increase in RS S-5AS Divide P0801	2,262,000			Project will be going into construction in 2015
60	Increase in Oper Expense - Parts and Supplies	2,050			
61	Increase in RS Replacement MECCA FEB P0801	73,500			New project start
62	Increase in RS RP Lainhart & Masten Conveyance P0801	2,000,000			Project will be going into construction in 2015
63	Increase in DWM Temp Storage Opportunities P0665	40,000			Continuation of existing contracts
64	Increase in Ten Mile Creek CRP	1,000,000			Continuation of existing project
65	Increase in RS G-341 & Conveyance Impr P0801	2,500,000			New project start
66	Increase in FRESP (FL Ranchland Env Svcs Proj) P0665	50			
67	Increase in LO Critical Restoration Proj STAs Repair	15,098			Continuation of existing project
<b>Operating Capital Outlay</b>				<b>10,238,424</b>	Overall increase in this category is \$4.1 million
68	Increase in C-43 West Storage Reservoir	1,000,000			Continuation of existing project
69	Increase in RS G-716 Structure Expansion P0801	133,400			Project will be going into construction
70	Increase in RS STA1W Expansion #1 P0801	1,158,134			Continuation of existing project
71	Increase in RS Replacement MECCA FEB P0801	7,702,390			Continuation of existing project
72	Increase in DWM Temp Storage Opportunities P0665	150,000			Continuation of existing contracts
73	Increase in C-44 Reservoir/STA Project P0600	94,500			Continuation of existing project
<b>Fixed Capital Outlay</b>				<b>103,817,118</b>	Overall increase in this category is \$47.4 million
74	Increase in C-43 West Storage Reservoir	17,200,000			Continuation of existing project
75	Increase in Lake Hicpochee Hydrologic Enhancement	5,900,000			Continuation of design and begin construction
76	Increase in Capital Outlay - LIP Land	19,150,000			Indian River Lagoon South
77	Increase in Capital Outlay - AUC Water Control Structures	166,550			
78	Increase in Rolling Meadows Wetland Restoration	3,371,180			Continuation of existing project
79	Increase in C-44 Reservoir/STA Project P0600	40,669,788			Continuation of existing project
80	Increase in RS L-8 Divide P0801	3,000,000			Continuation of construction
81	Increase in RS G-716 Structure Expansion P0801	2,759,600			Project will be going into construction
82	Increase in S. Dade C-111 Federal Project P0405	11,600,000			Continuation of existing project
<b>Interagency Expenditures (Cooperative Funding)</b>				<b>3,515,580</b>	Overall decrease in this category is \$3.7 million
83	Increase in Oper Expense - Interagency Local	1,989,521			Includes funding for Local Cooperative Funding Program (alternative water supply, stormwater, & water conservation projects)
84	Increase in Oper Expense - Interagency Public Univ	40,000			Florida Automated Weather Network
85	Increase in Oper Expense - Interagency State of FL	45,602			Monitoring & lab analysis
86	Increase in Picayune Strand Restoration Project	8,263			
87	Increase in Oper Expense - Interagency State of FL	-			
88	Increase in Dispersed Water Mgmt (DWM) Program PART	150,000			Continuation of existing contracts
89	Increase in IMWID Dispersed Water Mgmt P0665	885,819			Continuation of existing contracts
90	Increase in S Miami-Dade Seasonal Ops Study P0287	200,000			Continuation of existing project
91	Increase in C43 Berry Groves Interim Storage P0665	45,000			Continuation of existing project
92	Increase in DWM Water Farming Pilot Projects P0665	151,375			Continuation of existing projects
<b>Debt</b>				<b>549,999</b>	Overall decrease in this category is \$3,594
93	Increase in Oper Expense - Principal Repayment COPS#1-MA	549,999			Allocation of debt service based on amortization schedule for FY15
<b>Reserves</b>				-	
<b>TOTAL NEW ISSUES</b>			<b>14.28</b>	<b>161,257,803</b>	
<b>2.0 Acquisition, Restoration and Public Works</b>					
<b>Total Workforce and Tentative Budget for FY 2014-15</b>			<b>156.31</b>	<b>\$ 324,372,892</b>	

## IV. PROGRAM AND ACTIVITY ALLOCATIONS

### 2.2 Water Source Development

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

Fiscal Years 2010-11, 2011-12, 2012-13, 2013-14, and 2014-15  
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	\$ 762,590	\$ 384,291	\$ 321,666	\$ 402,989	\$ 473,109	\$ 70,120	17.4%
Other Personal Services	\$ 64,350	\$ 19,150	\$ -	\$ -	\$ -	\$ -	
Contracted Services	\$ -	\$ -	\$ -	\$ 92,000	\$ -	\$ (92,000)	-100.0%
Operating Expenses	\$ 1,264	\$ 805	\$ 1,898	\$ 5,250	\$ 4,500	\$ (750)	-14.3%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ 5,160,880	\$ 3,910,990	\$ 1,669,300	\$ 2,580,700	\$ 2,500,000	\$ (80,700)	-3.1%
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL</b>	\$ 5,989,084	\$ 4,315,236	\$ 1,992,864	\$ 3,080,939	\$ 2,977,609	\$ (103,330)	-3.4%

<b>SOURCE OF FUNDS</b>	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2014-15	\$ 477,609	\$ 2,500,000	\$ -	\$ -	\$ -	\$ -	\$ 2,977,609

#### OPERATING AND NON-OPERATING

Fiscal Year 2014-15

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 473,109	\$ -	\$ 473,109
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ -	\$ -	\$ -
Operating Expenses	\$ 4,500	\$ -	\$ 4,500
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ 2,500,000	\$ 2,500,000
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
<b>TOTAL</b>	\$ 477,609	\$ 2,500,000	\$ 2,977,609

## IV. PROGRAM AND ACTIVITY ALLOCATIONS

### 2.2.1 Water Resource Development Projects

**District Description:** Regional water supply plans and updates have been prepared and approved by the Governing Board for four planning regions that collectively cover the entire District: Lower East Coast, Lower West Coast, Upper East Coast, and Kissimmee Basin. Since the 2005-2006 update, the District's Kissimmee Basin has been subdivided into the Lower Kissimmee Basin and Upper Kissimmee Basin as a result of the Central Florida Water Initiative (CFWI). The CFWI is a collaborative effort between three Water Management Districts (SFWMD, SWFWMD, SJRWMD), with other agencies and stakeholders to address current and long-term water supply needs in a five-county area of central Florida where the three District boundaries meet. The Upper Kissimmee Basin is included in the CFWI planning area and water supply plan. The water supply plans project water demands over at least a 20-year planning horizon and identify strategies to meet demand needs, including Water Resource Development projects. The water supply plans are updated every five years.

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

Fiscal Years 2010-11, 2011-12, 2012-13, 2013-14, and 2014-15  
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 \$ (Tentative -- Tentative)	% of Change (Current -- Tentative)
Salaries and Benefits	\$ 626,584	\$ 237,384	\$ 252,092	\$ 319,847	\$ 396,050	\$ 76,203	23.8%
Other Personal Services	\$ 64,350	\$ 19,150	\$ -	\$ -	\$ -	\$ -	-
Contracted Services	\$ -	\$ -	\$ -	\$ 25,000	\$ -	\$ (25,000)	-100.0%
Operating Expenses	\$ 1,264	\$ 805	\$ 1,898	\$ 5,250	\$ 4,500	\$ (750)	-14.3%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
<b>TOTAL</b>	\$ 692,197	\$ 257,339	\$ 253,990	\$ 350,097	\$ 400,550	\$ 50,453	14.4%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2014-15	\$ 400,550	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 400,550

#### OPERATING AND NON-OPERATING

Fiscal Year 2014-15

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 396,050	\$ -	\$ 396,050
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ -	\$ -	\$ -
Operating Expenses	\$ 4,500	\$ -	\$ 4,500
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
<b>TOTAL</b>	\$ 400,550	\$ -	\$ 400,550

**Changes and Trends:** Water Resource Development projects support the implementation of the water supply plans based on Governing Board strategic direction.

In Fiscal Year 2013-14, the 2013 Lower East Coast Water Supply Plan update was approved. Receipt of the draft CFWI Regional Water Supply Plan was acknowledged by three Water Management District Governing Boards in May 2014, with final plan approval scheduled for completion in the summer of 2015. The Lower Kissimmee Basin Water Supply Plan has been posted for public review and is scheduled to be approved in late summer 2014.

In Fiscal Year 2014-15 the District will: finalize the five-year update to the 2009 saltwater interface maps of the surficial aquifers of Broward, Palm Beach, Martin, St. Lucie, Collier, and Lee counties; continue development of a new Surficial Aquifer System and Intermediate Aquifer

#### IV. PROGRAM AND ACTIVITY ALLOCATIONS

System groundwater model for the Lower West Coast planning area; continue application of the East Coast Floridan model and the associated public participation process for the Upper East Coast planning area; initiate the update to the upper East Coast Water Supply Plan; and continue monitoring of groundwater levels, including the United States Geological Survey groundwater monitoring network, to support water management activities. Funding levels for Water Resource Development projects have been reduced due to the decrease in available resources.

**Budget Variances:** The Fiscal Year 2014-15 tentative budget represents an increase from the Fiscal Year 2013-14 amended budget.

**Major Budget Items:** The Fiscal Year 2014-15 tentative budget includes salaries and benefits (\$396,050).

## IV. PROGRAM AND ACTIVITY ALLOCATIONS

### 2.2.2 Water Supply Development Assistance

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

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

Fiscal Years 2010-11, 2011-12, 2012-13, 2013-14, and 2014-15  
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	\$ 136,007	\$ 146,907	\$ 69,574	\$ 83,142	\$ 77,059	\$ (6,083)	-7.3%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Contracted Services	\$ -	\$ -	\$ -	\$ 67,000	\$ -	\$ (67,000)	-100.0%
Operating Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ 5,160,880	\$ 3,910,990	\$ 1,669,300	\$ 2,580,700	\$ 2,500,000	\$ (80,700)	-3.1%
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL</b>	<b>\$ 5,296,887</b>	<b>\$ 4,057,897</b>	<b>\$ 1,738,874</b>	<b>\$ 2,730,842</b>	<b>\$ 2,577,059</b>	<b>\$ (153,783)</b>	<b>-5.6%</b>

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2014-15	\$ 77,059	\$ 2,500,000	\$ -	\$ -	\$ -	\$ -	\$ 2,577,059

#### OPERATING AND NON-OPERATING

Fiscal Year 2014-15

	(Recurring - all revenues)	(Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 77,059	\$ -	\$ 77,059
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ -	\$ -	\$ -
Operating Expenses	\$ -	\$ -	\$ -
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ 2,500,000	\$ 2,500,000
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 77,059</b>	<b>\$ 2,500,000</b>	<b>\$ 2,577,059</b>

**Changes and Trends:** In 1986 the District began a program to cost share water supply development projects, primarily with local governments and other entities. Since the program began, the level of funding and the types of projects funded have varied from year to year. Options are being evaluated to combine the District's alternative water supply, stormwater, and conservation funding programs into one Cooperative Funding Program. A Cooperative Funding Program will be initiated late in Fiscal Year 2014-15 primarily for Fiscal Year 2015-16 and beyond.

**Budget Variances:** The Fiscal Year 2014-15 tentative budget represents a decrease from the Fiscal Year 2013-14 amended budget due primarily to the reduction of funding for Alternative Water Supply projects.

**Major Budget Items:** The Fiscal Year 2014-15 tentative budget includes funding for water supply development projects funded with fund balance.

## IV. PROGRAM AND ACTIVITY ALLOCATIONS

### 2.3 Surface Water Projects

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

The EFA and CERP surface water projects are unique to the South Florida Water Management District. As such, separate narratives and programmatic spreadsheets for each of these projects are provided in the section titled “District Specific Programs and Activities” on pages 145-151.

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

The Kissimmee River Restoration Evaluation Program continues to quantify the ecological response to restoration to date, providing input for adaptive management and final success evaluations after project completion. Water management operations within the basin control the waters flowing from the Kissimmee Chain of Lakes through the Kissimmee River to Lake Okeechobee. The Kissimmee Basin Modeling and Operations Study developed a basin-wide operations model and evaluation tools. The study is on indefinite hold. The currently authorized Final Headwaters Revitalization Schedule will be implemented for water control structure S-65, which regulates inflows to the Kissimmee River from the Kissimmee Chain of Lakes, following completion of restoration construction and acquisition of remaining project lands.

The District undertook initial technical work to support establishment of a water reservation for the Kissimmee Chain of Lakes and Kissimmee River in 2008. A substantial ecologic and hydrologic analysis of the region / system / area was completed and documented in the draft 2009 Technical Document to Support Water Reservations for the Kissimmee River and Chain of Lakes. In June 2014, the Governing Board approved initiation of rulemaking to develop a water reservation rule for nineteen (19) water bodies and one (1) river system and its associated floodplain in the greater Kissimmee Basin. The reservation is expected to restrict allocation from the aforementioned reservation water bodies, as well as the major surface water contributors to these water bodies. A Water Reservation Rule is expected to be adopted in late 2015.

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

## IV. PROGRAM AND ACTIVITY ALLOCATIONS

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

The Comprehensive Everglades Restoration Plan (CERP) contains more than 60 major components that involve the creation of approximately 217,000 acres of reservoirs and wetland-based water treatment areas. These components will vastly improve the quantity, quality, timing, and distribution of water for the South Florida environment. In addition, implementation of CERP will improve or sustain water supplies for urban and agricultural needs, while maintaining current Central and Southern Florida (C&SF) Flood Control Project purposes. CERP includes pilot projects to test technologies, such as Aquifer Storage and Recovery (ASR) and seepage management methods, which are essential to the implementation of CERP. CERP also includes seven Critical Restoration Projects, for which Project Cooperative Agreements were executed by the USACE and the District.

### SOUTH 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	\$ 16,293,430	\$ 10,123,566	\$ 10,993,696	\$ 13,594,526	\$ 16,499,079	\$ 2,904,553	21.4%
Other Personal Services	\$ 8,002,150	\$ 5,290,330	\$ 5,331,651	\$ -	\$ -	\$ -	-
Contracted Services	\$ -	\$ -	\$ -	\$ 25,354,839	\$ 46,508,658	\$ 21,153,819	83.4%
Operating Expenses	\$ 10,364,419	\$ 6,079,886	\$ 7,180,117	\$ 12,702,552	\$ 14,571,754	\$ 1,869,202	14.7%
Operating Capital Outlay	\$ 17,001,012	\$ 9,514,563	\$ 9,482,281	\$ 15,136,465	\$ 19,705,121	\$ 4,568,656	30.2%
Fixed Capital Outlay	\$ 328,909,044	\$ 23,468,062	\$ 19,795,558	\$ 136,947,222	\$ 184,916,706	\$ 47,969,484	35.0%
Interagency Expenditures (Cooperative Funding)	\$ 10,105,873	\$ 2,488,018	\$ 1,054,306	\$ 5,739,546	\$ 2,299,754	\$ (3,439,792)	-59.9%
Debt	\$ 35,244,177	\$ 35,223,036	\$ 35,236,168	\$ 35,185,841	\$ 35,182,247	\$ (3,594)	0.0%
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
<b>TOTAL</b>	<b>\$ 425,920,105</b>	<b>\$ 92,187,461</b>	<b>\$ 89,073,777</b>	<b>\$ 244,660,991</b>	<b>\$ 319,683,319</b>	<b>\$ 75,022,328</b>	<b>30.7%</b>

<b>SOURCE OF FUNDS</b>	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2014-15	\$ 59,680,099	\$ 82,870,166	\$ -	\$ -	\$ 176,054,378	\$ 1,078,676	\$ 319,683,319

#### OPERATING AND NON-OPERATING

Fiscal Year 2014-15

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 15,962,472	\$ 536,607	\$ 16,499,079
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 9,630,186	\$ 36,878,472	\$ 46,508,658
Operating Expenses	\$ 12,127,186	\$ 2,444,568	\$ 14,571,754
Operating Capital Outlay	\$ 4,913,278	\$ 14,791,843	\$ 19,705,121
Fixed Capital Outlay	\$ 20,086,819	\$ 164,829,887	\$ 184,916,706
Interagency Expenditures (Cooperative Funding)	\$ 614,162	\$ 1,685,592	\$ 2,299,754
Debt	\$ 35,182,247	\$ -	\$ 35,182,247
Reserves - Emergency Response	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 98,516,350</b>	<b>\$ 221,166,969</b>	<b>\$ 319,683,319</b>

**Changes and Trends:** A detailed description of variances, changes and trends, and major budget items for District Everglades and CERP is contained in the District Specific Programs on pages 145-151.

Kissimmee - The Fiscal Year 2014-15 Kissimmee Watershed budget increased to accelerate land acquisition and construction cost-share activities. Remaining required lands are to be certified in accordance with the U.S. Army Corps of Engineers construction schedule. Additionally, monitoring efforts for evaluation of the Kissimmee River Restoration Project will

#### IV. PROGRAM AND ACTIVITY ALLOCATIONS

decrease as studies designed to establish the baseline environmental condition in the final construction phase area (Phase II/III) are completed.

Dispersed Water Management - The DWM program continues to provide opportunities to partner with other entities on water retention/storage projects. This includes continued implementation of interim water retention projects on District lands, Northern Everglades Payment for Environmental Services (NE-PES) on ranch lands, and water farming pilots on fallow citrus lands, primarily in the Northern Everglades region. Currently, there are ten participants in the NE-PES Program, and the 2014 state appropriations for Dispersed Water Management will allow for additional NE-PES participants in Fiscal Year 2014-15. Data from three pilot water farming projects (retention of on-site runoff and excess regional water on fallow citrus lands) will be analyzed for potential development of a PES on fallow citrus lands. With the completion of the Nicodemus Slough DWM Project, 34,000 acre-feet of retention of water from Lake Okeechobee have been added to help offset any necessary regulatory releases from the Lake. Agreements with USDA-NRCS for 100 percent reimbursement of construction costs of Wetland Reserve Program projects on 13,354 acres of lands owned jointly by the District and Martin County are progressing towards completion of construction in Fiscal Year 2016. As these projects become operational and programs expand, increased monitoring will be needed to ensure contract compliance, measure their success, and identify areas for improvement.

**Budget Variances:** The Fiscal Year 2014-15 tentative budget represents a net increase of \$75 million from the Fiscal Year 2013-14 amended budget.

A detailed description of variances, changes and trends, and major budget items for District Everglades and CERP is contained in the District Specific Programs on pages 145-151.

There is a net increase of \$21.2 million in Contracted Services attributable to increases in Restoration Strategies Science Plan (\$854,471), the C-37 Dredge Mitigation (\$270,000), Picayune Strand Restoration (\$7.3 million), and Dispersed Water Management (\$13 million).

There is a net increase of \$1.9 million in Operating Expenses attributable to increases in Restoration Strategies projects (\$7 million) and Rolling Meadows Wetland Restoration (\$150,000), with offsetting decreases in CERP projects (\$4.7 million) and Dispersed Water Management (\$611,611).

There is a net increase of \$4.6 million in Operating Capital Outlay attributable to increases in Restoration Strategies projects (\$4.8 million) and CERP projects (\$4.9 million), with offsetting decreases in Caloosahatchee Basin Storage/Lake Hicpochee (\$1.4 million), and Dispersed Water Management (\$350,000).

There is a net increase of \$48 million in Fixed Capital Outlay attributable to increases in CERP projects (\$58.1 million), Rolling Meadows Wetland Restoration (\$3.4 million), Kissimmee River Land Acquisition (\$5 million), and Caloosahatchee Basin Storage/Lake Hicpochee (\$3.9 million), with offsetting decreases for Restoration Strategies projects (\$22.4 million).

There is a net decrease of \$3.4 million in Interagency Expenditures (Cooperative Funding) attributable to the completion of or reduced funding for Moore Haven Canal Dredging (\$1 million), Lake Butler and Lake Down Water Quality projects (\$281,000), Kissimmee River Acres (\$329,000), Miami River Commission (\$120,000), and Biscayne Bay Water Quality and Submerged Aquatic Vegetation (\$229,479) with an offsetting increase for South Miami-Dade Seasonal Operations Study (\$200,000). Decreases in this category are also due to the

#### IV. PROGRAM AND ACTIVITY ALLOCATIONS

redirection of funds for Dispersed Water Management in Fiscal Year 2014-15 to Contracted Services (\$739,137) and reduced Fiscal Year 2014-15 cash flow needs for Lake Istokpoga Marsh (\$905,041).

**Major Budget Items:** A detailed description of variances, changes and trends, and major budget items for District Everglades and CERP is contained in the District Specific Programs on pages 145-151.

- Kissimmee River Restoration and Headwaters Revitalization: Kissimmee River Restoration Construction – USACE Project Coordination (\$104,763), Kissimmee Hydrologic Monitoring and Network Maintenance (\$382,647), Kissimmee Basin Model and Operations Study (\$85,534), Kissimmee River Restoration Evaluation Program (\$829,298)
- Kissimmee Watershed Projects: Kissimmee Chain of Lakes and Kissimmee Upper Basin Long-Term Management (\$252,135) and Rolling Meadows Wetland Restoration (\$3.6 million)
- Kissimmee River Restoration Mitigation (\$406,479)
- Kissimmee River Restoration Land Acquisition (\$5 million)
- Lake Okeechobee Regulation Schedule/Operations (\$92,408)
- Lake Okeechobee Regional Phosphorus Control (\$372,709)
- Lake Okeechobee Watershed Protection Plan: Grassy Island/Brady Ranch Feasibility Study (\$138,536), Pre-drainage Characterization (\$76,474), and staffing support (\$294,916)
- Dispersed Water Management Program (\$21.1 million)
- Caloosahatchee River & Estuary projects: C-43 Water Quality Testing Facility (\$34,540), Lake Hicpochee Hydrologic Enhancement (\$10.1 million) and C-43 Bioassays and Mesocosms (\$881,540)
- External Risk Management for Potential Liability Claim Settlements (\$10 million)

Items funded with fund balance include: C-43 West Storage Reservoir, Rolling Meadows Project, Grant Parcel Restoration (RONT0), Dispersed Water Management projects, South Miami-Dade Seasonal Operations Study, C-111 South (Contract #8) Project, portions of Picayune Strand Restoration Project, Ten-Mile Creek refurbishment/repairs, C-44 reservoirs/STA Project, Nubbin Slough vegetation management, Decomp Physical Model Project, Lake Okeechobee Watershed pre-drainage characterization Project, Caloosahatchee Basin storage / Lake Hicpochee Project, Restoration Strategies Project (including science plan, source control, A1 FEB, L-8 FEB Pump Station, STA1 WX#1, G-716 Structure, MECCA FEB, S-5AS Divide, and Lainhart & Masten dam repairs), C37 Lake Kissimmee State Park Restoration, Biscayne Bay Coastal Wetlands projects L-31N and Cutler Exotics, C-43 Bioassays and Mesocosms Project, surplus land activities, Lake Kissimmee Littoral Topo Map, medical claims Increase, merit adjustment, liability claims payable, retirees' healthcare insurance, and two DROP positions.

## IV. PROGRAM AND ACTIVITY ALLOCATIONS

### 2.4 Other Cooperative Projects

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

#### SOUTH 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

#### 2.4 - Other Cooperative 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	\$ 520,537	\$ 290,161	\$ 298,744	\$ 308,119	\$ 267,731	\$ (40,388)	-13.1%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Contracted Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Operating Expenses	\$ 42,839	\$ 49,597	\$ 12,445	\$ -	\$ -	\$ -	
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ 418,975	\$ 325,835	\$ 376,531	\$ 325,000	\$ 130,000	\$ (195,000)	-60.0%
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL</b>	<b>\$ 982,350</b>	<b>\$ 665,592</b>	<b>\$ 687,720</b>	<b>\$ 633,119</b>	<b>\$ 397,731</b>	<b>\$ (235,388)</b>	<b>-37.2%</b>

<b>SOURCE OF FUNDS</b>	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2014-15	\$ 397,731	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 397,731

#### OPERATING AND NON-OPERATING

Fiscal Year 2014-15

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 267,731	\$ -	\$ 267,731
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ -	\$ -	\$ -
Operating Expenses	\$ -	\$ -	\$ -
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ 130,000	\$ -	\$ 130,000
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 397,731</b>	<b>\$ -</b>	<b>\$ 397,731</b>

**Changes and Trends:** Funding levels for water conservation activities have been significantly reduced due to the decrease in available resources. In Fiscal Year 2013-14, the District provided water conservation funding to eleven (11) projects through the District's Water Savings Incentive Program (WaterSIP). This incentive program helps water users apply technological innovations that will yield long-term conservation water savings. Matching funds from the program are awarded to public or private water users/providers and help fund conservation projects to implement regional water supply plan recommendations. The Fiscal Year 2013-14 program also included a mobile irrigation lab in the Big Cypress Basin (Collier County) that provides water conservation information and irrigation system evaluations to increase design and operating efficiency of urban irrigation systems. In Fiscal Year 2014-15, the tentative budget includes the Florida Automated Weather Network (FAWN) and a mobile irrigation lab in the Big Cypress Basin. Options are being evaluated to combine the District's alternative water supply, stormwater, and conservation funding programs into one Cooperative Funding Program.

#### IV. PROGRAM AND ACTIVITY ALLOCATIONS

**Budget Variances:** The Fiscal Year 2014-15 tentative budget represents a decrease of \$235,388 from the Fiscal Year 2013-14 amended budget in Interagency Expenditures and Salaries and Benefits.

**Major Budget Items:** The Fiscal Year 2014-15 tentative budget includes Florida Automated Weather Network (\$75,000) and the Big Cypress Basin Urban Mobile Irrigation Lab (\$55,000).

There are no items funded with fund balance.

## IV. PROGRAM AND ACTIVITY ALLOCATIONS

### 2.5 Facilities Construction and Major Renovations

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

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

Fiscal Years 2010-11, 2011-12, 2012-13, 2013-14, and 2014-15  
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	\$ 112,502	\$ 24,463	\$ 38,061	\$ 56,285	\$ -	\$ (56,285)	-100.0%
Other Personal Services	\$ 14,961	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contracted Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Operating Expenses	\$ 101,045	\$ 104,692	\$ -	\$ -	\$ -	\$ -	-
Operating Capital Outlay	\$ -	\$ 67,118	\$ 38,088	\$ 507,637	\$ -	\$ (507,637)	-100.0%
Fixed Capital Outlay	\$ 1,348,128	\$ -	\$ -	\$ 600,000	\$ -	\$ (600,000)	-100.0%
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
<b>TOTAL</b>	<b>\$ 1,576,636</b>	<b>\$ 196,273</b>	<b>\$ 76,149</b>	<b>\$ 1,163,922</b>	<b>\$ -</b>	<b>\$ (1,163,922)</b>	<b>-100.0%</b>

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

#### 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	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

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

**Budget Variances:** The Fiscal Year 2014-15 tentative budget represents a decrease of \$1.2 million from the Fiscal Year 2013-14 amended budget due to the completion of the upgrade to the chiller system to provide redundant cooling capacity for the District Data Center and Emergency Operations Center.

**Major Budget Items:** None.

There are no items funded with fund balance.

## IV. PROGRAM AND ACTIVITY ALLOCATIONS

### 2.7 Technology and Information Services

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

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

### SOUTH 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	\$ -	\$ -	\$ 507,849	\$ 519,913	\$ 531,550	\$ 11,637	2.2%
Other Personal Services	\$ -	\$ -	\$ 267,481	\$ 151,403	\$ -	\$ (151,403)	-100.0%
Contracted Services	\$ -	\$ -	\$ -	\$ 67,950	\$ 162,668	\$ 94,718	139.4%
Operating Expenses	\$ -	\$ -	\$ 742,084	\$ 634,832	\$ 620,015	\$ (14,817)	-2.3%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL</b>	\$ -	\$ -	\$ 1,517,414	\$ 1,374,098	\$ 1,314,233	\$ (59,865)	-4.4%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2014-15	\$ 1,314,233	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,314,233

#### OPERATING AND NON-OPERATING

	Fiscal Year 2014-15		
	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 531,550	\$ -	\$ 531,550
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 162,668	\$ -	\$ 162,668
Operating Expenses	\$ 620,015	\$ -	\$ 620,015
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
<b>TOTAL</b>	\$ 1,314,233	\$ -	\$ 1,314,233

**Changes and Trends:** The reductions in this activity reflect in part the District's emphasis on streamlining the budget to focus on core functions, with fewer projects and less contractual support.

**Budget Variances:** The Fiscal Year 2014-15 tentative budget decreased by \$59,865 from the Fiscal Year 2013-14 amended budget. The net decrease between Other Personal Services and Contracted Services is attributable to the transition from OPS to outsourcing for services on an as-needed basis. There is also a net reduction of \$14,817 in Operating Expenses due to decreases for software maintenance (\$11,697), PC lease (\$13,000), and cell phones (\$10,000).

**Major Budget Items:** Major budget items include \$400,076 for software maintenance, \$128,818 for computer consulting services (enterprise resource planning and IT security),

#### **IV. PROGRAM AND ACTIVITY ALLOCATIONS**

\$75,456 for hardware maintenance, \$81,350 for personal computer and copier/printer leases, and \$102,800 for internet, cellular, local and long distance phone service.

There are no items funded with fund balance.

## IV. PROGRAM AND ACTIVITY ALLOCATIONS

### 3.0 Operation and Maintenance of Lands and Works

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

The salaries and benefits budget contains increases for health insurance, merit and bonus, offset by FTE reductions, as illustrated in the workforce chart below.

#### SOUTH 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	\$ 59,896,871	\$ 59,040,945	\$ 63,203,613	\$ 65,009,005	\$ 64,623,773	\$ (385,232)	-0.6%
Other Personal Services	\$ 11,802,820	\$ 15,700,747	\$ 7,427,899	\$ 1,290,841	\$ 96,000	\$ (1,194,841)	-92.6%
Contracted Services	\$ -	\$ -	\$ -	\$ 8,596,588	\$ 24,520,472	\$ 15,923,884	185.2%
Operating Expenses	\$ 63,492,054	\$ 74,173,252	\$ 78,152,434	\$ 81,717,264	\$ 86,148,482	\$ 4,431,218	5.4%
Operating Capital Outlay	\$ 9,652,136	\$ 7,562,588	\$ 4,481,178	\$ 5,825,621	\$ 9,434,797	\$ 3,609,176	62.0%
Fixed Capital Outlay	\$ 23,065,060	\$ 19,929,254	\$ 12,710,939	\$ 31,763,973	\$ 33,475,428	\$ 1,711,455	5.4%
Interagency Expenditures (Cooperative Funding)	\$ 1,040,271	\$ 973,698	\$ 4,713,514	\$ 878,042	\$ 805,400	\$ (72,642)	-8.3%
Debt	\$ 7,607,070	\$ 6,920,749	\$ 6,900,786	\$ 6,888,598	\$ 6,874,200	\$ (14,398)	-0.2%
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ 60,015,738	\$ 60,015,738	\$ -	0.0%
<b>TOTAL</b>	<b>\$ 176,556,282</b>	<b>\$ 184,301,234</b>	<b>\$ 177,590,363</b>	<b>\$ 261,985,670</b>	<b>\$ 285,994,290</b>	<b>\$ 24,008,620</b>	<b>9.2%</b>

#### SOURCE OF FUNDS

Fiscal Year 2014-15

	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Salaries and Benefits	\$ 61,103,524	\$ 1,911,080	\$ -	\$ 100,800	\$ 799,030	\$ 709,339	\$ 64,623,773
Other Personal Services	\$ 96,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 96,000
Contracted Services	\$ 6,018,275	\$ 18,469,777	\$ -	\$ -	\$ -	\$ 32,420	\$ 24,520,472
Operating Expenses	\$ 60,515,010	\$ 8,260,120	\$ -	\$ 711,598	\$ 15,101,489	\$ 1,560,265	\$ 86,148,482
Operating Capital Outlay	\$ 9,303,997	\$ 130,800	\$ -	\$ -	\$ -	\$ -	\$ 9,434,797
Fixed Capital Outlay	\$ 25,916,963	\$ 7,558,465	\$ -	\$ -	\$ -	\$ -	\$ 33,475,428
Interagency Expenditures (Cooperative Funding)	\$ 805,400	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 805,400
Debt	\$ -	\$ -	\$ -	\$ -	\$ 6,874,200	\$ -	\$ 6,874,200
Reserves - Emergency Response	\$ -	\$ 60,015,738	\$ -	\$ -	\$ -	\$ -	\$ 60,015,738
<b>TOTAL</b>	<b>\$ 163,759,169</b>	<b>\$ 96,345,980</b>	<b>\$ -</b>	<b>\$ 812,398</b>	<b>\$ 22,774,719</b>	<b>\$ 2,302,024</b>	<b>\$ 285,994,290</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	737	\$ 44,251,299	\$ 62,712,693	\$ 1,911,080	\$ 64,623,773
Other Personal Services	1	\$ 96,000	\$ 96,000	\$ -	\$ 96,000
Contracted Services	-	\$ -	\$ 6,050,695	\$ 18,469,777	\$ 24,520,472
Operating Expenses			\$ 74,956,564	\$ 11,191,918	\$ 86,148,482
Operating Capital Outlay			\$ 9,303,997	\$ 130,800	\$ 9,434,797
Fixed Capital Outlay			\$ 25,916,963	\$ 7,558,465	\$ 33,475,428
Interagency Expenditures (Cooperative Funding)			\$ 805,400	\$ -	\$ 805,400
Debt			\$ 6,874,200	\$ -	\$ 6,874,200
Reserves - Emergency Response			\$ -	\$ 60,015,738	\$ 60,015,738
<b>TOTAL</b>			<b>\$ 186,716,512</b>	<b>\$ 99,277,778</b>	<b>\$ 285,994,290</b>

#### WORKFORCE

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

WORKFORCE CATEGORY	Fiscal Year					(Tentative - Current) 2013-2014 to 2014-2015	
	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	Difference	% Change
Authorized Positions	709	735	775	768	737	(31)	-4.0%
Contingent Worker	0	0	0	0	0	-	-
Other Personal Services	30	14	11	9	1	(8)	-88.9%
Intern	0	0	0	0	0	-	-
Volunteer	0	0	0	0	0	-	-
<b>TOTAL WORKFORCE</b>	<b>739</b>	<b>749</b>	<b>786</b>	<b>777</b>	<b>738</b>	<b>(39)</b>	<b>-5.0%</b>

**South 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)		767.22	\$	261,985,670	
<b>Reductions</b>					
Issue	Description	Issue Amount	Workforce	Category Subtotal	Issue Narrative
Salaries and Benefits			(30.18)	(735,544)	
1	Decrease in Salaries and Wages	(735,544)	(30.18)		
Other Personal Services				(1,194,841)	
2	Decrease in Cont Serv - IT Consulting Services(OPS)	(856,936)			
3	Decrease in Cont Serv - External Provider (OPS)	(237,905)			
4	Decrease in SCADA System Study	(100,000)			
Contracted Services				(2,026,161)	
5	Decrease in Cont Serv - Advertising Services	(1,000)			
6	Decrease in Cont Serv - Alligator Protection Services	(5,213)			
7	Decrease in Cont Serv - Computer Programming Svcs	(50,000)			
8	Decrease in Cont Serv - Diving Services	(3,613)			
9	Decrease in Cont Serv - Lock Tender	(46,383)			
10	Decrease in Cont Serv - Professional	(20,200)			
11	Decrease in Cont Serv - Road Grading Services	(1,072)			
12	Decrease in Cont Serv - IT Consulting Services (NON OPS)	(290,680)			
13	Decrease in FY14 Inspection Programs (STA) BB08	(550,000)			
14	Decrease in FY14 Inspection Programs(CS&F/BCB) CA24	(1,058,000)			
Operating Expenses				(9,245,962)	
15	Decrease in G94 Refurbishment	(2,248,305)			
16	Decrease in L-40 & STA 1E Ext Levee Certification	(184,000)			
17	Decrease in Cont Serv - Equipment Rentals	(600)			
18	Decrease in Cont Serv - General Maintenance	(204,737)			
19	Decrease in Cont Serv - Janitorial Services	(1,000)			
20	Decrease in Cont Serv - Land Management	(119,155)			
21	Decrease in Cont Serv - Maint & Repairs - Computer Software	(84,569)			
22	Decrease in Cont Serv - Maint & Repairs - Environmental	(1,542)			
23	Decrease in Cont Serv - Mowing-Canals/Levees	(260,373)			
24	Decrease in Cont Serv - Waste Disposal Services	(294)			
25	Decrease in Oper Expense - Books/Subscriptions	(15,254)			
26	Decrease in Oper Expense - Cell Phones	(48,000)			
27	Decrease in Oper Expense - Conference Registrtn	(4,547)			
28	Decrease in Oper Expense - Construction Materials	(81,949)			
29	Decrease in Oper Expense - District Travel	(8,998)			
30	Decrease in Oper Expense - District Uniforms	(32,564)			
31	Decrease in Oper Expense - Heating Fuel	(58,213)			
32	Decrease in Oper Expense - Memberships, Dues and/or Fees	(3,925)			
33	Decrease in Oper Expense - Other	(975,283)			
34	Decrease in Oper Expense - Other Fees	(5,270)			
35	Decrease in Oper Expense - Parts and Supplies	(13,163)			
36	Decrease in Oper Expense - Parts,Supp - Computer	(690,156)			
37	Decrease in Oper Expense - Parts,Supp - Fleet	(84,267)			
38	Decrease in Oper Expense - Parts,Supp - Office	(35,689)			
39	Decrease in Oper Expense - Parts,Supp - Photographic	(200)			
40	Decrease in Oper Expense - Permits & Fees	(22,828)			
41	Decrease in Oper Expense - Postage	(497)			
42	Decrease in Oper Expense - Professional Licenses	(672)			
43	Decrease in Oper Expense - Tools and Equipment	(286,301)			
44	Decrease in Oper Expense - Utilities	(23,500)			
45	Decrease in Hillsboro Canal Bank Stabilization	(971,585)			
46	Decrease in J.W. Corbett Levee Improvement	(577,895)			
47	Decrease in FY14 PC Culvert In-Kind Replacements	(547,000)			
48	Decrease in C-100A Canal Rehabilitation	(142,200)			
49	Decrease in FY14 C18 CIFER CJ07	(1,000,000)			
50	Decrease in C41A and C18 NRCS Repairs	(500,000)			
51	Decrease in Oper Expense - Inventory Parts & Supplies	(11,431)			

South 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

Reductions						Issue Narrative
Issue	Description	Issue Amount	Workforce	Category	Subtotal	
Operating Capital Outlay					(3,580,560)	
52	Decrease in 8.5 SMA Mitigation Project	(100,000)				
53	Decrease in G93 New Control Building	(63,800)				
54	Decrease in Capital Outlay - Computer Software	(860,771)				
55	Decrease in Capital Outlay - Equipment Computer Hardware	(466,760)				
56	Decrease in Capital Outlay - Vehicles	(1,250,000)				
57	Decrease in SCADA System Study	(539,229)				
58	Decrease in G123 PS Refurb & S34 Gate Rep/Auto	(300,000)				
Fixed Capital Outlay					(14,702,305)	
59	Decrease in G151 Structure Replacement	(2,255,754)				
60	Decrease in G94 Refurbishment	(1,130,000)				
61	Decrease in North Shore Trash Rakes, Gates, Pavinc	(6,905,188)				
62	Decrease in S150 Replacement & Automation	(1,866,122)				
63	Decrease in S-235 Automation	(298,800)				
64	Decrease in S5A Refurbishment	(1,723,187)				
65	Decrease in Homestead FS B230 Replacement	(300,000)				
66	Decrease in Miller Weir #3	(223,254)				
Interagency Expenditures (Cooperative Funding)					(231,000)	
67	Decrease in Oper Expense - Interagency Loca	(112,500)				
68	Decrease in Oper Expense - Interagency Public Univ	(60,000)				
69	Decrease in Oper Expense - Interagency State of FL	(58,500)				
Debt					(294,398)	
70	Decrease in Interest Expense - 2002 Bonds	(92,163)				
71	Decrease in Interest Expense - 2003 Bonds	(202,235)				
Reserves					-	
<b>TOTAL REDUCTIONS</b>			(30.18)		(32,010,771)	

**South 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**

New Issues					Issue Narrative
Issue	Description	Issue Amount	Workforce	Category Subtotal	
Salaries and Benefits			0.00	350,312	The Salaries and benefits budget contains increases for health insurance, merit and bonus, offset by FTE reductions, as illustrated in the Workforce Chart. Overall decrease in this category is 385,232.
1	Increase in Fringe Benefits	350,312			Increase due to health insurance increases
Other Personal Services					-
Contracted Services					17,950,045
2	Increase in Cont Serv - External Provider	14,765,521			The Increase in Contracted Services is primarily within the external provider at \$14.7M due to Lake Belt Mitigation funds for pass through funding to the Miami-Dade Limestone Products Association for use to potentially cover future Dade-Broward levee repair and an additional 3 miles of the L-31N. The \$445,647 net increase in IT Consulting Services (NON OPS) is based on transitioning from Other Personnel Services to outsourcing for services on an as-needed basis. The remaining increases are due to the multi-year project requirements.
3	Increase in Cont Serv - Non Capital Appraisal Fees	223,667			
4	Increase in Cont Serv - IT Consulting Services (NON-OPS)	736,327			
5	Increase in S5A Refurbishment	500,000			
6	Increase in Vertical Datum - NAV88	37,671			
7	Increase in FY15 PC Culvert	169,456			
8	Increase in FY15 Inspections & Field Support C&SF	779,000			
9	Increase in FY15 Inspections & Field Support STA	420,000			
10	Increase in FY15 Gate Overhaul Program C&SF	16,259			
11	Increase in FY15 Gate Overhaul Program STA	2,144			
12	Increase in STA Fuel Tank Platforms	300,000			
Operating Expenses					
13	Increase in Diesel Oxidation Catalyst Install - C&SF	180,000			Associated increases portrayed in this category are largely a result of the multi-year requirement for projects (\$3.6 million) for C-139 Annex Restoration, Fall Protection Improvements, Generator Replacement Program, SCADA Still Well/Platform replacements, C-100A Canal Rehabilitation. Another contributing factor to the net increases in this category is related to the additional state funding received from 1622A for operations. The internal services self insurance funds for Medical Claims and Retirees are illustrating an increase based on trend.
14	Increase in Diesel Oxidation Catalyst Install - STA	192,000			
15	Increase in Cont Serv - Aquatic Spraying	1,695,956			
16	Increase in Cont Serv - Equipment Inspections	55,843			
17	Increase in Cont Serv - Maint & Repairs-Comp Hardware	95,428			
18	Increase in Cont Serv - Maint & Repairs-District Wks	25,746			
19	Increase in Cont Serv - Maint & Repairs-Vehicles	18,416			
20	Increase in Cont Serv - Maint & Repairs	1,454,933			
21	Increase in Cont Serv - Maint & Repairs-Equipment	8,956			
22	Increase in Cont Serv - Mowing-Field/Pump Stations	1,468			
23	Increase in Cont Serv - Security Services	21,482			
24	Increase in Cont Serv - Surveying Services	30,000			
25	Increase in Cont Serv - Terrestrial Spraying	565,298			
26	Increase in ISF - Medical Claims Paid	1,488,830			
27	Increase in Oper Expense - Electrical Service	378,879			
28	Increase in Oper Expense - Freight	339			
29	Increase in Oper Expense - Inventory Chemicals	779,356			
30	Increase in Oper Expense - Inventory Oils/Lubricants/Solvents	4,667			
31	Increase in Oper Expense - Inventory Other Fuels	414,105			
32	Increase in Oper Expense - Parts,Supp - Water Control Structure	172,960			
33	Increase in Oper Expense - Parts,Supp - Agricultural	100			
34	Increase in Oper Expense - Parts,Supp - Build & Ground Equip	58,561			
35	Increase in Oper Expense - Parts,Supp - Electrical/Electronic	62,671			
36	Increase in Oper Expense - Rent/Lease Equipment	279,199			
37	Increase in Oper Expense - Self-Insurance Charges	100,913			
38	Increase in Oper Expense - Space Rental	7,052			
39	Increase in Oper Expense - Vehicle Fuel Card Consumed	2,886			
40	Increase in Oper Expense - Water/Sewer Service	6,250			
41	Increase in ISF - Medical/Life Insurance - Retirees	500,000			
42	Increase in Oper Expense - Liquid Propane Fuel	51,961			
43	Increase in Oper Expense - Tools/Equipment/PPE	248,746			
44	Increase in Oper Expense - Technical Svc Manuals	14,593			
45	Increase in Oper Expense - Waste Disposal Fees	124,368			
46	Increase in C-139 Annex Restoration Project	800,000			
47	Increase in Fall Protection Improvements	237,900			
48	Increase in Generator Replacement Program	500,000			
49	Increase in PS S9A & Office Building Roof Rplmt	205,000			
50	Increase in G123 PS Refurb & S34 Gate Rep/Auto	250,000			

**South 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**

New Issues						Issue Narrative
Issue	Description	Issue Amount	Workforce	Category Subtotal		
51	Increase in FY15 PC Culvert	336,144				
52	Increase in FY15 Gate Overhaul Program C&SF	146,330				
53	Increase in FY15 Gate Overhaul Program STA	19,294				
54	Increase in FY15 SCADA Still Well/Platform C&SF	450,000				
55	Increase in FY15 SCADA Still Well/Platform STA	900,000				
56	Increase in Homestead FS B40 & B142 Roof Replacement	90,550				
57	Increase in G-420, G-420S & G-422 Modifications	700,000				
<b>Operating Capital Outlay</b>					7,189,736	
58	Increase in B-66 Tower Replacement	60,000				The majority of the increases are contributed to the multi-year requirements for projects within the O&M capital program such as S-5A Refurbishment .Another large increase is the multi-year requirement to the C-139 Annex Restoration project.Overall within 3.0 Operating capital outlay increased by 3,609,176.
59	Increase in C-4 Canal Bank Improvements	544,807				
60	Increase in Capital Outlay - AUC Permits and Fees	54,000				
61	Increase in Miller Weir #3	65,454				
62	Increase in North Shore Path - Automation	114,000				
63	Increase in North Shore Path - Command & Control	114,000				
64	Increase in North Shore Trash Rakes, Gates, Paving	178,750				
65	Increase in Capital Outlay - AUC Design/Engineering Contracts	60,000				
66	Increase in Capital Outlay - Equipment	2,807				
67	Increase in S5A Refurbishment	1,561,884				
68	Increase in C-139 Annex Restoration Project	3,536,034				
69	Increase in S-6 Tower Replacement	270,000				
70	Increase in S-140 Trash Rake	400,000				
71	Increase in Capital Outlay - AUC Permits and Fees	10,000				
72	Increase in S-13 Repowering and Automation	168,000				
73	Increase in S9 Access Bridge Replacement	50,000				
<b>Fixed Capital Outlay</b>					16,413,760	
74	Increase in BCB Field Station Relocation	4,558,465				These are all capital project expenses. The majority of these projects are apart of the O&M capital program. The increase reflects the multi-year project continuation requirement and the first year of the listed projects in this section. The overall increase is 1,711,455.
75	Increase in C-4 Canal Bank Improvements	875,106				
76	Increase in North Shore Path - Automation	1,966,417				
77	Increase in North Shore Path - Command & Control	705,149				
78	Increase in Shelters (IT) 8	3,890,823				
79	Increase in S-6 Tower Replacement	75,000				
80	Increase in S-13 Repowering and Automation	870,000				
81	Increase in G123 PS Refurb & S34 Gate Rep/Auto	2,280,000				
82	Increase in S125 Culvert Replacement	115,000				
83	Increase in S2, S3, S4, S7, S8 Monitor Panel Updates	150,000				
84	Increase in Capital Outlay - AUC Water Control Structures	627,800				
85	Increase in S9 Access Bridge Replacement	300,000				
<b>Interagency Expenditures (Cooperative Funding)</b>					158,358	
86	Increase in Oper Expense - Interagency Private Univ	157,000				Overall decrease of 72,642. The 157,000 illustrated is for the G-119 gate replacement cost share with Miami-Dade County.
87	Increase in Oper Expense - Cash Contribution To Army Corps	1,358				
<b>Debt</b>					280,000	
88	Increase in Principal Retirement - 2002 Bonds	80,000				Allocated debt service based on amortization schedule for FY15. Overall debt payment is projected to decrease by 14,398 due to the interest payment decrease.
89	Increase in Principal Retirement - 2003 Bonds	200,000				
<b>Reserves</b>					-	
<b>TOTAL NEW ISSUES</b>			0.00	56,019,391		
<b>3.0 Operation and Maintenance of Lands and Works</b>						
<b>Total Workforce and Tentative Budget for FY 2014-15</b>			737.04	\$ 285,994,290		

## IV. PROGRAM AND ACTIVITY ALLOCATIONS

### 3.1 Land Management

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

- Conservation Lands

The Conservation lands management objectives require that these lands be restored to and maintained in a native state and condition and be available for resource based recreation such as hiking, camping, horseback riding, boating, hunting and fishing. The maintenance and restoration needs for these properties usually involve the control of invasive exotic vegetation, removal of ditches and levees needed to restore the natural flow of water, utilization of prescribed fire, and the control of woody vegetation through mechanical means as necessary to restore and manage native plant communities. In areas of severe degradation, habitats may be restored through the direct planting of native plant species.

- Water Resource Project Lands

Interim land management responsibilities for water resource project lands is to provide basic land management services for properties acquired by the District for future water resource projects, including CERP and other projects until the land is needed for construction. These lands will ultimately be used as stormwater treatment areas, surface water reservoirs, ground water recharge areas, and / or buffer lands between constructed projects and lands under private ownership. These lands are not specifically acquired or designated for environmental enhancement, restoration or preservation purposes, and generally have limited recreational value due to previous and sometimes on-going agricultural use.

## IV. PROGRAM AND ACTIVITY ALLOCATIONS

### SOUTH FLORIDA WATER MANAGEMENT DISTRICT

#### ACTIVITY BY EXPENDITURE CATEGORY

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

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	\$ 4,180,581	\$ 2,933,255	\$ 3,241,273	\$ 3,451,119	\$ 3,356,176	\$ (94,943)	-2.8%
Other Personal Services	\$ 1,119,498	\$ 7,616,635	\$ 805,127	\$ -	\$ -	\$ -	
Contracted Services	\$ -	\$ -	\$ -	\$ 3,383,772	\$ 18,736,899	\$ 15,353,127	453.7%
Operating Expenses	\$ 3,038,870	\$ 1,732,752	\$ 1,941,337	\$ 3,663,502	\$ 3,603,212	\$ (60,290)	-1.6%
Operating Capital Outlay	\$ 477,872	\$ 44,778	\$ 474,544	\$ 1,689,416	\$ 5,000,000	\$ 3,310,584	196.0%
Fixed Capital Outlay	\$ 789,105	\$ 319,685	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ -	\$ 150,000	\$ -	\$ 60,000	\$ -	\$ (60,000)	-100.0%
Debt	\$ 6,904,721	\$ 6,920,749	\$ 6,900,786	\$ 6,888,598	\$ 6,874,200	\$ (14,398)	-0.2%
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL</b>	<b>\$ 16,510,647</b>	<b>\$ 19,717,854</b>	<b>\$ 13,363,067</b>	<b>\$ 19,136,407</b>	<b>\$ 37,570,487</b>	<b>\$ 18,434,080</b>	<b>96.3%</b>

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2014-15	\$ 11,100,348	\$ 19,502,729	\$ -	\$ -	\$ 6,889,200	\$ 78,210	\$ 37,570,487

#### OPERATING AND NON-OPERATING

Fiscal Year 2014-15

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 3,127,632	\$ 228,544	\$ 3,356,176
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 323,372	\$ 18,413,527	\$ 18,736,899
Operating Expenses	\$ 2,742,554	\$ 860,658	\$ 3,603,212
Operating Capital Outlay	\$ 5,000,000	\$ -	\$ 5,000,000
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ 6,874,200	\$ -	\$ 6,874,200
Reserves - Emergency Response	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 18,067,758</b>	<b>\$ 19,502,729</b>	<b>\$ 37,570,487</b>

**Changes and Trends:** The District is complying with the direction set by the Governor and Legislature to streamline budgets and focus agency resources on its core mission. Land management activities continue to be funded through the use of ad-valorem, mitigation, state revenues from water management lands trust funds and lease revenues. Lease revenue generated from lands acquired through the Save Our Everglades Trust Fund and through the use of Federal grant funds is being used to support land management activities and reduce ad valorem expenditures. While management of District owned lands is mandated by statute, there is discretion regarding the level of service. Funding for certain activities such as law enforcement support, and exotic plant control on district owned lands is included in the Fiscal Year 2014-15 tentative budget at a level below what has been historically funded but at a level that is comparable to Fiscal Year 2013-14 amended budget levels.

**Budget Variance:** The Fiscal Year 2014-15 tentative budget represents a net increase of \$18.4 million from the amended Fiscal Year 2013-14 budget. There is a net increase of \$15.3 million between the Operating and Contracted Services categories, which is attributable to Lake Belt Mitigation projects: C-139 Annex Restoration and pass through funding to the Miami-Dade Limestone Products Association for future Dade-Broward levee repair and an additional 3 miles of the L-31N. The net increase of \$3.3 million in Operating Capital Outlay is largely attributable to mitigation funds budgeted for the C-139 Annex project. An interagency agreement with FAU has a \$60,000 reduction that was a one-time funded item with fund balance in the Fiscal Year 2013-14 budget. Debt payments virtually stayed the same, with a small \$14,398 reduction.

**Major Budget Items:** The Fiscal Year 2014-15 tentative budget proposes a funding plan which highlights restoration efforts and continued land management activities. Some of the major items for the tentative budget within this state activity includes \$24.3 million funded with Lake Belt Mitigation for C-139 Annex Restoration and pass through funding to the Miami-Dade Limestone Products Association for future Dade-Broward levee repair and an additional three

#### **IV. PROGRAM AND ACTIVITY ALLOCATIONS**

miles of the L-31N, \$6.9 million funded through Water Management Lands Trust Fund appropriations for debt service payments, \$1 million for equipment and infrastructure maintenance repairs, \$823,393 for property taxes with the majority being funded with lease revenues, and \$1.1 million associated with the following: mechanical vegetation removal, public use and security, prescribed burns and public use. The District plans to continue partnerships with state agencies such as Florida Fish and Wildlife Conservation Commission (FWC) for enhanced patrols on district and project lands in the amount of \$346,150.

Items funded with fund balance include: prior year Lake Belt Mitigation funds for pass through funding to the Miami-Dade Limestone Products Association for Dade-Broward levee repair and L-31N, prior year Wetlands Mitigation funds for public use and security, restoration and monitoring and mechanical vegetation, and associated costs for surplus of land.

## IV. PROGRAM AND ACTIVITY ALLOCATIONS

### 3.2 Works

**District Description:** The expanded works of the District are an integral part of the operations and maintenance of the C&SF Project. Today's multi-purpose water management system comprises 4,101 miles of canals and levees, 678 water control structures and weirs, 70 pumping stations and 627 smaller project culverts. To ensure operational readiness of the flood control system, preventative maintenance must be continuously performed. Most portions of the system were constructed 30-50 years ago and are reaching the end of their design life. Consequently, major refurbishment of various components of the Flood Control Project is now required in order to sustain the viability of the system.

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

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

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	\$ 46,573,196	\$ 47,158,568	\$ 46,050,252	\$ 46,942,878	\$ 47,153,898	\$ 211,020	0.4%
Other Personal Services	\$ 9,573,613	\$ 7,241,872	\$ 4,445,120	\$ 372,105	\$ -	\$ (372,105)	-100.0%
Contracted Services	\$ -	\$ -	\$ -	\$ 4,112,779	\$ 4,345,479	\$ 232,700	5.7%
Operating Expenses	\$ 41,515,227	\$ 56,667,821	\$ 56,100,358	\$ 52,790,989	\$ 54,907,586	\$ 2,116,597	4.0%
Operating Capital Outlay	\$ 7,888,805	\$ 7,341,632	\$ 3,595,941	\$ 3,320,905	\$ 4,208,397	\$ 887,492	26.7%
Fixed Capital Outlay	\$ 22,275,955	\$ 19,609,569	\$ 12,710,939	\$ 31,763,973	\$ 33,475,428	\$ 1,711,455	5.4%
Interagency Expenditures (Cooperative Funding)	\$ 637,507	\$ 198,888	\$ 4,360,448	\$ 258,542	\$ 416,900	\$ 158,358	61.3%
Debt	\$ 702,349	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ 60,015,738	\$ 60,015,738	\$ -	0.0%
<b>TOTAL</b>	<b>\$ 129,166,651</b>	<b>\$ 138,218,349</b>	<b>\$ 127,263,058</b>	<b>\$ 199,577,909</b>	<b>\$ 204,523,426</b>	<b>\$ 4,945,517</b>	<b>2.5%</b>

<b>SOURCE OF FUNDS</b>	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2014-15	\$ 122,183,251	\$ 73,854,342	\$ -	\$ 812,398	\$ 5,861,388	\$ 1,812,047	\$ 204,523,426

#### OPERATING AND NON-OPERATING

Fiscal Year 2014-15

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 45,594,822	\$ 1,559,076	\$ 47,153,898
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 4,345,479	\$ -	\$ 4,345,479
Operating Expenses	\$ 47,254,725	\$ 7,652,861	\$ 54,907,586
Operating Capital Outlay	\$ 4,208,397	\$ -	\$ 4,208,397
Fixed Capital Outlay	\$ 25,916,963	\$ 7,558,465	\$ 33,475,428
Interagency Expenditures (Cooperative Funding)	\$ 416,900	\$ -	\$ 416,900
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ 60,015,738	\$ 60,015,738
<b>TOTAL</b>	<b>\$ 127,737,286</b>	<b>\$ 76,786,140</b>	<b>\$ 204,523,426</b>

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

**Budget Variance:** The Fiscal Year 2014-15 tentative budget represents an overall increase of \$4.9 million from the Fiscal Year 2013-14 amended budget. This is primarily due to increases of the multi-year requirements for the construction of Big Cypress Basin Field Station facility along with an addition of cost share funds for Hillsboro Canal with Broward County.

#### IV. PROGRAM AND ACTIVITY ALLOCATIONS

**Major Budget Items:** \$50 million is budgeted for the ongoing OMC capital refurbishment program, which continues to be a Governing Board core mission priority. Major capital projects included in the Fiscal Year 2014-15 tentative budget include:

- Communications and Control Systems Projects: North Shore Path Command / Control, B-66 Tower Replacement, Florida Agricultural Experimental Tower Replacement, IT Shelters, BCB North Area Communications Tower and continuation of construction on the S-6 Tower Replacement (\$5.6 million)
- Pump Station modification / repairs: G-123 Demolition, G-420, G-420S & G-422 Modifications, continuation of construction on the S-5A Pump Station Refurbishment, continuation of construction on the S-13 Repower & Automation, S-140 Trash Rake, North Shore Path Automation, and continuation of construction on the North Shore Pump Stations Trash Rakes (\$18.9 million)
- Structure Automation Projects: completion of construction on the G-94 A,B,C,D Refurbishments, continuation of construction on the S-150 Replacement, S-9 Access Bridge Replacement, S-34 Gate Replacement and Automation, G-151 Structure Replacement, S-125 Culvert Replacement, Fall Protection, Generator Replacement Project and completion of construction on Miller Weir #3 (\$9.8 million)
- O&M Facility Construction and Improvements: Homestead Field Station B-140 & B-142 Roof Replacements (\$110,000)
- Canal and levee maintenance/canal conveyance: C-100A bank repairs and dredging design, continuation on the Hillsboro Canal bank stabilization, C-4 Canal bank improvements, C-40 maintenance dredging, Canal Bank Stabilization Program and L-40 & STA 1E Levee Certification (\$10.5 million)
- Structure Inspections C&SF and STA structures, tower inspections, Roof Maintenance & Inspection Program and survey services (\$2.8 million)
- NAVD88 (Vertical Datum) upgrade, SCADA System Study for C&SF system and STA and SCADA RTU upgrades (\$2.5 million)
- Project C Culvert Replacement and Structure / Gate Overhaul programs (\$1.9 million)
- Stormwater Treatment Area projects include Fuel Tank Platforms and completion of the Diesel Oxidation Catalyst Installation (\$736,000)

Other high priority projects include the JW Corbett Levee repairs (\$3.6 million), the Big Cypress Basin Field Station design / build (\$6.6 million), and the Henderson Creek diversion (\$1 million).

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

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

#### IV. PROGRAM AND ACTIVITY ALLOCATIONS

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

- When a state of emergency is declared by the Governor of Florida or the President of the United States; or
  - Governing Board determines through a resolution that an emergency or other circumstance has arisen;
  - The emergency or unanticipated need directly impacts the citizens and / or environment within District boundaries; and
  - Structural emergencies for which remedial action cannot wait until the next fiscal year. The Economic Stabilization Fund / Reserves shall not be appropriated for recurring expenditures or other expenditures that can be addressed through the normal budgeting process.
- Major operational items include: movement of water / pumping operations for the C&SF system and STA's (\$15.3 million), maintenance of the C&SF system and STA structures operations (\$1.8 million), structure and pump station maintenance (\$3.8 million), maintenance of canals / levees (\$4.7 million) and telemetry and electronics maintenance (\$1.3 million).

Items funded with fund balance include: FTE positions in the DROP Program, insurance plan adjustments, health claims based on trends, fuel budget supplement, the Big Cypress Basin Field Station relocation, Henderson Creek diversion, reimbursement from USFWS for removal of the P-1 Pump Station and the economic stabilization reserves.

## IV. PROGRAM AND ACTIVITY ALLOCATIONS

### 3.3 Facilities

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

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

Fiscal Years 2010-11, 2011-12, 2012-13, 2013-14, and 2014-15  
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	\$ 749,929	\$ 719,349	\$ 749,184	\$ 734,709	\$ 721,229	\$ (13,480)	-1.8%
Other Personal Services	\$ 165,758	\$ 364,037	\$ 338,806	\$ 192,000	\$ 96,000	\$ (96,000)	-50.0%
Contracted Services	\$ -	\$ -	\$ -	\$ 67,500	\$ 60,000	\$ (7,500)	-11.1%
Operating Expenses	\$ 5,283,703	\$ 3,586,746	\$ 3,229,964	\$ 3,455,034	\$ 3,356,591	\$ (98,443)	-2.8%
Operating Capital Outlay	\$ 10,380	\$ 1,580	\$ 2,748	\$ 80,000	\$ 130,800	\$ 50,800	63.5%
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
<b>TOTAL</b>	<b>\$ 6,209,771</b>	<b>\$ 4,671,712</b>	<b>\$ 4,320,702</b>	<b>\$ 4,529,243</b>	<b>\$ 4,364,620</b>	<b>\$ (164,623)</b>	<b>-3.6%</b>

<b>SOURCE OF FUNDS</b>	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2014-15	\$ 3,731,356	\$ 633,264	\$ -	\$ -	\$ -	\$ -	\$ 4,364,620

#### OPERATING AND NON-OPERATING

Fiscal Year 2014-15

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 721,229	\$ -	\$ 721,229
Other Personal Services	\$ 96,000	\$ -	\$ 96,000
Contracted Services	\$ 60,000	\$ -	\$ 60,000
Operating Expenses	\$ 2,854,127	\$ 502,464	\$ 3,356,591
Operating Capital Outlay	\$ -	\$ 130,800	\$ 130,800
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 3,731,356</b>	<b>\$ 633,264</b>	<b>\$ 4,364,620</b>

**Changes and Trends:** Due to the aging of the B-1 Headquarters Building, constructed in 1989, and the B-2 Headquarters Building, constructed in 2002, maintenance and necessary repairs will be ongoing.

**Budget Variance:** The Fiscal Year 2014-15 tentative budget represents a reduction of \$164,623 from the Fiscal Year 2013-14 amended budget. Decreases include other personnel services (\$96,000) with a reduction of a building maintenance contractor, contracted services (\$7,500) with a reduction in building inspection services, and operating expenses (\$98,443) with a reduction in maintenance and repair services. Budgeted operating capital outlay reflects a net increase of \$50,800 associated with the replacement air conditioning components at the Lower West Coast Service Center.

**Major Budget Items:** The Fiscal Year 2014-15 budget consists of recurring facility maintenance, inspection, and utility expenses such as air conditioning maintenance, elevator maintenance and exterior grounds maintenance (\$307,482), janitorial services and waste disposal services (\$426,009), utilities (\$1.1 million), electrical and general maintenance contractual services (\$234,936), and building lease payments for the service centers and warehouse storage (\$340,440).

#### **IV. PROGRAM AND ACTIVITY ALLOCATIONS**

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

In addition to the capital items above, items funded with fund balance include a facility lease, roofing repairs, and replacement of air conditioning system components.

## IV. PROGRAM AND ACTIVITY ALLOCATIONS

### 3.4 Invasive Plant Control

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

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

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

TENTATIVE BUDGET - Fiscal Year 2014-2015

#### 3.4 - Invasive Plant Control

	Fiscal Year 2010-11 (Actual-Audited)	Fiscal Year 2011-12 (Actual-Audited)	Fiscal Year 2012-13 (Actual-Audited)	Fiscal Year 2013-14 (Current Amended)	Fiscal Year 2014-15 (Tentative Budget)	Difference in \$ (Current - Tentative)	% of Change (Current - Tentative)
Salaries and Benefits	\$ 4,365,687	\$ 3,945,651	\$ 4,177,913	\$ 4,435,945	\$ 4,463,665	\$ 27,720	0.6%
Other Personal Services	\$ 743,932	\$ 365,883	\$ 346,350	\$ -	\$ -	\$ -	-
Contracted Services	\$ -	\$ -	\$ -	\$ 288,600	\$ 344,850	\$ 56,250	19.5%
Operating Expenses	\$ 12,752,190	\$ 11,653,111	\$ 12,314,137	\$ 16,173,292	\$ 19,085,661	\$ 2,912,369	18.0%
Operating Capital Outlay	\$ 1,165,262	\$ 160,686	\$ 66,134	\$ 35,680	\$ -	\$ (35,680)	-100.0%
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ 356,730	\$ 593,142	\$ 299,610	\$ 472,500	\$ 360,000	\$ (112,500)	-23.8%
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
<b>TOTAL</b>	<b>\$ 19,383,800</b>	<b>\$ 16,718,472</b>	<b>\$ 17,204,144</b>	<b>\$ 21,406,017</b>	<b>\$ 24,254,176</b>	<b>\$ 2,848,159</b>	<b>13.3%</b>

<b>SOURCE OF FUNDS</b>	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2014-15	\$ 11,582,829	\$ 2,238,299	\$ -	\$ -	\$ 10,024,131	\$ 408,917	\$ 24,254,176

#### OPERATING AND NON-OPERATING

Fiscal Year 2014-15

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 4,410,991	\$ 52,674	\$ 4,463,665
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 288,600	\$ 56,250	\$ 344,850
Operating Expenses	\$ 16,956,286	\$ 2,129,375	\$ 19,085,661
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ 360,000	\$ -	\$ 360,000
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 22,015,877</b>	<b>\$ 2,238,299</b>	<b>\$ 24,254,176</b>

**Changes and Trends:** Vegetation management operations have historically been outsourced for all conservation land management activities and conducted in-house by field station staff for all C&SF project works. Over time, as Everglades Construction Project components have come online, field station staff that supported the C&SF works invasive plant control has been increasingly re-directed to assist with the operation of the ECP Stormwater Treatment Areas, resulting in more outsourcing of invasive plant control activities. As more new works come online, there will be a corresponding increase in required vegetation management operations. There has been an increase in state funding from Florida Fish and Wildlife Conservation Commission (FWC) Bureau of Invasive Plant Management for aquatic plant management activities in sovereign waters and for upland exotic management on conservation lands managed by the District's Vegetation Management Section.

**Budget Variance:** The Fiscal Year 2014-15 tentative budget represents a net increase of \$2.8 million from the Fiscal Year 2013-14 amended budget within the contractual and operating expense budget. Principal increases are related to state funds from FWC for treatment of aquatic and upland wetland exotic of \$2.7 million and \$100,000 in new works in operating

#### IV. PROGRAM AND ACTIVITY ALLOCATIONS

expenses for treatment of exotics at Taylor Creek, Biscayne Bay Costal Wetlands Deering and C-111 Spreader Canal and usage of wetlands mitigation and lease revenues to support exotic plan control.

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

The District has had a long relationship with the FWC, Bureau of Invasive Plant Management, for cost reimbursement of aquatic plant management activities in sovereign waters and for upland exotic management on conservation lands managed by the District's Vegetation Management Section. Funds distributed from the FWC cover 100 percent of the costs for managing aquatic plant issues in the Kissimmee Chain of Lakes and the Kissimmee River. The FWC shares the total cost of upland exotic plant management in Lake Okeechobee, the water conservation areas and on save our rivers lands purchased for conservation purposes.

Exotic / Aquatic plant control activities total \$24.2 million and are funded with \$11.6 million in District revenues (ad valorem and lease revenue), \$10 million in state revenues (FWC reimbursement funds), \$0.4 million in federal revenues (USACE reimbursements), and \$2.2 million in fund balance.

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

## IV. PROGRAM AND ACTIVITY ALLOCATIONS

### 3.5 Other Operation and Maintenance Activities

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

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

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

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

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

#### 3.5 - Other Operation and Maintenance Activities

	Fiscal Year 2010-11 (Actual-Audited)	Fiscal Year 2011-12 (Actual-Audited)	Fiscal Year 2012-13 (Actual-Audited)	Fiscal Year 2013-14 (Current Amended)	Fiscal Year 2014-15 (Tentative Budget)	Difference in \$ (Current -- Tentative)	% of Change (Current -- Tentative)
Salaries and Benefits	\$ 4,027,478	\$ 4,284,121	\$ 4,264,701	\$ 4,241,092	\$ 3,856,695	\$ (384,397)	-9.1%
Other Personal Services	\$ 200,020	\$ 112,321	\$ 80,934	\$ -	\$ -	\$ -	
Contracted Services	\$ -	\$ -	\$ -	\$ 118,437	\$ 105,937	\$ (12,500)	-10.6%
Operating Expenses	\$ 902,063	\$ 532,823	\$ 497,458	\$ 534,954	\$ 474,349	\$ (60,605)	-11.3%
Operating Capital Outlay	\$ 109,817	\$ 13,912	\$ 51,073	\$ 159,280	\$ 95,600	\$ (63,680)	-40.0%
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ 46,034	\$ 31,668	\$ 53,456	\$ 87,000	\$ 28,500	\$ (58,500)	-67.2%
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL</b>	<b>\$ 5,285,412</b>	<b>\$ 4,974,845</b>	<b>\$ 4,947,622</b>	<b>\$ 5,140,763</b>	<b>\$ 4,561,081</b>	<b>\$ (579,682)</b>	<b>-11.3%</b>

<b>SOURCE OF FUNDS</b>	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2014-15	\$ 4,479,515	\$ 81,566	\$ -	\$ -	\$ -	\$ -	\$ 4,561,081

#### OPERATING AND NON-OPERATING

Fiscal Year 2014-15

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 3,785,909	\$ 70,786	\$ 3,856,695
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 105,937	\$ -	\$ 105,937
Operating Expenses	\$ 463,569	\$ 10,780	\$ 474,349
Operating Capital Outlay	\$ 95,600	\$ -	\$ 95,600
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ 28,500	\$ -	\$ 28,500
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 4,479,515</b>	<b>\$ 81,566</b>	<b>\$ 4,561,081</b>

#### IV. PROGRAM AND ACTIVITY ALLOCATIONS

**Changes and Trends:** In Fiscal Year 2014-15 there has been a decrease in security and other one-time replacement items funded with fund balance.

**Budget Variances:** The Fiscal Year 2014-15 tentative budget represents a decrease of \$579,682 from the Fiscal Year 2013-14 amended budget. The net decrease of \$60,605 in operating expenses was for one-time security management measures such as a security gate replacement. The net decrease of \$63,680 in operating capital outlay was for one-time purchases (replacement vehicles and security cameras). The decrease in interagency expenses in the amount of \$58,500 was for STA lab analysis.

**Major Budget Items:** The Fiscal Year 2014-15 tentative budget includes right-of-way access management support, permitting, compliance, and enforcement activities for both STAs and C&SF flood control systems in the amount of \$342,657. In addition, this section includes emergency, safety and security, and security management in the amount of \$361,729.

Items funded with fund balance include an FTE DROP position and fuel.

## IV. PROGRAM AND ACTIVITY ALLOCATIONS

### 3.6 Fleet Services

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

### SOUTH 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	\$ -	\$ -	\$ 429,168	\$ 582,254	\$ 563,939	\$ (18,315)	-3.1%
Other Personal Services	\$ -	\$ -	\$ 52	\$ -	\$ -	\$ -	
Contracted Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Operating Expenses	\$ -	\$ -	\$ 1,054,367	\$ 1,197,142	\$ 1,179,109	\$ (18,033)	-1.5%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ 73,580	\$ -	\$ (73,580)	-100.0%
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL</b>	\$ -	\$ -	\$ 1,483,587	\$ 1,852,976	\$ 1,743,048	\$ (109,928)	-5.9%

<b>SOURCE OF FUNDS</b>	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2014-15	\$ 1,704,418	\$ 35,780	\$ -	\$ -	\$ -	\$ 2,850	\$ 1,743,048

#### OPERATING AND NON-OPERATING

Fiscal Year 2014-15

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 563,939	\$ -	\$ 563,939
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ -	\$ -	\$ -
Operating Expenses	\$ 1,143,329	\$ 35,780	\$ 1,179,109
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
<b>TOTAL</b>	\$ 1,707,268	\$ 35,780	\$ 1,743,048

**Changes and Trends:** The principal budget decrease is related to one-time replacement items funded with fund balance in Fiscal Year 2013-14. Currently the District is reviewing fleet vehicle utilization trends for efficiencies.

**Budget Variances:** The Fiscal Year 2014-15 tentative budget represents a decrease of \$109,928 from the Fiscal Year 2013-14 amended budget due mainly to one-time vehicle replacements funded with fund balance.

**Major Budget Items:** The major budget items include \$895,108 in fuel and \$284,001 for parts and supplies, oils and lubricants and maintenance and repairs.

There are no items funded with fund balance.

## IV. PROGRAM AND ACTIVITY ALLOCATIONS

### 3.7 Technology and Information Services

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

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

### SOUTH 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	\$ -	\$ -	\$ 4,291,122	\$ 4,621,008	\$ 4,508,171	\$ (112,837)	-2.4%
Other Personal Services	\$ -	\$ -	\$ 1,411,510	\$ 726,736	\$ -	\$ (726,736)	-100.0%
Contracted Services	\$ -	\$ -	\$ -	\$ 625,500	\$ 927,307	\$ 301,807	48.3%
Operating Expenses	\$ -	\$ -	\$ 3,014,813	\$ 3,902,351	\$ 3,541,974	\$ (360,377)	-9.2%
Operating Capital Outlay	\$ -	\$ -	\$ 290,738	\$ 466,760	\$ -	\$ (466,760)	-100.0%
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL</b>	\$ -	\$ -	\$ 9,008,183	\$ 10,342,355	\$ 8,977,452	\$ (1,364,903)	-13.2%

<b>SOURCE OF FUNDS</b>	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2014-15	\$ 8,977,452	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,977,452

#### OPERATING AND NON-OPERATING

Fiscal Year 2014-15

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 4,508,171	\$ -	\$ 4,508,171
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 927,307	\$ -	\$ 927,307
Operating Expenses	\$ 3,541,974	\$ -	\$ 3,541,974
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
<b>TOTAL</b>	\$ 8,977,452	\$ -	\$ 8,977,452

**Changes and Trends:** The reductions in this activity reflect in part the District's emphasis on streamlining the budget to focus on core functions, with fewer projects and less contractual support.

**Budget Variances:** The Fiscal Year 2014-15 tentative budget represents a decrease of \$1.3 million from the Fiscal Year 2013-14 amended budget. There is a net decrease of \$424,929 between Other Personal Services and Contracted Services of which \$281,089 is attributable to the transition from OPS to outsourcing for services on an as-needed basis and \$143,840 due to the completion of support activities related to the microwave radio network in Fiscal Year 2013-14. Further reductions attributed to the completion of support activities related to the microwave radio network are reflected in operating capital outlay expenses in the amount of \$466,760.

#### IV. PROGRAM AND ACTIVITY ALLOCATIONS

There are reductions in operating expenses in the amount of \$360,377 for personal computer lease buyout and for software maintenance.

**Major Budget Items:** Major budget items include \$2 million for software maintenance, \$736,327 for computer consulting services (enterprise resource planning and IT security), \$544,000 for personal computer lease, \$162,480 for personal computer and copier / printer leases, \$445,440 for internet, cellular, local and long distance phone service, and \$457,611 for hardware maintenance.

There are no items funded with fund balance.

## IV. PROGRAM AND ACTIVITY ALLOCATIONS

### 4.0 Regulation

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

The salaries and benefits budget contains increases for health insurance, merit and bonus, offset by FTE reductions, as illustrated in the workforce chart below.

#### SOUTH 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	\$ 20,988,475	\$ 18,110,606	\$ 19,079,346	\$ 20,029,521	\$ 19,947,599	\$ (81,922)	-0.4%
Other Personal Services	\$ 1,584,341	\$ 1,112,756	\$ 1,355,752	\$ 308,350	\$ 111,525	\$ (196,825)	-63.8%
Contracted Services	\$ -	\$ -	\$ -	\$ 943,826	\$ 954,893	\$ 11,067	1.2%
Operating Expenses	\$ 221,732	\$ 1,254,025	\$ 2,049,754	\$ 4,842,371	\$ 5,454,522	\$ 612,151	12.6%
Operating Capital Outlay	\$ 239,250	\$ 287,077	\$ 320,657	\$ -	\$ -	\$ -	-
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ 7,250	\$ -	\$ -	\$ -	\$ 15,000	\$ 15,000	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
<b>TOTAL</b>	<b>\$ 23,041,048</b>	<b>\$ 20,764,464</b>	<b>\$ 22,805,509</b>	<b>\$ 26,124,068</b>	<b>\$ 26,483,539</b>	<b>\$ 359,471</b>	<b>1.4%</b>

#### SOURCE OF FUNDS

Fiscal Year 2014-15

	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Salaries and Benefits	\$ 19,145,967	\$ 801,632	\$ -	\$ -	\$ -	\$ -	\$ 19,947,599
Other Personal Services	\$ 111,525	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 111,525
Contracted Services	\$ 460,477	\$ 494,416	\$ -	\$ -	\$ -	\$ -	\$ 954,893
Operating Expenses	\$ 4,777,252	\$ 677,270	\$ -	\$ -	\$ -	\$ -	\$ 5,454,522
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,000
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 24,510,221</b>	<b>\$ 1,973,318</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 26,483,539</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	209	\$ 14,099,885	\$ 19,145,967	\$ 801,632	\$ 19,947,599
Other Personal Services	3	\$ 111,525	\$ 111,525	\$ -	\$ 111,525
Contracted Services	-	\$ -	\$ 460,477	\$ 494,416	\$ 954,893
Operating Expenses			\$ 4,777,252	\$ 677,270	\$ 5,454,522
Operating Capital Outlay			\$ -	\$ -	\$ -
Fixed Capital Outlay			\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)			\$ 15,000	\$ -	\$ 15,000
Debt			\$ -	\$ -	\$ -
Reserves - Emergency Response			\$ -	\$ -	\$ -
<b>TOTAL</b>			<b>\$ 24,510,221</b>	<b>\$ 1,973,318</b>	<b>\$ 26,483,539</b>

#### WORKFORCE

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

WORKFORCE CATEGORY	Fiscal Year					(Tentative - Current) 2013-2014 to 2014-2015	
	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	Difference	% Change
Authorized Positions	241	221	225	217	209	(8)	-3.7%
Contingent Worker	0	0	0	0	0	-	-
Other Personal Services	15	6	6	4	3	(1)	-25.0%
Intern	0	0	0	0	0	-	-
Volunteer	0	0	0	0	0	-	-
<b>TOTAL WORKFORCE</b>	<b>255</b>	<b>227</b>	<b>231</b>	<b>221</b>	<b>212</b>	<b>(9)</b>	<b>-4.1%</b>

South 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)		217.40	\$	26,124,068	
Reductions					
Issue	Description	Issue Amount	Workforce	Category Subtotal	Issue Narrative
Salaries and Benefits			(8.90)	(441,063)	
1	Decrease in Salaries and Wages	(441,063)	(8.90)		
Other Personal Services				(196,825)	
2	Decrease in Cont Serv - IT Consulting Services (OPS)	(196,825)			
Contracted Services				(306,380)	
3	Decrease in Cont Serv - Advertising Services	(22,050)			
4	Decrease in Cont Serv - IT Consulting Services (NON OPS)	(44,330)			
5	Decrease in FY13 ePermitting enhancements	(240,000)			
Operating Expenses				(200,244)	
6	Decrease in Cont Serv - Maint & Repairs - Computer Hardware	(18,573)			
7	Decrease in Cont Serv - Maint & Repairs - Computer Software	(78,379)			
8	Decrease in Oper Expense - Books/Subscriptions	(700)			
9	Decrease in Oper Expense - Cell Phones	(13,000)			
10	Decrease in Oper Expense - District Travel	(1,075)			
11	Decrease in Oper Expense - Inventory Other Fuels	(21,077)			
12	Decrease in Oper Expense - Maps and Blueprints	(250)			
13	Decrease in Oper Expense - Memberships, Dues and/or Fees	(2,340)			
14	Decrease in Oper Expense - Parts,Supp - Fleet	(26,950)			
15	Decrease in Oper Expense - Parts,Supp - Office	(11,100)			
16	Decrease in Oper Expense - Parts,Supp - Photographic	(700)			
17	Decrease in Oper Expense - Permits & Fees	(250)			
18	Decrease in Oper Expense - Postage	(1,900)			
19	Decrease in Oper Expense - Rent/Lease Equipment	(16,900)			
20	Decrease in Oper Expense - Tools and Equipment	(7,050)			
Operating Capital Outlay				-	
Fixed Capital Outlay				-	
Interagency Expenditures (Cooperative Funding)				-	
Debt				-	
Reserves				-	
<b>TOTAL REDUCTIONS</b>			<b>(8.90)</b>	<b>(1,144,512)</b>	

**South Florida Water Management District**  
**REDUCTIONS - NEW ISSUES**  
**4.0 Regulation**  
**Fiscal Year 2014-15**  
**Tentative Budget - August 1, 2014**

New Issues					Issue Narrative
Issue	Description	Issue Amount	Workforce	Category Subtotal	
Salaries and Benefits			0.00	359,141	The Salaries and benefits budget contains increases for health insurance, merit and bonus, offset by FTE reductions, as illustrated in the Workforce Chart. Overall decrease in this category of \$81,922
1	Increase in Fringe Benefits	359,141			Increase due to health insurance increases
Other Personal Services				-	
Contracted Services				317,447	Overall increase in this category of \$11,067
2	Increase in Cont Serv - External Provider	149,983			Increase due to Nutrient Source Control water quality monitoring platform repair and installation and BMP implementation in the Lake Okeechobee Watershed
3	Increase in Cont Serv - IT Consulting Services (NON-OPS)	167,464			Increase in contracted services due to transition from OPS to outsourcing for IT services
Operating Expenses				812,395	Overall increase in this category of \$612,151
4	Increase in Cont Serv - Maintenance and Repairs	240,500			Increase due to FAA mandated helicopter engine overhauls
5	Increase in Oper Expense - Parts and Supplies	26,350			Increase in parts and supplies needed for the mandated helicopter engine overhauls
6	Increase in Oper Expense - Parts,Supp - Laboratory	500			Increase in operating expenses due to transition from contracted services to operating expenses for turbidity samples for the Lower West Coast Service Center
7	Increase in Oper Expense - Professional Licenses	2,340			Increase due to Professional Engineering license renewal due in FY15
8	Increase in Oper Expense - Tools/Equipment/PPE	6,950			Net decrease of \$100, commitment item description change only
9	Increase in ISF - Medical/Life Insurance - Retirees	100,000			Increase due to medical and health insurance increases for Retirees
10	Increase in ISF - Medical Claims Paid	435,755			Increase due to health insurance claims increase
Operating Capital Outlay				-	
Fixed Capital Outlay				-	
Interagency Expenditures (Cooperative Funding)				15,000	Overall increase in this category is \$15,000
11	Increase in Oper Expense - Interagency Local	15,000			Increase in Nutrient Source Control water quality monitoring in the St. Lucie River Watershed
Debt				-	
Reserves				-	
<b>TOTAL NEW ISSUES</b>			<b>0.00</b>	<b>1,503,983</b>	
<b>4.0 Regulation</b>					
<b>Total Workforce and Tentative Budget for FY 2014-15</b>			<b>208.50</b>	<b>\$ 26,483,539</b>	

## IV. PROGRAM AND ACTIVITY ALLOCATIONS

### 4.1 Consumptive Use Permitting

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

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

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

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

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	\$ 5,563,998	\$ 4,865,292	\$ 5,096,051	\$ 5,847,588	\$ 5,348,159	\$ (499,429)	-8.5%
Other Personal Services	\$ 173,822	\$ 112,715	\$ 89,371	\$ 72,400	\$ 72,400	\$ -	0.0%
Contracted Services	\$ -	\$ -	\$ -	\$ 14,850	\$ 14,850	\$ -	0.0%
Operating Expenses	\$ 11,977	\$ 15,587	\$ 6,161	\$ 6,150	\$ 5,300	\$ (850)	-13.8%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ 7,250	\$ -	\$ -	\$ -	\$ -	\$ -	-
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
<b>TOTAL</b>	<b>\$ 5,757,047</b>	<b>\$ 4,993,594</b>	<b>\$ 5,191,583</b>	<b>\$ 5,940,988</b>	<b>\$ 5,440,709</b>	<b>\$ (500,279)</b>	<b>-8.4%</b>

<b>SOURCE OF FUNDS</b>	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2014-15	\$ 5,440,709	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,440,709

#### OPERATING AND NON-OPERATING

Fiscal Year 2014-15

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 5,348,159	\$ -	\$ 5,348,159
Other Personal Services	\$ 72,400	\$ -	\$ 72,400
Contracted Services	\$ 14,850	\$ -	\$ 14,850
Operating Expenses	\$ 5,300	\$ -	\$ 5,300
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 5,440,709</b>	<b>\$ -</b>	<b>\$ 5,440,709</b>

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

The goals of CUP Consistency include: making the consumptive use permitting program less confusing for applicants, particularly those who work in more than one water management district; treating applicants equitably statewide; providing consistent protection of the environment; streamlining the process; and providing incentives for behavior that protects water

#### IV. PROGRAM AND ACTIVITY ALLOCATIONS

resources, including conservation. Rule amendments associated with CUP Consistency are scheduled to be effective in July 2014.

Staff members take part in the CFWI through participation in sub-teams, gathering of permitting information, and providing support as requested for the on-going efforts.

The Water Use Bureau initiated and continues to implement the Public Water Supply Task Force comprised of water use compliance analysts with the objective of collaborating with PWS permittees by encouraging involvement and open dialogue on PWS compliance issues. The level of compliance has increased as a result of this on-going effort.

Staff has also made a concerted effort to address applications that have been in-house for greater than six months. Since October 1, 2012, there are more than 300 fewer applications in-house greater than six months.

**Budget Variances:** The Fiscal Year 2014-15 tentative budget represents a decrease of \$500,279 from the Fiscal Year 2013-14 amended budget.

**Major Budget Items:** Contractor support for the water use compliance effort (\$40,000), and permit administration effort (\$32,000). The proposed funding level supports the review of 484 permit applications, as well as numerous compliance investigations per quarter.

There are no items funded with fund balance.

## IV. PROGRAM AND ACTIVITY ALLOCATIONS

### 4.3 Environmental Resource and Surface Water Permitting

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

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

Fiscal Years 2010-11, 2011-12, 2012-13, 2013-14, and 2014-15  
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	\$ 11,534,427	\$ 9,593,643	\$ 9,270,343	\$ 9,086,690	\$ 9,463,636	\$ 376,946	4.1%
Other Personal Services	\$ 355,614	\$ 133,142	\$ 140,157	\$ 39,125	\$ 39,125	\$ -	0.0%
Contracted Services	\$ -	\$ -	\$ -	\$ 119,650	\$ 97,150	\$ (22,500)	-18.8%
Operating Expenses	\$ 134,655	\$ 298,035	\$ 446,220	\$ 269,079	\$ 478,152	\$ 209,073	77.7%
Operating Capital Outlay	\$ 198,045	\$ -	\$ -	\$ -	\$ -	\$ -	-
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
<b>TOTAL</b>	<b>\$ 12,222,741</b>	<b>\$ 10,024,820</b>	<b>\$ 9,856,720</b>	<b>\$ 9,514,544</b>	<b>\$ 10,078,063</b>	<b>\$ 563,519</b>	<b>5.9%</b>

<b>SOURCE OF FUNDS</b>	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2014-15	\$ 9,479,467	\$ 598,596	\$ -	\$ -	\$ -	\$ -	\$ 10,078,063

#### OPERATING AND NON-OPERATING

Fiscal Year 2014-15

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 9,106,040	\$ 357,596	\$ 9,463,636
Other Personal Services	\$ 39,125	\$ -	\$ 39,125
Contracted Services	\$ 97,150	\$ -	\$ 97,150
Operating Expenses	\$ 237,152	\$ 241,000	\$ 478,152
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 9,479,467</b>	<b>\$ 598,596</b>	<b>\$ 10,078,063</b>

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

The FDEP is leading a statewide effort (referred to as SWERP) to improve consistency in the procedural and administrative aspects of the ERP rules throughout the five water management districts and FDEP. The goals of SWERP efforts include making the ERP rules more consistent, particularly for those applicants that work in more than one water management

#### IV. PROGRAM AND ACTIVITY ALLOCATIONS

district; treating applicants equitably statewide; streamlining the process and making the regulatory process less burdensome on applicants. The SWERP rules became effective October 2013.

**Budget Variances:** The Fiscal Year 2014-15 tentative budget represents an increase of \$563,519 from the Fiscal Year 2013-14 amended budget. The net increase (\$209,073) in operating expenses is associated with FAA mandated float helicopter engine overhauls that are to be completed in Fiscal Year 2014-15.

**Major Budget Items:** FAA mandated float helicopter engine overhauls (\$241,000), aircraft fuel (\$117,943), contract support for ePermitting scanning (\$65,000), and application processing (\$39,125) to continue to support the ePermitting effort. The proposed funding level supports the review of an average of 508 permit applications and numerous compliance investigations per quarter, and staying current with construction certification.

Items funded with fund balance include helicopter engine overhauls, merit bonus and a Fiscal Year 2014-15 DROP position.

## IV. PROGRAM AND ACTIVITY ALLOCATIONS

### 4.4 Other Regulatory and Enforcement Activities

**District Description:** This category is intended to include other District regulatory programs and activities not otherwise described in Sections 4.1 through 4.3, specifically the Southern and Northern Everglades Nutrient Source Control Programs and the overall management and administrative support for all regulation activities described under category 4.0.

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

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

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

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

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

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

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

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

## IV. PROGRAM AND ACTIVITY ALLOCATIONS

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

Fiscal Years 2010-11, 2011-12, 2012-13, 2013-14, and 2014-15  
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	\$ 3,890,049	\$ 3,651,670	\$ 3,758,171	\$ 3,890,021	\$ 4,051,443	\$ 161,422	4.1%
Other Personal Services	\$ 1,054,905	\$ 866,900	\$ 605,567	\$ -	\$ -	\$ -	
Contracted Services	\$ -	\$ -	\$ -	\$ 480,991	\$ 631,424	\$ 150,433	31.3%
Operating Expenses	\$ 75,101	\$ 940,403	\$ 464,739	\$ 3,486,942	\$ 4,017,722	\$ 530,780	15.2%
Operating Capital Outlay	\$ 41,205	\$ 287,077	\$ 320,657	\$ -	\$ -	\$ -	
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ 15,000	\$ 15,000	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL</b>	<b>\$ 5,061,259</b>	<b>\$ 5,746,050</b>	<b>\$ 5,149,134</b>	<b>\$ 7,857,954</b>	<b>\$ 8,715,589</b>	<b>\$ 857,635</b>	<b>10.9%</b>

<b>SOURCE OF FUNDS</b>	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2014-15	\$ 7,340,867	\$ 1,374,722	\$ -	\$ -	\$ -	\$ -	\$ 8,715,589

#### OPERATING AND NON-OPERATING

Fiscal Year 2014-15

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 3,607,407	\$ 444,036	\$ 4,051,443
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 137,008	\$ 494,416	\$ 631,424
Operating Expenses	\$ 3,581,452	\$ 436,270	\$ 4,017,722
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ 15,000	\$ -	\$ 15,000
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 7,340,867</b>	<b>\$ 1,374,722</b>	<b>\$ 8,715,589</b>

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

**Budget Variances:** The Fiscal Year 2014-15 tentative budget represents an increase of \$857,635 from the Fiscal Year 2013-14 amended budget. The increase in operating expenses (\$530,780) is mostly due to medical claim expenses. The increase in Contracted Services (\$150,433) is for monitoring platform repair and installation, BMP implementation in the Lake Okeechobee Watershed, and BMP implementation in the Caloosahatchee River Watershed.

#### IV. PROGRAM AND ACTIVITY ALLOCATIONS

**Major Budget Items:** Southern and Northern Everglades Nutrient Source Control Program includes contracts for BMP improvement, expert analysis, demonstration, and implementation projects (\$365,686), and monitoring for source control performance (\$319,500). Employee medical benefits and insurance expenses and fees totaling (\$3,885,036) are also included in this activity.

Items funded with fund balance include Southern and Northern Everglades Nutrient Source Control Program contracts as described above, as well as health claims based on trends and a Fiscal Year 2014-15 DROP position.

## IV. PROGRAM AND ACTIVITY ALLOCATIONS

### 4.5 Technology and Information Services

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

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

#### SOUTH 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	\$ -	\$ -	\$ 954,781	\$ 1,205,222	\$ 1,084,361	\$ (120,861)	-10.0%
Other Personal Services	\$ -	\$ -	\$ 520,657	\$ 196,825	\$ -	\$ (196,825)	-100.0%
Contracted Services	\$ -	\$ -	\$ -	\$ 328,335	\$ 211,469	\$ (116,866)	-35.6%
Operating Expenses	\$ -	\$ -	\$ 1,132,634	\$ 1,080,200	\$ 953,348	\$ (126,852)	-11.7%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL	\$ -	\$ -	\$ 2,608,072	\$ 2,810,582	\$ 2,249,178	\$ (561,404)	-20.0%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2014-15	\$ 2,249,178	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,249,178

#### OPERATING AND NON-OPERATING

Fiscal Year 2014-15

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 1,084,361	\$ -	\$ 1,084,361
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 211,469	\$ -	\$ 211,469
Operating Expenses	\$ 953,348	\$ -	\$ 953,348
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 2,249,178	\$ -	\$ 2,249,178

**Changes and Trends:** The reductions in this activity reflect in part the District's emphasis on streamlining the budget to focus on core functions, with fewer projects and less contractual support.

**Budget Variances:** The Fiscal Year 2014-15 tentative budget represents a decrease of \$561,404 from the Fiscal Year 2013-14 amended budget due to the net reductions of \$313,691 between Other Personal Services and Contracted Services, attributable to the transition from OPS to outsourcing for services on an as-needed basis. The reductions in Operating Expenses are associated with hardware and software maintenance (\$96,952), PC lease (\$16,900), and cell phones (\$13,000).

#### IV. PROGRAM AND ACTIVITY ALLOCATIONS

**Major Budget Items:** Major budget items include \$663,922 for software maintenance, \$167,464 for computer consulting services, \$123,936 for hardware maintenance, \$83,005 for personal computer and copier / printer leases, and \$120,640 for internet, cellular, local and long distance phone service.

There are no items funded with fund balance.

## IV. PROGRAM AND ACTIVITY ALLOCATIONS

### 5.0 Outreach

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

The salaries and benefits budget contains increases for health insurance, merit and bonus, offset by FTE reductions, as illustrated in the workforce chart below.

#### SOUTH 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	\$ 5,600,013	\$ 2,502,998	\$ 2,653,893	\$ 2,511,001	\$ 2,157,410	\$ (353,591)	-14.1%
Other Personal Services	\$ 158,809	\$ 78,844	\$ 35,500	\$ -	\$ -	\$ -	-
Contracted Services	\$ -	\$ -	\$ -	\$ 47,700	\$ 43,000	\$ (4,700)	-9.9%
Operating Expenses	\$ 283,409	\$ 91,475	\$ 73,215	\$ 80,755	\$ 72,850	\$ (7,905)	-9.8%
Operating Capital Outlay	\$ 987	\$ -	\$ -	\$ -	\$ -	\$ -	-
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ 315,000	\$ -	\$ -	\$ -	\$ -	\$ -	-
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
<b>TOTAL</b>	<b>\$ 6,358,217</b>	<b>\$ 2,673,317</b>	<b>\$ 2,762,608</b>	<b>\$ 2,639,456</b>	<b>\$ 2,273,260</b>	<b>\$ (366,196)</b>	<b>-13.9%</b>

##### SOURCE OF FUNDS

Fiscal Year 2014-15

	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Salaries and Benefits	\$ 2,157,410	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,157,410
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contracted Services	\$ 43,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 43,000
Operating Expenses	\$ 57,850	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ 72,850
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 2,258,260</b>	<b>\$ 15,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,273,260</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	21	\$ 1,611,388	\$ 2,157,410	\$ -	\$ 2,157,410
Other Personal Services	-	\$ -	\$ -	\$ -	\$ -
Contracted Services	-	\$ -	\$ 43,000	\$ -	\$ 43,000
Operating Expenses			\$ 57,850	\$ 15,000	\$ 72,850
Operating Capital Outlay			\$ -	\$ -	\$ -
Fixed Capital Outlay			\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)			\$ -	\$ -	\$ -
Debt			\$ -	\$ -	\$ -
Reserves - Emergency Response			\$ -	\$ -	\$ -
<b>TOTAL</b>			<b>\$ 2,258,260</b>	<b>\$ 15,000</b>	<b>\$ 2,273,260</b>

##### WORKFORCE

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

WORKFORCE CATEGORY	Fiscal Year					(Tentative - Current) 2013-2014 to 2014-2015	
	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	Difference	% Change
Authorized Positions	52	26	27	23	21	(2)	-8.7%
Contingent Worker	0	0	0	0	0	-	-
Other Personal Services	0	0	0	0	0	-	-
Intern	0	0	0	0	0	-	-
Volunteer	0	0	0	0	0	-	-
<b>TOTAL WORKFORCE</b>	<b>52</b>	<b>26</b>	<b>27</b>	<b>23</b>	<b>21</b>	<b>(2)</b>	<b>-8.7%</b>

South 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)		23.15	\$	2,639,456	
<b>Reductions</b>					
Issue	Description	Issue Amount	Workforce	Category Subtotal	Issue Narrative
Salaries and Benefits			(2.25)	(353,591)	
1	Decrease in Salaries and Wages	(223,447)	(2.25)		
2	Decrease in Fringe Benefits	(130,144)			
Other Personal Services				-	
Contracted Services				(6,000)	
3	Decrease in Cont Serv - External Provider	(6,000)			
Operating Expenses				(9,155)	
4	Decrease in Cont Serv - Conferences, Fairs, and Exhibits	(5,000)			
5	Decrease in Oper Expense - Conference Registrations	(50)			
6	Decrease in Oper Expense - District Travel	(2,130)			
7	Decrease in Oper Expense - Parts, Supp - Office	(1,975)			
Operating Capital Outlay				-	
Fixed Capital Outlay				-	
Interagency Expenditures (Cooperative Funding)				-	
Debt				-	
Reserves				-	
<b>TOTAL REDUCTIONS</b>			(2.25)	(368,746)	

South Florida Water Management District  
**REDUCTIONS - NEW ISSUES**  
 5.0 Outreach  
 Fiscal Year 2014-15  
 Tentative Budget - August 1, 2014

New Issues					Issue Narrative
Issue	Description	Issue Amount	Workforce	Category Subtotal	
	Salaries and Benefits		0.00	-	
	Other Personal Services		0.00	-	
	Contracted Services		0.00	1,300	Increase for federal legislative services based on trend
1	Increase in Cont Serv - Professional	1,300			
	Operating Expenses			1,250	
2	Increase in Cont Serv - Maint & Repairs - Computer Software	500			Additional user for Lobby Tools software application
3	Increase in Oper Expense - Books/Subscriptions	500			Net decrease of \$8,405 in Operating Expenses. Reallocated to these categories based on trend.
4	Increase in Oper Expense - Other	250			
	Operating Capital Outlay			-	
	Fixed Capital Outlay			-	
	Interagency Expenditures (Cooperative Funding)			-	
	Debt			-	
	Reserves			-	
<b>TOTAL NEW ISSUES</b>			0.00	2,550	
<b>5.0 Outreach</b>					
<b>Total Workforce and Tentative Budget for FY 2014-15</b>			20.90	\$ 2,273,260	

## IV. PROGRAM AND ACTIVITY ALLOCATIONS

### 5.2 Public Information

**District Description:** This outreach component is designed to reach broad audiences in an effort to provide increased awareness of flood control and water management resource issues and the roles / responsibilities of the District among the 8.1 million residents in South Florida. This includes the development and distribution of publications, public service programming, public meetings, presentations, water resource education, media relations, social media, and content management of the agency website to provide clear, concise, and consistent information regarding District mission, structure, functions, programs, projects and other operational aspects.

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

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

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	\$ 5,154,858	\$ 2,231,987	\$ 2,508,126	\$ 2,208,927	\$ 1,996,009	\$ (212,918)	-9.6%
Other Personal Services	\$ 94,817	\$ 78,844	\$ 35,500	\$ -	\$ -	\$ -	
Contracted Services	\$ -	\$ -	\$ -	\$ 24,000	\$ 18,000	\$ (6,000)	-25.0%
Operating Expenses	\$ 248,240	\$ 81,103	\$ 61,580	\$ 68,980	\$ 61,575	\$ (7,405)	-10.7%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ 315,000	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL</b>	<b>\$ 5,812,915</b>	<b>\$ 2,391,933</b>	<b>\$ 2,605,206</b>	<b>\$ 2,301,907</b>	<b>\$ 2,075,584</b>	<b>\$ (226,323)</b>	<b>-9.8%</b>

<b>SOURCE OF FUNDS</b>	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2014-15	\$ 2,060,584	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ 2,075,584

#### OPERATING AND NON-OPERATING

Fiscal Year 2014-15

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 1,996,009	\$ -	\$ 1,996,009
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 18,000	\$ -	\$ 18,000
Operating Expenses	\$ 46,575	\$ 15,000	\$ 61,575
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 2,060,584</b>	<b>\$ 15,000</b>	<b>\$ 2,075,584</b>

**Changes and Trends:** The District works to leverage opportunities for earned (free) media and outreach, e-newsletters are created and distributed, and the District's website contains updated information about the priority programs and water resource related issues. This activity represents a continuation level of service from Fiscal Year 2013-14.

**Budget Variance:** The Fiscal Year 2014-15 tentative budget represents a decrease of \$226,323 from the Fiscal Year 2013-14 amended budget primarily due to a decrease in salaries and benefits, including the elimination of one position. Contracted services for translation services was reduced by \$6,000 and operating expenses decreased overall by \$7,405.

**Major Budget Items:** Major budget items include salaries and benefits (\$1.9 million), and participation in local community outreach events to present information about water conservation, flood control, and major projects (\$72,350), including \$15,000 for educational outreach funded with fund balance.

## IV. PROGRAM AND ACTIVITY ALLOCATIONS

### 5.4 Lobbying / Legislative Affairs/Cabinet Affairs

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

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

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

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	\$ 445,155	\$ 271,011	\$ 145,767	\$ 302,074	\$ 161,401	\$ (140,673)	-46.6%
Other Personal Services	\$ 63,992	\$ -	\$ -	\$ -	\$ -	\$ -	
Contracted Services	\$ -	\$ -	\$ -	\$ 23,700	\$ 25,000	\$ 1,300	5.5%
Operating Expenses	\$ 35,168	\$ 10,372	\$ 11,635	\$ 11,775	\$ 11,275	\$ (500)	-4.2%
Operating Capital Outlay	\$ 987	\$ -	\$ -	\$ -	\$ -	\$ -	
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL</b>	<b>\$ 545,302</b>	<b>\$ 281,384</b>	<b>\$ 157,402</b>	<b>\$ 337,549</b>	<b>\$ 197,676</b>	<b>\$ (139,873)</b>	<b>-41.4%</b>

<b>SOURCE OF FUNDS</b>	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2014-15	\$ 197,676	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 197,676

#### OPERATING AND NON-OPERATING

Fiscal Year 2014-15

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 161,401	\$ -	\$ 161,401
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 25,000	\$ -	\$ 25,000
Operating Expenses	\$ 11,275	\$ -	\$ 11,275
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 197,676</b>	<b>\$ -</b>	<b>\$ 197,676</b>

**Changes and Trends:** With a streamlined District organization it remains important to assess the potential impact of state and federal legislative activity and keep Executive staff and the Governing Board informed. This activity represents a continuation level of service from Fiscal Year 2013-14.

**Budget Variance:** The Fiscal Year 2014-15 tentative budget represents a decrease of a \$139,873 from the Fiscal Year 2013-14 amended budget primarily in salaries and benefits, including the elimination of one position.

**Major Budget Items:** Major budget items include salaries and benefits (\$161,401), and a contractual agreement for federal legislative services administered through the Florida Department of Environmental Protection (District's share \$25,000).

No items budget are funded with fund balance.

## IV. PROGRAM AND ACTIVITY ALLOCATIONS

### 6.0 District Management and Administration

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

The salaries and benefits budget contains increases for health insurance, merit and bonus, offset by FTE reductions, as illustrated in the workforce chart below.

#### SOUTH 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	\$ 41,248,071	\$ 25,555,326	\$ 17,442,041	\$ 18,223,750	\$ 17,591,950	\$ (631,800)	-3.5%
Other Personal Services	\$ 12,997,511	\$ 6,302,940	\$ 2,341,560	\$ 257,385	\$ -	\$ (257,385)	-100.0%
Contracted Services	\$ -	\$ -	\$ -	\$ 2,193,967	\$ 2,016,712	\$ (177,255)	-8.1%
Operating Expenses	\$ 20,692,200	\$ 6,157,967	\$ 8,094,532	\$ 13,211,318	\$ 13,902,279	\$ 690,961	5.2%
Operating Capital Outlay	\$ 3,342,468	\$ 1,305,677	\$ 1,101,854	\$ 1,156,400	\$ 398,700	\$ (757,700)	-65.5%
Fixed Capital Outlay	\$ 536,532	\$ 128,455	\$ -	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Debt	\$ 2,453,714	\$ 1,162,724	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
<b>TOTAL</b>	<b>\$ 81,270,496</b>	<b>\$ 40,613,089</b>	<b>\$ 28,979,987</b>	<b>\$ 35,042,820</b>	<b>\$ 33,909,641</b>	<b>\$ (1,133,179)</b>	<b>-3.2%</b>

#### SOURCE OF FUNDS

Fiscal Year 2014-15

	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Salaries and Benefits	\$ 16,841,922	\$ 750,028	\$ -	\$ -	\$ -	\$ -	\$ 17,591,950
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contracted Services	\$ 1,380,412	\$ 636,300	\$ -	\$ -	\$ -	\$ -	\$ 2,016,712
Operating Expenses	\$ 10,210,768	\$ 3,691,511	\$ -	\$ -	\$ -	\$ -	\$ 13,902,279
Operating Capital Outlay	\$ -	\$ 398,700	\$ -	\$ -	\$ -	\$ -	\$ 398,700
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 28,433,102</b>	<b>\$ 5,476,539</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 33,909,641</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	161	\$ 11,906,941	\$ 16,841,922	\$ 750,028	\$ 17,591,950
Other Personal Services	-	\$ -	\$ -	\$ -	\$ -
Contracted Services	-	\$ -	\$ 1,380,412	\$ 636,300	\$ 2,016,712
Operating Expenses	-	\$ -	\$ 10,210,768	\$ 3,691,511	\$ 13,902,279
Operating Capital Outlay	-	\$ -	\$ -	\$ 398,700	\$ 398,700
Fixed Capital Outlay	-	\$ -	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	-	\$ -	\$ -	\$ -	\$ -
Debt	-	\$ -	\$ -	\$ -	\$ -
Reserves - Emergency Response	-	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>			<b>\$ 28,433,102</b>	<b>\$ 5,476,539</b>	<b>\$ 33,909,641</b>

#### WORKFORCE

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

WORKFORCE CATEGORY	Fiscal Year					(Preliminary - Current) 2013-2014 to 2014-2015	
	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	Difference	% Change
Authorized Positions	378	257	187	180	161	(19)	-10.6%
Contingent Worker	0	0	0	0	0	-	-
Other Personal Services	51	28	3	1	0	(1)	-100.0%
Intern	0	0	0	0	0	-	-
Volunteer	0	0	0	0	0	-	-
<b>TOTAL WORKFORCE</b>	<b>429</b>	<b>285</b>	<b>190</b>	<b>181</b>	<b>161</b>	<b>(20)</b>	<b>-11.0%</b>

South 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)		179.60	\$	35,042,820	
Reductions					
Issue	Description	Issue Amount	Workforce	Category Subtotal	Issue Narrative
Salaries and Benefits			(18.65)	(1,194,740)	
1	Decrease in Salaries and Wages	(1,194,740)	(18.65)		
Other Personal Services			-	(257,385)	
2	Decrease in Cont Serv - IT Consulting Services (OPS)	(257,385)			
Contracted Services				(1,088,726)	
3	Decrease in Cont Serv - Advertising Services	(3,000)			
4	Decrease in Cont Serv - Computer Software Licenses	(319,250)			
5	Decrease in Cont Serv - Copier Services	(18,398)			
6	Decrease in Cont Serv - External Provider	(142,928)			
7	Decrease in Cont Serv - Legal Services	(101,000)			
8	Decrease in Cont Serv - Professional	(15,000)			
9	Decrease in Cont Serv - Science and Tech. Support Services	(10,000)			
10	Decrease in Cont Serv - IT Consulting Services (NON OPS)	(479,150)			
Operating Expenses				(363,009)	
11	Decrease in Cont Serv - Mail/Courier	(2,000)			
12	Decrease in Cont Serv - Maint & Repairs - Computer Software	(155,356)			
13	Decrease in Oper Expense - Books/Subscriptions	(3,322)			
14	Decrease in Oper Expense - Cell Phones	(17,000)			
15	Decrease in Oper Expense - Conference Registrations	(4,252)			
16	Decrease in Oper Expense - District Travel	(20)			
17	Decrease in Oper Expense - Freight	(1,000)			
18	Decrease in Oper Expense - Insurance Claims General Liability	(15,000)			
19	Decrease in Oper Expense - Inventory Other Fuels	(500)			
20	Decrease in Oper Expense - Memberships, Dues and/or Fees	(745)			
21	Decrease in Oper Expense - Other	(7,750)			
22	Decrease in Oper Expense - Parts and Supplies	(2,426)			
23	Decrease in Oper Expense - Parts,Supp - Fleet	(40,780)			
24	Decrease in Oper Expense - Parts,Supp - Office	(8,726)			
25	Decrease in Oper Expense - Postage	(27,000)			
26	Decrease in Oper Expense - Printing Services Non-Outreach	(30,000)			
27	Decrease in Oper Expense - Rent/Lease Equipment	(20,482)			
28	Decrease in Oper Expense - Tools and Equipment	(26,650)			
Operating Capital Outlay				(757,700)	
29	Decrease in Capital Outlay - Equipment Computer Hardware	(757,700)			
Fixed Capital Outlay				-	
Interagency Expenditures (Cooperative Funding)				-	
Debt				-	
Reserves				-	
<b>TOTAL REDUCTIONS</b>		<b>(18.65)</b>		<b>(3,661,560)</b>	

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

<b>New Issues</b>					
Issue	Description	Issue Amount	Workforce	Category Subtotal	Issue Narrative
Salaries and Benefits			0.00	562,940	The Salaries and benefits budget contains increases for health insurance, merit and bonus, offset by FTE reductions, as illustrated in the Workforce Chart. Overall decrease in this category is 631,800. Increase due to health insurance increases
1	Increase in Fringe Benefits	562,940			
Other Personal Services				-	
Contracted Services				911,471	Transitioning from OPS to outsourcing for services on an as-needed basis has resulted in increase to contracted services.
2	Increase in Cont Serv - IT Consulting Services (NON-OPS)	911,471			
Operating Expenses				1,053,970	
3	Increase in Cont Serv - Maint & Repairs - Computer Hardware	15,180			
4	Increase in ISF - Medical Claims Paid	508,381			Increase based on trend
5	Increase in Oper Expense - Other Fees	1,000			
6	Increase in Oper Expense - Professional Licenses	120			
7	Increase in Oper Expense - Self-Insurance Charges	120,374			Increase based on trend
8	Increase in Oper Expense - Space Rental	1,265			
9	Increase in ISF - Medical/Life Insurance - Retirees	300,000			Increase based on trend
10	Increase in Oper Expense - Worker's Comp Employee Payment	88,000			Increase based on trend
11	Increase in Oper Expense - Tools/Equipment/PPE	19,650			
Operating Capital Outlay				-	
Fixed Capital Outlay				-	
Interagency Expenditures (Cooperative Funding)				-	
Debt				-	
Reserves				-	
<b>TOTAL NEW ISSUES</b>			<b>0.00</b>	<b>2,528,381</b>	
<b>6.0 District Management and Administration</b>					
Total Workforce and Tentative Budget for FY 2014-15			160.95	\$ 33,909,641	

## IV. PROGRAM AND ACTIVITY ALLOCATIONS

### 6.1 Administrative and Operations Support

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

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

Fiscal Years 2010-11, 2011-12, 2012-13, 2013-14, and 2014-15  
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	\$ 28,824,047	\$ 15,961,505	\$ 17,421,515	\$ 18,223,750	\$ 17,591,950	\$ (631,800)	-3.5%
Other Personal Services	\$ 7,271,148	\$ 1,056,313	\$ 2,299,270	\$ 257,385	\$ -	\$ (257,385)	-100.0%
Contracted Services	\$ -	\$ -	\$ -	\$ 2,193,967	\$ 2,016,712	\$ (177,255)	-8.1%
Operating Expenses	\$ 7,185,292	\$ 93,414	\$ 3,794,999	\$ 6,482,822	\$ 7,173,783	\$ 690,961	10.7%
Operating Capital Outlay	\$ 1,106,015	\$ 1,839	\$ 1,101,854	\$ 1,156,400	\$ 398,700	\$ (757,700)	-65.5%
Fixed Capital Outlay	\$ 61,880	\$ 1,196	\$ -	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Debt	\$ 2,453,714	\$ 1,162,724	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
<b>TOTAL</b>	\$ 46,902,096	\$ 18,276,992	\$ 24,617,638	\$ 28,314,324	\$ 27,181,145	\$ (1,133,179)	-4.0%

<b>SOURCE OF FUNDS</b>	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2014-15	\$ 23,948,186	\$ 3,232,959	\$ -	\$ -	\$ -	\$ -	\$ 27,181,145

#### OPERATING AND NON-OPERATING

Fiscal Year 2014-15

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 16,841,922	\$ 750,028	\$ 17,591,950
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 1,380,412	\$ 636,300	\$ 2,016,712
Operating Expenses	\$ 5,725,852	\$ 1,447,931	\$ 7,173,783
Operating Capital Outlay	\$ -	\$ 398,700	\$ 398,700
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
<b>TOTAL</b>	\$ 23,948,186	\$ 3,232,959	\$ 27,181,145

## IV. PROGRAM AND ACTIVITY ALLOCATIONS

### 6.1.1 Executive Direction

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

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

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

#### 6.1.1 - Executive Direction

	Fiscal Year 2010-11 (Actual-Audited)	Fiscal Year 2011-12 (Actual-Audited)	Fiscal Year 2012-13 (Actual-Audited)	Fiscal Year 2013-14 (Current Amended)	Fiscal Year 2014-15 (Tentative Budget)	Difference in \$ (Current -- Tentative)	% of Change (Current -- Tentative)
Salaries and Benefits	\$ 1,501,229	\$ 536,379	\$ 782,567	\$ 780,850	\$ 596,813	\$ (184,037)	-23.6%
Other Personal Services	\$ 12,300	\$ 1,275	\$ 24,011	\$ -	\$ -	\$ -	
Contracted Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Operating Expenses	\$ 48,393	\$ 21,480	\$ 19,581	\$ 32,265	\$ 30,830	\$ (1,435)	-4.4%
Operating Capital Outlay	\$ -	\$ -	\$ 1,305	\$ -	\$ -	\$ -	
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL</b>	<b>\$ 1,561,922</b>	<b>\$ 559,134</b>	<b>\$ 827,464</b>	<b>\$ 813,115</b>	<b>\$ 627,643</b>	<b>\$ (185,472)</b>	<b>-22.8%</b>

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2014-15	\$ 627,643	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 627,643

#### OPERATING AND NON-OPERATING Fiscal Year 2014-15

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 596,813	\$ -	\$ 596,813
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ -	\$ -	\$ -
Operating Expenses	\$ 30,830	\$ -	\$ 30,830
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 627,643</b>	<b>\$ -</b>	<b>\$ 627,643</b>

**Changes and Trends:** This activity represents a continuation level from Fiscal Year 2013-14.

**Budget Variances:** The Fiscal Year 2014-15 tentative budget represents a decrease of \$185,472 from the Fiscal Year 2013-14 amended budget including a decrease in salaries and benefits, and a small decrease in operating expenses.

**Major Budget Items:** Salaries and benefits (\$596,813).

## IV. PROGRAM AND ACTIVITY ALLOCATIONS

### 6.1.2 General Counsel/Legal

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

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

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

#### 6.1.2 - General Counsel / Legal

	Fiscal Year 2010-11 (Actual-Audited)	Fiscal Year 2011-12 (Actual-Audited)	Fiscal Year 2012-13 (Actual-Audited)	Fiscal Year 2013-14 (Current Amended)	Fiscal Year 2014-15 (Tentative Budget)	Difference in \$ (Current -- Tentative)	% of Change (Current -- Tentative)
Salaries and Benefits	\$ 6,225,049	\$ 4,142,118	\$ 2,249,324	\$ 2,148,522	\$ 2,195,599	\$ 47,077	2.2%
Other Personal Services	\$ 1,518,557	\$ 396,963	\$ 617,963	\$ -	\$ -	\$ -	
Contracted Services	\$ -	\$ -	\$ -	\$ 467,004	\$ 348,004	\$ (119,000)	-25.5%
Operating Expenses	\$ 226,252	\$ 71,657	\$ 75,627	\$ 78,260	\$ 73,260	\$ (5,000)	-6.4%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL</b>	<b>\$ 7,969,858</b>	<b>\$ 4,610,738</b>	<b>\$ 2,942,914</b>	<b>\$ 2,693,786</b>	<b>\$ 2,616,863</b>	<b>\$ (76,923)</b>	<b>-2.9%</b>

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2014-15	\$ 2,616,863	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,616,863

#### OPERATING AND NON-OPERATING

Fiscal Year 2014-15

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 2,195,599	\$ -	\$ 2,195,599
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 348,004	\$ -	\$ 348,004
Operating Expenses	\$ 73,260	\$ -	\$ 73,260
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 2,616,863</b>	<b>\$ -</b>	<b>\$ 2,616,863</b>

**Changes and Trends:** This activity represents a continuation level from Fiscal Year 2013-14.

**Budget Variances:** The Fiscal Year 2014-15 tentative budget represents a decrease of \$76,923 from the Fiscal Year 2013-14 amended budget including a decrease in Contracted Services for legal fees and services (\$119,000).

**Major Budget Items:** Major budget items include salaries and benefits (\$2,195,599), and legal and technical support services (\$214,000).

## IV. PROGRAM AND ACTIVITY ALLOCATIONS

### 6.1.3 Inspector General

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

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

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

#### 6.1.3 - Inspector General

	Fiscal Year 2010-11 (Actual-Audited)	Fiscal Year 2011-12 (Actual-Audited)	Fiscal Year 2012-13 (Actual-Audited)	Fiscal Year 2013-14 (Current Amended)	Fiscal Year 2014-15 (Tentative Budget)	Difference in \$ (Current -- Tentative)	% of Change (Current -- Tentative)
Salaries and Benefits	\$ 914,649	\$ 603,578	\$ 574,149	\$ 557,287	\$ 567,773	\$ 10,486	1.9%
Other Personal Services	\$ 3,159	\$ 151,179	\$ 155,715	\$ -	\$ -	\$ -	
Contracted Services	\$ -	\$ -	\$ -	\$ 176,934	\$ 162,000	\$ (14,934)	-8.4%
Operating Expenses	\$ 23,047	\$ 9,553	\$ 11,229	\$ 21,260	\$ 19,835	\$ (1,425)	-6.7%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL</b>	<b>\$ 940,855</b>	<b>\$ 764,310</b>	<b>\$ 741,093</b>	<b>\$ 755,481</b>	<b>\$ 749,608</b>	<b>\$ (5,873)</b>	<b>-0.8%</b>

<b>SOURCE OF FUNDS</b>	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2014-15	\$ 749,608	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 749,608

#### OPERATING AND NON-OPERATING

Fiscal Year 2014-15

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 567,773	\$ -	\$ 567,773
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 162,000	\$ -	\$ 162,000
Operating Expenses	\$ 19,835	\$ -	\$ 19,835
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 749,608</b>	<b>\$ -</b>	<b>\$ 749,608</b>

**Changes and Trends:** This activity represents a continuation level from Fiscal Year 2013-14.

**Budget Variances:** The Fiscal Year 2014-15 tentative budget represents a decrease of \$5,873 from the Fiscal Year 2013-14 amended budget including a \$14,934 decrease in contracted services for professional services and a \$1,425 decrease in operating expenses.

**Major Budget Items:** Major budget items include salaries and benefits (\$567,773) and auditing services (\$152,000).

## IV. PROGRAM AND ACTIVITY ALLOCATIONS

### 6.1.4 Administrative Support

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

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

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

TENTATIVE BUDGET - Fiscal Year 2014-2015

#### 6.1.4 - Administrative Support

	Fiscal Year 2010-11 (Actual-Audited)	Fiscal Year 2011-12 (Actual-Audited)	Fiscal Year 2012-13 (Actual-Audited)	Fiscal Year 2013-14 (Current Amended)	Fiscal Year 2014-15 (Tentative Budget)	Difference in \$ (Current -- Tentative)	% of Change (Current -- Tentative)
Salaries and Benefits	\$ 13,854,907	\$ 7,529,746	\$ 6,598,942	\$ 7,692,545	\$ 7,952,378	\$ 259,833	3.4%
Other Personal Services	\$ 5,496,467	\$ 378,360	\$ 144,345	\$ -	\$ -	\$ -	
Contracted Services	\$ -	\$ -	\$ -	\$ 176,362	\$ 156,362	\$ (20,000)	-11.3%
Operating Expenses	\$ 4,454,568	\$ (1,470,919)	\$ 1,121,500	\$ 4,105,892	\$ 4,977,616	\$ 871,724	21.2%
Operating Capital Outlay	\$ 1,106,015	\$ -	\$ 3,679	\$ -	\$ -	\$ -	
Fixed Capital Outlay	\$ 61,880	\$ 1,196	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ 2,453,714	\$ 1,162,724	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL</b>	<b>\$ 27,427,551</b>	<b>\$ 7,601,107</b>	<b>\$ 7,868,466</b>	<b>\$ 11,974,799</b>	<b>\$ 13,086,356</b>	<b>\$ 1,111,557</b>	<b>9.3%</b>

<b>SOURCE OF FUNDS</b>	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2014-15	\$ 10,888,397	\$ 2,197,959	\$ -	\$ -	\$ -	\$ -	\$ 13,086,356

#### OPERATING AND NON-OPERATING

Fiscal Year 2014-15

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 7,202,350	\$ 750,028	\$ 7,952,378
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 156,362	\$ -	\$ 156,362
Operating Expenses	\$ 3,529,685	\$ 1,447,931	\$ 4,977,616
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 10,888,397</b>	<b>\$ 2,197,959</b>	<b>\$ 13,086,356</b>

**Changes and Trends:** The budget has increased due to health insurance increases and actuarially determined worker's compensation liability.

**Budget Variances:** The Fiscal Year 2014-15 tentative budget represents an increase of \$1.1 million from the Fiscal Year 2013-14 amended budget due primarily to an increase in operating expenses (\$871,724) for health insurance increases and actuarially determined worker's compensation liability partially offset by a decrease in contracted services (\$20,000) from a reduction in micrographic and imaging services.

**Major Budget Items:** Include salaries and benefits (\$8 million); property, automobile, general liability and workers compensation insurance (\$1.6 million), and the program's share of health care self-insurance (\$808,381).

Items funded with fund balance include increased health claims based on trends, and workers' compensation insurance.

## IV. PROGRAM AND ACTIVITY ALLOCATIONS

### 6.1.6 Procurement/Contract Administration

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

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

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

TENTATIVE BUDGET - Fiscal Year 2014-2015

#### 6.1.6 - Procurement / Contract Administration

	Fiscal Year 2010-11 (Actual-Audited)	Fiscal Year 2011-12 (Actual-Audited)	Fiscal Year 2012-13 (Actual-Audited)	Fiscal Year 2013-14 (Current Amended)	Fiscal Year 2014-15 (Tentative Budget)	Difference in \$ (Current -- Tentative)	% of Change (Current -- Tentative)
Salaries and Benefits	\$ 3,547,793	\$ 2,073,314	\$ 1,918,061	\$ 1,939,775	\$ 1,886,329	\$ (53,446)	-2.8%
Other Personal Services	\$ 73,829	\$ 4,331	\$ 6,799	\$ -	\$ -	\$ -	
Contracted Services	\$ -	\$ -	\$ -	\$ 5,250	\$ 5,250	\$ -	0.0%
Operating Expenses	\$ 84,742	\$ 38,317	\$ 48,863	\$ 70,046	\$ 65,647	\$ (4,399)	-6.3%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL</b>	<b>\$ 3,706,364</b>	<b>\$ 2,115,963</b>	<b>\$ 1,973,723</b>	<b>\$ 2,015,071</b>	<b>\$ 1,957,226</b>	<b>\$ (57,845)</b>	<b>-2.9%</b>

<b>SOURCE OF FUNDS</b>	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2014-15	\$ 1,957,226	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,957,226

#### OPERATING AND NON-OPERATING

Fiscal Year 2014-15

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 1,886,329	\$ -	\$ 1,886,329
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 5,250	\$ -	\$ 5,250
Operating Expenses	\$ 65,647	\$ -	\$ 65,647
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 1,957,226</b>	<b>\$ -</b>	<b>\$ 1,957,226</b>

**Changes and Trends:** This activity represents a continuation level from Fiscal Year 2013-14.

**Budget Variance:** The Fiscal Year 2014-15 tentative budget represents a decrease of \$57,845 from the Fiscal Year 2013-14 amended budget including a decrease in operating expenses (\$4,399).

**Major Budget Items:** Include salaries and benefits (\$1.9 million), advertising (\$45,500) and Contracted Services for procurement card compliance audit (\$5,250).

## IV. PROGRAM AND ACTIVITY ALLOCATIONS

### 6.1.7 Human Resources

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

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

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

TENTATIVE BUDGET - Fiscal Year 2014-2015

#### 6.1.7 - Human Resources

	Fiscal Year 2010-11 (Actual-Audited)	Fiscal Year 2011-12 (Actual-Audited)	Fiscal Year 2012-13 (Actual-Audited)	Fiscal Year 2013-14 (Current Amended)	Fiscal Year 2014-15 (Tentative Budget)	Difference in \$ (Current -- Tentative)	% of Change (Current -- Tentative)
Salaries and Benefits	\$ 1,869,582	\$ 980,478	\$ 1,339,350	\$ 1,471,444	\$ 1,061,999	\$ (409,445)	-27.8%
Other Personal Services	\$ 166,836	\$ 86,706	\$ 26,891	\$ -	\$ -	\$ -	
Contracted Services	\$ -	\$ -	\$ -	\$ 133,541	\$ 133,541	\$ -	0.0%
Operating Expenses	\$ 413,203	\$ 568,446	\$ 286,636	\$ 143,063	\$ 141,438	\$ (1,625)	-1.1%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL</b>	<b>\$ 2,449,621</b>	<b>\$ 1,635,629</b>	<b>\$ 1,652,877</b>	<b>\$ 1,748,048</b>	<b>\$ 1,336,978</b>	<b>\$ (411,070)</b>	<b>-23.5%</b>

<b>SOURCE OF FUNDS</b>	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2014-15	\$ 1,336,978	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,336,978

#### OPERATING AND NON-OPERATING

Fiscal Year 2014-15

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 1,061,999	\$ -	\$ 1,061,999
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 133,541	\$ -	\$ 133,541
Operating Expenses	\$ 141,438	\$ -	\$ 141,438
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 1,336,978</b>	<b>\$ -</b>	<b>\$ 1,336,978</b>

**Changes and Trends:** This activity represents a continuation level from Fiscal Year 2013-14.

**Budget Variance:** The Fiscal Year 2014-15 tentative budget represents a decrease of \$411,070 from the Fiscal Year 2013-14 amended budget.

**Major Budget Items:** Include salaries and benefits (\$1.1 million), computer software maintenance fees (\$138,921) and advertising (\$50,000).

## IV. PROGRAM AND ACTIVITY ALLOCATIONS

### 6.1.8 Communications

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

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

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

#### 6.1.8 - Communications

	Fiscal Year 2010-11 (Actual-Audited)	Fiscal Year 2011-12 (Actual-Audited)	Fiscal Year 2012-13 (Actual-Audited)	Fiscal Year 2013-14 (Current Amended)	Fiscal Year 2014-15 (Tentative Budget)	Difference in \$ (Current -- Tentative)	% of Change (Current -- Tentative)
Salaries and Benefits	\$ 75,344	\$ 38,846	\$ 96,454	\$ 101,842	\$ 10,320	\$ (91,522)	-89.9%
Other Personal Services	\$ -	\$ 37,500	\$ 16,375	\$ -	\$ -	\$ -	
Contracted Services	\$ -	\$ -	\$ -	\$ 39,300	\$ 39,300	\$ -	0.0%
Operating Expenses	\$ 1,253,390	\$ 445,108	\$ 372,828	\$ 290,660	\$ 273,660	\$ (17,000)	-5.8%
Operating Capital Outlay	\$ -	\$ 1,839	\$ -	\$ -	\$ -	\$ -	
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL</b>	<b>\$ 1,328,734</b>	<b>\$ 523,293</b>	<b>\$ 485,657</b>	<b>\$ 431,802</b>	<b>\$ 323,280</b>	<b>\$ (108,522)</b>	<b>-25.1%</b>

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2014-15	\$ 323,280	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 323,280

#### OPERATING AND NON-OPERATING

Fiscal Year 2014-15

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 10,320	\$ -	\$ 10,320
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 39,300	\$ -	\$ 39,300
Operating Expenses	\$ 273,660	\$ -	\$ 273,660
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 323,280</b>	<b>\$ 6,159,911</b>	<b>\$ 6,483,191</b>

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

**Budget Variances:** The Fiscal Year 2014-15 tentative budget represents a decrease of \$108,522 from the Fiscal Year 2013-14 amended budget primarily in salaries and benefits due to the elimination of a DROP position.

**Major Budget Items:** \$312,960 is budgeted for phones, data lines, local and long distance services.

There are no items funded with fund balance.

## IV. PROGRAM AND ACTIVITY ALLOCATIONS

### 6.1.9 Technology and Information Services

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

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

#### SOUTH FLORIDA WATER MANAGEMENT DISTRICT PROGRAM BY EXPENDITURE CATEGORY

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

#### 6.1.9 - Technology and Information Services

	Fiscal Year 2010-11 (Actual-Audited)	Fiscal Year 2011-12 (Actual-Audited)	Fiscal Year 2012-13 (Actual-Audited)	Fiscal Year 2013-14 (Current Amended)	Fiscal Year 2014-15 (Tentative Budget)	Difference in \$ (Current -- Tentative)	% of Change (Current -- Tentative)
Salaries and Benefits	\$ -	\$ -	\$ 3,862,668	\$ 3,531,485	\$ 3,320,739	\$ (210,746)	-6.0%
Other Personal Services	\$ -	\$ -	\$ 1,307,171	\$ 257,385	\$ -	\$ (257,385)	-100.0%
Contracted Services	\$ -	\$ -	\$ -	\$ 1,195,576	\$ 1,172,255	\$ (23,321)	-2.0%
Operating Expenses	\$ -	\$ -	\$ 1,858,735	\$ 1,741,376	\$ 1,591,497	\$ (149,879)	-8.6%
Operating Capital Outlay	\$ -	\$ -	\$ 1,096,870	\$ 1,156,400	\$ 398,700	\$ (757,700)	-65.5%
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL	\$ -	\$ -	\$ 8,125,444	\$ 7,882,222	\$ 6,483,191	\$ (1,399,031)	-17.7%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2014-15	\$ 5,448,191	\$ 1,035,000	\$ -	\$ -	\$ -	\$ -	\$ 6,483,191

#### OPERATING AND NON-OPERATING

Fiscal Year 2014-15

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 3,320,739	\$ -	\$ 3,320,739
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 535,955	\$ 636,300	\$ 1,172,255
Operating Expenses	\$ 1,591,497	\$ -	\$ 1,591,497
Operating Capital Outlay	\$ -	\$ 398,700	\$ 398,700
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 5,448,191	\$ 1,035,000	\$ 6,483,191

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

**Budget Variance:** The Fiscal Year 2014-15 tentative budget represents a decrease of \$1.4 million from the Fiscal Year 2013-14 amended budget. There is a net decrease of \$280,706 between other personal services and contracted services from the Fiscal Year 2013-14 amended budget to the Fiscal Year 2014-15 tentative budget, attributable to the transition from OPS to outsourcing for services on an as-needed basis. Additional decreases in contracted services are due to reductions in software licenses (\$319,250) and for the alternate data center site (\$113,494). There is also a net reduction of \$149,879 in operating expenses, primarily for software maintenance (\$154,060), and reductions in operating capital outlay for computer equipment (\$757,700).

#### IV. PROGRAM AND ACTIVITY ALLOCATIONS

**Major Budget Items:** Major budget items include \$911,471 for computer consulting services (enterprise resource planning, IT security, and network), \$858,921 for software maintenance, \$496,362 for hardware maintenance, \$126,943 for the personal computer and copier / printer / scanner leases, \$129,524 for the alternate data center disaster recovery site, \$398,700 for infrastructure end of life equipment replacement and storage growth, and \$24,000 for software and software upgrades.

Items funded with fund balance include infrastructure end of life equipment replacement and IT consulting services.

## IV. PROGRAM AND ACTIVITY ALLOCATIONS

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

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

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

Fiscal Years 2010-11, 2011-12, 2012-13, 2013-14, and 2014-15  
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	\$ 5,797,158	\$ 2,090,740	\$ 4,294,861	\$ 6,728,496	\$ 6,728,496	\$ -	0.0%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
<b>TOTAL</b>	<b>\$ 5,797,158</b>	<b>\$ 2,090,740</b>	<b>\$ 4,294,861</b>	<b>\$ 6,728,496</b>	<b>\$ 6,728,496</b>	<b>\$ -</b>	<b>0.0%</b>

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

#### OPERATING AND NON-OPERATING Fiscal Year 2014-15

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ -	\$ -	\$ -
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ -	\$ -	\$ -
Operating Expenses	\$ 4,484,916	\$ 2,243,580	\$ 6,728,496
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 4,484,916</b>	<b>\$ 2,243,580</b>	<b>\$ 6,728,496</b>

**Changes and Trends:** This activity represents a continuation level from Fiscal Year 2013-14.

**Budget Variance:** The Fiscal Year 2014-15 tentative budget represents no change from the Fiscal Year 2013-14 amended budget. Tax collector and property appraiser fees are budgeted on an annual basis using the methods described above.

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

Items funded with fund balance include \$2,243,580 in property appraiser and tax collector fees.

## IV. PROGRAM AND ACTIVITY ALLOCATIONS

### B. District Specific Programs

#### District Everglades Program

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

#### SOUTH FLORIDA WATER MANAGEMENT DISTRICT PROGRAM BY EXPENDITURE CATEGORY

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

TENTATIVE BUDGET - Fiscal Year 2014-2015

#### District Everglades Program

	FY2010-2011 (Actual-Audited)	FY2011-2012 (Actual-Audited)	FY2012-2013 (Actual-Audited)	FY2013-2014 (Current Amended Budget)	FY2014-2015 (Tentative Budget)	Difference in \$ (Current Amended -- Tentative)	% of Change (Current Amended -- Tentative)
Salaries and Benefits	\$ 17,459,088	\$ 16,731,458	\$ 16,782,473	\$ 18,244,172	\$ 18,751,809	\$ 507,637	2.8%
Other Personal Services	\$ 5,568,452	\$ 2,318,876	\$ 1,655,064	\$ 179,375	\$ 41,875	\$ (137,500)	-76.7%
Contracted Services	\$ -	\$ -	\$ -	\$ 7,768,537	\$ 8,839,321	\$ 1,070,784	13.8%
Operating Expenses	\$ 9,439,151	\$ 11,429,039	\$ 11,988,466	\$ 13,345,804	\$ 20,633,222	\$ 7,287,418	54.6%
Operating Capital Outlay	\$ 9,637,937	\$ 5,312,486	\$ 4,979,380	\$ 7,179,864	\$ 10,747,736	\$ 3,567,872	49.7%
Fixed Capital Outlay	\$ 94,400,637	\$ 18,481,173	\$ 1,385,892	\$ 56,317,026	\$ 33,879,485	\$ (22,437,541)	-39.8%
Interagency Expenditures (Cooperative Funding)	\$ 926,412	\$ 602,900	\$ 731,601	\$ 158,842	\$ 114,700	\$ (44,142)	-27.8%
Debt	\$ 19,491,087	\$ 19,479,396	\$ 19,486,658	\$ 19,458,825	\$ 19,456,838	\$ (1,987)	0.0%
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ 3,000,000	\$ 3,000,000	\$ -	0.0%
TOTAL	\$ 156,922,763	\$ 74,355,328	\$ 57,009,533	\$ 125,652,445	\$ 115,464,986	\$ (10,187,459)	-8.1%

**Changes and Trends:** The District continues to implement the Everglades Forever Act through the Long-Term Plan and the Restoration Strategies Regional Water Quality Plan. The Long-Term Plan includes specific projects and processes, the Everglades Regulatory Program and the Everglades Stormwater Program (now called the Non-ECP Basins Program). The District also continues to conduct and publish applied research on Everglades' ecology and the recovery of impacted areas. Construction of final build-outs on Compartments B & C were completed in Fiscal Year 2011-12 consisting of approximately 11,500 acres of additional stormwater treatment areas.

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

#### IV. PROGRAM AND ACTIVITY ALLOCATIONS

equalization basins, STA expansions, and associated infrastructure and conveyance improvements. These projects will be designed and constructed over the next 13 years at a cost of approximately \$880 million.

**Budget Variances:** An overall budget decrease of \$10.2 million from Fiscal Year 2013-14 to Fiscal Year 2014-15 is primarily due to a \$6.6 million decrease in Restoration Strategies project cash flow requirements, elimination of \$1.3 million in one-time funding for Compartment B, Cell 8 repairs budgeted in Fiscal Year 2013-14, reductions of \$2.2 million for long-term plan stormwater treatment area operations and maintenance (\$1.6 million), research, data collection, analysis, and monitoring (\$585,099), and regulatory and enforcement activities (\$93,003).

##### Major Budget Items:

- Restoration Strategies
  - Complete construction on the A-1 Flow Equalization Basin to enhance operations and treatment effectiveness of STA-2 and STA-3/4 (\$21 million).
  - Design of STA 1W Expansion #1 to increase the existing project footprint and effective treatment area by 4,600 acres to improve STA treatment performance (\$13.4 million).
  - Science Plan, source controls, and field experiments to identify biogeochemical processes controlling the achievement of phosphorus concentrations in treatment wetlands (\$8.6 million).
  - Mecca Flow Equalization Basin - Begin pre-design work in support of the in-basin shallow impoundment to improve flows in support of restoration to the Loxahatchee River (\$3.8 million, plus \$4.5 million in CERP funds).
  - L-8 Divide – Begin construction on a fully automated reinforced concrete water control structure within the L-8 Borrow Canal, to allow water movement north from STA-1 Inflow Basin into the new L-8 FEB and vice versa (\$3.7 million).
  - S-5AS Divide – Begin construction of upgrades to S-5AS structure to ensure efficient operations and increased use of the structure and higher stages and flow rates resulting from S-5A Basin and C-51 West Basin runoff redirected north through S-5AS to the L-8 FEB (\$3.5 million).
  - G-716 Structure Expansion – Design of a new structure to allow conveyance of full design flows from the S-319 pump station through use of both the existing S-375 and the new structure (\$3.3 million).
  - G-341 & Conveyance Improvements (L-16 Canal) – Design and construction of L-16 Canal improvements (\$2.5 million).
  - Lainhart & Masten Conveyance Improvements – Design and construction to improve the stability of the existing infrastructure within the Loxahatchee River (\$2 million).

#### **IV. PROGRAM AND ACTIVITY ALLOCATIONS**

- Operations and Maintenance - Continue STA operations and maintenance, including vegetation management, structure inspection program, site management and STA permit-required monitoring (\$23 million); includes an upgrade/replacement of a Supervisory Control and Data Acquisition (SCADA) stilling well / platform (\$900,000)
- STA science and evaluation, including optimization and performance, source controls and BMP studies, and monitoring and recovery of impacted areas in the EPA (\$7.2 million)
- Debt service payments

## IV. PROGRAM AND ACTIVITY ALLOCATIONS

### Comprehensive Everglades Restoration Plan

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

- Lake Okeechobee
- The Caloosahatchee River and Estuary
- The St. Lucie River and Estuary
- The Indian River Lagoon
- Loxahatchee Watershed, River and Estuary
- Lake Worth Lagoon
- Biscayne Bay
- Florida Bay
- The Picayune Strand
- The Everglades Protection Area, including:
  - The Loxahatchee National Wildlife Refuge (WCA-1)
  - Water Conservations Areas 2 and 3
  - Everglades National Park
  - Big Cypress National Preserve

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

The CERP includes pilot projects to test technologies, such as aquifer storage and recovery and seepage management methods, which are essential to the implementation of CERP. The CERP also includes seven critical restoration projects, for which project cooperative agreements were executed by the USACE and the District.

The CERP program encompasses:

- Planning and Evaluation
- Pre-construction Engineering and Design
- Real Estate Acquisition
- Permitting
- Capital Construction
- Operations and Maintenance of Newly Constructed Facilities
- Environmental Remediation and Mitigation
- A Science-Based Monitoring and Assessment Effort
- Program management activities

## IV. PROGRAM AND ACTIVITY ALLOCATIONS

### SOUTH 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

#### Comprehensive Everglades Restoration Plan Program

	FY2010-2011 (Actual-Audited)	FY2011-2012 (Actual-Audited)	FY2012-2013 (Actual-Audited)	FY2013-2014 (Current Amended Budget)	FY2014-2015 (Tentative Budget)	Difference in \$ (Current Amended -- Tentative)	% of Change (Current Amended -- Tentative)
Salaries and Benefits	\$ 9,911,949	\$ 5,555,310	\$ 5,660,412	\$ 6,286,355	\$ 7,242,638	\$ 956,283	15.2%
Other Personal Services	\$ 4,916,728	\$ 2,471,338	\$ 2,009,384	\$ -	\$ -	\$ -	
Contracted Services	\$ -	\$ -	\$ -	\$ 5,519,550	\$ 12,785,212	\$ 7,265,662	131.6%
Operating Expenses	\$ 10,510,551	\$ 4,602,159	\$ 6,887,956	\$ 10,801,833	\$ 6,092,696	\$ (4,709,137)	-43.6%
Operating Capital Outlay	\$ 5,970,541	\$ 3,304,722	\$ 4,040,592	\$ 2,950,148	\$ 7,832,215	\$ 4,882,067	165.5%
Fixed Capital Outlay	\$ 225,809,317	\$ 2,900,129	\$ 17,647,330	\$ 75,630,186	\$ 133,766,041	\$ 58,135,855	76.9%
Interagency Expenditures (Cooperative Funding)	\$ 6,426,040	\$ 1,189,043	\$ 1,034,232	\$ 1,390,745	\$ 1,480,910	\$ 90,165	6.5%
Debt	\$ 15,753,090	\$ 15,743,641	\$ 15,749,510	\$ 15,727,016	\$ 15,725,409	\$ (1,607)	0.0%
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL</b>	<b>\$ 279,298,215</b>	<b>\$ 35,766,342</b>	<b>\$ 53,029,416</b>	<b>\$ 118,305,833</b>	<b>\$ 184,925,121</b>	<b>\$ 66,619,288</b>	<b>56.3%</b>

**Changes and Trends:** Implementation of the CERP began with the execution of the design agreement between the USACE and the District in May 2000. The design agreement covers the terms and conditions for 50-50 cost-share on the costs for planning, design, development of construction plans and specifications, engineering during construction, adaptive assessment and monitoring and several CERP programmatic activities. In August of 2009, the District and USACE executed the "Master Agreement for Cooperation in Constructing and Operating, Maintaining, Repairing, Replacing and Rehabilitating Projects Authorized to be Undertaken Pursuant to the Comprehensive Everglades Restoration Plan" (CERP Master Agreement). The CERP Master Agreement covers the terms and conditions for 50-50 cost-share on the costs for real estate acquisition and construction of CERP projects, as well as costs for long-term operation, maintenance, repair, replacement and rehabilitation (OMRR&R) of those projects. The 2007 WRDA authorized the Indian River Lagoon, Picayune Strand Restoration, and Site 1 projects. In 2014 the WRRDA authorized four additional CERP projects: C-43 West Storage Reservoir, Biscayne Bay Coastal Wetlands, C-111 Spreader Canal and Broward County Water Preserve Areas.

From 2000 through 2013, the District and the USACE maintained the 50-50 cost-share balance under the design agreement with no requirement for cash payments to the USACE. The balance was maintained by development and management of annual work plans that allocated the necessary planning and design work and expenditures between the District and the USACE. In 2004, the District initiated design and construction of several CERP projects. In recent years, reduced availability of ad valorem and state appropriated funding due to economic conditions resulted in the District concentrating available resources on five major construction projects: C-111 Spreader Canal, C-44 Reservoir and Stormwater Treatment Area, Biscayne Bay Coastal Wetlands, Picayune Strand Restoration, and Loxahatchee River Watershed Restoration. In 2015 a state appropriation provides \$18 million to begin initial construction on the C-43 West Storage Reservoir. The District and USACE continue to work closely in managing the design agreement and CERP Master Agreement work and expenditures in an effort to maintain the 50-

#### IV. PROGRAM AND ACTIVITY ALLOCATIONS

50 cost-share balance without the District being required to make cash contributions to the USACE.

**Budget Variances:** Overall, the CERP Program reflects an increase of \$66.6 million from Fiscal Year 2013-14 levels, primarily due to an increase in SFWMD and state funds for construction of C-44 Reservoir and Stormwater Treatment Area (\$60.9 million), initial construction of the C-43 West Storage Reservoir (\$18.2 million), and the C-111 South Dade Project (\$11.7 million) that was partially offset by a decrease in planned expenditures for the Loxahatchee River Watershed Restoration projects (\$24 million).

**Major Budget Items:** Major budget items to implement the CERP in Fiscal Year 2014-15 include continued design, construction, and other activities for projects.

- Indian River Lagoon, South (\$90 million) - including the C-44 Reservoir and Stormwater Treatment Area (\$69.6 million, including \$40 million from the Fiscal Year 2014-15 SOETF Appropriation and \$19.7 million from prior year SOETF Appropriation) – to start construction of the STA in conjunction with the USACE, and land acquisition and associated costs of \$20 million. The District is the lead on STA construction.
- Picayune Strand Restoration (\$16.2 million, that includes \$14.6 million from current and prior year SOETF Appropriation) – for construction of the manatee mitigation feature needed for operation of the Merritt Pump Station (\$6.1 million); for the acquisition and clean-up of remaining project lands (\$6 million). New Works (\$1.4 million) includes fuel, oil and maintenance activities during the operational testing and monitoring period for the newly constructed Merritt and Faka Union Pump Stations; and for vegetation management of the exotic plants within the Picayune Strand footprint.
- C-43 West Storage Reservoir (\$18.3 million, including \$18 million from the Fiscal Year 2014-15 SOETF and other state appropriation) – for design and initial construction of an interim reservoir and pump station.
- Loxahatchee River Watershed Restoration Project (\$6.2 million) – includes design and construction funding for L-8 flow equalization basin (FEB) pump station and embankment (\$993,426) and design and engineering for the Mecca FEB (\$4 million), both Restoration Strategies projects, and funding for a cost share agreement with the City of West Palm Beach for construction of the control 2 pump station (\$500,000).
- C-111 South Dade Project (\$20.6 million) – for cost sharing construction of the north detention area with the USACE.
- Biscayne Bay Coastal Wetlands Project (\$2.6 million) – for monitoring, vegetation management and laboratory analyses and an incremental restoration project (\$2 million).
- RECOVER and adaptive assessment and monitoring (\$1.7 million).
- C-111 Spreader Canal Project (\$830,877) for post-construction monitoring, and laboratory analyses, and operational costs (\$322,158).
- WCA-3 Decomp & Sheetflow Enhancement Part 1 Project (\$563,045) – for sampling and laboratory analysis in support of decomp physical model testing.

#### IV. PROGRAM AND ACTIVITY ALLOCATIONS

- Southern Corkscrew Regional Ecosystem Watershed (CREW) / Imperial River Flow-Way Project (\$152,089) - for permit required vegetation monitoring and parcel restoration.
- Ten Mile Creek (\$1 million) – for refurbishment and repairs.
- Data Management and Interagency Modeling (\$810,772) – for computer hardware and software dedicated to CERP and CERP regional modeling.
- Program Management and Support (\$17.2 million) – for debt service associated with the 2006 series COPs financing.
- Potential liability claim payments (\$3.8 million).

## **IV. PROGRAM AND ACTIVITY ALLOCATIONS**

### **C. Program and Activity by Area of Responsibility**

This section provides a spreadsheet of District expenditures by program, activity, and area of responsibility for Fiscal Years 2012-13, 2013-14 and 2014-15. These breakdowns are based on the statutory requirements of section 373.536, F.S., and on an identification of key District activities within the statutory program areas.

Expenditures in the four areas of responsibility are provided only at the program level. These AOR (water supply, water quality, flood protection, and natural systems) allocations are estimates only and do not reflect the overlap between the areas of responsibility. For instance, a land acquisition project can serve more than one purpose (i.e., flood protection / floodplain management and natural systems). Therefore, the AOR expenditures should be viewed only as one indication of whether the District is adequately addressing each area of responsibility. The overlap between the AORs is indicated where there is an "x" placed under more than one area of responsibility for an activity in the statements following the narrative.

## IV. PROGRAM AND ACTIVITY ALLOCATIONS

### SOUTH 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>\$38,506,734</b>	<b>\$13,708,397</b>	<b>\$14,863,600</b>	<b>\$1,578,776</b>	<b>\$8,355,962</b>
1.1 - District Water Management Planning	14,424,010	X	X	X	X
1.1.1 Water Supply Planning	6,034,682	X			X
1.1.2 Minimum Flows and Levels	762,165	X			X
1.1.3 Other Water Resources Planning	7,627,163	X	X	X	X
1.2 - Research, Data Collection, Analysis and Monitoring	21,536,697	X	X	X	X
1.3 - Technical Assistance	336,698	X			X
1.4 - Other Water Resources Planning and Monitoring Activities	0				
1.5 - Technology & Information Services	2,209,329		X		X
<b>2.0 Acquisition, Restoration and Public Works</b>	<b>\$93,347,924</b>	<b>\$15,682,451</b>	<b>\$22,590,198</b>	<b>\$1,493,567</b>	<b>\$53,581,708</b>
2.1 - Land Acquisition	0				
2.2 - Water Source Development	1,992,864	X			
2.2.1 Water Resource Development Projects	253,990	X			
2.2.2 Water Supply Development Assistance	1,738,874	X			
2.2.3 Other Water Source Development Activities	0				
2.3 - Surface Water Projects	89,073,777	X	X	X	X
2.4 - Other Cooperative Projects	687,720	X			
2.5 - Facilities Construction and Major Renovations	76,149	X	X	X	X
2.6 - Other Acquisition and Restoration Activities	0				
2.7 - Technology & Information Service	1,517,414		X	X	X
<b>3.0 Operation and Maintenance of Lands and Works</b>	<b>\$177,590,363</b>	<b>\$46,098,929</b>	<b>\$21,457,252</b>	<b>\$91,027,258</b>	<b>\$19,006,924</b>
3.1 - Land Management	13,363,067	X	X	X	X
3.2 - Works	127,263,058	X	X	X	X
3.3 - Facilities	4,320,702	X	X	X	X
3.4 - Invasive Plant Control	17,204,144	X	X	X	X
3.5 - Other Operation and Maintenance Activities	4,947,622	X	X	X	X
3.6 - Fleet Services <sup>(2)</sup>	1,483,587	X	X	X	X
3.7 - Technology & Information Services <sup>(1)</sup>	9,008,183	X	X	X	X
<b>4.0 Regulation</b>	<b>\$22,805,509</b>	<b>\$7,183,735</b>	<b>\$5,564,544</b>	<b>\$4,811,962</b>	<b>\$5,245,267</b>
4.1 - Consumptive Use Permitting	5,191,583	X			
4.2 - Water Well Construction Permitting and Contractor Licensing	0				
4.3 - Environmental Resource and Surface Water Permitting	9,856,720	X	X	X	X
4.4 - Other Regulatory and Enforcement Activities	5,149,134	X	X	X	X
4.5 - Technology & Information Service	2,608,072	X	X	X	X
<b>5.0 Outreach</b>	<b>\$2,557,377</b>	<b>\$654,689</b>	<b>\$634,229</b>	<b>\$634,229</b>	<b>\$634,229</b>
5.1 - Water Resource Education	0				
5.2 - Public Information	2,332,229	X	X	X	X
5.3 - Public Relations	0				
5.4 - Lobbying / Legislative Affairs / Cabinet Affairs	225,148	X	X	X	X
5.5 - Other Outreach Activities	0				
5.6 - Technology & Information Service	0				
<i>SUBTOTAL - Major Programs (excluding Management and Administration)</i>	<i>\$334,807,907</i>				
<b>6.0 District Management and Administration</b>	<b>\$28,979,987</b>				
6.1 - Administrative and Operations Support	24,617,638				
6.1.1 - Executive Direction	827,464				
6.1.2 - General Counsel / Legal	2,942,914				
6.1.3 - Inspector General	741,093				
6.1.4 - Administrative Support	7,868,466				
6.1.5 - Fleet Services	0				
6.1.6 - Procurement / Contract Administration	1,973,723				
6.1.7 - Human Resources	1,652,877				
6.1.8 - Communications	485,657				
6.1.9 - Technology & Information Services	8,125,444				
6.2 - Computer/Computer Support	66,569				
6.3 - Reserves	919				
6.4 - Other - (Tax Collector / Property Appraiser Fees)	4,294,861				
<b>TOTAL</b>	<b>\$363,787,894</b>				

## IV. PROGRAM AND ACTIVITY ALLOCATIONS

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

Fiscal Year 2013-14 (Current Amended Budget)

#### TENTATIVE BUDGET - Fiscal Year 2014-2015

PROGRAMS, ACTIVITIES AND SUB-ACTIVITIES	Fiscal Year 2013-14 (Current Amended Budget)	Water Supply	Water Quality	Flood Protection	Natural Systems
<b>1.0 Water Resources Planning and Monitoring</b>	<b>\$46,510,090</b>	<b>\$16,231,934</b>	<b>\$18,357,936</b>	<b>\$1,838,009</b>	<b>\$10,082,211</b>
1.1 - District Water Management Planning	21,612,948	X	X	X	X
1.1.1 Water Supply Planning	14,046,367	X			X
1.1.2 Minimum Flows and Levels	585,466	X			X
1.1.3 Other Water Resources Planning	6,981,115	X	X	X	X
1.2 - Research, Data Collection, Analysis and Monitoring	22,156,567	X	X	X	X
1.3 - Technical Assistance	321,031	X			X
1.4 - Other Water Resources Planning and Monitoring Activities	0				
1.5 - Technology & Information Services	2,419,544		X		X
<b>2.0 Acquisition, Restoration and Public Works</b>	<b>\$250,913,069</b>	<b>\$44,199,017</b>	<b>\$61,255,622</b>	<b>\$4,240,048</b>	<b>\$141,218,382</b>
2.1 - Land Acquisition	0				
2.2 - Water Source Development	3,080,939	X			
2.2.1 Water Resource Development Projects	350,097	X			
2.2.2 Water Supply Development Assistance	2,730,842	X			
2.2.3 Other Water Source Development Activities	0				
2.3 - Surface Water Projects	244,660,991	X	X	X	X
2.4 - Other Cooperative Projects	633,119	X			
2.5 - Facilities Construction and Major Renovations	1,163,922	X	X	X	X
2.6 - Other Acquisition and Restoration Activities	0				
2.7 - Technology & Information Service	1,374,098		X	X	X
<b>3.0 Operation and Maintenance of Lands and Works</b>	<b>\$261,985,670</b>	<b>\$69,017,469</b>	<b>\$32,275,804</b>	<b>\$139,438,745</b>	<b>\$21,253,652</b>
3.1 - Land Management	19,136,407	X	X	X	X
3.2 - Works	199,577,909	X	X	X	X
3.3 - Facilities	4,529,243	X	X	X	X
3.4 - Invasive Plant Control	21,406,017	X	X	X	X
3.5 - Other Operation and Maintenance Activities	5,140,763	X	X	X	X
3.6 - Fleet Services <sup>(2)</sup>	1,852,976	X	X	X	X
3.7 - Technology & Information Services <sup>(1)</sup>	10,342,355	X	X	X	X
<b>4.0 Regulation</b>	<b>\$26,124,068</b>	<b>\$8,594,535</b>	<b>\$6,136,774</b>	<b>\$5,549,857</b>	<b>\$5,842,902</b>
4.1 - Consumptive Use Permitting	5,940,988	X			
4.2 - Water Well Construction Permitting and Contractor Licensing	0				
4.3 - Environmental Resource and Surface Water Permitting	9,514,544	X	X	X	X
4.4 - Other Regulatory and Enforcement Activities	7,857,954	X	X	X	X
4.5 - Technology & Information Service	2,810,582	X	X	X	X
<b>5.0 Outreach</b>	<b>\$2,639,456</b>	<b>\$686,273</b>	<b>\$651,061</b>	<b>\$651,061</b>	<b>\$651,061</b>
5.1 - Water Resource Education	0				
5.2 - Public Information	2,301,907	X	X	X	X
5.3 - Public Relations	0				
5.4 - Lobbying / Legislative Affairs / Cabinet Affairs	337,549	X	X	X	X
5.5 - Other Outreach Activities	0				
5.6 - Technology & Information Service	0				
<i>SUBTOTAL - Major Programs (excluding Management and Administration)</i>	<i>\$588,172,353</i>				
<b>6.0 District Management and Administration</b>	<b>\$35,042,820</b>				
6.1 - Administrative and Operations Support	28,314,324				
6.1.1 - Executive Direction	813,115				
6.1.2 - General Counsel / Legal	2,693,786				
6.1.3 - Inspector General	755,481				
6.1.4 - Administrative Support	11,974,799				
6.1.5 - Fleet Services	0				
6.1.6 - Procurement / Contract Administration	2,015,071				
6.1.7 - Human Resources	1,748,048				
6.1.8 - Communications	431,802				
6.1.9 - Technology & Information Services	7,882,222				
6.2 - Computer/Computer Support	0				
6.3 - Reserves	0				
6.4 - Other - (Tax Collector / Property Appraiser Fees)	6,728,496				
<b>TOTAL</b>	<b>\$623,215,173</b>				

## IV. PROGRAM AND ACTIVITY ALLOCATIONS

### SOUTH 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>\$51,333,484</b>	<b>\$18,218,335</b>	<b>\$18,685,466</b>	<b>\$1,907,777</b>	<b>\$12,521,906</b>
1.1 - District Water Management Planning	27,343,832	X	X	X	X
1.1.1 Water Supply Planning	15,422,571	X			X
1.1.2 Minimum Flows and Levels	758,420	X			X
1.1.3 Other Water Resources Planning	11,162,841	X	X	X	X
1.2 - Research, Data Collection, Analysis and Monitoring	20,855,260	X	X	X	X
1.3 - Technical Assistance	316,759	X			X
1.4 - Other Water Resources Planning and Monitoring Activities	0				
1.5 - Technology & Information Services	2,817,633		X		X
<b>2.0 Acquisition, Restoration and Public Works</b>	<b>\$324,372,892</b>	<b>\$52,888,188</b>	<b>\$83,348,730</b>	<b>\$5,379,875</b>	<b>\$182,756,099</b>
2.1 - Land Acquisition	0				
2.2 - Water Source Development	2,977,609	X			
2.2.1 Water Resource Development Projects	400,550	X			
2.2.2 Water Supply Development Assistance	2,577,059	X			
2.2.3 Other Water Source Development Activities	0				
2.3 - Surface Water Projects	319,683,319	X	X	X	X
2.4 - Other Cooperative Projects	397,731	X			
2.5 - Facilities Construction and Major Renovations	0	X	X	X	X
2.6 - Other Acquisition and Restoration Activities	0				
2.7 - Technology & Information Service	1,314,233		X	X	X
<b>3.0 Operation and Maintenance of Lands and Works</b>	<b>\$285,994,290</b>	<b>\$73,756,301</b>	<b>\$33,486,011</b>	<b>\$146,445,681</b>	<b>\$32,306,297</b>
3.1 - Land Management	37,570,487	X	X	X	X
3.2 - Works	204,523,426	X	X	X	X
3.3 - Facilities	4,364,620	X	X	X	X
3.4 - Invasive Plant Control	24,254,176	X	X	X	X
3.5 - Other Operation and Maintenance Activities	4,561,081	X	X	X	X
3.6 - Fleet Services <sup>(2)</sup>	1,743,048	X	X	X	X
3.7 - Technology & Information Services <sup>(1)</sup>	8,977,452	X	X	X	X
<b>4.0 Regulation</b>	<b>\$26,483,539</b>	<b>\$8,054,484</b>	<b>\$6,458,501</b>	<b>\$5,792,114</b>	<b>\$6,178,440</b>
4.1 - Consumptive Use Permitting	5,440,709	X			
4.2 - Water Well Construction Permitting and Contractor Licensing	0				
4.3 - Environmental Resource and Surface Water Permitting	10,078,063	X	X	X	X
4.4 - Other Regulatory and Enforcement Activities	8,715,589	X	X	X	X
4.5 - Technology & Information Service	2,249,178	X	X	X	X
<b>5.0 Outreach</b>	<b>\$2,273,260</b>	<b>\$574,174</b>	<b>\$566,362</b>	<b>\$566,362</b>	<b>\$566,362</b>
5.1 - Water Resource Education	0				
5.2 - Public Information	2,075,584	X	X	X	X
5.3 - Public Relations	0				
5.4 - Lobbying / Legislative Affairs / Cabinet Affairs	197,676	X	X	X	X
5.5 - Other Outreach Activities	0				
5.6 - Technology & Information Service	0				
<i>SUBTOTAL - Major Programs (excluding Management and Administration)</i>	<i>\$690,457,465</i>				
<b>6.0 District Management and Administration</b>	<b>\$33,909,641</b>				
6.1 - Administrative and Operations Support	27,181,145				
6.1.1 - Executive Direction	627,643				
6.1.2 - General Counsel / Legal	2,616,863				
6.1.3 - Inspector General	749,608				
6.1.4 - Administrative Support	13,086,356				
6.1.5 - Fleet Services	0				
6.1.6 - Procurement / Contract Administration	1,957,226				
6.1.7 - Human Resources	1,336,978				
6.1.8 - Communications	323,280				
6.1.9 - Technology & Information Services	6,483,191				
6.2 - Computer/Computer Support	0				
6.3 - Reserves	0				
6.4 - Other - (Tax Collector / Property Appraiser Fees)	6,728,496				
<b>TOTAL</b>	<b>\$724,367,106</b>				

## V. SUMMARY OF STAFFING LEVELS

SOUTH FLORIDA WATER MANAGEMENT DISTRICT  
**SUMMARY OF WORKFORCE**  
 Fiscal Years 2010-11, 2011-12, 2012-13, 2013-14, and 2014-15  
 TENTATIVE BUDGET - Fiscal Year 2014-2015

PROGRAM	WORKFORCE CATEGORY	2010-2011 to 2014-2015		Fiscal Year					Adopted 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	(403)	-20.84%	1,933	1,647	1,620	1,588	1,530	(58)	-3.65%
	Contingent Worker	-		-	-	-	-	-	-	
	Other Personal Services	(121)	-93.80%	129	60	29	20	8	(12)	-60.00%
	Intern	-		-	-	-	-	-	-	
	Volunteer	-		-	-	-	-	-	-	
	<b>TOTAL WORKFORCE</b>	<b>(524)</b>	<b>-25.40%</b>	<b>2,062</b>	<b>1,707</b>	<b>1,649</b>	<b>1,608</b>	<b>1,538</b>	<b>(70)</b>	<b>-4.35%</b>
Water Resource Planning and Monitoring	Authorized Positions	(124)	-33.60%	370	279	264	258	246	(12)	-4.65%
	Contingent Worker	-		0	0	0	0	0	-	
	Other Personal Services	(17)	-80.49%	21	4	6	5	4	(1)	-20.00%
	Intern	-		0	0	0	0	0	-	
	Volunteer	-		0	0	0	0	0	-	
	<b>TOTAL WORKFORCE</b>	<b>(141)</b>	<b>-36.06%</b>	<b>391</b>	<b>283</b>	<b>270</b>	<b>263</b>	<b>250</b>	<b>(13)</b>	<b>-4.94%</b>
Acquisition, Restoration and Public Works	Authorized Positions	(26)	-14.38%	182	129	142	142	156	14	9.86%
	Contingent Worker	-		0	0	0	0	0	-	
	Other Personal Services	(13)	-100.00%	13	8	3	1	0	(1)	-100.00%
	Intern	-		0	0	0	0	0	-	
	Volunteer	-		0	0	0	0	0	-	
	<b>TOTAL WORKFORCE</b>	<b>(39)</b>	<b>-20.08%</b>	<b>195</b>	<b>137</b>	<b>145</b>	<b>143</b>	<b>156</b>	<b>13</b>	<b>9.09%</b>
Operations and Maintenance of Lands and Works	Authorized Positions	28	3.93%	709	735	775	768	737	(31)	-4.04%
	Contingent Worker	-		0	0	0	0	0	-	
	Other Personal Services	(29)	-96.67%	30	14	11	9	1	(8)	-88.89%
	Intern	-		0	0	0	0	0	-	
	Volunteer	-		0	0	0	0	0	-	
	<b>TOTAL WORKFORCE</b>	<b>(1)</b>	<b>-0.15%</b>	<b>739</b>	<b>749</b>	<b>786</b>	<b>777</b>	<b>738</b>	<b>(39)</b>	<b>-5.02%</b>
Regulation	Authorized Positions	(32)	-13.24%	241	221	225	217	209	(8)	-3.69%
	Contingent Worker	-		0	0	0	0	0	-	
	Other Personal Services	(12)	-79.31%	15	6	6	4	3	(1)	-25.00%
	Intern	-		0	0	0	0	0	-	
	Volunteer	-		0	0	0	0	0	-	
	<b>TOTAL WORKFORCE</b>	<b>(43)</b>	<b>-16.99%</b>	<b>255</b>	<b>227</b>	<b>231</b>	<b>221</b>	<b>212</b>	<b>(9)</b>	<b>-4.07%</b>
Outreach	Authorized Positions	(31)	-59.62%	52	26	27	23	21	(2)	-8.70%
	Contingent Worker	-		0	0	0	0	0	-	
	Other Personal Services	-		0	0	0	0	0	-	
	Intern	-		0	0	0	0	0	-	
	Volunteer	-		0	0	0	0	0	-	
	<b>TOTAL WORKFORCE</b>	<b>(31)</b>	<b>-59.62%</b>	<b>52</b>	<b>26</b>	<b>27</b>	<b>23</b>	<b>21</b>	<b>(2)</b>	<b>-8.70%</b>
Management and Administration	Authorized Positions	(217)	-57.41%	378	257	187	180	161	(19)	-10.56%
	Contingent Worker	-		0	0	0	0	0	-	
	Other Personal Services	(51)	-100.00%	51	28	3	1	0	(1)	-100.00%
	Intern	-		0	0	0	0	0	-	
	Volunteer	-		0	0	0	0	0	-	
	<b>TOTAL WORKFORCE</b>	<b>(268)</b>	<b>-62.47%</b>	<b>429</b>	<b>285</b>	<b>190</b>	<b>181</b>	<b>161</b>	<b>(20)</b>	<b>-11.05%</b>

## **VI. PERFORMANCE MEASURES**

This section presents a selection of process performance measurements that were developed through a joint effort with the Department of Environmental Protection and all five water management districts. These measures reflect the core mission elements of the District – flood control, water quality / natural systems, and water supply – as well as mission support activities. The information is reported as of the end of Fiscal Year 2012-13 and is in a standard format developed for this report.

Additional standard metrics for all WMDs as well as SFWMD-specific developed metrics for this report are available upon request.

South Florida Water Management District  
**PERFORMANCE MEASURES - NATURAL SYSTEMS**  
 Fiscal Year 12-13 End of Year Performance Data  
 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	
<b>Number of MFLs and Reservations, by water body type, established annually (fiscal year) and cumulatively</b>	<b>Annual</b>	<b>Cumulative</b>
Aquifer	0	14
Estuary	1	5
Lake	0	2
River	0	2
Spring	0	0
Wetland	0	21
<b>Number and percentage of water bodies meeting their adopted MFLs</b>	<b>Annual</b>	<b>Percent</b>
Number of water bodies meeting MFLs	17	42.50%
Number of water bodies with adopted MFLs	40	

NS Objective 2: Restore or improve degraded water resources and related natural systems to a naturally functioning condition.		
Annual Measures	Fiscal Year 12-13	
<b>For water bodies not meeting their adopted MFLs, the number and percentage of those water bodies with an adopted recovery or prevention strategy.</b>	<b>Annual</b>	<b>Percent</b>
Number of water bodies with an adopted recovery or prevention strategy	23	100.00%
Number of water bodies supposed to have an adopted recovery or prevention strategy	23	

NS Objective 3: To evaluate district owned lands to ensure that lands owned are necessary for the protection and restoration of water resources										
Quarterly Measures	Quarter 1		Quarter 2		Quarter 3		Quarter 4		FY 12-13 Annualized	
<b>Number of acres and percentage of District lands evaluated for surplus.</b>	<b>Number</b>	<b>Percent</b>	<b>Number</b>	<b>Percent</b>	<b>Number</b>	<b>Percent</b>	<b>Number</b>	<b>Percent</b>	<b>Number</b>	<b>FY 12-13</b>
Number of acres evaluated for surplus	8,328.24	0.56%	0.00	0.00%	162,259.66	10.92%	569,737.97	38.34%	740,325.87	12.45%
Total acres of District lands held at the beginning of the fiscal year	1,486,090.72		1,486,487.03		1,486,487.03		1,486,090.72			
<b>Number of acres and % of surplus lands sold, exchanged, or leased.</b>	<b>Number</b>	<b>Percent</b>	<b>Number</b>	<b>Percent</b>	<b>Number</b>	<b>Percent</b>	<b>Number</b>	<b>Percent</b>	<b>Number</b>	<b>Annualized Average</b>
Number of acres of surplus lands sold, exchanged, or leased	2,989.88	498.01%	1.72	85.57%	0.00	NA	0.00	NA	\$2,991.60	496.64%
Total acres of land approved for sale, trade or lease by the Governing Board during the quarter	600.36		2.01		0.00		0.00		602.37	

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NS Objective 4: To identify the efficiency and relative cost of restoration and land management activities										
Quarterly Measures	Quarter 1		Quarter 2		Quarter 3		Quarter 4		Annualized Cost per Acre	
<b>Cost/acre for lands managed by the District (not total).</b>	<b>Number</b>	<b>Cost/Acre</b>	<b>Number</b>	<b>Cost/Acre</b>	<b>Number</b>	<b>Cost/Acre</b>	<b>Number</b>	<b>Cost/Acre</b>	<b>Number</b>	<b>FY 12-13</b>
Dollars expended in land management where the District serves as the lead manager	\$742,290.00	\$1.79	\$852,510.00	\$2.05	\$624,886.00	\$1.50	\$2,316,874.00	\$5.58	\$4,536,560.00	\$2.73
Number of acres where the District serves as the lead manager	415,551.00		415,551.00		415,551.00		415,551.00			
<b>Cost/acre prescribed fire.</b>	<b>Number</b>	<b>Cost/Acre</b>	<b>Number</b>	<b>Cost/Acre</b>	<b>Number</b>	<b>Cost/Acre</b>	<b>Number</b>	<b>Cost/Acre</b>	<b>Number</b>	<b>Annualized Average</b>
Dollars expended for prescribed burning	\$62,048.00	\$13.61	\$55,717.00	\$10.57	\$51,524.00	\$25.13	\$33,844.00	\$37.19	\$203,133.00	\$15.88
Number of acres burned	4,560.00		5,272.00		2,050.00		910.00		12,792.00	
<b>Cost/acre for invasive plant control.</b>	<b>Number</b>	<b>Cost/Acre</b>	<b>Number</b>	<b>Cost/Acre</b>	<b>Number</b>	<b>Cost/Acre</b>	<b>Number</b>	<b>Cost/Acre</b>	<b>Number</b>	<b>Annualized Average</b>
Dollars expended controlling invasive plants	\$2,699,288.69	\$24.47	\$3,584,908.00	\$32.10	\$3,965,861.72	\$75.87	\$2,943,456.94	\$72.68	\$13,193,515.35	\$41.91
Number of acres treated	110,318.62		111,696.00		52,270.29		40,497.56		314,782.47	

South Florida Water Management District  
**PERFORMANCE MEASURES - FLOOD CONTROL**  
 Fiscal Year 12-13 End of Year Performance Data  
 Tentative Budget - August 1, 2014

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

FC Objective 1: Minimize damage from flooding		
Annual Measure	FY12-13 Annualized Average	
	Number	Percent
<b>Percentage of Maintenance Activities Completed on Schedule</b>		
Number of maintenance activities completed	6,773.00	95.26%
Number of maintenance activities planned	7,110.00	

South Florida Water Management District  
**PERFORMANCE MEASURES - WATER QUALITY**  
 Fiscal Year 12-13 End of Year Performance Data  
 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		FY 12-13 Annualized Performance	
<b>For closed applications, the median time to process ERP by permit type and total.</b>	<b>Median</b>		<b>Median</b>		<b>Median</b>		<b>Median</b>		<b>Median</b>	
Exemptions and noticed general permits	22.00		23.00		19.00		23.00		22.00	
Individually processed permits	56.00		28.00		61.00		49.00		54.00	
All authorizations combined	41.00		37.00		36.00		37.00		37.00	
<b>For ERPs, cost to issue permit for all permit types</b>	<b>Number</b>	<b>Cost/Permit</b>	<b>Number</b>	<b>Cost/Permit</b>	<b>Number</b>	<b>Cost/Permit</b>	<b>Number</b>	<b>Cost</b>	<b>Number</b>	<b>Cost/Permit</b>
Total cost	\$594,172.00	\$710.73	\$594,171.99	\$703.16	\$606,669.06	\$654.44	\$597,169.06	\$682.48	\$2,392,182.11	\$686.82
Number of permits	836		845		927		875		3,483	
<b>For ERP, In-House Application to Staff Ratio for All Permit Types</b>	<b>Number</b>	<b>Ratio</b>	<b>Number</b>	<b>Ratio</b>	<b>Number</b>	<b>Ratio</b>	<b>Number</b>	<b>Ratio</b>	<b>Number</b>	<b>Ratio</b>
Total number of open applications	836	30.14	845	30.46	927	33.71	875	31.82	3,483	31.53
Number of staff for the permit area	27.74		27.74		27.50		27.50			

South Florida Water Management District  
**PERFORMANCE MEASURES - WATER SUPPLY**  
 Fiscal Year 12-13 End of Year Performance Data  
 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 quantity (mgd) of the 2010-2030 Public Supply increase in demand that has been met, excluding water conservation projects	MGD	
	177.00	
Uniform residential per capita water use (Public Supply) by District	GPCD	
	85.00	
Percentage of domestic wastewater reused (CAR - Report Annual Measure)	MGD	
a) Quantity (mgd) of domestic reused wastewater	271.00	32.03%
d) Quantity (mgd) domestic wastewater produced	846.00	

WS Objective 2: To identify the efficiency of permit review and issuance and relative cost of permit processing.										
Quarterly Measures	Quarter 1		Quarter 2		Quarter 3		Quarter 4		FY12-13 Annualized Performance	
<b>For closed applications, the median time to process CUP by permit type and total.</b>	Median		Median		Median		Median		Median	
Individually processed permits	37.00		36.00		29.00		30.00		32.00	
All authorizations combined	33.00		33.00		28.00		29.00		29.00	
<b>For CUPs, cost to issue permit for all permit types (BPM and Metric - Report Quarterly Measures)</b>	Number	Cost	Number	Cost	Number	Cost	Number	Cost	Number	Cost
Total cost	\$466,307.00	\$496.60	\$466,307.00	\$539.71	\$466,307.00	\$524.53	\$466,307.00	\$561.14	\$1,865,228.00	\$529.44
Number of permits	939		864		889		831		3,523	
<b>For CUP, In-House application to staff ratio for all permit types (Metric - Report Quarterly Measures)</b>	Number	Ratio	Number	Ratio	Number	Ratio	Number	Ratio	Number	Ratio
Total number of open applications	939	40.83	864	37.57	889	38.65	831	36.13	3,523	38.29
Number of staff for the permit area	23.00		23.00		23.00		23.00		23.00	

WS Objective 3: To identify the efficiency of developing water resources and water supply.		
Annual Measures	Fiscal Year 12-13	
<b>Water Supply planning cost per capita.</b>	Number	Cost
Water Supply Planning Cost	6,034,683.00	\$0.76
FY2013 District Population	7,975,934.00	
<b>Cost per million gallons a day for Water Resource Development.</b>	Number	Cost
Water Resource Development Cost	6,006,722.00	\$805,190.62
Quantity (mgd) produced	7.46	
<b>Cost per million gallons a day for Water Supply Development</b>	Number	Cost
Water Supply Development Cost	2,808,000.00	\$384,657.53
Quantity (mgd) produced	7.30	

South Florida Water Management District  
**PERFORMANCE MEASURES - MISSION SUPPORT**  
 Fiscal Year 12-13 End of Year Performance Data  
 Tentative Budget - August 1, 2014

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

<b>MS Objective 1: To assess the ongoing costs of administrative and support operations in order to achieve optimal efficiency to minimize costs.</b>									
Quarterly Measures	Quarter 1		Quarter 2		Quarter 3		Quarter 4		Annualized Performance
Administrative Costs as a Percentage of Total Expenditures (report cumulative totals for each quarter during a fiscal year)	Number	Percent	Number	Percent	Number	Percent	Number	Percent	(Quarters are cumulative)
Administrative costs	8,777,946.00	8.91%	16,269,175.24	9.11%	26,230,578.86	8.95%	36,609,460.00	9.56%	
Total expenditures	98,571,519.00		178,654,315.00		293,000,288.23		382,940,086.00		

## VII. BIG CYPRESS BASIN BUDGET

### **Big Cypress Basin Background (Fiscal Year 2012-13 through Fiscal Year 2014-15)**

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

The Big Cypress Basin includes all of Collier and mainland Monroe counties, the Big Cypress National Preserve and the 10,000 Islands. Property owners within the Big Cypress Basin will be assessed the millage rate of 0.1520 mills and the District-at-large tax rate of 0.1577 mills – for a combined tax assessment of 0.3097 mills. The proposed millage rates were reduced by 5.5 percent from that of Fiscal Year 2013-14. Final millage rates and budget for the proposed Fiscal Year 2014-15 Big Cypress Basin budget will be presented for discussion and approval by the basin board in August and will be presented for discussion and adoption by the District's Governing Board on September 23, 2014.

**AUDITED ACTUAL REVENUES, EXPENDITURES, AND PERSONNEL BY PROGRAM FOR FISCAL YEAR 2012-2013**

SOUTH FLORIDA WATER MANAGEMENT DISTRICT

**Big Cypress Basin**

	Water Resource Planning and Monitoring	Acquisition, Restoration and Public Works	Operation and Maintenance of Lands and Works	Regulation	Outreach	Management and Administration	TOTAL
<b>REVENUES</b>							
<i>Non-dedicated Revenues</i>							
Fund Balance							
Ad Valorem Taxes							
Permit & License Fees							
Local Revenues							
State General Revenue							
Miscellaneous Revenues							
<i>Non-dedicated Revenues Subtotal</i>							\$ -
<i>Dedicated Revenues</i>							
Fund Balance							\$ -
Ad Valorem Taxes	3,029,871	1,937,799	3,945,753	13,787	6,299	238,156	\$ 9,171,666
Permit & License Fees			900				\$ 900
Local Revenues							\$ -
Ag Privilege Tax							\$ -
Ecosystem Management Trust Fund							\$ -
FDEP/EPC Gardiner Trust Fund							\$ -
FDOT/Mitigation							\$ -
Water Management Lands Trust Fund							\$ -
Water Quality Assurance Trust Fund							\$ -
Florida Forever							\$ -
State General Revenue							\$ -
Other State Revenue							\$ -
Alligator Alley Tolls							\$ -
Federal Revenues							\$ -
Miscellaneous Revenues			18,245				\$ 18,245
<i>Dedicated Revenues Subtotal</i>	3,029,871	1,937,799	3,964,898	13,787	6,299	238,156	\$ 9,190,811
<b>TOTAL REVENUES</b>	3,029,871	1,937,799	3,964,898	13,787	6,299	238,156	\$ 9,190,811
<b>EXPENDITURES</b>							
Salaries and Benefits	313,450	507,690	1,429,411	10,943			\$ 2,261,494
Contracts	22,609	34,125	210,265				\$ 266,999
Operating Expenses	91,361	352,208	1,173,227		5,000	189,030	\$ 1,810,825
Operating Capital Outlay		167,297	318,922				\$ 486,219
Fixed Capital Outlay							\$ -
Interagency Expenditures	1,977,450	476,750					\$ 2,454,200
Debt							\$ -
Reserves							\$ -
<b>TOTAL EXPENDITURES</b>	2,404,870	1,538,071	3,131,825	10,943	5,000	189,030	\$ 7,279,738
<b>WORKFORCE</b>							
Full-time Equivalents	7	8	20	1	0	0	36
Contract/Other	0	0	0	0	0	0	0
<b>TOTAL WORKFORCE</b>	7	8	20	1	0	0	36

**CURRENT AMENDED BUDGET - REVENUES, EXPENDITURES, AND PERSONNEL BY PROGRAM FOR FISCAL YEAR 2013-2014**

**SOUTH FLORIDA WATER MANAGEMENT DISTRICT  
Big Cypress Basin**

	Water Resource Planning and Monitoring	Acquisition, Restoration and Public Works	Operation and Maintenance of Lands and Works	Regulation	Outreach	Management and Administration	TOTAL
<b>REVENUES</b>							
<i>Non-dedicated Revenues</i>							
Fund Balance							
Ad Valorem Taxes							
Permit & License Fees							
Local Revenues							
State General Revenue							
Miscellaneous Revenues							
<i>Non-dedicated Revenues Subtotal</i>							\$ -
<i>Dedicated Revenues</i>							
Fund Balance	230,100	2,057,171	765,501				\$ 3,052,772
Ad Valorem Taxes	2,842,218	1,089,677	5,005,394		5,000	309,285	\$ 9,251,574
Permit & License Fees			8,000				\$ 8,000
Local Revenues							\$ -
Ag Privilege Tax							\$ -
Ecosystem Management Trust Fund							\$ -
FDEP/EPC Gardiner Trust Fund							\$ -
FDOT/Mitigation							\$ -
Water Management Lands Trust Fund							\$ -
Water Quality Assurance Trust Fund							\$ -
Florida Forever							\$ -
State General Revenue							\$ -
Other State Revenue							\$ -
Alligator Alley Tolls							\$ -
Federal Revenues							\$ -
Miscellaneous Revenues			121,500				\$ 121,500
<i>Dedicated Revenues Subtotal</i>	3,072,318	3,146,848	5,900,395	-	5,000	309,285	\$ 12,433,846
<b>TOTAL REVENUES</b>	<b>3,072,318</b>	<b>3,146,848</b>	<b>5,900,395</b>	<b>-</b>	<b>5,000</b>	<b>309,285</b>	<b>\$ 12,433,846</b>
<b>EXPENDITURES</b>							
Salaries and Benefits	478,912	687,848	1,638,127				\$ 2,804,887
Contracts	25,200		333,382				\$ 358,582
Operating Expenses	86,706	2,500	1,168,485		5,000	309,285	\$ 1,571,976
Operating Capital Outlay		201,500					\$ 201,500
Fixed Capital Outlay			2,000,000				\$ 2,000,000
Interagency Expenditures	2,481,500	2,255,000					\$ 4,736,500
Debt							\$ -
Reserves			760,401				\$ 760,401
<b>TOTAL EXPENDITURES</b>	<b>3,072,318</b>	<b>3,146,848</b>	<b>5,900,395</b>	<b>-</b>	<b>5,000</b>	<b>309,285</b>	<b>\$ 12,433,846</b>
<b>PERSONNEL</b>							
Full-time Equivalents	5	8	21	0	0	0	34
Contract/Other	0	0	0	0	0	0	0
<b>TOTAL PERSONNEL</b>	<b>5</b>	<b>8</b>	<b>21</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>34</b>

**TENTATIVE BUDGET - REVENUES, EXPENDITURES, AND PERSONNEL BY PROGRAM FOR FISCAL YEAR 2014-2015**

SOUTH FLORIDA WATER MANAGEMENT DISTRICT

**Big Cypress Basin**

	Water Resource Planning and Monitoring	Acquisition, Restoration and Public Works	Operation and Maintenance of Lands and Works	Regulation	Outreach	Management and Administration	TOTAL
<b>REVENUES</b>							
<i>Non-dedicated Revenues</i>							
Fund Balance							
Ad Valorem Taxes							
Permit & License Fees							
Local Revenues							
State General Revenue							
Miscellaneous Revenues							
<i>Non-dedicated Revenues Subtotal</i>							\$ -
<i>Dedicated Revenues</i>							
Fund Balance	420,453		5,280,901				\$ 5,701,354
Ad Valorem Taxes	3,019,842	910,392	5,135,967	17,660	-	309,285	\$ 9,393,146
Permit & License Fees	-	-	8,000	-	-	-	\$ 8,000
Local Revenues	-	-	-	-	-	-	\$ -
Ag Privilege Tax	-	-	-	-	-	-	\$ -
Ecosystem Management Trust Fund	-	-	-	-	-	-	\$ -
FDEP/EPC Gardiner Trust Fund	-	-	-	-	-	-	\$ -
FDOT/Mitigation	-	-	-	-	-	-	\$ -
Water Management Lands Trust Fund	-	-	-	-	-	-	\$ -
Water Quality Assurance Trust Fund	-	-	-	-	-	-	\$ -
Florida Forever	-	-	-	-	-	-	\$ -
State General Revenue	-	-	-	-	-	-	\$ -
Other State Revenue	-	-	-	-	-	-	\$ -
Alligator Alley Tolls	-	-	-	-	-	-	\$ -
Federal Revenues	-	-	123,920	-	-	-	\$ 123,920
Miscellaneous Revenues	-	-	216,164	-	-	-	\$ 216,164
<i>Dedicated Revenues Subtotal</i>	3,440,295	910,392	10,764,952	17,660	-	309,285	\$ 15,442,584
<b>TOTAL REVENUES</b>	<b>3,440,295</b>	<b>910,392</b>	<b>10,764,952</b>	<b>17,660</b>	<b>-</b>	<b>309,285</b>	<b>\$ 15,442,584</b>
<b>EXPENDITURES</b>							
Salaries and Benefits	359,689	777,694	1,620,682	17,660			\$ 2,775,725
Contracts	136,450	17,589	146,518				\$ 300,557
Operating Expenses	91,656	5,507	2,207,351			309,285	\$ 2,613,799
Operating Capital Outlay		50,000	125,454				\$ 175,454
Fixed Capital Outlay			5,904,546				\$ 5,904,546
Interagency Expenditures	2,852,500	59,602					\$ 2,912,102
Debt							\$ -
Reserves			760,401				\$ 760,401
<b>TOTAL EXPENDITURES</b>	<b>3,440,295</b>	<b>910,392</b>	<b>10,764,952</b>	<b>17,660</b>	<b>-</b>	<b>309,285</b>	<b>\$ 15,442,584</b>
<b>PERSONNEL</b>							
Full-time Equivalents	4	9	18	1	0	0	32
Contract/Other	0	0	0	0	0	0	0
<b>TOTAL PERSONNEL</b>	<b>4</b>	<b>9</b>	<b>18</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>32</b>

SOUTH FLORIDA WATER MANAGEMENT DISTRICT  
**SOURCES, USES, AND WORKFORCE COMPARISON FOR THREE FISCAL YEARS**  
 Fiscal Years 2012-2013 (Actual Audited), 2013-2014 (Current Amended) and 2014-2015 (Tentative)  
 Tentative Budget - Fiscal Year 2014-2015  
**Big Cypress Basin**

AD VALOREM TAX COMPARISON BIG CYPRESS BASIN	FISCAL YEAR 2012-2013	FISCAL YEAR 2013-2014	FISCAL YEAR 2014-2015	Difference in \$ from FY13/14 to 14/15	% of Change from FY13/14 to 14/15
Ad Valorem Taxes	\$ 9,190,811	\$ 9,137,436	\$ 9,238,108		
New Construction Estimate		\$ 114,138	\$ 155,038		
Millage Rate	0.1633	0.1593	0.1520		
Rolled-Back Rate	0.1638	0.1593	0.1520		
Percent Change from Rolled-Back Rate	-0.31%	0.00%	0.00%		
Current Year Gross Taxable Value for Operating Purposes	\$ 58,685,012,066	\$ 60,813,007,119	\$ 64,708,916,276	3,895,909,157	6.4%
Current Year Net New Taxable Value	\$ 592,185,027	\$ 750,256,754	\$ 1,068,048,791	317,792,037	42.4%
Current Year Adjusted Taxable Value	\$ 58,092,827,039	\$ 60,062,750,365	\$ 63,640,867,485	3,578,117,120	6.0%
<b>SOURCE OF FUNDS</b>					
	FY 2012/2013 (Actual Audited)	FY 2013/2014 (Current Amended)	FY 2014/2015 (Tentative)	Difference in \$ (FY13/14 -- FY14/15)	% of Change (FY13/14 -- FY14/15)
<i>Non-dedicated Source of Funds</i>					
Fund Balance	-	-	-	-	-
Ad Valorem Taxes	-	-	-	-	-
Permit & License Fees	-	-	-	-	-
Local Revenues	-	-	-	-	-
State General Revenue	-	-	-	-	-
Miscellaneous Revenues	-	-	-	-	-
<i>Non-dedicated Source of Funds Subtotal</i>	-	-	-	-	-
<i>Dedicated Source of Funds</i>					
Fund Balance	-	3,052,772	5,701,354	2,648,582	86.8%
Ad Valorem Taxes	9,171,666	9,251,574	9,393,146	141,572	1.5%
Permit & License Fees	900	8,000	8,000	-	0.0%
Local Revenues	-	-	-	-	-
Ag Privilege Tax	-	-	-	-	-
Ecosystem Management Trust Fund	-	-	-	-	-
FDEP/EPC Gardinier Trust Fund	-	-	-	-	-
FDOT/Mitigation	-	-	-	-	-
Water Management Lands Trust Fund	-	-	-	-	-
Water Quality Assurance Trust Fund	-	-	-	-	-
Florida Forever	-	-	-	-	-
State General Revenue	-	-	-	-	-
Other State Revenue	-	-	-	-	-
Alligator Alley Tolls	-	-	-	-	-
Federal Revenues	-	-	123,920	123,920	-
Miscellaneous Revenues	18,245	121,500	216,164	94,664	77.9%
<i>Dedicated Source of Funds Subtotal</i>	9,190,811	12,433,846	15,442,584	3,008,738	24.2%
<b>SOURCE OF FUNDS TOTAL</b>	<b>9,190,811</b>	<b>12,433,846</b>	<b>15,442,584</b>	<b>3,008,738</b>	<b>24.2%</b>
<b>USE OF FUNDS</b>					
Salaries and Benefits	2,261,494	2,804,887	2,775,725	(29,162)	-1.0%
Contracts	266,999	358,582	300,557	(58,025)	-16.2%
Operating Expenses	1,810,825	1,571,976	2,613,799	1,041,823	66.3%
Operating Capital Outlay	486,219	201,500	175,454	(26,046)	-12.9%
Fixed Capital Outlay	-	2,000,000	5,904,546	3,904,546	100.0%
Interagency Expenditures	2,454,200	4,736,500	2,912,102	(1,824,398)	-38.5%
Debt	-	-	-	-	-
Reserves	-	760,401	760,401	-	0.0%
<b>USE OF FUNDS TOTAL</b>	<b>7,279,738</b>	<b>12,433,846</b>	<b>15,442,584</b>	<b>3,008,738</b>	<b>24.2%</b>
<b>WORKFORCE</b>					
Authorized Positions	36	34	32	(2)	-5.9%
Contingent Worker	-	-	-	-	-
Other Personal Services	-	-	-	-	-
<b>TOTAL WORKFORCE</b>	<b>36</b>	<b>34</b>	<b>32</b>	<b>(2)</b>	<b>-5.9%</b>

### THREE YEAR USES OF FUNDS BY PROGRAM

Fiscal Years 2012-2013 (ACTUAL AUDITED), 2013-2014 (CURRENT AMENDED), 2014-2015 (TENTATIVE)  
BIG CYPRESS BASIN

PROGRAMS AND ACTIVITIES	Fiscal Year 2012-2013 (Actual Audited)	Fiscal Year 2013-2014 (Current Amended)	Fiscal Year 2014-2015 (Tentative)	Change in \$ from FY13-14 to 14-15	% of change from FY 13-14 to 14-15
<b>1.0 Water Resources Planning and Monitoring</b>	<b>2,404,870</b>	<b>3,072,318</b>	<b>3,440,295</b>	<b>367,977</b>	<b>12.0%</b>
1.1 - District Water Management Planning	2,404,870	3,071,982	3,439,959	367,977	12.0%
1.1.1 Water Supply Planning	-	-	-	-	-
1.1.2 Minimum Flows and Levels	-	-	-	-	-
1.1.3 Other Water Resources Planning	2,404,870	3,071,982	3,439,959	367,977	12.0%
1.2 - Research, Data Collection, Analysis and Monitoring	-	336	336	-	0.0%
1.3 - Technical Assistance	-	-	-	-	-
1.4 - Other Water Resources Planning and Monitoring Activities	-	-	-	-	-
<b>2.0 Acquisition, Restoration and Public Works</b>	<b>1,538,071</b>	<b>3,146,848</b>	<b>910,392</b>	<b>(2,236,456)</b>	<b>-71.1%</b>
2.1 - Land Acquisition	-	-	-	-	-
2.2 - Water Source Development	412,043	2,212,958	1,069	(2,211,889)	-100.0%
2.2.1 Water Resource Development Projects	-	-	-	-	-
2.2.2 Water Supply Development Assistance	412,043	2,212,958	1,069	(2,211,889)	-100.0%
2.2.3 Other Water Source Development Activities	-	-	-	-	-
2.3 - Surface Water Projects	1,053,027	878,890	854,323	(24,567)	-2.8%
2.4 - Other Cooperative Projects	73,000	55,000	55,000	-	0.0%
2.5 - Facilities Construction and Major Renovations	-	-	-	-	-
2.6 - Other Acquisition and Restoration Activities	-	-	-	-	-
<b>3.0 Operation and Maintenance of Lands and Works</b>	<b>3,131,825</b>	<b>5,900,395</b>	<b>10,764,952</b>	<b>4,864,557</b>	<b>82.4%</b>
3.1 - Land Management	62,231	62,172	62,172	-	0.0%
3.2 - Works	2,204,141	4,892,488	9,538,084	4,645,596	95.0%
3.3 - Facilities	38,450	43,420	44,670	1,250	2.9%
3.4 - Invasive Plant Control	732,161	788,570	1,004,538	215,968	27.4%
3.5 - Other Operation and Maintenance Activities	86,737	91,556	93,156	1,600	1.7%
3.6 Fleet Services	8,105	22,189	22,332	143	0.6%
<b>4.0 Regulation</b>	<b>10,943</b>	<b>-</b>	<b>17,660</b>	<b>17,660</b>	<b>-</b>
4.1 - Consumptive Use Permitting	-	-	-	-	-
4.2 - Water Well Construction Permitting and Contractor Licensing	-	-	-	-	-
4.3 - Environmental Resource and Surface Water Permitting	-	-	-	-	-
4.4 - Other Regulatory and Enforcement Activities	10,943	-	17,660	17,660	-
<b>5.0 Outreach</b>	<b>5,000</b>	<b>5,000</b>	<b>-</b>	<b>(5,000)</b>	<b>-100.0%</b>
5.1 - Water Resource Education	-	-	-	-	-
5.2 - Public Information	5,000	5,000	-	(5,000)	-100.0%
5.3 - Public Relations	-	-	-	-	-
5.4 - Lobbying / Legislative Affairs / Cabinet Affairs	-	-	-	-	-
5.5 - Other Outreach Activities	-	-	-	-	-
<i>SUBTOTAL - Major Programs (excluding Management and Administration)</i>	<i>7,090,708</i>	<i>12,124,561</i>	<i>15,133,299</i>	<i>3,008,738</i>	<i>24.8%</i>
<b>6.0 District Management and Administration</b>	<b>189,030</b>	<b>309,285</b>	<b>309,285</b>	<b>-</b>	<b>0.0%</b>
6.1 - Administrative and Operations Support	-	-	-	-	-
6.1.1 - Executive Direction	-	-	-	-	-
6.1.2 - General Counsel / Legal	-	-	-	-	-
6.1.3 - Inspector General	-	-	-	-	-
6.1.4 - Administrative Support	-	-	-	-	-
6.1.6 - Procurement / Contract Administration	-	-	-	-	-
6.1.7 - Human Resources	-	-	-	-	-
6.1.8 - Communications	-	-	-	-	-
6.1.9 - Other	-	-	-	-	-
6.2 - Computers / Computer Support	-	-	-	-	-
6.2.1 - Executive Direction	-	-	-	-	-
6.2.2 - Administrative Services	-	-	-	-	-
6.2.3 - Application Development	-	-	-	-	-
6.2.4 - Computer Operations	-	-	-	-	-
6.2.5 - Network Support	-	-	-	-	-
6.2.6 - Desk Top Support	-	-	-	-	-
6.2.7 - Asset Acquisition	-	-	-	-	-
6.2.8 - Other	-	-	-	-	-
6.4 - Other (Tax Collector / Property Appraiser Fees)	189,030	309,285	309,285	-	0.0%
<b>TOTAL</b>	<b>7,279,738</b>	<b>12,433,846</b>	<b>15,442,584</b>	<b>3,008,738</b>	<b>24.2%</b>

## VIII. APPENDICES

### A. Terms

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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**Central Florida Water Initiative:** St. Johns River, South Florida and Southwest Florida water management districts are working collaboratively with other agencies and stakeholders to address current and long-term water supply needs in a five-county area of central Florida, which include southern Lake, Orange, Osceola, Seminole and Polk Counties, where the three district's boundaries meet.

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

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

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

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

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

**Culvert:** A drain crossing under a road or railroad.

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

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

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

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

**Dispersed Water Management:** Water management facilities constructed and/or operated on public, private and tribal lands to reduce stormwater run-off or regional excess water.

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

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

**The Deferred Retirement Option Program (DROP):** Pension plan option that allows you to effectively retire under the Florida Retirement System (FRS) Pension Plan. You begin accumulating your retirement benefits while delaying your termination for up to 60 months from the date you first reach your normal retirement date or your eligible deferral date. As a DROP

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participant, you simultaneously earn a salary while your monthly retirement benefits are held in the FRS Trust Fund on your behalf.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**Fixed Capital Outlay:** Payment for such items as lands and land improvements, land easements, water control structures, bridges, buildings and improvements, and leasehold improvements. Items have an estimated service life of at least one year.

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

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

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

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

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

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

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

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

## VIII. APPENDICES

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

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

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

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

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

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

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

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

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

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

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

**Levee:** An embankment used to prevent or confine flooding.

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

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

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

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

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

**Marsh:** An area of low-lying wetlands.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**Operating Capital Outlay:** Payments for automotive equipment, boats, computer hardware, furniture and equipment. Items have a value of at least \$750 and an estimated service life of at least one year.

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

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

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

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

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

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

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

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

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**Program:** An integrated series of related projects or activities.

**Program Component:** Key element of a program.

**Program Goal:** The desired outcome of a program.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**Statute:** A law enacted by a legislature.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**Water Management District (WMD):** A regional Water Management District created pursuant to Section 373.069, F.S.

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

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

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

**Water Supply Development:** The planning, design, construction, operation, and maintenance of public or private facilities for water collection, production, treatment, transmission, or distribution for sale, resale, or end use (Section 373.019(21), F.S.).

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

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

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

## VIII. APPENDICES

### B. Acronyms

AOR	Area of Responsibility
ASR	Aquifer Storage & Recovery
AWS	Alternative Water Supply
BCB	Big Cypress Basin
BMP	Best Management Practices
C&SF	Central & Southern Florida Project for Flood Control & Other Purposes; also <i>interchangeable</i> with Central & Southern Florida flood control system.
CERP	Comprehensive Everglades Restoration Plan
CFWI	Central Florida Water Initiative
CIFER	Critical Infrastructure Field Equipment Replacement
COPs	Certificates of Participation
CREW	Corkscrew Regional Ecosystem Watershed
CUP	Consumptive Use Permit
CUPcon	FDEP lead, statewide effort to improve consistency in the wmd CUP Programs
DEP	<i>interchangeable with FDEP</i>
DRI	Development of Regional Impacts
DROP	Deferred Retirement Option Program
DWM	Dispersed Water Management
EAA	Everglades Agricultural Area
ECP	Everglades Construction Project
EFA	Everglades Forever Act
EOG	Executive Office of the Governor
EPA	Everglades Protection Area
EPA	<i>interchangeable with USEPA</i>
ERP	Environmental Resource Permit
FAS	Floridan aquifer system
FCD	Central & Southern Florida Flood Control District
FDACS	Florida Department of Agriculture & Consumer Services
FDEP	Florida Department of Environmental Protection
FDOT	Florida Department of Transportation
FEB	Flow Equalization Basin
F.S.	Florida Statute
FTE	Full-Time Equivalent
FWC	Florida Fish and Wildlife Conservation Commission
FY	Fiscal Year
IT	Information Technology
LFA	Lower Floridan Aquifer
MFLs	Minimum Flows & Levels
NEEPP	Northern Everglades & Estuaries Protection Program
NPDES	National Pollutant Discharge Elimination System
NRCS	Natural Resources Conservation Service
O&M	Operation & Maintenance
OMC	Operations, Maintenance and Construction
OPS	Other Personal Services
PPCA	Pre-Partnership Credit Agreement
PWS	Public Water Supply
RECOVER	Restoration Coordination & Verification

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RWSP	Regional Water Supply Plan
SCADA	Supervisory Control & Data Acquisition
SERC	Statement of Estimated Regulatory Costs Evaluation
SFER	South Florida Environmental Report
SFWMD	South Florida Water Management District
SJRWMD	St. Johns River Water Management District
SOETF	Save Our Everglades Trust Fund
STA	Stormwater Treatment Area
SWERP	Statewide ERP Rule
SWFWMD	Southwest Florida Water Management District
SWIM	Surface Water Improvement & Management
TMDL	Total Maximum Daily Load
TRIM	Truth in Millage
USACE	United States Army Corps of Engineers
USDA	United States Department of Agriculture
USEPA	United States Environmental Protection Agency
USFWS	United States Fish & Wildlife Service
USGS	United States Geological Survey
VAB	Value Adjustment Board
WaterSIP	Water Savings Incentive Program
WCA	Water Conservation Area
WMD(s)	Water Management District(s)
WQBEL	Water Quality Based Effluent Limit
WRA	Water Resources Act
WRDA	Water Resources Development Act

C. PROJECT SCHEDULE WORKSHEET

South Florida Water Management District  
**PROJECT SCHEDULE**  
 Fiscal Year 2014-15  
 Tentative Budget - August 1, 2014

Program	Activity-Subactivity	Project Grouping	Begin Date	End Date	Priority Ranking	Contract/ MOU Status	Project Status	Project Cooperator (s)	Total Estimated Project Amount	WMD Project Amount	WMD Funding Source	Funded from Fund Balance Yes/No	Total Project Expenditures to Date	Estimated Project Expenditures for FY2014-15	Projected Carryover- Encumbrances to be re-Appr. for FY2014-15	Projected Carryover- Encumbrances anticipated to be expended during FY2014-15	Budget Request for FY2014-15	Expenditure Category					Projected Budget Request					AREA OF RESPONSIBILITY											
																		Salaries and Benefits	Expense	Other Personal Services	Contractual Services	Operating Capital Outlay	Fixed Capital Outlay	Interagency Grants	FY2015-16	FY2016-17	FY2017-18	FY2018-19	FY2019-20	Phase	Water Supply	Water Quality	Flood Protect	Natural Systems	Mgmt Services	Project Status Update - Additional Information			
<b>1.0 Water Resources Planning and Monitoring</b>																																							
1	1.1.1	Water Supply Planning	10/1/2007	9/30/2014	54	Executing	84%	SFWMD, St. Cloud, Lake Toho, Orange County, Ready Creek, Polk County	\$3,199,453	\$3,199,453	District Ad Valorem and Okeechobee Ad Valorem Tax Revenue	YES/NO	\$2,306,912	\$275,443	\$0	\$0	\$617,098	\$392,098	\$0	\$0	\$225,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	Planning	75%	0%	0%	25%	0%	SPI 0.96 CPI 0.94
1	1.1.3	Big Cypress Basin Cooperative Projects	12/19/2008	9/30/2016	96	Executing	60%	SFWMD and Collier County	\$31,959,920	\$31,959,920	Big Cypress Basin Ad Valorem and District Ad Valorem Tax Revenue	YES/NO	\$21,510,780	\$1,268,103	\$0	\$0	\$2,806,036	\$36,036	\$0	\$0	\$0	\$0	\$0	\$0	\$2,770,000	\$2,375,000	\$0	\$2,000,000	\$1,000,000	\$1,000,000	Ongoing	1%	34%	22%	43%	0%	SPI 1.07 CPI 1.03		
1	1.1.3	Estuary Projects	12/6/2005	9/30/2016	109	Executing	74%	SFWMD, Palm Beach, Martin and St. Lucie Counties	\$15,411,127	\$15,411,127	District Ad Valorem, Okeechobee Basin Ad Valorem and Big Cypress Basin Ad Valorem Tax Revenue, Indian River Lagoon Tag Fund, Florida Bay Special Revenue Fund, State Appropriations Special Revenue Fund	YES/NO	\$11,635,954	\$1,493,453	\$634	\$634	\$1,200,155	\$267,375	\$68,033	\$0	\$131,014	\$0	\$0	\$0	\$733,733	\$479,672	\$487,122	\$114,137	\$0	\$0	\$0	Monitoring/Ongoing	26%	46%	1%	27%	0%	SPI 1 CPI 1.1	
1	1.1.3	Northern Everglades and Estuaries Projects	12/1/2009	11/20/2016	42	Executing	46%	SFWMD	\$1,354,498	\$1,354,498	District Ad Valorem Tax Revenue and External Grants Fund	YES/NO	\$597,304	\$250,994	\$0	\$0	\$499,057	\$324,057	\$0	\$0	\$55,000	\$0	\$0	\$0	\$120,000	\$0	\$0	\$0	\$0	\$0	Ongoing/Planning	19%	53%	1%	29%	0%	SPI 1.03 CPI 1.28		
1	1.2.1	Everglades Monitoring & Assessment	9/30/2010	9/30/2020	110	Executing	37%	SFWMD and USACE	\$14,758,786	\$14,758,786	District Ad Valorem Tax Revenue and Florida Bay Special Revenue Fund	NO	\$7,521,687	\$1,238,608	\$0	\$0	\$1,576,328	\$527,318	\$49,300	\$0	\$203,000	\$0	\$0	\$0	\$796,710	\$1,198,733	\$1,201,390	\$668,180	\$668,180	\$668,680	Ongoing/Research	20%	20%	0%	60%	0%	SPI 1.05 CPI 1.1		
1	1.2.1	Sea Level Rise	5/1/2014	9/30/2015	115	Executing	0%	SFWMD, FDEP and Local Governments	\$480,217	\$480,217	District Ad Valorem Tax Revenue	YES	\$2,591	\$154,428	\$148,251	\$148,251	\$174,946	\$149,946	\$0	\$0	\$25,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	Ongoing/ Planning	25%	25%	25%	25%	0%	SPI 0.04 CPI 0.9		
<b>PROGRAM SUBTOTAL</b>									<b>\$67,164,000</b>	<b>\$67,164,000</b>			<b>\$43,575,227</b>	<b>\$4,681,029</b>	<b>\$148,885</b>	<b>\$148,885</b>	<b>\$6,873,620</b>	<b>\$1,696,830</b>	<b>\$117,333</b>	<b>\$0</b>	<b>\$638,014</b>	<b>\$0</b>	<b>\$0</b>	<b>\$4,420,443</b>	<b>\$4,053,405</b>	<b>\$1,688,512</b>	<b>\$2,782,317</b>	<b>\$1,668,180</b>	<b>\$1,685,680</b>	<b>PROGRAM SUBTOTAL</b>									
<b>2.0 Acquisition, Restoration and Public Works</b>																																							
2	2.3.1	Dispersed Water Management	4/10/2007	5/30/2025	68	Executing	37%	SFWMD, USACE, FDEP, NRCS AND LPDD	\$90,896,794	\$90,896,794	Okeechobee Basin Ad Valorem Tax Revenue, Lake Okeechobee Trust Fund Proceeds, Save Our Everglades Trust Fund, External Grant Funds, State Appropriations Special Revenue Fund	YES/NO	\$25,589,907	\$18,147,947	\$3,530,360	\$3,530,360	\$20,434,055	\$598,419	\$40,050	\$0	\$18,413,392	\$150,000	\$0	\$0	\$1,232,194	\$5,492,773	\$4,295,104	\$4,295,238	\$4,516,964	\$4,594,446	Planning/Design/Construct on/Implementation	0%	99%	1%	0%	0%	SPI 1 CPI 1.05		
2	2.3.1	Kissimmee River Restoration Project	10/1/2010	9/30/2020	80	Executing	23%	SFWMD, USACE, FDEP and DRP	\$17,002,268	\$17,002,268	Okeechobee Basin Ad Valorem Tax Revenue	YES/NO	\$7,259,266	\$871,743	\$78,079	\$78,079	\$1,513,658	\$771,825	\$32,297	\$0	\$447,776	\$0	\$0	\$0	\$261,760	\$1,456,722	\$1,428,893	\$1,553,949	\$1,352,342	\$1,487,616	Construction/Monitoring	0%	20%	40%	40%	0%	SPI 0.8 CPI 1.19		
2	2.3.1	Land	10/1/2014	9/30/2015	147	Planning	0%	SFWMD and USACE	\$25,000,000	\$25,000,000	Save Our Rivers Trust Fund and Save Our Everglades Trust Fund Revenue	NO	\$0	\$0	\$0	\$0	\$25,000,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	Land Acquisition - ongoing	10%	27%	17%	47%	0%	SPI 0 CPI 0			
2	2.3.1	Northern Everglades and Estuaries Projects	12/1/2009	11/20/2016	70	Executing	38%	SFWMD and USACE	\$18,914,111	\$18,914,111	District Ad Valorem and Okeechobee Basin Ad Valorem Tax Revenues, Save Our Everglades Trust Fund Revenue	YES/NO	\$1,800,900	\$1,588,955	\$0	\$0	\$10,198,374	\$133,374	\$0	\$0	\$65,000	\$1,100,000	\$8,900,000	\$0	\$5,325,883	\$0	\$0	\$0	\$0	Planning/Design/Ongoing	4%	50%	1%	46%	0%	SPI 1.07 CPI 1.36			
2	2.3.1	Restoration	11/13/2007	9/30/2021	94	Planning/Executing	44%	USACE, Miami Dade County, STATE/SFWMD via Northern Everglades Grant/Kissimmee	\$403,175,267	\$403,175,267	District Ad Valorem and Okeechobee Basin Ad Valorem Tax Revenues, Florida Bay Special Revenue Fund, External Grants Fund, Save Our Everglades Trust Fund, CERP Other Creditable Funds, Lake Okeechobee Trust Fund Revenue, State Appropriations Capital Projects Fund	YES/NO	\$143,599,243	\$9,917,118	\$3,359,173	\$3,359,173	\$134,462,262	\$2,386,436	\$2,433,203	\$0	\$9,040,163	\$3,807,067	\$116,143,795	\$651,598	\$64,480,967	\$39,939,840	\$2,310,750	\$1,992,795	\$3,113,118	Planning/Design/Construct on/Post Construction Monitoring	14%	22%	0%	64%	0%	SPI 0.91 CPI 1.14			
2	2.3.1	Restoration Strategies	12/1/2010	12/31/2025	33	Planning/Executing	10%	SFWMD, USACE and FDEP	\$890,072,879	\$890,072,879	District Ad Valorem, Okeechobee Basin Ad Valorem and STA Operations & Maintenance Ad Valorem Tax Revenues, Save Our Everglades Trust Fund Revenue, Certificates of Participation (COPS)	YES/NO	\$72,356,585	\$52,367,510	\$12,336,527	\$12,336,527	\$69,429,348	\$4,068,431	\$7,973,500	\$0	\$7,891,600	\$14,622,906	\$34,872,911	\$0	\$72,957,863	\$85,537,978	\$60,465,986	\$35,256,701	\$63,227,297	Planning/Design/Construct on/Research	20%	20%	0%	60%	0%	Outer Years projected estimates are as follows: FY2021 = \$105,703,547 FY2022 = \$ 72,822,531 FY2023 = \$ 77,797,732 FY2024 = \$ 74,202,607 FY2025 = \$ 35,610,577			
2	2.4.1	Water Conservation	10/1/2009	9/30/2016	141	Executing	64%	SFWMD and Collier County	\$579,879	\$579,879	Big Cypress Basin Ad Valorem Tax Revenue	YES	\$412,770	\$57,109	\$0	\$0	\$55,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$55,000	\$55,000	\$0	\$0	\$0	Monitoring	100%	0%	0%	0%	0%	SPI 1.12 CPI 1.01			
<b>PROGRAM SUBTOTAL</b>									<b>\$1,445,641,199</b>	<b>\$1,445,641,199</b>			<b>\$251,018,671</b>	<b>\$82,950,383</b>	<b>\$19,304,138</b>	<b>\$19,304,138</b>	<b>\$261,092,697</b>	<b>\$7,958,485</b>	<b>\$10,479,050</b>	<b>\$0</b>	<b>\$35,857,931</b>	<b>\$19,679,973</b>	<b>\$184,916,706</b>	<b>\$2,200,552</b>	<b>\$149,769,207</b>	<b>\$131,201,616</b>	<b>\$68,625,923</b>	<b>\$43,118,802</b>	<b>\$72,422,476</b>	<b>PROGRAM SUBTOTAL</b>									
<b>3.0 Operations and Maintenance of Lands and Works</b>																																							
3	3.1.1	Mitigation Projects	12/3/2012	9/30/2016	20	Executing	10%	SFWMD/Lake Belt Mitigation Committee/Seminole Tribe of Florida/Kissimmee Tribe of Indians of Florida	\$14,566,110	\$14,566,110	Lake Belt Mitigation Funds	YES/NO	\$1,942,282	\$1,331,953	\$0	\$0	\$6,271,876	\$471,876	\$900,000	\$0	\$0	\$0	\$5,000,000	\$0	\$0	\$3,200,000	\$0	\$1,820,000	\$0	Design/Construction	20%	10%	20%	50%	0%	SPI 0.96 CPI 0.99			
3	3.2.1	O&M Capital Refurbishment Projects	On-going	On-going	77	Planning/Executing	17%	SFWMD, USACE, Big Cypress Basin, FDOT, Broward County, Indian Trail Improvement District	\$294,706,555	\$294,706,555	District Ad Valorem, Okeechobee Basin Ad Valorem, STA Operations & Maintenance Ad Valorem Tax Revenues, Water Management Lands Trust Fund Revenue	YES/NO	\$61,898,852	\$25,258,668	\$3,093,878	\$3,093,878	\$60,172,912	\$4,924,441	\$14,937,618	\$0	\$2,724,530	\$4,110,895	\$33,475,428	\$0	\$65,279,365	\$37,024,835	\$28,487,678	\$12,759,692	\$730,675	Planning/Execution/Design/Construction/Construct on	28%	12%	56%	4%	0%	SPI 0.96 CPI 1.05			
<b>PROGRAM SUBTOTAL</b>									<b>\$309,272,665</b>	<b>\$309,272,665</b>			<b>\$61,898,852</b>	<b>\$25,258,668</b>	<b>\$3,093,878</b>	<b>\$3,093,878</b>	<b>\$60,172,912</b>	<b>\$4,924,441</b>	<b>\$14,937,618</b>	<b>\$0</b>	<b>\$2,724,530</b>	<b>\$4,110,895</b>	<b>\$33,475,428</b>	<b>\$0</b>	<b>\$65,279,365</b>	<b>\$37,024,835</b>	<b>\$28,487,678</b>	<b>\$12,759,692</b>	<b>\$730,675</b>	<b>PROGRAM SUBTOTAL</b>									
<b>4.0 Regulation</b>																																							
4	4.4.1	LTP Everglades Regulatory Source Control	3/1/2010	9/30/2015	74	Executing	93%	SFWMD	\$3,183,523	\$3,183,523	STA Operations & Maintenance Ad Valorem Tax Revenue	YES/NO	\$3,018,828	\$53,618	\$0	\$0	\$111,078	\$111,078	\$0	\$0	\$100,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	Planning/Execution	0%	100%	0%	0%	0%	SPI 1.02 CPI 1.1			
<b>PROGRAM SUBTOTAL</b>									<b>\$3,183,523</b>	<b>\$3,183,523</b>			<b>\$3,018,828</b>	<b>\$53,618</b>	<b>\$0</b>	<b>\$0</b>	<b>\$111,078</b>	<b>\$111,078</b>	<b>\$0</b>	<b>\$0</b>	<b>\$100,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>PROGRAM SUBTOTAL</b>									
<b>5.0 Outreach</b>																																							
<b>PROGRAM SUBTOTAL</b>									<b>\$0</b>	<b>\$0</b>			<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>PROGRAM SUBTOTAL</b>								
<b>6.0 District Management and Administration</b>																																							
<b>PROGRAM SUBTOTAL</b>									<b>\$0</b>	<b>\$0</b>			<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>PROGRAM SUBTOTAL</b>								
<b>GRAND TOTAL</b>									<b>\$1,825,261,387</b>	<b>\$1,825,261,387</b>			<b>\$359,511,578</b>	<b>\$112,943,698</b>	<b>\$22,546,901</b>	<b>\$22,546,901</b>	<b>\$328,250,307</b>	<b>\$14,590,834</b>	<b>\$25,534,001</b>	<b>\$0</b>	<b>\$39,321,475</b>	<b>\$23,790,868</b>	<b>\$218,392,134</b>	<b>\$6,620,995</b>	<b>\$219,101,977</b>	<b>\$169,915,163</b>	<b>\$99,895,919</b>	<b>\$57,546,673</b>	<b>\$74,838,833</b>	<b>GRAND TOTAL</b>									

## VIII. APPENDICES

### *D. Related Reports*

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

The following table includes a list of some reports consolidated into the SFER (due annually on March 1) that are provided to the state and linked to the standard format tentative budget submission.

PLAN/REPORT/ACTIVITY <sup>1</sup>	CONTACT	E-MAIL ADDRESS
<b>South Florida Hydrology and Water Management - Volume I, Chapter 2.</b> A Water Year review of the South Florida regional water management system along with the impacts from hydrologic variation.	Wossenu Abteu	wabtew@sfwmd.gov
<b>Water Quality in the Everglades Protection Area - Volume I, Chapter 3A.</b> Provides (1) an assessment of water quality within the Everglades Protection Area (EPA) for the Water Year, (2) numerous reporting requirements under the Everglades Forever Act (EFA), (3) a preliminary assessment of total phosphorus (TP) criterion achievement, and (4) an annual update of the comprehensive overview of nitrogen and phosphorus concentrations and loads throughout the EPA.	Paul Julian II	pjulian@sfwmd.gov
<b>Mercury and Sulfur Environmental Assessment for the Everglades - Volume I, Chapter 3B.</b> Provides an assessment of sulfur and mercury (Hg) status within the Everglades Protection Area (EPA) and reporting requirements of the Everglades Forever Act (EFA).	Paul Julian II	pjulian@sfwmd.gov
<b>Nutrient Source Controls Programs - Volume I, Chapter 4.</b> A Water Year review of nutrient source control program status and related activities in major watersheds of South Florida.	Randy McCafferty	rmccafferty@sfwmd.gov
<b>Restoration Strategies – Design and Construction Status of Water Quality Improvement Projects - Volume I, Chapter 5A.</b> Provides the status of the current Restoration Strategies projects for the Water Year, in accordance with the EFA and NPDES permits and associated Consent Orders.	Jennifer Leeds	jleeds@sfwmd.gov
<b>Performance of the Everglades Stormwater Treatment Areas - Volume I, Chapter 5B.</b> Assessments of each STA and individual flow-way treatment performance, information on STA operational status, maintenance activities and enhancements, and updates on applied scientific studies relevant to the STAs.	Michael Chimney	mchimney@sfwmd.gov

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PLAN/REPORT/ACTIVITY <sup>1</sup>	CONTACT	E-MAIL ADDRESS
<p><b>Update for the Restoration Strategies Science Plan - Volume I, Chapter 5C.</b> Report on the Science Plan intended to integrate and synthesize information to effectively communicate scientific findings and understanding of the plan results to management and stakeholders; cover the progress of the Science Plan implementation; and incorporate the status and findings of research, monitoring, and modeling efforts outlined in the Five-Year Work Plan.</p>	Larry Schwartz	lschwart@sfwmd.gov
<p><b>Everglades Research and Evaluation - Volume I, Chapter 6.</b> A summary of Everglades research and evaluation key findings during the Water Year, presented within five main fields: (1) hydrology, (2) wildlife ecology, (3) plant ecology, (4) ecosystem ecology, and (5) landscape.</p>	Fred Sklar	fsklar@sfwmd.gov
<p><b>Status of Nonindigenous Species - Volume I, Chapter 7.</b> A Water Year status report on nonindigenous species programs that provides updates on priority invasive species, programmatic overviews of regional invasive species initiatives, and key issues linked to managing and preventing biological invasions in South Florida ecosystems.</p>	LeRoy Rodgers	lrodgers@sfwmd.gov
<p><b>Lake Okeechobee Protection Program - Volume I, Chapter 8.</b> In accordance with Section 373.4595, F.S., a Water Year status report on major issues affecting Lake Okeechobee's water quality and ecology, and ongoing projects to address those issues under the Northern Everglades and Estuaries Protection Program (NEEPP).</p>	Joyce Zhang	jzhang@sfwmd.gov
<p><b>Kissimmee River Restoration and Basin Initiatives - Volume I, Chapter 9.</b> A Water Year status report on activities within the Kissimmee River Basin that include ecosystem restoration, ecological data collection and evaluation, hydrologic modeling, and adaptive management of water and land resources.</p>	Michael Cheek	mcheek@sfwmd.gov
<p><b>Coastal Priorities - Volume I, Chapter 10.</b> A Water Year status report on activities within estuarine systems that include monitoring, applied research, and modeling efforts; and restoration projects that focuses on two Northern Everglades estuaries, the St. Lucie and Caloosahatchee river estuaries. Annual reporting on these estuaries is mandated under the Northern Everglades and Estuaries Protection Program.</p>	Chris Buzzelli	cbuzzell@sfwmd.gov
<p><b>Comprehensive Everglades Restoration Plan Annual Report – 470 Report - Volume I, Appendix 1-4.</b> Provides required yearly CERP financial reporting and status of the CERP implementation.</p>	Wanda Simpson	wsimpso@sfwmd.gov
<p><b>Everglades Forever Act Annual Financial Report- Volume I, Appendix 1-5.</b> Presents required yearly financial reporting on the Everglades Trust Fund and implementation status of the Everglades Forever Act.</p>	Julie Maytok	jmaytok@sfwmd.gov

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PLAN/REPORT/ACTIVITY <sup>1</sup>	CONTACT	E-MAIL ADDRESS
<b>Fiscal Year Fiscal and Performance Accountability Report - Volume II, Chapter 2.</b> Implementation status report for the Strategic Plan and resulting Annual Work Plan, including activity summaries and success indicators for the District's programs and projects during the Fiscal Year.	Rich Sands	rsands@sfwmd.gov
<b>Priority Water Bodies List and Schedule - Volume II, Chapter 3.</b> Annually identifies water bodies for which MFLs and Water Reservations must be established or updated.	Toni Edwards	tedwards@sfwmd.gov
<b>Five-Year Capital Improvements Plan - Volume II, Chapter 4.</b> Annual report of the District's capital projects, covering all the agency's programs; includes project-level detail and shows projected expenditures and corresponding funding sources for the five-year reporting period.	Candida Heater	cheater@sfwmd.gov
<b>Five-Year Water Resource Development Work Program- Volume II, Chapter 5A.</b> In accordance with Subparagraph 373.536(6)(a)4, F.S., the projected five-year period financial costs and water supply benefits for implementing the District's regional water supply plans, as well as a status report of the water resource development efforts in the Fiscal Year.	Patrick Martin	pmartin@sfwmd.gov
<b>Alternative Water Supply Annual Report - Volume II, Chapter 5B.</b> Pursuant to Section 373.707, F.S., annual report summarizing the Alternative Water Supply projects funded by the SFWMD, including the quantity of water made available, agency funding, and total cost.	Stacey Adams	sadams@sfwmd.gov
<b>Florida Forever Work Plan, Annual Update - Volume II, Chapter 6A.</b> Current projects eligible for funding under the Florida Forever Act, (Chapter 259.105, F.S.) as well as projects eligible for state acquisition monies from the appropriate account or trust fund under Section 373.139(3)(c), F.S. for land acquisition, water resource development, stormwater management, water body restoration, recreational facility construction, public access improvements, and invasive plant control.	Wanda Simpson	wsimpso@sfwmd.gov
<b>Land Stewardship Annual Report- Volume II, Chapter 6B.</b> Report on annual stewardship activities that include hydrologic and habitat restoration, exotic plant and animal control, prescribed burning, public use, environmental education, and mitigation.	David Foote	dfoote@sfwmd.gov
<b>Mitigation Donation Annual Report- Volume II, Chapter 7.</b> Provides a summary on endorsed mitigation projects, including the available mitigation fund balance, expenditures, and a description of the restoration and management activities.	Marjorie R. Moore	mmoore@sfwmd.gov

<sup>1</sup> Based on 2014 SFER chapter titles and content and 2015 SFER Lead Author List

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### E. Outstanding Debt

At the end of Fiscal Year 2012-13 (September 30, 2013), the District's combined outstanding debt from bonds and COPs was \$508,835,000.

This amount consists of:

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

The District financed the acquisition of environmentally sensitive lands with funding from the Special Obligation Land Acquisition Bonds. In Fiscal Year 2001-02 and Fiscal Year 2002-03 the District refunded outstanding series 1996 and 1993 Special Obligation Land Acquisition Bonds. The outstanding principal on these bonds totaled \$19,225,000 at the end of Fiscal Year 2012-13.

In November 2006, the District issued \$546.1 million in Certificates of Participation to fund the construction of Everglades Restoration projects. The outstanding balance at the end of Fiscal Year 2012-13 was \$489,610,000.

#### Impact on Current Operating Budget

		Original Issue Amount	Outstanding @ 9/30/2013	Maturity	Principal due FY2014	Interest due FY 2014	Total Requirement
COPs	\$	546,120,000	\$ 489,610,000	2037	\$ 11,060,000	\$ 24,125,840	\$ 35,185,840
2002 Refunding	\$	23,810,000	\$ 7,155,000	2016	\$ 2,300,000	\$ 238,763	\$ 2,538,763
2003 Refunding		34,550,000	12,070,000	2016	3,820,000	529,835	4,349,835
		58,360,000	19,225,000		6,120,000	768,598	6,888,598
<b>Total:</b>	<b>\$</b>	<b>604,480,000</b>	<b>\$ 508,835,000</b>		<b>\$ 17,180,000</b>	<b>\$ 24,894,438</b>	<b>\$ 42,074,438</b>

#### Future Debt Service Requirements on Existing Debt:

	Fiscal Year	Principal	Interest	Total Requirements
Bonds:	2015	\$ 6,400,000	\$ 474,200	\$ 6,874,200
	2016	6,705,000	160,538	6,865,538
		13,105,000	634,738	13,739,738
COPs:	2015	\$ 11,610,000	\$ 23,572,247	\$ 35,182,247
	2016	12,165,000	23,000,372	35,165,372
	2017	12,750,000	22,392,425	35,142,425
	2018	13,385,000	21,742,025	35,127,025
	2019-2023	77,630,000	97,745,900	175,375,900
	2024-2028	98,965,000	75,864,375	174,829,375
	2029-2033	126,305,000	47,838,625	174,143,625
	2034-2037	125,740,000	12,957,000	138,697,000
		478,550,000	325,112,969	803,662,969
<b>Grand Total:</b>		<b>\$491,655,000</b>	<b>\$325,747,707</b>	<b>\$817,402,707</b>

## VIII. APPENDICES

### F. Alternative Water Supply Funding (Water Protection and Sustainability Programs)

On September 12, 2013, the SFWMD Governing Board approved \$2,200,000 for three Big Cypress Basin projects and on October 10, 2013, approved an additional \$345,000 for three projects in other areas of the District. Three projects will distribute 2.88 MGD of reclaimed water for irrigation. The other three are multi-year projects that created 3.5 MGD of AWS capacity which was previously accounted for in prior fiscal years. The deadline for completing the new projects is September 30, 2014.

#### Status of Fiscal Year 2013-14 Funded Projects

- The remaining Fiscal Year 2012-13 project, the City of Naples, is scheduled to be completed on or before September 30, 2014.
- Four of the six Fiscal Year 2013-14 projects are on schedule for completion on or before September 30, 2014.
- Two of the six Fiscal Year 2013-14 projects are scheduled for completion on or before September 30, 2015.

Options are being evaluated to combine the District's alternative water supply, stormwater and conservation funding programs into one cooperative funding program. The proposed Fiscal Year 2014-15 tentative budget is included for the Cooperative Funding Program.

#### Fiscal Year 2014-15 Funding

<b>District</b>	
AWS Projects – SFWMD & BCB	\$2,500,000
<b><i>District Total</i></b>	<b>\$2,500,000</b>
<b>State Funds</b>	
	\$0
<b><i>State Total</i></b>	<b>\$0</b>
<b>Total Funding</b>	<b>\$2,500,000</b>

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### G. Consistency Issues Fiscal Year 2012-13

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 (DMS) 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-hour 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				

The South Florida Water Management District instituted the minimum replacement standards set forth by the DMS.

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

Prior to 2011, no state standard existed for the structure and staff nomenclature for the Water Management Districts. In 2011, the Water Management Districts began developing consistent standards for the classification and nomenclature of staff positions. In Fiscal Year 2011-12, the Water Management Districts focused on management level positions. The districts agreed to a five level classification for management, as stated below:

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

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In Fiscal Year 2012-13, the districts expanded their work in the development of standardized classification to non-managerial positions. It was determined that a tiered approach would best enable the districts to achieve consistency while maintaining the appropriate staff necessary to support the core missions of the districts. The districts were grouped into the following tiers based on size, scope, and programs of each district:

Tier 1 - South Florida

Tier 2 - Southwest Florida and St. Johns

Tier 3 - Northwest and Suwannee

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

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

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

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

Each Water Management District continues to evaluate its organizational structure and staffing levels as it focuses on core missions and improving efficiency / reducing costs.

For Fiscal Year 2014-15, SFWMD's management review of organizational structure and processes resulted in a reduction of 58 positions from Fiscal Year 2013-14.

*Salary Range: Evaluate the common pay plan set for finalization in October 2012 between the NFWWMD, 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, NFWWMD and SRWMD implemented a common pay plan. South Florida Water Management District determined that implementing a common pay plan would result in significant adverse impact to 38 percent of the District's workforce unless pay ranges 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' Fiscal Year 2011-12 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.

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The memo specifically provided that Water Management Districts were to analyze health insurance, including an “[e]valuation of [a]ggregated [b]enefit [p]lan [s]avings.”

In response, representatives from all Water Management Districts participated in a series of meetings in which the districts’ health insurance plans were discussed. Each Water Management District had its own health insurance plans with distinct features. Four of the five districts had plans that were fully insured through Florida Blue. One district self-insured its plans, which were administered through Cigna. The Districts’ plans had different plan years, contribution strategies, and levels of benefits. Each difference contributed to the complexity of the assignment.

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

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

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

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

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

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

The Water Management Districts continue to explore options individually, as well as, collectively to standardize benefits and control health insurance costs for both the employee and employer.

SFWMD is currently the only Water Management District that is self-insured. Although there are a number of complexities in consolidating all five districts under one self-insured program, it is possible. Considerations would include, but not be limited to: the requirements of the healthcare reform act (PPACA), stop-loss policy limits, rates and rate structure, employee / employer cost share and carrier selection.

For Fiscal Year 2014-15, SFWMD has undertaken a comprehensive review of the District's health insurance program with recommendations to be implemented in the Fiscal Year 2015-16 budget.

*Retiree Health Subsidies: Districts will report on the progress of their phase out plans and conversions to a standard retiree health subsidy identical with the state's.*

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

SFWMD has implemented a plan to phase out the program by:

- Closing the program to new enrollees
- Ending healthcare subsidy when retirees are Medicare eligible

### *Metrics*

The reporting of Water Management District metrics began in Fiscal Year 2011-12. 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 2011-12, 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.

*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.