

Northwest Florida Water Management District

Tentative Budget

Fiscal Year 2021-2022



*Williford Spring
(Econfina Creek)*

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Northwest Florida Water Management District

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

Brett J. Cyphers
Executive Director

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August 1, 2021

The Honorable Wilton Simpson, President
Florida Senate
409 The Capitol
404 South Monroe Street
Tallahassee, FL 32399-1100

Subject: Northwest Florida Water Management District
Tentative Budget Report Submission for Fiscal Year 2021-22

Dear President Simpson:

The Northwest Florida Water Management District (District) respectfully submits the District's Tentative Budget for Fiscal Year (FY) 2021-22 in accordance with section 373.536, Florida Statutes. Through the enclosed Tentative Budget of \$94.4 million, the District continues to demonstrate its focus on projects and activities that directly benefit the water resources and communities of northwest Florida.

This budget also reflects the District's commitment to protecting northwest Florida's water resources without adding to the financial burden of our taxpayers. The FY 2021-22 Tentative Budget proposes levying the rolled-back rate of 0.0294, which is projected to provide \$3,687,899 in ad valorem revenue. The proposed rate is 58.8 percent below the District's constitutional and statutory cap of 0.0500, and less than the 0.0311 assessed in FY 2020-21.

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

- \$54.0 million for springs projects. This funding will enable the District to implement restoration and protection projects for Wakulla Spring, Jackson Blue Spring, and springs associated with the St. Marks River, Chipola River, Econfina Creek, and Holmes Creek.
- \$10.6 million for alternative water supply development, water supply development assistance, and water resource development. Alternative water supply development funding includes support for cooperative, multijurisdictional efforts to expand reuse of reclaimed water in northwest Florida. Water resource development activities include hydrogeologic investigations in Gulf County and continuing technical assistance for water use efficiency in the Jackson Blue Spring groundwater contribution area.

GEORGE ROBERTS
Chair
Panama City

JERRY PATE
Vice Chair
Pensacola

JOHN W. ALTER
Malone

GUS ANDREWS
DeFuniak Springs

TED EVERETT
Chinley

NICK PATRONIS
Panama City

KELLIE RALSTON
Tallahassee

ANNA UPTON
Tallahassee

- \$7.0 million for watershed restoration. This funding will facilitate continued efforts to protect and restore water quality and aquatic habitats through cooperative water quality improvement projects and best management practices. Funded projects include stormwater retrofits and septic tank abatement benefitting St. Joseph Bay, Apalachicola Bay, and St. Andrew Bay; innovative technology to address harmful algal blooms and nutrient enrichment in Lake Munson and the Wakulla Spring contribution area; and a dedicated assessment of water quality and freshwater inflow in St. Joseph Bay, Lake Wimico, and East Bay.
- \$5.0 million for Hurricane Michael recovery efforts and reforestation. This funding will continue debris clean-up on District lands with a focus on those areas deemed catastrophically or severely damaged, reforestation with prescribed burns and tree planting, and repairs and maintenance efforts for public access and recreational amenities on District lands.
- \$2.1 million for data collection and Minimum Flows and Minimum Water Levels technical assessments for Jackson Blue Spring; the Gainer Spring Group; Sylvan Spring Group; and Williford Spring Group.

Please do not hesitate to let me know if you have any questions or if additional information is required.

Sincerely,



Brett J. Cyphers, Executive Director

Enclosures

cc:

The Honorable Ron DeSantis, Governor
The Honorable Chris Sprowls, Speaker, Florida House of Representatives
The Honorable Kelli Stargel, Chair, Senate Committee on Appropriations
The Honorable Ben Albritton, Chair, Senate Appropriations Subcommittee on Agriculture, Environment, and General Government
The Honorable Jason Brodeur, Chair, Senate Committee on Environment and Natural Resources
The Honorable Jay Trumbull, Chair, House Appropriations Committee
The Honorable Josie Tomkow, Chair, House Agriculture and Natural Resources Appropriations Subcommittee
The Honorable Ralph Massullo, MD, Chair, House State Affairs Committee
The Honorable James Buchanan, Chair, House Environment, Agriculture and Flooding Subcommittee
Executive Office of the Governor
Shawn Hamilton, Interim Secretary, Florida Department of Environmental Protection

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Introduction

I. Foreword

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

The report's standardized format utilizes six statutorily identified District program areas listed below.

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

In compliance with statutory requirements, on July 8, 2021, the Budget Officer of the District submitted to the Governing Board for consideration this Tentative Budget covering the District's proposed operations and funding requirements for the ensuing fiscal year. The District now submits this August 1 Tentative Budget and a description of any significant changes from the Preliminary Budget for review by the Governor, the President of the Senate, the Speaker of the House of Representatives, the Legislative Budget Commission, the chairs of all legislative committees and subcommittees having substantive or fiscal jurisdiction over water management districts as determined by the President of the Senate or the Speaker of the House of Representatives, as applicable, the Secretary of DEP, and the governing body of each county in which the District has jurisdiction or derives any funds for the operations of the District.

The FY 2021-22 Tentative Budget is scheduled for two public hearings before final adoption. The first hearing will take place on September 9, 2021, and the final hearing will take place on September 23, 2021. 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, 2021, on the District's website: <https://www.nwfwater.com/Business-Finance/District-Budget>.

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

Introduction

II. Introduction

A. History of Water Management Districts

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

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

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

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

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

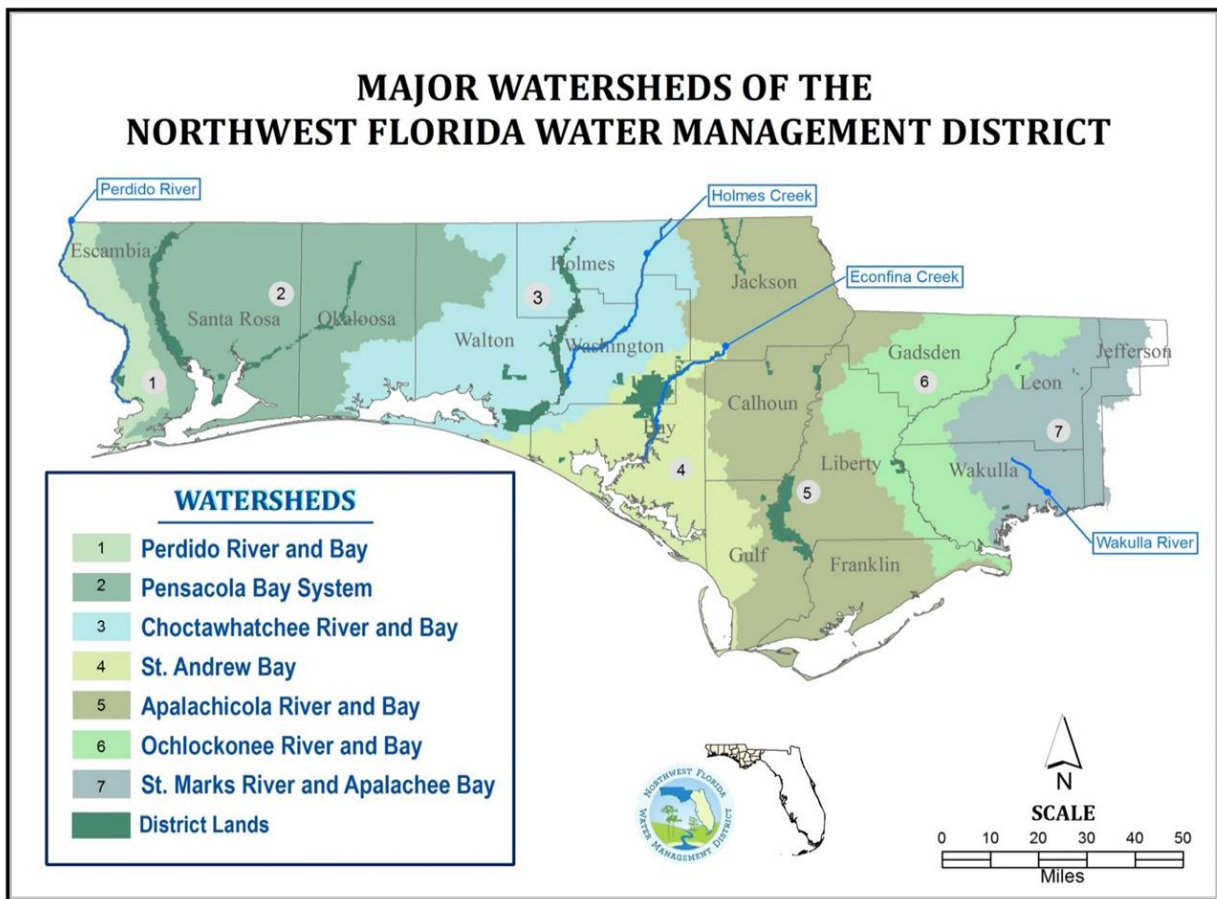
Introduction

B. Overview of the District

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

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

Figure 1. District Map



Within the District's 11,305-square mile area lie several major hydrologic (or drainage) basins: Perdido River and Bay System, Pensacola Bay System (Escambia, Blackwater, and Yellow rivers), Choctawhatchee River and Bay System, St. Andrew Bay System, Apalachicola River and Bay System, Ochlockonee River and Bay System, and St. Marks River watershed (St. Marks and Wakulla rivers and Apalachee Bay). Also

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included are three Outstanding Florida Springs: Wakulla Spring in Wakulla County; Jackson Blue Spring in Jackson County; and Gainer Spring Group in northern Bay County. With approximately 1.5 million residents, the northwest region represents approximately seven percent of the state's population.

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

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

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

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

HEADQUARTERS

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

SERVICE OFFICE

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

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

Introduction

C. Mission and Guiding Principles of the District

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

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

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

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

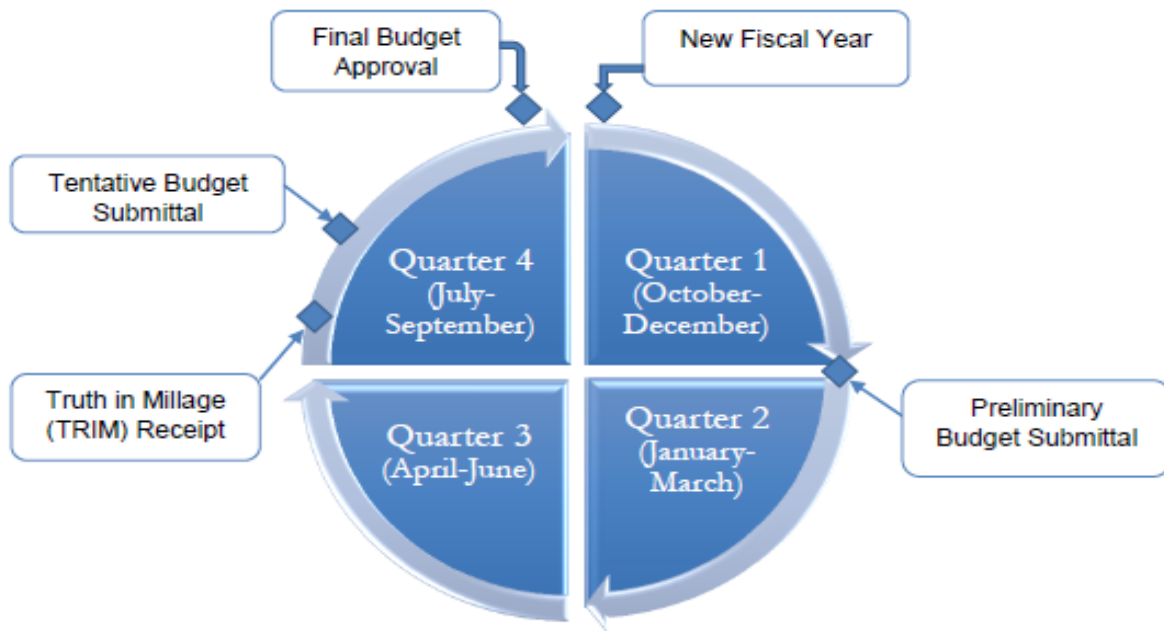
Introduction

D. Development of the District Budget

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

Figure 2. Budget Process

Northwest Florida Water Management District Annual Budgeting Cycle



Prior to adoption of the final budget and in compliance with section 200.065, F.S., the District will advise all county property appraisers within its jurisdiction, as required by the Truth in Millage (TRIM) process, of the proposed millage rate for fiscal year (FY) 2021-22, as well as the rolled-back rate and the date, time, and location of the public hearing on the matter.

The District will hold two TRIM public hearings in September. The first public hearing is tentatively scheduled to take place at 5:05 p.m. EDT on Thursday, September 9, 2021, at District Headquarters. The second and final public hearing will tentatively take place

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at 5:05 p.m. CDT on Thursday, September 23, 2021, at Gulf Coast State College in Panama City. Written disapprovals of any provision or addition to the Tentative Budget by the EOG or disapprovals by the Legislative Budget Commission must be received at least five business days prior to the final budget adoption hearing.

The District's Tentative FY 2021-22 Budget is designed to maintain focus on regional water resource priorities with tangible benefits to the communities it serves. The District continues to operate on a pay-as-you-go basis without debt. The Tentative Budget maintains an operating profile consistent with FY 2020-21 and in-line with revenue levels to ensure sustainability.

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

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

Introduction

E. Budget Guidelines

The District developed its budget under the previously established guidelines, which include:

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

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

Maintain core mission responsibilities:

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

Maintain commitment to programmatic responsibilities:

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

Maintain commitment to cooperative funding projects:

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

Introduction

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

Maintain commitment to other District projects:

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

Statutory authority in section 373.536(5)(c), Florida Statutes, states the Legislative Budget Commission (LBC) may reject district *Tentative Budget* proposals based on the statutory thresholds described below. The thresholds in this Tentative Budget are presented below for informational purposes.

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

Program	Fiscal Year 2021-22 Tentative Budget	% of Total Budget
5.0 Outreach	\$135,236	0.14%
6.0 District Management & Administration	\$2,146,403	2.27%
Grand Total (Programs 1.0 through 6.0)	\$94,502,823	100.00%
5.0 & 6.0 Total	\$2,281,639	2.41%

Introduction

F. Budget Development Calendar and Milestones

Date	Activity
October 1	New fiscal year begins
October	Preliminary Budget development begins
December 12	Present draft Preliminary Budget to Governing Board
December 18	Preliminary Budget due to DEP for review
January 1	Truth in Millage (TRIM) certification of compliance or noncompliance with section 200.065, F.S., due to the Department of Financial Services (section 373.053(6), F.S.)
January 15	Preliminary Budget due to Legislature (section 373.535(1)(a), F.S.)
March 1	Legislative Preliminary Budget comments due to the Districts (section 373.535(2)(b), F.S.)
March 15	Districts must provide written response to any legislative comments (section 373.535(2)(b), F.S.)
April - May	Districts continue evaluation and refinement of the budget
May 28	Draft Tentative Budget summary presented to the Governing Board Committee of the Whole for discussion
June 1	Estimates of taxable values from the county property appraisers
July 1	If no action taken by the Legislature, development of the Tentative Budget proceeds (section 373.535(2)(c), F.S.)
July 1	Property Appraisers provide certificates of taxable values to Districts – TRIM (section 193.023(1) and section 200.065(1), F.S.)
July 8	District Governing Board adopted the proposed millage rate and approves the August 1 st submittal of the Tentative Budget (section 373.536(2), F.S.)
July 12	Tentative Budget due to DEP for review
August 1	Tentative Budget due to Legislature (section 373.536(5)(d), F.S.)
August 15	TRIM – DR-420 forms submitted to county property appraisers (section 200.065(2)(b), F.S.)
August	Tentative Budget presented to legislative staff
September 5	Comments on the Tentative Budget due from legislative committees and subcommittees (section 373.536(5)(f), F.S.)
September 7	Tentative Budget posted on District's official website (section 373.536(5)(d), F.S.)
September 9	Public hearing to adopt the Tentative Budget and millage rate at District Headquarters (section 373.536(3), F.S.)*
September 23	Public hearing to adopt the Tentative Budget and final millage rate in Panama City (section 373.536(3), F.S.)*
September 24	Send copies of the resolution adopting the millage rate and budget to counties served by the District (section 200.065(4), F.S.)
September 30	District fiscal year ends
October 1	New fiscal year begins
October 1	District submits Adopted Budget for current fiscal year to the Legislature (section 373.536(6)(a)1., F.S.)
October 23	Adopted Budget posted on District website
October 23	District submits TRIM certification package to Department of Revenue (section 200.068, F.S.)

* A teleconference call option will be provided.

Budget Highlights

III. Budget Highlights

A. Current Year Accomplishments and Efficiencies

Below are highlights of what has been accomplished this fiscal year to date and what is anticipated to occur during the remainder of FY 2020-21.

Springs Restoration and Protection

The District is committed to protecting and restoring northwest Florida's springs. Projects are underway that improve water quality, restore spring bank habitat, reduce erosion, enhance public access, and provide long-term protection and restoration to springs in several basins. Additional springs projects are scheduled to be awarded in the fourth quarter of FY 2020-21. These efforts are complemented by the District's completed minimum flows established for Wakulla Spring, Sally Ward Spring, and St. Marks River Rise, and continued dedicated efforts focus to establish minimum flows for Jackson Blue Spring, Gainer Spring Group, Sylvan Spring Group, and the Williford Spring Group.

Jackson Blue Spring

The District's Precision Agriculture Program began its ninth year in FY 2021-22. The program provides grant funding to producers to improve irrigation and nutrient application efficiencies in the Jackson Blue Spring and greater Chipola groundwater contribution areas. This cost-share grant program is a cooperative effort between the District, DEP, and the Florida Department of Agriculture and Consumer Services (FDACS). The District opened a cost-share grant cycle in April 2021 and efforts continue under this grant cycle to disburse funding for eligible projects.

Jackson County continues to implement a septic-to-sewer project serving the Indian Springs neighborhood adjacent to Jackson Blue Spring and Merritts Mill Pond. Phase 2A of the Indian Springs septic-to-sewer project will connect up to an additional 52 homes to central sewer. Through the third quarter of FY 2020-21, design plans for Phase 2A were 100 percent complete and a contractor was selected with a Notice to Proceed of June 28, 2021. Phase 2B of the Indian Springs septic-to-sewer project will connect up to an additional 57 homes to central sewer. Design plans are expected to be 90 percent complete for Indian Springs Phase 2B by the end of the fiscal year. At the completion of this project through Phase 2B, up to a total of 234 homes will have been connected to a central sewer. A second major septic-to-sewer project along Blue Spring Road in Jackson County, which ends at the recreation area and primary vent of Jackson Blue Spring, is 90 percent complete with the design phase pending land acquisition. Both projects include substantial community outreach campaigns to inform residents of connection options.

The City of Marianna will implement a septic-to-sewer project serving the Tara Estates neighborhood located north of Marianna. The project will connect up to 20 homes proximate to the Chipola River to central sewer and is under contract development with DEP and the city.

Budget Highlights

Jackson County completed stormwater treatment and shoreline restoration improvements at the Blue Spring Recreation Area during the third quarter of FY 2020-21, prior to the park opening in May. Through this project, the headwall at Jackson Blue Spring was stabilized and a stormwater system was installed to better treat stormwater runoff.

Wakulla Spring

The District and cooperating local governments continue implementation of projects benefitting Wakulla Spring. Phase III of the Magnolia Gardens septic-to-sewer project will connect up to an additional 122 homes to central sewer over the 251 already connected. Through the third quarter of FY 2020-21, the survey for Phase III was complete and design plans were 85 percent complete, with permitting and contractor selection to be finalized by September 2021. At the completion of the Magnolia Gardens project through Phase III, up to 373 homes will have been connected to a central sewer. Phase III of the Wakulla Gardens septic-to-sewer project will connect up to an additional 210 homes to central sewer over the 275 connected in earlier phases. Through the third quarter of FY 2020-21, the survey for Wakulla Gardens Phase III was complete, and design plans are 40 percent complete. Phase 4A of the Wakulla Gardens septic-to-sewer project will connect up to an additional 98 homes to central sewer and is in contract development with DEP and Wakulla County. At the completion of the Wakulla Gardens project through Phase 4A, up to a total of 583 homes will have been connected to a central sewer.

Work continues on a project with the City of Tallahassee that will connect up to 180 properties on septic systems to central sewer. Through June 2021, 40 homes have been connected with septic tanks abandoned, and 17 are in the process of being connected.

A minimum flow was established by rule for the Wakulla and Sally Ward Spring system in May 2021 and ongoing monitoring is being performed to ensure that the minimum flow is being met.

Streambank Restoration and Protection

The District has several active restoration projects. Construction of streambank restoration and public access improvements at Seven Runs Creek was completed during the third quarter of FY 2020-21.

The District has been working with DEP on the Horn Spring Restoration project in Leon County. Design of the project will continue through the fiscal year.

Work on the streambank restoration and public access improvement project at Cypress Spring along Holmes Creek continued during the third quarter of FY 2020-21 with design plans scheduled to be finalized by the end of the fiscal year.

Budget Highlights

Land Acquisition

During the first quarter of FY 2020-21, the District received governing board approval to purchase a conservation easement on approximately 617 acres in Jackson County benefitting Chipola River springs. In the third quarter, the governing board approved to purchase fee simple interest in tracts that are approximately 11.4 acres and 79.25 acres, both benefitting Econfina springs. Discussions continue with landowners on land acquisition projects that would benefit Chipola River springs, Econfina Creek springs, Jackson Blue Spring, and Wakulla Springs.

Land Surplus, Exchange, or Donation

The District donated 0.26-acre of land during the first quarter of FY 2020-21 to FDOT for bridge replacement on US Highway 90 between Pace and Pensacola. Two surplus parcels totaling approximately 123.39 acres continue to be offered for sale.

Mobile Irrigation Laboratory

The District has a cooperative effort with the Jackson Soil and Water Conservation District, FDACS and the U.S. Department of Agriculture's Natural Resources Conservation Service (USDA-NRCS) for operation of a Mobile Irrigation Laboratory (MIL). The MIL provides a free service to help agricultural producers identify inefficiencies in irrigation systems and implement appropriate agricultural Best Management Practices (BMPs) to improve water use efficiency and reduce nutrient loading. Since 2004, the water savings from this program total approximately 8.33 million gallons of water per day (MGD). These efforts protect groundwater and springs and support long-term efforts to protect and improve watershed conditions. In the first quarter of FY 2020-21, the District completed the renewal process for a three-year cooperative agreement with FDACS to continue support for the MIL until the end of FY 2022-23.

Grass-Based Crop Rotation Program

The District partners with the University of Florida's Institute of Food and Agricultural Sciences (IFAS) on research and public outreach for the Grass-Based Crop Rotation Program. This project provides for evaluation of non-traditional crop rotations for effectiveness in reducing water and nutrient use. In the third quarter of FY 2020-21, the District authorized the continued partnership with UF-IFAS for research and demonstration of the concepts and techniques required to implement grass-based crop rotations for an additional three years. In addition, the District continued work on a federal 319(h) grant project to provide cost-share grants to agricultural producers for implementation of grass-based crop rotation practices. Of the nine participants, all have initiated grass establishment and producer contract project tasks overall are 65 percent complete. The federally funded work will be complete during FY 2020-21, although the State- and District-funded activities will continue. This program complements the District's Precision Agriculture Program and MIL programs that protect the quality and quantity of water within the Jackson Blue Spring groundwater contribution area.

Spring Water Quality and Hydrologic Monitoring

The District collects quarterly water quality samples at St. Marks River Rise and the Gainer Spring Group, which complements sampling efforts performed by the FDEP at

Budget Highlights

Wakulla Spring and Jackson Blue Spring. Spring discharge is monitored at four first magnitude springs: Wakulla Spring, the Gainer Spring Group, St. Marks River Rise, and Jackson Blue Spring; as well as several second magnitude springs. Rainfall data is collected near springs and stage data is collected along several spring runs. These monitoring activities provide data needed for MFL technical assessments and data needed to assess the status of minimum flows established by the District at the St. Marks River Rise and the Wakulla and Sally Ward spring system. Hydrologic and water quality conditions are also being monitored at the Spring Creek Spring Group, a first magnitude submarine spring in coastal Wakulla County, through a joint funding agreement with the United States Geological Survey (USGS).

Minimum Flows and Minimum Water Levels

To ensure a sustainable supply of water for its citizens and environment, the District develops and adopts minimum flows and minimum water levels for priority waterbodies. During FY 2020-21, the District allocated resources toward MFL technical assessments for three first magnitude springs, Wakulla Spring, Jackson Blue Spring, and the Gainer Spring Group; three second magnitude springs, Sally Ward Spring, the Sylvan Spring Group, and the Williford Spring Group; and the Floridan aquifer in Planning Region II (Okaloosa, Santa Rosa, and Walton counties).

In FY 2020-21, the following activities occurred or will occur:

- Independent scientific peer review was completed for the draft MFL technical assessment for Wakulla and Sally Ward Springs;
- A rule development workshop was completed for the proposed Wakulla and Sally Ward Springs MFL;
- An MFL rule for Wakulla and Sally Ward Spring was established and became effective on May 18, 2021;
- The Draft MFL Technical Assessment Report was completed for the Floridan aquifer in Planning Region II (Okaloosa, Santa Rose, and Walton counties);
- The Eastern District Groundwater Flow Model was developed and calibrated to support the evaluation of regional pumpage effects on established minimum flows in the eastern portion of the District;
- Monitor wells were constructed to support future evaluations of the need for MFLs for the-sand-and-gravel aquifer; and
- Channel dimensions along the Gainer Spring Group spring run and portions of the Jackson Blue Spring system will be surveyed by August 15, 2021.

The Draft MFL technical assessment for the Floridan aquifer in Planning Region II mentioned above was completed in June 2021. This work included the development and calibration of regional groundwater flow and SEAWAT models to assess the risk of saltwater intrusion associated with current and projected pumpage. The results of the technical assessment did not indicate that groundwater withdrawals will cause significant harm from saltwater intrusion within the 20-year planning horizon. Minimum aquifer levels are not needed at this time but the potential for saltwater intrusion will be re-evaluated periodically as part of the regional water supply planning process.

Budget Highlights

Collection of hydrologic data will continue to support development of MFLs for Jackson Blue Spring, Gainer Spring Group, Williford Spring Group, and Sylvan Spring Group. Initial work for the development of hydraulic surface water model has begun and is scheduled to continue through FY 2020-21. The technical assessment remains on schedule to be completed during 2024 with rule adoption completed by 2025.

The establishment of MFLs for Jackson Blue Spring and the Gainer Spring Group remains on schedule to be completed before the July 1, 2026, statutory deadline for Outstanding Florida Springs. The schedule for MFL development for the Williford Spring Group and Sylvan Spring Group likewise remains on schedule. The latest MFL Priority List and schedule for northwest Florida can be found at <https://www.nwfwater.com/Water-Resources/Minimum-Flows-Minimum-Water-Levels>.

Water Supply

Funding Assistance to Local Governments

The District continues to provide assistance to local governments and utilities through water supply development grants awarded to address important local and regional needs throughout the District. Over the past year, the City of Gretna's Reclaimed Wash-Water project and the Town of Laurel Hill's Skyline Road Water Line project were completed. Grant agreements have been awarded to Gulf County for improvements to the Lighthouse Utilities system and to the City of Panama City Beach for construction of the Panama City Beach Parkway reclaimed waterline extension. The District has carried forward grant funding for Bay County for construction of the North Bay Wastewater Reuse project. Funding for reclaimed water projects supports development of alternative water supplies, addressing goals established by the Governor's Executive Order 19-12 and the Florida Department of Environmental Protection.

Regional Water Supply Plan Implementation

Work is proceeding on the part of the District and cooperating utilities and local governments to implement the Regional Water Supply Plan (RWSP) for Region II, encompassing Santa Rosa, Okaloosa, and Walton counties. During FY 2020-21, efforts focused on assisting cooperators with implementation of priority alternative water supply projects. These include moving toward construction of a multijurisdictional reuse project in Okaloosa County and initiation of another multijurisdictional project to expand reuse of reclaimed water in southern Santa Rosa County. The District awarded a grant to the Holley-Navarre Water System to implement the first phase of the south Santa Rosa County reclaimed water initiative.

Apalachicola-Chattahoochee-Flint River Basin

Management of water resources in the Apalachicola-Chattahoochee-Flint (ACF) River Basin continues to be a challenge for the state and the District, particularly given that nearly 90 percent of the watershed lies outside the state of Florida. Extreme low-flow conditions in the Apalachicola River, created largely by consumptive use in Georgia, caused significant impacts to fisheries and habitats in Apalachicola Bay and the Apalachicola River, creating economic and ecological harm. Despite the immense

Budget Highlights

damage caused by Georgia's over-consumption, the District continues efforts to protect and restore these valuable water resources through cooperative efforts with state agencies and local governments. The District works with the Governor's Office, FDACS, DEP, the Florida Fish and Wildlife Conservation Commission (FWC); and local governments to improve water quality and restore natural hydrology in Apalachicola Bay and its contributing watershed. These efforts, further described below, include planning and implementation of water quality improvement and assessment projects, with funding provided by the State and by the Natural Resource Damage Assessment (NRDA) as approved by the Florida Trustee Implementation Group.

Watershed Resource Protection and Restoration

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

Through the third quarter of FY 2020-21, District staff continue efforts to assist the cities of Port St. Joe and Apalachicola on stormwater planning and retrofit projects, funded by NRDA and State legislative funding respectively, and to assist the City of Carrabelle on the Lighthouse Estates septic-to-sewer project, funded by NRDA, State, and District funds. The City of Apalachicola's stormwater retrofit project is nearing completion, and the City of Port St. Joe completed a stormwater master plan. The City of Carrabelle is proceeding with engineering design for the Lighthouse Estates septic-to-sewer project. Additionally, the District awarded a grant to the City of Panama City Beach to support connection of residences proximate to Grand Lagoon to central sewer, thereby eliminating septic systems that have been contributing to nutrient enrichment of the lagoon.

Also, through the third quarter of FY 2020-21, the District made substantial progress on the Lake Munson harmful algal bloom abatement innovative technology project. The dissolved air floatation system was successfully deployed at the lake, and system startup was initiated. Additionally, the District in collaboration with outside support, has established and is collecting data from three continuous discharge monitoring stations and four tidal flux sampling locations to monitor flows among the Apalachicola River, Lake Wimico, St. Andrew Bay, and St. Joseph Bay; fifteen water quality grab stations distributed between East Bay (St. Andrew Bay) and St. Joseph Bay to sample nitrates and other water quality parameters; and three continuous recording stations combined with nine monthly profile monitoring stations to monitor salinity in Lake Wimico.

The District also provides technical assistance to support Florida's efforts to identify opportunities and implement projects to restore and protect watershed resources. These efforts include assisting DEP in identifying priority projects for consideration for State and Deepwater Horizon funding resources. Additionally, the District provides technical assistance to the new estuary programs developing for the Pensacola, Perdido, Choctawhatchee, and St. Andrew Bay/St. Joseph Bay watersheds, as well as to other public and nonprofit watershed initiatives. Among these, the District provided

Budget Highlights

\$50,000 in grant funding to the Choctawhatchee Basin Alliance to support restoration and public education activities.

Monitoring and Data Collection

Monitoring of hydrologic conditions is ongoing at more than 450 District-operated stations. Among the District's priorities for water resource development and water supply planning is continued improvement of its water resource monitoring network. Enhancements include improved data collection protocols to enhance accuracy and equipment upgrades at real-time stations. During FY 2020-21, the District has been migrating its hydrologic and water quality databases to a cloud-based platform, which will improve processing efficiency and public access to data. These improved capabilities are vital to supporting resource evaluations that enable the District to protect water resources, further define alternative water supply potential, and support the establishment of MFLs.

Staff coordinated with other governmental agencies on water resource monitoring and related issues through participation on several working groups and committees such as the Inter-District Monitoring Workgroup and DEP's Florida Water Resources Monitoring Council. This coordination will continue throughout the fiscal year.

The District contributes to the FGS production of biannual statewide Floridan aquifer potentiometric maps. The maps show regional-scale features such as depression cones resulting from cumulative groundwater withdrawals and areas of potential groundwater discharge. The District's involvement with these mapping efforts includes the quarterly collection of water level measurements from approximately 200 wells.

As noted above, the District continued and expanded water quality monitoring for the waterways connecting St. Joseph Bay, Apalachicola Bay, and St. Andrew Bay. These efforts are focused on evaluating water quality in surface waters flowing into St. Joseph Bay and the East Bay portion of St. Andrew Bay, determining salinity patterns in Lake Wimico, and evaluating potential freshwater inflow from the Apalachicola River into St. Joseph Bay. Additional data collection and analysis will include identifying trends in nitrates and other water quality parameters in St. Joseph Bay and portions of St. Andrew Bay.

Floodplain Management

Digital Flood Insurance Rate Maps

The District is working to complete county-wide flood map updates for Escambia, Santa Rosa, Okaloosa, Walton, Bay, and Gulf counties and watershed flood map updates for the Lower Ochlockonee, Apalachicola, New River, Chipola, Pensacola Bay, Perdido River, Perdido Bay, Pea, Apalachee Bay–St. Marks, Lower Choctawhatchee, and Escambia watersheds. Digital flood insurance rate maps (DFIRMs) became effective for Walton County on December 30, 2020, and for Gulf and Okaloosa counties on March 9, 2021. Preliminary DFIRMs for the Apalachee Bay–St. Marks Watershed will be completed by the end of FY 2020-21.

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Flood Information Portal

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

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

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

FDOT Mitigation

Since 1997, pursuant to section 373.4137, F.S., the District has developed 31 mitigation sites on approximately 10,150 acres enabling the Florida Department of Transportation (FDOT) to move forward with 77 transportation improvement projects across northwest Florida. The associated mitigation includes approximately 2,911 acres of wetland restoration and enhancement, 3,791 acres of wetland preservation, and 3,446 acres of upland buffer enhancements.

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

The following was completed through the third quarter of FY 2020-21:

- Annual monitoring at 17 mitigation project sites, including In-Lieu Fee instrument sites, other individual project sites, and the Sand Hill Lakes Mitigation Bank (SHLMB);
- Permit review for a major living shorelines project at Live Oak Point on Choctawhatchee Bay;
- Prescribed burns of approximately 2,000 acres on In-Lieu Fee FDOT mitigation restoration sites and 728 acres at the SHLMB;

Budget Highlights

- Credit releases from the Army Corps of Engineers (ACOE) for the Yellow River and Dutex restoration sites;
- Annual site inspection of the SHLMB by the ACOE and Interagency Review Team; and
- Planted 21 acres of wiregrass at Ward Creek West and 23 acres of wiregrass at Dutex restoration site.

Activities planned for the remainder of FY 2020-21 include:

- Vegetation management and restoration for approximately 71 acres of shrubs at Ward Creek West;
- Prescribed contract burning on about 455 acres at Plum Creek, Ward Creek West, Yellow River Ranch, and Perdido Phase II;
- Site inspections by FDEP on the SHLMB;
- Construction of the Live Oak Point living shorelines project;
- Permitting associated with a living shoreline project at Dutex;
- Permitting associated with two low water crossings at the SHLMB; and
- Annual monitoring at seven In-Lieu Fee project sites and the SHLMB.

Land Management

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

Restoration

The District works to restore natural systems and protect water quality through reforestation and traditional forestry and land management practices. In FY 2020-21, the Bureau of Land Management Operations completed site preparation and planting of 745,864 longleaf and slash pine tree seedlings on 1,027 acres. Related activities include:

- 1,027 acres of site preparation burns;
- Chemical site preparation services on approximately 2,394 acres of clear-cut timberland to prepare for longleaf and slash pine restoration and the planting of longleaf and slash pine seedlings in FY 2021-22;
- Contract for the purchase of 2,133,688 longleaf and slash pine seedlings and for hand planting of the seedlings in January 2022. While the majority of the District's reforestation in FY 2021-22 will utilize longleaf pine, slash pine will be planted to restore the Hobbs Pasture tract in the Econfina Creek WMA and the Altha tract in the Chipola River WMA due to hydric soils; and
- Applied for, secured, administered, and completed work for a grant of \$107,100 from the Arbor Day Foundation for longleaf and slash pine seedlings to be planted on the Chipola River and Econfina Creek water management areas; and

Budget Highlights

- Received 81,250 longleaf pine tree seedlings valued at approximately \$13,000 through a National Fish and Wildlife Foundation grant that is administered locally by The Nature Conservancy.

Maintenance

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

- Applied for and received funding in the amount of \$21,000 from the Florida Forest Service to enhance prescribed burning efforts in FY 2020-21. These funds are used for the clearing and restoration of fire lines, and for support during prescribed burn operations;
- Completed more than 12,000 acres of prescribed burning for wildfire fuel reduction using in-house and contracted burn crews;
- Improved erosion control and public access through road maintenance, repair, and enhancement (12 miles); and
- Applied for and received notification that funding in the amount of \$249,000 in federal funds will be awarded to the District through the Florida Department of Agriculture and Consumer Services, Florida Forest Service to eradicate invasive exotic plants on District lands within the Hurricane Michael impact area.

Revenue Generation from District Lands

Revenues from District-owned lands include:

- Timber revenues received through April 2021 are just over \$600,000 and are in the FY 2021-22 Tentative Budget at \$600,000; and
- Land Use Proceed Agreements for 31 apiary sites on District Lands, which generated \$2,550 this fiscal year and provide valuable benefits to the natural system.

Public Access and Recreation

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

- Improving and managing recreation sites to provide public access to many popular springs, while minimizing resource impacts from recreational activities;
- Hosting a special hunt for wounded veterans at Econfina Creek Wildlife Management Area with support from FDACS' Operation Outdoor Freedom program;
- Managing more than 80 public recreation sites and more than 75 miles of public access roads;

Budget Highlights

- Managing a reservation system for 90 designated campsites on District lands. In fiscal year 2020-21, more than 3,200 reservations were made through the District's campsite reservation system for reservation-only campsites; and
- Over 2,000 acres of recreation and hunting areas impacted by Hurricane Michael have been restored. Most of the District's recreation sites and many forested areas in the Econfina Creek, Chipola River, and Apalachicola River WMAs were severely impacted by the hurricane. Substantial recovery and rebuilding work continues with large-scale clearing of impacted timber stands.

Regulatory Services

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

An online e-Permitting and e-Regulatory automated database is operational for all programs. This system is shared with St. Johns River Water Management District (SJRWMD) and Suwannee River Water Management District (SRWMD).

Information Technology Improvements

The Information Technology (IT) Bureau completed the following infrastructure upgrades in FY 2020-21:

- Increased network bandwidth;
- Implemented an Electronic signature application;
- Enhanced the ability to support equipment at remote field offices;
- Developed and implemented secure web services for field data collection;
- Developed web-based mobile workforce job management applications; and
- Implemented enhanced web interfaces for sharing data with the public and other government entities.

The Information Technology (IT) Bureau is scheduled to complete the following infrastructure upgrades in FY 2020-21, which include:

- Replacing enterprise data center backup and recovery solution; and
- Implementing a two-factor authentication solution;

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Current Year and/or Ongoing Cost Savings Efficiencies

- Continuation of a replacement plan for the 13 central air conditioning units at Headquarters to mitigate the utility bill, service calls, and emergency replacement costs;
- Ensuring availability of online access to all Regulatory permitting on the e-Permitting database system in conjunction with SJRWMD and SRWMD;
- Negotiating contract concessions with all contractors and consultants at three percent or greater per contract task;
- Implementation of a hydrologic modeling environment to reduce reliance on contracted services and enable efficient computational processing and the development of complex groundwater models used in MFL, planning, and regulatory evaluations;
- Modernization of infrastructure by replacing legacy systems with modern technologies;
- Removal of legacy Oracle applications replaced with industry standard products, cloud-based where possible; and
- Reduction of staff time by providing a web interface for sharing data with public and other government entities.

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

- Funding assistance of \$21,000 from the Florida Forest Service, a division of FDACS, to increase enhance prescribed burning efforts on District lands;
- Funding assistance of \$107,100 from the Arbor Day Foundation for purchase of longleaf and slash pine tubelings for the District's FY 2020-21 reforestation efforts on District lands.
- Cooperative project with the Nature Conservancy and FDEP to develop new camping shelters and sanitary facilities for paddlers on the Perdido River.
- Applied for and received notification for approved funding of \$249,000 from the Florida Department of Agriculture and Consumer Services through a federal financial assistance subrecipient agreement to eradicate invasive exotic plants on District lands within the Hurricane Michael impact area.
- Allocation of \$2,662,077 from NRDA to leverage existing District grant funds for Phase II of the city of Carrabelle's Lighthouse Estates septic-to-sewer project. This will provide additional water quality improvement and protection for St. George Sound and Apalachicola Bay;
- Allocation of \$807,054 from NRDA to support construction of stormwater retrofit facilities within the city of Port St. Joe, furthering efforts to protect and restore water quality in St. Joseph Bay.
- Agreement with Florida Department of Corrections (Washington County Reception Center) for Public Works Inmate Crew to assist with repairs and improvements on District lands;

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- Cooperative agreement with U.S. Forest Service for Prescribed Fire Training Teams to assist with prescribed burns on District lands;
- Cooperative agreement with Apalachicola Regional Stewardship Alliance for a burn team to assist with prescribed burns on District lands; and
- Cooperative agreement with Gulf Coastal Plain Ecosystem Partnership for a burn team to assist with prescribed burns on District lands.
- An additional \$900,000 from the Florida Department of Environmental Protection to implement a cooperative project with the U.S. Geological Survey and District contractors to collect data to assess the direction and magnitude of inflows and water quality conditions in St. Joseph Bay, the Intracoastal Waterway, and adjoining waterbodies.
- Allocation of \$73,999 in federal grant funding through the Florida Coastal Management Program to implement the OysterCorps pilot project in cooperation with Franklin's Promise in Franklin, Gulf, and Bay counties.
- Allocation of \$959,754 in grant funding from the U.S. Environmental Protection Agency to implement an innovative system to extract nutrient-rich algae from agricultural runoff and evaluate the project for potential reuse as a fertilizer amendment.

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B. Goals, Objectives, and Priorities

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

The District annually develops a strategic plan, which is adopted in the fall each year. The District Governing Board approved the FY 2020-21 Strategic Plan on September 24, 2020, which is available online at <http://www.nwfwater.com/Data-Publications/Reports-Plans/Water-Management-Plans>. The Strategic Plan reflects the District's commitment to meeting the following four core mission areas outlined.

Area of Responsibility (AOR)	Strategic Plan Goal	Fiscal Year 2021-22 Tentative Budget
Water Supply	Promote the availability of sufficient water for all existing and future reasonable-beneficial uses and natural systems.	\$20,033,803
Water Quality	Improve and protect the quality of the District's water resources.	\$47,330,942
Flood Protection and Floodplain Management	Maintain natural floodplain functions and minimize harm from flooding.	\$12,830,855
Natural Systems	Enhance and protect natural systems.	\$12,160,820

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

Budget Highlights

Water Supply

Water Supply Development Assistance

The FY 2021-22 Tentative Budget includes \$2,600,000 for Phase 1 of the multijurisdictional south Santa Rosa reuse project and \$494,900 for construction of the Panama City Beach Parkway reclaimed water line. The Tentative Budget also includes \$3,000,000 in potential new state funds for alternative water supply development. The additional funds awarded will be focused on the second phase of the south Santa Rosa County project and on developing additional alternative water supply sources.

The District is providing grant funds to assist the City of Gretna with construction of a new ground storage tank to replace and improve infrastructure damaged by Hurricane Michael and for installing wastewater treatment monitoring equipment to improve treatment efficiency for water reuse. Additionally, the District has awarded grant funding to Gulf County to help improve the Lighthouse Utilities water system on St. Joseph Peninsula. The FY 2021-22 budgeted amount of \$9,382,388 in Activity 2.2.2 includes \$9,374,900 in grant funding and \$7,488 for staff time to administer the program. Staff will also continue to work with local governments and utilities to identify and facilitate additional project funding to meet water supply needs across northwest Florida.

Water Resource Development

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

Priorities include continuing water resource development efforts in Santa Rosa, Okaloosa, and Walton counties, pursuant to the approved RWSP and as outlined in the Five-Year Water Resource Development Work Program, as well as water resource development projects in Bay, Gulf, and Jackson counties to address regional water resource conditions. Supporting tasks include data collection, modeling, monitoring, and water resource assessments; engineering and geographic analysis of water supply alternatives; and water conservation and reuse.

Water resource development under Subactivity 2.2.1 is budgeted at \$1,196,132 for FY 2021-22. Included in this amount is carryforward funding of \$500,000 for a multi-year grant to Bay County for construction of a major collaborative wastewater reuse pipeline project with Gulf Power Company; \$71,125 in cooperative funding to support continuation of the northwest Florida MIL; and \$50,000 in grant funding to assist local governments and utilities with water resource development projects. Also included is \$500,000 for a hydrogeologic evaluation, including well construction and aquifer performance testing, to determine the availability of groundwater from the intermediate aquifer in Gulf County.

Water Supply Planning

Subactivity 1.1.1 supports planning to ensure water supply sources are sufficient to meet short-term and long-term water supply needs while also sustaining natural

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systems. Included are water supply assessments developed pursuant to section 373.036, F.S., and RWSPs developed pursuant to section 373.709, F.S. Districtwide water supply planning expenditures are budgeted at \$230,887 for FY 2021-22. Areas of focus include development of an update to the districtwide Water Supply Assessment; water use data collection and analysis to support annual water use reporting and statewide water use metrics; coordination with DEP and FDACS on statewide water use estimates and projections; technical assistance and coordination with Region II utilities and other water users; and identifying emerging challenges and opportunities.

Water Quality

Springs Restoration and Protection

During FY 2021-22, the District will continue to implement projects with funding appropriated by the Legislature since FY 2014-15. These projects will improve water resources in Wakulla Spring; Jackson Blue Spring; and springs associated with the St. Marks River, Chipola River, Econfina Creek, and Holmes Creek. The map below shows the locations of these springs for reference.

SPRING PROJECT LOCATIONS



Precision Agriculture Program

The Precision Agriculture Program will continue through FY 2021-22. The program provides grant funding to producers to retrofit existing irrigation systems and purchase equipment that will conserve water and reduce the amount of fertilizer applied on crops. This cost-share grant program provides 75 percent of the equipment costs with producers providing the remaining 25 percent. Beginning in FY 2019-20, this program has included grass-based crop rotation activities, based on lessons learned from the pilot project (described below) and offer a full range of BMP options to producers. The FY 2021-22 Tentative Budget includes carryforward grant funding from prior years of \$2,927,450 for the Jackson Blue Spring area and \$2,500,000 for the Chipola Spring area.

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

Grass-Based Crop Rotation Program

The District has a grant with the University of Florida's IFAS for research and public outreach on the Grass-Based Crop Rotation Program, which is a pilot project with nine producers in the Jackson Blue Spring basin. The project evaluates the effectiveness of grass-based crop rotation at reducing irrigation rates and nutrient and pesticide applications while increasing crop yields under commercial farm conditions. The District received additional funding for grass-based crop rotation projects through DEP springs funding in FY 2019-20 that will continue throughout FY 2021-22. The FY 2021-22 Tentative Budget includes \$1,170,500 for this effort, consisting of \$1,106,500 in DEP springs funding, and \$64,000 in District match.

Mobile Irrigation Laboratory

The District has allocated up to \$71,125 to provide continued support for the MIL. This is a cooperative effort with the Jackson Soil and Water Conservation District, FDACS, and the USDA-NRCS to provide this service to producers in the Panhandle. District funds are matched by FDACS, with in-kind match from the USDA-NRCS. Through 2020, water savings of approximately 8.33 million gallons per day (MGD) have been attributed to this program in northwest Florida since it was initiated in 2004.

Septic-to-Sewer Retrofit Projects

Implementation of five major septic-to-sewer retrofit projects to protect and help reduce nutrient loading to Jackson Blue Spring and Wakulla Spring will continue in Jackson, Leon, and Wakulla counties. The FY 2021-22 Tentative Budget includes \$23,984,968 for planning, designing, permitting, and construction, including the following projects:

- Magnolia Gardens and Wakulla Gardens Sewer System Expansion projects – grants to Wakulla County for sewer expansion and connection of homes on septic systems to the county's Advanced Wastewater Treatment (AWT) plant (11,669,357);
- Indian Springs Sewer Extension Phases I through 2C – grants to Jackson County to implement three phases of a project to extend central sewer to the Indian Springs subdivision adjacent to Merritts Mill Pond, which receives flow from Jackson Blue Spring and other submerged springs (\$7,235,673);
- Septic Connection to Existing Sewer in the Wakulla BMAP – grants to the City of Tallahassee for the connection of properties on septic tanks to existing central sewer within the Wakulla Basin Management Action Plan (BMAP) Priority Focus Area 1 (the highest priority area in the basin) (\$612,320);

Budget Highlights

- Blue Springs Road Sewer Project – grant to Jackson County for design and construction to extend central sewer service to the Jackson Blue Springs Recreation Area and residences along Jackson Blue Spring and Merritts Mill Pond in Jackson County (\$3,342,118); and
- Tara Estates Sewer Project – grant to City of Marianna for design and construction to extend central sewer to the Tara Estates neighborhood located north of Marianna proximate to the Chipola River (\$1,125,500).

Streambank Restoration and Protection

The District budgeted \$1,529,118 for design and construction of restoration of Cypress Spring in Washington County. The District purchased a conservation easement on this second magnitude spring in November 2018 and partnered with the FSU-FAMU College of Engineering for planning and preliminary design. Project objectives include shoreline stabilization and public access improvements.

The District budgeted \$471,225 for restoration at Horn Spring in Leon County, in partnership with DEP, and has set aside \$50,000 for additional bank stabilization at Devil's Hole Spring in Washington County.

Continuing Spring Restoration Projects

The District's FY 2021-22 Tentative Budget includes \$10,000,000 in potential new springs-related state funding, pending final award from DEP. This amount is based on annual grant funds received for springs restoration and protection since FY 2014-15. A grant funding cycle was opened in December 2020 and all eligible springs restoration projects received were approved by the District Governing Board and submitted to DEP for funding consideration.

Land Acquisition

Land acquisition funding of \$10,538,172 is included in the FY 2021-22 Tentative Budget for land acquisition of fee simple and/or conservation easements that aid in the long-term protection of northwest Florida springs. The majority of this funding includes \$10,140,480 for Fixed Capital Outlay and \$249,800 in Contracted Services and \$200 in Operating Expenses for the following:

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

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The remaining budget in Contracted Services of \$61,191 and in Operating Expenses of \$1,100 are for District staff to address the potential sale or acquisition of inholdings and additions.

Apalachicola-Chattahoochee-Flint (ACF) River Basin

Management of water resources in the ACF River Basin continues to be a major emphasis of the District in partnership with state agencies and regional stakeholders. In addition to working with local stakeholders and cooperators to support water quality improvement and water use efficiency, the District will continue to provide technical assistance to the State of Florida on an array of issues related to interstate freshwater allocation.

Flood Protection and Floodplain Management

The District continues to address flood hazard mapping, assessment, and planning evaluations as part of FEMA's Risk MAP program. Final effective digital flood insurance rate maps (DFIRMs) were issued for Walton County on December 30, 2020, and for Okaloosa and Gulf counties on March 9, 2021. Final effective DFIRMs are scheduled to be issued for Santa Rosa County on November 19, 2021, and Bay and Escambia counties in 2022.

Risk MAP evaluations are ongoing for the Lower Ochlockonee, Apalachicola, New River, Chipola, Pensacola Bay, Perdido, Perdido Bay, Apalachee Bay–St. Marks, Pea, Lower Choctawhatchee, and the Escambia watersheds. Risk MAP evaluations are in the planning stage for the St. Andrew–St. Joseph bays, Choctawhatchee Bay, Yellow, and Blackwater watersheds. These studies will provide additional information to communities to mitigate and reduce flood risk. The Flood Information Portal, which provides internet access to digital flood maps for the Panhandle will be maintained in FY 2021-22. In addition, the District will continue to make available high-resolution elevation data (LiDAR) to the public in FY 2021-22. FEMA revenue budgeted for the District's floodplain management program is \$1,944,740 for FY 2021-22. More information about the District's Risk MAP program may be found at <http://portal.nwfwmdfloodmaps.com/>.

Natural Systems

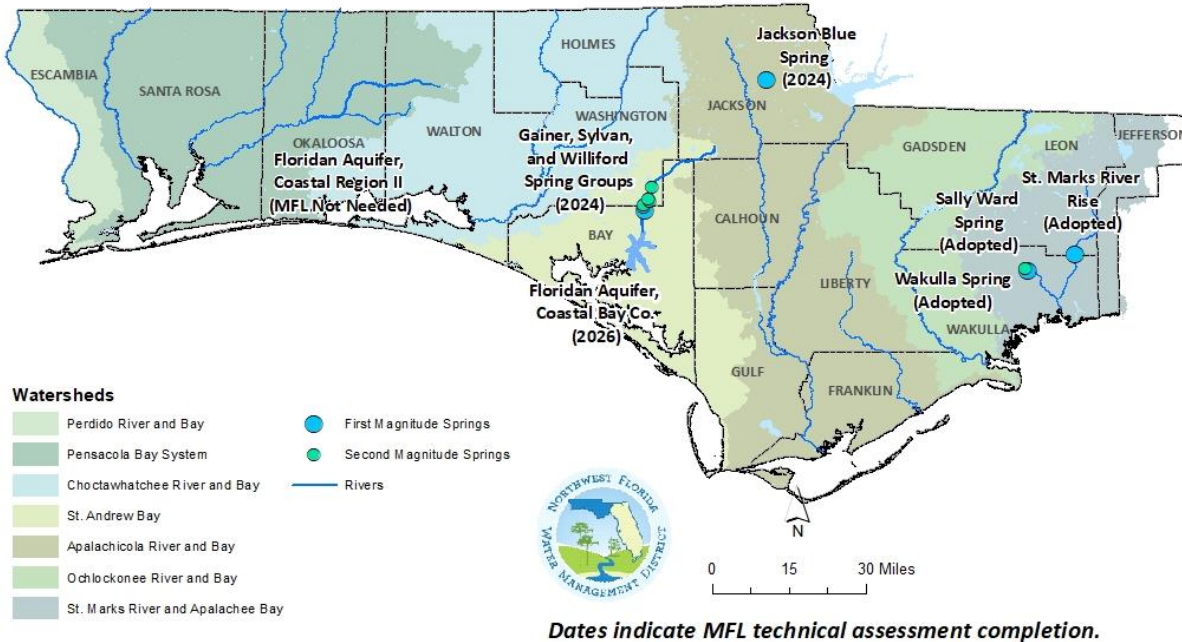
Minimum Flows and Minimum Water Levels (MFLs) and Water Resource Monitoring

During FY 2021-22, the District will continue to implement the MFL program, initially established in FY 2013-14. The FY 2021-22 Tentative Budget of \$2,133,046, for MFL development will allow the District to accomplish its 2021 MFL Priority List and schedule. Work planned includes hydrologic data collection and surface and groundwater flow models that will be finalized to support MFL development for Jackson Blue Spring, an Outstanding Florida Spring. For the Gainer Spring Group, which is also

Budget Highlights

an Outstanding Florida Spring, and for the second-magnitude Williford and Sylvan spring groups located along Econfina Creek, discharge measurements will continue, and surface water/instream habitat models will be developed. As required by section 373.042, F.S., the Priority List and schedule identify the specific waterbodies and timeframes for MFL development. The Priority List and schedule are submitted annually to DEP for review and approval. Below is a map showing the locations of the FY 2020-2021 priority MFL waterbodies with the estimated dates of completion in years of the technical assessments.

MFL WATERBODIES



Monitoring Network and Data Collection

In FY 2021-22, hydrologic and water quality monitoring activities will continue at more than 450 sites with an associated budget of \$1,328,006. The information and data collected through the District's hydrologic and water quality monitoring programs are an essential component used to assess the status of water resources districtwide and identify threats or vulnerabilities related to the resource. Monitoring programs are implemented in an integrated manner so that one monitoring activity may serve multiple programs and areas of responsibility.

The major objectives and priorities for FY 2021-22 include continued network, telemetry, and IT improvements to increase the efficiency of data collection and data management and the expansion of real-time hydrologic data on the District's website. Enhancement of the District's groundwater and surface water monitoring network is a priority to support MFL development and resource evaluations.

Budget Highlights

The District is continuing the revenue agreement with DEP to monitor water quality districtwide in aquifers, small streams, large rivers, and lakes. The District is also continuing revenue agreements with Bay County, Leon County, and the City of Tallahassee to monitor surface water levels and rainfall for use in management of reservoir supply, stormwater systems, and to assist in flood warning. The District also intends to renew a joint funding agreement with the USGS to collect hydrologic data on the Apalachicola River, Yellow River, Telogia Creek, Lost Creek, and the Spring Creek Spring Group.

Watershed Resource Restoration and Protection

Watershed resource restoration and protection priorities in FY 2021-22 will include activities planned and implemented under the District's SWIM program. These include projects described above to benefit important spring systems, projects designed to protect and restore the Apalachicola River and Bay watershed, and efforts to assist the state and regional stakeholders in Gulf of Mexico restoration, benefitting northwest Florida's coastal and estuarine watersheds.

Apalachicola River and Bay

Activities noted earlier include ACF River Basin management and spring protection and restoration. Activities for ACF River Basin management include technical assistance to DEP and the Governor's Office. In addition, the District and cooperators continue to develop and implement water quality improvement projects in the ACF basin with the cities of Apalachicola and Carrabelle. These projects include the retrofit of stormwater facilities and connection of new and existing customers to central sewer systems with abandonment of septic tanks, directly improving the quality of waters discharging to Apalachicola Bay. Grant funding in the amount of \$820,303 is in the FY 2021-22 Tentative Budget for continued progress on these projects.

Additionally, in cooperation with the City of Carrabelle and the Florida Department of Environmental Protection, continuation of Phase II of Carrabelle's Lighthouse Estates Septic-to-Sewer project, with funding provided by NRDA, is planned for FY 2021-22. Grant funding in the amount of \$2,662,077 remains for this project.

St. Joseph Bay

A project with the City of Port St. Joe to retrofit stormwater management facilities to treat a 280-acre sub-basin will continue in FY 2021-22. Remaining grant funding provided by NRDA in the amount of \$760,506 will go toward improving the quality of waters discharging to Patton Bayou and St. Joseph Bay and improving flood protection for the contributing basin. The project will also support development of a stormwater master plan for the city, further enhancing water quality and flood protection for the community.

The District will continue data collection and analysis to evaluate freshwater inflows and water quality from the Intracoastal Waterway and Gulf County Canal. These efforts will contribute to a larger, interagency initiative to evaluate conditions and processes

Budget Highlights

affecting flows and water quality into St. Joseph Bay and to develop management recommendations.

Watersheds Districtwide

In addition to the projects described above, the District will continue working with stakeholders and state and federal resource agencies to identify and facilitate implementation of restoration projects benefitting watershed resources across the District. During FY 2021-22, the District will continue working with DEP and local stakeholders to identify opportunities to further address nonpoint source pollution in the Lake Jackson watershed.

FDOT Mitigation

The District will continue to provide regional wetland mitigation support for FDOT in accordance with section 373.4137, F.S. Mitigation is provided in areas not served by private mitigation banks, primarily through the SHLMB and federally-permitted In-Lieu Fee projects. If necessary, the District may also develop individual mitigation projects in areas lacking mitigation bank or In-Lieu Fee project coverage. Such projects are typically minor hydrologic or habitat improvements that, in addition to meeting FDOT mitigation needs, help to further the resource objectives for District lands or state lands. Please refer to the following map for general project locations.

MITIGATION SITES



Ongoing activities in support of FDOT mitigation include wetland restoration and enhancement outlined in approved restoration plans and permits and the development and release of mitigation credits associated with the federal In-Lieu Fee Instrument and SHLMB. The FY 2021-22 Tentative Budget for these activities, and for long-term maintenance and monitoring for all mitigation sites, is \$1,624,534. A detailed description of the District's wetland programs and mitigation projects, as well as information on private mitigation bank options, may be found at <https://www.nfwwater.com/Water-Resources/Regional-Wetland-Mitigation-Program>.

Budget Highlights

C. Budget Summary

1. Overview

a. Standard Overview

The FY 2021-22 Tentative Budget demonstrates the District's commitment to restoring and protecting Florida's water resources. The District proposes to continue to focus on mission critical areas, improving water quality, protecting Florida springs, and completing District projects including for Alternative Water Supply (AWS), and funding capital improvements in the region. This budget furthers the Governor's priorities, and the Legislature's support of those priorities, and recognizes the importance of continued state funding critical to providing resources for water supply, water quality, and water restoration activities. The Tentative Budget is \$94,502,823, compared to the Amended Budget of \$91,284,595 for FY 2020-21. This is an increase of \$3,218,228 or 3.5 percent, attributable to an increase in Interagency Expenditures (alternative water supply and springs restoration and protection grants).

Operating expenditures, which include categories of Salaries and Benefits; Other Personal Services (OPS); Contracted Services; Operating Expenses; and Operating Capital Outlay (OCO) total \$27,664,822, a decrease of \$749,143 or 2.6 percent. The variance is primarily due to the reduction in Contracted Services of \$907,388 (5.8 percent) and Operating Expenses of \$307,287 (9.7 percent), and reflects progress made on contracted projects, including Lake Munson Harmful Algae Bloom (HAB), St. Joe Bay Assessment, and Hurricane Michael-related debris removal contracts as well as removal of budget in both spending categories due to non-recurring procurement of goods and other services in FY 2020-21. The operating category reductions are offset by an increase in Salaries and Benefits of \$439,021 (5.0 percent). Other than estimated retirement and health insurance increases, the increase in Salaries and Benefits mainly reflects a reorganization of personnel including promotions and hiring two professional staff into existing positions for improved project planning and implementation. These two positions report to the Office of the Executive Director and are funded across programs, excluding Program 5.0. While the Other Personal Services category shows a minor reduction of \$7,495 (2.1 percent), this reflects a combination of providing a minimum hourly wage of \$13.00 per hour to five OPS positions and removing the budget for two part-time OPS positions. Of the proposed operating budget, \$20,261,994 is recurring and \$7,402,828 is non-recurring.

The District's staffing levels in FY 2020-21 are 100.0 authorized permanent and 9.4 OPS full-time equivalent positions (FTE). The FY 2021-22 Tentative Budget proposes no change in total FTE.

Non-Operating expenditures considered Fixed Capital Outlay (FCO) and Interagency Expenditures (e.g., grants to public entities), total \$66,838,001, an increase of \$3,967,371 or 6.3 percent. The variance is driven by the increase of \$6,024,044 (12.3 percent) in Interagency Expenditures, which mainly consists of potential new state funding of \$10,000,000 for springs restoration and protection and \$3,000,000 for

Budget Highlights

alternative water supply initiatives, as well as a new federally funded grant of \$73,999 for an OysterCorps pilot project. The increases are offset by the removal of \$4,375,448 in excess budget from grants not realized or updated work plans, and the spending down of \$2,836,944 due to progress on or completion of other watershed improvement and springs projects. The FCO reduction of \$2,056,673 (14.9 percent) is due to the removal of budget for prior year land and conservation easement purchases, pre-acquisition costs toward other purchases, and the scheduled completion of Seven Runs streambank and Blue Spring Campsite restoration projects. Of the proposed non-operating budget, \$251,725 is recurring and \$66,586,276 is non-recurring.

The total projected revenue of \$94,502,823 is comprised of \$32,138,995 (35.3 percent) in new revenue and \$58,974,994 (64.7 percent) of funds provided to the District in prior years (tracked via internal revenue budget coding). In addition, \$3,388,834 of fund balances will be used to support the Tentative Budget.

New revenue estimates budgeted include: (1) \$10,000,000 in state funds for springs restoration and protection; (2) \$12,632,231 in state funds for District operational programs, including Hurricane Michael recovery; (3) \$3,687,899 in ad valorem using the rolled-back rate; (4) \$3,000,000 in state funds for alternative water supply initiatives; (5) \$1,284,779 in Federal funds; (6) \$600,000 in timber revenue; (7) \$537,000 from permitting; (8) \$155,086 in local project funding; (9) \$145,608 from DEP for water resource monitoring; (10) \$76,392 from miscellaneous receipts; and (11) \$20,000 in an annual donation from BlueTriton Brands, for maintenance of Cypress Spring.

Prior appropriations planned to be carried forward into the FY 2021-22 Tentative Budget consist of mainly: (1) \$42,095,943 in state funds for springs-related land acquisition, restoration, protection, and monitoring; (2) \$3,422,583 in NRDA funding for water quality improvement and public access projects; (3) \$5,774,900 in state funds for alternative water supply; (4) \$1,693,714 in Federal funds; (5) \$1,707,229 for Innovative Technology projects to combat or clean up harmful algal blooms and nutrient enrichment in Florida water bodies; (6) \$1,659,851 for mitigation (includes overhead costs); (7) \$820,303 for Apalachicola Bay water quality improvements (the remaining balance in the Water Management Lands Trust Fund); (8) \$900,000 for St. Joe Bay water quality enhanced monitoring; (9) \$813,798 from a 2018 BlueTriton Brands, formerly Nestle Waters North America, Inc., donation in support of Cypress Spring restoration; and (10) \$71,975 in Ecosystem Management and Restoration Trust Fund for a Panama City Beach septic-to-sewer project.

In accordance with section 373.536(5), F.S., the District is submitting this FY 2021-22 Tentative Budget for legislative review on August 1, 2021. The table on the following page provides a programmatic summary of the source and use of funds, fund balance, and workforce, comparing the FY 2020-21 Amended Budget to the FY 2021-22 Tentative Budget.

Budget Highlights

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

Fiscal Years 2020-21 and 2021-22

TENTATIVE BUDGET - Fiscal Year 2021-22

	Fiscal Year 2020-21 (Current Amended)	New Issues (Increases)	Reductions	Fiscal Year 2021-22 (Tentative)
SOURCE OF FUNDS				
Beginning Fund Balance	30,285,695	-	(3,277,500)	27,008,195
District Revenues	9,025,795	131,877	-	9,157,672
Local Revenues	151,580	3,506	-	155,086
State Revenues	74,365,093	4,457,645	-	78,822,738
Federal Revenues	4,464,627	-	(1,486,134)	2,978,493
Unearned Revenue	16,093,348	-	(1,961,988)	14,131,360
TOTAL SOURCE OF FUNDS	134,386,138	4,593,028	(6,725,622)	132,253,544
USE OF FUNDS				
Salaries and Benefits	8,818,687	1,083,627	644,606	9,257,708
Other Personal Services	356,240	31,464	38,959	348,745
Contracted Services	15,676,257	4,457,431	5,364,819	14,768,869
Operating Expenses	3,176,783	411,714	719,001	2,869,496
Operating Capital Outlay	385,998	241,002	206,996	420,004
Fixed Capital Outlay	13,806,871	65,600	2,122,273	11,750,198
Interagency Expenditures (Cooperative Funding)	49,063,759	13,287,999	7,263,955	55,087,803
Debt	-	-	-	-
Reserves - Emergency Response	-	-	-	-
TOTAL USE OF FUNDS	91,284,595	19,578,837	16,360,609	94,502,823
UNEARNED REVENUE (ESTIMATED @ 9/30/2020)				
FDOT Mitigation	12,599,164	-	1,091,489	11,507,675
State Ecosystems Trust Fund	90,175	-	18,200	71,975
Phipps Park Endowment & Advanced Timber Sales	45,110	-	4,950	40,160
Nestle Donation	840,051	-	833,798	6,253
Specific Appropriations	2,505,297	-	-	2,505,297
Other Miscellaneous	13,551	-	13,551	-
TOTAL UNEARNED REVENUE	16,093,348	-	1,961,988	14,131,360
FUND BALANCE/RESERVES (ESTIMATED @ 9/30/2020)				
Nonspendable	-	-	-	-
Restricted	13,897,582	-	1,888,834	12,008,748
Committed	6,120,025	-	1,500,000	4,620,025
Assigned	9,443,286	-	-	9,443,286
Unassigned	-	-	-	-
TOTAL FUND BALANCE	29,460,893	-	3,388,834	26,072,059
WORKFORCE				
Authorized Position (Full-Time Equivalents/FTE)	100	-	-	100
Contingent Worker (Independent Contractors)	-	-	-	-
Other Personal Services (OPS)	9	-	-	9
Intern	-	-	-	-
Volunteer	-	-	-	-
TOTAL WORKFORCE	109	-	-	109

Reserves:

Nonspendable: Amounts required to be maintained intact as principal or an endowment.

Restricted: Amounts that can be spent only for specific purposes like grants or through enabling legislation.

Committed: Amounts that can be used only for specific purposes determined and set by the District Governing Board.

Assigned: Amounts intended to be used for specific contracts or purchase orders.

Unassigned: Available balances that may be used for a yet to be determined purpose in the General Fund only.

Budget Highlights

b. Preliminary to Tentative Comparison

According to section 373.536(5), F.S., the Executive Office of the Governor may approve or disapprove, in whole or in part, the District's budget. Additionally, any individual variances in a District's Tentative Budget more than 25 percent from the District's Preliminary Budget may be rejected by the Legislative Budget Commission. Written disapproval of any provision in the Tentative Budget is to be provided to the District at least five business days before the District's final budget adoption hearing scheduled in September and must be excluded from the final budget. The District has no program variances that exceed the 25 percent threshold.

Below is a table of variances by program area.

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT
Preliminary to Tentative Budget Comparison
TENTATIVE BUDGET - Fiscal Year 2021-22

	Fiscal Year 2020-21 (Preliminary)	Fiscal Year 2020-21 (Tentative)	Difference in \$ (Preliminary to Tentative)	Difference in % (Preliminary to Tentative)
1.0 Water Resource Planning and Monitoring	\$ 6,885,701	\$ 6,850,917	\$ (34,784)	-0.5%
2.0 Land Acquisition, Restoration and Public Works	\$ 75,777,668	\$ 74,766,432	\$ (1,011,236)	-1.3%
3.0 Operation and Maintenance of Works and Lands	\$ 5,718,978	\$ 6,615,096	\$ 896,118	15.7%
4.0 Regulation	\$ 4,050,691	\$ 3,988,739	\$ (61,952)	-1.5%
5.0 Outreach	\$ 138,801	\$ 135,236	\$ (3,565)	-2.6%
6.0 Management and Administration	\$ 2,144,011	\$ 2,146,403	\$ 2,392	0.1%
TOTAL	\$ 94,715,850	\$ 94,502,823	\$ (213,027)	-0.2%

Budget Highlights

2. Adequacy of Fiscal Resources

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

Since FY 2007-08, the District has assessed a millage rate less than the 0.0500 set by Florida Statute and the state constitution. The rate assessed in FY 2020-21 was 0.0311. The rate for the FY 2021-22 Tentative Budget is 0.0294 or 58.8 percent below the maximum authorized. The millage rate of 0.0294 reflects the 2021 rolled-back rate, which is the millage rate that would produce the same tax revenue as the previous year, excluding some adjustments such as new construction. Based on taxable values provided by the 16 counties in the District, tax collections using the rolled-back rate are estimated to be \$3,871,494 for FY 2021-22. The FY 2021-22 Tentative Budget uses the rolled-back millage rate of 0.0294, but budgets lower ad valorem revenues of \$3,687,899 to align closer to prior years' actual collections. With a recurring budget of \$20,513,719, the District must rely on state and other revenue sources to conduct many of its programs.

To supplement ad valorem revenue estimated to be just over \$3.6 million (3.9 percent of total budget), the District has historically received state appropriations for activities including the management of District-owned lands; the Environmental Resource Permitting (ERP) program; regional water supply planning and development; research and data collection; development of MFLs; the Apalachicola River and Bay System; and programmatic operations. Similarly, separate funding for specific purposes such as land acquisition (Preservation 2000 and Florida Forever programs), SWIM projects, alternative water supply, and other direct appropriations are typical, but usually non-recurring.

The District has several Reserve accounts that are available for necessary and unplanned expenditures. These include Reserves for regulatory services; mitigation; MFLs; water supply development; land management; General Fund deficiency and cash flow needs; and an economic budget stabilization reserve to be used in the event revenues become insufficient to fund District obligations or to mitigate emergency situations.

Details on the District's uses of fund balance over the next five years are shown in the tables and graph following these paragraphs. District fund balances are grouped into three types of uses: (1) restricted uses specified by law or rule; (2) committed uses specified via Governing Board resolutions for specific purposes; and (3) assigned uses determined by the Governing Board. The following describes each of the fund balance uses through FY 2025-26.

- Regulatory Services – ERP: \$3,765,177 is carryforward funding previously appropriated to support the statutorily required ERP program and cannot be used for any other purpose. The District retains this balance to cover program costs that exceed revenues available through state appropriations, ERP permit fee

Budget Highlights

revenue, and fund balance interest. The FY 2021-22 Tentative Budget includes \$165,588 in Reserves to cover such costs and estimates a recurring need of \$165,000 in Reserves for the next several years.

- Mitigation: \$2,617,899 is to meet statutory and associated permit requirements for FDOT mitigation projects conducted by the District and cannot be used for any other purpose. Any change in the amount of fund balance over the next five years will be the result of ongoing maintenance requirements.
- Minimum Flows and Minimum Water Levels: \$4,010,550 is available in Reserves for statutorily required resource management activities related to the Minimum Flows and Minimum Water Levels program. Since FY 2015-16, a state appropriation of \$1,500,000 had been annually provided to the District for MFLs, increasing to \$1,811,000 in FY 2017-18. At the end of each fiscal year, if there are unspent funds from the state appropriation, they are added to this fund balance and used to offset future funding gaps between District's MFL activities and appropriations. The FY 2021-22 Tentative Budget consists of \$2,133,046 for MFLs (budgeted in Subactivity 1.1.2 MFLs with a portion in Activity 1.5 for IT support) plus \$151,282 toward overhead costs, for a total of \$2,284,328. This leaves a balance of \$473,328 to be covered through the use of Reserves.
- Capital Improvement and Land Acquisition Projects: \$310,879 is to be used for pre-acquisition, acquisition of land, or restoration projects on District land. The District will continue use of these non-recurring dollars until they are spent. No remaining balance is expected unless there is available revenue from a different District funding source to transfer to this fund or from new legislative appropriations. In FY 2021-22, the Tentative Budget includes a transfer from the Land Management Fund of \$50,000 for fixed capital expenses related to the Devil's Hole restoration project. Because this is a transfer from another trust fund, the use of \$50,000 is shown under the Land Management Fund.
- Operation and Maintenance of Lands and Works and Reforestation: \$3,193,077 is in the Land Management Fund consisting of revenues restricted for land management purposes. The main funding source has been timber sales from District lands. Prior to Hurricane Michael's impact in October 2018 and starting in FY 2021-22, annual timber revenues were projected to decline from \$2,000,000 to \$750,000 due to the makeup and nature of the District's timber inventory. After Hurricane Michael, timber harvesting nearly halted, resulting in a greater use of Land Management Reserves. For FY 2021-22, \$600,000 in timber revenue and \$4,000,000 in non-recurring state funding has been included in the Tentative Budget to mitigate the use of Fund Balance Reserves and support ongoing Hurricane Michael recovery efforts and related land management operations.

Land Management Reserves are budgeted in FY 2021-22 for the following purposes: \$962,418 for reforestation efforts across District water management areas, \$237,500 for other land management operations, and 50,000 as a transfer to the Capital Improvement Projects Fund for Devil's Hole restoration (see previous bullet).

Budget Highlights

- *Economic Stabilization Fund*: \$4,620,025 is an amount equal to two months of the operating budget proposed in FY 2021-22. Through a resolution, the Governing Board established a policy for this funding to provide enough financial liquidity for operations only under unforeseen or unexpected extreme events or for major emergencies.
- *Program 2.0 Projects*: \$1,500,000 in General Fund Reserves are budgeted in FY 2021-22 and broken down as follows: \$500,000 for the Bay County wastewater reuse grant in the North Bay area; \$500,000 for water resource investigations; and \$500,000 for water supply development assistance grant funding (initiated in FY 2014-15) .
- *General Fund Deficiencies*: \$4,000,000 in General Fund Reserves is set aside to cover cost overruns and unplanned expenditures, or if actual revenue collections from taxes and fees are lower than budgeted. These funds are also to address cash flow constraints when invoices received exceed cash-on-hand.
- *Program 2.0 Purposes and Grants*: \$3,443,286 in General Fund Reserves is set aside for future water source development, surface water projects, and restorative activities, as well as grants to organizations within the District's 16-county service area that contribute to the District's mission. Funds are made available for these purposes, or if needed, for Program 2.0 unplanned events or needs.
- *District Short-Term Projects*: \$1,000,000 in General Fund Reserves is set aside for future short-term projects. Once expended, this allocation will be contingent on state appropriation support.
- *Hurricane Recovery*: \$1,000,000 in General Fund Reserves is set aside for hurricane recovery efforts.

Budget Highlights

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT PROJECTED UTILIZATION OF FUND BALANCE TENTATIVE BUDGET - Fiscal Year 2021-22

Core Mission	Designations (Description of Restrictions)	Total Projected Designated Amounts at September 30, 2021	Five Year Utilization Schedule					Remaining Balance
			FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	
NONSPENDABLE								
		-	-	-	-	-	-	-
NONSPENDABLE SUBTOTAL		-	-	-	-	-	-	-
RESTRICTED								
WS/WQ/FP/NS	Regulation Fund	3,765,177	165,588	165,000	165,000	165,000	165,000	2,939,589
WS/WQ/FP/NS	Mitigation Fund	2,617,899						2,617,899
WS/WQ/FP/NS	MFLs (Special Projects Fund)	4,010,550	473,328					3,537,222
WS/WQ/FP/NS	Cap Improvement & Land Acquisition Fund	310,879						310,879
WS/WQ/FP/NS	Land Operations/Maint/Works (Land Mgt Fund)	2,180,659	237,500	1,943,159				-
WS/WQ/FP/NS	Reforestation (Land Mgt Fund)	962,418	962,418					-
WQ/NS	Devil's Hole Restoration (Land Mgt Fund)	50,000	50,000					-
RESTRICTED SUBTOTAL		13,897,582	1,888,834	2,108,159	165,000	165,000	165,000	9,405,589
COMMITTED								
WS/WQ/FP/NS	Economic Stabilization Fund	4,620,025		-	-	-	-	4,620,025
WS/WQ/NS	Bay County Water Reuse Grant (General Fund)	500,000	500,000	-	-	-	-	-
WS/WQ/NS	Water Resource Investigations (General Fund)	500,000	500,000	-	-	-	-	-
WS/WQ	Water Supply Dev. Assist. Grants (General Fund)	500,000	500,000	-	-	-	-	-
WQ				-	-	-	-	-
COMMITTED SUBTOTAL		6,120,025	1,500,000	-	-	-	-	4,620,025
ASSIGNED								
WS/WQ/FP/NS	Deficiencies/Cash Flow (General Fund)	4,000,000	-	-	-	-	-	4,000,000
WS/WQ/FP/NS	Program 2.0 Purposes, Grants (General Fund)	3,443,286	-	-	-	-	-	3,443,286
WS/WQ/FP/NS	Short-Term Projects (General Fund)	1,000,000	-	-	-	-	-	1,000,000
WS/WQ/FP/NS	Hurricane Recovery (General Fund)	1,000,000	-	-	-	-	-	1,000,000
ASSIGNED SUBTOTAL		9,443,286	-	-	-	-	-	9,443,286
UNASSIGNED								
		-	-	-	-	-	-	-
UNASSIGNED SUBTOTAL		-	-	-	-	-	-	-
TOTAL		29,460,893	3,388,834	2,108,159	165,000	165,000	165,000	23,468,900
Remaining Fund Balance at Fiscal Year End			26,072,059	23,963,900	23,798,900	23,633,900	23,468,900	

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

Budget Highlights

USE OF FUND BALANCE

Fiscal Year 2021-22

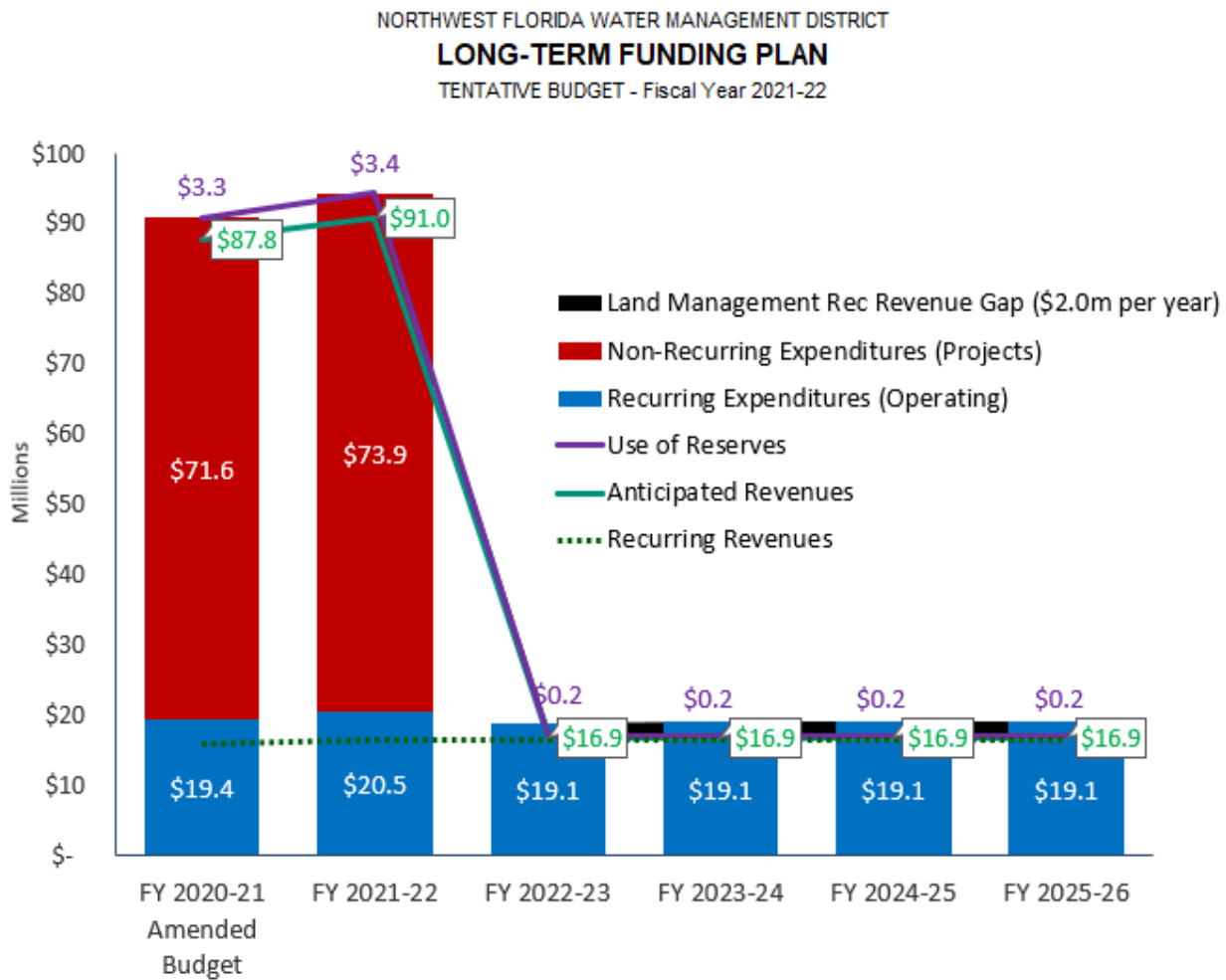
TENTATIVE BUDGET - Fiscal Year 2021-22

	NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT	SOURCES OF FUND BALANCE						
		District Revenues	Fund Balance	Debt	Local	State	Federal	TOTAL
1.0 Water Resource Planning and Monitoring	6,850,917	\$0	\$473,328	\$0	\$0	\$0	\$0	\$473,328
2.0 Land Acquisition, Restoration and Public Works	74,666,432	-	2,512,418	-	-	-	-	2,512,418
3.0 Operation and Maintenance of Works and Lands	6,615,096	-	237,500	-	-	-	-	237,500
4.0 Regulation	3,988,739	-	165,588	-	-	-	-	165,588
5.0 Outreach	135,236	-	-	-	-	-	-	-
6.0 Management and Administration	2,146,403	-	-	-	-	-	-	-
TOTAL	94,402,823	\$0	\$3,388,834	\$0	\$0	\$0	\$0	\$3,388,834

	USES OF FUND BALANCE										
	Salaries and Benefits	Other Personal Services	Contracted Services	Operating Expenses	Operating Capital Outlay	Fixed Capital Outlay	Interagency Expenditures (Cooperative Funding)	Debt	Reserves	Interagency Transfers	TOTAL
1.0 Water Resource Planning and Monitoring	\$26,792	\$0	\$405,000	\$0	\$20,000	\$0	\$0	\$0	\$0	\$21,536	\$473,328
2.0 Land Acquisition, Restoration and Public Works	-	-	1,106,000	356,418	-	50,000	1,000,000	-	-	-	2,512,418
3.0 Operation and Maintenance of Works and Lands	-	-	100,000	-	18,051	-	119,449	-	-	-	237,500
4.0 Regulation	-	-	-	-	26,000	-	-	-	-	139,588	165,588
5.0 Outreach	-	-	-	-	-	-	-	-	-	-	-
6.0 Management and Administration	-	-	-	-	-	-	-	-	-	-	-
TOTAL	\$26,792	\$0	\$1,611,000	\$356,418	\$64,051	\$50,000	\$1,119,449	\$0	\$0	\$161,124	\$3,388,834

Budget Highlights

Below is a graph that displays the FY 2021-22 Tentative Budget and proposed expense and revenue growth through FY 2025-26. The bars represent expenses and the lines represent the projected revenues with the use of Reserves filling in for the recurring revenue gap. Beginning in FY 2022-23, available Reserves for land management operations will be insufficient, resulting in a shortfall of approximately \$2.0 million annually. The information in the graph below shows the rates at which Reserves are being spent down with a \$23.5 million fund balance retained through FY 2025-26, due to restricted, committed, or assigned uses, as described in the previous paragraphs. To maintain this Reserve balance, the District will have to restrict growth or reduce expenses to operate without a deficit, unless additional revenues are identified. Additionally, future new projects are dependent on funding source availability.

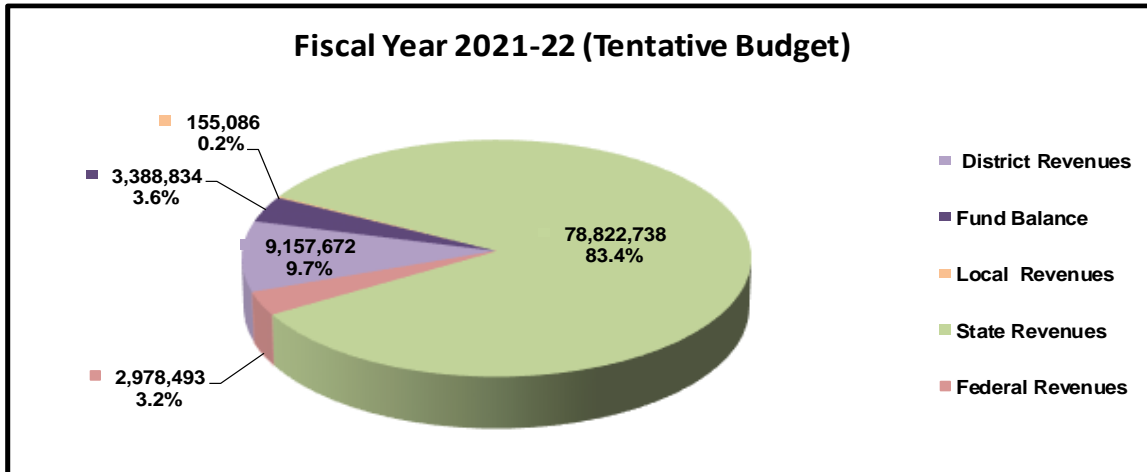
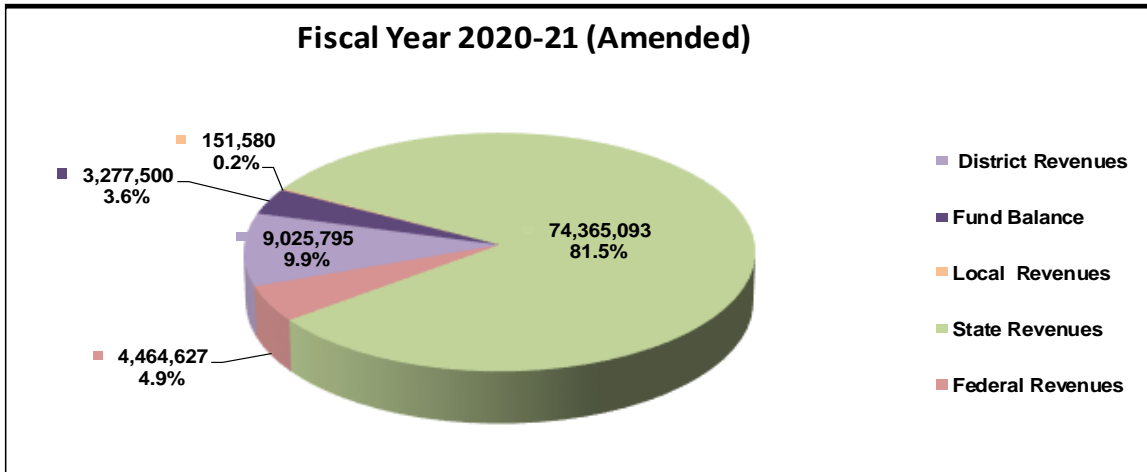
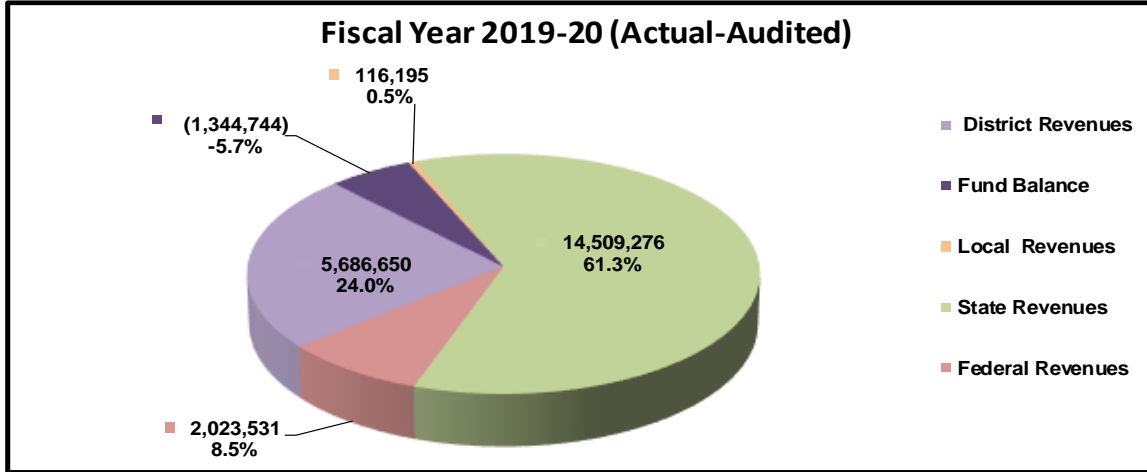


The total budget includes the use of Fund Balance Reserves and the anticipated total revenues as well as the sum of recurring and non-recurring expenditures. The use of Reserves line illustrates the gap between the anticipated revenues and the total budget. The recurring revenue dotted line is provided in comparison to the recurring expenditures.

Budget Highlights

3. Source of Funds Three-Year Comparison

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT REVENUES BY SOURCE TENTATIVE BUDGET - Fiscal Year 2021-22



Budget Highlights

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT
SOURCE OF FUNDS COMPARISON FOR THREE FISCAL YEARS
 Fiscal Years 2019-20 (Actual-Audited), 2020-21 (Current-Amended), 2021-22 (Tentative)
 TENTATIVE BUDGET - Fiscal Year 2021-22

SOURCE OF FUNDS	Fiscal Year 2019-20 (Actual-Audited)	Fiscal Year 2020-21 (Current Amended)	Fiscal Year 2021-22 (Tentative)	Difference in \$ (Amended to Tentative)	Difference in % (Amended to Tentative)
District Revenues	5,686,650	9,025,795	9,157,672	131,877	1.5%
Fund Balance	(1,344,744)	3,277,500	3,388,834	111,334	3.4%
Debt - Certificate of Participation (COPS)	-	-	-	-	-
Local Revenues	116,195	151,580	155,086	3,506	2.3%
State General Revenues	5,939,358	17,854,681	15,247,737	(2,606,944)	-14.6%
Ecosystem Management Trust Fund	12,508	90,175	71,975	(18,200)	-20.2%
FDOT/Mitigation	743,384	1,091,489	1,659,851	568,362	52.1%
Water Management Lands Trust Fund	33,047	1,118,440	820,303	(298,137)	-26.7%
Land Acquisition Trust Fund (LATF)	7,246,279	53,503,799	60,728,174	7,224,375	13.5%
Florida Forever	311,465	264,135	-	(264,135)	-100.0%
Water Protection and Sustainability Trust Fund	-	280,000	280,000	-	0.0%
Other State Revenues	223,236	162,374	14,698	(147,676)	-90.9%
Federal Revenues	1,990,041	4,437,257	2,904,494	(1,532,763)	-34.5%
Federal through State (FDEP)	33,490	27,370	73,999	46,629	170.4%
SOURCE OF FUND TOTAL	20,990,908	91,284,595	94,502,823	3,218,228	3.5%

District Revenues include	Fiscal Year 2019-20 (Actual-Audited)	Fiscal Year 2020-21 (Current Amended)	Fiscal Year 2021-22 (Tentative)	Difference in \$ (Amended to Tentative)	Difference in % (Amended to Tentative)
Ad Valorem	3,471,828	3,587,899	3,687,899	100,000	2.8%
Permit & License Fees	610,170	437,500	537,000	99,500	22.7%
Timber Revenue	598,544	-	600,000	600,000	-
Ag Privilege Tax	-	-	-	-	-
Land Management Revenue	-	-	-	-	-
Investment Earnings (Loss) - Include Interest	464,471	382,820	48,500	(334,320)	-
Penalties & Fines	76,900	-	-	-	-
Other Revenues	464,738	4,617,576	4,284,273	(333,303)	-7.2%

REVENUES BY SOURCE	Fiscal Year 2019-20 (Actual-Audited)	Fiscal Year 2020-21 (Current Amended)	Fiscal Year 2021-22 (Tentative)	Difference in \$ (Amended to Tentative)	Difference in % (Amended to Tentative)
District Revenues	5,686,650	9,025,795	9,157,672	131,877	1.5%
Fund Balance	(1,344,744)	3,277,500	3,388,834	111,334	3.4%
Debt	-	-	-	-	-
Local Revenues	116,195	151,580	155,086	3,506	2.3%
State Revenues	14,509,276	74,365,093	78,822,738	4,457,645	6.0%
Federal Revenues	2,023,531	4,464,627	2,978,493	(1,486,134)	-33.3%
TOTAL	20,990,908	91,284,595	94,502,823	3,218,228	3.5%

Budget Highlights

4. Major Sources of Funds Variances

This narrative describes major revenue variances between the Amended Budget for FY 2020-21 and the Tentative Budget for FY 2021-22 by revenue source.

District Revenues – *Total of \$9,157,672, a \$131,877 or 1.5 percent increase.* District sources include estimates for ad valorem revenues (\$3,687,899), permit fees (\$537,000), timber sales (\$600,000), and miscellaneous revenues (\$4,332,773). Miscellaneous revenues mainly include \$3,422,583 from the NRDA process for Gulf of Mexico restoration projects, \$833,798 in donations for Cypress Spring restoration and maintenance, and \$48,500 in interest earnings from Land Management, Regulatory, and Mitigation Fund balances. The increase in District revenues is mostly due to adding back timber revenue into the budget since FY 2018-19 in the amount of \$600,000 and removing \$334,320 of interest earned on fund balances and \$239,905 from expenditures made on NRDA funded projects, Port St. Joe stormwater improvement and Carrabelle Lighthouse Estates septic to sewer projects.

Fund Balance – *Total of \$3,388,834, a \$111,334 or 3.4 percent increase.*

The District has several Reserve accounts earmarked for specific purposes and detailed in III.C.2 Adequacy of Fiscal Resources. In FY 2021-22, the main uses of Reserves are: \$1,500,000 in Program 2.0 for previously approved grants and contracted services for water resource and supply development, wastewater reuse, and watershed improvement priorities, and \$962,418 for reforestation efforts.

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

Local Revenues – *Total of \$155,086, a \$3,506 or 2.3 percent increase.*

Local sources include \$110,671 for a City of Tallahassee/Leon County hydrologic monitoring project, \$33,790 for the Bay County Deer Point Lake watershed project, \$10,347 for the Bay County stormwater monitoring project, and \$278 from the Washington County School Board toward law enforcement and security services on 96.2 acres. The increase in local revenues is due to changes in scopes of work and aligning budget closer to historical payments for the first three projects listed.

State Revenues – *Total of \$78,822,738, a \$4,457,645 or 6.0 percent increase.*

State revenue sources consist of state appropriations from the Land Acquisition Trust Fund, General Revenue Fund, Internal Improvement Trust Fund, Water Management Land Trust Fund, Mitigation Fund, Ecosystem Management and Restoration Trust Fund, and Water Protection and Sustainability Program Trust Fund, as well as other smaller state revenue amounts. The following paragraphs address each of these sources and reasons for variances between the FY 2020-21 Amended Budget and the FY 2021-22 Tentative Budget.

Land Acquisition Trust Fund (LATF) – *Total of \$60,728,174, a \$7,224,375 or 13.5 percent increase.* LATF is comprised of state appropriations that include \$3,360,000 for general operations, \$1,851,231 for the Environmental Resource Permitting program, \$1,811,000 for MFLs, \$1,610,000 for land management operations, \$10,000,000 in

Budget Highlights

potential springs funding, and \$42,095,943 from prior years' appropriated springs funding. The variance reflects the potential new springs funding and a change in revenue source from General Fund to LATF for general operations and the ERP program offset by less budget needed for existing springs projects.

State Revenue – Total of \$15,247,737, a \$2,606,944 or 14.6 percent decrease.

This revenue group includes state appropriations of \$8,494,900 for alternative water supply initiatives, \$4,000,000 for hurricane recovery efforts, \$1,707,229 for innovative technology to combat or clean up harmful algal blooms and nutrient enrichment in Florida water bodies, and \$900,000 toward a water quality assessment of St. Joe Bay. DEP provides another \$145,608 for the Integrated Water Resource Monitoring (IWRM) program. Decreases from the FY 2020-21 Amended Budget include a change in revenue source from General Fund to LATF for \$3,360,000 in general operations and \$1,851,231 for the ERP program and spending down \$503,301 in expenses for the Lake Munson and St. Joe Bay projects. Increases include \$3,000,000 in potential new funding for alternative water supply initiatives and \$10,235 for the IWRM program.

Water Management Lands Trust Fund (WMLTF) – Total of \$820,303 a \$298,137 or 26.7 percent decrease.

This funding is the remainder of a FY 2013-14 non-recurring state appropriation of \$3,000,000 for Apalachicola Bay water quality improvement projects. The balance of \$820,303 is to complete a septic-to-sewer project to improve water quality in Apalachicola Bay.

FDOT/Mitigation – Total of \$1,659,851, a \$568,362 or 52.1 percent increase.

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

Florida Forever – Total of \$0, a \$264,135 or 100.0 percent decrease.

Florida Forever funding has been used to acquire land and to protect environmentally significant lands for conservation, recreation, water resource protection, wildlife habitat protection, and for capital improvement and public access to those lands. In FY 2020-21 these funds were used to complete the Seven Runs streambank and Blue Spring Campsite restoration projects.

Ecosystem Management and Restoration Trust Fund – Total of \$71,975, an \$18,200 or 20.2 percent decrease.

This trust fund was terminated during the 2015 Special Session A. Funds have remained in the budget in prior fiscal years to complete St. Andrew Bay and Apalachicola River and Bay watershed restoration and protection projects. Remaining dollars for FY 2021-22 are for a septic-to-sewer project in Panama City Beach.

Budget Highlights

Water Protection and Sustainability Trust Fund – Total of \$280,000, a \$0 or 0.0 percent increase.

This funding is allocated by DEP through a state appropriation to support alternative water supply projects. An amount of \$280,000 is carried forward from prior fiscal years.

Other State Revenues – Total of \$14,698, a \$147,676 or 90.9 percent decrease.

In FY 2020-21, the budget for other state revenues consisted of \$126,730 in state match related to FEMA public assistance revenue for Hurricane Michael repair expenses, \$21,000 from FDACS for prescribed burns on District land, and \$14,644 for the Florida_DOT Efficient Transportation Decision Making (ETDM) project. In FY 2021-22, the tentative budget removes the state match and FDACS funds and increases the ETDM project by \$54 for estimated personnel costs.

Federal Revenues – Total of \$2,978,493, a \$1,486,134 or 33.3 percent decrease.

Federal revenue sources are shown as being Federally funded through DEP, DACS, or directly from a federal agency. Federal sources are the U.S. Environmental Protection Agency (EPA), the National Oceanic and Atmospheric Administration (NOAA), Federal Emergency Management Agency (FEMA), and U.S. Department of Agriculture (USDA). The following paragraphs address each of these sources and reasons for variances between the FY 2020-21 Amended Budget and the FY 2021-22 Tentative Budget.

Federal Revenue through DEP – Total of \$73,999, a \$46,629 or 170.4 percent increase.

This budget reflects spending the remaining grant funds of \$27,370 of an EPA-funded Grass-Based Crop Rotation pilot project in FY 2020-21 and the start of a NOAA-funded \$73,999 OysterCorps pilot project.

Federal Revenue (Other) – Total of \$2,904,494, a \$1,532,763 or 34.5 percent decrease.

Federal funding is estimated as follows:

- FEMA – Cooperating Technical Partner (CTP) Program – A total of \$523,381 in excess contractual budget for FEMA Risk MAP initiatives involving flood studies is removed in FY 2021-22 with \$1,944,740 remaining for this program.
- EPA – Farmer to Farmer Grant – This federal grant for \$959,754 was awarded to the District in FY 2020-21 and is carried forward into FY 2021-22.
- FEMA – Public Assistance Program (Hurricane-related) – A total of \$760,382 for hurricane-related reimbursement authority applicable in FY 2020-21 is removed in FY 2021-22.
- USDA – Herbicide Treatment – An amount of \$249,000 for herbicide treatment on District land impacted by Hurricane Michael is removed in FY 2021-22 as the work is scheduled for completion in FY 2020-21.

Budget Highlights

5. Source of Funds by Program

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT
SOURCE OF FUNDS BY PROGRAM
 Fiscal Year 2019-20 (Actual-Audited)
 TENTATIVE BUDGET - Fiscal Year 2021-22

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 2019-20 (Actual-Audited)
District Revenues	33,856	757,492	900,422	1,600,574	147,524	2,246,783	5,686,650
Fund Balance	(254,125)	222,856	537,290	(552,273)	-	(1,298,492)	(1,344,744)
Debt - Certificate of Participation (COPS)	-	-	-	-	-	-	-
Local Revenues	115,848	-	265	-	-	82	116,195
State General Revenues	1,979,344	997,655	264,118	2,694,528	-	3,713	5,939,358
Ecosystem Management Trust Fund	12,508	-	-	-	-	-	12,508
FDOT/Mitigation	-	743,384	-	-	-	-	743,384
Water Management Lands Trust Fund	-	33,047	-	-	-	-	33,047
Land Acquisition Trust Fund (LATF)	1,811,000	3,864,837	1,570,441	-	-	-	7,246,279
Florida Forever	-	311,465	-	-	-	-	311,465
Water Protection and Sustainability Trust Fund	-	-	-	-	-	-	-
Other State Revenues	-	-	219,256	3,980	-	-	223,236
Federal Revenues	1,583,495	-	406,546	-	-	-	1,990,041
Federal through State (FDEP)	-	33,490	-	-	-	-	33,490
SOURCE OF FUND TOTAL	5,281,926	6,964,226	3,898,338	3,746,809	147,524	952,086	20,990,908

District Revenues include	
Ad Valorem	3,471,828
Permit & License Fees	610,170
Timber Revenue	598,544
Ag Privilege Tax	-
Land Management Revenue	-
Investment Earnings (Loss) - Include Interest	464,471
Penalties & Fines	76,900
Other Revenues	464,738

REVENUES BY SOURCE	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 2019-20 (Actual-Audited)
District Revenues	33,856	757,492	900,422	1,600,574	147,524	2,246,783	5,686,650
Fund Balance	(254,125)	222,856	537,290	(552,273)	-	(1,298,492)	(1,344,744)
Debt	-	-	-	-	-	-	-
Local Revenues	115,848	-	265	-	-	82	116,195
State Revenues	3,802,852	5,950,388	2,053,815	2,698,508	-	3,713	14,509,276
Federal Revenues	1,583,495	33,490	406,546	-	-	-	2,023,531
TOTAL	5,281,926	6,964,226	3,898,338	3,746,809	147,524	952,086	20,990,908

Budget Highlights

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT

SOURCE OF FUNDS BY PROGRAM

Fiscal Year 2020-21 (Current Amended)

TENTATIVE BUDGET - Fiscal Year 2021-22

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 2020-21 (Current Amended)
District Revenues	195,435	5,561,057	79,364	2,157,824	161,944	870,171	9,025,795
Fund Balance	451,377	1,995,361	686,961	143,801	-	-	3,277,500
Debt - Certificate of Participation (COPS)	-	-	-	-	-	-	-
Local Revenues	151,302	-	278	-	-	-	151,580
State General Revenues	2,415,105	9,189,781	3,902,647	2,347,148	-	-	17,854,681
Ecosystem Management Trust Fund	-	90,175	-	-	-	-	90,175
FDOT/Mitigation	-	1,091,489	-	-	-	-	1,091,489
Water Management Lands Trust Fund	-	1,118,440	-	-	-	-	1,118,440
Land Acquisition Trust Fund (LATF)	1,811,000	50,125,151	1,567,648	-	-	-	53,503,799
Florida Forever	-	264,135	-	-	-	-	264,135
Water Protection and Sustainability Trust Fund	-	280,000	-	-	-	-	280,000
Other State Revenues	-	-	147,730	14,644	-	-	162,374
Federal Revenues	2,468,121	959,754	1,009,382	-	-	-	4,437,257
Federal through State (FDEP)	-	27,370	-	-	-	-	27,370
SOURCE OF FUND TOTAL	7,492,340	70,702,713	7,394,010	4,663,417	161,944	870,171	91,284,595

District Revenues include	
Ad Valorem	3,587,899
Permit & License Fees	437,500
Timber Revenue	-
Ag Privilege Tax	-
Land Management Revenue	-
Investment Earnings (Loss) - Include Interest	382,820
Penalties & Fines	-
Other Revenues	4,617,576

REVENUES BY SOURCE	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 2020-21 (Current Amended)
District Revenues	195,435	5,561,057	79,364	2,157,824	161,944	870,171	9,025,795
Fund Balance	451,377	1,995,361	686,961	143,801	-	-	3,277,500
Debt	-	-	-	-	-	-	-
Local Revenues	151,302	-	278	-	-	-	151,580
State Revenues	4,226,105	62,159,171	5,618,025	2,361,792	-	-	74,365,093
Federal Revenues	2,468,121	987,124	1,009,382	-	-	-	4,464,627
TOTAL	7,492,340	70,702,713	7,394,010	4,663,417	161,944	870,171	91,284,595

Budget Highlights

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT
SOURCE OF FUNDS BY PROGRAM
 Fiscal Year 2021-22 (Tentative)
 TENTATIVE BUDGET - Fiscal Year 2021-22

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 2021-22 (Tentative)
District Revenues	109,165	4,601,506	833,387	2,579,063	161,036	873,515	9,157,672
Fund Balance	473,328	2,512,418	237,500	165,588	-	-	3,388,834
Debt - Certificate of Participation (COPS)	-	-	-	-	-	-	-
Local Revenues	154,808	-	278	-	-	-	155,086
State General Revenues	145,608	11,102,129	4,000,000	-	-	-	15,247,737
Ecosystem Management Trust Fund	-	71,975	-	-	-	-	71,975
FDOT/Mitigation	-	1,659,851	-	-	-	-	1,659,851
Water Management Lands Trust Fund	-	820,303	-	-	-	-	820,303
Land Acquisition Trust Fund (LATF)	4,491,309	52,879,669	1,443,819	1,913,377	-	-	60,728,174
Florida Forever	-	-	-	-	-	-	-
Water Protection and Sustainability Trust Fund	-	280,000	-	-	-	-	280,000
Other State Revenues	-	-	-	14,698	-	-	14,698
Federal Revenues	1,944,740	959,754	-	-	-	-	2,904,494
Federal through State (FDEP)	-	73,999	-	-	-	-	73,999
SOURCE OF FUND TOTAL	7,318,958	74,961,604	6,514,984	4,672,726	161,036	873,515	94,502,823

District Revenues include	
Ad Valorem	3,687,899
Permit & License Fees	537,000
Timber Revenue	600,000
Ag Privilege Tax	-
Land Management Revenue	-
Investment Earnings (Loss) - Include Interest	48,500
Penalties & Fines	-
Other Revenues	4,284,273

REVENUES BY SOURCE	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 2021-22 (Tentative)
District Revenues	109,165	4,601,506	833,387	2,579,063	161,036	873,515	9,157,672
Fund Balance	473,328	2,512,418	237,500	165,588	-	-	3,388,834
Debt	-	-	-	-	-	-	-
Local Revenues	154,808	-	278	-	-	-	155,086
State Revenues	4,636,917	66,813,927	5,443,819	1,928,075	-	-	78,822,738
Federal Revenues	1,944,740	1,033,753	-	-	-	-	2,978,493
TOTAL	7,318,958	74,961,604	6,514,984	4,672,726	161,036	873,515	94,502,823

Budget Highlights

6. Proposed Millage Rate

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

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

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

The FY 2021-22 Tentative Budget ad valorem tax revenue is based on a rolled-back millage rate of 0.0294. TRIM's estimated ad valorem revenue for FY 2021-22 using the rolled-back rate is \$3,871,494, which is \$101,031 or 2.7 percent higher than TRIM's adjusted prior year ad valorem proceeds of \$3,770,463. The increase is predominately due to additional tax revenues from new construction and other sources as directed by statute.

The estimated tax revenue has historically been higher than tax revenue collected. Therefore, the FY 2021-22 Tentative Budget includes \$3,687,899 for ad valorem revenue, which is 95.3 percent of the \$3,871,494 in estimated proceeds.

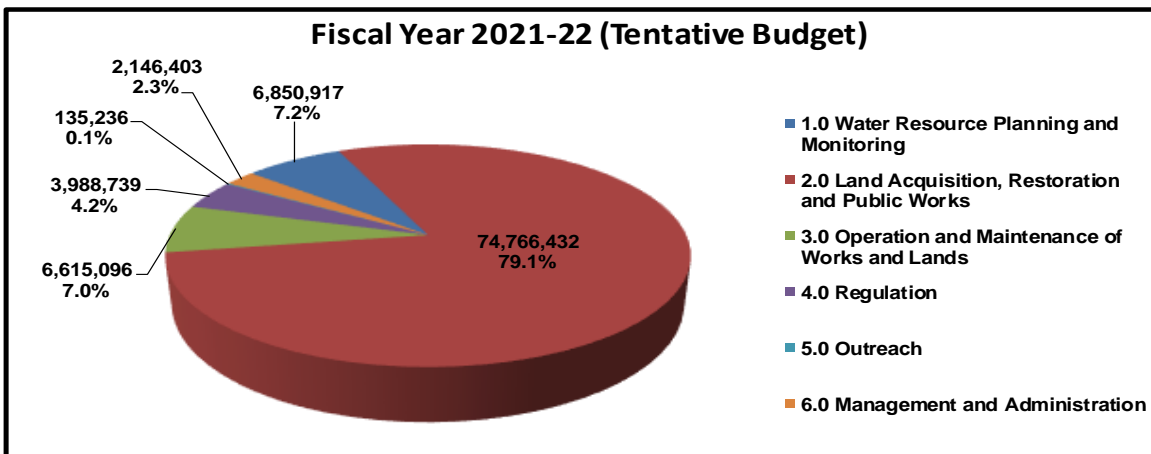
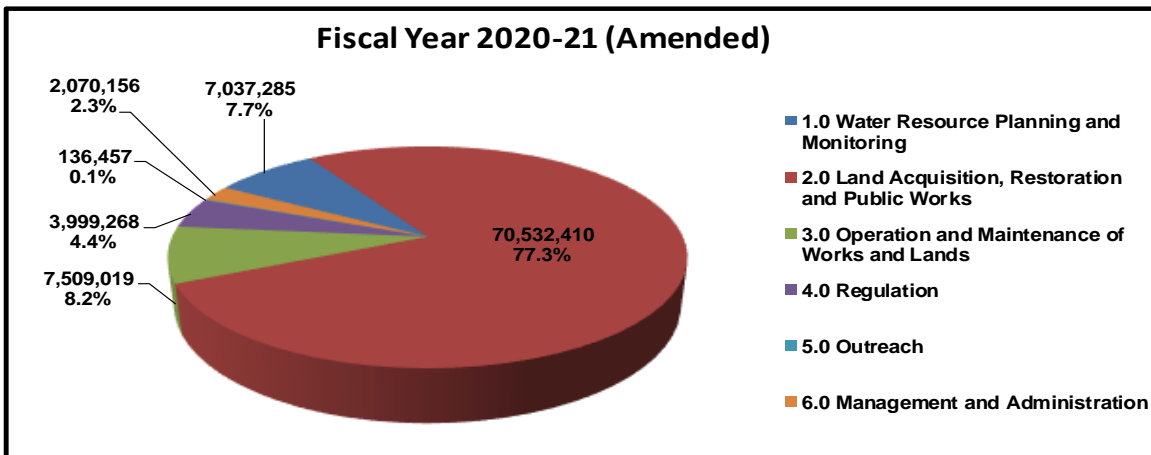
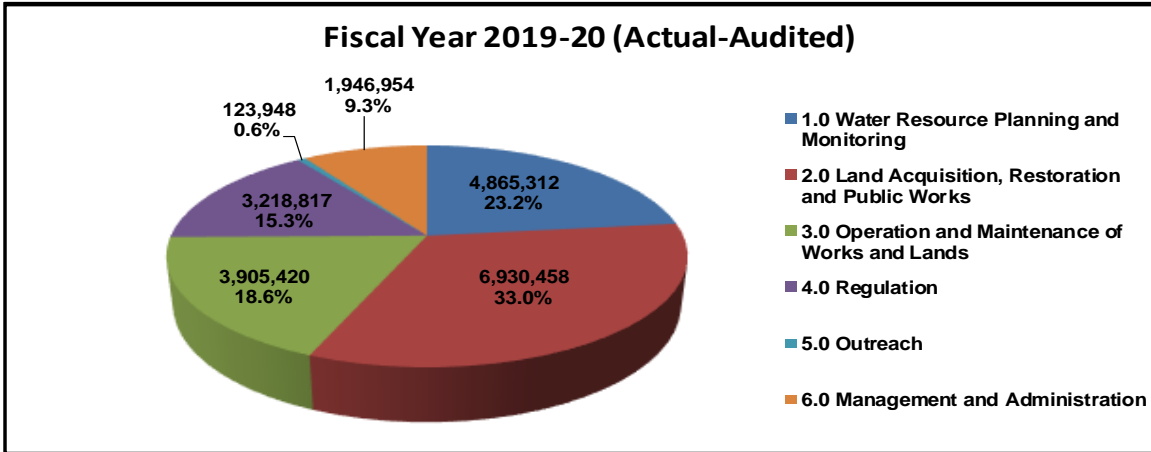
Budget Highlights

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT THREE-YEAR AD VALOREM TAX COMPARISON Fiscal Years 2019-20, 2020-21, and 2021-22 TENTATIVE BUDGET - Fiscal Year 2021-22			
DISTRICTWIDE			
Ad Valorem Tax Comparison	Fiscal Year 2019-20	Fiscal Year 2020-21	Fiscal Year 2021-22
Ad Valorem Taxes	\$ 3,529,580	\$ 3,587,899	\$ 3,687,899
Adopted Millage Rate	0.0327	0.0311	0.0294
Rolled-back Rate	0.0327	0.0311	0.0294
Percent of Change of Rolled-back Rate	0.0%	0.0%	0.0%
Gross Taxable Value for Operating Purposes	\$ 112,788,108,192	\$121,281,842,838	\$131,683,477,803
Net New Taxable Value	\$ 2,213,297,500	\$ 2,550,324,270	\$ 3,353,455,827
Adjusted Taxable Value	\$ 110,574,810,692	\$118,731,518,568	\$128,330,021,976

Budget Highlights

7. Use of Funds by Program Three-Year Comparison

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT EXPENDITURES BY PROGRAM TENTATIVE BUDGET - Fiscal Year 2021-22



Budget Highlights

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT FIVE-YEAR EXPENDITURE SUMMARY BY PROGRAM

Fiscal Years 2017-18, 2018-19, 2019-20, 2020-21, and 2021-22

Fiscal Year 2021-22 (Tentative)

PROGRAMS, ACTIVITIES AND SUB-ACTIVITIES	Fiscal Year 2017-18 (Actual-Audited)	Fiscal Year 2018-19 (Actual-Audited)	Fiscal Year 2019-20 (Actual-Audited)	Fiscal Year 2020-21 (Current Amended)	Fiscal Year 2021-22 (Tentative)	Difference in \$ (Amended to Tentative)	Difference in % (Amended to Tentative)
1.0 Water Resource Planning and Monitoring	4,326,496	4,221,297	4,865,312	7,037,285	6,850,917	(186,368)	-2.6%
1.1 - District Water Management Planning	1,745,707	1,707,041	2,055,057	2,649,624	2,894,023	244,399	9.2%
1.1.1 Water Supply Planning	136,525	162,439	114,246	126,956	230,887	103,931	81.9%
1.1.2 Minimum Flows and Minimum Water Levels	1,074,802	982,681	1,384,073	1,945,763	2,089,546	143,783	7.4%
1.1.3 Other Water Resources Planning	534,380	561,921	556,738	576,905	573,590	(3,315)	-0.6%
1.2 - Research, Data Collection, Analysis and Monitoring	731,391	762,700	710,496	1,145,553	1,328,006	182,453	15.9%
1.3 - Technical Assistance	1,440,685	1,277,876	1,627,787	2,559,487	2,026,377	(533,110)	-20.8%
1.4 - Other Water Resources Planning and Monitoring Activities	-	-	-	-	-	-	-
1.5 - Technology & Information Services	408,713	473,680	471,973	682,621	602,511	(80,110)	-11.7%
2.0 Land Acquisition, Restoration and Public Works	10,840,034	9,622,355	6,930,458	70,532,410	74,766,432	4,234,022	6.0%
2.1 - Land Acquisition	738,566	1,066,102	1,224,850	12,161,444	10,538,172	(1,623,272)	-13.3%
2.2 - Water Source Development	3,048,232	1,185,823	414,538	7,646,413	10,578,520	2,932,107	38.3%
2.2.1 Water Resource Development Projects	179,907	177,241	215,949	1,245,722	1,196,132	(49,590)	-4.0%
2.2.2 Water Supply Development Assistance	2,868,325	1,008,582	198,589	6,400,691	9,382,388	2,981,697	46.6%
2.2.3 Other Water Source Development Activities	-	-	-	-	-	-	-
2.3 - Surface Water Projects	6,854,079	6,621,028	3,969,827	48,069,208	51,026,689	2,957,481	6.2%
2.4 - Other Cooperative Projects	-	-	-	-	-	-	-
2.5 - Facilities Construction and Major Renovations	5,022	151,833	6,240	-	-	-	-
2.6 - Other Acquisition and Restoration Activities	140,964	532,179	1,249,181	2,575,188	2,541,536	(33,652)	-1.3%
2.7 - Technology & Information Services	53,171	65,389	65,822	80,157	81,515	1,358	1.7%
3.0 Operation and Maintenance of Works and Lands	3,177,258	3,523,610	3,905,420	7,509,019	6,615,096	(893,923)	-11.9%
3.1 - Land Management	2,411,931	2,731,517	3,136,953	6,597,507	5,527,279	(1,070,228)	-16.2%
3.2 - Works	1,470	3,473	2,896	6,847	106,195	99,348	1451.0%
3.3 - Facilities	343,854	322,297	339,950	381,011	378,815	(2,196)	-0.6%
3.4 - Invasive Plant Control	-	-	-	-	-	-	-
3.5 - Other Operation and Maintenance Activities	-	-	-	-	-	-	-
3.6 - Fleet Services	23,762	57,130	45,345	29,444	99,808	70,364	239.0%
3.7 - Technology & Information Services	396,240	409,192	380,275	494,210	502,999	8,789	1.8%
4.0 Regulation	3,112,390	3,145,179	3,218,817	3,999,268	3,988,739	(10,529)	-0.3%
4.1 - Consumptive Use Permitting	539,336	463,439	391,138	475,651	480,347	4,696	1.0%
4.2 - Water Well Construction Permitting and Contractor Lic	698,091	818,601	884,823	930,422	983,996	53,574	5.8%
4.3 - Environmental Resource and Surface Water Permitting	1,102,660	1,121,684	1,177,894	1,452,319	1,488,462	36,143	2.5%
4.4 - Other Regulatory and Enforcement Activities	239,338	217,766	214,142	260,496	258,814	(1,682)	-0.6%
4.5 - Technology & Information Services	532,965	523,689	550,819	880,380	777,120	(103,260)	-11.7%
5.0 Outreach	123,494	127,574	123,948	136,457	135,236	(1,221)	-0.9%
5.1 - Water Resource Education	-	-	-	-	-	-	-
5.2 - Public Information	118,119	122,199	119,548	126,257	126,386	129	0.1%
5.3 - Public Relations	-	-	-	-	-	-	-
5.4 - Lobbying / Legislative Affairs / Cabinet Affairs	5,375	5,375	4,400	10,200	8,850	(1,350)	-13.2%
5.5 - Other Outreach Activities	-	-	-	-	-	-	-
5.6 - Technology & Information Services	-	-	-	-	-	-	-
<i>SUBTOTAL - Major Programs (excluding Management and Administration)</i>	<i>21,579,672</i>	<i>20,640,015</i>	<i>19,043,954</i>	<i>89,214,439</i>	<i>92,356,420</i>	<i>3,141,981</i>	<i>3.5%</i>
6.0 Management and Administration	1,832,340	1,891,398	1,946,954	2,070,156	2,146,403	76,247	3.7%
6.1 - Administrative and Operations Support	1,776,829	1,834,749	1,892,594	2,012,406	2,088,653	76,247	3.8%
6.1.1 - Executive Direction	600,848	628,663	682,467	687,220	689,750	2,530	0.4%
6.1.2 - General Counsel / Legal	-	-	-	-	-	-	-
6.1.3 - Inspector General	-	-	-	-	-	-	-
6.1.4 - Administrative Support	787,453	833,985	833,311	895,818	955,027	59,209	6.6%
6.1.5 - Fleet Services	-	-	-	-	-	-	-
6.1.6 - Procurement / Contract Administration	-	-	-	-	-	-	-
6.1.7 - Human Resources	110,584	113,004	113,108	135,256	134,988	(268)	-0.2%
6.1.8 - Communications	-	-	-	-	-	-	-
6.1.9 - Technology & Information Services	277,943	259,097	263,707	294,112	308,888	14,776	5.0%
6.2 - Computer/Computer Support	-	-	-	-	-	-	-
6.3 - Reserves	-	-	-	-	-	-	-
6.4 - Other - (Tax Collector / Property Appraiser Fees)	55,511	56,649	54,360	57,750	57,750	-	0.0%
TOTAL	23,412,012	22,531,413	20,990,908	91,284,595	94,502,823	3,218,228	3.5%

Budget Highlights

8. Major Use of Funds Variances

Expenditures by Program	Fiscal Year 2017-18 (Actual-Audited)	Fiscal Year 2018-19 (Actual-Audited)	Fiscal Year 2019-20 (Actual-Audited)	Fiscal Year 2020-21 (Current Amended)	Fiscal Year 2021-22 (Tentative)	Difference in \$ (Amended to Tentative)	Difference in % (Amended to Tentative)
1.0 Water Resource Planning and Monitoring	4,326,496	4,221,297	4,865,312	7,037,285	6,850,917	(186,368)	-2.6%
2.0 Land Acquisition, Restoration and Public Works	10,840,034	9,622,355	6,930,458	70,532,410	74,766,432	4,234,022	6.0%
3.0 Operation and Maintenance of Works and Lands	3,177,258	3,523,610	3,905,420	7,509,019	6,615,096	(893,923)	-11.9%
4.0 Regulation	3,112,390	3,145,179	3,218,817	3,999,268	3,988,739	(10,529)	-0.3%
5.0 Outreach	123,494	127,574	123,948	136,457	135,236	(1,221)	-0.9%
6.0 Management and Administration	1,832,340	1,891,398	1,946,954	2,070,156	2,146,403	76,247	3.7%

This narrative describes major variances between the Amended Budget for FY 2020-21 and the Tentative Budget for FY 2021-22 highlighting significant variances at the program level.

Program 1.0 – Water Resources Planning and Monitoring

The program's FY 2021-22 Tentative Budget is \$6,850,917, which is \$186,868 or a 2.7 percent decrease from the Amended Budget for FY 2020-21 of \$7,037,785. The largest reduction is in Contracted Services of \$111,468 is primarily due to the completion of FEMA and MFL project activities. Other decreases include \$84,120 in Operating Expenses as a result of lower software and cloud services costs for the Aquarius database migration and for field data collection activities, \$62,827 in Interagency Expenditures due to a transfer of funds to Subactivity 2.2.2 and a reduction in the amount of funding required for Apalachicola Watershed assistance, \$20,487 in Other Personal Services that reflects two 0.5 FTE positions not funded in FY 2021-22, and lastly \$10,259 in Operating Capital Outlay primarily accounting for a non-recurring purchase of metering/gaging equipment made in FY 2020-21. The Salaries and Benefits category increased by \$102,293 largely as a result of funding a Hydrologist position to assist with data management in support of the MFL program and the shared staffing cost.

Program 2.0 – Land Acquisition, Restoration and Public Works

The program's FY 2021-22 Tentative Budget is \$74,666,432, which is \$4,134,522 or a 5.9 percent increase from the Amended Budget for FY 2020-21 of \$70,531,910. The primary increase is in Interagency Expenditures (Grants) of \$5,986,871, followed by increases in Operating Expenses of \$233,509 and Salaries and Benefits of \$98,419. The increase in Grants is mostly due to estimated new state funds of \$10,000,000 for springs-related projects and \$3,000,000 for alternative water supply purposes. This is offset by the removal of \$4,321,184 in unallocated budget not realized or from updated work plans and spending down of \$2,815,944 due to progress on or completion of other water supply development, watershed improvement, and springs projects.

Budget Highlights

The increase in Operating Expenses reflects planned reforestation efforts across more District land in FY 2021-22. The increase in Salaries and Benefits primarily reflects the redirection of hours charged by the Asset Management Division Director position to land acquisition efforts and reallocation of staff time to support water quality and spring restoration projects.

Categories with notable reductions are Fixed Capital Outlay (FCO) of \$2,070,773 and Contracted Services of \$112,755. FCO decreases due to removal of budget for prior year land and conservation easement purchases, pre-acquisition costs associated with other projects, and the scheduled completion of Seven Runs streambank and Econfina Blue Spring Camp restoration projects. The reduction in Contracted Services reflects progress on water quality restoration and assessment projects, including the St. Joe Bay Assessment, Lake Munson HAB, and Horn Springs, as well as a reduction in acreage scheduled for herbicide application.

Program 3.0 – Operation and Maintenance of Lands and Works

The program's FY 2021-22 Tentative Budget is \$6,615,096, which is \$893,923 or an 11.9 percent decrease from the Amended Budget for FY 2020-21 of \$7,509,019. The variance is mainly due to the reduction in Contracted Services of \$559,542 from progress of Hurricane Michael recovery efforts on District lands, scheduled completion of herbicide application for invasive species on District lands, planned completion of FEMA reimbursable projects from Hurricane Sally, and completion of the Central Region Land Management Plan. The Operating Expenses category is reduced by \$263,685 primarily due to a transfer of budget to Contracted Services, FY 2020-21 purchases planned for road and bridge supplies, and scheduled completion of FEMA reimbursable projects and Hurricane Michael recovery efforts. Operating Capital Outlay has a decrease of \$128,840, which is mainly attributed to the purchase of a skid steer in FY 2020-21 and removal of budget for purchase of a semi-tractor and trailer.

Categories with increases are Salaries and Benefits of \$37,252, Other Personal Services (OPS) of \$6,792 and Fixed Capital Outlay of \$14,100. The increase in Salaries and Benefits is mainly attributed to redistribution of hours charged to the Asset Management Division by the division's Deputy Director position created in FY 2020-21 and estimated increases in retirement and health insurance rates. The Other Personal Services category increase is due to an hourly rate increase for two OPS positions and reallocation of staff time across projects. Fixed Capital Outlay has an increase for the purchase of pavilions in the Apalachicola, Chipola and Choctawhatchee River WMA's.

Costs for Facilities, Fleet, Works, and related IT operations also fall within this program, and make up less than one-fifth of the budget in Program 3.0. Increases budgeted in these activities are mainly for the purchase of two sports utility vehicles with related insurance, GPS tracking fees for pool vehicles, repairs to the Lake Jackson Stormwater Facility, an increase in Salaries and Benefits for estimated retirement and health insurance rates, building/property insurance costs for Facilities, and Contracted Services for District web page development services and external consulting for IT controls and security improvements.

Budget Highlights

Program 4.0 – Regulation

The program's FY 2021-22 Tentative Budget is \$3,988,739, which is \$10,529 or a 0.3 percent decrease from the Amended Budget for FY 2020-21 of \$3,999,268. This decrease is broken down by an increase of \$92,731 in Regulatory activities (Activities 4.1 through 4.4) offset by a \$103,260 decrease in the IT Bureau for Regulatory support (Activity 4.5). The program's largest increase is in Salaries and Benefits of \$113,359 which primarily reflects estimated increases in retirement and health insurance rates, and higher cost health insurance coverage selections. Otherwise, the Division of Regulatory Services next largest increase is in the Operating Capital Outlay category of \$26,000 for the replacement of a truck, while related IT support's is in Contracted Services of \$26,896 for District web page development services and external consulting for IT controls and security improvements. Regulatory IT related-budget also recognizes a substantial decrease in the Operating Expenses category of \$135,554, mainly due to the removal of budget from a prior year Oracle licensing upgrade required for ePermit System operations to FY 2020-21.

Program 5.0 – Outreach

The program's FY 2021-22 Tentative Budget is \$135,236, which is \$1,221 or a 0.9 percent decrease from the Amended Budget for FY 2020-21 of \$136,457. The main reason for this decrease is a reduction of \$2,500 in the Operating Expenses category to reflect a reduction in the number of user licenses from three to two for access to the District's online governmental research and legislative monitoring subscription and removal of computer equipment budget due to a prior year purchase. Salaries and Benefits increase slightly by \$1,279 for mainly estimated retirement and health insurance rates.

Program 6.0 – District Management and Administration

The program's FY 2021-22 Tentative Budget is \$2,146,403, which is \$76,247 or a 3.7 percent increase from the Amended Budget for FY 2020-21 of \$2,070,156. This change is attributable to increases in the Salaries and Benefits and Contracted Services categories. Personnel costs increase by \$86,419 mainly reflecting this program's allocation of the shared staffing cost. The Contracted Services category increase of \$13,481 is in the IT Bureau for District web page development services and external consulting for IT controls and security improvements. Substantial decreases are recognized in the Operating Expenses category including areas of travel and training from more frequent usage of online meetings, computer equipment because of prior year purchases made, and office equipment lease costs due to less usage anticipated.

Districtwide Information Technology

Funds for IT are included in the above explanations for Major Uses of Funds Variances by program. The IT budget is allocated across activities and allocated by either direct usage of specific technologies or for shared technology resources by percentage based

Budget Highlights

on the number of computers each division uses. The allocation in FY 2021-22 for selected IT resources is set at 16.0 percent for Regulatory Services specific to ERP operations, 17.7 percent for other Regulatory Services operations, 25.2 percent for Water Resources Planning and Monitoring, 2.5 percent for mitigation-related assistance, 16.8 percent for Operations and Maintenance of Lands and Works, and 21.8 percent for District Management and Administration, with the exception of personnel costs which are based on timesheet entry to the quarter hour.

Districtwide, Information Technology's FY 2021-22 Tentative Budget is \$2,273,033 which is \$158,447, or a 6.5 percent decrease from the Amended Budget for FY 2020-21 of \$2,431,480. This change is attributable to decreases in the Operating Expenses and Operating Capital Outlay categories. In Operating Expenses, the decrease of \$190,967 is mainly due to a prior year purchase of an Oracle licensing upgrade required for ePermit System operations in FY 2020-21. In Operating Capital Outlay, the decrease of \$4,494 is also driven by a prior year purchase but for computer hardware. Budget increases in the IT Bureau are in personnel costs followed by Contracted Services. The increase in Salaries and Benefits of \$20,894 primarily reflects estimated increases in retirement and health insurance rates, along with staff changes to higher cost health insurance selections. Other Personal Services (OPS) is higher by \$1,122 due to an hourly wage increase for the OPS GIS Analyst position. The increase in Contracted Services of \$14,998 reflects costs for District web page development services and external consulting for IT controls and security improvements.

Program Allocations

IV. Program Allocations

A. Program and Activity Definitions, Descriptions and Budget

This section provides the FY 2021-22 Tentative Budget organized by program, activity, and subactivity. The water management districts are responsible for six program areas pursuant to subsection 373.536(5)(e)4, Florida Statutes: Water Resources Planning and Monitoring; Land Acquisition, Restoration, and Public Works; Operation and Maintenance of Lands and Works; Regulation; Outreach; and District Management and Administration.

The following information is provided for all programs:

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

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

The following information is provided for each activity and subactivity:

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

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

Because of the required transfers, the revenue and expenditures presented in the following program and activity spreadsheets will not be balanced. Programs transferring funds out will have higher revenue receipts than the expenditure budget, and programs

Program Allocations

receiving the transfer will show lower revenue than the expenditure budget. No revenue will appear in the following charts for activities funded totally by transfers.

<u>Expenditure Category</u>	<u>Budget</u>	<u>Funds</u>	<u>Difference</u>
Salaries and Benefits	9,257,708	8,050,796	(1,206,912)
Other Personal Services	348,745	348,745	0
Contracted Services	14,768,869	14,601,015	(167,854)
Operating Expenses	2,869,496	2,425,837	(443,659)
Operating Capital Outlay	420,004	420,004	0
Fixed Capital Outlay	11,750,198	11,750,198	0
Interagency Expenditures (Cooperative Funding)	55,087,803	55,087,803	0
Interagency Transfers	0	1,818,425	1,818,425
Total	<u>94,502,823</u>	<u>94,502,823</u>	<u>0</u>

Program Allocations

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT

PROGRAM BY EXPENDITURE CATEGORY

Fiscal Years 2017-18, 2018-19, 2019-20, 2020-21, and 2021-22

TENTATIVE BUDGET - Fiscal Year 2021-22

ALL PROGRAMS

	Fiscal Year 2017-18 (Actual-Audited)	Fiscal Year 2018-19 (Actual-Audited)	Fiscal Year 2019-20 (Actual-Audited)	Fiscal Year 2020-21 (Current Amended)	Fiscal Year 2021-22 (Tentative)	Difference in \$ (Amended to Tentative)	Difference in % (Amended to Tentative)
1.0 Water Resource Planning and Monitoring	4,326,496	4,221,297	4,865,312	7,037,285	6,850,917	(186,368)	-2.7%
2.0 Land Acquisition, Restoration and Public Works	10,840,034	9,622,355	6,930,458	70,532,410	74,766,432	4,234,022	5.7%
3.0 Operation and Maintenance of Works and Lands	3,177,258	3,523,610	3,905,420	7,509,019	6,615,096	(893,923)	-13.5%
4.0 Regulation	3,112,390	3,145,179	3,218,817	3,999,268	3,988,739	(10,529)	-0.3%
5.0 Outreach	123,494	127,574	123,948	136,457	135,236	(1,221)	-0.9%
6.0 Management and Administration	1,832,340	1,891,398	1,946,954	2,070,156	2,146,403	76,247	3.6%
TOTAL	23,412,012	22,531,413	20,990,908	91,284,595	94,502,823	3,218,228	3.4%

	Fiscal Year 2017-18 (Actual-Audited)	Fiscal Year 2018-19 (Actual-Audited)	Fiscal Year 2019-20 (Actual-Audited)	Fiscal Year 2020-21 (Current Amended)	Fiscal Year 2021-22 (Tentative)	Difference in \$ (Amended to Tentative)	Difference in % (Amended to Tentative)
Salaries and Benefits	7,765,066	8,101,686	8,097,697	8,818,687	9,257,708	439,021	4.7%
Other Personal Services	218,718	248,978	255,729	356,240	348,745	(7,495)	-2.1%
Contracted Services	3,655,819	3,430,746	5,048,356	15,676,257	14,768,869	(907,388)	-6.1%
Operating Expenses	1,887,859	2,173,884	2,063,341	3,176,783	2,869,496	(307,287)	-10.7%
Operating Capital Outlay	400,829	572,608	514,945	385,998	420,004	34,006	8.1%
Fixed Capital Outlay	719,767	1,192,916	2,011,185	13,806,871	11,750,198	(2,056,673)	-17.5%
Interagency Expenditures (Cooperative Funding)	8,763,954	6,810,595	2,999,655	49,063,759	55,087,803	6,024,044	10.9%
Debt	-	-	-	-	-	-	-
Reserves - Emergency Response	-	-	-	-	-	-	-
TOTAL	23,412,012	22,531,413	20,990,908	91,284,595	94,502,823	3,218,228	3.4%

SOURCE OF FUNDS

Fiscal Year 2021-22

	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Salaries and Benefits	2,424,587	26,792	-	83,131	5,401,849	114,437	8,050,796
Other Personal Services	149,425	-	-	-	199,320	-	348,745
Contracted Services	264,832	1,611,000	-	778	9,966,601	2,757,804	14,601,015
Operating Expenses	748,286	356,418	-	53,180	1,260,475	7,478	2,425,837
Operating Capital Outlay	237,922	64,051	-	-	118,031	-	420,004
Fixed Capital Outlay	813,798	50,000	-	-	10,886,400	-	11,750,198
Interagency Expenditures (Cooperative Funding)	3,827,708	1,000,000	-	-	50,186,096	73,999	55,087,803
Debt	-	-	-	-	-	-	-
Reserves - Emergency Response	-	-	-	-	-	-	-
Interagency Transfers	691,114	280,573	-	17,997	803,966	24,775	1,818,425
TOTAL	9,157,672	3,388,834	-	155,086	78,822,738	2,978,493	94,502,823

RATE, OPERATING AND NON-OPERATING

Fiscal Year 2021-22

	Workforce	Rates (Salary without benefits)	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	100	6,213,491	9,229,316	28,392	9,257,708
Other Personal Services	9	266,600	348,745	-	348,745
Contracted Services			7,672,811	7,096,058	14,768,869
Operating Expenses			2,844,618	24,878	2,869,496
Operating Capital Outlay			140,504	279,500	420,004
Fixed Capital Outlay			30,600	11,719,598	11,750,198
Interagency Expenditures (Cooperative Funding)			321,125	54,766,678	55,087,803
Debt			-	-	-
Reserves - Emergency Response			-	-	-
TOTAL			20,587,719	73,915,104	94,502,823

WORKFORCE

Fiscal Years 2017-18, 2018-19, 2019-20, 2020-21, and 2021-22

WORKFORCE CATEGORY	Fiscal Year					Adopted to Preliminary Budget Comparison	
	Fiscal Year 2017-18 (Actual-Audited)	Fiscal Year 2018-19 (Actual-Audited)	Fiscal Year 2019-20 (Actual-Audited)	Fiscal Year 2020-21 (Current Amended)	Fiscal Year 2021-22 (Tentative)	Difference in \$ (Amended to Tentative)	Difference in % (Amended to Tentative)
Authorized Positions	101	100	100	100	100	-	0.0%
Contingent Worker	-	-	-	-	-	-	-
Other Personal Services	9	9	9	9	9	-	0.0%
Intern	-	-	-	-	-	-	-
Volunteer	-	-	-	-	-	-	-
TOTAL WORKFORCE	110	109	109	109	109	-	0.0%

Program Allocations

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

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

Program Allocations

- Subactivity 6.1.6 - Procurement/Contract Administration has had no funding for the past five years. The District does not use this subactivity and does not have dedicated staff for this purpose. Costs related to procurement are absorbed by Divisions.
- Subactivity 6.1.8 – Communications, has had no funding for the past five years due to a budgeting practice where all communication services under this subactivity are reported in Activity 5.2.
- Activity 6.2 - Computer/Computer Support has had no funding for the past five years due to a budgeting practice where all computer services under this activity have been moved to Subactivity 6.1.9.
- Activity 6.3 – Reserves has had no funding for the past five years. The District does not use this activity. If Reserves are used, they are reported in the activity or subactivity in which they are budgeted.

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

Program Allocations

Northwest Florida Water Management District
 NEW ISSUES - REDUCTION SUMMARY
 Fiscal Year 2021-22
 Tentative Budget -August 1, 2021

	1.0 Water Resources Planning and Monitoring	2.0 Acquisition, Restoration and Public Works	3.0 Operation and Maintenance of Lands and Works	4.0 Regulation	5.0 Outreach	6.0 District Management and Administration	TOTAL
Reductions							
Salaries and Benefits	267,425	68,000	294,440	14,741	0	0	644,606
Other Personal Services	23,035	1,979	13,671	274	0	0	38,959
Contracted Services	1,076,685	708,177	3,561,957	14,000	0	4,000	5,364,819
Operating Expenses	147,752	15,118	329,483	189,608	3,600	33,440	719,001
Operating Capital Outlay	34,020	252	167,180	3,360	0	2,184	206,996
Fixed Capital Outlay	0	2,120,773	1,500	0	0	0	2,122,273
Interagency Expenditures (Cooperative Funding)	62,827	7,201,128	0	0	0	0	7,263,955
Reserves - Emergency Response	0	0	0	0	0	0	0
	1,611,744	10,115,427	4,368,231	221,983	3,600	39,624	16,360,609

New Issues							
Salaries and Benefits	369,718	166,419	331,692	128,100	1,279	86,419	1,083,627
Other Personal Services	2,548	1,356	20,463	7,097	0	0	31,464
Contracted Services	965,717	594,922	2,852,415	26,896	0	17,481	4,457,431
Operating Expenses	63,632	248,627	65,798	21,679	1,100	10,878	411,714
Operating Capital Outlay	23,761	126	188,340	27,682	0	1,093	241,002
Fixed Capital Outlay	0	50,000	15,600	0	0	0	65,600
Interagency Expenditures (Cooperative Funding)	0	13,287,999	0	0	0	0	13,287,999
Reserves - Emergency Response	0	0	0	0	0	0	0
	1,425,376	14,349,449	3,474,308	211,454	2,379	115,871	19,578,837

	1.0 Water Resources Planning and Monitoring	2.0 Acquisition, Restoration and Public Works	3.0 Operation and Maintenance of Lands and Works	4.0 Regulation	5.0 Outreach	6.0 District Management and Administration	TOTAL
NET CHANGE							
Salaries and Benefits	102,293	98,419	37,252	113,359	1,279	86,419	439,021
Other Personal Services	(20,487)	(623)	6,792	6,823	0	0	(7,495)
Contracted Services	(110,968)	(113,255)	(709,542)	12,896	0	13,481	(907,388)
Operating Expenses	(84,120)	233,509	(263,685)	(167,929)	(2,500)	(22,562)	(307,287)
Operating Capital Outlay	(10,259)	(126)	21,160	24,322	0	(1,091)	34,006
Fixed Capital Outlay	0	(2,070,773)	14,100	0	0	0	(2,056,673)
Interagency Expenditures (Cooperative Funding)	(62,827)	6,086,871	0	0	0	0	6,024,044
Reserves - Emergency Response	0	0	0	0	0	0	0
	(186,368)	4,234,022	(893,923)	(10,529)	(1,221)	76,247	3,218,228

Program Allocations

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

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

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT PROGRAM BY EXPENDITURE CATEGORY

Fiscal Years 2017-18, 2018-19, 2019-20, 2020-21, and 2021-22

TENTATIVE BUDGET - Fiscal Year 2021-22

1.0 - Water Resources Planning and Monitoring

	Fiscal Year 2017-18 (Actual-Audited)	Fiscal Year 2018-19 (Actual-Audited)	Fiscal Year 2019-20 (Actual-Audited)	Fiscal Year 2020-21 (Current Amended)	Fiscal Year 2021-22 (Tentative)	Difference in \$ (Amended to Tentative)	Difference in % (Amended to Tentative)
Salaries and Benefits	\$ 1,894,772	\$ 2,012,236	\$ 1,994,396	\$ 2,038,196	\$ 2,140,489	\$ 102,293	5.0%
Other Personal Services	\$ 18,504	\$ 18,841	\$ 12,909	\$ 41,940	\$ 21,453	\$ (20,487)	-48.8%
Contracted Services	\$ 1,981,851	\$ 1,648,207	\$ 2,378,524	\$ 4,075,382	\$ 3,964,414	\$ (110,968)	-2.7%
Operating Expenses	\$ 275,865	\$ 274,620	\$ 276,415	\$ 612,970	\$ 528,850	\$ (84,120)	-13.7%
Operating Capital Outlay	\$ 105,504	\$ 208,755	\$ 153,068	\$ 135,970	\$ 125,711	\$ (10,259)	-7.5%
Fixed Capital Outlay	\$ -	\$ 8,638	\$ -	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ 50,000	\$ 50,000	\$ 50,000	\$ 132,827	\$ 70,000	\$ (62,827)	-47.3%
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL	\$ 4,326,496	\$ 4,221,297	\$ 4,865,312	\$ 7,037,285	\$ 6,850,917	\$ (186,368)	-2.6%

SOURCE OF FUNDS

Fiscal Year 2021-22

	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Salaries and Benefits	\$ -	\$ 26,792	\$ -	\$ 83,131	\$ 1,933,615	\$ 96,951	\$ 2,140,489
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ 21,453	\$ -	\$ 21,453
Contracted Services	\$ -	\$ 405,000	\$ -	\$ 500	\$ 1,738,914	\$ 1,820,000	\$ 3,964,414
Operating Expenses	\$ 5,843	\$ -	\$ -	\$ 53,180	\$ 463,027	\$ 6,800	\$ 528,850
Operating Capital Outlay	\$ 7,000	\$ 20,000	\$ -	\$ -	\$ 98,711	\$ -	\$ 125,711
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ 70,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 70,000
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interagency Transfers	\$ 26,322	\$ 21,536	\$ -	\$ 17,997	\$ 381,197	\$ 20,989	\$ 468,041
TOTAL	\$ 109,165	\$ 473,328	\$ -	\$ 154,808	\$ 4,636,917	\$ 1,944,740	\$ 7,318,958

RATE, OPERATING AND NON-OPERATING

Fiscal Year 2021-22

	Workforce	Rate (Salary without benefits)	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	24	\$ 1,496,201	\$ 2,136,312	\$ 4,177	\$ 2,140,489
Other Personal Services	2	\$ 19,875	\$ 21,453	\$ -	\$ 21,453
Contracted Services			\$ 3,834,414	\$ 130,000	\$ 3,964,414
Operating Expenses			\$ 518,850	\$ 10,000	\$ 528,850
Operating Capital Outlay			\$ 65,711	\$ 60,000	\$ 125,711
Fixed Capital Outlay			\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)			\$ 50,000	\$ 20,000	\$ 70,000
Debt			\$ -	\$ -	\$ -
Reserves - Emergency Response			\$ -	\$ -	\$ -
TOTAL			\$ 6,626,740	\$ 224,177	\$ 6,850,917

WORKFORCE

Fiscal Years 2017-18, 2018-19, 2019-20, 2020-21, and 2021-22

WORKFORCE CATEGORY	Fiscal Year					Difference in % (Amended to Tentative)	
	2017-18	2018-19	2019-20	2020-21	2021-22	Difference	% Change
Authorized Positions	22.0	24.0	24.0	24.0	24.0	0.0	0.0%
Contingent Worker	0.0	0.0	0.0	0.0	0.0	0.0	0.0%
Other Personal Services	1.5	1.5	1.5	1.5	1.5	0.0	0.0%
Intern	0.0	0.0	0.0	0.0	0.0	0.0	0.0%
Volunteer	0.0	0.0	0.0	0.0	0.0	0.0	0.0%
TOTAL WORKFORCE	23.5	25.5	25.5	25.5	25.5	0.0	0.0%

Program Allocations

REDUCTIONS - NEW ISSUES 1.0 Water Resources Planning and Monitoring Fiscal Year 2021-22 Tentative Budget -August 1, 2021

FY 2020-21 Budget (Current Amended)		25.50	\$ 7,037,285		
Reductions					
Issue	Description	Issue Amount	Workforce	Category Subtotal	Issue Narrative
Salaries and Benefits				267,425	
1	Salaries and benefits - MFLs	169,692			Adjusted for realignment of workloads due to completion of Wakulla Spring and Coastal Region II MFL evaluations
2	Salaries and benefits - FEMA	54,562			Realignment of staff hours between projects to better reflect workload
3	Salaries and benefits - Intergovernmental/Technical Assistance	18,172			Realignment of staff hours between projects to better reflect workload
4	Salaries and benefits - Other Water Resource Planning	12,970			Realignment of staff hours between projects to better reflect workload
5	Salaries and benefits - Monitoring/Data Collection	11,105			Realignment of staff hours between projects to better reflect workload
6	Salaries and benefits - Water Supply Planning	924			Realignment of staff hours between projects to better reflect workload
Other Personal Services				23,035	
7	Other personal services - Monitoring/Data Collection	13,963			Portion of Activity 120's budget reduced due to Resource Management Division's unfunding of two 0.5 FTE OPS positions
8	Other personal services - MFLs	8,363			Portion of Activity 112's budget reduced due to Resource Management Division's unfunding of two 0.5 FTE OPS positions
9	Other personal services - Other Water Resource Planning	473			Portion of Activity 113's budget reduced due to Resource Management Division's unfunding of two 0.5 FTE OPS positions
10	Other personal services - Intergovernmental/Technical Assistance	236			Portion of Activity 130's budget reduced due to Resource Management Division's unfunding of two 0.5 FTE OPS positions
Contracted Services				1,076,685	
11	Management Consultants - FEMA	635,000			Completion of FEMA project activities
12	Management Consultants - MFLs	370,000			Reduced to reflect MFL project activities and costs that vary among years
13	Other Contractual Services - IT MFLs	30,000			Completion of Aquarius database migration, offset by cost for iCloud services (see increases)
14	Other Contractual Services - IT Bureau	14,835			Completion of RISK Assessment
15	Data Processing; Laboratory Services - Monitoring/Data Collection	12,050			Discontinued funding for gauge adjusted radar data; reduced laboratory services based on actual expenditures
16	Legal Counsel - MFLs	9,000			Reduced to reflect completion of rule-making support
17	Legal Counsel - Other Water Resources Planning	4,300			Reallocated to Activity 230 based on planned workload.
18	Laboratory Services - MFLs	1,500			Reduced based on actual expenditures
Operating Expenses				147,752	
19	Computer Software - IT MFLs	65,500			Updated software costs associated with Aquarius Database
20	Travel; R&M Equipment, Vehicles, and Watercraft; Postage; Rental Equipment; Fuel & Lubricants; Supplies; Training - Monitoring/Data Collection	33,465			Realignment of budgeted expenses based on historical expenditures
21	Travel; Postage; Rental Equipment; R&M Watercraft and Equipment; Legal Ads; Laboratory, Safety, Field & Technical Supplies; Training - MFLs	21,600			Realignment of budgeted expenses based on historical expenditures
22	Travel, Training, and Office Supplies - FEMA	9,500			Realignment of charges between FEMA projects; reduced costs based on actual expenses
23	Travel and Training - IT Bureau	4,822			Align with prior year expenditures
24	Computer Software - IT Bureau	4,538			Reduction due to previous years Citrix license purchase
25	Training; Postage; Rental Equipment - Other Water Resource Planning	3,937			Reduced based on actual expenditures and to reflect revised training plan
26	On-Line Data Services, R&M of Servers - IT Bureau	3,540			Align with prior year expenditures
27	Travel, Continuing Education - Water Supply Planning	850			Align with prior year expenditures
Operating Capital Outlay				34,020	
28	Metering/Gaging & Test Equipment - Monitoring/Data Collection	31,500			Reduced due to nonrecurring purchase made in FY 2020-21
29	Computer hardware - IT Bureau	2,520			Align with prior year expenditures
Interagency Expenditures (Cooperative Funding)				62,827	
30	Grant & Aids - Water Supply Planning	50,000			Moved to Activity 222
31	Grant & Aids - ACF Coordination	12,827			Reduced funding required for Apalachicola watershed assistance
TOTAL REDUCTIONS			0.00	\$ 1,611,744	

Program Allocations

New Issues					
Issue	Description	Issue Amount	Workforce	Category Subtotal	Issue Narrative
Salaries and Benefits				369,718	
1	Salaries and benefits - MFLs	134,871			Increased effort for Jackson Blue Spring, Gainer Spring Group, and Williford and Sylvan Spring Groups
2	Salaries and benefits - Monitoring/Data Collection	90,495			Realigned based on historical expenditures and planned workloads
3	Salaries and benefits - Water Supply Planning	55,705			Realignment to support cyclic water supply assessment and new alternative water supply grant program
4	Salaries and benefits - Other WR Planning	48,192			Increased emphasis on interagency coordination to support project development
5	Salaries and benefits - FEMA	35,160			Realignment between projects to better reflect workload; adjustment in compensated absences
6	Salaries and benefits - IT Bureau	5,295			Health insurance and FRS rate adjustments, annualized prior year salary adjustments
Other Personal Services				2,548	
7	Other personal services - MFLs	2,267			Hourly rate increase to \$13/hr for OPS position
8	Other personal services - IT Bureau	281			Hourly rate increase to \$13/hr for OPS position
Contracted Services				965,717	
9	Management Consultants - MFLs	565,000			Increased to reflect MFL project activities and costs that vary among years
10	Data Collection and Reporting - Monitoring/Data Collection	149,690			Increased costs associated with nutrient loading analysis in BMAP basins
11	Management Consultants - FEMA	130,000			Realignment of budget between projects to reflect workload and new FEMA projects initiated
12	Management Consultants - Water Supply Planning	100,000			Support for Water Supply Assessment update
13	Contract Well Drillers; Laboratory Services; Legal Counsel - Monitoring/Data Collection	21,027			Increased costs associated with USGS monitoring of Lost Creek
Operating Expenses				63,632	
14	Cloud/SAS Subscription - IT Bureau	22,000			Increase due to cloud migration subscription for Aquarius
15	Field & Technical Supplies; Tires & Tubes; GPS Tracking; Licenses & Certificates - Monitoring/Data Collection	21,324			Realignment of budgeted expenses based on historical expenditures and projected workloads
16	R&M Software - IT Bureau	10,689			Increase due the purchase of CheckPoint Firewall, Drone Deploy, DocuSign and MFA. Increase in maintenance and support cost for Citrix, Kronos, and web page hosting
17	Computer Equipment - IT Bureau	5,468			Increase due to PC replacement schedule
18	Travel and Office Supplies - FEMA	2,200			Realignment of charges between FEMA projects
19	Fuel & Lubricants and Communications - MFLs	1,800			Realignment of budgeted expenses based on historical expenditures and projected workloads
20	R&M Copiers - IT Bureau	151			Align with prior year expenditures
Operating Capital Outlay				23,761	
21	Metering/Gaging Equipment - MFLs	20,000			Increased budget based on planned expenditures for monitoring equipment
22	Trucks - Monitoring/Data Collection	2,000			Increased budget for replacement of hydrologic data services truck
23	Printers & Related Hardware - IT Bureau	1,261			Increase due to printer replacement
24	Computer Hardware - IT MFL	500			Reflects cost increases for computer hardware
Interagency Expenditures (Cooperative Funding)				-	
TOTAL NEW ISSUES			0.00	\$ 1,425,376	
1.0 Water Resources Planning and Monitoring					
Total Workforce and Tentative Budget for FY 2021-22			25.50	\$ 6,850,917	

Program Allocations

Changes and Trends

The development of MFLs, data collection, water supply planning, and technical support for floodplain management and mapping are the primary activities in this program. Increases in Contracted Services from FY 2017-18 to FY 2019-20 are largely due to requirements for the FEMA Risk MAP program, including scope development and development of preliminary and final study products. The decrease in Other Personal Services between FY 2017-18 and FY 2019-20 is associated with partial-year vacancies in 0.5 FTE positions. Operating Capital Outlay fluctuations are driven by metering/gaging and test equipment purchases as well as high-performance computing system support used to develop complex groundwater flow models. The increasing trend in Salaries and Benefits between FY 2017-18 and FY 2019-20 is largely due to increasing staff resources for data collection to support the MFL program. Additional increases in Salaries and Benefits during this timeframe were to complete an update to the Region II RWSP and to initiate an update to the districtwide Water Supply Assessment.

Budget Variances

This activity's FY 2021-22 Tentative Budget is \$186,368 (2.6 percent) lower than the FY 2020-21 Amended Budget. The increase in Salaries and Benefits of \$102,293 (5.0 percent) is primarily due to funding a Hydrologist position to assist with data management in support of the MFL program. Details provided in the new and reduction issue charts for Salaries and Benefits reflect more of the technical adjustments between activities and across programs regarding mainly workload and retirement and health insurance changes. The reduction in Other Personal Services of \$21,453 (48.8 percent) reflects removal of budget for two 0.5 FTE positions that will remain vacant in FY 2021-22. The reduction in Contracted Services of \$110,968 (2.7 percent), is primarily from the completion of FEMA and MFL project activities. The reduction of \$84,120 (13.7 percent) in Operating Expenses is due to lower software and cloud services costs for the Aquarius database migration than previously estimated and lower anticipated expenses for field data collection activities. Interagency Expenditures (Grants) decreases by \$62,827 (47.3 percent) and is the result of transferring \$50,000 to Grants in Subactivity 2.2.2 to increase availability of funds for WSDAGs and removing the remaining amount from the budget previously set aside for Apalachicola watershed assistance.

Major Budget Items

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

- Salaries and Benefits, \$2,140,489 (25.5 FTE)
- Contracted Services, \$3,964,414:
 - Subactivity 1.1.1 Water Supply Planning, \$101,000
 - Subactivity 1.1.2 MFLs, \$1,298,500
 - Activity 1.2 Research, Data Collection, Analysis and Monitoring, \$667,600
 - Activity 1.3 Technical Assistance, \$1,820,000

Program Allocations

- Operating Expenses, \$528,850:
 - Activity 1.2 Research, Data Collection, Analysis and Monitoring, \$147,793
 - Activity 1.5 Technology and Information Services, \$290,889

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

Program Allocations

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

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

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT

ACTIVITY BY EXPENDITURE CATEGORY

Fiscal Years 2017-18, 2018-19, 2019-20, 2020-21, and 2021-22

TENTATIVE BUDGET - Fiscal Year 2021-22

1.1 - District Water Management Planning

	Fiscal Year 2017-18 (Actual-Audited)	Fiscal Year 2018-19 (Actual-Audited)	Fiscal Year 2019-20 (Actual-Audited)	Fiscal Year 2020-21 (Current Amended)	Fiscal Year 2021-22 (Tentative)	Difference in \$ (Amended to Tentative)	Difference in % (Amended to Tentative)
Salaries and Benefits	\$ 1,032,191	\$ 1,164,117	\$ 1,241,713	\$ 1,253,852	\$ 1,292,034	\$ 38,182	3.0%
Other Personal Services	\$ 12,689	\$ 10,330	\$ (24)	\$ 24,190	\$ 17,621	\$ (6,569)	-27.2%
Contracted Services	\$ 581,642	\$ 446,054	\$ 702,116	\$ 1,121,300	\$ 1,401,500	\$ 280,200	25.0%
Operating Expenses	\$ 38,647	\$ 28,183	\$ 38,110	\$ 107,455	\$ 82,868	\$ (24,587)	-22.9%
Operating Capital Outlay	\$ 30,538	\$ 8,357	\$ 23,142	\$ 10,000	\$ 30,000	\$ 20,000	200.0%
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ 50,000	\$ 50,000	\$ 50,000	\$ 132,827	\$ 70,000	\$ (62,827)	-47.3%
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL	\$ 1,745,707	\$ 1,707,041	\$ 2,055,057	\$ 2,649,624	\$ 2,894,023	\$ 244,399	9.2%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2021-22	\$ 70,000	\$ 473,328	\$ -	\$ -	\$ 2,634,222	\$ -	\$ 3,177,550

OPERATING AND NON-OPERATING

Fiscal Year 2021-22

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 1,292,034	\$ -	\$ 1,292,034
Other Personal Services	\$ 17,621	\$ -	\$ 17,621
Contracted Services	\$ 1,401,500	\$ -	\$ 1,401,500
Operating Expenses	\$ 82,868	\$ -	\$ 82,868
Operating Capital Outlay	\$ 10,000	\$ 20,000	\$ 30,000
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ 50,000	\$ 20,000	\$ 70,000
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 2,854,023	\$ 40,000	\$ 2,894,023

Program Allocations

Changes and Trends

The changes and trends for this activity reflect continuing efforts to develop MFLs for northwest Florida; cyclical updates to the WSA and Region II RWSP; watershed planning in support of the state's Gulf of Mexico restoration effort; and project planning in support of other restoration efforts. Annual changes in Salaries and Benefits and Other Personal Services reflect prioritization of staff resources to develop MFLs and support updates to the Region II RWSP and WSA, offset by decreases in Other Water Resource Planning, based on the programmatic realignments and cyclical work noted previously. After personnel costs, the Contracted Services category makes up the next largest portion of this activity's budget. Between FY 2017-18 and FY 2019-20, this category's increase largely reflects data collection, hydrologic modeling and analyses, scientific peer reviews, and other Contracted Services needed to support MFL technical assessments.

Budget Variances

This activity's FY 2021-22 Tentative Budget is \$244,399 (9.2 percent) higher than the FY 2020-21 Amended Budget. This increase is mainly reflected in the \$280,200 (25.0 percent) added to Contracted Services to support the MFL technical assessments for Jackson Blue Spring, Gainer Spring Group, Williford Spring Group, Sylvan Spring Group, and the Floridan aquifer in coastal Bay County, and 2023 Water Supply Assessment population estimation. Other increases are in Salaries and Benefits of \$38,182 (3.0 percent) for planning support for implementation of a state-supported grant program for alternative water supply development and staff training, development, and administrative tasks; and Operating Capital Outlay of \$20,000 (200.0 percent) for equipment for performing streamflow measurements to support MFL evaluations. Categories with decreases include Interagency Expenditures of \$62,827 (47.3 percent), Operating Expenses of \$24,587 (22.9 percent), and Other Personal Services of \$6,569 (27.2 percent). The Interagency Expenditures category decrease reflects a transfer of funds to Subactivity 2.2.2 and prior expenditure of non-recurring funds in Subactivity 1.1.3. The decrease in Operating Expenses is largely due to lower planned expenses for MFL data collection, and the decrease in Other Personal Services is associated with an 0.5 FTE position unfunded in FY 2021-22.

Major Budget Items

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

Program Allocations

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

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

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT

SUBACTIVITY BY EXPENDITURE CATEGORY

Fiscal Years 2017-18, 2018-19, 2019-20, 2020-21, and 2021-22

TENTATIVE BUDGET - Fiscal Year 2021-22

1.1.1 - Water Supply Planning

	Fiscal Year 2017-18 (Actual-Audited)	Fiscal Year 2018-19 (Actual-Audited)	Fiscal Year 2019-20 (Actual-Audited)	Fiscal Year 2020-21 (Current Amended)	Fiscal Year 2021-22 (Tentative)	Difference in \$ (Amended to Tentative)	Difference in % (Amended to Tentative)
Salaries and Benefits	\$ 128,116	\$ 106,255	\$ 113,434	\$ 74,806	\$ 129,587	\$ 54,781	73.2%
Other Personal Services	\$ 4,463	\$ 4,088	\$ -	\$ -	\$ -	\$ -	
Contracted Services	\$ 2,340	\$ 50,402	\$ 640	\$ 1,000	\$ 101,000	\$ 100,000	10000.0%
Operating Expenses	\$ 1,607	\$ 1,694	\$ 172	\$ 1,150	\$ 300	\$ (850)	-73.9%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ 50,000	\$ -	\$ (50,000)	-100.0%
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 136,525	\$ 162,439	\$ 114,246	\$ 126,956	\$ 230,887	\$ 103,931	81.9%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	Fiscal Year 2021-22	\$ -	\$ -	\$ -	\$ -	\$ 258,941	\$ -

OPERATING AND NON-OPERATING

Fiscal Year 2021-22

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 129,587	\$ -	\$ 129,587
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 101,000	\$ -	\$ 101,000
Operating Expenses	\$ 300	\$ -	\$ 300
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 230,887	\$ -	\$ 230,887

Program Allocations

Changes and Trends

Expenditures for water supply planning vary over five-year cycles to reflect statutory requirements for updating water supply assessments and regional water supply plans. Variances in Salaries and Benefits, Other Personal Services, Contracted Services, and Operating Expenses between FY 2017-18 and FY 2019-20 reflect completion of updates for the districtwide WSA and Region II RWSP in 2018 and 2019, respectively.

Budget Variances

This subactivity's FY 2021-22 Tentative Budget is \$103,931 (81.9 percent) higher than the FY 2020-21 Amended Budget. This primarily reflects the \$100,000 (10,000.0 percent) increase in Contracted Services for management consultants to assist with the next districtwide WSA update. Salaries and Benefits increases by \$54,781 (73.2 percent) also in support of initiating the next districtwide WSA update and to provide planning support for implementation of a state-supported grant program for alternative water supply development. Decreases are in Interagency Expenditures of \$50,000 (100 percent) as these funds were moved to Subactivity 2.2.2 for water supply development assistance and in Operating Expenses of \$850 (73.9 percent) related to less need for travel and continued education registration costs.

Major Budget Items

The major budget item for this subactivity is:

- Salaries and Benefits, \$129,587

Program Allocations

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

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

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT SUBACTIVITY BY EXPENDITURE CATEGORY

Fiscal Years 2017-18, 2018-19, 2019-20, 2020-21, and 2021-22

TENTATIVE BUDGET - Fiscal Year 2021-22

1.1.2 - Minimum Flows and Levels

	Fiscal Year 2017-18 (Actual-Audited)	Fiscal Year 2018-19 (Actual-Audited)	Fiscal Year 2019-20 (Actual-Audited)	Fiscal Year 2020-21 (Current Amended)	Fiscal Year 2021-22 (Tentative)	Difference in \$ (Amended to Tentative)	Difference in % (Amended to Tentative)
Salaries and Benefits	\$ 444,218	\$ 562,438	\$ 638,966	\$ 715,996	\$ 681,175	\$ (34,821)	-4.9%
Other Personal Services	\$ 498	\$ 2,871	\$ (24)	\$ 23,717	\$ 17,621	\$ (6,096)	-25.7%
Contracted Services	\$ 577,712	\$ 394,812	\$ 696,816	\$ 1,114,000	\$ 1,298,500	\$ 184,500	16.6%
Operating Expenses	\$ 21,836	\$ 14,202	\$ 25,173	\$ 82,050	\$ 62,250	\$ (19,800)	-24.1%
Operating Capital Outlay	\$ 30,538	\$ 8,357	\$ 23,142	\$ 10,000	\$ 30,000	\$ 20,000	200.0%
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 1,074,802	\$ 982,681	\$ 1,384,073	\$ 1,945,763	\$ 2,089,546	\$ 143,783	7.4%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	Fiscal Year 2021-22	\$ -	\$ 473,328	\$ -	\$ -	\$ 1,767,500	\$ -

OPERATING AND NON-OPERATING

Fiscal Year 2021-22

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 681,175	\$ -	\$ 681,175
Other Personal Services	\$ 17,621	\$ -	\$ 17,621
Contracted Services	\$ 1,298,500	\$ -	\$ 1,298,500
Operating Expenses	\$ 62,250	\$ -	\$ 62,250
Operating Capital Outlay	\$ 10,000	\$ 20,000	\$ 30,000
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 2,069,546	\$ 20,000	\$ 2,089,546

Program Allocations

Changes and Trends

Numerous projects in varying stages of progress are ongoing in the MFL program. Salaries and Benefits increased from FY 2017-18 to FY 2019-20 as the MFL program moved a larger proportion of data collection activities in-house, which has proven to be more cost effective than contracting these services. In FY 2019-20, MFL development was underway for eight waterbodies including three Outstanding Florida Springs: Wakulla Spring, Jackson Blue Spring, and the Gainer Spring Group. Contracted Services for hydrologic modeling and analyses to support MFL technical assessments have increased during this period. Between FY 2017-18 and FY 2019-20, Other Personal Services decreased by \$522 due to a short-term vacancy in an 0.5 FTE position. Also, during this three-year period, the increase in Operating Expenses (15.28 percent) and the decrease in Operating Capital Outlay (24.22 percent) reflect year-to-year variations in equipment needs and the realignment of funds between Activity 1.2 and Subactivity 1.1.2 as the MFL program has developed.

Budget Variances

This subactivity's FY 2021-22 Tentative Budget is \$143,783 (7.4 percent) higher than the FY 2020-21 Amended Budget. This is due to the increases in Contracted Services of \$184,500 (16.6 percent) and Other Capital Outlay of \$20,000 (200.0 percent) offset by reductions in Salaries and Benefits of \$34,821 (4.9 percent), Other Personal Services of \$6,096 (25.7 percent), and Operating Expenses of \$19,800 (24.1 percent). The increase in Contracted Services reflects planned surveying and hydrologic modeling tasks to support MFL development for Jackson Blue Spring, and the Gainer Spring Group, Williford Spring Group, and Sylvan Spring Group, while the increase in Operating Capital Outlay reflects the purchase of equipment for MFL streamflow measurements. Decreases in personnel costs and the Operating Expense category reflect the completion of two large MFL projects in early FY 2020-21.

Major Budget Items

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

- Salaries and Benefits, \$681,175
- Contracted Services, \$1,298,500
 - Jackson Blue Spring MFL, \$405,000
 - Coastal Bay Florida Aquifer MFL, \$385,000
 - Gainer Spring Group, Sylvan Spring Group, and Williford Spring Group MFL, \$355,000
 - Wakulla Springs MFL, \$100,000

Program Allocations

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

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

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT SUBACTIVITY BY EXPENDITURE CATEGORY

Fiscal Years 2017-18, 2018-19, 2019-20, 2020-21, and 2021-22

TENTATIVE BUDGET - Fiscal Year 2021-22

1.1.3 - Other Resource Planning

	Fiscal Year 2017-18 (Actual-Audited)	Fiscal Year 2018-19 (Actual-Audited)	Fiscal Year 2019-20 (Actual-Audited)	Fiscal Year 2020-21 (Current Amended)	Fiscal Year 2021-22 (Tentative)	Difference in \$ (Amended to Tentative)	Difference in % (Amended to Tentative)
Salaries and Benefits	\$ 459,857	\$ 495,424	\$ 489,313	\$ 463,050	\$ 481,272	\$ 18,222	3.9%
Other Personal Services	\$ 7,728	\$ 3,370	\$ -	\$ 473	\$ -	\$ (473)	-100.0%
Contracted Services	\$ 1,590	\$ 840	\$ 4,660	\$ 6,300	\$ 2,000	\$ (4,300)	-68.3%
Operating Expenses	\$ 15,205	\$ 12,287	\$ 12,764	\$ 24,255	\$ 20,318	\$ (3,937)	-16.2%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ 50,000	\$ 50,000	\$ 50,000	\$ 82,827	\$ 70,000	\$ (12,827)	-15.5%
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL	\$ 534,380	\$ 561,921	\$ 556,738	\$ 576,905	\$ 573,590	\$ (3,315)	-0.6%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2021-22	\$ 70,000	\$ -	\$ -	\$ -	\$ 607,781	\$ -	\$ 677,781

OPERATING AND NON-OPERATING

Fiscal Year 2021-22

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 481,272	\$ -	\$ 481,272
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 2,000	\$ -	\$ 2,000
Operating Expenses	\$ 20,318	\$ -	\$ 20,318
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ 50,000	\$ 20,000	\$ 70,000
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 553,590	\$ 20,000	\$ 573,590

Program Allocations

Changes and Trends

This activity consists mostly of District staff time in support of water resource administration, planning, assessments, and studies. An increase in Salaries and Benefits expenditures between FY 2017-18 and FY 2019-20 reflects greater staff resources required to support other water resource planning efforts. The decrease in Other Personal Services during this same time period reflects the movement of OPS staff resources to support other programs and progress toward completion of watershed grant-funded activities. Operating Expenses and Contracted Services vary year-to-year depending on new watershed initiatives and changes in Program 2.0 activities.

Budget Variances

This subactivity's FY 2021-22 Tentative Budget is \$3,315 (0.6 percent) lower than the FY 2020-21 Amended Budget. The variance is mostly the net of \$18,222 (3.9 percent) more in Salaries and Benefits for the shared staffing cost, offset by reductions in Operating Expenses of \$3,937 (16.2 percent) from general cost saving reductions, in Contracted Services of \$4,300 (68.3 percent) due to reallocation of legal counsel budget to other activities, and in Interagency Expenditures of \$12,827 (15.5 percent) by removing budget previously set aside for Apalachicola watershed assistance.

Major Budget Items

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

- Salaries and Benefits, \$481,272

Program Allocations

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

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

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT

ACTIVITY BY EXPENDITURE CATEGORY

Fiscal Years 2017-18, 2018-19, 2019-20, 2020-21, and 2021-22

TENTATIVE BUDGET - Fiscal Year 2021-22

1.2 - Research, Data Collection, Analysis and Monitoring

	Fiscal Year 2017-18 (Actual-Audited)	Fiscal Year 2018-19 (Actual-Audited)	Fiscal Year 2019-20 (Actual-Audited)	Fiscal Year 2020-21 (Current Amended)	Fiscal Year 2021-22 (Tentative)	Difference in \$ (Amended to Tentative)	Difference in % (Amended to Tentative)
Salaries and Benefits	\$ 472,693	\$ 434,485	\$ 432,964	\$ 376,223	\$ 455,613	\$ 79,390	21.1%
Other Personal Services	\$ 5,816	\$ 7,112	\$ 10,033	\$ 13,963	\$ -	\$ (13,963)	-100.0%
Contracted Services	\$ 139,478	\$ 147,026	\$ 133,096	\$ 508,933	\$ 667,600	\$ 158,667	31.2%
Operating Expenses	\$ 68,490	\$ 76,078	\$ 62,626	\$ 159,934	\$ 147,793	\$ (12,141)	-7.6%
Operating Capital Outlay	\$ 44,916	\$ 89,361	\$ 71,777	\$ 86,500	\$ 57,000	\$ (29,500)	-34.1%
Fixed Capital Outlay	\$ -	\$ 8,638	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 731,391	\$ 762,700	\$ 710,496	\$ 1,145,553	\$ 1,328,006	\$ 182,453	15.9%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2021-22	\$ 39,165	\$ -	\$ -	\$ 154,808	\$ 1,232,671	\$ -	\$ 1,426,644

OPERATING AND NON-OPERATING

Fiscal Year 2021-22

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 455,613	\$ -	\$ 455,613
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 667,600	\$ -	\$ 667,600
Operating Expenses	\$ 137,793	\$ 10,000	\$ 147,793
Operating Capital Outlay	\$ 17,000	\$ 40,000	\$ 57,000
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 1,278,006	\$ 50,000	\$ 1,328,006

Program Allocations

Changes and Trends

The decrease in Salaries and Benefits between FY 2017-18 and FY 2019-20 reflects a reallocation of staff resources to MFL data collection efforts under Subactivity 1.1.2. Other Personal Services increased between FY 2017-18 and FY 2019-20 due to increased needs for data entry associated with an expanded monitoring network. The decrease in Contracted Services in FY 2019-20 is due lower costs for monitor well repair and rehabilitation in FY 2019-20 compared to prior years. Operating Expenses reflect year to year variability in staff travel, fuel costs, repair and maintenance costs for vehicles and equipment associated with data collection. The increase in Operating Capital Outlay in FY 2018-19 is associated with a lab updates with the increase in FY 2019-20 being due to additional purchases for metering/gaging equipment.

Budget Variances

This activity's FY 2021-22 Tentative Budget is \$182,453 (15.9 percent) higher than the FY 2020-21 Amended Budget. This change is primarily attributable to increases in Salaries and Benefits of \$79,390 (21.1 percent) based on planned data collection activities and in Contracted Services of \$158,667 (31.2 percent) for enhanced surface water and water quality data collection, monitor well repair and rehabilitation, and monitoring of an additional surface water station by the USGS. Decreases are in Other Personal Services by \$13,963 (100.0 percent) due to an 0.5 FTE OPS position being unfunded in FY 2021-22; Operating Expenses by \$12,141 (7.6 percent) from reducing budget to align with prior year's expenses; and Operating Capital Outlay by \$29,500 (34.1 percent) through the removal of budget due to non-recurring purchases made in FY 2020-21.

Major Budget Items

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

- Salaries and Benefits, \$455,613
- Contracted Services, \$667,600
 - Data collection and monitoring; including funding for USGS monitoring, \$622,350
- Operating Expenses, \$147,793
 - Field and technical supplies, \$72,762
 - Staff travel, \$19,250
 - Fuel and lubricants, \$17,600
 - Repair and maintenance for field equipment, vehicles, watercraft, \$11,950

Program Allocations

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

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

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT

ACTIVITY BY EXPENDITURE CATEGORY

Fiscal Years 2017-18, 2018-19, 2019-20, 2020-21, and 2021-22

TENTATIVE BUDGET - Fiscal Year 2021-22

1.3 - Technical Assistance

	Fiscal Year 2017-18 (Actual-Audited)	Fiscal Year 2018-19 (Actual-Audited)	Fiscal Year 2019-20 (Actual-Audited)	Fiscal Year 2020-21 (Current Amended)	Fiscal Year 2021-22 (Tentative)	Difference in \$ (Amended to Tentative)	Difference in % (Amended to Tentative)
Salaries and Benefits	\$ 213,011	\$ 237,077	\$ 160,477	\$ 219,651	\$ 199,077	\$ (20,574)	-9.4%
Other Personal Services	\$ -	\$ -	\$ -	\$ 236	\$ -	\$ (236)	-100.0%
Contracted Services	\$ 1,224,242	\$ 1,037,698	\$ 1,467,037	\$ 2,325,000	\$ 1,820,000	\$ (505,000)	-21.7%
Operating Expenses	\$ 3,432	\$ 3,100	\$ 273	\$ 14,600	\$ 7,300	\$ (7,300)	-50.0%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 1,440,685	\$ 1,277,876	\$ 1,627,787	\$ 2,559,487	\$ 2,026,377	\$ (533,110)	-20.8%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2021-22	\$ -	\$ -	\$ -	\$ -	\$ 124,735	\$ 1,944,740	\$ 2,069,475

OPERATING AND NON-OPERATING

Fiscal Year 2021-22

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 199,077	\$ -	\$ 199,077
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 1,690,000	\$ 130,000	\$ 1,820,000
Operating Expenses	\$ 7,300	\$ -	\$ 7,300
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 1,896,377	\$ 130,000	\$ 2,026,377

Program Allocations

Changes and Trends

Expenditures for this activity have varied over the last five years due to changes in FEMA projects, regional priorities, and related work plans. Funding reflects carryforward of previously awarded FEMA funds for multi-year projects as well as new tasks for Risk MAP efforts. Budget category variations across fiscal years reflect cyclical work and completion of work plan activities. Most of the decrease in FY 2019-20 for Salaries and Benefits is due to shifts in project workload for multi-year FEMA projects. The growth in Contracted Services expenditures reflect shifts in FEMA work activities including initiation of new project tasks in the St. Andrew-St. Joseph Bay watershed, Choctawhatchee Bay watershed, Escambia River watershed, and Apalachee Bay/St. Marks River watershed. The decrease in Operating Expenses in FY 2019-20 reflects reduced staff travel due to COVID-19 travel restrictions and associated continuing education/training/conference cancellations or move to a virtual platform at no-cost.

Budget Variances

This activity's FY 2021-22 Tentative Budget is \$533,110 (20.8 percent) lower than the FY 2020-21 Amended Budget. All categories are reduced, the largest reduction being in Contracted Services of \$505,000 (21.7 percent) to reflect the removal of excess budget for FEMA-related work tasks including base level engineering analysis, Risk MAP project scope development, and community outreach. The other major reduction is reflected in Salaries and Benefits of \$20,574 (9.4 percent) due to completion of several FEMA projects and therefore redirection of staff time to other program areas such as Activities 1.2 and 2.3.

Major Budget Items

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

- Salaries and Benefits, \$199,077
- Contracted Services, \$1,820,000
 - Base level engineering, \$300,000
 - Lower Choctawhatchee Watershed, \$200,000
 - St. Andrew-St. Joseph bays, \$150,000
 - Escambia Watershed, \$150,000
 - Apalachee Bay/St. Marks Watershed, \$150,000
 - Pea Watershed, \$100,000
 - FEMA funding for FY 2020-21, \$100,000

Program Allocations

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

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

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT

ACTIVITY BY EXPENDITURE CATEGORY

Fiscal Years 2017-18, 2018-19, 2019-20, 2020-21, and 2021-22

TENTATIVE BUDGET - Fiscal Year 2021-22

1.5 - Technology and Information Services

	Fiscal Year 2017-18 (Actual-Audited)	Fiscal Year 2018-19 (Actual-Audited)	Fiscal Year 2019-20 (Actual-Audited)	Fiscal Year 2020-21 (Current Amended)	Fiscal Year 2021-22 (Tentative)	Difference in \$ (Amended to Tentative)	Difference in % (Amended to Tentative)
Salaries and Benefits	\$ 176,877	\$ 176,556	\$ 159,243	\$ 188,470	\$ 193,765	\$ 5,295	2.8%
Other Personal Services	\$ -	\$ 1,400	\$ 2,900	\$ 3,551	\$ 3,832	\$ 281	7.9%
Contracted Services	\$ 36,490	\$ 17,429	\$ 76,275	\$ 120,149	\$ 75,314	\$ (44,835)	-37.3%
Operating Expenses	\$ 165,296	\$ 167,259	\$ 175,406	\$ 330,981	\$ 290,889	\$ (40,092)	-12.1%
Operating Capital Outlay	\$ 30,051	\$ 111,036	\$ 58,150	\$ 39,470	\$ 38,711	\$ (759)	-1.9%
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 408,713	\$ 473,680	\$ 471,973	\$ 682,621	\$ 602,511	\$ (80,110)	-11.7%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2021-22	\$ -	\$ -	\$ -	\$ -	\$ 645,289	\$ -	\$ 645,289

OPERATING AND NON-OPERATING

Fiscal Year 2021-22

	Operating	Non-operating	TOTAL
Salaries and Benefits	\$ 189,588	\$ 4,177	\$ 193,765
Other Personal Services	\$ 3,832	\$ -	\$ 3,832
Contracted Services	\$ 75,314	\$ -	\$ 75,314
Operating Expenses	\$ 290,889	\$ -	\$ 290,889
Operating Capital Outlay	\$ 38,711	\$ -	\$ 38,711
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 598,334	\$ 4,177	\$ 602,511

Program Allocations

Changes and Trends

The IT budget has been distributed across program areas to share in the cost of recurring IT-related expenses, e.g., licensing, software maintenance, and IT staff time. IT has been in a support mode, maintaining technology that provides solutions to meet the business needs of the organization and replacing legacy systems with industry standard technology. Hardware and software are maintained or replaced as needed to ensure capacity, performance, and adherence to support requirements.

Historically, personnel costs in the IT Bureau have fluctuated due to turnover, health and retirement rate increases, as well as employees' health insurance selection changes. The reduction in FY 2019-20 is mostly due to attrition. The Contracted Services category has also varied with the drop in FY 2018-19 resulting from an infrastructure analysis concluding in FY 2017-18. Increases in Contracted Services during FY 2019-20 and FY 2020-21 are associated with an analysis of migrating District hydrologic and water quality databases to the Aquarius database platform, with a decrease in FY 2021-22 due to planned completion of the migration. Fluctuation in Operating Capital Outlay costs have been due primarily to non-recurring purchases, including servers, digital storage upgrades, and electronic portable devices for field staff, as well as a hydrologic modeling system bought in FY 2018-19.

Budget Variances

This activity's FY 2021-22 Tentative Budget is \$80,110 (11.7 percent) lower than the FY 2020-21 Amended Budget. The two drivers for this reduction are decreases in Contracted Services of \$44,835 (37.3 percent) from reduced costs of the Oracle to MSSQL database migration and completion of a security assessment, and in Operating Expenses of \$40,092 (12.1 percent) due to reductions in computer software, continuing education, staff travel and travel for training for GIS and IT, on-line data services, and repair and maintenance of servers. Operating Capital Outlay also decreases by \$759 (1.9 percent) due to the purchase of computer hardware in FY 2020-21. Increases are in personnel costs. They include an increase in Salaries and Benefits of \$5,295 (2.8 percent) to reflect estimated higher retirement and health insurance rates and employee selections for higher health insurance coverages, as well as in Other Personal Services (OPS) of \$281 (7.9 percent) due to an hourly wage increase for the OPS GIS Analyst position.

Major Budget Items

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

- Salaries and Benefits, \$193,765
- Operating Expenses, \$290,889
 - Software maintenance services, \$121,125
 - Computer equipment, \$38,297
 - Server maintenance services, \$16,387
 - Ethernet charges, \$15,630
 - Computer software, \$11,462

Program Allocations

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

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

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT PROGRAM BY EXPENDITURE CATEGORY

Fiscal Years 2017-18, 2018-19, 2019-20, 2020-21, and 2021-22
TENTATIVE BUDGET - Fiscal Year 2021-22

2.0 - Land Acquisition, Restoration and Public Works

	Fiscal Year 2017-18 (Actual-Audited)	Fiscal Year 2018-19 (Actual-Audited)	Fiscal Year 2019-20 (Actual-Audited)	Fiscal Year 2020-21 (Current Amended)	Fiscal Year 2021-22 (Tentative)	Difference in \$ (Amended to Tentative)	Difference in % (Amended to Tentative)
Salaries and Benefits	\$ 653,513	\$ 649,829	\$ 680,079	\$ 800,227	\$ 898,646	\$ 98,419	12.3%
Other Personal Services	\$ 6,910	\$ 4,012	\$ 11,506	\$ 3,507	\$ 2,884	\$ (623)	-17.8%
Contracted Services	\$ 658,973	\$ 759,110	\$ 1,296,804	\$ 6,829,292	\$ 6,716,037	\$ (113,255)	-1.7%
Operating Expenses	\$ 26,401	\$ 260,920	\$ 153,442	\$ 175,435	\$ 408,944	\$ 233,509	133.1%
Operating Capital Outlay	\$ 60,517	\$ 43,326	\$ 6,300	\$ 2,646	\$ 2,520	\$ (126)	-4.8%
Fixed Capital Outlay	\$ 719,767	\$ 1,144,564	\$ 1,832,671	\$ 13,790,371	\$ 11,719,598	\$ (2,070,773)	-15.0%
Interagency Expenditures (Cooperative Funding)	\$ 8,713,954	\$ 6,760,595	\$ 2,949,655	\$ 48,930,932	\$ 55,017,803	\$ 6,086,871	12.4%
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL	\$ 10,840,034	\$ 9,622,355	\$ 6,930,458	\$ 70,532,410	\$ 74,766,432	\$ 4,234,022	6.0%

SOURCE OF FUNDS

Fiscal Year 2021-22

	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Salaries and Benefits	\$ -	\$ -	\$ -	\$ -	\$ 881,160	\$ 17,486	\$ 898,646
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ 2,884	\$ -	\$ 2,884
Contracted Services	\$ -	\$ 1,106,000	\$ -	\$ -	\$ 4,672,233	\$ 937,804	\$ 6,716,037
Operating Expenses	\$ 2,235	\$ 356,418	\$ -	\$ -	\$ 49,613	\$ 678	\$ 408,944
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ 2,520	\$ -	\$ 2,520
Fixed Capital Outlay	\$ 813,798	\$ 50,000	\$ -	\$ -	\$ 10,855,800	\$ -	\$ 11,719,598
Interagency Expenditures (Cooperative Funding)	\$ 3,757,708	\$ 1,000,000	\$ -	\$ -	\$ 50,186,096	\$ 73,999	\$ 55,017,803
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interagency Transfers	\$ 27,765	\$ -	\$ -	\$ -	\$ 163,621	\$ 3,786	\$ 195,172
TOTAL	\$ 4,601,506	\$ 2,512,418	\$ -	\$ -	\$ 66,813,927	\$ 1,033,753	\$ 74,961,604

RATE, OPERATING AND NON-OPERATING

Fiscal Year 2021-22

	Workforce	Rate (Salary without benefits)	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	6	\$ 623,576	\$ 898,646	\$ -	\$ 898,646
Other Personal Services	1	\$ 2,633	\$ 2,884	\$ -	\$ 2,884
Contracted Services			\$ 2,449,979	\$ 4,266,058	\$ 6,716,037
Operating Expenses			\$ 408,066	\$ 878	\$ 408,944
Operating Capital Outlay			\$ 2,520	\$ -	\$ 2,520
Fixed Capital Outlay			\$ -	\$ 11,719,598	\$ 11,719,598
Interagency Expenditures (Cooperative Funding)			\$ 271,125	\$ 54,746,678	\$ 55,017,803
Debt			\$ -	\$ -	\$ -
Reserves - Emergency Response			\$ -	\$ -	\$ -
TOTAL			\$ 4,033,220	\$ 70,733,212	\$ 74,766,432

WORKFORCE

Fiscal Years 2017-18, 2018-19, 2019-20, 2020-21, and 2021-22

WORKFORCE CATEGORY	Fiscal Year						Difference in % (Amended to Tentative)
	2017-18	2018-19	2019-20	2020-21	2021-22	Difference	% Change
Authorized Positions	6.0	6.0	6.0	6.0	6.0	0.0	0.0%
Contingent Worker	0.0	0.0	0.0	0.0	0.0	0.0	
Other Personal Services	1.0	0.5	0.5	0.5	0.5	0.0	0.0%
Intern	0.0	0.0	0.0	0.0	0.0	0.0	
Volunteer	0.0	0.0	0.0	0.0	0.0	0.0	
TOTAL WORKFORCE	7.0	6.5	6.5	6.5	6.5	0.0	0.0%

Program Allocations

REDUCTIONS - NEW ISSUES 2.0 Land Acquisition, Restoration and Public Works Fiscal Year 2021-22 Tentative Budget -August 1, 2021

FY 2020-21 Budget (Current Amended)			6.50	\$ 70,532,410	
Reductions					
Issue	Description	Issue Amount	Workforce	Category Subtotal	Issue Narrative
Salaries and Benefits				68,000	
1	Salaries and benefits - Surface Water Projects (SWP)	43,892			Reduction reflects cyclical requirements for FDOT mitigation; staff resources reallocated to water quality project support
2	Salaries and benefits - Water Resource Development (WRD)	14,190			Realignment of salaries and benefits between projects to better reflect workload
3	Salaries and benefits - Other Acquisition and Restoration Activities	9,894			Realignment of salaries and benefits between projects to better reflect workload
4	Salaries and benefits - Water Supply Development Assistance	24			Realignment of salaries and benefits between projects to better reflect workload
Other Personal Services				1,979	
5	Salaries and Benefits OPS - WRD	1,512			Realignment of salaries and benefits between projects to better reflect workload
6	Salaries and Benefits OPS - SWP	467			Reduction reflects cyclical requirements for FDOT mitigation
Contracted Services				708,177	
7	Management Consultants, Other Contractual Services, Other Environmental Services - SWP	520,642			Reflects progress on water quality restoration projects - St. Joe Bay Assessment, Lake Munson HAB, and Horn Spring
8	Herbicide Application - Reforestation on District Land	112,735			Reduction in acreage requiring herbicide application
9	Management Consultants - SWP	50,000			Removed from prior year nonrecurring use
10	Other Contractual Services - Mitigation	17,800			Reflects cyclical restoration schedule for FDOT mitigation projects
11	Data Collection and Reporting - Other Water Resource Development	7,000			Completion of USGS contract for evapotranspiration estimates
Operating Expenses				15,118	
12	Rental equipment, road/bridge repair supplies, other operating supplies, fuel & lubricants, travel and training - Mitigation	9,725			Reflects cyclical restoration schedule for FDOT mitigation projects
13	Fuel and Lubricants - SWP	2,000			Align with prior year expenditures
14	Computer equipment - IT Bureau	1,473			Reduction based on PC replacement schedule
15	Travel and training - IT Bureau	941			Align with prior year expenditures
16	On-line data services and R&M of servers - IT Bureau	526			Align with prior year expenditures
17	Computer software - IT Bureau	453			Reduction due to previous years Citrix license purchase
Operating Capital Outlay				252	
18	Computer hardware - IT Bureau	252			Reduction based on historical expenditures
Fixed Capital Outlay				2,120,773	
19	Land acquisition/protection/conservation - Land Acquisition	1,641,638			Reduction due to prior year acquisitions and funds spent on preacquisition for potential projects
20	Resource protection & improvements - Other Acquisition and Restoration Activities	479,135			Reflects progress on project implementation for several restoration projects - Pitt Spring stair install, Seven Runs streambank, and Blue Spring Campsite restoration
Interagency Expenditures (Cooperative Funding)				7,201,128	
21	FY20-21 Springs Grant budget	3,728,621			Removal of excess budget from FY20-21 Springs placeholder pre-award amount
22	Springs Restoration Grants	2,057,929			Reflects partial completion of Springs project activities
23	WRD Evaluation and Spring Grant Budget	484,000			Removal of \$40,000 in MIL funding and \$444,000 spring restoration grant budget due to updated projections
24	Apalachicola Bay Water Quality Improvement	359,562			Completion of Apalachicola Bay water quality project in City of Apalachicola
25	NRDA Grants	239,905			Reflects progress on Port St. Joe and Carrabelle projects
26	Water Supply Development Grants	139,741			Reflects completion of most past projects from the District's WSDA grant program
27	Weems Pass Project	100,000			Project complete
28	Sod Based Crop Rotation Pilot Project	91,370			Project complete
TOTAL REDUCTIONS			0.00	\$ 10,115,427	

Program Allocations

New Issues						
Issue	Description	Issue Amount	Workforce	Category	Subtotal	Issue Narrative
Salaries and Benefits					166,419	
1	Salaries and benefits - Surface Water Projects (SWP)	87,165				Increased support for water quality and spring restoration projects
2	Salaries and Benefits - Mitigation	46,646				Reflects cyclical FDOT mitigation restoration project schedule
3	Salaries and benefits - Land Acquisition	18,366				Increase in FRS, health insurance, workers comp and addition of hours for division director
4	Salaries and benefits - Water Resource Development (WRD)	12,112				Based on staff allocation; staff support for conservation program development, reuse planning, and water resource development work program
5	Salaries and benefits - IT Bureau	1,668				Annualized salary adjustments and annual benefit rate increases in FRS and health insurance
6	Salaries and benefits - Water Supply Development Assistance	462				Realignment of salaries and benefits between projects to better reflect workload
Other Personal Services					1,356	
7	Other personal services - Mitigation	1,247				Reflects cyclical implementation schedule for FDOT Mitigation projects
8	Other personal services - IT Bureau	109				Hourly rate increase to \$13/hr for OPS positions
Contracted Services					594,922	
9	Land improvement - Mitigation	318,387				Restoration project implementation for cyclical FDOT mitigation program - Live Oak Point, Dutex Escambia, and mitigation bank
10	Contractual prescribed burning - Reforestation on District land	121,712				Increase in acreage requiring site prep burns as a result of Hurricane Michael recovery efforts
11	Tree planting - Reforestation on District land	100,807				Increase in acreage requiring tree planting as a result of Hurricane Michael recovery efforts
12	Eradication - Reforestation on District land	50,000				Increase in acreage requiring eradication as a result of Hurricane Michael recovery efforts
13	Legal services - SWP and Mitigation	2,000				Legal support for water quality improvement and mitigation activities
14	Other contractual services - IT Bureau	2,016				Increase due to staff augmentation and web page UI development
Operating Expenses					248,627	
15	Tubelings and seedlings - Reforestation on District land	242,593				Increase in number of tubelings due to more acres to reforest
16	Field equipment - Reforestation on District land	3,000				Equipment needs for reforestation efforts
17	R&M software - IT Bureau	1,069				Increase due the purchase of CheckPoint Firewall, Drone Deploy, DocuSign and MFA. Increase in maintenance and support cost for Citrix, Kronos, and web page hosting
18	Training - WRD	1,000				Reflects costs for continuing education/seminar for non-MFL water resource development training
19	Permitting - Mitigation	500				Permitting for mitigation work
20	Cellular telephones and GPS tracking - SWP	450				Support for water quality projects in the field
21	R&M copiers - IT Bureau	15				Align with prior year expenditures
Operating Capital Outlay					126	
22	Printers & related hardware - IT Bureau	126				Increase due to printer replacement costs
Fixed Capital Outlay					50,000	
23	Springbank restoration - Other Acquisition and Restoration Activities	50,000				Supports additional bank restoration activities on District lands at
Interagency Expenditures (Cooperative Funding)					13,287,999	
24	Grants & aids - Water Supply Development and Surface Water Projects	13,287,999				New grant funding to support alternative water supply development, spring restoration, and water quality improvement projects
TOTAL NEW ISSUES			0.00	\$	14,349,449	
2.0 Land Acquisition, Restoration and Public Works						
Total Workforce and Tentative Budget for FY 2021-22			6.50	\$	74,766,432	

Program Allocations

Changes and Trends

Since FY 2014-15, the Florida Legislature has provided annual appropriations for springs restoration and protection, resulting in a substantial budget provided to the District in Interagency Expenditures (Grants). The first three years of the five-year period reflect actual expenditures from progress made by grantees as well as completion of water supply development grants. Budget for FYs 2020-21 and 2021-22 reflect new appropriations and cumulative carryforward budget from prior years. Decreases in Operating Capital Outlay from FY 2018-19 to FY 2019-20 reflect removal of budget for prior year procurement of equipment for FDOT mitigation activities. Fixed Capital Outlay costs increased from new land acquisition projects for spring protection, as well as for restoration and capital projects on District lands. Operating Expenses increased primarily due to larger quantities of longleaf pine tubelings needed for reforestation efforts on District lands.

Budget Variances

This program's FY 2021-22 Tentative Budget is \$4,234,522 (6.0 percent) higher than the FY 2020-21 Amended Budget. The primary increase is in Interagency Expenditures or Grants of \$6,086,871 (12.4 percent) followed by Operating Expenses of \$233,509 (133.1 percent), and Salaries and Benefits of \$98,419 (12.3 percent). The increase in Grants is mostly due to estimated new state funds of \$10,000,000 for springs-related projects and \$3,000,000 for alternative water supply purposes. This is offset by the removal of \$4,272,621 in unallocated grant budget from FY 2020-21 or from updated work plans and spending down of \$2,836,944 due to progress on or completion of other water supply development, watershed improvement, and springs projects.

The increase in Operating Expenses reflects the planned purchase of longleaf pine tubelings for reforestation efforts across more District land in FY 2021-22. The increase in Salaries and Benefits primarily reflects the redirection of hours charged by the Asset Management Division Director position to land acquisition efforts and reallocation of staff time to support water quality and spring restoration projects.

Categories with notable reductions are Fixed Capital Outlay (FCO) of \$2,070,773 (15.0 percent) and Contracted Services of \$113,255 (1.7 percent). FCO decreases due to removal of budget for prior year land and conservation easement purchases, pre-acquisition costs associated with other projects, and the scheduled completion of Seven Runs streambank and Econfinia Blue Spring Camp restoration projects. The reduction in Contracted Services reflects progress on water quality restoration and assessment projects, including St. Joe Bay Assessment, Lake Munson HAB, and Horn Springs, as well as a reduction in acreage scheduled for herbicide application. Smaller reductions are in Other Personal Services of \$623 (17.8 percent) and Operating Capital Outlay of \$126 (4.8 percent) from completion of project work and prior year non-recurring purchases, respectively.

Program Allocations

Major Budget Items

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

- Salaries and Benefits, \$898,646 (6.5 FTE)
- Contracted Services, \$6,716,037
 - Activity 2.1 Land Acquisition, \$310,991
 - Subactivity 2.2.1 Water Resource Development Projects, \$500,250
 - Activity 2.3 Surface Water Projects, \$5,283,558
 - Activity 2.6 Other Acquisition and Restoration Activities, \$606,000
- Fixed Capital Outlay, \$11,719,598
 - Activity 2.1 Land Acquisition, \$10,140,480
 - Activity 2.6 Other Acquisition and Restoration Activities, \$1,579,118
- Interagency Expenditures (Grants), \$54,917,803
 - Subactivity 2.2.1 Water Resource Development Projects, \$621,125
 - Subactivity 2.2.2 Water Supply Development Assistance, \$9,274,900
 - Activity 2.3 Surface Water Projects, \$45,021,778

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

Program Allocations

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

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

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT

ACTIVITY BY EXPENDITURE CATEGORY

Fiscal Years 2017-18, 2018-19, 2019-20, 2020-21, and 2021-22

TENTATIVE BUDGET - Fiscal Year 2021-22

2.1 - Land Acquisition

	Fiscal Year 2017-18 (Actual-Audited)	Fiscal Year 2018-19 (Actual-Audited)	Fiscal Year 2019-20 (Actual-Audited)	Fiscal Year 2020-21 (Current Amended)	Fiscal Year 2021-22 (Tentative)	Difference in \$ (Amended to Tentative)	Difference in % (Amended to Tentative)
Salaries and Benefits	\$ 35,737	\$ 28,365	\$ 21,293	\$ 67,035	\$ 85,401	\$ 18,366	27.4%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Contracted Services	\$ 128,971	\$ 165,029	\$ 77,787	\$ 310,991	\$ 310,991	\$ -	0.0%
Operating Expenses	\$ 77	\$ 65	\$ 51	\$ 1,300	\$ 1,300	\$ -	0.0%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Fixed Capital Outlay	\$ 573,781	\$ 872,643	\$ 1,125,718	\$ 11,782,118	\$ 10,140,480	\$ (1,641,638)	-13.9%
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 738,566	\$ 1,066,102	\$ 1,224,850	\$ 12,161,444	\$ 10,538,172	\$ (1,623,272)	-13.3%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	Fiscal Year 2021-22	\$ -	\$ -	\$ -	\$ -	\$ 10,556,661	\$ -

OPERATING AND NON-OPERATING

Fiscal Year 2021-22

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 85,401	\$ -	\$ 85,401
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 61,191	\$ 249,800	\$ 310,991
Operating Expenses	\$ 1,100	\$ 200	\$ 1,300
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ 10,140,480	\$ 10,140,480
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 147,692	\$ 10,390,480	\$ 10,538,172

Program Allocations

Changes and Trends

Beginning in FY 2015-16, state appropriations were provided for land purchases related to springs protection. The District continues to pursue land acquisitions in FY 2021-22 with these and subsequent fiscal year state appropriations. Yearly expenditures vary across the budget categories including from staff time charged to prepare for each purchase, contractual costs for appraisal, survey, legal and other related operating expenses to complete the purchases, and the acquisition costs. Budget in FY 2020-21 and FY 2021-22 for personnel, contractual, and operating expense categories is higher than actual costs as budget is set aside for potential purchases that may take several years to finalize. Budget shown for Fixed Capital Outlay consists of cumulative carryforward funds from prior years either spent or set aside for potential land acquisitions.

Budget Variances

This activity's FY 2021-22 Tentative Budget is \$1,623,272 (13.3 percent) lower than the FY 2020-21 Amended Budget. The variance is due to the decrease of \$1,641,638, (13.9 percent) in Fixed Capital Outlay from progress made in the prior year for land acquisition and pre-acquisition costs toward numerous projects. Contracted Services and Operating Expenses remain the same as in the prior year. Increases in the Salaries and Benefits category of \$18,366 (27.4 percent) is due to the addition of hours to be charged by the Asset Management Division Director position and estimated increases in retirement and health insurance rates.

Major Budget Items

Major budget items for this activity not allocated to projects listed on Appendix C include the following (categories >\$100,000):

- Contracted Services, \$61,191
 - Title search/insurance, \$18,000
 - Baseline documentation, \$10,000
 - Surveys, \$7,000
 - Appraisals, \$7,000
 - Environmental audits, \$7,000
 - Legal counsel, \$6,000

The following table represents potential land acquisitions having water quality or water supply benefit within this activity and includes budget from the following expenditure categories: Contracted Services (\$249,800), Operating Expenses (\$200), and Fixed Capital Outlay (\$10,140,480).

Activity/ Sub-Activity/ Budget Reference	Project Name	District Tentative Budgeted Funding
2.1.0		10,390,480
	Northwest Florida Land Acquisitions	10,390,480

Program Allocations

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

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

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT

ACTIVITY BY EXPENDITURE CATEGORY

Fiscal Years 2017-18, 2018-19, 2019-20, 2020-21, and 2021-22

TENTATIVE BUDGET - Fiscal Year 2021-22

2.2 - Water Source Development

	Fiscal Year 2017-18 (Actual-Audited)	Fiscal Year 2018-19 (Actual-Audited)	Fiscal Year 2019-20 (Actual-Audited)	Fiscal Year 2020-21 (Current Amended)	Fiscal Year 2021-22 (Tentative)	Difference in \$ (Amended to Tentative)	Difference in % (Amended to Tentative)
Salaries and Benefits	\$ 152,127	\$ 91,282	\$ 73,610	\$ 82,385	\$ 80,745	\$ (1,640)	-2.0%
Other Personal Services	\$ 5,368	\$ 3,044	\$ 10,446	\$ 1,512	\$ -	\$ (1,512)	-100.0%
Contracted Services	\$ 9,764	\$ 9,092	\$ 47,498	\$ 507,250	\$ 500,250	\$ (7,000)	-1.4%
Operating Expenses	\$ -	\$ 903	\$ 252	\$ 500	\$ 1,500	\$ 1,000	200.0%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ 2,880,973	\$ 1,081,502	\$ 282,732	\$ 7,054,766	\$ 9,996,025	\$ 2,941,259	41.7%
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 3,048,232	\$ 1,185,823	\$ 414,538	\$ 7,646,413	\$ 10,578,520	\$ 2,932,107	38.3%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2021-22	\$ 221,125	\$ 1,500,000	\$ -	\$ -	\$ 8,874,876	\$ -	\$ 10,596,001

OPERATING AND NON-OPERATING

Fiscal Year 2021-22

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 80,745	\$ -	\$ 80,745
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 500,250	\$ -	\$ 500,250
Operating Expenses	\$ 1,500	\$ -	\$ 1,500
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ 221,125	\$ 9,774,900	\$ 9,996,025
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 803,620	\$ 9,774,900	\$ 10,578,520

Program Allocations

Changes and Trends

The most significant trend for this activity is in Interagency Expenditures, reflecting funds for the District's water supply development grant program and their subsequent completion or progress. Changes in personnel costs are largely related to the management of grants and consultant contracts to implement these projects. Beginning in FY 2019-20, newly appropriated legislative funding for alternative water supply was added with \$3,000,000 for this purpose added in the FY 2021-22 Tentative Budget. Also starting in FY 2019-20, Contracted Services increased for new data collection to support an evaluation of freshwater inflow into St. Joseph Bay and a hydrogeologic evaluation of groundwater availability in Gulf County.

Budget Variances

This activity's FY 2021-22 Tentative Budget is \$2,932,107 (38.3 percent) higher than the FY 2020-21 Amended Budget. This increase is due to additional budget in Interagency Expenditures of \$2,941,259 (41.7 percent) and Operating Expenses of \$1,000 (200.0 percent). Decreases included Contracted Services of \$7,000 (1.4 percent), Salaries and Benefits of \$1,640 (2.0 percent), and Other Personal Services of \$1,512 (100.0 percent). Details for these variances are provided in the following discussions of Subactivities 2.2.1 and 2.2.2. A total of \$1,500,000 of this activity's budget is funded with Fund Balance Reserves.

Major Budget Items

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

Program Allocations

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

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

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT

SUBACTIVITY BY EXPENDITURE CATEGORY

Fiscal Years 2017-18, 2018-19, 2019-20, 2020-21, and 2021-22

TENTATIVE BUDGET - Fiscal Year 2021-22

2.2.1 - Water Resource Development Projects

	Fiscal Year 2017-18 (Actual-Audited)	Fiscal Year 2018-19 (Actual-Audited)	Fiscal Year 2019-20 (Actual-Audited)	Fiscal Year 2020-21 (Current Amended)	Fiscal Year 2021-22 (Tentative)	Difference in \$ (Amended to Tentative)	Difference in % (Amended to Tentative)
Salaries and Benefits	\$ 112,025	\$ 75,298	\$ 66,848	\$ 75,335	\$ 73,257	\$ (2,078)	-2.8%
Other Personal Services	\$ 4,775	\$ 3,044	\$ 10,446	\$ 1,512	\$ -	\$ (1,512)	-100.0%
Contracted Services	\$ 9,764	\$ 9,092	\$ 47,498	\$ 507,250	\$ 500,250	\$ (7,000)	-1.4%
Operating Expenses	\$ -	\$ 900	\$ 252	\$ 500	\$ 1,500	\$ 1,000	200.0%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ 53,344	\$ 88,906	\$ 90,904	\$ 661,125	\$ 621,125	\$ (40,000)	-6.1%
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL	\$ 179,907	\$ 177,241	\$ 215,949	\$ 1,245,722	\$ 1,196,132	\$ (49,590)	-4.0%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2021-22	\$ 121,125	\$ 1,000,000	\$ -	\$ -	\$ 90,867	\$ -	\$ 1,211,992

OPERATING AND NON-OPERATING

Fiscal Year 2021-22

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 73,257	\$ -	\$ 73,257
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 500,250	\$ -	\$ 500,250
Operating Expenses	\$ 1,500	\$ -	\$ 1,500
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ 121,125	\$ 500,000	\$ 621,125
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 696,132	\$ 500,000	\$ 1,196,132

Program Allocations

Changes and Trends

Budget categories in this subactivity fluctuate across years due to the timing of different initiatives, including water resource investigations and technical assistance. Salaries and Benefits decreased between FY 2017-18 and FY 2019-20 given progress on water resource development activities that support implementation of the Region II RWSP and the WSA update. Increases in Contracted Services and Other Personal Services during the same time period support water resource analyses of alternative coastal water resources and additional OPS support requirements for data entry and analysis. For FYs 2017-18 and 2018-19, Interagency Expenditures show costs associated with services provided by the Mobile Irrigation Laboratory. These services continued in FY 2019-20. Additionally, the District provided grant funding in the amount of \$37,560 to the City of Panama City Beach for engineering services in support of a major water reuse project.

Budget Variances

This subactivity's FY 2021-22 Tentative Budget is \$49,590 (4.0 percent) lower than the FY 2020-21 Amended Budget. This variance is mainly due to the removal of \$40,000 (6.1 percent) in Interagency Expenditures, retaining \$121,125 for the MIL, \$50,000 to go toward WRD grant opportunities, and \$500,000 for the North Bay Water Reuse Grant. Other reductions in Salaries and Benefits of \$2,078 (2.8 percent), Other Personal Services of \$1,512 (100.0 percent), and Contracted Services of \$7,000 (1.4 percent) reflect less staff time associated with completion of the USGS contract for actual evapotranspiration estimates. The only category total with an increase is Operating Expenses of \$1,000 (200.0 percent) reflecting the need for non-MFL continuing education/seminar participation. A total of \$1,000,000 of this subactivity's budget is funded with Fund Balance Reserves.

Major Budget Items

Major budget items for this activity not allocated to projects listed on Appendix C include the following (categories >\$100,000):

- Contracted Services, \$500,250
 - Water resource development evaluation consultant services, \$500,000
- Interagency Expenditures, \$121,125
 - UF IFAS Mobile Irrigation Laboratory assistance to agricultural producers across northwest Florida, \$70,125
 - Grants to support water resource development projects with local governments, \$50,000

Program Allocations

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

Activity/ Sub-Activity/ Budget Reference	Project Name	District Tentative Budgeted Funding
2.2.1		500,000
	North Bay Wastewater Reuse	500,000

Program Allocations

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

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

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT

SUBACTIVITY BY EXPENDITURE CATEGORY

Fiscal Years 2017-18, 2018-19, 2019-20, 2020-21, and 2021-22

TENTATIVE BUDGET - Fiscal Year 2021-22

2.2.2 - Water Supply Development Assistance

	Fiscal Year 2017-18 (Actual-Audited)	Fiscal Year 2018-19 (Actual-Audited)	Fiscal Year 2019-20 (Actual-Audited)	Fiscal Year 2020-21 (Current Amended)	Fiscal Year 2021-22 (Tentative)	Difference in \$ (Amended to Tentative)	Difference in % (Amended to Tentative)
Salaries and Benefits	\$ 40,102	\$ 15,983	\$ 6,761	\$ 7,050	\$ 7,488	\$ 438	6.2%
Other Personal Services	\$ 593	\$ -	\$ -	\$ -	\$ -	\$ -	
Contracted Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Operating Expenses	\$ -	\$ 3	\$ (0)	\$ -	\$ -	\$ -	
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ 2,827,629	\$ 992,596	\$ 191,828	\$ 6,393,641	\$ 9,374,900	\$ 2,981,259	46.6%
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 2,868,325	\$ 1,008,582	\$ 1,008,582	\$ 6,400,691	\$ 9,382,388	\$ 2,981,697	46.6%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	Fiscal Year 2021-22	\$ 100,000	\$ 500,000	\$ -	\$ -	\$ 8,784,009	\$ -

OPERATING AND NON-OPERATING

Fiscal Year 2021-22

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 7,488	\$ -	\$ 7,488
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ -	\$ -	\$ -
Operating Expenses	\$ -	\$ -	\$ -
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ 100,000	\$ 9,274,900	\$ 9,374,900
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 107,488	\$ 9,274,900	\$ 9,382,388

Program Allocations

Changes and Trends

The District has made a significant investment in water supply development as shown in Interagency Expenditures. The substantial decrease in costs for Salaries and Benefits and Interagency Expenditures between FY 2017-18 and FY 2019-20 reflects completion of grant projects and associated reductions in staff time for related contract management activities. The increase in Interagency Expenditures in FY 2020-21 and FY 2021-22 reflect funding provided by the legislature to support alternative water supply development.

Budget Variances

This subactivity's FY 2021-22 Tentative Budget is \$2,981,697 (46.6 percent) higher than the FY 2020-21 Amended Budget. The primary change is an increase in Interagency Expenditures of \$2,981,259 (46.6 percent), consisting of \$3,000,000 in estimated new state funds for alternative water supply projects offset by a reduction of \$18,741 in the District's Water Supply Development grant program. A small increase is provided in the Salaries and Benefits category of \$438 (6.2 percent) to account for minor changes in staff time related to grant development and support. A total of \$500,000 of this subactivity's budget is funded with Fund Balance Reserves.

Major Budget Items

Major budget items for this activity not allocated to projects listed on Appendix C include the following (categories >\$100,000):

- Interagency Expenditures, \$250,000
 - Water Supply Development Assistance grant opportunities, \$250,000

The following table represents projects having water quality or water supply benefit within this activity and includes budget from the following expenditure categories: Interagency Expenditures (\$9,124,900).

Activity/ Sub-Activity/ Budget Reference	Project Name	District Tentative Budgeted Funding
2.2.2		9,124,900
	Alternative Water Supply Funding (Pending Allocation)	3,135,615
	South Santa Rosa Reuse Initiative - Phase One	2,600,000
	Okaloosa County/Eglin AFB/Niceville Reclaimed Water Project	2,500,000
	Panama City Beach Parkway Reuse Transmission Extension	494,900
	Lighthouse Utilities Facility Improvements	300,000
	City of Gretna Water Tank	50,000
	City of Gretna Effluent Monitoring Equipment	44,385

Program Allocations

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

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

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT ACTIVITY BY EXPENDITURE CATEGORY

Fiscal Years 2017-18, 2018-19, 2019-20, 2020-21, and 2021-22

TENTATIVE BUDGET - Fiscal Year 2021-22

2.3 - Surface Water Projects

	Fiscal Year 2017-18 (Actual-Audited)	Fiscal Year 2018-19 (Actual-Audited)	Fiscal Year 2019-20 (Actual-Audited)	Fiscal Year 2020-21 (Current Amended)	Fiscal Year 2021-22 (Tentative)	Difference in \$ (Amended to Tentative)	Difference in % (Amended to Tentative)
Salaries and Benefits	\$ 439,258	\$ 493,401	\$ 543,673	\$ 604,444	\$ 694,363	\$ 89,919	14.9%
Other Personal Services	\$ 1,542	\$ 539	\$ 159	\$ 667	\$ 1,447	\$ 780	116.9%
Contracted Services	\$ 512,411	\$ 386,374	\$ 746,734	\$ 5,551,613	\$ 5,283,558	\$ (268,055)	-4.8%
Operating Expenses	\$ 9,694	\$ 36,546	\$ 12,339	\$ 36,318	\$ 25,543	\$ (10,775)	-29.7%
Operating Capital Outlay	\$ 58,194	\$ 25,075	\$ -	\$ -	\$ -	\$ -	
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ 5,832,981	\$ 5,679,093	\$ 2,666,923	\$ 41,876,166	\$ 45,021,778	\$ 3,145,612	7.5%
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 6,854,079	\$ 6,621,028	\$ 3,969,827	\$ 48,069,208	\$ 51,026,689	\$ 2,957,481	6.2%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	Fiscal Year 2021-22	\$ 3,566,583	\$ -	\$ -	\$ -	\$ 46,576,988	\$ 1,033,753

OPERATING AND NON-OPERATING

Fiscal Year 2021-22

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 694,363	\$ -	\$ 694,363
Other Personal Services	\$ 1,447	\$ -	\$ 1,447
Contracted Services	\$ 1,267,300	\$ 4,016,258	\$ 5,283,558
Operating Expenses	\$ 24,865	\$ 678	\$ 25,543
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ 50,000	\$ 44,971,778	\$ 45,021,778
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 2,037,975	\$ 48,988,714	\$ 51,026,689

Program Allocations

Changes and Trends

Budgeted expenditures for this activity vary greatly between categories and across years, particularly actual costs compared to budget. With additional Legislative appropriations starting in FY 2014-15 for springs restoration and protection, substantial grant funding has been spent in the Interagency Expenditures category between FY 2017-18 and FY 2019-20 representing completion or progress across numerous springs restoration and other watershed restoration projects. These projects are multi-year, with the grant expenditures reflecting start-up costs for planning, design, bidding and awarding work followed by significant outlay for construction in subsequent years. The significant increases in this category beginning in FY 2020-21 represent budget carried forward for ongoing grant-funded projects and potentially new springs funding for FY 2021-22. Similarly, Salaries and Benefits have increased every year since FY 2017-18 as new spring restoration and other watershed restoration projects are added annually. Fluctuations in costs for Operating Expenses have been driven by cyclical needs for restoration and management of regional mitigation sites. Decreases in Other Personal Services over the last several years have been due to reallocation of staff time from springs-related projects to other program needs such as in Subactivity 2.2.1. Increases in Contracted Services since FY 2019-20 are largely comprised of carryforward of the St. Joseph Bay Assessment project, a Harmful Algal Bloom (HAB) Innovative Technology project at Lake Munson, and FDOT wetland mitigation needs.

Budget Variances

This activity's FY 2021-22 Tentative Budget is \$2,957,481 (6.2 percent) higher than the FY 2020-21 Amended Budget. This primarily reflects a \$3,145,612 (7.5 percent) increase in Interagency Expenditures (Grants) that make up:

- Increases of \$10,000,000 in estimated new state funds for springs-related projects, \$73,999 for OysterCorps pilot project, and \$50,000 added to leverage local cooperator resources; and
- Decreases of \$2,705,766 from progress or completion on watershed improvement and springs projects and \$4,272,621 from excess grant budget not allocated or due to updated grant work plans.

Other increases are in personnel costs, \$89,919 (14.9 percent) in Salaries and Benefits and \$780 (116.9 percent) in Other Personal Services and are driven by allocating staff support for new and ongoing surface water projects, as well as recognizing the shared staffing cost. A decrease of \$268,055 (4.8 percent) in Contracted Services reflects partial completion of activities for the Lake Munson HAB project and substantial progress on the St. Joseph Bay assessment. The reduction in Operating Expenses of \$10,775 (29.7 percent) is primarily due to the cyclical nature of mitigation projects, which requires reduced needs for road/bridge supplies and rental equipment, for example, in FY 2021-22.

Major Budget Items

Major budget items for this activity not allocated to projects listed on Appendix C include the following (categories >\$100,000):

Program Allocations

- Salaries and Benefits, \$676,877
- Contracted Services, \$2,167,300
 - St. Joseph Bay Assessment, \$900,000
 - Live Oak Point mitigation, \$545,000
 - Sand Hill Lakes Mitigation Bank, \$220,150
 - Ward Creek West mitigation, \$205,750
 - Dutex Escambia mitigation, \$140,500
- Interagency Expenditures, \$123,999
 - OysterCorps pilot project, \$73,999
 - Additional surface water grant funding to leverage local cooperative resources, \$50,000

The following table represents projects having water quality or water supply benefit within this activity and includes budget from the following expenditure categories: Salaries and Benefits (\$17,486), Contracted Services (\$3,116,258), Operating Expense (\$678), and Interagency Expenditures (\$44,897,779).

Activity/ Sub-Activity/ Budget Reference	Project Name	District Tentative Budgeted Funding
2.3.0		48,032,201
	FY 2021-22 Springs Restoration Projects (Placeholder)	10,000,000
	Wakulla Gardens Sewer Expansion Phases 3 & 4A	8,619,264
	Indian Springs Sewer Extension Phases 2B & 2C	5,144,816
	Blue Springs Road Sewer Project	3,342,118
	Magnolia Gardens Sewer Phase III	3,050,093
	Jackson Blue Spring Agricultural BMP Cost Share Grant Program	2,927,450
	Lighthouse Estates Septic Tank Abatement Phase II	2,662,077
	Agricultural BMP Producer Cost Share Grant Program	2,500,000
	Indian Springs Sewer Extension Phase 1 & 2A	2,090,857
	Intact Cellular Algae Harvesting with Simultaneous Nutrient Export in Lake Munson	1,707,229
	Grass-Based Crop Rotation Project	1,170,500
	Tara Estates Sewer	1,125,500
	Algae Harvesting and Biomass Reuse for Sustainable Nutrient Reduction in Agricultural Runoff to the Gulf of Mexico	955,968
	Lighthouse Estates Septic to Sewer Phase I	820,303
	Port St. Joe Stormwater Improvements	760,506
	Septic Connection to Existing Sewer in the Wakulla BMAP	612,320
	Horn Spring Restoration	471,225
	Grand Lagoon Septic to Sewer	71,975

Program Allocations

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

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

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT

ACTIVITY BY EXPENDITURE CATEGORY

Fiscal Years 2017-18, 2018-19, 2019-20, 2020-21, and 2021-22

TENTATIVE BUDGET - Fiscal Year 2021-22

2.5 - Facilities Construction and Major Renovations

	Fiscal Year 2017-18 (Actual-Audited)	Fiscal Year 2018-19 (Actual-Audited)	Fiscal Year 2019-20 (Actual-Audited)	Fiscal Year 2020-21 (Current Amended)	Fiscal Year 2021-22 (Tentative)	Difference in \$ (Amended to Tentative)	Difference in % (Amended to Tentative)
Salaries and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Contracted Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Operating Expenses	\$ -	\$ 3,890	\$ -	\$ -	\$ -	\$ -	
Operating Capital Outlay	\$ -	\$ 15,751	\$ -	\$ -	\$ -	\$ -	
Fixed Capital Outlay	\$ 5,022	\$ 132,192	\$ 6,240	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 5,022	\$ 151,833	\$ 6,240	\$ -	\$ -	\$ -	

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	Fiscal Year 2021-22	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

OPERATING AND NON-OPERATING

Fiscal Year 2021-22

	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	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ -

Program Allocations

Changes and Trends

Construction, renovation, and repairs had been ongoing at the District's Headquarters office complex consisting of four buildings located near Midway through FY 2019-20. The buildings are about 40 years old and have continuous structural, electrical, and other deficiencies that require attention. The District has set aside budget annually for planned and/or unexpected major repair or upgrades as necessary. During FY 2018-19, budget was increased in the fourth quarter to address building damages at District Headquarters resulting from Hurricane Michael. The Fixed Capital Outlay increased in FY 2019-20 partially due to facility improvements at the District's Headquarters main office. Starting in FY 2020-21, budget was removed due to anticipated economic conditions.

Budget Variances

This activity's FY 2021-22 Tentative Budget remains the same as the FY 2020-21 Amended Budget.

Major Budget Items

There are no major budget items to list for this activity.

Program Allocations

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

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

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT

ACTIVITY BY EXPENDITURE CATEGORY

Fiscal Years 2017-18, 2018-19, 2019-20, 2020-21, and 2021-22

TENTATIVE BUDGET - Fiscal Year 2021-22

2.6 - Other Acquisition and Restoration Activities

	Fiscal Year 2017-18 (Actual-Audited)	Fiscal Year 2018-19 (Actual-Audited)	Fiscal Year 2019-20 (Actual-Audited)	Fiscal Year 2020-21 (Current Amended)	Fiscal Year 2021-22 (Tentative)	Difference in \$ (Amended to Tentative)	Difference in % (Amended to Tentative)
Salaries and Benefits	\$ -	\$ 1,339	\$ 10,511	\$ 9,894	\$ -	\$ (9,894)	-100.0%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Contracted Services	\$ -	\$ 193,702	\$ 412,599	\$ 446,216	\$ 606,000	\$ 159,784	35.8%
Operating Expenses	\$ -	\$ 197,410	\$ 125,359	\$ 110,825	\$ 356,418	\$ 245,593	221.6%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Fixed Capital Outlay	\$ 140,964	\$ 139,728	\$ 700,713	\$ 2,008,253	\$ 1,579,118	\$ (429,135)	-21.4%
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 140,964	\$ 532,179	\$ 1,249,181	\$ 2,575,188	\$ 2,541,536	\$ (33,652)	-1.3%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2021-22	\$ 813,798	\$ 1,012,418	\$ -	\$ -	\$ 715,320	\$ -	\$ 2,541,536

OPERATING AND NON-OPERATING

Fiscal Year 2021-22

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ -	\$ -	\$ -
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 606,000	\$ -	\$ 606,000
Operating Expenses	\$ 356,418	\$ -	\$ 356,418
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ 1,579,118	\$ 1,579,118
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 962,418	\$ 1,579,118	\$ 2,541,536

Program Allocations

Changes and Trends

Expenditures for this activity over the last five years has varied based on the receipt of Legislative funding for springs water quality, restoration and protection, and public access improvements on District lands. Fixed Capital Outlay expenses increased substantially in FY 2019-20 reflecting progress made on the Econfina Blue Spring Camp restoration project. FCO budget in FY 2020-21 and FY 2021-22 represent carryforward funding for restoration projects at Cypress Spring, Econfina Blue Spring Camp, Seven Runs Creek, and Devils Hole Spring. Expenses in Contracted Services and Operating Expenses represent a movement of the District's reforestation efforts from Program 3 to Program 2 in FY 2018-19. Contracted Services costs include contractual prescribed burning, aerial herbicide application, and tree planting. Costs for Operating Expenses consist of the purchase of longleaf pine tubelings.

Budget Variances

This activity's FY 2021-22 Tentative Budget is \$33,652 (1.3 percent) lower than the FY 2020-21 Amended Budget. This variance is mainly due to increases in Contracted Services of \$159,784 (35.8 percent) for increased acreage requiring eradication, prescribed burns, and tree planting as a result of Hurricane Michael recovery efforts and in Operating Expenses of \$245,593 (221.6 percent) for the increased number of tubelings needed for reforestation as a result of Hurricane Michael. The decreases in Fixed Capital Outlay of \$429,135 (21.4 percent) and in Salaries and Benefits of \$9,894 (100.0 percent) reflect completion of the Seven Runs Creek and Blue Spring Campsite restoration projects. A total of \$1,012,418 of this activity's budget is funded with Fund Balance Reserves.

Major Budget Items

Major budget items for this activity not allocated to projects listed on Appendix C include the following (categories >\$100,000):

- Contracted Services, \$606,000
 - Restoration of longleaf pine forest
 1. Contractual prescribed burning, \$153,000
 2. Tree planting, \$153,000
 3. Herbicide application, \$150,000
 4. Eradication work, \$150,000
- Operating Expenses, \$356,418
 - Tubelings and seedlings, \$353,418

Program Allocations

The following table represents projects having water quality or water supply benefit within this activity and includes budget from the following expenditure categories: Fixed Capital Outlay (\$1,579,118).

Activity/ Sub-Activity/ Budget Reference	Project Name	District Tentative Budgeted Funding
2.60		1,579,118
	Cypress Spring Restoration	1,529,118
	Devils Hole Spring Streambank Restoration	50,000

Program Allocations

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

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

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT

ACTIVITY BY EXPENDITURE CATEGORY

Fiscal Years 2017-18, 2018-19, 2019-20, 2020-21, and 2021-22

TENTATIVE BUDGET - Fiscal Year 2021-22

2.7 - Technology and Information Services

	Fiscal Year 2017-18 (Actual-Audited)	Fiscal Year 2018-19 (Actual-Audited)	Fiscal Year 2019-20 (Actual-Audited)	Fiscal Year 2020-21 (Current Amended)	Fiscal Year 2021-22 (Tentative)	Difference in \$ (Amended to Tentative)	Difference in % (Amended to Tentative)
Salaries and Benefits	\$ 26,391	\$ 35,442	\$ 30,993	\$ 36,469	\$ 38,137	\$ 1,668	4.6%
Other Personal Services	\$ -	\$ 428	\$ 901	\$ 1,328	\$ 1,437	\$ 109	8.2%
Contracted Services	\$ 7,827	\$ 4,913	\$ 12,187	\$ 13,222	\$ 15,238	\$ 2,016	15.2%
Operating Expenses	\$ 16,631	\$ 22,106	\$ 15,441	\$ 26,492	\$ 24,183	\$ (2,309)	-8.7%
Operating Capital Outlay	\$ 2,323	\$ 2,499	\$ 6,300	\$ 2,646	\$ 2,520	\$ (126)	-4.8%
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 53,171	\$ 65,389	\$ 65,822	\$ 80,157	\$ 81,515	\$ 1,358	1.7%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	Fiscal Year 2021-22	\$ -	\$ -	\$ -	\$ -	\$ 90,082	\$ -

OPERATING AND NON-OPERATING

Fiscal Year 2021-22

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 38,137	\$ -	\$ 38,137
Other Personal Services	\$ 1,437	\$ -	\$ 1,437
Contracted Services	\$ 15,238	\$ -	\$ 15,238
Operating Expenses	\$ 24,183	\$ -	\$ 24,183
Operating Capital Outlay	\$ 2,520	\$ -	\$ 2,520
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 81,515	\$ -	\$ 81,515

Program Allocations

Changes and Trends

The IT budget has been distributed across program areas to share in the cost of recurring IT-related expenses, e.g., licensing, software maintenance, and IT staff time. IT has been in a support mode, maintaining technology that provides solutions to meet the business needs of the organization and replacing legacy systems with industry standard technology. Hardware and software are maintained or replaced as needed to ensure capacity, performance, and adherence to support requirements.

Personnel costs in the IT Bureau have fluctuated due to turnover, health and retirement rate increases, as well as employees' health insurance selection changes. The reduction in FY 2019-20 is mostly due to attrition. The Contracted Services category has also varied with the drop in FY 2018-19 resulting from an infrastructure analysis concluding in FY 2017-18. Increases in Contracted Services in FY 2019-20 and FY 2020-21 are primarily a result of using staff augmentation services for GIS and Database development. Fluctuations over the years in Operating Expenses primarily reflect software maintenance and licensing costs, while those in Operating Capital Outlay are due to non-recurring purchases, including servers and digital storage upgrades.

Budget Variances

This activity's FY 2021-22 Tentative Budget is \$1,358 (1.7 percent) higher than the FY 2020-21 Amended Budget. The variance is mainly due to increases in Contracted Services of \$2,016 (15.2 percent) for development and implementation of control systems, security, and software applications followed by Salaries and Benefits of \$1,668 (4.6 percent) to reflect estimated higher retirement and health insurance rates and employee selections for higher health insurance coverages. Other Personal Services (OPS) also increases by \$109 (8.2 percent) due to an hourly wage increase for the OPS GIS Analyst position. Operating Capital Outlay has a decrease of \$126 (4.8 percent) due to prior year purchases for computer hardware. Operating Expenses decreased by \$2,309 (8.7 percent) due to reductions in computer software, continuing education, staff travel and travel for training for GIS and IT, on-line data services, repair and maintenance of servers, and a reduction in computer equipment due to PC replacement schedule.

Major Budget Items

Major budget items for this activity include the following:

- Salaries and Benefits, \$38,137
- Operating Expenses, \$24,183
 - Software maintenance services, \$15,435

Program Allocations

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

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

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT PROGRAM BY EXPENDITURE CATEGORY

Fiscal Years 2017-18, 2018-19, 2019-20, 2020-21, and 2021-22
TENTATIVE BUDGET - Fiscal Year 2021-22

3.0 - Operation and Maintenance of Lands and Works

	Fiscal Year 2017-18 (Actual-Audited)	Fiscal Year 2018-19 (Actual-Audited)	Fiscal Year 2019-20 (Actual-Audited)	Fiscal Year 2020-21 (Current Amended)	Fiscal Year 2021-22 (Tentative)	Difference in \$ (Amended to Tentative)	Difference in % (Amended to Tentative)
Salaries and Benefits	\$ 1,337,790	\$ 1,421,244	\$ 1,412,284	\$ 1,504,688	\$ 1,541,940	\$ 37,252	2.5%
Other Personal Services	\$ 12,436	\$ 24,166	\$ 28,328	\$ 37,583	\$ 44,375	\$ 6,792	18.1%
Contracted Services	\$ 790,644	\$ 843,002	\$ 1,087,667	\$ 4,482,480	\$ 3,772,938	\$ (709,542)	-15.8%
Operating Expenses	\$ 884,690	\$ 960,730	\$ 987,631	\$ 1,278,628	\$ 1,014,943	\$ (263,685)	-20.6%
Operating Capital Outlay	\$ 151,697	\$ 234,753	\$ 210,995	\$ 189,140	\$ 210,300	\$ 21,160	11.2%
Fixed Capital Outlay	\$ -	\$ 39,715	\$ 178,514	\$ 16,500	\$ 30,600	\$ 14,100	85.5%
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL	\$ 3,177,258	\$ 3,523,610	\$ 3,905,420	\$ 7,509,019	\$ 6,615,096	\$ (893,923)	-11.9%

SOURCE OF FUNDS

Fiscal Year 2021-22

	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Salaries and Benefits	\$ 326,075	\$ -	\$ -	\$ -	\$ 1,054,573	\$ -	\$ 1,380,648
Other Personal Services	\$ 5,238	\$ -	\$ -	\$ -	\$ 39,137	\$ -	\$ 44,375
Contracted Services	\$ 114,250	\$ 100,000	\$ -	\$ 278	\$ 3,520,570	\$ -	\$ 3,735,098
Operating Expenses	\$ 211,575	\$ -	\$ -	\$ -	\$ 593,877	\$ -	\$ 805,452
Operating Capital Outlay	\$ 175,449	\$ 18,051	\$ -	\$ -	\$ 16,800	\$ -	\$ 210,300
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ 30,600	\$ -	\$ 30,600
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interagency Transfers	\$ 800	\$ 119,449	\$ -	\$ -	\$ 188,262	\$ -	\$ 308,511
TOTAL	\$ 833,387	\$ 237,500	\$ -	\$ 278	\$ 5,443,819	\$ -	\$ 6,514,984

RATE, OPERATING AND NON-OPERATING

Fiscal Year 2021-22

	Workforce	Rate (Salary without benefits)	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	15	\$ 1,015,304	\$ 1,538,090	\$ 3,850	\$ 1,541,940
Other Personal Services	2	\$ 40,013	\$ 44,375	\$ -	\$ 44,375
Contracted Services			\$ 1,072,938	\$ 2,700,000	\$ 3,772,938
Operating Expenses			\$ 1,000,943	\$ 14,000	\$ 1,014,943
Operating Capital Outlay			\$ 16,800	\$ 193,500	\$ 210,300
Fixed Capital Outlay			\$ 30,600	\$ -	\$ 30,600
Interagency Expenditures (Cooperative Funding)			\$ -	\$ -	\$ -
Debt			\$ -	\$ -	\$ -
Reserves - Emergency Response			\$ -	\$ -	\$ -
TOTAL			\$ 3,703,746	\$ 2,911,350	\$ 6,615,096

WORKFORCE

Fiscal Years 2017-18, 2018-19, 2019-20, 2020-21, and 2021-22

WORKFORCE CATEGORY	Fiscal Year					Difference	Difference in % (Amended to Tentative) % Change
	2017-18	2018-19	2019-20	2020-21	2021-22		
Authorized Positions	16.0	16.0	16.0	16.0	15.0	-1.0	-6.3%
Contingent Worker	0.0	0.0	0.0	0.0	0.0	0.0	
Other Personal Services	1.9	1.9	1.9	1.9	1.9	0.0	0.0%
Intern	0.0	0.0	0.0	0.0	0.0	0.0	
Volunteer	0.0	0.0	0.0	0.0	0.0	0.0	
TOTAL WORKFORCE	17.9	17.9	17.9	17.9	16.9	-1.0	-5.6%

Program Allocations

REDUCTIONS - NEW ISSUES 3.0 Operation and Maintenance of Lands and Works Fiscal Year 2021-22 Tentative Budget -August 1, 2021

FY 2020-21 Budget (Current Amended)		17.90	\$ 7,509,019		
Reductions					
Issue	Description	Issue Amount	Workforce	Category Subtotal	Issue Narrative
Salaries and Benefits			1.00	294,440	
1	Salaries and benefits - Land Management	286,091			Reallocation of staff and hours to projects, selection in health insurance benefits and nonrestoration of leave payout made in prior year
2	Salaries and benefits - Facilities	8,072			Reallocation of staff, selection in health insurance and benefits
3	Salaries and benefits - Land Management Database	277			Reallocation of staff and hours to projects, selection in health insurance benefits and nonrestoration of leave payout made in prior year
Other Personal Services				13,671	
4	Other personal services - Land Management	13,671			Reallocation of staff and hours to projects
Contracted Services				3,561,957	
5	Debris removal and disposal - Land Management	2,284,480			Hurricane debris recovery services completed or pending completion on District lands
6	Other contractual services - Land Management	771,105			Reduction based on pending hurricane recovery efforts on District lands
7	Herbicide application - Land Management	249,000			Herbicide application services completed on District lands
8	Other contractual services - Land Management	153,000			Anticipated completion of FEMA reimburseable projects in FY 2020/21
9	Management consultants - Land Management	83,702			Completion of Land Management Plans
10	Other contractual services - Land Management	16,000			Reduction based on need in the fiscal year
11	Management consultants - Land Management	4,000			Align expense with the agreement with FWC for Sandhill Lakes Mitigation Bank
12	Janitorial services - Land Management	510			Alignment of expenses closer to actuals
13	Security services - Facilities	160			Decrease due to vendor's 3 year quote received for FY 21-23.
Operating Expenses				329,483	
14	R&M recreation - Land Management	172,852			Reallocate budget to Other Contractual Services
15	Road & bridge supplies - Land Management	81,500			Reduction based on purchases in FY 2020/21
16	Rental equipment, fuel and lubricants - Land Management	26,850			Reduction based on need in the fiscal year
17	Field, building, ground and other operating supplies - Land Management	17,550			Anticipated completion of FEMA reimburseable projects and Hurricane Michael Recovery Efforts in FY 2020/21
18	Other Operating Supplies - Land Management	9,250			Transferred to R&M Recreation
19	Travel and training - IT Bureau	4,528			Align with prior year expenditures
20	Utilities, Safety and Other Supplies, Other Services - Facilities	3,965			Align with prior year expenditures
21	Computer software - IT Bureau	3,024			Reduction due to previous years Citrix license purchase
22	On-line data services and repair and maintenance of servers - IT Bureau	2,853			Align with prior year expenditures
23	Office supplies, other office supplies, safety supplies, shop supplies - Land Management	2,020			Alignment of expenses closer to actuals
24	Other Services - Land Management	2,000			Alignment of expenses closer to actuals
25	Clothing/uniforms - Land Management	1,000			Reduction based on historical expenditures
26	Postage and freight, legal ads - Land Management	894			Alignment of expenses closer to actuals
27	Computer equipment - IT Bureau	487			Reduction based on PC replacement schedule
28	Continuing Education - Land Management	340			Reduction based on allocation for annual staff training
29	Office furniture and equipment - Land Management	250			Alignment of expenses closer to actuals
30	Licenses & Certificates - Land Management	120			Reduction based on prior year vehicle/boat purchases
Operating Capital Outlay				167,180	
31	Heavy equipment - Land Management	150,000			Purchase of skidsteer completed in prior year
32	Fire suppression equipment - Land Management	14,000			Reduction based on need in the fiscal year
33	Computer hardware - IT Bureau	1,680			Align with prior year expenditures
34	Misc. small tools - Land Management	1,500			Align with prior year expenditures
Fixed Capital Outlay				1,500	
35	Resource protection and improvements - Land Management	1,500			Reduction based on anticipated purchase of gate in FY 2020/21
TOTAL REDUCTIONS			1.00	\$ 4,368,231	

Program Allocations

New Issues					
Issue	Description	Issue Amount	Workforce	Category Subtotal	Issue Narrative
Salaries and Benefits				331,692	
1	Salaries and benefits - Land Management	324,527			Increase in FRS rate, health insurance, workers comp, and reallocation of staff and hours to projects
2	Salaries and benefits - IT Bureau	5,817			Annualized salary adjustments and annual benefit rate increases in FRS and health insurance
3	Salaries and benefits - Lake Jackson Facility	1,348			Increase in FRS rate, health insurance, and workers comp
Other Personal Services				20,463	
4	Other personal services - Land Management	20,082			Increase in hourly rate for Other Personal Service positions and reallocation of staff and hours to projects
5	Other personal services - IT Bureau	381			Hourly rate increase to \$13/hr for OPS positions
Contracted Services				2,852,415	
6	Debris removal and disposal - Land Management	2,200,000			Debris removal and disposal on District land resulting from Hurricane Michael
7	Other contractual services - Land Management	300,000			Contractual services on District lands resulting from Hurricane Michael
8	Lands improvements - Land Management	169,000			Williford Spring step repair, exotic plant treatment for Lake Victoria at Phipps Park and herbicide treatment in the Choctawhatchee River WMA
9	Other contractual services - Lake Jackson Facility	98,000			Repairs to Lake Jackson Facility
10	Other contractual services - Land Management	53,000			Clean and paint gate at Econfina Field Office, contractual services at Florida River Island in Apalachicola River WMA and Revell tract in the St. Marks/Wakulla Rivers WMA
11	Contractual prescribed burning - Land Management	18,975			Contractual prescribed burning in the Chipola River and Econfina Creek WMA's
12	Other contractual services - IT Bureau	13,440			Increase due to staff augmentation and web page UI development
Operating Expenses				65,798	
13	Other operating supplies, other field & technical supplies - Land Management	23,007			Gates for District lands, recreation site supplies, and dragon eggs for aerial prescribed burning
14	R&M recreation, R&M buildings grounds - Land Management	22,350			Increase for new pricing to service portable toilets on District lands and improvements to pole barn at Econfina Field Office
15	Insurance - building, contents and general liability - Facilities	10,000			Estimated increase in liability insurance
16	Road/bridge repair supplies - Land Management	5,000			Road repair materials for Phipps Park
17	R&L office equipment- Land Management	1,650			Addition of leased copier in Milton field office
18	Chemicals and herbicides - Land Management	1,250			Increase for treating invasive plants in the West Region
19	R&M software - IT Bureau	1,059			Increase due the purchase of CheckPoint Firewall, Drone Deploy, DocuSign and MFA. Increase in Maintenance and supportcost for Citrix, Kronos, Web page hosting
20	Insurance, GPS Tracking - Land Management	1,016			Estimated increases
21	Insurance, GPS Tracking - Fleet & Facilities	365			Estimated increases
22	R&M copiers - IT Bureau	101			Increase to align with actuals
Operating Capital Outlay				188,340	
23	Trucks - Land Management	74,000			Purchase two 4x4 trucks
24	Automobiles - Fleet	70,000			Increase for the purchase of two fleet vehicles - Ford Explorer and Ford Escape.
25	Special purpose vehicle - Land Management	27,000			Purchase two ATVs
26	Utility trailers - Land Management	16,500			Purchase one utility trailer and one gooseneck trailer
27	Printers & related hardware - IT Bureau	840			Increase due to printer replacement
Fixed Capital Outlay				15,600	
28	Pavilions - Land Management	15,600			Pavilions for Apalachicola, Chipola and Choctawhatchee River WI
TOTAL NEW ISSUES			0.00	\$ 3,474,308	
3.0 Operation and Maintenance of Lands and Works					
Total Workforce and Tentative Budget for FY 2021-22			16.90	\$ 6,615,096	

Program Allocations

Changes and Trends

Program funding has been consistent over the past several years with changes generally driven by project specific funding and equipment needs. Management of District-owned lands represents a large percentage of this program's budget. Overall, Salaries and Benefits, Operating Expenses, and Contracted Services continue to be significant expenses as demonstrated across the past several years in comparison to Fixed Capital Outlay which can vary substantially from year to year. Both Contracted Services and Operating Expenses increased in FY 2019-20 and FY 2020-21 due to debris removal and disposal and repair and maintenance to District lands as a result of Hurricane Michael. Operating Capital Outlay increased particularly in FY 2018-19 and FY 2019-20, for the purchase of trucks and ATVs for the Bureau of Land Management Operations and the purchase of a replacement vehicle each year for District Fleet. Fixed Capital Outlay increased in FY 2019-20 due to rebuilding of the Econfina Creek Canoe Launch and replacement/new pavilions on District lands in the Econfina Creek WMA as a result of Hurricane Michael. The increase in Other Personal Services (OPS) from FY 2017-18 to FY 2019-20 was due to successfully filling the OPS positions and an hourly rate increase for the Central Region OPS position.

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

Budget Variances

This program's FY 2021-22 Tentative Budget is \$893,923 (11.9 percent) lower than the FY 2020-21 Amended Budget. The variance is mainly due to the reduction in Contracted Services of \$709,542 (15.8 percent) from progress of Hurricane Michael recovery efforts on District lands, scheduled completion of herbicide application for invasive species on District lands, planned completion of FEMA reimbursable projects from Hurricane Sally, and completion of the Central Region Land Management Plan. The Operating Expenses category is reduced by \$263,685 (20.6 percent) primarily due to reallocating \$172,852 from Repair & Maintenance/Recreation to Other Contractual Services, FY 2020-21 purchases planned for road and bridge supplies, and scheduled completion of FEMA reimbursable projects and Hurricane Michael recovery efforts.

Categories with increases are Salaries and Benefits of \$37,252 (2.5 percent), Other Personal Services (OPS) of \$6,792 (18.1 percent), Operating Capital Outlay of \$21,160 (11.2 percent), and Fixed Capital Outlay of \$14,100 (85.5 percent). Personnel increases are mainly the result of hours charged to the Asset Management Division by the division's Deputy Director position created in FY 2020-21 and estimated increases in retirement and health insurance rates. The Other Personal Services category increase is due to an hourly rate increase for two OPS positions and reallocation of staff time across projects. The increase in Operating Capital Outlay is mainly attributed to the purchase of a replacement pool vehicle. Fixed Capital Outlay has an increase for the purchase of pavilions for District lands in the Apalachicola, Chipola, and Choctawhatchee River WMA's.

Program Allocations

Costs for Facilities, Fleet, Works, and related IT operations also fall within this program, and make up less than one-fifth of the budget in Program 3.0. Increases budgeted in these activities are mainly for the replacement purchase of two sports utility vehicles with related insurance, GPS tracking fees for pool vehicles, repairs to the Lake Jackson Stormwater Facility, an increase in Salaries and Benefits for estimated retirement and health insurance rates, building/property insurance costs for Facilities, and Contracted Services for District web page development services and external consulting for IT controls and security improvements.

Major Budget Items

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

- Salaries and Benefits, \$1,541,940 (16.9 FTE)
- Contracted Services, \$3,772,938
 - Activity 3.1 Land Management, \$3,530,731
- Operating Expenses, \$1,014,943
 - Activity 3.1 Land Management, \$593,192
 - Activity 3.3 Facilities, \$179,683
 - Activity 3.7 Technology and Information Services, \$209,760

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

Program Allocations

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

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

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT ACTIVITY BY EXPENDITURE CATEGORY

Fiscal Years 2017-18, 2018-19, 2019-20, 2020-21, and 2021-22

TENTATIVE BUDGET - Fiscal Year 2021-22

3.1 - Land Management

	Fiscal Year 2017-18 (Actual-Audited)	Fiscal Year 2018-19 (Actual-Audited)	Fiscal Year 2019-20 (Actual-Audited)	Fiscal Year 2020-21 (Current Amended)	Fiscal Year 2021-22 (Tentative)	Difference in \$ (Amended to Tentative)	Difference in % (Amended to Tentative)
Salaries and Benefits	\$ 1,057,774	\$ 1,149,542	\$ 1,164,846	\$ 1,171,713	\$ 1,210,149	\$ 38,436	3.3%
Other Personal Services	\$ 12,436	\$ 22,211	\$ 24,295	\$ 32,696	\$ 39,107	\$ 6,411	19.6%
Contracted Services	\$ 665,978	\$ 750,236	\$ 983,995	\$ 4,351,553	\$ 3,530,731	\$ (820,822)	-18.9%
Operating Expenses	\$ 540,679	\$ 596,090	\$ 670,701	\$ 853,545	\$ 593,192	\$ (260,353)	-30.5%
Operating Capital Outlay	\$ 135,063	\$ 175,521	\$ 114,602	\$ 171,500	\$ 123,500	\$ (48,000)	-28.0%
Fixed Capital Outlay	\$ -	\$ 37,918	\$ 178,514	\$ 16,500	\$ 30,600	\$ 14,100	85.5%
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 2,411,931	\$ 2,731,517	\$ 3,136,953	\$ 6,597,507	\$ 5,527,279	\$ (1,070,228)	-16.2%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	Fiscal Year 2021-22	\$ 656,392	\$ 237,500	\$ -	\$ 278	\$ 4,903,564	\$ -

OPERATING AND NON-OPERATING

Fiscal Year 2021-22

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 1,206,299	\$ 3,850	\$ 1,210,149
Other Personal Services	\$ 39,107	\$ -	\$ 39,107
Contracted Services	\$ 930,731	\$ 2,600,000	\$ 3,530,731
Operating Expenses	\$ 579,192	\$ 14,000	\$ 593,192
Operating Capital Outlay	\$ -	\$ 123,500	\$ 123,500
Fixed Capital Outlay	\$ 30,600	\$ -	\$ 30,600
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 2,785,929	\$ 2,741,350	\$ 5,527,279

Program Allocations

Changes and Trends

This activity's budget and expenditures change each year, based on management of District lands and mitigation site work. The increase in Other Personal Services (OPS) from FY 2017-18 to FY 2019-20 is due to successfully filling the OPS positions and an hourly rate increase for the Central Region OPS position within the Bureau of Land Management Operations. Contracted Services and Operating Expenses varied during this same time frame, mainly due to debris removal and disposal and repair and maintenance to District lands associated with Hurricane Michael recovery efforts. Operating Capital Outlay costs have varied but decreased in FY 2019-20 due to less need for heavy equipment and special purpose vehicles. Until FY 2019-20, Fixed Capital Outlay expenditures were mainly for pavilions and recreation improvements on District lands, but in FY 2019-20, following Hurricane Michael, the increase in expenditures began to also include land improvement efforts such as rebuilding the Econfina Canoe Launch.

Budget Variances

This activity's FY 2021-22 Tentative Budget is \$1,070,228 (16.2 percent) lower than the FY 2020-21 Amended Budget. This downward adjustment is due to the reduction in Contracted Services of \$820,822 (18.9 percent), followed by a decrease in Operating Expenses of \$260,353 (30.5 percent) and Operating Capital Outlay of \$48,000 (28.0 percent). The decrease in Contracted Services is mostly from progress on Hurricane Michael recovery efforts, scheduled completion of herbicide application for invasive species on District lands, planned completion of FEMA reimbursable projects from Hurricane Sally, and completion of the Central Region Land Management Plan. The Operating Expenses category is reduced by \$260,353 (30.5 percent) primarily due to reallocating \$172,852 from Repair & Maintenance/Recreation to Other Contractual Services, FY 2020-21 purchases planned for road and bridge supplies, and scheduled completion of FEMA reimbursable projects and Hurricane Michael recovery efforts. The Operating Capital Outlay category decreases are due to the purchase of a skid steer in FY 2020-21.

Categories with increases are Salaries and Benefits of \$38,436 (3.3 percent), Other Personal Services (OPS) of \$6,411 (19.6 percent), and Fixed Capital Outlay of \$14,100 (85.5 percent). Personnel increases in this activity include the hours charged to the Asset Management Division by the division's Deputy Director position created in FY 2020-21 and estimated increases in retirement and health insurance rates. The Other Personal Services category increase is due to an hourly rate increase for two OPS positions and reallocation of staff time across projects. Fixed Capital Outlay has an increase for the purchase of pavilions in the Apalachicola, Chipola, and Choctawhatchee River WMA's. A total of \$237,500 of this activity's budget is funded with Fund Balance Reserves.

Program Allocations

Major Budget Items

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

- Salaries and Benefits, \$1,210,149
- Contracted Services, \$3,530,731
 - Debris removal and disposal for Hurricane Michael recovery, \$2,200,000
 - Contracted prescribed burning, \$374,775
 - Other contractual services for Hurricane Michael recovery, \$360,500
 - Security services, \$275,299
 - Lands Improvements, \$179,000
 - Management consultants, \$119,452
- Operating Expenses, \$593,192
 - Repair and maintenance – recreation sites, \$171,650
 - Road and bridge repair supplies, \$107,000
 - Payment in lieu of taxes for District lands, \$86,100
 - Operating supplies – signs, fence material, gates and recreational site supplies, \$40,750
 - Fuel and lubricants, \$34,750
 - Other field and technical supplies – power tools/equipment and parts, compost toilet supplies, \$20,757
- Operating Capital Outlay, \$123,500
 - Trucks, \$80,000
 - Special purpose vehicle, \$27,000
 - Utility trailers, \$16,500

Program Allocations

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

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

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT

ACTIVITY BY EXPENDITURE CATEGORY

Fiscal Years 2017-18, 2018-19, 2019-20, 2020-21, and 2021-22

TENTATIVE BUDGET - Fiscal Year 2021-22

3.2 - Works

	Fiscal Year 2017-18 (Actual-Audited)	Fiscal Year 2018-19 (Actual-Audited)	Fiscal Year 2019-20 (Actual-Audited)	Fiscal Year 2020-21 (Current Amended)	Fiscal Year 2021-22 (Tentative)	Difference in \$ (Amended to Tentative)	Difference in % (Amended to Tentative)
Salaries and Benefits	\$ 65	\$ 12	\$ 1,368	\$ 2,347	\$ 3,695	\$ 1,348	57.4%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Contracted Services	\$ -	\$ 1,550	\$ -	\$ 2,000	\$ 100,000	\$ 98,000	4900.0%
Operating Expenses	\$ 1,405	\$ 1,911	\$ 1,528	\$ 2,500	\$ 2,500	\$ -	0.0%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 1,470	\$ 3,473	\$ 2,896	\$ 6,847	\$ 106,195	\$ 99,348	1451.0%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2021-22	\$ 106,995	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 106,995

OPERATING AND NON-OPERATING

Fiscal Year 2021-22

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 3,695	\$ -	\$ 3,695
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ -	\$ 100,000	\$ 100,000
Operating Expenses	\$ 2,500	\$ -	\$ 2,500
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 6,195	\$ 100,000	\$ 106,195

Program Allocations

Changes and Trends

Salaries and Benefits, Contracted Services, and Operating Expenses fluctuate from year-to-year based on maintenance needs of the Lake Jackson Regional Stormwater Treatment Facility. District staff time includes monitoring, designing/engineering, and facilitating maintenance. Salaries and Benefits increased after FY 2018-19 due to staff involvement with a spillway repair that led to incurring Contracted Services costs in FY 2019-20. In FY 2017-18 through FY 2019-20, Operating Expenses incurred costs for repairs for electrical equipment and spray field pipes over the sand filter and an increase in utilities. The FY 2019-20 budget continued to show an upward adjustment for additional repairs to the spillway and fence repairs due to vandalism. Budget for FYs 2020-21 and 2021-22 provide the same level of service as prior years except that Salaries and Benefits adjusted upward to address health insurance and retirement rate adjustments and a mid-year competitive pay increase in FY 2020-21.

Budget Variances

This activity's FY 2021-22 Tentative Budget is \$99,348 (1451.0 percent) higher than the FY 2020-21 Amended Budget. Contracted Services increased by \$98,000 (4900.0 percent) for repairs to the Lake Jackson Stormwater Facility. These repairs include enhancing the headwater distribution system and removing the sampling platforms. The increase in Salaries and Benefits of \$1,348 (57.4 percent) is due to allocating a proportionate share of the personnel costs that increase annually, such as for retirement and health insurance rates.

Major Budget Items

Major budget items for this activity include the following:

- Salaries and Benefits, \$3,695
- Contracted Services, \$100,000
- Operating Expenses, \$2,500

Program Allocations

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

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

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT ACTIVITY BY EXPENDITURE CATEGORY

Fiscal Years 2017-18, 2018-19, 2019-20, 2020-21, and 2021-22

TENTATIVE BUDGET - Fiscal Year 2021-22

3.3 - Facilities

	Fiscal Year 2017-18 (Actual-Audited)	Fiscal Year 2018-19 (Actual-Audited)	Fiscal Year 2019-20 (Actual-Audited)	Fiscal Year 2020-21 (Current Amended)	Fiscal Year 2021-22 (Tentative)	Difference in \$ (Amended to Tentative)	Difference in % (Amended to Tentative)
Salaries and Benefits	\$ 133,001	\$ 116,327	\$ 110,449	\$ 169,364	\$ 161,292	\$ (8,072)	-4.8%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Contracted Services	\$ 29,915	\$ 35,566	\$ 37,050	\$ 38,000	\$ 37,840	\$ (160)	-0.4%
Operating Expenses	\$ 180,938	\$ 158,522	\$ 160,727	\$ 173,647	\$ 179,683	\$ 6,036	3.5%
Operating Capital Outlay	\$ -	\$ 10,085	\$ 31,724	\$ -	\$ -	\$ -	
Fixed Capital Outlay	\$ -	\$ 1,797	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 343,854	\$ 322,297	\$ 339,950	\$ 381,011	\$ 378,815	\$ (2,196)	-0.6%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	Fiscal Year 2021-22	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

OPERATING AND NON-OPERATING

Fiscal Year 2021-22

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 161,292	\$ -	\$ 161,292
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 37,840	\$ -	\$ 37,840
Operating Expenses	\$ 179,683	\$ -	\$ 179,683
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 378,815	\$ -	\$ 378,815

Program Allocations

Changes and Trends

The budget is for routine maintenance, including staff salaries for two full-time staff and related management support; outsourced contracts for janitorial, security, major electrical, and plumbing repairs, etc.; and supplies and materials for routine facilities and grounds maintenance. Increases are due to non-recurring needs, such as major repairs for septic tanks, air conditioning, and plumbing. The higher costs expended in Operating Expenses during FY 2017-18 was for the non-recurring expenses of phasing in a replacement plan for the District Headquarters' 13 central air conditioning/heating units and a new roof for the IT building, in addition to various repairs at the Headquarters office and Maintenance buildings. Operating Expenses slightly increased in FY 2019-20 for three central air conditioning/heating unit replacements; two at Headquarters and one at the IT building. The increase in expenses also included duct work and repairs to Headquarters facilities along with safety supplies and necessary accommodations due to COVID-19. The drop in personnel costs in FY 2018-19, FY 2019-20, and FY 2020-21 is due to turnover. Operating Capital Outlay and Fixed Capital Outlay expenditures were incurred in FY 2018-19 for the purchase of a lawnmower at Headquarters and installation of security panels in the Governing Board room. FY 2019-20 expenditures particularly increased in OCO for replacement of the facilities truck and purchase of a landscape trailer and collection system for the lawnmower.

Budget Variances

This activity's FY 2021-22 Tentative Budget is \$2,196 (0.6 percent) lower than the FY 2020-21 Amended Budget. This variance reflects the decrease in Salaries and Benefits of \$8,072 (4.8 percent) due to a change in level of management oversight. Offsetting this decrease is an increase in the Operating Expenses category of \$6,036 (3.5 percent) for mainly building/property insurance. Early in FY 2020-21, District property was inventoried with updated values. The District will be releasing a Request for Proposals for insurance to take effect at the beginning of FY 2021-22, which may revise the budget for insurance in the FY 2022-23 Preliminary Budget. The only other change was a small reduction of \$160 (0.4 percent) in the Contracted Services category to better align with prior year security services billing costs at District Headquarters.

Major Budget Items

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

- Salaries and Benefits, \$161,292
- Operating Expenses, \$179,683
 - Utilities, \$50,000
 - Repair and maintenance of buildings and grounds, \$40,000
 - Building/contents/general liability insurance, \$40,000
 - Headquarter phone services, \$18,500

Program Allocations

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

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

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT

ACTIVITY BY EXPENDITURE CATEGORY

Fiscal Years 2017-18, 2018-19, 2019-20, 2020-21, and 2021-22

TENTATIVE BUDGET - Fiscal Year 2021-22

3.6 - Fleet Services

	Fiscal Year 2017-18 (Actual-Audited)	Fiscal Year 2018-19 (Actual-Audited)	Fiscal Year 2019-20 (Actual-Audited)	Fiscal Year 2020-21 (Current Amended)	Fiscal Year 2021-22 (Tentative)	Difference in \$ (Amended to Tentative)	Difference in % (Amended to Tentative)
Salaries and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Contracted Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Operating Expenses	\$ 23,762	\$ 23,611	\$ 15,857	\$ 29,444	\$ 29,808	\$ 364	1.2%
Operating Capital Outlay	\$ -	\$ 33,519	\$ 29,488	\$ -	\$ 70,000	\$ 70,000	
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 23,762	\$ 57,130	\$ 45,345	\$ 29,444	\$ 99,808	\$ 70,364	239.0%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	Fiscal Year 2021-22	\$ 70,000	\$ -	\$ -	\$ -	\$ -	\$ -

OPERATING AND NON-OPERATING

Fiscal Year 2021-22

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ -	\$ -	\$ -
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ -	\$ -	\$ -
Operating Expenses	\$ 29,808	\$ -	\$ 29,808
Operating Capital Outlay	\$ -	\$ 70,000	\$ 70,000
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 29,808	\$ 70,000	\$ 99,808

Program Allocations

Changes and Trends

Fleet expenses have been steady for the last several years; however, the decrease in Operating Expenses between FY 2017-18 to FY 2019-20 is due to less repairs and maintenance to the fleet vehicles and usage of fuel and lubricant. Operating Capital Outlay costs and budget reflect vehicle purchases that included replacing a van in FY 2018-19 and a compact car in FY 2019-20.

Budget Variances

This activity's FY 2021-22 Tentative Budget is \$70,364 (239.0 percent) higher than the FY 2020-21 Amended Budget. This variance is due to the addition of \$70,000 in Operating Capital Outlay for the replacement of two sport utility vehicles. The Operating Expenses category increases by \$364 (1.2 percent) to reflect a small increase in automotive insurance and GPS fees.

Major Budget Items

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

- Operating Expenses, \$29,808
 - Fuel and lubricants, \$11,000
 - Repair and maintenance, \$8,859
 - Insurance, \$3,353
- Operating Capital Outlay, \$70,000
 - Automobiles, \$70,000

Program Allocations

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

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

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT

ACTIVITY BY EXPENDITURE CATEGORY

Fiscal Years 2017-18, 2018-19, 2019-20, 2020-21, and 2021-22

TENTATIVE BUDGET - Fiscal Year 2021-22

3.7 - Technology and Information Services

	Fiscal Year 2017-18 (Actual-Audited)	Fiscal Year 2018-19 (Actual-Audited)	Fiscal Year 2019-20 (Actual-Audited)	Fiscal Year 2020-21 (Current Amended)	Fiscal Year 2021-22 (Tentative)	Difference in \$ (Amended to Tentative)	Difference in % (Amended to Tentative)
Salaries and Benefits	\$ 146,950	\$ 155,364	\$ 135,621	\$ 161,264	\$ 166,804	\$ 5,540	3.4%
Other Personal Services	\$ -	\$ 1,955	\$ 4,033	\$ 4,887	\$ 5,268	\$ 381	7.8%
Contracted Services	\$ 94,751	\$ 55,650	\$ 66,622	\$ 90,927	\$ 104,367	\$ 13,440	14.8%
Operating Expenses	\$ 137,905	\$ 180,596	\$ 138,818	\$ 219,492	\$ 209,760	\$ (9,732)	-4.4%
Operating Capital Outlay	\$ 16,634	\$ 15,628	\$ 35,182	\$ 17,640	\$ 16,800	\$ (840)	-4.8%
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 396,240	\$ 409,192	\$ 380,275	\$ 494,210	\$ 502,999	\$ 8,789	1.8%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2021-22	\$ -	\$ -	\$ -	\$ -	\$ 540,255	\$ -	\$ 540,255

OPERATING AND NON-OPERATING

Fiscal Year 2021-22

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 166,804	\$ -	\$ 166,804
Other Personal Services	\$ 5,268	\$ -	\$ 5,268
Contracted Services	\$ 104,367	\$ -	\$ 104,367
Operating Expenses	\$ 209,760	\$ -	\$ 209,760
Operating Capital Outlay	\$ 16,800	\$ -	\$ 16,800
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 502,999	\$ -	\$ 502,999

Program Allocations

Changes and Trends

The IT budget has been distributed across program areas to share in the cost of recurring IT-related expenses, e.g., licensing, software maintenance, and IT staff time. IT has been in a support mode, maintaining technology that provides solutions to meet the business needs of the organization and replacing legacy systems with industry standard technology. Hardware and software are maintained or replaced as needed to ensure capacity, performance, and adherence to support requirements.

Unique to this IT activity is the inclusion of a Forest Information Dashboard system to better manage District lands. Expenses are across the budget categories with primary change being in Contracted Services that dropped about \$30,000 in FY 2018-19 and \$15,000 in FY 2019-20 due to the completion of an upgrade of its timber management records to the dashboard.

Otherwise, costs for the IT Bureau's Salaries and Benefits have fluctuated due to turnover, health and retirement rate increases, as well as employees' health insurance selection changes. Other Personal Services started in FY 2018-19 due to the transfer of a part-time OPS position from the Resource Management Division to the IT Bureau midyear in FY 2018-19. While the dashboard upgrades had an impact on Contracted Services costs, this category shows an increase in FY 2019-20 to account for using staff augmentation services for GIS support. The increase in Operating Expenses in FY 2018-19 primarily reflects an increase in software and server maintenance costs and purchase of computers, electronic portable devices, and GPS units for staff. The increase in Operating Capital Outlay costs in FY 2019-20 is due to timing of non-recurring purchases, including servers and digital storage upgrades.

Budget Variances

This activity's FY 2021-22 Tentative Budget is \$8,789 (1.8 percent) higher than the FY 2020-21 Amended Budget. The variance is primarily due to the increase in Contracted Services of \$13,440 (14.8 percent) for District web page development services and external consulting for IT controls and security improvements. Personnel costs also increase by \$5,540 (3.4 percent) in Salaries and Benefits and in Other Personal Services (OPS) by \$381 (7.8 percent). Salaries and Benefits increases reflecting promotions of two positions in FY 2020-21, employee selection for higher health insurance coverage, and estimated retirement and health insurance rates. The OPS increase accounts for an hourly rate adjustment. A decrease in the Operating Expenses category by \$9,732 (4.4 percent) is budgeted due to a reduction in computer software, continuing education, staff travel and travel for training for GIS and IT, on-line data services, repair and maintenance of servers, and a reduction in computer equipment due to PC replacement schedule. Operating Capital Outlay decreases by \$840 (4.8 percent) due to prior year purchases of computer hardware.

Program Allocations

Major Budget Items

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

- Salaries and Benefits, \$166,804
- Contracted Services, \$104,367
 - Staff augmentation for IT services, \$69,947
 - Lands management database, \$34,000
- Operating Expenses, \$209,760
 - Software maintenance services, \$104,793
 - Ethernet charges, \$46,416
 - Computer equipment, \$19,229
 - Server maintenance services, \$10,920
 - Computer software, \$7,972

Program Allocations

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

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

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT PROGRAM BY EXPENDITURE CATEGORY

Fiscal Years 2017-18, 2018-19, 2019-20, 2020-21, and 2021-22
TENTATIVE BUDGET - Fiscal Year 2021-22

4.0 - Regulation

	Fiscal Year 2017-18 (Actual-Audited)	Fiscal Year 2018-19 (Actual-Audited)	Fiscal Year 2019-20 (Actual-Audited)	Fiscal Year 2020-21 (Current Amended)	Fiscal Year 2021-22 (Tentative)	Difference in \$ (Amended to Tentative)	Difference in % (Amended to Tentative)
Salaries and Benefits	\$ 2,313,500	\$ 2,380,987	\$ 2,344,651	\$ 2,766,055	\$ 2,879,414	\$ 113,359	4.1%
Other Personal Services	\$ 180,867	\$ 201,960	\$ 202,987	\$ 273,210	\$ 280,033	\$ 6,823	2.5%
Contracted Services	\$ 103,559	\$ 65,382	\$ 156,731	\$ 144,595	\$ 157,491	\$ 12,896	8.9%
Operating Expenses	\$ 453,791	\$ 429,336	\$ 420,912	\$ 780,108	\$ 612,179	\$ (167,929)	-21.5%
Operating Capital Outlay	\$ 60,673	\$ 67,515	\$ 93,535	\$ 35,300	\$ 59,622	\$ 24,322	68.9%
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL	\$ 3,112,390	\$ 3,145,179	\$ 3,218,817	\$ 3,999,268	\$ 3,988,739	\$ (10,529)	-0.3%

SOURCE OF FUNDS

Fiscal Year 2021-22

	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Salaries and Benefits	\$ 1,346,913	\$ -	\$ -	\$ -	\$ 1,532,501	\$ -	\$ 2,879,414
Other Personal Services	\$ 144,187	\$ -	\$ -	\$ -	\$ 135,846	\$ -	\$ 280,033
Contracted Services	\$ 122,607	\$ -	\$ -	\$ -	\$ 34,884	\$ -	\$ 157,491
Operating Expenses	\$ 458,221	\$ -	\$ -	\$ -	\$ 153,958	\$ -	\$ 612,179
Operating Capital Outlay	\$ 33,622	\$ 26,000	\$ -	\$ -	\$ -	\$ -	\$ 59,622
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interagency Transfers	\$ 473,513	\$ 139,588	\$ -	\$ -	\$ 70,886	\$ -	\$ 683,987
TOTAL	\$ 2,579,063	\$ 165,588	\$ -	\$ -	\$ 1,928,075	\$ -	\$ 4,672,726

RATE, OPERATING AND NON-OPERATING

Fiscal Year 2021-22

	Workforce	Rate (Salary without benefits)	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	30	\$ 1,902,330	\$ 2,872,671	\$ 6,743	\$ 2,879,414
Other Personal Services	5	\$ 204,079	\$ 280,033	\$ -	\$ 280,033
Contracted Services			\$ 157,491	\$ -	\$ 157,491
Operating Expenses			\$ 612,179	\$ -	\$ 612,179
Operating Capital Outlay			\$ 33,622	\$ 26,000	\$ 59,622
Fixed Capital Outlay			\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)			\$ -	\$ -	\$ -
Debt			\$ -	\$ -	\$ -
Reserves - Emergency Response			\$ -	\$ -	\$ -
TOTAL			\$ 3,955,996	\$ 32,743	\$ 3,988,739

WORKFORCE

Fiscal Years 2017-18, 2018-19, 2019-20, 2020-21, and 2021-22

WORKFORCE CATEGORY	Fiscal Year					Difference	Difference in % (Amended to Tentative) % Change
	2017-18	2018-19	2019-20	2020-21	2021-22		
Authorized Positions	32.0	31.0	31.0	31.0	30.0	-1.0	-3.2%
Contingent Worker	0.0	0.0	0.0	0.0	0.0	0.0	
Other Personal Services	5.0	5.0	5.0	5.0	5.0	0.0	0.0%
Intern	0.0	0.0	0.0	0.0	0.0	0.0	
Volunteer	0.0	0.0	0.0	0.0	0.0	0.0	
TOTAL WORKFORCE	37.0	36.0	36.0	36.0	35.0	-1.0	-2.8%

Program Allocations

4.0 Regulation Fiscal Year 2021-22 Tentative Budget -August 1, 2021

FY 2020-21 Budget (Current Amended)		36.00	\$ 3,999,268		
Reductions					
Issue	Description	Issue Amount	Workforce	Category Subtotal	Issue Narrative
Salaries and Benefits			1.00	14,741	
1	Salaries and benefits - Consumptive Use	9,467			Benefit adjustment for new hire and allocation of time to Water Well Construction
2	Salaries and benefits - Water Well Construction	5,085			Allocation of staff time across projects
3	Salaries and benefits - ETDM	189			Minor adjustment due to change in review staff at a lower salary
Other Personal Services				274	
4	Salaries and benefits - Consumptive Use	274			Allocation of staff time across projects
Contracted Services				14,000	
5	Contract well drillers, appraisals, other contractual services	9,000			Alignment of expenses closer to actuals
6	Legal counsel	5,000			Alignment of expenses closer to actuals
Operating Expenses				189,608	
7	R&M servers - IT Bureau	124,689			Reduction due to purchase of Oracle license in previous year
8	Computer equipment - IT Bureau	13,364			Reduction based on PC replacement schedule
9	Communications - Other Regulatory and Enforcement	10,800			Alignment of expenses closer to actuals
10	Fuel, other vehicle supplies, auto insurance - Other Regulatory and Enforcement	7,807			Alignment of expenses closer to actuals
11	Travel and training - IT Bureau	6,307			Alignment of expenses closer to actuals
12	Computer software - IT Bureau	6,051			Alignment of expenses closer to actuals
13	Rental office and other equipment - Other Regulatory and Enforcement	5,300			Alignment of expenses closer to actuals
14	Travel - Consumptive Use, Water Well Construction, Environmental Resource Permitting	3,500			Alignment of expenses closer to actuals
15	Postage, office supplies, photography supplies, safety supplies, other field and tech supplies - Environmental Resource Permitting	2,930			Alignment of expenses closer to actuals
16	Postage, legal ads, offices supplies, printing and binding, other field and tech supplies, books - Consumptive Use	2,577			Alignment of expenses closer to actuals
17	Legal ads rules, computer supplies - Other Regulatory and Enforcement	2,400			Alignment of expenses closer to actuals
18	On-line data services - IT Bureau	1,987			Alignment of expenses closer to actuals
19	Postage, printing and copying, office supplies, printing and binding, safety supplies - Water Well Construction	1,896			Alignment of expenses closer to actuals
Operating Capital Outlay				3,360	
20	Computer hardware - IT Bureau	3,360			Alignment of expenses closer to actuals
TOTAL REDUCTIONS			1.00	\$ 221,983	

Program Allocations

New Issues					
Issue	Description	Issue Amount	Workforce	Category Subtotal	Issue Narrative
Salaries and Benefits				128,100	
1	Salaries and benefits - Water Well Construction	39,255			Estimated health insurance and FRS rate adjustments and leave payouts
2	Salaries and benefits - Water Well Construction	35,592			Allocation of staff time from Consumptive Use
3	Salaries and benefits - Environmental Resource Permitting	27,113			Estimated health insurance and FRS rate adjustments, higher benefit selections by employees
4	Salaries and benefits - Environmental Resource Permitting	10,669			Annualized salary adjustments
5	Salaries and benefits - Consumptive Use	8,746			Estimated health insurance and FRS rate adjustments, higher benefit selections by employees
6	Salaries and benefits - IT Bureau	6,725			Annualized salary adjustments and annual benefit rate increases in FRS and health insurance
Other Personal Services				7,097	
7	Other personal services - Environmental Resource Permitting	3,980			Annualized prior year pay adjustment, benefit adjustment from employee to family coverage for vacant position
8	Other personal services - Water Well Construction	2,498			Allocation of time and benefit rate increases in FRS and health insurance
9	Other personal services - IT Bureau	351			Annualized salary adjustments and annual benefit rate increases in FRS and health insurance
10	Other personal services - Consumptive Use	268			Benefit rate increases in FRS and health insurance
Contracted Services				26,896	
11	Other contractual services - IT Bureau	26,896			Increase due to staff augmentation and web page UI development
Operating Expenses				21,679	
12	R&M Software - IT Bureau	14,255			Increase due the purchase of CheckPoint Firewall, Drone Deploy, DocuSign and MFA. Increase in Maintenance and supportcost for Citrix, Kronos, Web page hosting
13	Fuel, auto insurance, R&M vehicle, license and certificates, WEX - Other Regulatory and Enforcement	2,507			Alignment of expenses closer to actuals
14	Computer equipment - IT Bureau	2,387			Increase due to PC replacement schedule
15	Communications, R&M administrative, building and ground supplies, utilities - Other Regulatory and Enforcement	1,118			Alignment of expenses closer to actuals
16	Other services - Environmental Resource Permitting	1,000			Alignment of expenses closer to actuals
17	Other field and tech supplies, books - Water Well Construction	210			Alignment of expenses closer to actuals
18	R&M copiers - IT Bureau	202			Alignment of expenses closer to actuals
Operating Capital Outlay				27,682	
19	Trucks - Environmental Resouce Permitting	26,000			Replacement truck
20	Printers & related hardware - IT Bureau	1,682			Increase due to printer replacement
TOTAL NEW ISSUES			0.00	\$ 211,454	
4.0 Regulation					
Total Workforce and Tentative Budget for FY 2021-22			35.00	\$ 3,988,739	

Program Allocations

Changes and Trends

The District provides an online e-Permitting and e-Regulatory automated database for Water Use, Well Construction, Environmental Resource, and Surface Water Permitting. This enables the District's customers to apply for new permits, check the status of permit applications, and access information about existing permits online. Staff can evaluate applications and manage the permitting process in a shared database environment which has greatly increased efficiency. Between FY 2017-18 and FY2019-20, Contracted Services fluctuated due to the litigation expenses associated with two ERP-related legal cases. Operating Expenses decreased in FY 2018-19 due to residing in a no-rent temporary facility in Mossy Head while the DeFuniak Springs Service Office was being built. Operating Capital Outlay expenditures across FY 2017-18 and FY 2019-20 include the replacement of a vehicle for regulatory inspectors each year, the purchase of a well camera for field staff in FY 2018-19, and additional IT server storage in FY 2019-20.

Budget Variances

This program's FY 2021-22 Tentative Budget is \$10,529 (0.3 percent) lower than the FY 2020-21 Amended Budget. This decrease is broken down by a \$92,731 increase in Regulatory activities (Activities 4.1 through 4.4) offset by a \$103,260 decrease in the IT Bureau for Regulatory support (Activity 4.5). The program's largest increase is in Salaries and Benefits of \$113,359 (4.1 percent) which primarily reflects estimated increases in retirement and health insurance rates, and higher cost health insurance coverage selections. Operating Capital Outlay increases by \$24,322 (68.9 percent) of which \$26,000 is for a Regulatory truck replacement offset by a \$1,678 reduction in IT due to prior year purchases of computer hardware. The increase of \$12,896 (8.9 percent) in Contracted Service is attributable to the IT Bureau's plans for District web page development services and external consulting for IT controls and security improvements. Operating Expenses has a decrease of \$167,929 (21.5 percent) mainly due to the one-time purchase of an Oracle license for E-Permitting and groundwater applications in FY 2020-21.

Major Budget Items

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

- Salaries and Benefits, \$2,879,414 (35.0 FTE)
- Operating Expenses, \$612,179
 - Activity 4.4 Other Regulatory and Enforcement Activities, \$177,891
 - Activity 4.5 Technology and Information Services, \$387,671

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

Program Allocations

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

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

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT

ACTIVITY BY EXPENDITURE CATEGORY

Fiscal Years 2017-18, 2018-19, 2019-20, 2020-21, and 2021-22

TENTATIVE BUDGET - Fiscal Year 2021-22

4.1 - Consumptive Use Permitting

	Fiscal Year 2017-18 (Actual-Audited)	Fiscal Year 2018-19 (Actual-Audited)	Fiscal Year 2019-20 (Actual-Audited)	Fiscal Year 2020-21 (Current Amended)	Fiscal Year 2021-22 (Tentative)	Difference in \$ (Amended to Tentative)	Difference in % (Amended to Tentative)
Salaries and Benefits	\$ 525,987	\$ 448,406	\$ 377,430	\$ 441,542	\$ 450,821	\$ 9,279	2.1%
Other Personal Services	\$ -	\$ 3,563	\$ 3,659	\$ 16,421	\$ 16,415	\$ (6)	0.0%
Contracted Services	\$ 948	\$ -	\$ -	\$ 1,000	\$ -	\$ (1,000)	-100.0%
Operating Expenses	\$ 12,400	\$ 11,470	\$ 10,049	\$ 16,688	\$ 13,111	\$ (3,577)	-21.4%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 539,336	\$ 463,439	\$ 391,138	\$ 475,651	\$ 480,347	\$ 4,696	1.0%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2021-22	\$ 581,499	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 581,499

OPERATING AND NON-OPERATING

Fiscal Year 2021-22

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 450,821	\$ -	\$ 450,821
Other Personal Services	\$ 16,415	\$ -	\$ 16,415
Contracted Services	\$ -	\$ -	\$ -
Operating Expenses	\$ 13,111	\$ -	\$ 13,111
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 480,347	\$ -	\$ 480,347

Program Allocations

Changes and Trends

The District continues to work with DEP to increase regulatory consistency in the Water Use Permitting (WUP) program. The WUP program has acquired an e-Permitting capability which has improved response time and overall staff productivity. The main changes over the years are reflected in personnel and Contracted Services. Salaries and Benefits expenses have fluctuated due to attrition mainly from employee benefit selections, vacant positions in FY 2018-19, as well as allocation of time to other Regulatory activities. Contracted Services are based on online e-Permitting usage reflecting the fluctuation of expenditures over the past three years.

Budget Variances

This activity's FY 2021-22 Tentative Budget is \$4,696 (1.0 percent) higher than the FY 2020-21 Amended Budget. This variance is due to a \$9,279 (2.1 percent) increase in Salaries and Benefits primarily due to the estimated increases in retirement and health insurance rates and higher cost health insurance coverage selections. This increase is offset by a \$1,000 (100.0 percent) decrease in Contracted Services and a \$3,577 (21.4 percent) decrease in Operating Expenses due to alignment of expenses to be closer to actual prior year expenses.

Major Budget Items

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

- Salaries and Benefits, \$450,821

Program Allocations

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

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

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT

ACTIVITY BY EXPENDITURE CATEGORY

Fiscal Years 2017-18, 2018-19, 2019-20, 2020-21, and 2021-22

TENTATIVE BUDGET - Fiscal Year 2021-22

4.2 - Water Well Construction Permitting and Contractor Licensing

	Fiscal Year 2017-18 (Actual-Audited)	Fiscal Year 2018-19 (Actual-Audited)	Fiscal Year 2019-20 (Actual-Audited)	Fiscal Year 2020-21 (Current Amended)	Fiscal Year 2021-22 (Tentative)	Difference in \$ (Amended to Tentative)	Difference in % (Amended to Tentative)
Salaries and Benefits	\$ 687,473	\$ 796,621	\$ 873,567	\$ 887,416	\$ 947,178	\$ 59,762	6.7%
Other Personal Services	\$ -	\$ 1,398	\$ 2,358	\$ 15,169	\$ 17,667	\$ 2,498	16.5%
Contracted Services	\$ 1,265	\$ 901	\$ -	\$ 13,500	\$ 8,000	\$ (5,500)	-40.7%
Operating Expenses	\$ 9,354	\$ 10,704	\$ 8,898	\$ 14,337	\$ 11,151	\$ (3,186)	-22.2%
Operating Capital Outlay	\$ -	\$ 8,977	\$ -	\$ -	\$ -	\$ -	
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 698,091	\$ 818,601	\$ 884,823	\$ 930,422	\$ 983,996	\$ 53,574	5.8%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2021-22	\$ 1,130,731	\$ -	\$ -	\$ -	\$ 62,146	\$ -	\$ 1,192,877

OPERATING AND NON-OPERATING

Fiscal Year 2021-22

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 947,178	\$ -	\$ 947,178
Other Personal Services	\$ 17,667	\$ -	\$ 17,667
Contracted Services	\$ 8,000	\$ -	\$ 8,000
Operating Expenses	\$ 11,151	\$ -	\$ 11,151
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 983,996	\$ -	\$ 983,996

Program Allocations

Changes and Trends

The Water Well Construction program has implemented an e-Permitting well construction system with the SJRWMD and SRWMD, improving response time. Salaries and Benefits increases between FY 2017-18 and FY 2019-20 are due to attrition mainly from leave payouts and employee benefit selections. Contracted Services provides for online e-Permitting services based on usage and well abandonment activities which are performed on an as needed basis, which reflect fluctuation of expenditures over the past three years.

Budget Variances

This activity's FY 2021-22 Tentative Budget is \$53,574 (5.8 percent) higher than the FY 2020-21 Amended Budget. The increase is due to a \$59,762 (6.7 percent) increase in Salaries and Benefits from budgeting retirement-eligible leave payouts, estimated retirement and health insurance rates, and reallocation of time from Consumptive Use Permitting. Other Personal Services also increases by \$2,498 (16.5 percent) for benefit adjustments and this activity's share of an hourly rate increase for one OPS position. There is a \$5,500 (40.7 percent) decrease in Contracted Services mainly due to well abandonment activities based on usage, as well as a \$3,186 (22.2 percent) decrease in Operating Expenses due to decreases in staff travel, postage, printing and copying, office supplies, and safety supplies to align expenses closer to prior actual expenses.

Major Budget Items

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

- Salaries and Benefits, \$947,178

Program Allocations

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

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

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT

ACTIVITY BY EXPENDITURE CATEGORY

Fiscal Years 2017-18, 2018-19, 2019-20, 2020-21, and 2021-22

TENTATIVE BUDGET - Fiscal Year 2021-22

4.3 - Environmental Resource and Surface Water Permitting

	Fiscal Year 2017-18 (Actual-Audited)	Fiscal Year 2018-19 (Actual-Audited)	Fiscal Year 2019-20 (Actual-Audited)	Fiscal Year 2020-21 (Current Amended)	Fiscal Year 2021-22 (Tentative)	Difference in \$ (Amended to Tentative)	Difference in % (Amended to Tentative)
Salaries and Benefits	\$ 881,265	\$ 900,524	\$ 880,765	\$ 1,184,353	\$ 1,221,946	\$ 37,593	3.2%
Other Personal Services	\$ 180,867	\$ 195,186	\$ 193,203	\$ 237,181	\$ 241,161	\$ 3,980	1.7%
Contracted Services	\$ 18,178	\$ -	\$ 80,902	\$ 5,500	\$ 3,000	\$ (2,500)	-45.5%
Operating Expenses	\$ 22,350	\$ 25,975	\$ 23,024	\$ 25,285	\$ 22,355	\$ (2,930)	-11.6%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 1,102,660	\$ 1,121,684	\$ 1,177,894	\$ 1,452,319	\$ 1,488,462	\$ 36,143	2.5%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	Fiscal Year 2021-22	\$ 310,000	\$ 139,588	\$ -	\$ -	\$ 1,355,618	\$ -

OPERATING AND NON-OPERATING

Fiscal Year 2021-22

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 1,221,946	\$ -	\$ 1,221,946
Other Personal Services	\$ 241,161	\$ -	\$ 241,161
Contracted Services	\$ 3,000	\$ -	\$ 3,000
Operating Expenses	\$ 22,355	\$ -	\$ 22,355
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 1,488,462	\$ -	\$ 1,488,462

Program Allocations

Changes and Trends

The Environmental Resource Permitting (ERP) program continues to decrease permitting time for applicants while maintaining the same resource protection standards. The implementation of the new e-Regulatory database system has enabled process improvement and streamlining. Contracted Services provides budget for online e-Permitting and appraisals for conservation easements which are performed on an as needed basis, reflected in the fluctuation of expenditures over the past three years.

Budget Variances

This activity's FY 2021-22 Tentative Budget is \$36,143 (2.5 percent) higher than the FY 2020-21 Amended Budget. This increase is mainly due to the \$37,593 (3.2 percent) increase in Salaries and Benefits from estimated health insurance and retirement rate increases and employee changes to higher cost benefit coverage selection (e.g., employee with child to family). Other Personal Services also increases by \$3,980 (1.7 percent) for benefit adjustments and this activity's share of an hourly rate increase for one OPS position. Decreases in Contracted Services of \$2,500 (45.5 percent) and in Operating Expenses of \$2,930 (11.6 percent) are from aligning budget with prior years' expenses for appraisals, office supplies, other contractual services, travel, postage, and safety supplies. A total of \$139,588 of this activity's budget is funded with Fund Balance Reserves.

Major Budget Items

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

- Salaries and Benefits, \$1,221,946
- Other Personal Services, \$241,161

Program Allocations

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

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

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT

ACTIVITY BY EXPENDITURE CATEGORY

Fiscal Years 2017-18, 2018-19, 2019-20, 2020-21, and 2021-22

TENTATIVE BUDGET - Fiscal Year 2021-22

4.4 - Other Regulatory and Enforcement Activities

	Fiscal Year 2017-18 (Actual-Audited)	Fiscal Year 2018-19 (Actual-Audited)	Fiscal Year 2019-20 (Actual-Audited)	Fiscal Year 2020-21 (Current Amended)	Fiscal Year 2021-22 (Tentative)	Difference in \$ (Amended to Tentative)	Difference in % (Amended to Tentative)
Salaries and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Contracted Services	\$ 42,868	\$ 40,525	\$ 25,230	\$ 59,923	\$ 54,923	\$ (5,000)	-8.3%
Operating Expenses	\$ 171,382	\$ 152,265	\$ 162,959	\$ 200,573	\$ 177,891	\$ (22,682)	-11.3%
Operating Capital Outlay	\$ 25,088	\$ 24,976	\$ 25,953	\$ -	\$ 26,000	\$ 26,000	
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 239,338	\$ 217,766	\$ 214,142	\$ 260,496	\$ 258,814	\$ (1,682)	-0.6%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2021-22	\$ 78,856	\$ 26,000	\$ -	\$ -	\$ 153,958	\$ -	\$ 258,814

OPERATING AND NON-OPERATING

Fiscal Year 2021-22

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ -	\$ -	\$ -
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 54,923	\$ -	\$ 54,923
Operating Expenses	\$ 177,891	\$ -	\$ 177,891
Operating Capital Outlay	\$ -	\$ 26,000	\$ 26,000
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 232,814	\$ 26,000	\$ 258,814

Program Allocations

Changes and Trends

This activity covers non-labor support services to Regulatory Services, which are mainly contracted expenses for legal counsel and janitorial services and operating costs such as building lease, phones, utilities, and vehicle-related expenses. Contracted Services fluctuates from legal case work and shows reductions from FY 2018-19 to FY 2019-20. The District maintains spending authority to address potential litigation needs. Operating Expenses decreased in FY 2018-19 due to residing in a no-rent temporary facility in Mossy Head while the DeFuniak Springs Service Office was being constructed.

Budget Variances

This activity's FY 2021-22 Tentative Budget is \$1,682 (0.6 percent) lower than the FY 2020-21 Amended Budget. This is due to a \$5,000 (8.3 percent) decrease in Contracted Services recognizing a reduction in legal expenses and a \$22,682 (11.3 percent) decrease in Operating Expenses due to alignment of expenses closer to prior actual expenses. These decreases are offset in Operating Capital Outlay with an increase of \$26,000 (100.0 percent) for the purchase of a replacement truck. A total of \$26,000 of this activity's budget is funded with Fund Balance Reserves.

Major Budget Items

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

- Operating Expenses, \$177,891
 - Building lease, \$97,500
 - Fuel and lubricants, \$23,025
 - Field office phone services, \$11,100
 - Rental equipment, \$9,200
 - Utilities, \$8,700

Program Allocations

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

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

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT

ACTIVITY BY EXPENDITURE CATEGORY

Fiscal Years 2017-18, 2018-19, 2019-20, 2020-21, and 2021-22

TENTATIVE BUDGET - Fiscal Year 2021-22

4.5 - Technology and Information Services

	Fiscal Year 2017-18 (Actual-Audited)	Fiscal Year 2018-19 (Actual-Audited)	Fiscal Year 2019-20 (Actual-Audited)	Fiscal Year 2020-21 (Current Amended)	Fiscal Year 2021-22 (Tentative)	Difference in \$ (Amended to Tentative)	Difference in % (Amended to Tentative)
Salaries and Benefits	\$ 218,775	\$ 235,435	\$ 212,888	\$ 252,744	\$ 259,469	\$ 6,725	2.7%
Other Personal Services	\$ -	\$ 1,813	\$ 3,767	\$ 4,439	\$ 4,790	\$ 351	7.9%
Contracted Services	\$ 40,300	\$ 23,956	\$ 50,599	\$ 64,672	\$ 91,568	\$ 26,896	41.6%
Operating Expenses	\$ 238,305	\$ 228,922	\$ 215,983	\$ 523,225	\$ 387,671	\$ (135,554)	-25.9%
Operating Capital Outlay	\$ 35,585	\$ 33,562	\$ 67,582	\$ 35,300	\$ 33,622	\$ (1,678)	-4.8%
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 532,965	\$ 523,689	\$ 550,819	\$ 880,380	\$ 777,120	\$ (103,260)	-11.7%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	Fiscal Year 2021-22	\$ 477,977	\$ -	\$ -	\$ -	\$ 356,353	\$ -

OPERATING AND NON-OPERATING

Fiscal Year 2021-22

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 252,726	\$ 6,743	\$ 259,469
Other Personal Services	\$ 4,790	\$ -	\$ 4,790
Contracted Services	\$ 91,568	\$ -	\$ 91,568
Operating Expenses	\$ 387,671	\$ -	\$ 387,671
Operating Capital Outlay	\$ 33,622	\$ -	\$ 33,622
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 770,377	\$ 6,743	\$ 777,120

Program Allocations

Changes and Trends

The IT budget has been distributed across program areas to share in the cost of recurring IT-related expenses, e.g., licensing, software maintenance, and IT staff time. IT has been in a support mode, maintaining technology that provides solutions to meet the business needs of the organization and replacing legacy systems with industry standard technology. Hardware and software are maintained or replaced as needed to ensure capacity, performance, and adherence to support requirements.

The changes in personnel costs vary from turnover, health and retirement rate increases, as well as health insurance selection changes by employees. Other Personal Services shows a small increase due to the transfer of an OPS position from the Resource Management Division to the IT Bureau midyear in FY 2018-19. The Contracted Services category has also varied with the drop in FY 2018-19 resulting from an infrastructure analysis concluding in FY 2017-18. Increases in Contracted Services in FY 2019-20 and FY 2020-21 are primarily a result of using staff augmentation services for GIS support and added security enhancements, and in FY 2021-22 for development and implementation of control systems, security, and applications. Fluctuations over the years in Operating Expenses primarily reflect software maintenance and licensing costs, while those in Operating Capital Outlay are due to non-recurring purchases, including servers, computer replacement, and digital storage upgrades.

Budget Variances

This activity's FY 2021-22 Tentative Budget is \$103,260 (11.7 percent) lower than the FY 2020-21 Amended Budget. The decrease in Operating Expenses of \$135,554 (25.9 percent) is mainly due to the one-time purchase of an Oracle license for E-Permitting and groundwater applications in FY 2020-21. Operating Capital Outlay also decreases by \$1,678 (4.8 percent) due to the purchase of computer hardware in FY 2020-21. Contracted Services increases by \$26,896 (41.6 percent) for District web page development services and external consulting for IT controls and security improvements. The Salaries and Benefits category increases by \$6,725 (2.7 percent) due to estimated retirement and health insurance rates, as well as employee selections for higher health insurance selections. Other Personal Services (OPS) increases by \$351 (7.9 percent) due to an hourly wage increase for the OPS GIS Analyst position.

Major Budget Items

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

- Salaries and Benefits, \$259,469
- Operating Expenses, \$387,671
 - Software maintenance services, \$194,144
 - Ethernet charges, \$84,844
 - Server maintenance services, \$39,854
 - Computer equipment, \$34,465
 - Computer software, \$13,953

Program Allocations

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

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

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT PROGRAM BY EXPENDITURE CATEGORY

Fiscal Years 2017-18, 2018-19, 2019-20, 2020-21, and 2021-22
TENTATIVE BUDGET - Fiscal Year 2021-22

5.0 - Outreach

	Fiscal Year 2017-18 (Actual-Audited)	Fiscal Year 2018-19 (Actual-Audited)	Fiscal Year 2019-20 (Actual-Audited)	Fiscal Year 2020-21 (Current Amended)	Fiscal Year 2021-22 (Tentative)	Difference in \$ (Amended to Tentative)	Difference in % (Amended to Tentative)
Salaries and Benefits	\$ 112,815	\$ 114,705	\$ 113,756	\$ 117,895	\$ 119,174	\$ 1,279	1.1%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contracted Services	\$ -	\$ -	\$ -	\$ 5,975	\$ 5,975	\$ -	0.0%
Operating Expenses	\$ 10,679	\$ 12,869	\$ 10,192	\$ 12,587	\$ 10,087	\$ (2,500)	-19.9%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL	\$ 123,494	\$ 127,574	\$ 123,948	\$ 136,457	\$ 135,236	\$ (1,221)	-0.9%

SOURCE OF FUNDS

Fiscal Year 2021-22

	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Salaries and Benefits	\$ 119,174	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 119,174
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contracted Services	\$ 5,975	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,975
Operating Expenses	\$ 10,087	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,087
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interagency Transfers	\$ 25,800	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,800
TOTAL	\$ 161,036	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 161,036

RATE, OPERATING AND NON-OPERATING

Fiscal Year 2021-22

	Workforce	Rate (Salary without benefits)	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	1	\$ 76,334	\$ 119,174	\$ -	\$ 119,174
Other Personal Services	-	\$ -	\$ -	\$ -	\$ -
Contracted Services			\$ 5,975	\$ -	\$ 5,975
Operating Expenses			\$ 10,087	\$ -	\$ 10,087
Operating Capital Outlay			\$ -	\$ -	\$ -
Fixed Capital Outlay			\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)			\$ -	\$ -	\$ -
Debt			\$ -	\$ -	\$ -
Reserves - Emergency Response			\$ -	\$ -	\$ -
TOTAL			\$ 135,236	\$ -	\$ 135,236

WORKFORCE

Fiscal Years 2017-18, 2018-19, 2019-20, 2020-21, and 2021-22

WORKFORCE CATEGORY	Fiscal Year					Difference	Difference in % (Amended to Tentative) % Change
	2017-18	2018-19	2019-20	2020-21	2021-22		
Authorized Positions	2.0	1.0	1.0	1.0	1.0	0.0	0.0%
Contingent Worker	0.0	0.0	0.0	0.0	0.0	0.0	
Other Personal Services	0.0	0.0	0.0	0.0	0.0	0.0	
Intern	0.0	0.0	0.0	0.0	0.0	0.0	
Volunteer	0.0	0.0	0.0	0.0	0.0	0.0	
TOTAL WORKFORCE	2.0	1.0	1.0	1.0	1.0	0.0	0.0%

Program Allocations

REDUCTIONS - NEW ISSUES

5.0 Outreach

Fiscal Year 2021-22

Tentative Budget -August 1, 2021

FY 2020-21 Budget (Current Amended)		1.00	\$	136,457	
Reductions					
Issue	Description	Issue Amount	Workforce	Category Subtotal	Issue Narrative
Operating Expenses				3,600	
1	Legislative tracking online subscription	1,300			Reduction in user access
2	Computer equipment	1,300			Reduction due to PC replacement schedule
3	Office and computer supplies	300			Align with prior year expenditures for supplies
4	Training	250			Removed, but will add as needed in future budgets
5	Photographic supplies	250			Removed, but will add as needed in future budgets
6	Travel	150			Savings from online meetings
7	Licenses and certificates	50			Reduction to provide sufficient budget for two lobbying certificates
TOTAL REDUCTIONS			0.00	\$ 3,600	
New Issues					
Issue	Description	Issue Amount	Workforce	Category Subtotal	Issue Narrative
Salaries and Benefits				1,279	
1	Salaries and benefits - Outreach	1,279			Estimated health insurance and FRS rate adjustments
Operating Expenses				1,100	
2	Leased office equipment	500			Increase for estimated copier/printer use
3	Newspaper subscriptions	500			Access to relevant online publications
4	Computer software	100			Based on IT Bureau allocation for planned purchases
TOTAL NEW ISSUES			0.00	\$ 2,379	
5.0 Outreach					
Total Workforce and Tentative Budget for FY 2021-22			1.00	\$ 135,236	

Program Allocations

Changes and Trends

Outreach, Program 5.0, has the smallest budget across the six programs. Expenses in Salaries and Benefits reflect small changes that include retirement and insurance adjustments. The Contracted Services category includes budget set aside for Washington, D.C. legislative services, which was last invoiced in FY 2016-17. Funding of \$1,200 was added in FY 2020-21 to cover a portion of legal counsel costs associated with management meetings in which this program participates. The Operating Expenses category increased in FY 2018-19 mainly due to the purchase and consideration of two online news clip services, of which one was dropped in FY 2019-20.

Budget Variances

This program's FY 2021-22 Tentative Budget is \$1,221 (0.9 percent) lower than the FY 2020-21 Amended Budget. This is reflective of the \$2,500 net reduction (19.9 percent) in the Operating Expenses category mainly from a decrease in user access to the District's online legislative tracking subscription and removal of computer equipment budget due to a prior year purchase that reset the five-year computer replacement schedule. Salaries and Benefits increase slightly by \$1,279 (1.1 percent) for estimated retirement and health insurance rates.

Major Budget Items

Major budget items for this program include the following:

- Salaries and Benefits, \$119,174 (1 FTE)
- Operating Expenses, \$10,087

Program Allocations

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

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

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT

ACTIVITY BY EXPENDITURE CATEGORY

Fiscal Years 2017-18, 2018-19, 2019-20, 2020-21, and 2021-22

TENTATIVE BUDGET - Fiscal Year 2021-22

5.2 - Public Information

	Fiscal Year 2017-18 (Actual-Audited)	Fiscal Year 2018-19 (Actual-Audited)	Fiscal Year 2019-20 (Actual-Audited)	Fiscal Year 2020-21 (Current Amended)	Fiscal Year 2021-22 (Tentative)	Difference in \$ (Amended to Tentative)	Difference in % (Amended to Tentative)
Salaries and Benefits	\$ 112,815	\$ 114,705	\$ 113,756	\$ 117,895	\$ 119,174	\$ 1,279	1.1%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Contracted Services	\$ -	\$ -	\$ -	\$ 1,200	\$ 1,200	\$ -	0.0%
Operating Expenses	\$ 5,304	\$ 7,494	\$ 5,792	\$ 7,162	\$ 6,012	\$ (1,150)	-16.1%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 118,119	\$ 122,199	\$ 119,548	\$ 126,257	\$ 126,386	\$ 129	0.1%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2021-22	\$ 152,186	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 152,186

OPERATING AND NON-OPERATING

Fiscal Year 2021-22

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 119,174	\$ -	\$ 119,174
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 1,200	\$ -	\$ 1,200
Operating Expenses	\$ 6,012	\$ -	\$ 6,012
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 126,386	\$ -	\$ 126,386

Program Allocations

Changes and Trends

New to this activity is the addition of \$1,200 in FY 2020-21 to cover a portion of legal counsel costs associated with management meetings in which the employee budgeted in this activity participates. The only other notable change is in the Operating Expenses category that increased in FY 2018-19 mainly due to the purchase and consideration of two online news clip services, of which one was dropped in FY 2019-20.

Budget Variances

This activity's FY 2021-22 Tentative Budget is \$129 (0.1 percent) higher than the FY 2020-21 Amended Budget. The increase is reflected in Salaries and Benefits of \$1,279 (1.1 percent) for estimated retirement and health insurance rates. The Operating Expenses category has a net decrease of \$1,150 (16.1 percent) mainly from removal of computer equipment budget due to a prior year purchase.

Major Budget Items

Major budget items for this activity include the following:

- Salaries and Benefits, \$119,174
- Operating Expenses, \$6,012
 - News clips subscription, \$2,550
 - Newspaper subscriptions, \$1,160
 - Computer software, \$852

Program Allocations

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

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

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT

ACTIVITY BY EXPENDITURE CATEGORY

Fiscal Years 2017-18, 2018-19, 2019-20, 2020-21, and 2021-22

TENTATIVE BUDGET - Fiscal Year 2021-22

5.4 - Lobbying / Legislative Affairs / Cabinet Affairs

	Fiscal Year 2017-18 (Actual-Audited)	Fiscal Year 2018-19 (Actual-Audited)	Fiscal Year 2019-20 (Actual-Audited)	Fiscal Year 2020-21 (Current Amended)	Fiscal Year 2021-22 (Tentative)	Difference in \$ (Amended to Tentative)	Difference in % (Amended to Tentative)
Salaries and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Contracted Services	\$ -	\$ -	\$ -	\$ 4,775	\$ 4,775	\$ -	0.0%
Operating Expenses	\$ 5,375	\$ 5,375	\$ 4,400	\$ 5,425	\$ 4,075	\$ (1,350)	-24.9%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 5,375	\$ 5,375	\$ 4,400	\$ 10,200	\$ 8,850	\$ (1,350)	-13.2%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2021-22	\$ 8,850	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,850

OPERATING AND NON-OPERATING

Fiscal Year 2021-22

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ -	\$ -	\$ -
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 4,775	\$ -	\$ 4,775
Operating Expenses	\$ 4,075	\$ -	\$ 4,075
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 8,850	\$ -	\$ 8,850

Program Allocations

Changes and Trends

This activity holds the least amount of budget across the programs. The Contracted Services category includes funding for Washington, D.C. legislative services, which was last invoiced in FY 2016-17. Budget remains in this category to cover these services. The Operating Expenses category pays for a governmental research and legislative monitoring website with additional budget set aside for a potential change in the number of users as well as budget for lobbyist registration fees.

Budget Variances

This activity's FY 2021-22 Tentative Budget is \$1,350 (13.2 percent) lower than the FY 2020-21 Amended Budget. The reduction reflects a decrease from three to two user licenses for access to the District's online legislative tracking subscription and in lobbyist registration fee budget leaving enough for two annual registrations.

Major Budget Items

Major budget items for this activity include the following:

- Contracted Services, \$4,775
 - Legislative assistance in Washington, D.C., \$4,775
- Operating Expenses, \$4,075
 - Governmental research and legislative monitoring website, \$3,925

Program Allocations

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

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

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT PROGRAM BY EXPENDITURE CATEGORY

Fiscal Years 2017-18, 2018-19, 2019-20, 2020-21, and 2021-22

TENTATIVE BUDGET - Fiscal Year 2021-22

6.0 - Management and Administration

	Fiscal Year 2017-18 (Actual-Audited)	Fiscal Year 2018-19 (Actual-Audited)	Fiscal Year 2019-20 (Actual-Audited)	Fiscal Year 2020-21 (Current Amended)	Fiscal Year 2021-22 (Tentative)	Difference in \$ (Amended to Tentative)	Difference in % (Amended to Tentative)
Salaries and Benefits	\$ 1,452,677	\$ 1,522,685	\$ 1,552,531	\$ 1,591,626	\$ 1,678,045	\$ 86,419	5.4%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contracted Services	\$ 120,792	\$ 115,045	\$ 128,629	\$ 138,533	\$ 152,014	\$ 13,481	9.7%
Operating Expenses	\$ 236,433	\$ 235,408	\$ 214,748	\$ 317,055	\$ 294,493	\$ (22,562)	-7.1%
Operating Capital Outlay	\$ 22,438	\$ 18,260	\$ 51,046	\$ 22,942	\$ 21,851	\$ (1,091)	-4.8%
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL	\$ 1,832,340	\$ 1,891,398	\$ 1,946,954	\$ 2,070,156	\$ 2,146,403	\$ 76,247	3.7%

SOURCE OF FUNDS

Fiscal Year 2021-22

	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Salaries and Benefits	\$ 632,425	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 632,425
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contracted Services	\$ 22,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 22,000
Operating Expenses	\$ 60,325	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 60,325
Operating Capital Outlay	\$ 21,851	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 21,851
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interagency Transfers	\$ 136,914	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 136,914
TOTAL	\$ 873,515	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 873,515

RATE, OPERATING AND NON-OPERATING

Fiscal Year 2021-22

	Workforce	Rate (Salary without benefits)	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	24	\$ 1,099,746	\$ 1,664,423	\$ 13,622	\$ 1,678,045
Other Personal Services	1	\$ -	\$ -	\$ -	\$ -
Contracted Services			\$ 152,014	\$ -	\$ 152,014
Operating Expenses			\$ 294,493	\$ -	\$ 294,493
Operating Capital Outlay			\$ 21,851	\$ -	\$ 21,851
Fixed Capital Outlay			\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)			\$ -	\$ -	\$ -
Debt			\$ -	\$ -	\$ -
Reserves - Emergency Response			\$ -	\$ -	\$ -
TOTAL			\$ 2,132,781	\$ 13,622	\$ 2,146,403

WORKFORCE

Fiscal Years 2017-18, 2018-19, 2019-20, 2020-21, and 2021-22

WORKFORCE CATEGORY	Fiscal Year					Difference	Difference in % (Amended to Tentative)
	2017-18	2018-19	2019-20	2020-21	2021-22		
Authorized Positions	23.0	22.0	22.0	22.0	24.0	2.0	9.1%
Contingent Worker	0.0	0.0	0.0	0.0	0.0	0.0	-
Other Personal Services	0.0	0.5	0.5	0.5	0.5	0.0	0.0%
Intern	0.0	0.0	0.0	0.0	0.0	0.0	-
Volunteer	0.0	0.0	0.0	0.0	0.0	0.0	-
TOTAL WORKFORCE	23.0	22.5	22.5	22.5	24.5	2.0	8.9%

Program Allocations

6.0 District Management and Administration

Fiscal Year 2021-22

Tentative Budget -August 1, 2021

FY 2020-21 Budget (Current Amended)		22.50	\$ 2,070,156		
Reductions					
Issue	Description	Issue Amount	Workforce	Category Subtotal	Issue Narrative
Contracted Services				4,000	
1	Financial accounting audit study - Admin	1,500			Reduced for annual Other Postemployment Benefits actuarial study costs that vary biannually
2	Independent auditor services - Admin	1,000			Align with prior year expenditures
3	Legal counsel - HR	1,000			Align with prior year expenditures
4	Legal counsel - Admin	500			Align with prior year expenditures
Operating Expenses				33,440	
5	Computer equipment - Governing Board	5,000			Reduced based on computer replacement needs
6	Travel - Admin	4,000			Savings from online meetings
7	Computer software - IT Bureau	3,933			Reduction due to previous years Citrix license purchase
8	Computer equipment - IT Bureau	3,335			Reduction based on PC replacement schedule
9	Training - Admin	3,000			Savings from online trainings, webinars, removal of tuition reimbursement
10	On-line data services, repair and maintenance of copiers and servers - IT Bureau	2,873			Align with prior year expenditures
11	Travel and training - IT Bureau	2,403			Align with prior year expenditures
12	Office supplies - Admin	1,210			Align with prior year expenditures for supplies
13	Travel - Governing Board	1,000			Align with prior year expenditures for Board member and legal counsel travel to meetings
14	Travel - Executive Office	1,000			Savings from online meetings
15	Computer equipment - Executive Office	1,000			Reduced based on computer replacement needs
16	Personnel recruitment ads - HR	1,000			Reduced due to use of no-cost online recruitment advertising
17	Travel - HR	550			Savings from online meetings
18	Leased office equipment - Governing Board	512			Decrease for estimated copier/printer use
19	Leased office equipment - Executive Office	512			Decrease for estimated copier/printer use
20	Training - HR	500			Savings from online trainings, webinars
21	Periodicals and subscriptions - Admin	400			Discontinued a payroll newsletter subscription
22	Leased office equipment - HR	300			Decrease for estimated copier/printer use
23	Securitys Services - Governing Board	250			Reduced based on meeting s schedule and other security in place
24	Legal ads - Governing Board	200			Align with prior year expenditures for public notices
25	Clothing/uniforms - Executive Office	150			Align with prior year expenditures for District clothing
26	Legal ads, tax notice postage - Admin	137			Align with prior year expenditures for ads, postage
27	Office and computer supplies - Executive Office	125			Align with prior year expenditures for supplies
28	Office supplies - HR	50			Align with prior year expenditures for supplies
Operating Capital Outlay				2,184	
29	Computer hardware - IT Bureau	2,184			Align with prior year expenditures
TOTAL REDUCTIONS			0.00	\$ 39,624	

Program Allocations

New Issues					
Issue	Description	Issue Amount	Workforce	Category Subtotal	Issue Narrative
Salaries and Benefits			2.00	86,419	
1	Salaries and benefits - Administration	69,659			Estimated health insurance and FRS rate adjustments, annualized prior year salary adjustment, budget for 2 positions shared across divisions
2	Salaries and benefits - Executive Office	11,962			Estimated health insurance and FRS rate adjustments, annualized prior year salary adjustment
3	Salaries and benefits - Human Resources	3,132			Estimated health insurance and FRS rate adjustments, annualized prior year salary adjustment
4	Salaries and benefits - IT Bureau	1,666			Annualized salary adjustments and annual benefit rate increases in FRS and health insurance
Contracted Services				17,481	
5	Other contractual services	17,481			Increase due to staff augmentation and web page UI development
Operating Expenses				10,878	
6	R&M software - IT Bureau	9,264			Increase due the purchase of CheckPoint Firewall, Drone Deploy, DocuSign and MFA. Increase in Maintenance and supportcost for Citrix, Kronos, Web page hosting
7	Professional liability insurance - Admin	750			Estimate, insurance is to be competively procured in FY 2021-22
8	Leased office equipment - Admin	354			Increase for estimated copier/printer use
9	R&M software - Executive Office	300			Addition of Adobe Pro license
10	Online payment fees - Admin	125			BOA and telecheck fee for online payment portal @\$600, document destruction \$35, special district fee \$175
11	Leased postage meter and postage - Admin	68			Postage meter rental for HQ based on agreement
12	Travel - Executive Office	17			Minor adjustment
Operating Capital Outlay				1,093	
13	Printers and Related Hardware - IT Bureau	1,093			Increase due to printer replacement
TOTAL NEW ISSUES			2.00	\$ 115,871	
6.0 District Management and Administration					
Total Workforce and Tentative Budget for FY 2021-22			24.50	\$ 2,146,403	

Program Allocations

Changes and Trends

Reporting under this program includes seven Office of Executive Director positions, eight Division of Administration positions, and nine full-time and one part-time IT Bureau positions. Budget for 11.5 of the 24.5 FTE positions, which include two project planning and implementation managers and the IT Bureau staff, is shared across the programs.

Personnel costs have changed across the years due to turnover, pay adjustments, benefit selection changes and rate increases. The FY 2019-20 and FY 2020-21 variance for Salaries and Benefits include retirement and health rate increases, health selection changes, and an executive position's retirement leave benefit payment. Contracted Services and Operating Expenses have fluctuated based on administrative needs across IT, Human Resources, Accounting, Governing Board, and the Office of Executive Director. Budget is commonly higher than prior years' actual expenditures for reasons such as plans for purchases or services are revised or delayed. Changes in Operating Capital Outlay are due to changes in computer hardware purchases related to disk/data backup replacement, server storage, and scheduled computer replacements for employees.

Budget Variances

This program's FY 2021-22 Tentative Budget is \$76,247 (3.7 percent) higher than the FY 2020-21 Amended Budget. This change is attributable to increases in the Salaries and Benefits and Contracted Services categories. Personnel costs increase by \$86,419 (5.4 percent) mainly reflecting this program's allocation of the shared staffing cost. The Contracted Services category increase of \$13,481 (9.7 percent) is in the IT Bureau's budget for District web page development services and external consulting for IT controls and security improvements. Substantial decreases are recognized in the Operating Expenses category with a net reduction of \$22,562 (7.1 percent) including areas of travel and training from improved online communication usage, computer equipment because of prior year purchases made, and office equipment lease costs due to less usage anticipated.

Major Budget Items

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

- Salaries and Benefits, \$1,678,045 (24.5 FTE)
- Contracted Services, \$152,014
- Operating Expenses, \$294,493
 - Subactivity 6.1.1 Executive Direction, \$35,325
 - Subactivity 6.1.4 Administrative Support, \$53,641
 - Subactivity 6.1.7, Human Resources, \$10,792
 - Subactivity 6.1.9 Technology and Information Services, \$136,985
 - Activity 6.4 Other - Tax Collector/Property Appraiser Fees, \$57,750

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

Program Allocations

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

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

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT

ACTIVITY BY EXPENDITURE CATEGORY

Fiscal Years 2017-18, 2018-19, 2019-20, 2020-21, and 2021-22

TENTATIVE BUDGET - Fiscal Year 2021-22

6.1 - Administrative and Operations Support

	Fiscal Year 2017-18 (Actual-Audited)	Fiscal Year 2018-19 (Actual-Audited)	Fiscal Year 2019-20 (Actual-Audited)	Fiscal Year 2020-21 (Current Amended)	Fiscal Year 2021-22 (Tentative)	Difference in \$ (Amended to Tentative)	Difference in % (Amended to Tentative)
Salaries and Benefits	\$ 1,452,677	\$ 1,522,685	\$ 1,552,531	\$ 1,591,626	\$ 1,678,045	\$ 86,419	5.4%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Contracted Services	\$ 120,792	\$ 115,045	\$ 128,629	\$ 138,533	\$ 152,014	\$ 13,481	9.7%
Operating Expenses	\$ 180,922	\$ 178,759	\$ 160,388	\$ 259,305	\$ 236,743	\$ (22,562)	-8.7%
Operating Capital Outlay	\$ 22,438	\$ 18,260	\$ 51,046	\$ 22,942	\$ 21,851	\$ (1,091)	-4.8%
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 1,776,829	\$ 1,834,749	\$ 1,892,594	\$ 2,012,406	\$ 2,088,653	\$ 76,247	3.8%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	Fiscal Year 2021-22	\$ 848,515	\$ -	\$ -	\$ -	\$ -	\$ -

OPERATING AND NON-OPERATING

Fiscal Year 2021-22

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 1,664,423	\$ 13,622	\$ 1,678,045
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 152,014	\$ -	\$ 152,014
Operating Expenses	\$ 236,743	\$ -	\$ 236,743
Operating Capital Outlay	\$ 21,851	\$ -	\$ 21,851
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 2,075,031	\$ 13,622	\$ 2,088,653

Program Allocations

Changes and Trends

Activity 6.1 differs from Program 6.0 only by the \$57,750 budgeted annually in 6.4 Other (Tax Collector/Property Appraiser Fees). Therefore, the Changes and Trends for Activity 6.1 align with those mentioned above for Program 6.0. Personnel costs have changed across the years due to turnover, pay adjustments, and benefit selection changes and rate increases. The FY 2019-20 and FY 2020-21 variance for Salaries and Benefits include retirement and health rate increases, health selection changes, and an executive position's retirement leave benefit payment. Contracted Services and Operating Expenses have fluctuated based on administrative needs across IT, Human Resources, Accounting, Governing Board, and the Office of Executive Director. Budget is commonly higher than prior years' actual expenditures for reasons such as plans for purchases or services are revised or delayed. Changes in Operating Capital Outlay are due to changes in computer hardware purchases related to disk/data backup replacement, server storage, and scheduled computer replacements for employees.

Budget Variances

This activity's FY 2021-22 Tentative Budget is \$76,247 (3.8 percent) higher than the FY 2020-21 Amended Budget. This change is attributable to increases in the Salaries and Benefits and Contracted Services categories. Personnel costs increase by \$86,419 (5.4 percent) mainly reflecting this program's allocation of the shared staffing cost. The Contracted Services category increase of \$13,481 (9.7 percent) is in the IT Bureau's budget for District web page development services and external consulting for IT controls and security improvements. Substantial decreases are recognized in the Operating Expenses category with a net reduction of \$22,562 (8.7 percent) including areas of travel and training from improved online communication usage, computer equipment because of prior year purchases made, and leased office equipment due to less usage anticipated.

Major Budget Items

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

- Salaries and Benefits, \$1,678,045
- Contracted Services, \$152,014
 - Internal Auditor/Inspector General, \$44,000
 - District independent auditor, \$41,000
 - Legal counsel, \$28,046
 - IT contracted services, \$28,668
- Operating Expenses, \$236,743
 - Software maintenance services, \$77,974
 - Districtwide professional liability insurance, \$25,000
 - Computer equipment, \$22,751
 - Server maintenance services, \$14,203
 - Ethernet charges, \$13,547
 - Office of Executive Director staff travel, \$11,000

Program Allocations

- Continuing education, \$10,956
- Computer software, \$9,068
- Governing Board and legal counsel travel, \$9,000
- Required legal ads for budget proposals, \$8,350

Program Allocations

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

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

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT

SUBACTIVITY BY EXPENDITURE CATEGORY

Fiscal Years 2017-18, 2018-19, 2019-20, 2020-21, and 2021-22

TENTATIVE BUDGET - Fiscal Year 2021-22

6.1.1 - Executive Direction

	Fiscal Year 2017-18 (Actual-Audited)	Fiscal Year 2018-19 (Actual-Audited)	Fiscal Year 2019-20 (Actual-Audited)	Fiscal Year 2020-21 (Current Amended)	Fiscal Year 2021-22 (Tentative)	Difference in \$ (Amended to Tentative)	Difference in % (Amended to Tentative)
Salaries and Benefits	\$ 555,184	\$ 577,690	\$ 624,269	\$ 620,463	\$ 632,425	\$ 11,962	1.9%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Contracted Services	\$ 19,195	\$ 25,700	\$ 40,861	\$ 22,000	\$ 22,000	\$ -	0.0%
Operating Expenses	\$ 26,470	\$ 25,274	\$ 14,907	\$ 44,757	\$ 35,325	\$ (9,432)	-21.1%
Operating Capital Outlay	\$ -	\$ -	\$ 2,430	\$ -	\$ -	\$ -	
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 600,848	\$ 628,663	\$ 682,467	\$ 687,220	\$ 689,750	\$ 2,530	0.4%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2021-22	\$ 826,664	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 826,664

OPERATING AND NON-OPERATING

Fiscal Year 2021-22

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 632,425	\$ -	\$ 632,425
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 22,000	\$ -	\$ 22,000
Operating Expenses	\$ 35,325	\$ -	\$ 35,325
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 689,750	\$ -	\$ 689,750

Program Allocations

Changes and Trends

Budget in this activity is for the Office of Executive Director (OED) and Governing Board. While the HR Administrator reports to the Executive Director, budget for this position and other HR costs are in Activity 6.1.7 Human Resources. Salaries and Benefits for the other positions budgeted in OED has changed across the years due to turnover, pay adjustments, benefit selection changes, and insurance and retirement rate increases. An executive position's retirement leave benefit was also paid in FY 2019-20. Variations in actual costs for Contracted Services across the years have been the result of legal counsel needs, while those in Operating Expenses have been driven by Board and executive management travel obligations. In particular, the Contracted Services increase in FY 2019-20 is solely due to legal services, mainly related to the issuance of executive orders regarding the coronavirus pandemic and continuation of Hurricane Michael permitting timeframes. Operating Expenses decreased in FY 2019-20 reflective of less Board and staff travel, due to the pandemic. Budget across the categories is slightly higher than actual costs to ensure enough funds are available.

Budget Variances

This subactivity's FY 2021-22 Tentative Budget is \$2,530 (0.4 percent) higher than the FY 2020-21 Amended Budget. This small variance is the net of an increase in Salaries and Benefits of \$11,962 (1.9 percent) for estimated retirement and health insurance rates, and a decrease in Operating Expenses of \$9,432 (21.1 percent) in mainly travel, leased printer/copier equipment, and computer equipment budget.

Major Budget Items

Major budget items for this subactivity include the following:

- Salaries and Benefits, \$632,425
- Operating Expenses, \$35,325
 - Office of Executive Director staff travel, \$11,000
 - Governing Board and legal consultant travel, \$9,000
 - Governing Board computer equipment, \$7,500

Program Allocations

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

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

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT SUBACTIVITY BY EXPENDITURE CATEGORY

Fiscal Years 2017-18, 2018-19, 2019-20, 2020-21, and 2021-22

TENTATIVE BUDGET - Fiscal Year 2021-22

6.1.4 - Administrative Support

	Fiscal Year 2017-18 (Actual-Audited)	Fiscal Year 2018-19 (Actual-Audited)	Fiscal Year 2019-20 (Actual-Audited)	Fiscal Year 2020-21 (Current Amended)	Fiscal Year 2021-22 (Tentative)	Difference in \$ (Amended to Tentative)	Difference in % (Amended to Tentative)
Salaries and Benefits	\$ 654,642	\$ 705,716	\$ 708,825	\$ 735,727	\$ 805,386	\$ 69,659	9.5%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Contracted Services	\$ 88,150	\$ 83,998	\$ 81,333	\$ 99,000	\$ 96,000	\$ (3,000)	-3.0%
Operating Expenses	\$ 44,662	\$ 44,271	\$ 43,153	\$ 61,091	\$ 53,641	\$ (7,450)	-12.2%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 787,453	\$ 833,985	\$ 833,311	\$ 895,818	\$ 955,027	\$ 59,209	6.6%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2021-22	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

OPERATING AND NON-OPERATING

Fiscal Year 2021-22

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 805,386	\$ -	\$ 805,386
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 96,000	\$ -	\$ 96,000
Operating Expenses	\$ 53,641	\$ -	\$ 53,641
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 955,027	\$ -	\$ 955,027

Program Allocations

Changes and Trends

Budget in this subactivity is for the Division of Administration, which is supported by eight full-time employees. Personnel costs have changed across the years due to turnover, pay adjustments, benefit changes, and health insurance and retirement rate increases. In particular, the increase in FY 2018-19 was due to benefit selection changes to higher cost plans (e.g., single to family). FY 2020-21 personnel budget is higher than actuals, due to having budgeted for a vacancy, which includes budgeting health insurance at the family rate. Contracted Services had a spike in expenses in FY 2017-18 attributable to legal counsel related to two Requests for Proposals – Inspector General and independent audit services.

Budget Variances

This subactivity's FY 2021-22 Tentative Budget is \$59,209 (6.6 percent) higher than the FY 2020-21 Amended Budget. This change is due to an increase in Salaries and Benefits of \$69,659 (9.5 percent) mainly to reflect this program's shared staffing cost allocation for improved project planning and implementation. Budget decreases are in Contracted Services of \$3,000 (3.0 percent) mostly for less audit and legal services, and in Operating Expenses of \$7,450 (12.2 percent) for less travel and training budget.

Major Budget Items

Major budget items for this subactivity include the following:

- Salaries and Benefits, \$805,386
- Contracted Services, \$96,000
 - Internal Auditor/Inspector General, \$44,000
 - District independent auditor, \$41,000
 - Legal counsel, \$3,500
 - Other post-employment benefits annual actuarial study, \$3,000
- Operating Expenses, \$53,641
 - Districtwide professional liability insurance, \$25,000
 - Required legal ads for budget proposals, \$8,350
 - Rental postage meter/copier equipment, \$6,955
 - Continuing education, \$4,000
 - Office supplies, \$4,000

Program Allocations

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

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

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT SUBACTIVITY BY EXPENDITURE CATEGORY

Fiscal Years 2017-18, 2018-19, 2019-20, 2020-21, and 2021-22

TENTATIVE BUDGET - Fiscal Year 2021-22

6.1.7 - Human Resources

	Fiscal Year 2017-18 (Actual-Audited)	Fiscal Year 2018-19 (Actual-Audited)	Fiscal Year 2019-20 (Actual-Audited)	Fiscal Year 2020-21 (Current Amended)	Fiscal Year 2021-22 (Tentative)	Difference in \$ (Amended to Tentative)	Difference in % (Amended to Tentative)
Salaries and Benefits	\$ 97,009	\$ 101,660	\$ 104,045	\$ 116,264	\$ 119,396	\$ 3,132	2.7%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Contracted Services	\$ 3,548	\$ 2,724	\$ 3,819	\$ 5,800	\$ 4,800	\$ (1,000)	-17.2%
Operating Expenses	\$ 10,027	\$ 8,620	\$ 5,244	\$ 13,192	\$ 10,792	\$ (2,400)	-18.2%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 110,584	\$ 113,004	\$ 113,108	\$ 135,256	\$ 134,988	\$ (268)	-0.2%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	Fiscal Year 2021-22	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

OPERATING AND NON-OPERATING

Fiscal Year 2021-22

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 109,429	\$ 9,967	\$ 119,396
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 4,800	\$ -	\$ 4,800
Operating Expenses	\$ 10,792	\$ -	\$ 10,792
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 125,021	\$ 9,967	\$ 134,988

Program Allocations

Changes and Trends

The Salaries and Benefits category represents one full-time Human Resources Administrator with costs related to pay and benefit adjustments. In FY 2018-19, Contracted Services costs were down due to less legal counsel services and Operating Expenses were less due to a larger purchase in the prior year for employee service recognition awards. The Operating Expenses category was also lower in FY 2019-20 across numerous items, including staff travel, copier costs, drug testing, and background checks. FY 2020-21 shows budget higher than actual expenditures in prior years, mainly due to the provision of budget to address potential legal, training, or hiring needs as well as a potential retirement leave payment.

Budget Variances

This subactivity's FY 2021-22 Tentative Budget is \$268 (0.2 percent) lower than the FY 2020-21 Amended Budget. This change represents reductions in Contracted Services of \$1,000 (17.2 percent) for legal services and Operating Expenses of \$2,400 (18.2 percent) across several items, but mostly \$1,000 reduction in personnel ad budget through the use of no-cost online advertising. The offsetting increase is in Salaries and Benefits of \$3,132 (2.7 percent) for estimated retirement and health insurance rates.

Major Budget Items

Major budget items for this subactivity include the following:

- Salaries and Benefits, \$119,396
- Operating Expenses, \$10,792
 - Continuing education, \$3,000
 - Background screening, drug testing, \$3,000
 - Leased copier/printer, \$1,300
 - Job advertisements, \$1,092

Program Allocations

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

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

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT

SUBACTIVITY BY EXPENDITURE CATEGORY

Fiscal Years 2017-18, 2018-19, 2019-20, 2020-21, and 2021-22

TENTATIVE BUDGET - Fiscal Year 2021-22

6.1.9 - Technology and Information Services

	Fiscal Year 2017-18 (Actual-Audited)	Fiscal Year 2018-19 (Actual-Audited)	Fiscal Year 2019-20 (Actual-Audited)	Fiscal Year 2020-21 (Current Amended)	Fiscal Year 2021-22 (Tentative)	Difference in \$ (Amended to Tentative)	Difference in % (Amended to Tentative)
Salaries and Benefits	\$ 145,843	\$ 137,620	\$ 115,391	\$ 119,172	\$ 120,838	\$ 1,666	1.4%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Contracted Services	\$ 9,899	\$ 2,622	\$ 2,617	\$ 11,733	\$ 29,214	\$ 17,481	149.0%
Operating Expenses	\$ 99,763	\$ 100,595	\$ 97,084	\$ 140,265	\$ 136,985	\$ (3,280)	-2.3%
Operating Capital Outlay	\$ 22,438	\$ 18,260	\$ 48,616	\$ 22,942	\$ 21,851	\$ (1,091)	-4.8%
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 277,943	\$ 259,097	\$ 263,707	\$ 294,112	\$ 308,888	\$ 14,776	5.0%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	Fiscal Year 2021-22	\$ 21,851	\$ -	\$ -	\$ -	\$ -	\$ -

OPERATING AND NON-OPERATING

Fiscal Year 2021-22

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 117,183	\$ 3,655	\$ 120,838
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 29,214	\$ -	\$ 29,214
Operating Expenses	\$ 136,985	\$ -	\$ 136,985
Operating Capital Outlay	\$ 21,851	\$ -	\$ 21,851
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 305,233	\$ 3,655	\$ 308,888

Program Allocations

Changes and Trends

The IT budget has been distributed across program areas to share in the cost of recurring IT-related expenses, e.g., licensing, software maintenance, and IT staff time. IT has been in a support mode, maintaining technology that provides solutions to meet the business needs of the organization and replacing legacy systems with industry standard technology. Hardware and software are maintained or replaced as needed to ensure capacity, performance, and adherence to support requirements.

The changes in personnel costs are due to turnover, equity/pay adjustments (in FY 2019-20), and health and FRS rate increases, as well as health insurance selection changes by employees. Beginning in FY 2016-17, the District procured an infrastructure analysis concluding in FY 2017-18 with final remediation, resulting in a reduction in Contracted Services in FY 2018-19. A decrease in Contracted Services is the result of the completion of a security assessment. Fluctuations over the years in Operating Expenses primarily reflect software maintenance and licensing costs while those in Operating Capital Outlay are due to non-recurring purchases, including servers, computer replacement, and digital storage upgrades.

Budget Variances

This subactivity's FY 2021-22 Tentative Budget is \$14,776 (5.0 percent) higher than the FY 2020-21 Amended Budget. The increase in Salaries and Benefits of \$1,666 (1.4 percent) is mainly due to estimated rate adjustments for FRS and employee health insurance selection changes. The increase of \$17,481 (149.0 percent) in Contracted Service is attributable to the IT Bureau's plans for District web page development services and external consulting for IT controls and security improvements. Operating Capital Outlay had a decrease of \$1,091 (4.8 percent) attributable to the prior year purchases of computer hardware and Operating Expenses decreased in the amount of \$3,280 (2.3 percent) due to a reduction in computer software, continuing education, staff travel, on-line data services, and repair and maintenance of servers to align with prior year expenditures as well as a reduction in computer equipment due to the District's PC replacement schedule.

Major Budget Items

Major budget items for this activity include the following:

- Salaries and Benefits, \$120,838
- Operating Expenses, \$136,985
 - Software maintenance services, \$77,674
 - Server maintenance services, \$14,203
 - Computer equipment, \$15,251
 - Ethernet charges, \$13,547
 - Computer software, \$9,068

Program Allocations

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

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

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT

ACTIVITY BY EXPENDITURE CATEGORY

Fiscal Years 2017-18, 2018-19, 2019-20, 2020-21, and 2021-22

TENTATIVE BUDGET - Fiscal Year 2021-22

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

	Fiscal Year 2017-18 (Actual-Audited)	Fiscal Year 2018-19 (Actual-Audited)	Fiscal Year 2019-20 (Actual-Audited)	Fiscal Year 2020-21 (Current Amended)	Fiscal Year 2021-22 (Tentative)	Difference in \$ (Amended to Tentative)	Difference in % (Amended to Tentative)
Salaries and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Contracted Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Operating Expenses	\$ 55,511	\$ 56,649	\$ 54,360	\$ 57,750	\$ 57,750	\$ -	0.0%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 55,511	\$ 56,649	\$ 54,360	\$ 57,750	\$ 57,750	\$ -	0.0%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2021-22	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,000

OPERATING AND NON-OPERATING

Fiscal Year 2021-22

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ -	\$ -	\$ -
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ -	\$ -	\$ -
Operating Expenses	\$ 57,750	\$ -	\$ 57,750
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 57,750	\$ -	\$ 57,750

Program Allocations

Changes and Trends

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

Budget Variances

This activity's FY 2021-22 Tentative Budget remains the same as the FY 2020-21 Amended Budget.

Major Budget Items

Major budget items for this activity include the following:

- Operating Expenses, \$57,750

Program Allocations

B. District Specific Programs

The FY 2021-22 Tentative Budget includes \$10.0 million for Springs programs based on prior years' appropriations.

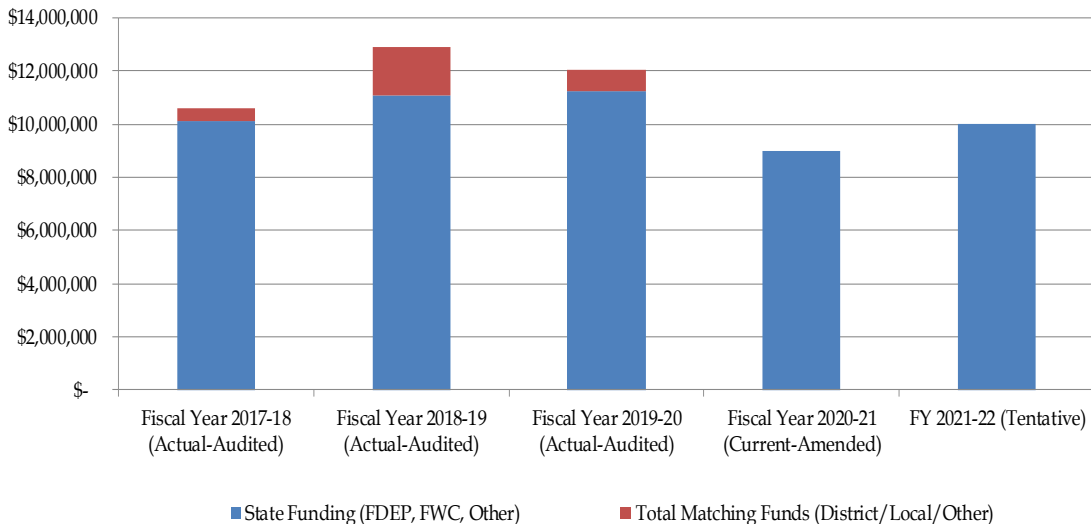
1. District Springs Program

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

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT
PROGRAM BY EXPENDITURE CATEGORY
Fiscal Years 2017-18, 2018-19, 2019-20, 2020-21, and 2021-22
TENTATIVE BUDGET - Fiscal Year 2021-22
Springs Program

	Fiscal Year 2017-18 (Actual-Audited)	Fiscal Year 2018-19 (Actual-Audited)	Fiscal Year 2019-20 (Actual-Audited)	Fiscal Year 2020-21 (Current-Amended)	FY 2021-22 (Tentative)	Total
State Funding (FDEP, FWC, Other)	\$ 10,093,106	\$ 11,061,329	\$ 11,225,541	\$ 8,997,983	\$ 10,000,000	\$ 51,377,959
Total Matching Funds (District/Local/Other)	\$ 522,000	\$ 1,855,833	\$ 833,333	\$ -	\$ -	\$ 3,211,166
TOTAL	\$ 10,615,106	\$ 12,917,162	\$ 12,058,874	\$ 8,997,983	\$ 10,000,000	\$ 54,589,125

Springs Funding From FY 2017-18 through FY 2021-22



Note: The FY 2021-22 Tentative Budget estimated amount is based on prior year's funding levels and 2017 Legislative appropriations. This amount may be amended when actual projects are finalized.

Program Allocations

C. Program Allocations by Area of Responsibility

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

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

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

The following tables provide the AOR expenditures for fiscal years 2019-20 Actual-Audited, 2020-21 Amended, and 2021-22 Tentative Budget.

Program Allocations

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

Fiscal Year 2019-20 (Actual-Audited)

TENTATIVE BUDGET - Fiscal Year 2021-22

PROGRAMS, ACTIVITIES AND SUB-ACTIVITIES	Fiscal Year 2019-20 (Actual-Audited)	Water Supply	Water Quality	Flood Protection	Natural Systems
1.0 Water Resources Planning and Monitoring	4,865,312	644,096	957,500	1,485,175	1,778,540
1.1 - District Water Management Planning	2,055,057	X	X	X	X
1.1.1 Water Supply Planning	114,246	X	X		
1.1.2 Minimum Flows and Levels	1,384,073	X	X		X
1.1.3 Other Water Resources Planning	566,738	X	X	X	X
1.2 - Research, Data Collection, Analysis and Monitoring	710,496	X	X	X	X
1.3 - Technical Assistance	1,627,787	X	X	X	X
1.4 - Other Water Resources Planning and Monitoring Activities	0				
1.5 - Technology & Information Services	471,973	X	X	X	X
2.0 Land Acquisition, Restoration and Public Works	6,930,458	1,022,635	2,902,765	1,094,749	1,910,309
2.1 - Land Acquisition	1,224,850	X	X	X	X
2.2 - Water Source Development	414,538	X	X		X
2.2.1 Water Resource Development Projects	215,949	X	X		X
2.2.2 Water Supply Development Assistance	198,589	X			
2.2.3 Other Water Source Development Activities	0				
2.3 - Surface Water Projects	3,969,827		X	X	X
2.4 - Other Cooperative Projects	0				
2.5 - Facilities Construction and Major Renovations	6,240	X	X	X	X
2.6 - Other Acquisition and Restoration Activities	1,249,181	X	X	X	X
2.7 - Technology & Information Service	65,822	X	X	X	X
3.0 Operation and Maintenance of Works and Lands	3,905,420	505,088	1,135,375	1,132,479	1,132,479
3.1 - Land Management	3,136,953	X	X	X	X
3.2 - Works	2,896		X		
3.3 - Facilities	339,950	X	X	X	X
3.4 - Invasive Plant Control	0				
3.5 - Other Operation and Maintenance Activities	0				
3.6 - Fleet Services	45,345	X	X	X	X
3.7 - Technology & Information Services	380,275	X	X	X	X
4.0 Regulation	3,218,817	1,368,046	892,040	388,571	570,159
4.1 - Consumptive Use Permitting	391,138	X	X		X
4.2 - Water Well Construction Permitting and Contractor Licensing	884,823	X	X		X
4.3 - Environmental Resource and Surface Water Permitting	1,177,894	X	X	X	X
4.4 - Other Regulatory and Enforcement Activities	214,142	X	X	X	X
4.5 - Technology & Information Service	550,819	X	X	X	X
5.0 Outreach	123,948	30,987	30,987	30,987	30,987
5.1 - Water Resource Education	0	X	X	X	X
5.2 - Public Information	119,548	X	X	X	X
5.3 - Public Relations	0				
5.4 - Lobbying / Legislative Affairs / Cabinet Affairs	4,400	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>19,043,954</i>	3,570,853	5,918,668	4,131,960	5,422,473
6.0 District Management and Administration	1,946,954				
6.1 - Administrative and Operations Support	1,892,594				
6.1.1 - Executive Direction	682,467				
6.1.2 - General Counsel / Legal	0				
6.1.3 - Inspector General	0				
6.1.4 - Administrative Support	833,311				
6.1.5 - Fleet Services	0				
6.1.6 - Procurement / Contract Administration	0				
6.1.7 - Human Resources	113,108				
6.1.8 - Communications	0				
6.1.9 - Technology & Information Services	263,707				
6.2 - Computer/Computer Support	0				
6.3 - Reserves	0				
6.4 - Other - (Tax Collector / Property Appraiser Fees)	54,360				
TOTAL	20,990,908				

Program Allocations

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

Fiscal Year 2020-21 (Current Amended)

TENTATIVE BUDGET - Fiscal Year 2021-22

PROGRAMS, ACTIVITIES AND SUB-ACTIVITIES	Fiscal Year 2020-21 (Current Amended)	Water Supply	Water Quality	Flood Protection	Natural Systems
1.0 Water Resources Planning and Monitoring	7,037,285	900,615	1,214,962	2,293,782	2,627,926
1.1 - District Water Management Planning	2,649,624	X	X	X	X
1.1.1 Water Supply Planning	126,956	X	X		
1.1.2 Minimum Flows and Levels	1,945,763	X	X		X
1.1.3 Other Water Resources Planning	576,905	X	X	X	X
1.2 - Research, Data Collection, Analysis and Monitoring	1,145,553	X	X	X	X
1.3 - Technical Assistance	2,559,487	X	X	X	X
1.4 - Other Water Resources Planning and Monitoring Activities	0				
1.5 - Technology & Information Services	682,621	X	X	X	X
2.0 Land Acquisition, Restoration and Public Works	70,532,410	11,294,431	32,219,810	8,031,805	18,986,363
2.1 - Land Acquisition	12,161,444	X	X	X	X
2.2 - Water Source Development	7,646,413	X	X		X
2.2.1 Water Resource Development Projects	1,245,722	X	X		X
2.2.2 Water Supply Development Assistance	6,400,691	X			
2.2.3 Other Water Source Development Activities	0				
2.3 - Surface Water Projects	48,069,208		X	X	X
2.4 - Other Cooperative Projects	0				
2.5 - Facilities Construction and Major Renovations	0	X	X	X	X
2.6 - Other Acquisition and Restoration Activities	2,575,188	X	X	X	X
2.7 - Technology & Information Service	80,157	X	X	X	X
3.0 Operation and Maintenance of Works and Lands	7,509,019	885,917	2,212,265	2,205,418	2,205,418
3.1 - Land Management	6,597,507	X	X	X	X
3.2 - Works	6,847		X		
3.3 - Facilities	381,011	X	X	X	X
3.4 - Invasive Plant Control	0				
3.5 - Other Operation and Maintenance Activities	0				
3.6 - Fleet Services	29,444	X	X	X	X
3.7 - Technology & Information Services	494,210	X	X	X	X
4.0 Regulation	3,999,268	1,612,353	1,134,101	518,639	734,175
4.1 - Consumptive Use Permitting	475,651	X	X		X
4.2 - Water Well Construction Permitting and Contractor Licensing	930,422	X	X		X
4.3 - Environmental Resource and Surface Water Permitting	1,452,319	X	X	X	X
4.4 - Other Regulatory and Enforcement Activities	260,496	X	X	X	X
4.5 - Technology & Information Service	880,380	X	X	X	X
5.0 Outreach	136,457	34,114	34,114	34,114	34,114
5.1 - Water Resource Education	0	X	X	X	X
5.2 - Public Information	126,257	X	X	X	X
5.3 - Public Relations	0				
5.4 - Lobbying / Legislative Affairs / Cabinet Affairs	10,200	X	X	X	X
5.5 - Other Outreach Activities	0				
5.6 - Technology & Information Service	0				
<i>SUBTOTAL - Major Programs (excluding Management and Administration)</i>	<i>89,214,439</i>	14,727,431	36,815,253	13,083,758	24,587,997
6.0 District Management and Administration	2,070,156				
6.1 - Administrative and Operations Support	2,012,406				
6.1.1 - Executive Direction	687,220				
6.1.2 - General Counsel / Legal	0				
6.1.3 - Inspector General	0				
6.1.4 - Administrative Support	895,818				
6.1.5 - Fleet Services	0				
6.1.6 - Procurement / Contract Administration	0				
6.1.7 - Human Resources	135,256				
6.1.8 - Communications	0				
6.1.9 - Technology & Information Services	294,112				
6.2 - Computer/Computer Support	0				
6.3 - Reserves	0				
6.4 - Other - (Tax Collector / Property Appraiser Fees)	57,750				
TOTAL	91,284,595				

Program Allocations

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

Fiscal Year 2021-22 (Tentative)

TENTATIVE BUDGET - Fiscal Year 2021-22

PROGRAMS, ACTIVITIES AND SUB-ACTIVITIES	Fiscal Year 2021-22 (Tentative)	Water Supply	Water Quality	Flood Protection	Natural Systems
1.0 Water Resources Planning and Monitoring	6,850,917	1,070,380	919,941	2,546,877	2,313,719
1.1 - District Water Management Planning	2,894,023	X	X	X	X
1.1.1 Water Supply Planning	230,887	X	X		
1.1.2 Minimum Flows and Levels	2,089,546	X	X		X
1.1.3 Other Water Resources Planning	573,590	X	X	X	X
1.2 - Research, Data Collection, Analysis and Monitoring	1,328,006	X	X	X	X
1.3 - Technical Assistance	2,026,377	X	X	X	X
1.4 - Other Water Resources Planning and Monitoring Activities	0				
1.5 - Technology & Information Services	602,511	X	X	X	X
2.0 Land Acquisition, Restoration and Public Works	74,766,432	15,947,652	42,712,881	7,993,143	8,112,756
2.1 - Land Acquisition	10,538,172	X	X	X	X
2.2 - Water Source Development	10,578,520	X	X		X
2.2.1 Water Resource Development Projects	1,196,132	X	X		X
2.2.2 Water Supply Development Assistance	9,382,388	X	X		
2.2.3 Other Water Source Development Activities	0				
2.3 - Surface Water Projects	51,026,689	X	X	X	X
2.4 - Other Cooperative Projects	0				
2.5 - Facilities Construction and Major Renovations	0	X	X	X	X
2.6 - Other Acquisition and Restoration Activities	2,541,536	X	X	X	X
2.7 - Technology & Information Service	81,515	X	X	X	X
3.0 Operation and Maintenance of Works and Lands	6,615,096	1,350,861	2,562,512	1,350,861	1,350,861
3.1 - Land Management	5,527,279	X	X	X	X
3.2 - Works	106,195		X		
3.3 - Facilities	378,815	X	X	X	X
3.4 - Invasive Plant Control	0				
3.5 - Other Operation and Maintenance Activities	0				
3.6 - Fleet Services	99,808	X	X	X	X
3.7 - Technology & Information Services	502,999	X	X	X	X
4.0 Regulation	3,988,739	1,631,101	1,101,799	906,165	349,674
4.1 - Consumptive Use Permitting	480,347	X	X		X
4.2 - Water Well Construction Permitting and Contractor Licensing	983,996	X	X		X
4.3 - Environmental Resource and Surface Water Permitting	1,488,462	X	X	X	X
4.4 - Other Regulatory and Enforcement Activities	258,814	X	X	X	X
4.5 - Technology & Information Service	777,120	X	X	X	X
5.0 Outreach	135,236	33,809	33,809	33,809	33,809
5.1 - Water Resource Education	0	X	X	X	X
5.2 - Public Information	126,386	X	X	X	X
5.3 - Public Relations	0				
5.4 - Lobbying / Legislative Affairs / Cabinet Affairs	8,850	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>92,356,420</i>	20,033,803	47,330,942	12,830,855	12,160,820
6.0 District Management and Administration	2,146,403				
6.1 - Administrative and Operations Support	2,088,653				
6.1.1 - Executive Direction	689,750				
6.1.2 - General Counsel / Legal	0				
6.1.3 - Inspector General	0				
6.1.4 - Administrative Support	955,027				
6.1.5 - Fleet Services	0				
6.1.6 - Procurement / Contract Administration	0				
6.1.7 - Human Resources	134,988				
6.1.8 - Communications	0				
6.1.9 - Technology & Information Services	308,888				
6.2 - Computer/Computer Support	0				
6.3 - Reserves	0				
6.4 - Other - (Tax Collector / Property Appraiser Fees)	57,750				
TOTAL	94,502,823				

Summary of Staffing Levels

V. Summary of Staffing Levels

This section summarizes workforce levels at the District from FY 2017-18 to FY 2021-22.

**NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT
SUMMARY OF WORKFORCE
Fiscal Years 2017-18, 2018-19, 2019-20, 2020-21, and 2021-22
TENTATIVE BUDGET - Fiscal Year 2021-22**

PROGRAM	WORKFORCE CATEGORY	2017-18 to 2021-22		Actual Years		Actual Unaudited 2019-20	Current Amended 2020-21	Tentative 2021-22	Amended to Tentative Budget Comparison	
		Difference	% Change	2017-18	2018-19				Difference	% Change
All Programs	Authorized Positions	(1.0)	-1%	101.0	100.0	100.0	100.0	100.0	-	0%
	Contingent Worker	-		-	-	-	-	-	-	
	Other Personal Services	-	0%	9.4	9.4	9.4	9.4	9.4	-	0%
	Intern	-		-	-	-	-	-	-	
	Volunteer	-		-	-	-	-	-	-	
	TOTAL WORKFORCE	(1.0)	-1%	110.4	109.4	109.4	109.4	109.4	109.4	-
Water Resource Planning and Monitoring	Authorized Positions	2.0	9%	22.0	24.0	24.0	24.0	24.0	-	0%
	Contingent Worker	-		-	-	-	-	-	-	
	Other Personal Services	-	0%	1.5	1.5	1.5	1.5	1.5	-	0%
	Intern	-		-	-	-	-	-	-	
	Volunteer	-		-	-	-	-	-	-	
	TOTAL WORKFORCE	2.0	9%	23.5	25.5	25.5	25.5	25.5	25.5	-
Land Acquisition, Restoration and Public Works	Authorized Positions	-	0%	6.0	6.0	6.0	6.0	6.0	-	0%
	Contingent Worker	-		-	-	-	-	-	-	
	Other Personal Services	(0.5)	-50%	1.0	0.5	0.5	0.5	0.5	-	0%
	Intern	-		-	-	-	-	-	-	
	Volunteer	-		-	-	-	-	-	-	
	TOTAL WORKFORCE	(0.5)	-7%	7.0	6.5	6.5	6.5	6.5	6.5	-
Operations and Maintenance of Lands and Works	Authorized Positions	(1.0)	-6%	16.0	16.0	16.0	16.0	15.0	(1.0)	-6%
	Contingent Worker	-		-	-	-	-	-	-	
	Other Personal Services	-	0%	1.9	1.9	1.9	1.9	1.9	-	0%
	Intern	-		-	-	-	-	-	-	
	Volunteer	-		-	-	-	-	-	-	
	TOTAL WORKFORCE	(1.0)	-6%	17.9	17.9	17.9	17.9	16.9	(1.0)	-6%
Regulation	Authorized Positions	(2.0)	-6%	32.0	31.0	31.0	31.0	30.0	(1.0)	-3%
	Contingent Worker	-		-	-	-	-	-	-	
	Other Personal Services	-	0%	5.0	5.0	5.0	5.0	5.0	-	0%
	Intern	-		-	-	-	-	-	-	
	Volunteer	-		-	-	-	-	-	-	
	TOTAL WORKFORCE	(2.0)	-5%	37.0	36.0	36.0	36.0	35.0	(1.0)	-3%
Outreach	Authorized Positions	(1.0)	-50%	2.0	1.0	1.0	1.0	1.0	-	0%
	Contingent Worker	-		-	-	-	-	-	-	
	Other Personal Services	-		-	-	-	-	-	-	
	Intern	-		-	-	-	-	-	-	
	Volunteer	-		-	-	-	-	-	-	
	TOTAL WORKFORCE	(1.0)	-50%	2.0	1.0	1.0	1.0	1.0	-	0%
Management and Administration	Authorized Positions	1.0	4%	23.0	22.0	22.0	22.0	24.0	2.0	9%
	Contingent Worker	-		-	-	-	-	-	-	
	Other Personal Services	0.5		-	0.5	0.5	0.5	0.5	-	0%
	Intern	-		-	-	-	-	-	-	
	Volunteer	-		-	-	-	-	-	-	
	TOTAL WORKFORCE	1.5	7%	23.0	22.5	22.5	22.5	24.5	2.0	9%

Performance Measures

VI. Performance Measures

This section presents a selection of process performance measurements that were developed through a joint effort with the Department of Environmental Protection and all five water management districts. These measures reflect three of the core mission areas of the District – natural systems, water quality, and water supply – as well as mission support activities. The information is reported as of the end of FY 2019-20 and is in a standard format developed for this report.

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

A. Natural Systems

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

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

Northwest Florida Water Management District
PERFORMANCE MEASURES - NATURAL SYSTEMS
 Fiscal Year 19-20 End of Year Performance Data
 Tentative Budget - August 1, 2021

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 19-20	
Number of MFLs and Reservations, by water body type, established annually (fiscal year) and cumulatively	Annual	Cumulative
Aquifer	0	0
Estuary	0	0
Lake	0	0
River	0	2
Spring	0	1
Wetland	0	0
Number and percentage of water bodies meeting their adopted MFLs	Annual	Percent
Number of water bodies meeting MFLs	1	100.00%
Number of water bodies with adopted MFLs	1	

Performance Measures

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

NS Objective 2: Restore or improve degraded water resources and related natural systems to a naturally functioning condition.		
Annual Measures	Fiscal Year 19-20	
For water bodies not meeting their adopted MFLs, the number and percentage of those water bodies with an adopted recovery or prevention strategy.	Annual	Percent
Number of water bodies with an adopted recovery or prevention strategy	0	0.00%
Number of water bodies supposed to have an adopted recovery or prevention strategy	0	

Performance Measures

B. Water Quality

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

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

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 19-20 Annualized Performance	
For closed applications, the median time to process ERP by permit type and total.	Median		Median		Median		Median		Median	
Exemptions and noticed general permits	3.00		6.00		5.00		4.00		4.00	
Individually processed permits	14.00		13.00		11.50		9.00		12.00	
All authorizations combined	8.00		10.00		9.00		6.00		8.00	
For ERPs, cost to issue permit for all permit types	Number	Cost/Permit	Number	Cost/Permit	Number	Cost/Permit	Number	Cost	Number	Cost/Permit
Total cost	\$31,320.69	\$185.33	\$33,911.35	\$201.85	\$37,659.94	\$209.22	\$32,675.98	\$216.40	\$135,567.96	\$202.95
Number of permits	169		168		180		151		668	
For ERP, In-House Application to Staff Ratio for All Permit Types	Number	Ratio	Number	Ratio	Number	Ratio	Number	Ratio	Number	Ratio
Total number of open applications	169	103.68	168	92.82	180	92.78	151	87.28	668	93.95
Number of staff for the permit area	1.63		1.81		1.94		1.73		7.11	

Performance Measures

C. Water Supply

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

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

WS Objective 1: Increase available water supplies and maximize overall water use efficiency to meet identified existing and future needs.	
Annual Measure	Fiscal Year 19-20
District-wide, the quantity (mgd) of the 2015-2035 Public Supply increase in demand that has been met, excluding water conservation projects	MGD
	36.4
Uniform residential per capita water use (Public Supply) by District	GPCD
	75.00

Performance Measures

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

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		FY19-20 Annualized Performance	
For closed applications, the median time to process CUP by permit type and total.	Median		Median		Median		Median		Median	
Individually processed permits (all sizes)	2.00		1.00		2.00		1.00		2.00	
All authorizations combined	2.00		1.00		2.00		1.00		1.50	
For CUPs, cost to issue permit for all permit types (BPM and Metric - Report Quarterly Measures)	Number	Cost	Number	Cost	Number	Cost	Number	Cost	Number	Cost
Total cost	\$4,579.94	\$208.18	\$3,319.50	\$174.71	\$2,597.93	\$136.73	\$2,127.51	\$111.97		\$159.81
Number of permits	22		19		19		19		79	
For CUP, In-House application to staff ratio for all permit types (Metric - Report Quarterly Measures)	Number	Ratio	Number	Ratio	Number	Ratio	Number	Ratio	Number	Ratio
Total number of open applications	22	78.57	19	82.61	19	82.61	19	111.76	79	86.81
Number of staff for the permit area	0.28		0.23		0.23		0.17		0.91	

Performance Measures

D. Mission Support

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

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

MS Objective 1: To assess the ongoing costs of administrative and support operations in order to achieve optimal efficiency to minimize costs.		
Annual Measure	Fiscal Year 19-20	
Administrative Costs as a Percentage of Total Expenditures	Number	Percentage
Administrative Costs	\$1,107,475	5.23%
Total expenditures	\$21,163,341	

Basin Budgets

VII. Basin Budgets

Not applicable to Northwest Florida Water Management District.

Appendices

VIII. Appendices

A. Related Reports

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

PLAN/REPORT/ACTIVITY	DUE DATE	CONTACT	E-MAIL/TELEPHONE
Preliminary Budget	Annually January 15	Wendy Dugan	wendy.dugan@nfwwater.com
Florida Department of Transportation (FDOT) Mitigation Plan	Annually March 1	Carlos Herd	carlos.herd@nfwwater.com
Consolidated Annual Report (CAR)	Annually March 1	Carlos Herd	carlos.herd@nfwwater.com
Five-year Capital Improvement Plan	Annually March 1	Frank Powell	frank.powell@nfwwater.com
Florida Forever Land Acquisition Work Plan	Annually March 1	Frank Powell	frank.powell@nfwwater.com
Tentative Budget	Annually August 1	Wendy Dugan	wendy.dugan@nfwwater.com
Minimum Flows and Minimum Water Levels Priority List	Annually November 15	Carlos Herd	carlos.herd@nfwwater.com
Regulatory Plan	Annually October 1	Andy Joslyn	andy.joslyn@nfwwater.com
Five-Year Water Resource Development Work Program	Within 30 days of the date of the adopted budget	Carlos Herd	carlos.herd@nfwwater.com
Strategic Water Management Plan	Annually November 30	Carlos Herd	carlos.herd@nfwwater.com
Regional Water Supply Plan	Every Five Years (Last Updated 2020)	Carlos Herd	carlos.herd@nfwwater.com
SWIM Plans (all)	As needed (Last Updated 2017-18)	Carlos Herd	carlos.herd@nfwwater.com

Appendices

B. Water Resource Development and Alternative Water Supply Funding

Pursuant to Section 373.707(6)(a), F.S., the District has reviewed its funding for water resource development and alternative water supply (AWS) projects. To implement water resource development projects, the District's Tentative Budget includes \$1,258,880 for FY 2021-22. The Tentative budget identifies \$9,464,900 for alternative water supply development, as summarized by funding type in the following table.

Since Fiscal Year 2019-20, the Governor and Legislature have allocated \$40 million annually to the Department of Environmental Protection for the development of water resource and water supply projects to help communities plan for and implement conservation, reuse and other water supply and water resource development projects. In FY 2019-20, the District received \$2,600,000 in AWS project funding. Of the portion of funds appropriated from the Water Protection and Sustainability Program Trust Fund (WPSPTF), the District received \$100,000 in FY 2019-20 and has also included \$180,000 in FY 2020-21 funding in the table below, based upon the statutory distribution formula for funds appropriated from the WPSPTF.

AWS Funding in FY 2021-22 Tentative Budget

Funding Source	Amount of Funding	Percent of Total
District Funding for AWS	\$500,000	5.3%
State Funding for AWS	\$8,954,900	94.7%
Total Funding for AWS	\$9,464,900	100.0%

Appendices

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Appendices

C. Project Worksheets

The projects listed in Appendix C include projects that provide a direct benefit to the water quality or quantity in the District or that increase recreational opportunities on public lands. For FY 2021-22, the District has included 34 projects in Appendix C totaling more than \$69.6 million to restore and protect water resources within the District.

Activity/ Sub-Activity/ Budget Reference	Project Name	Project Type	Project Description	Project Status	Anticipated or Actual Contract Execution Date	Waterbody Benefited	RWSP Region Supported	BMAP/RAP Supported	Quantity of Water Made Available upon Completion (MGD) for Reuse and Non-Reuse	TN Reduction (lbs./yr.)	TP Reduction (lbs./yr.)	Size of Drainage Basin Treated	Sewer Made Available	Septic Systems Eliminated	Septic Systems Upgraded or Enhanced	District Tentative Budgeted Funding (FY 2021-22)	Future District Funding Commitments
2.1.0	Northwest Florida Land Acquisitions	Land Acquisition/ Conservation	Acquisition of fee simple or less-than-fee interest in properties within the Jackson Blue Spring BMAP, Wakulla Springs BMAP/ PFA's, Econfina Creek GWCA, and Chipola River GWCA for spring water quality protection.	Underway	Apr-20	Jackson Blue Spring, Wakulla Spring, Econfina Creek, and Chipola River										\$ 10,390,480	
2.2.1	North Bay Wastewater Reuse	Water Resource and Water Supply Development	Design, permit, and construct approximately six miles of reuse line from the North Bay WWTF to Gulf Power's regional power plant to offset demands needed for the cooling process.	Underway	Mar-17	St. Andrew Bay, Deer Point Lake Reservoir	NWF Region III		1.5							\$ 500,000	
2.2.2	City of Gretna Water Tank	Water Resource and Water Supply Development	Construct new 300,000 gallon potable water ground storage tank to replace the one damaged during Hurricane Michael.	On Hold	Jun-20		NWF Region VI		0.3							\$ 50,000	
2.2.2	Lighthouse Utilities Facility Improvements	Drinking Water	Design, permit, and construct in-line booster station and install tank fill valve, electronic controls, emergency generator, transfer switch, and associated upgrades and appurtenances. The project will result in construction of a water supply improvement project within an area severely impacted by Hurricane Michael, including improving water pressures and reliability on the St. Joseph peninsula.	Planned	Jun-21		NWF Region V		0.458							\$ 300,000	
2.2.2	Okaloosa County/Eglin AFB/Niceville Reclaimed Water Project	Water Resource and Water Supply Development	Regional partnership to construct approximately 11 miles of reclaimed water transmission main, distribution connections, and appurtenant structures connecting the Arbenie Pritchett Water Reclamation Facility to Eglin Air Force Base for golf course irrigation and to the City of Niceville, providing up to 4 mgd in irrigation water and offsetting current and future residential and recreational potable demands.	Underway	Nov-19	Floridan Aquifer	NWF Region II		4							\$ 2,500,000	
2.2.2	Alternative Water Supply Funding (Pending Allocation)	Water Resource and Water Supply Development	Anticipated State Alternative Water Supply funding plus carryover Water Protection and Sustainability Program Trust Fund allocation. Supports reclaimed water projects to support objectives of the Region II RWSP and other alternative water supply priorities as approved by the Department.	Planned	Oct-21	Floridan Aquifer, Sand and Gravel aquifer	NWF Region II									\$ 3,135,615	
2.2.2	South Santa Rosa Reuse Initiative - Phase One	Water Resource and Water Supply Development	PHASES I-IV: Design and construct over 12 miles of reclaimed water transmission main, new storage capacity, and wastewater treatment plant upgrades to provide up to 1.4 mgd of beneficial reuse. This regional multi-jurisdictional, multi-phase project implements NWFWMMD Region II RWSP priority, developing alternative water supply source for coastal Santa Rosa County and the Coastal Water Resource Caution Area and building upon a long-term strategy to reduce reliance on the coastal Floridan aquifer in the region.	Planned	Mar-21	Floridan Aquifer	NWF Region II		1.4							\$ 2,600,000	
2.2.2	Panama City Beach Parkway Reuse Transmission Extension	Water Resource and Water Supply Development	Design and construction to expand the City of Panama City Beach's reclaimed water transmission system eastward approximately 7,350 feet along U.S. Highway 98 to serve existing and new irrigation demand. This alternative water supply source will help decrease the long-term demand on the coastal Floridan aquifer in the District's Region III water supply planning region.	Underway	Feb-21	Floridan Aquifer	NWF Region III		1.62							\$ 494,900	
2.2.2	City of Gretna Effluent Monitoring Equipment	Water Resource and Water Supply Development	Installation of electronic meters integrated with the SCADA system to meet water quality treatment standards for water reuse. Reclaimed water provided to a nursery to offset use of potable water sources.	Planned	Jun-21	Floridan aquifer	NWF Region VI		0.322							\$ 44,385	

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Activity/ Sub-Activity/ Budget Reference	Project Name	Project Type	Project Description	Project Status	Anticipated or Actual Contract Execution Date	Waterbody Benefited	RWSP Region Supported	BMAP/RAP Supported	Quantity of Water Made Available upon Completion (MGD) for Reuse and Non-Reuse	TN Reduction (lbs./yr.)	TP Reduction (lbs./yr.)	Size of Drainage Basin Treated	Sewer Made Available	Septic Systems Eliminated	Septic Systems Upgraded or Enhanced	District Tentative Budgeted Funding (FY 2021-22)	Future District Funding Commitments
2.3.0	Lighthouse Estates Septic to Sewer Phase I	Domestic Wastewater	Design, construct, and connect central sewer and abandon septic tanks at 53 properties near the City of Carrabelle, Franklin County. The project is expected to reduce total nitrogen and improve water quality in St. George Sound and Apalachicola Bay.	Underway	Aug-17	St George Sound, Apalachicola Bay	NWF Region V			463.00			53	53		\$ 820,303	
2.3.0	Apalachicola Stormwater Retrofit Facilities	Stormwater	Design and construct a stormwater retrofit with pervious pavement and an underdrain system to improve stormwater treatment in the City of Apalachicola and improve water quality in Apalachicola Bay.	Underway	Apr-18	Apalachicola River and Bay	NWF Region V					20.0				\$ -	
2.3.0	Lighthouse Estates Septic Tank Abatement Phase II	Domestic Wastewater	Design, construct, and connect central sewer and abandon septic tanks at 110 properties near the City of Carrabelle, Franklin County. The project is expected to reduce total nitrogen and improve water quality in St. George Sound and Apalachicola Bay.	Underway	Dec-19	St George Sound, Apalachicola Bay	NWF Region V			961.00			110	110		\$ 2,662,077	
2.3.0	Port St. Joe Stormwater Improvements	Stormwater	Design and construct stormwater retriut for water quality improvement in St. Joseph Bay and flood protection in the City of Port St. Joe, Gulf County. Develop a stormwater master plan for the city, and implement water quality monitoring program.	Underway	Sep-19	St. Joseph Bay	NWF Region V			925.00		280.0				\$ 760,506	
2.3.0	Jackson Blue Spring Agricultural BMP Producer Cost Share Grant Program	Agriculture	Agricultural cost-share program to assist producers with retrofits and precision agricultural equipment to improve water quality and quantity to protect Jackson Blue Spring.	Underway	Dec-13	Jackson Blue Spring	NWF Region IV	Jackson Blue BMAP		250,000.00						\$ 2,927,450	
2.3.0	Sod-Based Crop Rotation Pilot Project	Agriculture	Cost-share program designed to help agricultural producers improve water quality and reduce water use demands in and around Jackson Blue Spring by rotating crop types while maintaining yields.	Underway	May-17	Jackson Blue Spring	NWF Region IV	Jackson Blue BMAP		33,000.00						\$ -	
2.3.0	Grass-Based Crop Rotation Project	Agriculture	Continue sod-based crop rotation program in the Jackson Blue Spring basin.	Underway	Jul-19	Jackson Blue Spring	NWF Region IV	Jackson Blue BMAP		66,000.00						\$ 1,170,500	
2.3.0	Agricultural BMP Producer Cost Share Grant Program	Agriculture	Continue agricultural cost-share program in the Chipola groundwater contribution and other BMAP springs areas. Assist approximately 50 producers with retrofits and precision agricultural equipment to restore and protect springs.	Underway	Jun-20	Chipola River Springs	NWF Region IV	Jackson Blue BMAP		250,000.00						\$ 2,500,000	
2.3.0	Indian Springs Sewer Extension Phase 1 & 2A	Domestic Wastewater	Design and construct central sewer service and abandon septic tanks for up to 177 homes in Indian Spring subdivision near the City of Marianna to reduce nitrate levels in Merritt's Mill Pond and Jackson Blue Springs.	Underway	Mar-16	Jackson Blue Spring	NWF Region IV	Jackson Blue BMAP		1,363.00			177	177		\$ 2,090,857	
2.3.0	Indian Springs Sewer Extension Phases 2B & 2C	Domestic Wastewater	Design and construct central sewer service and abandon septic tanks for up to 105 homes and 94 lots in Indian Spring subdivision near the City of Marianna to reduce nitrate levels in Merritt's Mill Pond and Jackson Blue Springs.	Underway	Mar-20	Jackson Blue Spring	NWF Region IV	Jackson Blue BMAP		809.00			105	105		\$ 5,144,816	
2.3.0	Blue Springs Road Sewer Project	Domestic Wastewater	Design and construct central sewer and abandon septic tanks for up to 74 homes along Blue Spring Road near the City of Marianna reducing nitrate levels in Merritt's Mill Pond and Jackson Blue Springs.	Underway	Mar-17	Jackson Blue Spring	NWF Region IV	Jackson Blue BMAP		570.00			74	74		\$ 3,342,118	
2.3.0	Septic Connection to Existing Sewer in the Wakulla BMAP	Domestic Wastewater	Connect up to 180 properties currently on OSTDS to existing central sewer in the Wakulla BMAP Priority Focus Area 1.	Underway	Mar-17	Wakulla Spring	NWF Region VII	Wakulla BMAP		1,804.00			180	180		\$ 612,320	
2.3.0	Jackson Blue Spring Recreation Area Stormwater Improvement Project	Stormwater	Design and construction of a stormwater management system that captures and treats stormwater at Jackson Blue Spring.	Underway	Jul-17	Jackson Blue Spring	NWF Region IV	Jackson Blue BMAP								\$ -	

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Activity/ Sub-Activity/ Budget Reference	Project Name	Project Type	Project Description	Project Status	Anticipated or Actual Contract Execution Date	Waterbody Benefited	RWSP Region Supported	BMAP/RAP Supported	Quantity of Water Made Available upon Completion (MGD) for Reuse and Non-Reuse	TN Reduction (lbs./yr.)	TP Reduction (lbs./yr.)	Size of Drainage Basin Treated	Sewer Made Available	Septic Systems Eliminated	Septic Systems Upgraded or Enhanced	District Tentative Budgeted Funding (FY 2021-22)	Future District Funding Commitments
2.3.0	Magnolia Gardens Sewer Phase III	Domestic Wastewater	Design and construct central sewer and abandon aging septic tanks for up to 116 homesites in Wakulla County within the Wakulla Springs Priority Focus Area 2.	Underway	Jul-19	Wakulla Spring	NWF Region VII	Wakulla BMAP		1,279.00			116	116		\$ 3,050,093	
2.3.0	Wakulla Gardens Sewer Expansion Phases 3 & 4A	Domestic Wastewater	Design and construct central sewer and abandon septic tanks for up to 298 homesites in Wakulla County within the Wakulla Springs Priority Focus Area 2.	Underway	Apr-20	Wakulla Spring	NWF Region VII	Wakulla BMAP		3,286.00			298	298		\$ 8,619,264	
2.3.0	Tara Estates Sewer	Domestic Wastewater	Design and construct central sewer service to the Tara Estates neighborhood located north of Marianna, including abandoning up to 17 septic tanks proximate to, and improving water quality flowing to, the Chipola River.	Planned		Chipola River Springs	NWF Region IV	Jackson Blue BMAP		131.00			17	17		\$ 1,125,500	
2.3.0	Intact Cellular Algae Harvesting with Simultaneous Nutrient Export in Lake Munson	Natural System Restoration	The Intact Cellular Algae Harvesting with Simultaneous Nutrient Export in Lake Munson project, aka the Lake Munson harmful algae blooms (HAB) and nutrient removal abatement project is expected to reduce direct nutrient enrichment of the Floridan aquifer in the Wakulla Springs Priority Focus Area.	Underway		Lake Munson/Wakulla Spring	NWF Region VII	Wakulla BMAP								\$ 1,707,229	
2.3.0	Horn Spring Restoration	Natural System Restoration	Design and construction of shoreline stabilization and restoration, and recreational improvements, at Horn Spring in Leon County for erosion and sediment control and water quality improvement.	Underway	Feb-19	Horn Spring	NWF Region VII	Wakulla BMAP								\$ 471,225	
2.3.0	Grand Lagoon Septic to Sewer	Domestic wastewater	Construct approximately 2,780 LF of gravity sewer, 97 sewer service laterals, and 11 manholes; facilitate removal of approximately 55 existing OSTDS that discharge within the Grand Lagoon basin. Includes grant funding to offset connection fees for residents.	Planned	May-21	St. Andrew Bay	NWF Region III			1,689.00		32.0	97	55		\$ 71,975	
2.3.0	Algae Harvesting and Biomass Reuse for Sustainable Nutrient Reduction in Agricultural Runoff to the Gulf of Mexico	Agriculture	Deploy a harvesting system at an agricultural facility to remove intact cellular algae from a surface water source, separate the algae from the water, and return the clarified water back to the agricultural operation. Conduct additional analysis to evaluate potential for reuse of algae extract as fertilizer supplement.	Planned	Jul-21	Ochlockonee River	NWF Region VI	Wakulla BMAP								\$ 955,968	
2.3.0	FY 2021-22 Springs Restoration Projects (Placeholder)	Other	Budget placeholder for potential FY 2021-22 awarded springs projects.	Planned												\$ 10,000,000	
2.6.0	Cypress Spring Restoration	Natural System Restoration	Design and construction of shoreline restoration and public access improvements at second magnitude spring along Holmes Creek in Washington County, for erosion and sediment control and water quality improvement.	Underway	Dec-16	Cypress Spring	NWF Region IV									\$ 1,529,118	
2.6.0	Devils Hole Spring Streambank Restoration	Natural System Restoration	Design and construction of shoreline stabilization and restoration at Devil's Hole Spring in Washington County, for erosion and sediment control and water quality improvement.	On Hold	TBD	Devil's Hole Spring	NWF Region IV									\$ 50,000	
2.6.0	Seven Runs Creek Streambank Restoration	Natural System Restoration	Design and construction of shoreline stabilization and restoration at Seven Runs Creek within the Choctawhatchee River Water Management Area adjacent to Highway 81 in Walton County, for erosion and sediment control and water quality improvement.	Underway	Oct-18	Choctawhatchee River	NWF Region II									\$ -	
2.6.0	Econfina Blue Spring Camp Improvements	Natural System Restoration	Design and construction of shoreline stabilization at spring and public access improvements at Econfina Blue Spring Camp in Washington County, for erosion and sediment control and water quality improvement.	Underway	Mar-17	Econfina Blue Spring	NWF Region IV									\$ -	

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D. Outstanding Debt

Not applicable to Northwest Florida Water Management District.

Appendices

E. Consistency Issues for Fiscal Year 2020-21

1. Prior Fiscal Years' Summary

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

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

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

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

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

2. Current Fiscal Years' Summary

a. Staff Levels/Reorganization

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

Staffing in FY 2020-21 is 109.4 FTE with no proposed change in FY 2021-22.

b. Health Insurance

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

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c. Contract and Lease Renewals

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

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

Contact

IX. Contact



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